COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF KENTUCKY UTILITIES COMPANY FOR AN ADJUSTMENT OF ITS ELECTRIC RATES AND FOR CERTIFICATES OF PUBLIC CONVENIENCE AND NECESSITY	)))))	**CASE NO. 2016-00370**

In the Matter of:

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

TESTIMONY OF
JOHN P. MALLOY
VICE PRESIDENT, CUSTOMER SERVICES
KENTUCKY UTILITIES COMPANY AND
LOUISVILLE GAS AND ELECTRIC COMPANY

Filed: November 23, 2016

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Q. Please state your name, position and business address.

A. My name is John P. Malloy. I am Vice President of Customer Services for Louisville Gas and Electric Company ("LG&E") and Kentucky Utilities Company ("KU") (collectively, the "Companies"), and an employee of LG&E and KU Services Company. My business address is 220 West Main Street, Louisville, Kentucky 40202.

Q. Please describe your educational and professional background.

A. A complete statement of my work experience and education is contained in the Appendix A attached hereto.

Q. Have you previously testified before this Commission?

A. Yes, I have filed testimony with this Commission on several occasions. Most recently I submitted direct testimony in the Companies' application for approval of their proposed Solar Share Program and related tariff provisions.[1] Also, I submitted rebuttal testimony in the Companies' most recent base-rate cases.[2]

Q. Are you sponsoring any exhibits?

A. Yes. I am sponsoring the following exhibits:

Exhibit JPM-1 Electric and Gas Advanced Metering Systems Business Case for Louisville Gas and Electric Company and Kentucky Utilities Company

Q. What are the purposes of your testimony?

A. The purposes of my testimony are to describe the Companies' most recent customer service performance metrics and initiatives and to support the Companies' proposed

[1] *In the Matter of: Joint Application of Kentucky Utilities Company and Louisville Gas and Electric Company for Approval of an Optional Solar Share Program Rider*, Case No. 2016-00274, Testimony of John P. Malloy (Aug. 2, 2016).

[2] *In the Matter of: Application of Kentucky Utilities Company for an Adjustment of Its Electric Rates*, Case No. 2014-00371, Rebuttal Testimony of John P. Malloy (Apr. 14, 2015); *In the Matter of: Application of Louisville Gas and Electric Company for an Adjustment of Its Electric and Gas Rates*, Case No. 2014-00372, Rebuttal Testimony of John P. Malloy (Apr. 14, 2015).

full deployment of Advanced Metering Systems ("AMS") across the Companies' Kentucky service territories, including providing cost-benefit and technical information necessary to support the Companies' requests for certificates of public convenience and necessity ("CPCNs"), one per Company, for the proposed AMS deployment.

I. CUSTOMER SERVICE PERFORMANCE UPDATE

Q. Please provide an overview of the Companies' objectives regarding customer service and satisfaction.

A. The Companies' Customer Experience objective is to provide superior and innovative customer service. The Companies continue to meet this objective by expanding relationships with customers and delivering outstanding customer experiences that create value for the customer and build trust. The Companies follow their core values (safety and health, customer focus, employee commitment and diversity, integrity and openness, performance excellence, and corporate citizenship) to ensure these objectives are accomplished in a safe, effective, and efficient manner.

As an example of the Companies' focus on Customer Experience across all lines of business, Customer Service performance metrics, including service levels from the Companies' contact centers, meter reading, customer debt management, customer inquiries, and other customer billing and financial measures, are monitored and reviewed by the Companies' officers on a monthly basis. These metrics indicate continued excellence in the Companies' commitment to high customer service levels, with positive, multi-year trends further evidencing the Companies' success.

Q. Please provide a summary of how you measure customer satisfaction.

A. Through our many customer satisfaction surveys, the Companies have useful data on customer satisfaction drivers. The primary customer satisfaction drivers continue to be power quality and reliability, price, billing and payment, corporate citizenship, and communications.

– The Companies' Residential Competitive Customer Satisfaction Study measures customers' satisfaction with their utility company, and has been in place since 1991. This study is currently conducted by an independent third party. It includes a random sample of customers within each Company, with stratification and weighting to ensure the overall results represent the demographic profile of the customers within the Companies' service territory based on U.S. Census data. This polling survey provides information regarding where the Companies are successfully connecting with customers on issues that are important to them.

– The Companies are included in several syndicated studies, including the J.D. Power studies.

– The Companies use a third-party vendor to conduct customer-experience transactional surveys, conducted within 72 hours of the completion of a customer's transaction with the Companies. Transactions include residential and business agent-answered telephone calls and emails, and those from My Account (the Companies' online account management tool for customers), our walk-in centers, field service, tree-clearance activities, gas-riser inspections and installations, and our various energy-efficiency programs.

– The Companies also maintain a proprietary online panel that is primarily used to test new products, services, or materials. The panel consists of 1,500 LG&E and KU customers and is refreshed on an annual basis.

Q. Have the Companies received any awards or recognition recently for achieving high levels of customer satisfaction?

A. Yes. In 2016 KU and LG&E were honored to be ranked first and fourth, respectively, among mid-sized utilities in the Midwest Region in the J.D. Power and Associates 2016 Electric Utility Residential Customer Satisfaction Study.[3] In addition, LG&E was ranked highest in customer satisfaction among mid-sized utilities in the Midwest Region in the J.D. Power and Associates 2016 Gas Utility Residential Customer Satisfaction Study.[4]

In 2015 and 2016, the Companies were collectively rated a top-ten economic development utility in Site Selection magazine, which publishes information for industry-expansion planning professionals.[5] Site Selection's annual rankings of Top U.S. Utilities in Economic Development is based on analysis of corporate end-user project activity in that company's territory; website tools and data; innovative programs and incentives for business, including energy efficiency and renewable energy programs; and the utility's own job-creating infrastructure and facility investment trends.[6]

[3] *See* http://www.jdpower.com/press-releases/jd-power-2016-electric-utility-residential-customer-satisfaction-study.
[4] *See* http://www.jdpower.com/press-releases/2016-gas-utility-residential-customer-satisfaction-study.
[5] *See* http://siteselection.com/issues/2015/sep/top-utilities.cfm; http://siteselection.com/issues/2016/sep/the-years-best-utilities-give-you-much-more-than-power.cfm?s=ra.
[6] *Id.*

At the October 2015 E Source Forum, LG&E and KU took the top position for radio advertising for its Home Energy Rebates Program.[7] E Source provides utilities with independent consulting in energy efficiency, utility customer satisfaction, program design, marketing, customer management, and sustainability.

Although these are far from the only metrics the Companies use to evaluate the excellence of their service to customers, to rank so well among our peers in these important surveys speaks well of the customer service our employees work hard to provide every day.

A. Customer Services: Stakeholder Input

Q. Have the Companies engaged customer groups to gain insight into their needs?

A. Yes. The Companies consult with three distinct customer groups to solicit input on actions being taken to meet overall customer needs: the Consumer Advisory Panel, the Customer Commitment Advisory Forum, and the Energy Efficiency Advisory Group.

1. Consumer Advisory Panel

The Consumer Advisory Panel, of which I am the chairman, meets quarterly to discuss customer-related issues. These issues include environmental matters impacting our Companies, advancing customer service offerings, such as community solar (Solar Share), electric vehicle (EV) charging stations, and business solar, and contact channels, low-income customer programs, research and development, and emerging technology. The panel consists of 21 geographically diverse residential, commercial, and industrial customers from both Companies' service territories. The map below shows the areas where our current panel members reside.

[7] *See* https://www.esource.com/ES-PR-AdContestWinners-2015-10/Press-Release/AdContestWinners.

2. Customer Commitment Advisory Forum

The Customer Commitment Advisory Forum (CCAF) provides a platform for discussion between the Companies and low-income customer advocates. The purpose of the Advisory Forum is to facilitate collaboration, provide a venue for open discussion, and broaden general understanding of the issues facing the communities we serve. The Advisory Forum's main purpose is to give the Companies useful insight regarding policies and practices that relate to the provision of electric and gas service to their more vulnerable customers in need. The organizations that participate in the Advisory Forum include:

Affordable Energy Corporation	Lexington-Fayette Urban County Government
Association of Community Ministries	Louisville Metro Human Services
Bluegrass Community Action Partnership	Metropolitan Housing Coalition
Chrysalis House – Lexington	Multi-Purpose Community Action Agency
Community Action Council – Lexington	Office of the Attorney General
Community Action Kentucky	People Organized and Working for Energy Reform and Affordable Energy
Community Action Partnership - Louisville	Project Warm
Habitat for Humanity - Lexington	Shively Area Ministries
Kentucky River Foothills Community Action Agency	Urban League of Louisville
Legal Aid Society - Louisville	

3. Energy Efficiency Advisory Group

The Energy Efficiency Advisory Group provides a forum for customer groups to discuss the Companies' existing demand-side management and energy efficiency ("DSM-EE") programs and to consult concerning the development of future programs. Representatives of the following organizations that represent the residential, commercial, and industrial sectors receive regular invitations and frequently attend the Advisory Group meetings:

Association of Community Ministries	Kentucky School Board Association
Legal Aid Society	Louisville Metro Air Pollution Control District
Metro Louisville	Louisville Sustainability Council
Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties	Metropolitan Housing Council
Community Action Kentucky	Midwest Energy Efficiency Alliance
Department for Energy Development and Independence	National Energy Education Development Project

Jefferson County Public Schools	North American Stainless
Kentucky Association of Home Builders	Office of the Attorney General
Kentucky Association of Manufacturers	Partnership for a Green City
Kentucky Community & Technical College System	Shelby County School Board Association
Kentucky Division of Air Quality	University of Kentucky
Kentucky Industrial Utilities Customers, Inc.	University of Louisville
The Kentucky Resources Council, Inc.	Walmart

Q. Do the Companies use customer feedback to address customer needs?

A. Yes. The Companies use customer feedback in many ways.

– Through dialogue at Customer Commitment Advisory Forum meetings regarding customers without social security numbers, the Companies changed their new customer requirement of providing a social security number from customers who do not have one (primarily immigrants) to accept Internal Revenue Service (IRS) issued, ten-digit Individual Taxpayer Identification Numbers (ITIN) to initiate service.

– The Agency Low Income Website (Low Income Portal) provides low-income assistance agencies with a streamlined tool to make pledges on behalf of low-income customers in a more efficient and effective manner so the agencies can assist the customer in maintaining their service. The Low Income Portal was developed and implemented in 2009 based on recommendations from the Customer Commitment Advisory Forum. Through use of the portal, agencies now have available to them necessary customer data without requiring the customer to make

a Company office visit or fax a statement of account. Usage of the portal has increased from 48% of agency pledges in 2010 to 89% of pledges in 2015.

– The Companies continue to engage the Customer Commitment Advisory Forum to determine necessary information for the agencies in regards to the My Account customer self-service website.

– To meet the needs of the Companies' customers regarding electric vehicles (EV), the Companies developed a pilot program of up to 20 EV charging stations (10 in LG&E service territory and 10 in KU service territory).[8] The Companies are currently working with Louisville Metro Public Works, the Parking Authority of River City (PARC), the Louisville Downtown Partnership, EVOLVE KY (an electric vehicle customer group), Lexington Fayette Urban County Government, and Lex Park to identify suitable locations for public stations. The Companies' marketing team has also assisting with promoting the EV charging program at a number of events, including the Governor's Local Issues Conference (August 2016), the Kentucky Association of Manufacturers Event (October 2016), the EEI National Key Account Conference (October 2016), and the Kentucky Association for Economic Development Conference (November 2016), and will continue to do so as appropriate opportunities arise. To date, EV charging stations have been installed at Yum! headquarters in Louisville and at the KU General Office building in Lexington.

[8] *See In the Matter of: Application of Louisville Gas and Electric Company and Kentucky Utilities Company to Install and Operate Electric Charging Stations in their Certified Territories, for Approval of an Electric Vehicle Supply Equipment Rider, and Electric Vehicle Supply Equipment Rate, an Electric Vehicle Charging Rate, Depreciation Rate, and for a Deviation from the Requirements of Certain Commission Regulations*, Case No. 2015-00355, Order (Apr. 11, 2016).

– The Companies further utilize customer feedback when training and educating their employees in order to ensure a universal understanding of customer opinions and preferences. For example, one session in the mandatory new-employee orientation is focused solely on the Customer Experience. The Companies' strategy and expectations are addressed, and employees are asked to consider the impact of every decision on customers.

– The Companies' employees are also asked to serve as ambassadors for the Companies and to bring any customer concern from friends, neighbors, relatives, and others to the Customer Commitment Department for prompt research, follow up, and resolution.

B. <u>Customer Services: Resources to Assist Customers</u>

Q. Please provide an overview of the Companies' customer contact channels that are available to help serve customers.

A. The Companies have implemented several initiatives since the 2014 rate cases to better reflect customers' preferences across several new or enhanced contact channels.

– Mutual Assistance: The business and residential contact centers and the walk-in centers coordinate via cross-training and a mutual assistance program to support peak customer contact times in the various contact centers. For example, the Companies' walk-in business offices installed phones at the front counters in select locations in 2016 to allow customer-service representatives at those locations to assist other contact centers during busier call volume times of day or month.

– Social Care: The business and residential contact centers have developed additional social media care options, including a new Social Customer Care Team, with the

addition of a new social media management platform in May 2016. This allows the Companies to receive and respond to information and feedback customers provide via social media.

– Web Self-Service: In addition to increased functionality of the My Account customer self-service site, the Companies implemented MV-Web in January 2015, an online tool that provides commercial and industrial customers secure and reliable access to their interval load data.

– Outage Texting and Alerts: The Companies introduced outage texting in May 2015 to provide participating customers outage reports, status updates, and restoration notices via text messages.

Customers can choose to receive information and complete transactions across these recently enhanced channels and others in a manner and time that best fits their needs.

In addition to assessing operational performance across every customer contact channel, the Companies use a third-party research firm to conduct transactional studies following customer interactions to measure how customers evaluate the Companies' performance. Ratings for each contact channel have been excellent. The contact channels continue to routinely meet or exceed the 8.5 mean target score on a 10-point scale.

Q. Do the Companies offer programs to help customers pay their bills?

A. Yes. LG&E and KU offer a variety of billing and payment options designed to meet the needs of their diverse customer population. First, the Companies' Budget Payment Plan helps alleviate the swings in monthly utility bills in the cold winter and hot

summer months by calculating an average billing amount and making adjustments periodically to keep the monthly payment due amount more predictable for customers. Second, the Companies' bill due dates are at least 22 calendar days after the bill-issuance date to give customers ample time to pay their bills. And third, the Companies provide the FLEX program that gives fixed- or low-income customers up to 30 days to pay their bills. As of October 31, 2016, more than 25,000 LG&E and KU customers have signed up for this program. Further, residential customers who receive a pledge for or notice of low income energy assistance from an authorized agency are not assessed or required to pay a late payment charge for the bill for which the pledge or notice is received, nor are they assessed or required to pay a late payment charge in any of the eleven months following receipt of such pledge or notice.

The Companies continue to offer a multitude of ways customers can pay their bills: in-person at a walk-in business office; at an after-hours drop box; at an authorized pay-agent location; on the phone; on-line with an electronic check, credit card, or debit card; by recurring payments through automated deduction from a bank account; through the customer's own bank website; or by mailing a payment. And as I discussed above, the Companies' Low Income Portal allows various community action agencies to post pledges to pay on customer accounts.

C. Customer Service Efficiency and Productivity Programs and Practices

Q. Do the Companies use programs that enhance productivity and efficiency with respect to their customer service?

A. Yes. The Companies have a number of programs and technologies that are designed to aid in the efficient performance of customer service. Since 2009, the Companies have invested in new technologies that provide customers with online self-service

options, real-time automated payment processing, enhancements to serve visually impaired customers, enhancements to serve Spanish-speaking customers, and web portals to assist agencies providing assistance to low-income customers and property management professionals. The Companies' website allows customers to transact business easily, including from their mobile devices. All of these technologies allow our customers to make payments and interact with the Companies more efficiently.

D. <u>Additional Customer Service Initiatives Undertaken Since 2014 Rate Cases</u>

Q. In addition to the updates you provided above regarding the Companies' ongoing customer service and customer experience programs, have the Companies undertaken any additional customer service initiatives since their 2014 base-rate cases?

A. Yes. The Companies have undertaken a number of new initiatives to enhance further the service they provide customers.

1. Electronic Data Interchange (EDI)

In 2015 the Companies implemented Electronic Data Interchange (EDI) payments, providing non-residential customers another means of receiving and paying their bills. Accepting EDI payments is a fully automated payment posting process, eliminating any manual intervention and reducing the possibility of payment posting errors. To date, accepting EDI payments has resulted in an increase of about 8,500 electronic payments per month from non-residential customers. EDI billing for 2016 has resulted in over 28,000 invoices issued in total, with an increase in volume of 72% from January 2016 to August 2016.

2. Bill Redesign

In 2015-2016 the Companies implemented a bill composition and communication application that allows them to take advantage of the latest industry offerings for customers. In particular, the new application facilitated a complete redesign of the Companies' billing statements beginning with the May 2016 bills, allowing for the incorporation of new or improved features such as energy usage graphs, customized messaging, responsive design for rendering on mobile devices, full color design with multiple options for print outputs, audible PDFs for visually impaired customers, and optionality for future enhancements.

3. Outage Texting and My Notifications

The Companies implemented two new ways for customers to receive information related to their utility service. The first, Outage Texting, was introduced to customers in May 2015. There have been nearly 35,000 Outage Reports and Status Updates and 15,000 Restoration Notices sent via text in the 12 months ending August 2016. The second offering, My Notifications, provides billing notifications via email, text, and voice messages, and was introduced to customers in July 2015. There have been over 380,000 billing notifications sent in the 12 months ending August 2016 through My Notifications.

In addition, the Companies have and anticipate spending over $174 million in customer service capital investments (inclusive of projects within the operational lines of business) from July 1, 2016, through June 30, 2018. The largest single part of that capital investment will be in the Advanced Metering Systems deployment effort, which is $60 million for LG&E and $60 million for KU by June 30, 2018.

Q. Have the Companies begun a project to upgrade their Customer Care System?

A. Yes. The Companies' current Customer Care System was implemented in April 2009 with an initial capital investment of approximately $84 million. Specifically, the Customer Relationship Management portion of the system was implemented to manage call center customer interactions and the Enterprise Core Component was implemented to support customer billing, meter reading, and accounting activities. Since implementation, the Companies have taken advantage of a common software platform that allows us to provide customers increased options through new rate structures, self-service offerings, and analytical capabilities to harmonize processes that benefit the customer experience.

Beginning in February 2016 the Companies began a $27 million upgrade project for their Customer Care System, which will be completed in the second quarter of 2017. The upgrade will put the Companies on the most current Customer Relationship Management and Enterprise Core Component versions from SAP, the Companies' Customer Care System software vendor. This upgrade is expected to provide enhanced system speed and performance. In addition, a guided moves process, summary screens for billing and credit, and enhanced search capabilities will assist the Companies' customer service representatives in providing quick and accurate customer service.

II. FULL DEPLOYMENT OF ADVANCED METERING SYSTEMS (AMS) WILL PROVIDE SIGNIFICANT BENEFITS TO CUSTOMERS

Q. Please describe the Companies' proposed full deployment of AMS for which the Companies are seeking a CPCN and cost recovery beginning in this rate case.

A. The Companies are proposing to replace their existing customer electric meters with AMS meters and to install AMS gas-meter-reading indices on the majority of existing

gas meters by the end of 2019, with the first AMS meters to be deployed in the third quarter of 2017.[9] The AMS meters the Companies propose to deploy will have two-way communications capabilities typical of smart meters, which will communicate usage and other relevant data to the Companies at regular intervals, but will also be able to receive information from the Companies, such as software upgrades and requests to provide meter readings in real time. The AMS electric meters will also have remote service switching capabilities. AMS equipment planned for gas service does not have remote service switching capabilities due to safety concerns.

The proposed full deployment of AMS will be a significant undertaking consisting of:

- Exchanging 418,000 electric meters and adding AMS gas indices to 322,000 gas meters in LG&E's service territory
- Exchanging 530,000 electric meters in KU's Kentucky service territory, as well as 30,000 in KU's Virginia service territory
- Expanding the existing radio-frequency ("RF") Mesh communications infrastructure to enable AMS RF communications across the Companies' service territories
- Updating existing meter head-end to support a full system volume of endpoints
- Installing and integrating a Meter Data Management System, Meter Asset Management System, and Meter Operations Center

[9] More than 54,000 gas meters will have to be exchanged as part of the full deployment of AMS. 54,000 Rockwell R175 gas meters will have to be exchanged because they have a brass index that is not compatible with the AMS gas index module. There are additional gas meters concerning which LG&E will either replace the index or the entire meter because they have an odometer style index that is not compatible with the AMS gas index module.

The Companies estimate the total capital cost of the deployment will be $320.4 million, and that deployment-related operating and maintenance ("O&M") expenses will be $30.0 million. Of those amounts, $312.8 million of capital investment is Kentucky-jurisdictional ($138.8 million KU, $119.0 million LG&E electric, and $55.0 million LG&E gas), with the remaining $7.6 million of capital investment relating to KU's Virginia service territory. Similarly, $22.2 million of O&M expense is Kentucky-jurisdictional ($13.7 million KU, $13.0 million LG&E electric, and $2.5 million LG&E gas), with the remaining $800,000 relating to KU's Virginia service territory. The Companies project that over the estimated 20-year life of the fully deployed AMS metering system, the Companies and their customers will receive net benefits of almost $470 million nominal dollars ($30.2 million net present value to 2016), resulting primarily from O&M savings compared to continuing to operate and maintain the Companies' existing metering infrastructure, and customer-specific savings from better identification of non-technical losses and customer use of the 15-minute interval data to achieve savings. Notably, these projected savings account for removing the Companies' existing meters from service prior to the end of their useful lives.

Q. How have the Companies determined that now is the correct time to invest in Smart Meters across the whole service territory?

A. The Companies have researched, monitored, conducted pilot programs and small smart-meter deployments, and evaluated broader smart-meter deployment for over 17 years. In recent years, the Companies conducted a comprehensive look at smart meters when federal funding was available for smart-grid deployments under the American Reinvestment and Recovery Act. The Companies used Accenture Consulting to assist

with their analysis and determined that the emerging and developing technology cost was not justified at that time due to potentially early technical obsolescence and cost.

A few years later in 2013, the Companies hired DNV-KEMA Energy and Sustainability ("DNV-KEMA") to review the then-current status and outcomes of smart-meter activities based on the experience of the Companies and their peers in the region and nationally, with the objective of offering recommendations for appropriate next steps that the Companies should consider. The DNV-KEMA report concluded:

> LG&E and KU may have opportunities to benefit from a targeted AMI deployment, but that system-wide conversion is not justified at this time given the data analyzed. The most favorable strategy for AMI deployment would be one that is focused on urban/suburban areas where infrastructure needs coincide with geographic locations where high concentrations of customers reside. AMI technology is typically less costly to deploy in urban/suburban areas compared to rural areas. Here the economics of Smart Meters are most attractive from both an operational and a customer benefits standpoint, based on our analysis."[10]

In light of the DNV-KEMA study, in 2014 the Companies requested and the Commission approved an AMS Customer Offering as part of the Companies' portfolio of DSM-EE offerings. The offering, which was optional to customers, was designed to determine if customers desiring AMS meters were located primarily in the urban or suburban parts of the Companies' service territories, though the Companies did not limit the AMS offering only to customers living in population-dense areas.

Because it had been three years since the Companies had comprehensively evaluated a potential full deployment of AMS (the DNV-KEMA study), the Companies decided recently to reevaluate the concept. A full and comprehensive business case

[10] *In the Matter of: Joint Application of Louisville Gas and Electric Company and Kentucky Utilities Company for Review, Modification, and Continuation of Existing, and Addition of New, Demand-Side Management and Energy Efficiency Programs*, Case No. 2014-00003, Testimony of David E. Huff, Exhibit DEH-1(DNV KEMA study) at 1 (Jan. 17, 2014).

including a complete financial analysis and deployment plan is attached as Exhibit JPM-1. The balance of my testimony addresses the pertinent issues, costs, and results of this most recent evaluation, which causes us to conclude that now is the appropriate time to invest in full AMS deployment across all of our territory.

Q. Please describe the Companies' experience with smart meters.

A. As I noted above, the Companies have 17 years of experience with smart-meter deployments through pilot programs and smart-meter deployments related to specific tariff offerings.

Beginning in 1999, KU installed more than 4,000 meters and a Landis + Gyr (L+G) TS1 (Turtle®) system in Wilmore Kentucky to remotely read meters over a power line carrier network. The system has performed reliably but has reached the end of its life as parts are difficult to obtain to keep the system in working condition.

In 2007, the Commission approved smart-meter and responsive pricing pilot program for LG&E.[11] LG&E deployed 2,000 smart meters along seven different meter-reading routes in diverse geographies in its service territory to gain experience with the capabilities and challenges of the meters and their communication systems across different kinds of terrain, population density, and foliage conditions. The pilot ran for three full years (2008-2010), during which LG&E reported annually to the Commission concerning the pilot's status and lessons learned from the deployment and rate structure. In its final report, LG&E stated it had gained valuable experience concerning smart-meter technology and how topography and terrain affected communications.

[11] *In the Matter of: Application of Louisville Gas and Electric Company for an Order Approving a Responsive Pricing and Smart Metering Pilot Program*, Case No. 2007-00117, Order (July 12, 2007).

In 2012, LG&E deployed approximately 1,500 AMS meters and related infrastructure in its downtown Louisville network as part of a project to gather enhanced engineering information for network planning. LG&E's downtown network has provided the Companies with additional useful experience and information concerning AMS deployments. (The AMS meters installed in the downtown network will not need to be replaced as part of the Companies' proposed full deployment of AMS, and will integrate seamlessly into that deployment.)

Finally, in early 2014 the Companies filed a smart-metering proposal as part of their 2014 DSM-EE Program Plan application: the AMS Customer Offering.[12] The Companies proposed to deploy as many as 5,000 AMS meters for each of KU and LG&E (electric only), along with the necessary RF Mesh network and other communications and back-end equipment. Importantly, the offering was entirely voluntary and available to residential and small commercial customers (Rates RS, RTOD, and GS). The offering also provided a web portal allowing participants to view 15-minute, hourly, or daily energy-usage information (typically available 24-48 hours after usage occurs), which enables customers to understand their energy use and take actions to manage it. (As with LG&E's downtown network, the RF Mesh AMS meters installed through the AMS Customer Offering will not need to be replaced as part of the Companies' proposed full deployment of AMS, and will integrate seamlessly into that deployment.)

Q. What is the status of the Companies' AMS Customer Offering?

[12] *In the Matter of: Joint Application of Louisville Gas and Electric Company and Kentucky Utilities Company for Review, Modification, and Continuation of Existing, and Addition of New, Demand-Side Management and Energy Efficiency Programs*, Case No. 2014-00003, Application (Jan. 17, 2014).

A. To date, the Companies have enrolled over 4,000 customers in the AMS Customer Offering. By way of comparison, customer enrollments began in June 2015 and by the end of the year 1,222 customers had enrolled. These enrollment numbers indicate customers are increasingly interested in participating in the offering.[13] Notably, the Companies have found that customers participating in the AMS Customer Offering are geographically diverse, spanning various topographies, population densities, and socio-economic segments throughout the Companies' Kentucky service territories.

Q. Please describe the cost-benefit analysis the Companies performed and the conclusions of the analysis concerning the proposed full deployment of AMS.

A. The Companies' cost projections carefully consider the deployment and ongoing expenses necessary to implement and operate the various components of AMS technology across their service territories. Development of these detailed estimates resulted from robust and extensive analysis efforts, which included consideration of:

- Inclusion and refinement of costs the Companies are likely to incur, based in part on the Companies' experience with the current AMS Customer Offering
- Assumptions, contractual indications, and cost outlays articulated by peer utilities, including the Companies' affiliate, PPL Electric Utilities ("PPL EU")
- Estimates provided by internal subject matter experts across numerous business units

[13] *In the Matter of: Joint Application of Louisville Gas and Electric Company and Kentucky Utilities Company for Review, Modification, and Continuation of Existing, and Addition of New, Demand-Side Management and Energy-Efficiency Programs*, Case No. 2014-00003, Advanced Metering Systems 2015 Annual Report at 5 (Jan. 28, 2016).

- Budgetary estimates from potential vendors
- Assumed cost efficiencies resulting from a similar PPL EU vendor and smart-meter system architecture
- Assumed cost efficiencies resulting from concurrent deployment of electric meters and gas indices

During the initial period of deployment, i.e., through 2021, the Companies forecast a capital expenditure for the AMS deployment of $320.4 million. During this time, AMS capabilities will progressively become operational and require maintenance, resulting in aggregate incremental O&M expenses of $30.0 million. The total lifecycle costs of the AMS deployment, i.e., costs incurred through 2039, total $550.9 million (nominal), comprising $345.8 million capital, $165.3 million O&M, and $39.7 million for meter retirements.

The benefits of fully deploying AMS, however, far outweigh its costs. Indeed, the NPV benefit of deploying AMS compared to continuing to use the Companies' existing metering infrastructure is $30.2 million through 2039, with net nominal benefits of almost $470 million over the same period. These benefits derive predominately from almost $500 million (nominal) of recovery of non-technical losses. Non-technical losses are energy a utility produces but is not metered or billed and is not lost due to losses one would expect in any electrical system, e.g., line losses resulting from electrical resistance in transmission and distribution lines. Most non-technical losses result from theft of service, which is much easier to detect using smart meters, but they can also result from meter-configuration errors or meter malfunctioning, both of which are also easier to detect with smart meters. The

additional revenues resulting from reducing non-technical losses will displace revenues the Companies would otherwise have to collect from other customers.

Another large driver of savings from AMS is O&M savings resulting from decreased meter reading and related meter services, totaling savings of almost $300 million (nominal). With AMS, the vast majority of meter reading will be done remotely, as will other meter services, including remote service switching, producing roughly $156 million of NPV savings through 2039.

The other large driver of savings results from customers using less energy and using it more efficiently as they learn more about their own usage from the web portal that will be available to them as part of the AMS deployment. The Companies and other utilities have observed that customers who actively access such information tend to decrease their usage slightly. Aggregating those savings through 2039 produces net savings of over $166 million (nominal) and over $66 million NPV, which are savings customers will receive directly by reducing their bills through reduced usage.

The Companies' detailed cost benefit analysis is provided in Exhibit JPM-1 at Section 7.

Q. Did the Companies account for the cost of their existing meters in their cost-benefit analysis?

A. Yes. The Companies will remove and retire existing meters incapable of communicating with the proposed AMS RF Mesh network. As Christopher M. Garrett discusses in his testimony, the Companies request approval for those meters' remaining net book value to be added to a regulatory asset after the Companies retire the meters. The Companies' cost-benefit analysis assumes a five-year cost recovery and estimates

the value of the meters to be recovered through the regulatory asset to be about $40 million (nominal).

Q. Are smart-meter deployments common?

A. Yes. According to the U.S. Department of Energy's Energy Information Administration, as of the end of 2014 there were almost 144 million electric meters in the U.S.[14] Of those, 40.7% were smart meters,[15] 32.6% were automated meter reading ("AMR") meters,[16] and about 26.7% were purely electro-mechanical meters (i.e., having no communications ability) of the kind the Companies currently predominantly have in service.[17] And the deployment of smart meters has grown consistently over time, from just 7 million deployed in 2007 to well over 50 million today, with several million being added each year.[18] Therefore, smart-meter deployments are both common and increasing. But more importantly, as the Companies' cost-benefit analysis shows, a full deployment of AMS in the Companies' Kentucky service territories will provide net benefits of almost $470 million (nominal).

Q. In addition to the quantified net benefits you have already described, how will customers benefit from a full deployment of AMS?

A. Customers will benefit in numerous ways. First, as current AMS participants already can, all customers will be able to use a web portal to access information about their usage at any time of day or night, download consumption patterns to better understand

[14] Derived from data available at http://www.eia.gov/electricity/annual/ and http://www.eia.gov/electricity/data/eia861/zip/f8612014.zip.
[15] *Id.*
[16] *Id.*
[17] *Id.* The vast majority of the Companies' meters are purely electro-mechanical, but approximately 90,000 of the Companies' meters are AMR meters (gas and electric).
[18] "Utility-Scale Smart Meter Deployments: Building Block of the Evolving Power Grid, IEI Report, September 2014," *available at* http://www.edisonfoundation.net/iei/Documents/IEI_SmartMeterUpdate_0914.pdf.

how they use energy, and explore different products and programs that may align to their needs. Second, full AMS deployment will enable the Companies to develop time-of-day or more dynamic rate structures that could help customers reduce their bills. Third, the ability to access near real-time energy data will improve customer service representatives' ability to address customers' questions and concerns regarding individual customer outages, power quality, and energy usage. Fourth, full AMS deployment will enable the Companies to better localize and resolve power outages, which will help reduce customer outage times. Fifth, customers will be able to participate in numerous programs where information is shared via outbound call, email, or text message, including information about power disruptions, voltage spikes, demand response events, power restorations, and other notifications more specific to a customer's usage. These benefits, though difficult to quantify, are real, and will improve customers' service and their customer experience.

Q. Will the remote service switching capability of the full AMS deployment also be a benefit?

A. Yes. The remote service switching capability of the full AMS deployment can benefit customers who move to or from a premise by having their service established or terminated very quickly through contact with a customer-service representative or through self-service using the Companies' My Account web portal. Additionally, AMS's remote service switching ability will allow the Companies to reconnect a customer's service nearly instantaneously upon payment for service previously disconnected for non-payment. The ability to provide these services remotely and quickly meets customers' current expectations of almost immediate personalized

service of the kind they often receive from other service providers such as cable TV and telephone providers.

Additionally, the ability to remotely switch service can help avoid injuries. Since 2011, Field Services Personnel have encountered about 80 physical threats related to disconnections per year on average. During these safety incidents a number of employees are called into action to ensure safety of the employee, investigate the circumstances, and report the incident to the Commission. The Electrical Technical Training and Public Safety department estimates that between 37 and 58 employees are called in response to a safety incident of this kind. Reduced personnel exposure to hazards due to AMS implementation reduces the need for this coordinated response, freeing up employee time that can be spent on other tasks. This can potentially create a relative reduction in personnel costs over time, which will benefit customers. Therefore, though the Companies have not attempted to quantify these benefits, they are real benefits of AMS generally and its remote service switching capability specifically.

Q. Will the Companies allow customers to opt out of the full AMS deployment?

A. No. A smart-meter deployment creates the greatest benefits relative to its costs if it is ubiquitous. Allowing individual customers to opt out eliminates ubiquity, potentially reducing the benefits of the overall deployment and certainly creating additional costs for the utility (e.g., for manual meter reading). It is important that all meters become AMS meters because even when a single meter is removed from the RF Mesh network used for AMS communications it can affect the ability of surrounding meters to consistently report their readings. Additionally, a customer who opts not to have an

AMS meter cannot get other benefits such as usage notifications and granular usage information (i.e., usage information at intervals shorter than each billing period). Likewise, the Companies' benefits are limited by customers who would opt out, such as not being able to automatically get reports of outages from opted-out customers' meters. Therefore, the Companies do not have cost or operational reasons for supporting opt-outs, and good reasons not to offer them.

Notably, this position is consistent with the Commission's position stated this year in its final order in its most recent smart-grid administrative case: "Due to the potential negative impact on the operational benefits of a Smart Grid, the Commission does not support meter opt-outs, whether they be from digital, AMR or AMI meters."[19] The Commission further stated that whether to offer opt-outs, and the extent to which any opt-outs offered should apply, should be at the offering utility's discretion: "The Commission believes that each utility can best determine the need for an opt-out provision and whether that the proposed opt-out provision will apply to digital, AMR, or AMI meters will be at the utility's discretion."[20]

The Companies realize that a small number of customers have raised concerns in other utilities' smart-meter deployments to argue in favor of opt-outs (or simply to oppose a smart-meter deployment). The two primary objections such customers raise are that smart meters will adversely affect their health and that smart meters invade their privacy. The Companies respect customers' concerns, and plan to use education and personal conversations to relieve customer concerns about AMS. The Companies

[19] *In the Matter of: Consideration of the Implementation of Smart Grid and Smart Meter Technologies*, Case No. 2012-00428, Order at 17 (Apr. 13, 2016).
[20] *Id.*

have also established policies to protect customer privacy and to ensure that the installed devices meet applicable health and safety standards.

Q. What is the Companies' plan to educate and inform customers about the AMS deployment and how customers can benefit from it?

A. A successful education and communications plan will drive high levels of customer engagement and help customers achieve maximum benefits from AMS. The Companies have similarly deployed AMS metering in LG&E's downtown network with a robust communication plan that has avoided any customer concerns. Comparable to these successful communication plans, the Companies will develop a multi-faceted customer education and communications plan to educate customers, as well as community stakeholders, throughout the duration of the project and after customers receive their AMS meters to encourage participation and support of future programs.

This will include offering information on a variety of topics, including how the program works; the meter installation process; the new tools and features, such as the ePortal functionality currently available to AMS Customer Offering participants; and new ways to help manage their energy use and modify their services.

The Companies recognize that they serve a diverse population that has different needs and requires different communications and education approaches. To reach all customers and community stakeholders, the Companies plan to use a wide array of communication channels, such as:

- Advertising
- Automated calls

- Community outreach and events
- Customer newsletters and bill inserts
- Direct mail
- Email
- Informational updates through the ePortal
- Videos
- Leave-behind materials following an installation
- Media relations
- Social media

Additional details and examples concerning the Companies' communication plan are in Exhibit JPM-1 at Section 9.

Q. What impacts, if any, will the full deployment of AMS have on the Companies' planning existing DSM-EE AMS Customer Offering?

A. Operationally, full AMS deployment will enhance the existing RF-based AMS systems used for the AMS Customer Offering. Fully deploying AMS meters and associated systems will ensure that existing AMS meters can communicate across the RF Mesh network, providing system benefits that are not available through the current AMS Customer Offering.

Programmatically, the Companies propose to maintain the existing DSM-EE AMS Customer Offering for the remaining life of the AMS Customer Offering the Commission approved as part of the Companies' 2014 DSM-EE Plan (i.e., through the end of 2018). This will ensure the offering's participants can continue receiving the offering's benefits while the Companies fully deploy AMS to all customers. But to

avoid customer confusion, the Companies plan to cease promoting the AMS Customer Offering and focus on the educational and communication needs of the AMS full deployment. Customers who desire to have an AMS meter installed ahead of the full deployment schedule for their area will be able to contact the Companies and request an accelerated installation, which requests the Companies will accommodate to the extent reasonable and feasible.

III. CONCLUSION

Q. What are your conclusion and recommendation?

A. Based on the evidence provided above and in the Company's application in this proceeding, I conclude the proposed full deployment of AMS across the Companies' Kentucky service territories will provide significant benefits to customers and therefore serves the public convenience and necessity. Therefore, I recommend the Commission approve the proposed deployment, grant the requested CPCNs, and the rest of the relief the Company is requesting in this proceeding.

Q. Does this conclude your testimony?

A. Yes, it does.

VERIFICATION

COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

The undersigned, **John P. Malloy**, being duly sworn, deposes and says that he is Vice President, Customer Services for Kentucky Utilities Company and Louisville Gas and Electric Company and an employee of LG&E and KU Services Company, and that he has personal knowledge of the matters set forth in the foregoing testimony, and that the answers contained therein are true and correct to the best of his information, knowledge and belief.

John P. Malloy

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 14th day of November 2016.

Notary Public (SEAL)

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

APPENDIX A

John P. Malloy
Vice President, Customer Services
LG&E and KU Energy LLC
220 West Main Street
Louisville, Kentucky 40202
Telephone: (502) 627-4836

Education

Indiana University, Master Business Administration – 2000

Indiana University, B.S. in Finance – 1998

Previous Positions

LG&E – KU Services Company
2013 – Current Vice President of Customer Services
2007 – 2013 Vice President of Energy Delivery – Retail Business
2003 – 2007 Director of Generation Services

Louisville Gas and Electric Company, Louisville, Kentucky
1998-2003 Maintenance Manager, Mill Creek
1996-1998 Manager Resource / Project Management, Louisville Gas and Electric - Fleet
1989-1996 Instrument and Electrical Supervisor, Mill Creek
1986-1989 Instrument and Electrical Technician, Mill Creek
1984- 1986 Production Operations, Mill Creek
1983- 1984 Coal Handling Operations, Cane Run
1980- 1983 Instrument and Electrical Technician, Cane Run

Other Professional Associations

Spalding University 2016 – current Board of Trustees

Louisville Orchestra 2016 – current President (elect) Board of Directors
2012 – 2016 Executive Committee – Board of Directors
2018 – 2012 Vice President of Development

LG&E Credit Union 2010 – current Chairman Emeritus
2001 - 2010 Chairman and CEO, Board of Directors
1998 - 2001 Treasurer, Board of Directors
1995 - 1998 Board of Directors

Leadership Kentucky Board of Directors

2016 – current Board of directors Executive Committee

2009 – 2016 Board of Directors

Catholic Education Foundation

2016 – current Board of Directors

Kentucky Association of Manufacturers

2016 – current Chairman – Board of Directors
2012 – 2016 Executive Committee – Board of Directors
2010 – 2012 Chairman of Energy / Natural Resources Policy Committee

Exhibit JPM-1

Advanced Metering Systems Business Case

Electric and Gas

Advanced Metering Systems

Business Case

PPL companies

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Appendices

PPL companies

1 Executive Summary

Louisville Gas & Electric (LG&E) and Kentucky Utilities Company (collectively referred to as the Company) have undertaken a business case analysis of Advanced Metering Systems (AMS) deployment across their entire Kentucky and Virginia service territories to extend benefits experienced by AMS Opt-in Program participants to the vast majority of customers[1]. This will empower customer choice, streamline meter related processes, produce operational savings which can be passed on to customers, and establish foundations for increased grid resiliency and efficiency.

AMS introduces bi-directional communications between Company staff using backoffice systems which communicate with metering endpoints of all residential and many business customers. This allows for detailed electric and gas consumption information to be made available for a variety of customer and utility uses. Customers can make more informed decisions about how and when to use energy by reviewing their usage patterns with the help of enhanced customer service channels as needed. Utility operations will restore outages faster, optimize grid performance, and make better-educated capital deployment planning decisions for future infrastructure investments.

To extend AMS to in-scope customers, the Company will implement the capabilities per a three-year deployment schedule, with the deployment of 1.3 million meters and system implementation occurring in parallel. Meter deployment will begin in the Louisville area to leverage existing AMS Opt-in Program infrastructure, with the last meters put in service by year-end 2019 in outlying areas. System implementation will begin shortly after meter deployment, with the last systems release slated for mid-year 2019. In advance of deployment, the Company will begin a robust customer education and communication plan to address deployment logistics, customer concerns, and AMS benefits. This informational exchange will endure beyond deployment to ensure customers remain engaged, informed, and empowered to fully maximize their available benefits.

The Company is investing $511 million ($346 million of capital and $165 million of O&M) to fund full AMS deployment and maintenance over a 20-year timeframe. Advanced meters, network infrastructure, and supporting systems make up the majority of the costs. These costs are more than offset by $1.02 billion in expected benefits across the same time period. The main quantitative benefits revolve around meter reader reductions, meter service efficiencies, reduction of non-technical energy losses, and potential energy savings resulting from customer adoption of ePortal-enabled insights. Qualitatively, the Company expects increased customer

[1] Details of customer benefits from the DSM AMS deployment is in Appendix A-1, Advanced Meter Service Participant Study - Bellomy Research.

satisfaction through increased billing transparency, increased optionality, easier scheduling of meter services, better-informed customer service interactions, and decreased outage durations. Based on a rigorous cost-benefit analysis, the Company projects that over 20 years the benefits of the full AMS deployment will exceed its costs by a total of $30.2 million (net present value (NPV) to 2016)[2], making it a worthy investment on behalf of ratepayers.

2 Introduction

Louisville Gas & Electric and Kentucky Utilities Company (the Company) are regulated utilities serving customers in Kentucky and Virginia as part of the PPL Corporation (PPL) family of companies. The Advanced Metering Systems (AMS) Program has been developed as a means to deploy mature metering technologies for improved customer experiences. This AMS Business Case demonstrates the value to customers associated with the deployment of advanced electric meters, advanced gas indices, and the supporting infrastructure and systems for customers. These technologies represent a step forward in the way the Company interacts with customers, operates its business, and restores the electric distribution system. The AMS Program will also support future technologies that will help the Company to continue enabling significant improvements in the customer experience and grid operations. AMS and future technologies are an extension of the Company's continued commitment to embracing new technologies and are vital to supporting the Kentucky Public Service Commission's goals as established in Administrative Case Number 2012-00428 including:

- Providing customers with increased access to their consumption, rate, and billing information while maintaining strict customer privacy and cyber-security standards.[3]
- Continuing investment in advanced technologies at the right time. [4]
- Increasing customer education focused on available programs, expected benefits, privacy, and health concerns associated with advanced technologies.[5]

The AMS Business Case evaluates the costs of implementing the necessary technologies and processes, along with the benefits associated with enhanced grid operations and customer service capabilities enabled by AMS. AMS technologies will move the Company's electric and gas distribution grid towards greater levels of efficiency and reliability, and will empower customers through more information and control over their energy usage and costs, enhancement of existing customer programs, and increasingly positive customer experience. Further, AMS enables the use of metering data to support the Company's energy future through coordination with technologies such as Volt/VAR optimization (VVO), Advanced Distribution Management

[2] See Appendices A-6.1 – A-6.7 for Capital Evaluation Models.
[3] Kentucky Public Service Commission, Case #2012-00428, Final Order 2016-04-13, p.33-34.
[4] Kentucky Public Service Commission, Case #2012-00428, Final Order 2016-04-13, p.33-35.
[5] Kentucky Public Service Commission, Case #2012-00428, Final Order 2016-04-13, p.17-19, 33-35.

Systems (ADMS), Advanced Distribution Automation (ADA), demand modeling, load forecasting, and distributed energy resources (DERs) integration.

3 Background / Current Situation

The Company serves 1.3 million customers and has consistently ranked among the best companies for customer service in the United States. Louisville Gas & Electric serves 322,000 natural gas and 403,000 electric customers in Louisville and 16 surrounding counties while KU serves 546,000 customers in 77 Kentucky counties and five counties in Virginia.

The Company has a long history of embracing new technologies to provide its customers with the best possible experience. Some examples include:

- Power Line Carrier Metering technologies - In 1999, the Company installed over 4,000 meters which represented the Company's first production efforts to remotely transmit meter reads to back-office systems.
- Responsive Pricing and Smart Meter Pilot - In 2007, the Company embarked on a pilot program to assess the net impact of various combinations of information, equipment and pricing signals on customers electric usage and ability to shift usage from higher-demand to lower-demand time periods. Paired with time-of-use rates, the Company installed a Trilliant metering solution including 2,000 meters to residential and small commercial customers with varying combinations of other devices like in-home displays, thermostats, and load-control devices. This offering provided the Company with valuable insights into enabling energy management tools for our customers.
- Downtown Network – In 2014, the Company deployed approximately 1,500 advanced meters in the downtown Louisville area to support distribution network operations and analytical needs. The system gives the Company the ability to monitor load, voltage, and engineering-specific data to improve modeling, analysis, and overall management of the downtown Louisville secondary network. It supports enhanced capacity planning; enables accurate modeling of normal, peak, and contingency conditions; and mitigates the possibility of a significant outage event in the core downtown Louisville area, and associated damage to critical network infrastructure.
- Advanced Metering Systems Opt-in Program – Starting in 2015, the Company began offering up to 10,000 advanced meters to customers who opted-in as part of the Demand Side Management (DSM) program. This includes Landis + Gyr (L+G) radio frequency (RF) mesh network technology in Louisville and Lexington through the DSM program, as well as the Itron TOTALGRID cellular solution for customers without existing or installed RF mesh infrastructure.

PPL Electric Utilities (PPLEU), a utility serving customers in Pennsylvania and another member of the PPL family of companies, is currently preparing to deploy 1.44 million advanced meters in its service territory. The Company is leveraging lessons learned and best practices from PPLEU for successful deployment in Kentucky.

Based on these experiences and findings, the Company plans to move forward with a full-scale deployment of advanced meters across the LG&E, KU, and Old Dominion Power service territories to take advantage of economies of scale to bring customers the full benefits Advanced Metering Systems can provide.

Across industries, technology has facilitated the evolution of customer expectations. Utility customers have always expected safe and reliable energy service. Increasingly customers are interested in understanding how their behavior drives their energy bill, their individual effect on the environment, and what programs and/or products are available that make sense for their needs. Information addressing these questions is available from a variety of sources, but can be difficult for the average customer to find or understand. AMS allows the Company to further enhance its role of Trusted Energy Provider, by answering these questions for customers through access to detailed and personalized consumption data, corresponding tools to actively manage their energy usage, and tailored recommendations that can save customers money. By doing this, the AMS Program will enhance the Company's relationship with its customers.

4 Corporate Vision

The Company's corporate vision is to "empower economic vitality and quality of life," and its mission is "to provide reliable, safe energy at a reasonable cost to our customers and best-in-sector returns to our shareowners."

The Company is guided towards these goals by specific values. These values are advanced with the Company's strategic investment in AMS.

- *Safety and Health* - AMS technology improves outage response and restoration, resulting in increased safety to the customer and Company personnel during outage events. It also lowers employee drive time leading to decreased auto-related safety incidents. Additionally, remote service switching limits employees' exposure to dog bites, dangerous facilities, and customer threats. The Company has averaged approximately 80 such incidents per year since 2011.

- *Customer Focus* - Increased volume and availability of customer data will better inform customers and customer service representatives. This will help customers better understand their bills and customer programs that would benefit them. This will help customer service representatives provide better customer service through near-

immediate access to a customer's service data, reducing the necessity of field visits to address customer concerns.

- *Diversity and Engagement* - Improved usage data will increase communication between groups of the Company, leading to better customer outcomes. For example, customers can engage in proactive management of their energy usage. With the help of trained Customer Service Representatives, they can explore the impact of behavior changes, customer programs, or optional rate structures on their energy costs.

- *Performance Excellence* - AMS technology has long-term benefits including operational efficiencies and increased reliability while setting the foundation for future technologies that continue supporting the goal of providing the best service to customers.

- *Integrity and Openness* - The Company is committed to honest communication with its customers. Providing customers with improved consumption data supports this and promotes positive interactions with the Company. The Company also will be implementing a full customer education and communication plan that addresses customers concerns about safety, privacy, and cyber security.

- *Corporate Citizenship* -The AMS program will increase data availability bettering the Company's relationships with both customers and regulators through establishing a foundation for future products and services. Also, the AMS deployment and subsequent operations will comply with all mandated regulatory orders.

The AMS upgrade directly supports these goals by facilitating positive customer interactions, providing customers with information and tools to make smarter energy choices, and equipping the Company with the technology to improve efficiency, reliability, and customer service, while reducing costs to our customers for enhanced customer service.

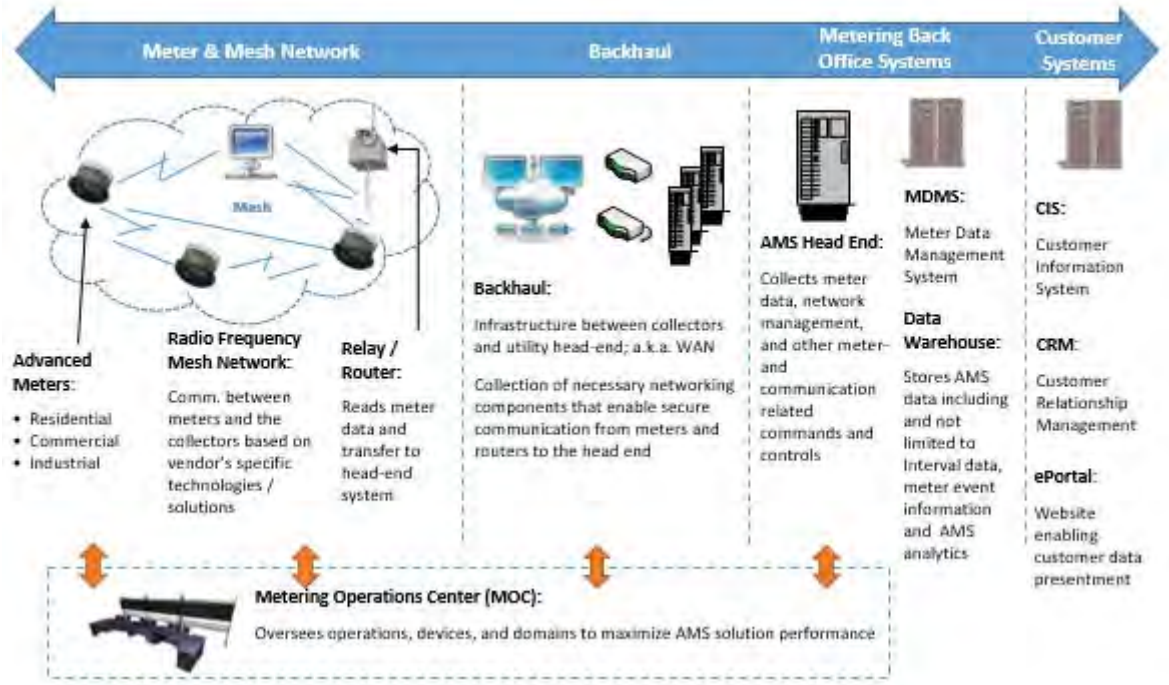
5 Strategy

5.1 Introduction to AMS[6]

Advanced Metering Systems represent a collection of mature technologies that uses advanced meters and supporting infrastructure to enable remote two-way communication between the

[6] For a glossary of terms and acronyms referenced throughout this document, see Appendix A-7, AMS Glossary.

meter, utility customers, and grid operation systems. AMS allows for more detailed measurement of customer energy consumption, more frequent collection for customer presentment, and enhanced diagnostic capabilities to monitor and alert central operations when power quality violations (e.g. outages, voltage sags) are determined for individual customers. The core components and a high-level overview of the flow of information are below:



5.2 Data Communications with Customers

An improved customer experience is a central driver for this program and as such, the customer-facing capabilities are of key importance. These include:

- Web Portal Presentment (ePortal): Today's energy consumers have come to expect more information on their terms and per their time constraints. The most flexible way to satisfy this expectation is to integrate data captured in the Company's back-office systems with a webportal. In so doing, customers are able to access information about their usage at any time-of-day or night, download consumption patterns to better understand how they use energy, and explore different products and programs that may be better aligned to their needs. The Company expects availability of data to drive increased interest in optional rates and energy efficiency programs that have already demonstrated positive benefits for those customers that have taken advantage of these programs.
- Enhanced Representative Enablement: Customer Service Representatives (CSRs) are currently limited in their real-time access to individual customer outage, power-

quality, and detailed metering information. Using AMS technologies, CSRs will be empowered to improve the customer experience in real-time while a customer is on the phone and not be entirely dependent on scheduling a field visit. Power outages can be assessed remotely to determine if an entire circuit is experiencing an outage or if a problem is behind the meter. CSRs will have information available about a customer's individualized experience to assess how many outages have actually been experienced as opposed to how many have been reported. Meters that have been disconnected for a variety of reasons can be remotely re-connected in real-time.

- Proactive Notification: Customers may choose to participate in numerous programs where information is shared via outbound call, email, or Short Message Service (SMS) text message. Information about power disruptions, voltage spikes, demand response events, power restorations, and monthly to-date notifications represent a starting point of functionalities contemplated through this program.

5.3 Gas Indices

Just as each electric customer will receive an AMS electric meter, LG&E gas customers will receive a replacement AMS gas index which will be connected to the gas meter. Any customers of both electric and gas will have AMS metering for each service. One benefit of replacing the index is that no interruption of gas service is required to replace the index. In both cases, the AMS technology is solid-state, can measure consumption in intervals as frequently as 15 minutes, offers bi-directional wireless communication, and can support remote firmware upgrades. Transmission of consumption data for electric and gas both use the same communications network. Consequently, there is little additional cost to capture and transmit customer gas consumption data. For reference, the average cost of an electric meter is $104.09 compared to $74.09 for a gas index, with many of the network and system costs not rising materially with the inclusion of gas indices.

The technology for gas AMS has several differences from electric AMS which impact its capabilities. Various approaches and configurations were analyzed to maximize the cost effectiveness for customers. Some of these considerations include:

- Battery Power: Gas indices are battery powered. They cannot power themselves from the commodity they measure (as electric meters do). As a consequence, unplanned gas AMS communications are limited to minimize battery drain. More frequent communications will result in a shorter operational lifespan requiring more frequent and costly index replacements. Current technology designs these devices for very low power consumption allowing the battery to last 20 years under the standard operating profile.
- Remote Service Switching: Gas indices perform a monitor-only function relative to the gas meter and cannot connect or disconnect service. The technology exists where gas meters can be simultaneously replaced to enable this function, but safety concerns

associated with remote service switching of gas outweighed the potential benefits of this functionality.

- Gas Service Quality: Quality of service functions such as pressure monitoring, leak detection, and cathodic protection monitoring/reporting are dependent on replaced gas meters and other communications-enabled components. Enhancements in this area were not included as the enablement of gas communication does not require the replacement of gas meters.

Despite these constraints, deploying electric and gas AMS upgrades together allow the Company to holistically maximize realizable benefits through economies of scale. Many back-office components (such as head end, meter data management, and systems integration) have significant fixed cost structures which vary little to accommodate gas AMS. Conversely, certain cost savings (such as meter reader reductions) cannot be fully realized if gas AMS is avoided, or worse, newly established inefficiencies of gas-only manually meter reads could result in cost increases to gas customers who would need to bear the full burden of meter reading efforts.

Ultimately, AMS for electric and gas minimizes operational complexity through the establishment and maintenance of a unified billing management process. Meter technicians are able to focus on more impactful activities such as ensuring safety and metering accuracy are maintained in accordance with existing standards. Further, all customers, regardless of the commodity they purchase, will benefit from increased billing transparency and granularity allowing them to make more informed decisions about their usage.

5.4 Ownership/Maintenance of AMS Components

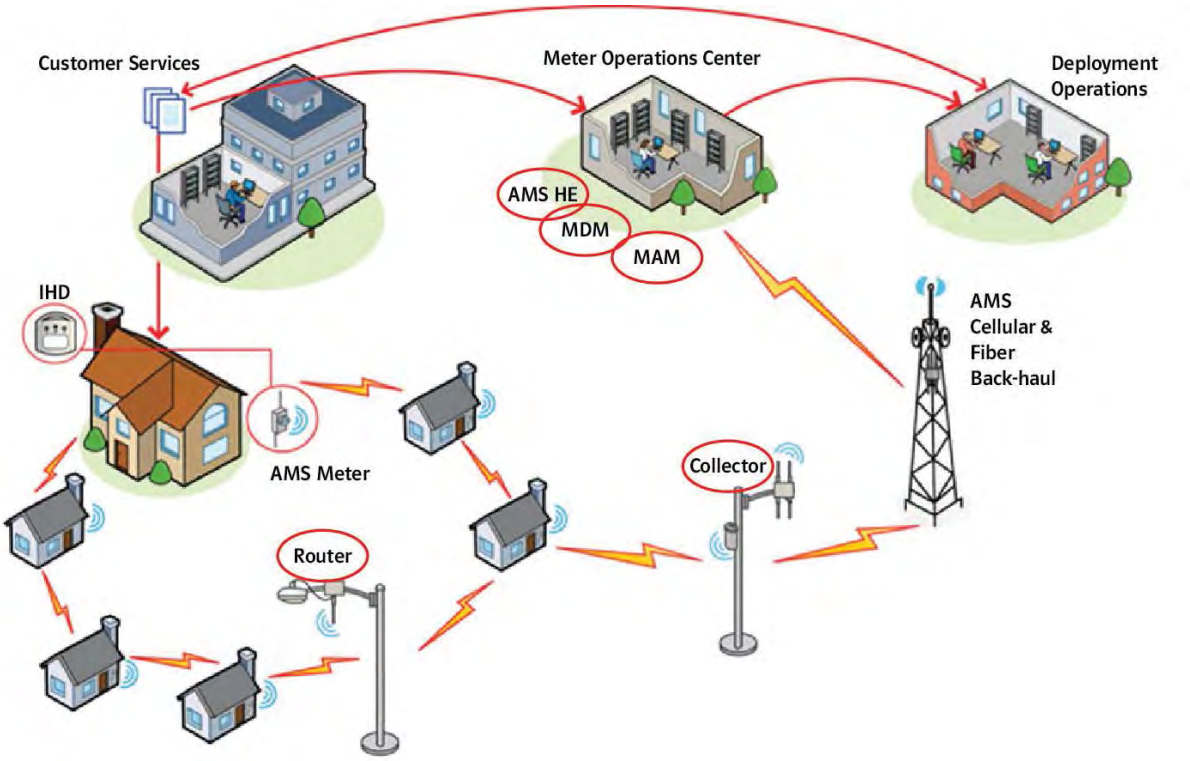
The Company will own and maintain all electric and gas meters, the corresponding AMS communications network, and all back-office systems' processing and storage of customer usage data. The Company will manage all testing, inventory, and records associated with these assets.

The Company expects a small percentage of instances in which a technician arrives on site and finds damage to the customer-owned meter base preventing installation of an AMS meter. In these situations, the Company will offer to repair or replace the meter base at a customer's home or business as needed. This will be done at no additional cost to the customer, provided the customer signs a waiver confirming their understanding that these repairs are on a one-time basis and that the customer is responsible for meter base repairs and maintenance going forward. The customer also has the option to refuse this service, and repair the meter base through a contractor of their choice at their own cost.

The Company recognizes that with owning these assets, the Company takes on a significant responsibility to safeguard and protect customer data. The Company will implement various cyber-security measures at all network connection points of the AMS communication network. The Company also works regularly with industry experts to improve cyber-security practices and will discuss cyber security-plans in greater detail later in the document.

5.5 System Components

The following descriptions of end-to-end metering technologies are meant to provide a broad explanation of the capabilities of individual components and technologies necessary to implement and operate an effective and efficient AMS platform. The following is a high-level overview of an AMS System:



5.5.1 End Point Devices[7]:

5.5.1.1 Advanced Meters

An advanced meter is an electronic device used to measure electricity and/or gas consumption at residential, commercial, and industrial locations. This device digitally communicates interval data and register reads using two-way telecommunications infrastructure. Generally, the meter stores the data and communicates all stored data at scheduled intervals, e.g., once per 24-hour period, once every 8 hours, etc. These devices can be equipped to use either a cellular radio or a mesh network, to interface with a utility's backhaul, or the portion of the network comprising

[7] See Appendix A-3.1, L+G Residential Endpoint Data Sheets, for technical specifications related to the Landis + Gyr Gridstream RF FOCUS AX Integrated Endpoint and Appendix A-3.2 L+G Commercial & Industrial Endpoint Data Sheets. Also, see Appendices A-3.6, A-3.7, and A-3.8 for L+G Gas Module Data.

intermediate links between the core network and smaller subnetworks[8], and back-office systems.

In all cases, it is expected that the majority of electric meters[9] will be completely replaced. The new meter will contain the meter, storage, index, and communications device. With gas meters, only the index module (a communication device that is capable of securely and efficiently sending information packets a short distance) is expected to be replaced, with the exception of more than 54,000 gas meters that will have to be exchanged as part of the full deployment of AMS. 54,000 Rockwell R175 gas meters will have to be exchanged because they have a brass index that is not compatible with the AMS gas index module. There are additional gas meters concerning which LG&E will either replace the index or the entire meter because they have an odometer style index that is not compatible with the AMS gas index module.

An advanced meter has a number of capabilities depending on the type of meter and whether it measures electricity or gas:

Capabilities of both gas and electric meters:

- Tamper/theft detection;
- More precise[10] measurement;
- Real-time data query: As initiated by system scheduling, CSRs, or control center operators, the meter can be pinged to report current readings (depending on commodity, these details can include power/gas consumption, outage status, voltage status, and other characteristics);
- Interval granularity: Meters are typically configured to capture energy consumption at 15-minute intervals. As technology and customer expectations evolve, more frequent consumption checks, on the order of five minutes, may occur;
- Reading frequency: Energy consumption data is typically transmitted back to the AMS head-end three to four times a day and then uploaded for customer viewing daily; and
- Secure communications: Allows for secure, encrypted communication between end points and AMS supporting infrastructure.

Capabilities of electric meters only:

- Ability to provide voltage monitoring and real-time notifications for voltage excursions;
- Power outage notifications (PON) where the meter automatically notifies the back-office systems of a loss of power;

[8] See https://en.wikipedia.org/wiki/Backhaul (telecommunications).
[9] MV90 meters are an industry standard solution for large volume customers typically associated with commercial and industrial customers. These meters have been excluded from the planned AMS deployment.
[10] Meters meet existing ANSI C12.20 standard accuracy classes and are either within +/- 0.2% or +/- 0.5% accurate. Legacy electromechanical meters were generally built to ANSI C12.1 standards of +/- 1%. Precision also references the increased data granularity made available to customers.

- Power restoration notifications (PRN) where meters proactively communicate that power has been restored;
- Remote service switching (usage of these capabilities are governed by regulatory and internal policies);
- ZigBee[11] communications to interact with Home Area Network (HAN) devices as the "last mile" of Demand Response (DR) capabilities;
- ZigBee communications enabled near real-time monitoring: ZigBee can independently interact with other customer procured equipment for near real-time monitoring. This includes the enablement of customer defined settings that notifies customers when load changes beyond a predetermined threshold. This functionality is enabled by AMS and displayed through in-home devices;
- Remote firmware upgrades: Allows for enhanced capabilities to be deployed over time, as well as timely updates to address security threats as identified, without the need for manual intervention; and
- Remote diagnostics: The Company's Meter Operations Center will have a dedicated advanced meter monitoring function that can ping individual meters to test communication pathways and responsiveness.

Capabilities of gas modules only:

- 20-year battery while supporting standard data collection patterns (e.g., 15-minute intervals, collected three times daily, with approximately three firmware upgrades throughout its deployment lifespan); and
- Five-year expected battery life for any meters where customers have opted for advanced data collection patterns (e.g., 15-minute intervals, collected hourly, with approximately three firmware upgrades throughout its deployment lifespan).

5.5.3 Field Area Network (FAN)

Embedded within each meter is a communications module that enables the meter to communicate with back-office systems. These modules can either be outfitted with mesh or cellular radios, each of which is best suited to a different set of project economics. Circumstances like population density, topography, seasonal conditions, and other strategic factors may influence the type of communication utilized. By understanding the economic and strategic considerations and combining these modules appropriately, an optimal deployment can be achieved.

[11] Zigbee is a wireless language enabling communication between certain low-power, digital radio devices. See https://en.wikipedia.org/wiki/ZigBee.

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5.5.4 Radio Frequency (RF) Mesh Network[12]

The radio frequency (RF) mesh network is created by including a low-power, short-range radio in each meter. Each meter is able to transmit its own consumption interval readings as well as a finite collection of data from downstream meters over a secured network connection. All meters with this technology dynamically communicate with each other to identify optimal communication pathways back to centralized data collection points. In doing so, these networks of devices can self-identify the most efficient paths on an ongoing basis and dynamically reconfigure to maintain optimal routing in varying operational situations. It is important to note that RF radiation produced through this process is safe for customers. Radiation exposure from smart meters has been shown to be many times less than that of talking on a cell phone.[13]

The Company will utilize radio frequency mesh networks to facilitate meter communication with the backhaul system for the majority of AMS meters. The meters will utilize a relay/router system to transmit the meter data back to the back-office systems, as well as transmit data from the back-office to the meters in the field in a bi-directional manner.

The electric meter will serve as the communications platform for the gas indices. The platform will enable communication between the gas meters and the back-office systems while efficiently optimizing impacts to the gas meter's battery life.

5.5.4 Cellular Radio

In certain circumstances, a cellular radio will be used instead of the mesh network. Typically, this technology will be used for customers in areas with minimum population density to support a mesh network. These meters will instead directly communicate with public cellular systems (e.g. Verizon, ATT) to transmit consumption data to the Company's back-office systems.

5.5.5 Collectors/Relays/Routers[14]

Collectors, relays, and routers are the equipment that facilitate transmission of data from the mesh-network-linked advanced meters to the back-office systems. It should be noted that there are innumerable infrastructure configurations possible for the communications network. The transmission of data may utilize multiple types of devices from a variety of vendors, each of which pulls in and transmits data to the next node in the communications pathway on the way to the back-office system.

The collectors, relays, and routers have a number of characteristics that enable communications' efficiency and effectiveness. They are:

[12] See Appendices A-3.1, A-3.2, A-3-6, A-3.7, and A-3.8
[13] 2011, Edison Electric Institute, "A Discussion of Smart Meters And RF Exposure Issues." pg. 11-15.
[14] See Appendices A-3.3 L+G Router Data Sheet, A-3.4 L+G C6500 Collector Data Sheet, and A-3.5 L+G C7500 Collector Data Sheets for technical specifications.

- The ability of the network to rearrange itself dynamically to maintain the most efficient communications pathways across seasons, varying weather conditions and vegetation cycles;
- In the event of a power outage, the ability of the FAN to stay up long enough to transmit a power-off notification to alert the outage management system (OMS) of the problem; and
- The inclusion of multiple types of devices that collect and transmit digital interval data:
    - Collectors: larger bandwidth devices for maximum throughput of data to manage data collections;
    - Routers: smaller devices that are used to extend the range of communications for meters and collector connectivity; and
    - Meters: small, short-range devices used to aggregate a small number of meters.

5.5.6 Backhaul

The backhaul network, which is typically a wide area network (WAN), is the high-speed, high-bandwidth communications structure between the collectors and the AMS head-end. The network can either be public or private depending on several factors, including cost (both initial and recurring), security, meter density in the area, and distance from the existing fiber network.

A private system would have collectors connected to centralized fiber optic or microwave communications infrastructure. A public system would utilize the network of a third-party vendor, typically a wireless cellular carrier, to transmit the data from collectors to the AMS head-end. While a blend of these technologies will be pursued as a pragmatic solution, the majority of communications will occur through the Company's private, fiber-optic network as a means to securely transmit the aggregated data from the collectors and routers to the back-office systems.

5.5.7 Systems and Integration – Core AMS[15]

5.5.7.1 AMS Head-End (AHE)

The AMS head-end is the centralized communications aggregation, monitoring, and control system that integrates the communications infrastructure in the field and the back-office systems. The AMS head-end communicates with the advanced meters to collect meter data from reads and events. It also can ping individual meters as necessary and push firmware updates across the network. For electrical systems, it can remotely initiate the connection and disconnection of meters. The AMS head-end system serves as the main point of data collection and dispersal for data being transmitted in either direction, to and from meters.

5.5.7.2 Meter Data Management System (MDMS)

An effective AMS platform requires an MDMS. The MDMS provides advanced meter data storage and archival capabilities for interval meter read information. The MDMS also processes the

[15] See Appendix 2, Illustrative Application Architecture, for illustration of system architecture for AMS deployment.

incoming meter data to ensure sufficient quality. Once the raw data has been processed, it can be utilized by back-office systems like billing, customer service, and certain enhanced data analytics algorithms.

An important function of the MDMS is the "validate, estimate, and edit" (VEE) process. This is a method whereby the MDMS reviews all un-validated data from advanced meters in an effort to identify anomalies and mitigate occasional data gaps. Data may fail preliminary validation because it falls outside an expected range and is flagged for review by metering agents. In addition to failed validations, incomplete or missing interval reads are also highlighted. Flagged data intervals are estimated as the final step of the process and can be updated once additional data has been received or the original data has been validated.

5.5.7.3 Data Warehouse

The data warehouse is the back-office system that is the main archival database for the other systems. It is integrated across the back-office and provides archival support and retrieval functions. Due to the increased volume of information associated with AMS data, the capacity to support data warehouse functionality will need to be augmented accordingly. A fully integrated data warehouse provides the following capabilities:

- Links multiple systems and facilitates data communication;
- Speeds up retrieval as it combines traditionally separate data archives;
- Enables data aggregation and reporting;
- Integrates with customer data presentment services (e.g. web portal); and
- Enables analytic capabilities for insights.

5.5.8 Customer Systems

5.5.8.1 Web Portal

As part of the AMS deployment, the Company will use a web portal that will act as a hub for residential, commercial, and industrial customers to view their energy usage, including advanced meter interval data. This platform will allow customers to view their consumption data and billing impacts within 24 hours of usage. 24 hours is the soonest data can be made available for customer presentment due to processes that translate AMS consumption data transmitted through the RF mesh network into billing quality data. Access to this data will enable customers to make better-informed decisions about how they use energy. The portal will power customer choice, giving customers the option to enroll in programs that can leverage the more granular data provided by AMS. These include energy efficiency, demand response, and other pricing programs. Customers can also access educational and safety information, material on energy efficient consumer products, and analysis on home energy usage. The platform will also be integrated with smartphone applications that allow customers to access their data on the go, in addition to being able to create customizable alerts notifying them of grid conditions (including outages, reductions or curtailments), unusual usage, and billing notifications.

5.5.8.2 Green Button Download My Data

Many utilities, including the Company, have implemented Green Button Download My Data. Currently, this capability is only available to the subset of customers who received advanced meters through the downtown network or AMS opt-in projects. Full deployment of AMS technology would make this feature available to all customers within scope of this project. The Green Button Download My Data system provides every utility customer with the ability to download their personal energy consumption data directly to their computer in a secure manner. Data downloaded once AMS has been implemented will be more granular, providing interval consumption data to give customers a better understanding of their energy usage. Additionally, if customers are interested, they can upload their data to a third-party application for further analysis and functionality.

5.5.8.3 Customer Service System

The SAP-Customer Care System (CCS) is a set of applications utilized to manage customer-facing activities. The set of programs pulls meter data to administer orders, billing and payment processing, collections, rebates and discounts for energy efficiency and demand response, and other pricing program rates and usage. As part of the AMS deployment, SAP-CCS will be modified and configured to accept billing data. SAP-CCS will also be configured with parameters to interpret AMS data so that usage can be priced by programs such as time-of-use (TOU). Having such a prominent role in customer interaction with the Company, an effective SAP-CCS with appropriate capabilities is critical to maintaining and enhancing customer satisfaction.

SAP-CCS also includes capabilities intended to foster a relationship with customers and assist in customer satisfaction through personalized service. The system pulls from various back-office IT sources to create personal profiles on customers to facilitate customer engagement. For instance, SAP-CCS can be linked with interactive voice response (IVR) to send an automated notification to customers when the system receives a “power-off” notification from advanced meters. Additionally, SAP-CCS will present customer history and near real-time meter status to the customer service representatives when customers contact the Company, giving the Company’s employees greater insights to help customers. Service representatives will have a new suite of tools at their fingertips to perform diagnostic services instantly or to ping meters when issues arise. They will also have the ability to restore power that has been disconnected whether it be for non-payment, seasonal usage, or other reasons.

5.5.9 Metering Operations Center (MOC)

The MOC is the central management hub overseeing the day-to-day operations of the advanced meter network, along with its associated communications infrastructure. During the construction and deployment phase of the AMS program, the center will manage communications’ infrastructure, meter deployments, and coordinate to ensure collectors, routers, and meters are communicating. The MOC will also be responsible for troubleshooting

any meter-related issues that occur during that phase. Once the rollout is complete, the MOC will evolve into the central management hub. Its responsibilities include:

- Proactively manage and monitor advanced meter and field area network performance;
- Remotely investigate/remediate meter and communications infrastructure problems;
- Dispatch technicians/vendors to remediate problems that cannot be done remotely;
- Manage firmware deployments;
- Manage meter exchanges, repairs, maintenance and warranty issues;
- Manage the Meter Inventory Tracking System; and
- Manage the advanced meter shop for the Kentucky service territory.

As the Company moves forward with additional grid modernization in future years, the capabilities established for active monitoring of data flows between systems can be further expanded for communications with other devices such as advanced distribution automation (ADA).

5.5.10 Meter Asset Management (MAM)

The MAM is the information warehouse for inventory, tracking, and testing of all AMS endpoint devices, including meters, indices, routers, and collectors. The MAM cache holds all relevant information necessary to track an endpoint device across its deployment lifecycle, including, but not limited to, device manufacturer, manufacturer date, installation date and location, serial number, warranty information, geographic information system (GIS) location of service, maintenance log, and any scanned records. The inventory tracking system also reconciles field crew readers with back-office systems and has the capability to store records scanned during any service call by field crews. The MAM will also support compliance and reporting with all Kentucky Public Service Commission mandated meter-testing processes.

5.6 Technology Evaluation

The Company has been monitoring the progression of advanced metering systems since the technology emerged in the early 2000s. With heightened sensitivity to the capabilities and limitations of these devices, the Company has consistently considered the customer experience with regard to its decisions on promoting adoption.

During 2008-2011, the Company conducted the Responsive Pricing and smart meter pilot program and gained valuable experience with the capabilities of the technology. While insightful and demonstrating potentially useful future benefits once the technology matured, the meters and systems of that generation were deemed immature. The marketplace and vendors were quickly enhancing system functionality which made deployed technologies quickly obsolete. In July 2011, the Company requested cancellation of the program, citing these technology issues and limited customer participation.

A 2013 DNV KEMA study[16] prepared for the Company found that AMS technology had matured significantly since the initial smart meter pilot program. Investigations and ongoing discussions with peer utilities, vendors, and consultants supported this finding. The pace of technology advancements had slowed considerably and the comprehensive set of physical sensors to enable functionality had stabilized. Further, additional algorithmic innovations and analytic capabilities could continue to develop but could be remotely updated on the device without the need for hardware replacements.

In 2014, encouraged by DNV KEMA's analysis of Kentucky AMS feasibility, the Company sought to establish, and the Kentucky Public Service Commission approved, the AMS opt-in program. During this program, which is discussed in greater detail in a later section, the Company tested both radio frequency (RF) mesh and cellular technologies. The Company found that the RF mesh technology was the most reliable, cost-effective technology for its service territory, and has chosen to deploy RF mesh meters to all customers where possible. RF mesh technology also provides the Company with the opportunity to leverage network infrastructure and back-office head end systems that were deployed during the program, lowering some of the costs associated with expansion throughout the service territory.

5.7 Positioning for the Future

AMS represents one of the numerous power service technologies that have become commonplace in recent years, and is a key foundational component for other power service operational capabilities, and customer products and services. Future operations will likely function such that meters perform multiple roles where, in addition to providing billing data, they also act as a coordinated group of sensors throughout the territory. When meters are combined with other operational systems and capabilities that the Company has identified in the 2017 Business Plan but outside the scope of the AMS Business Case, advanced metering data can enhance the value and operations of other business units.

The primary mission of real-time power service operations has been to restore outages as efficiently as possible and coordinate planned outages for maintenance and construction. However, in the context of modern-day customer expectations and technological advancements, a new mission of "grid optimization" is emerging as a parallel to these historical goals. In this sense, AMS data enables more accurate, more efficient outcomes for current capabilities such as locating outages, validating restoration, and managing voltage.

In a broader historical context, it is important to note that the trend toward AMS, and these other optimization capabilities, are still relatively new. New market participants, vendors, and consultants have been focused on electrical distribution like never before, resulting from the innovations currently being seen throughout the industry and being considered for

[16] 2013, DNV KEMA Energy and Sustainability, "LG&E and KU Smart Meter Business Case".

implementation at the Company. All indicators point to this trend continuing, if not escalating. While many of the capabilities are known, some capabilities are not yet known or possible to define; however, it is reasonable to expect that use-cases will emerge, utilizing the information available from AMS to enhance operations and lead to the development of new customer services and products.

5.7.1 Advanced Distribution Management System

The Company's ongoing distribution automation (DA) program will install approximately 1,400 electronic Supervisory Control and Data Acquisition (SCADA) system-connected reclosers on approximately 20% of distribution circuits, affecting approximately 50% of customers. The SCADA-connected, intelligent electronic devices (IEDs) will be controlled by an advanced distribution management system (ADMS).

ADMS is the emerging standard software suite used by distribution grid operators. It combines functions of an outage management system (OMS) with functions of a distribution management system (DMS) and the SCADA system. While the functions of an ADMS are numerous, only a subset are covered in this report as applicable to AMS.

One of an ADMS's core capabilities is to consolidate pertinent data from, and exert real-time control over, a variety of IEDs such as reclosers, capacitor banks, load tap changers, voltage regulators, and fault current indicators. These devices can be coordinated by the ADMS to provide greater capabilities than what would be achievable if each device were to operate independently. Two notable functions are fault location, isolation, service restoration (FLISR), and Volt/VAR optimization (VVO).

AMS enhances both of these functions by providing additional data points for computation and algorithmic adjustment. AMS data will improve the load profiles and powerflow calculations used by FLISR. Similarly, AMS supports VVO by providing voltage at each metering point across the length of the circuit. These voltage points create a voltage profile that allows for tighter control of voltage, within acceptable limits, that results in energy savings. Both of these functions are discussed in more detail in the sections which follow.

5.7.2 Volt/VAR Optimization & Distributed Energy Resources

VVO represents a family of optimization algorithms that can be deployed during various situations to improve operational characteristics. By monitoring and controlling capacitor banks, voltage regulators, and load tap changers, VVO algorithms can in some cases reduce energy consumption for all customers on a circuit by two to three percent without negatively impacting the customer experience. The operation of this function can be highly automated or initiated by direct operator intervention.

The ability to monitor grid conditions and automatically regulate power flow is especially important today. Distributed energy resources (DERs), especially rooftop solar, have become more economical and efficient in recent years. In certain areas, they have experienced substantial grid penetration, and this trend is expected to continue if not increase. While DERs have many benefits, the distribution network was not initially designed with non-point power sources in mind. Even though there is a certain robustness to the systems, over time, especially with greater DERs penetration, volatility of power flow will increase (i.e., solar photovoltaics supplying power only during the day) and will make optimization all the more important. VVO has several benefits:

- Higher level of an operator's visibility into system operating parameters;
- Greater control over reliable and consistent energy delivery; and
- Greater control over optimizing Energy Efficiency, thereby saving customers' money.

Advanced meters can enhance VVO further by designating a specific subset of meters as "bellwether" meters. A bellwether meter is one that is configured to provide additional voltage data with greater frequency. They are particularly useful when placed at the end of a circuit where they perform as an end-of-line voltage monitor. This additional information can be leveraged in VVO calculations to refine VVO adjustment algorithms further and ensure that no customers experience a voltage violation.

5.7.3 Fault Location, Isolation and Service Restoration (FLISR)

FLISR is a capability that coordinates substation equipment, circuit reclosers, and wireless communications' infrastructure through analytic algorithms to decrease the duration of and the number of customers affected during outages. FLISR leverages data compiled by SCADA from various devices along the distribution network and computes the estimated location of a fault on a given circuit. In response to this determination, it can coordinate the operation of IEDs to reconfigure distribution circuits and minimize the impact to customers. FLISR can propose a series of actions for control center operators to adjust and authorize, or FLISR can run in an automated mode that does not require operator intervention. Field crews must ultimately be dispatched to repair any damaged sections of distribution circuits, but fewer customers are impacted in the interim.

For FLISR to operate properly, the ADMS requires a variety of data. Two data points AMS will positively impact are the customer load profiles and powerflow calculations. Without AMS data, the FLISR calculations will use static data to determine the best switching solution. With the timely and accurate data from AMS, the FLISR calculation will be able to determine a better switch plan than it could with static data to possibly restore more customers.

AMS will be particularly helpful in identifying timely, efficient, and accurate outage locations on non-DA circuits. Meter communication will be able to replace the reliance on customer contacts for this information.

Whether the restoration is automated via ADMS or performed manually, AMS data will be useful in identifying nested outages and confirming the customer's service has been restored.

5.7.4 Distributed Energy Resource Management Systems (DERMS)

Distributed energy resource management systems (DERMS) are a suite of applications that integrate and manage DERs across the grid. DERMS can be an independent system or a module of an ADMS. It relies on open protocols to leverage as much of the existing infrastructure as possible and facilitates next-generation coordination between in-place components, such as advanced meters, DA and substation devices, ADMS, DR devices, and advanced inverters, to provide additional control of the distribution network. As previously reported, with the potential for DERs to have significant impacts on the grid, DERMS will further enable efficiency and reliability. Advanced metering can be used for two key functions within this system: demand response support and distributed generation support.

5.7.5 Demand Response Support

Defining explicit characteristics of the Company's demand response (DR) program was not part of this AMS assessment. However, as the Company moves forward and considers offering additional programs of this sort, it is possible to look at other programs available throughout the industry to identify commonalities for how advanced metering is leveraged.

DR programs are dependent on customers participating at certain times when needed, with compensation dependent on levels of participation. For certain types of programs, AMS enables participation by allowing bi-directional messages to be sent from the utility to a premise, requesting curtailment accompanied by an acknowledgment or confirmation once curtailment has occurred. In other programs, AMS may not include the curtailment notification. In either case, AMS captures interval data for both baseline consumption (that which is used on other comparable, non-event days) as well as event-specific consumption (showing consumption levels at intervals immediately before, during, and after events) which can jointly be used to measure curtailment performance during events. By capturing this information, it is possible to present performance measures to customers more quickly for internal analysis and budgetary consideration.

5.7.6 Other DER Support

Distributed energy resources (DERs) are gaining traction throughout the country with customers of various sizes as the economics of the technology involved become more affordable. In

particular, rooftop solar photovoltaics (PV), energy storage, fuel cells, and plug-in electric vehicles (PEVs) are experiencing greater market penetration. Collectively, these assets represent a fundamental shift away from a centralized power delivery framework as each can also support bi-directional power flow by injecting surplus energy into the grid.

In one context, integration of these assets introduces dynamism which the Company will seek to manage in order to ensure safe and reliable power for all customers. Advanced metering could be connected to each DER to provide enhanced real-time monitoring and allow for more nuanced control of the distribution grid in response to changing operational characteristics.

In another context, advanced metering for each DER allows for highly granular usage data to complement existing net metering structures. When paired with evolving time-of-day rates, new and mutually beneficial approaches could emerge which incentivize new customer behaviors better aligned to the intermittent and variable nature of these resources.

5.7.7 Web Enhanced Customer Experience Programs

AMS technology brings numerous benefits to the customer experience as part of the program currently envisioned. Certain other potential customer benefits would require follow-on evaluation and would be better pursued once the AMS technology is fully deployed and stable. These capabilities fall into two broad categories: modifications to existing programs and new capabilities.

5.7.7.1 Changes to Existing Programs

The Company has always sought to provide the best customer experience possible. Over the years the Company has established and maintained a number of successful programs that have proven to be very popular amongst many groups of customers. Existing programs that could benefit from AMS include:

- Demand Conservation – Customers voluntarily enroll in the demand conservation program and receive monthly bill credits in return allowing attachment of devices on their central air conditioning unit, heat pump, electric water heater, or in-ground swimming pool pump. These devices are used to briefly interrupt cycles during peak summer days. This curtailment has proven in the aggregate to reduce peak demand and has been highly beneficial in stabilizing energy delivery. However, the reduction level and consistency for individual customers are less clear. AMS technology could give customers greater insight into their own consumption patterns to better evaluate the potential impact of participating in the demand conservation program. Further, programs could be stratified, giving greater incentives to customers whose conservation efforts are most dependable or provide the deepest reduction in peak usage.

- Online and On-Site Home Energy Analysis – The Company currently offers both web-based and in-person assessments of customers' energy usage. Increased granularity of customer data generated from AMS could enable more customized recommendations for customers based on the analysis of actual, demonstrated behaviors. Home energy counselors would have these additional tools and insights to help customers better understand the effects of tips and recommendations generated through a home energy analysis, potentially leading to greater bill savings for the customer.
- We Care – Income-eligible customers receive an in-home energy assessment. Once the assessment is complete, customers are eligible to receive various energy efficiency improvements performed on their home at no additional cost. Empowering customers with more AMS-enabled information about their usage could help them, or those who advocate and assist their needs, to better understand the impact these improvements have on their bill and other ways to save.
- Residential Time-of-Day (TOD) Rates – Granular consumption data could allow customers to view their energy usage during peak and off-peak hours to better evaluate whether TOD rates can benefit them. Not only could AMS data allow customers to view potential savings that can be realized by enrolling in TOD rates, but could also empower them to investigate behavioral changes that could increase potential savings.
- Green Button – "Green Button Download My Data" has been implemented by the Company as well as many utilities around the country to provide a standardized format of AMS interval data for use by customers. The next generation protocol entitled "Green Button - Connect My Data" allows customers to authorize the Company to provide their interval data to customer-designated third parties. In so doing, the Company seeks to enable customer choice and understanding by giving them the tools and data to work with whichever providers they find to be most impactful to needs.

5.7.7.2 New Capabilities

The Company is also investigating new customer programs that are not possible without AMS implementation. One example includes:

- Predictive Usage Alerts – AMS can enable customers to set alerts that notify them when they are approaching a certain usage or bill amount. AMS technology can have the ability to predict monthly usage based on customers' past usage history and recent trends. This can enable customers in making behavioral changes before the end of their billing cycle in order to better control their energy costs.

- Pick Your Own Due Date – By shifting from monthly reads to daily, AMS-enabled reads, the Company will have usage information available throughout the month. This service is not currently available, due to the manual, periodic nature of collecting metering data. With AMS-enabled data, the Company consistently has a customer's consumption data; therefore, customized changes to due dates can be implemented. This allows customers the ability to pick a bill due date that is convenient for them, have it applied at a time of their choosing, and gives customers greater control of their finances to assist them in their unique financial situations.

6 AMS Opt-in Program

6.1 Vendor Evaluation

The Company has a long history of evaluating vendors for different operational needs and implementing emerging technologies to improve service reliability, operational efficiency, and customer service. The Company evaluates vendors through a competitive bid process to ensure that technologies and services are provided at the lowest possible cost while providing the capabilities necessary to maximize customer benefits.

For full-scale AMS deployment, the Company has chosen to partner with Landis + Gyr. Landis + Gyr has experience deploying advanced meter technology at other large utilities and has successfully worked with the Company numerous times in the past. Examples of relevant successful Landis + Gyr projects that have led to positive outcomes include:

- Landis + Gyr Experience: Landis + Gyr has successfully deployed advanced meters across the globe. In North America alone, Landis + Gyr have deployed approximately 25 million meters. Within the United States, these deployments have been implemented by utilities across the country, ranging in size and up to 3.3 million meters, and primarily utilizing the same RF mesh technology the Company will be deploying in its Kentucky service territory.

- Downtown Network: In 2014, Landis + Gyr was awarded a contract to deploy approximately 1,500 advanced meters in the downtown Louisville area. Landis + Gyr was chosen from a field of five bidders that were all evaluated using the same criteria and methods. The final selection of Landis + Gyr was based on low costs combined with their ability to meet all necessary requirements. These advanced meters and the supporting infrastructure were successfully deployed in 2014 and continue in operation today. With full AMS deployment, these meters will seamlessly integrate with new AMS infrastructure.

- AMS Opt-in Program: In 2015, the Company reviewed four bids to supply meters, infrastructure, and services for up to 10,000 customers who voluntarily opted in to the AMS opt-in Program. Bids were evaluated on cost and operational fit for the AMS opt-in program which could lead to full-scale deployment. Landis + Gyr and Itron were both awarded contracts. Landis + Gyr provided RF Mesh network technology for metro service areas and Itron provided cellular network technology for the surrounding areas.[17] Both companies were the lowest cost options and Landis + Gyr specifically demonstrated the ability to leverage existing network assets implemented during the downtown network project. A recent survey of program participants demonstrated overwhelmingly positive feedback from the customers polled and can be found in Appendix A-1. The Landis + Gyr equipment used as part the opt-in program has established a foundation for full deployment of AMS and will be integrated into the larger system.

- PPL Electric Utility (PPLEU) AMS Deployment: Landis + Gyr was selected out of a field of various providers to supply advanced meters, supporting infrastructure, and MDMS system software. This deployment is currently in progress, utilizes the same technology proposed throughout this document, and allows intra-company communications and learnings to increase deployment efficiencies.

Landis + Gyr's nationwide AMS experience and familiarity with Kentucky service territory characteristics make them an ideal partner for full AMS deployment. It is important to note that all discussions with Landis + Gyr are conceptual at this point and costs included in this plan are estimates only. The Company is developing detailed plans and will begin negotiation with all of its partners. The Company also plans to continue exploring opportunities to take advantage of the scalar benefits of an enterprise-AMS deployment, including volume discounts, performance-based pricing, and opportunities to leverage existing network assets.

6.2 AMS Opt-in Program Results

In Kentucky PSC case number 2014-00003, the commission approved the Company's AMS opt-in program as a way to further test AMS technology. The approval stated that "customers benefit from smart meters because they have a level of information at their disposal that allows them to control their energy use and, therefore, exercise more control over their utility bills." In 2015, the Company implemented this program for customers who elected to voluntarily opt-in.

[17] At the time of the contract award Landis + Gyr did not have an acceptable cellular option. Thus, Itron was selected to provide cellular meters for opt-in customers in rural areas outside of an RF Mesh deployment. Landis + Gyr has since developed an advanced cellular option that is under evaluation.

Deployment commenced in November 2015 and was capped at 10,000 advanced meters. Since then, the Company has deployed approximately 3,500 meters in its services territory.

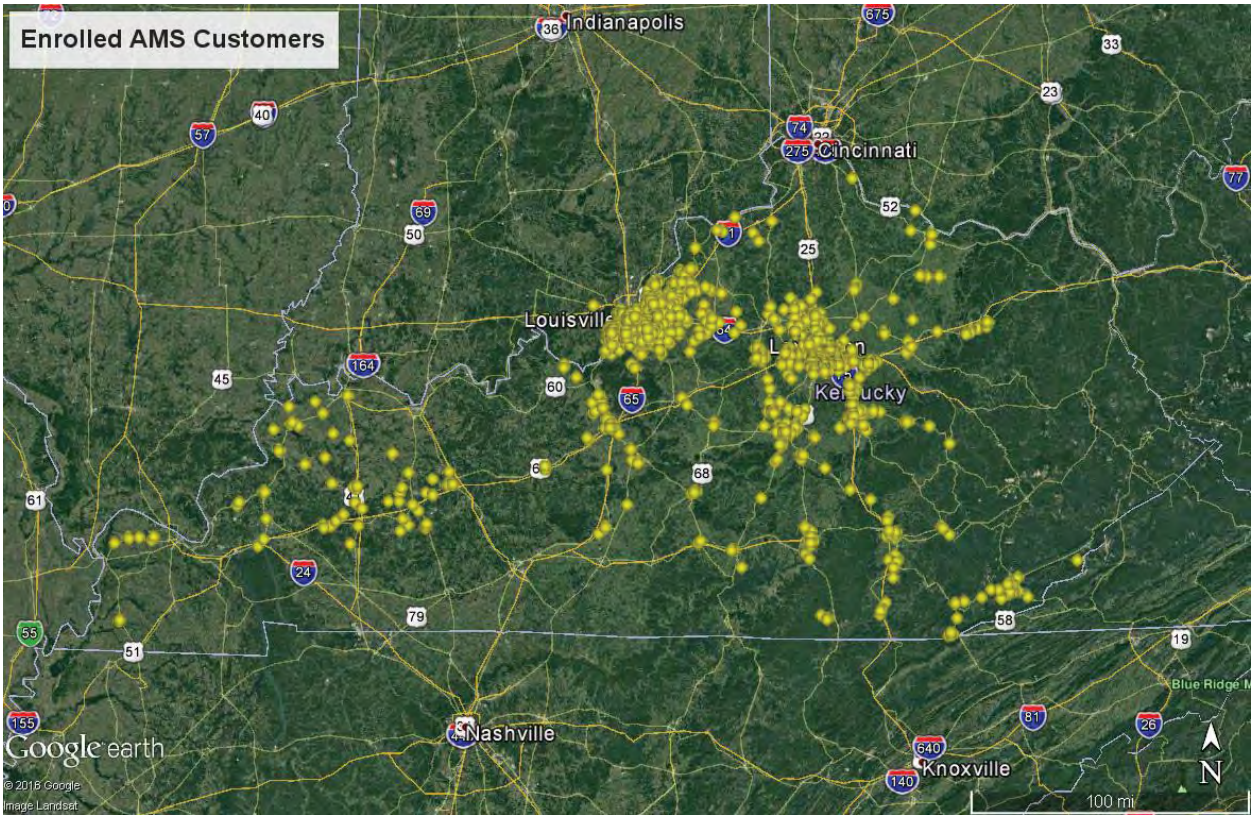
This preliminary AMS infrastructure includes meters, routers, collectors, head end, and integration with ePortal. Deployment has progressed with minimal issues. In May 2016, the Company partnered with Bellomy Research (a third-party marketing research company) to conduct a customer survey evaluating AMS opt-in customers' perceptions[18]. The survey showed positive results including:

- Customer Satisfaction: A large percentage of program participants were satisfied with their AMS service (77%) and the ePortal (75%). The majority of respondents rated their overall satisfaction with AMS as Highly Satisfied (58%).
- Customer Engagement: Most customers took additional steps to lower their energy consumption, including upgrading to LED light bulbs, programming thermostat settings, and enrolling in the Company's energy efficiency programs.
- ePortal Usage: The survey showed a positive relationship between increased ePortal usage and customer satisfaction. Customers who used the ePortal more frequently were much more likely to be satisfied with the overall AMS program.
- Areas for Improvement: Most observations from program participants highlighted program elements that could be improved with full deployment, rather than a lack of interest or disagreement with the core capabilities provided. These included:
    - Ease of Access – The most frequent comment from customers revolved around having to log into their utility account, search to find the meter data within the Company website, and the lack of a mobile app. These are all areas the Company plans to explore and improve upon to make it easier for customers to view and analyze their data.
    - Customer Education – Some customers expressed that they did not understand how to navigate the ePortal or did not understand the consumption data. The Company is exploring ways to improve customer education to address these concerns and improve customer satisfaction.
    - Timeliness of information – During the program, ePortal information was updated daily with 15-minute interval data. Customers expressed the desire to see this information sooner than daily. Generally, the feasibility of doing so is not currently economically possible. However, the Companies continue to explore technologies that could provide customers with this information.

[18] See Appendix A-1, Advanced Meter Service Participant Study - Bellomy Research, pg 7-40.

- Information Display in $ Terms – 86% of customers expressed interest in having the option to view ePortal information in dollar terms in addition to the current consumption (kWh). This functionality is currently being evaluated by the Company.

The Company has also found that opt-in customers are geographically diverse, spanning various topographies, population densities, and socio-economic segments throughout Kentucky. The distribution of enrolled AMS opt-in customers, as of September 30, 2016, is shown below:



Collectively, all data points resulting from experiences to date indicate that a full-scale AMS deployment represents a logical expansion of the AMS opt-in program.

7 Benefits/Costs Analysis

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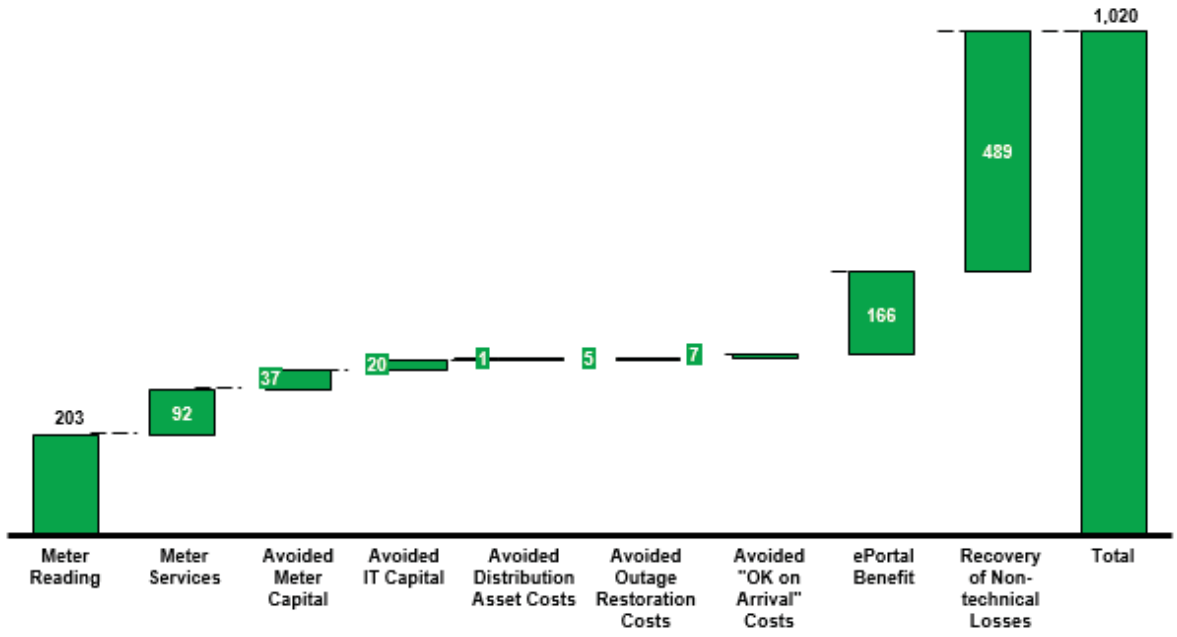
7.1 Benefits

As demonstrated by the AMS opt-in program, these technologies enable many direct and indirect benefits that contribute to an improved customer experience. The Company plans to achieve these benefits by deploying meters throughout the rest of its service territory. The scale of a full deployment, continuing technological advancements, and numerous capabilities to monitor and control meters allows the Company to realize improvements in both operational and customer experience.

The expected benefit categories include reduced meter reading and services support, avoided capital and O&M costs, improved outage identification and management, reduction of non-technical losses, and reduced energy costs to customers due to using improved consumption data to lower usage. Total benefits are estimated to be $1.020 billion. A breakdown of individual benefit categories is shown down below[19]:

Total Benefits with AMS Implementation – 20 Years; $ Millions



Specific qualitative benefits and financial estimates are the result of a cross-functional analysis effort involving different groups at the Company including Customer Service, Meter Assets, Meter Reading, Field Services, Billing Integrity, Information Technology, Distribution Operations, and Corporate Safety. These benefits are discussed in greater detail below.

[19] For greater detail regarding methodologies and supporting data of all cost and financial benefit breakdowns, see Appendix A-5 AMS Business Case Summary Presentation, and Appendix A-6 AMS Capital Evaluation Models.

7.1.1 Improving Customer Interactions

First and foremost, AMS is one of the key initiatives at the heart of the Company's efforts to enhance its position as the Trusted Energy Partner for its customers in Kentucky and Virginia. AMS provides the Company with the ability to considerably improve the level of information it has about the customer experience. This information, combined with the Company's unique position to interpret and present this information to customers in ways they find impactful, presents an opportunity to inform and empower customers.

7.1.1.1 Customer Empowerment via ePortal

As a part of the AMS infrastructure deployment, the Company will continue to offer an ePortal that will enable customers to access their electric and gas consumption data, among other products and services. Due to the increased granularity and access to data, these capabilities will be available to many more customers. Customers will be able to see historical energy usage data from which their usage trends and patterns emerge, allowing energy saving tips and insights to be presented. This access will enable customers to make more informed decisions on their energy usage through visualization of energy conservation-driven behavior changes. The website will be the hub of educational and safety information, along with material on energy efficient consumer products.

Preliminary opt-in program results show that active users of these types of tools find tremendous value in having access to this detailed energy usage data. These users draw insights from their consumption patterns and adjust their behavior to save energy. The Company conservatively projects a 3% energy saving for those making proactive changes. This estimate is based on the average monthly bill for residential customers in the Company's service territory and a Smart Grid Consumer Collaborative (SGCC) report[20] showing that a 5 to 15 percent reduction in usage is consistently found for active users. This represents savings of approximately $166.3 million over 20 years.

7.1.1.2 Call Center and Customer Service

The Company initially expects a modest increase in call volumes during the implementation of AMS and welcomes the opportunity to directly address customer questions. As time progresses, this higher call volume is expected to drop below current levels as customer education efforts and self-service trends on the ePortal are established.

AMS will also provide incremental experiential benefits in the ongoing customer operations area. By embracing these new technologies, AMS gives new tools to customer service representatives to more quickly and effectively help customers. Customer service representatives (CSRs) will have access to a host of additional tools and capabilities such as:

- Customer Usage History – CSRs can access each customer's history and detailed electric and gas interval usage data to establish context about a particular customer, better

[20] 2013, Smart Grid Consumer Collaborative, "Smart Grid Economic and Environmental Benefits". Pg. 30.

anticipate customer concerns, and provide details to customers who might not have ePortal access or need assistance interpreting the information.

- Rate Information – CSRs will be able to view a customer's granular usage data to recommend optional rate plans that better meet their energy management needs.
- Real-time diagnostics – CSRs will be able to ping customer-specific meters in real-time to run basic diagnostics and more quickly determine the nature of an issue. In some cases, CSRs will be able to determine if an outage is electric distribution system-related or behind the meter.
- Real-time Account Services – CSRs will be able to perform real-time meter reads for move-in/move-outs and other account related details without having to schedule an appointment, have a technician physically visit the premise, or wait for hours or days for these functions to be performed.
- Real-time Remote Service Switching – CSRs will have the ability to reconnect electric meters in real-time when customers start service, pay outstanding bills, etc.

7.1.1.3 Improved Billing Issue Resolutions

Strong internal revenue collection processes flag anomalous billing determinants to identify and correct data to ensure accurate billing. Current processes result in a low level of exceptions. Staff then manually process these exceptions, researching them through a variety of means to confirm accuracy. This process can take multiple days and sometimes requires a field technician to physically inspect the meter. AMS technologies will streamline this process, lowering the need for current follow-up levels through automation and data analytics.

Additionally, the Company currently estimates approximately 1% of meter reads while in the process of reading a meter. AMS will lower the number of these instances and, when necessary, will be estimated more accurately.

The Company has chosen not to quantify these benefits due to the fact that its current processes have driven low levels of exceptions and meter reading estimates. Nonetheless, the Company believes there will be improvements associated with this process that will lead to increased customer satisfaction.

7.1.2 Enhanced Distribution Grid Efficiencies

AMS technologies enable enhanced distribution grid efficiencies in a number of ways by helping operations to "get the lights on" as fast as possible. Some of these approaches are as follows:

7.1.2.1 Automated Outage Reporting and Shortened Restoration Times

AMS technologies can proactively report when power outages have been detected for individual meters. This allows earlier detection of outages with more information available to the Company's Outage Management Systems (OMS). This data will help the Company identify the location and extent of outages which supports a more rapid, effective coordination of restoration efforts. Faster, more targeted restoration activity translates into decreased crew

time, overtime savings, reduced fleet costs, and lower contractor expenditures representing total savings of $4.1 million over 20 years based on a 10% reduction in outage duration and fleet costs.

7.1.2.2 Reduction of "OK-on-Arrival" Instances

AMS technology will reduce the number of instances in which a crew is dispatched to a reported outage, but arrives on-site to find utility-responsible services operating properly. AMS technologies can alert dispatchers that an experienced outage has elapsed or that outages are "behind the meter" and would better be resolved by a customer's electrician. The Company expects to eliminate 3,400 per year "OK-on-Arrival" instances, reducing fleet and crew time, which represents a savings of $6.9 million over 20 years.

7.1.3 Enhanced Metering Operations Efficiencies

AMS technologies enable enhanced-metering operations' efficiencies in a number of ways by helping to streamline, automate, and improve many of the capabilities already being performed. Some of these approaches are as follows:

Reduced Staffing for Recurring Meter Reading

Current meter systems require the Company to manually read meters on a monthly basis. AMS allows the Company to read meters remotely through over-the-air network communication in a manner that is faster than the current manual effort. This will allow the Company to realize savings through the elimination of nearly all manual meter reading once meters and the necessary infrastructure are operational, saving employee overtime and decreasing contractor usage.

Current meter reading processes also include physical inspection of meters while onsite. Additional savings can be realized by reducing these physical inspections from a monthly basis to the regulatory-required timeline of two and three years for electric and gas meters respectively. Additional savings could be realized if the Kentucky PSC relaxed current physical meter inspection requirements in response to the installation of AMS meters.

In total, reduced meter readings represent savings of $203 million over 20 years.

7.1.4 Reduced Staffing for Ad Hoc Field Services

Current meter systems also require the Company to manually visit certain premises on an as-needed basis in response to customer circumstances. This can include, but is not limited to, off-cycle meter reads, meter re-reads, move-in connections, bill payment reconnections, and disconnections resulting from various causes. AMS technology provides automation potential for these and other situations. By enabling bi-directional wireless communications for these functions, CSRs will be able to perform these functions in real-time and a physical visit by a field technician will no longer be required. AMS enables a reduction of internal overtime and external contractor spend in this area, with total savings estimated to be $92 million over 20 years.

7.1.5 Recovery of Non-Technical Losses

AMS capabilities embedded within each meter coupled with revenue protection analytics can uncover usage anomalies which can potentially indicate theft, meter configuration errors, and meter malfunctions which all contribute to non-technical revenue loss. Examples of anomalies include intermittent outages coupled with usage reductions indicating physical meter breach or bypass (e.g., tilt, rotation, and reverse flow), anomalous load profile with statistically significant variation indicating meter disabling, consumption on inactive accounts, and anomalies or meter events suggesting meter malfunction or configuration error (i.e., measurement errors and missing interval data).

The Company has not previously had the tools to adequately identify and proactively address the problems associated with non-technical losses. Instead, all Kentucky customers have subsidized these losses as part of their rates. But through certain identification algorithms associated with AMS, it will now be possible to take steps to reduce these losses by attributing a portion of them directly to their cause.

In this case, the Company seeks to estimate savings based primarily upon the Electric Power Research Institute (EPRI) study titled "Advanced Metering Infrastructure Technology: Limiting Non-Technical Distribution Losses In The Future." This report describes the fact that a utility's ability to deliver energy is limited to its gross generation less technical and non-technical losses. Non-technical losses arise from things like "non-performing and under-performing meters, incorrect application of multiplying factors, defects in current transformer (CT) and potential transformer (PT) circuitry, non-reading of meters, pilferage by manipulating or bypassing of meters, and theft by direct tapping, etc."[21] The study also states that "(i)ntegrated with meter data management system (MDMS) technology — software that accepts, stores, and forwards AMI-collected data to utility systems such as billing — AMI significantly improves a utility's ability to monitor customers' electric meters and detect both intentional electricity bypasses and unintentional errors (e.g., billing and customer service problems encountered by traditional manual meter-reading operations)."[22]

The study goes on to summarize that "(e)stimates of non-technical revenue losses range from 0.5% to 4.0% of annual revenue," but concludes that "(n)on-technical revenue losses most likely fall within a much narrower range: 1.65% to 2.15%, depending on the utility and service territory… A 'mode' of 2% would appear reasonable and reflective of the impact on distribution utilities."[23]

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[21] 2008, EPRI, "Advanced Metering Infrastructure Technology: Limiting Non-Technical Distribution Losses In The Future" p. 1-3.
[22] 2008, EPRI, "Advanced Metering Infrastructure Technology: Limiting Non-Technical Distribution Losses In The Future" p. v.
[23] 2008, EPRI, "Advanced Metering Infrastructure Technology: Limiting Non-Technical Distribution Losses In The Future" p. 1-18.

The Company applied the recommended 2% to the projected annual electric revenues less the forecasted revenue of out-of-scope customers. The Company then estimated that 60% of these non-technical losses could be identified, of which 60% would go on to be recovered.

The end result is a net customer benefit from a more equitable system, where the true responsibility of payment is borne by the parties responsible for the energy usage. Depending on factors such as the percentage of meter errors, the percentage of theft discovered, and the percentage of revenue that can eventually be recovered, non-technical losses recovered can be large. The Company estimates recovery of non-technical losses to be approximately $16 million per year representing $489 million over 20 years.

7.1.6 Avoided / Deferred Capital Costs – Meter Replacements

Implementation of AMS meters reduces the need for legacy, electro-mechanical meters that were budgeted for replacement in coming years due to their anticipated end-of-service life. As the AMS deployment commences, non-AMS meters taken out of service can be retired or used as replacements in areas that AMS has not been made available. This provides the Company with flexibility to address operational and customer service issues that may arise during deployment. Any AMS meters failing shortly after deployment will be replaced by the AMS vendor under warranty. Meter failures through the remainder of the business case period will likely continue, but at a lower failure rate due to the average service age. Collectively, this lowered replacement spend represents annual capital savings of approximately $1.4 million which represents $37 million in savings over 20 years.

7.1.7 Avoided / Deferred Capital Costs – Information Technology

AMS implementation allows the Company to avoid or defer certain costs related to IT applications that will be impacted by AMS technologies. Identification of these costs was performed thoughtfully to ensure that avoidance or deferral of these costs would cause no detriment to the customer. Impacted programs include $6.4 million in avoided costs identified by eliminating the cyclical meter reading hardware refresh purchases, $6.8 million in deferred Customer System enhancements and upgrade cycles, $4.8 million in avoided upgrade costs for the mobile work management system, and $2 million in various other identified benefits. In total, these programs represent approximately $20 million in IT savings over 20 years.

7.1.8 Improved Meter-Related, Utility Staff Safety

Safety and health are core values of the Company. The ability to reduce exposure to injuries through AMS directly supports the Company's goal of zero accidents and no adverse impacts to the public, employees, and contractors.

For instance, manual meter reading and related services can expose Company employees and contractors to unsafe encounters such as hazardous stairs or unrestrained animals. Safety incidents, including threats, require the attention of a number of employees that are called into

action. This involves ensuring the safety of the employee, investigating the circumstances, and reporting the incident to the Kentucky Public Service Commission. The Electrical Technical Training and Public Safety department estimates that between 37 and 58 employees are called in response to a safety incident. Since 2011, Field Services' personnel have averaged about 80 physical threats per year related to service disconnections.

AMS implementation would reduce these events, improving employee productivity and increasing safety. Proper safety policies and procedures minimize these instances, which has led the Company to not quantify these benefits.

7.1.9 Environmental Benefits

AMS provides environmental benefits for the future. Remotely reading meter data certainly enables lower transportation emissions from less mileage and fewer premise visits. In addition, customers will obtain the opportunity to better understand their usage and decrease emissions of carbon dioxide (C02) from lower energy consumption. AMS can also provide a foundation for measuring data that may be required for meeting CO2 reductions from any future state-wide or federal greenhouse gas' (GHG) regulations.

7.2 Costs

The Company's cost projections carefully consider the preliminary deployment and on-going expenses necessary to implement and operate the various components of AMS technology across its service territory. Development of these detailed estimates resulted from robust and extensive analysis efforts, which included consideration of the following:

- Inclusion and refinement of costs the Company incurred as part of its current AMS Opt-In program;
- Assumptions, contractual indications, and cost outlays articulated by peer utilities, including PPLEU;
- Estimates provided by internal subject matter experts across numerous business units;
- Budgetary estimates from potential vendors;
- Assumed cost efficiencies resulting from a similar PPLEU vendor and architecture;
- Assumed cost efficiencies resulting from concurrent deployment of electric meters and gas indices; and
- Reviews with external consultants for high-level, overall reasonableness and comprehensiveness.

Results from this methodical process give the Company confidence that it has fully considered costs for meters, mesh and cellular communications, data backhaul, core information technology systems (configuration, enhancement, and integration), customer outreach/education, employee change management, and overall program management. These cost categories were

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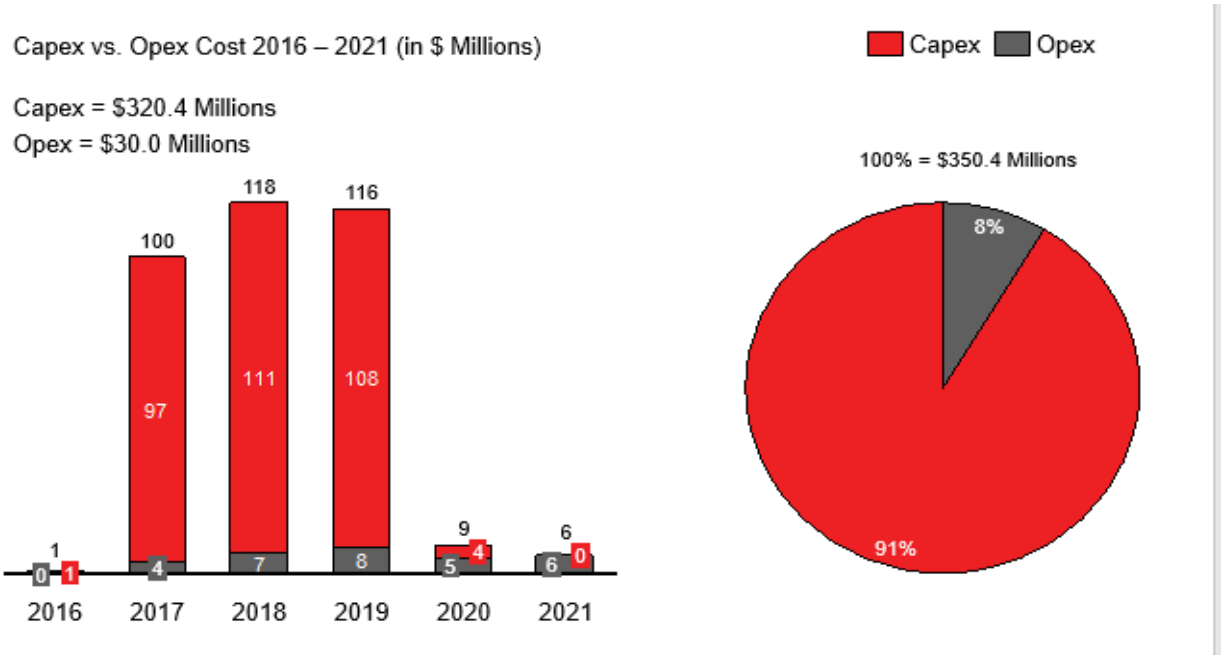
then further modeled to fully consider various financial impacts, such as deployment rates, inflation, depreciation, and costs of capital.

The Company forecasts a total capital expenditure of $320.4 million through the current 2017-2021 business plan, which includes a contingency amount of $34.2 million. During this time frame, AMS capabilities will progressively become operational, and thus operational and maintenance expenses are incurred. Operations and maintenance (O&M) expenses across this same period are forecasted to be $30 million. The capital and O&M annual spend for this phase of the program is shown below:

COMPANY TOTAL	Total Nominal $Millions 2016 -2021	2016	2017	2018	2019	2020	2021
Capital Costs							
Meters and Network	$ 210.2	$ 0.5	$ 63.1	$ 71.3	$ 75.4	$ -	$ -
IT and Systems	$ 110.2	$ 0.5	$ 33.9	$ 39.8	$ 32.1	$ 3.9	$ -
Capex total	$ 320.4	$ 1.0	$ 97.0	$ 111.1	$ 107.5	$ 3.9	$ -
Operating Costs							
Meters and Network	$ 14.6	$ -	$ 3.2	$ 5.5	$ 5.9	$ -	$ -
IT and Systems	$ 15.4	$ -	$ 0.7	$ 1.1	$ 2.4	$ 5.1	$ 6.1
Opex total	$ 30.0	$ -	$ 3.9	$ 6.6	$ 8.3	$ 5.1	$ 6.1
Total Costs	$ 350.4	$ 1.0	$ 100.8	$ 117.6	$ 115.8	$ 9.0	$ 6.1
Total Benefits	$ 112.6	$ -	$ 1.6	$ 5.3	$ 31.2	$ 37.6	$ 37.0

AMS Cost-Benefit Summary (2016-2039)		
$ Millions	Nominal Values	Net Present Values
(Costs)		
Total Project Costs (Capital)	(320.4)	(299.0)
Total Project Costs (O&M)	(30.0)	(23.1)
Total Project Costs	**$ (350.4)**	**$ (322.1)**
Total Recurring Costs (Capital)	(25.4)	(11.3)
Total Recurring Costs (O&M)	(135.3)	(50.7)
Total Recurring Costs	**$ (160.8)**	**$ (62.0)**
Meter Retirement	**$ (39.7)**	**$ (3.8)**
Total Lifecycle Costs	**$ (550.9)**	**$ (387.9)**
Benefits		
Operational Savings	364.9	156.2
Recovery of Non-Technical Losses	488.6	195.3
ePortal Benefit	166.3	66.6
Total Lifecycle Benefits	**$ 1,019.8**	**$ 418.1**
Net Benefits vs (Costs)	**$ 468.9**	**$ 30.2**
Discount Rate: 6.62%		

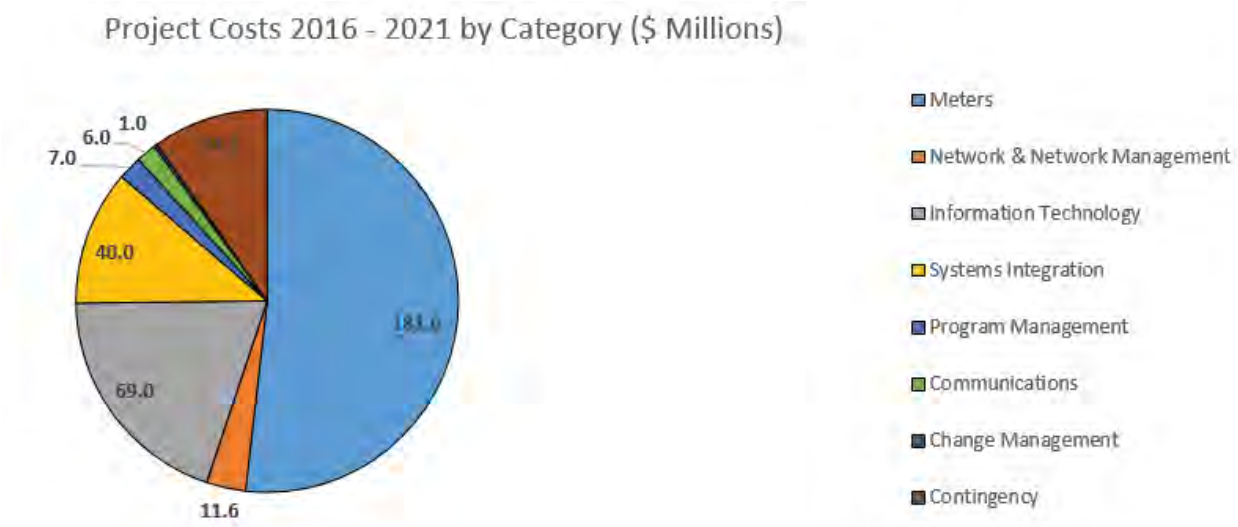


On an ongoing basis, from 2022 through 2039, the Company will have limited incremental direct AMS capital expenditure of $25.4 million. However, annual ongoing O&M costs will start at $6.1 million in 2022 and escalate to $9.2 million by 2039, which is, in aggregate, $135.3 million of O&M in the years 2022-2039, as shown below:

Total Nominal $Millions 2022 -2039

	Operating Costs	Benefits
2022	$ 6.1	$ 37.6
2023	$ 6.2	$ 39.6
2024	$ 6.3	$ 40.0
2025	$ 6.5	$ 41.3
2026	$ 6.7	$ 42.6
2027	$ 6.8	$ 45.5
2028	$ 7.0	$ 46.3
2029	$ 7.2	$ 46.9
2030	$ 7.4	$ 48.4
2031	$ 7.5	$ 50.0
2032	$ 7.7	$ 51.6
2033	$ 7.9	$ 55.9
2034	$ 8.1	$ 55.0
2035	$ 8.3	$ 56.8
2036	$ 8.5	$ 58.7
2037	$ 8.8	$ 60.7
2038	$ 9.0	$ 63.7
2039	$ 9.2	$ 66.5
Total:	**$ 135.3**	**$ 907.1**

The costs incurred to implement this plan have been grouped into categories as shown below:



Within each of these categories, the costs were further broken down as either capital or O&M within the years over which these costs would be incurred. The costs have been presented on a nominal basis over a 5-year period. A graphical representation of these costs is shown below.

Project Costs 2016 – 2021 $ Millions

Category	Capex	OpEx	Total
Meters	167.0	14.6	**181.6**
Network & Network Management	10.4	1.2	**11.6**
Information Technology	56.7	12.3	**69.0**
Systems Integration	40.0	-	**40.0**
Program Management	5.1	1.9	**7.0**
Communications	6.0	-	**6.0**
Change Management	1.0	-	**1.0**
Contingency	34.2	-	**34.2**
Total	**320.4**	**30.0**	**350.4**

Costs by Program Component

7.2.1 Meter

The most significant component of the AMS deployment is the $125.9 million equipment cost for the approximately 980,000 electric meters and 322,000 gas meter indices. Meter installation costs throughout the territory will vary per geography, but an average installation cost of $23.56 per electric meter and $9 per gas index form the basis of an overall $32.6 million installation cost. Another component of the meter cost is related to the repair of meter bases as part of the meter swap process which totals $8.9 million. Other minor costs such as meter testing, meter failures, and customer growth are included in the total meter cost. The total estimated costs for the meter category total $181.6 million ($167.0 million capital and $14.6 million O&M).

7.2.2 Network & Network Management

Network costs include the router and collector equipment costs which total $4.8 million including approximately 2,200 routers and 150 collectors based on a study done by Landis + Gyr to estimate total systems costs. Additionally, costs to deploy and install the network communications system will be $6.9 million and will include network planning and engineering, training, and testing.

Other components of the network and network management costs include backhaul, annual component failures, and annual maintenance. The total estimated costs for the Network & Network Management category total $19.5M ($11.5 million capital and $8 million O&M).

7.2.3 Information Technology

Information Technology costs include software, hardware, vendor support, and internal IT resources costs. The software costs of head-end, MDM, portal, meter operating center and meter asset management system total $180.3 million, while the associated hardware costs are $25.9 million. Additional labor costs that are associated with IT are $5 million. The total Information Technology costs are estimated to be $206.8 million ($81 million capital and $125.8 million O&M). These costs include interfaces and integration of multiple new and existing systems. The Company is currently designing its planned system architecture, but an illustrative application architecture can be found in Appendix A-2.

7.2.4 System Integration

The system integration category captures the costs associated with coordinating and managing the implementation of the different IT packages in an optimal manner. Associated tasks include providing overall architectural guidance, platform design, supporting security requirements, facilitating integration across disparate systems, comprehensive test plan development, and execution. Total System Integration costs are estimated to be $40 million ($40 million capital and $0 O&M).

7.2.5 Program Management

The Program Management category captures the costs associated with overseeing the entire program through the end of 2021. The responsibilities associated with the category include program leadership, project management, business process development, and redesign. Total Program Management costs are estimated to be $22.2 million ($5.1 million capital and $17.1 million O&M).

7.2.6 Customer Communications & Change Management

The estimated Customer Communications and Change Management costs cover two categories – training costs totaling $1.0 million and customer education costs totaling $6.0 million. Training costs include costs associated with both the development of training guides and modules as well as the delivery of training. The costs associated with customer education incorporate costs for the development of AMS plan-related materials for all stakeholders as well as costs to deliver relevant education and messages through the appropriate channels in accordance with the timeframes outlined in the Customer Education and Communication Plan. Total Communication and Change Management costs are estimated to be $7.0 million ($7.0 million capital and $0 O&M).

7.2.7 Requested Waivers for Improving AMS Benefits

The Company plans to request the following waivers, approvals, and relief to implement AMS and to achieve the additional benefits of this technology.

Waivers requested and included in base business case assumptions:

- 807 KAR 5:006, Section 7(5) – Section 7(5)(a) requires a utility to read each customer's meter at least quarterly except if prevented by reasons beyond its control and excepting customer-read meters subject to Section 7(5)(b). In turn, Section 7(5)(b) requires that a meter be read manually at least once during each calendar year. Waiver of this regulation or otherwise receive confirmation that obtaining a monthly remote meter reading constitutes a meter reading in satisfaction of the regulation for AMS meters that allow for remote data communication would result in savings of $2.4 million from eliminating manual readings otherwise needed to satisfy this regulation.

- 807 KAR 5:006, Section 14(3) – This regulation requires the Company to inspect the condition of meter and service connections before providing service to a new customer so that prior or fraudulent use of the facilities shall not be attributed to the new customer. This would apply only to AMS meters that allow for remote data communication. Annual cost to continue inspections prior to providing service to a new customer should this waiver not be granted is $3 million.

Should the Kentucky PSC grant the Company requested waivers identified below, additional annual savings would be achieved and ultimately passed on to the customer in future rate-making.

- 807 KAR 5:006, Section 26 (4)(e) and 807 KAR5:006, Section 26 (5)(a)(2) require the Company to perform inspections on electric meters every two years and gas meters every three years. Annual cost to comply with this regulation is $1.2 million. AMS provides electronic information and alarms as described in Section 4.6 and more fully shown in Appendix A-3. This electronic information includes tampering alarms. Thus, the Companies will have notice if a meter is tampered with and can follow-up with a physical inspection. Other information delivered from the meter provides the Company details of the general condition of every meter in the system on a daily basis. Consequently, the intent of the two-year and three-year inspections may be met with the electronic information provided by the AMS and thus not require periodic physical inspections.

- 807 KAR 5:041 Section 16, and KPSC Case 2005-00276 require the Company to perform sample and periodic meter testing programs. The Company seeks to suspend its existing sample program in the deployment years and proposes to resume the sample program post-AMS deployment. Annual cost to comply with this regulation is $167,000. The estimated savings will be in the form of additional workforce capacity since this is a temporary suspension of the requirement. The contractors and employees doing this work today will be assigned other work (testing new meters) during the deployment phase and will return to testing sample meters after deployment.

- 807 KAR 5:041 Section 15 (3) requires the Company to test all removed meters. As reported quarterly to the Kentucky Public Service Commission, the Company has demonstrated that the vast majority of meters tested are operating accurately. Over the last six years, more than 99% of KU and LG&E electric meters tested have been within +/- 2%. Of the less than 1% of meters that are fast or slow, 82% are slow and 18% are fast. Therefore, approximately 0.12% of electric meters are fast.

  98% of LG&E gas meters tested have been within +/- 2%. Of the 2% that are fast or slow, 67% are slow and 33% are fast. Therefore, approximately 0.76% of gas meters are fast.

  Labor costs to comply with this regulation are $3.3 million. The Company suggests that this is a high cost to customers to identify roughly 0.12% of electric customers and 0.76% of gas customers possibly impacted by a fast meter. The Company seeks to suspend its

removal testing and proposes to resume it post-AMS deployment. Additionally, the Company will request permission to dispose of removed meters immediately although they have not been tested for accuracy, as these meters will not then be returned to service.

- 807 KAR 5:006 Section 19 states, "A utility shall make a test of a meter upon written request of a customer if the request is not made more frequently than once each twelve (12) months." On its face, this requirement would appear to apply only to meters still in service, not to meters already removed from service. But out of an abundance of caution, the Company will ask the Commission to grant the Company a deviation from Section 19 regarding all meters the Company removes as part of the full AMS deployment. The reasons for the deviation are the same as those given above for the Company's requested deviation from 807 KAR 5:041 Section 15(3) concerning testing of meters removed from service.

7.3 Benefits/Costs Summary

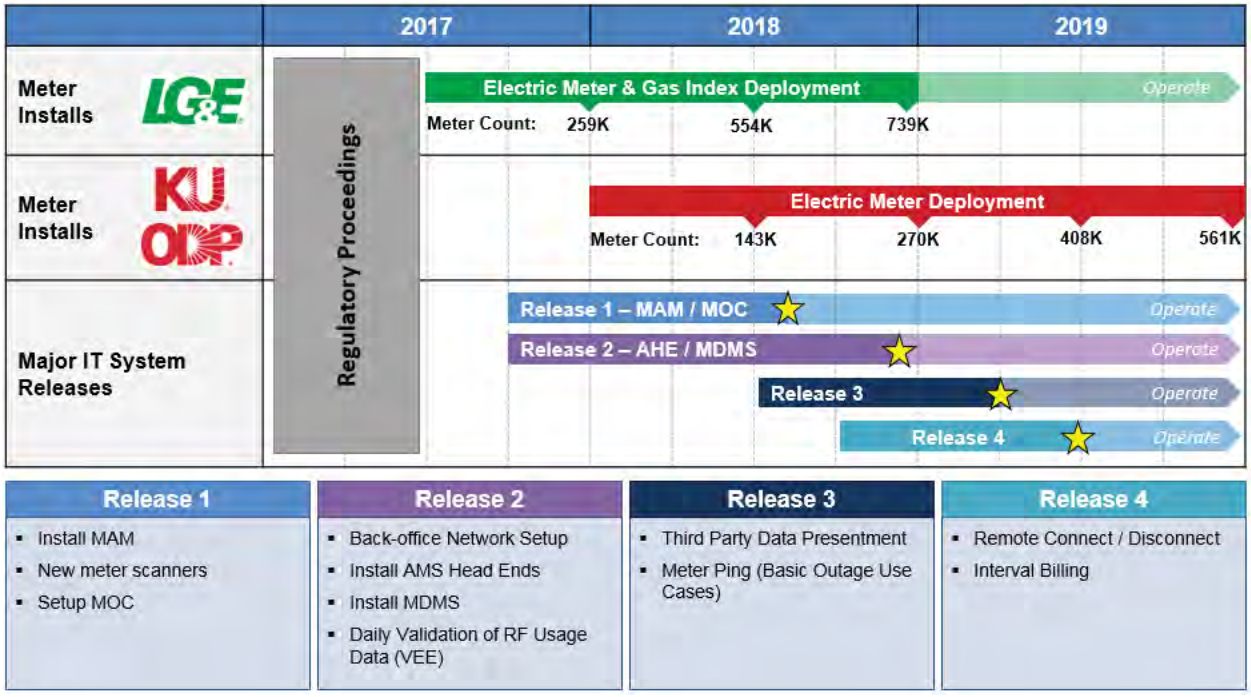
Quantitatively, the results of the Company's detailed financial modeling as part of the business case demonstrate that net benefits outweigh net costs to yield an NPV of $30.2 million, making AMS a worthy investment on behalf of customers. The Company is investing $511.2 million ($345.9 million in capital and $165.3 million in O&M) to fund full AMS deployment and maintenance over a 20-year timeframe. Advanced meters, network infrastructure, and supporting systems make up the majority of the costs. The Company expects $1.02 billion in expected benefits across the same time period. The main financial benefits revolve around meter reading cost reductions, meter services' efficiencies, reduction of non-technical energy losses, and potential energy savings resulting from customer adoption of ePortal-enabled insights. As these overall costs are expected mainly to be incurred in the first few years of the program, and benefits are expected to be over the next 20 years, financial analysis reconciles this to a comparable value in 2016 terms. The comparison of these reconciled benefits and costs yield the $30.2 million net present value.

8 Deployment Plan

In consideration of AMS having a direct impact on every customer, the deployment of AMS represents one of the most far-reaching initiatives the Company has ever undertaken. As such, it is vital to ensure that the transition is conducted smoothly and efficiently to minimize customer inconvenience. In preparation, over 75 people representing more than 10 different business functions have been involved in conducting significant analysis, reviewing, socializing, and

planning for various facets of the AMS program. While certain detailed activities continue to maintain internal awareness and momentum, the overall organization is fully ready to mobilize to make this vision a reality.

The AMS program will comprise numerous systems, components, facility modifications, and many meter installations which must be carefully coordinated and sequenced. The high-level plan includes a full implementation over three years beginning in mid-2017 as shown below:



[24]

8.1 Electric Meter and Gas Index Installations

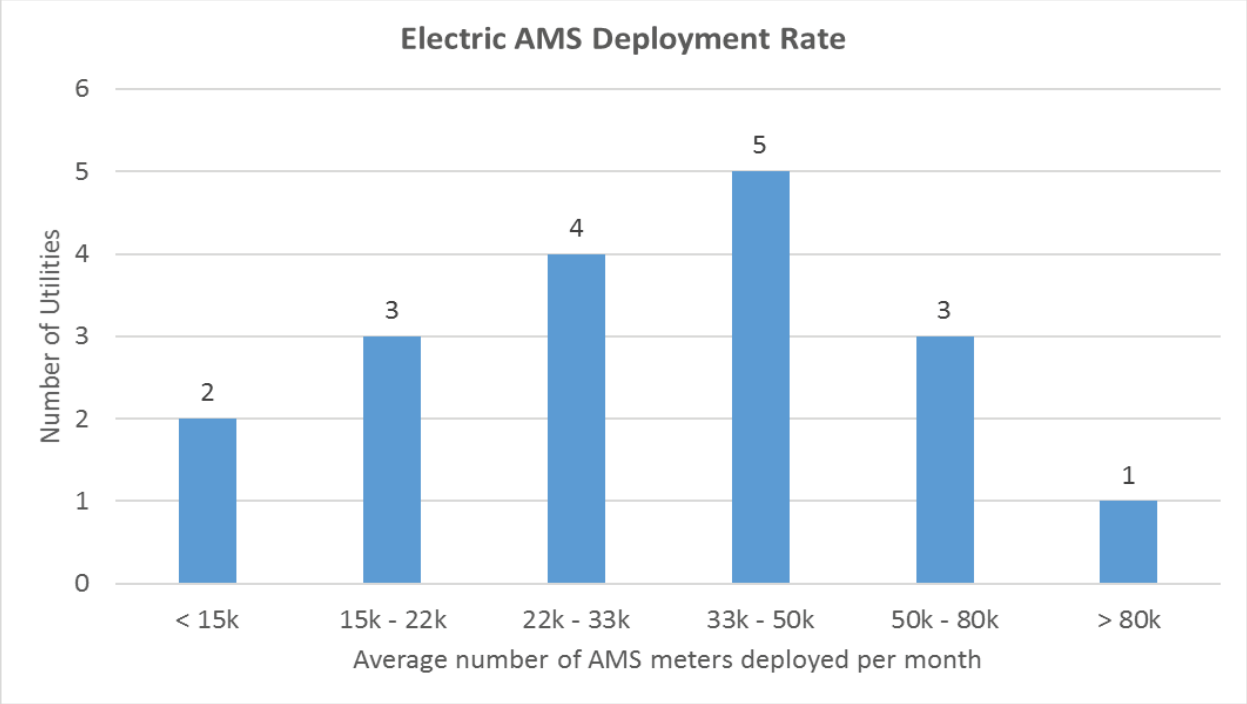
Electric meter and gas index deployment in the LG&E territory is planned to start shortly after regulatory approval, which is anticipated in mid-2017. Preliminary meter installations will communicate through the Company network to provide initial connectivity data to the existing AMS head end. These customers will have access to all capabilities currently available to the AMS Opt-in Program participants until remaining AMS systems are brought online later in the program.

Deployments will initially commence in the Louisville area due to the population density and prevalence of existing AMS Opt-in Program infrastructure. Crews will exchange meters in accordance with defined processes that include: capturing the final meter reading from the existing meter, removal of the existing meter, performing any necessary meter base repair,

[24] Meter counts reflect data from 8/19/2015.

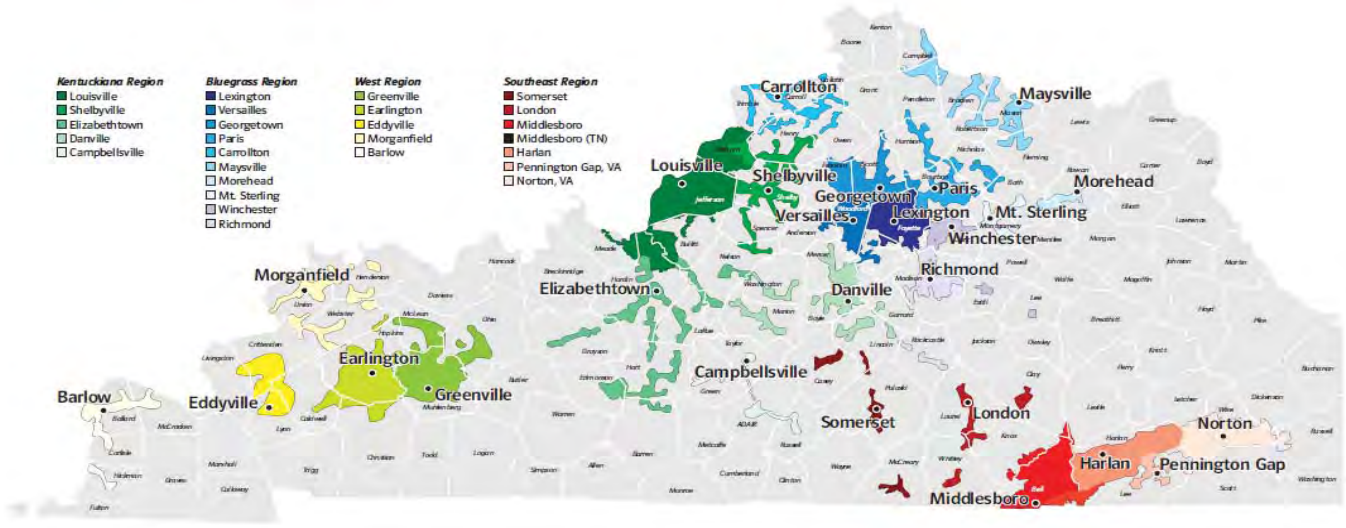
capturing new meter characteristics for the Meter Asset Management system, installing a new meter, and backoffice validation of the removed meter's accuracy.

The Company plans to average roughly 43,000 meter exchanges per month. Through research conducted as part of the AMS planning effort, the Company has found that other investor-owned Utilities (IOUs) have typically deployed meters at an average rate of approximately 37,000 metering sites per month, and the Company plan is within the prevailing range of 33,000 to 50,000 per month as shown in the figure below. This estimate also includes deployment of routers and collectors to enable communications between meters and back-office systems.



Using this rough guideline, meter exchanges are estimated per the sequence and schedule as shown in the following diagrams:

PPL companies



					2017		2018				2019			
Office	**LG&E Electric**	**LG&E Gas**	**KU/ODP**	**Grand Total**	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Kentuckiana Region				**866,265**										
Louisville	423,079	334,549		757,628										
Shelbyville		303	25,663	25,966										
Elizabethtown		684	36,219	36,903										
Danville		1	27,518	27,519										
Campbellsville		195	18,054	18,249										
Bluegrass Region				**299,940**										
Lexington			149,723	149,723										
Versailles (Midway)			24,576	24,576										
Georgetown (Midway)			24,535	24,535										
Carrollton		501	10,342	10,843										
Paris			13,313	13,313										
Maysville			14,530	14,530										
Morehead			6,138	6,138										
Mount Sterling			10,469	10,469										
Winchester			14,415	14,415										
Richmond			31,398	31,398										
West Region				**60,199**										
Greenville			22,496	22,496										
Earlington			14,357	14,357										
Eddyville			7,087	7,087										
Morganfield			11,770	11,770										
Barlow			4,489	4,489										
Southeast Region				**96,761**										
Somerset			15,770	15,770										
London			20,445	20,445										
Middlesboro			15,915	15,915										
Middlesboro TN			5	5										
Harlan			13,844	13,844										
Pennington Gap, VA			6,742	6,742										
Norton, VA			24,040	24,040										
Grand Total	**423,079**	**336,233**	**563,853**	**1,323,165**										

25

[25] Meter counts as of 10/27/2016

8.2 Major IT System Releases

The Company will also configure and deploy several new systems and enhancements to existing systems. These capabilities will be pursued through several staggered releases. Each release is designed to provide incremental functionality which progressively increases operational efficiencies and/or customer experience considerations. Descriptions of each of these releases are as follows:

- Release 1 – MAM / MOC: The meter asset management (MAM) system is a preliminary capability that will assist the Company in systematically capturing meter characteristics as deployed. The metering operations center (MOC) monitors communications channels between meters and the AMS head end. Together these capabilities provide the necessary tools to implement modern and efficient processes to efficiently deploy, inventory, and optimize meter communications.

- Release 2 – AHE / MDMS: The AMS head end (AHE), which aggregates meter data, will be upgraded to the latest version and configured for data communications with other AMS platform systems. The meter data management system (MDMS) validates meter data and processes it to ensure revenue quality. Together these capabilities provide the core remote meter reading capability which allows manual meter reads to cease and new register read data to be used for billing purposes.

- Release 3 – Ping & Presentment: Detailed interval data will be available in consumption (kWh) and estimated bill ($) terms via the ePortal for customers to review their consumption details. Rate information will also be made available through the ePortal to allow customers to analyze how different rate options fit their lifestyle. Additional meter pinging capabilities will be enabled in the CIS and AHE which will allow CSRs and operations staff to dynamically confirm power status in real-time.

- Release 4 – Remote Service Switching & Interval Bills: Remote service switching will be enabled allowing CSRs and operations staff to energize a previously disconnected premise per predetermined schedule or ad-hoc requirement. Remote service switching capabilities will be configured and enabled for meter services functions. Billing systems will be enhanced to fully accommodate increased interval details and cross-reference with time-of-day rate structures.

8.3 Program Management

Given the size and cost associated with the AMS program, it is vital to ensure that the implementation is managed through an established set of procedures and processes. This methodology will be strictly adhered to with this program much as it is for other large infrastructure implementations pursued through other parts of the Company. The Company's

robust program management governance structure adds a number of valuable organizational tools and protocols to ensure program alignment and compliance with project expectations. The Company has the appropriate expertise, governance, and partners necessary to successfully deliver a full AMS deployment, as it has done with numerous large capital projects in the past.

9 Customer Education and Communications Plan

9.1 Introduction

Advanced Meter Service technologies give customers new data, tools, and control over their energy consumption for a holistic set of benefits as described. Communication, education, and support through the deployment will be key in addressing customer concerns and demonstrating the benefits of AMS. A successful education and communications plan will drive high levels of customer engagement and help customers achieve maximum benefits.

Various internal studies of third-party customer satisfaction surveys have shown a connection between strong, proactive customer communications and positive customer experiences with AMS programs. Thus, the Company will develop a multi-faceted customer education and communications plan to educate customers, as well as community stakeholders, throughout the duration of the project and after customers receive their meters to encourage participation and support of future programs.

This will include providing a robust offering of information on a variety of topics, to include how the program works; the meter installation process; the new tools and features, such as the ePortal-functionality, available through AMS; and new ways to help manage their energy use and modify their services.

The Company serves a diverse population that have different needs and require different communications and education approaches. To reach all customers and community stakeholders, the Company plans to use a wide array of communication vehicles, such as:

- Advertising
- Automated calls
- Community outreach and events
- Customer newsletters and bill inserts
- Direct mail
- Email
- Informational updates through the ePortal
- Videos
- Leave-behind materials following an installation
- Media relations
- Social media

An example display of information available on the ePortal that is used in customer outreach efforts for the AMS Opt-In program can be seen below. Additional communication materials can be found in the Appendix A-4.

9.2 Implementation Plan

The Company anticipates that customer communications and education will vary at different times throughout the AMS deployment. Diverse customer audiences and community stakeholders with varying interests make creating dynamic outreach, engagement, and education programs essential. The Company will develop a three-stage, comprehensive approach using a multi-channel, multimedia campaign to inform and educate customers and community stakeholders, creating two-way conversations about AMS technology. This well-structured plan is designed to increase acceptance, ease implementation, and allow customers to make informed decisions. The three stages of the communication and education campaign are shown below:

Stage 1 - Deployment: The purpose of the deployment stage is to initiate a fact-based Advanced Meter Systems education and awareness campaign that informs customers and community stakeholders about the purpose of the program and the benefits associated with AMS.

Stage 2 – Customer engagement: This stage's objective is to further educate customers about the new features and tools available through AMS and what they can do to fully take advantage of these offerings. This includes participation in other Company programs and innovative rate structures that can help customers manage their energy usage and costs. The increased knowledge of opportunities, coupled with customer engagement, aims to increase customer satisfaction by giving them control, options, and information to make energy choices best fit to their needs.

Stage 3 – Customized communications: This longer-term effort will adjust in response to customers' needs, operational programs, and rate plans that are enabled by the AMS implementation.

9.3 Flexibility and Adjustment

The components and overall strategy are designed to be dynamic and flexible in nature to meet customers' and community stakeholders' needs. The Company will address questions and any concerns, and will closely monitor deployment progress and customer feedback to revise the plan as needed.

9.4 Residential Time-of-Day Rates

Different usage trends, economic constraints, familiarity with the technology, and various other circumstances make every customer unique, leading to a wide variety of individual customers' interests. To provide customers with options that fit their unique needs, the Company introduced two new Residential Time-of-Day (RTOD) rate structures along with the AMS Opt-in Program currently available.

Through time-of-day rates, the Company provides optional rate structures that more accurately reflect the actual cost of providing service to customers. Through these price signals, rates are lower at times when baseload generation is a larger part of the mix and higher at peak times when fast-ramping, expensive generation is required to meet customer demand. These programs are about customer choice: customers can save money by shifting their energy usage to off-peak hours or they can choose to incur higher costs and use power when it is most expensive. By enabling flexibility, these rate plans have received positive responses from customers, but have been somewhat limited to customers who already have an understanding of their energy usage or know that they are natural, or minimal effort, beneficiaries based upon their current lifestyle (e.g., customers who leave their home at 7:00 AM for work and return after 6:00 PM).

AMS implementation, with ePortal-support and proper customer education, has the potential to greatly increase enrollment in time-of-day rates. Customers who currently lack the information needed to compare available rate plans will have access to interval data to make an informed decision. At a minimum, this data will help customers think through the potentially cost-saving effects of enrolling in these time-of-day rates and other customer programs with no other

necessary behavioral changes. Customers will also have the option to explore alternate rates with the help of Company representatives and will be able to consider what additional savings may be possible if they choose to adjust their consumption patterns. Increased participation in time-of-day rates gives customers a clear path toward lowering their energy bills and will mutually benefit the utility by relieving stress on needed supply during peak generation hours.

10 AMS Analytics

As outlined above, AMS technologies provide many direct capabilities to increase the efficiency of previously manual business processes. Data analytics are crucial to unlocking many of these capabilities and support new processes that will lead to positive customer benefits. For instance, the benefit to reduce non-technical losses is highly dependent on analytics. Advanced meters use embedded logic to assess how power is flowing through the meter and can make a determination if the meter has been tampered with. If the meter detects tampering, it can send a notification to central operators. Field services personnel can then be dispatched to inspect, confirm, and mitigate as warranted. This reduces non-technical losses, with these savings being passed onto customers. Other benefits dependent on analytics include Outage Detection / Remediation, Voltage Violation Detection, and "OK-on-Arrival" reduction.

Data analytics is an area of innovation in the utilities industry, a trend that the Company is confident will continue. By deployment of foundational AMS technologies, the Company will be well-positioned to adopt new analytical techniques as they emerge within the industry.

11 Cyber Security

In today's digital world, cyber security threats are sophisticated and continue to evolve at an accelerating pace. The Company understands that it must keep pace with those threats to sustain reliable energy delivery and protect sensitive customer data. A thorough, but flexible cyber security program in the deployment of AMS is planned. This cyber security program is crucial to monitoring and protecting the decentralized elements of the advanced meter systems.

The Company currently has standards, frameworks, and guidelines addressing safe and reliable methods to gather, store, process, and communicate electronic information in support of this goal. The Company has applied this rigorous methodology to existing confidential customer data with great success. As new cyber-infrastructure is deployed to collect customer consumption data, similar scrutiny will be applied to ensure its protection. Cyber security strategies are shaped by adherence to all federal and state information protection standards, coordination with industry thought leaders, and various forums established to share best practices and key learnings to thwart and respond to cyber-attacks. A non-exhaustive list of approaches includes;

- Systematic identification of vulnerabilities through scans of cyber infrastructure;
- Vulnerability-specific, risk-based security plans targeting, identifying, protecting, detecting, responding and recovering from and to security breaches;
- Asset and configuration inventory management to identify exceptions;

- Password management including length and complexity requirements and monitoring at key network access points;
- Data analytics to identify behavior abnormalities in efforts to either proactively prevent cyber-attacks or investigate breaches; and
- Continuous review and improvement of the security program to match the evolution of security threats.

These activities will be used to help evaluate processes and entry points (both cyber and physical) on an ongoing basis and ensure that the Company is protecting emerging AMS data to the best of its ability.

12 Privacy

Increased granularity and volumes of customer data are the basis for many AMS benefits. Customers see this information as an insight into their private lives which needs to be treated with respect and care. The Company values its positive relationship with its customers and believes that misuse or any kind of disclosure (intentional or unintentional) represents an unacceptable breach. An existing privacy policy shown below has been in place for several years and will apply to AMS data:

> *We will make every effort to protect and preserve customer account information and will not share specific information about your account with third parties, without written authorization or unless we are required to do so by a court order, subpoena or other compulsory process, or by operation of law.*
>
> *Customer account information may be used by us in the following representative ways:*
>
> - *To verify the existence of a customer's energy service;*
> - *To communicate with a customer and handle customer requests;*
> - *To compile information about how our Web site is reached and used;*
> - *To compile research that does not identify the customer as an individual, group or entity other than age group and gender;*
> - *To contact our customers about other products or services offered by our alliance partners; and*
> - *To collect debts owed by a customer.*

Further, the Company will require any and all contractors involved with AMS deployment to follow the Company's privacy policy. Ensuring customer awareness and mitigation of any concerns they have regarding the protection of their consumption data will be a key theme of the Customer Education and Communication Plan.

13 Summary

In summary, the Company has rigorously worked to identify benefits and costs associated with full AMS deployment. Based on the results of this analysis, the Company is confident that full AMS deployment will lower operational costs while increasing customer satisfaction. Additionally, AMS will lay the foundation for future advanced capabilities that will be explored. This position is supported by internal conversations with key stakeholders, experience gained through pilot programs, and industry research. Additional information is available in the appendices.

Appendix A-1

Advanced Meter Service Participant Study

Bellomy Research

PPL companies

Advanced Meter Service Participant Study

06.15.2016

PREPARED BY

bellomy research

Agenda

Background and Objectives

Background

Advanced Meter Service (AMS) is a voluntary service offered by LG&E/KU that uses advanced meters to record energy usage data in 15, 30 or 60 minute increments. Customers who are enrolled can track detailed information about their electricity usage via an online portal (MyMeter dashboard), helping them better understand and control energy usage in their home. Enrollment was first offered during the summer of 2015, followed by installation of meters beginning in November 2015.

In May 2016, LG&E/KU partnered with Bellomy Research to conduct a study to evaluate perceptions among Advanced Meter Service (AMS) participants.

Objectives

The overall objective is to understand customer perceptions of the Advanced Meter Service (AMS) offering, as well as to gauge interest in additional MyMeter dashboard features. Specific objectives include understanding:

- Overall satisfaction with the AMS offering
- Satisfaction with the MyMeter dashboard
- Interest in additional MyMeter dashboard features
- Changes in behavior due to participation

Methodology

This study was conducted using an online survey. Bellomy Research provided the survey link to customers via an email invitation. The link to the online survey was open to customers 24/7 for 10 days. No reminders were sent, due to high initial response rates.

LG&E/KU provided a sample file containing a list of customers currently participating in the Advanced Meter Service (AMS). The file contained approximately 2,100 customers, which all had an email address on record. After sample cleaning and removal of duplicate email addresses, the survey invitation was sent to approximately 2,000 customers.

Response Rate Summary:

	Emails Delivered	Survey Completes	Response Rate
Total	1,971	370	18.8%
LG&E	1,010	179	17.7%
KU	961	191	19.9%

Methodology

Data collection for this research was conducted during the second and third weeks of May 2016. The survey was approximately 5 minutes in length.

A breakdown of completed surveys by Utility and Customer Type is below:

	Total	LG&E	KU
Total	370	179	191
Residential	364	178	186
Commercial	6	1	5

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

Executive Summary

Conclusions

Most customers currently participating are satisfied with the Advanced Meter Service (77%) and MyMeter Dashboard (75%).

- Higher satisfaction among KU customers is the result of LG&E customers being slightly more "neutral" towards the service, although both rate the Dashboard similarly.

AMS participants are very engaged when it comes to saving energy. Most have taken additional steps since joining the program by doing things such as upgrading to LED bulbs, programming thermostat settings and enrolling in utility energy efficiency programs.

Although satisfaction with the Dashboard is high, some opportunities exist:

- Customers who access the MyMeter Dashboard more frequently tend to be happier with the service. Continue to encourage customers to access the Dashboard.

- There is an opportunity for continuous communication and education among participants since some who have never accessed the MyMeter Dashboard (16%) said they did not know about it or how to access it.

- Ease of accessing the MyMeter Dashboard was the lowest rated attribute, suggesting an area for improvement. Possibly explore providing a mobile app, which was especially desirable among younger customers.

- Few customers are using "energy markers" or schedule MyMeter notifications.

Conclusions

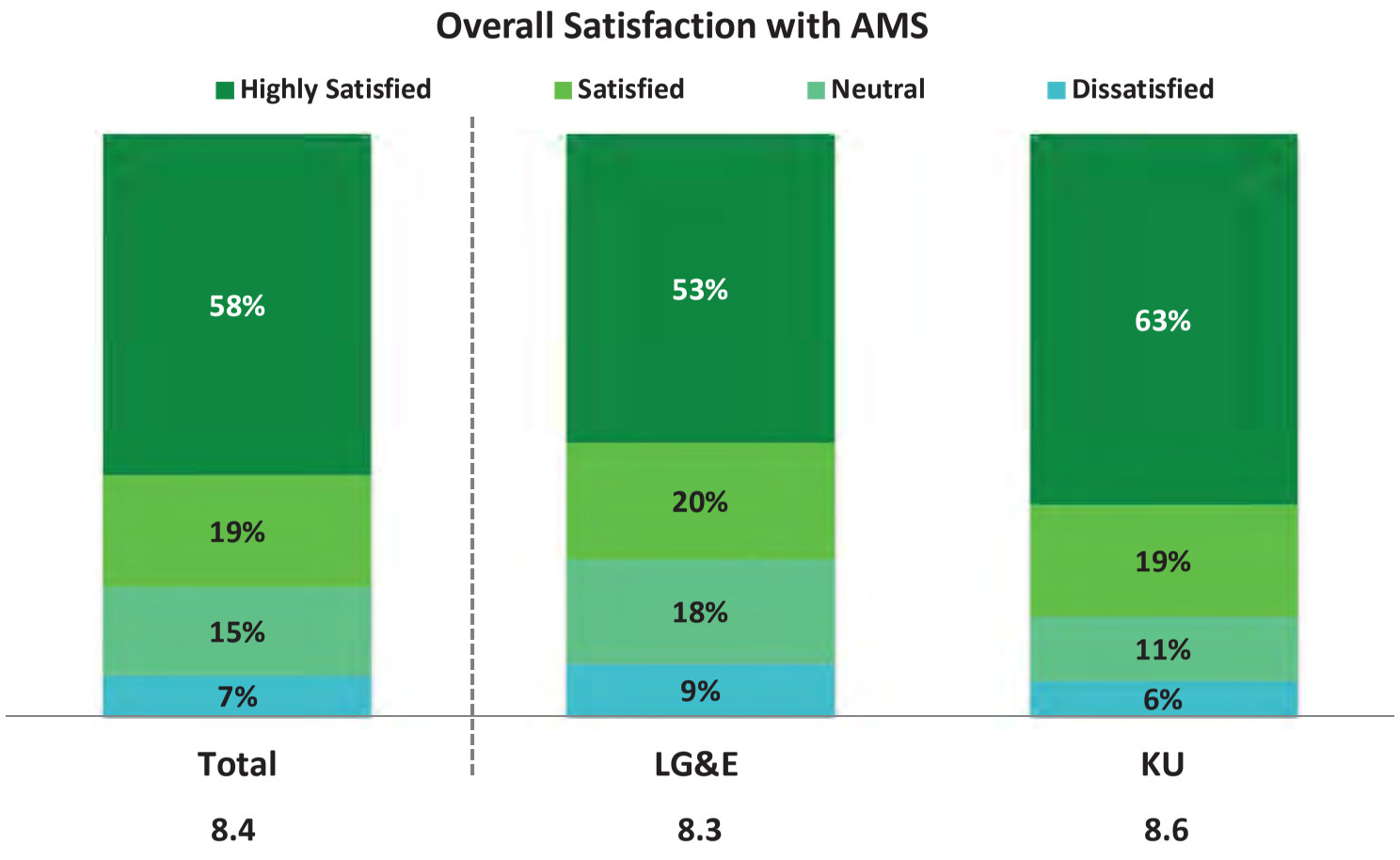
Participants were asked to provide feedback on having an option to review energy usage in terms of dollars and not just kWh. Most (86%) were interested in this new MyMeter Dashboard feature.

- The highest interest was among customers ages 35 to 44 years old, which tend to have higher usage (larger households).
- The verbiage provided in the survey did a good job of clearly explaining that the dollar usage provided on MyMeter is not going to reflect the actual full bill amount.
- Some customers did raise concerns about dollars being a variable measure since energy prices can change, while kWh is constant. Further explanation might be required on how to compare dollar usage over time. In addition, it should be emphasized that customers have the option of looking at either.

Satisfaction with Advanced Meter Service

Overall Satisfaction

Nearly 3 out of 5 participants surveyed were *Highly Satisfied* with LG&E/KU's Advanced Meter Service (AMS) offering, although ratings were directionally higher among KU customers. LG&E customers were somewhat more likely than KU customers to give a *Neutral* rating.



Q1. Overall, how satisfied are you with the Advanced Meter Service?

Overall Satisfaction

Satisfied customers found the information provided by AMS to be very useful and felt the graphics on the MyMeter Dashboard were interesting. Customers who were *Neutral* or *Dissatisfied* with AMS expressed concerns about the timeliness of the data and difficulty accessing the MyMeter Dashboard.

Highly Satisfied or Satisfied (rating 8-10)
(n=257)

It's very beneficial to see what time of day your energy spikes to know what is causing the extra watts.
Overall Sat=10

I enjoy seeing where I rank among other home owners in my area.
Overall Sat=10

I thought it was very informative. I really liked the graphics.
Overall Sat=9

It displays interesting information. However, I would need someone to discuss the results with me to know how to lower my bill.
Overall Sat=8

Great advancement in tracking energy usage
Overall Sat=10

Neutral or Dissatisfied (rating 1-7)
(n=73)

I would like to see real time usage.
Overall Sat=6

Works okay but could use a fair bit of tuning and polish.
Overall Sat=7

I like having the meter, but it is difficult to access data and download it to analyze.
Overall Sat=7

It's difficult to look at the results, having to log onto the KU account, then find the meter link seems complicated. Not having the information linked to an app is difficult, as well and the 2 day delay in information does not allow a good reference to energy usage in the house.
Overall Sat=7

It is too difficult to access the data.
Overall Sat=1

Q1a. Why did you give this rating?

Overall Satisfaction

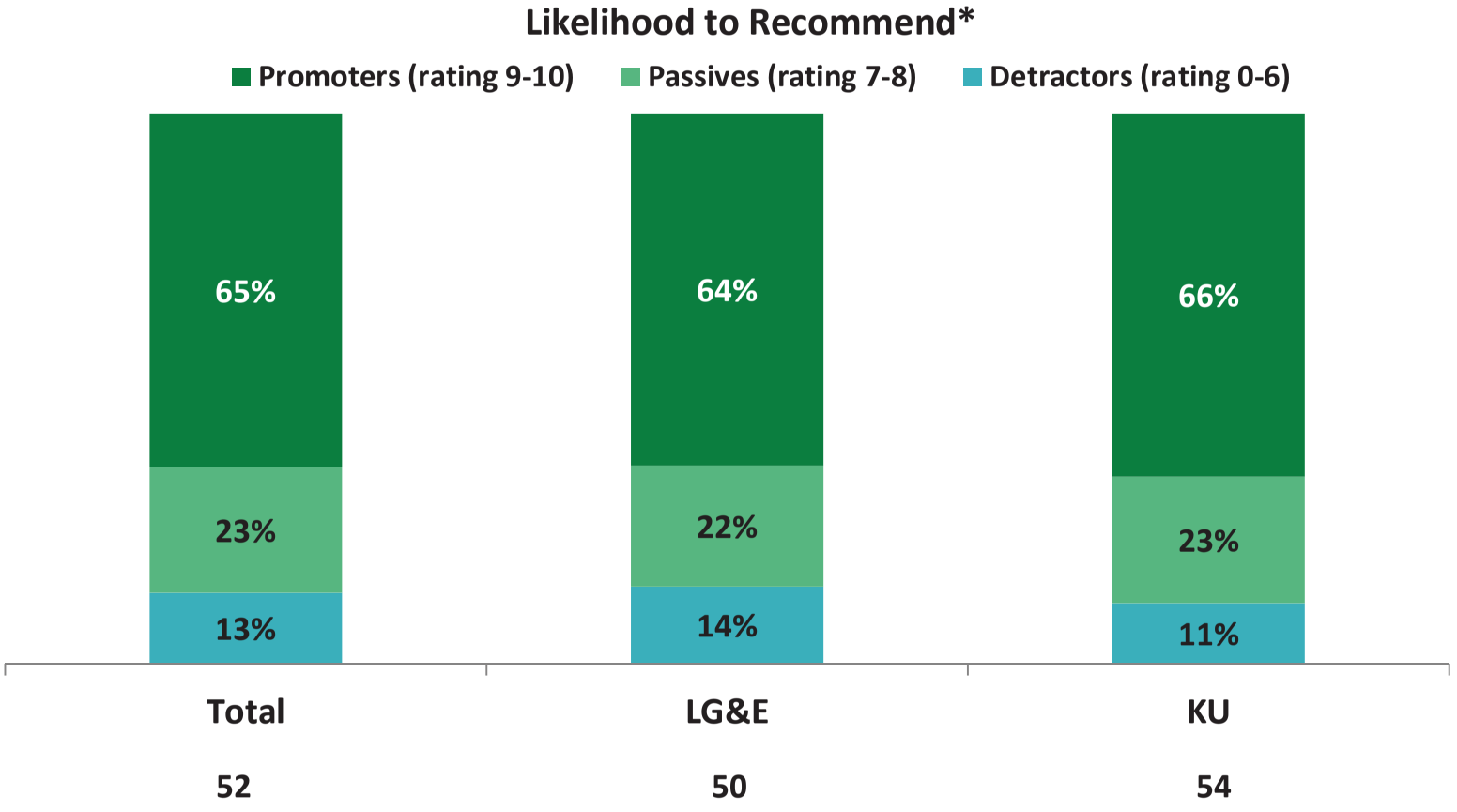
Satisfied participants are more likely than *Neutral* or *Dissatisfied* to access MyMeter and use the information they obtain from the site to make changes to save energy. They are also more likely to be ages 55 to 64 and/or have a college degree, likely having the technical savvy to take full advantage of AMS.

	Highly Satisfied or Satisfied (rating 8-10)	Neutral or Dissatisfied (rating 1-7)
Base	***257***	***73***
Frequency of MyMeter Access		
Weekly	21% +	12%
Never	7% -	18%
Steps Taken to Save Energy*		
Upgraded to LED Bulbs	63% +	40%
Program Thermostat Temperature Settings	48% +	30%
None	16% -	35%
Age		
55-64	21% +	10%
Education		
Some college/technical school	14%	23%
College graduate	42%	33%

*Among customers who have accessed the MyMeter Dashboard (Highly Satisfied or Satisfied n=240, Neutral or Dissatisfied n=60)
Note: +/- indicates significant difference between Highly Satisfied or Satisfied and Neutral or Dissatisfied at 95% confidence level

Net Promoter Score – Likelihood to Recommend

Nearly two-thirds of participants surveyed are *Promoters* of the Advanced Meter Service and are likely to recommend the program to others. With significantly fewer *Detractors,* the Advanced Meter Service yields a strong Net Promotor Score (NPS) of 52.



Q11. How likely are you to recommend the Advanced Meter Service to friends or family?
*Among customers who have accessed the MyMeter Dashboard (n=310)

Net Promoter Score – Likelihood to Recommend

Detractors (rating 0-6) were asked to explain why they gave their rating and many mentioned not understanding AMS or not finding the information provided by the current offering to be valuable. This suggests an opportunity to educate current participants about AMS and how best to use the information from MyMeter.

Detractors (rating 0-6)

(n=39)

The current information you provide is not very good.
Likely to Recommend rating = 5

Don't understand it!!
Likely to Recommend rating = 2

Most people I know are not that concerned and it's one more computer project to figure out.
Likely to Recommend rating = 5

Haven't found the item beneficial. Actually, I wish I had my bills from my old school meter back. They were more appropriate. I called and spoke with LG&E about it, they said the bills changed so much because most bills are estimated.
Likely to Recommend rating = 5

It's hard to recommend something I don't thoroughly understand.
Likely to Recommend rating = 5

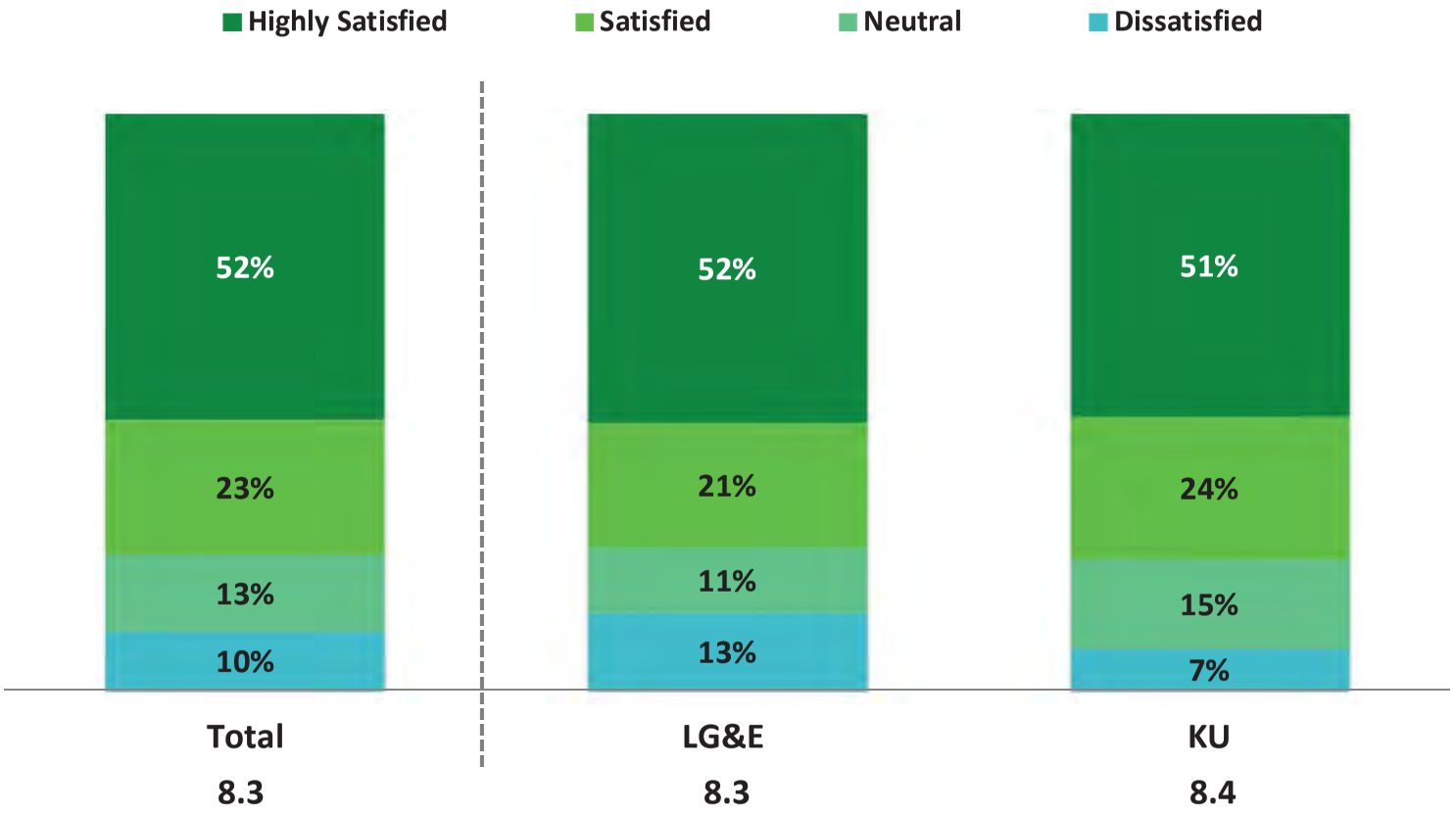
Q11a. Why did you give this rating?

MyMeter Dashboard

MyMeter Satisfaction

LG&E and KU customers rated their satisfaction with the MyMeter Dashboard more similarly than their Overall Satisfaction with AMS, with just over half of customers for both utilities *Highly Satisfied*. However, slightly more LG&E customers stated they were *Dissatisfied* with the dashboard.

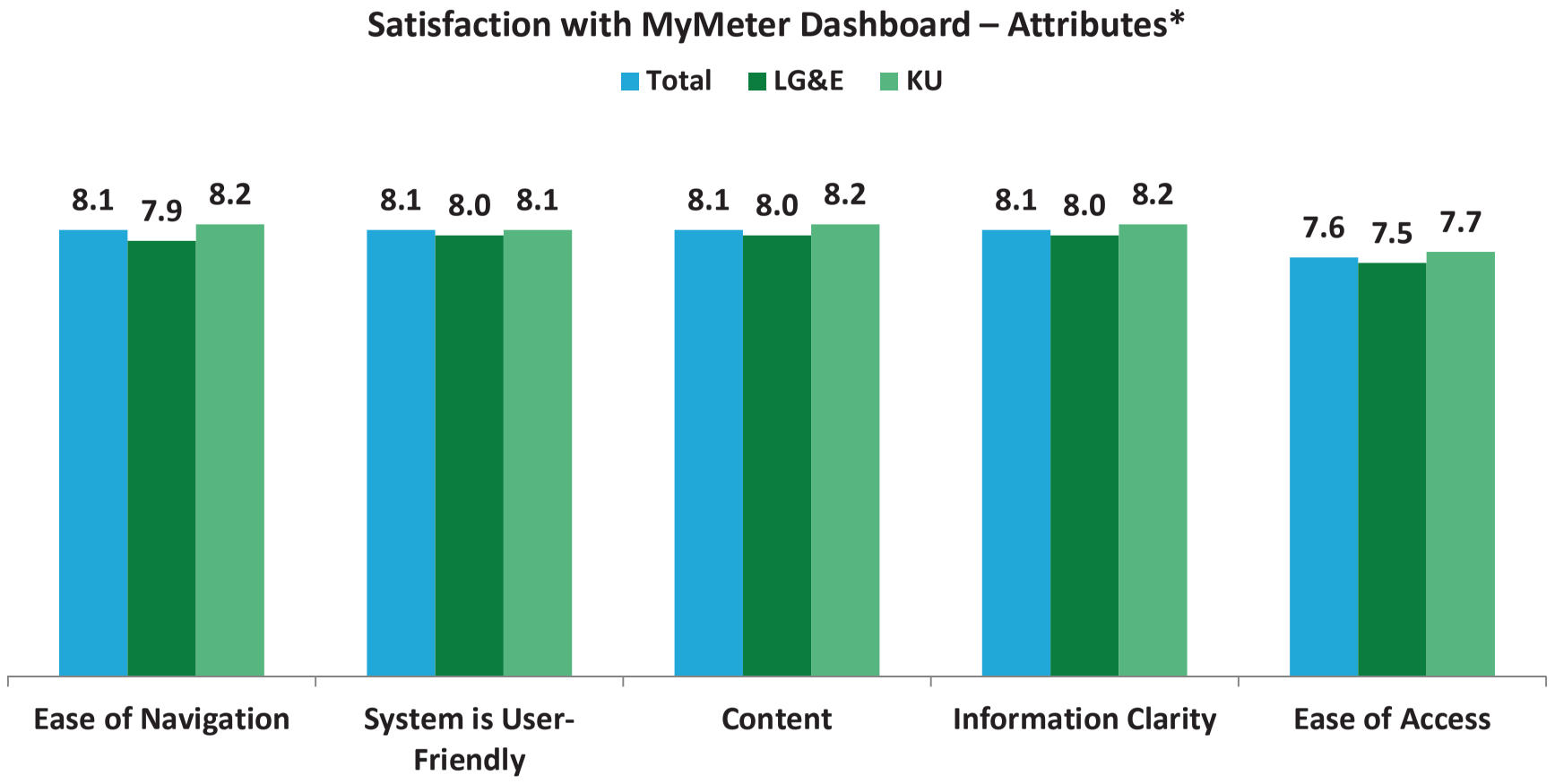
Overall Satisfaction with MyMeter Dashboard*



Q3. How would you rate your overall satisfaction with the MyMeter dashboard?
*Among customers who have accessed the MyMeter Dashboard (n=310)

MyMeter Dashboard Attributes

Ratings were similar for LG&E and KU customers across all attributes. Ease of Access was rated lower than the other attributes, suggesting an opportunity to make the dashboard easier to access (possibly via a mobile app).

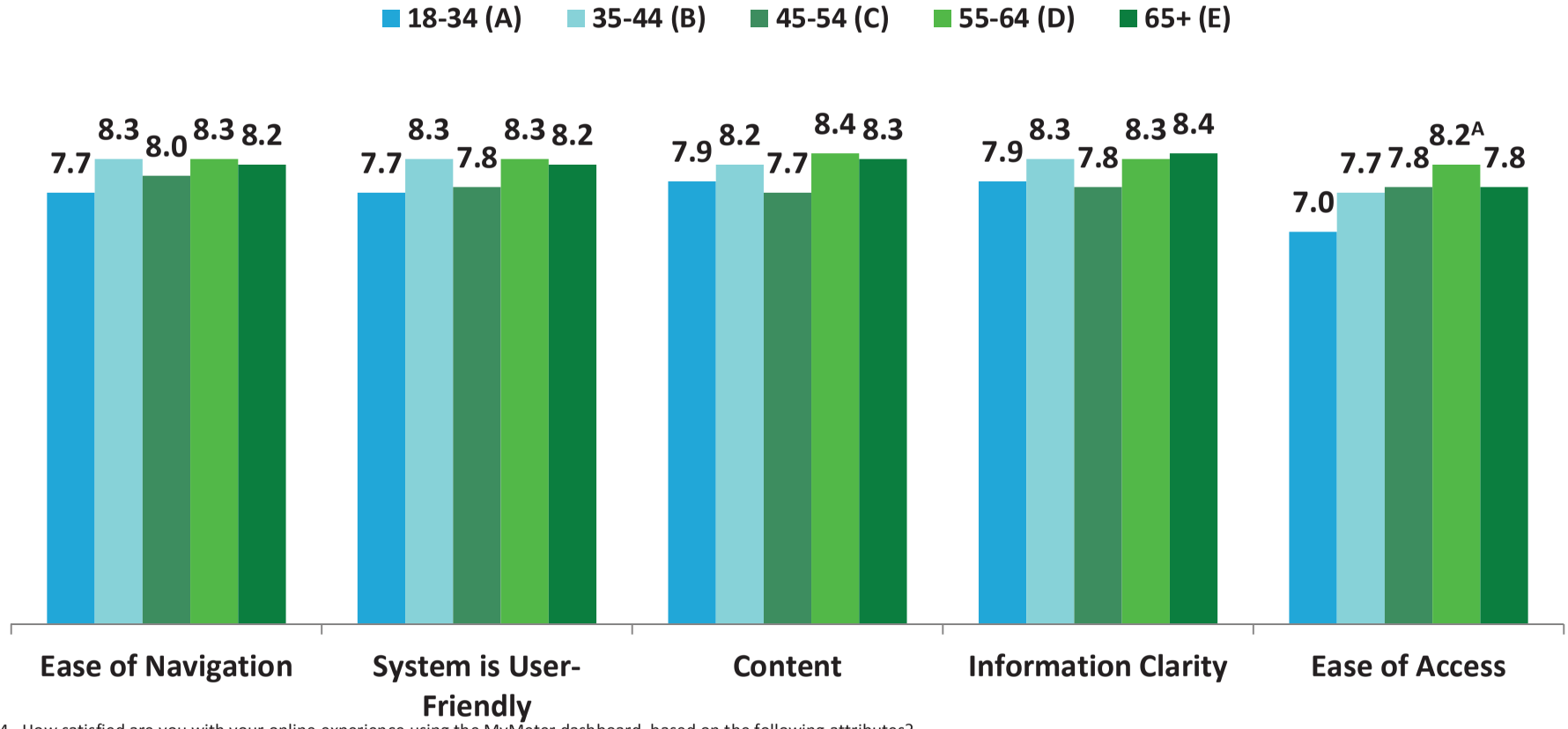


Q4. How satisfied are you with your online experience using the MyMeter dashboard, based on the following attributes?
*Among customers who have accessed the MyMeter Dashboard (n=310)

MyMeter Dashboard Attributes

Younger customers rated satisfaction with Ease of Access lower than all other age groups, further illustrating the opportunity to meet Millennial customer's expectations for quick and easy access to information most commonly obtained via a mobile device.

Satisfaction with MyMeter Dashboard Attributes by Age*

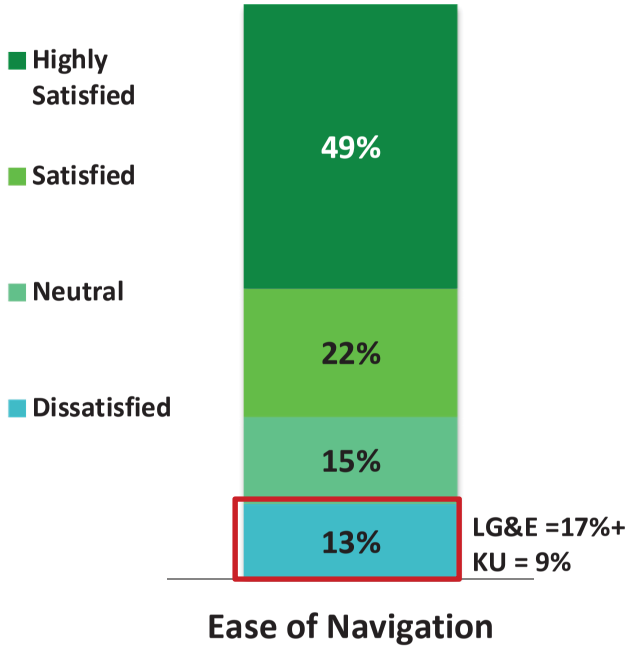


Q4. How satisfied are you with your online experience using the MyMeter dashboard, based on the following attributes?
C2. In what range does your age fall?
*Among customers who have accessed the MyMeter Dashboard (n=310)

MyMeter Dashboard – Ease of Navigation

LG&E customers were more likely to be *Dissatisfied* than KU customers with ease of navigating the MyMeter Dashboard. Many *Dissatisfied* customers mentioned difficulty navigating through the LG&E/KU website to find where to access MyMeter, while others found it difficult to navigate through the various reports available on MyMeter. Lack of mobile access was also mentioned.

39 out of 310 participants were dissatisfied with "Ease of Navigation"



I have to click through so many different links on the LG&E site to get to it.
LG&E, Ease of Navigation rating = 5

It takes several pages and clicks to actually get to the dashboard and again, no mobile.
LG&E, Ease of Navigation rating = 3

It is difficult to navigate and utilize the different views of the data.
KU, Ease of Navigation rating = 5

It is very difficult to access. It is buried in several layers of menus. You do not have direct access to it from the "app."
LG&E, Ease of Navigation rating = 4

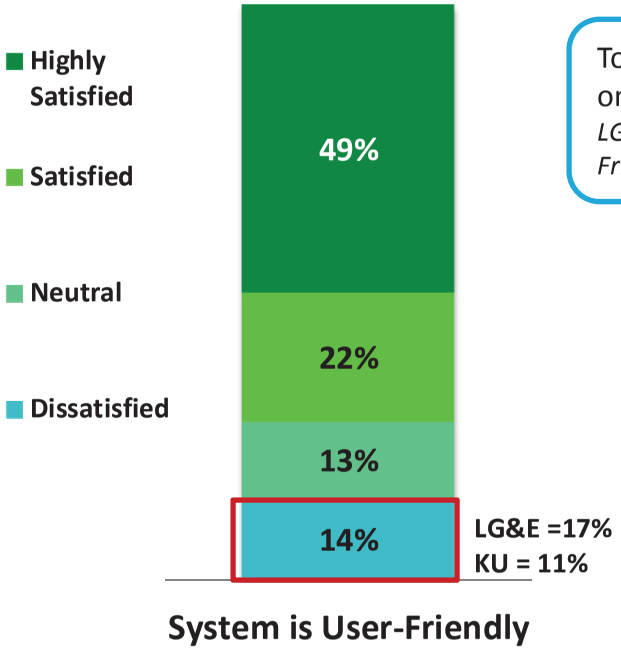
Interface is not intuitive.
LG&E, Ease of Navigation rating = 4

Q4a. Why did you rate the ease of navigating the MyMeter dashboard a **[Insert rating]**?
Note: +/- indicates significant difference between LG&E and KU at 95% confidence level

MyMeter Dashboard – System is User-Friendly

Among the 14% of customers who were *Dissatisfied* with MyMeter's user-friendliness, many mentioned having issues understanding how to use the tool and not being able to easily find instructions. Making tutorials and other instructions more readily available to participants could improve their experience with MyMeter.

43 out of 310 participants were dissatisfied with "System is User-Friendly"



Navigation needs to be more intuitive. Have a user experience professional do it, not a programmer.
KU, System is User-Friendly rating = 3

Too much going on in one page.
LG&E, System is User-Friendly rating = 5

There aren't any instructions so you have to figure it out on your own.
KU, System is User-Friendly rating = 2

Not clear how to select the various variables on the dashboard.
LG&E, System is User-Friendly rating = 5

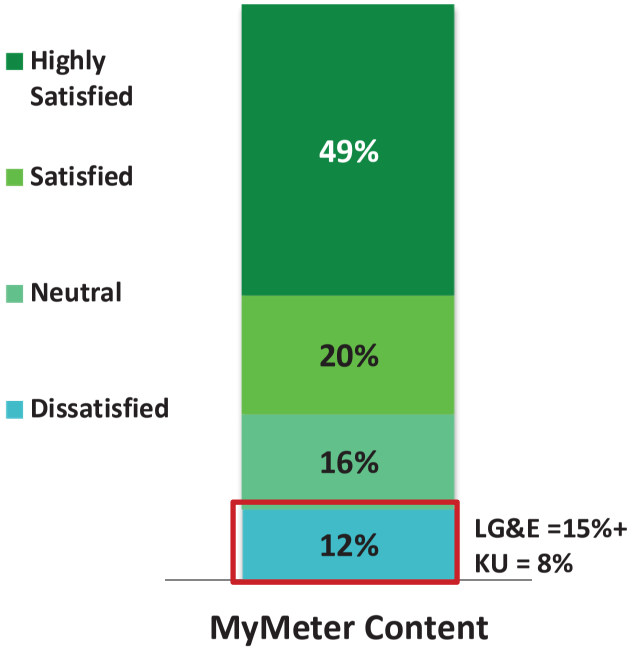
The interface seems more complicated than necessary.
KU, System is User-Friendly rating = 5

Q4b. Why did you rate the user-friendliness of the MyMeter dashboard a **[Insert rating]**?

MyMeter Dashboard – Content

LG&E customers were more likely to be *Dissatisfied* than KU customers with the content of the MyMeter Dashboard. *Dissatisfied* customers commented that the tool did not provide enough information or that the information that was available was not actionable to them. Others wanted more options to customize the reports and graphics available on MyMeter.

36 out of 310 participants were dissatisfied with "MyMeter Content"



It doesn't have enough "meat." Needs more info.
LG&E, Content rating = 3

Not sure what it displays, or might display.
KU, Content rating = 5

Lacks customizable graphs of any value.
KU, Content rating = 3

The information presented does little to inform me on where and how I can reduce my usage.
LG&E, Content rating = 5

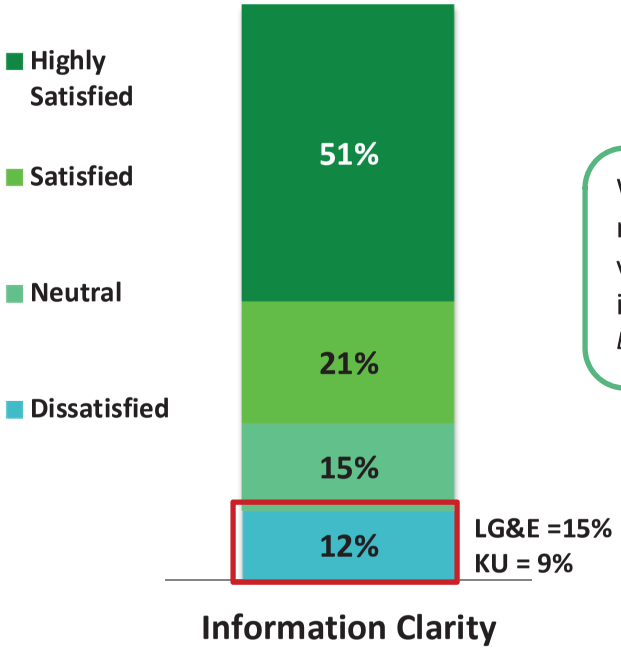
Same reason. Doesn't tell me where I am using too much energy.
LG&E, Content rating = 5

Q4d. Why did you rate the MyMeter content a **[Insert rating]**?
Note: +/- indicates significant difference between LG&E and KU at 95% confidence level

MyMeter Dashboard – Information Clarity

The majority of customers who were *Dissatisfied* with clarity of the information available on MyMeter expressed issues with understanding the data as it was presented on the graphs and not understanding the terminology used.

36 out of 310 participants were dissatisfied with "Clarity of Information"



Difficult to understand all the data arranged in that way.
LG&E, Information Clear rating = 4

The data could be presented better.
LG&E, Information Clear rating = 5

What's an "interval?" What do markers do? I feel that there's very little about the user interface explained.
LG&E, Information Clear rating = 4

Not sure what some of the information means.
KU, Information Clear rating = 3

Limited navigation and difficult to interpret.
LG&E, Information Clear rating = 2

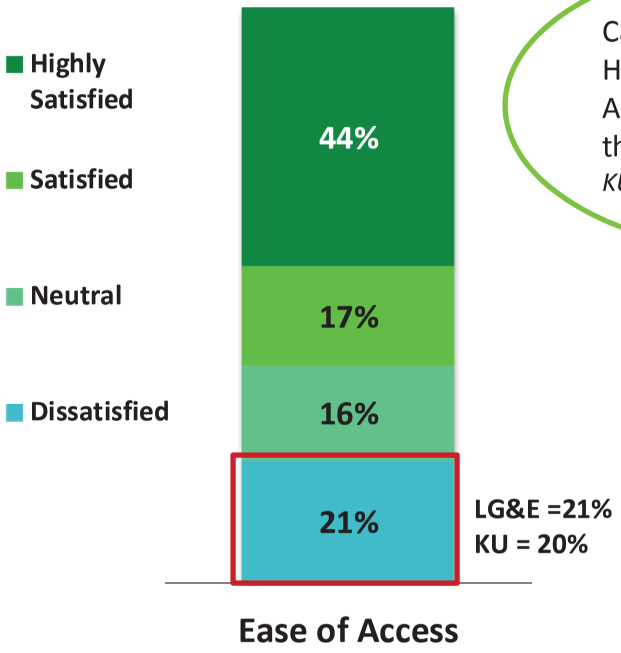
Hard to see hour by hour and day by day info.
LG&E, Information Clear rating = 5

Q4e. Why did you rate the clarity of the MyMeter dashboard information a **[Insert rating]**?

MyMeter Dashboard – Ease of Access

Many of the customers *Dissatisfied* with ease of access expressed a need to access MyMeter without going through the LG&E/KU website in order to minimize the number of clicks required to log-in. Some customers also expressed a desire to be able to access MyMeter via a mobile device.

64 out of 310 participants were dissatisfied with "Ease of Access"



I have to hunt all over to find it.
LG&E, Ease of Access rating = 1

No mobile. No login page that takes me directly there.
LG&E, Ease of Access rating = 1

Cannot log-in directly. Have to log-in on My Account then click 3 or 4 things to get to MyMeter.
KU, Ease of Access rating = 2

I would much rather have an app that doesn't require me to login to a web page.
LG&E, Ease of Access rating = 5

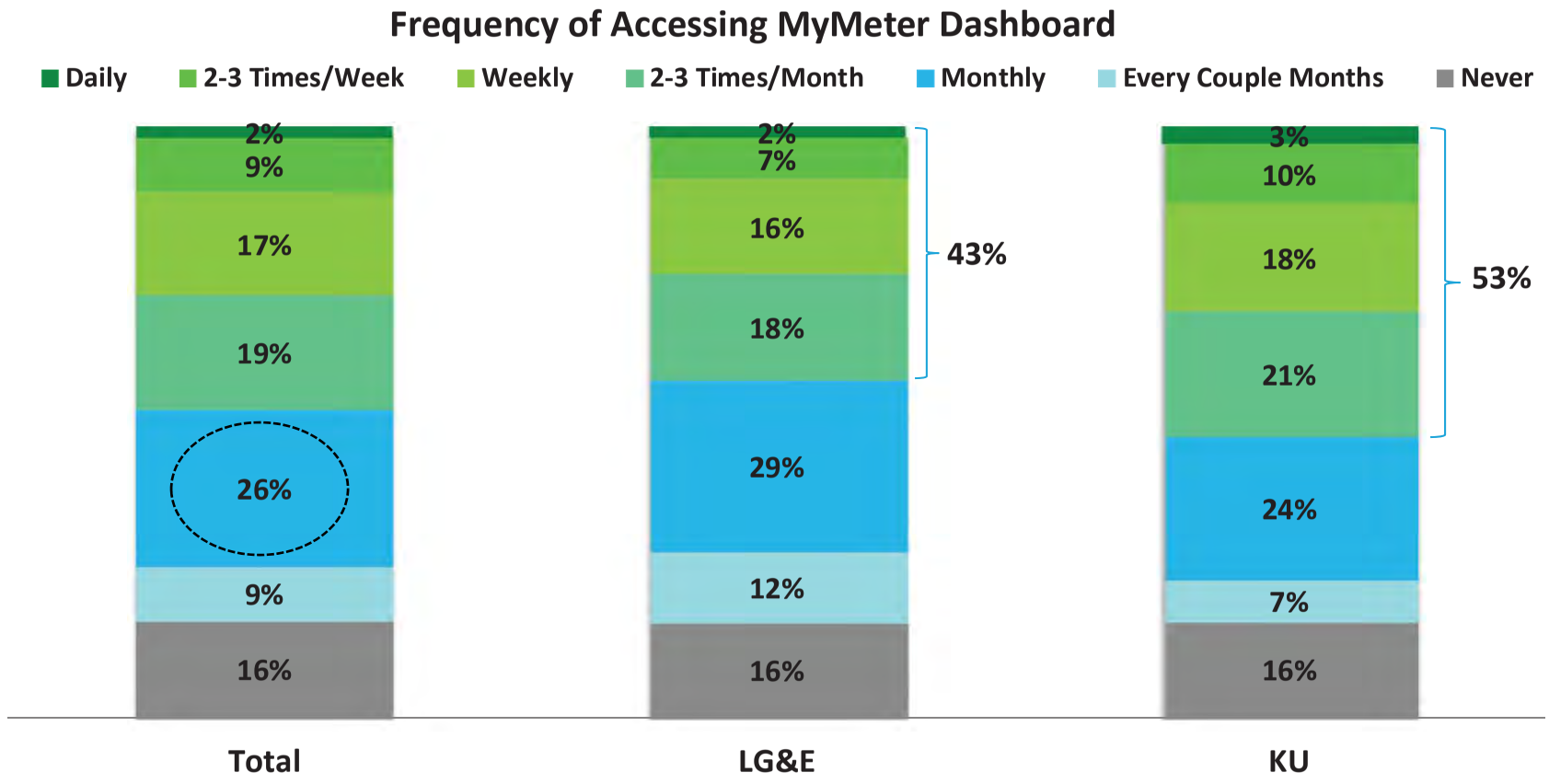
Takes several clicks to get to the dashboard.
KU, Ease of Access rating = 5

I always have to go through three different menus to find the advance meter dashboard.
KU, Ease of Access rating = 2

Q4c. Why did you rate the ease of accessing the MyMeter dashboard a **[Insert rating]**?

MyMeter Access Frequency

One-fourth of AMS participants reported accessing their MyMeter Dashboard on a monthly basis. Over half of KU customers access MyMeter more than once a month, ahead of LG&E customers. There were 16% of participants surveyed who reported never accessing the MyMeter Dashboard, consistent between LG&E and KU.

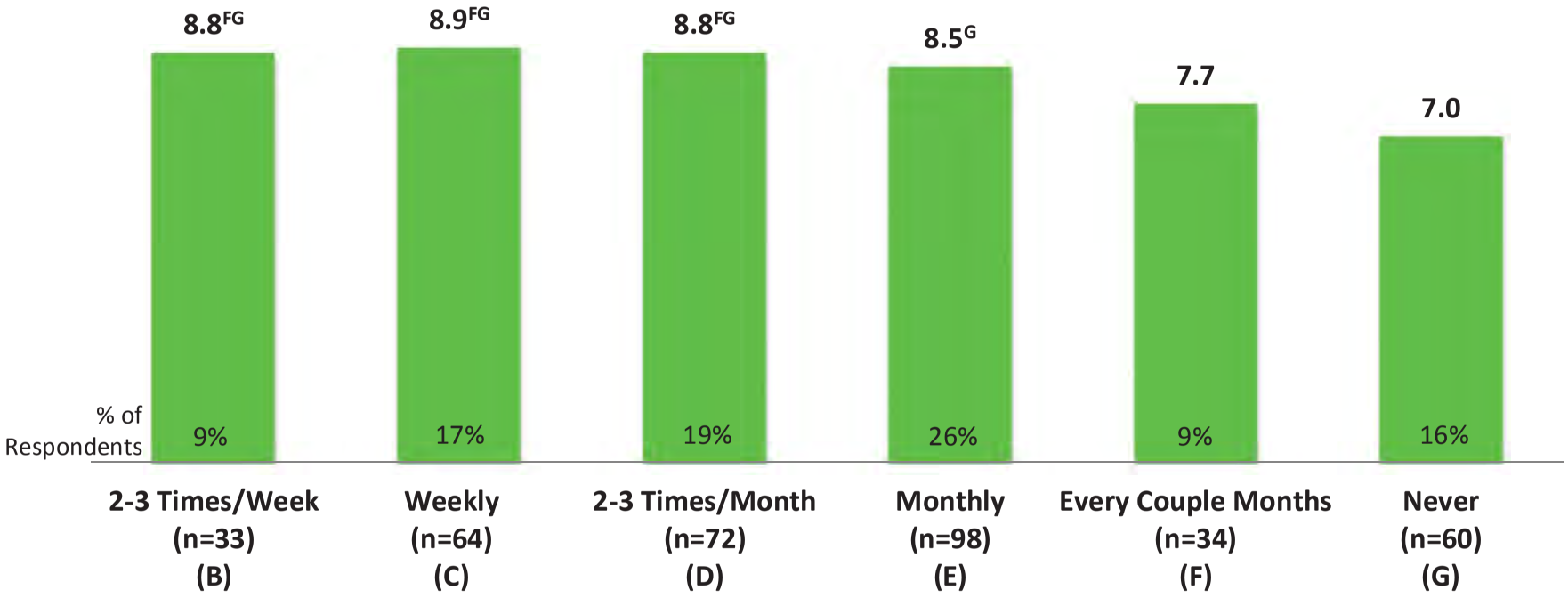


Q2. How frequently do you access the MyMeter dashboard?

Overall Satisfaction

Satisfaction with AMS was rated significantly higher among customers who accessed the MyMeter Dashboard more frequently. Encouraging customers to access their MyMeter Dashboard weekly or a couple times a month could drive higher satisfaction with the service overall.

Overall Satisfaction with AMS by Frequency of MyMeter Access

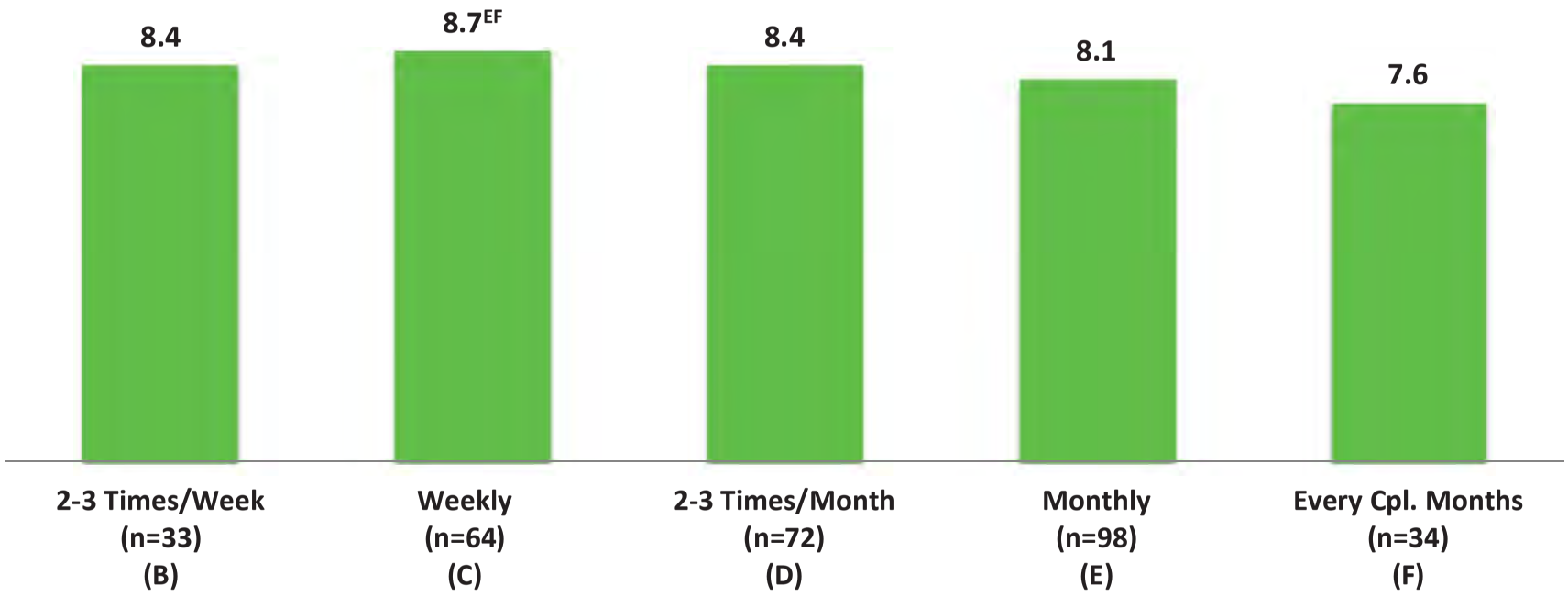


Q1. Overall, how satisfied are you with the Advanced Meter Service?, Q2. How frequently do you access the MyMeter dashboard?
Letters indicate significant difference at 95% confidence level

MyMeter Satisfaction

Customers accessing MyMeter on a weekly basis reported highest satisfaction with the Dashboard. Slightly lower satisfaction among customers accessing 2 to 3 times per week could be due to the 2-day delay in reporting and possibly the desire for closer to real time usage data.

Overall Satisfaction with MyMeter by Frequency of Access*

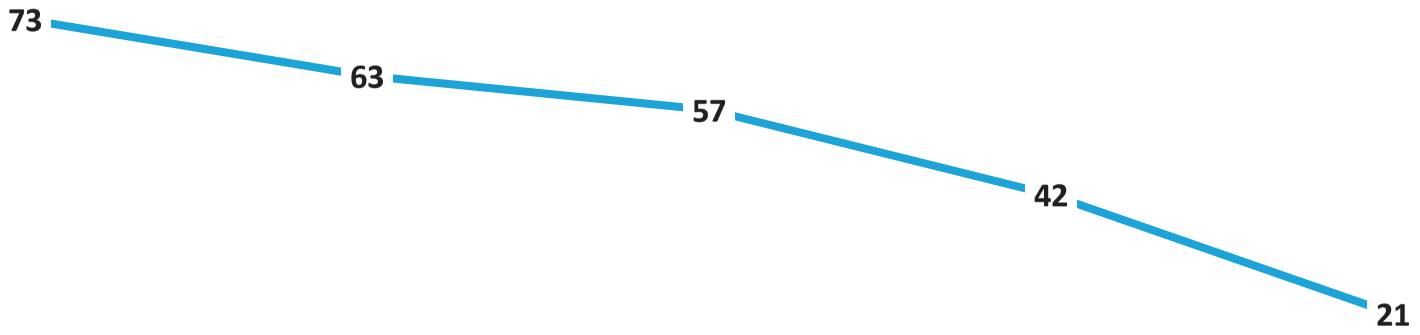


Q3. How would you rate your overall satisfaction with the MyMeter dashboard?, Q2. How frequently do you access the MyMeter dashboard?
Letters indicate significant difference at 95% confidence level
*Among customers who have accessed the MyMeter Dashboard (n=310)

Net Promoter Score – Likelihood to Recommend

In addition to driving higher Overall Satisfaction, Customers who are using the MyMeter Dashboard frequently are more likely to be a *Promoter* of Advanced Meter Service than those who access less frequently.

Net Promoter Score (NPS) by Frequency of MyMeter Access

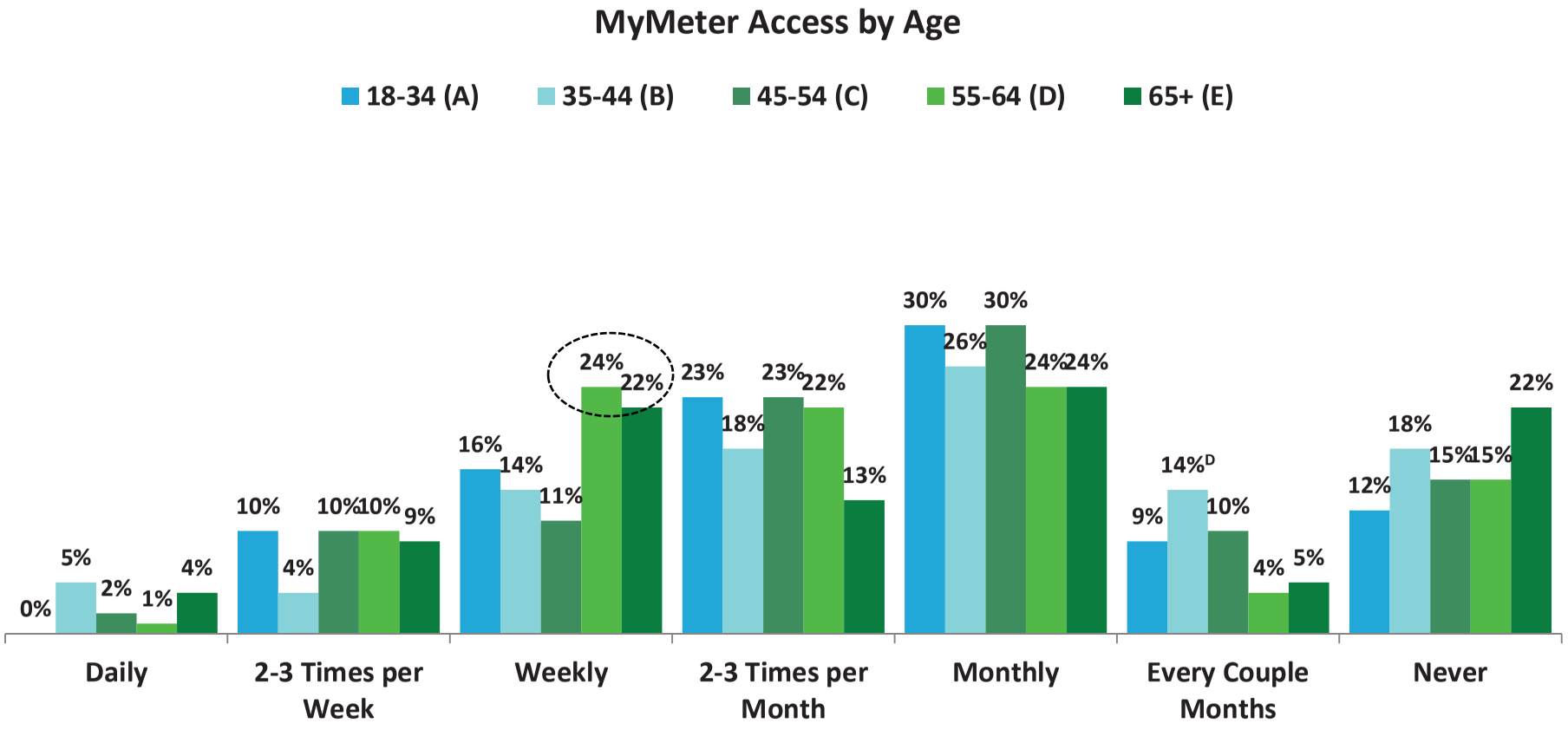


	2-3 Times/Week (n=33) (B)	Weekly (n=64) (C)	2-3 Times/Month (n=72) (D)	Monthly (n=98) (E)	Every Couple Months (n=34) (F)
% Promoters	79%[EF]	69%[F]	65%	60%	47%
% Detractors	6%	6%	8%	18%[CD]	26%[CD]

Q11. How likely are you to recommend the Advanced Meter Service to friends or family?; Q2. How frequently do you access the MyMeter dashboard?
Letters indicate significant difference at 95% confidence level
*Among customers who have accessed the MyMeter Dashboard (n=310)

MyMeter Access

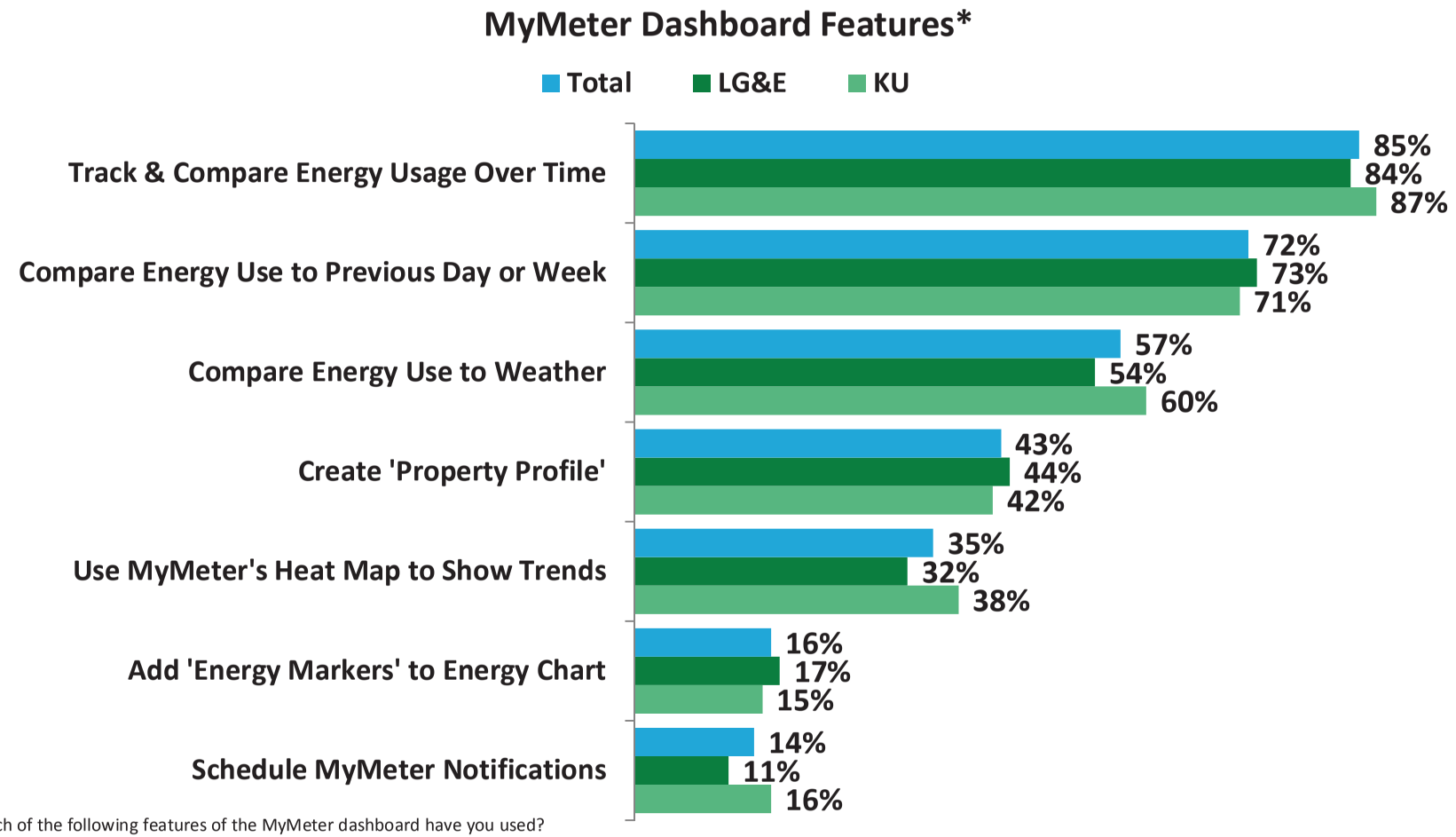
Older customers are slightly more likely to access the MyMeter Dashboard on a weekly basis than younger customers. Interestingly, the oldest customers (65+) were also slightly more likely to have never accessed MyMeter.



Q2. How frequently do you access the MyMeter dashboard?
C2. In what range does your age fall?
Letters indicate significant difference at 95% confidence level

MyMeter Access

Most customers are using MyMeter to track and compare their energy usage over time or to a previous day or week. Feature usage on MyMeter is similar for both LG&E and KU customers, with few customers using "Energy Markers" or scheduling notifications.



Q5. Which of the following features of the MyMeter dashboard have you used?
*Among customers who have accessed the MyMeter Dashboard (n=310)

MyMeter Access

Customers who stated they had **never** accessed the MyMeter Dashboard were asked a follow-up question regarding why they haven't accessed. Some customers responded that they were unfamiliar with MyMeter and/or did not know where or how to access the dashboard.

24 out of 60 participants said they *did not know* about the dashboard or how to access it

"I didn't know it existed."

"Didn't know where to access it or when it was available."

5 out of 60 participants said they were *new* to the program

"Just recently received, just not taken the time to do so."

7 out of 60 participants said they *forgot* about the dashboard

"I forgot how."

"I forgot about it and don't know how to easily relate the data to energy consumption."

8 out of 60 participants implied accessing the dashboard was *difficult*

"It was not easy to find the data on the website."

"Haven't had the time."

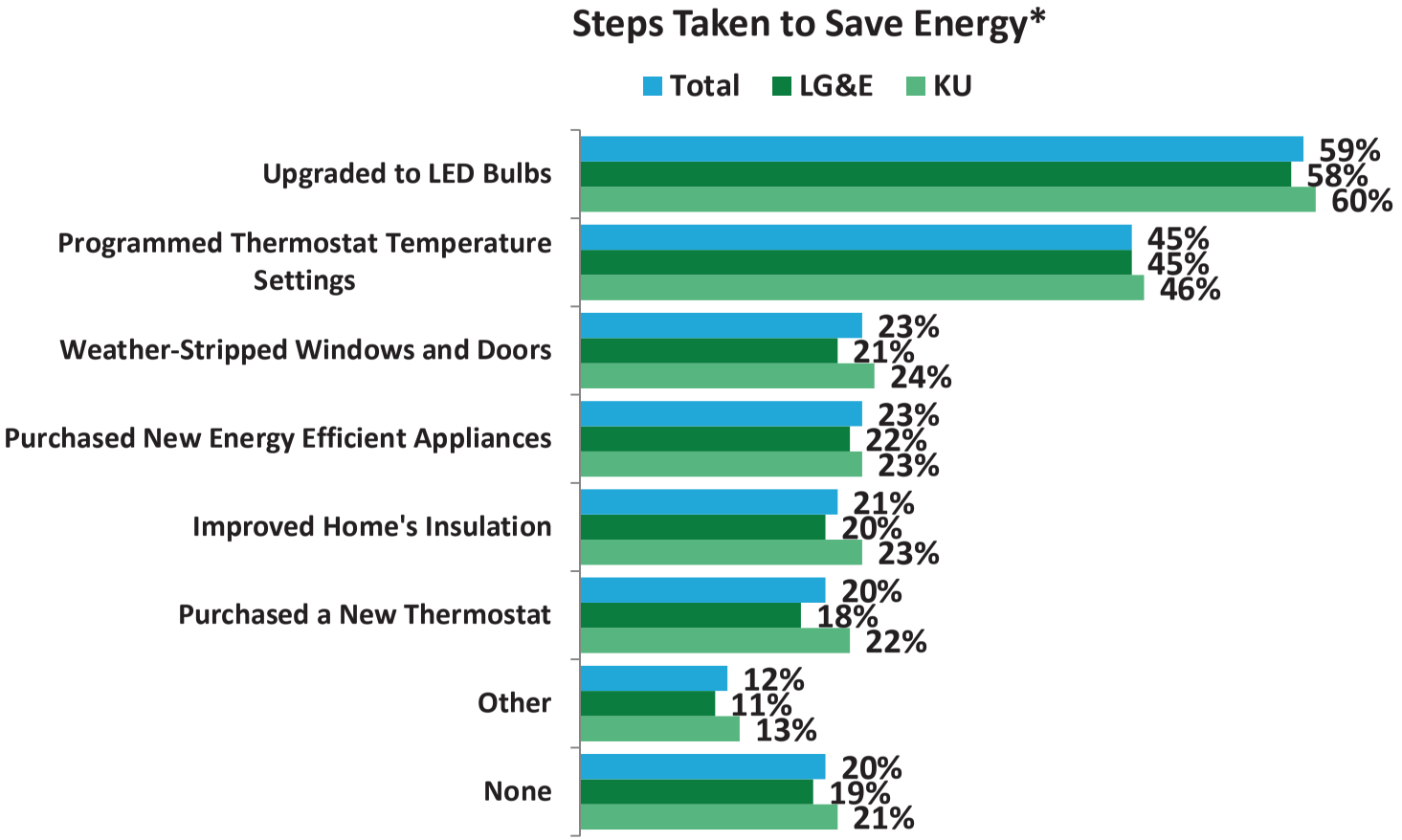
6 out of 50 participants said they did not have *time* to access the dashboard

Q2a. Why have you never accessed the MyMeter dashboard?
Note: 10 out of 60 participants chose not to provide a comment.

Participation Impact on Behavior

Participation Impact on Behavior

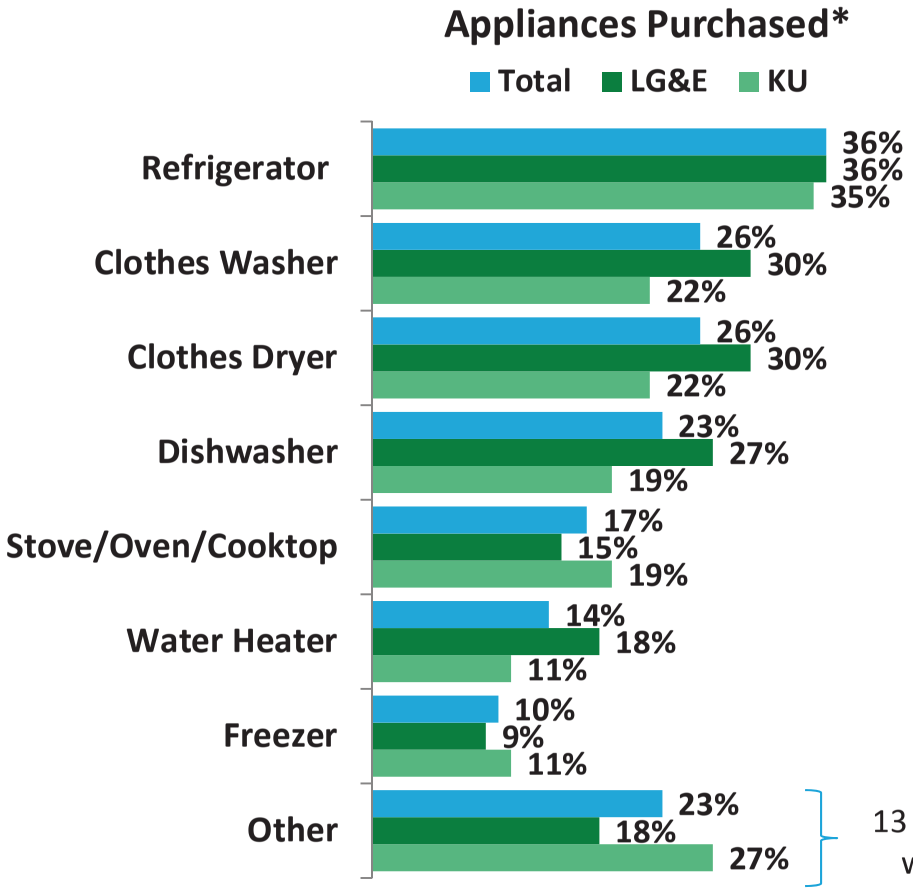
Many participants surveyed reported upgrading to LED Bulbs to save energy as a result of their participation in AMS. In addition, adjusting/programming thermostat temperature settings was mentioned by nearly half of those surveyed. However, one-fifth of participants stated they have taken no steps as a result of participation in AMS, similar for both LG&E and KU.



Q8. Which, if any, of the following steps have you taken to save energy as a result of your participation in the Advanced Meter Service?
*Among customers who have accessed the MyMeter Dashboard (n=310)

Participation Impact on Behavior

Among participants making an appliance purchase (23%), they mentioned a variety of appliances purchased since joining the Advanced Meter Service. Refrigerator purchases were the most common. The majority of "Other" responses were the purchase of replacement HVAC Units, Furnaces or Heat Pumps.

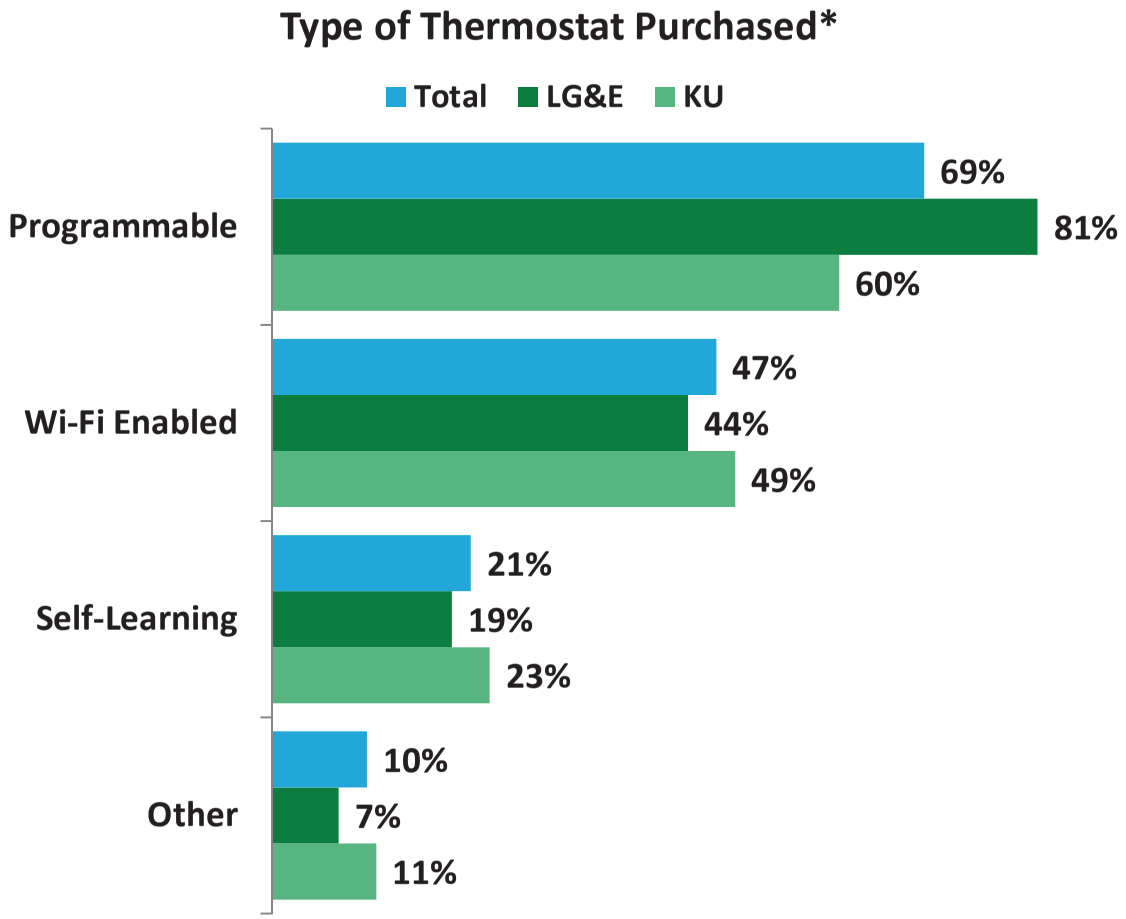


13 of the 16 "Other" responses were HVAC Unit or Furnace

Q9. What type of appliances have you purchased since joining the Advanced Meter Service?
*Among customers who purchased new energy efficient appliances (n=70)

Participation Impact on Behavior

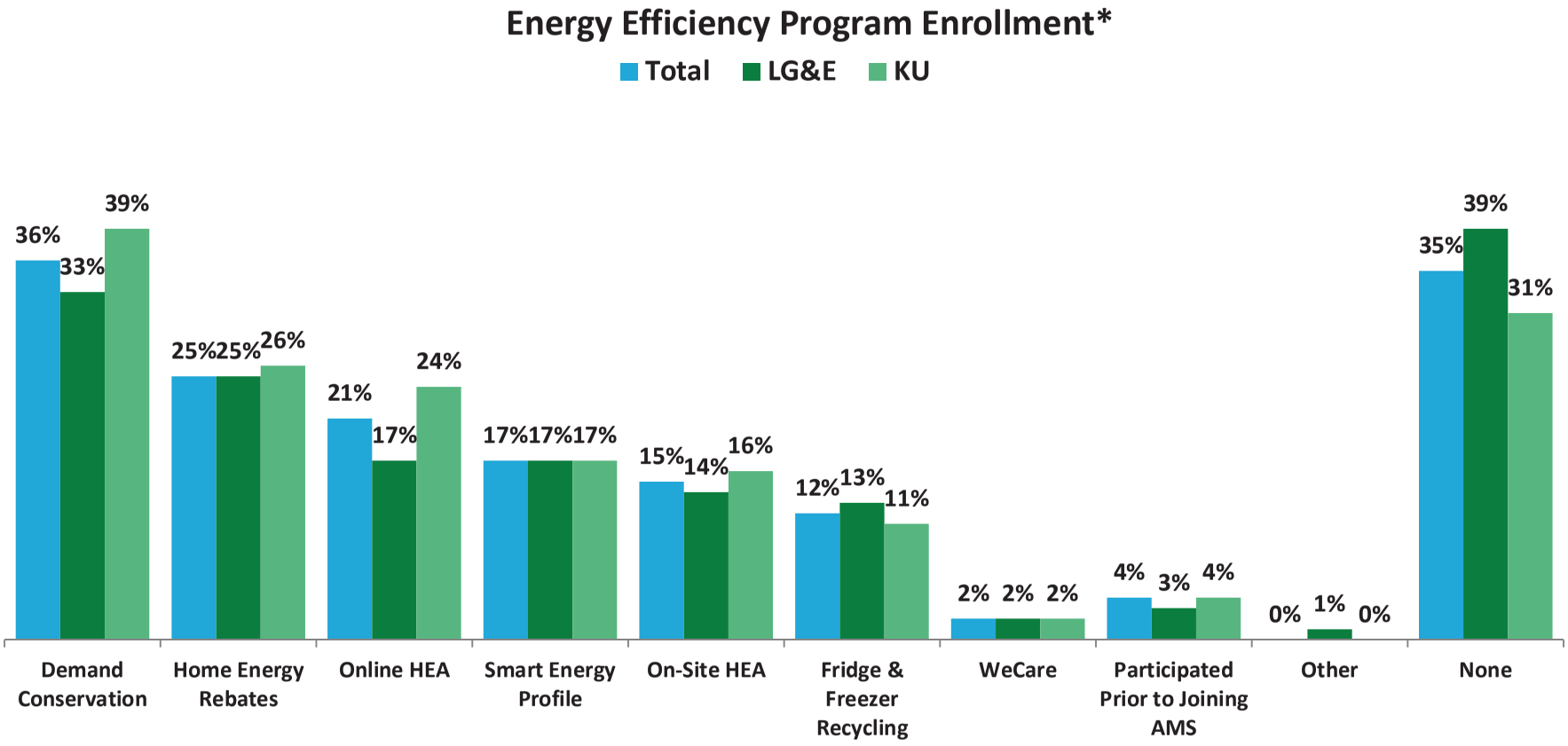
Among customers who purchased a new thermostat, the majority purchased a programmable thermostat. Only about one-fifth of new thermostats purchases were self-learning.



Q10. What type of thermostat did you purchase as a result of your participation in the Advanced Meter Service?
*Among customers who purchased a new thermostat (n=62)

Participation Impact on Behavior

Nearly 60% of participants surveyed reported enrolling in at least one Energy Efficiency program since joining AMS, especially Demand Conservation. KU customers were slightly more likely to enroll in Energy Efficiency programs than LG&E customers. About 5% of participants reported having enrolled in EE programs prior to their participation in AMS.



Q12. As a result of your participation in the Advanced Meter Service which, if any, of the following energy efficiency programs offered by **[LG&E, KU]** have you enrolled in?
*Among customers who have accessed the MyMeter Dashboard (n=310)

New Feature

New Feature

AMS participants surveyed were presented with the following description and images of the new MyMeter Dashboard feature which allows the option to review usage in terms of dollars ($), rather than just consumption (kWh). Respondents were then asked to rate their level of interest on a 5-point scale from "5 - Very interested" to "1- Not interested at all."

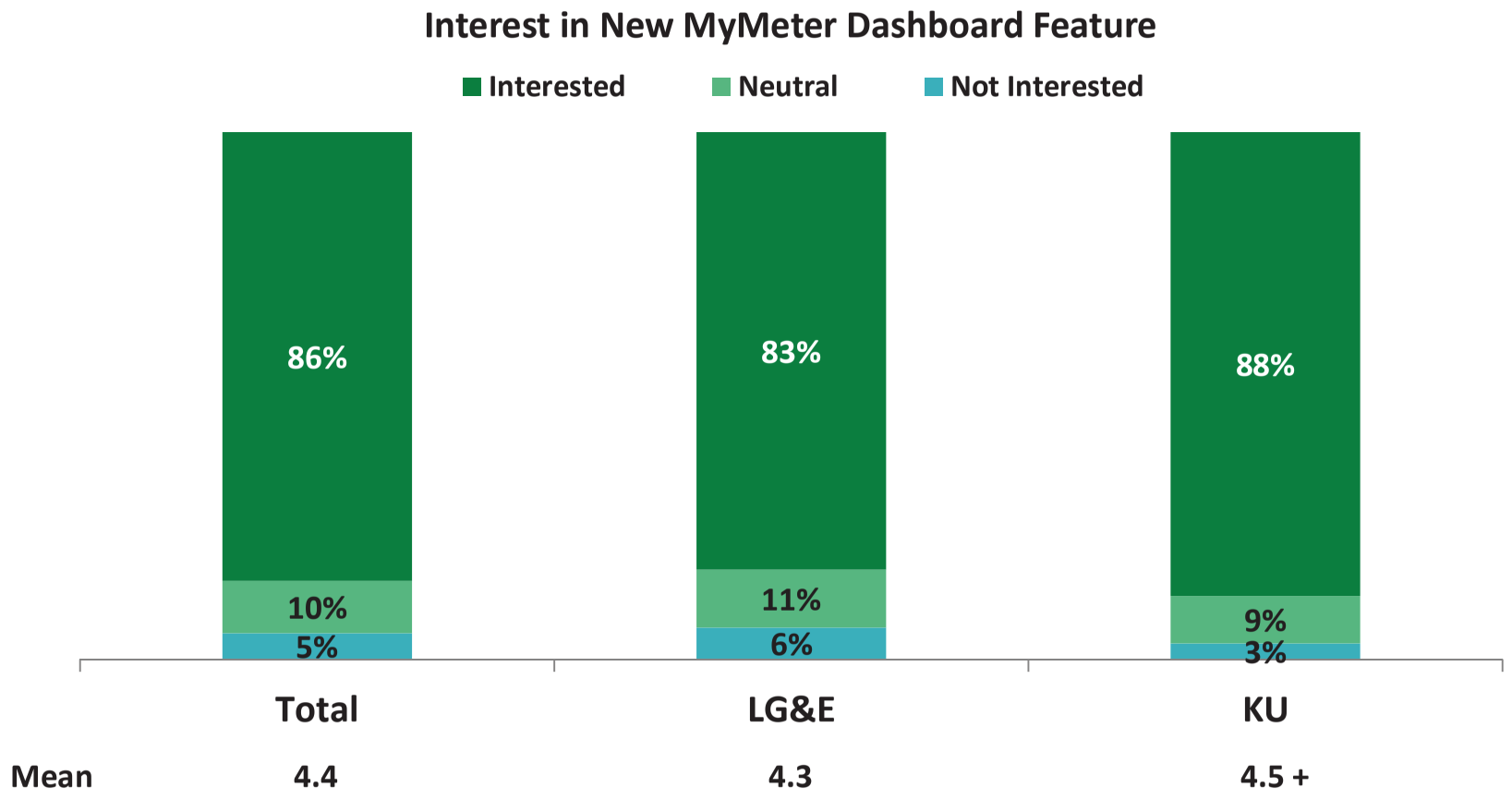
LG&E, Kentucky Utilities is considering adding a new feature to the MyMeter dashboard which will give you the option to review your energy usage in terms of dollars, rather than just consumption (kilowatt hours - kWh).

Financial information displayed in your MyMeter dashboard would only reflect your estimated electric charges, which is your billed amount (rate) multiplied by your electric usage (kWh). This information would not replace your actual bill, which reflects actual billing dates and additional electric charges that are itemized each month for your review.

Below is an image of the MyMeter dashboard as it exists today followed by how this new feature would look. You'll see that the monthly chart view changed from displaying consumption in terms of kWh to dollars. Please also note the language at the bottom of the screen.

Interest in New Feature

The majority of participants surveyed said they were *Interested* in the new MyMeter Dashboard feature, although KU customers were more interested than LG&E customers.



Q6. How interested are you in the new MyMeter dashboard feature shown?
Note: +/- indicates significant difference between LG&E and KU at 95% confidence level

Interest in New Feature

Participants surveyed were asked to explain why they gave their rating for level of interest. Customers who were *Interested* liked being able to see the dollar amount because their primary goal was to save money by monitoring usage. *Neutral* and *Disinterested* customers tended to be leery of the accuracy of the dollar amount and preferred to see a more consistent figure using kWh. Many liked being able to have the option to choose between kWh or dollars.

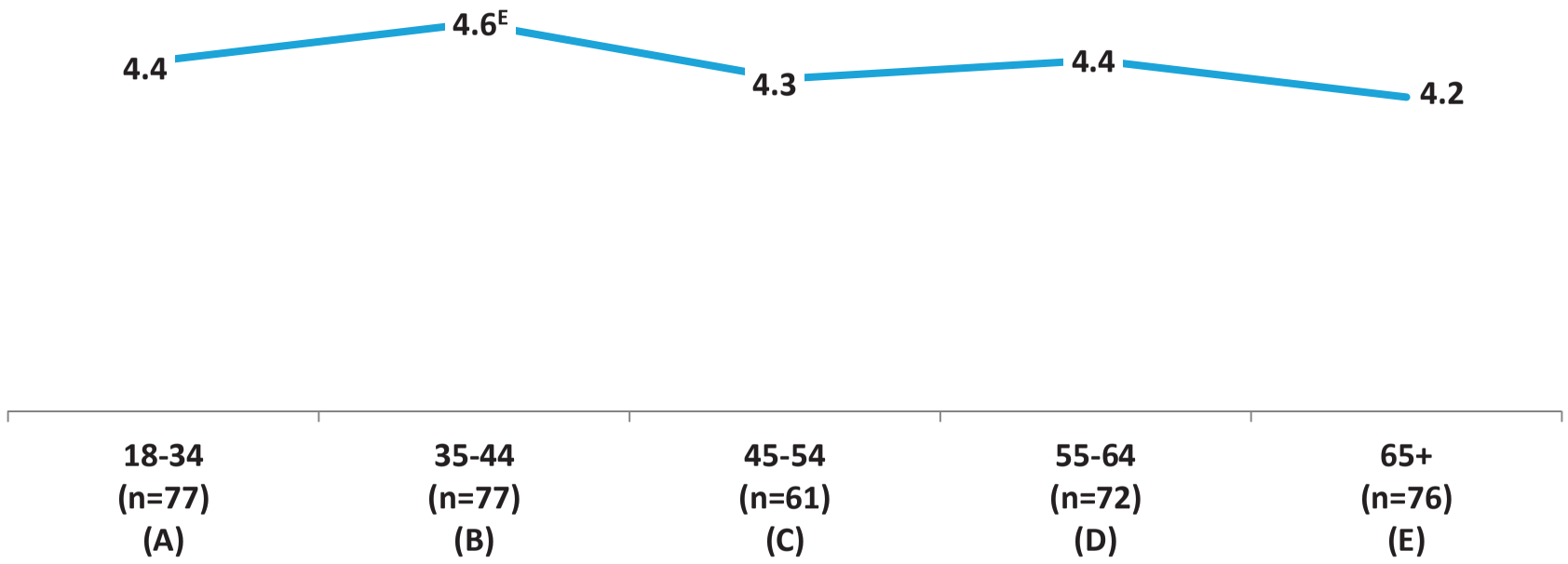
86% of participants were interested in the new MyMeter feature (n=317)	10% of participants were neutral in their interest for the new MyMeter feature (n=36)	5% of respondents were not interested in the new MyMeter feature (n=17)
Bottom line is how much money you are spending, right! That's a good number to have.	Once I am able to use the data, I will know if it is better to have the information in terms of dollars	I am more interested in kilowatt hrs. That is comparable across the country. It should be available both ways so we can choose.
Good to know dollar amount but it would be much better if the information showed BOTH dollar and kWh expended.	Actual energy kWh is a more accurate depiction of energy usage since the rate per kWh could go up and down it may not accurately depict changes.	I'm more concerned about the usage and its impact on the environment than how much I pay.
Because I like to see how much money I can save, not kWh.	A kWh today is the same amount of energy as a kWh next year, but the dollars could change.	Energy prices change over time which can skew actual consumption figures.

Q6a. Why did you give this rating?
Caution: Low base sizes of less than 30 noted in red

Interest in New Feature

Participants ages 35 to 44 have the highest level of interest in the new feature, significantly ahead of the oldest age group (65+).

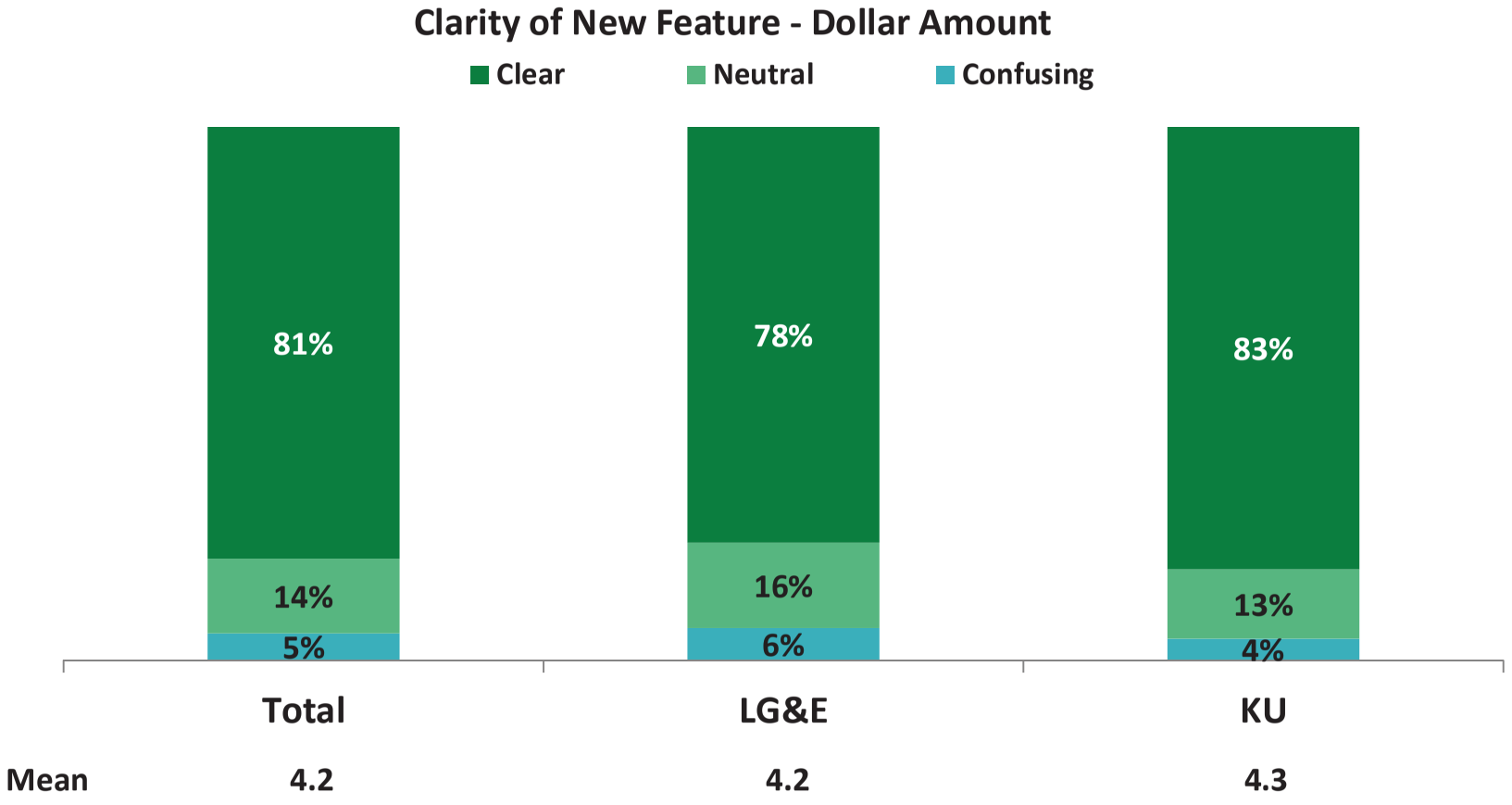
Interest in New MyMeter Dashboard Feature by Age



Q6. How interested are you in the new MyMeter dashboard feature shown?
C2. In what range does your age fall:
Letters indicate significant difference at 95% confidence level
Note: +/- indicates significant difference between LG&E and KU at 95% confidence level

Clarity of New Feature

Participants were also asked about clarity of the dollar amount using a 5-point scale from "5-Very Clear" to "1-Very Confusing." In total, 4 out of 5 participants surveyed felt the distinction between dollar usage and total bill amount was clear, with ratings similar between LG&E and KU customers.

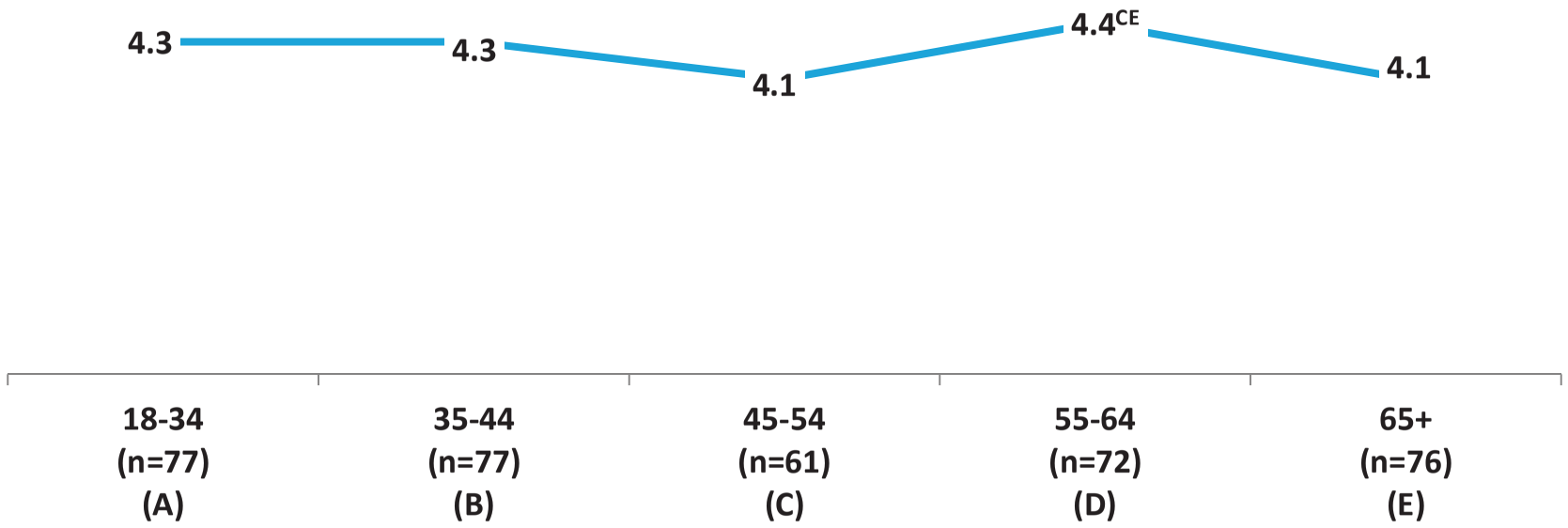


Q7. How clear is it that the dollar amount outlined in the feature refers to usage and not the total bill amount?

Clarity of New Feature

Participants ages 55 to 64 were most likely to rate the dollar amount outlined in the new feature to be clear, significantly ahead of the middle aged (45-54) and eldest (65+) customer groups.

Clarity of New Feature - Dollar Amount



Q7. How clear is it that the dollar amount outlined in the feature refers to usage and not the total bill amount?
C2. In what range does your age fall:
Letters indicate significant difference at 95% confidence level

Demographics

Demographics

	Total	LG&E	KU
Base	***370***	***179***	***191***
Living Space			
Under 800 Square Feet	3%	3%	3%
800 – 1,500 Square Feet	28%	35% +	22%
1,501 – 2,500 Square Feet	38%	37%	40%
2,501 – 3,500 Square Feet	17%	12% -	21%
Over 3,500 Square Feet	13%	12%	14%
Don't know	1%	1%	1%
Prefer not to answer	0%	0%	1%
Education			
High school graduate or equivalent	6%	7%	5%
Some college/technical school	16%	14%	19%
College graduate	40%	41%	39%
Graduate/post-graduate school	37%	37%	37%
Prefer not to answer	1%	2%	0%

Note: +/- indicates significant difference between LG&E and KU at 95% confidence level

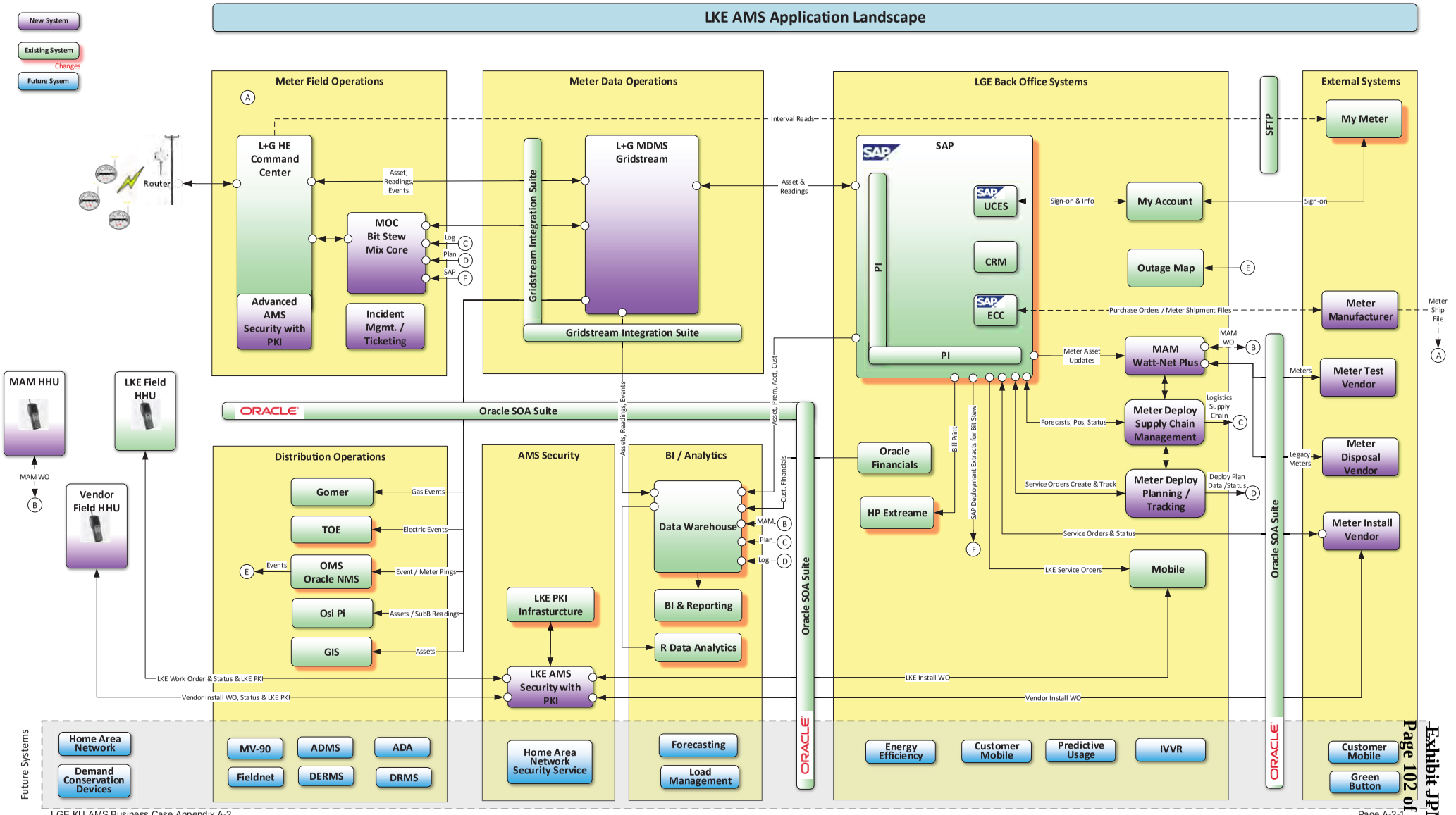
Demographics

	Total	LG&E	KU
Base	*370*	*179*	*191*
Age			
Under 18	1%	1%	1%
18-34	21%	22%	20%
35-44	21%	25% +	17%
45-54	16%	17%	16%
55-64	19%	17%	22%
65+	21%	17%	24%
Prefer not to answer	1%	2%	0%
Income			
$40,000 or less	11%	9%	13%
Over $40,000	74%	78%	71%
Prefer not to answer	15%	13%	17%
Gender			
Male	74%	73%	75%
Female	24%	25%	23%
Prefer not to answer	2%	2%	2%

Note: +/- indicates significant difference between LG&E and KU at 95% confidence level

Appendix A-2

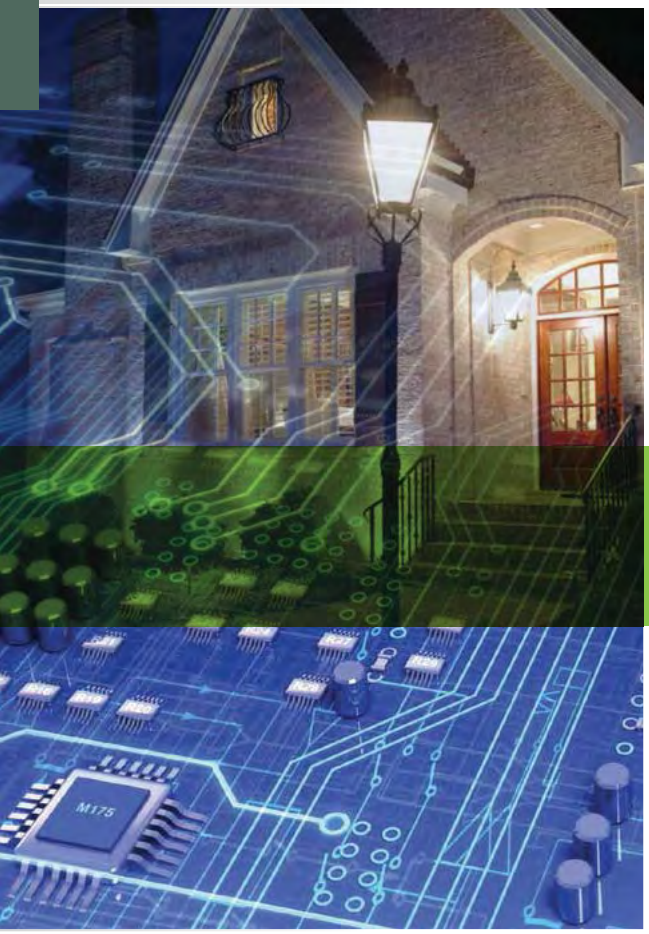
Illustrative Application Architecture


LKE AMS Application Landscape
New System
Existing System
Changes
Future Sysem
Meter Field Operations
Meter Data Operations
LGE Back Office Systems
External Systems
Router
L+G HE Command Center
Advanced AMS Security with PKI
MOC Bit Stew Mix Core
Incident Mgmt. / Ticketing
Asset, Readings, Events
Log
Plan
SAP
Gridstream Integration Suite
L+G MDMS Gridstream
Gridstream Integration Suite
Interval Reads
Asset & Readings
SAP
PI
SAP UCES
CRM
SAP ECC
PI
Sign-on & Info
My Account
Outage Map
Purchase Orders / Meter Shipment Files
Meter Asset Updates
MAM Watt-Net Plus
Meter Deploy Supply Chain Management
Meter Deploy Planning / Tracking
Forecasts, Pos, Status
Logistics Supply Chain
Deploy Plan Data /Status
Service Orders Create & Track
Service Orders & Status
LKE Service Orders
Mobile
SFTP
My Meter
Sign-on
Meter Manufacturer
Meter Ship File
MAM WO
Meters
Meter Test Vendor
Legacy Meters
Meter Disposal Vendor
Meter Install Vendor
Oracle SOA Suite
Oracle Financials
HP Extreame
Bill Print
SAP Deployment Extracts for Bit Stew
Assets, Readings, Events
Asset, Prem, Acct, Cust
Cust. Financials
MAM
Plan
Log
MAM HHU
LKE Field HHU
Vendor Field HHU
MAM WO
Distribution Operations
Gomer
TOE
OMS Oracle NMS
Osi Pi
GIS
Gas Events
Electric Events
Events
Event / Meter Pings
Assets / SubB Readings
Assets
AMS Security
LKE PKI Infrastructure
LKE AMS Security with PKI
BI / Analytics
Data Warehouse
BI & Reporting
R Data Analytics
LKE Work Order & Status & LKE PKI
Vendor Install WO, Status & LKE PKI
LKE Install WO
Vendor Install WO
Future Systems
Home Area Network
Demand Conservation Devices
MV-90
Fieldnet
ADMS
DERMS
ADA
DRMS
Home Area Network Security Service
Forecasting
Load Management
Energy Efficiency
Customer Mobile
Predictive Usage
IVVR
Customer Mobile
Green Button

Appendix A-3

Landis + Gyr Data Sheets

A-3.1 L+G Residential Endpoint Data Sheets



Gridstream RF Mesh Residential Endpoints

Landis+Gyr
manage energy better

Meter Platforms

FOCUS® AL
Enhanced FOCUS AX
Enhanced FOCUS AXe
G5 FOCUS AXe
Enhanced Elster REXU

Secure Intelligence Meets Residential Metering for Optimum Revenue and Greater Efficiencies

Overview

More options. More security. Landis+Gyr's Gridstream® RF Mesh Residential Endpoints deliver. Here's why: Delivering future-ready advanced metering automation solutions and enabling consumer energy management programs—you can expect optimized revenue and more efficiencies in a long-lasting solution.

The endpoint leverages its integrated design and advanced functionality to work with the meter and provide a direct, meter register read. The endpoint transmits and receives data via Gridstream's robust and self-healing mesh network, utilizing the 902 to 928 MHz FHSS unlicensed frequency. Our premier single- or poly-phase digital endpoints prioritize application-based messages, expand to millions of endpoints, and offer control through the intuitive, browser-based interface for streamlined network and data management.

In addition to kWh, kW and voltage readings, the endpoints report load profile, time-of-use periods and up to 5-minute interval data for billing, engineering and customer service applications. With the exception of the FOCUS AL platform, endpoints may be ordered with integral service disconnect and built-in, SEP certified, ZigBee® Home Area Network (HAN) interface.

The Generation 5 (G5) FOCUS AXe platform accommodates a standards based stack firmware, enabling use of non-proprietary network managers and tools.

FEATURES & BENEFITS:
Why Landis+Gyr makes a difference.

- Enhanced security – tilt/vibration tamper detection, magnetic/DC detection and complete optical port lockout
- Full two-way communication – on-demand or routine
- Scheduling of metrology available data
- Remote upgradeable application – eliminates on-site firmware and hardware changes
- Integral service disconnect with load limiting (AX-SD, AXe and REXU platforms)
- Advanced data support – demand, TOU, load profile, and voltage
- Voltage monitoring and reporting

Gridstream RF

	FOCUS AL	Enhanced FOCUS AX	Enhanced FOCUS AXe	G5 Focux Axe	Enhanced Elster REXU
Electrical					
Voltage	120 or 240 V (depending on meter form)	9–16 V (from meter's power supply)	9–16 V (from meter's power supply)	3.8 V–4.2 V DC (from meter's power supply)	Nominal Voltage (+/-20%)
Power	Max: 2.8W (1.8W meter, 1W transceiver)	Max: 1.0W	Max: 1.0W	Max: 5.6W	Max: 3.0VA
	Typical: 2W (1.6W meter, 0.4W transceiver)	Typical: 0.6W	Typical: 0.6W	Typical: 0.5W	Typical: <1VA
RF 900 MHz					
Output Power	+26 dBm +/-1 dBm	+26 dBm +/-1 dBm	+26 dBm +/-1 dBm	+27 dBm +/-1dBm	+26 dBm +/-1 dBm
Adjacent Channel Power	+39 dBc Nominal	+39 dBc Nominal	+39 dBc Nominal	+40 dBc Nominal	+39 dBc Nominal
Transmit Frequency	902 to 928 MHz ISM unlicensed (FCC Part 15)	902 to 928 MHz ISM unlicensed (FCC Part 15)	902 to 928 MHz ISM unlicensed (FCC Part 15)	902 to 928 MHz ISM unlicensed (FCC Part 15)	902 to 928 MHz ISM unlicensed (FCC Part 15)
Receive Sensitivity	-108 dBm minimum	-108 dBm nominal	-112 dBm (typical, 9.6 kbps)	-114 dBm (typical, 9.6 kbps)	-110 dBm (typical, 9.6 kbps)
			-110 dBm (typical, 19.2 kbps)	-110 dBm (typical, 115.2 kbps)	-102 dBm (typical, 19.2 kbps)
				-99 dBm (typical, 300 kbps)	
RF ZigBee®					
Output Power	N/A	+20 dBm +/-2 dBm	+20 dBm +/-2 dBm	+20 dBm +/-2 dBm	+20 dBm +/-2 dBm
Adjacent Channel Power		40 dBc Nominal	40 dBc Nominal	40 dBc Nominal	40 dBc Nominal
Transmit Frequency		2405–2480 MHz	2405–2480 MHz	2405–2475 MHz	2405–2480 MHz
Communications Protocol		ZigBee Protocol	ZigBee Protocol	ZigBee Protocol	ZigBee Protocol
Receive Sensitivity		-104 dBm Minimum	-104 dBm Minimum	-104 dBm Typical	-104 dBm Minimum
Standards Compliance					
FCC Title 47 CFR Part 15	Radiated and Conducted Emissions (including intentional radiators)				
IEC 61000 4-2, 3, 4, 5, 11, 12	Electromagnetic Compatibility				
ANSI C12.19	Compatible with Utility Industry End				
ANSI C12.20-2002	National Standard for Electricity Meters – 0.2 and 0.5 accuracy class				
ANSI C12.1-2008	Code of Electricity Metering				
ANSI C37.90.1-2002	Standard Surge Withstand Capability (SWC) Tests				

COMPATIBILITY

Class	1S	2S	2SE	2K	3S	4S	9S(8)	12S(25)	12SE(25)	16S	16SE	36 S(6)	45S(5)
100	AL AX* AXe												
200	AXe* REXU*	AL AX* AXe*						AL AX* REXU*		AX			
320		REXU	AL AX AXe					AXe* REXU	AX		AX		
480				AL AX AXe									
10/20					AL AX AXe	AL AX AXe							
20					REXU	REXU	AX					AX	AX

**Switch Disconnect form available*

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A-3.2 L+G Commercial & Industrial Endpoint Data Sheets

Gridstream RF Mesh
Commericial & Industrial Endpoints

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Meter Platforms

Enhanced S4e
Enhanced S4x
Enhanced Elster A3
Enhanced GE kV2c

Options to Take Control of Advanced C&I Metering Applications

Overview

Robust, secure and future-proof. Landis+Gyr's Gridstream® RF Mesh Commercial & Industrial Endpoints bring electricity usage data to new levels.

The endpoint works with the polyphase meter to take advantage of advanced metrology and data values, while providing remote control of demand resets and TOU periods. The seamless integration delivers a direct read of the meter register to capitalized on advanced functionality.

The endpoint transmits and receives data through Gridstream's robust and self-healing, peer-to-peer mesh network, utilizing the 902 to 928 MHz unlicensed frequency. Endpoints prioritize messages based on application, expand to millions of endpoints and offer control through the inuitive, browser-based interface for streamline network and data management. Full two-way communication ensures commands are sent to the endpoint to reconfigure settings or upgrade firmware, without disrupting the meter data flow.

In addition to kWh, kW, time-of-use and voltage readings, the RF endpoint reports load profile and up to 5-minute interval data for billing, engineering and customer service applications. Endpoints come standard with ZigBee® transmitter for communication with in-premise devices.

FEATURES & BENEFITS:
Why Landis+Gyr makes a difference.

- Multiple options and enhancement capabilities via over-the-air or DCW upgrade
- Full, four quadrant meter ensures revenue optimization
- Enhanced security – optical port lockout feature with Gridstream communications, cover removal switch and magnetic tamper detection
- Reactive, TOU and two separate load profiles are standard on every S4X Meter
- Support for new enhanced metrology features, including 31 new load profile channels and four-quadrant reactive energy
- Full two-way communication – on-demand or routine
- Advanced data support – demand, TOU, voltage
- Voltage monitoring and reporting capabilities

Gridstream RF

Product Specifications: **Gridstream RF Mesh Commercial & Industrial Endpoints**

	S43	S4x	Elster A3	GE kV2c
Electrical				
Voltage	10.5-13.5V (From meter's power supply)	10.5-13.5V (From meter's power supply)	13.5VDC + 1V, 50mA (limited duration from meter's power supply)	28 VDC (From meter's power supply)
Power	Max: 2.5W Typical: 0.5W	Max: 1.0W Typical: 0.3W	Max: 3.0VA Typical: < 1VA	Max: 1.0W Typical: 0.3W
RF 900 MHz				
Output Power	+26 dBm +/- 1 dBm	+26 dBm +/- 1 dBm	+26 dBm +/- 1 dBm	+26 dBm +/- 1 dBm
Adjacent Channel Power	+39 dBc Nominal	+39 dBc Nominal	+39 dBc Nominal	+39 dBc Nominal
Transmit Frequency	902 to 928 MHz ISM unlicensed (FCC Part 15)	902 to 928 MHz ISM unlicensed (FCC Part 15)	902 to 928 MHz ISM unlicensed (FCC Part 15)	902 to 928 MHz ISM unlicensed (FCC Part 15)
Receive Sensitivity	-108 dBm minimum	-110 dBm (typical, 9.6 kbps); -102 dBm (typical, 19.2 kbps)	-110 dBm (typical, 9.6 kbps); -102 dBm (typical, 19.2 kbps)	-108 dBm minimum
RF ZigBee®				
Output Power	+20 dBm +/- 2 dBm			
Adjacent Channel Power	40 dBc Nominal			
Transmit Frequency	2405-2480 MHz			
Receive Sensitivity	-104 dBm Minimum			
Communications Protocol	ZigBee Protocol			
Standards Compliance				
FCC Title 47 CFR Part 15	Radiated and Conducted Emissions (including intentional radiators)			
IEC 61000 4-2, 3, 4, 5, 11, 12	Electromagnetic Compatibility			
ANSI C12.16	Dielectric (2.5kV, 60 Hz for 1 minute)			
ANSI C12.19	Compatible with Utility Industry End			
ANSI C12.20-2002	National Standard for Electricity Meters - 0.2 and 0.5 accuracy class			
ANSI C12.21	Optical port protocol with 128-bit AES Authentication			
ANSI C12.1-2008	Code of Electricity Metering			
ANSI C37.90.1-2002	Standard Surge Withstand Capability (SWC) Tests			
ANSI 62.41	High Voltage Line Surge (1.2 x 50 Isec)			

Compatibility

Class	Voltage	1S*	2S*	2SE	2K	3S	4S	5S	12S*	9S	12SE	15S	16S	25S	25SE)
10	120/480					S4e									
20	240/120/480					S4e, S4X	kV2c	S4e		S4e, S4X					
120													S4e		
200	120/480	S4X, kV2c	S4e, S4X, kV2c						S4e, S4X, kV2c				S4e, S4X, kV2c	S4e, S4X,	
320	120/480		kV2c	S4X, kV2c					kV2c		S4e, S4X				
480	120/480											S4e			

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A-3.3 L+G Router Data Sheets

Gridstream RF Router

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Advanced, Yet Cost-effective, Communication Solution

Overview

The Landis+Gyr RF Router helps form the powerful Gridstream® RF wireless mesh network used in Advanced Metering, Distribution Automation and Demand Response applications. Network performance and reliability are assured via the routers basic mesh functions including full two-way, peer-to-peer communication to all devices in the network, asynchronous spread spectrum frequency hopping and dynamic message routing.

The RF Router is designed to deliver enhanced on-board memory and communication speeds to support future application and development needs. In addition, advanced functionality enables individual message prioritization, automatic network registration and localized intelligence. The router can also provide distributed device control capabilities via programmable applets.

To provide critical network operations—even during small or widespread system power outages—a typical purchase includes battery backup integrated within the aluminum housing.

FEATURES & BENEFITS:
Why Landis+Gyr makes a difference.

- Interoperability to enable integration with numerous partners and supported devices
- Standards-based, including IPv6, to protect existing and future investments
- Individual message prioritization provides end device interfacing with other smart grid applications and functions
- Dynamic routing by each radio in the mesh network
- Data security and error-checking algorithms to assure integrity and reliability
- Downloadable code for easy, over-the-air firmware updates for near real-time monitoring and control

Specifications

Size	11.82"W x 9.30"D x 4.07"H
Weight	Base – 5 lbs 8 oz (2.49 kg)
	Battery adds 2 lbs 8 oz (1.13 kg)
Operating Temperature	-40ºC to +85ºC (internal ambient of enclosure)
Power Supply	Operating AC Voltage – 96-317 VAC
	Input for Receive mode / 120VAC Operation – 15 mA (max)
	Input for Transmit mode / 120VAC Operation – 95 mA (peak), 25 mA (Avg)
	Input for Battery charging mode / 120VAC Operation – 30 mA (max)
RF Output Power	21, 25, 30 dBm (user selectable)
General Radio Items	Frequency Range – 902-928 MHz
	Channel Spacing – 100 kHz, 300 kHz, or 500 kHz (dependent on mode)
	Channels – 56, 80, 240 (dependent on mode)
	RF Baud Rates – 9.6, 19.2, 38.4, 115.2, 300 kbps
Battery	Backup Time – 8 hours, typical
	Backup – 12V SLA 2500mAhrs, nominal
	Life – 5–7 years, typical
Processing	CPU – ARM9
	SRAM – 16 MB
	Flash – 8 MB ANSI C12.1 Compliance
Approvals	FCC Certified Part 15.247
ANSI C12.1 Compliance	Operating vibration; operating shock; electromagnetic radiation emissions, electromagnetic susceptibility, surge withstanding capability, electrostatic discharge
Enclosure Material Type	Aluminum/NEMA-4, sealed
Standard Shipment Includes	White, die-cast aluminum all-weather enclosure
	Operation on DC (12/24 VDC) or AC power, with automatic switching between 120 VAC or 277 VAC when connected to power source
	RS-232/485 lines for both LPPx and transparent port communication
	Standard N-Female antenna connector
	Integrated filter for attenuation of out-of-band interference
	Mounting hardware

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A-3.4 L+G C6500 Collector Data Sheets

Gridstream C6500 RF Collector

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C6500 RF Collector
Ethernet only

C6530 RF Collector
with CDMA/EVDO wireless modem

Versatile and Cost-Effective Communication Solution

Overview

Ease of installation and dependable design make the Gridstream® C6500 Collector a cost-effective, workable option for efficient communication between Gridstream RF endpoints, routers and the Command Center server, while performing all necessary functions of the standard data collector.

The C6500 can be installed in a variety of locations and is configured to accept public backhaul communication options. The C6500 can be ordered with an internal CDMA/EVDO wireless backhaul modem or without a modem in cases where an Ethernet connection is available.

FEATURES & BENEFITS:
Why Landis+Gyr makes a difference.

- Interoperability to enable integration with numerous partners and supported devices
- Standards-based, including IPv6, to protect existing and future investments
- Integrated wireless radio backhaul modem
- Data security and error-checking algorithms assure integrity and reliability
- Simpler and reduced installation time
- Dynamic routing by each radio in the mesh network
- Downloadable code for easy, over-the-air firmware upgrades and near real-time monitoring and control

Product Specifications: Gridstream C6500 RF Collector

Specifications

Dimensions (excludes antennas)	5.04"H x 11.82"W x 9.30"D
Antennas	Two (2), one blackhaul (top) and one (1) Gridstream (bottom)
Antenna Height Minimum	20 ft.
Weight	9.6 lbs.
Standard Compliance	FCC Part 15, Class B
Operating AC Voltage	96-277 Vrms
Power Consumption	9W typical – batteries not charging
	18W typical – batteries charging
Operating Frequency Band	902-928 MHz, unlicensed
Transmit Output Power	1W maximum for single IWR radio
Baud Rate Range	9.6, 19.2, 38.4, 115.2, 300 kbps
Endpoint Capacity (initial)	4,500
Processing	CPU – ARM 9
	Internal Memory – 16 MB
	Flash – 8 MB
Operating Temperature	-40ºC to 60ºC, outdoors
Storage Temperature	-40ºC to 85ºC
Color	White
Enclosure Material/Type	Aluminum/NEMA-4, sealed
Battery	Backup Time – 8 hours, typical
	Backup – LiFePO4 cells in a 4s4p arrangement, 13.2V, 10000mAhrs nominal
	Life – 15 years, maintenance free
Backhaul Communications	Integrated wireless CDMA/EVDO or wired Ethernet connection
Supplied Cellular Carriers	C6530: Verizon or Sprint
Mounting Options	Utility poles and streetlights

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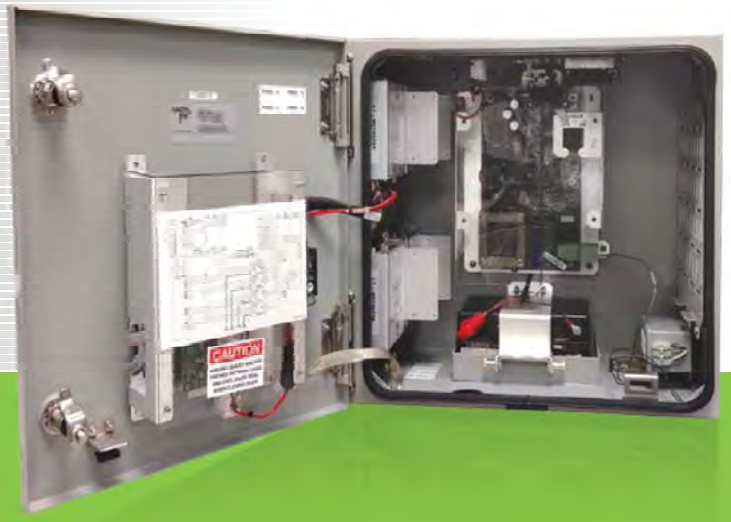
A-3.5 L+G C7500 Collector Data Sheets



Gridstream C7500 RF Collector

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Extended Data Collection Capabilities for RF Mesh Systems

Overview

With enhanced on-board memory and faster communication speeds, the Gridstream® C7500 Collector is a powerful and flexible data collection and control center for users of Landis+Gyr's RF Mesh advanced metering systems.

The collector is designed to actively monitor up to 25,000 endpoints simultaneously to continuously communicate unique commands to individual endpoints, in both defined groups or across the entire network. Data is received from network routers and endpoints to provide a conduit for system hosting via Internet packets.

Installation options of the secure NEMA-4 collector include a distribution substation, wood utility pole, steel monopole, radio tower or in a rack. In addition, the C7500 is designed to support future applications and upgrades and can accommodate a variety of communications options to the utility including RF, fiber, cellular and microwave with the use of a WAN modem.

FEATURES & BENEFITS:
Why Landis+Gyr makes a difference.

- Simultaneously monitors to up to 25,000 AMI endpoints in Gridstream environments
- Auto-baud rates enable uninterrupted data communication regardless of RF link quality changes
- Maximizes bandwidth use with asynchronous spread spectrum frequency hopping
- Packet switching guarantees message transfer with automatic store and forward routing
- Auto-notification of power outage and restoration across entire AMI system

Specifications	
Collector Dimensions	18"H x 17.5"W x 11"D (excludes antennas)
Weight	51 lbs.
Antennas	Four (4), remote RF Mesh Antennas, Antenex FG 9023 (typical)
Input Voltage	Selectable: 120/240 +/-20%
Input Current	1A typical at 120V
Power Consumption	48W maximum, 20W typical
Operating Frequency Band	902-928 MHz, Unlicensed
Transmit Output Power	1W maximum for each IWR
Standards Compliance	FCC Part 15, Class B
Operating Temperature	-40°C to +85°C (maximum local internal ambient temperature)*
Storage Temperature	-40°C to +85°C
Color	Gray
Enclosure Material/Type	Aluminum/ NEMA-4, Lockable
Backup Battery	SLA, 12V, 13 Ah
Backhaul Data	Ethernet 10/100T
Mounting Options	Rack Mount, Utility Pole, Pad Mount, Roof Top, Unistrut Frame, other

*-40C to +60C outdoors, direct sunlight; -40C to +70C indoors or out of direct sunlight

Gridstream Series V Radio Specifications	
Electrical (General)	
Input Voltage Range	6 – 28 VDC
Input Current (in transmitting mode)	320 mA typical (12 VDC operation)
Input Current (in receiving mode)	38 mA typical (12 VDC operation)
RF Frequency Range	902-928 MHz
Channel Spacing	100, 300 or 500 kHz depending on the mode
RF Data Rate	9.6, 19.2, 38.4, 115.2, 300 kbps
Receiver	
Sensitivity (at 10% packet error rate)	-112 dBm (9.6 kbps) Typical
	-101 dBm (115.2 kbps) Typical
	-95 dBm (300 kbps) Typical
Co-channel Rejection	10 dB Typical
Adjacent Channel Rejection	30 dB Typical
Alternate Channel Rejection	45 dB Typical
Transmitter	
Output Power (at Antenna Connector)	21/25/30 dBm (user selectable)
Modulation Type	2-FSK, GFSK
Modulation Index	1
Out-of-band Spurious Emissions	<-70 dB

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A-3.6 L+G Residential Gas Module Data Sheets

Gridstream: M120 RF Residential Gas Module

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Two-way Residential Gas Metering for Network Continuity

Overview

The M120 RF Residential Gas Communications Module provides two-way AMI communications over Landis+Gyr's scalable, secure and interoperable Gridstream® RF Mesh network. The module is designed to record and communicate both total consumption and one channel of interval data. The data can be used to empower utilities to offer flexible rates and assist with capacity planning.

The M120 gas module simplifies deployment by automatically registering on the Gridstream network upon installation, eliminating the need for field installation tools. The M120 module mounts on most any residential gas meter built since the 1950's. In addition, the module is programmed to transmit data once a day.

The M120 gas module is designed to communicate with electric meters, routers or radios on distribution automation devices. This flexibility is key for utilities to maximize the benefits of Gridstream and manage multiple types of endpoints on a single network.

With a 20-year battery life, the M120 gas module ensures years of customer service.

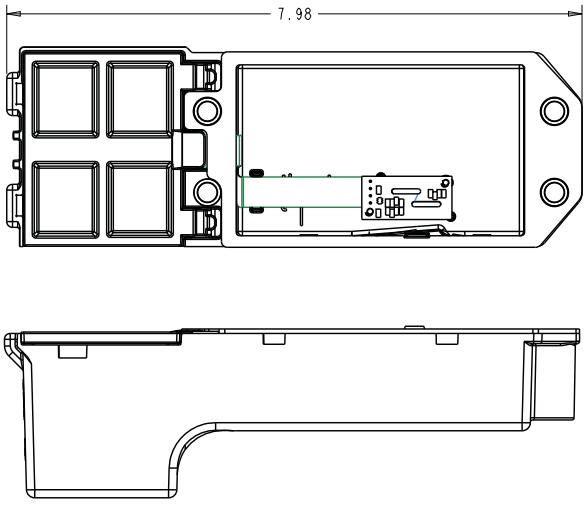
FEATURES & BENEFITS:
Why Landis+Gyr makes a difference.

- Leverages full potential and scalability of Gridstream AMI network
- Fits most common residential gas meters and uses existing index
- No field programming, special field tools or costly infrastructure add-ons required
- Performs self-diagnostics
- Variety of event settings available to inform of module issues such as low battery
- Enhanced range (250 mW output)
- Plug-and-play activation keeps deployment on-schedule
- Interoperable for future advancements in gas measurement
- Produces one channel of load profile data which can be used for advanced rates, such as time of use

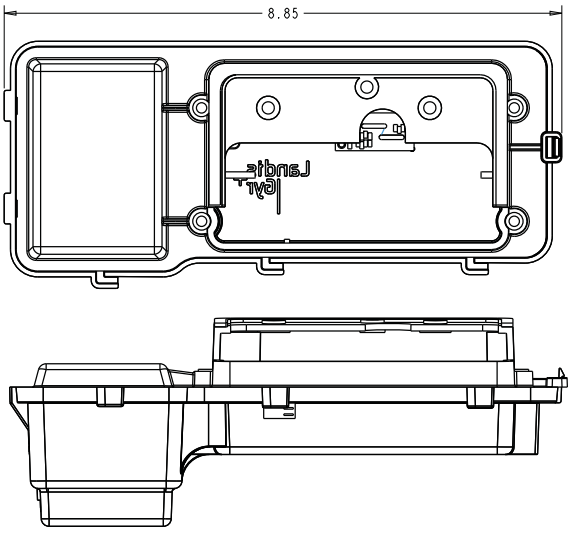
Specifications

Power Supply	Two “A” lithium manganese dioxide batteries	
	20-year battery life	
Environmental Temperature Rating	-40ºC to +85ºC	
Environmental	Relative humidity 0% to 100%	
RF Standards	FCC Part 15.247	
	Frequency; 902 – 928 MHz unlicensed	
	Baud Rate: 9600 to 38400 BPS	
ANSI Standards	B109.1-2000 Compliance	
	B109.2-2000 Compliance	
UL	Class 1, Division 1, Group D	
Data Transmission	The data is transmitted once per day. Each transmission includes last 24 hours of 15-minute interval data and last consumption value.	
Events Included	Tamper detection	
	Tilt switch	
	Consumption rollover	
	Low battery	
	Stale register	
	Extreme temperature change	
	Cover off	
Universal Retrofit	**Model**	**Meter Manufacturer**
	M120-1	Elster (American)
	M120-2	Itron (Actaris/Schlumberger/Sprague)
	M120-3	Sensus (Invensys/Equimeter/Rockwell)
	M120-4	National
Interval Data	45 days of one-channel,15 minute LP data	

American



Sprague



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A-3.7 L+G Commercial & Industrial Gas Module Data Sheets

Gridstream: M220 RF Commercial & Industrial Gas Module

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Two-way C&I Gas Metering for Utility Efficiency

Overview

The M220 RF C&I Gas Communications Module provides two-way AMI communications over Landis+Gyr's scalable, secure and interoperable Gridstream® RF Mesh network. The module is designed to record and communicate both total consumption and two channels of interval data (configurable for 15 and 60 minutes). Interval data can be used to empower utilities to offer flexible rates and assist with capacity planning.

The M220 gas module simplifies deployment by automatically registering on the Gridstream network upon installation, eliminating the need for field installation tools. The M220 module also utilizes "Plug and Play" technology allowing accurate count from time of installation, until the pulse input configuration parameters are received over the network. In addition, the module is programmed to transmit data once a day.

The M220 gas module is designed to communicate with electric meters, routers or radios on distribution automation devices. This flexibility is key for utilities to maximize the benefits of Gridstream and manage multiple types of endpoints on a single network.

With a 20-year battery life, the M220 gas module ensures years of customer service.

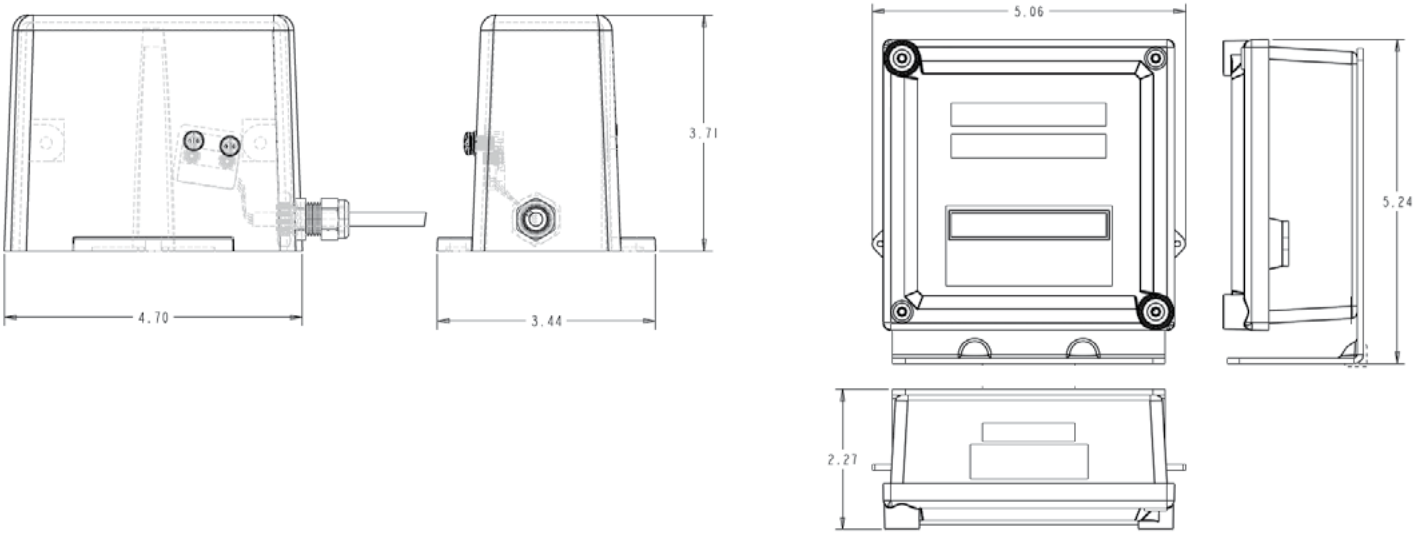
FEATURES & BENEFITS:
Why Landis+Gyr makes a difference.

- Leverages full potential and scalability of Gridstream AMI network
- Fits most common C&I gas meters and uses current indexes
- No field programming, special field tools or costly infrastructure add-ons required
- Performs self-diagnostics
- Variety of event settings available to inform of module issues such as low battery
- Enhanced range (250 mW output)
- Plug-and-play activation keeps deployment on-schedule
- Interoperable for future advancements in gas measurement
- Provides up to two channels of load profile data which can be used for advance rates, such as time of use

Specifications

Power Supply	Four “A” lithium manganese dioxide batteries	
	20-year battery life	
Environmental Temperature Rating	-40ºC to +85ºC	
Environmental	Relative humidity 0% to 100%	
RF Standards	FCC Part 15.247	
	Frequency: 902 – 928 MHz unlicensed	
	Baud Rate: 9600 to 38400 BPS	
ANSI Standards	B109.1-2000 Compliance	
	B109.2-2000 Compliance	
UL	Class 1, Division 1, Group D	
Data Transmission	The data is transmitted once per day. Each transmission includes last 24 hours of 15-minute interval data and last consumption value.	
Events Included	Tamper detection	
	Tilt switch	
	Sensor failure	
	Low battery	
	Stale register	
	Extreme temperature change	
	Cover off	
Universal Retrofit	**Model**	**Meter Manufacturer**
	M220-1	Elster (American)
	M220-2	Itron (Actaris/Schlumberger/Sprague)
	M220-3	Sensus (Invensys/Equimeter/Rockwell)
Interval Data	45 days of two-channel,15 and 60 minute LP data	

American M220-1



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A-3.8 L+G Commercial & Industrial Pressure and Temperature Module Data Sheets

Gridstream GPR-PT Commercial & Industrial Pressure and Temperature Monitoring Module

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Two-Way C&I Pressure and Temperature Intelligent Energy Management

Overview

The Gridstream® Recorder for Pressure and Temperature (GPR-PT) C&I Gas Communications Module provides two-way communications over Landis+Gyr's scalable, secure and interoperable Gridstream RF Mesh network. The two-way gas module records and communicates up to four channels of interval data (configurable for 15, 30 and 60 minutes). A serial Modbus (RS-232) connection is used to communicate with correctors and pressure trackers. Select correctors from Mercury/Honeywell and Eagle Research Inc. are supported. Four dynamic channels can be programmed to record Pressures, Temperature, Corrected and Uncorrected Volumes, and Voltages from the attached device. Data that is recorded can be pushed to the Head End System every 1, 2, 4, 6, 8, 12 and 24-hour period for efficient system monitoring.

The module works with most devices within the Gridstream wireless mesh network – including electric meters, routers or radios on distribution automation devices – to send and receive information.

The module uses the unlicensed FCC part 15 902-928 MHz band to transmit using frequency hopping, spread spectrum technology. For efficiently manage energy consumption, the module is programmed to periodically report customer usage profiles and accept system configuration changes.

Fast, Easy Installation and Operation

- Auto-Registration
- No Field Programming or special field tools required
- Over-the-Air Firmware Upgrade
- On-Request Data Reads
- Flexible Mounting Bracket

FEATURES & BENEFITS:

Why Landis+Gyr makes a difference.

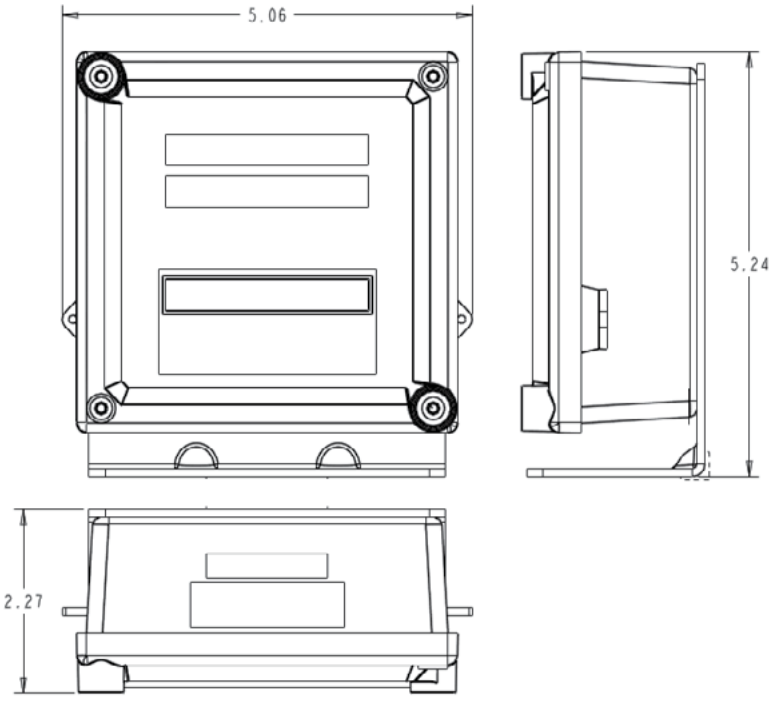
- Leverages full potential and scalability of Gridstream AMI network
- Supports one generic collector alarm
- Variety of event settings available to inform of issues, such as low battery and tamper
- Serial Modbus Interface directly to Corrector
- Provides four dynamic channels of data to HES
- Configurable channels monitor Pressures, Temperature, Voltages, Corrected Volume and Uncorrected Volumes from supported devices
- Pressure Max and Min thresholds supported at the Head End System

Product Specifications: **GPR-PT C&I Pressure and Temperature Monitoring Module**

Specifications

Power Supply	Four “A” lithium manganese dioxide batteries
	20-year battery life
Modulation Type	FSK modulation
Operating Temperature Range	-40ºC to +85ºC
Environmental	Relative humidity 0% to 100%
RF Standards	FCC Part 15.247
	Frequency: 902-928 MHz
	Baud Rate: 9600 to 38400 BPS
ANSI Standards	B109.1-2000 Compliance
	B109.2-2000 Compliance
Enclosure Rating	NEMA 3R
UL	UL – Class 1, Division 1, Group D
GPR-PT Events Included	Tilt switch
	Sensor failure
	Low battery
	Stale register
	Extreme temperature change
	Configuration change
	Cut lead detect

GPR-PT



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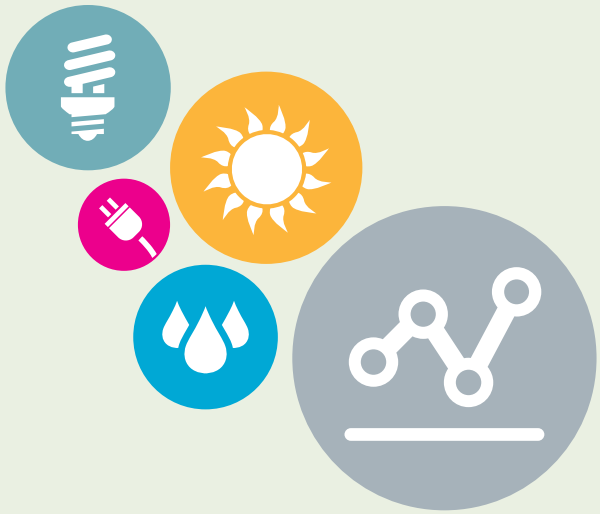
Appendix A-4

DSM AMS Customer Communications Examples



YOUR ENERGY USE, RIGHT AT YOUR FINGERTIPS.

Advanced Meter Service

LG&E
a PPL company

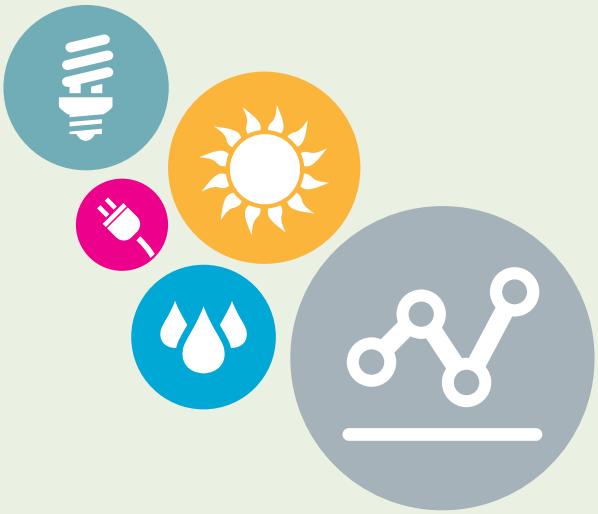
SIGN UP TO TRACK AND MANAGE YOUR ENERGY USE MORE PRECISELY.

Our new Advanced Meter Service puts the power to control personal energy use in your hands. When you enroll, we'll exchange your home or small business electric meter with an advanced meter. Once your new meter's installed, you can use your MyMeter dashboard to:

- Track daily, weekly, monthly or yearly energy usage.
- Compare your energy use from season to season, or before, during, and after efficiency improvements.
- Set energy-saving reminders for things like changing furnace air filters or light bulbs.
- Customize your dashboard profile with relevant information about your home or business – building size, the type of appliances you have, improvements that could make a difference in your energy use, etc.

The Advanced Meter Service is a voluntary service available to residential and small commercial customers at no additional cost. Just log in to My Account at **lge-ku.com** to learn more and enroll today.

LG&E
a PPL company



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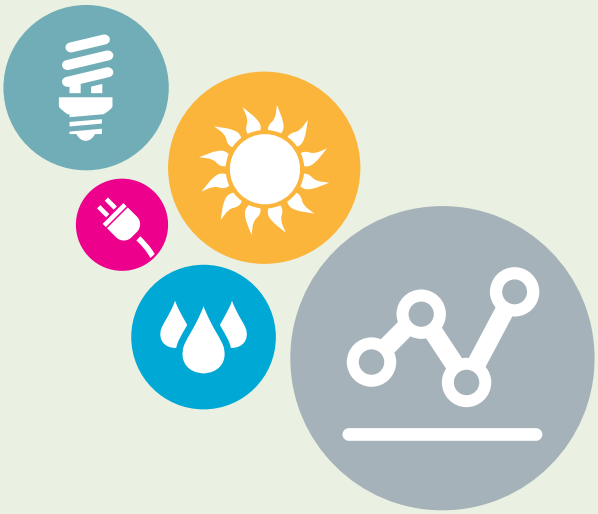
KU®
a PPL company



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LG&E KU

PPL companies

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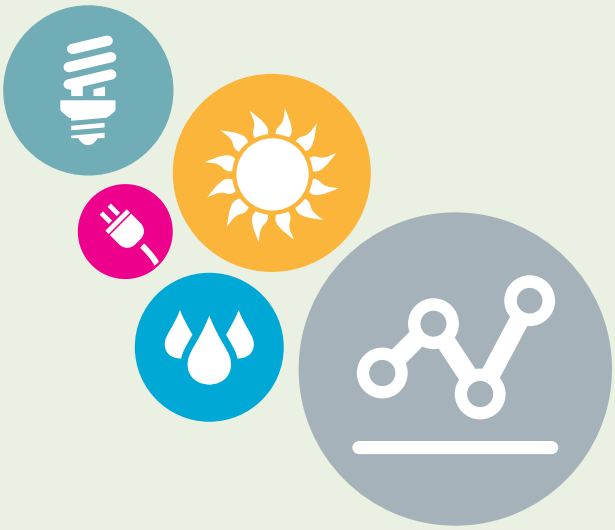
LG&E KU

PPL companies



YOUR ENERGY USE, RIGHT AT YOUR FINGERTIPS.

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LG&E KU
PPL companies

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The Advanced Meter Service is a voluntary service available to residential and small commercial customers at no additional cost. Just log in to My Account at **lge-ku.com** to learn more and enroll today.

LG&E KU
PPL companies

ALL SYSTEMS GO.

Advanced Meter Service

Your advanced meter is installed.

Great news! We've installed the advanced meter you requested. In about two business days, you can start using your MyMeter dashboard to:

- Track and manage your energy use on a daily, weekly, monthly or yearly basis.
- Schedule customized updates about your energy usage by text or email.
- Set Energy Markers™ that identify events like replacing appliances, making energy efficiency renovations, and more – and use this data to monitor their impact on your energy usage.

Just visit **lge-ku.com/mymeter** to learn more and get started.

LG&E KU
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Your Energy Use, Right at your Fingertips

Trouble viewing? View online.

LG&E a PPL company

Your Energy Use, Right at your Fingertips

LG&E's new Advanced Meter Service puts the power to control personal energy use in your hands.

Track, compare, set reminders and customize your dashboard.

Enroll now

To learn more visit lge-ku.com/ams

When you enroll, we'll exchange your home or small business electric meter with an advanced meter, and you may access your usage information through a personal online dashboard.

The Advanced Meter Service is a voluntary service available to eligible residential and small commercial customers at no additional cost.

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Questions?

We're happy to help. Please contact Customer Service at lge-ku.com/contact. If you prefer to contact us by telephone, our representatives are available Monday through Friday.
Please DO NOT reply to this email.

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502-589-1444
800-331-7370

Business
8 a.m. – 6 p.m.
502-627-3313
800-331-7370

Your Energy Use, Right at your Fingertips

Trouble viewing?
View online.

KU
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Please DO NOT reply to this email.

Residential
7 a.m. – 7 p.m.
800-981-0600

Business
8 a.m. – 6 p.m. (ET)
859-367-1200
800-383-5582

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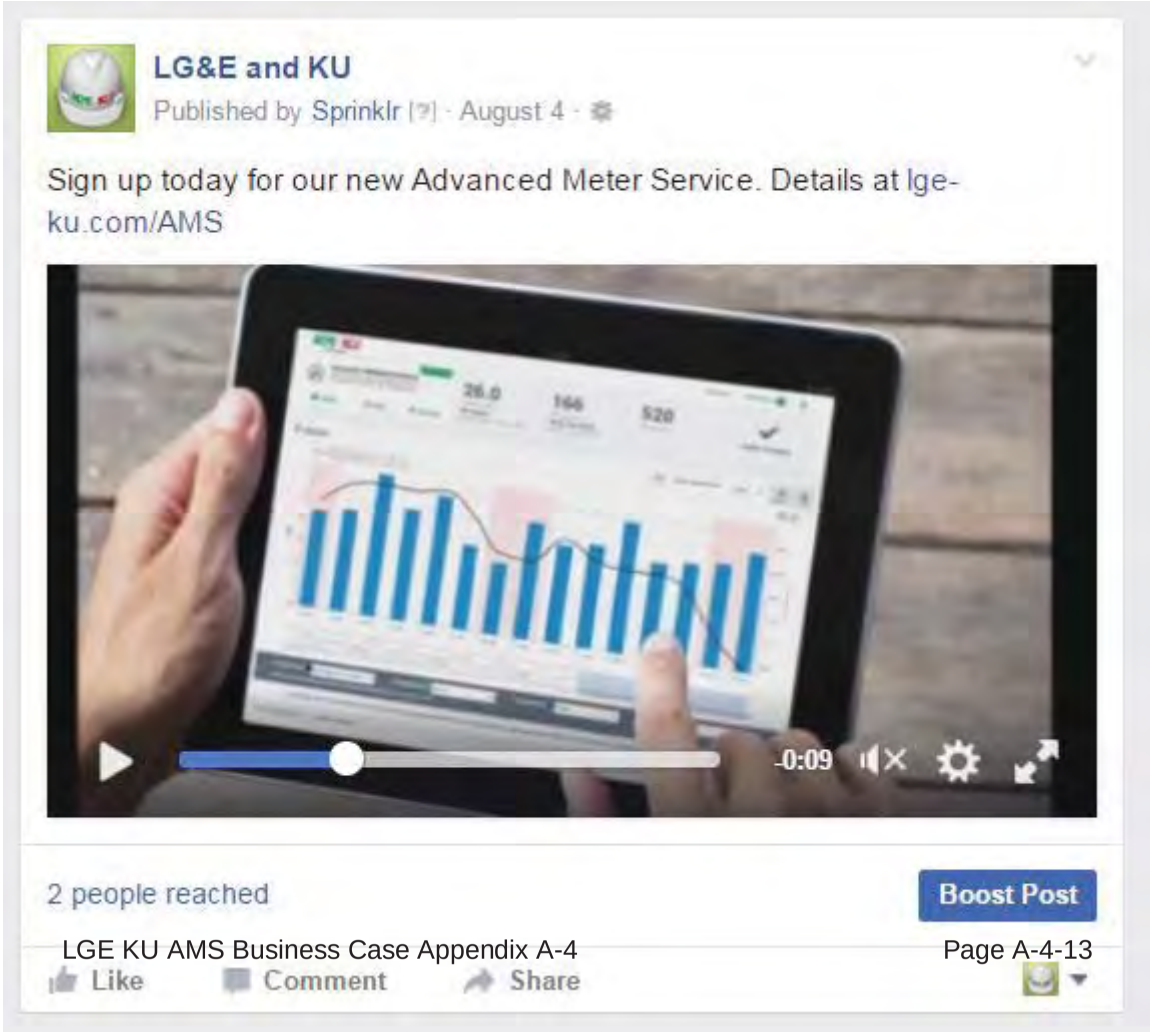
LG&E and KU want to protect your security and privacy. Be assured that we will never ask for personal information (such as passwords or credit card numbers) in an email. If you receive such a request, please do not respond to that email. See our Privacy Policy and Terms and Conditions to learn more.

If you do not want to receive these email updates, please unsubscribe. If you would like to change your email address, you may update it here.

Please understand that you may still receive emails from lge-ku.com regarding your account, if you have other preferences set on another account, or immediate action may be needed on your part in regards to your account.

LG&E and KU Energy LLC | 220 West Main Street | Louisville, Ky 40202


LG&E and KU
Published by Sprinklr [?] · August 4 ·
Sign up today for our new Advanced Meter Service. Details at lge-ku.com/AMS
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2 people reached
Boost Post
Like
Comment
Share

YOU ARE THE REASON WE DO WHAT WE DO

At LG&E we go to work every day with you – the customer – in mind. Customer service is *never* taken lightly; it is something we take great pride in. That's why we have services and programs that help simplify your life and ensure quick and easy access to information you need and want.

- **My Notifications** – Receive timely reminders about your monthly bill by text, email, voice call or all three. You choose when you'd like to be notified – when your bill is available, five days before its due date and/or one day past its due date.
- **Auto Pay** – Have your payment conveniently deducted from your bank account on its due date. More than 100,000 customers take part in this program, which saves time and money. You'll still receive a monthly billing statement in plenty of time to verify the information on your statement and record the amount and date of the automatic withdrawal.
- **Paperless Billing** – Receive an email each month instead of a traditional paper bill. The email includes a summary of your LG&E bill (amount due and payment due date) along with a link that allows you to safely and securely view your bill – the same bill you would normally receive in the mail. And, combine going paperless with My Notifications to receive convenient bill reminders to make doing business with us even easier.
- **Outage Texting** – Text OUTAGE to 4LGEKU (454358) to report a power outage. You can text STATUS to receive an update about the outage. Once power is back on, you'll receive a text confirming service has been restored.

THERE'S MORE

Go to lge-ku.com to:

- Read about the importance of calling before you dig
- Find out how to start or stop service
- Learn about WeCare, a program helping low-income customers create energy savings through an on-site energy analysis

You can sign up for services and programs through your online account – or quickly create one – by visiting my.lge-ku.com or calling 502-589-1444. (Call 800-331-7370 outside Louisville.) And don't forget to visit lge-ku.com/investments to check out the investments we are making to enhance the service we provide to you today and will provide in the future.

TEN EASY WAYS TO CUT COSTS, ENERGY USE FOR $10 OR LESS

We can all agree we like to save money. Before temperatures plummet, here are 10 simple, low- and no-cost ways to better manage your monthly energy use heading into the winter months.

1. Caulk around leaky windows and weather strip door frames to keep out drafts
2. Vacuum your refrigerator coils
3. Install a flow restrictor in your showerhead
4. Replace your furnace/air conditioner filter every 30 days or as recommended by the manufacturer
5. Unplug chargers, small appliances (e.g., electric can opener, toaster oven) and electronic games when not in use
6. Cook using your crockpot, grill, microwave or toaster oven – rather than your conventional oven
7. Turn lights and fans off in unoccupied rooms
8. Use LED bulbs
9. Set your water heater to 120 degrees
10. Adjust your thermostat down a few degrees in colder months

ADVANCED THINKING: MORE DETAILED INFO COULD MEAN MORE SAVINGS

Would you like to get access to more detail on your energy usage? If so, sign up today for LG&E's Advanced Meter Service, a voluntary service available at no additional cost to residential and small business customers.

Most meters record a running total of energy used. But an advanced meter can record energy usage data in 15-, 30- or 60-minute increments. Generally, once a day the meter will communicate this information to LG&E's data network system.

With an advanced meter, you are able to view usage information by logging in to a secure online energy usage portal. Electricity usage data is available within two business days, providing a closer look at when you are using energy. Armed with this information, you will have a better understanding of electricity usage in your home or business, giving you more opportunity to improve energy efficiency.

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With an advanced meter, you are able to view usage information by logging in to a secure online energy usage portal. Electricity usage data is available within two business days, providing a closer look at when you are using energy. Armed with this information, you will have a better understanding of electricity usage in your home or business, giving you more opportunity to improve energy efficiency.

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Appendix A-5

AMS Business Case Summary Presentation

AMS Business Case

PPL companies

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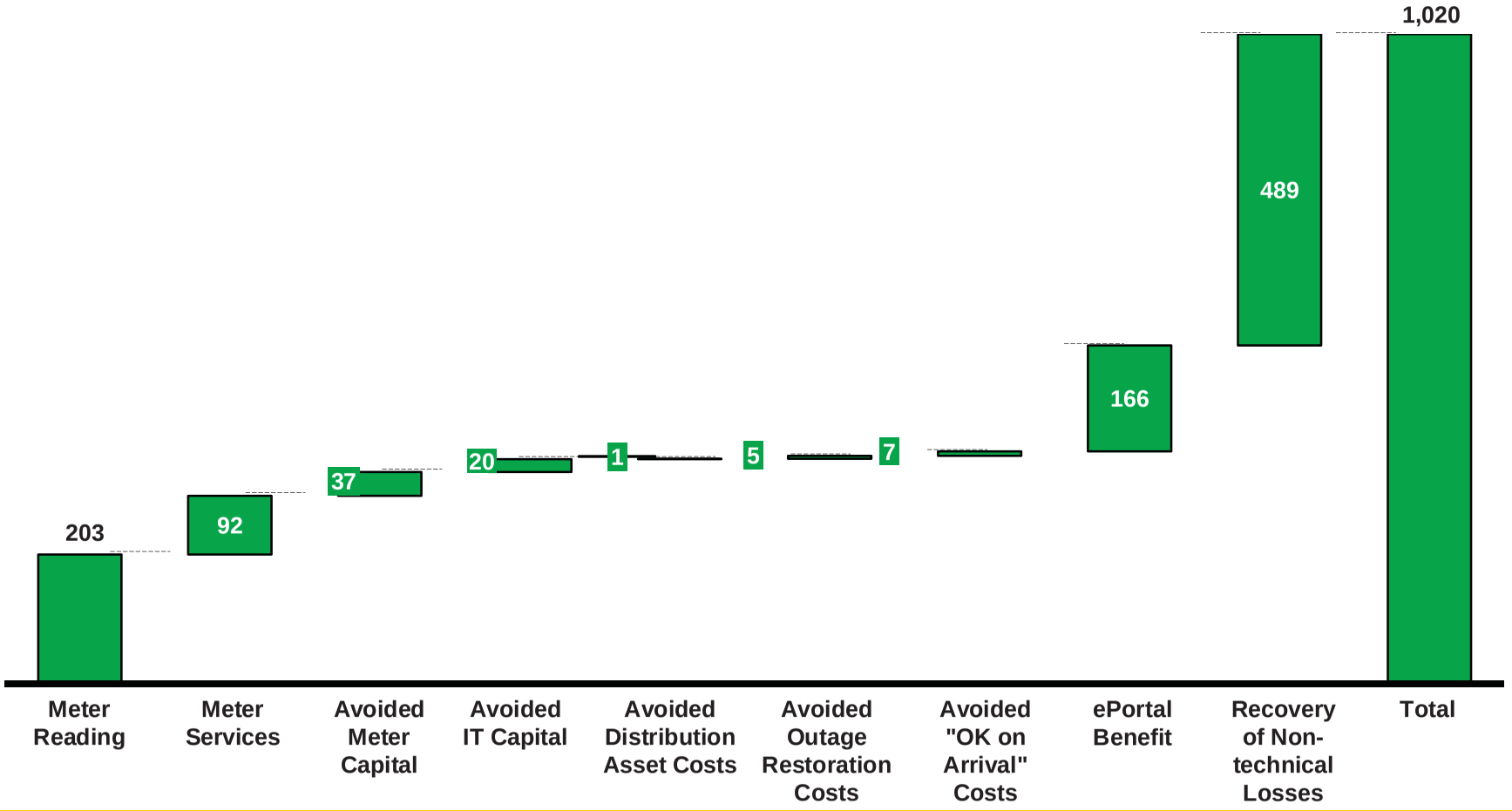
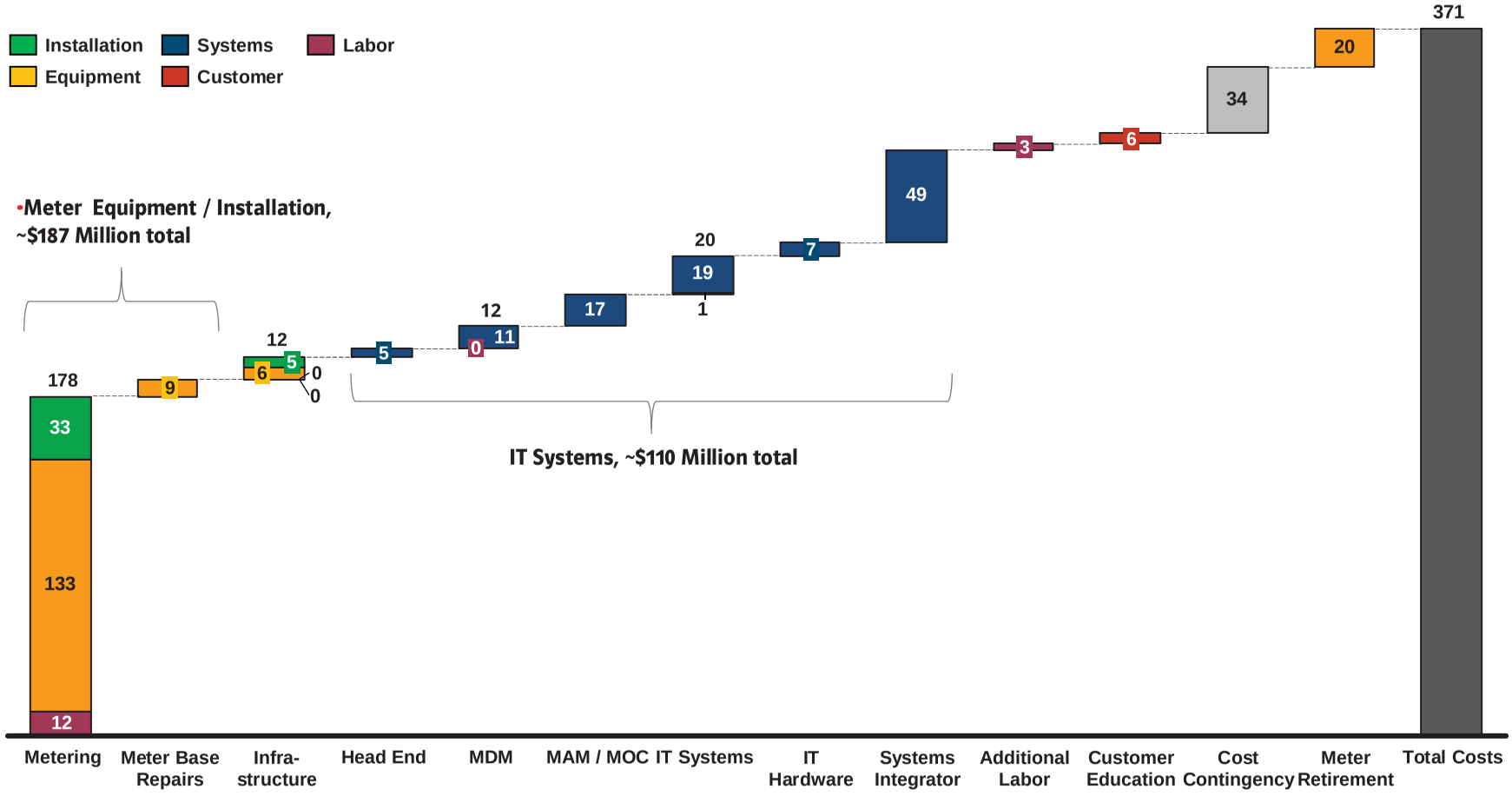
Total savings of nearly $1020 Million are possible over 20 years

Total Benefits with AMS Implementation – 20 Years; $ Millions



Gross AMS implementation costs are ~$370 Million for 2016 – 2021

Total Costs of AMS Implementation[1]; $ Million (nominal)

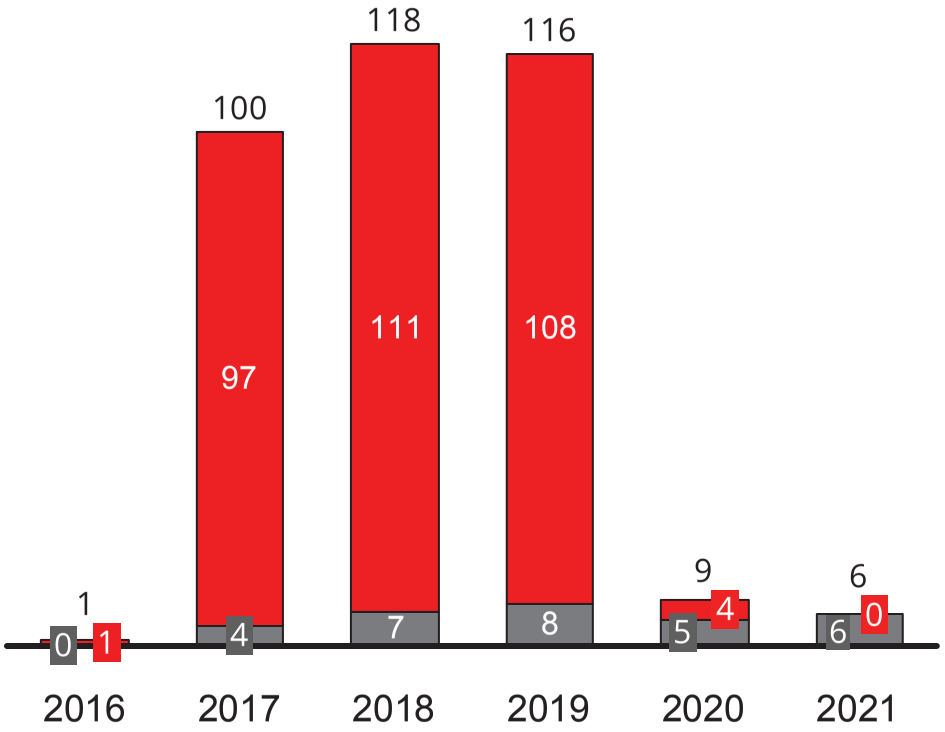


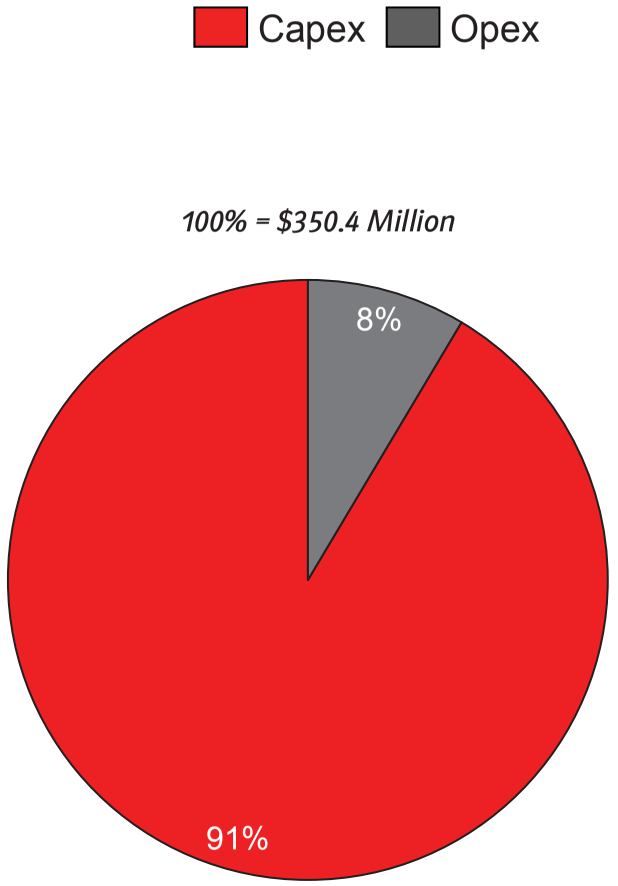
Capital expenditures account for 91% of the costs, and the bulk of the spend falls in years 2017-2019

Capex vs. Opex Cost 2016 – 2021 (in $ Millions)

Capex = $320.4 Million

Opex = $30.0 Million





AMS will provide additional "qualitative" customer benefits

There are a number of additional customer benefits from AMS implementation that are not quantified in this analysis. AMS will enable new offerings for customers, improve customer satisfaction through access to data and better engagement with customers. AMS will:

Customer Offerings

- Support customer's decision on optional rates through more granular data to calculate the savings and costs of different rates
- Provide a platform for future product and service offerings such as energy management, smart thermostats and appliances
- Enable the integration of DER, e.g., solar and electric vehicles to the grid
- Better assure costs are recovered equitably through data analytics and 2 way communication with the meter in detecting losses early
- Provide an avenue for Green Button initiatives
- Provide customer outage notification which can improve customer's ability to monitor home while away

Customer Operations

- Improve first call resolution through access to customer data
- Support long-term DSM in DLC programs and VVO

Customer Outage / Power Quality Benefits

- Save cost of unserved energy due to reduced restoration time
- Enable better outage management and communications with the customer
- Improve power quality due to further development of the ability to monitor and analyze momentary outage and voltage issues

Environmental Benefits

- Reduce GHG emissions through reduction in power produced due to improved system losses, and provide a foundation for GHG state or federal plans

Table of Contents

Meter Reading and Meter Services Value Levers

Category	Description	Levers	Calculation Assumptions	Total Savings[1]
Meter Reading	• Currently in the LG&E, KU & ODP territories manual meter reading is performed by contractors on a revolving monthly basis. • AMS eliminates all manual meter reading after the MDMS is integrated in 2019 & meters are fully deployed in 2020	• Contractors perform meter reads monthly in the LG&E territory at $0.42/read, and in the KU and ODP territories at $0.70/read. • Assumed a cost escalation factor of 2.2% • Assumed no inspection variance is allowed and 14 PSC inspector are included	Total number of AMS meters * yearly contract value per meter * escalation factor * number of recovery years once MDMS is implemented – the annual cost of the inspectors	AMS 20 yr. savings **$203 Million**
Meter Services	• AMS will largely eliminate the need for technician to perform disconnection services. • Eliminating disconnection services, employee OT will be reduced • Additionally, by geographic area contractor positions will be eliminated while maintaining a sufficient workforce presence • Finally, the material budget will be cut with manual disconnections no longer needed	• Reduced Employee OT at LG&E by 50% starting in 2019 • Reduced Employee OT at KU by 33% in 2019 and by 50% starting in 2020 • Contractor budget for LG&E will be reduced to 4 techs starting in 2019 • Contractor Budget for KU will be reduced to 17 techs in 2019 and 7 techs starting in 2020 • Reduced Purchased Materials by: '18: 0%, '19: 10%, '20: 20%, '21: 20%.	Utilizing the five-year budget define contractor spend, employee OT spend and material spend by year. For the five-year projection used the defined cuts to project savings. Take the 5th year budget savings and project it out with an escalation factor to the end of the recovery period	The meter services technician force is reduced due to AMS digitalizing the process along with the need for OT AMS 20 yr. savings **$92 Million**

1) Lifetime savings assume 2.2% escalation over lifetime

Avoided / Deferred Capital Value Levers

Category	Description	Levers	Calculation Assumptions	Total Savings[1]
IT	• The IT budget was evaluated for categories of spend that could be avoided or deferred base on the AMS implementation timeline and existing programs it would replace. • It should be noted the savings is considered avoided capital for all but one IT category (SAP CRM/ECC Enhancement)	• Based on the AMS implementation timeline, staffing levels, projected budgets, company priorities, and eliminating programs associated with manual meter reading, along with other factors, IT spend categories were evaluated.	• IT budget evaluation assuming that for deferred capital, the projected budget was steady-state	AMS 20 yr. savings **$20 Million**
Avoided Meter Capital	• The meter capital budget was evaluated for potential savings as the AMS program is implemented. • As a part of AMS implementation, meter inventory will be built up.	• The AMS implementation timeline, projected budgets, company priorities, inventory levels and the different types of meters to be deployed as a part of the AMS program were evaluated to build the savings projections.		AMS 20 yr. savings **$37 Million**

1) Lifetime savings assume 2.2% escalation over lifetime

Avoided Distribution Asset Costs Value Levers

Category	Description	Levers	Calculation Assumptions	Total Savings[1]
Distribution Asset Costs	• A percentage of distribution transformer failures can be predicted and mitigated with AMS technology, using the AMS data for transformer load management. Accurate transformer loading data allows for asset replacement under a planned outage regime. This results in lower outage duration vs. emergency replacement, and a lower replacement budget. – In 2015 Distribution Transformer outages were responsible for 7,180,149 customer minutes of interruptions. The system SAIDI contribution is 7.4 minutes. There were ~6,000 transformer failures.	1) Savings of 45 min. per outage for a number of the transformer failures (due to equipment failure and avoided) from better prediction of transformer loadings and planned outage regime 1) Protected revenue from reduced outage restoration time	1) Savings of 45 min. per outage for planned replacements • Transformer failures = 6,000 • Number of transformer failures avoided = 250 • Average crew size = 2 • Average hourly loaded cost for crew = $65 pp 2) Protected revenue from reduced restoration time • # of customers in trans-former outages = 5 • Annual avg. energy consumption = 30 MWh • Average retail price = 0.10 $/kWh • Assumes 4% average electric retail escalation	1) 250 outages x 45 min. time reduction / 60 x 2 x 65 / hr. field labor * labor escalation • **$764 Thousand** 2) 250 outages x 5 customers x 2.57 kWh usage x 0.10 $/kWh * retail escalation • **$11.2 Thousand** AMS 20 yr. savings **$0.8 Million**

1) Lifetime savings assume 2.2% escalation over lifetime

Avoided Outage Restoration Costs Value Levers

Category	Description	Levers	Calculation Assumptions	Total Savings[1]
Outage Mgmt. Costs	• Reduce cost and impact of outages through ability to more rapidly characterize outage location, type (e.g. momentary vs. sustained), duration, restoration priority, and materials using data from AMS meters	1) 50% reduction in time spent identifying outage location on non-DA circuits (assume 20% of outage duration – CAIDI spent identifying outage location) 2) Protected revenue from reduced outage restoration time 3) Fleet O&M cost reduction from 10% reduction in miles driven responding to outages	1) Reduction in time spent identifying outage location • Outage duration (CAIDI) – Blue Sky = 96 mins. • Reduction in time spent = 9.6 mins. • # of Blue Sky outages = 20,000 • % non-DA circuits = 50% • Average crew size = 1 • Average hourly loaded cost for crew = $65 pp • Assumes 3% labor escalation 2) Protected revenue from reduced restoration time • # of customers in Blue Sky outages = 40 • Annual avg. energy consumption = 30 MWh • Average retail price = 0.10 $/kWh • Assumes 4% electric retail price escalation 3) Reduction in miles driven responding to outages • Average travel time per outage = 30 mins. Average mileage = 20 miles per outage • Reduction in miles driven = 2 miles • Cost per mile = - $1.46 • Assumes 2.2% non-labor escalation	1) 10,000 Blue Sky outages x 9.6 mins time reduction / 60 x 1 x 65 / hr. field labor x labor escalation • **$3.3 Million** 2) 10,000 Blue Sky outages x 40 customers x 0.55 kWh usage x 0.10 $/kWh x retail price escalation • **$0.5 Million** 3) 10,000 Blue Sky outages x 20 miles per outage x 10% reduction x $1.46/mile x retail price escalation • **$0.8 Million** AMS 20 yr. savings **$4.5 Million**

1) Lifetime savings assume 2.2% escalation over lifetime

Avoided "OK on Arrival" Truck Rolls Value Levers

Category	Description	Levers	Calculation Assumptions	Total Savings[1]
"OK on Arrival" Avoided Truck Roll Benefits	• Number of "OK on arrival" orders – where a crew is dispatched for a reported outage, but find that everything is working properly when they arrive, can be reduced with AMS. AMS meters provide the capability to "ping" a meter to determine whether the meter is communicating. Power is required at the meter in order for the meter to respond to the ping request. Therefore, LKE can use the meter ping to verify that a customer has service without sending a crew, thereby avoiding costs associated with unnecessary truck rolls. This results in crew time savings and fleet mileage savings	1) Truck roll savings for "OK on arrival" orders including ~1 hr. of crew time only	1) Savings of 1 hr. of crew time per truck roll ($65 per truck roll) • Number of "Ok on arrival" orders for single outage calls avoided = 3,400 • Cost of a truck roll = $65 per truck roll • Assumes 3% labor escalation	1) 3,400 "OK on arrival" orders avoided x $65 per truck roll x labor escalation • **$6.9 Million** AMS 20 yr. savings **$6.9 Million**

1) Lifetime savings assume 2.2% escalation over lifetime

ePortal Customer Benefits Value Levers

Category	Description	Levers	Calculation Assumptions	Total Savings[1]
ePortal Customer Benefits	• The web portal will give customers access to their electric usage data. This granular data, in combination with educational materials, will give customers insights into their electric energy usage and enable them to reduce it.	• Based on preliminary results of the pilot, LG&E/KU is experiencing 48% of electric customers use the portal at least once. • LG&E/KU estimates that 36% of those customers who have utilized the portal at least once identify value in the electric usage information provided and continue to use the portal to draw insights into their consumption patterns and adjust their behavior to save energy. • Based on a smart grid consumer collaborative report, between 2 to 5% reduction in usage is projected for active users. We have projected a 3 % energy savings for those customers actively using the portal.	Average monthly bill: • LG&E $82.46 • KU $117.79 • ODP $130.42 ~48% of customers use the portal at least once Of that 48%, approximately 36% will benefit from the energy granularity of AMS Average energy savings is 3%	($82.46/month or $117.79/month or $130.42) * 12 months * escalation factor * 48% * 36% * 3% • **$166 Million** AMS 20 Yr. Savings **$166 Million**

1) Lifetime savings assume 2.2% escalation over lifetime

Recovery of Non-Technical Losses / Theft Reduction Value Levers

Category	Description	Levers	Calculation Assumptions	Total Savings
Recovery of non-technical losses (Meter Integrity and Theft Reduction)	• Identify endpoints with usage anomalies and meter events that indicate potential intentional theft, meter configuration errors and meter malfunctions – E.g. – Intermittent outages coupled with usage reductions indicating physical meter breach or bypass (e.g. tilt, rotation, reverse flow) – Anomalous load profile (statistically significant variation) indicating meter disable or jumpering – Anomalies or meter events suggesting meter malfunction or configuration error (i.e. measurement errors, missing interval data)	1) Detect 60% of non-technical losses including theft and meter malfunctions through AMS analytics, and assume recovery of 60% of validated loss through back bill, correction, or disconnection	1) Detect 60% of non-technical line losses through AMS analytics and recover 60% of validated loss • Non-technical line losses = 2% of revenues • % of non-technical line losses detected by AMS Analytics = 60% • Recovery of non-technical line losses detected = 60% • 0.96% increase in revenues is applied to forecasted revenues for non-MV90 customers	1) ~$2.2B revenues for non-MV90 customer * 0.72% increase in revenue • **$489 Million** AMS 20 yr. savings **$489 Million**

Appendix A-6

AMS Capital Evaluation Models

Financial Summary for
AMS - Full Deployment

Project Number
Customer Services:
LG&E/KU/ODP

Financial Analysis - Project Summary	Recommendation
Total Capital Expenditures Requested, $000s	$306,172
Total Cost Savings/(Incremental Costs), $000s	$814,266
NPV Revenue Requirements, $000s	($30,164)
ROE	10.7%

	RECOMMENDATION						
Financial Analysis - By Year	5-Year Total 2016-2020	2016	2017	2018	2019	2020	Life 2016-2039
Capital Expenditures Requested, $000s	$280,735	$1,000	$95,442	$92,785	$87,588	$3,920	$306,172
Cost Savings/(Incremental Costs), $000s	$39,573	$0	($2,244)	($1,297)	$18,702	$24,411	$814,266
EBIT, $000s	$58,318	$20	$8,796	$18,100	$15,635	$15,767	$123,098
Net Income, $000s	$30,256	$0	$4,508	$9,557	$8,007	$8,185	$62,821
ROE	9.3%	0.0%	7.0%	11.1%	9.3%	8.2%	10.7%

NPVRR general rules:
The NPVRR is the present value of the cost to the customer, so the option with the lowest NPVRR is best. NPVRR can be negative if savings are put into the model, in which case the biggest negative number is best as it represents the most benefit to the customer.

Financial Summary for
AMS (Meters/Network)

Project Number
Customer Services:
Servco

Financial Analysis - Project Summary	RECOMMEND-ATION	Alternative #1	Alternative #2	Alternative #3
Total Capital Expenditures Requested, $000s	**$210,223**	$0	$0	$0
Total Cost Savings/(Incremental Costs), $000s	**$853,968**	$0	$0	$0
NPV Revenue Requirements, $000s	**($151,592)**	$0	$0	$0
ROE	**9.6%**	0.0%	0.0%	0.0%

	RECOMMENDATION						
Financial Analysis - By Year	**5-Year Total 2016-2020**	**2016**	**2017**	**2018**	**2019**	**2020**	**Life 2016-2039**
Capital Expenditures Requested, $000s	$210,223	$500	$62,745	$71,455	$75,523	$0	$210,223
Cost Savings/(Incremental Costs), $000s	$51,735	$0	($2,244)	($1,297)	$22,809	$32,467	$853,968
EBIT, $000s	$40,707	$10	$6,074	$7,529	$12,879	$14,215	$112,816
Net Income, $000s	$19,761	$0	$3,139	$3,420	$6,085	$7,117	$55,865
ROE	8.4%	0.0%	12.2%	8.4%	7.2%	8.9%	9.6%

NPVRR general rules:

The NPVRR is the present value of the cost to the customer, so the option with the lowest NPVRR is best. NPVRR can be negative if savings are put into the model, in which case the biggest negative number is best as it represents the most benefit to the customer.

Financial Summary for
AMS (Software Deployment)

Project Number
Customer Services:
Servco

Financial Analysis - Project Summary	RECOMMEND-ATION	Alternative #1	Alternative #2	Alternative #3
Total Capital Expenditures Requested, $000s	**$110,214**	$0	$0	$0
Total Cost Savings/(Incremental Costs), $000s	**$0**	$0	$0	$0
NPV Revenue Requirements, $000s	**$105,610**	$0	$0	$0
ROE	**11.8%**	0.0%	0.0%	0.0%

	RECOMMENDATION						
Financial Analysis - By Year	**5-Year Total 2016-2020**	**2016**	**2017**	**2018**	**2019**	**2020**	**Life 2016-2025**
Capital Expenditures Requested, $000s	$110,214	$500	$33,858	$39,814	$32,122	$3,920	$110,214
Cost Savings/(Incremental Costs), $000s	$0	$0	$0	$0	$0	$0	$0
EBIT, $000s	$26,670	$10	$3,079	$11,625	$6,105	$5,852	$32,770
Net Income, $000s	$13,757	$0	$1,471	$6,444	$2,912	$2,930	$16,811
ROE	12.5%	0.0%	8.0%	16.7%	14.3%	9.0%	11.8%

NPVRR general rules:

The NPVRR is the present value of the cost to the customer, so the option with the lowest NPVRR is best. NPVRR can be negative if savings are put into the model, in which case the biggest negative number is best as it represents the most benefit to the customer.

Financial Summary for
AMS (Software Upgrade - 2024)

Project Number
Customer Services:
Servco

Financial Analysis - Project Summary	RECOMMEND-ATION	Alternative #1	Alternative #2	Alternative #3
Total Capital Expenditures Requested, $000s	**$7,349**	$0	$0	$0
Total Cost Savings/(Incremental Costs), $000s	**$0**	$0	$0	$0
NPV Revenue Requirements, $000s	**$5,050**	$0	$0	$0
ROE	**11.9%**	0.0%	0.0%	0.0%

	RECOMMENDATION						
Financial Analysis - By Year	5-Year Total 2016-2020	2016	2017	2018	2019	2020	Life 2016-2029
Capital Expenditures Requested, $000s	$0	$0	$0	$0	$0	$0	$7,349
Cost Savings/(Incremental Costs), $000s	$0	$0	$0	$0	$0	$0	$0
EBIT, $000s	$0	$0	$0	$0	$0	$0	$2,263
Net Income, $000s	$0	$0	$0	$0	$0	$0	$1,163
ROE	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.9%

NPVRR general rules:

The NPVRR is the present value of the cost to the customer, so the option with the lowest NPVRR is best. NPVRR can be negative if savings are put into the model, in which case the biggest negative number is best as it represents the most benefit to the customer.

Financial Summary for
AMS (Software Upgrade - 2030)

Project Number
Customer Services:
Servco

Financial Analysis - Project Summary	RECOMMEND-ATION	Alternative #1	Alternative #2	Alternative #3
Total Capital Expenditures Requested, $000s	**$8,607**	$0	$0	$0
Total Cost Savings/(Incremental Costs), $000s	**$0**	$0	$0	$0
NPV Revenue Requirements, $000s	**$3,996**	$0	$0	$0
ROE	**13.0%**	0.0%	0.0%	0.0%

	RECOMMENDATION						
Financial Analysis - By Year	5-Year Total 2016-2020	2016	2017	2018	2019	2020	Life 2016-2035
Capital Expenditures Requested, $000s	$0	$0	$0	$0	$0	$0	$8,607
Cost Savings/(Incremental Costs), $000s	$0	$0	$0	$0	$0	$0	$0
EBIT, $000s	$0	$0	$0	$0	$0	$0	$2,851
Net Income, $000s	$0	$0	$0	$0	$0	$0	$1,485
ROE	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	13.0%

NPVRR general rules:

The NPVRR is the present value of the cost to the customer, so the option with the lowest NPVRR is best. NPVRR can be negative if savings are put into the model, in which case the biggest negative number is best as it represents the most benefit to the customer.

Financial Summary for
AMS (Software Upgrade - 2036)
Project Number
Customer Services:
Servco

Financial Analysis - Project Summary	RECOMMEND-ATION	Alternative #1	Alternative #2	Alternative #3
Total Capital Expenditures Requested, $000s	**$9,481**	$0	$0	$0
Total Cost Savings/(Incremental Costs), $000s	**$0**	$0	$0	$0
NPV Revenue Requirements, $000s	**$2,997**	$0	$0	$0
ROE	**12.1%**	0.0%	0.0%	0.0%

	RECOMMENDATION						
Financial Analysis - By Year	**5-Year Total 2016-2020**	**2016**	**2017**	**2018**	**2019**	**2020**	**Life 2016-2041**
Capital Expenditures Requested, $000s	$0	$0	$0	$0	$0	$0	$9,481
Cost Savings/(Incremental Costs), $000s	$0	$0	$0	$0	$0	$0	$0
EBIT, $000s	$0	$0	$0	$0	$0	$0	$2,954
Net Income, $000s	$0	$0	$0	$0	$0	$0	$1,522
ROE	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	12.1%

NPVRR general rules:
The NPVRR is the present value of the cost to the customer, so the option with the lowest NPVRR is best. NPVRR can be negative if savings are put into the model, in which case the biggest negative number is best as it represents the most benefit to the customer.

Financial Summary for
AMS (Meter Retirement)

Project Number
Customer Services:
Servco

Financial Analysis - Project Summary	RECOMMEND-ATION	Alternative #1	Alternative #2	Alternative #3
Total Capital Expenditures Requested, $000s	**($39,702)**	$0	$0	$0
Total Cost Savings/(Incremental Costs), $000s	**($39,702)**	$0	$0	$0
NPV Revenue Requirements, $000s	**$3,775**	$0	$0	$0
ROE	**9.5%**	0.0%	0.0%	0.0%

	RECOMMENDATION						
Financial Analysis - By Year	**5-Year Total 2016-2020**	**2016**	**2017**	**2018**	**2019**	**2020**	**Life 2016-2025**
Capital Expenditures Requested, $000s	($39,702)	$0	($1,160)	($18,485)	($20,057)	$0	($39,702)
Cost Savings/(Incremental Costs), $000s	($12,163)	$0	$0	$0	($4,107)	($8,055)	($39,702)
EBIT, $000s	($9,059)	$0	($358)	($1,054)	($3,348)	($4,299)	($30,556)
Net Income, $000s	($3,262)	$0	($102)	($307)	($990)	($1,862)	($14,025)
ROE	7.7%	0.0%	33.3%	5.6%	6.3%	8.8%	9.5%

NPVRR general rules:

The NPVRR is the present value of the cost to the customer, so the option with the lowest NPVRR is best. NPVRR can be negative if savings are put into the model, in which case the biggest negative number is best as it represents the most benefit to the customer.

Appendix A-7

AMS Glossary

Acronym Glossary

Acronym	Meaning
ADA	Advanced Distribution Automation
ADMS	Advanced Distribution Management Systems
AHE	AMS Head-End
AMS	Advanced Metering Systems
BPEM	Business Process Exception Management
CAPEX	Capital Expenditure
CIS	Customer Information System
CO2	Carbon Dioxide
CSRs	Customer Service Representatives
CT	Current transformer
DA	Distribution Automation
DERMS	Distributed Energy Resource Management Systems
DERs	Distributed Energy Resources
DMS	Distribution Management System
DR	Demand Response
DSM	Demand Side Management
EE	Energy Efficiency
ePortal	Web Portal Presentment
FAN	Field Area Network
FLISR	Fault Location, Isolation and Service Restoration
GHG	Greenhouse gas
GIS	Geographic information system
HAN	Home Area Network
IEDs	Intelligent Electronic Devices
IHD	In-home device
IOUs	Investor Owned Utilities
IT	Information Technology
IVR	Interactive voice response
KPSC	Kentucky Public Service Commission
KU	Kentucky Utilities
LG&E	Louisville Gas & Electric
MAM	Meter Asset Management
MDMS	Meter Data Management System
MOC	Metering Operations Center
NPV	Net present value
O&M/ OPEX	Operations and Maintenance
OMS	Outage management system
PEVs	Plug-in electric vehicles
PON	Power outage notifications
PPLEU	PPL Electric Utilities
PRN	Power restoration notifications
PT	Potential transformer
PV	Photovoltaics
RF Mesh	Radio Frequency
SCADA	Supervisory Control and Data Acquisition
SGCC	Smart Grid Consumer Collaborative
SMS	Short Message Service

PPL companies

Acronym	Meaning
TOD/TOU	Time of Day /Time of Use
VEE	Validate, Estimate, and Edit
VVO	Volt/VAR Optimization
WAN	Wide Area Network

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

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

TESTIMONY OF
LONNIE E. BELLAR
VICE PRESIDENT, GAS DISTRIBUTION
LOUISVILLE GAS AND ELECTRIC COMPANY

Filed: November 23, 2016

Q. Please state your name, position and business address.

A. My name is Lonnie E. Bellar. I am the Vice President of Gas Distribution for Louisville Gas and Electric Company ("LG&E" or the "Company") and an employee of LG&E and KU Services Company. My business address is 220 West Main Street, Louisville, Kentucky 40202.

Q. Please describe your educational and professional background.

A. A complete statement of my work experience and education is contained in the Appendix attached hereto.

Q. What is your role as Vice President of Gas Distribution?

A. I am responsible for the safe, reliable and strategic operation of LG&E's natural gas transmission and distribution systems and the delivery of natural gas to customers. I oversee natural gas supply planning and purchasing; gas control; gas engineering; and the operation of LG&E's Muldraugh and Magnolia compressor stations and five underground storage fields. I am also responsible for ensuring the Company complies with all regulatory requirements related to the safety and integrity of the natural gas system. Finally, I am involved in a number of other regulatory and planning activities and initiatives related to LG&E's natural gas business.

Q. Have you previously testified before this Commission?

A. Yes. I have testified in numerous proceedings before the Commission. Most recently, I testified in the Companies' 2012 base rate cases, the case in which LG&E applied to amend its Certificate of Public Convenience and Necessity concerning flue-gas

desulfurization for Mill Creek Unit 3, and in the administrative case for consideration of smart grid and smart meter technologies.[1]

Q. What is the purpose of your testimony in this case?

A. The purpose of my testimony is to: (1) report on the Company's gas system operations; (2) provide an update on the Company's Gas Line Tracker ("GLT") mechanism, and (3) describe the Company's proposal to modify that mechanism to include two gas infrastructure programs discussed below.

I. LG&E'S GAS SYSTEM OPERATIONS

Q. Please describe LG&E's gas system.

A. LG&E's gas distribution business serves approximately 320,000 customers. LG&E's annual throughput is expected to be about 44 Bcf. Approximately one-fourth of LG&E's throughput is expected to be transported for commercial and industrial customers; the remainder is expected to be sold to residential, commercial, industrial, and other customers. LG&E is different from the typical local gas distribution company in that it owns and operates considerable on-system underground gas storage consisting of five storage fields and two compressor stations. LG&E's gas distribution business serves customers in Jefferson and 16 surrounding counties as shown on the map attached hereto as Exhibit LEB-1. The gas business facilities we

[1] *In the Matter of: Application of Kentucky Utilities Company for an Adjustment of Its Electric Base Rates*, Case No. 2012-00221; *In the Matter of: Application of Louisville Gas and Electric Company for an Adjustment of Its Electric and Gas Base Rates, a Certificate of Public Convenience and Necessity, Approval of Ownership of Gas Lines and Risers, and a Gas Line Surcharge*, Case No. 2012-00222; *In the Matter of: Application of Louisville Gas and Electric Company to Modify Its Certificate of Public Convenience and Necessity as to the Mill Creek Unit 3 Flue-Gas Desulfurization Unit*, Case No. 2012-00469; *In the Matter of: Consideration of the Implementation of Smart Grid and Smart Meter Technologies*, Case No. 2012-00428.

operate include approximately 4,337 miles of gas distribution pipe, 387 miles of transmission pipe, and five underground gas storage fields, which are the Muldraugh field in Meade County; the Doe Run field along the Ohio River in Meade County and into Harrison County, Indiana; the Magnolia Upper and Magnolia Deep fields in parts of LaRue, Green, and Hart counties; and the Center field in parts of Metcalfe, Green, and Barren counties. LG&E's projected gas utility plant has a net book value of approximately $896 million in the forecasted test year.

Q. What capital investments is the Company making to ensure the reliable and safe operations into the future?

A. LG&E is making investments in previously approved reliability initiatives, including the leak mitigation program (includes main replacement activity), the gas riser replacement program and customer service line ownership. In addition, LG&E proposes investing in the transmission modernization and steel service line replacement programs discussed below. LG&E will also invest in non-GLT related projects including: installing a natural gas pipeline in Bullitt County and a distribution pipeline in Jefferson County to ensure reliable and adequate gas supplies; upgrades to city-gate stations and gas regulation facilities; upgrade of the Gas Control Supervisory Control and Data Acquisition (SCADA) system; drilling replacement gas storage wells; and compressor station equipment upgrades.

Q. Of the projects in the previous paragraph, please provide more information on the largest of these projects.

A. The new natural gas pipeline in Bullitt County will be approximately 10-12 miles long and will improve reliability by supplementing the current one-way feed with

additional gas supplies from the new pipeline. This new pipeline will mitigate the exposure of approximately 9,500 customers to a loss of gas supply from the current one-way feed. Additionally, the new pipeline will allow LG&E to serve growth in the Mt. Washington, Shepherdsville, Clermont, Lebanon Junction and Boston areas of Bullitt County by providing additional gas supply from the Calvary gas transmission pipeline to existing gas infrastructure in those areas. The Company plans to commence this project in 2017 with a targeted completion in early 2019. Preliminary cost estimates are approximately $27.6 million, of which approximately $15 million will be expended from July 1, 2017 through June 30, 2018.

Q. Would you briefly summarize the investment LG&E will have made in its gas facilities from July 1, 2016 to the end of the forecasted test period in this case?

A. Yes. In sum, LG&E anticipates spending $193 million in gas distribution capital investments from July 1, 2016 through June 30, 2018. Base rate recovery is sought for $87 million of these investments.

Q. Mr. Thompson has described improvements in productivity and efficiency for LG&E and KU in his testimony, but are there any gas-specific initiatives that have or will lead to increased productivity and efficiency?

A. Yes. Mr. Thompson describes those efforts in detail and some of the same initiatives on the electric side of our business apply equally to the gas side of our business. Some particularly pertinent gas-specific initiatives designed to improve efficiency and productivity are:

- Gas Inspection Tracking and Traceability. Under this initiative which will be instituted in early 2017, we will begin to electronically track plastic

pipeline components using barcode scanners. The information captured by the barcode scans for the plastic components will then be uploaded into our geographical information system ("GIS").

- Gas Training Tracking. This program will allow the company to track external and on-the-job training for all gas distribution employees. It will enhance the Company's ability to ensure employees have the proper training as the Company transitions to a new workforce as a result of retirements. When fully implemented it will provide a centralized reporting structure for ready access to each employee's level of training.
- Electronic pressure recording devices. This program involves the replacement of mechanical paper chart pressure recorders at gas regulation facilities with electronic pressure recording devices. The electronic pressure recording devices use solar cells for power and digital cellular telecommunication technology to capture and report pressure data to a data acquisition system located in the Gas Control Center. The project will eliminate the manual weekly changing of paper charts and provides automatic alarm reporting capability for gas regulation facilities.
- Gas Stand Alone Data Entry (SADE) Mobile Application. This program includes the implementation of an iOS mobile application[2] for scheduling and tracking regulatory inspections and scheduled maintenance tasks for gas transmission and storage. The new technology eliminates paperwork,

[2] iOS applications allow for the use of Apple mobile devices, which can be readily deployed for use by employees.

improves tracking of work, and provides real time updates regarding status of compliance and maintenance work.

- Use of IT to Improve Efficiencies. Gas Operations has leveraged existing IT platforms to increase operational efficiencies, improve customer satisfaction and improve communications. Examples include implementation of Microsoft SharePoint applications to: capture gas meter photos when meters are changed to ensure accuracy in associating meter numbers with customer accounts; capture third-party damage data to enable more timely recovery of damages; and share shift change information between gas compressor station operators.
- Use of advanced engine/compressor analyzer technology for performing predictive failure analysis on gas compressor units. The new technology can identify potential future failures by analyzing fuel consumption rates, power cylinder firing pressures, fuel injector performance, compressor valve efficiencies, foundation integrity, and vibration spectrums.
- Implementation of a web-based technology enabling gas transportation customers to view and download hourly and daily gas use volume data thereby allowing customers to more effectively manage the procurement of their gas supplies.

Finally, Gas Distribution, like Electric Distribution, has seen great benefits from the use of the Asset and Resource Management ("ARM") software system. In 2017, the ARM Scheduler module will be used by Gas Distribution to not only track regulatory mandated inspections, but also to allow those inspections to be assigned to

field personnel in the most efficient manner possible. This will ensure efficiency, consistency, and accuracy in handling the high volume of inspections.

Q. Please describe LG&E's efficiency in responding to emergency calls.

A. LG&E tracks its Gas Trouble Call response time by measuring the elapsed time between when Gas Dispatch receives a trouble call and when a technician arrives at the potential trouble situation. In the last rate case, we showed that LG&E's average response time in 2013 was 41.8 minutes while responding to 10,175 gas trouble calls, which is consistent with the average response time from 2008 to 2012. However, for 2015, we reduced our emergency response time to 39.0 minutes. LG&E has experienced a lower volume of trouble calls in 2016 and along with process improvements has realized an average response time of about 35 minutes through August 2016. We are pleased with this improvement especially given that we receive approximately 10,000 to 12,000 calls per year.

Q. Does LG&E anticipate a change in headcount for Gas Distribution Operations from the projection in the last rate case through the end of the forecasted test period?

A. Yes. At the end of June 2016, Gas Distribution was projected to have 259 full-time employees. At the end of the forecasted test period in this case (June 30, 2018), we expect to have 281 employees which is an increase of 22 positions.

Q. Please explain the reasons for Gas Distribution's increased headcount.

A. The additional 22 Gas Distribution positions are driven primarily by the need to meet regulatory, compliance, and safety requirements. A number of these positions will be new and related to the continued improvement in the regulatory compliance

framework at LG&E in light of existing regulations and in the face of new proposed regulations. LG&E's existing Transmission Integrity Management Plan ("TIMP") and Distribution Integrity Management Plan ("DIMP") contemplate an evolving focus on regulatory compliance. A portion of these new hires satisfies that obligation.

Q. Are new pipeline safety regulations expected to continue to drive LG&E's staffing requirements and other costs?

A. Yes, and significant new regulations are pending. Collectively, the following pending or proposed areas of regulation represent perhaps the most significant changes to the gas regulatory framework since the Pipeline Safety Act was originally enacted in 1970.

- Safety of Gas Transmission & Gathering Lines
- Plastic Pipe
- Operator Qualification, Cost Recovery, Accident & Incident Notification, and Other Pipeline Safety Changes
- Excess Flow Valves Beyond Single Family Homes (published in the Federal Register on October 14, 2016[3])
- Underground Storage
- Valve Installation & Rupture Detection
- State Pipeline Safety Program Certification, and
- National Pipeline Mapping System expansion

Q. Are there other drivers behind LG&E's staffing and training needs?

[3] 81 Fed. Reg. 70987.

A. Yes. In addition to the need for a limited number of new employees it is critical that we retain the institutional knowledge held by existing employees who are nearing retirement. By 2021, almost 40 percent of LG&E's 173 front-line gas operating employees will have 35 or more years of experience. These long periods of employment have enabled LG&E to operate with a very lean and efficient workforce for many years, but the reality is that many of the longest tenured employees will retire before 2020. We must act now to ensure the safe and reliable operation of the gas system by transferring and holding onto their substantial institutional knowledge of the system's operations.

We plan to achieve knowledge retention in various ways. First, we have already started the process of hiring new employees prior to the retirement of existing employees so the newly hired employees can have institutional knowledge transferred to them from experienced employees and receive training prior to the departure of the employees being replaced.

Second, we have implemented a program to create job aids for about 300 different tasks performed within Gas Distribution Operations. We are encouraging and supporting continuing education initiatives. We will explore and assess internal and external training opportunities and facilitate participation in trade school internship programs. Finally, we will strengthen our emphasis on on-the-job training and on developing consistent work practices across all operational groups. All of these efforts will minimize the increased headcount necessary to provide safe and reliable service, but the simple certainty is that we must increase headcount now,

before the expected retirements occur, so that critical knowledge will be retained by remaining Company personnel.

Lastly, given the anticipated work-force turnover driven by retirements, LG&E is enhancing its safety, compliance and technical training efforts.

Q. Have there been any events recently that tested the ability of LG&E to respond to an emergency situation?

A. Yes. In September 2014, LG&E's ability to respond to an emergency situation was thoroughly tested. A pipeline contractor crew had been working on a 12-inch gas transmission line when a mechanical coupler separated.[4] The pipeline had been operating at 250 psig and escaping gas sent soil, rock and debris flying. Company personnel immediately noticed a drop in pressure in the Company's natural gas system. LG&E personnel responded to the scene in minutes, while Gas Control personnel took immediate action to stabilize the gas system. Because of this quick action and the expertise of our employees, we were able to isolate approximately 35,500 feet of our Ballardsville pipeline thereby limiting outages to approximately 2,500 customers. This was a very serious and potentially dangerous event, but, with the help of many, including hundreds of LG&E employees and contractors, the pipeline was repaired, customer turn-offs were completed, the gas mains were purged and re-pressurized, and each customer was visited for a service turn-on and relight – all within three days after the initial event.

During this outage, LG&E worked in excess of 12,000 restoration hours without injury. Of course, we never want gas outages, but this example shows that

[4] The work was being performed to prepare the line segment for in-line inspections through the insertion of sensing tools into the line.

our highly trained and experienced work force is equipped to handle a very serious situation with great success. This event is a textbook example of why we need to increase headcount now. If LG&E personnel on and behind the scenes lacked the knowledge and resources necessary to manage the situation effectively, the result could have been very different.

Q. What has LG&E done to enhance safety?

A. LG&E has undertaken multiple initiatives to enhance safety. Several of those initiatives are discussed below.

In order to comply with the Pipeline Safety Improvement Act of 2002, LG&E identified all High Consequence Areas (as defined in 49 CFR part 192, which is an area of high population density within close proximity of a gas transmission pipelines), conducted risk analyses of those pipeline segments, and completed integrity assessments of covered pipeline segments. LG&E has continued to modify its gas transmission system to enable in-line inspections using geometry and/or high-resolution magnetic flux leakage tools capable of identifying pipeline defects such as wall losses, dents, and third-party damages. Currently, about 88 percent of LG&E's gas transmission system, excluding pipelines related to gas storage fields, is capable of in-line inspections.

With regard to the gas distribution system, LG&E has implemented its DIMP as required by the Pipeline Inspection, Protection, Enforcement, and Safety Act of 2006. Most of the expenditures under this program are related to the gas main replacement program and the riser replacement program. LG&E will complete the replacement of all known Aldyl-A early vintage plastic pipe in its system by the end

of 2017. All of these programs help ensure the safe, reliable delivery of gas supply to LG&E's customers.

Additionally, since the last rate case, LG&E has improved safety and reliability by replacing piping in compressor stations subject to internal corrosion, installing emergency backup generators at gas compressor stations, installing a vibration monitoring system on gas turbine compressor units installed at the Muldraugh Compressor Station, repairing/plugging gas storage wells with defective casings, installing H2S gas treatment systems, installing electronic pressure recorders at gas regulation facilities that automatically report pressure alarms, installing AC mitigation systems on pipelines, and installing remote valve operators on transmission pipeline block valves.

II. LG&E'S GAS LINE TRACKER MECHANISM

Q. Please describe the Company's tariffed Gas Line Tracker ("GLT") mechanism.

A. Certainly. In Case No. 2012-00222,[5] the Commission approved the Company's GLT mechanism. The mechanism allows the Company to recover the costs for GLT related Plant In-Service not included in gas base rates set forth in a separate line item on customer bills. It allows for the efficient rate recovery of investment the Company makes in its gas line infrastructure. The Company annually files a forecast of its expected costs which is then trued-up the following year after actual costs are

[5] Case No. 2012-00222; *In the Matter of: Application of Louisville Gas and Electric Company for an Adjustment of its Electric and Gas Rates, a Certificate of Public Convenience and Necessity, Approval of Ownership of Gas Service Lines and Risers, and a Gas Line Surcharge.*

known.[6] Please see Mr. Garrett's testimony regarding proposed changes to the GLT mechanism true-up process.

Q. What kinds of projects have been included in the GLT mechanism?

A. The GLT mechanism has facilitated the recovery of costs associated with replacing customer service risers, replacing and installing service lines, leak mitigation improvement, and main replacements.

Q. Please provide an update on LG&E's program to replace and assume ownership of certain gas service risers.

A. In the Company's 2012 rate case, LG&E received Commission approval to implement a new program to replace and assume ownership of certain gas risers, thereby continuing to ensure that customers receive safe and reliable natural gas service. LG&E started the 5-year gas service riser replacement program in 2013. Under the program, LG&E replaces gas service risers with a compression-type mechanical coupling that incorporates an anti-pull out design. LG&E has replaced approximately 155,000 gas service risers as of August 31, 2016 and anticipates replacing up to 55,000 more in completing the program.

By performing this work on a large scale systematic basis, LG&E has been able to complete the inspections and replacements more efficiently. For example, LG&E can perform multiple replacements at once, which allows the replacements to be completed more quickly. Also, because LG&E has purchased materials for a significant number of replacements, it can leverage its economies of scale. For these

[6] Case No. 2016-00108, *Application of Louisville Gas and Electric Company For Approval of Revised Tariff Rates To Be Recovered Through Its Gas Line Tracker Beginning With The First Billing Cycle For May 2016*, was the most recent GLT true-up case which was resolved by the Commission's March 31, 2016 Order in that case.

reasons, the riser replacement program has progressed very well and is on schedule. Lastly, LG&E has surveyed customers on their experience with their individual riser replacement and those results show a high level of satisfaction with LG&E's efforts. We anticipate completion of the program in 2017.

Q. Please provide an update to the Company's efforts to replace mains and mitigate leaks.

A. Since the last rate case, the Company has continued its proactive replacement of gas mains. LG&E began a program to replace older gas mains in 1996 and expanded the initiative in 2004 to include broader leak mitigation program. This program involves the replacement of the cast iron, wrought iron, and bare steel gas mains and associated services with modern materials. The replacement increases the safety and reliability of the gas system by utilizing modern industry standard materials, which also provide operational benefits—such as reduced water intrusion—that decrease service issues. Performing these replacements in an intentional and large-scale manner has resulted in fewer restorations to property, roadways, and sidewalks than if the mains were replaced on an ad hoc basis.

To date, LG&E has installed 649 miles of replacement piping for gas distribution. Of these 649 miles, approximately 51 miles have been installed in the past two years at an investment of $49 million. Greater than 99% of planned main replacements are complete, and the project is on schedule to be completed in 2017 except for restoration work in Jefferson County. Included in this investment is the installation of 3.3 miles of replacement piping for the Aldyl-A piping replacement project.

In addition to the large-scale main replacement program, LG&E has invested approximately $9 million in the past two years in gas distribution service lines to ensure continued safety, improved reliability and enhanced operating efficiencies for LG&E's gas customers.

Q. Has the use of the GLT mechanism provided operational benefits?

A. Yes. The GLT mechanism has facilitated the Company's progress towards the completion of the gas riser replacement and pipeline replacement programs on a timely basis. Customers have benefitted from the efficient way the mechanism has allowed the Company to perform the work, and they are now the beneficiaries of safer and more reliable service. In addition, through the annual true-up process, the GLT mechanism has allowed increased and continuous oversight and scrutiny by the Commission and other interested parties. We believe the GLT mechanism has served our customers well.

III. NEW GAS LINE TRACKER PROGRAMS

Q. Is the Company requesting the inclusion of two new programs in the GLT mechanism in this case?

A. Yes. With the service riser and main replacement programs nearing conclusion, the Company will now implement a systematic replacement program of steel customer service lines and the targeted removal of county loops and steel curbed services ("Gas Service Line Replacement Program"). The program continues the Company's investment in the replacement of at-risk materials in its system which helps ensure the

continued safe and reliable delivery of natural gas to customers. Under the program, the Company will replace all targeted steel customer service lines over a 15-year period and remove all county loop and targeted curbed services during the first three years of that period. Also, the time is ripe for LG&E to take further steps to begin to modernize its transmission pipelines ("Transmission Pipeline Modernization Program"). LG&E proposes to do so through the GLT mechanism. The Company is requesting inclusion of both of these programs in the GLT mechanism.

Gas Service Line Replacement Program

Q. Please explain the Gas Service Line Replacement Program.

A. Over time, steel gas service lines are susceptible to corrosion if not properly protected. Ultimately, the potential exists for steel service lines to corrode to a point that a gas leak develops in close proximity to a home or business. The majority of steel service lines were installed before the middle 1980s at which time the industry moved to polyethylene pipe for service lines. Many of those steel service lines have already been replaced either as a part of the main replacement program or when the steel line failed. However, at this time, approximately 45,000 steel service lines are still in use. These lines pose a risk because, if left in service, the remaining steel service lines will continue to intermittently fail from corrosion and require replacement. Replacement in a systematic fashion over time eliminates the risk of failure due to corrosion and does so at a lower cost per service line replaced.

In addition to the steel service lines in the system, there are an estimated 1,000 active county loops and about 13,300 curbed services in the system (4,400 steel and 8,900 plastic). Under the proposed program, we would remove steel curbed services that do not have the potential to be returned to service.

Total cost for the multi-year program is approximately $95 million for steel service line replacement and approximately $6 million for county loop and curbed service line removal. This program further enhances the safety of the LG&E's gas system and continues the proven philosophy of eliminating undesirable materials from the gas system through modernization, similar to the main and riser replacement programs. The GLT mechanism is a reasonable and proven method for facilitating this kind of program.

Q. How does the Gas Service Line Replacement Program benefit the customer?

A. The main threat posed by steel service lines is deterioration over time from corrosion which will eventually result in failure. The main threat posed by county loops and curbed services is the threat of third-party damage arising from their exposed physical location. County loops are services where the gas meter and regulator are typically located on or near the property line and exposed in a front yard raising the potential of damage from a vehicle or other equipment. Curbed services are gas lines that have been cut and capped at the property line but are still attached to an active main. In particular, steel curbed services present the most risk because of their age and associated deterioration.

The majority of steel customer services have been in-service for over 30 years, further increasing the likelihood of corrosion leaks. In a study of LG&E leak

data from December 2010 to March 2016, when a leak resulted in the renewal of a steel service, approximately 95% of the time the cause was attributable to a material defect/deterioration or corrosion. This leak pattern on active steel service lines will likely increase over time, resulting in the eventual replacement of most steel services once a leak is identified. Replacing the steel service at the time of discovering a leak is not only a safety threat, but a possible inconvenience to the customer if the leak occurs during the heating season. The ability to schedule the replacement and bring the service line up to current standards will enhance the safety and reliability for the customer.

Q. What has LG&E done so far to address the risks you describe above?

A. LG&E has done its best to control these risks through surveillance, leak survey, corrosion prevention, odorization and damage prevention procedures as well as priority replacement of failed services. However, despite those efforts, the proposed Gas Service Line Replacement Program better mitigates these risks within a more appropriate time frame.

Q. Please explain the timeline and costs of the Gas Service Line Replacement Program.

A. The program is a 15-year program. In the first three years, all of the county loops and steel curbed services will be removed, and we anticipate replacing approximately 12,000 steel service lines. The remaining steel service lines will be replaced over the remaining 12 years of the program at a relatively constant pace until they are all replaced. The annual cost for the first three years of the program is approximately $10 – 11 million. For the remaining years, the annual cost is approximately $4.5 – 7

million. The total cost of the scheduled replacement program is approximately $101 million.

If steel services are replaced only on a priority basis, replacement could cost in excess of $170 million as compared to the proposed program cost of $95 million. Of course, these cost estimates do not factor in the risk reduction that will occur under the proposed program which is projected to eliminate over 35,000 leaks and associated safety risks. Another benefit is an expected reduction in leak call volume.

Q. Are there any other benefits to the Gas Service Line Replacement Program?

A. Yes. Department of Transportation regulations require the installation of excess flow valves on new or replaced service lines that feed a single-family residence and operate continuously at 10 psig or above. Our records indicate that most of the remaining steel customer service lines are connected to a steel company service (the portion of service line connected to LG&E's main and typically ending at the property line). LG&E would replace those steel company services at the same time the customer service line is replaced as a further effort to prevent future corrosion leaks. As an added benefit, this will allow the Company to install excess flow valves at the gas main. Excess flow valves will protect the customer against catastrophic damage to the service line (for example from a dig-in) by shutting off the flow of gas at the main in the event of a rupture.

Transmission Pipeline Modernization Program

Q. Please explain the Transmission Pipeline Modernization Program.

A. Since 1995, LG&E has been modernizing its infrastructure by replacing bare steel, cast iron, and wrought iron distribution lines. The proposed Transmission Pipeline Modernization Program is the next step in that process. LG&E has identified approximately 15.5 miles from the backbone of its gas transmission system in need of modernization. This portion of the system was constructed between 1957 and 1972 which means that these lines are 45 – 60 years old. They were constructed with the materials and by the prevailing construction methods of that time.

This replacement program will facilitate compliance with existing regulations and facilitate compliance with extensive pending regulatory requirements while avoiding unplanned repairs, replacements, and pressure reductions which can jeopardize system reliability. The first phase of this program includes the replacement of 15.5 miles in 2017 – 2019. Here too, the GLT mechanism is a reasonable and proven method for facilitating this kind of program.

Q. What are the benefits of the Transmission Pipeline Modernization Program?

A. The natural gas transmission pipelines proposed for replacement connect three of LG&E's large city-gate stations and supplies from LG&E's gas storage fields to LG&E's gas distribution system. They are critical to ensure the safe and reliable delivery of natural gas. The proposed natural gas transmission pipeline segments for replacement are also located in predominantly High Consequence Areas (HCAs), Class 3[7] areas, and Medium Consequence Areas (MCAs)[8] which areas by their nature

[7] A Class 3 area is a class location unit that has 46 or more buildings intended for human occupancy; or an area where the pipeline lies within 100 yards (91 meters) of either a building or a small, well-defined outside area (such as a playground, recreation area, outdoor theater, or other place of public assembly) that is occupied by 20 or more persons on at least 5 days a week for 10 weeks in any 12-month period. (The days and weeks need not be consecutive.)

are heavily populated. These pipeline segments will be subject to the pending regulations from the Pipeline Hazardous Materials Safety Administration ("PHMSA") published in the Safety of Gas Transmission and Gathering Pipelines Notice of Proposed Rulemaking on April 8, 2016 ("NPRM").[9] The NPRM proposes retroactively expanding construction documentation requirements for natural gas transmission pipelines. The proposed rule provides operators with several compliance options, including replacement.

Replacing the proposed natural gas pipeline segments will benefit customers because it will ensure that natural gas transmission pipelines located in densely populated areas that are critical to the delivery of natural gas will remain reliable and safe for the foreseeable future. Replacing the proposed natural gas transmission is also consistent with the regulations in the NPRM without creating an unacceptable risk of unplanned repair and replacement for LG&E and its customers.

Q. Please describe the NPRM and the events that led to its development.

A. On September 9, 2010, a 30-inch diameter natural gas transmission pipeline ruptured in San Bruno, California. The pipeline had been installed in 1956. More than 900 emergency responders from the city of San Bruno and surrounding jurisdictions executed a coordinated emergency response, which included defensive operations, search and evacuation, and medical operations. Firefighting efforts continued for 2 days. The rupture and subsequent fire resulted in the loss of eight lives and total destruction of 38 homes. Seventy homes sustained damage. The rupture created a

[8] Medium Consequence Areas are determined from a preliminary evaluation from the Safety of Gas Transmission and Gathering Pipelines NPRM discussed herein. Final MCA determinations are subject to change based on the final rule.

[9] The regulation was published in the Federal Register at 21 Fed. Reg. 20721.

crater about 72 feet long by 26 feet wide. The San Bruno incident was one of the most significant pipeline incidents in recent years in terms of loss of life and property. The National Transportation Safety Board eventually concluded that pipeline construction materials and inadequate quality assurance contributed to the pipeline failure.

As a result of the San Bruno incident, scrutiny of gas pipeline construction records has increased and there has been a focus on the maximum allowable operating pressure (MAOP)[10] of those pipelines. MAOP guidelines are set forth at 49 CFR 192.619 and require that MAOP must be set so it is no higher than the weakest element in any single pipeline segment. Therefore, determining MAOP for a pipeline requires specific information about the construction and material of that line.

With the San Bruno incident and MAOP as background, PHMSA issued its NPRM which, as stated, retroactively expands documentation requirements for transmission pipelines. Previously installed pipelines (including pipelines constructed prior to July 1, 1970) must have construction documentation that is "reliable, traceable, verifiable and complete" if they are in what are described as High Consequence Areas, Class 3 or 4 locations, or Medium Consequence Areas. To the extent such records are lacking, compliance options are: pressure testing; pressure reduction; engineering assessments; replacement; and alternate technologies approved by PHMSA.

Q. Has the Company determined that replacement of the 15.5 miles at issue is the most favorable method of compliance?

[10] The maximum pressure at which a pipeline or segment of a pipeline may be operated.

A. Yes. The compliance options require either a reduction in MAOP or assessment of pipeline segments. Any pressure reduction method will limit the affected segment's capacity and can impact the Company's ability to operate the system reliably. The ability to serve the same customers would be diminished as a result of the decreased pressure. Likewise, assessment protocols could lead to repairs or replacements that would have to be made on an unplanned, inefficient, immediate and emergency basis. Even worse, those emergency repairs or replacements could occur at the very time of the year when those lines are most critical to the reliability of the system. Therefore, the Company has concluded that the following segments of the Company's transmission pipeline system should be replaced: (1) Blanton Lane Regulator Station to the Penile Gate Station (4.3 miles); (2) Penile Gate Station to the Preston Gate Station (5.8 miles); and (3) Preston Gate Station to the Piccadilly Valve nest (5.4 miles). In total, these segments represent 15.5 miles of the Company's 387 miles of transmission pipeline.

Q. Please explain the timeline and the costs of replacing these segments under the Transmission Pipeline Modernization Program.

A. The planning work will start in 2017. Such work will include detailed engineering and design work, surveying, customer communication and procurement activities. In 2018, we will replace approximately 4 – 6 miles of pipeline and we will replace the remaining 10 – 11 miles of pipeline in 2019. The expected cost is approximately $60 million.

Q. Please explain the Company's recommendations for the Gas Service Line Replacement Program and the initial phase of modernizing its natural gas transmission system.

A. Based on the factors listed above and the safety, reliability, and efficiencies achieved through planned replacement programs, the Company recommends implementing the Gas Service Line Replacement program and the initial phase of the Transmission Pipeline Modernization Program. The Gas Service Line Replacement Program will replace the existing steel company service lines in a systematic fashion improving the safety and reliability of gas delivered to its customers. The initial phase of the Transmission Pipeline Modernization Program will replace 15.5 miles of the Company's transmission pipeline located in some of the most densely populated areas within the Company's footprint. Replacement will allow the Company to operate its system safely and reliably, while supporting compliance with the pending regulation in a planned, systematic, and cost effective approach.

Q. Does this conclude your testimony?

A. Yes, it does.

VERIFICATION

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

The undersigned, **Lonnie E. Bellar**, being duly sworn, deposes and says that he is Vice President of Gas Distribution for Louisville Gas and Electric Company and an employee of LG&E and KU Services Company, and that he has personal knowledge of the matters set forth in the foregoing testimony, and that the answers contained therein are true and correct to the best of his information, knowledge and belief.

Lonnie E. Bellar

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 18th day of November 2016.

(SEAL)
Notary Public

My Commission Expires:

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

APPENDIX A

Lonnie E. Bellar
Vice President, Gas Distribution
LG&E and KU Services Company
220 West Main Street
Louisville, Kentucky 40202
Telephone: (502) 627-4830

Education

Bachelors in Electrical Engineering;
University of Kentucky, May 1987
Bachelors in Engineering Arts;
Georgetown College, May 1987
E.ON Academy, Intercultural Effectiveness Program: 2002-2003
E.ON Finance, Harvard Business School: 2003
E.ON Executive Pool: 2003-2007
E.ON Executive Program, Harvard Business School: 2006
E.ON Academy, Personal Awareness and Impact: 2006
Tuck Executive Education Program, Dartmouth University: 2015

Professional Experience

LG&E and KU Services Company

Vice President, Gas Distribution	Feb. 2013 -Present
Vice President, State Regulation and Rates	Nov. 2010 – Jan. 2013

E.ON U.S. LLC

Vice President, State Regulation and Rates	Aug. 2007 – Nov. 2010
Director, Transmission	Sept. 2006 – Aug. 2007
Director, Financial Planning and Controlling	April 2005 – Sept. 2006
General Manager, Cane Run, Ohio Falls and Combustion Turbines	Feb. 2003 – April 2005
Director, Generation Services	Feb. 2000 – Feb. 2003
Manager, Generation Systems Planning	Sept. 1998 – Feb. 2000
Group Leader, Generation Planning and Sales Support	May 1998 – Sept. 1998

Kentucky Utilities Company

Manager, Generation Planning	Sept. 1995 – May 1998
Supervisor, Generation Planning	Jan. 1993 – Sept. 1995
Technical Engineer I, II and Senior, Generation System Planning	May 1987 – Jan. 1993

Professional Memberships

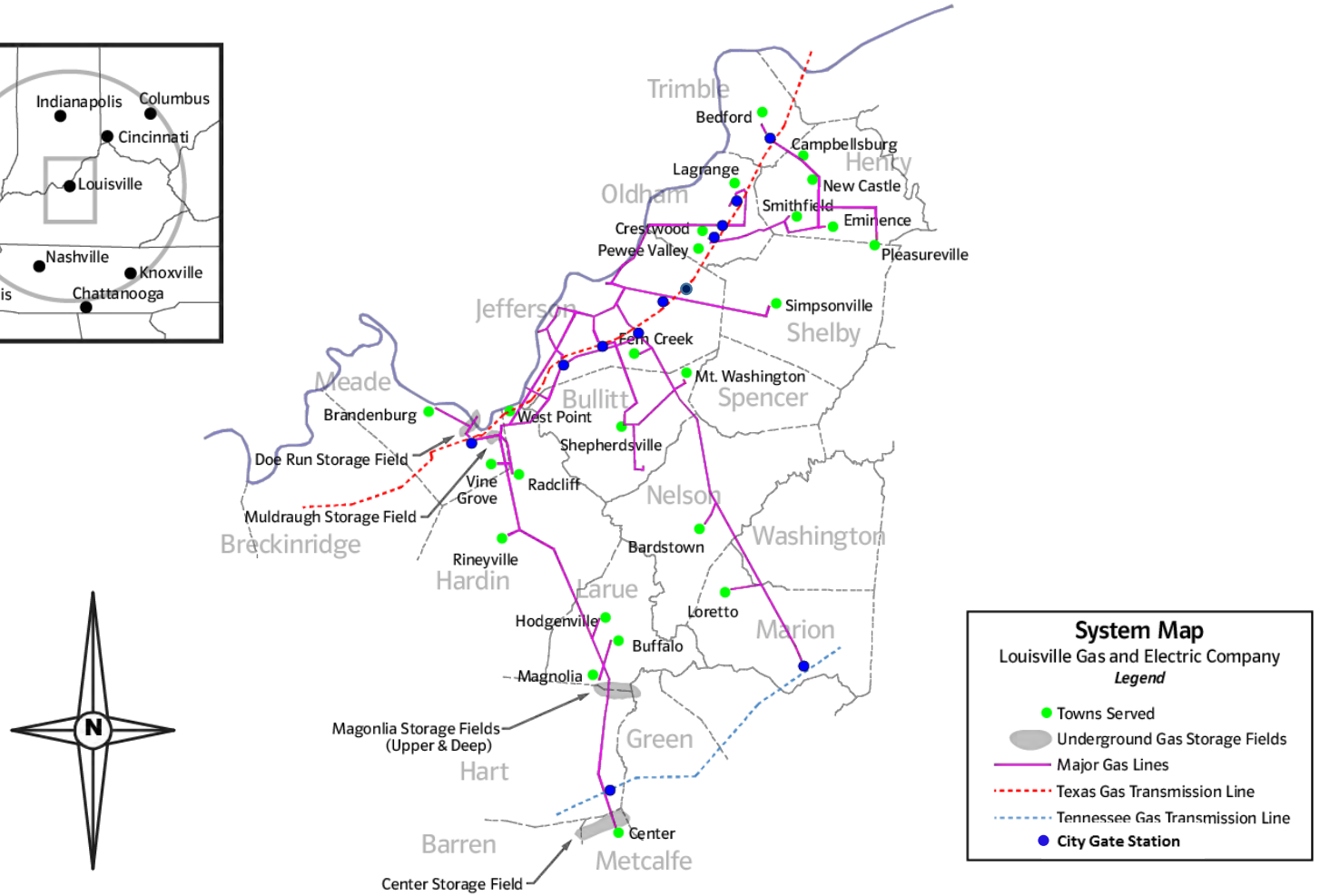
Institute of Electrical and Electronics Engineers

Civic Activities

E.ON U.S. Power of One Co-Chair – 2007
Kentucky Science Center – Board of Directors – 2008–Present
Metro United Way Campaign – 2008
UK College of Engineering Advisory Board – 2009 – Present
American Gas Association – Board of Directors – 2013 – Present
Southern Gas Association – Board of Directors – 2013 – Present
Greater Louisville, Inc. – Board of Directors, Executive Committee – 2016–Present

Exhibit LEB-1
Schematic of the LG&E Gas Transmission System

LG&E's Gas System



COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

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

TESTIMONY OF
ROBERT M. CONROY
VICE PRESIDENT, STATE REGULATION AND RATES
LOUISVILLE GAS AND ELECTRIC COMPANY

Filed: November 23, 2016

TABLE OF CONTENTS

INTRODUCTION

Q. Please state your name, position, and business address.

A. My name is Robert M. Conroy. I am the Vice President of State Regulation and Rates for Louisville Gas and Electric Company ("LG&E" or "Company") and Kentucky Utilities Company ("KU") (collectively "Companies"), and an employee of LG&E and KU Services Company, which provides services to LG&E and KU. My business address is 220 West Main Street, Louisville, Kentucky 40202.

Q. Please describe your educational and professional background.

A. A statement of my professional history and education is attached to this testimony as Appendix A.

Q. Have you previously testified before this Commission?

A. Yes, I have testified before the Commission numerous times, including LG&E's four most recent base rate cases.[1]

Q. What are the purposes of your testimony?

A. The purposes of my testimony are: (1) to support certain exhibits required by the Commission's regulations; (2) to describe the methods by which LG&E informed its customers of the proposed rate adjustment; (3) to present the revenue effects and the bill impacts to the average residential customer; (4) to present LG&E's recommendation for the allocation of the proposed increases in electric and gas revenues among the customer classes based on the results of the Company's cost of

[1] *In the Matter of: Application of Louisville Gas and Electrics Company for an Adjustment of its Electric and Gas Base Rates*, Case No. 2008-00252; *In the Matter of: Application of Louisville Gas and Electrics Company for an Adjustment of its Electric and Gas Base Rates*, Case No. 2009-00549; *In the Matter of: Application of Louisville Gas and Electric Company for an Adjustment of Its Electric and Gas Rates, A Certificate of Public Convenience and Necessity, Approval of Ownership of Gas Service Lines and Risers, and a Gas Line Surcharge*, Case No. 2012-00222; *In the Matter of: Application of Louisville Gas and Electric Company for an Adjustment of Its Electric and Gas Rates*, Case No. 2014-00372.

service study prepared by W. Steven Seelye and The Prime Group in this case; (5) to discuss and explain the various tariff changes LG&E proposes; (6) to provide information concerning the Company's request for certificates of public convenience and necessity ("CPCNs") for its proposed Advanced Metering Systems ("AMS") and distribution automation ("DA") deployments; (7) to explain the Company's requested deviations from certain meter-related regulations, which deviations are necessary to accommodate the proposed AMS deployment; and (8) to describe the various ways LG&E assists customers with low incomes.

I. FILING REQUIREMENTS

Q. Are you supporting certain information required by Commission regulation 807 KAR 5:001 Section 16(8)?

A. Yes, I am sponsoring the following schedules for the corresponding filing requirements:

• Name, Address, Facts	Section 14(1)	Tab 1
• Corp. – Incorporation, Good Standing	Section 14(2)	Tab 1
• LLC – Organized, Good Standing	Section 14(3)	Tab 1
• LP – Agreement	Section 14(4)	Tab 1
• Reason for Rate Adjustment	Section 16(1)(b)(1)	Tab 2
• Certificate of Assumed Name	Section 16(1)(b)(2)	Tab 3
• Proposed Tariff	Section 16(1)(b)(3)	Tab 4
• Proposed Tariff Changes	Section 16(1)(b)(4)	Tab 5
• Statement about Customer Notice	Section 16(1)(b)(5)	Tab 6
• Notice of Intent	Section 16(2)	Tab 7

• Testimony	Section 16(7)(a)	Tab 14
• Detailed explanation of other information provided	Section 16(7)(h)(17)	Tab 38
• Narrative description and explanation of all proposed tariff changes	Section 16(8)(l)	Tab 65
• Customer Notice Information	Section 17	Tab 68

II. CUSTOMER NOTICE

Q. Please describe the methods by which LG&E informed its customers of its proposed electric and gas rate adjustments.

A. Notice to the public of the proposed rate adjustments is being given as prescribed in the Commission's regulations. On November 2, 2016, LG&E delivered a notice of the filing of LG&E's application, including its proposed rates, to the Kentucky Press Association, an agency that acts on behalf of newspapers of general circulation through the Commonwealth of Kentucky in which customers affected reside, for publication in the applicable newspapers once a week for three consecutive weeks beginning November 16, 2016.

In addition, LG&E provided notice by certified mail to each special contract customer and telecommunication carrier pole attacher-licensees.

Furthermore, LG&E is posting the notice to the public along with a complete copy of the application for public inspection at the LG&E business office where customers can transact business with the Company, 820 West Broadway, Louisville, Kentucky 40202.

LG&E is also posting a complete copy of its application in this case on its website (www.lge-ku.com), along with a link to the Commission's website where the case documents are available.

Finally, on November 23, 2016, LG&E began including a notice of the proposed rate adjustments and general statement explaining the application in this case with the bills for its Kentucky retail customers during the course of their regular monthly billing cycle.

III. PROPOSED REVENUE INCREASE AND BILL IMPACT

Q. Please briefly describe the increase in revenues requested by LG&E.

A. LG&E is requesting an 8.5 percent, or approximately $93.6 million, increase in its annual electric revenue, and a 4.2 percent, or approximately $13.8 million a year, increase in its annual gas revenue. Kent W. Blake and Paul W. Thompson describe in their testimonies the primary drivers of the needed revenue increases.

Q. If the Commission approves the proposed base rates, what will be the percentage increases in monthly residential electric and gas bills?

A. The average monthly residential electric bill increase due to the proposed electric base rates will be 9.5 percent, or approximately $9.65, for a residential customer using an average of 957 kWh of electricity. The average monthly residential gas bill increase due to the proposed gas base rates will be 5.0 percent, or approximately $2.99, for a residential customer using an average of 55 Ccf of gas.

Q. How does LG&E's average electric residential rate compare to the average residential rate of investor-owned utilities across the United States?

A. LG&E strives to ensure its residential customers receive reasonably priced energy. Based on the Edison Electric Institute's *Typical Bills and Average Rates Report Summer 2016*, which provides data covering the 12-month period ending June 30, 2016, LG&E's current average electric residential rate is approximately 20 percent lower than the average residential electric rate of investor-owned utilities across the

United States. In addition, LG&E's overall rates for all classes remain well below national and regional averages with LG&E 15 percent and 16 percent below such averages, respectively.

Q. Please explain how the Company's proposed rate increases are consistent with the Company's customer-service orientation described in Victor A. Staffieri's testimony.

A. We at LG&E strive every day to provide safe, reliable, and economical utility service to our customers, as well as an excellent customer-service experience. Therefore, as explained in Mr. Staffieri's testimony, the decision to file for rate increases is a serious matter; we understand it will impact all customers and their experience with the Company. In particular, we understand the needs of low- and fixed-income customers through our numerous engagements and relationships with these customers and their advocates. I will describe in detail later in my testimony a number of initiatives LG&E has for these customers. Our Company's culture also includes service to the community through donations of personal and shareholder funds and through volunteering in the communities LG&E serves. So when we decide to seek additional revenues through a rate increase, we do so only when necessary to continue providing safe and reliable utility service and excellent customer service, and we do so fully cognizant of the impacts on customers resulting from our request.

IV. ELECTRIC COST OF SERVICE STUDY, RATE DESIGN, AND ALLOCATION OF INCREASE

A. COST OF SERVICE STUDY

Q. Did the Company cause to be prepared an electric cost of service study to be used as the guide to its proposed rate design and the allocation of its requested electric revenue increase?

A. Yes. At my direction, Mr. Seelye and The Prime Group conducted a fully allocated and time-differentiated embedded electric cost of service study for the Company.

Q. Which cost of service methodology did The Prime Group use to perform the Company's electric cost of service study?

A. Before asking The Prime Group to proceed with a cost of service study to support the Company's application in this proceeding, I asked The Prime Group to analyze whether it remains appropriate to continue to use the modified Base-Intermediate-Peak ("modified BIP") methodology the Companies have used in their cost of service studies for many years. As Mr. Seelye discusses in his testimony, The Prime Group ultimately conducted the Company's electric cost of service study using two methodologies, the modified BIP methodology and a loss of load probability ("LOLP") methodology. A utility's LOLP is the probability that a utility system's total demand will exceed its generation capacity over a given time period taking into consideration relevant factors, including the magnitude of the load and available generating capacity. Because the Companies plan their systems, and particularly their generating capacity requirements, including their reserve margin, based largely on minimizing loss of load within reasonable economic constraints, I believe an LOLP approach to conducting a cost of service study is appropriate. For the purposes of the Company's LOLP study, The Prime Group used hourly LOLP to allocate fixed production costs to the classes of

customers. Because the Companies plan their generating units' production on an hourly basis, an hourly LOLP calculation is sensible and appropriate.

As Mr. Seelye discusses in his testimony, the results of the modified BIP and LOLP approaches to a cost of service study are directionally similar. In this application, the Company primarily relied on the results of the LOLP approach to allocate costs between rate classes, but informed that allocation with the results of the modified BIP approach, as well as the ratemaking principle of gradualism.

Q. Please summarize the results of the electric cost of service study.

A. The following table (Table 1) summarizes the rates of return for each customer class before and after reflecting the rate adjustments proposed by LG&E under both the modified BIP method and LOLP method:

TABLE 1
Electric Class Rates of Return

Customer Class	Rate of Return on Rate Base			
	Actual Adjusted		Proposed Increase	
	Modified BIP Method	LOLP Method	Modified BIP Method	LOLP Method
Residential – Rate RS, RTOD, VFD	2.65%	2.04%	4.92%	4.17%
General Service	7.34%	8.65%	9.86%	11.37%
Power Service				
- Secondary	8.84%	9.70%	11.35%	12.34%
- Primary	6.49%	7.03%	9.35%	10.00%
Time of Day Secondary	11.92%	11.90%	14.41%	14.39%
Time of Day Primary	4.57%	5.39%	7.25%	8.25%
Retail Transmission Service	3.48%	4.83%	6.34%	8.05%
Lighting Energy Service	8.01%	17.55%	7.98%	17.50%
Traffic Energy Service	7.62%	10.39%	10.24%	13.48%
Lighting and Restricted Lighting Service	5.39%	6.01%	6.85%	7.54%
Special Contracts	1.94%	2.47%	4.45%	5.13%
Total System	4.92%	4.92%	7.31%	7.31%

The Actual Adjusted Rate of Return was calculated by dividing the adjusted net operating income by the adjusted net cost rate base for each customer class. The adjusted net operating income and rate base reflect all pro forma adjustments. The Proposed Rate of Return was calculated by dividing the net operating income adjusted for the proposed rate increase by the adjusted net cost rate base. Mr. Seelye discusses the actual adjusted and proposed rates of return in his testimony.

B. ALLOCATION OF ELECTRIC REVENUE INCREASE

Q. What revenue increase is LG&E proposing for electric operations?

A. As shown on Schedule M-2.1-E, LG&E is proposing an increase in electric forecasted test period revenues of $93,617,727, which is calculated by applying the proposed rates to forecasted test period billing determinants and including changes to miscellaneous operating revenues. This increase is slightly lower than the revenue requirement increase of $93,620,781 shown in Schedule A for electric operations because the number of decimal places in the proposed charges cannot be carried out far enough to yield the exact amount shown in the schedule.

Q. How does the Company propose to allocate the electric revenue increase to the classes of service?

A. On average, the Company proposes to increase electric revenue across its rate classes by a system average of approximately 8.5 percent. But the results of the Company's cost of service study show there are notable differences in the rates of return between the Company's electric rate classes. This means there are some rate classes that are effectively subsidizing other rate classes. Although the Company does not propose to eliminate all interclass subsidies in this proceeding, the Company does propose to recover larger relative portions of the overall revenue increase from rate classes with

lower rates of return and smaller relative portions of the proposed revenue increase from rate classes with higher rates of return. In other words, LG&E is proposing higher percentage increases for rate classes that have low rates of return, and the Company is proposing lower percentage increases for rate classes that have higher rates of return. This approach comports with the longstanding ratemaking principle of gradualism and is consistent with the Company's past rate-allocation proposals where there have been significant differences in rates of return between rate classes. Mr. Seelye further discusses this approach in his testimony.

C. ELECTRIC RATE DESIGN APPROACH

Q. What is the basic objective of the rate design being proposed?

A. The Company's proposed rate design continues to bring both the structure and the charges of the rate design in line with the results of the cost of service study. To that end, the Company proposes one structural change to its electric tariff, namely to eliminate its existing Standby or Supplemental Service Rider (Rider SS) in favor of modifying its existing demand-charge structures for Rates TODS (Time-of-Day Secondary Service), TODP (Time-of-Day Primary Service), RTS (Retail Transmission Service), and FLS (Fluctuating Load Service).

In addition to that structural change, the Company is proposing several notable changes to existing rate schedules and charges, including splitting the energy charge into two components solely for educational purposes on the tariff sheets for rate schedules that do not have demand charges and closing the Company's Curtailable Service Rider to new participation. My testimony addresses changes the Company is proposing to rate structures and the charges supported by the cost of service study.

D. RESIDENTIAL ELECTRIC RATE DESIGN & INCREASE

Q. Does the Company propose to change its Residential Service, Rate RS, rate structure?

A. No. The rate structure will remain the same and consist of a Basic Service Charge and a flat volumetric, per-kWh energy charge. But as I discuss below, the Company is separating the energy charge into two components solely on the tariff sheets—not on customers' bills—for Rate RS and a few other rate schedules to begin to educate customers, stakeholders, and employees about the two kinds of costs (fixed and variable) recovered through the Company's volumetric energy charge.

Q. Does the Company propose to bring the rate components in residential electric rates more in line with the cost of service study?

A. Yes. LG&E proposes to increase the monthly residential basic service charge for Rates RS, RTOD-Demand, and RTOD-Energy from $10.75 to $22.00. This charge has not increased for Rate RS since January 2013 (when new rates from the Company's 2012 rate case first appeared on customers' bills) even though the Company's customer-related fixed costs of providing service were greater than $10.75 at that time and have increased since then. (Rates RTOD-Demand and RTOD-Energy were not available to customers until July 2015.) As Mr. Seelye discusses in his testimony, the Company's electric cost of service study indicates that the customer-related cost for the residential class is $22.04 per customer per month. LG&E is therefore proposing to increase the basic service charge in a direction that will more accurately reflect the actual cost of providing service. This cost is discussed more thoroughly in Mr. Seelye's testimony and is derived in his Exhibit WSS-2.

Q. Would recovering a larger proportion of customer-specific fixed cost through the basic service charge rather than through the energy charge (or demand charge for Rate RTOD-Demand) have the effect of stabilizing customers' monthly bills?

A. Yes. Increasing the basic service charge will reduce the spikes that customers see in their bills during high-usage months and cause customer bills to be somewhat more level throughout the course of a year. Unexpected surges in utility usage caused by extreme weather conditions can create additional hardships for customers who already have difficulty paying their utility bills in high-usage seasons and can cause other customers to have difficulties for the first time. Increasing the basic service charge to more closely align with customer-specific fixed costs will reduce the amount of fixed costs embedded in energy rates. This relative reduction of volumetric energy rates will help mitigate bill fluctuations caused by energy-usage spikes, including the impacts of any future extreme weather events.

Q. Is the Company proposing any changes to Rate RTOD-Demand?

A. Yes. As Mr. Seelye explains further in his testimony, the Company is changing the structure of the demand charges from separate on-peak and off-peak charges, each of which applies only during certain hours each week, to a base demand charge applicable at all times and an on-peak demand charge that supplements the base demand charge during certain hours of the week. This structure is consistent with other demand rate schedules for large customers. The Company has made small text changes to the text of Rate RTOD-Demand to reflect this change in approach.

E. CHANGES TO TARIFF SHEETS FOR RATES RS, VFD, AND GS

Q. What changes does the Company propose to make to Rate RS, Volunteer Fire Department Service (Rate VFD), and General Service (Rate GS)?

A. For Rates RS, VFD, and GS, the Company is proposing to split the energy charge into two components—fixed-cost recovery and variable-cost recovery—on the tariff sheets solely for educational purposes. The Company does not propose to bill customers two separate energy charges related to the two kinds of cost recovery; indeed, the Company does not propose to show the two components on customers' bills at all at this time. Rather, splitting the energy charge solely on the tariff sheets as proposed will allow the Commission and interested customers to see how much fixed-cost recovery versus truly variable-cost recovery is embedded in the Company's volumetric energy rate for those rate schedules. The Company plans to provide additional educational material on this issue to customers periodically by discussing it in bill inserts or customer newsletters enclosed in customers' bills.

Q. Please explain further the difference between the Company's fixed and variable costs of providing electric service, and why splitting the energy charge on certain tariff sheets better reflects those costs.

A. The utility industry, and especially the electric utility industry, is a highly capital-intensive business that requires the purchase, operation, and maintenance of large capital assets—fixed costs—to produce a product with comparatively low variable costs per unit (mostly fuel). The large capital assets include generating units (and associated environmental facilities) to make electricity, transmission facilities to move the electricity in bulk and over long distances, and distribution facilities to move the electricity at lower voltages and over shorter distances to the Company's customers. Also included in fixed-cost assets are the Company's meters, customer-service and administrative facilities, operations and maintenance facilities and vehicles, and

numerous other assets required simply to have an electric utility available for customers to use at all. The Company chooses the appropriate capacities for its various assets based on customers' demands on the total system: generation, transmission, and distribution. Because it is uneconomical to store large quantities of electricity to meet fluctuations in customers' collective demand, the Company must size its facilities to be ready to meet the considerable demand hundreds of thousands of residential, commercial, and industrial customers can place on the Company's system, all without prior notice: customers expect electricity to be available instantaneously and in any quantity. To provide that kind of service safely, reliably, and economically requires large investments in capital assets and ongoing fixed operations and maintenance costs just to ensure service is available for customers even when they choose not to use much of it at any given time.

But the truly variable cost of providing any given unit of electricity is relatively small. Indeed, compared to the fixed costs of the facilities and people necessary to ensure the ability to produce any electricity, the variable cost of producing a unit of electricity (i.e., fuel and other consumables) is quite small, less than four cents per kWh according to Mr. Seelye's cost of service study.

In a sense, the Company's electric operations are similar to buying and owning a car or truck: there is a significant initial capital investment (the cost of the car) required just to have the ability—the capacity—to have a car available at all times; there are certain ownership costs that do not change based on usage (e.g., insurance and taxes); and there are relatively small costs actually to use the car (e.g., a few cents per mile for gas). And part of determining how much to invest in a car or truck depends in

large part on what kinds of demands will be placed on it: will a small commuter vehicle suffice, or does the vehicle need to haul heavy loads off-road? Just as with cars or trucks, the capital costs of utility facilities tend to increase with the demands expected to be placed on them, but there is some component of fixed cost that does not vary with demand and is simply the cost of having any capacity available at all.

Therefore, looking at the Company's actual costs, as well as the automotive analogy, three basic categories of costs emerge naturally: a portion of fixed costs that do not vary with demand, fixed costs that are related to demand, and variable cost; these are the categories Mr. Seelye addresses in his testimony and cost of service study. And most of the Company's standard rate schedules have rate structures that reflect these three categories of costs: a fixed monthly Basic Service Charge to collect customer-specific and demand-invariant fixed costs (i.e. a minimum amount of a transformer, service lines, meters, meter reading, customer service); a demand charge to collect demand-variant fixed costs (i.e. generation capacity, transmission lines, distribution lines, transformers) that is expressed in dollars per kW or kVA of instantaneous demand; and a relatively low energy charge of a few cents per kWh for energy consumed irrespective of demand, which recovers base fuel and other consumable costs of providing energy. Such rate schedules follow basic principles of cost causation by having charges reflect the Company's underlying costs.

But the Company has also a number of rate schedules that do not have a demand charge. As Mr. Seelye notes, the historical reason for that absence is that meters capable of measuring a customer's demand have previously been uneconomical to use for smaller customers. Therefore, the Company's rate schedules that do not have a

demand charge (Rates RS, RTOD-Energy, VFD, and GS) recover significant amounts of the Company's fixed costs of serving customers through the schedules' volumetric energy rates. For example, LG&E's electric Rate RS currently has an energy rate of $0.08639 per kWh, of which less than $0.04 per kWh is the truly variable cost of producing a kWh of electricity (primarily fuel cost); the remaining charge per kWh provides the Company fixed-cost recovery that the Rate RS Basic Service Charge of $10.75 per month does not cover. But as I discussed above, the Company incurs fixed costs regardless of whether customers actually consume any energy. As discussed in the testimony of Mr. Seelye and as I noted above, the production facilities, transmission and distribution lines, transformers and other facilities, as well as the Company's personnel, must be in place at all times for customers to receive energy instantaneously when they desire to cool or heat their homes, turn on their lights, power their computers, or watch television. The costs of these facilities and personnel are fixed relative to energy consumption, but to the extent the Company does not recover those costs through the Basic Service Charge, it must recover them through the volumetric energy charge for rate classes that lack a demand charge. Recovering fixed costs through volumetric energy rates can result in unintended but unavoidable subsidies inside each rate class: customers with high usage pay more in fixed-cost recovery, which likely subsidizes customers with low usage.

The Company is therefore proposing in this proceeding to split the energy charge into fixed-cost (Infrastructure Energy Charge) and variable-cost (Variable Energy Charge) components solely on its tariff sheets for rate schedules that currently lack a demand charge, except RTOD-Energy. This Variable Energy Charge will now

represent only the variable cost of production, including base fuel expense. The Company believes this approach will help educate the customers, stakeholders and employees about the amount of fixed-cost recovery inherent in the energy charge for these rate schedules, enabling a better understanding of intra-class subsidies, and more generally the nature of the charges customers pay. Also, the Company hopes this will begin helpful discussions about possible rate structure changes in the future that might better reflect the Company's underlying cost of service and reduce intra-class subsidies.

F. CLOSING THE CURTAILABLE SERVICE RIDER

Q. Why is the Company closing its Curtailable Service Rider to new participation?

A. As David S. Sinclair explains in his testimony, the Company does not need additional load participating in CSR to help ensure it can maintain an adequate reserve margin. Moreover, the Company does not currently anticipate needing additional capacity (in the form of curtailable load or otherwise) through the end of the forecasted test period. Therefore, the Company proposes to close the rider to new participation (i.e., no new participants and no additional curtailable load to be compensated under the rider from existing participants), allowing existing curtailable load under contract as of the date new rates go into effect resulting from this proceeding to continue receiving credits under the rider in return for the Company's ability to curtail that load under the conditions stated in the CSR tariff sheets; this closure is reflected in Sheet No. 50 of the Company's proposed electric tariff. In doing so, the Company is not proposing to "grandfather" or continue to allow the current customers under the CSR service schedule to remain CSR customers for an indefinite period of time, though the Company is not proposing to remove CSR from its tariff at this time.

Q. Does the Company propose to change the CSR credits?

A. Yes. The Company is proposing new CSR credits of $3.56 per kVA of curtailable demand at transmission voltages and $3.67 per kVA of curtailable demand at primary voltages, while maintaining the current non-compliance charge of $16.00 per kVA. As Mr. Seelye explains in his testimony, the new credits are based on the capacity cost of the Company's existing resources rather than a potential new generating unit because the Company does not anticipate needing new capacity through the end of the forecasted test period; Mr. Sinclair explains why this change in methodology is appropriate based on the Company's load forecast and existing generating resources. This results in lower credits than the Company has provided in recent years, but is appropriate due to the Company's current and likely future generating capacity as compared to its expected load.

Q. Does the Company propose any other change to Rider CSR?

A. Yes. As Mr. Sinclair discusses in his testimony, the Company is proposing to change the Natural Gas Price ("NGP") component of the Automatic Buy-Through Price provision to better reflect the natural gas spot prices the Company actually faces in the marketplace. The Automatic Buy-Through Price applies to service CSR participants receive during any of the up to 275 hours of curtailments with a buy-through option the Company may request each year. The Company is proposing to change the NGP from the midpoint price for natural gas posted for the day in *Platts Gas Daily* for Dominion-South Point to the Cash Price for "Natural Gas, Henry Hub" as posted in The Wall Street Journal on-line for the most recent day for which a price is posted that precedes the day in which the buy-through occurred.

The Company is also proposing a non-substantive text addition to clarify that a CSR customer's choice to curtail rather than buy through during any of the 275 hours of Company-requested curtailment with a buy through option each year does not reduce the 100 hours of physical curtailment the Company may request each year.

G. THE COMPANY'S CURRENT AMS CUSTOMER OFFERING

Q. Now that the Company is proposing to deploy AMS metering across its service territory, what does it propose to do concerning its existing AMS customer offering provided as part of the Company's demand-side management and energy-efficiency ("DSM-EE") programs?

A. As Mr. Malloy explains in his testimony, the full deployment of AMS metering across the Company's service territory obviates the need for any further AMS deployments under the existing AMS customer offering available as a DSM-EE program today. Instead, if the Commission approves the Companies' proposed full deployment of AMS, customers requesting AMS meters ahead of the Companies' deployment schedule will receive such meters within a reasonable time to the extent feasible, and will receive it as part of the full AMS deployment, not as part of the AMS Customer Offering. Customers already being served by the DSM-EE AMS customer offering will continue to enjoy the benefits of that offering, and the Company proposes to continue recovering the costs of the offering through its DSM-EE mechanism through the end of the Commission-approved period for the offering, i.e., through the end of 2018. This will ensure the AMS Customer Offering's participants can continue receiving the offering's benefits while the Companies fully deploy AMS to all customers.

H. PROPOSAL TO ELIMINATE SUPPLEMENTAL OR STANDBY SERVICE RIDER (RIDER SS)

Q. What is the Company proposing concerning Rider SS?

A. The Company proposes to eliminate the rider; currently no customers take service under it. The purpose of the rider is to ensure that customers whose primary source of power is their own generating resources but who desire the Company to provide what is essentially firm backup service pay the full fixed cost associated with the facilities and personnel necessary to provide that service. But Rider SS is, by its own terms, a voluntary rider, and it depends upon customers self-reporting their use of the Company as a backup service provider; the Company would rarely, if ever, have independent knowledge of a customer's making such use of the Company's system. This creates a potential opportunity for customers using the Company for back-up service to free-ride on the Company's system due to the current demand-charge structures of Rates TODS, TODP, RTS, and FLS.

To address this problem, the Company is proposing to eliminate Rider SS and revise the demand charges of Rates TODS, TODP, RTS, and FLS to attempt to eliminate the possibility of having free riders. To accomplish this, the Company proposes for the Base Demand Period for each of the rates to make the demand charge the greatest of: (a) the maximum measured load in the current billing period, but not less than the minimum load required to take service under the rate schedule; (b) the highest measured load in the preceding eleven monthly billing periods; and (c) the contract capacity based on the maximum load expected on the system or on facilities specified by the customer. This approach will ensure that a customer that accurately informs the Company about the customer's potential demand (contract capacity) will

pay appropriately to have that capacity available. Similarly, if a customer using the Company for backup service actually makes use of the Company's facilities for such service and exceeds the contract capacity, the customer will pay a demand charge for that increased amount of capacity for at least 12 months (assuming the customer does not again equal or exceed that demand in the following 12 months). This approach should help ensure customers pay for the service they are receiving without depending on customers to self-report their desire for backup service from the Company. Further details are discussed in the testimony of Mr. Seelye.

I. ELECTRIC RATES FOR SPECIAL CONTRACT CUSTOMER 1

Q. Why is the Company asking the Commission to terminate the Company's existing special contract with Special Contract Customer 1 in favor of having the customer take service under standard Time-of-Day Primary (Rate TODP) rates?

A. The current special contract rates for Special Contract Customer 1 ([redacted]) are inadequate to recover the Companies' cost of serving the customer. As the Company's cost of service studies have repeatedly shown over the course of more than a decade, the rate of return associated with the rates Special Contract Customer 1 has paid under its special contract with the Company has been the lowest or among the lowest of the rates of return the Company has earned from any of its rate classes.[2] The Company believes it is now appropriate for Special Contract Customer 1 to move to standard tariff rates for the service it receives, namely the rates prescribed by Rate TODP due to

[2] *See, e.g., In the Matter of: Application of Louisville Gas and Electric Company for an Adjustment of Its Electric and Gas Rates*, Case No. 2014-00372, Testimony of Dr. Martin Blake at 17 (Nov. 26, 2014); *In the Matter of: Application of Louisville Gas and Electric Company for an Adjustment of Its Electric and Gas Rates, a Certificate of Public Convenience and Necessity, Approval of Ownership of Gas Service Lines and Riders, and a Gas Line Surcharge*, Case No. 2012-00222, Testimony of Robert M. Conroy at 31 (June 29, 2012); *In the Matter of: an Adjustment of the Gas and Electric Rates, Terms, and Conditions of Louisville Gas and Electric Company*, Case No. 2004-00433, Testimony of Michael S. Beer at 8 (Dec. 23, 2003).

the customer's service characteristics. Therefore, because the contract is subject to the jurisdiction of this Commission, the Company respectfully asks the Commission to terminate the existing special contract between the Company and Special Contract Customer 1, allowing the Company to serve Special Contract Customer 1 under the standard rate schedule appropriate for its service characteristics, namely Rate TODP. The revenue impact of this proposed rate change is incorporated in Schedule M-2.3-E.

J. OTHER STANDARD RATE SCHEDULES

Q. Please explain the changes shown on Sheet No. 10 concerning General Service (Rate GS).

A. In addition to the proposed increase to the Rate GS basic service charge and energy charge to bring them more into line with the Company's cost of service study, as well as the splitting of the Rate GS energy charge on the tariff sheets as discussed above, the Company proposes to add a section titled "Determination of Load," which states that Rate GS service will be metered except by agreement of the Company and the customer. Such unmetered service will be billed on calculated consumption based on the kind of equipment being served.

Q. Please explain the changes shown on Sheet No. 15 concerning Power Service (Rate PS).

A. In addition to the proposed rate changes to bring them more into line with the Company's cost of service study, the Company proposes to add wording to the monthly billing demand portion of the "Rate" section to clarify that, because not all Rate PS customers take service under contracts, a "contract capacity" cannot be used in all cases to help set monthly billing demand. The Company proposes also to change the term "billing demand" to "measured load" in part (b) of the demand charge section to match

the "measured load" terminology used in part (a). This is solely a terminology change, not a substantive change.

Q. Please explain the changes shown on Sheet Nos. 35 – 35.3 concerning Lighting Service (Rate LS).

A. The Company proposes to add four energy-efficient LED lighting offerings to customers under Rate LS. The Company further proposes to move some of its current metal-halide light offerings (both overhead and similar underground offerings) to Restricted Lighting Service (Rate RLS) due to limited availability of new and replacement parts for such lights from their manufacturer.

Q. Please explain the changes shown on Sheet Nos. 36 – 36.3 concerning Restricted Lighting Service (Rate RLS).

A. Except for high-pressure sodium and metal-halide lights, the Company will no longer offer spot replacements for Rate RLS bulbs or fixtures due to lack of availability from manufacturers. The first proposed text change to the "Availability of Service" section of Sheet No. 36 reflects this changed policy.

The second proposed text addition to the Availability of Service section on Sheet No. 36 is identical to text in the Availability of Service section of Rate LS that precludes the Company from offering certain lighting options in residential neighborhoods except when requested by municipal authorities. The Company is adding this text to Rate RLS because it is moving certain metal-halide lights from Rate LS to Rate RLS, and those lights were subject to this restriction under Rate LS.

The other changes to Rate RLS reflect the Company's proposal to move some of its current Rate LS metal-halide light offerings to Rate RLS.

Q. Please explain the changes shown on Sheet No. 38 concerning Traffic Energy Service (Rate TE).

A. The Company proposes to add text to the "Availability of Service" section to clarify that service under Rate TE is available for all manner of traffic-control devices, not only those specifically listed on Sheet No. 38.

K. CHANGES TO CABLE TELEVISION ATTACHMENT CHARGES (RATE CTAC), RENAMED POLE AND STRUCTURE ATTACHMENT CHARGES (RATE PSA)

Q. Is the Company proposing changes to the structure and rates of Rate CTAC?

A. Yes, the Company is proposing numerous changes to the existing CTAC rate schedule that broadens its scope to reflect the technological advancements in the facilities being attached to our poles. This overarching change is reflected in the proposed name of the tariff, which is now "Pole and Structure Attachment Charges," Rate PSA. The Company has proposed to revise how "attachment" is defined to expressly include telecommunication wireline and wireless facilities, which are not included in the current rate schedule and are currently served under license agreements.

In addition, the Company is clarifying its terms of service with respect to the application and permit process, as well as construction and maintenance requirements and specifications. The revisions serve the dual purpose of improving the safety of the attachments with respect to the Company's property and instituting additional measures to reduce the likelihood of electric reliability concerns resulting from a pole attachment. Moreover, the Company is including the terms and conditions of service in its rate schedule to apprise the Commission and interested parties of these requirements.

Q. Does the Company have a plan for how attachers not presently included in the rate schedule will begin taking service under the revised Rate PSA?

A. Yes. As I mentioned, the current CTAC rate schedule only applies to cable television attachments. As technology has evolved, parties providing different forms of wireline and wireless service have sought to attach on the Company's poles. Because the Company does not have a tariff that addresses many of these services, it has executed license agreements with each of these entities. And because the license agreements were executed at different times, the license agreements have different expiration dates. Once a license agreement expires, if that customer seeks to continue attaching facilities to the Company's poles and falls within the availability of service, it must then take service under the proposed new PSA rate schedule. The customer will then execute an agreement that incorporates the terms of service under the PSA rate schedule. Under this transition plan, virtually all entities that attach to the Company's poles will take service under the PSA rate schedule within ten years, based on the remaining time periods on those contracts.

If approved by the Commission, customers currently receiving service under Rate CTAC and new customers falling within the availability of service that do not have a current contract will take service under the revised PSA rate schedule from the effective date forward.

Q. Are certain types of attachments excluded from the revised rate schedule?

A. Yes. As set forth in the availability of service on Sheet No. 40, the tariff applies to the facilities of cable television system operators and telecommunications carriers, except (1) facilities of incumbent local exchange carriers with joint use agreements with the Company; (2) facilities subject to a fiber exchange agreement; and (3) Macro Cell Facilities. These attachments are not included in the PSA rate schedule due to their

unique nature and pricing arrangements. As new agreements are made, these attachments will be governed by special contracts that will be filed with the Commission.

Q. Are there proposed changes to the attachment fees?

A. Yes. In the existing rate schedule, there is a single flat fee per attachment regardless of the type of attachment. In the proposed rate schedule, there is a fee for each pole attachment, a separate fee for each linear foot of duct utilized, and a fee for each wireless facility. With respect to duct access fees, the proposed rate schedule expressly disallows access to duct systems that support transmission lines due to safety and reliability concerns.

The Company is proposing to maintain the current fee of $7.25 per year for each pole attachment as contained in the current CTAC rate schedule. The Company is proposing a charge of $0.81 per year for each linear foot of duct, and $84.00 per year for each for each wireless facility. The Company has adhered to the formula prescribed in the Commission's Order in Administrative Case No. 251 in proposing the yearly pole attachment fee. As required in the settlement agreement for the Company's last base rate case, the Companies met with the Kentucky Cable Telecommunication Association (KCTA) to discuss methodological differences in the calculation of the attachment rates. Although the Companies and KCTA were not able to reach a complete agreement on methodology to be proposed in this base rate application, the Companies have modified certain parts of its calculation to address the differences. A discussion of these changes and the calculations of the proposed charges are discussed in the testimony of Mr. Seelye.

Q. Does the revised rate schedule change the manner in which customers are billed?

A. Customers will continue to be billed semi-annually for the preceding six month period based on the type and number of a user's attachments reflected in the Company's records on December 1 and July 1. In addition, the Company is proposing that bills not paid within sixty days will incur a late fee of 3 percent, similar to what applies to the general service customer class. Presently, customers taking service under Rate CTAC are one of the only customer classes not paying a late fee on bills that are not paid by the due date. Also, the Company is proposing a ten-year term of service, with renewal options thereafter.

L. CHANGES TO ELECTRIC SPECIAL CHARGES

Q. Does the Company propose to change any of the Special Charges shown on Sheet No. 45 of its electric tariff?

A. The only existing Special Charge the Company proposes to change is its Meter Data Processing Charge, which the Company proposes to remove. Customers paying this charge have received from the Company paper reports concerning their usage profiles using data from the recorder metering equipment installed by the Company. The Company proposes to stop offering this service in favor of transitioning to having customers receive the same information at no cost via a portal on the Company's web site, negating the need for the charge. Removing this charge will not have a material impact on the Company's revenues; for the 12-months ending May 31, 2016, the Company received about $5,000 in revenue from this charge.

The Company further proposes to add an Unauthorized Reconnect Charge. This charge would allow the Company to recoup its cost of addressing theft of service in excess of back-billing customers for unauthorized service received. When a

customer reconnects to the Company's service without authorization, the Company must incur costs to correct the customer's unauthorized physical connection to the Company's service and ensure the service stays disconnected until the Company makes an authorized reconnection. This charge is based on the Company's experience with making such corrections in recent years, as well as the type of meter and damage at issue:

(1) A charge of $70.00 for tampering or an unauthorized connection or reconnection that does not require the replacement of the meter;

(2) A charge of $90.00 for tampering or an unauthorized connection or reconnection that requires the replacement of a single-phase standard meter;

(3) A charge of $110.00 for tampering or an unauthorized connection or reconnection that requires the replacement of a single-phase Automatic Meter Reading (AMR) meter;

(4) A charge of $174.00 for tampering or an unauthorized connection or reconnection that requires the replacement of a single-phase Automatic Meter System (AMS) meter; or

(5) A charge of $177.00 for tampering or an unauthorized connection or reconnection that requires the replacement of a three-phase meter.

Mr. Seelye provides support for these charges in his testimony.

M. CHANGES TO OTHER RIDERS

Q. What changes does the Company propose to make to its Economic Development Rider (Rider EDR) at Sheet No. 71.1?

A. The Company proposes to revise one of the criteria for determining whether an existing customer is eligible for Rider EDR. Rider EDR currently requires an existing customer to contract for a minimum monthly billing load at least 1,000 kVA or kW above the

customer's Existing Base Load, which is calculated by "averaging Customer's previous three years' monthly billing loads, subject to any mutually agreed upon adjustments thereto." This creates challenges for customers who have not taken service for a full three years and invites possible disputes between the Company and an existing customer concerning reasonable adjustments to the customer's three-year average demand. Moreover, a three-year average might not reflect accurately an existing customer's current demand. To address these concerns, the Company proposes to revise the above-quoted text so the Existing Base Load is simply a 12-month rolling average of the customer's measured demand; no adjustments will be permitted. This should minimize potential disputes between the Company and customers seeking to take part in Rider EDR, and should ensure the Existing Base Load accurately reflects each customer's current level of demand.

Q. Please explain how the Company proposes to address its Solar Share Program Standard Rate Rider ("Rider SSP").

A. On November 4, 2016, the Commission approved the Companies' joint application for approval of its proposed Solar Share Program and its associated Rider SSP, and ordered the Companies to file Rider SSP tariff sheets within 20 days of the Commission's order.[3] Because Rider SSP was so recently approved and the tariff sheets were just filed, the Company is not proposing any changes to Rider SSP. But the Company recognizes that there may be revisions to the Solar Capacity Charge and Solar Energy Credit resulting from this case, and that those revised rates will become effective with

[3] *In the Matter of: Joint Application of Kentucky Utilities Company and Louisville Gas and Electric Company for Approval of an Optional Solar Share Program Rider*, Case No. 2016-00274, Order (Nov. 4, 2016).

the rest of the rates approved in this proceeding. Indeed, the Commission's final order in the Solar Share Program case appears to contemplate this approach.[4]

N. CHANGES TO ADJUSTMENT CLAUSES

Q. Please explain the text changes the Company proposes to make to Adjustment Clause ECR (Environmental Cost Recovery Surcharge) at Sheet No. 87.

A. The Company proposes to replace "CTAC" with "PSA" in the Availability of Service section to reflect the proposed change of that rate's name. The Company further proposes to add Rates EVSE (Electric Vehicle Supply Equipment) and EVC (Electric Vehicle Charging Service) to Group 2 for ECR rate calculation purposes, which accords with the Commission's final order approving electric vehicle rates in Case No. 2015-00355.[5]

Q. Please explain the text change the Company proposes to make to Adjustment Clause HEA (Home Energy Assistance) at Sheet No. 92.

A. The charge applies to residential customers only, and the current Rate section of Adjustment Clause HEA states that the rate is $0.25 per meter per month. In fact, some residential electric customers have more than one electric meter. The Company proposes to delete "per meter" to reflect that each residential electric customer pays only one HEA charge per month.

O. CHANGES TO CUSTOMER DEPOSITS

[4] *See, e.g., id.* at 11-12.

[5] *In the Matter of: Application of Louisville Gas and Electric Company and Kentucky Utilities Company to Install and Operate Electric Charging Stations in their Certified Territories, for Approval of an Electric Vehicle Supply Equipment Rider, and Electric Vehicle Supply Equipment Rate, an Electric Vehicle Charging Rate, Depreciation Rate, and for a Deviation from the Requirements of Certain Commission Regulations*, Case No. 2015-00355, Order (Apr. 11, 2016).

Q. Does the Company propose to increase customer deposits for Residential and General Service Rates?

A. No, the Company proposes to keep customer deposits at their current levels for Residential Rates RS, RTOD-Energy and RTOD-Demand ($160.00 for electric only customers and $260.00 for combined residential electric and gas customers) and General Service Rate GS ($240.00). The Commission's regulations (807 KAR 5:006 Section 8(d)(2)) state that a utility may establish a deposit of an equal amount for each customer class based on the average bill of customers in that class, and that such a deposit cannot exceed two-twelfths of the average bill of customers in the class where bills are rendered monthly. Although Exhibit RMC-1 demonstrates the Company could support customer deposits as high as $221 for residential electric customers ($347 for combined residential electric and gas customers) and $673 for general service customers consistent with the Commission's regulations, the Company believes its existing deposit levels are sufficient and strike the correct balance between protecting against uncollectible debts while minimizing burdens on customers paying deposits.

V. CHANGES TO ELECTRIC TERMS AND CONDITIONS

Q. Please explain the proposed text addition to the Customer Bill of Rights at Sheet No. 95.

A. The Company's Customer Bill of Rights applies to service to residential customers. The relevant provision of the Company's Customer Bill of Rights currently states, "You have the right to participate in equal, budget payment plans for your natural gas and electric service." But since the Commission approved the Company's electric tariff resulting from the Company's 2014 base rate case, the Company's tariff has contained two optional residential rates, Residential Time-of-Day Energy (RTOD-Energy) and

Residential Time-of-Day Demand (RTOD-Demand), explicitly stating that service under those rates is not eligible for the Company's Budget Payment Plan. Offering a Budget Payment Plan to a customer under RTOD-Energy or RTOD-Demand would undermine the purpose of the rates, which is to provide time-differentiated price signals to customers to encourage reduced demand or consumption at different times of day. Allowing customers to participate in a Budget Payment Plan while taking service under those rates would reduce or eliminate the effectiveness of the pricing signal. The Commission apparently agreed with that view and approved the Company's tariff containing the Budget Payment Plan restriction for RTOD-Energy and RTOD-Demand. Therefore, to ensure clarity and consistency across the Company's tariff, it is proposing to revise the quoted portion of the Customer Bill of Rights to clarify that a customer has a right to participate in a Budget Payment Plan unless the standard rate schedule under which the customer takes service explicitly states otherwise.

Q. Please explain the text addition to the Company Terms and Conditions provision at Sheet No. 96.

A. The Company has added text to this provision to clarify how the Company already interprets and applies terms and conditions set out in specific rate schedules as compared to the terms and conditions set out at the end of the Company's tariff, the latter of which are generally applicable. Consistent with basic contract and legal principles, the proposed text states that to the extent the specific terms and conditions of a particular rate schedule conflict with the tariff's generally applicable terms and conditions, the specific terms and conditions will control.

Q. Please explain the new Customer Generation provision at Sheet No. 96.

A. The Company has added this provision to require customers to report to the Company all customer-installed generation designed to run in parallel with the Company's service irrespective of the length of time the customer intends such generation to run. Having this information will aid the Company in ensuring safe and reliable grid operations, including helping ensure the Company is aware of generating units that might inadvertently deliver power to the distribution system during system restoration efforts and could affect the safety of the public and the Company's restoration personnel.

Q. Please explain the changes to the Application for Service provision at Sheet No. 97.

A. The proposed revision is intended to clarify the kinds of information the Company may request when a person applies for service, and to clarify that the Company may refuse service to an applicant who refuses to provide requested information. The immediate cause of the proposed revision is a recent change in policy by the nation's major credit reporting agencies requiring new accounts reported to them to include the applicant's date of birth to help ensure the accuracy of the credit rating agencies' credit tracking and reporting, as well as the date of birth of any authorized user added to an existing account. These credit-reporting-agency policy changes apply to accounts opened, or authorized users added, after September 15, 2017. The Company therefore seeks to have the proposed clarifying text added in this rate case to ensure it may request the needed information by the credit rating agencies' September 15, 2017 deadline.

Q. Please explain the changes to the Contracted Demands provision at Sheet No. 97.

A. The proposed text changes describe how the Company will establish a monthly billing demand for a customer that takes service at a particular location under a rate with a demand charge, then stops taking service entirely at that location (for example, by leasing the facility to another entity), then later reestablishes service at the same location. The purpose of the text is to ensure that customers facing demand charges cannot take service and establish demand charges based on historical demand, leave the system, and then reestablish service at the same location in hopes of establishing new demand charges based on projected, rather than historical, demand. The proposed text permits the Company to set demand charges for a returning customer based on a contracted demand or load data sheet when the Company determines that the customer's facilities, processes, or practices justify setting a different contract demand than the historical demand data might indicate.

Q. Please explain the changes to the Metering provision at Sheet No. 98.

A. The Company proposes to add a sentence to the Metering provision to clarify that the Company may install whatever metering equipment it deems necessary for a customer's service. The Company believes this concept was already implicit in the Metering provision, but it is helpful to make this right explicit before the Company begins its proposed full deployment of AMS meters.

Q. Please explain the changes to the Firm Service provision at Sheet No. 98.1.

A. Because the Company has proposed to remove Rider SS (Standby or Supplemental Service), the Company proposes to delete the references to Rider SS from this provision.

Q. Please explain the changes to the Power Requirement provision of the Residential Rate Specific Terms and Conditions at Sheet No. 100.

A. The Company's proposed text addition simply adds the two other residential rates (RTOD-Demand and RTOD-Energy) to the Power Requirement provision alongside Rate RS. The same Power Requirement provisions should apply to those two elective residential rates; nothing about serving customers under those rates would justify having different Power Requirement provisions.

Q. Please explain the changes to the Meter Readings and Bills provision at Sheet No. 101.

A. The proposed text addition clarifies that a "meter reading" for all tariff purposes includes usage data provided by automated meter reading, automated meter infrastructure, advanced metering systems, and other electronic meter equipment or systems capable of delivering usage data to Company. Therefore, a physical, manual reading of a meter is not required to constitute a "meter reading." This provision is intended to obviate the need for a deviation from the physical, manual meter-reading requirements of 807 KAR 5:006 Section 7, though the Company has requested one out of an abundance of caution as I discuss below.

Q. Please explain the changes to the Discontinuance of Service provision at Sheet No. 105.2.

A. Because the Company has proposed to add an Unauthorized Reconnect Charge to its Special Charges, it is appropriate to revise the Discontinuance of Service provision to replace the requirement that a fraudulent user pay "the cost to the Company incurred by reason of the fraudulent use" with "assessment of the charges under the

Unauthorized Reconnect Charge provision of Special Charges." Whereas the Company previously had authority under its tariff to charge fraudulent users for costs incurred related to any damage caused by fraudulent use, the Company will now have a set of standard tariff rates to charge for such damage, if any, and it is appropriate to refer to those charges in this Discontinuance of Service provision.

VI. CERTIFICATES OF PUBLIC CONVENIENCE AND NECESSITY

Q. Why is the Company seeking CPCNs for its proposed AMS and DA deployments?

A. The Commission stated in its final order in Case No. 2012-00428, which was its most recent case concerning smart-grid standards, "With regard to CPCNs, the Commission finds it appropriate for jurisdictional electric utilities to obtain CPCNs for major AMR or AMI meter investments and distribution grid investments for DA [distribution automation], SCADA or volt/var resources."[6] Together, LG&E and KU are proposing to deploy AMS metering across their service territories (as Mr. Malloy describes in his testimony) and to conduct a significant DA deployment across their service territories (as Mr. Thompson describes in his testimony). Therefore, each of the Companies is requesting CPCNs for its part of the AMS and DA deployments based on the Commission's final order noted above.

Q. Why should the Commission grant the CPCNs the Companies are requesting?

A. The Commission should grant the CPCNs the Companies are requesting because the proposed deployments meet all of the criteria for granting a CPCN. As Mr. Malloy explains in his testimony, the AMS deployment will provide numerous benefits to

[6] *In the Matter of: Consideration of the Implementation of Smart Grid and Smart Meter Technologies*, Case No. 2012-00428, Order at 11 (Apr. 13, 2016).

customers and will provide net savings compared to continuing to operate the Companies' existing metering infrastructure of almost $470 million nominal dollars ($30.2 million net present value to 2016) through 2039.[7] As documents attached to Mr. Thompson's testimony explain, the Companies' proposed DA deployment will significantly improve the performance of the distribution system, resulting in fewer outages and faster restoration times for customers.[8] Therefore, the Companies' proposed AMS and DA will provide large benefits to customers and are entirely consistent with the public convenience and necessity as required by 807 KAR 5:001 Sec. 15(2)(a).

Q. Will the Companies' AMS and DA deployments require the issuance of any permits or franchises by any public authority, and have the Companies attached copies of such permits or franchises (if any) to their applications in these cases as required by 807 KAR 5:001 Sec. 15(2)(b)?

A. No. There are no permits or franchises that need to be procured by the Companies to deploy AMS or DA equipment.

Q. Have the Companies provided a full description of the proposed location, route, or routes of the proposed AMS and DA deployments, including a description of the manner of the construction, as well as the names of all public utilities, corporations, or persons with whom the proposed deployments are likely to compete, as required by 807 KAR 5:001 Sec. 15(2)(c)?

[7] *See* Exhibit JPM-1, "Electric and Gas Advanced Metering Systems Business Case for Louisville Gas & Electric Company and Kentucky Utilities Company."

[8] *See* Exhibit PWT-5, "LG&E and KU Electric Distribution Operations Distribution Reliability & Resiliency Improvement Program." See also Exhibit PWT-7 concerning the costs and benefits of the proposed DA deployment.

A. Yes. The proposed full AMS deployment will occur across the entirety of the Companies' Kentucky service territories, as it will eventually require replacing nearly all of the Companies' existing electric meters, deploying related gas indices, and installing a variety of related support and communications systems. Exhibit JPM-1 to Mr. Malloy's testimony more fully and precisely describes the proposed locations, timing, and sequencing of the full AMS deployment.

Similarly, the Companies' proposed DA deployment will occur across the Companies' Kentucky service territories: approximately 20% of the Companies' distribution circuits and 50% of the Companies' customers will be targeted for DA implementation. In addition to the description of the proposed DA deployment in Mr. Thompson's testimony and the LG&E and KU Electric Distribution Operations Distribution Reliability & Resiliency Improvement Program document attached as Exhibit PWT-5 to his testimony, attached to Mr. Thompson's testimony as Exhibit PWT-3 is a map showing the locations of the electronic reclosers the Companies will deploy as part of their proposed DA deployment.

Concerning the names of all public utilities, corporations, or persons with whom either deployment is likely to compete, there are no such public utilities, corporations, or persons; the deployments will occur entirely inside the Companies' existing Kentucky electric service territories, and the gas-related equipment will be installed only at existing customers' locations. Therefore, the proposed AMS and DA deployments necessarily will not compete with any other person or entity.

Q. Have the Companies provided the maps, plans, specifications, and drawings required by 807 KAR 5:001 Sec. 15(2)(d)(1) and (2)?

A. Yes. The required maps for the AMS deployment are included in Exhibit JPM-1, Section 8.1, Electric Meter and Gas Index Installations, an illustration of the planned AMS system architecture is included as Appendix A-2 to Exhibit JPM-1, and data sheets for various AMS system components are included as Appendices A-3.1 – 3.8 to Exhibit JPM-1. The required map for the DA deployment is included in Exhibit PWT-3, and drawings of various DA-related components are included in Exhibit PWT-4.

Q. As required by 807 KAR 5:001 Sec. 15(2)(e), how do the Companies plan to finance the proposed AMS and DA deployments?

A. The Companies expect to finance the costs of the AMS and DA deployments with a combination of new debt and equity. The mix of debt and equity used to finance the project will be determined so as to allow the Companies to maintain their strong investment-grade credit ratings.

Q. As required by 807 KAR 5:001, Section 15(2)(f), what are the estimated annual operating costs of the proposed AMS and DA deployments?

A. The estimated annual operating costs of the full AMS deployment are shown in the AMS Business Case (Mr. Malloy's Exhibit JPM-1) at section 7.2. The estimated annual operating costs of the DA deployment are shown in Exhibit PWT-6 of Mr. Thompson's testimony.

VII. REQUEST FOR DEVIATIONS FROM CERTAIN METER-RELATED COMMISSION REGULATIONS TO ACCOMMODATE THE COMPANY'S PROPOSED AMS DEPLOYMENT

Q. Why is the Company requesting deviations from certain meter-related Commission regulations?

A. The AMS equipment the Company proposes to deploy throughout its service territory will achieve the safety and reliability objectives that certain Commission regulations

pertaining to meter inspection and testing were intended to ensure, and will either obviate the need for continued compliance with those regulations or, in certain cases, render strict, literal compliance impracticable or impossible. The Company is therefore asking the Commission to authorize a deviation from those regulations.

Q. What is the Company requesting concerning 807 KAR 5:006 Section 7(5)?

A. Section 7(5)(a) requires a utility to read each customer's meter at least quarterly except if prevented by reasons beyond its control and excepting customer-read meters subject to Section 7(5)(b). In turn, Section 7(5)(b) requires that a meter be read manually at least once during each calendar year. Commission Staff has previously opined that solid-state metering systems that record meter readings at least daily and transmit such meter readings directly to a utility's central office comply with this regulation without requiring a manual reading.[9] The Company therefore requests an order confirming that interpretation and declaring that the Company will be in compliance with 807 KAR 5:006 Section 7(5)(a) and (b) even if it does not physically read AMS electric meters or gas meters with AMS indexes. In the alternative, the Company requests a permanent deviation from this regulation because AMS metering equipment will transmit at least daily the same information to the Company as it provides at a customer's location, eliminating the need to manually read AMS electric meters or gas meters with AMS indexes.

Q. What is the Company requesting concerning 807 KAR 5:006 Section 14(3)?

A. Section 14(3) requires a utility to "inspect the condition of its meter and service connections before making service connections to a new customer so that prior or

[9] Letter from Beth O'Donnell, Executive Director, Kentucky Public Service Commission, to Ron Sheets, President, Kentucky Association of Electrical Cooperatives (Sept. 27, 2006).

fraudulent use of the facilities shall not be attributed to the new customer." AMS electric meters are capable of sensing meter tampering and other defects, and can transmit that information to the Company. This capability renders physical inspections of meter and service connections unnecessary. Therefore, the Company requests a permanent deviation from 807 KAR 5:006 Section 14(3) for its AMS electric meters.

Q. What is the Company requesting concerning 807 KAR 5:006 Sections 26(4)(e) and 26(5)(a)(2)?

A. Section 26(4)(e) requires an electric utility to inspect its meters at least every two years. Section 26(5)(a)(2) requires a gas utility to inspect its meters at least every three years. An AMS electric meter provides information on its condition on a daily basis and has systems to promptly alert the utility of tampering or of malfunctions, allowing a utility to know when it should conduct a physical inspection; an AMS gas index provides similar data concerning the gas meter in which it is installed. This capability eliminates the need for biennial or triennial physical inspections. The Company estimates that the elimination of this requirement will result in annual savings of $1.2 million, which are in addition to the savings the Companies have projected as resulting from the full AMS deployment. Therefore, the Company requests a permanent deviation from the inspection requirements of 807 KAR 5:006 Sections 26(4)(e) and 26(5)(a)(2).

Q. What is the Company requesting concerning 807 KAR 5:041 Sections 15(3) and 16, as well as 807 KAR 5:006 Section 19?

A. 807 KAR 5:041 Sections 15(3) and 16 require that single-phase electric meters must be tested every eight years or in accordance with a Commission-approved sample-meter testing plan; the Company has such a testing plan, which the Commission

approved in Case No. 2005-00276.[10] Because the Company proposes to replace all of its existing non-AMS single-phase meters within a two-year period with new AMS equipment, continued testing during this period appears unnecessary. The Company therefore requests a deviation from these regulations to suspend testing immediately and to resume testing in accordance with its existing Commission-approved testing plan after completion of AMS deployment. The Commission has permitted other electric utilities to suspend testing for similar deployments. [11]

Similarly, Section 15(3) requires electric utilities to test metering equipment when removed from service. The Company intends during its AMS deployment to remove all of its existing non-AMS meters and immediately to dispose of the vast majority of the removed meters without testing them. Testing all of the removed meters would cost approximately $3.3 million and would likely serve little or no purpose, particularly because over the last six years more than 99% of the Companies' electric meters tested have been within +/-2%, and of the <1% that were fast or slow, 82% were slow and 18% were fast, meaning that less than 0.18% of electric meters tested were fast. Granting this requested waiver would result in saving the $3.3 million that would be necessary to test all the removed meters, which savings are in addition to the savings

[10] *In the Matter of: The Joint Amended Application of the Utilities: Inter-County Energy Cooperative Corp., Kentucky Power Company, Kentucky Utilities Company, Louisville Gas and Electric Company, Owen Electric Cooperative, Inc., Shelby Energy Cooperative, Inc., and the Union Light, Heat and Power Company for Approval of a Pilot Meter Testing Plan pursuant to 807 KAR 5:041, Sections 13, 15, 16, 17, and 22*, Case No. 2005-00276, Order (Nov. 10, 2005).

[11] *The Application of Big Sandy Rural Electric Cooperative Corporation for Deviation from the Provisions of 807 KAR 5:006, Section 6(5) and 807 KAR 5:041, Section 15(3)*, Case No. 2005-00048 (Ky. PSC Apr. 21, 2005) (approving a suspension of meter testing for four years while the AMR program was deployed); *The Application of Owen Electric Cooperative, Inc. for a Deviation from Approved Meter Testing Program*, Case No. 2006-00468 (Ky. PSC Dec. 13, 2006) (approving a deviation from its Sample Meter Testing Plan for a period of 3 years during the installation of solid-state meters); *Request of Shelby Energy Cooperative, Inc. for a Temporary Deviation from its Sample Meter Testing Plan*, Case No. 2010-00331 (Ky. PSC Aug. 3, 2011) (approving deviation from sample meter testing plan for two years during the installation of an AMI system).

the Companies have projected as resulting from the full AMS deployment. Therefore, the Company requests a deviation from Section 15(3) to permit the Company's proposed meter-testing approach concerning the removed non-AMS meters, with the resumption of full compliance with Section 15(3) after the proposed AMS deployment has been completed.

Finally, the Company requests a deviation from 807 KAR 5:006 Section 19 to the extent it applies to the meters the Company will remove from service as part of its full AMS deployment. The regulation states, "A utility shall make a test of a meter upon written request of a customer if the request is not made more frequently than once each twelve (12) months."[12] On its face, this requirement would appear to apply only to meters still in service, not to meters already removed from service. But out of an abundance of caution, the Company asks the Commission to grant the Company a deviation from the entirety of 807 KAR 5:006 Section 19 with regard to all meters the Company removes—and only with regard to the meters it removes—as part of the full AMS deployment; the reasons for the deviation are the same as those given above for the Company's requested deviation from 807 KAR 5:041 Section 15(3) concerning testing of meters removed from service.

VIII. GAS COST OF SERVICE STUDY, RATE DESIGN, AND ALLOCATION OF INCREASE

A. GAS COST OF SERVICE STUDY

Q. What methodology did LG&E use in its gas cost of service study?

A. In general, the methodology used followed the electric cost of service study; however, the gas cost of service study is not time differentiated. This methodology for the gas

[12] 807 KAR 5:006 Section 19(1).

cost of service is consistent with prior rate cases except that a refinement has been made in the way that transmission costs are allocated in the study. The details of that study are presented in the testimony of Mr. Seelye.

Q. Please summarize the results of the gas cost of service study.

A. The following table (Table 2) summarizes the rates of return for each customer class before and after reflecting the rate adjustments proposed by LG&E:

TABLE 2
Gas Class Rates of Return

Customer Class	Actual Adjusted Rate of Return	Proposed Rate of Return
Residential – Rate RGS	5.08%	6.32%
Commercial – Rate CGS	7.32%	8.48%
Industrial – Rate IGS	21.31%	21.29%
As-Available Service – Rate AAGS	30.69%	25.05%
Firm Transportation Service – Rate FT	11.00%	11.56%
Total System	6.00%	7.19%

The Actual Adjusted Rate of Return was calculated by dividing the adjusted net operating income by the adjusted net cost rate base for each customer class. The adjusted net operating income and rate base reflect all pro forma adjustments. The Proposed Rate of Return was calculated by dividing the net operating income adjusted for the proposed rate increase by the adjusted net cost rate base. Mr. Seelye discusses the actual adjusted and proposed rates of return in his testimony.

B. ALLOCATION OF GAS REVENUE INCREASE

Q. What revenue increase is LG&E proposing for gas operations?

A. As shown on Schedule M-2.1-G, LG&E is proposing an increase in gas forecasted test period revenues of $13,828,530, which is calculated by applying the proposed rates to

forecasted test period billing determinants. This increase is slightly lower than the revenue requirement increase of $13,828,546 shown in Schedule A for gas operations because the number of decimal places in the proposed charges cannot be carried out far enough to yield the exact amount shown in the schedule.

Q. How does the Company propose to allocate the gas revenue increase to the classes of service?

A. As with LG&E's electric rate classes, for the gas rate classes the Company proposes to recover larger relative portions of the overall revenue increase from rate classes with lower rates of return and smaller relative portions of the proposed revenue increase from rate classes with higher rates of return. The Company does not propose to eliminate all interclass subsidies in this proceeding. Given the higher rates of return for the Industrial Gas Sales class and the As-Available Gas Service noted in Table 2, the Company is proposing no increase for Rate IGS and a decrease for Rate AAGS. Mr. Seelye further discusses the details of his study in his testimony that supports this approach.

C. RESIDENTIAL GAS SERVICE

Q. Does the Company propose to bring the rate components in residential gas rates more in line with the cost of service study?

A. Yes. LG&E proposes to increase the monthly residential basic service charge from $13.50 to $24.00. As Mr. Seelye discusses further in his testimony, the cost of service study indicates that the customer-related cost for the residential class is $24.05 per customer per month. LG&E is therefore proposing to increase the basic service charge in a direction that will more accurately reflect the actual cost of providing service. This cost is derived in Mr. Seelye's Exhibit WSS-7. As I note below and as Mr. Seelye

discusses at greater length in his testimony, more than half of the proposed $10.50 increase in the residential basic service charge results from LG&E's proposal to remove from the Gas Line Tracker mechanism (Adjustment Clause GLT) rate base all Gas Line Program projects prior to July 1, 2017 and to recover those costs through base rates, and in particular through basic service charges.

Q. What is the proposed rate of return for Rate RGS?

A. The proposed rate of return for Rate RGS is 6.32 percent, which is still under the overall rate of return of 7.19 percent.

Q. If the Commission approves the proposed base rates, what will be the percentage increase in monthly residential gas bills?

A. The average monthly residential gas bill increase due to the proposed gas base rates will be 5.0 percent, or approximately $2.99, for a residential customer using an average of 55 Ccf of gas. Typical bill calculations for various levels of gas consumption are shown in Schedule N for gas operations, which the Company is providing to satisfy the filing requirement of Section 16(8)(n).

Q. What other changes does LG&E propose to Rate RGS and its other rate schedules as well?

A. For Rate RGS, as well as Rates VFD (Volunteer Fire Department Service), CGS (Firm Commercial Gas Service), IGS (Firm Industrial Gas Service), AAGS (As-Available Gas Service), and DGGS (Distributed Generation Gas Service), the Company proposes to remove the Gas Supply Cost Component rate from the Rate section and add "Gas Supply Clause, Sheet No. 85" to the Adjustment Clauses section of each rate schedule. The purpose of the changes is to enhance administrative convenience by having only

one rate schedule, Adjustment Clause GSC (Gas Supply Clause), to update each time the Company files updated gas costs with the Commission. This is comparable to the approach the Company uses with other adjustment clauses with explicit charges stated in the Company's tariff, such as the Gas Line Tracker and the Home Energy Assistance Program charge.

D. NEW STANDARD RATE FOR SUBSTITUTE GAS SALES SERVICE (RATE SGSS)

Q. Please describe the Company's proposed rate schedule for substitute gas sales service.

A. LG&E has gas facilities in place to serve certain customers who also receive gas supplies from sources other than LG&E. These customers are not gas transportation customers who obtain gas supplies from third parties and then use LG&E's facilities to receive their gas. Unlike gas transportation customers, these customers receive gas from other sources with which they are directly and physically connected (e.g., local gas production or interstate pipelines). Despite having alternate physical supply sources, these customers continue to desire to have LG&E provide firm gas sales service if their alternate physical source of supply is either interrupted or inadequate to meet their demand. Serving such customers under standard firm-service rates results in inadequate cost recovery relative to the costs that such customers cause LG&E to incur. This is the case because LG&E's firm-service gas rate schedules recover distribution-system costs on a volumetric basis. Such customers can be expected to consume little, if any, gas on a regular basis, but still require LG&E to have facilities available to serve the customer's demand. Because LG&E's rates recover costs on a volumetric basis, LG&E will routinely under-recover distribution costs from these

kinds of customers. The result is that other customers subsidize the service provided to customers who use LG&E as a substitute source of gas supply.

To remedy this problem, LG&E is proposing Rate SGSS to ensure that customers seeking this kind of firm service from LG&E pay charges that provide adequate recovery of the costs such customers cause LG&E to incur. Rate SGSS accomplishes this recovery primarily through a demand charge, stated as a cost per Mcf of Monthly Billing Demand ($6.27 for commercial customers and $10.90 for industrial customers; Mr. Seelye's testimony and exhibits address the derivation of all charges under Rate SGSS). A customer's Monthly Billing Demand under Rate SGSS is the greater of the Maximum Daily Quantity (a contractually established daily maximum gas delivery) or the highest daily volume of gas LG&E delivered to the customer during that month or the previous eleven monthly billing periods. The minimum contract term under Rate SGSS is one year. Customers unwilling to receive gas sales service under Rate SGSS can request LG&E to remove its gas facilities and no further charges will be incurred by the customer.

Q. Does the Company expect any customers will take service under Rate SGSS?

A. Yes, at least one. If the Commission approves Rate SGSS, the Company will cease billing a customer under Rate CGS and begin billing it under Rate SGSS using the rates applicable to commercial customers. This change is appropriate because the customer takes gas service from sources other than LG&E (i.e., both locally produced gas and directly from an interstate pipeline), but has asked LG&E to keep its facilities in place and to be prepared to serve the customer's full gas requirements as needed. Therefore, the customer will be served under Rate SGSS if the Commission approves the new rate

schedule. The revenue impact of this proposed rate change is incorporated in Schedule M-2.3-G.

E. NEW LOCAL GAS DELIVERY SERVICE (RATE LGDS)

Q. Please describe the Company's proposed rate schedule for local gas delivery service.

A. Over the years, LG&E has received inquiries from entities potentially interested in using LG&E's system to transport gas for local delivery, as well as to the interstate pipeline system. LG&E's current gas transportation services are inadequate to provide such a service, and so LG&E has developed Rate LGDS to meet this need.

Service under Rate LGDS is available to any party who contracts with LG&E to provide firm transportation service of local gas (including landfill gas, bio-gas, synthetic gas, and locally produced natural gas). Under Rate LGDS a customer and LG&E would agree upon a point of receipt where LG&E would receive the gas on its system for transportation service to a pool operated under either Rider PS-FT or Rider PS-TS-2. LG&E may decline to initiate service if it could interfere with LG&E's ability to operate its own facilities or deliver gas to its retail sales customers or end-use gas transportation customers. Importantly, Rate LGDS does not obligate LG&E to build any facilities to serve a customer taking service under Rate LGDS, and the customer taking service must pay for any facilities LG&E agrees to build to provide service under the rate. This helps ensure other gas customers will not subsidize facilities that by their nature could not be used to provide retail sales or end-use gas transportation service. Also important is the set of gas-quality standards incorporated in Rate LGDS. These gas quality standards are derived from interstate pipeline quality standards and are designed to ensure that prospective customers under Rate LGDS will

not deliver any gas into LG&E's system that would be harmful to LG&E's gas system or its customers.

The rate structure comprises an administrative charge of $550.00 per receipt point per month, a basic service charge of $1,310.00 per receipt point per month, a demand charge of $2.57 per Mcf of monthly billing demand, and a distribution charge of $0.0388 per Mcf of net nominated volumes at the delivery point. (Mr. Seelye's testimony and exhibits address the derivation of all charges under Rate LGDS.) The monthly billing demand under Rate LGDS is the greater of the Maximum Daily Quantity (a contractually established daily maximum gas delivery) or the highest daily volume of gas LG&E delivered to the delivery point during that month or the previous eleven monthly billing periods. The other provisions of Rate LGDS (e.g., terms addressing nominations, delivery, and imbalances) are comparable to similar provisions in LG&E's gas transportation services under Rider TS-2, Rider PS-TS-2, and Rate FT.

Q. Does the Company expect any customers will take service under Rate LGDS?

A. LG&E is not aware of any customers immediately interested in taking service under Rate LGDS. But as I noted above, LG&E has received inquiries about possibly using such a service. To be prepared to meet such customers' needs, LG&E believes it is prudent to put in place the rate schedule now.

F. OTHER GAS RATE SCHEDULE CHANGES

Q. Please explain the text change to Volunteer Fire Department Service (Rate VFD) at Sheet No. 9.

A. LG&E is adding a paragraph to Rate VFD that is already included in the Rates RGS; not including it in Rate VFD previously was an inadvertent oversight. The paragraph

reiterates customers' obligation (already stated in "Notice to Company of Changes in Customer's Load") to make LG&E aware of customer installations of equipment for gas-fired standby electric generation or personal vehicle fueling, and clarifies that service for such uses is subject to the availability of adequate capacity on LG&E's system to provide the service without detriment to other customers.

Q. Please explain the text changes to Firm Transportation Service (Rate FT) and Gas Transportation Service / Firm Balancing Service (Rider TS-2) at Sheet Nos. 30.9 and 51.4, respectively.

A. LG&E is adding the same sentence to both rate schedules to clarify that, in addition to not having an obligation to deliver to a customer more than the Maximum Daily Quantity of gas, LG&E does not have an obligation to deliver more than 1/24 of the Maximum Daily Quantity in any single hour.

Also, as Lonnie E. Bellar describes in his testimony, because LG&E proposes to recover the cost of its planned Transmission Pipeline Modernization Program through LG&E's Gas Line Tracker mechanism (Adjustment Clause GLT), LG&E proposes to add text to Rate FT to reflect the application of Adjustment Clause GLT to that tariff.

Q. Please explain the text changes to Rate FT, Rider TS-2, Pooling Service – Rider TS-2 (Rider PS-TS-2), and Pooling Service – Rate FT (Rider PS-FT) at Sheet Nos. 30.10, 51.5, 59.8, and 61.3, respectively.

A. LG&E is adding an essentially identical sentence to all four of the rate schedules listed above to require any gas transportation customer or their pool manager seeking to access LG&E's telemetry data to enter into a Website Subscriber Agreement with

LG&E. This agreement is designed to ensure customers understand and agree to the terms for use of the website.

Q. Please explain the text changes to Riders PS-TS-2 and PS-FT at Sheet Nos. 59.7 and 61.2, respectively.

A. LG&E is deleting the same text—"a surety bond"—from both rate schedules because the Company no longer considers surety bonds adequate security for the performance of pool managers' obligations. As the revised rate schedules reflect, irrevocable letters of credit remain an acceptable form of assurance.

Q. Please explain the text changes to Natural Gas Vehicle Service (Rider NGV) at Sheet Nos. 63 and 63.1.

A. On Sheet No. 63 LG&E proposes to delete two references to the compression of natural gas to clarify that LG&E does not provide gas-compression service or supply compressed gas. On Sheet No. 63.1 LG&E proposes to add a sentence making explicit that the customer, not LG&E, is solely responsible for reporting and paying all motor fuel taxes, if any, resulting from taking service under Rider NGV and using the gas so supplied for vehicle fuel.

G. CHANGES TO GAS SPECIAL CHARGES AND CUSTOMER DEPOSITS

Q. Does the Company propose to change any of the Special Charges shown on Sheet No. 45 of its gas tariff?

A. Yes, the Company proposes to add an Unauthorized Reconnect Charge for the same reasons I stated above concerning adding a similar charge to the Company's electric tariff. This charge is based on the Company's experience with making such corrections in recent years, as well as the type of meter and damage at issue:

(1) A charge of $70.00 for tampering or an unauthorized connection or reconnection that does not require the replacement of the meter;

(2) A charge of $132.00 for tampering or an unauthorized connection or reconnection that requires the replacement of a gas meter.

Mr. Seelye provides support for these charges in his testimony.

H. CHANGES TO ADJUSTMENT CLAUSES

Q. Please explain the changes LG&E proposes to Adjustment Clause GLT (Gas Line Tracker) at Sheet No. 84.

A. LG&E proposes a number of text changes to Sheet No. 84 to reflect the addition of GLT cost recovery for the Transmission Pipeline Modernization Project that Mr. Bellar describes in his testimony, as well as to reflect the addition of two new rate schedules to LG&E's gas tariff, namely Rates SGSS and LGDS, both of which are subject to Adjustment Clause GLT. First, LG&E proposes to revise the applicability section to reflect that the GLT will now apply to Rates SGSS and LGDS, as well as to Rate FT, now that the GLT will be used to recover the costs of a gas transmission project. Second, LG&E proposes several text changes to the GLT Program Factors and Rates sections to reflect the added applicability of the GLT to Rates SGSS, LGDS, and FT, as well as to clarify that adjustments to the GLT following each annual GLT cost and balancing adjustment filing will become effective for services rendered on and after the first day of the following month after the effective date of such change. Finally, LG&E has removed from the GLT rate base all Gas Line Program projects prior to July 1, 2017 and to recover those costs through base rates; effectively resetting the GLT charges. Christopher M. Garrett discusses these and other filing changes requested for the GLT mechanism in his testimony.

Q. Please explain the changes LG&E proposes to Adjustment Clause DSM (Demand-Side Management Cost Recovery Mechanism) at Sheet Nos. 86 and following.

A. LG&E proposes small text changes to the Availability of Service and other sections to add new Rate SGSS to the rates to which Adjustment Clause DSM applies.

Q. Please explain the changes LG&E proposes to Adjustment Clause WNA (Weather Normalization Adjustment Clause) at Sheet No. 88.

A. LG&E proposes text changes to reflect the applicability of Adjustment Clause WNA to Rate VFD, the previous omission of which was an inadvertent oversight. LG&E further proposes minor text changes to clarify that WNA applies only to the Distribution Charges for Rates RGS, VFD, and CGS.

Q. Please explain the text change LG&E proposes to make to Adjustment Clause HEA (Home Energy Assistance) at Sheet No. 92.

A. As I discussed above concerning the HEA charge for LG&E's electric customers, the charge applies to residential customers only, and the current Rate section of Adjustment Clause HEA states that the rate is $0.25 per meter per month. The Company proposes to delete "per meter" from the rate stated in Adjustment Clause HEA found in its gas tariff to be consistent with the same change it is proposing to its electric tariff, which I discussed above.

Q. Does the Company propose to increase customer deposits for Rate RGS?

A. No, LG&E proposes to keep its Rate RGS customer deposit at its current level ($100.00 for gas-service-only Rate RGS customers, and $260.00 for combined residential electric and gas customers). The Commission's regulations (807 KAR 5:006 Section 8(d)(2)) state that a utility may establish a deposit of an equal amount for each customer

class based on the average bill of customers in that class, and that such a deposit cannot exceed two-twelfths of the average bill of customers in the class where bills are rendered monthly. Although Exhibit RMC-1 demonstrates the Company could support customer deposits as high as $126 for Rate RGS customers ($347 for combined residential electric and gas customers), LG&E believes its existing deposit levels are sufficient and strike the correct balance between protecting against uncollectible debts while minimizing burdens on customers paying deposits.

IX. CHANGES TO GAS TERMS AND CONDITIONS

Q. Please explain the proposed text addition to the Customer Bill of Rights at Sheet No. 95.

A. The Company's Customer Bill of Rights applies to service to residential customers. The relevant provision of the Company's Customer Bill of Rights currently states, "You have the right to participate in equal, budget payment plans for your natural gas and electric service." As LG&E is proposing for its electric tariff and to ensure clarity and consistency across LG&E's gas tariff, it is proposing to revise the quoted portion of the Customer Bill of Rights to clarify that a customer has a right to participate in a Budget Payment Plan unless the standard rate schedule under which the customer takes service explicitly states otherwise.

Q. Please explain the text addition to the Terms and Conditions provision at Sheet No. 96.

A. As LG&E is proposing for its electric tariff, it has added text to this provision to clarify how LG&E already interprets and applies terms and conditions set out in specific rate schedules as compared to the terms and conditions set out at the end of its tariff, the latter of which are generally applicable. Consistent with basic contract and legal

principles, the proposed text states that to the extent the specific terms and conditions of a particular rate schedule conflict with the tariff's generally applicable terms and conditions, the specific terms and conditions will control.

Q. Please explain the proposed changes to the Exclusive Service on Installation Connected provision at Sheet No. 97.2.

A. Because LG&E is proposing to add Rate SGSS to serve customers who have other sources of gas supply with which they are physically connected, but who desire LG&E to provide firm gas service, LG&E proposes to strike the sentence in this provision stating LG&E will enter into a special contract with a customer to provide such service. In place of that sentence, LG&E proposes to add a sentence specifying Rate SGSS as applicable to any customer taking gas service from another gas provider as described therein but who either desires LG&E to continue providing firm gas service or refuses to allow LG&E to remove its facilities previously used to serve the customer. These changes are necessary to harmonize this provision with Rate SGSS.

Q. Please explain the proposed changes to the Metering provision at Sheet No. 98.

A. LG&E proposes to add a sentence to the Metering provision to clarify that it may install whatever metering equipment it deems necessary for a customer's service. As I noted above concerning the same change to LG&E's electric terms and conditions, LG&E believes this concept was already implicit in the Metering provision, but it is helpful to make this right explicit before the Company begins its proposed full deployment of AMS meters, which will include gas-meter-reading equipment.

Q. Please explain the proposed changes to the Special Rules provision under Company Responsibilities at Sheet No. 98.2.

A. LG&E proposes to add Rates VFD and SGSS to the rate schedules governed by this provision concerning Special Rules for Customers Served from High Pressure Mains, Gas Transmission Mains, and Storage Gathering Lines. It is sensible that customers taking service under those rate schedules should be subject to the same rules regarding service from such facilities as are applicable to all other customers.

Q. Please explain the proposed changes to the Heating Value provision at Sheet No. 99.

A. LG&E proposes text changes to the Heating Value provision to accommodate gas received onto LG&E's system from local suppliers under Rate LGDS. The changes will not have an impact on the quality of the gas LG&E might potentially receive into its system. The change is intended solely to accommodate the possible receipt into LG&E's system of gas from sources other than interstate pipelines as a result of making Rate LGDS available.

Q. Please explain the changes to the Meter Readings and Bills provision at Sheet No. 101.

A. As LG&E is proposing for its electric tariff, the proposed text addition clarifies that a "meter reading" for all tariff purposes includes usage data provided by automated meter reading, automated meter infrastructure, advanced metering systems, and other electronic meter equipment or systems capable of delivering usage data to LG&E. Therefore, a physical, manual reading of a meter is not required to constitute a "meter reading." This provision is intended to obviate the need for a deviation from the physical, manual meter-reading requirements of 807 KAR 5:006 Section 7, though the Company has requested one out of an abundance of caution as I discussed above.

Q. Please explain the changes to the General provision of the Deposits section at Sheet No. 102.

A. LG&E has deleted a reference to Standard Rate Rider PS-TS, which rider LG&E removed from its tariff several years ago. LG&E proposes also to add text to note that deposits for LGDS customers are subject to the creditworthiness provisions specific to that proposed rate schedule.

Q. Please explain the changes to the Discontinuance of Service provision at Sheet No. 105.1.

A. As LG&E is proposing for its electric tariff, because LG&E has proposed to add an Unauthorized Reconnect Charge to its Special Charges, it is appropriate to revise the Discontinuance of Service provision to replace the requirement that a fraudulent user pay "the cost to the Company incurred by reason of the fraudulent use" with "assessment of the charges under the Unauthorized Reconnect Charge provision of Special Charges." Whereas LG&E previously had authority under its tariff to charge fraudulent users for costs incurred related to any damage caused by fraudulent use, it will now have a set of standard tariff rates to charge for such damage , if any, and it is appropriate to refer to those charges in this Discontinuance of Service provision.

Q. Please explain the changes to the Gas Service Restrictions and Curtailment Rules at Sheet Nos. 107 and following.

A. LG&E proposes to apply to Rate SGSS the same Gas Service Restrictions and Curtailment Rules that apply to similarly situated non-SGSS customers, which the proposed text changes reflect.

X. LOW-INCOME CUSTOMER ASSISTANCE

Q. Does the Company provide assistance to its low-income customers?

A. Yes. The Company is aware of its low-income customers' needs through direct contact with such customers and through the Company's relationships with a number of organizations engaged in community-assistance programs and efforts, including the Association of Community Ministries ("ACM"). Using forums and processes described in Mr. Malloy's testimony, the Company meets and communicates with these groups on a regular basis to understand low-income customers' needs, how community organizations are working to meet those needs, and how the Company can help.

The Company has used its experience and knowledge gained from these interactions as it has worked on its own and in conjunction with community groups to provide various forms of assistance to low-income customers over the years. For example, LG&E matches customer donations to the Winterhelp Energy Assistance Fund, which assists low-income customers with their utility bills during winter months. In the 2015-16 heating season alone, LG&E's shareholders contributed $59,479 to Winterhelp. Since 2009, customer donations and matching funds from the Companies have raised nearly $3 million for Winterhelp and KU's WinterCare. For the 2016-2017 heating season, LG&E's shareholders will once again match $1.00 for every $1.00 donated by LG&E's residential customers to Winterhelp. Moreover, LG&E has been a proud partner of Project Warm since its inception in 1982. Project Warm is a non-profit organization that provides weatherization assistance for the low-income elderly and disabled. Each November, LG&E's employees work with Project Warm in the annual Project Warm Blitz, a program whereby hundreds of employees join volunteers and community organizations to weatherize the homes of low-income senior citizens and the disabled. LG&E provides the weatherization materials for Project Warm Blitz,

and in 2015, LG&E employees assisted in weatherizing approximately 268 homes through their participation and donations.

In addition, LG&E committed in its most recent base rate case (Case No. 2014-00372) to make annual shareholder contributions of $680,000 per year beginning in 2015 through the effective date of new base rates for LG&E.[13] The $680,000 comprises a $500,000 contribution to ACM for its utility assistance programs and a $180,000 contribution to the HEA program.[14] LG&E further agreed in that case to maintain its monthly residential charge for the HEA program of $0.25 through the effective date of new base rates for LG&E.[15] Because LG&E's shareholder-contribution commitments will continue only until the effective date of the new base rates proposed in this proceeding, they will cease thereafter absent a settlement extending the contributions.[16]

Q. Does LG&E propose to continue the HEA charge?

A. Yes, although LG&E maintains discretion to discontinue or reduce the monthly residential HEA charge, LG&E proposes to continue its HEA charge at a level of $0.25 per customer per month.

Q. In addition to LG&E's significant shareholder contributions and the support the HEA charge provides to low-income customers, has LG&E implemented any policy or tariff measures to assist fixed- and low-income customers?

A. Yes. LG&E provides all customers at least 22 calendar days to pay their bills after the issuance date, but goes even further to assist fixed- and low-income customers. First,

[13] *In the Matter of: Application of Louisville Gas and Electric Company for an Adjustment of its Electric and Gas Rates*, Case No. 2014-00372, Order at 6 (June 30, 2015).
[14] *Id.*
[15] *Id.*
[16] *Id.*

LG&E's FLEX Program allows residential customers with limited incomes to pay their bill 28 days from issuance. This helps prevent the fixed- and low-income customers from incurring late payment charges, increases the time in which such customers may seek financial aid, and helps reduce the issuance of disconnection notices to these customers. The popularity of the FLEX Program indicates it is achieving its intended aims: since LG&E implemented the program in December 2009 through October 31, 2016, a total of 12,416 LG&E customers have used it.

Second, since October 1, 2010, an LG&E residential customer who has received a pledge or notice of low-income assistance from an authorized agency is not assessed or required to pay a late-payment charge for the bill for which the pledge or notice is received. Moreover, the customer will not be assessed or required to pay a late-payment charge in any of the 11 months following receipt of the pledge or notice. This waiver of the late-payment charge has provided significant benefits to low-income customers. From November 2015 through October 2016, LG&E waived approximately $401,000 in late-payment charges, helping to alleviate the financial burden LG&E's fixed- and low-income customers are facing.

In addition, LG&E offers a DSM-EE program to assist low-income customers. Specifically, the Companies' Low-Income Weatherization Program ("WeCare") is an education and weatherization program designed to reduce the energy consumption of LG&E's low-income customers.[17] The program provides energy audits, energy education, and blower door tests, and installs weatherization and energy conservation

[17] *In the Matter of: Joint Application of Louisville Gas and Electric Company and Kentucky Utilities Company for Review, Modification, and Continuation of Existing, and Addition of New, Demand-Side Management and Energy Efficiency Programs,* Case No. 2014-00003, Application Exhibit MEH-1 at 17 (Jan. 17, 2014).

measures. A qualified low-income customer can receive—at no direct cost to the customer—energy conservation measures with a value of up to $2,100.[18] WeCare is now KU and LG&E's second largest DSM-EE program by budget: over $25.5 million total for both Companies for program years 2015-18, an average of over $6.35 million for both Companies for each program year for that period.[19] In addition, LG&E offers DSM-EE programming for multi-family households, providing yet another opportunity for many low-income customers to participate in LG&E's DSM-EE offerings. LG&E's Residential Conservation / Home Energy Performance Program is available to multi-family properties, offering financial incentives to customers who implement energy-efficiency measures identified during on-site audits.[20] Moreover, LG&E's program includes a tier structure specifically for multi-family properties.[21] In approving LG&E's DSM-EE programming for 2015-18 the Commission noted its appreciation for "the Companies' efforts in offering low-income programs for its customers" and that the record in the DSM-EE "proceeding reflects the Companies' efforts to work with [community action agencies] and other interested parties to encourage participation by low-income customers in programs such as the WeCare and Residential Conservation/Home Energy Performance programs, which encourage EE and energy savings and aid in reducing the cost of customers' energy bills."[22]

In an effort to further increase low-income customers' awareness of these efforts and DSM-EE offerings, LG&E conducts outreach specifically focused low-

[18] Louisville Gas and Electric Company, P.S.C. Electric No. 10, Original Sheet No. 86.4 (LG&E's electric tariff).
[19] Case No. 2014-00003, Rebuttal Testimony of Michael E. Hornung at 13 (June 16, 2014).
[20] *Id.* at 39-42.
[21] *Id.*
[22] Case No. 2014-00003, Order at 27 (Nov. 14, 2014).

income customers. This outreach includes advertisements on the interior and exterior of city buses in Louisville providing information on how to access these programs. In addition, the Company has held meetings with various community agencies and low-income advocates to further inform these representatives of the programs and discuss how these advocates can assist low-income customers with their participation in the programs.

All of these efforts demonstrate LG&E's commitment to assisting its fixed- and low-income customers. Through the WeCare Program, LG&E works to weatherize the homes of low-income customers to decrease their monthly energy bills. LG&E's FLEX program extends a low-income customers' bill-due date to 28 days from bill issuance. To the extent further assistance is required, LG&E has generously increased giving to agencies that provide financial support, and LG&E waives the late payment charges for customers receiving assistance from such agencies. In short, LG&E provides a wide array of assistance to its fixed- and low-income customers, from before the time a customer uses energy until after LG&E issues a bill.

XI. CONCLUSION

Q. What are your conclusion and recommendation?

A. Based on the evidence provided above and in the Company's application in this proceeding, I conclude the rates, revenue allocation, and proposed changes to the Company's tariffs are reasonable and will aid the Company in continuing to provide safe, reliable, and economical service to its customers. I further conclude that the Company's proposed AMS and DA deployments will serve the public convenience and necessity by providing significant benefits to customers, and that the Commission should grant the requested CPCNs for the deployments. Therefore, I recommend the

Commission approve the Company's proposed rates, revenue allocation, changes to the Company's tariffs, the Company's requested CPCNs, and the rest of the relief the Company is requesting in this proceeding.

Q. Does this conclude your testimony?

A. Yes, it does.

VERIFICATION

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

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

Robert M. Conroy

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 16th day of November 2016.

(SEAL)
Notary Public

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

APPENDIX A

Robert M. Conroy
Vice President, State Regulation and Rates
LG&E and KU Services Company
220 West Main Street
Louisville, Kentucky 40202
Telephone: (502) 627-3324

Previous Positions

Director, Rates	Feb 2008 – Feb 2016
Manager, Rates	April 2004 – Feb 2008
Manager, Generation Systems Planning	Feb. 2001 – April 2004
Group Leader, Generation Systems Planning	Feb. 2000 – Feb. 2001
Lead Planning Engineer	Oct. 1999 – Feb. 2000
Consulting System Planning Analyst	April 1996 – Oct. 1999
System Planning Analyst III & IV	Oct. 1992 - April 1996
System Planning Analyst II	Jan. 1991 - Oct. 1992
Electrical Engineer II	Jun. 1990 - Jan. 1991
Electrical Engineer I	Jun. 1987 - Jun. 1990

Professional/Trade Memberships

Registered Professional Engineer in Kentucky, 1995
Financial Research Institutes Advisory Board
Edison Electric Institute - Rates and Regulatory Affairs Committee
Southeastern Energy Exchange - Rates and Regulation Committee

Education

Essentials of Leadership, London Business School, 2004

Masters of Business Administration

Indiana University (Southeast campus), December 1998

Center for Creative Leadership, Foundations in Leadership program, 1998

Bachelor of Science in Electrical Engineering;
Rose Hulman Institute of Technology, May 1987

Exhibit RMC-1

Customer Deposit Requirements

LOUISVILLE GAS AND ELECTRIC COMPANY
Customer Deposit Requirements

Residential Electric -- Rates RS, RTOD

(1)	Forecasted Test Period Revenue (Schedule M-2.3 E, page 3/4)	$ 441,518,068
(2)	Proposed Increase (Schedule M-2.3 E, page 3/4)	$ 42,131,735
(3)	Total Revenues [(1) + (2)]	$ 483,649,803
(4)	Customer Months (Schedule M-2.3 E, page 3/4)	4,369,310
(5)	Average Bill [(3) / (4)]	111
(6)	Residential Electric Deposit Requirement [(5) * 2 months]	$ 221
(7)	Proposed Deposit Requirement	$ 160

Residential Gas -- Rate RGS

(8)	Forecasted Test Period Revenue (Schedule M-2.3 G, page 2)	$ 214,163,791
(9)	Proposed Increase (Schedule M-2.3 G, page 2)	$ 10,631,026
(10)	Total Revenues [(8) + (9)]	$ 224,794,817
(11)	Customer Months (Schedule M-2.3 G, page 2)	3,556,511
(12)	Average Bill [(10) / (11)]	63
(13)	Residential Gas Deposit Requirement [(12) * 2 months]	$ 126
(14)	Proposed Deposit Requirement	$ 100

Combination Residential Gas and Electric

(15)	Proposed Deposit Requirement [(7) + (14)]	$ 260

LOUISVILLE GAS AND ELECTRIC COMPANY
Customer Deposit Requirements

General Service -- Rate GS

(1)	Forecasted Test Period Revenue (Schedule M-2.3 E, page 5)	$ 170,461,520
(2)	Proposed Increase (Schedule M-2.3 E, page 5)	$ 12,180,705
(3)	Total Revenues [(1) + (2)]	$ 182,642,225
(4)	Customer Months (Schedule M-2.3 E, page 5)	542,844
(5)	Average Bill [(3) / (4)]	336
(6)	General Service Deposit Requirement [(5) * 2 months]	$ 673
(7)	Proposed Deposit Requirement	$ 240

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In Re the Matter of:

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

DIRECT TESTIMONY OF WILLIAM STEVEN SEELYE MANAGING PARTNER THE PRIME GROUP, LLC

Filed: November 23, 2016

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I. INTRODUCTION

Q. Please state your name and business address.

A. My name is William Steven Seelye. My business address is 6001 Claymont Village Drive, Suite 8, Crestwood, Kentucky 40014.

Q. By whom and in what capacity are you employed?

A. I am the managing partner for The Prime Group, LLC, a firm located in Crestwood, Kentucky, providing consulting and educational services in the areas of utility regulatory analysis, revenue requirement support, cost of service, rate design and economic analysis.

Q. On whose behalf are you testifying in this proceeding?

A. I am testifying on behalf of Louisville Gas and Electric Company ("LG&E" or "the Company"), which provides both electric and natural gas sales and delivery services in Kentucky.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is (i) to describe the proposed allocation of the revenue increases for LG&E's electric and natural gas operations; (ii) to support LG&E's proposed rates, and (iii) to sponsor the fully allocated cost of service studies based on LG&E's embedded cost of providing electric and natural gas service for the fully forecasted test year, which is the 12 months ending June 30, 2018.

Q. Please summarize your testimony.

A. In developing its proposed rates in this proceeding, LG&E relied heavily on the results of the electric and gas cost of service studies. For the most part, the

Company's class cost of service studies were prepared using methodologies that have been accepted by the Kentucky Public Service Commission ("Commission") in previous rate cases. In this proceeding, however, LG&E is presenting two versions of the electric cost of service study. In one version, the Base-Intermediate-Peak ("BIP") methodology used in prior cost of service studies for time-differentiating and allocating fixed production costs will be utilized. In the other version, a methodology is used to allocate fixed production costs that is more reflective of the way generation resources are planned by the Company. This alternative version allocates costs by weighting hourly class loads by the hourly Loss of Load Probability ("LOLP"), which is a key measure that has been used by LG&E and Kentucky Utilities Company ("KU" or Kentucky Utilities'") (collectively, the "Companies'") for planning their generation resources for many years. I will present information comparing the results of the LOLP version of the cost of service study to the BIP version that has been used in prior rate cases. The methodology used for the gas cost of service study has also been modified to reflect a refinement in the way that transmission costs are allocated in the study.

The purpose of a class cost of service study is to determine the contribution that each customer class is making towards LG&E's overall rate of return. Rates of return are calculated for each rate class. A class cost of service study is also used as a tool for developing unit charges for electric and gas service. Cost of service is a standard measure of reasonableness for utility rate design.

In this filing, LG&E is proposing rate design changes to begin to address

fundamental changes that are taking place within the electric and gas utility industries. Across the United States, electric utilities are beginning to see competitive pressures from various forms of distributed generation (e.g., solar generation, natural gas generation, and wind generation). As a result of customers installing behind-the-meter electric generation, and also customers finding ways to conserve energy or use energy more efficiently, many utilities are experiencing steep declines in their sales per customer. Regardless of the environmental benefits that may result from these initiatives, it is important that the utility ensure that the rate design is structured in a way that recovers the actual cost of serving customers who install distributed generation and pursue behind-the-meter energy efficiency measures. With improperly designed rates, it is possible for the utility's other customers (for example, customers who cannot or do not install distributed generation) to be unduly penalized by having costs improperly shifted onto them from customers who install distributed generation or reduce their energy consumption. Therefore, it is important for the utility to design its rates so that the actual cost of providing service is recovered through rates even when customers reduce their energy consumption but still require the same utility infrastructure to serve them. For example, if a customer reduces its energy consumption through the installation of solar generation, but falls back on the utility to deliver power to the customer when the solar generation is not operating, the utility still needs the same distribution infrastructure to serve the customer even though the customer might be using less energy.

LG&E is therefore taking some initial steps toward implementing rate changes

that will provide appropriate and equitable cost recovery in a changing utility industry. We are proposing to separate out the infrastructure and variable cost components of the energy charge for Residential Service (RS), General Service (GS) and other two-part rates that include only a customer charge and an energy charge. The purpose of this change in the presentation of these rate schedules is to provide more information to customers, stakeholders and employees about which costs are avoidable through the installation of distributed generation (i.e., the variable cost component) and which costs are less likely to be avoided (i.e., the fixed cost component). We are also proposing changes to the large customer rates, specifically Time-of-Day Secondary Service (TODS), Time-of-Day Primary Service (TODP), Retail Transmission Service (RTS), and Fluctuating Load Service (FLS), to provide better assurance that the actual costs of transmission and distribution service are recovered from customers that install distributed generation. For the natural gas side of the business, LG&E is proposing a cost-based Substitute Gas Sales Service (SGSS) for customers who are supplied natural gas, methane, native gas, or other gaseous fuels from sources other than LG&E. LG&E is also proposing a Local Gas Delivery Service (LGDS) to allow local gas producers to transport natural gas through LG&E's gas delivery system. I will discuss these changes in greater detail later in my testimony.

Q. Are you supporting certain information required by Commission Regulations 807 KAR 5:001, Section 16(7) and 16(8)?

A. Yes. I am sponsoring the following schedules for the corresponding Filing

Requirements:

• Cost of Service Studies	Section 16(7)(v)	Tab 52
• Revenue Summary	Section 16(8)(m)	Tab 66

Q. How is your testimony organized?

A. My testimony is divided into the following sections: (I) Introduction, (II) Qualifications, (III) Electric Rate Design and the Allocation of the Increase, (IV) Gas Rate Design and the Allocation of the Increase, (V) Increase in Miscellaneous Service Charges, (VI) Electric Cost of Service Study, and (VII) Gas Cost of Service Study.

II. QUALIFICATIONS

Q. Please describe your educational and professional background.

A. I received a Bachelor of Science degree in Mathematics from the University of Louisville in 1979. I have also completed 54 hours of graduate level course work in Industrial Engineering and Physics. From 2014 through 2015 I completed an additional 12 hours of Electrical Engineering coursework at the University of Louisville's Speed School of Engineering (courses in computer design, microcontroller programming, digital signal processing, and computer communications). In addition, from 2012 through 2015, I was an instructor at Louisville's Walden School and a private tutor and instructor in advanced placement calculus, linear algebra, pre-calculus, college algebra and differential equations.

Concerning my professional background, from May 1979 until July 1996, I was employed by LG&E. From May 1979 until December, 1990, I held various

positions within the Rate Department of LG&E. In December 1990, I became Manager of Rates and Regulatory Analysis. In May 1994, I was given additional responsibilities in the marketing area and was promoted to Manager of Market Management and Rates. I left LG&E in July 1996 to form The Prime Group, LLC, with two other former employees of LG&E. Since leaving LG&E, I have performed or supervised the preparation of cost of service and rate studies for over 150 investor-owned utilities, rural electric distribution cooperatives, generation and transmission cooperatives, and municipal utilities. Therefore, including my time at LG&E, I have more than 35 years of experience in the utility industry. A more detailed description of my qualifications is included in Exhibit WSS-1.

Q. Have you ever testified before any state or federal regulatory commissions?

A. Yes. I have testified in over 50 regulatory and court proceedings in 13 different jurisdictions including the Kentucky Public Service Commission. I have testified on behalf of both LG&E and KU on numerous occasions. A listing of my testimony in other proceedings is included in Exhibit WSS-1.

Q. Please describe your work and testimony experience as they relate to topics addressed in your testimony?

A. I have performed or supervised the development of cost of service and rate studies for over 150 utilities throughout North America. I have also testified on numerous occasions regarding the rates proposed by electric, gas and water utilities, including LG&E.

III. ELECTRIC RATE DESIGN AND THE ALLOCATION OF THE INCREASE

A. ALLOCATION OF THE ELECTRIC REVENUE INCREASE

Q. Please summarize how LG&E proposes to allocate the electric revenue increase to the classes of service.

A. LG&E relied on the results of the electric cost of service studies to determine the revenue increases allocated to the classes of service. Specifically, larger relative portions of the overall revenue increase are allocated to the rate classes with low rates of return on rate base, and smaller relative portions of the overall increase are allocated to the rate classes with high rates of return. In other words, LG&E is proposing higher percentage increases for rate classes that have low rates of return and lower percentage increases for rate classes that have higher rates of return. LG&E is proposing rate increases for all electric rate classes except for Lighting Energy Service. A comparison of the rate of return at current rates and the percentage revenue increase proposed for each rate class is shown below in Table 1:

	Rate of Return on Rate Base		Revenue
Rate Class	BIP Version	LOLP Version	Increase
Residential Service	2.65%	2.04%	9.54%
General Service	7.34%	8.65%	7.15%
Primary Service-Secondary	8.84%	9.70%	7.05%
Primary Service-Primary	6.49%	7.03%	8.25%
Time-of-Day Secondary Service	11.92%	11.90%	6.75%
Time-of-Day Primary Service	4.57%	5.39%	8.22%
Retail Transmission Service	3.48%	4.83%	8.45%
Lighting Energy Service	8.01%	17.55%	0.00%
Traffic Energy Service	7.62%	10.39%	6.76%
Lighting Service & Restricted Lighting Service	5.39%	6.01%	8.21%
Special Contracts	1.94%	2.47%	8.69%
Total All Classes	4.92%	4.92%	8.52%

Table 1

Table 2 shows the same results as Table 1 except that the data is sorted from the highest to the lowest percentage increase:

	Rate of Return on Rate Base		Revenue
Rate Class	BIP Version	LOLP Version	Increase
Residential Service	2.65%	2.04%	9.54%
Special Contracts	1.94%	2.47%	8.69%
Retail Transmission Service	3.48%	4.83%	8.45%
Primary Service-Primary	6.49%	7.03%	8.25%
Time-of-Day Primary Service	4.57%	5.39%	8.22%
Lighting Service & Restricted Lighting Service	5.39%	6.01%	8.21%
General Service	7.34%	8.65%	7.15%
Primary Service-Secondary	8.84%	9.70%	7.05%
Traffic Energy Service	7.62%	10.39%	6.76%
Time-of-Day Secondary Service	11.92%	11.90%	6.75%
Lighting Energy Service	8.01%	17.55%	0.00%
Total All Classes	4.92%	4.92%	8.52%

Table 2

As illustrated in Table 2, the percentage increases allocated to the rate classes are essentially inversely proportional to the class rate of return. In allocating the revenue

increase to the classes, one of the Company's objectives was to limit the maximum increase to any class to approximately one percentage point above the overall increase. This results in the class with the lowest rate of return, particularly in relation to the LOLP version of the cost of service study, receiving a 9.54 percent increase and the class with the highest rate of return receiving a zero percent increase. The decision was made not to assign an increase for any rate class with a rate of return exceeding 15 percent. All other rate classes with a rate of return under 15 percent were allocated a rate increase within a bandwidth of approximately 1 to 1.75 percentage points of the average increase.

Q. Are there any rate classes that are not shown on the above table?

A. Yes. Residential Time of Day Service (RTOD) is a small rate class currently serving only 50 customers. This rate class was included with Rate RS in the cost of service study. LG&E is proposing an increase of 9.53 percent for this rate class. Rate FLS is also not included in the above table because no customers are currently served under the rate schedule.

Q. Are classes with the higher rates of return subsidizing classes with low rates of return?

A. Yes, from a cost of service perspective, they are. Of course, cost of service is just one factor that must be considered. Economic factors such as job creation and retention are also important considerations.

Q. Is LG&E proposing to eliminate all subsidies in this proceeding?

A. No. LG&E's objective is to eliminate subsidies gradually over time. While LG&E

does want to address the issue of subsidies, the Company proposes to do so in a manner that doesn't create unduly large increases for any one major rate class.

Q. Have you prepared schedules showing the proposed revenue increase for each standard rate schedule?

A. Yes. The revenue increase for each rate class is shown on Schedule M-2.1-E of Section 16(8)(m) of the Filing Requirements. The detailed billing calculations for each rate schedule are shown on Schedule M-2.3-E. The proposed unit charges for each rate schedule are shown on Schedule M-2.3-E.

B. RESIDENTIAL SERVICE (RS)

Q. Please provide a brief description of Rate RS.

A. Rate RS is the standard electric rate schedule available to single-family residential service. Approximately 364,000 residential customers are served under this rate schedule. Rate RS has a two-part rate structure that includes a Basic Service Charge and an Energy Charge.

Q. What are the charges that LG&E is proposing for Rate RS?

A. LG&E is proposing to *increase* the Basic Service Charge from $10.75 per month to $22.00 per month. The Company is proposing to *decrease* the energy charge from $0.08639 per kWh to $0.08471 per kWh.

Q. Is the Company proposing any changes in the presentation of the charges for Rate RS?

A. Yes, LG&E is proposing that the energy charge be broken down into a variable cost

component (Variable Energy Charge) and a fixed cost component (Infrastructure Energy Charge). The Variable Energy Charge is $0.03681 per kWh and the Infrastructure Energy Charge is $0.04790 per kWh. These charges would also apply to Volunteer Fire Department Service (Rate VFD).

Q. Why is the Company proposing this change?

A. The purpose of showing the energy charge as consisting of both a variable cost component and a fixed cost component is solely educational and informational at this point in time. The Company wants customers, stakeholders and employees to be aware that two types of costs are included in the energy charge for Rate RS and other rates that have a two-part rate structure consisting of a Basic Service Charge and an Energy Charge. The energy cost component consists of costs, such as fuel expenses and variable operation and maintenance expenses, that vary directly with the kWh usage of customers. The fixed cost component consists of demand-related costs that do not vary directly with energy usage, such as depreciation expenses, return, taxes, and fixed operation and maintenance expenses related to utility infrastructure. It is important for customers, stakeholders and employees to understand that not all costs are automatically reduced when customers use less energy. For example, the fixed costs associated with poles, transformers, conductors, power plants, office buildings, etc., are not automatically reduced when consumers reduce their energy usage. As greater emphasis is placed on distributed generation and energy conservation in our society, it is important for customers, stakeholders and utility employees to understand the distinction between fixed and variable costs.

Q. What is the breakdown of total costs among these three cost components for Rate RS?

A. The following table shows how the cost of providing service to customers under Rate RS is broken down between customer-related fixed costs, demand-related fixed costs, and energy-related variable costs:

Cost Component	Percentage of Cost
Customer-Related Fixed Costs	22.9%
Demand-Related Fixed Costs (Infrastructure Demand Costs)	40.6%
Energy-Related Variable Costs	36.5%

Table 3

Q. How are these costs currently recovered from Rate RS customers?

A. Rate RS, as well as a number of other LG&E rate schedules that serve smaller commercial and industrial customers (for example Rate GS), are currently structured as a *two-part rate* consisting of a customer charge (Basic Service Charge) and an energy charge. The Basic Service Charge is billed as a flat monthly charge per customer, and the energy charge is a variable charge billed on a cents-per-kWh basis. Under a two-part rate design, all *three cost components* (customer costs, demand

costs and energy costs) are recovered through *two rate components* (customer charge and energy charge). Unlike the three- and multi-part rates that are used for LG&E's larger customers, the two-part rate for Rate RS does not utilize a demand charge. Therefore, demand costs (costs associated with transformers, overhead and underground conductor, transmission lines, and generation capacity) must be recovered through either the customer charge or the energy charge. For Rate RS, all demand costs and a portion of the customer costs are currently being recovered through the energy charge. The following table compares the percentage of costs broken down by component (customer cost, demand cost, and energy cost) to the percentage of recovery through the rate components (customer charge and energy charge):

Component	Percentage of Cost	Rate Design
Customer	22.9%	11.5%
Demand	40.6%	0.0%
Energy	36.5%	88.5%

Table 4

As can be seen from this table, all demand costs and a significant portion of customer

costs are currently recovered through a variable energy charge.

Q. What are three- and multi-part rate designs?

A. A *three-part rate* is a rate structure that includes a customer charge, energy charge and demand charge. LG&E's rate for medium commercial and industrial customers (Rate PS) is a three-part rate consisting of a customer charge, energy charge and demand charge. The rates for large commercial and industrial customers (Rate TODS, TODP, RTS, and FLS) are structured as a *multi-part rate* consisting of a customer charge, energy charge and multi-part demand charge that is unbundled between production fixed cost components and transmission/distribution fixed cost components. The reason that a two-part rate structure traditionally has been used in the industry for residential and small commercial and industrial accounts is that the cost of the metering technology necessary to bill a three- or multi-part rate for small customers has been prohibitive. This is changing in the industry. As utilities install advanced metering technology for all types of customers, it becomes more feasible to use three- or multi-part rates for residential and general service (small commercial and small industrial) customers.

Q. Does recovering fixed customer and demand costs through a variable energy charge create problems?

A. Yes, it certainly does. The Company must install generation, transmission and distribution infrastructure to serve customers. The costs associated with this infrastructure are fixed. As explained earlier, some of these fixed costs are demand-related and are thus related to utility infrastructure that is sized to meet maximum

loads that customers place on the system, while other fixed costs are customer-related and are thus related to the number of customers that the utility serves. These fixed costs typically will not change if a customer uses more energy or if a customer uses less energy. For example, once the Company installs a distribution line, transformer, service line, and meter to serve a customer, the operation and maintenance expenses, depreciation expenses, property taxes, interest expenses, and other such costs are not decreased if a customer uses less energy. Once the facilities are installed they are invariant to customer usage and are therefore fixed. If the costs are improperly recovered through a volumetric charge rather than a fixed charge, then when a customer uses less energy these fixed costs will not be recovered from the customer, and those costs must be recovered from other customers. This is particularly problematic if a customer reduces energy consumption by installing distributed generation technology such as solar panels or a wind turbine but falls back on the utility when sunlight is unavailable or when the wind isn't blowing. In those instances, the customer will have reduced its energy usage with distributed generation but will still require the same generation, transmission and distribution capacity to meet its demand requirements. The customer will have reduced the billing of fixed costs collected through the energy charge but will not have caused the utility to reduce its fixed costs. In those instances, the fixed costs are thus shifted to customers who have not installed distributed generation technology.

Q. At this point, has distributed generation created problems for LG&E?

A. Nothing significant. However, the installation of customer-owned distributed

generation is already creating problems with the erosion of fixed cost recovery for utilities in western states, such as New Mexico, Arizona, Nevada, and Colorado. At this point, it is important for LG&E to be aware of what is going on in other jurisdictions and to begin educating its customers, stakeholders and employees about the kinds of costs that are fixed and those that are variable and thus avoidable. In the short term, only variable costs are avoidable as a result of self-generation and conservation efforts by consumers. But even if distributed generation never becomes a major factor on LG&E's system, the changes that LG&E is proposing are still beneficial because the Company is moving toward a more cost-based rate structure. Thus, LG&E's rates provide for a more fair and equitable recovery of costs from customers.

Q. With the emergence of customer-owned distributed generation, what ratemaking frameworks are other utilities and commissions exploring to ensure that costs are fairly and equitably recovered from customers?

A. They are looking into a number of options. In a recent rate case in New Mexico for which I was a witness, the commission staff proposed a rate design that would insure that all production, transmission and distribution fixed costs would be recovered fully from customers with distributed generation. Other utilities are considering the implementation of three- and multi-part rates for residential and small commercial and industrial customers. Under some of the approaches being adopted by utilities, residential customers would be billed under a rate that includes one or more types of demand charges; for example, the residential rate could include a demand charge that

is billed on the basis of the customer's maximum monthly demand (that recovers transmission and distribution fixed costs) and a demand charge billed on the basis of the customer's demand determined at the time of the utility's system peak (coincident peak demand) (that recovers generation fixed costs.) Ultimately, rates that make use of multi-part rate structures allow utilities to price electric service in a more cost-based manner, thus greatly reducing, if not eliminating, intra-class subsidies.

Some utilities are also considering the use of straight-fixed variable ("SFV") rate designs that would collect all transmission and distribution costs through a monthly customer charge. An SFV rate is a rate design in which all the utility's fixed costs, or fixed transmission and distribution costs, would be recovered through a flat monthly charge, such as a customer charge. SFV rate designs have been used extensively in the natural gas industry to deal with declining usage, downward spiraling margins, and the equitable recovery of fixed costs. An SFV rate design would not only help protect the utility against lost revenue due to energy conservation and the installation of distributed generation but it would also ensure that fixed costs are fairly and reasonably distributed. Only the utility's avoidable costs would be recovered through an energy charge, specifically, the utility's variable energy costs. All fixed costs would be recovered through the customer charge or other fixed charge, thus fully ensuring the fixed costs are inappropriately shifted onto customers that do not implement distributed generation.

Other utilities are proposing revenue decoupling mechanisms to allow the utility to encourage the introduction of behind-the-meter distributed generation

technologies without resulting in an erosion of fixed cost recovery. Revenue decoupling is designed to decouple the link between energy usage and the amount of net revenues collected by the utility. It is generally implemented as a rate adjustment mechanism that operates with annual surcharges or surcredits. With decoupling, the annual amount of net revenues, or fixed cost revenues, (total revenues less variable energy expenses) for a rate class would be compared to the fixed-cost revenue requirement determined from the utility's rate case for that rate class, as adjusted to reflect increases or decreases in the number of customers served. If the net revenues collected from the customer class for a 12-month period are less than the fixed-cost revenue requirement for the customer class determined from the rate case (as adjusted for changes in the number of customers served) then a surcharge is calculated based on the deficiency and then applied to kWh sales in a subsequent 12-month period. Likewise, if the net revenues collected from the customer class for a 12-month period are greater than the fixed cost revenue requirement for the customer class determined from the rate case (again, as adjusted for changes in the number of customers served) then a surcredit is calculated based on the excess revenues and applied sales in a subsequent 12-month period. Since decoupling allows the utility to collect net revenues equivalent to the fixed-cost revenue requirement from its last case, the utility would be protected against the loss of revenues due to the adoption of distributed generation technologies by customers. Decoupling and other lost revenue mechanisms have been implemented by several utilities (including LG&E in the past) in conjunction with energy conservation and demand-side management programs.

Decoupling is often identified as a way to align the interests of the utility and customers in the adoption of energy saving technologies.

Q. Are these options that LG&E and KU should be evaluating?

A. Yes. It is important for the Companies to continue to monitor developments in the industry. But at this point, breaking out the energy charge in the Company's two-part rates into fixed and variable cost components is a good first step toward educating customers, stakeholders and employees about what makes up the cost of providing service to customers.

Q. What is the basis for the proposed increase in the Basic Service Charge for Rate RS?

A. The Company is proposing a cost-based Basic Service Charge that reflects the customer-related costs from the Company's cost of service study. As will be explained in greater detail in the portion of my testimony dealing with the electric cost of service study, the methodology that is used to classify costs as customer related corresponds to the methodology that has been accepted by the Commission in the past. The methodology for classifying costs as customer-related also corresponds to one of the standard methodologies set forth in the *Electric Utility Cost Allocation Manual* published by the National Association of Utility Regulatory Commissioners ("NARUC").

Q. Have you prepared an exhibit showing the calculation of the cost components for Rate RS?

A. Yes. Exhibit WSS-2 shows the calculation of the unit customer cost, demand related

cost, and energy costs from the BIP version of the cost of service study. From this calculation, the customer cost is $22.04 per customer per month; the demand-related cost is $0.04094/kWh; and the energy cost is $0.03681/kWh. In the proposed rate, LG&E is proposing a Basic Service Charge of $22.00 which is slightly below the unit cost from the cost of service study. The small difference is recovered through the Infrastructure Energy Charge which LG&E is proposing to be $0.04790/kWh. The Company is proposing a Variable Energy Charge of $0.03681/kWh, which is the same as calculated from the cost of service study.

Q. Why is the Basic Service Charge rounded?

A. The Basic Service Charge is rounded to keep the charge as simple and easy to use as possible. The Companies are also proposing that the charge be the same for both LG&E and KU.

Q. Please explain the costs that are recovered through the Basic Service Charge.

A. The Basic Service Charge recovers the minimum system that each customer must have in place to access the electric grid. The customer charge also recovers the cost of operating and maintaining this minimum system as well as other costs not related to customer usage, such as meter reading, billing and customer service costs. The minimum system comprises the meter, service drop from the transformer, the transformer, the minimum size of wire, and poles extending to the distribution substation that is necessary to provide a customer with access to the electric grid. Once the cost of this minimum system is determined using the zero-intercept methodology (discussed later in my testimony), it can be allocated to each customer.

Q. What other costs need to be recovered from customers?

A. Customers often need more equipment than the minimum system in order to receive adequate service. The cost of this equipment above the minimum is related to the customer's usage level and is a demand-related fixed cost that is recovered through either a demand or energy charge. A cost of service study is performed for the purpose of allocating costs as accurately as possible based on cost causation. In a cost of service study, it is important to distinguish the distribution system costs related to demand from the distribution system costs that are related to the minimum system which are not related to demand, as discussed in the NARUC Electric Utility Cost Allocation Manual. As discussed earlier, the Company must install the minimum amount of equipment to provide customers with access to the electric grid. This minimum amount of equipment is not related to the volume of electricity used by the customer, and each customer must have that minimum amount of equipment in place to obtain electric service. These non-volumetric fixed distribution costs are associated with serving the customer and therefore should be borne by the customer through a fixed customer charge regardless of usage. The remainder of the distribution costs, which are related to installed capacity, are classified as demand-related and are collected through a kWh energy charge for Rate RS or through a kW charge for customer classes billed under a three- or multi-part rate that has a demand charge. This split of distribution system costs between volumetric and fixed assures that customers only have to pay for what they are actually using, namely the basic minimum system that all customers require plus as much additional equipment as

required to meet their needs.

Q. Does the current Basic Service Charge of $10.75 recover all LG&E's customer-related costs for Rate RS?

A. No. The current Basic Charge of $10.75 per customer per month does not recover all of the customer-related fixed costs of $22.04. Based on Exhibit WSS-2, there are $11.29 in customer-related fixed costs per customer per month (calculated as $22.04 - $10.75 = $11.29) that are not being collected through the Basic Service Charge. When this under-recovery of $11.29 per customer per month is multiplied by the billing units of 4,368,714 customer months for Rate RS during the test year, the result is $49,322,781 in fixed customer-related costs that are not being recovered through the Basic Service Charge under the current rate design. When these customer charge fixed costs are recovered through the Energy Charge instead, the result is about 1.2 cents per kWh of non-volumetric fixed cost collected through the Energy Charge (calculated as $49,322,781/ 4,179,523,067 kWh = $0.012/kWh). Thus, the current Basic Service Charge is $11.29 per customer per month too low and the Energy Charge is 1.2 cents per kWh too high based on data from the cost of service study. This recovery of non-volumetric fixed costs through the energy charge assessed on a kWh basis results in intra-class subsidies and in unrecovered fixed costs if kWh usage declines due to energy efficiency, conservation or mild weather.

Q. Will LG&E's proposed residential rate help to eliminate subsidies?

A. Yes. There are two types of subsidies that need to be considered – inter-class subsidies and intra-class subsidies. The term "*inter-class subsidies*" refers to subsidies that are

provided from or to one class of customers to or from another class of customers, and the "*intra-class subsidies*" refers to subsidies that are provided from or to customers within the same rate class. LG&E's proposed rates are designed to make progress towards reducing both *inter-* and *intra-class* rate subsidies. As will be discussed, the apportionment of the total revenue increase to the customers was developed in such a manner as to provide a reduction in *inter-class subsidies*.

The rate making principle to follow to avoid *intra-class subsidies* is that fixed costs should be recovered through fixed charges (such as the customer charge and demand charge), and variable costs should be recovered through variable charges (such as the energy charge and the fuel adjustment charge). If fixed costs are recovered through variable charges, such as the energy charge assessed on a kWh basis, each kWh contains a component of fixed costs and customers using more energy than the average customer in the class are paying more than their fair share of the utility's fixed costs, while customers using less energy than the average customer in the class are paying less than their fair share of the utility's fixed costs. These fixed costs should be collected through the billing units associated with the appropriate cost driver, and energy usage clearly is not the correct cost driver for collecting fixed costs.

The collection of fixed costs through the energy charge typically results in customers with above-average usage subsidizing customers with below-average usage. In order to eliminate this source of intra-class subsidies, LG&E proposes a rate design that more closely follows the ratemaking principle of recovering fixed costs through

fixed charges and variable costs through variable charges than does its current rate design.

Increasing the Basic Service Charge will eliminate subsidies by bringing the charges toward the actual cost of providing service. Increasing the Basic Service Charge from $10.75 to $22.00 will eliminate subsidies that high usage customers are currently providing low usage customers.

C. RESIDENTIAL TIME-OF-DAY ENERGY AND DEMAND SERVICES

Q. Please provide a brief description of LG&E's residential time-of-day rates.

A. LG&E offers two time-of-day rates, RTOD-Energy and RTOD-Demand. Rate RTOD-Energy is a time-of-day rate that includes a time differentiated energy charge. Under the rate, customers are charged a significantly lower energy charge for off-peak usage. There are approximately 50 customers currently taking service under RTOD-Energy. The Company is not proposing any structural changes to Rate RTOD-Energy.

Rate RTOD-Demand is a time-of-day rate that includes a flat energy charge but a time differentiated demand charge. There are currently no customers taking service under RTOD-Demand. LG&E is proposing structural changes to Rate RTOD-Demand to more accurately reflect costs and thus encourage customers to sign up for the rate.

Q. What are the charges that LG&E is proposing for Rate RTOD-Energy?

A. LG&E is proposing to *increase* the Basic Service Charge from $10.75 per month to

$22.00 per month and to *decrease* the off-peak energy charge from $0.06128 per kWh to $0.05850 per kWh. The Company is proposing to increase the Basic Service Charge to the same level as being proposed for Rate RS. The off-peak energy charge is being reduced to a level that yields a revenue increase for Rate RTOD-Energy that is approximately equal to the percentage increase for Rate RS.

Q. What structural changes is LG&E proposing for Rate RTOD-Demand?

A. LG&E is proposing to eliminate the off-peak demand charge and replace it with a base demand charge that is applied to the customer's maximum usage whenever it occurs. This is the same structure that has been used for decades for LG&E's large customer rates and seems to operate effectively. Using a base demand charge rather than an off-peak demand charge prevents customers from being penalized for improvements in load factor. LG&E is proposing to *increase* the Basic Service Charge from $10.75 per month to $22.00 per month and to *decrease* the off-peak energy charge from $0.04565 per kWh to $0.03681 per kWh. The Company is proposing to replace the demand charge for *off peak hours* of $3.25 per kW with a demand charge *for all hours* of $3.51 per kW, and to decrease the demand charge for on peak hours from $12.38 per kW to $7.68 per kW.

D. GENERAL SERVICE (GS)

Q. Please provide a brief description of Rate GS.

A. Rate GS is the standard electric rate schedule available to small commercial and industrial customers served at secondary voltages (available voltages *less than*

2,400/4,160Y volts). The rate schedule is limited to customers whose 12-month average monthly demands do not exceed 50 kW. Approximately 45,000 small commercial and industrial customers are served under this rate schedule. Rate GS has a two-part rate structure that includes a Basic Service Charge and an Energy Charge.

Q. What are the charges that LG&E is proposing for Rate GS?

A. LG&E is proposing to increase the Basic Service Charge for Rate GS from $25.00 per month to $31.50 per month for single-phase service and from $40.00 to $50.40 per month for three-phase service. The Company is proposing to increase the energy charge from $0.09650 per kWh to $0.10230 per kWh. As with Rate RS, the energy charge for Rate GS will be broken down into Variable Energy Charge and Infrastructure Energy Charge. The Variable Energy Charge is $0.03721 per kWh and the Infrastructure Energy Charge is $0.06509 per kWh.

E. POWER SERVICE (PS)

Q. What are the charges that LG&E is proposing for PS?

A. PS is a rate available for large commercial and industrial customers served at secondary voltages (available voltages *less than* 2,400/4,160Y volts) whose 12-month average loads exceed 50 kW but do not exceed 250 kW and for large commercial and industrial customers served at primary voltages (2,400/4,160Y volts, 7,200/12,470Y volts, or 34,500 volts) whose 12-month average do not exceed 250 kW. LG&E is not proposing an increase to Basic Service Charge for customers served at secondary voltages. Therefore, the Basic Service will remain at $90 per customer per month for

secondary voltage customers. The Company is proposing to increase the Basic Service Charge from $200.00 to $240.00 per customer per month for customers served at primary voltages. The Company is not proposing to change the Energy Charge for either secondary or primary voltage customers. Thus the energy charge will remain at $0.04071 per kWh for secondary voltage service and at $0.03925 per kWh for primary voltage service. For secondary voltage service, the Company is proposing to increase the Summer Demand Charge from $18.40 to $20.93/kW/Mo and to increase the Winter Demand Charge from $15.99 to $18.19/kW/Mo. For primary voltage service, the Company is proposing to increase the Summer Demand Charge from $15.92 to $18.64/kW/Mo and to increase the Winter Demand Charge from $13.63 to $15.96/kW/Mo.

Q. In its Order in Case No. 2015-00417 dated June 29, 2016, the Commission ordered KU to include in its next application for a general adjustment in rates testimony in support of the monthly billing demand provisions of Rate PS. Will you be the witness addressing this issue?

A. Yes. The Commission's Order in Case No. 2015-00417 related to a complaint filed concerning the determination of billing demand in Rate PS for Kentucky Utilities. However, because Rate PS for LG&E has the same rate structure and provisions for the determination of the billing demand as Rate PS for KU, it is appropriate to address the issue in the LG&E proceeding as well.

Q. How is the billing demand determined under Rate PS?

A. For Rate PS, the monthly billing demand is determined as the greater of the

following:

a) the maximum measured load in the current billing period but not less than 50 kW for secondary service or 25 kW for primary service, or

b) a minimum of 50% of the highest measured demand in the preceding eleven (11) monthly billing periods, or

c) a minimum of 60% of the contract capacity based on the maximum load expected on the system or on facilities specified by Customer.

Q. Is this a standard provision in the electric utility industry?

A. Yes. It is common for utilities to determine billing demands on the basis of a minimum demand (as in provisions (a) and (c) as shown above) or based on a percentage of the highest demands during a previous 11-month period (as in provision (b) as shown above) or both. Determining billing demands on the basis of a percentage of the highest demand during a previous 11-month or other period is referred to as a "demand ratchet" in the electric utility industry, and is a standard practice in the industry. In a standard treatise on electric utility ratemaking, Lawrence J. Vogt, *Electricity Pricing: Engineering Principles and Methodologies* (CRC Press: 2009), the author states:

> A *demand ratchet* processes a customer's metered maximum demand for the prior eleven months by applying a specified percentage to those demands in all or a portion of those months and then selects the highest resulting calculated demand as the current month's billing demand – if it exceeds the current month's maximum demand. (*Id.*, at pp. 312.)

Not only are demand ratchets standard provisions in the industry, but the use of a

demand ratchet percentage of 50% or greater is also common.

Q. Do other utilities in Kentucky, Indiana, and Ohio have demand ratchets?

A. Yes. The medium and large power tariffs of the major utilities in the region use some form of a demand ratchet. Below is a summary of the ratchets used by investor-owned utilities in Kentucky, Indiana, and Ohio:

i) For Kentucky Power Company's Medium General Service Tariff M.G.S., the monthly billing demand is the maximum of (a) the minimum billing demand of 6 kW or (b) 60% of the greater of (1) the customer's contract capacity in excess of 100 kW or (2) the customer's highest previously established monthly billing demand during the past 11 months in excess of 100 kW.

ii) For Duke Energy Kentucky's and Duke Energy Ohio's Rate DS Service at Secondary Voltage, the billing demand is the higher of (a) 85% of the highest monthly kW demand established in the summer period and effective for the next succeeding 11 months or (b) 1 kW for single phase secondary voltage service and 5 kW for three-phase secondary voltage service.

iii) For Indianapolis Power & Light Company's Rate PL Primary Service, the billing demand cannot be less than 60% of the highest billing demand that has been established in any of the immediately preceding 11 months and in no case less than 500 kW.

iv) For Indiana Michigan Power Company, the monthly billing

demand in Indiana cannot be less than 60% of the customer's highest previously established monthly billing demand during the past 11 months, or 100 kVA.

v) For Ohio Edison, the monthly billing demand is the maximum of 1) the measured demand during the month; 2) 5 kW; or 3) the contract demand (where the contract demand is 60% of the customer's expected, typical monthly peak load.)

Q. Is the ratchet provision in LG&E's Rate PS in line with these other utilities?

A. Yes. All of these utilities except Duke Energy Kentucky and Duke Energy Ohio have a 60% ratchet provision. Duke Energy Kentucky and Duke Energy Ohio have an even higher ratchet percentage of 85%, but the ratchet is only applied to demands metered during the summer months. The ratchet percentage used in LG&E's Rate PS is lower than these other utilities.

Q. What is the justification for including a demand ratchet in a large power tariff such as Rate PS?

A. A utility must install distribution, transmission, and generation facilities to serve a customer's demand. Just because a customer's demand is not always at the maximum level does not mean that the fixed costs of the facilities installed to meet the customer's maximum demand will disappear. The fixed costs of the facilities installed to meet a customer's maximum demand will be incurred even when the customer has a lower demand. In the case of localized facilities, such as primary and secondary distribution lines, transformers, substations, and transmission facilities, the

utility must install sufficient capacity to meet the customer's maximum demand, whenever the demand occurs. Therefore, a utility's transmission and distribution fixed costs are correlated to the customers' maximum demands, not their average monthly demands. Generation fixed costs are correlated to customer demands at the time of the system peak. For most but not all customers, the customer's maximum demands occur near the system peak. For system peak demands, which drive the cost of generation fixed assets, customer load diversity has an effect on the generation requirements that individual customer demands place on the system. Therefore, while a 100% ratchet percentage is justified for the recovery of transmission and distribution fixed costs, a lower ratchet could possibly be justified for the recovery of generation fixed costs. For this reason, in an unbundled rate environment in which generation fixed costs are billed separately from transmission and distribution fixed costs, a 100% ratchet percentage would be justified for the transmission and distribution component, while a lower percentage, such as 50%, would typically be used for the generation fixed cost component of the rate. With a bundled rate, such as LG&E's Rate PS, in which generation, transmission and distribution fixed costs are recovered through a single demand charge, it is not uncommon to see demand ratchets for a bundled demand charge in the 50 to 90% range.

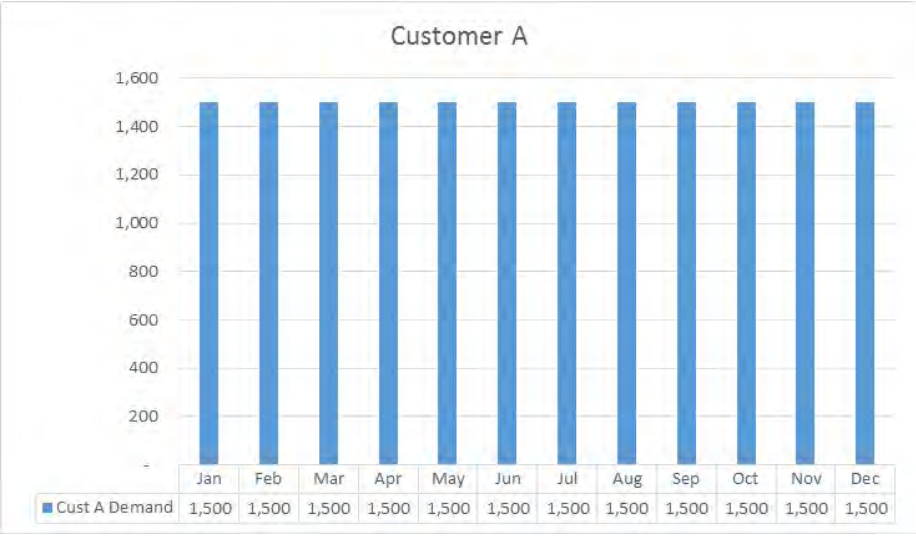
Q. Do demand ratchets more accurately reflect the actual cost of providing service?

A. Yes, in general they do. Because demand-related fixed costs do not disappear when customers have lower demands during the year, demand ratchets ensure that customers with month-to-month fluctuations in their demand pay an appropriate share

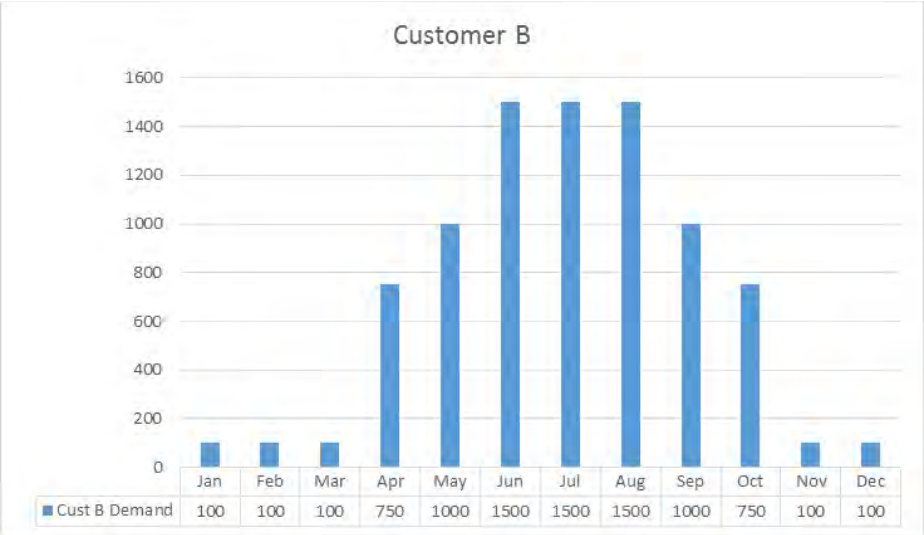
of fixed costs. Without demand ratchets, customers with demands that fluctuate from month to month end up being subsidized by customers with steady demands.

Q. Can you provide an example that shows how, without a demand ratchet, customers with steady demands end up subsidizing customers with fluctuating demands?

A. Yes. Consider two customers – Customer A and Customer B – both with a maximum demand of 1,500 kW during the year. In this example, Customer A has a steady demand of 1,500 kW every month. Customer B has a demand of 1,500 kW that only occurs during the summer peak months, but during the non-summer months Customer B's demands are significantly lower. For purposes of this example, we will assume that both customers' summer demands are coincident with the summer system peak. This is a simplifying but not unrealistic assumption. The following two graphs show the monthly demands for Customer A and Customer B.



Graph 1



Graph 2

In this example, if there are no significant topographical differences between serving the two customers, the fixed generation, transmission and distribution costs would be essentially the same for both customers. Both customers have a 1,500 kW demand coincident with the summer system peak; therefore, the generation fixed costs necessary to serve both customers would be the same. Both customers have a maximum non-coincident demand of 1,500 kW; therefore, the transmission and distribution delivery costs would be the same for both customers. Therefore, in this example, the fixed generation, transmission and distribution costs are the same to serve both customers. Yet, even though it costs the same to serve both customers, without a demand ratchet, the demand charge revenues collected from the two customers are starkly different. The following table shows the demand charge

revenue that would be collected from the two customers under the current Rate PS Secondary demand charges without a ratchet:

	Customer A			Customer B		
Month	kW Demand	Demand Charge	Demand Charge Revenue	kW Demand	Demand Charge	Demand Charge Revenue
Jan	1,500	15.99	$ 23,985	100	15.99	$ 1,599
Feb	1,500	15.99	23,985	100	15.99	1,599
Mar	1,500	15.99	23,985	100	15.99	1,599
Apr	1,500	15.99	23,985	750	15.99	11,993
May	1,500	18.40	27,600	1000	18.40	18,400
Jun	1,500	18.40	27,600	1500	18.40	27,600
Jul	1,500	18.40	27,600	1500	18.40	27,600
Aug	1,500	18.40	27,600	1500	18.40	27,600
Sep	1,500	18.40	27,600	1000	18.40	18,400
Oct	1,500	15.99	23,985	750	15.99	11,993
Nov	1,500	15.99	23,985	100	15.99	1,599
Dec	1,500	15.99	23,985	100	15.99	1,599
Total			**$ 305,895**			**$ 151,580**

Table 5

As can be seen from the table, LG&E would collect less than half the revenue in demand charges from Customer B than from Customer A, even though the fixed costs associated with serving the two customers are the same. Without a ratchet Customer A would be overpaying and Customer B would be underpaying for service. In other words, Customer A would be subsidizing Customer B.

Q. What happens in the example if the Company's current demand ratchet for Rate PS is used?

A. Under the demand ratchet for Rate PS, the billing demand cannot fall below 50% of the customer's monthly demands during the preceding 11 months. If the same load

pattern used in the example reoccurs year after year, then Customer B's billing demand could not fall below 750 kW (1,500 x 50% = 750 kW). Of course, Customer A's billing demand could not fall below 750 kW either, but in this example Customer A's demand is a constant 1,500 kW and thus Customer A is unaffected by the demand ratchet. The table below shows the demand charge revenue that would be collected from the two customers under the current Rate PS demand charges with the current ratchet:

	Customer A			Customer B		
Month	kW Demand	Demand Charge	Demand Charge Revenue	kW Demand	Demand Charge	Demand Charge Revenue
Jan	1,500	15.99	$ 23,985	750	15.99	$ 11,993
Feb	1,500	15.99	23,985	750	15.99	11,993
Mar	1,500	15.99	23,985	750	15.99	11,993
Apr	1,500	15.99	23,985	750	15.99	11,993
May	1,500	18.40	27,600	1000	18.40	18,400
Jun	1,500	18.40	27,600	1500	18.40	27,600
Jul	1,500	18.40	27,600	1500	18.40	27,600
Aug	1,500	18.40	27,600	1500	18.40	27,600
Sep	1,500	18.40	27,600	1000	18.40	18,400
Oct	1,500	15.99	23,985	750	15.99	11,993
Nov	1,500	15.99	23,985	750	15.99	11,993
Dec	1,500	15.99	23,985	750	15.99	11,993
Total			**$ 305,895**			**$ 203,548**

Table 6

As can be seen, the demand ratchet in Rate PS significantly reduces the subsidies received by Customer B. In this example, the subsidies still exist but they are reduced.

Q. Would it be possible to eliminate all fixed-cost subsidies?

A. In this idealized example it would be possible to eliminate all subsidies. This can be done by increasing the ratchet percentage to 100%. If a 100% demand ratchet is applied, Customer B's billing demand would be 1,500 kW each month (100% x 1,500 kW = 1,500 kW). Again, Customer A's billing demands would be unchanged. With a 100% ratchet, the demand billings would be the same for both customers, as illustrated in the following table:

	Customer A			Customer B		
Month	kW Demand	Demand Charge	Demand Charge Revenue	kW Demand	Demand Charge	Demand Charge Revenue
Jan	1,500	15.99	$ 23,985	1500	15.99	$ 23,985
Feb	1,500	15.99	23,985	1500	15.99	23,985
Mar	1,500	15.99	23,985	1500	15.99	23,985
Apr	1,500	15.99	23,985	1500	15.99	23,985
May	1,500	18.40	27,600	1500	18.40	27,600
Jun	1,500	18.40	27,600	1500	18.40	27,600
Jul	1,500	18.40	27,600	1500	18.40	27,600
Aug	1,500	18.40	27,600	1500	18.40	27,600
Sep	1,500	18.40	27,600	1500	18.40	27,600
Oct	1,500	15.99	23,985	1500	15.99	23,985
Nov	1,500	15.99	23,985	1500	15.99	23,985
Dec	1,500	15.99	23,985	1500	15.99	23,985
Total			**$ 305,895**			**$ 305,895**

Table 7

Q. If a 100% percent demand ratchet would eliminate all of the subsidies in the example, then why isn't LG&E proposing to use a 100% demand ratchet percentage?

A. As mentioned earlier, the example is somewhat idealized. Specifically, it was assumed that both customers' maximum demands occur at the time of the system

peak. This means that the cost of the generation capacity installed to serve both customers would be the same. Not all customers with a load pattern that fluctuates like Customer B will have a maximum demand that occurs at the time of the Companies' system peak. Some low-load factor customers will have a maximum demand that coincides with the system peak and others may not. The relationship between a customer's demand at the time of the system peak and the customer's maximum demand is referred to as the coincidence factor. Coincidence factors for commercial and industrial customers during a month will typically range from 50% to 100%. Because coincidence factors are on average less than 100% it is reasonable to use a demand ratchet for generation fixed costs that is less than 100%. This is the reason that demand ratchets for generation fixed costs are typically between 50% to 90% for rates that are not billed based on a coincident peak demand.

Q. Do demand ratchets encourage customers to use power more efficiently?

A. Yes. Demand ratchets encourage customers to manage their peak demands and purchase energy at a more constant rate. If a customer avoids monthly spikes in its demands, then the customer can avoid the application of the ratchet. Therefore, a ratchet provides an incentive for customers to maintain more steady demands, without month-to-month load fluctuations, which will result in a lower average cost of providing service. Because a utility must install capacity to meet spikes in a customer's demands, if a customer avoids demand spikes the utility can then install less distribution, transmission and generation capacity to serve the customer's load. Demand ratchets induce customers to use power more efficiently and allow demand

rates to send a better price signal.

F. LARGE CUSTOMER RATES (TODS, TODP, RTS, FLS)

Q. What are the standard large customer rates offered by LG&E?

A. LG&E offers four standard rates for large commercial and industrial customers: Time-of-Day Secondary Service (TODS), Time-of-Day Primary Service (TODP), Retail Transmission Service (RTS), and Fluctuating Load Service (FLS). TODS is available to customers served at secondary voltages (available voltages *less than* 2,400/4,160Y volts) with average demands between 250 kW to 5,000 kW. TODP is available to customers served at primary voltages (2,400/4,160Y volts, 7,200/12,470Y volts, or 34,500 volts) with average demands greater than 250 kVA. RTS is available to customers served at transmission voltages (69,000 volts or higher) with average demands greater than 250 kVA. FLS is available to customers served at primary or transmission voltage whose demands are 20,000 kW or greater. Customers with demands of 20,000 kW or greater whose loads either increase or decrease 20 MVA or more per minute or whose load either increase or decrease 70 MVA or more in ten minutes, when any such increases or decreases occur more than once during any hour of the month, are required to take service under FLS. The proposed charges for TODS, TODP, RTS, and FLS are shown on pages 8, 9, 10, and 11, respectively, of Schedule M-2.3-E of the Filing Requirements.

Q. Do all of these rate schedules have the same basic rate structure?

A. Yes. All four of these rates have a rate structure consisting of a Basic Service

Charge, an Energy Charge, and a Maximum Load Charge comprising a Peak Demand Charge, an Intermediate Demand Charge, and a Base Demand Charge. For example, the unit charges for TODS are ***currently*** as follows:

Basic Service Charge	$200.00 per customer
Energy Charge	$0.04049 per kWh
Maximum Load Charge:	
Peak Demand Charge	$6.74/kW/Mo.
Intermediate Demand Charge	$5.10/kW/Mo.
Base Demand Charge	$4.60/kW/Mo.

The Peak Demand Charge applies to billing demands (maximum demands) that occur during the weekday hours ("Peak Demand Period") from 1:00 PM to 7:00 PM during the summer months of May through September (summer peak months") and during the weekday hours from 6:00 AM to 12:00 Noon during winter months of October through April (winter peak months). The Intermediate Demand Charge applies to billing demands that occur during the weekday hours ("Intermediate Demand Period") from 10:00 AM to 10:00 PM during the summer peak months and from 6:00 AM to 10:00 PM during the winter peak months. The Base Demand Charge applies to the billing demands that occur at any time during the month.

Q. Is there a cost basis for this rate structure?

A. Yes. LG&E and KU must install sufficient generation resources to meet its peak demands. Peak demand conditions occur during the summer peak months and the

winter peak months. Furthermore, peak conditions occur during hours between 6:00 AM in the morning and 10:00 PM at night, but varying by season. LG&E and KU must also install sufficient transmission and distribution facilities to deliver the power to the individual customers, no matter when they need power, whether it is during the peak or intermediate period or otherwise. Over the years, the Companies have structured the Peak Demand Charge and the Intermediate Demand Charge so that these charges would essentially provide recovery of generation fixed costs. The Base Demand Charge was structured so that the charge would basically provide recovery of transmission and distribution demand-related costs. (The structure was initially developed by LG&E and included only a peak and base charge, but was eventually adopted by KU and modified to include an intermediate charge to give customers greater opportunities to control their demands and reduce their demand costs.) Therefore, the Maximum Load Charge was, and is, essentially unbundled between generation fixed costs, which are recovered through the Peak and Intermediate Demand Charges, and transmission and distribution demand-related fixed costs, which are recovered through the Base Demand Charge.

Q. How are the billing demands determined?

A. The billing demands for the Peak and Intermediate Demand Charges are determined as the greater of (a) the maximum measured load during the Peak or Intermediate Demand Periods, or (b) 50% of the highest measured demand for the Peak or Intermediate Demand Periods during the preceding 11 monthly billing periods. This means that a 50% demand ratchet applies to the Peak and Intermediate Demand

Charges. The billing demands for the Base Demand Charge is determined as the greater of (a) the maximum measured load during the month (i.e., all hours of the months), (b) 75% of the highest measured demand determined the same way in the preceding 11 monthly billing periods, or (c) 75% of the contract capacity based on the customer's maximum load. This means that a 75% demand ratchet applies to the Base Demand Charge. A higher ratchet was implemented for the Base Demand Charge because the charge was designed to recover transmission and distribution demand-related costs which must be adequately sized to meet the customer's maximum demand whenever the demand occurs.

Q. What changes is LG&E proposing to the rate structure?

A. LG&E proposes to keep the same basic rate structure but to increase the demand ratchet for the Base Demand Charge to 100%. The Company is not proposing to change the demand ratchets for the Peak and Intermediate Charges at this time.

Q. Why is LG&E proposing this change?

A. The modification to the demand ratchets for the large customer rates is being proposed in conjunction with the elimination of the Company's standard rider for Supplemental or Standby Service (Rider SS). The Company has concluded that Rider SS is not adequate in light of fundamental changes that are taking place in the electric utility industry. Rider SS is available to customers who are regularly supplied with electric energy from generating facilities (distributed generation) owned by the customer and who desire to contract with LG&E for reserve, breakdown, supplemental or standby service. Fundamental changes are taking place in the

electric utility industry whereby more customers are installing distributed generation to meet their power needs and falling back on the utility to supply power when their facilities are not operating. In some jurisdictions, there has been a surge in the installation of customer-owned renewable distributed generation such as solar generation or wind generation. In general, utilities are supportive of these initiatives as long as the utility's other customers are not subsidizing customers that install distributed generation facilities. Therefore, it is important for utilities to have a rate structure that prevents the subsidization of distributed generation by customers who have chosen not to install distributed generation.

It is also important for a utility to implement rates that allow the utility to recover the appropriate amount of fixed costs associated with serving customers who have installed distributed generation facilities but who want to rely on the utility to provide generation, transmission and distribution service when the distributed generation facilities are not operating. But LG&E also wants to offer a rate design that provides reasonable cost recovery while not discriminating against customers who install distributed generation and that isn't excessively harsh or onerous to customers who install distributed generation but want backup service.

Q. Why is the current standby rate inadequate?

A. In addition to the administrative problems with the rider that are addressed in the Direct Testimony of Robert M. Conroy, there has generally been an unwillingness on the part of customers with distributed generation to sign up under the rider because it is viewed as "too harsh" or "too onerous". Rider SS, which is a rider that would

generally be applicable to customers served under Rates PS, TODS, TODP, RTS, or FLS, requires a standby customer to establish a contract demand for its entire load. The customer would then be billed a minimum demand charge that is the greater of (1) the customer's total demand charge billed under the customer's primary rate schedule (PS, TODS, TODP, RTS, or FLS), or (2) the demand charge calculated by applying the demand charges set forth in Rider SS to the customer's contact demand. Currently, the demand charges set forth in Rider SS are as follows:

Secondary Voltage:	$13.57 per kW (or kVA) per month
Primary Voltage:	$12.30 per kW (or kVA) per month
Transmission Voltage:	$10.83 per kW (or kVA) per month

These charges were designed to provide full recovery of all production, transmission, and distribution fixed costs. Therefore, for a customer who has installed its own distributed generation facilities, the customer will have paid for its own generation facilities plus the full fixed costs per kW (or kVA) of LG&E's generation facilities on a monthly basis. From the customer's perspective, under this arrangement the customer will view this as paying for the cost of generation assets twice.

Q. But if the utility is standing ready to provide generation backup service to customers who have installed their own generation, then shouldn't the customer pay a portion of the fixed costs?

A. Yes, they should. The challenge, though, is determining the appropriate level of fixed

costs that the customer should pay. The amount that a distributed generator should pay largely depends on the operating characteristics of the distributed generation facilities that are installed. In all cases, a standby customer should pay for all of the transmission and distribution plant installed to serve the customer's maximum demand. As discussed earlier in the portion of my testimony addressing the demand ratchet for Rate PS, sufficient transmission and distribution capacity needs to be installed to deliver power to the customer whenever the customer needs it. For a customer who has installed distributed generation facilities, the utility must have transmission and distribution capacity to deliver sufficient power to meet the customer's load requirements whenever the customer's distributed generation facilities aren't operating. But for generation capacity, the cost of backing up the customer depends on the operating characteristics of the customer's generating facilities. For example, if the customer has installed solar generation, then the utility would be called upon to provide backup power whenever there isn't sufficient sunlight to energize the solar panels, which is likely to occur during periods when the utility is experiencing peak load conditions, such as during a winter system peak which typically occurs during nighttime hours. Likewise, if the customer has installed wind generation, then the utility would be called upon to provide backup power whenever the wind isn't blowing, which is also likely to occur during summer and winter system peak load conditions. Therefore, for these types of distributed generation facilities, it is highly likely that the utility would be called upon to provide backup power during time periods when the utility is experiencing peak load

conditions. On the other hand, if the customer has installed a coal- or gas-fired generating facility that operates basically continuously at a low forced outage rate, then it is less likely that the utility would be called upon to provide generation backup power during peak load conditions. Therefore, it would, in general, be less costly to provide generation backup service to a customer who has a generating facility that is operated 24 hours per day, seven days per week, but with a random forced outage rate than to provide generation backup service to a customer whose generating facility is subject to wind conditions and available sunlight.

Q. How will the costs of providing backup service be addressed if Rider SS is eliminated?

A. Under LG&E's proposal, a customer with distributed generation facilities who relies on LG&E to provide backup service to its generating facilities would be served on the same rate as any other customer. Therefore, the Company will not discriminate between a customer who has distributed generation facilities and any other customer with similar fluctuating load requirements. If a customer with distributed generation meets the load requirements for one of the Company's standard rate schedules, then the customer will be served under that rate schedule. However, this policy necessitates a change in the demand ratchet for Rates TODS, TODP, RTS, and FLS.

Q. Please explain how serving standby customers under TODS, TODP, RTS, and FLS and changing the ratchet will help provide proper recovery of fixed generation, transmission, and distribution demand-related costs.

A. As explained earlier, generation fixed costs are essentially recovered through the Peak

and Intermediate Demand Charges. A 50% demand ratchet is applied in determining the billing demand for these rate components. Importantly, the billing demands are based on measured demands during the Peak and Intermediate Billing Periods. Therefore, if a standby or other customer has a demand that occurs during the peak and intermediate hours (and most customers do), then the Peak and Intermediate Demand Charges will apply to those demands. But if the customer's demand occurs outside of the Peak and Intermediate Billing Periods, then there will be no measured demands during those periods and the Peak and Intermediate Demand Charges will not apply.

Furthermore, the 50% ratchet will be applied based on the maximum demands that have occurred during the preceding 11 months. ***LG&E is not proposing to change the ratchet percentages applicable to the Peak and Intermediate Demand Charges at this time.*** The structure for determining the billing demand allows the Company to recover at least 50% of a maximum demand that occurred during the peak and intermediate periods for the current and preceding 11 months. This demand ratchet therefore provides recovery of at least 50% of the annual fixed generation costs that the Company has incurred to supply generation capacity to the customer. At this point, the Company believes that the 50% demand ratchet, along with the change to the proposed ratchet for the Base Demand Charge, strikes a reasonable balance *between* (i) providing a pricing structure for recovering a reasonable portion of the annual fixed generation costs incurred to provide service to standby customers and to customers with intermittent loads that fluctuate from month to month *and* (ii)

offering a pricing structure that isn't unduly harsh or onerous to standby or customers with intermittent loads. It should be kept in mind that the two components that provide recovery of generation fixed costs – the Peak and Intermediate Demand Charges – represent most of the total demand charges billed under Rates TODS, TODP, RTS, and FLS. Under LG&E's current rates, the peak and intermediate demand charges represent from approximately 71% to 78% of the total demand charges. (For example, by calculating a simple percentage of the peak and intermediate demand charges to the total of the peak, intermediate and base demand charges for Rate TODP, the percentage to the total is 71% [($5.26 + $3.91) ÷ ($5.26 + $3.91 + $3.75) = 71%]. For Rate FLS, the percentage is 78% [($3.42 + $2.37) ÷ ($3.42 + $2.37 + $1.62) = 78%].) Therefore, peak and intermediate demand charges, which represent most of the demand charges for these rate schedules, will be unaffected by the proposed change in the ratchet.

For transmission and distribution costs, it is important to increase the ratchet percentage to provide assurance that the fixed costs of the transmission and distribution facilities installed to deliver power to customers any time they need the power are appropriately recovered from standby customers and from customers with large month-to-month fluctuations in their loads. As explained in the portion of my testimony dealing with the demand ratchets for Rate PS, transmission and distribution facilities must be sized to deliver the maximum load that the customer creates on the system. Unlike generation facilities, transmission and distribution facilities are designed to meet localized demands placed on the system by customers. The

Company is therefore proposing to implement a 100% ratchet for the component of the demand charge that provides for recovery of transmission and distribution fixed costs. The 100% ratchet will only apply to the Base Demand Charge which currently represents between 22% and 29% of the total demand charges (based on the above calculations).

Q. What is the effective *overall* demand ratchet if you consider all three rate components?

A. As I explained, for TODS, TODP, RTS, and FLS, the 100% ratchet would only apply to the Base Demand Charge and the current 50% ratchet would continue to apply to the Peak and Intermediate Demand Charges. Based on a simple analysis, since the 50% ratchet would apply to the demand charge components (Peak and Intermediate Demand Charge) that represent between 71% to 78% of the demand charges, whereas the 100% ratchet would apply to the demand charge component (Base Demand Charge) that represents between 22% and 29% of the cost, the simple weighted effect of both ratchets works out to be equivalent to a demand ratchet of 61% to 65%. [78% x 50% + 22% x 100% = 61% and 71% x 50% + 29% x 100% = 65%.] These effective ratchet percentages are not out of line with demand ratchet percentages typically included in rates applicable to large commercial and industrial customers.

Q. Will changing the demand ratchet for the Base Demand Charge have a large impact on customer's bills?

A. Because the impact will be factored into the determination of the revenue requirement for the rate classes, the change will not result in any more or any less revenue

calculated for the class. Specifically, the revenues calculated at the proposed rates are determined by applying the proposed Base Demand Charges for TODS, TODP, RTS and FLS to billing demands for the test year that are reflective of the revised ratchet. In other words, in determining the proposed revenue for the Base Demand Charges the charges are multiplied by billing demands that are higher than what would otherwise be billed during the forecasted test year. Therefore, from the Company's perspective, the change is revenue neutral. The Company is not expected to collect any more revenue from customers as a result of making this change. While the proposed demand ratchet may protect against revenue erosion if customers install distributed generation, it is not anticipated that the Company will collect additional revenues coming out of the rate case as a result of this change. However, on an individual customer basis, the change will affect some customers more than others. Specifically, the change will result in larger increases to customers with large fluctuations in their monthly demands and in smaller increases to customers with steady demands that don't fluctuate from month to month. A number of manufacturing customers on LG&E and KU's system will benefit from the change, particularly high-load-factor manufacturing or commercial customers with relatively constant demands from month to month. Of course, customers with intermittent loads will see a larger increase.

Q. Do you have any other comments about the proposed change in the demand ratchet?

A. Yes. It is important to note that this proposal will create a level playing field for

customers who install distributed generation and rely on LG&E for backup service and customers with large fluctuations in their monthly demands. From the utility's perspective there is not much difference between serving either type of customer. Therefore, the proposed rate structure represents a non-discriminatory approach to serving both types of customers while helping to ensure that the utility's other customers are not subsidizing standby customers or customers with large swings in their monthly demands.

G. CURTAILABLE SERVICE RIDER (CSR)

Q. Please describe the proposed changes to CSR.

A. The Curtailable Service Rider is a rider that provides a credit to industrial or commercial customers that will interrupt a portion of their load when called upon by LG&E. Curtailable customers receive a discount in the form of a credit to their demand charges in exchange for their willingness to receive curtailable service on a designated portion of their load. A customer taking service under CSR is subject to a maximum of 375 hours of curtailment (or interruption) during a 12-month period. LG&E is proposing to lower the CSR credit from $6.40 to $3.56 per kVA of curtailable billing demand for transmission voltage service and from $6.50 to $3.67 per kVA for primary voltage service. As also discussed in Mr. Conroy's testimony, the Company is proposing to restrict the rider so that it will only be available to customers served under the schedule as of the date new rates go into effect as a result of this proceeding.

Q. What is the basis for the proposed credit?

A. As also discussed in the Direct Testimony of David S. Sinclair, LG&E is proposing to determine the credit based on the fixed carrying costs of the large-frame combustion turbines jointly owned by LG&E. Specifically, the credit is based on LG&E's portion of the fixed costs of the jointly-owned Brown Units 5, 6, and 7, Trimble County Units 5, 6, 7, 8, 9, and 10, and Paddy's Run Unit 13. These units were installed during the late 1990s and early 2000s and are jointly owned by LG&E and KU. It is appropriate to use the fixed carrying costs of these combustion turbine units because these units would be dispatchable for a similar number of hours as the hours of curtailment set forth in the CSR tariff. These units are typically dispatched after LG&E and KU's base load coal-fired steam units, gas-fired combined cycle facility, solar generation facility, and hydro-electric units. Traditionally, load designated to be served under CSR has been used to avoid or defer the installation of peaking units such as combustion turbines which have been dispatched fewer hours of the year than coal-fired steam generating units or gas-fired combined cycle generating units. In the past, the CSR credit has been based on the avoidance or deferral of a hypothetical combustion turbine unit. The Companies currently expect they will have no need to install peaking or other generation capacity through the end of the forecasted test year. Therefore, instead of using the cost of a hypothetical future combustion turbine unit that may or may not be installed during the next decade or more to establish the credit, the Company is proposing to use the fixed carrying costs of the most-recently installed conventional combustion turbines as the basis for the CSR credits.

Q. What do you mean by a "conventional combustion turbine"?

A. A conventional combustion turbine, as opposed to a combined-cycle combustion turbine, is a single cycle turbine for which there is no heat-recovery system that allows heat from the combustion gas to be reused to operate at higher efficiencies. Combined-cycle units have higher fixed costs but operate at greater capability and higher efficiencies, which allows the units to be operated for more hours during the year. LG&E's combined cycle unit will typically operate for more than 8,000 hours during the year. The operational hours of a combined cycle generating unit or of a coal-fired steam generating unit are in no way comparable to the hours of curtailment set forth in the CSR tariff.

Q. What is a "large-frame combustion turbine"?

A. Beginning in the 1980s, utilities began installing larger combustion turbines that achieved higher efficiencies than their earlier, and typically smaller, counterparts. Large-frame combustion turbines operate at higher capabilities and higher pressures allowing the units to achieve higher efficiencies. All the combustion turbines that LG&E installed since 1999 have been large-frame units.

Q. How many hours are these combustion turbines dispatched during a 12-month period?

A. It varies from year to year, but the Companies' large-frame combustion turbines will typically be dispatched from 200 to 1,500 hours during a 12-month period. The following table shows the number of hours that the large-frame Brown, Trimble and Paddy's Run combustion turbines jointly-owned by LG&E were dispatched during

the 12 months ended June 30, 2016:

LG&E's Large-Scale Conventional Combustion Turbine Units	
Generating Unit	**Hours of Operations**
Brown Unit 5	644
Brown Unit 6	270
Brown Unit 7	257
Trimble 5	1614
Trimble 6	982
Trimble 7	1632
Trimble 8	371
Trimble 9	1081
Trimble 10	382
Paddy's Run 13	973

Table 8

These units will typically operate for more hours than the maximum number of hours of annual curtailment under the CSR tariff, and they typically have start-up times that are shorter than the 30-minute period that CSR customers can respond to a curtailment. Because Trimble 8 and 10 are quick-start units that can be brought on line and fully loaded in 10 minutes or less, they are often held in reserve for emergencies. While the combustion turbine units listed in Table 8 have operating characteristics that offer greater flexibility than curtailable load, these are still the generating units in the Companies' fleet that are the most comparable in terms of the hours' use of the units and the startup times to the terms and conditions of the CSR rate schedule. The Companies' combined-cycle and coal-fired base load units will

typically operate over 8,000 hours per year and have longer startup times, and the Company's older combustion turbines will typically operate less than 100 hours during a 12-month period. Furthermore, the large-frame units listed in the above table are the most recent combustion turbines installed by the Companies.

Q. How are the fixed carrying costs for the large-frame combustion turbine units calculated?

A. The carrying costs are calculated based on the total fixed cost of the units for the fully-forecasted test-year. The fixed carrying charges for the units include the following standard cost-of-service components: (1) return on net investment (rate base), (2) income taxes, (3) depreciation expenses, (4) operation and maintenance expenses, and (5) property taxes. These are the standard items included in a utility's revenue requirements.

Q. Have you prepared an exhibit showing the derivation of the CSR credits?

A. Yes. Exhibit WSS-3 shows the calculation of the CSR credit based on the fixed carrying costs of the Brown, Trimble County, and Paddy's Run 13 combustion turbines. This analysis shows that the credit should be $3.56/kVA/Month for transmission voltage service and $3.67/kVA/Month for primary voltage service.

Q. Why is LG&E proposing to restrict the CSR schedule so that it will only be available to existing customers after the new rates go into effect?

A. As mentioned earlier, LG&E has no need for additional generation capacity during the next decade or so. The Companies have not issued any curtailments under Rider CSR since January 2015. Because the current generation mix was planned to take

into account CSR capacity and its use in avoiding combustion turbine capacity, the Companies believe that it is appropriate to provide *current* CSR customers a credit based on the actual fixed cost of the most recent combustion turbines that were installed by the Companies.

H. LIGHTING RATES

Q. Explain how the rate increases were determined for the lighting rates?

A. LG&E offers two rates that include the lighting fixture along with the delivered energy to operate the lights. Those two rates are Lighting Service (LS) and Restricted Lighting Service (RLS). The Company also offers two types of delivered energy service to customers who own their own lighting fixtures or traffic lights. Those two rates are Lighting Energy Service (LE) and Traffic Lighting Service (TE).

The proposed rates for each type of light under Rate LS and Rate RLS were determined by allocating the revenue requirement for the lighting class to each light type based on the cost of each type of lighting fixture. Those costs include the carrying charges, distribution energy costs, and operation and maintenance expenses. The maximum increase for any type of fixture was capped at 30%. LG&E is not proposing increases for incandescent lights, and the Company is proposing comparatively smaller increases for mercury vapor lights because incandescent and mercury vapor lights are no longer being replaced and, in some cases, they are approaching their depreciable lives. The current unit revenue requirement of fixtures under Rate LS and Rate RLS is shown in Exhibit WSS-4. The proposed charge for

each fixture type is shown on pages 17 through 23 of Schedule M-2.3-E of the Filing Requirements.

LG&E is not proposing an increase to Rate LE. Therefore, the Energy Charge for Rate LE remains at $0.06934/kWh. For Rate TE, the Company is not proposing to increase the Basic Service Charge from its current level of $4.00 per delivery point per month; however, LG&E is proposing to increase the Energy Charge from $0.07871/kWh to $0.08533/kWh.

Q. Is LG&E proposing to offer any new types of lights?

A. Yes. LG&E wants to be proactive in encouraging energy efficiency by offering light emitting diode ("LED") lights. The lights being offered correspond to the size and style of the most popular conventional lights offered by the Company. The new lights to be offered are: (1) 50 Watt Open Bottom Overhead Yard Light; (2) 80 Watt Overhead Cobra Head Light; (3) 134 Watt Overhead Cobra Head Light; (4) 228 Watt Overhead Cobra Head Light; (5) 80 Watt Underground Cobra Head Light; (6) 134 Watt Underground Cobra Head Light; (7) 228 Watt Underground Cobra Head Light; and (8) 68 Watt Underground Colonial Light. While LED lights are more energy efficient than traditional lighting fixtures, the cost of an LED fixture tends to be higher than the cost of a conventional fixture, and the average service life ("ASL") for an LED fixture is expected to be lower. This could ultimately result in higher depreciation expenses for all lights.

Q. How did LG&E develop the proposed charges for these new lights?

A. The rates for these lights were determined using a standard revenue requirement

approach, with carrying charges, distribution energy costs, and operation and maintenance expenses included as revenue requirements for the monthly rates. The carrying charges include depreciation expenses, return on investment, income taxes and property taxes. The support for the proposed rates for LED lights is included in Exhibit WSS-5.

I. REDUNDANT CAPACITY (RC)

Q. Please describe LG&E's Redundant Capacity rider.

A. The Redundant Capacity rider allows customers that have one or more redundant distribution feeds to reserve back-up capacity on the distribution system. This rider would typically be used by customers who want greater assurance that their service will not be interrupted because of an outage on a distribution line. These customers would want a redundant feed along with automatic relay equipment capable of switching from a principal circuit to a backup circuit if electric service from the primary feed is lost. With the greater use of technology, some customers are finding it increasingly difficult to tolerate electrical outages for even short periods of time.

Q. How is a customer charged for redundant capacity?

A. A customer who wants a second feed must pay the cost of the customer-specific facilities required to provide the feed, including the second distribution line, automatic relay equipment, or other customer-specific facilities that may be required. Customers can pay for the customer-specific facilities by either making a contribution-in-aid-of-construction or by taking service under the Company's Excess Facilities rider. If the

customer wants to have full backup capacity on the second feed, there are additional costs incurred by LG&E of ensuring that there is sufficient network distribution capacity to provide full backup if a relay occurs on the automatic switchgear. To ensure that there is sufficient capacity on the redundant feed to serve the load if the primary feed goes down, the utility must plan the distribution facility as if there were two customers placing demands on the system. For this reason, LG&E assesses a demand charge to cover the distribution demand-related cost of providing backup service for new customers with redundant feeds. The demand charge is applied to the customer's monthly billing demand determined under the standard rate schedule under which the customer receives electric service. Rider RC includes a charge for customers taking service at primary voltages and a charge for customers taking service at secondary voltages.

Q. What changes is LG&E proposing to the Redundant Capacity charges?

A. LG&E is proposing to increase the demand charge for primary voltage customers from $1.26 to $1.50 per kW per month and from $1.43 to $1.66 per kW per month for secondary voltage customers. The cost support for the proposed redundant capacity charges is included in Exhibit WSS-6.

IV. GAS RATE DESIGN AND THE ALLOCATION OF THE INCREASE

A. ALLOCATION OF THE GAS REVENUE INCREASE

Q. Please summarize how LG&E proposes to allocate the gas revenue increase to the classes of service?

A. LG&E relied on the results of the gas cost of service study to determine how the revenue increase is allocated to the classes of service. Specifically, larger relative portions of the overall revenue increase are allocated to the rate classes with low rates of return on rate base, and smaller relative portions of the overall increase are allocated to the rate classes with high rates of return. Because of the high rates for return for Industrial Gas Service (IGS), LG&E is not proposing to increases revenues for this rate schedule; however, LG&E is proposing to restructure the rate components while producing the current revenues plus revenues that will be transferred from the Gas Line Tracker (GLT) to base rates, as discussed in Mr. Garrett's testimony. LG&E is proposing a decrease to As-Available Gas Service (AAGS), after taking into consideration the revenues that will be transferred from the GLT to base rates. A comparison of the rate of return at current rates and the percentage revenue increase (decrease) proposed for each rate class is shown below in Table 9:

Rate Class	Rate of Return on Rate Base	Revenue Increase
Residential Gas Service (RGS)	5.08%	4.96%
Commercial Gas Service (CGS)	7.32%	3.48%
Industrial Gas Service (IGS)	21.31%	0.00%
As-Available Gas Service (AAGS)	30.69%	-6.65%
Firm Transportation (FT)	11.00%	2.01%
Total All Classes	6.00%	4.22%

Table 9

In developing the proposed percentage increases, the Company was once again guided by the results of the cost of service studies. In general, the classes with the lower class rates of return were allocated a larger percentage increase, and the classes with the higher rates of return were allocated a smaller percentage increase.

Q. Is LG&E proposing to eliminate all subsidies?

A. No. As with the allocation of the revenue increase for electric service, LG&E is not proposing to eliminate all rate subsidies in this filing but intends to continue to eliminate subsidies gradually over time.

Q. Are there any rate classes that are not shown on the above table?

A. Yes. Distributed Generation Gas Service (Rate DGGS) is a rate class that serves a small number of customers. It is a demand/commodity rate that is derived from unit costs from the cost of service study for Rate IGS. Rate DGGS is not broken out in the cost of service study but is included in Rate IGS in the study. Local Gas Delivery Service (LGDS) is a new rate being proposed by LG&E for the transportation of natural gas produced locally through LG&E's delivery system. There are currently no customers served under the rate schedule. I will discuss the development of Rate LGDS shortly. Substitute Gas Sales Service (Rate SGSS) is a new rate being proposed by LG&E to serve customers that desire substitute sales and delivery service from the Company. LG&E is proposing to move one commercial customer from Rate CGS to Rate SGSS. I will also discuss the development of SGSS and the impact of moving the customer from Rate CGS to Rate SGSS in the section of my

testimony dealing with Rate SGSS.

Q. Have you prepared an exhibit showing the proposed gas revenue increase for each rate schedule?

A. Yes. The revenue increase for each rate class is shown on Schedule M-2.1-G of Section 16(8)(m) of the Filing Requirements. The detailed billing calculations for each rate schedule are shown on Schedule M-2.3-G. The proposed unit charges for each rate schedule are shown on Schedule M-2.3-G.

B. RESIDENTIAL GAS SERVICE (RGS)

Q. Please provide a brief description of Rate RGS.

A. Rate RGS is the standard gas rate schedule available to single-family residential service. Approximately 296,000 residential customers are served under this rate schedule. Rate RGS consists of a Basic Service Charge, Distribution Delivery Charge (or "Distribution Cost Component") and Gas Supply Cost Component.

Q. What are the charges that LG&E is proposing for Rate RGS?

A. LG&E is proposing to *increase* the Basic Service Charge from $13.50 per month to $24.00 per month, which corresponds to an increase of $10.50 per month. It should be noted, however, that LG&E is proposing to reset the Gas Line Tracker ("GLT") by removing from the GLT rate base all Gas Line Program projects performed prior to July 1, 2017, the beginning of the forecasted test year, and to place the cost of those projects into base rates. The specifics involved in resetting the GLT is described in greater detail in Mr. Garrett's testimony, but in short, the rate effect of the reset is that

the currently filed GLT rate for RGS of $6.33 per customer per month[1] will be included in the proposed $10.50 increase in the Basic Service Charge for Rate RGS. Therefore, after taking into account the resetting of the GLT, the proposed increase in the Basic Service Charge is $4.17 per month ($10.50 - $6.33 = $4.17 per month). The Company is proposing to *decrease* the Distribution Cost Component from $0.28693 per CCF to $0.25385 per CCF. LG&E is not proposing to change the Gas Supply Cost Component in this rate case proceeding or to make any other structural changes to Rate RGS.

Q. What is the basis for the proposed increase in the Basic Service Charge for Rate RGS?

A. The Company is proposing a cost-based Basic Service Charge that reflects the customer-related costs from the Company's cost of service study. The cost-based charge will also appropriately reflect the GLT costs that are being transferred to base rates. As will be explained in greater detail later in my testimony regarding the gas cost of service study, the methodology that is used to classify costs as customer related corresponds to the methodology that has been accepted by the Commission in prior rate case orders.

Q. Have you prepared an exhibit showing the calculation of the rate components for Rate RGS?

A. Yes. Exhibit WSS-7 shows the calculation of the unit customer cost and distribution

[1] As of the date of this testimony, the GLT rate for Rate RGS is $5.14 per customer per month; however, on October 31, 2016, the Company filed in Case No. 2016-00383 a proposal to increase the GLT for Rate RGS from $5.14 to $6.33 per customer per month. The GLT amounts that would be placed into base rates in the general rate case would reflect revenue requirements corresponding to the $6.33 charge.

delivery cost. From this exhibit, the customer cost is calculated to be $24.05 per customer per month; the distribution delivery cost is $0.25288 per CCF. In the proposed rate, LG&E is proposing a Basic Service Charge of $24.00 which is slightly below the unit cost from the cost of service study. LG&E is rounding the Basic Service Charge so that it is simpler and easier to use.

C. COMMERCIAL GAS SERVICE (CGS)

Q. Please provide a brief description of Rate CGS.

A. Rate CGS is the standard gas rate schedule available to commercial customers for gas sales service. Approximately 25,000 commercial customers are served under this rate schedule. Rate CGS consists of a Basic Service Charge, Distribution Cost Component and Gas Supply Cost Component. The Basic Service Charge is differentiated between customers whose meters have a capacity less than 5,000 cubic feet per hour (cf/hr) and customers whose meters have a capacity equal to or greater than 5,000 cf/hr.

Q. What are the charges that LG&E is proposing for Rate CGS?

A. LG&E is proposing to increase the Basic Service Charge from $40.00 per month to $60.00 per month for customers with meter capacity less than 5,000 cf/hr and from $180.00 to $285.00 for customers with mater capacity equal to or greater than 5,000 cf/hr. As mentioned earlier in connection with Rate RGS, LG&E is proposing to reset the GLT by removing all Gas Line Program projects performed prior to July 1, 2017, and to place the cost of those projects in base rates. The Company is proposing

to increase the Distribution Cost Component from $0.21504 per CCF to $0.26267 per CCF. The rate includes a $0.05 per CCF discount for off-peak usage from April through October, and the Company is not proposing to change the differential. LG&E is not proposing to change the Gas Supply Cost Component in this rate case proceeding or to make any other structural changes to Rate CGS.

D. INDUSTRIAL GAS SERVICE (IGS)

Q. Please provide a brief description of Rate IGS.

A. Rate IGS is the standard gas rate schedule available to industrial customers for gas sales service. Approximately 260 industrial customers are served under this rate schedule. Rate IGS consists of a Basic Service Charge, Distribution Cost Component and Gas Supply Cost Component. The Basic Service Charge is differentiated between customers whose meters have a capacity less than 5,000 cubic feet per hour (cf/hr) and customers whose meters have a capacity equal to or greater than 5,000 cf/hr.

Q. What are the charges that LG&E is proposing for Rate IGS?

A. As mentioned earlier, LG&E is proposing to reset the GLT by removing all Gas Line Program projects performed prior to July 1, 2017, and to place the cost of those projects in base rates. LG&E is proposing to *increase* the Basic Service Charge from $40.00 per month to $165.00 per month for customers with meter capacity less than 5,000 cf/hr and from $180.00 to $750.00 for customers with mater capacity equal to or greater than 5,000 cf/hr. The Company is proposing to *decrease* the Distribution

Cost Component from $0.22779 per CCF to $0.21929 per CCF. LG&E is not proposing to change the Gas Supply Cost Component in this rate case proceeding or to make any other structural changes to Rate IGS. Overall, the rate adjustments are revenue neutral.

E. AS AVAILABLE GAS SERVICE (AAGS)

Q. Please provide a brief description of Rate AAGS.

A. Rate AAGS is the rate schedule available to commercial and industrial customers that agree to take gas sales service on a non-firm basis. There are currently only 6 customers on this rate schedule. Rate AAGS consists of a Basic Service Charge, Distribution Delivery Charge (Distribution Cost Component) and Gas Supply Cost Component.

Q. What are the charges that LG&E is proposing for Rate AAGS?

A. As mentioned earlier, LG&E is proposing to reset the GLT by removing all Gas Line Program projects performed prior to July 1, 2017, and to place the cost of those projects in base rates. LG&E is proposing to *increase* the Basic Service Charge from $400.00 per month to $500.00 per month. The Company is proposing to *increase* the Distribution Cost Component from $0.7009 per Mcf to $1.06436 per Mcf. LG&E is not proposing to change the Gas Supply Cost Component in this rate case proceeding or to make any other structural changes to Rate AAGS. Overall, after accounting for transferring GLT revenues into base rates, the proposed rate adjustments result in a decrease for Rate AAGS customers. The GLT charge for AAGS is currently

$2,838.87 per customer per month. Although the Company is transferring these revenues in base rates, LG&E is only proposing to increase the Basic Service Charge by $100.00 per month. Consequently, there is an effective decrease in the customer charges billed to the customers under this rate schedule of $2,738.87 (calculated as $100 - $2,838.87 = -$2,737.87.) The proposed increase in the Distribution Cost Component from $0.7009 per Mcf to $1.06436 per Mcf is less than the effective decrease in the customer charge, resulting in an overall decrease in revenue to the class. As mentioned earlier, the Company is proposing a 6.66 percent revenue *decrease* to this rate class because of its extremely high rate of return of 30.69 percent.

Q. Have you prepared an exhibit showing the calculation of the rate components for Rate AAGS?

A. Yes. Exhibit WSS-8 shows the calculation of the unit customer cost and distribution delivery cost. From this exhibit, the customer cost is calculated to be $508.41 per customer per month. In the proposed rate, LG&E is proposing a Basic Service Charge of $500 which is slightly below the unit cost from the cost of service study. Again, LG&E is rounding the Basic Service Charge for ease and simplicity.

F. FIRM TRANSPORTATION SERVICE (FT)

Q. Please provide a brief description of Rate FT.

A. Rate FT is the standard gas rate schedule available to industrial customers for firm transportation service. It is generally available to customers who use at least 50 Mcf

per delivery point each month, have purchased gas from a party other than LG&E, and who have obtained all requisite authority to transport gas through Texas Gas Pipeline Company's (LG&E's Pipeline Transporter's) system.

Q. What are the charges that LG&E is proposing for Rate FT?

A. LG&E is proposing to increase the Distribution Charge from $0.4302 per Mcf to $0.4428 per Mcf. The Company is also proposing to increase the Daily Storage Charge component of the Utilization Charge for Daily Imbalances ("UCDI") from $0.1833 per Mcf to $0.2785 per Mcf. The UCDI is a charge that is applied to daily transportation imbalances that exceed ±5%. The cost support for the charge is shown in Exhibit WSS-9. It should also be noted that the Company is proposing that a component of the GLT associated with replacement of transmission facilities would apply to customers taking service under Rate FT. This will be discussed in the portion of my testimony dealing with the proposed changes to the GLT.

G. PROPOSED SUBSTITUTE GAS SALES SERVICE (SGSS)

Q. Please describe LG&E's proposed Rate SGSS.

A. As explained in Mr. Conroy's testimony, Rate SGSS is being proposed to provide substitute gas sales service for any customer who desires to receive firm sales service from LG&E in addition to gas received from other sources with which the customer is physically connected. This rate would therefore apply to customers who normally purchase gas supply directly from a pipeline, from another local distribution company, or from a local producer but desire to rely on LG&E as an alternative or

substitute supplier of natural gas. In its role as a substitute supplier, LG&E would maintain sufficient storage and distribution delivery capacity on its system to provide firm service to a customer under Rate SGSS, just as it would any other commercial or industrial customer that receives firm sales service from the Company under either Rate CGS or Rate IGS. As with any sales service, the Company must also secure firm gas supplies and pipeline capacity to serve customers under the rate, and, as with any sales service, gas costs are recovered through the Company's Gas Supply Clause. Because the delivery of natural gas under this rate schedule is expected to be intermittent, it is necessary to implement a rate structure that ensures that the actual cost of providing service is being collected from customers desiring backup service and that customers taking service under Rate SGSS are not being subsidized by LG&E's other customers.

Q. Please describe the rate components for Rate SGSS and the cost basis for the charges.

A. Rate SGSS consists of a Basic Service Charge (customer charge), Demand Charge, and Distribution Charge. The Basic Service Charge will be applied to each customer delivery point. The will be applied to the customer's Monthly Billing Demand. The Customer's Monthly Billing Demand is the greater of the customer's Maximum Daily Quantity ("MDQ") or the highest daily volume of gas delivered to the delivery point during the current or preceding 11 monthly billing periods. The Distribution Charge will be applied to the quantity of gas (Mcf) delivered to the customer.

For commercial customers under Rate SGSS, LG&E is proposing a Basic

Service Charge of $285.00 per month, a Demand Charge of $6.27 per Mcf of Monthly Billing Demand, and a Distribution Charge of $0.3767 per Mcf. For industrial customers under Rate SGSS, LG&E is proposing a Basic Service Charge of $750.00 per month, a Demand Charge of $10.90 per Mcf of Monthly Billing Demand, and a Distribution Charge of $0.2992 per Mcf.

These charges reflect the unbundled unit costs from the Company's gas cost of service study filed in this proceeding for Rate CGS and Rate IGS. Specifically, for commercial customers, the unbundled unit costs are determined based on revenue requirements for Rate CGS, and for industrial customers, the unbundled unit costs are determined based on revenue requirements for Rate IGS.

Q. How does this rate design differ from LG&E's standard rates for sales service?

A. LG&E's standard rates for commercial and industrial gas sales service (Rates CGS and IGS) consist of a Basic Service Charge, Distribution Cost Component, and Gas Supply Cost Component (GSCC). The GSCC provides recovery of the cost of natural gas and pipeline services that LG&E purchases to serve customers. The costs incurred by LG&E to operate its own delivery system are recovered through the Basic Service Charge and the Distribution Cost Component of its rates. For customers substituting LG&E's gas supplies for those from other physical sources, and who might only fall back on LG&E on an *intermittent* basis, a rate that consists of a fixed customer charge and a volumetric distribution delivery charge does not allow the Company to recover the fixed demand costs that such customers place on the system. A customer under Rate SGSS would likely impose a large intermittent and perhaps

infrequent daily demand on LG&E's system. Nevertheless, LG&E must have adequate delivery capacity to meet the customer's maximum daily demand whenever the customer calls upon it. With a rate structure that includes only a volumetric charge but no demand charge, it is virtually impossible for the Company to recover the distribution capacity costs necessary to serve the customer. For this reason, LG&E is proposing to incorporate a demand charge for Rate SGSS. A demand charge will help ensure that other customers are not subsidizing those customers who take substitution or backup service from LG&E.

Q. How were the charges for Rate SGSS determined?

A. The unbundled unit costs were determined based on revenue requirements for Rate CGS and Rate IGS. The cost elements included in Rate SGSS include: (1) customer-related costs, (2) demand-related costs associated with LG&E's transmission and distribution delivery system, (3) demand-related underground storage costs, and (4) variable volumetric-related costs.

The customer-related costs included in Rate SGSS are fixed costs that tend to vary according to the number of natural gas customers on the system. These are costs that do not vary with the demand placed on the system or the amount of natural gas throughput. Customer-related costs include items such as operating and maintenance expenses ("O&M"), depreciation, taxes, and return associated with investment in meters, company service lines, a portion of distribution mains, and pressure regulators. These costs also include meter reading and billing, and customer service expenses. Because customer-related costs are fixed, they should be recovered

through a fixed monthly charge.

The demand-related transmission and distribution costs included in Rate SGSS are costs associated with having adequate transmission and distribution capacity available on LG&E's delivery system to meet maximum system demands. These costs include O&M, depreciation, taxes, and return associated primarily with the non-customer-related portions of transmission and distribution mains. Because these are capacity-related costs, they should be recovered through a demand charge. Demand-related underground storage costs are costs related to peak day deliveries required from storage to meet winter season customer demands. Because these costs are capacity-related, the appropriate means for recovering these costs is through a demand charge. Demand-related distribution costs and demand-related underground storage costs will be recovered through the Demand Charge for Rate SGSS.

Variable volumetric-related costs are those costs that vary with the volume of natural gas that flows through the system. This cost element is best recovered through a volumetric distribution charge.

Q. Is LG&E proposing a demand charge to recover fixed costs associated with reserving pipeline capacity and securing firm gas supplies to serve customers under Rate SGSS?

A. No. As mentioned earlier, the Company must secure firm gas supplies and pipeline capacity to serve customers under this rate. While an argument can be made to recover fixed pipeline and gas supply costs through a demand charge that is applicable to the customer's maximum daily requirement, LG&E is not proposing to

recover these costs through a demand charge but through the Gas Supply Cost Component ("GSCC") of the Company's Gas Supply Clause ("GSC"), which is billed as a commodity charge. Recovering pipeline demand charges through a demand charge would result in an even larger percentage increase to a customer that LG&E is proposing to transfer to Rate SGSS, as will be discussed below.

Q. Have you prepared a schedule showing the calculation of the unbundled unit costs for commercial customers served under Rate SGSS?

A. Yes. The calculation supporting the unit charges for the rate is shown in Exhibit WSS-10. The costs shown in this exhibit are derived from the Company's gas cost of service study discussed later in my testimony. Specifically, Exhibit WSS-10 reflects cost elements from the cost of service study for Rates CGS and IGS. The cost components applicable to commercial customers under Rate SGSS consist of the following unit costs:

Cost Component/Charge	Commercial Customers	Industrial Customers
Basic Service Charge	$285	$750
Monthly Demand Charge	$6.27/Mcf	$10.90/Mcf
Distribution Charge	$0.3767/Mcf	$0.2992 /Mcf

Table 10

Q. Are there any customers currently taking substitute/backup service from LG&E?

A. Yes, there is currently one customer that calls LG&E from time to time to act as a substitute supplier in lieu of taking natural gas from other sources with which the customer is physically connected. The customer is a *commercial customer* that is currently served under Rate CGS. LG&E is proposing to serve this customer under Rate SGSS.

Q. Was this customer shown as an SGSS customer in the consumption analysis for the proposed rates?

A. Yes. The customer was shown as an SGSS customer on page 9 of Schedule M-2.3-G of the Company's Filing Requirements.

Q. What is the percentage increase for this customer?

A. The percentage increase is 215%.

Q. Why is this revenue increase so high?

A. As I mentioned earlier, customers taking service under Rate SGSS will only use gas service from LG&E *intermittently*. The customer that LG&E is proposing to move to Rate SGSS only falls back on LG&E for natural gas sale service from time to time. The customer has a high daily demand but purchases very little gas from the Company. Under Rate CGS, which does not include a demand charge, the customer pays a very low charge to receive full backup service. However, the Company must maintain adequate delivery capacity to serve the customer's large demand. The

volumetric charge in Rate CGS does not allow the Company to recover the high demand costs incurred to serve this customer. By serving this customer under Rate CGS, which does not include a demand charge, costs incurred to serve this customer are being unfairly shifted to LG&E's other customers. When the service is billed under a rate structure that includes a demand charge, the actual cost of serving the customer is collected. This results in a large percentage increase for this customer, but the amount billed is appropriate given the kind of firm service that is provided. ***Ultimately, customers desiring this service have a choice whether to receive or not to receive substitute sales service from LG&E.*** Customers desiring service under Rate SGSS would already have the capability to receive gas supply from another source or provider. In this instance, LG&E is not the customer's primary supplier. Therefore, the customer must perform its own economic evaluation to determine whether it wants to be connected to LG&E to receive substitute gas service from the Company.

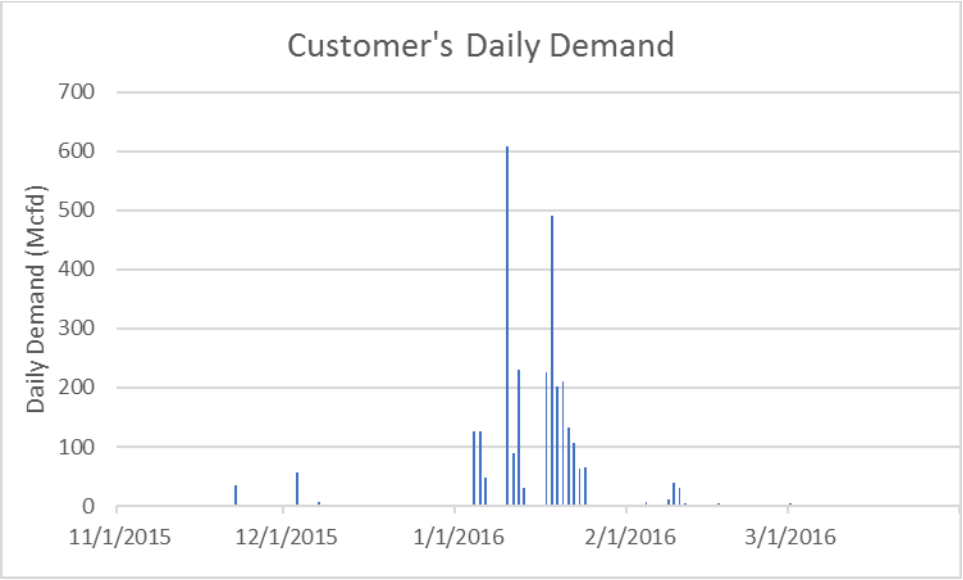
Q. Please discuss the usage pattern for the commercial customer that LG&E is proposing to move to Rate SGSS?

A. During this past winter (November 2015 through March 2016), the customer purchased 2,968.5 Mcf of natural gas from the Company. The customer's average demand during this period was 19.5 Mcf per day [2,968.5 Mcf ÷ 152 days = 19.5 Mcf per day]. But the customer's maximum daily demand during this five-month period was 608.6 Mcf. Therefore, the customer's purchased load factor was only 3.2% [196 Mcf/day ÷ 608.6 Mcf/day = 3.2%].

The following table (Table 11) and graph (Graph 3) show how sporadic the customer's daily demands from this past winter were:

Customer's Daily Demands (Mcfd)					
Day of Month	November	December	January	February	March
1	0	0.1	0	0	3.6
2	0	0	0	0	0.2
3	0	56.3	0	0	0
4	0	0	127	6.1	0
5	0	0	127.1	0	0
6	0	0	47.5	0	0
7	0	6.3	0	0	0
8	0	0.1	0	10.5	0
9	0	0	0	39.4	0
10	0	0	**608.6**	31.5	0
11	0	0	88.2	4.3	0
12	0	0	231.2	3.4	0
13	0	0	30	2	0
14	0.7	0	0	3.2	0
15	0	0.1	0	0	0
16	0	0	0	0.3	0
17	0	0	226.1	4.2	0
18	0	0.1	490.1	0	0
19	0	0	201	0	0
20	0	0	210.2	0	0
21	0	0	132.3	0	0
22	35.2	0.4	106.6	0	0
23	0	0.3	64.1	0	0
24	0.2	0	64.6	0.1	0
25	0	0	0	0	0
26	0	0	2.2	0	0
27	0	0	2.7	0	0
28	0	0.4	0	0	0
29	0	0	0	0	0
30	0	0	0	0	0
31	0	0	0	0	0
Total	36.1	64.1	2759.5	105	3.8
			Gas consumption (Mcf)		2,968.5
			Average Demand (Mcfd)		19.5
			Maximum Demand (Mcfd)		608.6
			Load Factor		3.2%

Table 11



Graph 3

Q. Does the above table and graph illustrate the problem with using a rate structure that does not include a demand charge?

A. Yes. Based on the customer's daily usage pattern this past winter, it is evident that the Company must stand ready to deliver a maximum daily quantity of *at least* 608.6 Mcf. But the customer only paid for an average daily quantity of 19.5 Mcf. Therefore, under Rate CGS, which does not include a demand charge, the customer is grossly undercharged for the service that is being provided. Under LG&E's proposed Rate SGSS, the customer would be billed based on the 608.6 Mcf of daily demand that the customer imposes on the system.

H. PROPOSED LOCAL GAS DELIVERY SERVICE (LGDS)

Q. Please describe LG&E's proposed Rate LGDS.

A. Rate LGDS is a rate schedule that is available to parties who contract with LG&E to provide firm transportation service of locally produced gas. The rate schedule is described in more detail in Mr. Conroy's testimony.

Q. Please describe the rate components for Rate LGDS and cost basis for the charges.

A. Rate LGDS consists of an Administrative Charge, Basic Service Charge (customer charge), Demand Charge, and Distribution Charge. The Basic Service Charge will be applied to each customer receipt point. The Demand Charge will be applied to the customer's monthly billing demand, which is the greater of the Maximum Daily Quantity ("MDQ") or the highest daily volume of gas delivered to the delivery point during the current or preceding 11 monthly billing periods. The Distribution Charge will be applied to the net nominated volumes of gas (Mcf) at the delivery point.

LG&E is proposing the same Administrative Charge for Rate LGDS as Firm Transportation Service (Rate FT). The Demand Charge is designed to recover demand-related transmission and distribution costs on LG&E's system. The Distribution Charge is designed to recover variable costs on LG&E's transmission and distribution delivery system. The cost support for these charges is based on the cost of providing service to customers served under Rate FT. Like Rate FT, Rate LGDS would also include a Utilization Charges for Daily Imbalances ("UCDI") consisting of (i) a Daily Storage Charge component of $0.2785 per Mcf, and (ii) a

Daily Demand Charge, currently $0.1673 per Mcf, designed to recover pipeline demand costs on imbalances, which would change with each GSCC filing. The UCDI is a charge that is applied to daily transportation imbalances that exceed ±5%.

Q. Have you prepared a schedule showing the calculation of the unbundled unit costs?

A. Yes. The calculation supporting the unit charges for Rate LGDS is shown in Exhibit WSS-11. This exhibit reflects cost elements from the cost of service study for Rate FT. The proposed Rate LGDS consists of the following unit charges:

Cost Component/Charge	Unit Cost
Administrative Charge	$550.00
Basic Service Charge	$1,310.00
Demand Charge	$2.57/Mcfd
Distribution Charge	$0.0388/Mcf

Table 12

I. MODIFICATIONS TO THE GAS LINE TRACKER (GLT)

Q. Please describe the changes proposed to the GLT.

A. The Company is proposing three modifications to its GLT mechanism. The first

modification would move the GLT rate base as of June 30, 2017, from the GLT mechanism into general rate base to be recovered through base rates. The second modification is to combine the application of the GLT for a number of rate schedules. Specifically, the GLT charge for Rate IGS will be combined with Rate AAGS and Rate DGGS customers. The GLT for Rate SGSS will be combined with CGS or IGS, as appropriate. The GLT for Rate FT and LGDS will also be combined. The third modification is a change in the rate design. As discussed in Mr. Bellar's testimony, the Company is proposing two additional programs to be included in the GLT mechanism. In the first program, LG&E will implement a systematic replacement of steel gas distribution customer service lines and the targeted removal of county loops and steel curbed services. In the second program, LG&E will modernize its transmission pipeline. I discuss below the rate design modifications to the GLT mechanism that the Company is proposing to properly recover these costs.

Q. What pricing structure is currently used in the GLT to recover Gas Line Program Costs?

A. Under the GLT mechanism, program costs for distribution line replacements are recovered through a flat charge per customer. This is the same approach used by other utilities in Kentucky for their trackers.

Q. What changes in its pricing structure is the Company proposing?

A. For future expenditures, LG&E is proposing to continue to recover program costs of the distribution line replacement program as a customer charge. It is appropriate to recover distribution replacement costs as a customer charge because the majority of

the costs of distribution services and mains are classified as customer-related costs in a cost of service study. For the transmission pipeline modernization program discussed in Mr. Bellar's testimony, the Company is proposing to recover the cost of the project through a delivery charge priced on a per Ccf basis. Because no portion of transmission costs are classified as customer-related in the cost of service study, it is appropriate to recover these costs through a delivery charge applied to both sales and transportation customers. Because transportation customers served under Rate FT and Rate LGDS would utilize the transmission lines that are being modernized, these customers should be allocated a portion of these costs.

V. MISCELLANEOUS SERVICE CHARGES

A. POLE AND STRUCTURE ATTACHMENTS (RATE PSA)

Q. Is the Company proposing to adjust the pole attachment charge?

A. Yes. Changes to the tariff language are discussed in Mr. Conroy's testimony. As described in Mr. Conroy's testimony, the Company is broadening the tariff to include not only charges for cable television attachments but also charges for telecommunication wireline and wireless facilities that are attached to LG&E's poles and cable television and telecommunications wireline facilities utilizing the Company's underground electric infrastructure. In the proposed schedule, the Company is proposing three charges: (1) an annual charge per standard pole attachment which is based on one foot of the usable space on the pole; (2) an annual charge per attachment for wireless telecommunication facilities such as antennas,

risers, transmitters, and receivers when they are attached to the Company's poles; (3) an annual charge per linear foot of duct that will be applicable when the Company's underground electric infrastructure is utilized for cable television or telecommunication wireline facilities. Cable television companies are currently covered by the Company's rate schedule, but other telecommunication attachments are billed pursuant to individual contracts with the companies or organizations that attach to LG&E's poles. LG&E is proposing that as these individual contracts expire then the attachments would be transitioned to and covered by Rate PSA. I will address the derivation of the charges for the rate schedule in my testimony below.

Q. Is LG&E proposing any increases to the attachment charges that would be applicable to cable television companies?

A. No. The Company is proposing to maintain the pole attachment charge applicable to cable television companies at the current level of $7.25 per attachment. When I calculated the attachment charges using forecasted costs based on a revenue requirements reflecting net cost plant (net cost rate base), the analysis resulted in a unit cost for LG&E and KU of $7.45 per attachment. Because the current charge reasonably reflects the updated cost based on forecasted net plant, the Company decided not to propose a change in the rate at this time.

Q. Is the Company proposing to apply this same rate to other wireline attachments?

A. Yes.

Q. Please describe the methodology used to calculate the charges.

A. In its Order in Administrative Case No. 251, the Commission prescribed a

methodology for determining the attachment charges. The calculations set forth in Exhibit WSS-12 follow the guidelines established in Administrative Case No. 251. In this exhibit, the weighted average carrying costs are calculated for 35, 40 and 45 foot poles. The charge is calculated by multiplying a usage factor of 0.0759 by the annual carrying costs of a bare pole. The 0.0759 usage factor was the prescribed percentage for a three-user pole set forth in the Commission's Order in Administrative Case No. 251 dated September 17, 1982, and assumes that a cable television attachment would utilize one foot of the usable space on the pole. In calculating bare pole costs, 15% of the pole costs have been removed from plant in service costs for 35, 40 and 45 foot poles to reflect the elimination of appurtenances.

The calculations set forth in Exhibit WSS-13 for the duct attachment charge follow the same carrying charge methodology except the cost of conduit investment is utilized. In calculating the cost per foot of duct, the methodology for determining the applicable linear feet of duct is consistent with the methodology described in the *Report and Order* issued in CS Docket No. 97-98 by the Federal Communications Commission on April 3, 2000.

Q. How are the carrying charges calculated?

A. They are calculated using a standard revenue requirement (cost of service) methodology. The carrying charges include the following cost-of-service components: (1) return on net investment (rate base), (2) income taxes, (3) depreciation expenses, (4) O&M expenses, and (5) property taxes. These are the standard items included in a utility's revenue requirements.

Q. Are the charges based on net depreciated plant?

A. Yes. Net depreciated plant (or rate base), along with straight line depreciation, is used in the carrying charge calculation. This approach is consistent with the way that all other revenue requirements are determined in this proceeding. Therefore, the charges shown in Exhibits WSS-12 and WSS-13 are reflective of current revenue requirements associated with the cost of providing attachment service.

Q. What is the proposed charge for attaching wireless facilities to a pole?

A. The proposed charge for attaching a wireless facility is $84.00 per year per attachment. This charge was determined by multiplying the annual charge for a standard attachment by 11.585 feet, which corresponds to the average space currently used for each wireless facility.

Q. What is the proposed duct attachment charge?

A. The proposed charge for a duct attachment is $0.81 per year per linear foot of duct.

Q. Is there a revenue impact for these changes?

A. Yes. There is a small revenue impact. While LG&E is not proposing to change the rate applicable to cable television companies, the Company will apply the rate to all other wireline attachments as the contracts that are currently in place for such attachments expire. For purposes of calculating the impact on miscellaneous revenues in this proceeding, the Company assumes that all wireline contracts will expire during the test year, resulting in a reduction in miscellaneous revenue of $22,391. (For KU, there is a revenue increase that is approximately equal to this amount.) The support for the change in miscellaneous revenues is shown in Exhibit

WSS-14.

B. UNAUTHORIZED RECONNECTION CHARGE

Q. Is LG&E proposing an Unauthorized Reconnection Charge and what is it?

A. Yes. LG&E is proposing to add an Unauthorized Reconnection Charge to the electric and gas tariffs that will allow the Company to recover the cost of addressing theft of service in excess of any back-billing of energy and/or demand charges for stolen service. Specifically, the Unauthorized Reconnection Charge is a set of charges that would apply when a customer either connects or reconnects to the Company's service without authorization. Because these reconnects will typically involve some type of meter tampering, the charge will vary depending on whether the Company's metering equipment has been damaged and needs to be replaced. The need for the charge is discussed in Mr. Conroy's testimony. I will discuss the calculation of the standard charges that would apply.

Q. Please describe the various Unauthorized Reconnection Charges that LG&E is proposing and how they are calculated?

A. The Company is proposing the following charges: (1) an Unauthorized Reconnection Charge of $70.00 for an unauthorized connection or reconnection that does not require the replacement of the electric meter; (2) an Unauthorized Reconnection Charge of $90.00 for an unauthorized connection or reconnection that requires the replacement of a single-phase standard electric meter; (3) an Unauthorized Reconnection Charge of $110.00 for an unauthorized connection or reconnection that

requires the replacement of a single-phase Automatic Meter Reading ("AMR") electric meter; (4) an Unauthorized Reconnection Charge of $174.00 for an unauthorized connection or reconnection that requires the replacement of a single-phase Automatic Metering System ("AMS") electric meter; (5) an Unauthorized Reconnection Charge of $177.00 for an unauthorized connection or reconnection that requires the replacement of a three-phase electric meter; (6) an Unauthorized Reconnection Charge of $70.00 for an unauthorized connection or reconnection that does not require the replacement of the gas meter; and (7) an Unauthorized Reconnection Charge of $132.00 for an unauthorized connection or reconnection that requires the replacement of a gas meter. The cost support for these charges is included in Exhibit WSS-15. The charge includes the labor cost of a field investigator and back-office support, transportation costs, cost associated with the installation of a locking device to prevent future meter tampering, and the cost of replacing the meter if necessary.

Q. Will implementing this rate result in increased miscellaneous revenues?

A. No. The Company has been recovering the costs from customers who have tampered with their meter based on the out-of-pocket expenses incurred by the Company. Since the proposed rate is determined on the same basis (i.e., on the basis of average out-of-pocket expenses), there will be no difference between the forecasted charges reflected in the determination of revenue requirements and the revenues that would be collected from the implementation of a standard charge in the tariff.

VI. ELECTRIC COST OF SERVICE STUDY

Q. Did The Prime Group prepare a cost of service study for LG&E's electric operations based on forecasted financial and operating results for the 12 months beginning July 1, 2017?

A. Yes. The Prime Group prepared a fully allocated embedded cost of service study based on a forecasted test year beginning July 1, 2017. The cost of service study corresponds to the pro-forma financial exhibits that the Company has provided to meet the requirements of Section 16(8). The objective in performing the electric cost of service study is to allocate LG&E's revenue requirement as fairly as possible to all of the classes of customers that LG&E serves, to determine the rate of return on rate base that LG&E is earning from each customer class, and to provide the data necessary to develop rate components that more accurately reflect cost causation.

The Prime Group prepared two versions of the cost of service study using alternative methodologies to time-differentiate and allocate fixed production costs. In the first version of the cost of service study, the modified Base-Intermediate-Peak ("BIP") methodology used in prior LG&E and KU cost of service studies was utilized. In the second version of the study, a Loss-of-Load-Probability ("LOLP") methodology was utilized. I will describe the two methodologies later in my testimony. All other costs, including variable production costs, transmission costs, and general plant are handled the same way in both versions of the study.

Q. What model was used to perform the cost of service study?

A. The cost of service study was performed using an EXCEL™ spreadsheet model that was developed by The Prime Group and that has been utilized in previous filings by LG&E to support requests for adjustments in its rates.

Q. What procedure was used in performing the cost of service study?

A. Regardless of whether a historic test year or a forecasted test year is used to develop a cost of service study, the methodology for developing a cost of service study is basically the same. The three traditional steps of an embedded cost of service study – functional assignment, classification, and allocation – were augmented to include a fourth step, assigning costs to costing periods which time differentiates the costs. The cost of service study was therefore prepared using the following procedure: (1) costs were functionally assigned (*functionalized*) to the major functional groups; (2) costs were then *classified* as commodity-related, demand-related, or customer-related; (3) costs were assigned to the costing periods; and then finally (4) costs were allocated to the rate classes. These steps are depicted in the following diagram (Figure 1).

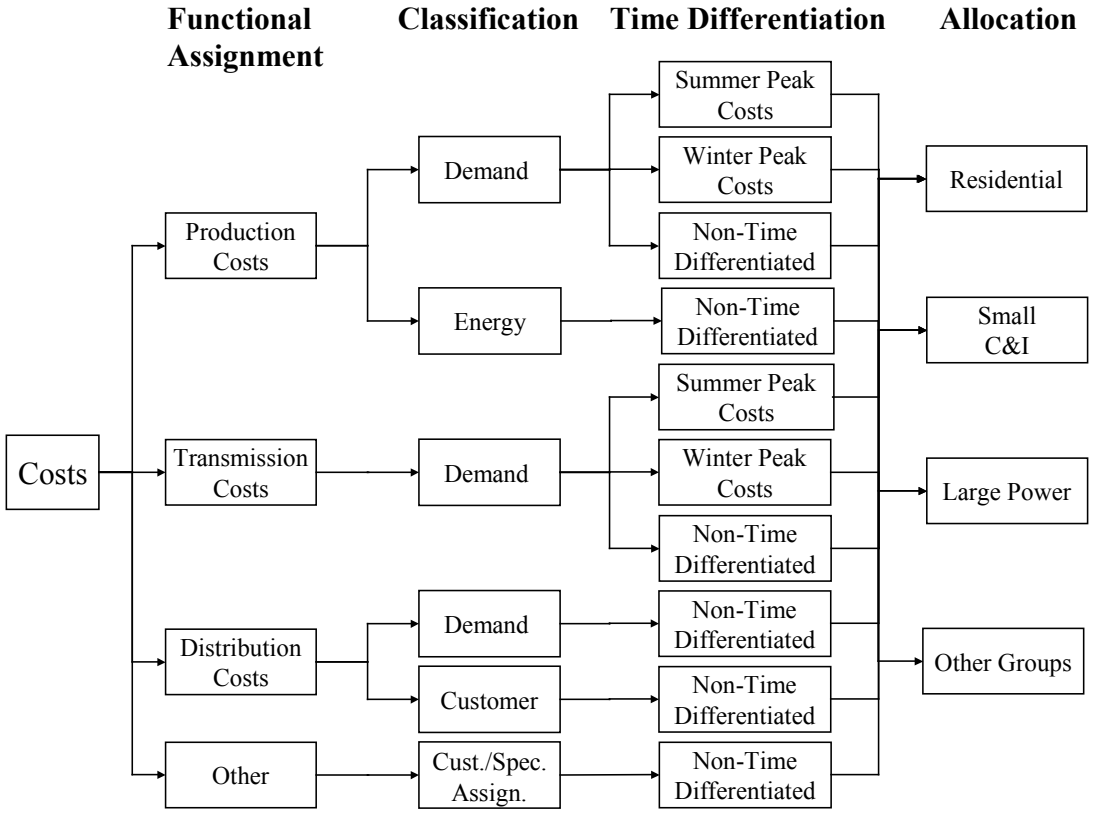


Figure 1

The following functional groups were identified in the cost of service study: (1) Production, (2) Transmission, (3) Distribution Substation (4) Distribution Primary Lines, (5) Distribution Secondary Lines (6) Distribution Line Transformers, (7) Distribution Services, (8) Distribution Meters, (9) Distribution Street and Customer Lighting, (10) Customer Accounts Expense, (11) Customer Service and Information, and (12) Sales Expense.

Q. How were costs time differentiated and allocated in the version of the study that utilized the BIP methodology?

A. The BIP method is used to assign production costs to the relevant costing periods.[2] Using this methodology, production demand-related costs (fixed costs) were assigned to three categories of capacity – base, intermediate, and peak. The percentages of production fixed cost that were assigned to the base period were determined by dividing the minimum system demand by the maximum demand. The percentages of production fixed cost that were assigned to the intermediate period were calculated by dividing the winter peak demand by the summer peak demand and subtracting the base component. Peak costs included all costs not assigned to base and intermediate components.

Costs that were assigned as base, intermediate, and peak were then either assigned to the summer or winter peak periods or assigned as non-time-differentiated. Base costs were assigned as non-time-differentiated. Intermediate costs were pro-rated to the winter and summer peak periods in the same ratio as the number of hours contained in each costing period to the total. Peak costs are assigned to the summer peak period.

Q. In applying the modified BIP methodology, what demands were used?

A Demands for the combined LG&E and KU systems were used to determine the costing periods and in determining the percentages of production fixed cost assigned to the costing periods. Since the two systems are planned and operated jointly, developing costing periods and assigning costs to the costing periods based on the

[2] In Case No. 90-158, the Commission found LG&E's cost of service study, which utilized the modified BIP methodology, to be "acceptable and suitable for use as a starting point for electric rate design." (Order in Case No. 90-158, dated December 21, 1990, at 58.)

combined loads for LG&E and KU accurately reflects cost causation. Developing the costing periods and allocation factors in the cost of service study based on the combined loads for LG&E and KU does not result in any shifting of booked expenses from one utility to the other. LG&E's cost of service study relied on LG&E's accounting costs, and KU's cost of service study relied on KU's accounting costs. The modified BIP methodology simply affects how costs are assigned to the costing periods within the LG&E and KU cost of service studies.

Q. What percentages were assigned to the costing periods using the BIP methodology?

A. Exhibit WSS-16 shows the application of the BIP methodology. Using this methodology 34.38% of LG&E's production and transmission fixed costs were assigned to the winter peak period, 36.02% to the summer peak period, and 29.60% as base period costs that are non-time-differentiated.

Q. How were costs time differentiated and allocated in the version of the study that utilized the LOLP?

A. LOLP represents the probability that a utility system's total demand will exceed its generation capacity during a given hour. Loss of load probability therefore takes into consideration the magnitude of the load, installed generation capacity, forced outage rates, maintenance schedules, and ramp-up rates of generating units. LOLP can be calculated for any period – an hour, a day, a week, etc. LOLP is a critical measurement used by LG&E and KU in planning its generation resources. Specifically, it is used to evaluate the level of reserve margins that the Companies target. Therefore, LOLP can serve as a foundation for allocating fixed production

costs to the classes of customers. In other words, allocating fixed production costs on the basis of LOLP links the cost-of-service allocation methodology to a key measurement used by LG&E and KU to plan the system.

For the cost of service study, LOLP was calculated for each hour of the test year based on the hourly loads for the test year and the characteristics of LG&E and KU's generating facilities, including capacity, forced outage rates, and maintenance schedules. Hourly loads for each rate class were then weighted by the LOLP for each hour to determine LOLP weighted hourly load for each rate class. The weighted loads for each rate class are then summed for the test year to determine a production fixed cost allocator. Mathematically, this is equivalent to calculating an allocation vector for fixed production costs using the following formula:

$$\overline{PROD\ ALLOCATOR} = \sum_{i=1}^{8760} LOLP_i * \overline{LOAD}_i$$

Where: $\overline{PROD\ ALLOCATOR}$ is the allocation vector for production fixed costs in the cost of service study;

$LOLP_i$ is the Loss of Load Probability for hour i;

$\overline{LOAD}_i$ is a vector of hourly load (in kW) for each rate class at hour i; for example, $\overline{LOAD}_i$ = (load for Rate RS at hour i, load for Rate GS for hour i, load for Rate PS at hour i, …);

i is the hour of the year;

The allocation vector $\overline{PROD\ ALLOCATOR}$ is then used to allocate fixed production costs to the customer classes in the cost of service study.

Q. But is the LOLP approach a time-differentiated methodology?

A. Yes, and at a fine level of granularity. With the LOLP methodology, costs are differentiated for each hour of the test year. The approach can also be adapted to calculate costs for any set of time periods during the test year, including the base, intermediate and off-peak periods used in the BIP, or the approach can be adapted to calculate costs for other time periods that may be more appropriate for rate design. Exhibit WSS-17 is a summary of the production fixed cost allocators used in the LOLP version of the study.

Q. Why are you presenting an alternative methodology for allocating fixed production costs?

A. While the BIP methodology has been accepted by the Commission as a basis of developing rates in prior rate cases, the LOLP methodology more closely reflects how LG&E and KU's generation resources have been planned over the past 30 years or so and how the Companies' generation resources are currently planned. Therefore, the LOLP version of the study provides useful information for the development of rates.

Q. How were costs classified as energy-related, demand-related or customer-related?

A. Classification involves utilizing the appropriate cost driver for each functionally assigned cost which provides a method of arranging costs so that the service

characteristics that give rise to the costs can serve as a basis for allocation. For costs classified as *energy-related*, the appropriate cost driver is the amount of kilowatt-hours consumed. Fuel and purchased power expenses are examples of costs typically classified as energy costs. Costs classified as *demand-related* tend to vary with the capacity needs of customers, such as the amount of generation, transmission or distribution equipment necessary to meet a customer's needs. The costs of production plant and transmission lines are examples of costs typically classified as demand-related costs. Costs classified as *customer-related* include costs incurred to serve customers regardless of the quantity of electric energy purchased or the peak requirements of the customers and include the cost of the minimum system necessary to provide a customer with access to the electric grid. As will be discussed later in my testimony, a portion of the costs related to Distribution Primary Lines, Distribution Secondary Lines and Distribution Line Transformers were classified as demand-related and customer-related using the zero-intercept methodology. Distribution Services, Distribution Meters, Distribution Street and Customer Lighting, Customer Accounts Expense, Customer Service and Information and Sales Expense were classified as customer-related because these costs do not vary with customers' capacity or energy usage.

Q. What methodologies are commonly used to classify distribution plant between customer-related and demand-related components?

A. Two commonly used methodologies for determining demand/customer splits of distribution plant are the "minimum system" methodology and the "zero-intercept"

methodology. In the minimum system approach, "minimum" standard poles, conductor, and line transformers are selected and the minimum system is obtained by pricing all of the applicable distribution facilities at the unit cost of the minimum size plant. The minimum system determined in this manner is then classified as customer-related and allocated on the basis of the average number of customers in each rate class. All costs in excess of the minimum system are classified as demand-related. The theory supporting this approach maintains that in order for a utility to serve even the smallest customer, it would have to install a minimum size system. Therefore, the costs associated with the minimum system are related to the number of customers that are served, instead of the demand imposed by the customers on the system.

In preparing this study, the "zero-intercept" methodology was used to determine the customer components of overhead conductor, underground conductor, and line transformers. Because the zero-intercept methodology is less subjective than the minimum system approach, the zero-intercept methodology is preferred over the minimum system methodology when the necessary data is available. Additionally, LG&E has utilized the zero-intercept methodology in determining customer-related costs in prior rate case filings before this Commission. With the zero-intercept methodology, we are not forced to choose a minimum size conductor or line transformer to determine the customer-related component of distribution costs. In the zero-intercept methodology, the estimated cost of a zero-size conductor or line transformer is the absolute minimum system for determining customer-related costs.

Q. What is the theory behind the zero-intercept methodology?

A. The theory behind the zero-intercept methodology is that there is a linear relationship between the unit cost of conductor ($/ft) or line transformers ($/kVA of transformer size) and the load flow capability of the plant measured as the cross-sectional area of the conductor or the kVA rating of the transformer. After establishing a linear relation, which is given by the equation:

$$y = a + bx$$

where:

y is the unit cost of the conductor or transformer,

x is the size of the conductor (MCM) or transformer (kVA), and

a, **b** are the coefficients representing the intercept and slope, respectively

it can be determined that, theoretically, the unit cost of a foot of conductor or transformer with zero size (or conductor or transformer with zero load carrying capability) is **a**, the zero-intercept. The zero-intercept is essentially the cost component of conductor or transformers that is invariant to the size and load carrying capability of the plant.

Like most electric utilities, the feet of conductor and the number of transformers on LG&E's system are not uniformly distributed over all sizes of wire and transformer. For this reason, it was necessary to use a weighted linear regression analysis, instead of a standard least-squares analysis, in the determination of the zero intercept. Without performing a weighted linear regression analysis all types of

conductor and transformers would have the same impact on the analyses, even though the quantity of conductor and transformers are not the same for each size and type.

Using a weighted linear regression analysis, the cost and size of each type of conductor or transformer is weighted by the number of feet of installed conductor or the number of transformers. In a weighted linear regression analysis, the following weighted sum of squared differences

$$\sum_i w_i (y_i - \hat{y}_i)^2$$

is minimized, where **w** is the weighting factor for each size of conductor or transformer, and **y** is the observed value and $\hat{\mathbf{y}}$ is the predicted value of the dependent variable.

Q. Has the Commission accepted the use of the zero-intercept methodology?

A. Yes. The Commission found LG&E's cost of service studies (both electric and gas) submitted in Case No. 2000-080 and Case No. 90-158 to be reasonable, thus providing a means of measuring class rates of return that are suitable for use as a guide in developing appropriate revenue allocations and rate design. The cost of service studies in both proceedings utilized a zero-intercept methodology to calculate the splits between demand-related and customer-related distribution costs. The Commission also found the embedded cost of service study submitted by Union Light Heat and Power in Case No. 2001-00092, which utilized a zero-intercept methodology, to be reasonable. Furthermore, the zero-intercept methodology has been used in every cost of service study filed by both LG&E and KU since the early

1980s, including the cost of service studies filed in Case Nos. 2014-00371 and 2014-00372, the Companies' last general rate case filings.

Q. Have you prepared exhibits showing the results of the zero-intercept analysis?

A. Yes. The zero-intercept analysis for overhead conductor, underground conductor, and line transformers are included in Exhibits WSS-18, WSS-19 and WSS-20, respectively.

Q. Have you prepared an exhibit showing the results of the functional assignment, time-differentiation and classification steps of the electric cost of service study?

A. Yes. Exhibit WSS-21 shows the results of the first three steps of the electric cost of service study for the BIP version of the study, namely functional assignment, classification, and time differentiation. Exhibit WSS-22 shows the same three steps for the LOLP version of the study. In the cost of service model used in this study, the calculations for functionally assigning, classifying and time differentiating LG&E's accounting costs are made using what are referred to in the model as "functional vectors". These vectors are multiplied (using *scalar multiplication*[3]) by the dollar amount in the various accounts to simultaneously functionally assign, classify and time differentiate LG&E's accounting costs. These calculations are made in the portion of the cost of service model included in Exhibits WSS-21 and WSS-22. In these exhibits, LG&E's accounting costs are functionally assigned, classified and time differentiated using explicitly determined functional vectors and using internally

[3] "Scalar multiplication" is the multiplication of each element of a vector by a constant (scalar). Scalar multiplication is different from "vector multiplication," in which one vector is multiplied by another vector either as a dot product (whose product is a scalar) or as a cross product (whose product is another vector).

generated functional vectors. The explicitly determined functional vectors, which are primarily used to direct where costs are functionally assigned, classified, and time differentiated, are shown on pages 43 through 45 of Exhibits WSS-21 and WSS-22. Internally generated functional vectors are utilized throughout the study to functionally assign, classify and time differentiate costs on the basis of similar costs or on the basis of internal cost drivers. The internally generated functional vectors are also shown on pages 46 through 48 of Exhibits WSS-21 and WSS-22. An example of this process is the use of total O&M expenses less purchased power ("OMLPP") to allocate cash working capital included in rate base. Because cash working capital is determined on the basis of 12.5% of operation and maintenance expenses, exclusive of purchased power expenses, it is appropriate to functionally assign, classify and time differentiate these costs on the same basis. (See Exhibits WSS-21 and WSS-22, pages 7 through 9, for the functional assignment, classification and time differentiation of cash working capital on the basis of OMLPP shown on pages 22 through 24.) The functional vector used to allocate a specific cost is identified in the column of the model labeled "Vector" and refers to a vector identified elsewhere in the analysis by the column labeled "Name".

Q. Please describe how the functionally assigned, classified and time differentiated costs were allocated to the various classes of customers that LG&E serves.

A. Exhibits WSS-23 and WSS-24 show the allocation of the functionally assigned, classified and time differentiated costs to the various classes of customers that LG&E serves using the BIP methodology and the LOLP methodology, respectively. For a

forecasted test year, the average number of customers is used for allocating customer-related costs rather than the year end number of customers that is used for a historic test year. The following allocation factors were used in the electric cost of service study to allocate the functionally assigned, classified and time differentiated costs:

- **E01** – The energy cost component of purchased power costs was allocated on the basis of the loss adjusted kWh sales to each class of customers during the test year.
- **PPWDA and PPSDA** – The winter demand and summer demand cost components of production fixed costs were allocated on the basis of each class's contribution to the coincident peak demand during the winter and summer peak hour of the test year.
- **NCPT –** The demand cost component is allocated based on the maximum class demands for transmission, primary and secondary voltage customers. This allocation vector is used to allocate transmission costs.
- **NCPP** – The demand cost component is allocated on the basis of the maximum class demands for primary and secondary voltage customers. This allocation vector is used to allocate distribution substations and primary distribution demand-related costs.

- **SICD** – The demand cost component is allocated on the basis of the sum of individual customer demands for secondary voltage customers.
- **C02** – The customer cost component of customer services is allocated on the basis of the average number of customers for the test year.
- **C03** – Meter costs were specifically assigned by relating the costs associated with various types of meters to the class of customers for whom these meters were installed.
- **Cust04** – Customer-related costs associated with lighting systems were specifically assigned to the lighting class of customers.
- **Cust05 and Cust06** – Meter reading, billing costs and customer service expenses were allocated on the basis of a customer weighting factor calculated using the average number of customers for the test year based on discussions with LG&E's meter reading, billing and customer service departments.
- **Cust07** – Customer-related costs are allocated on the basis of the average number of customers using line transformers and secondary voltage conductor.

- **Cust08** – Customer-related costs are allocated on the basis of the average number of customers using primary voltage conductor.

Q. Once costs are functionally assigned, classified and time differentiated, what calculations are used to allocate these costs to the various customer classes that LG&E serves?

A. Once costs for all of the major accounts are functionally assigned, classified, and time differentiated, the resultant cost matrix for the major cost groupings (e.g., Plant in Service, Rate Base, O&M Expenses) is then transposed and allocated to the customer classes using "allocation vectors" or "allocation factors". A transpose of a matrix is formed by turning all the rows of a given matrix into columns and vice-versa. This process results in the columns of functionally assigned, classified and time differentiated costs becoming rows in the transposed matrix which then can be allocated to the various classes of customers that LG&E serves. This process is illustrated in Figure 2 below.

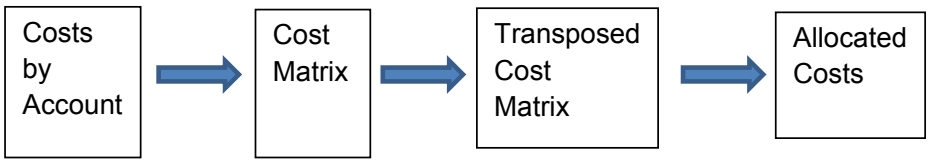


Figure 2

The results of the class allocation step of the cost of service study are included in Exhibits WSS-23 and WSS-24. The costs shown in the column labeled "Total System" in Exhibits WSS-23 and WSS-24 were carried forward from the functionally assigned, classified and time differentiated costs shown in Exhibits WSS-21 and WSS-22, respectively. The column labeled "Ref" in Exhibits WSS-23 and WSS-24 provides a reference to the results included in Exhibits WSS-21 and WSS-22.

Q. Please summarize the results of the electric cost of service study.

A. The following table (Table 13) summarizes the rates of return for each customer class after reflecting the rate adjustments proposed by LG&E under the BIP version of the study and the LOLP version of the study. The Actual Adjusted Rate of Return was calculated by dividing the adjusted net operating income by the adjusted net cost rate base for each customer class. The adjusted net operating income and rate base reflect the rate base, income and expenses discussed in the testimony of Mr. Garrett. The Proposed Rates of Return were calculated by dividing the net operating income adjusted for the proposed rate increase by the adjusted net cost rate base.

	Rate of Return on Rate Base at Current Rates		Rate of Return on Rate Base at Proposed Rates	
Rate Class	BIP Version	LOLP Version	BIP Version	LOLP Version
Residential Service	2.65%	2.04%	4.92%	4.17%
General Service	7.34%	8.65%	9.86%	11.37%
Primary Service-Secondary	8.84%	9.70%	11.35%	12.34%
Primary Service-Primary	6.49%	7.03%	9.35%	10.00%
Time-of-Day Secondary Service	11.92%	11.90%	14.41%	14.39%
Time-of-Day Primary Service	4.57%	5.39%	7.25%	8.25%
Retail Transmission Service	3.48%	4.83%	6.34%	8.05%
Lighting Energy Service	8.01%	17.55%	7.98%	17.50%
Traffic Energy Service	7.62%	10.39%	10.24%	13.48%
Lighting Service & Restricted Lighting Service	5.39%	6.01%	6.85%	7.54%
Special Contracts	1.94%	2.47%	4.45%	5.13%
Total All Classes	4.92%	4.92%	7.31%	7.31%

Table 13

The determination of the actual adjusted and proposed rates of return are detailed on pages 43 through 30 and pages 49 through 51, respectively, of Exhibits WSS-23 and WSS-24.

VII. GAS COST OF SERVICE STUDY

Q. Did you prepare a cost of service study for LG&E's gas operations based on financial and operating results for the 12 months ended June 30, 2018?

A. Yes. I supervised the preparation of a fully allocated, embedded cost of service study for gas operations for the 12 months ended June 30, 2018, based on LG&E's forecasted accounting costs. The cost of service study corresponds to the pro-forma financial exhibits included in the testimony of Mr. Garrett. As with the electric cost of service study, the objective in performing the gas cost of service study is to

allocate LG&E's natural gas revenue requirement as fairly as possible to the various classes of customers that LG&E serves, to determine the rate of return on rate base that LG&E is earning from each customer class, and to provide the data necessary to develop rate components that more accurately reflect cost causation.

Q. Generally, were the procedures used in performing the gas cost of service study the same as those that you described above for the electric cost of service study?

A. Yes, with the exception that the study was not time differentiated. The cost of service study was prepared using the following procedure: (1) costs were functionally assigned (*functionalized*) to the major functional groups, (2) costs were then *classified* as commodity-related, demand-related, or customer-related; and then finally (3) costs were allocated to the various natural gas rate classes that LG&E serves. These steps are depicted in the following diagram (Figure 3). This is a standard approach utilized in the preparation of embedded cost of service studies for natural gas utilities.

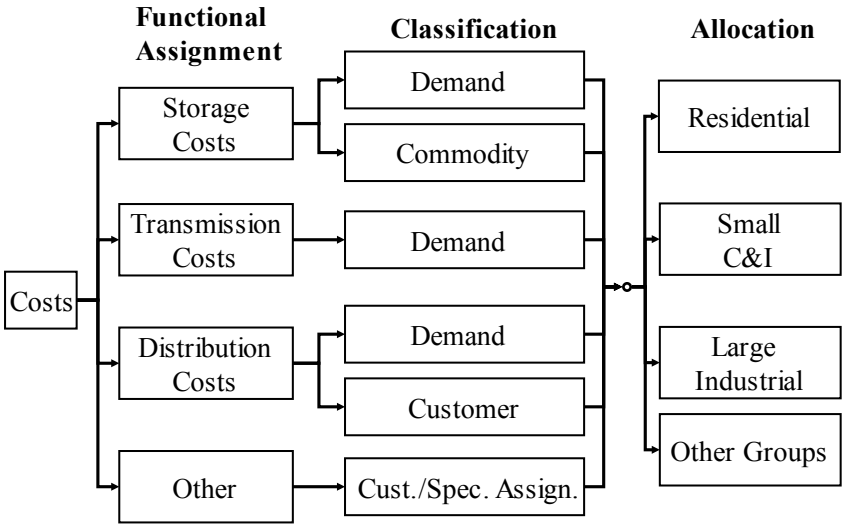


Figure 3

Q. What functional groups were used in the natural gas cost of service study?

A. The following functional groups were identified in the cost of service study: (1) Procurement, (2) Storage, (3) Storage-Related Transmission, (4) Non-Storage-Related Transmission; (5) Distribution Commodity, (6) Distribution Structures and Equipment, (7) Distribution Mains – Low- and Medium-Pressure, (8) Distribution Mains – High-Pressure, (9) Services, (10) Meters, (11) Customer Accounts, and (12) Customer Service Expense.

Q. Is a change being made to the functional groups in the cost of service study?

A. Yes. A change was made in this study to separate out transmission costs between storage-related transmission costs and non-storage-related transmission costs. In previous cost of service studies there was just one functional group for transmission costs but there are now two functional groups – Storage-Related Transmission and Non-Storage-Related Transmission. Storage-Related Transmission costs represent the transmission facilities that are used to deliver natural gas from LG&E's storage fields to the distribution system. The Non-Storage-Related Transmission functional group represents costs of transmission facilities used to deliver gas from interstate pipelines both to the distribution system and directly to customers. It is important to distinguish between the two types of costs because the Non-Storage-Related Transmission facilities are used to serve all customer classes, including both sales and transportation customers, by delivering gas to the distribution system and directly to individual customers; whereas, the use of Storage-Related Transmission facilities is limited to delivering storage gas to sales customers and to serving daily imbalances

created by transportation customers. Therefore, the use of Storage-Related Transmission facilities to serve customers under Rate FT, and any other firm transportation-only service, would be limited to their use of daily imbalance service facilitated through storage. Exhibit WSS-25 shows the derivation of the functional assignment for transmission plant.

Q. How were costs classified as commodity-related, demand-related or customer-related?

A. Classification involves identifying the appropriate cost driver for each account which provides a method of arranging costs so that the service characteristics that give rise to the costs can serve as a basis for allocation. Costs classified as *commodity-related* tend to vary with the quantity of gas delivered, such as gas supply and the operation of compressors. Since gas supply costs were removed from the cost of service study, it was not necessary to classify gas supply costs. Costs classified as *demand-related* are costs related to facilities installed to meet design-day usage requirements. Costs classified as *customer-related* include non-volumetric costs incurred to serve customers regardless of the quantity of gas purchased or the peak requirements of the customers. All transmission plant costs were classified as demand-related. The transmission plant used to deliver natural gas from and to storage is allocated on the same basis as storage. The transmission plant used to deliver gas from the pipelines service LG&E into the Company's distribution system was allocated on design-day demands. Distribution Structures and Equipment costs were classified as demand-related. Costs related to Distribution Mains were functionally assigned as either low-

and medium-pressure mains or high-pressure mains and then classified as demand-related and customer-related using the zero-intercept methodology. Services, Meters, Customer Accounts, and Customer Service Expenses were classified as customer-related.

Q. Explain the zero-intercept methodology that you used to classify the costs of mains between demand-related and customer-related costs.

A. A portion of the cost of mains was classified as demand-related, and a portion was classified as customer-related using the zero-intercept methodology, which was described above in connection with the electric cost of service study. The zero-intercept analysis is included in Exhibit WSS-26.

Q. How were distribution mains functionally separated between high-, low- and medium-pressure categories?

A. The feet of high-pressure mains by size of pipe were identified from LG&E's maps and records. The feet of low- and medium-pressure pipe were determined residually by subtracting the specifically identified high-pressure mains from the total feet for each pipe size. The zero-intercept unit cost of $7.87 was then applied to the high-pressure mains and to the low- and medium-pressure mains to determine the customer-related portion of the mains.[4] By identifying high-pressure mains from LG&E's maps and records, it was determined that LG&E's high-pressure distribution mains represent 9.89% of the total installed cost, with 4.11% corresponding to customer-related costs and 5.78% corresponding to demand-related costs. The low-

[4] The cost of service study used the zero intercept results from the detailed analysis that was performed based on plant records as of June 30, 2016.

and medium-pressure pipe comprises the remaining 90.11% of installed cost, with 55.81% classified as customer-related and 34.30% classified as demand-related. The breakdown is shown on Exhibit WSS-27.

Q. Was a similar separation made in the electric cost of service study?

A. Yes. The electric cost of service study separates distribution conductor between primary voltage conductor and secondary voltage conductor. The functional separation in the gas cost of service study between high-pressure and low- and medium-pressure pipe is analogous to the primary and secondary splits determined in the electric cost of service study. Differences in the pressure in a pipe are often used as an analogy to differences in voltages.

Q. Have you prepared an exhibit showing the results of the functional assignment and classification steps of the cost of service study?

A. Yes. Exhibit WSS-28 shows the results of the first two steps of the natural gas cost of service study, functional assignment and classification.

Q. Please describe the allocation factors used in the gas cost of service study.

A. The results of allocating LG&E's functionally assigned and classified costs to the various classes of customers that LG&E serves are provided in Exhibit WSS-29. The following allocation factors were used in the gas cost of service study:

- **DEM01** is used to allocate procurement demand-related costs; these costs are the procurement-related expenses that are not recovered through LG&E's Gas Supply

Clause.

- **DEM02** is used to allocate Storage demand-related costs and represents a composite allocation based on extreme winter season requirements and design day demands. The class allocation factor is the sum of (a) the volumes (commodity) withdrawn from storage during the design winter season and (b) the volumes needed in storage to meet the design-day demands. Rate FT is assigned an allocation based on its utilization of balancing service in accordance with the provision set forth in the rate schedule to allow imbalances that do not exceed ± 5% of delivered volumes when an Operational Flow Order ("OFO") has not been issued. The calculation of this allocation factor is shown in Exhibit WSS-30.

- **DEM03** is used to allocate Transmission demand-related costs for the portion of the transmission system that is used to move gas to and from storage. Because this portion of LG&E's transmission lines is used to either fill the storage fields or remove gas from storage,

transmission demand-related costs are allocated on the same basis as storage demand-related costs.

- **DEM04** is used to allocate Distribution Structures and Equipment demand-related costs and represents forecasted maximum class demands determined at LG&E's -12° F design day mean temperature.

- **DEM05** is used to allocate the demand-related portion of the cost of high-pressure distribution mains and the cost of transmission lines used to move gas from the pipelines to LG&E's distribution system. It represents maximum class demands determined at the design day mean temperature of customers served at high-pressure or below. The high-pressure system consists of pipe pressured above 60 psi. All of the gas delivered into the low- and medium-pressure system must first pass through the high-pressure system. Consequently, all customers utilize the high-pressure system.

- **DEM05a** is used to allocate the demand-related portion of the cost of low- and medium-pressure distribution

mains and represents maximum class demands determined at the design day mean temperature of customers served at medium pressure or low pressure. The low- and medium- pressure system consists of pipe pressured at 60 psi and below. The demands of customers served at high pressure are not included in the determination of this allocation factor. The low- and medium-pressure system is not used to provide distribution delivery service to customers served at high pressure.

- **COM01** is used to allocate commodity-related procurement expenses and represents annual throughput volumes (including both sales and transportation). Procurement expenses correspond to expenses incurred by LG&E's gas supply department (including labor), which are not recovered through the Gas Supply Clause. This department not only purchases gas for sales customers but also administers LG&E's transportation service schedules.

- **COM02** is used to allocate Storage commodity-related

costs and represents forecasted customer class deliveries during the winter withdrawal season (defined as the months of November through March.)

- **COM03** is used to allocate Transmission commodity-related costs and represents forecasted customer class deliveries during the winter withdrawal season (defined as the months of November through March.)

- **COM04** is used to allocate Distribution commodity-related costs and represents annual throughput volumes (including both sales and transportation.)

- **CUST01** is used to allocate the customer-related portion of LG&E's high-pressure distribution mains and represents the average number of customers served at high pressure and below.

- **CUST01a** is used to allocate the customer-related portion of LG&E's low- and medium-pressure distribution mains and represents the average number of customers at low and medium pressure. The customers

served at high pressure are not included in the determination of this allocation factor because the low- and medium-pressure system is not used to provide distribution delivery service to customers served at high pressure.

- **CUST02** is used to allocate Services and is based on the total estimated cost of installing a service line per customer in each customer class weighted by the average number of customers in each class.

- **CUST03** is used to allocate Meters and is based on the total cost of meters and meter installation costs per customer in each customer class weighted by the average number of customers in each class.

- **CUST04** is used to allocate customer accounts expenses (Accounts 901 through 905) and represents a

composite allocation factor.[5]

- **CUST05** is used to allocate customer service expenses using the same customer-weighting factor used to allocate Accounts 901, 902, 903, and 905 as in the calculation of CUST04.

Q. Summarize the results of the gas cost of service study.

A. Table 14 summarizes the rates of return on net cost rate base for natural gas service for each customer class before and after reflecting the rate adjustments proposed by LG&E. The rates of return shown in Table 14 can be found on pages 12 and 13 of Exhibit WSS-29.

	Rate of Return on Rate Base	
Rate Class	**Current Rates**	**Proposed Rates**
Residential Gas Service (RGS)	5.08%	6.32%
Commercial Gas Service (CGS)	7.32%	8.48%
Industrial Gas Service (IGS)	21.31%	21.29%
As-Available Gas Service (AAGS)	30.69%	25.05%
Firm Transportation (FT)	11.00%	11.56%
Total All Classes	6.00%	7.19%

Table 14

[5] This allocation factor is determined as follows: First, customer accounts supervision (Account 901), meter reading (Account 902), customer records and collections (Account 903), and miscellaneous customer account expenses (Account 905) were allocated to each customer class using a customer weighting factor based on discussions with LG&E's meter reading, billing and customer service departments. A cost weighting factor of 1.0 was utilized for Residential Gas Service, a cost weighting factor of 1.1 was utilized for Commercial Gas Service, a cost weighting factor of 10 was utilized for Industrial Gas Service, Rate AAGS, and a customer weighting factor of 20 was utilized for Firm Transportation Service Rate FT and special contracts. Using a cost weighting factor of 20 for Rate FT and special contracts, for example, means that the cost of performing the meter reading, billing and customer service functions for customers served under Rate FT is 20 times more than the cost of performing these same services for customers served under Rate RGS.

The Actual Adjusted Rate of Return was calculated by dividing the adjusted net operating income by the adjusted net cost rate base for each customer class. The adjusted net operating income and rate base reflect the forecasted amounts discussed in the testimony of Mr. Garrett. The Proposed Rate of Return was calculated by dividing the net operating income adjusted for the proposed rate increase by the adjusted net cost rate base.

Q. Does this conclude your testimony?

A. Yes, it does.

VERIFICATION

COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

The undersigned, **William Steven Seelye,** being duly sworn, deposes and states that he is the Managing Partner with The Prime Group, LLC, and that he has personal knowledge of the matters set forth in the foregoing testimony and exhibits, and the answers contained therein are true and correct to the best of his information, knowledge and belief.

William Steven Seelye

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 1st day of November 2016.

(SEAL)
Notary Public

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

Exhibit WSS-1

Qualifications

WILLIAM STEVEN SEELYE

Summary of Qualifications

Provides consulting services to numerous investor-owned utilities, rural electric cooperatives, and municipal utilities regarding utility rate and regulatory filings, cost of service and wholesale and retail rate designs; and develops revenue requirements for utilities in general rate cases, including the preparation of analyses supporting pro-forma adjustments and the development of rate base.

Employment

Principal and Managing Partner The Prime Group, LLC (1996 to 2012) (2015-Present) (Associate Member 2012-2015)	Provides consulting services in the areas of tariff development, regulatory analysis, revenue requirements, cost of service studies, rate design, fuel and power procurement, depreciation studies, lead-lag studies, and mathematical modeling. Assists utilities with developing strategic resource and marketing plans. Assist with resource planning and cost benefit analyses for generation investment projects. Performs economic analyses evaluating the costs and benefits of an electric generation projects; performs business practice audits for electric utilities, gas utilities, and independent transmission organizations, including audits of production cost modeling, fuel procurement practices and controls, and wholesale marketing procedures. Assists investor-owned utilities in the development of testimony regarding the prudence of power supply decisions and of investments in specific generation and distribution assets. Provides utility clients assistance regarding regulatory policy and strategy; project management support for utilities involved in complex regulatory proceedings; process audits; state and federal regulatory filing development; cost of service development and support; the development of innovative rates to achieve strategic objectives; unbundling of rates and the development of menus

	of rate alternatives for use with customers; performance-based rate development. Prepared retail and wholesale rate schedules and filings submitted to the Federal Energy Regulatory Commission (FERC) and state regulatory commissions for numerous of electric and gas utilities. Performed cost of service or rate studies for over 150 utilities throughout North America. Prepared market power analyses in support of market-based rate filings submitted to the FERC for utilities and their marketing affiliates. Performed business practice audits for electric utilities, gas utilities, and independent transmission organizations (ISOs), including audits of production cost modeling, retail utility tariffs, retail utility billing practices, and ISO billing processes and procedures.
Instructor in Mathematics Walden School and Private Instruction (2012-2015)	Taught advanced placement calculus, linear algebra, pre-calculus, college algebra and differential equations.
Manager of Rates and Other Positions Louisville Gas & Electric Co. (May 1979 to July 1996)	Held various positions in the Rate Department of LG&E. In December 1990, promoted to Manager of Rates and Regulatory Analysis. In May 1994, given additional responsibilities in the marketing area and promoted to Manager of Market Management and Rates.

Education

Bachelor of Science Degree in Mathematics, University of Louisville, 1979
66 Hours of Graduate Level Course Work in Electrical and Industrial Engineering and Physics.

Associations

Member of the Society for Industrial and Applied Mathematics

Expert Witness Testimony

Alabama:	Testified in Docket 28101 on behalf of Mobile Gas Service Corporation concerning rate design and pro-forma revenue adjustments.

Colorado: Testified in Consolidated Docket Nos. 01F-530E and 01A-531E on behalf of Intermountain Rural Electric Association in a territory dispute case.

Submitted expert report in No. 14-CV-30031 before District Court, Prowers County, State of Colorado, on behalf of Arkansas River Power Authority in the *City of Lamar et al v. Arkansas River Power Authority* regarding power planning and operations.

FERC: Submitted direct and rebuttal testimony in Docket No. EL02-25-000 et al. concerning Public Service of Colorado's fuel cost adjustment.

Submitted direct and responsive testimony in Docket No. ER05-522-001 concerning a rate filing by Bluegrass Generation Company, LLC to charge reactive power service to LG&E Energy, LLC.

Submitted testimony in Docket Nos. ER07-1383-000 and ER08-05-000 concerning Duke Energy Shared Services, Inc.'s charges for reactive power service.

Submitted testimony in Docket No. ER08-1468-000 concerning changes to Vectren Energy's transmission formula rate.

Submitted testimony in Docket No. ER08-1588-000 concerning a generation formula rate for Kentucky Utilities Company.

Submitted testimony in Docket No. ER09-180-000 concerning changes to Vectren Energy's transmission formula rate.

Submitted testimony in Docket No. ER11-2127-000 concerning transmission rates proposed by Terra-Gen Dixie Valley, LLC.

Submitted testimony in Docket No. ER11-2779 on behalf of Southern Illinois Power Cooperative concerning wholesale distribution service charges proposed by Ameren Services Company.

Submitted testimony in Docket No. ER11-2786 on behalf of Norris Electric Cooperative concerning wholesale distribution service charges proposed by Ameren Services Company.

Florida: Testified in Docket No. 981827 on behalf of Lee County Electric Cooperative, Inc. concerning Seminole Electric Cooperative Inc.'s wholesale rates and cost of service.

Illinois: Submitted direct, rebuttal, and surrebuttal testimony in Docket No. 01-0637 on behalf of Central Illinois Light Company ("CILCO") concerning the modification of interim supply service and the implementation of black start service in connection with providing unbundled electric service.

Indiana: Submitted direct testimony and testimony in support of a settlement agreement in Cause No. 42713 on behalf of Richmond Power & Light regarding revenue requirements, class cost of service studies, fuel adjustment clause and rate design.

Submitted direct and rebuttal testimony in Cause No. 43111 on behalf of Vectren Energy in support of a transmission cost recovery adjustment.

Submitted direct testimony in Cause No. 43773 on behalf of Crawfordsville Electric Light & Power regarding revenue requirements, class cost of service studies, fuel adjustment clause and rate design.

Kansas: Submitted direct and rebuttal testimony in Docket No. 05-WSEE-981-RTS on behalf of Westar Energy, Inc. and Kansas Gas and Electric Company regarding transmission delivery revenue requirements, energy cost adjustment clauses, fuel normalization, and class cost of service studies.

Kentucky: Testified in Administrative Case No. 244 regarding rates for cogenerators and small power producers, Case No. 8924 regarding marginal cost of service, and in numerous 6-month and 2-year fuel adjustment clause proceedings.

Submitted direct and rebuttal testimony in Case No. 96-161 and Case No. 96-362 regarding Prestonsburg Utilities' rates.

Submitted direct and rebuttal testimony in Case No. 99-046 on behalf of Delta Natural Gas Company, Inc. concerning its rate stabilization plan.

Submitted direct and rebuttal testimony in Case No. 99-176 on behalf of Delta Natural Gas Company, Inc. concerning cost of service, rate design and expense adjustments in connection with Delta's rate case.

Submitted direct and rebuttal testimony in Case No. 2000-080, testified on behalf of Louisville Gas and Electric Company concerning cost of service, rate design, and pro-forma adjustments to revenues and expenses.

Submitted rebuttal testimony in Case No. 2000-548 on behalf of Louisville Gas and Electric Company regarding the company's prepaid metering program.

Testified on behalf of Louisville Gas and Electric Company in Case No. 2002-00430 and on behalf of Kentucky Utilities Company in Case No. 2002-00429 regarding the calculation of merger savings.

Submitted direct and rebuttal testimony in Case No. 2003-00433 on behalf of Louisville Gas and Electric Company and in Case No. 2003-00434 on behalf of Kentucky Utilities Company regarding pro-forma revenue, expense and plant adjustments, class cost of service studies, and rate design.

Submitted direct and rebuttal testimony in Case No. 2004-00067 on behalf of Delta Natural Gas Company regarding pro-forma adjustments, depreciation rates, class cost of service studies, and rate design.

Testified on behalf of Kentucky Utilities Company in Case No. 2006-00129 and on behalf of Louisville Gas and electric Company in Case No. 2006-00130 concerning methodologies for recovering environmental costs through base electric rates.

Testified on behalf of Delta Natural Gas Company in Case No. 2007-00089 concerning cost of service, temperature normalization, year-end normalization, depreciation expenses, allocation of the rate increase, and rate design.

Submitted testimony on behalf of Big Rivers Electric Corporation and E.ON U.S. LLC in Case No 2007-00455 and Case No. 2007-00460 regarding the design and implementation of a Fuel Adjustment Clause, Environmental Surcharge, Unwind Surcredit, Rebate Adjustment, and Member Rate Stability Mechanism for Big Rivers Electric Corporation in connection with the unwind of a lease and purchase power transaction with E.ON U.S. LLC.

Submitted testimony in Case No. 2008-00251 on behalf of Kentucky Utilities Company and in Case No. 2008-00252 on behalf of Louisville Gas and Electric Company regarding pro-forma revenue and expense adjustments, electric and gas temperature normalization, jurisdictional separation, class cost of service studies, and rate design.

Submitted testimony in Case No. 2008-00409 on behalf of East Kentucky Power Cooperative, Inc., concerning revenue requirements, pro-forma adjustments, cost of service, and rate design.

Submitted testimony in Case No. 2009-00040 on behalf of Big Rivers Electric Corporation regarding revenue requirements and rate design.

Submitted testimony on behalf of Columbia Gas Company of Kentucky in Case No. 2009-00141 regarding the demand side management program costs and cost recovery mechanism.

Submitted testimony in Case No. 2009-00548 on behalf of Kentucky Utilities Company and in Case No. 2009-00549 on behalf of Louisville Gas and Electric

Company regarding pro-forma revenue and expense adjustments, electric and gas temperature normalization, jurisdictional separation, class cost of service studies, and rate design.

Submitted testimony in Case No. 2010-00116 on behalf of Delta Natural Gas Company concerning cost of service, temperature normalization, year-end normalization, depreciation expenses, allocation of the rate increase, and rate design.

Submitted testimony in Case No. 2011-00036 on behalf of Big Rivers Electric Cooperative concerning cost of service, rate design, pro-forma TIER adjustments, temperature normalization, and support of MISO Attachment O.

Submitted testimony in Case No. 2016-00107 on behalf of Columbia Gas Company of Kentucky regarding a tariff application to the continue its energy efficiency and conservation rider and programs.

Submitted testimony in Case No. 2016-00274 on behalf of Kentucky Utilities Company and Louisville Gas and Electric Company in support of community solar rates.

Maryland Submitted direct testimony in PSC Case No. 9234 on behalf of Southern Maryland Electric Cooperative regarding a class cost of service study.

Nevada: Submitted direct and rebuttal testimony in Case No. 03-10001 on behalf of Nevada Power Company regarding cash working capital and rate base adjustments.

Submitted direct and rebuttal testimony in Case No. 03-12002 on behalf of Sierra Pacific Power Company regarding cash working capital.

Submitted direct and rebuttal testimony in Case No. 05-10003 on behalf of Nevada Power Company regarding cash working capital for an electric general rate case.

Submitted direct and rebuttal testimony in Case No. 05-10005 on behalf of Sierra Pacific Power Company regarding cash working capital for a gas general rate case.

Submitted direct and rebuttal testimony in Case Nos. 06-11022 and 06-11023 on behalf of Nevada Power Company regarding cash working capital for a gas general rate case.

Submitted direct and rebuttal testimony in Case No. 07-12001 on behalf of Sierra Pacific Power Company regarding cash working capital for an electric general rate case.

Submitted direct testimony in Case No. Docket No. 08-12002 on behalf of Nevada Power Company regarding cash working capital for an electric general rate case.

Submitted direct testimony in Case No. Docket No. 10-06001 on behalf of Sierra Pacific Power Company regarding cash working capital for an electric general rate cases.

Submitted direct testimony in Case No. Docket No. 11-06006 on behalf of Nevada Power Company regarding cash working capital for an electric general rate case.

New Mexico Submitted testimony in support of filing of Advice Notice No. 60 on behalf of Kit Carson Electric Cooperative, Inc.

Submitted direct testimony in Case No. 15-00375-UT on behalf of Kit Carson Electric Cooperative, Inc. regarding revenue requirements, the need for a rate increase, class cost of service study, apportionment of the revenue increase to the classes of service, and rate design.

Submitted testimony in Advice Notices in Case No. 15-00087-UT on behalf of Jemez Mountain Electric Cooperative in support of tribal right of way cost recovery surcharge mechanisms.

Submitted direct testimony in Case. No. 16-00065-UT on behalf of Kit Carson Electric Cooperative in support of an application for continuation of its fuel and purchased power cost adjustment clause.

Nova Scotia: Testified on behalf of Nova Scotia Power Company in NSUARB – NSPI – P-887 regarding the development and implementation of a fuel adjustment mechanism.

Submitted testimony in NSUARB – NSPI – P-884 regarding Nova Scotia Power Company's application to approve a demand-side management plan and cost recovery mechanism.

Submitted testimony in NSUARB – NSPI – P-888 regarding a general rate application filed by Nova Scotia Power Company.

Submitted testimony on behalf of Nova Scotia Power Company in the matter of the approval of backup, top-up and spill service for use in the Wholesale Open Access Market in Nova Scotia.

Submitted testimony in NSUARB – NSPI – P-884 (2) on behalf of Nova Scotia Power Company's regarding a demand-side management cost recovery mechanism.

Virginia: Submitted testimony in Case No. PUE-2008-00076 on behalf of Northern Neck Electric Cooperative regarding revenue requirements, class cost of service, jurisdictional separation and an excess facilities charge rider.

Submitted testimony in Case No. PUE-2009-00029 on behalf of Old Dominion Power Company regarding class cost of service, jurisdictional separation, allocation of the revenue increase, general rate design, time of use rates, and excess facilities charge rider.

Submitted testimony in Case No. PUE-2009-00065 on behalf of Craig-Botetourt Electric Cooperative regarding revenue requirements, class cost of service, jurisdictional separation and an excess facilities charge rider.

Submitted testimony in Case No. PUE-2011-00013 on behalf of Old Dominion Power Company regarding class cost of service, jurisdictional separation, allocation of the revenue increase, and rate design.

Exhibit WSS-2

Cost Components for
Residential Service Rate RS

Louisville Gas and Electric Company

Unit Cost of Service Based on the Cost of Service Study
For the 12 Months Ended June 30, 2018

Rate RS

	Description	Amount	Production		Transmission	Distribution		Customer Service Expenses	Total
			Demand-Related	Energy-Related	Demand-Related	Demand-Related	Customer-Related	Customer-Related	
(1)	Rate Base	$ 1,151,746,077	$ 515,004,027	$ 18,583,062	$ 111,943,212	$ 184,388,867	$ 319,519,898	$ 2,307,010	$ 1,151,746,077
(2)	Rate Base Adjustments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(3)	Rate Base as Adjusted	$ 1,151,746,077	$ 515,004,027	$ 18,583,062	$ 111,943,212	$ 184,388,867	$ 319,519,898	$ 2,307,010	$ 1,151,746,077
(4)	Rate of Return	4.92%	4.92%	4.92%	4.92%	4.92%	4.92%	4.92%	
(5)	Return	$ 56,611,233	$ 25,313,751	$ 913,404	$ 5,502,292	$ 9,063,179	$ 15,705,211	$ 113,395	$ 56,611,233
(6)	Interest Expenses	$ 30,245,175	$ 13,524,150	$ 487,996	$ 2,939,660	$ 4,842,103	$ 8,390,682	$ 60,583	$ 30,245,175
(7)	Net Income	$ 26,366,058	$ 11,789,600	$ 425,408	$ 2,562,632	$ 4,221,076	$ 7,314,529	$ 52,813	$ 26,366,058
(8)	Income Taxes	$ 19,030,527	$ 8,509,513	$ 307,052	$ 1,849,660	$ 3,046,693	$ 5,279,490	$ 38,119	$ 19,030,527
(9)	Operation and Maintenance Expenses	$ 287,977,479	$ 38,079,049	$ 168,422,502	$ 9,843,945	$ 15,549,877	$ 37,393,231	$ 18,688,875	$ 287,977,479
(10)	Depreciation Expenses	66,956,529	32,589,862	-	5,230,792	10,666,047	18,469,829	-	$ 66,956,529
(11)	Other Taxes	15,333,622	6,986,847	-	1,492,321	2,509,275	4,345,179	-	$ 15,333,622
(12)	Other Depreciation Expenses	-	-	-	-	-	-	-	$ -
(13)	Expense Adjustments - Prod. Demand	-	-	-	-	-	-	-	$ -
(14)	Expense Adjustments - Energy	-	-	-	-	-	-	-	$ -
(15)	Expense Adjustments - Trans. Demand	-	-	-	-	-	-	-	$ -
(16)	Expense Adjustments - Distribution	-	-	-	-	-	-	-	$ -
(17)	Expense Adjustments - Other	(297,350)	(132,960)	(4,798)	(28,901)	(47,604)	(82,492)	(596)	$ (297,350)
(18)	Revenue Adjustments - Prod Demand	2,508,690	2,508,690	-	-	-	-	-	$ 2,508,690
(19)	Proforma Adjustments - Total	$ 2,211,340	$ 2,375,730	$ (4,798)	$ (28,901)	$ (47,604)	$ (82,492)	$ (596)	$ 2,211,340
(20)	Total Cost of Service	$ 448,120,729	$ 113,854,751	$ 169,638,161	$ 23,890,108	$ 40,787,467	$ 81,110,448	$ 18,839,794	$ 448,120,729
(21)	Less: Misc Revenue - Prod Demand	$ 1,781,297	$ 1,781,297						$ 1,781,297
(22)	Less: Misc Revenue - Energy	(15,545,980)	-	(15,545,980)	-	-	-	-	$ (15,545,980)
(23)	Less: Misc Revenue - Other	(13,024,238)	(5,823,797)	(210,142)	(1,265,882)	(2,085,116)	(3,613,212)	(26,088)	$ (13,024,238)
(24)	Less: Misc Revenue - Total	(26,788,921)	(4,042,500)	(15,756,122)	(1,265,882)	(2,085,116)	(3,613,212)	(26,088)	$ (26,788,921)
(25)	Net Cost of Service	$ 421,331,808	$ 109,812,251	$ 153,882,039	$ 22,624,226	$ 38,702,350	$ 77,497,236	$ 18,813,706	$ 421,331,808
(26)	Billing Units		4,180,088,831	4,180,088,831	4,180,088,831	4,180,088,831	4,369,310	4,369,310	
(27)	Unit Costs		$ 0.02627	$ 0.03681	$ 0.00541	$ 0.00926	$ 17.74	$ 4.31	$ 22.04

Customer Cost	22.04
Infrastructure Energy Cost	0.04094
ECR in Base Rates	0.00691
Total Infrastructure Energy Cost	0.04785
Variable Energy Cost	0.03681

Exhibit WSS-3

Cost Support for CSR Credits

Louisville Gas & Electric Company
Fixed Cost of Large-Frame Combustion Turbines
Based on 12 Months Ended June 30, 2018

Description		Brown CTs	Trimble County CTs	Paddys Run 13 CTs	Total
Plant		$ 84,366,777	$ 130,992,227	$ 44,779,461	$ 260,138,465
Accumulated Depreciation		$ 39,753,883	$ 58,228,903	$ 18,010,212	$ 115,992,998
Net Plant		$ 44,612,894	$ 72,763,324	$ 26,769,249	$ 144,145,467
Accumulated Deferred Income Taxes		12,875,811	24,015,326	9,124,081	$ 46,015,218
Net Cost Rate Base		$ 31,737,083	$ 48,747,998	$ 17,645,168	$ 98,130,249
Rate of Return		7.23%	7.23%	7.23%	7.23%
Return		$ 2,294,741	$ 3,524,711	$ 1,275,829	$ 7,095,281
Depreciation Expenses		$ 3,853,798	$ 5,368,005	$ 2,176,201	$ 11,398,004
Non-Burdened Non-Fuel Operation and Maintenance Expenses		$ 962,488	$ 953,783	$ 414,082	$ 2,330,353
Burdened Non-Fuel Operation and Maintenance Expenses		$ 200,083	$ (251,785)	$ (45,732)	$ (97,434)
Income Taxes	0.3864	$ 1,091,539	$ 1,676,598	$ 606,873	$ 3,366,771
Property Taxes		$ 68,035	$ 113,803	$ 43,219	$ 225,057
Revenue Requirement		$ 8,470,684	$ 11,385,115	$ 4,470,472	$ 24,318,033
Nameplate Capacity		199,869	409,734	94,446	704,049
Cost per kW per Month (Nameplate Capacity)		$ 3.53	$ 2.32	$ 3.94	$ 2.88
Net Peak Demand on Plant		179,860	327,540	77,910	585,310
Cost per kW per Month (Net Peak Demand on Plant)		$ 3.92	$ 2.90	$ 4.78	$ 3.46
Loss Factor (Transmission)		0.0285	0.0285	0.0285	0.0285
Cost per kW per Month (Transmission)		$ 4.04	$ 2.98	$ 4.92	**$ 3.56**
Loss Factor (Primary)		0.0559	0.0559	0.0559	0.0559
Cost per kW per Month (Primary)		$ 4.16	$ 3.07	$ 5.06	**$ 3.67**

Exhibit WSS-4

Cost Support for
Lighting Rates LS and RLS

LOUISVILLE GAS AND ELECTRIC COMPANY

Estimated Unit Cost of Lighting Fixtures
Rate LS and Rate RLS

Description	Carry Charge	LS	LS	LS
		422 Decorative Smooth Contemporary 471 50,000	441 Fixture Only Contemporary 471 50,000	421 Decorative Smooth Contemporary 294 28,500
	Watt			
Estimated Investment per Unit ($)		$3,236.83	$749.89	$3,236.39
Fixed Charges ($ / yr)	16.80%	$543.79	$125.98	$543.71
Distribution Energy per kWh ($ / yr)	$0.06934	$130.64	$130.64	$81.54
Operation and Maintenance ($ / yr)		$22.24	$22.24	$22.19
Excess Facilities ($ / yr)				
Monthly Unit Cost ($ / mo)		$58.06	$23.24	$53.95

Estimated Unit Cost of Lighting Fixtures
Rate LS and Rate RLS

Description	LS	LS	LS	LS
	440 Fixture Only Contemporary 294 28,500	420 Decorative Smooth Contemporary 181 16,000	439 Fixture Only Contemporary 181 16,000	425 Decorative Smooth Cobra Head 471 50,000
Estimated Investment per Unit ($)	$749.45	$3,181.22	$694.29	$4,105.94
Fixed Charges ($ / yr)	$125.91	$534.45	$116.64	$689.80
Distribution Energy per kWh ($ / yr)	$81.54	$50.20	$50.20	$130.64
Operation and Maintenance ($ / yr)	$22.19	$22.35	$22.35	$22.24
Excess Facilities ($ / yr)				
Monthly Unit Cost ($ / mo)	$19.14	$50.58	$15.77	$70.22

Estimated Unit Cost of Lighting Fixtures
Rate LS and Rate RLS

Description	LS	LS	LS	LS
	424 Decorative Smooth Cobra Head 294 28,500	423 Decorative Smooth Cobra Head 181 16,000	956 Historic Fluted Westchester/Norfolk Bases N/A N/A	401 Decorative Smooth Dark Sky 117 9,500
Estimated Investment per Unit ($)	$4,048.87	$4,015.09	$589.97	$2,077.21
Fixed Charges ($ / yr)	$680.21	$674.54	$99.11	$348.97
Distribution Energy per kWh ($ / yr)	$81.54	$50.20		$32.45
Operation and Maintenance ($ / yr)	$22.19	$22.35		$22.10
Excess Facilities ($ / yr)				
Monthly Unit Cost ($ / mo)	$65.33	$62.26	$8.26	$33.63

Estimated Unit Cost of Lighting Fixtures
Rate LS and Rate RLS

Description	LS	LS	LS	LS
	400 Decorative Smooth Dark Sky 60 4,000	433 Historic Fluted Victorian (On Fluted pole) 117 9,500	431 Historic Fluted Victorian (On Fluted pole) 83 5,800	429 Historic Fluted London (On Fluted pole) 117 9,500
Estimated Investment per Unit ($)	$2,055.29	$3,206.17	$3,232.86	$3,159.16
Fixed Charges ($ / yr)	$345.29	$538.64	$543.12	$530.74
Distribution Energy per kWh ($ / yr)	$16.64	$32.45	$23.02	$32.45
Operation and Maintenance ($ / yr)	$22.10	$22.10	$22.02	$22.10
Excess Facilities ($ / yr)				
Monthly Unit Cost ($ / mo)	$32.00	$49.43	$49.01	$48.77

Estimated Unit Cost of Lighting Fixtures
Rate LS and Rate RLS

Description	LS	LS	LS	LS
	427 Historic Fluted London (On Fluted pole) 83 5,800	445 Decorative Smooth Acorn 181 16,000	416 Decorative Smooth Acorn 117 9,500	415 Decorative Smooth Acorn 83 5,800
Estimated Investment per Unit ($)	$3,266.88	$2,034.27	$2,023.60	$2,085.35
Fixed Charges ($ / yr)	$548.84	$341.76	$339.96	$350.34
Distribution Energy per kWh ($ / yr)	$23.02	$50.20	$32.45	$23.02
Operation and Maintenance ($ / yr)	$22.02	$22.35	$22.10	$22.02
Excess Facilities ($ / yr)				
Monthly Unit Cost ($ / mo)	$49.49	$34.53	$32.88	$32.95

Estimated Unit Cost of Lighting Fixtures
Rate LS and Rate RLS

Description	LS	LS	LS	LS
	444 Decorative Smooth Coach 181 16,000	413 Decorative Smooth Coach 117 9,500	412 Decorative Smooth Coach 83 5,800	457 Fixture Only Open Bottom 117 9,500
Estimated Investment per Unit ($)	$1,882.34	$1,872.71	$1,876.71	$473.72
Fixed Charges ($ / yr)	$316.23	$314.62	$315.29	$79.59
Distribution Energy per kWh ($ / yr)	$50.20	$32.45	$23.02	$32.45
Operation and Maintenance ($ / yr)	$22.35	$22.10	$22.02	$22.10
Excess Facilities ($ / yr)				
Monthly Unit Cost ($ / mo)	$32.40	$30.76	$30.03	$11.18

Estimated Unit Cost of Lighting Fixtures
Rate LS and Rate RLS

Description	LS	LS	LS	LS
	456 Fixture Only Directional 471 50,000	455 Fixture Only Directional 181 16,000	454 Fixture Only Cobra Head 471 50,000	453 Fixture Only Cobra Head 294 28,500
Estimated Investment per Unit ($)	$612.21	$564.92	$615.60	$558.53
Fixed Charges ($ / yr)	$102.85	$94.91	$103.42	$93.83
Distribution Energy per kWh ($ / yr)	$130.64	$50.20	$130.64	$81.54
Operation and Maintenance ($ / yr)	$22.24	$22.35	$22.24	$22.19
Excess Facilities ($ / yr)				
Monthly Unit Cost ($ / mo)	$21.31	$13.96	$21.36	$16.46

LOUISVILLE GAS AND ELECTRIC COMPANY

Estimated Unit Cost of Lighting Fixtures
Rate LS and Rate RLS

Description	LS	LS	LS	LS
	452 Fixture Only Cobra Head 181 16,000	470 Fixture Only Directional 150 12,000	473 Fixture Only Directional 350 32,000	476 Fixture Only Directional 1080 107,800
Estimated Investment per Unit ($)	$524.75	$700.78	$683.31	$775.38
Fixed Charges ($ / yr)	$88.16	$117.73	$114.80	$130.26
Distribution Energy per kWh ($ / yr)	$50.20	$41.60	$97.08	$299.55
Operation and Maintenance ($ / yr)	$22.35	$24.14	$24.71	$24.67
Excess Facilities ($ / yr)				
Monthly Unit Cost ($ / mo)	$13.39	$15.29	$19.72	$37.87

Estimated Unit Cost of Lighting Fixtures
Rate LS and Rate RLS

Description	LS	LS	LS	LS
	479 Fixture Only Contemporary 150 12,000	481 Fixture Only Contemporary 350 32,000	483 Fixture Only Contemporary 1080 107,800	480 Decorative Smooth Contemporary 150 12,000
Estimated Investment per Unit ($)	$835.56	$746.29	$1,194.62	$3,322.50
Fixed Charges ($ / yr)	$140.37	$125.38	$200.70	$558.18
Distribution Energy per kWh ($ / yr)	$41.60	$97.08	$299.55	$41.60
Operation and Maintenance ($ / yr)	$24.14	$24.71	$24.67	$24.14
Excess Facilities ($ / yr)				
Monthly Unit Cost ($ / mo)	$17.18	$20.60	$43.74	$51.99

Estimated Unit Cost of Lighting Fixtures
Rate LS and Rate RLS

Description	LS	LS	RLS	RLS
	482 Decorative Smooth Contemporary 350 32,000	484 Decorative Smooth Contemporary 1080 107,800	201 Fixture Only Open Bottom 100 4,000	252-1 Fixture Only Open Bottom 210 8,000
Estimated Investment per Unit ($)	$3,203.94	$3,681.56	$544.71	$462.74
Fixed Charges ($ / yr)	$538.26	$618.50	$91.51	$77.74
Distribution Energy per kWh ($ / yr)	$97.08	$299.55	$27.74	$58.25
Operation and Maintenance ($ / yr)	$20.84	$24.67	$21.76	$21.76
Excess Facilities ($ / yr)				
Monthly Unit Cost ($ / mo)	$54.68	$78.56	$11.75	$13.15

Estimated Unit Cost of Lighting Fixtures
Rate LS and Rate RLS

Description	RLS	RLS	RLS	RLS
	252-2 Fixture Only Cobra Head 210 8,000	203 Fixture Only Cobra Head 298 13,000	204 Fixture Only Cobra Head 462 25,000	207 Fixture Only Directional 462 25,000
Estimated Investment per Unit ($)	$492.52	$545.81	$548.66	$555.21
Fixed Charges ($ / yr)	$82.74	$91.70	$92.17	$93.27
Distribution Energy per kWh ($ / yr)	$58.25	$82.65	$128.14	$128.14
Operation and Maintenance ($ / yr)	$21.76	$21.91	$22.06	$22.06
Excess Facilities ($ / yr)				
Monthly Unit Cost ($ / mo)	$13.56	$16.35	$20.20	$20.29

Estimated Unit Cost of Lighting Fixtures
Rate LS and Rate RLS

Description	RLS	RLS	RLS	RLS
	210 Fixture Only Directional 1180 60,000	279 Fixture Only Contemporary 1000 120,000	471 Fixture & Wood Pole Directional 150 12,000	474 Fixture & Wood Pole Directional 350 32,000
Estimated Investment per Unit ($)	$705.37	$1,253.83	$700.78	$683.31
Fixed Charges ($ / yr)	$118.50	$210.64	$117.73	$114.80
Distribution Energy per kWh ($ / yr)	$327.28	$277.36	$41.60	$97.08
Operation and Maintenance ($ / yr)	$26.36	$26.52	$24.14	$24.71
Excess Facilities ($ / yr)			$7.00	$7.00
Monthly Unit Cost ($ / mo)	$39.35	$42.88	$22.29	$26.72

Estimated Unit Cost of Lighting Fixtures
Rate LS and Rate RLS

Description	RLS	RLS	RLS	RLS
	475 Fixture & Orn. Pole Directional 350 32,000	477 Fixture & Wood Pole Directional 1080 107,800	275-1 Decorative Smooth Cobra Head 181 16,000	266-1 Decorative Smooth Cobra Head 294 28,500
Estimated Investment per Unit ($)	$683.31	$775.38	$4,015.09	$4,048.87
Fixed Charges ($ / yr)	$114.80	$130.26	$674.54	$680.21
Distribution Energy per kWh ($ / yr)	$97.08	$299.55	$50.20	$81.54
Operation and Maintenance ($ / yr)	$24.71	$24.67	$22.35	$22.19
Excess Facilities ($ / yr)	$13.06	$7.00	$0.00	$0.00
Monthly Unit Cost ($ / mo)	$32.78	$44.87	$62.26	$65.33

Estimated Unit Cost of Lighting Fixtures
Rate LS and Rate RLS

Description	RLS	RLS	RLS	RLS
	267-1 Decorative Smooth Cobra Head 471 50,000	318 Decorative Smooth Cobra Head 210 8,000	314 Decorative Smooth Cobra Head 298 13,000	315 Decorative Smooth Cobra Head 462 25,000
Estimated Investment per Unit ($)	$4,105.94	$3,982.86	$4,036.15	$4,038.99
Fixed Charges ($ / yr)	$689.80	$669.12	$678.07	$678.55
Distribution Energy per kWh ($ / yr)	$130.64	$58.25	$82.65	$128.14
Operation and Maintenance ($ / yr)	$22.24	$21.76	$21.91	$22.06
Excess Facilities ($ / yr)	$0.00	$0.00	$0.00	$0.00
Monthly Unit Cost ($ / mo)	$70.22	$62.43	$65.22	$69.06

Estimated Unit Cost of Lighting Fixtures
Rate LS and Rate RLS

Description	RLS	RLS	RLS	RLS
	275-2 Decorative Smooth Contemporary 181 16,000	266-2 Decorative Smooth Contemporary 294 28,500	267-2 Decorative Smooth Contemporary 471 50,000	278 Decorative Smooth Contemporary 1000 120,000
Estimated Investment per Unit ($)	$3,181.22	$3,236.39	$3,236.83	$3,740.77
Fixed Charges ($ / yr)	$534.45	$543.71	$543.79	$628.45
Distribution Energy per kWh ($ / yr)	$50.20	$81.54	$130.64	$277.36
Operation and Maintenance ($ / yr)	$22.35	$22.19	$22.24	$26.52
Excess Facilities ($ / yr)	$0.00	$0.00	$0.00	$0.00
Monthly Unit Cost ($ / mo)	$50.58	$53.95	$58.06	$77.69

Estimated Unit Cost of Lighting Fixtures
Rate LS and Rate RLS

Description	RLS	RLS	RLS	RLS
	276-1 Decorative Smooth Coach 83 5,800	274-1 Decorative Smooth Coach 117 9,500	277-1 Decorative Smooth Coach 181 16,000	206 Decorative Smooth Coach 100 4,000
Estimated Investment per Unit ($)	$1,876.71	$1,872.71	$1,882.34	$1,841.41
Fixed Charges ($ / yr)	$315.29	$314.62	$316.23	$309.36
Distribution Energy per kWh ($ / yr)	$23.02	$32.45	$50.20	$27.74
Operation and Maintenance ($ / yr)	$22.02	$22.10	$22.35	$21.76
Excess Facilities ($ / yr)	$0.00	$0.00	$0.00	$0.00
Monthly Unit Cost ($ / mo)	$30.03	$30.76	$32.40	$29.90

Estimated Unit Cost of Lighting Fixtures
Rate LS and Rate RLS

Description	RLS	RLS	RLS	RLS
	208 Decorative Smooth Coach 210 8,000	276-2 Decorative Smooth Acorn 83 5,800	274-2 Decorative Smooth Acorn 117 9,500	277-2 Decorative Smooth Acorn 181 16,000
Estimated Investment per Unit ($)	$1,838.74	$2,085.35	$2,023.60	$2,034.27
Fixed Charges ($ / yr)	$308.91	$350.34	$339.96	$341.76
Distribution Energy per kWh ($ / yr)	$58.25	$23.02	$32.45	$50.20
Operation and Maintenance ($ / yr)	$21.76	$22.02	$22.10	$22.35
Excess Facilities ($ / yr)	$0.00	$0.00	$0.00	$0.00
Monthly Unit Cost ($ / mo)	$32.41	$32.95	$32.88	$34.53

Estimated Unit Cost of Lighting Fixtures
Rate LS and Rate RLS

Description	RLS	RLS	RLS	RLS
	417 Decorative Smooth Acorn (Bronze) 117 9,500	419 Decorative Smooth Acorn (Bronze) 180 16,000	426 Decorative Smooth London (On Smooth pole) 83 5,800	428 Decorative Smooth London (On Smooth pole) 117 9,500
Estimated Investment per Unit ($)	$2,111.13	$2,115.94	$3,229.08	$3,121.36
Fixed Charges ($ / yr)	$354.67	$355.48	$542.48	$524.39
Distribution Energy per kWh ($ / yr)	$32.45	$49.92	$23.02	$32.45
Operation and Maintenance ($ / yr)	$22.10	$22.35	$22.02	$22.10
Excess Facilities ($ / yr)	$0.00	$0.00	$0.00	$0.00
Monthly Unit Cost ($ / mo)	$34.10	$35.65	$48.96	$48.25

Estimated Unit Cost of Lighting Fixtures
Rate LS and Rate RLS

Description	RLS	RLS	RLS	RLS
	430 Decorative Smooth Victorian (On Smooth pole) 83 5,800	432 Decorative Smooth Victorian (On Smooth pole) 117 9,500	950 Decorative Smooth Old Town Base N/A N/A	951 Decorative Smooth Chesapeake Base N/A N/A
Estimated Investment per Unit ($)	$3,195.06	$3,168.37	$350.50	$303.16
Fixed Charges ($ / yr)	$536.77	$532.29	$58.88	$50.93
Distribution Energy per kWh ($ / yr)	$23.02	$32.45		
Operation and Maintenance ($ / yr)	$22.02	$22.10		
Excess Facilities ($ / yr)	$0.00	$0.00		
Monthly Unit Cost ($ / mo)	$48.48	$48.90	$4.91	$4.24

Estimated Unit Cost of Lighting Fixtures
Rate LS and Rate RLS

Description	RLS	RLS	RLS	RLS
	958 Fixture Only Wd Pl Inst before 3/1/2010 N/A N/A	900 Fixture Only Wd Pl Inst before 7/1/2004 N/A N/A	280 Fixture Only Victorian 83 5,800	281 Fixture Only Victorian 117 9,500
Estimated Investment per Unit ($)	$543.64	$543.64	$2,824.88	$2,798.20
Fixed Charges ($ / yr)	$91.33	$91.33	$474.58	$470.10
Distribution Energy per kWh ($ / yr)	$0.00	$0.00	$23.02	$32.45
Operation and Maintenance ($ / yr)	$0.00	$0.00	$22.02	$22.10
Excess Facilities ($ / yr)				
Monthly Unit Cost ($ / mo)	$7.61	$7.61	$43.30	$43.72

Estimated Unit Cost of Lighting Fixtures
Rate LS and Rate RLS

Description	RLS	RLS	RLS	RLS
	282 Fixture Only London 83 5,800	283 Fixture Only London 117 9,500	901 Decorative Smooth 10" Smooth Pole N/A N/A	902 Decorative Smooth 10" Fluted Pole N/A N/A
Estimated Investment per Unit ($)	$2,858.90	$2,751.19	$370.17	$407.97
Fixed Charges ($ / yr)	$480.30	$462.20	$62.19	$68.54
Distribution Energy per kWh ($ / yr)	$23.02	$32.45		
Operation and Maintenance ($ / yr)	$22.02	$22.10		
Excess Facilities ($ / yr)				
Monthly Unit Cost ($ / mo)	$43.78	$43.06	$5.18	$5.71

Exhibit WSS-5

Cost Support for
LED Lighting Rates

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost Support for LED Lighting Charges

Description	Carry Charge	LED	LED	LED	LED
		Overhead			
	Watt	**Open Bottom Yard Light** **50 WATT** 5,007 Lumen **493** Fixture, Arm & Wire	**Cobra** **80 WATT** 8,179 Lumen **490** Fixture, Arm & Wire	**Cobra** **134 WATT** 14,166 Lumen **491** Fixture, Arm & Wire	**Cobra** **228 WATT** 23,214 lumen **492** Fixture, Arm & Wire
Estimated Investment per Unit ($)		$493.08	$759.11	$856.57	$1,238.06
Fixed Charges ($ / yr)	**16.80%**	$82.84	$127.53	$143.90	$208.00
Distribution Energy per kWh ($ / yr)	**$0.06934**	$13.87	$22.19	$37.17	$63.24
Operation and Maintenance ($ / yr)		$19.08	$25.73	$31.68	$54.97
Excess Facilities ($ / yr)					
Monthly Unit Cost ($ / mo)		**$9.65**	**$14.62**	**$17.73**	**$27.18**

Cost Support for LED Lighting Charges

Description	LED	LED	LED	LED
	Underground			Underground Decorative
	Cobra **80 WATT** 8,179 Lumen **496** Pole, Fixture, Arm & Wire	**Cobra** **134 WATT** 14,166 Lumen **497** Pole, Fixture, Arm & Wire	**Cobra** **228 WATT** 23,214 lumen **498** Pole, Fixture, Arm & Wire	**Colonial** **68 WATT** 5,665 Lumen **499** Fixture, Pole & Wire
Estimated Investment per Unit ($)	$3,564.69	$3,662.16	$4,043.65	$2,832.50
Fixed Charges ($ / yr)	$598.87	$615.24	$679.33	$475.86
Distribution Energy per kWh ($ / yr)	$22.19	$37.17	$63.24	$18.86
Operation and Maintenance ($ / yr)	$25.73	$31.68	$54.97	$62.62
Excess Facilities ($ / yr)				
Monthly Unit Cost ($ / mo)	**$53.90**	**$57.01**	**$66.46**	**$46.45**

Exhibit WSS-6

Cost Support for
Redundant Capacity Charge

Louisville Gas and Electric Company
Derivation of Distribution Demand-Related Cost for
Redundant Capacity
Based on the 12 Months Ended June 30, 2018

Secondary Service

Distribution Demand Costs				
	PSS	$ 5,641,581		
	TODS	3,062,438		
	Total Cost	$ 8,704,019		
Billing Demand				
	PSS	4,877,440		
	TODS	3,038,571		
	Total Cost	7,916,011		
Unit Cost			$ 1.10	
Rate Base				
	PSS	$ 39,432,704		
	TODS	21,357,683		
	Total Cost	$ 60,790,387		
Return		$ 4,449,856		
Unit Return			$ 0.56	
Capacity Charge			$ 1.66	/ KW

Louisville Gas and Electric Company
Derivation of Distribution Demand-Related Cost for
Redundant Capacity
Based on the 12 Months Ended June 30, 2018

Primary Service

Distribution Demand Costs				
PSP	$	441,839		
TODP		4,667,092		
Total Cost	$	5,108,931		
Billing Demand				
PSP		386,443		
TODP		4,637,616		
Total Cost		5,024,059		
Unit Cost			$ 1.02	
Rate Base				
PSP	$	2,859,351		
TODP		30,190,373		
Total Cost	$	33,049,724		
Return	$	2,419,240		
Unit Return			$ 0.48	
Capacity Charge			$ 1.50	/ KW

Exhibit WSS-7

Cost Components for
Residential Gas Service Rate RGS

Louisville Gas and Electric Company

Unit Cost of Service Based on the Cost of Service Study
For the 12 Months Ended June 30, 2018

Rate RGS

Description	Customer Costs: Cust-Related Low Pressure Mains Costs	Customer Costs: Cust-Related High Pressure Main Costs	Customer Costs: Cust-Related Direct Costs	Customer Costs: Total Cust-Related Costs	Storage/Trans Demand-Related Costs	Storage Compressor Costs	Other Procurement Costs	Demand Related Low Pressure Mains Costs	Transmission and Demand Related High Pressure Mains Costs	Total Costs
(1) Rate Base	$ 117,517,386	$ 9,486,636	$ 201,074,216	$ 328,078,239	$ 112,132,808	$ 907,417	$ 180,464	$ 51,197,869	$ 26,950,150	$ 519,446,947
(2) Rate Base Adjustments	-	-	-	-	-	-	-	-	-	-
(3) Rate Base as Adjusted	$ 117,517,386	$ 9,486,636	$ 201,074,216	$ 328,078,239	$ 112,132,808	$ 907,417	$ 180,464	$ 51,197,869	$ 26,950,150	$ 519,446,947
(4) Rate of Return	6.32%	6.32%	6.32%	6.32%	6.32%	6.32%	6.32%	6.32%	6.32%	6.32%
(5) Return [(3) x (4)]	$ 7,430,083	$ 599,796	$ 12,712,996	$ 20,742,876	$ 7,089,641	$ 57,372	$ 11,410	$ 3,237,005	$ 1,703,934	$ 32,842,237
(6) Interest Expenses	$ 2,444,281	$ 180,050	$ 3,705,638	$ 6,329,968	$ 1,590,301	$ -	$ -	$ 1,046,192	$ 434,920	$ 9,401,382
(7) Net Income [(5) - (6)]	$ 4,985,802	$ 419,747	$ 9,007,359	$ 14,412,908	$ 5,499,340	$ 57,372	$ 11,410	$ 2,190,814	$ 1,269,013	$ 23,440,856
(8) Income Taxes	$ 3,163,391	$ 266,321	$ 5,714,988	$ 9,144,700	$ 3,489,221	$ 36,401	$ 7,239	$ 1,390,027	$ 805,164	$ 14,872,752
(9) Operation and Maintenance Expenses	$ 10,475,178	$ 771,619	$ 19,995,643	$ 31,242,440	$ 6,258,442	$ 6,622,766	$ 1,317,112	$ 4,483,547	$ 3,173,104	$ 53,097,411
(10) Depreciation Expenses	6,098,587	449,232	13,956,402	20,504,221	4,007,383	-	-	2,610,295	1,297,378	28,419,277
(11) Other Taxes	2,132,771	157,103	3,233,375	5,523,249	1,387,626	-	-	912,861	379,492	8,203,228
(12) Other Expenses	(6,959)	(513)	(10,678)	(18,150)	(4,161)	-	-	(2,979)	(1,229)	(26,518)
(13) Expense Adjustments (Non-Income Tax)	8,747	644	16,698	26,089	5,226	5,530	1,100	3,744	2,650	44,340
(14) Total Cost of Service	$ 29,301,798	$ 2,244,204	$ 55,619,424	$ 87,165,426	$ 22,233,379	$ 6,722,069	$ 1,336,861	$ 12,634,500	$ 7,360,492	$ 137,452,727
(15) Less: Misc Revenue	544,514	41,704	1,033,574	1,619,792	413,162	124,916	24,843	234,786	136,780	$ 2,554,279
(16) Net Cost of Service	$ 28,757,284	$ 2,202,500	$ 54,585,850	$ 85,545,634	$ 21,820,217	$ 6,597,153	$ 1,312,018	$ 12,399,713	$ 7,223,712	$ 134,898,448
(17) Billing Units	3,556,511	3,556,511	3,556,511	3,556,511	7,885,866	19,516,322	19,516,322	308,337	308,337	
(18) Unit Costs	$8.09/Cust/Mo	$0.62/Cust/Mo	$15.35/Cust/Mo	$24.05/Cust/Mo	$2.7670/Mcf	$0.3380/Mcf	$0.0672/Mcf	$40.2148/Mcf	$23.4280/Mcf	

Exhibit WSS-8

Cost Components for
As Available Gas Service Rate AAGS

Louisville Gas and Electric Company

Unit Cost of Service Based on the Cost of Service Study
For the 12 Months Ended June 30, 2018

Rate AAGS

Description	Customer Costs: Cust-Related Low Pressure Mains Costs	Customer Costs: Cust-Related High Pressure Main Costs	Customer Costs: Cust-Related Direct Costs	Customer Costs: Total Cust-Related Costs	Storage/Tran Demand-Related Costs	Storage Compressor Costs	Other Procurement Costs	Demand Related Low Pressure Mains Costs	Transmission and Demand Related High Pressure Mains Costs	Total Costs
(1) Rate Base	$ -	$ 192	$ 67,476	$ 67,668	$ -	$ -	$ 3,552	$ 439,147	$ 272,378	$ 782,745
(2) Rate Base Adjustments	-	-	-	-	-	-	-	-	-	-
(3) Rate Base as Adjusted	$ -	$ 192	$ 67,476	$ 67,668	$ -	$ -	$ 3,552	$ 439,147	$ 272,378	$ 782,745
(4) Rate of Return	25.05%	25.05%	25.05%	25.05%	25.05%	25.05%	25.05%	25.05%	25.05%	25.05%
(5) Return	$ -	$ 48	$ 16,905	$ 16,953	$ -	$ -	$ 890	$ 110,024	$ 68,242	$ 196,109
(6) Interest Expenses	$ -	$ 4	$ 1,230	$ 1,234	$ -	$ -	$ -	$ 8,974	$ 4,396	$ 14,603
(7) Net Income	$ -	$ 44	$ 15,675	$ 15,719	$ -	$ -	$ 890	$ 101,050	$ 63,846	$ 181,506
(8) Income Taxes	$ -	$ 28	$ 9,972	$ 10,000	$ -	$ -	$ 566	$ 64,285	$ 40,617	$ 115,468
(9) Operation and Maintenance Expenses	$ -	$ 16	$ 4,346	$ 4,362	$ -	$ -	$ 25,923	$ 38,457	$ 32,070	$ 100,812
(10) Depreciation Expenses	-	9	4,800	4,809	-	-	-	22,390	13,112	40,311
(11) Other Taxes	-	3	1,074	1,077	-	-	-	7,830	3,835	12,742
(12) Other Expenses	-	(0)	(4)	(4)	-	-	-	(26)	(12)	(42)
(13) Expense Adjustments (Non-Income Tax)	-	0	4	4	-	-	23	34	29	90
(14) Total Cost of Service	$ -	$ 104	$ 37,097	$ 37,201	$ -	$ -	$ 27,402	$ 242,995	$ 157,892	$ 465,490
(15) Less: Misc Revenue	-	2	594	595	-	-	439	3,890	2,527	$ 7,451
(16) Net Cost of Service	$ -	$ 103	$ 36,503	$ 36,606	$ -	$ -	$ 26,964	$ 239,106	$ 155,365	$ 458,039
(17) Billing Units	72	72	72	72	-	384,116	384,116	2,645	3,116	
(18) Unit Costs	$0.00/Cust/Mo	$1.42/Cust/Mo	$506.99/Cust/Mo	$508.41/Cust/Mo		$0.0000/Mcf	$0.0702/Mcf	$90.4078/Mcf	$49.8559/Mcf	

Exhibit WSS-9

Cost Support for
Utilization Charge for Daily Imbalances

Louisville Gas and Electric Company
Daily Utilization Charges Under Rate FT and LGDS

		LG&E System Storage Costs Firm Rate Classes		Total
Rate Base		166,889,448		166,889,448
Return (at Rate FT ROR)	11.6%	19,300,386		19,300,386
O&M Expenses		9,314,562		9,314,562
Depreciation		5,964,267		5,964,267
Taxes (Other than Income)		2,065,231		2,065,231
Accretion Expenses		-		-
Regulatory Credits		-		-
Income Taxes	54.12%	10,445,464		10,445,464
Total		47,089,910		47,089,910
Design-Day Demands				463,195
Annual Cost			$	101.66
Monthly Cost			$	8.47
Unit Cost at 100 Percent Load Factor			$	0.2785

Exhibit WSS-10

Cost Support for
Substitute Gas Sales Service Rate SGSS

Louisville Gas and Electric Company

Unit Cost of Service Based on the Cost of Service Study
For the 12 Months Ended June 30, 2018

Cost Support for Rate SGSS Based on Unit Costs for Rate CGS

Description	Customer Costs: Cust-Related Low Pressure Mains Costs	Customer Costs: Cust-Related High Pressure Main Costs	Customer Costs: Cust-Related Direct Costs	Customer Costs: Total Cust-Related Costs	Storage/Trans Demand-Related Costs	Storage Compressor Costs	Other Procurement Costs	Demand Related Low Pressure Mains Costs	Transmission and Demand Related High Pressure Mains Costs	Total Costs
(1) Rate Base	$ 9,803,255	$ 791,372	$ 67,822,888	$ 78,417,515	$ 50,462,483	$ 431,830	$ 93,743	$ 23,398,539	$ 12,316,804	$ 165,120,915
(2) Rate Base Adjustments	-	-	-	-	-	-	-	-	-	-
(3) Rate Base as Adjusted	$ 9,803,255	$ 791,372	$ 67,822,888	$ 78,417,515	$ 50,462,483	$ 431,830	$ 93,743	$ 23,398,539	$ 12,316,804	$ 165,120,915
(4) Rate of Return	8.48%	8.48%	8.48%	8.48%	8.48%	8.48%	8.48%	8.48%	8.48%	8.48%
(5) Return	$ 831,732	$ 67,142	$ 5,754,258	$ 6,653,132	$ 4,281,359	$ 36,637	$ 7,953	$ 1,985,189	$ 1,044,987	$ 14,009,258
(6) Interest Expenses	$ 203,901	$ 15,020	$ 1,252,455	$ 1,471,375	$ 715,674	$ -	$ -	$ 478,132	$ 198,768	$ 2,863,950
(7) Net Income	$ 627,831	$ 52,122	$ 4,501,803	$ 5,181,756	$ 3,565,685	$ 36,637	$ 7,953	$ 1,507,056	$ 846,219	$ 11,145,308
(8) Income Taxes	$ 398,339	$ 33,070	$ 2,856,254	$ 3,287,663	$ 2,262,316	$ 23,245	$ 5,046	$ 956,180	$ 536,900	$ 7,071,350
(9) Operation and Maintenance Expenses	$ 873,835	$ 64,368	$ 4,877,346	$ 5,815,550	$ 2,816,451	$ 3,151,699	$ 684,184	$ 2,049,078	$ 1,450,178	$ 15,967,139
(10) Depreciation Expenses	508,742	37,475	4,736,473	5,282,690	1,803,420	-	-	1,192,961	592,930	8,872,001
(11) Other Taxes	177,915	13,106	1,092,836	1,283,857	624,465	-	-	417,197	173,436	2,498,956
(12) Other Expenses	(581)	(43)	(3,609)	(4,232)	(1,872)	-	-	(1,361)	(562)	(8,028)
(13) Expense Adjustments (Non-Income Tax)	653	48	3,647	4,349	2,106	2,357	512	1,532	1,084	11,940
(14) Total Cost of Service	$ 2,790,636	$ 215,166	$ 19,317,206	$ 22,323,007	$ 11,788,245	$ 3,213,938	$ 697,695	$ 6,600,777	$ 3,798,954	$ 48,422,616
(15) Less: Misc Revenue	66,398	5,119	459,617	531,134	280,479	76,470	16,600	157,053	90,389	$ 1,152,126
(16) Net Cost of Service	$ 2,724,238	$ 210,046	$ 18,857,589	$ 21,791,873	$ 11,507,765	$ 3,137,468	$ 681,095	$ 6,443,723	$ 3,708,565	$ 47,270,490
(17) Billing Units	299,360	299,360	299,360	299,360	3,548,831	10,137,906	10,137,906	140,917	140,917	
(18) Unit Costs	$9.10/Cust/Mo	$0.70/Cust/Mo	$62.99/Cust/Mo	$72.79/Cust/Mo	$ 3.2427	$ 0.3095	$ 0.0672	$ 45.7272	$ 26.3174	
									Demand	$ 6.27
									Commodity	$ 0.3767

Louisville Gas and Electric Company

Unit Cost of Service Based on the Cost of Service Study
For the 12 Months Ended June 30, 2018

Cost Support for Rate SGSS Based on Unit Costs for Rate IGS

Description	Customer Costs: Cust-Related Low Pressure Mains Costs	Customer Costs: Cust-Related High Pressure Main Costs	Customer Costs: Cust-Related Direct Costs	Customer Costs: Total Cust-Related Costs	Storage/Trans Demand-Related Costs	Storage Compressor Costs	Other Procurement Costs	Demand Related Low Pressure Mains Costs	Transmission and Demand Related High Pressure Mains Costs	Total Costs
(1) Rate Base	$ 104,631	$ 8,638	$ 2,693,394	$ 2,806,663	$ 4,294,157	$ 59,569	$ 18,020	$ 2,164,099	$ 1,218,584	$ 10,561,092
(2) Rate Base Adjustments	-	-	-	-	-	-	-	-	-	-
(3) Rate Base as Adjusted	$ 104,631	$ 8,638	$ 2,693,394	$ 2,806,663	$ 4,294,157	$ 59,569	$ 18,020	$ 2,164,099	$ 1,218,584	$ 10,561,092
(4) Rate of Return	21.29%	21.29%	21.29%	21.29%	21.29%	21.29%	21.29%	21.29%	21.29%	21.29%
(5) Return	$ 22,278	$ 1,839	$ 573,470	$ 597,588	$ 914,301	$ 12,683	$ 3,837	$ 460,774	$ 259,458	$ 2,248,640
(6) Interest Expenses	$ 2,176	$ 164	$ 49,261	$ 51,601	$ 60,901	$ -	$ -	$ 44,222	$ 19,665	$ 176,389
(7) Net Income	$ 20,102	$ 1,675	$ 524,210	$ 545,986	$ 853,400	$ 12,683	$ 3,837	$ 416,553	$ 239,792	$ 2,072,251
(8) Income Taxes	$ 12,764	$ 1,064	$ 332,854	$ 346,682	$ 541,878	$ 8,053	$ 2,436	$ 264,496	$ 152,259	$ 1,315,804
(9) Operation and Maintenance Expenses	$ 9,327	$ 703	$ 167,876	$ 177,905	$ 239,669	$ 434,764	$ 131,516	$ 189,516	$ 143,476	$ 1,316,846
(10) Depreciation Expenses	5,430	409	190,987	196,826	153,464	-	-	110,335	58,663	519,288
(11) Other Taxes	1,899	143	42,983	45,025	53,140	-	-	38,586	17,159	153,910
(12) Other Expenses	(6)	(0)	(142)	(149)	(159)	-	-	(126)	(56)	(489)
(13) Expense Adjustments (Non-Income Tax)	7	1	130	137	185	335	101	146	111	1,016
(14) Total Cost of Service	$ 51,698	$ 4,158	$ 1,308,157	$ 1,364,013	$ 1,902,476	$ 455,837	$ 137,890	$ 1,063,728	$ 631,070	$ 5,555,015
(15) Less: Misc Revenue	934	75	23,633	24,642	34,370	8,235	2,491	19,217	11,401	$ 100,355
(16) Net Cost of Service	$ 50,764	$ 4,083	$ 1,284,525	$ 1,339,372	$ 1,868,107	$ 447,602	$ 135,399	$ 1,044,511	$ 619,669	$ 5,454,660
(17) Billing Units	3,210	3,210	3,210	3,210	301,991	1,948,741	1,948,741	13,033	13,942	
(18) Unit Costs	$15.81/Cust/Mo	$1.27/Cust/Mo	400.16/Cust/Mo	$417.25/Cust/Mo	$ 6.1860	$ 0.2297	$ 0.0695	$ 80.1425	$ 44.4468	
									Demand	$ 10.90
									Commodity	$ 0.2992

Exhibit WSS-11

Cost Support for
Local Gas Delivery Service LGDS

Louisville Gas and Electric Company

Unit Cost of Service Based on the Cost of Service Study
For the 12 Months Ended June 30, 2018

Cost Support for Rate LGDS Based on Unit Costs for Rate FT

Description	Customer Costs: Cust-Related Low Pressure Mains Costs	Customer Costs: Cust-Related High Pressure Main Costs	Customer Costs: Cust-Related Direct Costs	Customer Costs: Total Cust-Related Costs	Storage/Trans Demand-Related Costs	Storage Compressor Costs	Other Procurement Costs	Demand Related Low Pressure Mains Costs	Transmission and Demand Related High Pressure Mains Costs	Total Costs
(1) Rate Base	$ 793	$ 2,336	$ 3,550,559	$ 3,553,687	$ 1,469,039	$ -	$ 64,397	$ 2,507,228	$ 8,878,679	$ 16,473,029
(2) Rate Base Adjustments	-	-	-	-	-	-	-	-	-	-
(3) Rate Base as Adjusted	$ 793	$ 2,336	$ 3,550,559	$ 3,553,687	$ 1,469,039	$ -	$ 64,397	$ 2,507,228	$ 8,878,679	$ 16,473,029
(4) Rate of Return	11.56%	11.56%	11.56%	11.56%	11.56%	11.56%	11.56%	11.56%	11.56%	11.56%
(5) Return	$ 92	$ 270	$ 410,614	$ 410,976	$ 169,891	$ -	$ 7,447	$ 289,955	$ 1,026,799	$ 1,905,068
(6) Interest Expenses	$ 16	$ 44	$ 65,003	$ 65,064	$ 20,834	$ -	$ -	$ 51,233	$ 143,344	$ 280,476
(7) Net Income	$ 75	$ 226	$ 345,611	$ 345,912	$ 149,057	$ -	$ 7,447	$ 238,722	$ 883,455	$ 1,624,593
(8) Income Taxes	$ 48	$ 143	$ 219,339	$ 219,530	$ 94,597	$ -	$ 4,726	$ 151,503	$ 560,676	$ 1,031,032
(9) Operation and Maintenance Expenses	$ 71	$ 190	$ 218,828	$ 219,088	$ 81,991	$ -	$ 469,997	$ 219,565	$ 1,018,625	$ 2,009,268
(10) Depreciation Expenses	41	111	251,506	251,657	52,500	-	-	127,830	427,598	859,585
(11) Other Taxes	14	39	56,719	56,772	18,179	-	-	44,704	125,075	244,731
(12) Other Expenses	(0)	(0)	(187)	(187)	(55)	-	-	(146)	(405)	(793)
(13) Expense Adjustments (Non-Income Tax)	0	0	77	77	29	-	165	77	359	708
(14) Total Cost of Service	$ 266	$ 753	$ 1,156,895	$ 1,157,913	$ 417,133	$ -	$ 482,337	$ 833,488	$ 3,158,728	$ 6,049,599
(15) Less: Misc Revenue	2	7	10,156	10,165	3,662	-	4,234	7,317	27,730	$ 53,109
(16) Net Cost of Service	$ 263	$ 746	$ 1,146,738	$ 1,147,748	$ 413,471	$ -	$ 478,102	$ 826,171	$ 3,130,998	$ 5,996,490
(17) Billing Units	876	876	876	876	103,312	-	12,313,888	15,100	101,624	
(18) Unit Costs	$0.30/Cust/Mo	$0.85/Cust/Mo	$1309.06/Cust/Mo	$1310.21/Cust/Mo	$ 4.0022		$ 0.0388	$ 54.7145	$ 30.8097	
									Demand	$ 2.57
									Commodity	$ 0.0388

Exhibit WSS-12

Cost Support for
Pole Attachment Charge

Kentucky Utilities Company and Louisvillle Gas & Electric Company
Cost Support for Attachment Charges for Wireline Pole Attachments
Based on 12 Months Ended June 30, 2018

Pole Description		35'	40'	45'	Total
Gross Plant		$ 36,350,278	$ 128,380,719	$ 112,705,295	$ 277,436,291
Remove Appurtenances		15%	15%	15%	
Gross Plant less Appurtenances		$ 30,897,736	$ 109,123,611	$ 95,799,500	$ 235,820,847
Accumulated Depreciation		(14,287,553)	(50,460,312)	(44,299,054)	(109,046,920)
Remove Appurtenances		15%	15%	15%	
Accumulated Depreciation less Appurtenances		$ (12,144,420)	$ (42,891,266)	$ (37,654,196)	$ (92,689,882)
Net Plant		$ 18,753,316	$ 66,232,345	$ 58,145,305	$ 143,130,966
Accumulated Deferred Income Taxes		$ (4,870,028)	$ (17,199,804)	$ (15,099,689)	$ (37,169,520)
Cash Working Capital		284,427	1,004,530	881,876	2,170,833
Common Plant		1,053,963	3,722,352	3,267,849	8,044,164
Net Cost Rate Base		$ 15,221,678	$ 53,759,424	$ 47,195,340	$ 116,176,442
Rate of Return		7.27%	7.27%	7.27%	
Return		$ 1,106,082	$ 3,906,424	$ 3,429,445	$ 8,441,951
Income Taxes	38.59%	$ 521,284	$ 1,841,055	$ 1,616,260	$ 3,978,599
Property Taxes		$ 213,257	$ 753,175	$ 661,212	$ 1,627,644
Depreciation Expenses		$ 857,942	$ 3,030,050	$ 2,660,078	$ 6,548,069
Maintenance of Poles		$ 458,229	$ 1,618,358	$ 1,420,754	$ 3,497,341
Tree Trimming of Poles		1,497,833	5,289,996	4,644,082	$ 11,431,911
A&G Expense Allocation to Poles		297,181	1,049,573	921,419	$ 2,268,173
Revenue Requirement		$ 4,951,807	$ 17,488,631	$ 15,353,250	$ 37,793,688
Quantity		103,454	192,111	89,471	385,036
Average Installed Cost		$ 47.86	$ 91.03	$ 171.60	$ 98.16
Space Usage Factor		0.0759	0.0759	0.0759	0.0759
Pole Attachment Rate		$ 3.63	$ 6.91	$ 13.02	**$ 7.45**

Exhibit WSS-13

Cost Support for
Duct Attachment Charge

Kentucky Utilities Company and Louisvillle Gas & Electric Company
Calculation Of Attachment Charges for Underground Conduit
Based on 12 Months Ended June 30, 2018

Pole Description			**Total**
Gross Plant		$	79,957,770
Remove Appurtenances			15%
Gross Plant less Appurtenances		$	67,964,105
Accumulated Depreciation			(23,190,169)
Remove Appurtenances			15%
Accumulated Depreciation less Appurtenances		$	(19,711,644)
Net Plant		$	48,252,461
Accumulated Deferred Income Taxes		$	(11,956,770)
Cash Working Capital			673,647
Common Plant			5,747,707
Net Cost Rate Base		$	42,717,045
Rate of Return			7.27%
Return		$	3,104,030
Income Taxes	38.59%	$	1,462,896
Property Taxes		$	498,222
Depreciation Expenses		$	1,061,872
Maintenance of UG Lines		$	694,791
A&G Expense Allocation to UG Lines			580,351
Revenue Requirement		$	7,402,163
Quantity			4,557,311
Average Installed Cost		$	1.62
Space Usage Factor			0.50
Underground Conduit Attachment Rate		**$**	**0.81**

Exhibit WSS-14

Change in Miscellaneous Revenues for Attachment Charges

Kentucky Utilities Company and Louisville Gas and Electric Company
Forecasted Miscellaneous Revenue at Proposed Attachment Charges
For the 12 Months Ended June 30, 2018

Attachment Type	Total Attachments	Annual Revenue	Current Rate	Proposed Rate	Annual Revenue at Proposed Rate	Increase (Decrease) in Revenue
Telecom Wireline						
Telecom Wireline (KU)	11,067	$ 61,750.83	$ 5.58	$ 7.25	$ 80,236	$ 18,485
Telecom Wireline (LG&E)	4,344	$ 54,201.15	$ 12.48	$ 7.25	$ 31,494	$ (22,707)
	$ 15,411.00	$ 115,951.98				
Total CATV						
CATV (KU)	149,547	$ 1,083,117.44	$ 7.25	$ 7.25		
CATV (LG&E)	88,362	$ 639,921.25	$ 7.25	$ 7.25		
	$ 237,909.00	$ 1,723,038.69				
Wireless						
Telecom Wireless (KU)				$ 84.00	$ 1,235	$ 1,235
Telecom Wireless (LG&E)				$ 84.00	$ 317	$ 317
Total KU						**$ 19,720**
Total LG&E						**$ (22,391)**

Exhibit WSS-15

Cost Support for
Unauthorized Reconnection Charge

Louisville Gas and Electric Company
Unauthorized Meter Reconnect Charges
Cost Justification

Charge Description	Cost
Electric Charges	
Field Investigator - (1/2 hour)	$ 34.39
Transportation - (1/2 hour)	3.15
Back Office Admin Labor - (1/2 hour)	21.04
Lock Costs	11.82
Total Charge without meter replacement at August 31, 2016	$ 70.41
Total Charge if meter replacement necessary:	
UAR Charge for 1/0 Standard Meter Replacement	
Charge without meter replacement	$ 70.41
Charge for 1/0 Standard Meter Replacement	19.18
	$ 89.59
UAR Charge for 1/0 AMR Meter Replacement	
Charge without meter replacement	$ 70.41
Charge for 1/0 AMR Meter Replacement	40.01
	$ 110.41
UAR Charge for 1/0 AMS Meter Replacement	
Charge without meter replacement	$ 70.41
Charge for 1/0 AMS Meter Replacement	103.70
	$ 174.10
UAR Charge for 3/0 Standard Meter Replacement	
Charge without meter replacement	$ 70.41
Charge for 3/0 Standard Meter Replacement	106.73
	$ 177.13
Gas Charge	
Field Investigator - (1/2 hour)	$ 34.39
Transportation - (1/2 hour)	3.15
Back Office Admin Labor - (1/2 hour)	21.04
Lock Costs	11.82
Total Charge without meter replacement at August 31, 2016	$ 70.41
Total Charge if meter replacement necessary:	
UAR Charge for Standard Meter Replacement	
Charge without meter replacement	$ 70.41
Charge for Standard Meter Replacement	62.00
	$ 132.41

Exhibit WSS-16

BIP Analysis
for Electric Cost of Service Study

LOUISVILLE GAS AND ELECTRIC COMPANY AND KENTUCKY UTILITIES
Assignment of Production and Transmission Demand-Related Costs
Based on Forecasted 12 Months Ended June 30, 2018

Minimum System Demand	2,303
Winter System Peak Demand	6,021
Summer System Peak Demand	6,698

Assignment of Production and Transmission
Demand-Related Costs to the Costing Periods

Non-Time-Differentiated Capacity Costs

1. Minimum System Demand	2,303	
2. Maximum System Demand	6,698	
3. Non-Time-Differentiated Capacity Factor (Line 1/Line 2)	0.3438	
4. Non-Time-Differentiated Cost (Line 3)		34.38%

Winter Peak Period Costs

5. Maximum Winter System Demand	6,021	
6. Intermediate Peak Period Capacity Factor (Line 5/Line2 - Line 3)	0.5551	
7. Winter Peak Period Hours	2,416	
8. Summer Peak Period Hours	1,308	
9. Total Summer and Winter Peak Period Hours (Line 7 + Line 8)	3,724	
10. Winter Peak Period Costs (Line 8/Line 9 x Line 6)		36.02%

Summer Peak Period Costs

11. Peak Capacity Factor (1.0000 - Line 3 - Line 6)	0.1011	
12. Summer Peak Period Costs (Line 11 + Line 7/Line 9 x Line 6)		29.60%

Exhibit WSS-17

LOLP Analysis
for Electric Cost of Service Study

Louisville Gas and Electric Company
LOLP Fixed Production Cost Allocation Factor
For the 12 Months Ended June 30, 2018

Rate Class	**Weighted LOLP** $\sum_{i=1}^{8760} LOLP_i * \overline{LOAD_i}$
Residential	15,474.68
General Service	3,909.82
PS Primary	395.56
PS Secondary	5,008.72
TOD Primary	4,137.47
TOD Secondary	2,636.21
RTS	2,345.00
Special Contract -- Cust 2	115.79
Special Contract -- Cust 1	268.03
Unmetered Lighting	8.26
Traffic Energy Svc	5.22
Lighting Energy Svc	0.27
Total	34,305.02

Exhibit WSS-18

Zero Intercept
Overhead Conductor

Louisville Gas and Electric Company

Zero Intercept Analysis
Account 365 -- Overhead Conductor

Weighted Linear Regression Statistics

	Estimate	Standard Error	LINEST ARRAY	
Size Coefficient ($ per MCM)	0.0042381	0.0007242	0.004238076	1.148169
Zero Intercept ($ per Unit)	1.1481694	0.2165379	0.000724158	0.216538
			0.8382354	1682.393
R-Square	0.8382354		82.90915541	32
			469339999.2	90574315

Plant Classification

Total Number of Units		98,977,688
Zero Intercept		1.1481694
Zero Intercept Cost	$	113,643,149
Total Cost of Sample	$	191,986,396
Percentage of Total		0.591933343
Percentage Classified as Customer-Related		59.19%
Percentage Classified as Demand-Related		40.81%

Louisville Gas and Electric Company

Zero Intercept Analysis
Account 365 -- Overhead Conductor

Description	Size	Cost	Quantity	Avg Cost
#2 Triplex	66.369	12,049,980.44	9,444,024.00	1.275937
#4 Aluminum Poly	41.74	107,147.80	24,198.00	4.427961
1 CONDUCTOR	83.69	1,411,598.65	182,059.00	7.753523
1/0 CONDUCTOR	105.6	4,290,230.09	690,429.00	6.213861
1/0 Triplex	105.6	4,992.80	1,000.00	4.9928
1/0 Aluminum	105.6	19,519.07	5,787.00	3.372917
123,270 ACAR WIRE	123.27	16,001,355.25	9,030,733.00	1.771878
195,700 ACAR WIRE	195.7	2,350,342.57	1,867,358.00	1.258646
2/0 COPPER CONDUCTOR	133.1	814,744.67	619,229.00	1.31574
20 M.A.W. MESSENGER WIRE	20	2,835,873.99	1,331,916.00	2.129169
336,400 19 STR. ALL ALUMINUM	336.4	8,877,286.87	5,632,629.00	1.576047
350 MCM COPPER CONDUCTOR	350	1,343,426.45	74,915.00	17.93268
392,500 24/13 ACAR WIRE	392.5	1,018,369.50	863,538.00	1.179299
4 COPPER CONDUCTOR	41.74	17,171,210.51	11,636,815.00	1.475594
4A COPPER CONDUCTOR	41.74	619,277.91	70,532.00	8.780099
6 COPPER CONDUCTOR	26.25	9,672,518.55	15,184,951.00	0.636981
6A COPPER CONDUCTOR	26.25	752,935.77	101,691.00	7.404153
750 MCM COPPER CONDUCTOR	750	854,930.69	26,529.00	32.22627
795 MCM ALUMINUM CONDUCTOR	795	50,420,186.86	10,820,405.00	4.659732
8 COPPER CONDUCTOR	16.51	692,062.17	334,246.00	2.070517
840,200 24/13 ACAR WIRE	840.2	580,130.00	211,997.00	2.736501
1/0 CABLE	105.6	40,927,306.48	22,040,786.00	1.85689
101 MCM ACSR CONDUCTOR	101	1,181.18	250.00	4.72472
1272 MCM ACSR CONDUCTOR	1272	80,155.38	31,063.00	2.580413
200 MCM CABLE	200	3,238.76	500.00	6.47752
3/0 CONDUCTOR	167.8	5,943,955.85	2,037,913.00	2.916688
300 MCM COPPER CONDUCTOR	300	3,564.60	260.00	13.71
4/0 CONDUCTOR	211.6	12,422,874.97	6,559,680.00	1.893823
520 MCM CONDUCTOR	520	688.25	112.00	6.145089
600 MCM CONDUCTOR	600	105,138.81	15,810.00	6.650146
636 MCM ALUMINUM CONDUCTOR	636	21,911.09	3,040.00	7.207595
7/C CONDUCTOR	20.92	18,059.98	4,050.00	4.459254
80 MCM ACSR CONDUCTOR	80	16,623.99	7,500.00	2.216532
954 MCM ACSR CONDUCTOR	954	553,575.80	121,743.00	4.547085

Louisville Gas and Electric Company

Zero Intercept Analysis
Account 365 -- Overhead Conductor

n	y	x	est y	y*n^.5	n^.5	xn^.5
9,444,024	1.27594	66.37	1.429	3921.09894	3,073.11	203959.4
24,198	4.42796	41.74	1.325	688.8006086	155.56	6492.952
182,059	7.75352	83.69	1.503	3308.302079	426.68	35709.16
690,429	6.21386	105.60	1.596	5163.225253	830.92	87745.21
1,000	4.99280	105.60	1.596	157.886199	31.62	3339.365
5,787	3.37292	105.60	1.596	256.5856596	76.07	8033.238
9,030,733	1.77188	123.27	1.671	5324.701495	3,005.12	370440.9
1,867,358	1.25865	195.70	1.978	1719.956145	1,366.51	267426.6
619,229	1.31574	133.10	1.712	1035.370733	786.91	104737.9
1,331,916	2.12917	20.00	1.233	2457.24529	1,154.09	23081.73
5,632,629	1.57605	336.40	2.574	3740.457124	2,373.32	798383.5
74,915	17.93268	350.00	2.631	4908.281955	273.71	95797.12
863,538	1.17930	392.50	2.812	1095.884179	929.27	364737.5
11,636,815	1.47559	41.74	1.325	5033.65965	3,411.28	142386.7
70,532	8.78010	41.74	1.325	2331.806397	265.58	11085.25
15,184,951	0.63698	26.25	1.259	2482.177725	3,896.79	102290.7
101,691	7.40415	26.25	1.259	2361.112448	318.89	8370.869
26,529	32.22627	750.00	4.327	5248.926212	162.88	122157.9
10,820,405	4.65973	795.00	4.517	15327.90121	3,289.44	2615104
334,246	2.07052	16.51	1.218	1197.0492	578.14	9545.093
211,997	2.73650	840.20	4.709	1259.970761	460.43	386854.4
22,040,786	1.85689	105.60	1.596	8717.653933	4,694.76	495766.8
250	4.72472	101.00	1.576	74.70438253	15.81	1596.95
31,063	2.58041	1,272.00	6.539	454.7900756	176.25	224186.2
500	6.47752	200.00	1.996	144.8417505	22.36	4472.136
2,037,913	2.91669	167.80	1.859	4163.731874	1,427.55	239543.7
260	13.71000	300.00	2.420	221.0671075	16.12	4837.355
6,559,680	1.89382	211.60	2.045	4850.436099	2,561.19	541947.2
112	6.14509	520.00	3.352	65.03351214	10.58	5503.163
15,810	6.65015	600.00	3.691	836.174891	125.74	75442.69
3,040	7.20760	636.00	3.844	397.3993852	55.14	35066.62
4,050	4.45925	20.92	1.237	283.7852072	63.64	1331.341
7,500	2.21653	80.00	1.487	191.957302	86.60	6928.203
121,743	4.54709	954.00	5.191	1586.55487	348.92	332866.7

Louisville Gas & Electric Company
Pri/Sec Splits for Overhead Conductor

		Customer	Demand
Overhead		59.19%	40.81%
Primary	73.18%	0.433152	0.298648
Secondary	26.82%	0.158748	0.109452

Exhibit WSS-19

Zero Intercept
Underground Conductor

Louisville Gas and Electric Company

Zero Intercept Analysis
Account 367 -- Underground Conductor

Weighted Linear Regression Statistics

	Estimate	Standard Error	LINEST ARRAY	
			0.009226863	3.398647368
Size Coefficient ($ per MCM)	0.0092269	0.0017924	0.00179235	0.577593983
Zero Intercept ($ per Unit)	3.3986474	0.5775940	0.887568642	2342.223904
			82.89031589	21
R-Square	0.8875686		909474670.5	115206269.1

Plant Classification

Total Number of Units	27,413,053
Zero Intercept	3.3986474
Zero Intercept Cost	$93,167,300
Total Cost of Sample	144,727,446
Percentage of Total	0.643743138
Percentage Classified as Customer-Related	64.37%
Percentage Classified as Demand-Related	35.63%

Louisville Gas and Electric Company

Zero Intercept Analysis
Account 367 -- Underground Conductor

	Size	Cost	Quantity	Avg Cost
#12 CABLE	13.12	1,081,345.75	280,834	3.850480177
1 CONDUCTOR	83.69	1,546,022.61	156,438	9.882653895
1/0 CONDUCTOR	105.6	6,044,157.92	488,240	12.37948124
1000 MCM CONDUCTOR	1000	25,683,630.16	2,126,583	12.07741723
2/0 COPPER CONDUCTOR	133.1	1,844,499.63	557,414	3.309029967
200 MCM 1/C 500/600V CABLE	200	28,562.39	1,550	18.42734839
250 MCM COPPER CONDUCTOR	250	235,557.28	175,014	1.345933925
350 MCM COPPER CONDUCTOR	350	13,760,841.68	979,059	14.05517102
4 COPPER CONDUCTOR	41.74	817,127.43	653,992	1.249445605
6 COPPER CONDUCTOR	26.25	1,123,954.76	421,411	2.6671225
750 MCM COPPER CONDUCTOR	750	2,773,925.55	265,617	10.44332836
795 MCM ALUMINUM CONDUCTOR	795	502,850.86	53,029	9.482563503
8 COPPER CONDUCTOR	16.51	34,590.47	23,274	1.48622798
#2 Triplex	66.36	17,345,221.60	3,597,812	4.821047236
1/0 CABLE	105.6	48,980,377.75	12,334,000	3.971167322
123,270 ACAR WIRE	123.27	7,397.12	496	14.91354839
195,700 ACAR WIRE	195.7	10,289.60	7,611	1.351937984
3/0 CONDUCTOR	167.8	327,842.85	31,894	10.27913871
336,400 19 STR. ALL ALUMINUM	336.4	95,736.62	2,289	41.82464832
4/0 CONDUCTOR	211.6	22,154,469.14	5,201,977	4.25885565
600 MCM CONDUCTOR	600	21,636.43	1,634	13.24138923
6A COPPER CONDUCTOR	26.25	307,231.56	52,777	5.821315346
840,200 24/13 ACAR WIRE	840.2	177.03	108	1.639166667

Louisville Gas and Electric Company

Zero Intercept Analysis
Account 367 -- Underground Conductor

n	y	x	est y	y*n^.5	n^.5	xn^.5
280,834	3.85048	13.12	3.520	2040.514733	529.94	6952.783046
156,438	9.88265	83.69	4.171	3908.811375	395.52	33101.27295
488,240	12.37948	105.60	4.373	8650.060091	698.74	73787.12629
2,126,583	12.07742	1,000.00	12.626	17612.26611	1,458.28	1458280.837
557,414	3.30903	133.10	4.627	2470.527181	746.60	99372.6775
1,550	18.42735	200.00	5.244	725.4854315	39.37	7874.007874
175,014	1.34593	250.00	5.705	563.0670782	418.35	104586.6865
979,059	14.05517	350.00	6.628	13907.22773	989.47	346315.936
653,992	1.24945	41.74	3.784	1010.42381	808.70	33755.04277
421,411	2.66712	26.25	3.641	1731.393956	649.16	17040.49639
265,617	10.44333	750.00	10.319	5382.287188	515.38	386535.3315
53,029	9.48256	795.00	10.734	2183.647227	230.28	183072.8099
23,274	1.48623	16.51	3.551	226.736244	152.56	2518.735645
3,597,812	4.82105	66.36	4.011	9144.513801	1,896.79	125870.9791
12,334,000	3.97117	105.60	4.373	13946.65822	3,511.98	370865.0351
496	14.91355	123.27	4.536	332.1404929	22.27	2745.353252
7,611	1.35194	195.70	5.204	117.9444831	87.24	17073.07258
31,894	10.27914	167.80	4.947	1835.740213	178.59	29967.21967
2,289	41.82465	336.40	6.503	2001.037347	47.84	16094.55167
5,201,977	4.25886	211.60	5.351	9713.531082	2,280.78	482613.9568
1,634	13.24139	600.00	8.935	535.2535765	40.42	24253.65952
52,777	5.82132	26.25	3.641	1337.345055	229.73	6030.476893
108	1.63917	840.20	11.151	17.03471969	10.39	8731.614531

Louisville Gas & Electric Company
Pri/Sec Splits for Underground Conductor

		Customer	Demand
Underground		64.37%	35.63%
Primary	88.10%	0.567100	0.313900
Secondary	11.90%	0.076600	0.042400

Exhibit WSS-20

Zero Intercept
Line Transformers

LOUISVILLE GAS AND ELECTRIC COMPANY

Zero Intercept Analysis
Account 368 - Line Transformers

Weighted Linear Regression Statistics

	Estimate	Standard Error	LINEST ARRAY	
			15.12052704	804.7315813
Size Coefficient ($ per kVA)	15.1205270	0.8084628	0.808462805	160.9792737
Zero Intercept ($ per Unit)	804.73	160.9792737	0.937229105	27317.72973
			261.291629	35
R-Square	0.9372291		3.89982E+11	26119042509

Plant Classification

Total Number of Units		33,723
Zero Intercept	$	804.73
Zero Intercept Cost	$	27,137,963
Total Cost of Sample	$	65,942,384
Percentage of Total		0.411540522
Percentage Classified as Customer-Related		41.15%
Percentage Classified as Demand-Related		58.85%

LOUISVILLE GAS AND ELECTRIC COMPANY

Zero Intercept Analysis
Account 368 - Line Transformers

	Size	Cost	Quantity	Avg Cost
TRANSFORMERS - OH 1P - 100 KVA	100	1,318,285.94	578	2280.77
TRANSFORMERS - OH 1P - 1 KVA	1	90,092.52	163	552.71
TRANSFORMERS - OH 1P - 15 KVA	15	2,693,406.67	3,676	732.70
TRANSFORMERS - OH 1P - 150 KVA	150	239,101.48	64	3735.96
TRANSFORMERS - OH 1P - 167 KVA	167	753,682.14	325	2319.02
TRANSFORMERS - OH 1P - 25 KVA	25	5,705,480.52	5,637	1012.15
TRANSFORMERS - OH 1P - 250 KVA	250	105,545.90	36	2931.83
TRANSFORMERS - OH 1P - 3 KVA	3	16,304.27	16	1019.02
TRANSFORMERS - OH 1P - 333 KVA	333	26,809.90	3	8936.63
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	6,056,949.07	5,452	1110.96
TRANSFORMERS - OH 1P - 50 KVA	50	5,070,025.96	3,371	1504.01
TRANSFORMERS - OH 1P - 500 KVA	500	381,419.35	98	3892.03
TRANSFORMERS - OH 1P - 75 KVA	75	1,852,640.35	969	1911.91
TRANSFORMERS - PM 1P - 100 KVA	100	1,982,206.46	804	2465.43
TRANSFORMERS - PM 1P - 150 KVA	150	583,737.81	175	3335.64
TRANSFORMERS - PM 1P - 225 KVA	225	540,183.84	104	5194.08
TRANSFORMERS - PM 1P - 25 KVA	25	1,928,855.74	1,919	1005.14
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	3,038,316.77	2,332	1302.88
TRANSFORMERS - PM 1P - 50 KVA	50	5,658,194.12	3,183	1777.63
TRANSFORMERS - PM 1P - 75 KVA	75	5,120,702.73	2,571	1991.72
TRANSFORMERS - PM 3P - 1000 KVA	1000	3,617,531.17	176	20554.15
TRANSFORMERS - PM 3P - 150 KVA	150	1,137,721.34	202	5632.28
TRANSFORMERS - PM 3P - 1500 KVA	1500	1,957,162.39	95	20601.71
TRANSFORMERS - PM 3P - 2000 KVA	2000	1,510,446.74	54	27971.24
TRANSFORMERS - PM 3P - 225 KVA	225	607,029.03	81	7494.19
TRANSFORMERS - PM 3P - 2500 KVA	2500	1,171,905.55	41	28583.06
TRANSFORMERS - PM 3P - 300 KVA	300	3,143,129.68	386	8142.82
TRANSFORMERS - PM 3P - 3000 KVA	3000	479,602.96	11	43600.27
TRANSFORMERS - PM 3P - 500 KVA	500	3,026,510.95	260	11640.43
TRANSFORMERS - OH 1P - 7.5 KVA	7.5	2,397.60	1	2397.60
TRANSFORMERS - PM 3P - 75 KVA	75	595,709.62	85	7008.35
TRANSFORMERS - PM 3P - 750 KVA	750	3,192,655.31	236	13528.20
TRANSFORMERS - OH 1P - 10 KVA	10	193,616.12	209	926.39
TRANSFORMERS - PM 1P - 15 KVA	15	1,495.78	2	747.89
TRANSFORMERS - PM 1P - 167 KVA	167	1,150,599.98	314	3664.33
TRANSFORMERS - PM 1P - 250 KVA	250	450,730.40	60	7512.17
TRANSFORMERS - PM 1P - 500 KVA	500	542,197.87	34	15947.00

LOUISVILLE GAS AND ELECTRIC COMPANY

Zero Intercept Analysis
Account 368 - Line Transformers

n	y	x	est y	y*n^.5	n^.5	xn^.5
578	2,281	100.00	80,488	54833.46634	24.04	2404.163056
163	553	1.00	820	7056.590776	12.77	12.76714533
3,676	733	15.00	12,086	44423.64398	60.63	909.4503835
64	3,736	150.00	120,725	29887.685	8.00	1200
325	2,319	167.00	134,405	41806.76309	18.03	3010.635315
5,637	1,012	25.00	20,133	75992.05859	75.08	1876.998934
36	2,932	250.00	201,198	17590.98333	6.00	1500
16	1,019	3.00	2,429	4076.0675	4.00	12
3	8,937	333.00	267,991	15478.70298	1.73	576.7729189
5,452	1,111	37.50	30,193	82030.62081	73.84	2768.912241
3,371	1,504	50.00	40,252	87323.43415	58.06	2903.015673
98	3,892	500.00	402,381	38529.17269	9.90	4949.747468
969	1,912	75.00	60,370	59515.38264	31.13	2334.657362
804	2,465	100.00	80,488	69907.03181	28.35	2835.489376
175	3,336	150.00	120,725	44126.43075	13.23	1984.313483
104	5,194	225.00	181,080	52969.38348	10.20	2294.558781
1,919	1,005	25.00	20,133	44031.37629	43.81	1095.159806
2,332	1,303	37.50	30,193	62917.11173	48.29	1810.90447
3,183	1,778	50.00	40,252	100290.437	56.42	2820.90411
2,571	1,992	75.00	60,370	100990.0358	50.71	3802.8772
176	20,554	1,000.00	804,747	272681.6718	13.27	13266.49916
202	5,632	150.00	120,725	80049.79414	14.21	2131.900561
95	20,602	1,500.00	1,207,112	200800.6244	9.75	14620.19152
54	27,971	2,000.00	1,609,478	205545.7665	7.35	14696.93846
81	7,494	225.00	181,080	67447.67	9.00	2025
41	28,583	2,500.00	2,011,844	183020.8983	6.40	16007.81059
386	8,143	300.00	241,435	159981.0885	19.65	5894.064811
11	43,600	3,000.00	2,414,210	144605.7333	3.32	9949.874371
260	11,640	500.00	402,381	187696.2412	16.12	8062.257748
1	2,398	7.50	6,051	2397.6	1.00	7.5
85	7,008	75.00	60,370	64613.7803	9.22	691.4658343
236	13,528	750.00	603,564	207824.159	15.36	11521.71862
209	926	10.00	8,062	13392.70706	14.46	144.5683229
2	748	15.00	12,086	1057.676181	1.41	21.21320344
314	3,664	167.00	134,405	64932.11335	17.72	2959.247539
60	7,512	250.00	201,198	58189.04443	7.75	1936.491673
34	15,947	500.00	402,381	92986.16757	5.83	2915.475947

Exhibit WSS-21

Electric Cost of Service Study
Functional Assignment and Classification
BIP Methodology

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand
				Base	Winter Peak	Summer Peak		Demand
Plant in Service								
Intangible Plant								
301.00 ORGANIZATION	P301	PT&D	$ 2,240	432	453	372	-	241
302.00 FRANCHISE AND CONSENTS	P301	PT&D		-	-	-	-	-
303.00 SOFTWARE - COMMON	P302	PT&D		-	-	-	-	-
301.00 ORGANIZATION - COMMON	P301	PT&D		-	-	-	-	-
302.00 FRANCHISE AND CONSENTS - COMMON	P301	PT&D		-	-	-	-	-
Total Intangible Plant	PINT		$ 2,240	$ 432	$ 453	$ 372	$ -	$ 241
Steam Production Plant								
Total Steam Production Plant	PSTPR	F017	$ 1,762,102,621	605,813,181	634,627,651	521,661,789	-	-
Hydraulic Production Plant								
Total Hydraulic Production Plant	PHDPR	F017	$ 146,463,608	50,354,379	52,749,400	43,359,829	-	-
Other Production Plant								
Total Other Production Plant	POTPR	F017	$ 396,983,699	136,483,514	142,975,119	117,525,066	-	-
Total Production Plant	PPRTL		$ 2,305,549,928	$ 792,651,074	$ 830,352,170	$ 682,546,684	$ -	$ -
Transmission								
Total Transmission Plant	PTRAN	F011	$ 442,223,222	-	-	-	-	442,223,222
Total Transmission Plant	PTRTL		$ 442,223,222	$ -	$ -	$ -	$ -	$ 442,223,222
Distribution								
TOTAL ACCTS 360-362	P362	F001	$ 152,675,045	-	-	-	-	-
364 & 365-OVERHEAD LINES	P365	F003	528,239,740	-	-	-	-	-
366 & 367-UNDERGROUND LINES	P367	F004	329,188,953	-	-	-	-	-
368-TRANSFORMERS	P368	F005	168,599,875	-	-	-	-	-
369-SERVICES	P369	F006	34,458,226	-	-	-	-	-
370-METERS	P370	F007	39,970,580	-	-	-	-	-
371-CUSTOMER INSTALLATION	P371	F008		-	-	-	-	-
373-STREET LIGHTING	P373	F008	109,522,342	-	-	-	-	-
374-ASSET RETIRE OBLIGATIONS DIST PLANT	P374	F003	-	-	-	-	-	-
Total Distribution Plant	PDIST		$ 1,362,654,761	$ -	$ -	$ -	$ -	$ -
Total Prod, Trans, and Dist Plant	PT&D		$ 4,110,427,912	$ 792,651,074	$ 830,352,170	$ 682,546,684	$ -	$ 442,223,222

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Name	Functional Vector	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
Plant in Service								
Intangible Plant								
301.00 ORGANIZATION	P301	PT&D	83	-	142	226	39	59
302.00 FRANCHISE AND CONSENTS	P301	PT&D	-	-	-	-	-	-
303.00 SOFTWARE - COMMON	P302	PT&D	-	-	-	-	-	-
301.00 ORGANIZATION - COMMON	P301	PT&D	-	-	-	-	-	-
302.00 FRANCHISE AND CONSENTS - COMMON	P301	PT&D	-	-	-	-	-	-
Total Intangible Plant	PINT		$ 83	$ -	$ 142	$ 226	$ 39	$ 59
Steam Production Plant								
Total Steam Production Plant	PSTPR	F017	-	-	-	-	-	-
Hydraulic Production Plant								
Total Hydraulic Production Plant	PHDPR	F017	-	-	-	-	-	-
Other Production Plant								
Total Other Production Plant	POTPR	F017	-	-	-	-	-	-
Total Production Plant	PPRTL			$ -	$ -			
Transmission								
Total Transmission Plant	PTRAN	F011	-	-	-	-	-	-
Total Transmission Plant	PTRTL		$ -	$ -	$ -	$ -	$ -	$ -
Distribution								
TOTAL ACCTS 360-362	P362	F001	152,675,045	-	-	-	-	-
364 & 365-OVERHEAD LINES	P365	F003	-	-	157,757,520	228,808,322	57,817,118	83,856,780
366 & 367-UNDERGROUND LINES	P367	F004	-	-	103,332,511	186,682,956	13,957,513	25,215,973
368-TRANSFORMERS	P368	F005	-	-	-	-	-	-
369-SERVICES	P369	F006	-	-	-	-	-	-
370-METERS	P370	F007	-	-	-	-	-	-
371-CUSTOMER INSTALLATION	P371	F008	-	-	-	-	-	-
373-STREET LIGHTING	P373	F008	-	-	-	-	-	-
374-ASSET RETIRE OBLIGATIONS DIST PLANT	P374	F003	-	-	-	-	-	-
Total Distribution Plant	PDIST		$ 152,675,045	$ -	$ 261,090,031	$ 415,491,278	$ 71,774,631	$ 109,072,753
Total Prod, Trans, and Dist Plant	PT&D		$ 152,675,045	$ -	$ 261,090,031	$ 415,491,278	$ 71,774,631	$ 109,072,753

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Plant in Service										
Intangible Plant										
301.00 ORGANIZATION	P301	PT&D	54	38	19	22	60	-	-	-
302.00 FRANCHISE AND CONSENTS	P301	PT&D	-	-	-	-	-	-	-	-
303.00 SOFTWARE - COMMON	P302	PT&D	-	-	-	-	-	-	-	-
301.00 ORGANIZATION - COMMON	P301	PT&D	-	-	-	-	-	-	-	-
302.00 FRANCHISE AND CONSENTS - COMMON	P301	PT&D	-	-	-	-	-	-	-	-
Total Intangible Plant	PINT		$ 54	$ 38	$ 19	$ 22	$ 60	$ -	$ -	$ -
Steam Production Plant										
Total Steam Production Plant	PSTPR	F017	-	-	-	-	-	-	-	-
Hydraulic Production Plant										
Total Hydraulic Production Plant	PHDPR	F017	-	-	-	-	-	-	-	-
Other Production Plant										
Total Other Production Plant	POTPR	F017	-	-	-	-	-	-	-	-
Total Production Plant	PPRTL		$ -	$ -			$ -	$ -	$ -	$ -
Transmission										
Total Transmission Plant	PTRAN	F011	-	-	-	-	-	-	-	-
Total Transmission Plant	PTRTL		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution										
TOTAL ACCTS 360-362	P362	F001	-	-	-	-	-	-	-	-
364 & 365-OVERHEAD LINES	P365	F003	-	-	-	-	-	-	-	-
366 & 367-UNDERGROUND LINES	P367	F004	-	-	-	-	-	-	-	-
368-TRANSFORMERS	P368	F005	99,214,195	69,385,680	-	-	-	-	-	-
369-SERVICES	P369	F006	-	-	34,458,226	-	-	-	-	-
370-METERS	P370	F007	-	-	-	39,970,580	-	-	-	-
371-CUSTOMER INSTALLATION	P371	F008	-	-	-	-	-	-	-	-
373-STREET LIGHTING	P373	F008	-	-	-	-	109,522,342	-	-	-
374-ASSET RETIRE OBLIGATIONS DIST PLANT	P374	F003	-	-	-	-	-	-	-	-
Total Distribution Plant	PDIST		$ 99,214,195	$ 69,385,680	$ 34,458,226	$ 39,970,580	$ 109,522,342	$ -	$ -	$ -
Total Prod, Trans, and Dist Plant	PT&D		$ 99,214,195	$ 69,385,680	$ 34,458,226	$ 39,970,580	$ 109,522,342	$ -	$ -	$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand
				Base	Winter Peak	Summer Peak		Demand
Plant in Service (Continued)								
General Plant								
Total General Plant	PGP	PT&D	$ 15,832,612	3,053,146	3,198,364	2,629,044	-	1,703,362
TOTAL COMMON PLANT	PCOM	PT&D	$ 202,237,020	38,999,198	40,854,128	33,581,956	-	21,757,809
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	-	-	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE - DIST	P105	PDIST	2,915,340	-	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE - PROD	P105	F017	211,410	72,683	76,140	62,587	-	-
PROPERTY HELD UNDER CAPITAL LEASE		F017	-	0	0	0	0	0
OTHER		PDIST	$ -	-	-	-	-	-
Total Plant in Service	TPIS		$ 4,331,626,534	$ 834,776,533	$ 874,481,255	$ 718,820,643	$ -	$ 465,684,635
Construction Work in Progress (CWIP)								
CWIP Production	CWIP1	F017	$ 67,084,848	23,063,858	24,160,851	19,860,138	-	-
CWIP Transmission	CWIP2	F011	6,861,294	-	-	-	-	6,861,294
CWIP Distribution	CWIP3	PDIST	30,927,921	-	-	-	-	-
CWIP General & Common	CWIP4	PT&D	18,667,667	3,599,855	3,771,076	3,099,812	-	2,008,374
Total Construction Work in Progress	TCWIP		$ 123,541,729	$ 26,663,714	$ 27,931,928	$ 22,959,950	$ -	$ 8,869,668
Total Utility Plant			$ 4,455,168,263	$ 861,440,246	$ 902,413,182	$ 741,780,593	$ -	$ 474,554,303

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Name	Functional Vector	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
Plant in Service (Continued)								
General Plant								
Total General Plant	PGP	PT&D	588,076	-	1,005,671	1,600,396	276,463	420,128
TOTAL COMMON PLANT	PCOM	PT&D	7,511,760	-	12,845,881	20,442,572	3,531,381	5,366,485
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	-	-	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE - DIST	P105	PDIST	326,642	-	558,591	888,925	153,559	233,356
105.00 PLANT HELD FOR FUTURE USE - PROD	P105	F017	-	-	-	-	-	-
PROPERTY HELD UNDER CAPITAL LEASE		F017	0	0	0	0	0	0
OTHER		PDIST	-	-	-	-	-	-
Total Plant in Service	TPIS		$ 161,101,605	$ -	$ 275,500,316	$ 438,423,398	$ 75,736,072	$ 115,092,782
Construction Work in Progress (CWIP)								
CWIP Production	CWIP1	F017	-	-	-	-	-	-
CWIP Transmission	CWIP2	F011	-	-	-	-	-	-
CWIP Distribution	CWIP3	PDIST	3,465,237	-	5,925,912	9,430,328	1,629,055	2,475,604
CWIP General & Common	CWIP4	PT&D	693,380	-	1,185,750	1,886,970	325,967	495,358
Total Construction Work in Progress	TCWIP		$ 4,158,617	$ -	$ 7,111,662	$ 11,317,298	$ 1,955,023	$ 2,970,962
Total Utility Plant			$ 165,260,222	$ -	$ 282,611,978	$ 449,740,695	$ 77,691,095	$ 118,063,744

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Plant in Service (Continued)										
General Plant										
Total General Plant	PGP	PT&D	382,155	267,261	132,727	153,959	421,860	-	-	-
TOTAL COMMON PLANT	PCOM	PT&D	4,881,434	3,413,842	1,695,378	1,966,591	5,388,605	-	-	-
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	-	-	-	-	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE - DIST	P105	PDIST	212,264	148,448	73,722	85,515	234,318	-	-	-
105.00 PLANT HELD FOR FUTURE USE - PROD	P105	F017	-	-	-	-	-	-	-	-
PROPERTY HELD UNDER CAPITAL LEASE		F017	0	0	0	0	0	0	0	0
OTHER		PDIST	-	-	-	-	-	-	-	-
Total Plant in Service	TPIS		$ 104,690,102	$ 73,215,269	$ 36,360,072	$ 42,176,668	$ 115,567,185	$ -	$ -	$ -
Construction Work in Progress (CWIP)										
CWIP Production	CWIP1	F017	-	-	-	-	-	-	-	-
CWIP Transmission	CWIP2	F011	-	-	-	-	-	-	-	-
CWIP Distribution	CWIP3	PDIST	2,251,846	1,574,834	782,092	907,205	2,485,808	-	-	-
CWIP General & Common	CWIP4	PT&D	450,585	315,118	156,493	181,528	497,400	-	-	-
Total Construction Work in Progress	TCWIP		$ 2,702,431	$ 1,889,952	$ 938,585	$ 1,088,733	$ 2,983,208	$ -	$ -	$ -
Total Utility Plant			$ 107,392,533	$ 75,105,221	$ 37,298,657	$ 43,265,400	$ 118,550,393	$ -	$ -	$ -
						$ 1,356,429,546				

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand
				Base	Winter Peak	Summer Peak		Demand
Rate Base								
Utility Plant								
Plant in Service			$ 4,331,626,534	$ 834,776,533	$ 874,481,255	$ 718,820,643	$ -	$ 465,684,635
Construction Work in Progress (CWIP)			123,541,729	26,663,713.60	27,931,927.66	22,959,950.35	-	8,869,667.54
Total Utility Plant	TUP		$ 4,455,168,263	$ 861,440,246	$ 902,413,182	$ 741,780,593	$ -	$ 474,554,303
Less: Accumulated Provision for Depreciation and RWIP								
Production	ADEPREPA	F017	$ 903,942,138	310,776,487	325,558,040	267,607,611	-	-
Transmission	ADEPRTP	PTRAN	159,969,049	-	-	-	-	159,969,049
Distribution	ADEPRD11	PDIST	508,037,556	-	-	-	-	-
General & Common Plant	ADEPRD12	PT&D	71,121,012	13,714,909	14,367,236	11,809,819	-	7,651,603
Intangible Plant	ADEPRGP	PT&D	40,982,991	7,903,122	8,279,020	6,805,327	-	4,409,183
Total Accumulated Depreciation	TADEPR		$ 1,684,052,746	$ 332,394,518	$ 348,204,296	$ 286,222,757	$ -	$ 172,029,835
Net Utility Plant	NTPLANT		$ 2,771,115,517	$ 529,045,729	$ 554,208,886	$ 455,557,836	$ -	$ 302,524,467
Working Capital								
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	$ 75,842,724	3,319,543	3,477,432	2,858,437	51,365,920	2,659,628
Materials and Supplies	M&S	TPIS	36,896,266	7,110,525	7,448,725	6,122,826	-	3,966,645
Prepayments	PREPAY	TPIS	13,972,166	2,692,669	2,820,741	2,318,640	-	1,502,120
Fuel Stock		F017	36,289,311	12,476,312	13,069,727	10,743,272	-	-
Total Working Capital	TWC		$ 163,000,467	$ 25,599,049	$ 26,816,625	$ 22,043,175	$ 51,365,920	$ 8,128,393
Deferred Debits								
Service Pension Cost	PENSCOST	TLB	$ -	-	-	-	-	-
Other Deferred Debits	DDEBPP	OMSUB2	-	-	-	-	-	-
Total Deferred Debits			$ -	$ -	$ -	$ -	$ -	$ -
Less: Customer Advances	CSTDEP	F027	$ 6,724,404	-	-	-	-	-
Accumulated Deferred Income Taxes								
Accumulated Deferred Income Taxes	DIT	TPIS	$ 546,457,652	105,311,485	110,320,447	90,683,035	-	58,748,586
FAS 109 Deferred Income Taxes	DIT	TPIS	$ -	-	-	-	-	-
Asset Retirement Obligation-Net Assets	DIT	TPIS	$ -	-	-	-	-	-
Asset Retirement Obligation-Regulatory Liabilities	DIT	TPIS	$ -	-	-	-	-	-
Total Accumulated Deferred Income Tax			$ 546,457,652	$ 105,311,485	$ 110,320,447	$ 90,683,035	$ -	$ 58,748,586
Investment Tax Credits								
Total Production Plant	DIT	F017	$ -	-	-	-	-	-
Total Transmission Plant	DIT	PTRAN	-	-	-	-	-	-
Total Distribution Plant	DIT	PDIST	-	-	-	-	-	-
Total General Plant	DIT	PT&D	-	-	-	-	-	-
Total Investment Tax Credit			$ -	$ -	$ -	$ -	$ -	$ -
Net Rate Base	RB		$ 2,380,933,927	$ 449,333,293	$ 470,705,064	$ 386,917,976	$ 51,365,920	$ 251,904,274

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Name	Functional Vector	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
Rate Base								
Utility Plant								
Plant in Service			$ 161,101,605	$ -	$ 275,500,316	$ 438,423,398	$ 75,736,072	$ 115,092,782
Construction Work in Progress (CWIP)			4,158,616.59	-	7,111,662.12	11,317,297.60	1,955,022.64	2,970,962.02
Total Utility Plant	TUP		$ 165,260,222	$ -	$ 282,611,978	$ 449,740,695	$ 77,691,095	$ 118,063,744
Less: Accumulated Provision for Depreciation and RWIP								
Production	ADEPREPA	F017	-	-	-	-	-	-
Transmission	ADEPRTP	PTRAN	-	-	-	-	-	-
Distribution	ADEPRD11	PDIST	56,921,723	-	97,342,001	154,907,303	26,759,682	40,665,513
General & Common Plant	ADEPRD12	PT&D	2,641,672	-	4,517,531	7,189,072	1,241,886	1,887,240
Intangible Plant	ADEPRGP	PT&D	1,522,245	-	2,603,196	4,142,653	715,628	1,087,509
Total Accumulated Depreciation	TADEPR		$ 61,085,641	$ -	$ 104,462,729	$ 166,239,027	$ 28,717,197	$ 43,640,262
Net Utility Plant	NTPLANT		$ 104,174,581	$ -	$ 178,149,250	$ 283,501,669	$ 48,973,898	$ 74,423,481
Working Capital								
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	983,238	-	1,708,534	2,557,456	574,567	844,069
Materials and Supplies	M&S	TPIS	1,372,244	-	2,346,678	3,734,437	645,111	980,346
Prepayments	PREPAY	TPIS	519,652	-	888,658	1,414,186	244,296	371,245
Fuel Stock		F017	-	-	-	-	-	-
Total Working Capital	TWC		$ 2,875,134	$ -	$ 4,943,870	$ 7,706,078	$ 1,463,973	$ 2,195,660
Deferred Debits								
Service Pension Cost	PENSCOST	TLB	-	-	-	-	-	-
Other Deferred Debits	DDEBPP	OMSUB2	-	-	-	-	-	-
Total Deferred Debits			$ -	$ -	$ -	$ -	$ -	$ -
Less: Customer Advances	CSTDEP	F027	-	-	2,047,604	3,258,500	562,894	855,406
Accumulated Deferred Income Taxes								
Accumulated Deferred Income Taxes	DIT	TPIS	20,323,822	-	34,755,826	55,309,436	9,554,507	14,519,565
FAS 109 Deferred Income Taxes	DIT	TPIS	-	-	-	-	-	-
Asset Retirement Obligation-Net Assets	DIT	TPIS	-	-	-	-	-	-
Asset Retirement Obligation-Regulatory Liabilities	DIT	TPIS	-	-	-	-	-	-
Total Accumulated Deferred Income Tax			$ 20,323,822	$ -	$ 34,755,826	$ 55,309,436	$ 9,554,507	$ 14,519,565
Investment Tax Credits								
Total Production Plant	DIT	F017	-	-	-	-	-	-
Total Transmission Plant	DIT	PTRAN	-	-	-	-	-	-
Total Distribution Plant	DIT	PDIST	-	-	-	-	-	-
Total General Plant	DIT	PT&D	-	-	-	-	-	-
Total Investment Tax Credit			$ -	$ -	$ -	$ -	$ -	$ -
Net Rate Base	RB		$ 86,725,894	$ -	$ 146,289,690	$ 232,639,811	$ 40,320,470	$ 61,244,172

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12 Months Ended June 30, 2018

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Rate Base										
Utility Plant										
Plant in Service			$ 104,690,102	$ 73,215,269	$ 36,360,072	$ 42,176,668	$ 115,567,185	$ -	$ -	$ -
Construction Work in Progress (CWIP)			2,702,431.13	1,889,951.57	938,585.29	1,088,732.72	2,983,208.08	-	-	-
Total Utility Plant	TUP		$ 107,392,533	$ 75,105,221	$ 37,298,657	$ 43,265,400	$ 118,550,393	$ -	$ -	$ -
Less: Accumulated Provision for Depreciation and RWIP										
Production	ADEPREPA	F017	-	-	-	-	-	-	-	-
Transmission	ADEPRTP	PTRAN	-	-	-	-	-	-	-	-
Distribution	ADEPRD11	PDIST	36,989,954	25,869,011	12,847,035	14,902,201	40,833,133	-	-	-
General & Common Plant	ADEPRD12	PT&D	1,716,662	1,200,551	596,216	691,594	1,895,019	-	-	-
Intangible Plant	ADEPRGP	PT&D	989,214	691,809	343,565	398,526	1,091,992	-	-	-
Total Accumulated Depreciation	TADEPR		$ 39,695,830	$ 27,761,372	$ 13,786,816	$ 15,992,322	$ 43,820,144	$ -	$ -	$ -
Net Utility Plant	NTPLANT		$ 67,696,703	$ 47,343,849	$ 23,511,840	$ 27,273,078	$ 74,730,249	$ -	$ -	$ -
Working Capital										
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	134,472	94,043	35,516	2,061,649	156,821	2,471,536	539,863	-
Materials and Supplies	M&S	TPIS	891,738	623,639	309,711	359,256	984,387	-	-	-
Prepayments	PREPAY	TPIS	337,690	236,164	117,284	136,046	372,775	-	-	-
Fuel Stock		F017	-	-	-	-	-	-	-	-
Total Working Capital	TWC		$ 1,363,899	$ 953,846	$ 462,510	$ 2,556,951	$ 1,513,984	$ 2,471,536	$ 539,863	$ -
Deferred Debits										
Service Pension Cost	PENSCOST	TLB	-	-	-	-	-	-	-	-
Other Deferred Debits	DDEBPP	OMSUB2	-	-	-	-	-	-	-	-
Total Deferred Debits			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Less: Customer Advances	CSTDEP	F027	-	-	-	-	-	-	-	-
Accumulated Deferred Income Taxes										
Accumulated Deferred Income Taxes	DIT	TPIS	13,207,211	9,236,494	4,587,016	5,320,810	14,579,413	-	-	-
FAS 109 Deferred Income Taxes	DIT	TPIS	-	-	-	-	-	-	-	-
Asset Retirement Obligation-Net Assets	DIT	TPIS	-	-	-	-	-	-	-	-
Asset Retirement Obligation-Regulatory Liabilities	DIT	TPIS	-	-	-	-	-	-	-	-
Total Accumulated Deferred Income Tax			$ 13,207,211	$ 9,236,494	$ 4,587,016	$ 5,320,810	$ 14,579,413	$ -	$ -	$ -
Investment Tax Credits										
Total Production Plant	DIT	F017	-	-	-	-	-	-	-	-
Total Transmission Plant	DIT	PTRAN	-	-	-	-	-	-	-	-
Total Distribution Plant	DIT	PDIST	-	-	-	-	-	-	-	-
Total General Plant	DIT	PT&D	-	-	-	-	-	-	-	-
Total Investment Tax Credit			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net Rate Base	RB		$ 55,853,391	$ 39,061,200	$ 19,387,335	$ 24,509,219	$ 61,664,820	$ 2,471,536	$ 539,863	$ -

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Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand
				Base	Winter Peak	Summer Peak		Demand
Operation and Maintenance Expenses								
Steam Power Generation Operation Expenses								
500 OPERATION SUPERVISION & ENGINEERING	OM500	LBSUB1	$ 4,922,985	1,431,481	1,499,567	1,232,639	759,298	-
501 FUEL	OM501	Energy	293,912,722	-	-	-	293,912,722	-
502 STEAM EXPENSES	OM502	PROFIX	18,526,106	6,369,300	6,672,244	5,484,562	-	-
504 STEAM TRANSFER EXPENSES	OM504	PROFIX	-	-	-	-	-	-
505 ELECTRIC EXPENSES	OM505	PROFIX	2,617,219	899,803	942,601	774,815	-	-
506 MISC. STEAM POWER EXPENSES	OM506	PROFIX	9,946,165	3,419,505	3,582,147	2,944,513	-	-
507 RENTS	OM507	PROFIX		-	-	-	-	-
509 ALLOWANCES	OM509	PROFIX	-	-	-	-	-	-
Total Steam Power Operation Expenses			$ 329,925,198	$ 12,120,089	$ 12,696,560	$ 10,436,529	$ 294,672,020	$ -
Steam Power Generation Maintenance Expenses								
510 MAINTENANCE SUPERVISION & ENGINEERING	OM510	LBSUB2	$ 4,351,845	-	-	-	4,351,845	-
511 MAINTENANCE OF STRUCTURES	OM511	PROFIX	4,128,301	1,419,315	1,486,823	1,222,163	-	-
512 MAINTENANCE OF BOILER PLANT	OM512	Energy	34,257,481	-	-	-	34,257,481	-
513 MAINTENANCE OF ELECTRIC PLANT	OM513	Energy	15,421,014	-	-	-	15,421,014	-
514 MAINTENANCE OF MISC STEAM PLANT	OM514	Energy	1,072,820	-	-	-	1,072,820	-
Total Steam Power Generation Maintenance Expense			$ 59,231,461	$ 1,419,315	$ 1,486,823	$ 1,222,163	$ 55,103,160	$ -
Total Steam Power Generation Expense			$ 389,156,659	$ 13,539,404	$ 14,183,382	$ 11,658,693	$ 349,775,180	$ -
Hydraulic Power Generation Operation Expenses								
535 OPERATION SUPERVISION & ENGINEERING	OM535	LBSUB3	$ 121,406	41,740	43,725	35,942	-	-
536 WATER FOR POWER	OM536	PROFIX	40,614	13,963	14,627	12,024	-	-
537 HYDRAULIC EXPENSES	OM537	PROFIX	-	-	-	-	-	-
538 ELECTRIC EXPENSES	OM538	PROFIX	180,161	61,940	64,886	53,336	-	-
539 MISC. HYDRAULIC POWER EXPENSES	OM539	PROFIX	348,792	119,915	125,619	103,258	-	-
540 RENTS		PROFIX	545,400	187,509	196,428	161,463	-	-
Total Hydraulic Power Operation Expenses			$ 1,236,373	$ 425,067	$ 445,284	$ 366,022	$ -	$ -
Hydraulic Power Generation Maintenance Expenses								
541 MAINTENANCE SUPERVISION & ENGINEERING	OM541	LBSUB4	$ -	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	OM542	PROFIX	244,992	84,229	88,235	72,529	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	OM543	PROFIX	190,785	65,592	68,712	56,481	-	-
544 MAINTENANCE OF ELECTRIC PLANT	OM544	Energy	371,119	-	-	-	371,119	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	OM545	Energy	58,972	-	-	-	58,972	-
Total Hydraulic Power Generation Maint. Expense			$ 865,868	$ 149,821	$ 156,947	$ 129,010	$ 430,091	$ -
Total Hydraulic Power Generation Expense			$ 2,102,241	$ 574,887	$ 602,231	$ 495,032	$ 430,091	$ -
Other Power Generation Operation Expense								
546 OPERATION SUPERVISION & ENGINEERING	OM546	LBSUB5	$ 604,185	207,720	217,599	178,866	-	-
547 FUEL	OM547	Energy	57,317,664	-	-	-	57,317,664	-
548 GENERATION EXPENSE	OM548	PROFIX	280,735	96,517	101,108	83,110	-	-
549 MISC OTHER POWER GENERATION	OM549	PROFIX	1,105,538	380,085	398,164	327,289	-	-
550 RENTS	OM550	PROFIX	5,706	1,962	2,055	1,689	-	-
Total Other Power Generation Expenses			$ 59,313,828	$ 686,284	$ 718,926	$ 590,955	$ 57,317,664	$ -

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12 Months Ended June 30, 2018

Description	Name	Functional Vector	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
Operation and Maintenance Expenses								
Steam Power Generation Operation Expenses								
500 OPERATION SUPERVISION & ENGINEERING	OM500	LBSUB1	-	-	-	-	-	-
501 FUEL	OM501	Energy	-	-	-	-	-	-
502 STEAM EXPENSES	OM502	PROFIX	-	-	-	-	-	-
504 STEAM TRANSFER EXPENSES	OM504	PROFIX	-	-	-	-	-	-
505 ELECTRIC EXPENSES	OM505	PROFIX	-	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES	OM506	PROFIX	-	-	-	-	-	-
507 RENTS	OM507	PROFIX	-	-	-	-	-	-
509 ALLOWANCES	OM509	PROFIX	-	-	-	-	-	-
Total Steam Power Operation Expenses			$ -	$ -	$ -	$ -	$ -	$ -
Steam Power Generation Maintenance Expenses								
510 MAINTENANCE SUPERVISION & ENGINEERING	OM510	LBSUB2	-	-	-	-	-	-
511 MAINTENANCE OF STRUCTURES	OM511	PROFIX	-	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	OM512	Energy	-	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	OM513	Energy	-	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	OM514	Energy	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense			$ -	$ -	$ -	$ -	$ -	$ -
Total Steam Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Operation Expenses								
535 OPERATION SUPERVISION & ENGINEERING	OM535	LBSUB3	-	-	-	-	-	-
536 WATER FOR POWER	OM536	PROFIX	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	OM537	PROFIX	-	-	-	-	-	-
538 ELECTRIC EXPENSES	OM538	PROFIX	-	-	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	OM539	PROFIX	-	-	-	-	-	-
540 RENTS		PROFIX	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses			$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Maintenance Expenses								
541 MAINTENANCE SUPERVISION & ENGINEERING	OM541	LBSUB4	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	OM542	PROFIX	-	-	-	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	OM543	PROFIX	-	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	OM544	Energy	-	-	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	OM545	Energy	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense			$ -	$ -	$ -	$ -	$ -	$ -
Total Hydraulic Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -
Other Power Generation Operation Expense								
546 OPERATION SUPERVISION & ENGINEERING	OM546	LBSUB5	-	-	-	-	-	-
547 FUEL	OM547	Energy	-	-	-	-	-	-
548 GENERATION EXPENSE	OM548	PROFIX	-	-	-	-	-	-
549 MISC OTHER POWER GENERATION	OM549	PROFIX	-	-	-	-	-	-
550 RENTS	OM550	PROFIX	-	-	-	-	-	-
Total Other Power Generation Expenses			$ -	$ -	$ -	$ -	$ -	$ -

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12 Months Ended June 30, 2018

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Operation and Maintenance Expenses										
Steam Power Generation Operation Expenses										
500 OPERATION SUPERVISION & ENGINEERING	OM500	LBSUB1	-	-	-	-	-	-	-	-
501 FUEL	OM501	Energy	-	-	-	-	-	-	-	-
502 STEAM EXPENSES	OM502	PROFIX	-	-	-	-	-	-	-	-
504 STEAM TRANSFER EXPENSES	OM504	PROFIX	-	-	-	-	-	-	-	-
505 ELECTRIC EXPENSES	OM505	PROFIX	-	-	-	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES	OM506	PROFIX	-	-	-	-	-	-	-	-
507 RENTS	OM507	PROFIX	-	-	-	-	-	-	-	-
509 ALLOWANCES	OM509	PROFIX	-	-	-	-	-	-	-	-
Total Steam Power Operation Expenses			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Steam Power Generation Maintenance Expenses										
510 MAINTENANCE SUPERVISION & ENGINEERING	OM510	LBSUB2	-	-	-	-	-	-	-	-
511 MAINTENANCE OF STRUCTURES	OM511	PROFIX	-	-	-	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	OM512	Energy	-	-	-	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	OM513	Energy	-	-	-	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	OM514	Energy	-	-	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Steam Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Operation Expenses										
535 OPERATION SUPERVISION & ENGINEERING	OM535	LBSUB3	-	-	-	-	-	-	-	-
536 WATER FOR POWER	OM536	PROFIX	-	-	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	OM537	PROFIX	-	-	-	-	-	-	-	-
538 ELECTRIC EXPENSES	OM538	PROFIX	-	-	-	-	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	OM539	PROFIX	-	-	-	-	-	-	-	-
540 RENTS		PROFIX	-	-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Maintenance Expenses										
541 MAINTENANCE SUPERVISION & ENGINEERING	OM541	LBSUB4	-	-	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	OM542	PROFIX	-	-	-	-	-	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	OM543	PROFIX	-	-	-	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	OM544	Energy	-	-	-	-	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	OM545	Energy	-	-	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Hydraulic Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Power Generation Operation Expense										
546 OPERATION SUPERVISION & ENGINEERING	OM546	LBSUB5	-	-	-	-	-	-	-	-
547 FUEL	OM547	Energy	-	-	-	-	-	-	-	-
548 GENERATION EXPENSE	OM548	PROFIX	-	-	-	-	-	-	-	-
549 MISC OTHER POWER GENERATION	OM549	PROFIX	-	-	-	-	-	-	-	-
550 RENTS	OM550	PROFIX	-	-	-	-	-	-	-	-
Total Other Power Generation Expenses			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand
				Base	Winter Peak	Summer Peak		Demand
Operation and Maintenance Expenses (Continued)								
Other Power Generation Maintenance Expense								
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	$ 256,698	88,253	92,451	75,994	-	-
552 MAINTENANCE OF STRUCTURES	OM552	PROFIX	560,673	192,760	201,928	165,984	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	OM553	PROFIX	2,652,503	911,934	955,309	785,260	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	1,112,788	382,578	400,775	329,435	-	-
Total Other Power Generation Maintenance Expense			$ 4,582,662	$ 1,575,525	$ 1,650,462	$ 1,356,674	$ -	$ -
Total Other Power Generation Expense			$ 63,896,490	$ 2,261,809	$ 2,369,388	$ 1,947,629	$ 57,317,664	$ -
Total Station Expense			$ 455,155,390	$ 16,376,100	$ 17,155,001	$ 14,101,353	$ 407,522,935	$ -
Other Power Supply Expenses								
555 PURCHASED POWER	OM555	OMPP	$ 53,937,678	5,575,353	5,840,535	4,800,900	37,720,890	-
555 PURCHASED POWER OPTIONS	OMO555	OMPP	-	-	-	-	-	-
555 BROKERAGE FEES	OMB555	OMPP	-	-	-	-	-	-
555 MISO TRANSMISSION EXPENSES	OMM555	OMPP	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	OM556	PROFIX	1,248,388	429,197	449,611	369,579	-	-
557 OTHER EXPENSES	OM557	PROFIX	3,807	1,309	1,371	1,127	-	-
558 DUPLICATE CHARGES	OM558	Energy	-	-	-	-	-	-
Total Other Power Supply Expenses	TPP		$ 55,189,873	$ 6,005,859	$ 6,291,518	$ 5,171,606	$ 37,720,890	$ -
Total Electric Power Generation Expenses			$ 510,345,263	$ 22,381,959	$ 23,446,519	$ 19,272,960	$ 445,243,825	$ -
Transmission Expenses								
560 OPERATION SUPERVISION AND ENG	OM560	LBTRAN	$ 1,013,327	-	-	-	-	1,013,327
561 LOAD DISPATCHING	OM561	LBTRAN	2,208,583	-	-	-	-	2,208,583
562 STATION EXPENSES	OM562	LBTRAN	928,949	-	-	-	-	928,949
563 OVERHEAD LINE EXPENSES	OM563	LBTRAN	244,298	-	-	-	-	244,298
565 TRANSMISSION OF ELECTRICITY BY OTHERS	OM565	LBTRAN	36,638	-	-	-	-	36,638
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	6,948,940	-	-	-	-	6,948,940
567 RENTS	OM567	PTRAN	67,500	-	-	-	-	67,500
568 MAINTENACE SUPERVISION AND ENG	OM568	LBTRAN		-	-	-	-	-
569 STRUCTURES	OM569	LBTRAN	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	LBTRAN	1,490,332	-	-	-	-	1,490,332
571 MAINT OF OVERHEAD LINES	OM571	LBTRAN	3,342,881	-	-	-	-	3,342,881
572 UNDERGROUND LINES	OM572	LBTRAN	-	-	-	-	-	-
573 MISC PLANT	OM573	PTRAN	228,063	-	-	-	-	228,063
575 MARKET FACILITATION, MONITORING AND COMPLIANCE	OM575	LBTRAN	-	-	-	-	-	-
Total Transmission Expenses			$ 16,509,511	$ -	$ -	$ -	$ -	$ 16,509,511

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12 Months Ended June 30, 2018

Description	Name	Functional Vector	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
Operation and Maintenance Expenses (Continued)								
Other Power Generation Maintenance Expense								
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	OM552	PROFIX	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	OM553	PROFIX	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense			$ -	$ -	$ -	$ -	$ -	$ -
Total Other Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -
Total Station Expense			$ -	$ -	$ -	$ -	$ -	$ -
Other Power Supply Expenses								
555 PURCHASED POWER	OM555	OMPP	-	-	-	-	-	-
555 PURCHASED POWER OPTIONS	OMO555	OMPP	-	-	-	-	-	-
555 BROKERAGE FEES	OMB555	OMPP	-	-	-	-	-	-
555 MISO TRANSMISSION EXPENSES	OMM555	OMPP	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	OM556	PROFIX	-	-	-	-	-	-
557 OTHER EXPENSES	OM557	PROFIX	-	-	-	-	-	-
558 DUPLICATE CHARGES	OM558	Energy	-	-	-	-	-	-
Total Other Power Supply Expenses	TPP		$ -	$ -	$ -	$ -	$ -	$ -
Total Electric Power Generation Expenses			$ -	$ -	$ -	$ -	$ -	$ -
Transmission Expenses								
560 OPERATION SUPERVISION AND ENG	OM560	LBTRAN	-	-	-	-	-	-
561 LOAD DISPATCHING	OM561	LBTRAN	-	-	-	-	-	-
562 STATION EXPENSES	OM562	LBTRAN	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	LBTRAN	-	-	-	-	-	-
565 TRANSMISSION OF ELECTRICITY BY OTHERS	OM565	LBTRAN	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	-	-	-	-	-	-
567 RENTS	OM567	PTRAN	-	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	OM568	LBTRAN	-	-	-	-	-	-
569 STRUCTURES	OM569	LBTRAN	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	LBTRAN	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	LBTRAN	-	-	-	-	-	-
572 UNDERGROUND LINES	OM572	LBTRAN	-	-	-	-	-	-
573 MISC PLANT	OM573	PTRAN	-	-	-	-	-	-
575 MARKET FACILITATION, MONITORING AND COMPLIANCE	OM575	LBTRAN	-	-	-	-	-	-
Total Transmission Expenses			$ -	$ -	$ -	$ -	$ -	$ -

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Operation and Maintenance Expenses (Continued)										
Other Power Generation Maintenance Expense										
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	-	-	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	OM552	PROFIX	-	-	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	OM553	PROFIX	-	-	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	-	-	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Other Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Station Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Power Supply Expenses										
555 PURCHASED POWER	OM555	OMPP	-	-	-	-	-	-	-	-
555 PURCHASED POWER OPTIONS	OMO555	OMPP	-	-	-	-	-	-	-	-
555 BROKERAGE FEES	OMB555	OMPP	-	-	-	-	-	-	-	-
555 MISO TRANSMISSION EXPENSES	OMM555	OMPP	-	-	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	OM556	PROFIX	-	-	-	-	-	-	-	-
557 OTHER EXPENSES	OM557	PROFIX	-	-	-	-	-	-	-	-
558 DUPLICATE CHARGES	OM558	Energy	-	-	-	-	-	-	-	-
Total Other Power Supply Expenses	TPP		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Electric Power Generation Expenses			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transmission Expenses										
560 OPERATION SUPERVISION AND ENG	OM560	LBTRAN	-	-	-	-	-	-	-	-
561 LOAD DISPATCHING	OM561	LBTRAN	-	-	-	-	-	-	-	-
562 STATION EXPENSES	OM562	LBTRAN	-	-	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	LBTRAN	-	-	-	-	-	-	-	-
565 TRANSMISSION OF ELECTRICITY BY OTHERS	OM565	LBTRAN	-	-	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	-	-	-	-	-	-	-	-
567 RENTS	OM567	PTRAN	-	-	-	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	OM568	LBTRAN	-	-	-	-	-	-	-	-
569 STRUCTURES	OM569	LBTRAN	-	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	LBTRAN	-	-	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	LBTRAN	-	-	-	-	-	-	-	-
572 UNDERGROUND LINES	OM572	LBTRAN	-	-	-	-	-	-	-	-
573 MISC PLANT	OM573	PTRAN	-	-	-	-	-	-	-	-
575 MARKET FACILITATION, MONITORING AND COMPLIANCE	OM575	LBTRAN	-	-	-	-	-	-	-	-
Total Transmission Expenses			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
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12 Months Ended June 30, 2018

Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand
				Base	Winter Peak	Summer Peak		Demand
Operation and Maintenance Expenses (Continued)								
Distribution Operation Expense								
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	$ 1,814,624	-	-	-	-	-
581 LOAD DISPATCHING	OM581	P362	741,674	-	-	-	-	-
582 STATION EXPENSES	OM582	P362	1,941,657	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	5,880,672	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	OM584	P367	535,725	-	-	-	-	-
585 STREET LIGHTING EXPENSE	OM585	P373	-	-	-	-	-	-
586 METER EXPENSES	OM586	P370	8,277,541	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	PDIST	(79,200)	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	5,593,730	-	-	-	-	-
588 MISC DISTR EXP -- MAPPIN	OM588x	PDIST		-	-	-	-	-
589 RENTS	OM589	PDIST	8,165	-	-	-	-	-
Total Distribution Operation Expense	OMDO		$ 24,714,588	$ -	$ -	$ -	$ -	$ -
Distribution Maintenance Expense								
590 MAINTENANCE SUPERVISION AND EN	OM590	LBDM	$ 77,850	-	-	-	-	-
591 STRUCTURES	OM591	P362	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	1,167,866	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	23,665,349	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	1,604,057	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	334,735	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	355,341	-	-	-	-	-
597 MAINTENANCE OF METERS	OM597	P370	1,427,898	-	-	-	-	-
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST	671,832	-	-	-	-	-
Total Distribution Maintenance Expense	OMDM		$ 29,304,928	$ -	$ -	$ -	$ -	$ -
Total Distribution Operation and Maintenance Expenses			$ 54,019,516	-	-	-	-	-
Transmission and Distribution Expenses			$ 70,529,027	-	-	-	-	16,509,511
Production, Transmission and Distribution Expenses	OMSUB		$ 580,874,290	$ 22,381,959	$ 23,446,519	$ 19,272,960	$ 445,243,825	$ 16,509,511

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12 Months Ended June 30, 2018

Description	Name	Functional Vector	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
Operation and Maintenance Expenses (Continued)								
Distribution Operation Expense								
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	336,695	-	182,918	278,035	58,766	86,953
581 LOAD DISPATCHING	OM581	P362	741,674	-	-	-	-	-
582 STATION EXPENSES	OM582	P362	1,941,657	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	-	-	1,756,248	2,547,227	643,654	933,542
584 UNDERGROUND LINE EXPENSES	OM584	P367	-	-	168,164	303,809	22,715	41,037
585 STREET LIGHTING EXPENSE	OM585	P373	-	-	-	-	-	-
586 METER EXPENSES	OM586	P370	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	PDIST	(8,874)	-	(15,175)	(24,149)	(4,172)	(6,340)
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	626,735	-	1,071,781	1,705,602	294,637	447,746
588 MISC DISTR EXP -- MAPPIN	OM588x	PDIST	-	-	-	-	-	-
589 RENTS	OM589	PDIST	915	-	1,564	2,490	430	654
Total Distribution Operation Expense	OMDO		$ 3,638,802	$ -	$ 3,165,501	$ 4,813,014	$ 1,016,029	$ 1,503,593
Distribution Maintenance Expense								
590 MAINTENANCE SUPERVISION AND EN	OM590	LBDM	4,736	-	21,381	32,085	7,138	10,498
591 STRUCTURES	OM591	P362	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	1,167,866	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	-	-	7,067,599	10,250,703	2,590,230	3,756,817
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	-	-	503,514	909,660	68,012	122,871
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	-	-	-	-	-	-
597 MAINTENANCE OF METERS	OM597	P370	-	-	-	-	-	-
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST	75,274	-	128,726	204,850	35,387	53,776
Total Distribution Maintenance Expense	OMDM		$ 1,247,876	$ -	$ 7,721,220	$ 11,397,299	$ 2,700,767	$ 3,943,963
Total Distribution Operation and Maintenance Expenses			4,886,677	-	10,886,721	16,210,312	3,716,796	5,447,555
Transmission and Distribution Expenses			4,886,677	-	10,886,721	16,210,312	3,716,796	5,447,555
Production, Transmission and Distribution Expenses	OMSUB		$ 4,886,677	$ -	$ 10,886,721	$ 16,210,312	$ 3,716,796	$ 5,447,555

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12 Months Ended June 30, 2018

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Operation and Maintenance Expenses (Continued)										
Distribution Operation Expense										
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	23,619	16,518	8,203	796,842	26,073	-	-	-
581 LOAD DISPATCHING	OM581	P362	-	-	-	-	-	-	-	-
582 STATION EXPENSES	OM582	P362	-	-	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	-	-	-	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	OM584	P367	-	-	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	OM585	P373	-	-	-	-	-	-	-	-
586 METER EXPENSES	OM586	P370	-	-	-	8,277,541	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	PDIST	(5,767)	(4,033)	(2,003)	(2,323)	(6,366)	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	407,277	284,830	141,452	164,080	449,592	-	-	-
588 MISC DISTR EXP -- MAPPIN	OM588x	PDIST	-	-	-	-	-	-	-	-
589 RENTS	OM589	PDIST	594	416	206	240	656	-	-	-
Total Distribution Operation Expense	OMDO		$ 425,724	$ 297,731	$ 147,859	$ 9,236,380	$ 469,956	$ -	$ -	$ -
Distribution Maintenance Expense										
590 MAINTENANCE SUPERVISION AND EN	OM590	LBDM	1,088	761	-	-	162	-	-	-
591 STRUCTURES	OM591	P362	-	-	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	-	-	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	-	-	-	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	-	-	-	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	196,978	137,757	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	-	-	-	-	355,341	-	-	-
597 MAINTENANCE OF METERS	OM597	P370	-	-	-	1,427,898	-	-	-	-
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST	48,916	34,209	16,989	19,707	53,998	-	-	-
Total Distribution Maintenance Expense	OMDM		$ 246,982	$ 172,728	$ 16,989	$ 1,447,605	$ 409,501	$ -	$ -	$ -
Total Distribution Operation and Maintenance Expenses			672,706	470,459	164,848	10,683,985	879,457	-	-	-
Transmission and Distribution Expenses			672,706	470,459	164,848	10,683,985	879,457	-	-	-
Production, Transmission and Distribution Expenses	OMSUB		$ 672,706	$ 470,459	$ 164,848	$ 10,683,985	$ 879,457	$ -	$ -	$ -

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12 Months Ended June 30, 2018

Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand
				Base	Winter Peak	Summer Peak		Demand
Operation and Maintenance Expenses (Continued)								
Customer Accounts Expense								
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025	$ 1,267,537	-	-	-	-	-
902 METER READING EXPENSES	OM902	F025	2,546,374	-	-	-	-	-
903 RECORDS AND COLLECTION	OM903	F025	7,699,624	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025	2,477,177	-	-	-	-	-
905 MISC CUST ACCOUNTS	OM903	F025	1,288	-	-	-	-	-
Total Customer Accounts Expense	OMCA		$ 13,992,000	$ -	$ -	$ -	$ -	$ -
Customer Service Expense								
907 SUPERVISION	OM907	F026	$ 364,585	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026	289,821	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F026		-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F026	257,472	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F026		-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026	823,663	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	OM911	F026		-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F026		-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F026	950,847	-	-	-	-	-
915 MDSE-JOBBING-CONTRACT	OM915	F026		-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F026		-	-	-	-	-
Total Customer Service Expense	OMCS		$ 2,686,388	$ -	$ -	$ -	$ -	$ -
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		597,552,678	22,381,959	23,446,519	19,272,960	445,243,825	16,509,511

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12 Months Ended June 30, 2018

Description	Name	Functional Vector	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
Operation and Maintenance Expenses (Continued)								
Customer Accounts Expense								
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025	-	-	-	-	-	-
902 METER READING EXPENSES	OM902	F025	-	-	-	-	-	-
903 RECORDS AND COLLECTION	OM903	F025	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	OM903	F025	-	-	-	-	-	-
Total Customer Accounts Expense	OMCA		$ -	$ -	$ -	$ -	$ -	$ -
Customer Service Expense								
907 SUPERVISION	OM907	F026	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F026	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F026	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F026	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	OM911	F026	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F026	-	-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F026	-	-	-	-	-	-
915 MDSE-JOBBING-CONTRACT	OM915	F026	-	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F026	-	-	-	-	-	-
Total Customer Service Expense	OMCS		$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		4,886,677	-	10,886,721	16,210,312	3,716,796	5,447,555

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Operation and Maintenance Expenses (Continued)										
Customer Accounts Expense										
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025	-	-	-	-	-	1,267,537	-	-
902 METER READING EXPENSES	OM902	F025	-	-	-	-	-	2,546,374	-	-
903 RECORDS AND COLLECTION	OM903	F025	-	-	-	-	-	7,699,624	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025	-	-	-	-	-	2,477,177	-	-
905 MISC CUST ACCOUNTS	OM903	F025	-	-	-	-	-	1,288	-	-
Total Customer Accounts Expense	OMCA		$ -	$ -	$ -	$ -	$ -	$ 13,992,000	$ -	$ -
Customer Service Expense										
907 SUPERVISION	OM907	F026	-	-	-	-	-	-	364,585	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026	-	-	-	-	-	-	289,821	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F026	-	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F026	-	-	-	-	-	-	257,472	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F026	-	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026	-	-	-	-	-	-	823,663	-
911 DEMONSTRATION AND SELLING EXP	OM911	F026	-	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F026	-	-	-	-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F026	-	-	-	-	-	-	950,847	-
915 MDSE-JOBBING-CONTRACT	OM915	F026	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F026	-	-	-	-	-	-	-	-
Total Customer Service Expense	OMCS		$ -	$ -	$ -	$ -	$ -	$ -	$ 2,686,388	$ -
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		672,706	470,459	164,848	10,683,985	879,457	13,992,000	2,686,388	-

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Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand
				Base	Winter Peak	Summer Peak		Demand
Operation and Maintenance Expenses (Continued)								
Administrative and General Expense								
920 ADMIN. & GEN. SALARIES-	OM920	LBSUB7	$ 27,330,835	3,179,339	3,330,558	2,737,708	6,907,180	1,638,279
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7	5,910,353	687,539	720,241	592,035	1,493,693	354,281
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7	(4,320,827)	(502,633)	(526,540)	(432,814)	(1,091,980)	(259,001)
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	15,873,533	1,846,535	1,934,362	1,590,039	4,011,635	951,499
924 PROPERTY INSURANCE	OM924	TUP	4,610,558	891,486	933,888	767,653	-	491,106
925 INJURIES AND DAMAGES	OM925	LBSUB7	2,835,056	329,796	345,482	283,985	716,489	169,940
926 EMPLOYEE BENEFITS	OM926	LBSUB7	29,197,096	3,396,437	3,557,983	2,924,650	7,378,830	1,750,147
927 FRANCHISE REQUIREMENTS	OM927	TUP	-	-	-	-	-	-
928 REGULATORY COMMISSION FEES	OM928	TUP	1,404,080	271,489	284,402	233,778	-	149,559
929 DUPLICATE CHARGES-CR	OM929	LBSUB7	(229,428)	(26,689)	(27,958)	(22,982)	(57,982)	(13,752)
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7	3,716,685	432,354	452,918	372,297	939,298	222,787
931 RENTS AND LEASES	OM931	PGP	1,123,825	216,717	227,025	186,614	-	120,907
935 MAINTENANCE OF GENERAL PLANT	OM935	PGP	617,459	119,070	124,734	102,531	-	66,430
Total Administrative and General Expense	OMAG		$ 88,069,225	$ 10,841,440	$ 11,357,095	$ 9,335,494	$ 20,297,163	$ 5,642,184
Total Operation and Maintenance Expenses	TOM		$ 685,621,903	$ 33,223,400	$ 34,803,614	$ 28,608,453	$ 465,540,988	$ 22,151,695
Operation and Maintenance Expenses Less Purchase Power	OMLPP		$ 631,684,225	$ 27,648,047	$ 28,963,079	$ 23,807,553	$ 427,820,099	$ 22,151,695

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12 Months Ended June 30, 2018

Description	Name	Functional Vector	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
Operation and Maintenance Expenses (Continued)								
Administrative and General Expense								
920 ADMIN. & GEN. SALARIES-	OM920	LBSUB7	1,025,946	-	970,304	1,465,760	317,639	468,593
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7	221,863	-	209,830	316,974	68,690	101,334
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7	(162,195)	-	(153,399)	(231,727)	(50,217)	(74,082)
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	595,861	-	563,545	851,302	184,482	272,155
924 PROPERTY INSURANCE	OM924	TUP	171,024	-	292,469	465,427	80,401	122,182
925 INJURIES AND DAMAGES	OM925	LBSUB7	106,422	-	100,651	152,045	32,949	48,608
926 EMPLOYEE BENEFITS	OM926	LBSUB7	1,096,001	-	1,036,560	1,565,849	339,329	500,590
927 FRANCHISE REQUIREMENTS	OM927	TUP	-	-	-	-	-	-
928 REGULATORY COMMISSION FEES	OM928	TUP	52,083	-	89,067	141,739	24,485	37,209
929 DUPLICATE CHARGES-CR	OM929	LBSUB7	(8,612)	-	(8,145)	(12,304)	(2,666)	(3,934)
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7	139,517	-	131,950	199,327	43,195	63,723
931 RENTS AND LEASES	OM931	PGP	41,743	-	71,384	113,599	19,624	29,821
935 MAINTENANCE OF GENERAL PLANT	OM935	PGP	22,934	-	39,220	62,414	10,782	16,385
Total Administrative and General Expense	OMAG		$ 3,302,587	$ -	$ 3,343,437	$ 5,090,404	$ 1,068,694	$ 1,582,585
Total Operation and Maintenance Expenses	TOM		$ 8,189,264	$ -	$ 14,230,158	$ 21,300,716	$ 4,785,490	$ 7,030,141
Operation and Maintenance Expenses Less Purchase Power	OMLPP		$ 8,189,264	$ -	$ 14,230,158	$ 21,300,716	$ 4,785,490	$ 7,030,141

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12 Months Ended June 30, 2018

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Operation and Maintenance Expenses (Continued)										
Administrative and General Expense										
920 ADMIN. & GEN. SALARIES-	OM920	LBSUB7	88,573	61,944	22,463	2,181,981	74,950	2,243,650	615,970	-
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7	19,154	13,395	4,858	471,858	16,208	485,194	133,205	-
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7	(14,003)	(9,793)	(3,551)	(344,957)	(11,849)	(354,707)	(97,381)	-
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	51,442	35,976	13,046	1,267,277	43,530	1,303,094	357,750	-
924 PROPERTY INSURANCE	OM924	TUP	111,138	77,725	38,600	44,774	122,685	-	-	-
925 INJURIES AND DAMAGES	OM925	LBSUB7	9,188	6,425	2,330	226,339	7,775	232,736	63,895	-
926 EMPLOYEE BENEFITS	OM926	LBSUB7	94,621	66,173	23,997	2,330,975	80,068	2,396,856	658,031	-
927 FRANCHISE REQUIREMENTS	OM927	TUP	-	-	-	-	-	-	-	-
928 REGULATORY COMMISSION FEES	OM928	TUP	33,846	23,670	11,755	13,635	37,362	-	-	-
929 DUPLICATE CHARGES-CR	OM929	LBSUB7	(744)	(520)	(189)	(18,317)	(629)	(18,834)	(5,171)	-
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7	12,045	8,424	3,055	296,725	10,192	305,111	83,765	-
931 RENTS AND LEASES	OM931	PGP	27,126	18,971	9,421	10,928	29,944	-	-	-
935 MAINTENANCE OF GENERAL PLANT	OM935	PGP	14,904	10,423	5,176	6,004	16,452	-	-	-
Total Administrative and General Expense	OMAG		$ 447,290	$ 312,813	$ 130,961	$ 6,487,224	$ 426,688	$ 6,593,101	$ 1,810,064	$ -
Total Operation and Maintenance Expenses	TOM		$ 1,119,996	$ 783,272	$ 295,809	$ 17,171,209	$ 1,306,145	$ 20,585,101	$ 4,496,452	$ -
Operation and Maintenance Expenses Less Purchase Power	OMLPP		$ 1,119,996	$ 783,272	$ 295,809	$ 17,171,209	$ 1,306,145	$ 20,585,101	$ 4,496,452	$ -
						$ 74,906,055				

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Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand
				Base	Winter Peak	Summer Peak		Demand
Labor Expenses								
Steam Power Generation Operation Expenses								
500 OPERATION SUPERVISION & ENGINEERING	LB500	F019	$ 3,138,068	912,472	955,872	785,724	484,001	-
501 FUEL	LB501	Energy	2,187,724	-	-	-	2,187,724	-
502 STEAM EXPENSES	LB502	PROFIX	8,374,877	2,879,294	3,016,242	2,479,341	-	-
504 STEAM TRANSFER EXPENSES	LB504	PROFIX	-	-	-	-	-	-
505 ELECTRIC EXPENSES	LB505	PROFIX	2,130,001	732,297	767,128	630,576	-	-
506 MISC. STEAM POWER EXPENSES	LB506	PROFIX	1,491,734	512,860	537,253	441,620	-	-
507 RENTS	LB507	PROFIX		-	-	-	-	-
Total Steam Power Operation Expenses	LBSUB1		$ 17,322,404	$ 5,036,923	$ 5,276,495	$ 4,337,261	$ 2,671,725	$ -
Steam Power Generation Maintenance Expenses								
510 MAINTENANCE SUPERVISION & ENGINEERING	LB510	F020	$ 3,390,539	-	-	-	3,390,539	-
511 MAINTENANCE OF STRUCTURES	LB511	PROFIX	-	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	LB512	Energy	4,117,208	-	-	-	4,117,208	-
513 MAINTENANCE OF ELECTRIC PLANT	LB513	Energy	2,830,954	-	-	-	2,830,954	-
514 MAINTENANCE OF MISC STEAM PLANT	LB514	Energy	57,828	-	-	-	57,828	-
Total Steam Power Generation Maintenance Expense	LBSUB2		$ 10,396,529	$ -	$ -	$ -	$ 10,396,529	$ -
Total Steam Power Generation Expense			$ 27,718,933	$ 5,036,923	$ 5,276,495	$ 4,337,261	$ 13,068,254	$ -
Hydraulic Power Generation Operation Expenses								
535 OPERATION SUPERVISION & ENGINEERING	LB535	F021	$ 95,870	32,960	34,528	28,382	-	-
536 WATER FOR POWER	LB536	PROFIX	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	LB537	PROFIX		-	-	-	-	-
538 ELECTRIC EXPENSES	LB538	PROFIX	180,161	61,940	64,886	53,336	-	-
539 MISC. HYDRAULIC POWER EXPENSES	LB539	PROFIX	60,427	20,775	21,763	17,889	-	-
540 RENTS		PROFIX	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses	LBSUB3		$ 336,458	$ 115,675	$ 121,177	$ 99,607	$ -	$ -
Hydraulic Power Generation Maintenance Expenses								
541 MAINTENANCE SUPERVISION & ENGINEERING	LB541	F022	$ -	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	LB542	PROFIX	46,873	16,115	16,881	13,877	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	LB543	PROFIX	46,873	16,115	16,881	13,877	-	-
544 MAINTENANCE OF ELECTRIC PLANT	LB544	Energy	151,040	-	-	-	151,040	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB545	Energy	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense	LBSUB4		$ 244,786	$ 32,230	$ 33,763	$ 27,753	$ 151,040	$ -
Total Hydraulic Power Generation Expense			$ 581,244	$ 147,905	$ 154,940	$ 127,360	$ 151,040	$ -

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Description	Name	Functional Vector	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
Labor Expenses								
Steam Power Generation Operation Expenses								
500 OPERATION SUPERVISION & ENGINEERING	LB500	F019	-	-	-	-	-	-
501 FUEL	LB501	Energy	-	-	-	-	-	-
502 STEAM EXPENSES	LB502	PROFIX	-	-	-	-	-	-
504 STEAM TRANSFER EXPENSES	LB504	PROFIX	-	-	-	-	-	-
505 ELECTRIC EXPENSES	LB505	PROFIX	-	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES	LB506	PROFIX	-	-	-	-	-	-
507 RENTS	LB507	PROFIX	-	-	-	-	-	-
Total Steam Power Operation Expenses	LBSUB1		$ -	$ -	$ -	$ -	$ -	$ -
Steam Power Generation Maintenance Expenses								
510 MAINTENANCE SUPERVISION & ENGINEERING	LB510	F020	-	-	-	-	-	-
511 MAINTENANCE OF STRUCTURES	LB511	PROFIX	-	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	LB512	Energy	-	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	LB513	Energy	-	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	LB514	Energy	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense	LBSUB2		$ -	$ -	$ -	$ -	$ -	$ -
Total Steam Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Operation Expenses								
535 OPERATION SUPERVISION & ENGINEERING	LB535	F021	-	-	-	-	-	-
536 WATER FOR POWER	LB536	PROFIX	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	LB537	PROFIX	-	-	-	-	-	-
538 ELECTRIC EXPENSES	LB538	PROFIX	-	-	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	LB539	PROFIX	-	-	-	-	-	-
540 RENTS		PROFIX	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses	LBSUB3		$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Maintenance Expenses								
541 MAINTENANCE SUPERVISION & ENGINEERING	LB541	F022	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	LB542	PROFIX	-	-	-	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	LB543	PROFIX	-	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	LB544	Energy	-	-	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB545	Energy	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense	LBSUB4		$ -	$ -	$ -	$ -	$ -	$ -
Total Hydraulic Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Labor Expenses										
Steam Power Generation Operation Expenses										
500 OPERATION SUPERVISION & ENGINEERING	LB500	F019	-	-	-	-	-	-	-	-
501 FUEL	LB501	Energy	-	-	-	-	-	-	-	-
502 STEAM EXPENSES	LB502	PROFIX	-	-	-	-	-	-	-	-
504 STEAM TRANSFER EXPENSES	LB504	PROFIX	-	-	-	-	-	-	-	-
505 ELECTRIC EXPENSES	LB505	PROFIX	-	-	-	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES	LB506	PROFIX	-	-	-	-	-	-	-	-
507 RENTS	LB507	PROFIX	-	-	-	-	-	-	-	-
Total Steam Power Operation Expenses	LBSUB1		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Steam Power Generation Maintenance Expenses										
510 MAINTENANCE SUPERVISION & ENGINEERING	LB510	F020	-	-	-	-	-	-	-	-
511 MAINTENANCE OF STRUCTURES	LB511	PROFIX	-	-	-	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	LB512	Energy	-	-	-	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	LB513	Energy	-	-	-	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	LB514	Energy	-	-	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense	LBSUB2		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Steam Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Operation Expenses										
535 OPERATION SUPERVISION & ENGINEERING	LB535	F021	-	-	-	-	-	-	-	-
536 WATER FOR POWER	LB536	PROFIX	-	-	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	LB537	PROFIX	-	-	-	-	-	-	-	-
538 ELECTRIC EXPENSES	LB538	PROFIX	-	-	-	-	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	LB539	PROFIX	-	-	-	-	-	-	-	-
540 RENTS		PROFIX	-	-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses	LBSUB3		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Maintenance Expenses										
541 MAINTENANCE SUPERVISION & ENGINEERING	LB541	F022	-	-	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	LB542	PROFIX	-	-	-	-	-	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	LB543	PROFIX	-	-	-	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	LB544	Energy	-	-	-	-	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB545	Energy	-	-	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense	LBSUB4		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Hydraulic Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand
				Base	Winter Peak	Summer Peak		Demand
Labor Expenses (Continued)								
Other Power Generation Operation Expense								
546 OPERATION SUPERVISION & ENGINEERING	LB546	PROFIX	$ 468,874	161,199	168,867	138,808	-	-
547 FUEL	LB547	Energy	-	-	-	-	-	-
548 GENERATION EXPENSE	LB548	PROFIX	161,301	55,455	58,093	47,752	-	-
549 MISC OTHER POWER GENERATION	LB549	PROFIX	354,300	121,809	127,602	104,889	-	-
550 RENTS	LB550	PROFIX	-	-	-	-	-	-
Total Other Power Generation Expenses	LBSUB5		$ 984,475	$ 338,464	$ 354,562	$ 291,449	$ -	$ -
Other Power Generation Maintenance Expense								
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFIX	$ 230,613	79,285	83,056	68,272	-	-
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFIX	606,788	208,615	218,537	179,637	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIX	(160,951)	(55,335)	(57,967)	(47,649)	-	-
Total Other Power Generation Maintenance Expense	LBSUB6		$ 676,450	$ 232,564	$ 243,626	$ 200,260	$ -	$ -
Total Other Power Generation Expense			$ 1,660,925	$ 571,028	$ 598,188	$ 491,709	$ -	$ -
Total Production Expense	LPREX		$ 29,961,102	$ 5,755,856	$ 6,029,623	$ 4,956,330	$ 13,219,294	$ -
Purchased Power								
555 PURCHASED POWER	LB555	OMPP	$ -	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	LB556	PROFIX	956,703	328,916	344,560	283,227	-	-
557 OTHER EXPENSES	LB557	PROFIX	-	-	-	-	-	-
Total Purchased Power Labor	LBPP		$ 956,703	$ 328,916	$ 344,560	$ 283,227	$ -	$ -

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12 Months Ended June 30, 2018

Description	Name	Functional Vector	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
Labor Expenses (Continued)								
Other Power Generation Operation Expense								
546 OPERATION SUPERVISION & ENGINEERING	LB546	PROFIX	-	-	-	-	-	-
547 FUEL	LB547	Energy	-	-	-	-	-	-
548 GENERATION EXPENSE	LB548	PROFIX	-	-	-	-	-	-
549 MISC OTHER POWER GENERATION	LB549	PROFIX	-	-	-	-	-	-
550 RENTS	LB550	PROFIX	-	-	-	-	-	-
Total Other Power Generation Expenses	LBSUB5		$ -	$ -	$ -	$ -	$ -	$ -
Other Power Generation Maintenance Expense								
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFIX	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFIX	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIX	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense	LBSUB6		$ -	$ -	$ -	$ -	$ -	$ -
Total Other Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -
Total Production Expense	LPREX		$ -	$ -	$ -	$ -	$ -	$ -
Purchased Power								
555 PURCHASED POWER	LB555	OMPP	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	LB556	PROFIX	-	-	-	-	-	-
557 OTHER EXPENSES	LB557	PROFIX	-	-	-	-	-	-
Total Purchased Power Labor	LBPP		$ -	$ -	$ -	$ -	$ -	$ -

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Labor Expenses (Continued)										
Other Power Generation Operation Expense										
546 OPERATION SUPERVISION & ENGINEERING	LB546	PROFIX	-	-	-	-	-	-	-	-
547 FUEL	LB547	Energy	-	-	-	-	-	-	-	-
548 GENERATION EXPENSE	LB548	PROFIX	-	-	-	-	-	-	-	-
549 MISC OTHER POWER GENERATION	LB549	PROFIX	-	-	-	-	-	-	-	-
550 RENTS	LB550	PROFIX	-	-	-	-	-	-	-	-
Total Other Power Generation Expenses	LBSUB5		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Power Generation Maintenance Expense										
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFIX	-	-	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX	-	-	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFIX	-	-	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIX	-	-	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense	LBSUB6		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Other Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Production Expense	LPREX		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Purchased Power										
555 PURCHASED POWER	LB555	OMPP	-	-	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	LB556	PROFIX	-	-	-	-	-	-	-	-
557 OTHER EXPENSES	LB557	PROFIX	-	-	-	-	-	-	-	-
Total Purchased Power Labor	LBPP		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand
				Base	Winter Peak	Summer Peak		Demand
Labor Expenses (Continued)								
Transmission Labor Expenses								
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	$ 642,049	-	-	-	-	642,049
561 LOAD DISPATCHING	LB561	PTRAN	1,454,366	-	-	-	-	1,454,366
562 STATION EXPENSES	LB562	PTRAN	433,996	-	-	-	-	433,996
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	105,592	-	-	-	-	105,592
569 MAINTENACE OF STRUCTURES	LB569	PTRAN	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	416,335	-	-	-	-	416,335
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	83,079	-	-	-	-	83,079
573 MAINT OF MISC. TRANSMISSION PLANT	LB573	PTRAN	-	-	-	-	-	-
Total Transmission Labor Expenses	LBTRAN		$ 3,135,417	$ -	$ -	$ -	$ -	$ 3,135,417
Distribution Operation Labor Expense								
580 OPERATION SUPERVISION AND ENGI	LB580	F023	$ 898,041	-	-	-	-	-
581 LOAD DISPATCHING	LB581	P362	574,384	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	851,000	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	1,741,898	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	168,503	-	-	-	-	-
585 STREET LIGHTING EXPENSE	LB585	P373	-	-	-	-	-	-
586 METER EXPENSES	LB586	P370	3,736,471	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012		-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	1,539,532	-	-	-	-	-
589 RENTS	LB589	PDIST	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		$ 9,509,829	$ -	$ -	$ -	$ -	$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Name	Functional Vector	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
Labor Expenses (Continued)								
Transmission Labor Expenses								
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	-	-	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	-	-	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	-	-	-	-	-	-
569 MAINTENACE OF STRUCTURES	LB569	PTRAN	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	-	-	-	-	-	-
573 MAINT OF MISC. TRANSMISSION PLANT	LB573	PTRAN	-	-	-	-	-	-
Total Transmission Labor Expenses	LBTRAN		$ -	$ -	$ -	$ -	$ -	$ -
Distribution Operation Labor Expense								
580 OPERATION SUPERVISION AND ENGI	LB580	F023	166,627	-	90,525	137,597	29,083	43,032
581 LOAD DISPATCHING	LB581	P362	574,384	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	851,000	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	-	-	520,214	754,507	190,655	276,522
584 UNDERGROUND LINE EXPENSES	LB584	P367	-	-	52,893	95,558	7,144	12,907
585 STREET LIGHTING EXPENSE	LB585	P373	-	-	-	-	-	-
586 METER EXPENSES	LB586	P370	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	172,493	-	294,980	469,423	81,091	123,231
589 RENTS	LB589	PDIST	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		$ 1,764,504	$ -	$ 958,612	$ 1,457,086	$ 307,973	$ 455,693

LOUISVILLE GAS AND ELECTRIC COMPANY
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BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Labor Expenses (Continued)										
Transmission Labor Expenses										
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	-	-	-	-	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	-	-	-	-	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	-	-	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	-	-	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	-	-	-	-	-	-	-	-
569 MAINTENACE OF STRUCTURES	LB569	PTRAN	-	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	-	-	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	-	-	-	-	-	-	-	-
573 MAINT OF MISC. TRANSMISSION PLANT	LB573	PTRAN	-	-	-	-	-	-	-	-
Total Transmission Labor Expenses	LBTRAN		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Operation Labor Expense										
580 OPERATION SUPERVISION AND ENGI	LB580	F023	11,689	8,175	4,060	394,350	12,904	-	-	-
581 LOAD DISPATCHING	LB581	P362	-	-	-	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	-	-	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	-	-	-	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	-	-	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	LB585	P373	-	-	-	-	-	-	-	-
586 METER EXPENSES	LB586	P370	-	-	-	3,736,471	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371	-	-	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	112,093	78,392	38,931	45,159	123,739	-	-	-
589 RENTS	LB589	PDIST	-	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		$ 123,782	$ 86,567	$ 42,991	$ 4,175,980	$ 136,642	$ -	$ -	$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand
				Base	Winter Peak	Summer Peak		Demand
Labor Expenses (Continued)								
Distribution Maintenance Labor Expense								
590 MAINTENANCE SUPERVISION AND EN	LB590	F024	$ -	-	-	-	-	-
591 MAINTENANCE OF STRUCTURES	LB591	P362	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	199,000	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	2,584,023	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	403,600	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	77,717	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	6,800	-	-	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	-	-	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	-	-	-	-	-	-
Total Distribution Maintenance Labor Expense	LBDM		$ 3,271,140	$ -	$ -	$ -	$ -	$ -
Total Distribution Operation and Maintenance Labor Expenses		PDIST	$ 12,780,969	-	-	-	-	-
Transmission and Distribution Labor Expenses			$ 15,916,386	-	-	-	-	3,135,417
Production, Transmission and Distribution Labor Expenses	LBSUB		$ 46,834,191	$ 6,084,771	$ 6,374,183	$ 5,239,557	$ 13,219,294	$ 3,135,417
Customer Accounts Expense								
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	$ 869,231	-	-	-	-	-
902 METER READING EXPENSES	LB902	F025	340,095	-	-	-	-	-
903 RECORDS AND COLLECTION	LB903	F025	3,084,679	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F025	-	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		$ 4,294,006	$ -	$ -	$ -	$ -	$ -
Customer Service Expense								
907 SUPERVISION	LB907	F026	$ 262,521	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	916,352	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F026		-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F026		-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F026		-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F026		-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	LB911	F026		-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F026		-	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F026		-	-	-	-	-
915 MDSE-JOBBING-CONTRACT	LB915	F026		-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F026		-	-	-	-	-
Total Customer Service Labor Expense	LBCS		$ 1,178,872	$ -	$ -	$ -	$ -	$ -
Sub-Total Labor Exp	LBSUB7		$ 52,307,069	6,084,771	6,374,183	5,239,557	13,219,294	3,135,417

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Name	Functional Vector	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
Labor Expenses (Continued)								
Distribution Maintenance Labor Expense								
590 MAINTENANCE SUPERVISION AND EN	LB590	F024	-	-	-	-	-	-
591 MAINTENANCE OF STRUCTURES	LB591	P362	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	199,000	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	-	-	771,712	1,119,276	282,828	410,207
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	-	-	126,690	228,881	17,113	30,916
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-	-	-	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	-	-	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	-	-	-	-	-	-
Total Distribution Maintenance Labor Expense	LBDM		$ 199,000	$ -	$ 898,402	$ 1,348,157	$ 299,940	$ 441,123
Total Distribution Operation and Maintenance Labor Expenses		PDIST	1,963,504	-	1,857,014	2,805,243	607,914	896,816
Transmission and Distribution Labor Expenses			1,963,504	-	1,857,014	2,805,243	607,914	896,816
Production, Transmission and Distribution Labor Expenses	LBSUB		$ 1,963,504	$ -	$ 1,857,014	$ 2,805,243	$ 607,914	$ 896,816
Customer Accounts Expense								
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	-	-	-	-	-	-
902 METER READING EXPENSES	LB902	F025	-	-	-	-	-	-
903 RECORDS AND COLLECTION	LB903	F025	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F025	-	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		$ -	$ -	$ -	$ -	$ -	$ -
Customer Service Expense								
907 SUPERVISION	LB907	F026	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F026	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F026	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F026	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F026	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	LB911	F026	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F026	-	-	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F026	-	-	-	-	-	-
915 MDSE-JOBBING-CONTRACT	LB915	F026	-	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F026	-	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total Labor Exp	LBSUB7		1,963,504	-	1,857,014	2,805,243	607,914	896,816

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Labor Expenses (Continued)										
Distribution Maintenance Labor Expense										
590 MAINTENANCE SUPERVISION AND EN	LB590	F024	-	-	-	-	-	-	-	-
591 MAINTENANCE OF STRUCTURES	LB591	P362	-	-	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	-	-	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	-	-	-	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	-	-	-	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	45,733	31,984	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-	-	-	-	6,800	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	-	-	-	-	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	-	-	-	-	-	-	-	-
Total Distribution Maintenance Labor Expense	LBDM		$ 45,733	$ 31,984	$ -	$ -	$ 6,800	$ -	$ -	$ -
Total Distribution Operation and Maintenance Labor Expenses		PDIST	169,515	118,551	42,991	4,175,980	143,442	-	-	-
Transmission and Distribution Labor Expenses			169,515	118,551	42,991	4,175,980	143,442	-	-	-
Production, Transmission and Distribution Labor Expenses	LBSUB		$ 169,515	$ 118,551	$ 42,991	$ 4,175,980	$ 143,442	$ -	$ -	$ -
Customer Accounts Expense										
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	-	-	-	-	-	869,231	-	-
902 METER READING EXPENSES	LB902	F025	-	-	-	-	-	340,095	-	-
903 RECORDS AND COLLECTION	LB903	F025	-	-	-	-	-	3,084,679	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F025	-	-	-	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		$ -	$ -	$ -	$ -	$ -	$ 4,294,006	$ -	$ -
Customer Service Expense										
907 SUPERVISION	LB907	F026	-	-	-	-	-	-	262,521	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	-	-	-	-	-	-	916,352	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F026	-	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F026	-	-	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F026	-	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F026	-	-	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	LB911	F026	-	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F026	-	-	-	-	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F026	-	-	-	-	-	-	-	-
915 MDSE-JOBBING-CONTRACT	LB915	F026	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F026	-	-	-	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		$ -	$ -	$ -	$ -	$ -	$ -	$ 1,178,872	$ -
Sub-Total Labor Exp	LBSUB7		169,515	118,551	42,991	4,175,980	143,442	4,294,006	1,178,872	-

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand
				Base	Winter Peak	Summer Peak		Demand
Labor Expenses (Continued)								
Administrative and General Expense								
920 ADMIN. & GEN. SALARIES-	LB920	LBSUB7	$ 21,224,500	2,469,001	2,586,435	2,126,041	5,363,958	1,272,250
921 OFFICE SUPPLIES AND EXPENSES	LB920	LBSUB7		-	-	-	-	-
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	(2,423,558)	(281,927)	(295,337)	(242,766)	(612,493)	(145,274)
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7		-	-	-	-	-
924 PROPERTY INSURANCE	LB924	TUP		-	-	-	-	-
925 INJURIES AND DAMAGES	LB925	LBSUB7		-	-	-	-	-
926 EMPLOYEE BENEFITS	LB926	LBSUB7		-	-	-	-	-
928 REGULATORY COMMISSION FEES	LB928	TUP		-	-	-	-	-
929 DUPLICATE CHARGES-CR	LB929	LBSUB7		-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7		-	-	-	-	-
931 RENTS AND LEASES	LB931	PGP		-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	LB932	PGP	430,713	83,058	87,009	71,521	-	46,339
Total Administrative and General Expense	LBAG		$ 19,231,655	$ 2,270,132	$ 2,378,107	$ 1,954,796	$ 4,751,464	$ 1,173,314
Total Operation and Maintenance Expenses	TLB		$ 71,538,724	$ 8,354,904	$ 8,752,290	$ 7,194,353	$ 17,970,758	$ 4,308,731
Operation and Maintenance Expenses Less Purchase Power	LBLPP		$ 71,538,724	$ 8,354,904	$ 8,752,290	$ 7,194,353	$ 17,970,758	$ 4,308,731

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
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BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Name	Functional Vector	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
Labor Expenses (Continued)								
Administrative and General Expense								
920 ADMIN. & GEN. SALARIES-	LB920	LBSUB7	796,726	-	753,516	1,138,276	246,671	363,899
921 OFFICE SUPPLIES AND EXPENSES	LB920	LBSUB7	-	-	-	-	-	-
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	(90,976)	-	(86,042)	(129,976)	(28,167)	(41,552)
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7	-	-	-	-	-	-
924 PROPERTY INSURANCE	LB924	TUP	-	-	-	-	-	-
925 INJURIES AND DAMAGES	LB925	LBSUB7	-	-	-	-	-	-
926 EMPLOYEE BENEFITS	LB926	LBSUB7	-	-	-	-	-	-
928 REGULATORY COMMISSION FEES	LB928	TUP	-	-	-	-	-	-
929 DUPLICATE CHARGES-CR	LB929	LBSUB7	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7	-	-	-	-	-	-
931 RENTS AND LEASES	LB931	PGP	-	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	LB932	PGP	15,998	-	27,358	43,537	7,521	11,429
Total Administrative and General Expense	LBAG		$ 721,748	$ -	$ 694,833	$ 1,051,837	$ 226,026	$ 333,775
Total Operation and Maintenance Expenses	TLB		$ 2,685,252	$ -	$ 2,551,847	$ 3,857,080	$ 833,939	$ 1,230,591
Operation and Maintenance Expenses Less Purchase Power	LBLPP		$ 2,685,252	$ -	$ 2,551,847	$ 3,857,080	$ 833,939	$ 1,230,591

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
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BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Labor Expenses (Continued)										
Administrative and General Expense										
920 ADMIN. & GEN. SALARIES-	LB920	LBSUB7	68,784	48,104	17,444	1,694,476	58,204	1,742,367	478,348	-
921 OFFICE SUPPLIES AND EXPENSES	LB920	LBSUB7	-	-	-	-	-	-	-	-
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	(7,854)	(5,493)	(1,992)	(193,487)	(6,646)	(198,955)	(54,621)	-
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7	-	-	-	-	-	-	-	-
924 PROPERTY INSURANCE	LB924	TUP	-	-	-	-	-	-	-	-
925 INJURIES AND DAMAGES	LB925	LBSUB7	-	-	-	-	-	-	-	-
926 EMPLOYEE BENEFITS	LB926	LBSUB7	-	-	-	-	-	-	-	-
928 REGULATORY COMMISSION FEES	LB928	TUP	-	-	-	-	-	-	-	-
929 DUPLICATE CHARGES-CR	LB929	LBSUB7	-	-	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7	-	-	-	-	-	-	-	-
931 RENTS AND LEASES	LB931	PGP	-	-	-	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	LB932	PGP	10,396	7,271	3,611	4,188	11,476	-	-	-
Total Administrative and General Expense	LBAG		$ 71,326	$ 49,882	$ 19,063	$ 1,505,178	$ 63,034	$ 1,543,412	$ 423,727	$ -
Total Operation and Maintenance Expenses	TLB		$ 240,841	$ 168,432	$ 62,054	$ 5,681,158	$ 206,477	$ 5,837,418	$ 1,602,599	$ -
Operation and Maintenance Expenses Less Purchase Power	LBLPP		$ 240,841	$ 168,432	$ 62,054	$ 5,681,158	$ 206,477	$ 5,837,418	$ 1,602,599	$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand
				Base	Winter Peak	Summer Peak		Demand
Other Expenses								
Depreciation Expenses								
Steam Production	DEPRTP	PPRTL	$ 51,173,949	17,593,670	18,430,483	15,149,795	-	-
Hydraulic Production	DEPRDP1	PPRTL	4,023,933	1,383,433	1,449,234	1,191,265	-	-
Other Production	DEPRDP2	PPRTL	16,258,222	5,589,598	5,855,458	4,813,166	-	-
Transmission - Kentucky System Property	DEPRDP3	PTRAN	9,613,105	-	-	-	-	9,613,105
Transmission - Virginia Property	DEPRDP4	PTRAN		-	-	-	-	-
Distribution	DEPRDP5	PDIST	37,717,920	-	-	-	-	-
General & Common Plant	DEPRDP6	PGP	20,055,398	3,867,464	4,051,414	3,330,248	-	2,157,674
Intangible Plant	DEPRAADJ	PINT		-	-	-	-	-
Total Depreciation Expense	TDEPR		$ 138,842,527	28,434,166	29,786,588	24,484,475	-	11,770,778
Regulatory Credits								
Production	RCTNP	F017	$ -	-	-	-	-	-
Transmission	RCTNT	PTRAN	-	-	-	-	-	-
Distribution	RDTND	PDIST	-	-	-	-	-	-
Common	RCTNC	PGP	-	-	-	-	-	-
Total Regulatory Credits	TRCTN		$ -	$ -	$ -	$ -	$ -	$ -
Accretion Expense								
Production	ACRTNP	F017	$ -	-	-	-	-	-
Transmission	ACRTNT	PTRAN	-	-	-	-	-	-
Distribution	ACRTND	PDIST	-	-	-	-	-	-
Common	ACRTNC	PGP	-	-	-	-	-	-
Total Accretion Expense	TACRTN		$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes & Other	PTAX	TUP	$ 32,529,209	6,289,767	6,588,929	5,416,077	-	3,464,937
Amortization of Investment Tax Credit	OTAX	TUP	$ (1,002,535)	(193,848)	(203,068)	(166,921)	-	(106,788)
Gain on Disposition of Allowances	OT	TUP	$ -	-	-	-	-	-
Interest	INTLTD	TUP	$ 62,185,554	12,024,044	12,595,947	10,353,826	-	6,623,863
Other Deductions	DEDUCT	TUP	$ -	-	-	-	-	-
Total Other Expenses	TOE		$ 232,554,755	$ 46,554,129	$ 48,768,397	$ 40,087,458	$ -	$ 21,752,790
Total Cost of Service (O&M + Other Expenses)			$ 918,176,657	$ 79,777,529	$ 83,572,011	$ 68,695,911	$ 465,540,988	$ 43,904,484

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Name	Functional Vector	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
Other Expenses								
Depreciation Expenses								
Steam Production	DEPRTP	PPRTL	-	-	-	-	-	-
Hydraulic Production	DEPRDP1	PPRTL	-	-	-	-	-	-
Other Production	DEPRDP2	PPRTL	-	-	-	-	-	-
Transmission - Kentucky System Property	DEPRDP3	PTRAN	-	-	-	-	-	-
Transmission - Virginia Property	DEPRDP4	PTRAN	-	-	-	-	-	-
Distribution	DEPRDP5	PDIST	4,226,005	-	7,226,902	11,500,688	1,986,703	3,019,105
General & Common Plant	DEPRDP6	PGP	744,925	-	1,273,898	2,027,245	350,199	532,182
Intangible Plant	DEPRAADJ	PINT	-	-	-	-	-	-
Total Depreciation Expense	TDEPR		4,970,929	-	8,500,800	13,527,932	2,336,902	3,551,287
Regulatory Credits								
Production	RCTNP	F017	-	-	-	-	-	-
Transmission	RCTNT	PTRAN	-	-	-	-	-	-
Distribution	RDTND	PDIST	-	-	-	-	-	-
Common	RCTNC	PGP	-	-	-	-	-	-
Total Regulatory Credits	TRCTN		$ -	$ -	$ -	$ -	$ -	$ -
Accretion Expense								
Production	ACRTNP	F017	-	-	-	-	-	-
Transmission	ACRTNT	PTRAN	-	-	-	-	-	-
Distribution	ACRTND	PDIST	-	-	-	-	-	-
Common	ACRTNC	PGP	-	-	-	-	-	-
Total Accretion Expense	TACRTN		$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes & Other	PTAX	TUP	1,206,640	-	2,063,479	3,283,761	567,258	862,037
Amortization of Investment Tax Credit	OTAX	TUP	(37,188)	-	(63,595)	(101,204)	(17,483)	(26,568)
Gain on Disposition of Allowances	OT	TUP	-	-	-	-	-	-
Interest	INTLTD	TUP	2,306,714	-	3,944,718	6,277,512	1,084,418	1,647,942
Other Deductions	DEDUCT	TUP	-	-	-	-	-	-
Total Other Expenses	TOE		$ 8,447,095	$ -	$ 14,445,401	$ 22,988,002	$ 3,971,095	$ 6,034,699
Total Cost of Service (O&M + Other Expenses)			$ 16,636,359	$ -	$ 28,675,559	$ 44,288,719	$ 8,756,585	$ 13,064,839

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Other Expenses										
Depreciation Expenses										
Steam Production	DEPRTP	PPRTL	-	-	-	-	-	-	-	-
Hydraulic Production	DEPRDP1	PPRTL	-	-	-	-	-	-	-	-
Other Production	DEPRDP2	PPRTL	-	-	-	-	-	-	-	-
Transmission - Kentucky System Property	DEPRDP3	PTRAN	-	-	-	-	-	-	-	-
Transmission - Virginia Property	DEPRDP4	PTRAN	-	-	-	-	-	-	-	-
Distribution	DEPRDP5	PDIST	2,746,222	1,920,577	953,795	1,106,375	3,031,549	-	-	-
General & Common Plant	DEPRDP6	PGP	484,081	338,543	168,127	195,022	534,376	-	-	-
Intangible Plant	DEPRAADJ	PINT	-	-	-	-	-	-	-	-
Total Depreciation Expense	TDEPR		3,230,303	2,259,120	1,121,921	1,301,397	3,565,925	-	-	-
Regulatory Credits										
Production	RCTNP	F017	-	-	-	-	-	-	-	-
Transmission	RCTNT	PTRAN	-	-	-	-	-	-	-	-
Distribution	RDTND	PDIST	-	-	-	-	-	-	-	-
Common	RCTNC	PGP	-	-	-	-	-	-	-	-
Total Regulatory Credits	TRCTN		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accretion Expense										
Production	ACRTNP	F017	-	-	-	-	-	-	-	-
Transmission	ACRTNT	PTRAN	-	-	-	-	-	-	-	-
Distribution	ACRTND	PDIST	-	-	-	-	-	-	-	-
Common	ACRTNC	PGP	-	-	-	-	-	-	-	-
Total Accretion Expense	TACRTN		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes & Other	PTAX	TUP	784,122	548,377	272,334	315,900	865,590	-	-	-
Amortization of Investment Tax Credit	OTAX	TUP	(24,166)	(16,901)	(8,393)	(9,736)	(26,677)	-	-	-
Gain on Disposition of Allowances	OT	TUP	-	-	-	-	-	-	-	-
Interest	INTLTD	TUP	1,498,993	1,048,324	520,617	603,902	1,654,735	-	-	-
Other Deductions	DEDUCT	TUP	-	-	-	-	-	-	-	-
Total Other Expenses	TOE		$ 5,489,251	$ 3,838,921	$ 1,906,480	$ 2,211,463	$ 6,059,573	$ -	$ -	$ -
Total Cost of Service (O&M + Other Expenses)			$ 6,609,248	$ 4,622,193	$ 2,202,289	$ 19,382,672	$ 7,365,718	$ 20,585,101	$ 4,496,452	$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand
				Base	Winter Peak	Summer Peak		Demand
External Functional Vectors								
Station Equipment	F001		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Poles, Towers and Fixtures	F002		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Overhead Conductors and Devices	F003		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Underground Conductors and Devices	F004		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Line Transformers	F005		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Services	F006		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meters	F007		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Street Lighting	F008		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meter Reading	F009		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Billing	F010		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Transmission	F011		1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
Load Management	F012		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Production Plant	F017		1.000000	0.343801	0.360154	0.296045	0.000000	0.000000
Provar	PROVAR		1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
Fuel	F018		1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
Steam Generation Operation Labor	F019		14,184,336	4,124,451	4,320,623	3,551,538	2,187,724	-
PROFIX	PROFIX		1.000000	0.343801	0.360154	0.296045	0.000000	0.000000
Steam Generation Maintenance Labor	F020		7,005,990	-	-	-	7,005,990	-
Hydraulic Generation Operation Labor	F021		240,588	82,714	86,649	71,225	-	-
Hydraulic Generation Maintenance Labor	F022		244,786	32,230	33,763	27,753	151,040	-
Distribution Operation Labor	F023		8,611,788	-	-	-	-	-
Distribution Maintenance Labor	F024		3,271,140	-	-	-	-	-
Customer Accounts Expense	F025		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Service Expense	F026		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Advances	F027		857,428,693	-	-	-	-	-
Purchase Power Demand		F017	20,765,366	7,139,160	7,478,722	6,147,484	-	-
Purchase Power Energy		F018	48,301,062	-	-	-	48,301,062	-
Purchased Power Expenses	OMPP		69,066,428	7,139,160	7,478,722	6,147,484	48,301,062	-
Intallations on Customer Premises - Plant in Service	F013		1.00000	-	-	-	-	-
Intallations on Customer Premises - Accum Depr	F014		1.00000	-	-	-	-	-
Generators -Energy	F015		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Generators - Demand	F016		1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
	Energy		1.000000	0.000000	0.000000	0.000000	1.000000	0.000000

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Name	Functional Vector	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
External Functional Vectors								
Station Equipment	F001		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Poles, Towers and Fixtures	F002		0.000000	0.000000	0.298648	0.433152	0.109452	0.158748
Overhead Conductors and Devices	F003		0.000000	0.000000	0.298648	0.433152	0.109452	0.158748
Underground Conductors and Devices	F004		0.000000	0.000000	0.313900	0.567100	0.042400	0.076600
Line Transformers	F005		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Services	F006		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meters	F007		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Street Lighting	F008		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meter Reading	F009		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Billing	F010		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Transmission	F011		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Load Management	F012		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Production Plant	F017		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Provar	PROVAR		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Fuel	F018		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Operation Labor	F019		-	-	-	-	-	-
PROFIX	PROFIX		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Maintenance Labor	F020		-	-	-	-	-	-
Hydraulic Generation Operation Labor	F021		-	-	-	-	-	-
Hydraulic Generation Maintenance Labor	F022		-	-	-	-	-	-
Distribution Operation Labor	F023		1,597,876.79	-	868,087.17	1,319,488.80	278,890.65	412,660.24
Distribution Maintenance Labor	F024		199,000.00	-	898,402.38	1,348,157.25	299,940.09	441,123.28
Customer Accounts Expense	F025		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Service Expense	F026		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Advances	F027		-	-	261,090,031	415,491,278	71,774,631	109,072,753
Purchase Power Demand		F017	-	-	-	-	-	-
Purchase Power Energy		F018	-	-	-	-	-	-
Purchased Power Expenses	OMPP		-	-	-	-	-	-
Intallations on Customer Premises - Plant in Service	F013		-	-	-	-	-	-
Intallations on Customer Premises - Accum Depr	F014		-	-	-	-	-	-
Generators -Energy	F015		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Generators - Demand	F016		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
	Energy		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
External Functional Vectors										
Station Equipment	F001		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Poles, Towers and Fixtures	F002		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Overhead Conductors and Devices	F003		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Underground Conductors and Devices	F004		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Line Transformers	F005		0.588459	0.411541	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Services	F006		0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meters	F007		0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
Street Lighting	F008		0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
Meter Reading	F009		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
Billing	F010		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
Transmission	F011		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Load Management	F012		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
Production Plant	F017		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Provar	PROVAR		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Fuel	F018		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Operation Labor	F019		-	-	-	-	-	-	-	-
PROFIX	PROFIX		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Maintenance Labor	F020		-	-	-	-	-	-	-	-
Hydraulic Generation Operation Labor	F021		-	-	-	-	-	-	-	-
Hydraulic Generation Maintenance Labor	F022		-	-	-	-	-	-	-	-
Distribution Operation Labor	F023		112,092.54	78,392.18	38,931.02	3,781,629.90	123,738.72	-	-	-
Distribution Maintenance Labor	F024		45,733.31	31,983.69	-	-	6,800.00	-	-	-
Customer Accounts Expense	F025		0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
Customer Service Expense	F026		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
Customer Advances	F027		-	-	-	-	-	-	-	-
Purchase Power Demand		F017	-	-	-	-	-	-	-	-
Purchase Power Energy		F018	-	-	-	-	-	-	-	-
Purchased Power Expenses	OMPP		-	-	-	-	-	-	-	-
Intallations on Customer Premises - Plant in Service	F013		-	-	-	-	-	1.00000	-	-
Intallations on Customer Premises - Accum Depr	F014		-	-	-	-	-	1.00000	-	-
Generators -Energy	F015		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Generators - Demand	F016		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
	Energy		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand
				Base	Winter Peak	Summer Peak		Demand
Internally Generated Functional Vectors								
Total Prod, Trans, and Dist Plant		PT&D	1.000000	0.192839	0.202011	0.166052	-	0.107586
Total Distribution Plant		PDIST	1.000000	-	-	-	-	-
Total Transmission Plant		PTRAN	1.000000	-	-	-	-	1.000000
Operation and Maintenance Expenses Less Purchase Power		OMLPP	1.000000	0.043769	0.045851	0.037689	0.677269	0.035068
Total Plant in Service		TPIS	1.000000	0.192717	0.201883	0.165947	-	0.107508
Total Operation and Maintenance Expenses (Labor)		TLB	1.000000	0.116789	0.122343	0.100566	0.251203	0.060229
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service		OMSUB2	1.000000	0.037456	0.039238	0.032253	0.745112	0.027629
Total Steam Power Operation Expenses (Labor)		LBSUB1	1.000000	0.290775	0.304605	0.250384	0.154235	-
Total Steam Power Generation Maintenance Expense (Labor)		LBSUB2	1.000000	-	-	-	1.000000	-
Total Hydraulic Power Operation Expenses (Labor)		LBSUB3	1.000000	0.343801	0.360154	0.296045	-	-
Total Hydraulic Power Generation Maint. Expense (Labor)		LBSUB4	1.000000	0.131666	0.137928	0.113377	0.617029	-
Total Other Power Generation Expenses (Labor)		LBSUB5	1.000000	0.343801	0.360154	0.296045	-	-
Total Transmission Labor Expenses		LBTRAN	1.000000	-	-	-	-	1.0000000
Total Distribution Operation Labor Expense		LBDO	1.000000	-	-	-	-	-
Total Distribution Maintenance Labor Expense		LBDM	1.000000	-	-	-	-	-
Sub-Total Labor Exp		LBSUB7	1.000000	0.116328	0.121861	0.100169	0.252725	0.059943
Total General Plant		PGP	1.000000	0.192839	0.202011	0.166052	-	0.107586
Total Production Plant		PPRTL	1.000000	0.343801	0.360154	0.296045	-	-
Total Intangible Plant		PINT	1.000000	0.192839	0.202011	0.166052	-	0.107586

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Name	Functional Vector	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
Internally Generated Functional Vectors								
Total Prod, Trans, and Dist Plant		PT&D	0.037143	-	0.063519	0.101082	0.017462	0.026536
Total Distribution Plant		PDIST	0.112042	-	0.191604	0.304913	0.052673	0.080044
Total Transmission Plant		PTRAN	-	-	-	-	-	-
Operation and Maintenance Expenses Less Purchase Power		OMLPP	0.012964	-	0.022527	0.033721	0.007576	0.011129
Total Plant in Service		TPIS	0.037192	-	0.063602	0.101214	0.017484	0.026570
Total Operation and Maintenance Expenses (Labor)		TLB	0.037536	-	0.035671	0.053916	0.011657	0.017202
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service		OMSUB2	0.008178	-	0.018219	0.027128	0.006220	0.009116
Total Steam Power Operation Expenses (Labor)		LBSUB1	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense (Labor)		LBSUB2	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses (Labor)		LBSUB3	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense (Labor)		LBSUB4	-	-	-	-	-	-
Total Other Power Generation Expenses (Labor)		LBSUB5	-	-	-	-	-	-
Total Transmission Labor Expenses		LBTRAN	-	-	-	-	-	-
Total Distribution Operation Labor Expense		LBDO	0.185545	-	0.100802	0.153219	0.032385	0.047918
Total Distribution Maintenance Labor Expense		LBDM	0.060835	-	0.274645	0.412137	0.091693	0.134853
Sub-Total Labor Exp		LBSUB7	0.037538	-	0.035502	0.053630	0.011622	0.017145
Total General Plant		PGP	0.037143	-	0.063519	0.101082	0.017462	0.026536
Total Production Plant		PPRTL	-	-	-	-	-	-
Total Intangible Plant		PINT	0.037143	-	0.063519	0.101082	0.017462	0.026536

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Internally Generated Functional Vectors										
Total Prod, Trans, and Dist Plant		PT&D	0.024137	0.016880	0.008383	0.009724	0.026645	-	-	-
Total Distribution Plant		PDIST	0.072809	0.050919	0.025288	0.029333	0.080374	-	-	-
Total Transmission Plant		PTRAN	-	-	-	-	-	-	-	-
Operation and Maintenance Expenses Less Purchase Power		OMLPP	0.001773	0.001240	0.000468	0.027183	0.002068	0.032588	0.007118	-
Total Plant in Service		TPIS	0.024169	0.016902	0.008394	0.009737	0.026680	-	-	-
Total Operation and Maintenance Expenses (Labor)		TLB	0.003367	0.002354	0.000867	0.079414	0.002886	0.081598	0.022402	-
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service		OMSUB2	0.001126	0.000787	0.000276	0.017880	0.001472	0.023416	0.004496	-
Total Steam Power Operation Expenses (Labor)		LBSUB1	-	-	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense (Labor)		LBSUB2	-	-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses (Labor)		LBSUB3	-	-	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense (Labor)		LBSUB4	-	-	-	-	-	-	-	-
Total Other Power Generation Expenses (Labor)		LBSUB5	-	-	-	-	-	-	-	-
Total Transmission Labor Expenses		LBTRAN	-	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense		LBDO	0.013016	0.009103	0.004521	0.439123	0.014369	-	-	-
Total Distribution Maintenance Labor Expense		LBDM	0.013981	0.009778	-	-	0.002079	-	-	-
Sub-Total Labor Exp		LBSUB7	0.003241	0.002266	0.000822	0.079836	0.002742	0.082092	0.022538	-
Total General Plant		PGP	0.024137	0.016880	0.008383	0.009724	0.026645	-	-	-
Total Production Plant		PPRTL	-	-	-	-	-	-	-	-
Total Intangible Plant		PINT	0.024137	0.016880	0.008383	0.009724	0.026645	-	-	-

Exhibit WSS-22

Electric Cost of Service Study
Functional Assignment and Classification
LOLP Methodology

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

LOLP METHODOLOGY

12 Months Ended June 30, 2016

Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand
				Base	Winter Peak	Summer Peak		Demand
Plant in Service								
Intangible Plant								
301.00 ORGANIZATION	P301	PT&D	$ 2,240	432	453	372	-	241
302.00 FRANCHISE AND CONSENTS	P301	PT&D		-	-	-	-	-
303.00 SOFTWARE - COMMON	P302	PT&D		-	-	-	-	-
301.00 ORGANIZATION - COMMON	P301	PT&D		-	-	-	-	-
302.00 FRANCHISE AND CONSENTS - COMMON	P301	PT&D		-	-	-	-	-
Total Intangible Plant	PINT		$ 2,240	$ 432	$ 453	$ 372	$ -	$ 241
Steam Production Plant								
Total Steam Production Plant	PSTPR	F017	$ 1,762,102,621	605,813,181	634,627,651	521,661,789	-	-
Hydraulic Production Plant								
Total Hydraulic Production Plant	PHDPR	F017	$ 146,463,608	50,354,379	52,749,400	43,359,829	-	-
Other Production Plant								
Total Other Production Plant	POTPR	F017	$ 396,983,699	136,483,514	142,975,119	117,525,066	-	-
Total Production Plant	PPRTL		$ 2,305,549,928	$ 792,651,074	$ 830,352,170	$ 682,546,684	$ -	$ -
Transmission								
Total Transmission Plant	PTRAN	F011	$ 442,223,222	-	-	-	-	442,223,222
Total Transmission Plant	PTRTL		$ 442,223,222	$ -	$ -	$ -	$ -	$ 442,223,222
Distribution								
TOTAL ACCTS 360-362	P362	F001	$ 152,675,045	-	-	-	-	-
364 & 365-OVERHEAD LINES	P365	F003	528,239,740	-	-	-	-	-
366 & 367-UNDERGROUND LINES	P367	F004	329,188,953	-	-	-	-	-
368-TRANSFORMERS	P368	F005	168,599,875	-	-	-	-	-
369-SERVICES	P369	F006	34,458,226	-	-	-	-	-
370-METERS	P370	F007	39,970,580	-	-	-	-	-
371-CUSTOMER INSTALLATION	P371	F008		-	-	-	-	-
373-STREET LIGHTING	P373	F008	109,522,342	-	-	-	-	-
374-ASSET RETIRE OBLIGATIONS DIST PLANT	P374	F003	-	-	-	-	-	-
Total Distribution Plant	PDIST		$ 1,362,654,761	$ -	$ -	$ -	$ -	$ -
Total Prod, Trans, and Dist Plant	PT&D		$ 4,110,427,912	$ 792,651,074	$ 830,352,170	$ 682,546,684	$ -	$ 442,223,222

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

LOLP METHODOLOGY

12 Months Ended June 30, 2016

Description	Name	Functional Vector	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
Plant in Service								
Intangible Plant								
301.00 ORGANIZATION	P301	PT&D	83	-	142	226	39	59
302.00 FRANCHISE AND CONSENTS	P301	PT&D	-	-	-	-	-	-
303.00 SOFTWARE - COMMON	P302	PT&D	-	-	-	-	-	-
301.00 ORGANIZATION - COMMON	P301	PT&D	-	-	-	-	-	-
302.00 FRANCHISE AND CONSENTS - COMMON	P301	PT&D	-	-	-	-	-	-
Total Intangible Plant	PINT		$ 83	$ -	$ 142	$ 226	$ 39	$ 59
Steam Production Plant								
Total Steam Production Plant	PSTPR	F017	-	-	-	-	-	-
Hydraulic Production Plant								
Total Hydraulic Production Plant	PHDPR	F017	-	-	-	-	-	-
Other Production Plant								
Total Other Production Plant	POTPR	F017	-	-	-	-	-	-
Total Production Plant	PPRTL			$ -	$ -			
Transmission								
Total Transmission Plant	PTRAN	F011	-	-	-	-	-	-
Total Transmission Plant	PTRTL		$ -	$ -	$ -	$ -	$ -	$ -
Distribution								
TOTAL ACCTS 360-362	P362	F001	152,675,045	-	-	-	-	-
364 & 365-OVERHEAD LINES	P365	F003	-	-	157,757,520	228,808,322	57,817,118	83,856,780
366 & 367-UNDERGROUND LINES	P367	F004	-	-	103,332,511	186,682,956	13,957,513	25,215,973
368-TRANSFORMERS	P368	F005	-	-	-	-	-	-
369-SERVICES	P369	F006	-	-	-	-	-	-
370-METERS	P370	F007	-	-	-	-	-	-
371-CUSTOMER INSTALLATION	P371	F008	-	-	-	-	-	-
373-STREET LIGHTING	P373	F008	-	-	-	-	-	-
374-ASSET RETIRE OBLIGATIONS DIST PLANT	P374	F003	-	-	-	-	-	-
Total Distribution Plant	PDIST		$ 152,675,045	$ -	$ 261,090,031	$ 415,491,278	$ 71,774,631	$ 109,072,753
Total Prod, Trans, and Dist Plant	PT&D		$ 152,675,045	$ -	$ 261,090,031	$ 415,491,278	$ 71,774,631	$ 109,072,753

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

LOLP METHODOLOGY

12 Months Ended June 30, 2016

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Plant in Service										
Intangible Plant										
301.00 ORGANIZATION	P301	PT&D	54	38	19	22	60	-	-	-
302.00 FRANCHISE AND CONSENTS	P301	PT&D	-	-	-	-	-	-	-	-
303.00 SOFTWARE - COMMON	P302	PT&D	-	-	-	-	-	-	-	-
301.00 ORGANIZATION - COMMON	P301	PT&D	-	-	-	-	-	-	-	-
302.00 FRANCHISE AND CONSENTS - COMMON	P301	PT&D	-	-	-	-	-	-	-	-
Total Intangible Plant	PINT		$ 54	$ 38	$ 19	$ 22	$ 60	$ -	$ -	$ -
Steam Production Plant										
Total Steam Production Plant	PSTPR	F017	-	-	-	-	-	-	-	-
Hydraulic Production Plant										
Total Hydraulic Production Plant	PHDPR	F017	-	-	-	-	-	-	-	-
Other Production Plant										
Total Other Production Plant	POTPR	F017	-	-	-	-	-	-	-	-
Total Production Plant	PPRTL		$ -	$ -			$ -	$ -	$ -	$ -
Transmission										
Total Transmission Plant	PTRAN	F011	-	-	-	-	-	-	-	-
Total Transmission Plant	PTRTL		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution										
TOTAL ACCTS 360-362	P362	F001	-	-	-	-	-	-	-	-
364 & 365-OVERHEAD LINES	P365	F003	-	-	-	-	-	-	-	-
366 & 367-UNDERGROUND LINES	P367	F004	-	-	-	-	-	-	-	-
368-TRANSFORMERS	P368	F005	99,214,195	69,385,680	-	-	-	-	-	-
369-SERVICES	P369	F006	-	-	34,458,226	-	-	-	-	-
370-METERS	P370	F007	-	-	-	39,970,580	-	-	-	-
371-CUSTOMER INSTALLATION	P371	F008	-	-	-	-	-	-	-	-
373-STREET LIGHTING	P373	F008	-	-	-	-	109,522,342	-	-	-
374-ASSET RETIRE OBLIGATIONS DIST PLANT	P374	F003	-	-	-	-	-	-	-	-
Total Distribution Plant	PDIST		$ 99,214,195	$ 69,385,680	$ 34,458,226	$ 39,970,580	$ 109,522,342	$ -	$ -	$ -
Total Prod, Trans, and Dist Plant	PT&D		$ 99,214,195	$ 69,385,680	$ 34,458,226	$ 39,970,580	$ 109,522,342	$ -	$ -	$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

LOLP METHODOLOGY

12 Months Ended June 30, 2016

Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand
				Base	Winter Peak	Summer Peak		Demand
Plant in Service (Continued)								
General Plant								
Total General Plant	PGP	PT&D	$ 15,832,612	3,053,146	3,198,364	2,629,044	-	1,703,362
TOTAL COMMON PLANT	PCOM	PT&D	$ 202,237,020	38,999,198	40,854,128	33,581,956	-	21,757,809
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	-	-	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE - DIST	P105	PDIST	2,915,340	-	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE - PROD	P105	F017	211,410	72,683	76,140	62,587	-	-
PROPERTY HELD UNDER CAPITAL LEASE		F017	-	0	0	0	0	0
OTHER		PDIST	$ -	-	-	-	-	-
Total Plant in Service	TPIS		$ 4,331,626,534	$ 834,776,533	$ 874,481,255	$ 718,820,643	$ -	$ 465,684,635
Construction Work in Progress (CWIP)								
CWIP Production	CWIP1	F017	$ 67,084,848	23,063,858	24,160,851	19,860,138	-	-
CWIP Transmission	CWIP2	F011	6,861,294	-	-	-	-	6,861,294
CWIP Distribution	CWIP3	PDIST	30,927,921	-	-	-	-	-
CWIP General & Common	CWIP4	PT&D	18,667,667	3,599,855	3,771,076	3,099,812	-	2,008,374
Total Construction Work in Progress	TCWIP		$ 123,541,729	$ 26,663,714	$ 27,931,928	$ 22,959,950	$ -	$ 8,869,668
Total Utility Plant			$ 4,455,168,263	$ 861,440,246	$ 902,413,182	$ 741,780,593	$ -	$ 474,554,303

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

LOLP METHODOLOGY

12 Months Ended June 30, 2016

Description	Name	Functional Vector	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
Plant in Service (Continued)								
General Plant								
Total General Plant	PGP	PT&D	588,076	-	1,005,671	1,600,396	276,463	420,128
TOTAL COMMON PLANT	PCOM	PT&D	7,511,760	-	12,845,881	20,442,572	3,531,381	5,366,485
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	-	-	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE - DIST	P105	PDIST	326,642	-	558,591	888,925	153,559	233,356
105.00 PLANT HELD FOR FUTURE USE - PROD	P105	F017	-	-	-	-	-	-
PROPERTY HELD UNDER CAPITAL LEASE		F017	0	0	0	0	0	0
OTHER		PDIST	-	-	-	-	-	-
Total Plant in Service	TPIS		$ 161,101,605	$ -	$ 275,500,316	$ 438,423,398	$ 75,736,072	$ 115,092,782
Construction Work in Progress (CWIP)								
CWIP Production	CWIP1	F017	-	-	-	-	-	-
CWIP Transmission	CWIP2	F011	-	-	-	-	-	-
CWIP Distribution	CWIP3	PDIST	3,465,237	-	5,925,912	9,430,328	1,629,055	2,475,604
CWIP General & Common	CWIP4	PT&D	693,380	-	1,185,750	1,886,970	325,967	495,358
Total Construction Work in Progress	TCWIP		$ 4,158,617	$ -	$ 7,111,662	$ 11,317,298	$ 1,955,023	$ 2,970,962
Total Utility Plant			$ 165,260,222	$ -	$ 282,611,978	$ 449,740,695	$ 77,691,095	$ 118,063,744

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

LOLP METHODOLOGY

12 Months Ended June 30, 2016

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Plant in Service (Continued)										
General Plant										
Total General Plant	PGP	PT&D	382,155	267,261	132,727	153,959	421,860	-	-	-
TOTAL COMMON PLANT	PCOM	PT&D	4,881,434	3,413,842	1,695,378	1,966,591	5,388,605	-	-	-
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	-	-	-	-	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE - DIST	P105	PDIST	212,264	148,448	73,722	85,515	234,318	-	-	-
105.00 PLANT HELD FOR FUTURE USE - PROD	P105	F017	-	-	-	-	-	-	-	-
PROPERTY HELD UNDER CAPITAL LEASE		F017	0	0	0	0	0	0	0	0
OTHER		PDIST	-	-	-	-	-	-	-	-
Total Plant in Service	TPIS		$ 104,690,102	$ 73,215,269	$ 36,360,072	$ 42,176,668	$ 115,567,185	$ -	$ -	$ -
Construction Work in Progress (CWIP)										
CWIP Production	CWIP1	F017	-	-	-	-	-	-	-	-
CWIP Transmission	CWIP2	F011	-	-	-	-	-	-	-	-
CWIP Distribution	CWIP3	PDIST	2,251,846	1,574,834	782,092	907,205	2,485,808	-	-	-
CWIP General & Common	CWIP4	PT&D	450,585	315,118	156,493	181,528	497,400	-	-	-
Total Construction Work in Progress	TCWIP		$ 2,702,431	$ 1,889,952	$ 938,585	$ 1,088,733	$ 2,983,208	$ -	$ -	$ -
Total Utility Plant			$ 107,392,533	$ 75,105,221	$ 37,298,657	$ 43,265,400	$ 118,550,393	$ -	$ -	$ -
						$ 1,356,429,546				

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

LOLP METHODOLOGY

12 Months Ended June 30, 2016

Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand
				Base	Winter Peak	Summer Peak		Demand
Rate Base								
Utility Plant								
Plant in Service			$ 4,331,626,534	$ 834,776,533	$ 874,481,255	$ 718,820,643	$ -	$ 465,684,635
Construction Work in Progress (CWIP)			123,541,729	26,663,713.60	27,931,927.66	22,959,950.35	-	8,869,667.54
Total Utility Plant	TUP		$ 4,455,168,263	$ 861,440,246	$ 902,413,182	$ 741,780,593	$ -	$ 474,554,303
Less: Accumulated Provision for Depreciation and RWIP								
Production	ADEPREPA	F017	$ 903,942,138	310,776,487	325,558,040	267,607,611	-	-
Transmission	ADEPRTP	PTRAN	159,969,049	-	-	-	-	159,969,049
Distribution	ADEPRD11	PDIST	508,037,556	-	-	-	-	-
General & Common Plant	ADEPRD12	PT&D	71,121,012	13,714,909	14,367,236	11,809,819	-	7,651,603
Intangible Plant	ADEPRGP	PT&D	40,982,991	7,903,122	8,279,020	6,805,327	-	4,409,183
Total Accumulated Depreciation	TADEPR		$ 1,684,052,746	$ 332,394,518	$ 348,204,296	$ 286,222,757	$ -	$ 172,029,835
Net Utility Plant	NTPLANT		$ 2,771,115,517	$ 529,045,729	$ 554,208,886	$ 455,557,836	$ -	$ 302,524,467
Working Capital								
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	$ 75,842,724	3,319,543	3,477,432	2,858,437	51,365,920	2,659,628
Materials and Supplies	M&S	TPIS	36,896,266	7,110,525	7,448,725	6,122,826	-	3,966,645
Prepayments	PREPAY	TPIS	13,972,166	2,692,669	2,820,741	2,318,640	-	1,502,120
Fuel Stock		F017	36,289,311	12,476,312	13,069,727	10,743,272	-	-
Total Working Capital	TWC		$ 163,000,467	$ 25,599,049	$ 26,816,625	$ 22,043,175	$ 51,365,920	$ 8,128,393
Deferred Debits								
Service Pension Cost	PENSCOST	TLB	$ -	-	-	-	-	-
Other Deferred Debits	DDEBPP	OMSUB2	-	-	-	-	-	-
Total Deferred Debits			$ -	$ -	$ -	$ -	$ -	$ -
Less: Customer Advances	CSTDEP	F027	$ 6,724,404	-	-	-	-	-
Accumulated Deferred Income Taxes								
Accumulated Deferred Income Taxes	DIT	TPIS	$ 546,457,652	105,311,485	110,320,447	90,683,035	-	58,748,586
FAS 109 Deferred Income Taxes	DIT	TPIS	$ -	-	-	-	-	-
Asset Retirement Obligation-Net Assets	DIT	TPIS	$ -	-	-	-	-	-
Asset Retirement Obligation-Regulatory Liabilities	DIT	TPIS	$ -	-	-	-	-	-
Total Accumulated Deferred Income Tax			$ 546,457,652	$ 105,311,485	$ 110,320,447	$ 90,683,035	$ -	$ 58,748,586
Investment Tax Credits								
Total Production Plant	DIT	F017	$ -	-	-	-	-	-
Total Transmission Plant	DIT	PTRAN	-	-	-	-	-	-
Total Distribution Plant	DIT	PDIST	-	-	-	-	-	-
Total General Plant	DIT	PT&D	-	-	-	-	-	-
Total Investment Tax Credit			$ -	$ -	$ -	$ -	$ -	$ -
Net Rate Base	RB		$ 2,380,933,927	$ 449,333,293	$ 470,705,064	$ 386,917,976	$ 51,365,920	$ 251,904,274

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
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LOLP METHODOLOGY

12 Months Ended June 30, 2016

Description	Name	Functional Vector	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
Rate Base								
Utility Plant								
Plant in Service			$ 161,101,605	$ -	$ 275,500,316	$ 438,423,398	$ 75,736,072	$ 115,092,782
Construction Work in Progress (CWIP)			4,158,616.59	-	7,111,662.12	11,317,297.60	1,955,022.64	2,970,962.02
Total Utility Plant	TUP		$ 165,260,222	$ -	$ 282,611,978	$ 449,740,695	$ 77,691,095	$ 118,063,744
Less: Accumulated Provision for Depreciation and RWIP								
Production	ADEPREPA	F017	-	-	-	-	-	-
Transmission	ADEPRTP	PTRAN	-	-	-	-	-	-
Distribution	ADEPRD11	PDIST	56,921,723	-	97,342,001	154,907,303	26,759,682	40,665,513
General & Common Plant	ADEPRD12	PT&D	2,641,672	-	4,517,531	7,189,072	1,241,886	1,887,240
Intangible Plant	ADEPRGP	PT&D	1,522,245	-	2,603,196	4,142,653	715,628	1,087,509
Total Accumulated Depreciation	TADEPR		$ 61,085,641	$ -	$ 104,462,729	$ 166,239,027	$ 28,717,197	$ 43,640,262
Net Utility Plant	NTPLANT		$ 104,174,581	$ -	$ 178,149,250	$ 283,501,669	$ 48,973,898	$ 74,423,481
Working Capital								
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	983,238	-	1,708,534	2,557,456	574,567	844,069
Materials and Supplies	M&S	TPIS	1,372,244	-	2,346,678	3,734,437	645,111	980,346
Prepayments	PREPAY	TPIS	519,652	-	888,658	1,414,186	244,296	371,245
Fuel Stock		F017	-	-	-	-	-	-
Total Working Capital	TWC		$ 2,875,134	$ -	$ 4,943,870	$ 7,706,078	$ 1,463,973	$ 2,195,660
Deferred Debits								
Service Pension Cost	PENSCOST	TLB	-	-	-	-	-	-
Other Deferred Debits	DDEBPP	OMSUB2	-	-	-	-	-	-
Total Deferred Debits			$ -	$ -	$ -	$ -	$ -	$ -
Less: Customer Advances	CSTDEP	F027	-	-	2,047,604	3,258,500	562,894	855,406
Accumulated Deferred Income Taxes								
Accumulated Deferred Income Taxes	DIT	TPIS	20,323,822	-	34,755,826	55,309,436	9,554,507	14,519,565
FAS 109 Deferred Income Taxes	DIT	TPIS	-	-	-	-	-	-
Asset Retirement Obligation-Net Assets	DIT	TPIS	-	-	-	-	-	-
Asset Retirement Obligation-Regulatory Liabilities	DIT	TPIS	-	-	-	-	-	-
Total Accumulated Deferred Income Tax			$ 20,323,822	$ -	$ 34,755,826	$ 55,309,436	$ 9,554,507	$ 14,519,565
Investment Tax Credits								
Total Production Plant	DIT	F017	-	-	-	-	-	-
Total Transmission Plant	DIT	PTRAN	-	-	-	-	-	-
Total Distribution Plant	DIT	PDIST	-	-	-	-	-	-
Total General Plant	DIT	PT&D	-	-	-	-	-	-
Total Investment Tax Credit			$ -	$ -	$ -	$ -	$ -	$ -
Net Rate Base	RB		$ 86,725,894	$ -	$ 146,289,690	$ 232,639,811	$ 40,320,470	$ 61,244,172

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Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Rate Base										
Utility Plant										
Plant in Service			$ 104,690,102	$ 73,215,269	$ 36,360,072	$ 42,176,668	$ 115,567,185	$ -	$ -	$ -
Construction Work in Progress (CWIP)			2,702,431.13	1,889,951.57	938,585.29	1,088,732.72	2,983,208.08	-	-	-
Total Utility Plant	TUP		$ 107,392,533	$ 75,105,221	$ 37,298,657	$ 43,265,400	$ 118,550,393	$ -	$ -	$ -
Less: Accumulated Provision for Depreciation and RWIP										
Production	ADEPREPA	F017	-	-	-	-	-	-	-	-
Transmission	ADEPRTP	PTRAN	-	-	-	-	-	-	-	-
Distribution	ADEPRD11	PDIST	36,989,954	25,869,011	12,847,035	14,902,201	40,833,133	-	-	-
General & Common Plant	ADEPRD12	PT&D	1,716,662	1,200,551	596,216	691,594	1,895,019	-	-	-
Intangible Plant	ADEPRGP	PT&D	989,214	691,809	343,565	398,526	1,091,992	-	-	-
Total Accumulated Depreciation	TADEPR		$ 39,695,830	$ 27,761,372	$ 13,786,816	$ 15,992,322	$ 43,820,144	$ -	$ -	$ -
Net Utility Plant	NTPLANT		$ 67,696,703	$ 47,343,849	$ 23,511,840	$ 27,273,078	$ 74,730,249	$ -	$ -	$ -
Working Capital										
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	134,472	94,043	35,516	2,061,649	156,821	2,471,536	539,863	-
Materials and Supplies	M&S	TPIS	891,738	623,639	309,711	359,256	984,387	-	-	-
Prepayments	PREPAY	TPIS	337,690	236,164	117,284	136,046	372,775	-	-	-
Fuel Stock		F017	-	-	-	-	-	-	-	-
Total Working Capital	TWC		$ 1,363,899	$ 953,846	$ 462,510	$ 2,556,951	$ 1,513,984	$ 2,471,536	$ 539,863	$ -
Deferred Debits										
Service Pension Cost	PENSCOST	TLB	-	-	-	-	-	-	-	-
Other Deferred Debits	DDEBPP	OMSUB2	-	-	-	-	-	-	-	-
Total Deferred Debits			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Less: Customer Advances	CSTDEP	F027	-	-	-	-	-	-	-	-
Accumulated Deferred Income Taxes										
Accumulated Deferred Income Taxes	DIT	TPIS	13,207,211	9,236,494	4,587,016	5,320,810	14,579,413	-	-	-
FAS 109 Deferred Income Taxes	DIT	TPIS	-	-	-	-	-	-	-	-
Asset Retirement Obligation-Net Assets	DIT	TPIS	-	-	-	-	-	-	-	-
Asset Retirement Obligation-Regulatory Liabilities	DIT	TPIS	-	-	-	-	-	-	-	-
Total Accumulated Deferred Income Tax			$ 13,207,211	$ 9,236,494	$ 4,587,016	$ 5,320,810	$ 14,579,413	$ -	$ -	$ -
Investment Tax Credits										
Total Production Plant	DIT	F017	-	-	-	-	-	-	-	-
Total Transmission Plant	DIT	PTRAN	-	-	-	-	-	-	-	-
Total Distribution Plant	DIT	PDIST	-	-	-	-	-	-	-	-
Total General Plant	DIT	PT&D	-	-	-	-	-	-	-	-
Total Investment Tax Credit			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net Rate Base	RB		$ 55,853,391	$ 39,061,200	$ 19,387,335	$ 24,509,219	$ 61,664,820	$ 2,471,536	$ 539,863	$ -

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Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand
				Base	Winter Peak	Summer Peak		Demand
Operation and Maintenance Expenses								
Steam Power Generation Operation Expenses								
500 OPERATION SUPERVISION & ENGINEERING	OM500	LBSUB1	$ 4,922,985	1,431,481	1,499,567	1,232,639	759,298	-
501 FUEL	OM501	Energy	293,912,722	-	-	-	293,912,722	-
502 STEAM EXPENSES	OM502	PROFIX	18,526,106	6,369,300	6,672,244	5,484,562	-	-
504 STEAM TRANSFER EXPENSES	OM504	PROFIX	-	-	-	-	-	-
505 ELECTRIC EXPENSES	OM505	PROFIX	2,617,219	899,803	942,601	774,815	-	-
506 MISC. STEAM POWER EXPENSES	OM506	PROFIX	9,946,165	3,419,505	3,582,147	2,944,513	-	-
507 RENTS	OM507	PROFIX		-	-	-	-	-
509 ALLOWANCES	OM509	PROFIX	-	-	-	-	-	-
Total Steam Power Operation Expenses			$ 329,925,198	$ 12,120,089	$ 12,696,560	$ 10,436,529	$ 294,672,020	$ -
Steam Power Generation Maintenance Expenses								
510 MAINTENANCE SUPERVISION & ENGINEERING	OM510	LBSUB2	$ 4,351,845	-	-	-	4,351,845	-
511 MAINTENANCE OF STRUCTURES	OM511	PROFIX	4,128,301	1,419,315	1,486,823	1,222,163	-	-
512 MAINTENANCE OF BOILER PLANT	OM512	Energy	34,257,481	-	-	-	34,257,481	-
513 MAINTENANCE OF ELECTRIC PLANT	OM513	Energy	15,421,014	-	-	-	15,421,014	-
514 MAINTENANCE OF MISC STEAM PLANT	OM514	Energy	1,072,820	-	-	-	1,072,820	-
Total Steam Power Generation Maintenance Expense			$ 59,231,461	$ 1,419,315	$ 1,486,823	$ 1,222,163	$ 55,103,160	$ -
Total Steam Power Generation Expense			$ 389,156,659	$ 13,539,404	$ 14,183,382	$ 11,658,693	$ 349,775,180	$ -
Hydraulic Power Generation Operation Expenses								
535 OPERATION SUPERVISION & ENGINEERING	OM535	LBSUB3	$ 121,406	41,740	43,725	35,942	-	-
536 WATER FOR POWER	OM536	PROFIX	40,614	13,963	14,627	12,024	-	-
537 HYDRAULIC EXPENSES	OM537	PROFIX	-	-	-	-	-	-
538 ELECTRIC EXPENSES	OM538	PROFIX	180,161	61,940	64,886	53,336	-	-
539 MISC. HYDRAULIC POWER EXPENSES	OM539	PROFIX	348,792	119,915	125,619	103,258	-	-
540 RENTS		PROFIX	545,400	187,509	196,428	161,463	-	-
Total Hydraulic Power Operation Expenses			$ 1,236,373	$ 425,067	$ 445,284	$ 366,022	$ -	$ -
Hydraulic Power Generation Maintenance Expenses								
541 MAINTENANCE SUPERVISION & ENGINEERING	OM541	LBSUB4	$ -	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	OM542	PROFIX	244,992	84,229	88,235	72,529	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	OM543	PROFIX	190,785	65,592	68,712	56,481	-	-
544 MAINTENANCE OF ELECTRIC PLANT	OM544	Energy	371,119	-	-	-	371,119	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	OM545	Energy	58,972	-	-	-	58,972	-
Total Hydraulic Power Generation Maint. Expense			$ 865,868	$ 149,821	$ 156,947	$ 129,010	$ 430,091	$ -
Total Hydraulic Power Generation Expense			$ 2,102,241	$ 574,887	$ 602,231	$ 495,032	$ 430,091	$ -
Other Power Generation Operation Expense								
546 OPERATION SUPERVISION & ENGINEERING	OM546	LBSUB5	$ 604,185	207,720	217,599	178,866	-	-
547 FUEL	OM547	Energy	57,317,664	-	-	-	57,317,664	-
548 GENERATION EXPENSE	OM548	PROFIX	280,735	96,517	101,108	83,110	-	-
549 MISC OTHER POWER GENERATION	OM549	PROFIX	1,105,538	380,085	398,164	327,289	-	-
550 RENTS	OM550	PROFIX	5,706	1,962	2,055	1,689	-	-
Total Other Power Generation Expenses			$ 59,313,828	$ 686,284	$ 718,926	$ 590,955	$ 57,317,664	$ -

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Description	Name	Functional Vector	Distribution Substation General	Distribution Primary Lines Specific	Distribution Primary Lines Demand	Distribution Primary Lines Customer	Distribution Sec. Lines Demand	Distribution Sec. Lines Customer
Operation and Maintenance Expenses								
Steam Power Generation Operation Expenses								
500 OPERATION SUPERVISION & ENGINEERING	OM500	LBSUB1	-	-	-	-	-	-
501 FUEL	OM501	Energy	-	-	-	-	-	-
502 STEAM EXPENSES	OM502	PROFIX	-	-	-	-	-	-
504 STEAM TRANSFER EXPENSES	OM504	PROFIX	-	-	-	-	-	-
505 ELECTRIC EXPENSES	OM505	PROFIX	-	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES	OM506	PROFIX	-	-	-	-	-	-
507 RENTS	OM507	PROFIX	-	-	-	-	-	-
509 ALLOWANCES	OM509	PROFIX	-	-	-	-	-	-
Total Steam Power Operation Expenses			$ -	$ -	$ -	$ -	$ -	$ -
Steam Power Generation Maintenance Expenses								
510 MAINTENANCE SUPERVISION & ENGINEERING	OM510	LBSUB2	-	-	-	-	-	-
511 MAINTENANCE OF STRUCTURES	OM511	PROFIX	-	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	OM512	Energy	-	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	OM513	Energy	-	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	OM514	Energy	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense			$ -	$ -	$ -	$ -	$ -	$ -
Total Steam Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Operation Expenses								
535 OPERATION SUPERVISION & ENGINEERING	OM535	LBSUB3	-	-	-	-	-	-
536 WATER FOR POWER	OM536	PROFIX	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	OM537	PROFIX	-	-	-	-	-	-
538 ELECTRIC EXPENSES	OM538	PROFIX	-	-	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	OM539	PROFIX	-	-	-	-	-	-
540 RENTS		PROFIX	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses			$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Maintenance Expenses								
541 MAINTENANCE SUPERVISION & ENGINEERING	OM541	LBSUB4	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	OM542	PROFIX	-	-	-	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	OM543	PROFIX	-	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	OM544	Energy	-	-	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	OM545	Energy	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense			$ -	$ -	$ -	$ -	$ -	$ -
Total Hydraulic Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -
Other Power Generation Operation Expense								
546 OPERATION SUPERVISION & ENGINEERING	OM546	LBSUB5	-	-	-	-	-	-
547 FUEL	OM547	Energy	-	-	-	-	-	-
548 GENERATION EXPENSE	OM548	PROFIX	-	-	-	-	-	-
549 MISC OTHER POWER GENERATION	OM549	PROFIX	-	-	-	-	-	-
550 RENTS	OM550	PROFIX	-	-	-	-	-	-
Total Other Power Generation Expenses			$ -	$ -	$ -	$ -	$ -	$ -

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12 Months Ended June 30, 2016

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Operation and Maintenance Expenses										
Steam Power Generation Operation Expenses										
500 OPERATION SUPERVISION & ENGINEERING	OM500	LBSUB1	-	-	-	-	-	-	-	-
501 FUEL	OM501	Energy	-	-	-	-	-	-	-	-
502 STEAM EXPENSES	OM502	PROFIX	-	-	-	-	-	-	-	-
504 STEAM TRANSFER EXPENSES	OM504	PROFIX	-	-	-	-	-	-	-	-
505 ELECTRIC EXPENSES	OM505	PROFIX	-	-	-	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES	OM506	PROFIX	-	-	-	-	-	-	-	-
507 RENTS	OM507	PROFIX	-	-	-	-	-	-	-	-
509 ALLOWANCES	OM509	PROFIX	-	-	-	-	-	-	-	-
Total Steam Power Operation Expenses			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Steam Power Generation Maintenance Expenses										
510 MAINTENANCE SUPERVISION & ENGINEERING	OM510	LBSUB2	-	-	-	-	-	-	-	-
511 MAINTENANCE OF STRUCTURES	OM511	PROFIX	-	-	-	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	OM512	Energy	-	-	-	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	OM513	Energy	-	-	-	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	OM514	Energy	-	-	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Steam Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Operation Expenses										
535 OPERATION SUPERVISION & ENGINEERING	OM535	LBSUB3	-	-	-	-	-	-	-	-
536 WATER FOR POWER	OM536	PROFIX	-	-	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	OM537	PROFIX	-	-	-	-	-	-	-	-
538 ELECTRIC EXPENSES	OM538	PROFIX	-	-	-	-	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	OM539	PROFIX	-	-	-	-	-	-	-	-
540 RENTS		PROFIX	-	-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Maintenance Expenses										
541 MAINTENANCE SUPERVISION & ENGINEERING	OM541	LBSUB4	-	-	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	OM542	PROFIX	-	-	-	-	-	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	OM543	PROFIX	-	-	-	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	OM544	Energy	-	-	-	-	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	OM545	Energy	-	-	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Hydraulic Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Power Generation Operation Expense										
546 OPERATION SUPERVISION & ENGINEERING	OM546	LBSUB5	-	-	-	-	-	-	-	-
547 FUEL	OM547	Energy	-	-	-	-	-	-	-	-
548 GENERATION EXPENSE	OM548	PROFIX	-	-	-	-	-	-	-	-
549 MISC OTHER POWER GENERATION	OM549	PROFIX	-	-	-	-	-	-	-	-
550 RENTS	OM550	PROFIX	-	-	-	-	-	-	-	-
Total Other Power Generation Expenses			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand
				Base	Winter Peak	Summer Peak		Demand
Operation and Maintenance Expenses (Continued)								
Other Power Generation Maintenance Expense								
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	$ 256,698	88,253	92,451	75,994	-	-
552 MAINTENANCE OF STRUCTURES	OM552	PROFIX	560,673	192,760	201,928	165,984	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	OM553	PROFIX	2,652,503	911,934	955,309	785,260	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	1,112,788	382,578	400,775	329,435	-	-
Total Other Power Generation Maintenance Expense			$ 4,582,662	$ 1,575,525	$ 1,650,462	$ 1,356,674	$ -	$ -
Total Other Power Generation Expense			$ 63,896,490	$ 2,261,809	$ 2,369,388	$ 1,947,629	$ 57,317,664	$ -
Total Station Expense			$ 455,155,390	$ 16,376,100	$ 17,155,001	$ 14,101,353	$ 407,522,935	$ -
Other Power Supply Expenses								
555 PURCHASED POWER	OM555	OMPP	$ 53,937,678	5,575,353	5,840,535	4,800,900	37,720,890	-
555 PURCHASED POWER OPTIONS	OMO555	OMPP	-	-	-	-	-	-
555 BROKERAGE FEES	OMB555	OMPP	-	-	-	-	-	-
555 MISO TRANSMISSION EXPENSES	OMM555	OMPP	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	OM556	PROFIX	1,248,388	429,197	449,611	369,579	-	-
557 OTHER EXPENSES	OM557	PROFIX	3,807	1,309	1,371	1,127	-	-
558 DUPLICATE CHARGES	OM558	Energy	-	-	-	-	-	-
Total Other Power Supply Expenses	TPP		$ 55,189,873	$ 6,005,859	$ 6,291,518	$ 5,171,606	$ 37,720,890	$ -
Total Electric Power Generation Expenses			$ 510,345,263	$ 22,381,959	$ 23,446,519	$ 19,272,960	$ 445,243,825	$ -
Transmission Expenses								
560 OPERATION SUPERVISION AND ENG	OM560	LBTRAN	$ 1,013,327	-	-	-	-	1,013,327
561 LOAD DISPATCHING	OM561	LBTRAN	2,208,583	-	-	-	-	2,208,583
562 STATION EXPENSES	OM562	LBTRAN	928,949	-	-	-	-	928,949
563 OVERHEAD LINE EXPENSES	OM563	LBTRAN	244,298	-	-	-	-	244,298
565 TRANSMISSION OF ELECTRICITY BY OTHERS	OM565	LBTRAN	36,638	-	-	-	-	36,638
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	6,948,940	-	-	-	-	6,948,940
567 RENTS	OM567	PTRAN	67,500	-	-	-	-	67,500
568 MAINTENACE SUPERVISION AND ENG	OM568	LBTRAN		-	-	-	-	-
569 STRUCTURES	OM569	LBTRAN	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	LBTRAN	1,490,332	-	-	-	-	1,490,332
571 MAINT OF OVERHEAD LINES	OM571	LBTRAN	3,342,881	-	-	-	-	3,342,881
572 UNDERGROUND LINES	OM572	LBTRAN	-	-	-	-	-	-
573 MISC PLANT	OM573	PTRAN	228,063	-	-	-	-	228,063
575 MARKET FACILITATION, MONITORING AND COMPLIANCE	OM575	LBTRAN	-	-	-	-	-	-
Total Transmission Expenses			$ 16,509,511	$ -	$ -	$ -	$ -	$ 16,509,511

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Description	Name	Functional Vector	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
Operation and Maintenance Expenses (Continued)								
Other Power Generation Maintenance Expense								
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	OM552	PROFIX	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	OM553	PROFIX	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense			$ -	$ -	$ -	$ -	$ -	$ -
Total Other Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -
Total Station Expense			$ -	$ -	$ -	$ -	$ -	$ -
Other Power Supply Expenses								
555 PURCHASED POWER	OM555	OMPP	-	-	-	-	-	-
555 PURCHASED POWER OPTIONS	OMO555	OMPP	-	-	-	-	-	-
555 BROKERAGE FEES	OMB555	OMPP	-	-	-	-	-	-
555 MISO TRANSMISSION EXPENSES	OMM555	OMPP	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	OM556	PROFIX	-	-	-	-	-	-
557 OTHER EXPENSES	OM557	PROFIX	-	-	-	-	-	-
558 DUPLICATE CHARGES	OM558	Energy	-	-	-	-	-	-
Total Other Power Supply Expenses	TPP		$ -	$ -	$ -	$ -	$ -	$ -
Total Electric Power Generation Expenses			$ -	$ -	$ -	$ -	$ -	$ -
Transmission Expenses								
560 OPERATION SUPERVISION AND ENG	OM560	LBTRAN	-	-	-	-	-	-
561 LOAD DISPATCHING	OM561	LBTRAN	-	-	-	-	-	-
562 STATION EXPENSES	OM562	LBTRAN	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	LBTRAN	-	-	-	-	-	-
565 TRANSMISSION OF ELECTRICITY BY OTHERS	OM565	LBTRAN	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	-	-	-	-	-	-
567 RENTS	OM567	PTRAN	-	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	OM568	LBTRAN	-	-	-	-	-	-
569 STRUCTURES	OM569	LBTRAN	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	LBTRAN	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	LBTRAN	-	-	-	-	-	-
572 UNDERGROUND LINES	OM572	LBTRAN	-	-	-	-	-	-
573 MISC PLANT	OM573	PTRAN	-	-	-	-	-	-
575 MARKET FACILITATION, MONITORING AND COMPLIANCE	OM575	LBTRAN	-	-	-	-	-	-
Total Transmission Expenses			$ -	$ -	$ -	$ -	$ -	$ -

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Operation and Maintenance Expenses (Continued)										
Other Power Generation Maintenance Expense										
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	-	-	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	OM552	PROFIX	-	-	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	OM553	PROFIX	-	-	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	-	-	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Other Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Station Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Power Supply Expenses										
555 PURCHASED POWER	OM555	OMPP	-	-	-	-	-	-	-	-
555 PURCHASED POWER OPTIONS	OMO555	OMPP	-	-	-	-	-	-	-	-
555 BROKERAGE FEES	OMB555	OMPP	-	-	-	-	-	-	-	-
555 MISO TRANSMISSION EXPENSES	OMM555	OMPP	-	-	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	OM556	PROFIX	-	-	-	-	-	-	-	-
557 OTHER EXPENSES	OM557	PROFIX	-	-	-	-	-	-	-	-
558 DUPLICATE CHARGES	OM558	Energy	-	-	-	-	-	-	-	-
Total Other Power Supply Expenses	TPP		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Electric Power Generation Expenses			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transmission Expenses										
560 OPERATION SUPERVISION AND ENG	OM560	LBTRAN	-	-	-	-	-	-	-	-
561 LOAD DISPATCHING	OM561	LBTRAN	-	-	-	-	-	-	-	-
562 STATION EXPENSES	OM562	LBTRAN	-	-	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	LBTRAN	-	-	-	-	-	-	-	-
565 TRANSMISSION OF ELECTRICITY BY OTHERS	OM565	LBTRAN	-	-	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	-	-	-	-	-	-	-	-
567 RENTS	OM567	PTRAN	-	-	-	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	OM568	LBTRAN	-	-	-	-	-	-	-	-
569 STRUCTURES	OM569	LBTRAN	-	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	LBTRAN	-	-	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	LBTRAN	-	-	-	-	-	-	-	-
572 UNDERGROUND LINES	OM572	LBTRAN	-	-	-	-	-	-	-	-
573 MISC PLANT	OM573	PTRAN	-	-	-	-	-	-	-	-
575 MARKET FACILITATION, MONITORING AND COMPLIANCE	OM575	LBTRAN	-	-	-	-	-	-	-	-
Total Transmission Expenses			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
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Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand
				Base	Winter Peak	Summer Peak		Demand
Operation and Maintenance Expenses (Continued)								
Distribution Operation Expense								
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	$ 1,814,624	-	-	-	-	-
581 LOAD DISPATCHING	OM581	P362	741,674	-	-	-	-	-
582 STATION EXPENSES	OM582	P362	1,941,657	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	5,880,672	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	OM584	P367	535,725	-	-	-	-	-
585 STREET LIGHTING EXPENSE	OM585	P373	-	-	-	-	-	-
586 METER EXPENSES	OM586	P370	8,277,541	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	PDIST	(79,200)	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	5,593,730	-	-	-	-	-
588 MISC DISTR EXP -- MAPPIN	OM588x	PDIST		-	-	-	-	-
589 RENTS	OM589	PDIST	8,165	-	-	-	-	-
Total Distribution Operation Expense	OMDO		$ 24,714,588	$ -	$ -	$ -	$ -	$ -
Distribution Maintenance Expense								
590 MAINTENANCE SUPERVISION AND EN	OM590	LBDM	$ 77,850	-	-	-	-	-
591 STRUCTURES	OM591	P362	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	1,167,866	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	23,665,349	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	1,604,057	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	334,735	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	355,341	-	-	-	-	-
597 MAINTENANCE OF METERS	OM597	P370	1,427,898	-	-	-	-	-
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST	671,832	-	-	-	-	-
Total Distribution Maintenance Expense	OMDM		$ 29,304,928	$ -	$ -	$ -	$ -	$ -
Total Distribution Operation and Maintenance Expenses			$ 54,019,516	-	-	-	-	-
Transmission and Distribution Expenses			$ 70,529,027	-	-	-	-	16,509,511
Production, Transmission and Distribution Expenses	OMSUB		$ 580,874,290	$ 22,381,959	$ 23,446,519	$ 19,272,960	$ 445,243,825	$ 16,509,511

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12 Months Ended June 30, 2016

Description	Name	Functional Vector	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
Operation and Maintenance Expenses (Continued)								
Distribution Operation Expense								
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	336,695	-	182,918	278,035	58,766	86,953
581 LOAD DISPATCHING	OM581	P362	741,674	-	-	-	-	-
582 STATION EXPENSES	OM582	P362	1,941,657	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	-	-	1,756,248	2,547,227	643,654	933,542
584 UNDERGROUND LINE EXPENSES	OM584	P367	-	-	168,164	303,809	22,715	41,037
585 STREET LIGHTING EXPENSE	OM585	P373	-	-	-	-	-	-
586 METER EXPENSES	OM586	P370	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	PDIST	(8,874)	-	(15,175)	(24,149)	(4,172)	(6,340)
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	626,735	-	1,071,781	1,705,602	294,637	447,746
588 MISC DISTR EXP -- MAPPIN	OM588x	PDIST	-	-	-	-	-	-
589 RENTS	OM589	PDIST	915	-	1,564	2,490	430	654
Total Distribution Operation Expense	OMDO		$ 3,638,802	$ -	$ 3,165,501	$ 4,813,014	$ 1,016,029	$ 1,503,593
Distribution Maintenance Expense								
590 MAINTENANCE SUPERVISION AND EN	OM590	LBDM	4,736	-	21,381	32,085	7,138	10,498
591 STRUCTURES	OM591	P362	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	1,167,866	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	-	-	7,067,599	10,250,703	2,590,230	3,756,817
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	-	-	503,514	909,660	68,012	122,871
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	-	-	-	-	-	-
597 MAINTENANCE OF METERS	OM597	P370	-	-	-	-	-	-
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST	75,274	-	128,726	204,850	35,387	53,776
Total Distribution Maintenance Expense	OMDM		$ 1,247,876	$ -	$ 7,721,220	$ 11,397,299	$ 2,700,767	$ 3,943,963
Total Distribution Operation and Maintenance Expenses			4,886,677	-	10,886,721	16,210,312	3,716,796	5,447,555
Transmission and Distribution Expenses			4,886,677	-	10,886,721	16,210,312	3,716,796	5,447,555
Production, Transmission and Distribution Expenses	OMSUB		$ 4,886,677	$ -	$ 10,886,721	$ 16,210,312	$ 3,716,796	$ 5,447,555

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Operation and Maintenance Expenses (Continued)										
Distribution Operation Expense										
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	23,619	16,518	8,203	796,842	26,073	-	-	-
581 LOAD DISPATCHING	OM581	P362	-	-	-	-	-	-	-	-
582 STATION EXPENSES	OM582	P362	-	-	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	-	-	-	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	OM584	P367	-	-	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	OM585	P373	-	-	-	-	-	-	-	-
586 METER EXPENSES	OM586	P370	-	-	-	8,277,541	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	PDIST	(5,767)	(4,033)	(2,003)	(2,323)	(6,366)	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	407,277	284,830	141,452	164,080	449,592	-	-	-
588 MISC DISTR EXP -- MAPPIN	OM588x	PDIST	-	-	-	-	-	-	-	-
589 RENTS	OM589	PDIST	594	416	206	240	656	-	-	-
Total Distribution Operation Expense	OMDO		$ 425,724	$ 297,731	$ 147,859	$ 9,236,380	$ 469,956	$ -	$ -	$ -
Distribution Maintenance Expense										
590 MAINTENANCE SUPERVISION AND EN	OM590	LBDM	1,088	761	-	-	162	-	-	-
591 STRUCTURES	OM591	P362	-	-	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	-	-	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	-	-	-	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	-	-	-	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	196,978	137,757	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	-	-	-	-	355,341	-	-	-
597 MAINTENANCE OF METERS	OM597	P370	-	-	-	1,427,898	-	-	-	-
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST	48,916	34,209	16,989	19,707	53,998	-	-	-
Total Distribution Maintenance Expense	OMDM		$ 246,982	$ 172,728	$ 16,989	$ 1,447,605	$ 409,501	$ -	$ -	$ -
Total Distribution Operation and Maintenance Expenses			672,706	470,459	164,848	10,683,985	879,457	-	-	-
Transmission and Distribution Expenses			672,706	470,459	164,848	10,683,985	879,457	-	-	-
Production, Transmission and Distribution Expenses	OMSUB		$ 672,706	$ 470,459	$ 164,848	$ 10,683,985	$ 879,457	$ -	$ -	$ -

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Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand
				Base	Winter Peak	Summer Peak		Demand
Operation and Maintenance Expenses (Continued)								
Customer Accounts Expense								
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025	$ 1,267,537	-	-	-	-	-
902 METER READING EXPENSES	OM902	F025	2,546,374	-	-	-	-	-
903 RECORDS AND COLLECTION	OM903	F025	7,699,624	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025	2,477,177	-	-	-	-	-
905 MISC CUST ACCOUNTS	OM903	F025	1,288	-	-	-	-	-
Total Customer Accounts Expense	OMCA		$ 13,992,000	$ -	$ -	$ -	$ -	$ -
Customer Service Expense								
907 SUPERVISION	OM907	F026	$ 364,585	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026	289,821	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F026		-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F026	257,472	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F026		-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026	823,663	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	OM911	F026		-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F026		-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F026	950,847	-	-	-	-	-
915 MDSE-JOBBING-CONTRACT	OM915	F026		-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F026		-	-	-	-	-
Total Customer Service Expense	OMCS		$ 2,686,388	$ -	$ -	$ -	$ -	$ -
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		597,552,678	22,381,959	23,446,519	19,272,960	445,243,825	16,509,511

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12 Months Ended June 30, 2016

Description	Name	Functional Vector	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
Operation and Maintenance Expenses (Continued)								
Customer Accounts Expense								
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025	-	-	-	-	-	-
902 METER READING EXPENSES	OM902	F025	-	-	-	-	-	-
903 RECORDS AND COLLECTION	OM903	F025	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	OM903	F025	-	-	-	-	-	-
Total Customer Accounts Expense	OMCA		$ -	$ -	$ -	$ -	$ -	$ -
Customer Service Expense								
907 SUPERVISION	OM907	F026	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F026	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F026	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F026	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	OM911	F026	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F026	-	-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F026	-	-	-	-	-	-
915 MDSE-JOBBING-CONTRACT	OM915	F026	-	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F026	-	-	-	-	-	-
Total Customer Service Expense	OMCS		$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		4,886,677	-	10,886,721	16,210,312	3,716,796	5,447,555

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12 Months Ended June 30, 2016

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Operation and Maintenance Expenses (Continued)										
Customer Accounts Expense										
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025	-	-	-	-	-	1,267,537	-	-
902 METER READING EXPENSES	OM902	F025	-	-	-	-	-	2,546,374	-	-
903 RECORDS AND COLLECTION	OM903	F025	-	-	-	-	-	7,699,624	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025	-	-	-	-	-	2,477,177	-	-
905 MISC CUST ACCOUNTS	OM903	F025	-	-	-	-	-	1,288	-	-
Total Customer Accounts Expense	OMCA		$ -	$ -	$ -	$ -	$ -	$ 13,992,000	$ -	$ -
Customer Service Expense										
907 SUPERVISION	OM907	F026	-	-	-	-	-	-	364,585	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026	-	-	-	-	-	-	289,821	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F026	-	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F026	-	-	-	-	-	-	257,472	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F026	-	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026	-	-	-	-	-	-	823,663	-
911 DEMONSTRATION AND SELLING EXP	OM911	F026	-	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F026	-	-	-	-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F026	-	-	-	-	-	-	950,847	-
915 MDSE-JOBBING-CONTRACT	OM915	F026	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F026	-	-	-	-	-	-	-	-
Total Customer Service Expense	OMCS		$ -	$ -	$ -	$ -	$ -	$ -	$ 2,686,388	$ -
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		672,706	470,459	164,848	10,683,985	879,457	13,992,000	2,686,388	-

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12 Months Ended June 30, 2016

Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand
				Base	Winter Peak	Summer Peak		Demand
Operation and Maintenance Expenses (Continued)								
Administrative and General Expense								
920 ADMIN. & GEN. SALARIES-	OM920	LBSUB7	$ 27,330,835	3,179,339	3,330,558	2,737,708	6,907,180	1,638,279
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7	5,910,353	687,539	720,241	592,035	1,493,693	354,281
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7	(4,320,827)	(502,633)	(526,540)	(432,814)	(1,091,980)	(259,001)
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	15,873,533	1,846,535	1,934,362	1,590,039	4,011,635	951,499
924 PROPERTY INSURANCE	OM924	TUP	4,610,558	891,486	933,888	767,653	-	491,106
925 INJURIES AND DAMAGES	OM925	LBSUB7	2,835,056	329,796	345,482	283,985	716,489	169,940
926 EMPLOYEE BENEFITS	OM926	LBSUB7	29,197,096	3,396,437	3,557,983	2,924,650	7,378,830	1,750,147
927 FRANCHISE REQUIREMENTS	OM927	TUP	-	-	-	-	-	-
928 REGULATORY COMMISSION FEES	OM928	TUP	1,404,080	271,489	284,402	233,778	-	149,559
929 DUPLICATE CHARGES-CR	OM929	LBSUB7	(229,428)	(26,689)	(27,958)	(22,982)	(57,982)	(13,752)
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7	3,716,685	432,354	452,918	372,297	939,298	222,787
931 RENTS AND LEASES	OM931	PGP	1,123,825	216,717	227,025	186,614	-	120,907
935 MAINTENANCE OF GENERAL PLANT	OM935	PGP	617,459	119,070	124,734	102,531	-	66,430
Total Administrative and General Expense	OMAG		$ 88,069,225	$ 10,841,440	$ 11,357,095	$ 9,335,494	$ 20,297,163	$ 5,642,184
Total Operation and Maintenance Expenses	TOM		$ 685,621,903	$ 33,223,400	$ 34,803,614	$ 28,608,453	$ 465,540,988	$ 22,151,695
Operation and Maintenance Expenses Less Purchase Power	OMLPP		$ 631,684,225	$ 27,648,047	$ 28,963,079	$ 23,807,553	$ 427,820,099	$ 22,151,695

LOUISVILLE GAS AND ELECTRIC COMPANY
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LOLP METHODOLOGY

12 Months Ended June 30, 2016

Description	Name	Functional Vector	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
Operation and Maintenance Expenses (Continued)								
Administrative and General Expense								
920 ADMIN. & GEN. SALARIES-	OM920	LBSUB7	1,025,946	-	970,304	1,465,760	317,639	468,593
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7	221,863	-	209,830	316,974	68,690	101,334
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7	(162,195)	-	(153,399)	(231,727)	(50,217)	(74,082)
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	595,861	-	563,545	851,302	184,482	272,155
924 PROPERTY INSURANCE	OM924	TUP	171,024	-	292,469	465,427	80,401	122,182
925 INJURIES AND DAMAGES	OM925	LBSUB7	106,422	-	100,651	152,045	32,949	48,608
926 EMPLOYEE BENEFITS	OM926	LBSUB7	1,096,001	-	1,036,560	1,565,849	339,329	500,590
927 FRANCHISE REQUIREMENTS	OM927	TUP	-	-	-	-	-	-
928 REGULATORY COMMISSION FEES	OM928	TUP	52,083	-	89,067	141,739	24,485	37,209
929 DUPLICATE CHARGES-CR	OM929	LBSUB7	(8,612)	-	(8,145)	(12,304)	(2,666)	(3,934)
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7	139,517	-	131,950	199,327	43,195	63,723
931 RENTS AND LEASES	OM931	PGP	41,743	-	71,384	113,599	19,624	29,821
935 MAINTENANCE OF GENERAL PLANT	OM935	PGP	22,934	-	39,220	62,414	10,782	16,385
Total Administrative and General Expense	OMAG		$ 3,302,587	$ -	$ 3,343,437	$ 5,090,404	$ 1,068,694	$ 1,582,585
Total Operation and Maintenance Expenses	TOM		$ 8,189,264	$ -	$ 14,230,158	$ 21,300,716	$ 4,785,490	$ 7,030,141
Operation and Maintenance Expenses Less Purchase Power	OMLPP		$ 8,189,264	$ -	$ 14,230,158	$ 21,300,716	$ 4,785,490	$ 7,030,141

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12 Months Ended June 30, 2016

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Operation and Maintenance Expenses (Continued)										
Administrative and General Expense										
920 ADMIN. & GEN. SALARIES-	OM920	LBSUB7	88,573	61,944	22,463	2,181,981	74,950	2,243,650	615,970	-
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7	19,154	13,395	4,858	471,858	16,208	485,194	133,205	-
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7	(14,003)	(9,793)	(3,551)	(344,957)	(11,849)	(354,707)	(97,381)	-
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	51,442	35,976	13,046	1,267,277	43,530	1,303,094	357,750	-
924 PROPERTY INSURANCE	OM924	TUP	111,138	77,725	38,600	44,774	122,685	-	-	-
925 INJURIES AND DAMAGES	OM925	LBSUB7	9,188	6,425	2,330	226,339	7,775	232,736	63,895	-
926 EMPLOYEE BENEFITS	OM926	LBSUB7	94,621	66,173	23,997	2,330,975	80,068	2,396,856	658,031	-
927 FRANCHISE REQUIREMENTS	OM927	TUP	-	-	-	-	-	-	-	-
928 REGULATORY COMMISSION FEES	OM928	TUP	33,846	23,670	11,755	13,635	37,362	-	-	-
929 DUPLICATE CHARGES-CR	OM929	LBSUB7	(744)	(520)	(189)	(18,317)	(629)	(18,834)	(5,171)	-
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7	12,045	8,424	3,055	296,725	10,192	305,111	83,765	-
931 RENTS AND LEASES	OM931	PGP	27,126	18,971	9,421	10,928	29,944	-	-	-
935 MAINTENANCE OF GENERAL PLANT	OM935	PGP	14,904	10,423	5,176	6,004	16,452	-	-	-
Total Administrative and General Expense	OMAG		$ 447,290	$ 312,813	$ 130,961	$ 6,487,224	$ 426,688	$ 6,593,101	$ 1,810,064	$ -
Total Operation and Maintenance Expenses	TOM		$ 1,119,996	$ 783,272	$ 295,809	$ 17,171,209	$ 1,306,145	$ 20,585,101	$ 4,496,452	$ -
Operation and Maintenance Expenses Less Purchase Power	OMLPP		$ 1,119,996	$ 783,272	$ 295,809	$ 17,171,209	$ 1,306,145	$ 20,585,101	$ 4,496,452	$ -
						$ 74,906,055				

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Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand
				Base	Winter Peak	Summer Peak		Demand
Labor Expenses								
Steam Power Generation Operation Expenses								
500 OPERATION SUPERVISION & ENGINEERING	LB500	F019	$ 3,138,068	912,472	955,872	785,724	484,001	-
501 FUEL	LB501	Energy	2,187,724	-	-	-	2,187,724	-
502 STEAM EXPENSES	LB502	PROFIX	8,374,877	2,879,294	3,016,242	2,479,341	-	-
504 STEAM TRANSFER EXPENSES	LB504	PROFIX	-	-	-	-	-	-
505 ELECTRIC EXPENSES	LB505	PROFIX	2,130,001	732,297	767,128	630,576	-	-
506 MISC. STEAM POWER EXPENSES	LB506	PROFIX	1,491,734	512,860	537,253	441,620	-	-
507 RENTS	LB507	PROFIX		-	-	-	-	-
Total Steam Power Operation Expenses	LBSUB1		$ 17,322,404	$ 5,036,923	$ 5,276,495	$ 4,337,261	$ 2,671,725	$ -
Steam Power Generation Maintenance Expenses								
510 MAINTENANCE SUPERVISION & ENGINEERING	LB510	F020	$ 3,390,539	-	-	-	3,390,539	-
511 MAINTENANCE OF STRUCTURES	LB511	PROFIX	-	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	LB512	Energy	4,117,208	-	-	-	4,117,208	-
513 MAINTENANCE OF ELECTRIC PLANT	LB513	Energy	2,830,954	-	-	-	2,830,954	-
514 MAINTENANCE OF MISC STEAM PLANT	LB514	Energy	57,828	-	-	-	57,828	-
Total Steam Power Generation Maintenance Expense	LBSUB2		$ 10,396,529	$ -	$ -	$ -	$ 10,396,529	$ -
Total Steam Power Generation Expense			$ 27,718,933	$ 5,036,923	$ 5,276,495	$ 4,337,261	$ 13,068,254	$ -
Hydraulic Power Generation Operation Expenses								
535 OPERATION SUPERVISION & ENGINEERING	LB535	F021	$ 95,870	32,960	34,528	28,382	-	-
536 WATER FOR POWER	LB536	PROFIX	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	LB537	PROFIX		-	-	-	-	-
538 ELECTRIC EXPENSES	LB538	PROFIX	180,161	61,940	64,886	53,336	-	-
539 MISC. HYDRAULIC POWER EXPENSES	LB539	PROFIX	60,427	20,775	21,763	17,889	-	-
540 RENTS		PROFIX	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses	LBSUB3		$ 336,458	$ 115,675	$ 121,177	$ 99,607	$ -	$ -
Hydraulic Power Generation Maintenance Expenses								
541 MAINTENANCE SUPERVISION & ENGINEERING	LB541	F022	$ -	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	LB542	PROFIX	46,873	16,115	16,881	13,877	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	LB543	PROFIX	46,873	16,115	16,881	13,877	-	-
544 MAINTENANCE OF ELECTRIC PLANT	LB544	Energy	151,040	-	-	-	151,040	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB545	Energy	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense	LBSUB4		$ 244,786	$ 32,230	$ 33,763	$ 27,753	$ 151,040	$ -
Total Hydraulic Power Generation Expense			$ 581,244	$ 147,905	$ 154,940	$ 127,360	$ 151,040	$ -

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Description	Name	Functional Vector	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
Labor Expenses								
Steam Power Generation Operation Expenses								
500 OPERATION SUPERVISION & ENGINEERING	LB500	F019	-	-	-	-	-	-
501 FUEL	LB501	Energy	-	-	-	-	-	-
502 STEAM EXPENSES	LB502	PROFIX	-	-	-	-	-	-
504 STEAM TRANSFER EXPENSES	LB504	PROFIX	-	-	-	-	-	-
505 ELECTRIC EXPENSES	LB505	PROFIX	-	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES	LB506	PROFIX	-	-	-	-	-	-
507 RENTS	LB507	PROFIX	-	-	-	-	-	-
Total Steam Power Operation Expenses	LBSUB1		$ -	$ -	$ -	$ -	$ -	$ -
Steam Power Generation Maintenance Expenses								
510 MAINTENANCE SUPERVISION & ENGINEERING	LB510	F020	-	-	-	-	-	-
511 MAINTENANCE OF STRUCTURES	LB511	PROFIX	-	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	LB512	Energy	-	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	LB513	Energy	-	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	LB514	Energy	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense	LBSUB2		$ -	$ -	$ -	$ -	$ -	$ -
Total Steam Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Operation Expenses								
535 OPERATION SUPERVISION & ENGINEERING	LB535	F021	-	-	-	-	-	-
536 WATER FOR POWER	LB536	PROFIX	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	LB537	PROFIX	-	-	-	-	-	-
538 ELECTRIC EXPENSES	LB538	PROFIX	-	-	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	LB539	PROFIX	-	-	-	-	-	-
540 RENTS		PROFIX	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses	LBSUB3		$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Maintenance Expenses								
541 MAINTENANCE SUPERVISION & ENGINEERING	LB541	F022	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	LB542	PROFIX	-	-	-	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	LB543	PROFIX	-	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	LB544	Energy	-	-	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB545	Energy	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense	LBSUB4		$ -	$ -	$ -	$ -	$ -	$ -
Total Hydraulic Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Labor Expenses										
Steam Power Generation Operation Expenses										
500 OPERATION SUPERVISION & ENGINEERING	LB500	F019	-	-	-	-	-	-	-	-
501 FUEL	LB501	Energy	-	-	-	-	-	-	-	-
502 STEAM EXPENSES	LB502	PROFIX	-	-	-	-	-	-	-	-
504 STEAM TRANSFER EXPENSES	LB504	PROFIX	-	-	-	-	-	-	-	-
505 ELECTRIC EXPENSES	LB505	PROFIX	-	-	-	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES	LB506	PROFIX	-	-	-	-	-	-	-	-
507 RENTS	LB507	PROFIX	-	-	-	-	-	-	-	-
Total Steam Power Operation Expenses	LBSUB1		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Steam Power Generation Maintenance Expenses										
510 MAINTENANCE SUPERVISION & ENGINEERING	LB510	F020	-	-	-	-	-	-	-	-
511 MAINTENANCE OF STRUCTURES	LB511	PROFIX	-	-	-	-	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	LB512	Energy	-	-	-	-	-	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	LB513	Energy	-	-	-	-	-	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	LB514	Energy	-	-	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense	LBSUB2		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Steam Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Operation Expenses										
535 OPERATION SUPERVISION & ENGINEERING	LB535	F021	-	-	-	-	-	-	-	-
536 WATER FOR POWER	LB536	PROFIX	-	-	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	LB537	PROFIX	-	-	-	-	-	-	-	-
538 ELECTRIC EXPENSES	LB538	PROFIX	-	-	-	-	-	-	-	-
539 MISC. HYDRAULIC POWER EXPENSES	LB539	PROFIX	-	-	-	-	-	-	-	-
540 RENTS		PROFIX	-	-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses	LBSUB3		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hydraulic Power Generation Maintenance Expenses										
541 MAINTENANCE SUPERVISION & ENGINEERING	LB541	F022	-	-	-	-	-	-	-	-
542 MAINTENANCE OF STRUCTURES	LB542	PROFIX	-	-	-	-	-	-	-	-
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	LB543	PROFIX	-	-	-	-	-	-	-	-
544 MAINTENANCE OF ELECTRIC PLANT	LB544	Energy	-	-	-	-	-	-	-	-
545 MAINTENANCE OF MISC HYDRAULIC PLANT	LB545	Energy	-	-	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense	LBSUB4		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Hydraulic Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand
				Base	Winter Peak	Summer Peak		Demand
Labor Expenses (Continued)								
Other Power Generation Operation Expense								
546 OPERATION SUPERVISION & ENGINEERING	LB546	PROFIX	$ 468,874	161,199	168,867	138,808	-	-
547 FUEL	LB547	Energy	-	-	-	-	-	-
548 GENERATION EXPENSE	LB548	PROFIX	161,301	55,455	58,093	47,752	-	-
549 MISC OTHER POWER GENERATION	LB549	PROFIX	354,300	121,809	127,602	104,889	-	-
550 RENTS	LB550	PROFIX	-	-	-	-	-	-
Total Other Power Generation Expenses	LBSUB5		$ 984,475	$ 338,464	$ 354,562	$ 291,449	$ -	$ -
Other Power Generation Maintenance Expense								
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFIX	$ 230,613	79,285	83,056	68,272	-	-
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFIX	606,788	208,615	218,537	179,637	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIX	(160,951)	(55,335)	(57,967)	(47,649)	-	-
Total Other Power Generation Maintenance Expense	LBSUB6		$ 676,450	$ 232,564	$ 243,626	$ 200,260	$ -	$ -
Total Other Power Generation Expense			$ 1,660,925	$ 571,028	$ 598,188	$ 491,709	$ -	$ -
Total Production Expense	LPREX		$ 29,961,102	$ 5,755,856	$ 6,029,623	$ 4,956,330	$ 13,219,294	$ -
Purchased Power								
555 PURCHASED POWER	LB555	OMPP	$ -	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	LB556	PROFIX	956,703	328,916	344,560	283,227	-	-
557 OTHER EXPENSES	LB557	PROFIX	-	-	-	-	-	-
Total Purchased Power Labor	LBPP		$ 956,703	$ 328,916	$ 344,560	$ 283,227	$ -	$ -

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12 Months Ended June 30, 2016

Description	Name	Functional Vector	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
Labor Expenses (Continued)								
Other Power Generation Operation Expense								
546 OPERATION SUPERVISION & ENGINEERING	LB546	PROFIX	-	-	-	-	-	-
547 FUEL	LB547	Energy	-	-	-	-	-	-
548 GENERATION EXPENSE	LB548	PROFIX	-	-	-	-	-	-
549 MISC OTHER POWER GENERATION	LB549	PROFIX	-	-	-	-	-	-
550 RENTS	LB550	PROFIX	-	-	-	-	-	-
Total Other Power Generation Expenses	LBSUB5		$ -	$ -	$ -	$ -	$ -	$ -
Other Power Generation Maintenance Expense								
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFIX	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFIX	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIX	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense	LBSUB6		$ -	$ -	$ -	$ -	$ -	$ -
Total Other Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -
Total Production Expense	LPREX		$ -	$ -	$ -	$ -	$ -	$ -
Purchased Power								
555 PURCHASED POWER	LB555	OMPP	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	LB556	PROFIX	-	-	-	-	-	-
557 OTHER EXPENSES	LB557	PROFIX	-	-	-	-	-	-
Total Purchased Power Labor	LBPP		$ -	$ -	$ -	$ -	$ -	$ -

LOLP METHODOLOGY

12 Months Ended June 30, 2016

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Labor Expenses (Continued)										
Other Power Generation Operation Expense										
546 OPERATION SUPERVISION & ENGINEERING	LB546	PROFIX	-	-	-	-	-	-	-	-
547 FUEL	LB547	Energy	-	-	-	-	-	-	-	-
548 GENERATION EXPENSE	LB548	PROFIX	-	-	-	-	-	-	-	-
549 MISC OTHER POWER GENERATION	LB549	PROFIX	-	-	-	-	-	-	-	-
550 RENTS	LB550	PROFIX	-	-	-	-	-	-	-	-
Total Other Power Generation Expenses	LBSUB5		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Power Generation Maintenance Expense										
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFIX	-	-	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	LB552	PROFIX	-	-	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFIX	-	-	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIX	-	-	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense	LBSUB6		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Other Power Generation Expense			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Production Expense	LPREX		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Purchased Power										
555 PURCHASED POWER	LB555	OMPP	-	-	-	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	LB556	PROFIX	-	-	-	-	-	-	-	-
557 OTHER EXPENSES	LB557	PROFIX	-	-	-	-	-	-	-	-
Total Purchased Power Labor	LBPP		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand
				Base	Winter Peak	Summer Peak		Demand
Labor Expenses (Continued)								
Transmission Labor Expenses								
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	$ 642,049	-	-	-	-	642,049
561 LOAD DISPATCHING	LB561	PTRAN	1,454,366	-	-	-	-	1,454,366
562 STATION EXPENSES	LB562	PTRAN	433,996	-	-	-	-	433,996
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	105,592	-	-	-	-	105,592
569 MAINTENACE OF STRUCTURES	LB569	PTRAN	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	416,335	-	-	-	-	416,335
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	83,079	-	-	-	-	83,079
573 MAINT OF MISC. TRANSMISSION PLANT	LB573	PTRAN	-	-	-	-	-	-
Total Transmission Labor Expenses	LBTRAN		$ 3,135,417	$ -	$ -	$ -	$ -	$ 3,135,417
Distribution Operation Labor Expense								
580 OPERATION SUPERVISION AND ENGI	LB580	F023	$ 898,041	-	-	-	-	-
581 LOAD DISPATCHING	LB581	P362	574,384	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	851,000	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	1,741,898	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	168,503	-	-	-	-	-
585 STREET LIGHTING EXPENSE	LB585	P373	-	-	-	-	-	-
586 METER EXPENSES	LB586	P370	3,736,471	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012		-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	1,539,532	-	-	-	-	-
589 RENTS	LB589	PDIST	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		$ 9,509,829	$ -	$ -	$ -	$ -	$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

LOLP METHODOLOGY

12 Months Ended June 30, 2016

Description	Name	Functional Vector	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
Labor Expenses (Continued)								
Transmission Labor Expenses								
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	-	-	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	-	-	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	-	-	-	-	-	-
569 MAINTENACE OF STRUCTURES	LB569	PTRAN	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	-	-	-	-	-	-
573 MAINT OF MISC. TRANSMISSION PLANT	LB573	PTRAN	-	-	-	-	-	-
Total Transmission Labor Expenses	LBTRAN		$ -	$ -	$ -	$ -	$ -	$ -
Distribution Operation Labor Expense								
580 OPERATION SUPERVISION AND ENGI	LB580	F023	166,627	-	90,525	137,597	29,083	43,032
581 LOAD DISPATCHING	LB581	P362	574,384	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	851,000	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	-	-	520,214	754,507	190,655	276,522
584 UNDERGROUND LINE EXPENSES	LB584	P367	-	-	52,893	95,558	7,144	12,907
585 STREET LIGHTING EXPENSE	LB585	P373	-	-	-	-	-	-
586 METER EXPENSES	LB586	P370	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	172,493	-	294,980	469,423	81,091	123,231
589 RENTS	LB589	PDIST	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		$ 1,764,504	$ -	$ 958,612	$ 1,457,086	$ 307,973	$ 455,693

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

LOLP METHODOLOGY

12 Months Ended June 30, 2016

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Labor Expenses (Continued)										
Transmission Labor Expenses										
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	-	-	-	-	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	-	-	-	-	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	-	-	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	-	-	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	-	-	-	-	-	-	-	-
569 MAINTENACE OF STRUCTURES	LB569	PTRAN	-	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	-	-	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	-	-	-	-	-	-	-	-
573 MAINT OF MISC. TRANSMISSION PLANT	LB573	PTRAN	-	-	-	-	-	-	-	-
Total Transmission Labor Expenses	LBTRAN		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Operation Labor Expense										
580 OPERATION SUPERVISION AND ENGI	LB580	F023	11,689	8,175	4,060	394,350	12,904	-	-	-
581 LOAD DISPATCHING	LB581	P362	-	-	-	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	-	-	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	-	-	-	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	-	-	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	LB585	P373	-	-	-	-	-	-	-	-
586 METER EXPENSES	LB586	P370	-	-	-	3,736,471	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371	-	-	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	112,093	78,392	38,931	45,159	123,739	-	-	-
589 RENTS	LB589	PDIST	-	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		$ 123,782	$ 86,567	$ 42,991	$ 4,175,980	$ 136,642	$ -	$ -	$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

LOLP METHODOLOGY

12 Months Ended June 30, 2016

Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand
				Base	Winter Peak	Summer Peak		Demand
Labor Expenses (Continued)								
Distribution Maintenance Labor Expense								
590 MAINTENANCE SUPERVISION AND EN	LB590	F024	$ -	-	-	-	-	-
591 MAINTENANCE OF STRUCTURES	LB591	P362	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	199,000	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	2,584,023	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	403,600	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	77,717	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	6,800	-	-	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	-	-	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	-	-	-	-	-	-
Total Distribution Maintenance Labor Expense	LBDM		$ 3,271,140	$ -	$ -	$ -	$ -	$ -
Total Distribution Operation and Maintenance Labor Expenses		PDIST	$ 12,780,969	-	-	-	-	-
Transmission and Distribution Labor Expenses			$ 15,916,386	-	-	-	-	3,135,417
Production, Transmission and Distribution Labor Expenses	LBSUB		$ 46,834,191	$ 6,084,771	$ 6,374,183	$ 5,239,557	$ 13,219,294	$ 3,135,417
Customer Accounts Expense								
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	$ 869,231	-	-	-	-	-
902 METER READING EXPENSES	LB902	F025	340,095	-	-	-	-	-
903 RECORDS AND COLLECTION	LB903	F025	3,084,679	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F025	-	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		$ 4,294,006	$ -	$ -	$ -	$ -	$ -
Customer Service Expense								
907 SUPERVISION	LB907	F026	$ 262,521	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	916,352	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F026		-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F026		-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F026		-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F026		-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	LB911	F026		-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F026		-	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F026		-	-	-	-	-
915 MDSE-JOBBING-CONTRACT	LB915	F026		-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F026		-	-	-	-	-
Total Customer Service Labor Expense	LBCS		$ 1,178,872	$ -	$ -	$ -	$ -	$ -
Sub-Total Labor Exp	LBSUB7		$ 52,307,069	6,084,771	6,374,183	5,239,557	13,219,294	3,135,417

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

LOLP METHODOLOGY

12 Months Ended June 30, 2016

Description	Name	Functional Vector	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
Labor Expenses (Continued)								
Distribution Maintenance Labor Expense								
590 MAINTENANCE SUPERVISION AND EN	LB590	F024	-	-	-	-	-	-
591 MAINTENANCE OF STRUCTURES	LB591	P362	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	199,000	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	-	-	771,712	1,119,276	282,828	410,207
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	-	-	126,690	228,881	17,113	30,916
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-	-	-	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	-	-	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	-	-	-	-	-	-
Total Distribution Maintenance Labor Expense	LBDM		$ 199,000	$ -	$ 898,402	$ 1,348,157	$ 299,940	$ 441,123
Total Distribution Operation and Maintenance Labor Expenses		PDIST	1,963,504	-	1,857,014	2,805,243	607,914	896,816
Transmission and Distribution Labor Expenses			1,963,504	-	1,857,014	2,805,243	607,914	896,816
Production, Transmission and Distribution Labor Expenses	LBSUB		$ 1,963,504	$ -	$ 1,857,014	$ 2,805,243	$ 607,914	$ 896,816
Customer Accounts Expense								
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	-	-	-	-	-	-
902 METER READING EXPENSES	LB902	F025	-	-	-	-	-	-
903 RECORDS AND COLLECTION	LB903	F025	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F025	-	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		$ -	$ -	$ -	$ -	$ -	$ -
Customer Service Expense								
907 SUPERVISION	LB907	F026	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F026	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F026	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F026	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F026	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	LB911	F026	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F026	-	-	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F026	-	-	-	-	-	-
915 MDSE-JOBBING-CONTRACT	LB915	F026	-	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F026	-	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total Labor Exp	LBSUB7		1,963,504	-	1,857,014	2,805,243	607,914	896,816

LOLP METHODOLOGY

12 Months Ended June 30, 2016

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Labor Expenses (Continued)										
Distribution Maintenance Labor Expense										
590 MAINTENANCE SUPERVISION AND EN	LB590	F024	-	-	-	-	-	-	-	-
591 MAINTENANCE OF STRUCTURES	LB591	P362	-	-	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	-	-	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	-	-	-	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	-	-	-	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	45,733	31,984	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-	-	-	-	6,800	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	-	-	-	-	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	-	-	-	-	-	-	-	-
Total Distribution Maintenance Labor Expense	LBDM		$ 45,733	$ 31,984	$ -	$ -	$ 6,800	$ -	$ -	$ -
Total Distribution Operation and Maintenance Labor Expenses		PDIST	169,515	118,551	42,991	4,175,980	143,442	-	-	-
Transmission and Distribution Labor Expenses			169,515	118,551	42,991	4,175,980	143,442	-	-	-
Production, Transmission and Distribution Labor Expenses	LBSUB		$ 169,515	$ 118,551	$ 42,991	$ 4,175,980	$ 143,442	$ -	$ -	$ -
Customer Accounts Expense										
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	-	-	-	-	-	869,231	-	-
902 METER READING EXPENSES	LB902	F025	-	-	-	-	-	340,095	-	-
903 RECORDS AND COLLECTION	LB903	F025	-	-	-	-	-	3,084,679	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F025	-	-	-	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		$ -	$ -	$ -	$ -	$ -	$ 4,294,006	$ -	$ -
Customer Service Expense										
907 SUPERVISION	LB907	F026	-	-	-	-	-	-	262,521	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	-	-	-	-	-	-	916,352	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F026	-	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F026	-	-	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F026	-	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F026	-	-	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	LB911	F026	-	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F026	-	-	-	-	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F026	-	-	-	-	-	-	-	-
915 MDSE-JOBBING-CONTRACT	LB915	F026	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F026	-	-	-	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		$ -	$ -	$ -	$ -	$ -	$ -	$ 1,178,872	$ -
Sub-Total Labor Exp	LBSUB7		169,515	118,551	42,991	4,175,980	143,442	4,294,006	1,178,872	-

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

LOLP METHODOLOGY

12 Months Ended June 30, 2016

Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand
				Base	Winter Peak	Summer Peak		Demand
Labor Expenses (Continued)								
Administrative and General Expense								
920 ADMIN. & GEN. SALARIES-	LB920	LBSUB7	$ 21,224,500	2,469,001	2,586,435	2,126,041	5,363,958	1,272,250
921 OFFICE SUPPLIES AND EXPENSES	LB920	LBSUB7		-	-	-	-	-
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	(2,423,558)	(281,927)	(295,337)	(242,766)	(612,493)	(145,274)
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7		-	-	-	-	-
924 PROPERTY INSURANCE	LB924	TUP		-	-	-	-	-
925 INJURIES AND DAMAGES	LB925	LBSUB7		-	-	-	-	-
926 EMPLOYEE BENEFITS	LB926	LBSUB7		-	-	-	-	-
928 REGULATORY COMMISSION FEES	LB928	TUP		-	-	-	-	-
929 DUPLICATE CHARGES-CR	LB929	LBSUB7		-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7		-	-	-	-	-
931 RENTS AND LEASES	LB931	PGP		-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	LB932	PGP	430,713	83,058	87,009	71,521	-	46,339
Total Administrative and General Expense	LBAG		$ 19,231,655	$ 2,270,132	$ 2,378,107	$ 1,954,796	$ 4,751,464	$ 1,173,314
Total Operation and Maintenance Expenses	TLB		$ 71,538,724	$ 8,354,904	$ 8,752,290	$ 7,194,353	$ 17,970,758	$ 4,308,731
Operation and Maintenance Expenses Less Purchase Power	LBLPP		$ 71,538,724	$ 8,354,904	$ 8,752,290	$ 7,194,353	$ 17,970,758	$ 4,308,731

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
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LOLP METHODOLOGY

12 Months Ended June 30, 2016

Description	Name	Functional Vector	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
Labor Expenses (Continued)								
Administrative and General Expense								
920 ADMIN. & GEN. SALARIES-	LB920	LBSUB7	796,726	-	753,516	1,138,276	246,671	363,899
921 OFFICE SUPPLIES AND EXPENSES	LB920	LBSUB7	-	-	-	-	-	-
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	(90,976)	-	(86,042)	(129,976)	(28,167)	(41,552)
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7	-	-	-	-	-	-
924 PROPERTY INSURANCE	LB924	TUP	-	-	-	-	-	-
925 INJURIES AND DAMAGES	LB925	LBSUB7	-	-	-	-	-	-
926 EMPLOYEE BENEFITS	LB926	LBSUB7	-	-	-	-	-	-
928 REGULATORY COMMISSION FEES	LB928	TUP	-	-	-	-	-	-
929 DUPLICATE CHARGES-CR	LB929	LBSUB7	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7	-	-	-	-	-	-
931 RENTS AND LEASES	LB931	PGP	-	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	LB932	PGP	15,998	-	27,358	43,537	7,521	11,429
Total Administrative and General Expense	LBAG		$ 721,748	$ -	$ 694,833	$ 1,051,837	$ 226,026	$ 333,775
Total Operation and Maintenance Expenses	TLB		$ 2,685,252	$ -	$ 2,551,847	$ 3,857,080	$ 833,939	$ 1,230,591
Operation and Maintenance Expenses Less Purchase Power	LBLPP		$ 2,685,252	$ -	$ 2,551,847	$ 3,857,080	$ 833,939	$ 1,230,591

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
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LOLP METHODOLOGY

12 Months Ended June 30, 2016

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Labor Expenses (Continued)										
Administrative and General Expense										
920 ADMIN. & GEN. SALARIES-	LB920	LBSUB7	68,784	48,104	17,444	1,694,476	58,204	1,742,367	478,348	-
921 OFFICE SUPPLIES AND EXPENSES	LB920	LBSUB7	-	-	-	-	-	-	-	-
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	(7,854)	(5,493)	(1,992)	(193,487)	(6,646)	(198,955)	(54,621)	-
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7	-	-	-	-	-	-	-	-
924 PROPERTY INSURANCE	LB924	TUP	-	-	-	-	-	-	-	-
925 INJURIES AND DAMAGES	LB925	LBSUB7	-	-	-	-	-	-	-	-
926 EMPLOYEE BENEFITS	LB926	LBSUB7	-	-	-	-	-	-	-	-
928 REGULATORY COMMISSION FEES	LB928	TUP	-	-	-	-	-	-	-	-
929 DUPLICATE CHARGES-CR	LB929	LBSUB7	-	-	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB7	-	-	-	-	-	-	-	-
931 RENTS AND LEASES	LB931	PGP	-	-	-	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	LB932	PGP	10,396	7,271	3,611	4,188	11,476	-	-	-
Total Administrative and General Expense	LBAG		$ 71,326	$ 49,882	$ 19,063	$ 1,505,178	$ 63,034	$ 1,543,412	$ 423,727	$ -
Total Operation and Maintenance Expenses	TLB		$ 240,841	$ 168,432	$ 62,054	$ 5,681,158	$ 206,477	$ 5,837,418	$ 1,602,599	$ -
Operation and Maintenance Expenses Less Purchase Power	LBLPP		$ 240,841	$ 168,432	$ 62,054	$ 5,681,158	$ 206,477	$ 5,837,418	$ 1,602,599	$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
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LOLP METHODOLOGY

12 Months Ended June 30, 2016

Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand
				Base	Winter Peak	Summer Peak		Demand
Other Expenses								
Depreciation Expenses								
Steam Production	DEPRTP	PPRTL	$ 51,173,949	17,593,670	18,430,483	15,149,795	-	-
Hydraulic Production	DEPRDP1	PPRTL	4,023,933	1,383,433	1,449,234	1,191,265	-	-
Other Production	DEPRDP2	PPRTL	16,258,222	5,589,598	5,855,458	4,813,166	-	-
Transmission - Kentucky System Property	DEPRDP3	PTRAN	9,613,105	-	-	-	-	9,613,105
Transmission - Virginia Property	DEPRDP4	PTRAN		-	-	-	-	-
Distribution	DEPRDP5	PDIST	37,717,920	-	-	-	-	-
General & Common Plant	DEPRDP6	PGP	20,055,398	3,867,464	4,051,414	3,330,248	-	2,157,674
Intangible Plant	DEPRAADJ	PINT		-	-	-	-	-
Total Depreciation Expense	TDEPR		$ 138,842,527	28,434,166	29,786,588	24,484,475	-	11,770,778
Regulatory Credits								
Production	RCTNP	F017	$ -	-	-	-	-	-
Transmission	RCTNT	PTRAN	-	-	-	-	-	-
Distribution	RDTND	PDIST	-	-	-	-	-	-
Common	RCTNC	PGP	-	-	-	-	-	-
Total Regulatory Credits	TRCTN		$ -	$ -	$ -	$ -	$ -	$ -
Accretion Expense								
Production	ACRTNP	F017	$ -	-	-	-	-	-
Transmission	ACRTNT	PTRAN	-	-	-	-	-	-
Distribution	ACRTND	PDIST	-	-	-	-	-	-
Common	ACRTNC	PGP	-	-	-	-	-	-
Total Accretion Expense	TACRTN		$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes & Other	PTAX	TUP	$ 32,529,209	6,289,767	6,588,929	5,416,077	-	3,464,937
Amortization of Investment Tax Credit	OTAX	TUP	$ (1,002,535)	(193,848)	(203,068)	(166,921)	-	(106,788)
Gain on Disposition of Allowances	OT	TUP	$ -	-	-	-	-	-
Interest	INTLTD	TUP	$ 62,185,554	12,024,044	12,595,947	10,353,826	-	6,623,863
Other Deductions	DEDUCT	TUP	$ -	-	-	-	-	-
Total Other Expenses	TOE		$ 232,554,755	$ 46,554,129	$ 48,768,397	$ 40,087,458	$ -	$ 21,752,790
Total Cost of Service (O&M + Other Expenses)			$ 918,176,657	$ 79,777,529	$ 83,572,011	$ 68,695,911	$ 465,540,988	$ 43,904,484

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

LOLP METHODOLOGY

12 Months Ended June 30, 2016

Description	Name	Functional Vector	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
			General	Specific	Demand	Customer	Demand	Customer
Other Expenses								
Depreciation Expenses								
Steam Production	DEPRTP	PPRTL	-	-	-	-	-	-
Hydraulic Production	DEPRDP1	PPRTL	-	-	-	-	-	-
Other Production	DEPRDP2	PPRTL	-	-	-	-	-	-
Transmission - Kentucky System Property	DEPRDP3	PTRAN	-	-	-	-	-	-
Transmission - Virginia Property	DEPRDP4	PTRAN	-	-	-	-	-	-
Distribution	DEPRDP5	PDIST	4,226,005	-	7,226,902	11,500,688	1,986,703	3,019,105
General & Common Plant	DEPRDP6	PGP	744,925	-	1,273,898	2,027,245	350,199	532,182
Intangible Plant	DEPRAADJ	PINT	-	-	-	-	-	-
Total Depreciation Expense	TDEPR		4,970,929	-	8,500,800	13,527,932	2,336,902	3,551,287
Regulatory Credits								
Production	RCTNP	F017	-	-	-	-	-	-
Transmission	RCTNT	PTRAN	-	-	-	-	-	-
Distribution	RDTND	PDIST	-	-	-	-	-	-
Common	RCTNC	PGP	-	-	-	-	-	-
Total Regulatory Credits	TRCTN		$ -	$ -	$ -	$ -	$ -	$ -
Accretion Expense								
Production	ACRTNP	F017	-	-	-	-	-	-
Transmission	ACRTNT	PTRAN	-	-	-	-	-	-
Distribution	ACRTND	PDIST	-	-	-	-	-	-
Common	ACRTNC	PGP	-	-	-	-	-	-
Total Accretion Expense	TACRTN		$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes & Other	PTAX	TUP	1,206,640	-	2,063,479	3,283,761	567,258	862,037
Amortization of Investment Tax Credit	OTAX	TUP	(37,188)	-	(63,595)	(101,204)	(17,483)	(26,568)
Gain on Disposition of Allowances	OT	TUP	-	-	-	-	-	-
Interest	INTLTD	TUP	2,306,714	-	3,944,718	6,277,512	1,084,418	1,647,942
Other Deductions	DEDUCT	TUP	-	-	-	-	-	-
Total Other Expenses	TOE		$ 8,447,095	$ -	$ 14,445,401	$ 22,988,002	$ 3,971,095	$ 6,034,699
Total Cost of Service (O&M + Other Expenses)			$ 16,636,359	$ -	$ 28,675,559	$ 44,288,719	$ 8,756,585	$ 13,064,839

LOLP METHODOLOGY

12 Months Ended June 30, 2016

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
Other Expenses										
Depreciation Expenses										
Steam Production	DEPRTP	PPRTL	-	-	-	-	-	-	-	-
Hydraulic Production	DEPRDP1	PPRTL	-	-	-	-	-	-	-	-
Other Production	DEPRDP2	PPRTL	-	-	-	-	-	-	-	-
Transmission - Kentucky System Property	DEPRDP3	PTRAN	-	-	-	-	-	-	-	-
Transmission - Virginia Property	DEPRDP4	PTRAN	-	-	-	-	-	-	-	-
Distribution	DEPRDP5	PDIST	2,746,222	1,920,577	953,795	1,106,375	3,031,549	-	-	-
General & Common Plant	DEPRDP6	PGP	484,081	338,543	168,127	195,022	534,376	-	-	-
Intangible Plant	DEPRAADJ	PINT	-	-	-	-	-	-	-	-
Total Depreciation Expense	TDEPR		3,230,303	2,259,120	1,121,921	1,301,397	3,565,925	-	-	-
Regulatory Credits										
Production	RCTNP	F017	-	-	-	-	-	-	-	-
Transmission	RCTNT	PTRAN	-	-	-	-	-	-	-	-
Distribution	RDTND	PDIST	-	-	-	-	-	-	-	-
Common	RCTNC	PGP	-	-	-	-	-	-	-	-
Total Regulatory Credits	TRCTN		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accretion Expense										
Production	ACRTNP	F017	-	-	-	-	-	-	-	-
Transmission	ACRTNT	PTRAN	-	-	-	-	-	-	-	-
Distribution	ACRTND	PDIST	-	-	-	-	-	-	-	-
Common	ACRTNC	PGP	-	-	-	-	-	-	-	-
Total Accretion Expense	TACRTN		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes & Other	PTAX	TUP	784,122	548,377	272,334	315,900	865,590	-	-	-
Amortization of Investment Tax Credit	OTAX	TUP	(24,166)	(16,901)	(8,393)	(9,736)	(26,677)	-	-	-
Gain on Disposition of Allowances	OT	TUP	-	-	-	-	-	-	-	-
Interest	INTLTD	TUP	1,498,993	1,048,324	520,617	603,902	1,654,735	-	-	-
Other Deductions	DEDUCT	TUP	-	-	-	-	-	-	-	-
Total Other Expenses	TOE		$ 5,489,251	$ 3,838,921	$ 1,906,480	$ 2,211,463	$ 6,059,573	$ -	$ -	$ -
Total Cost of Service (O&M + Other Expenses)			$ 6,609,248	$ 4,622,193	$ 2,202,289	$ 19,382,672	$ 7,365,718	$ 20,585,101	$ 4,496,452	$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
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12 Months Ended June 30, 2016

Description	Name	Functional Vector	Total System	Production Demand			Production Energy	Transmission Demand
				Base	Winter Peak	Summer Peak		Demand
External Functional Vectors								
Station Equipment	F001		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Poles, Towers and Fixtures	F002		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Overhead Conductors and Devices	F003		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Underground Conductors and Devices	F004		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Line Transformers	F005		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Services	F006		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meters	F007		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Street Lighting	F008		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meter Reading	F009		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Billing	F010		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Transmission	F011		1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
Load Management	F012		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Production Plant	F017		1.000000	0.343801	0.360154	0.296045	0.000000	0.000000
Provar	PROVAR		1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
Fuel	F018		1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
Steam Generation Operation Labor	F019		14,184,336	4,124,451	4,320,623	3,551,538	2,187,724	-
PROFIX	PROFIX		1.000000	0.343801	0.360154	0.296045	0.000000	0.000000
Steam Generation Maintenance Labor	F020		7,005,990	-	-	-	7,005,990	-
Hydraulic Generation Operation Labor	F021		240,588	82,714	86,649	71,225	-	-
Hydraulic Generation Maintenance Labor	F022		244,786	32,230	33,763	27,753	151,040	-
Distribution Operation Labor	F023		8,611,788	-	-	-	-	-
Distribution Maintenance Labor	F024		3,271,140	-	-	-	-	-
Customer Accounts Expense	F025		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Service Expense	F026		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Advances	F027		857,428,693	-	-	-	-	-
Purchase Power Demand		F017	20,765,366	7,139,160	7,478,722	6,147,484	-	-
Purchase Power Energy		F018	48,301,062	-	-	-	48,301,062	-
Purchased Power Expenses	OMPP		69,066,428	7,139,160	7,478,722	6,147,484	48,301,062	-
Intallations on Customer Premises - Plant in Service	F013		1.00000	-	-	-	-	-
Intallations on Customer Premises - Accum Depr	F014		1.00000	-	-	-	-	-
Generators -Energy	F015		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Generators - Demand	F016		1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
	Energy		1.000000	0.000000	0.000000	0.000000	1.000000	0.000000
Internally Generated Functional Vectors								
Total Prod, Trans, and Dist Plant		PT&D	1.000000	0.192839	0.202011	0.166052	-	0.107586
Total Distribution Plant		PDIST	1.000000	-	-	-	-	-
Total Transmission Plant		PTRAN	1.000000	-	-	-	-	1.000000
Operation and Maintenance Expenses Less Purchase Power		OMLPP	1.000000	0.043769	0.045851	0.037689	0.677269	0.035068
Total Plant in Service		TPIS	1.000000	0.192717	0.201883	0.165947	-	0.107508
Total Operation and Maintenance Expenses (Labor)		TLB	1.000000	0.116789	0.122343	0.100566	0.251203	0.060229
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service		OMSUB2	1.000000	0.037456	0.039238	0.032253	0.745112	0.027629
Total Steam Power Operation Expenses (Labor)		LBSUB1	1.000000	0.290775	0.304605	0.250384	0.154235	-
Total Steam Power Generation Maintenance Expense (Labor)		LBSUB2	1.000000	-	-	-	1.000000	-
Total Hydraulic Power Operation Expenses (Labor)		LBSUB3	1.000000	0.343801	0.360154	0.296045	-	-
Total Hydraulic Power Generation Maint. Expense (Labor)		LBSUB4	1.000000	0.131666	0.137928	0.113377	0.617029	-
Total Other Power Generation Expenses (Labor)		LBSUB5	1.000000	0.343801	0.360154	0.296045	-	-
Total Transmission Labor Expenses		LBTRAN	1.000000	-	-	-	-	1.0000000
Total Distribution Operation Labor Expense		LBDO	1.000000	-	-	-	-	-
Total Distribution Maintenance Labor Expense		LBDM	1.000000	-	-	-	-	-
Sub-Total Labor Exp		LBSUB7	1.000000	0.116328	0.121861	0.100169	0.252725	0.059943
Total General Plant		PGP	1.000000	0.192839	0.202011	0.166052	-	0.107586
Total Production Plant		PPRTL	1.000000	0.343801	0.360154	0.296045	-	-
Total Intangible Plant		PINT	1.000000	0.192839	0.202011	0.166052	-	0.107586

LOUISVILLE GAS AND ELECTRIC COMPANY
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12 Months Ended June 30, 2016

Description	Name	Functional Vector	Distribution Substation General	Distribution Primary Lines Specific	Distribution Primary Lines Demand	Distribution Primary Lines Customer	Distribution Sec. Lines Demand	Distribution Sec. Lines Customer
External Functional Vectors								
Station Equipment	F001		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Poles, Towers and Fixtures	F002		0.000000	0.000000	0.298648	0.433152	0.109452	0.158748
Overhead Conductors and Devices	F003		0.000000	0.000000	0.298648	0.433152	0.109452	0.158748
Underground Conductors and Devices	F004		0.000000	0.000000	0.313900	0.567100	0.042400	0.076600
Line Transformers	F005		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Services	F006		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meters	F007		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Street Lighting	F008		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meter Reading	F009		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Billing	F010		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Transmission	F011		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Load Management	F012		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Production Plant	F017		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Provar	PROVAR		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Fuel	F018		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Operation Labor	F019		-	-	-	-	-	-
PROFIX	PROFIX		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Maintenance Labor	F020		-	-	-	-	-	-
Hydraulic Generation Operation Labor	F021		-	-	-	-	-	-
Hydraulic Generation Maintenance Labor	F022		-	-	-	-	-	-
Distribution Operation Labor	F023		1,597,876.79	-	868,087.17	1,319,488.80	278,890.65	412,660.24
Distribution Maintenance Labor	F024		199,000.00	-	898,402.38	1,348,157.25	299,940.09	441,123.28
Customer Accounts Expense	F025		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Service Expense	F026		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Advances	F027		-	-	261,090,031	415,491,278	71,774,631	109,072,753
Purchase Power Demand		F017	-	-	-	-	-	-
Purchase Power Energy		F018	-	-	-	-	-	-
Purchased Power Expenses	OMPP		-	-	-	-	-	-
Intallations on Customer Premises - Plant in Service	F013		-	-	-	-	-	-
Intallations on Customer Premises - Accum Depr	F014		-	-	-	-	-	-
Generators -Energy	F015		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Generators - Demand	F016		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
	Energy		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Internally Generated Functional Vectors								
Total Prod, Trans, and Dist Plant		PT&D	0.037143	-	0.063519	0.101082	0.017462	0.026536
Total Distribution Plant		PDIST	0.112042	-	0.191604	0.304913	0.052673	0.080044
Total Transmission Plant		PTRAN	-	-	-	-	-	-
Operation and Maintenance Expenses Less Purchase Power		OMLPP	0.012964	-	0.022527	0.033721	0.007576	0.011129
Total Plant in Service		TPIS	0.037192	-	0.063602	0.101214	0.017484	0.026570
Total Operation and Maintenance Expenses (Labor)		TLB	0.037536	-	0.035671	0.053916	0.011657	0.017202
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service		OMSUB2	0.008178	-	0.018219	0.027128	0.006220	0.009116
Total Steam Power Operation Expenses (Labor)		LBSUB1	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense (Labor)		LBSUB2	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses (Labor)		LBSUB3	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense (Labor)		LBSUB4	-	-	-	-	-	-
Total Other Power Generation Expenses (Labor)		LBSUB5	-	-	-	-	-	-
Total Transmission Labor Expenses		LBTRAN	-	-	-	-	-	-
Total Distribution Operation Labor Expense		LBDO	0.185545	-	0.100802	0.153219	0.032385	0.047918
Total Distribution Maintenance Labor Expense		LBDM	0.060835	-	0.274645	0.412137	0.091693	0.134853
Sub-Total Labor Exp		LBSUB7	0.037538	-	0.035502	0.053630	0.011622	0.017145
Total General Plant		PGP	0.037143	-	0.063519	0.101082	0.017462	0.026536
Total Production Plant		PPRTL	-	-	-	-	-	-
Total Intangible Plant		PINT	0.037143	-	0.063519	0.101082	0.017462	0.026536

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12 Months Ended June 30, 2016

Description	Name	Functional Vector	Distribution Line Trans. Demand	Distribution Line Trans. Customer	Distribution Services Customer	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
External Functional Vectors										
Station Equipment	F001		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Poles, Towers and Fixtures	F002		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Overhead Conductors and Devices	F003		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Underground Conductors and Devices	F004		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Line Transformers	F005		0.588459	0.411541	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Services	F006		0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meters	F007		0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
Street Lighting	F008		0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
Meter Reading	F009		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
Billing	F010		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
Transmission	F011		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Load Management	F012		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
Production Plant	F017		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Provar	PROVAR		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Fuel	F018		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Operation Labor	F019		-	-	-	-	-	-	-	-
PROFIX	PROFIX		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Maintenance Labor	F020		-	-	-	-	-	-	-	-
Hydraulic Generation Operation Labor	F021		-	-	-	-	-	-	-	-
Hydraulic Generation Maintenance Labor	F022		-	-	-	-	-	-	-	-
Distribution Operation Labor	F023		112,092.54	78,392.18	38,931.02	3,781,629.90	123,738.72	-	-	-
Distribution Maintenance Labor	F024		45,733.31	31,983.69	-	-	6,800.00	-	-	-
Customer Accounts Expense	F025		0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
Customer Service Expense	F026		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
Customer Advances	F027		-	-	-	-	-	-	-	-
Purchase Power Demand		F017	-	-	-	-	-	-	-	-
Purchase Power Energy		F018	-	-	-	-	-	-	-	-
Purchased Power Expenses	OMPP		-	-	-	-	-	-	-	-
Intallations on Customer Premises - Plant in Service	F013		-	-	-	-	-	1.00000	-	-
Intallations on Customer Premises - Accum Depr	F014		-	-	-	-	-	1.00000	-	-
Generators -Energy	F015		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Generators - Demand	F016		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
	Energy		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Internally Generated Functional Vectors										
Total Prod, Trans, and Dist Plant		PT&D	0.024137	0.016880	0.008383	0.009724	0.026645	-	-	-
Total Distribution Plant		PDIST	0.072809	0.050919	0.025288	0.029333	0.080374	-	-	-
Total Transmission Plant		PTRAN	-	-	-	-	-	-	-	-
Operation and Maintenance Expenses Less Purchase Power		OMLPP	0.001773	0.001240	0.000468	0.027183	0.002068	0.032588	0.007118	-
Total Plant in Service		TPIS	0.024169	0.016902	0.008394	0.009737	0.026680	-	-	-
Total Operation and Maintenance Expenses (Labor)		TLB	0.003367	0.002354	0.000867	0.079414	0.002886	0.081598	0.022402	-
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service		OMSUB2	0.001126	0.000787	0.000276	0.017880	0.001472	0.023416	0.004496	-
Total Steam Power Operation Expenses (Labor)		LBSUB1	-	-	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense (Labor)		LBSUB2	-	-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses (Labor)		LBSUB3	-	-	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense (Labor)		LBSUB4	-	-	-	-	-	-	-	-
Total Other Power Generation Expenses (Labor)		LBSUB5	-	-	-	-	-	-	-	-
Total Transmission Labor Expenses		LBTRAN	-	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense		LBDO	0.013016	0.009103	0.004521	0.439123	0.014369	-	-	-
Total Distribution Maintenance Labor Expense		LBDM	0.013981	0.009778	-	-	0.002079	-	-	-
Sub-Total Labor Exp		LBSUB7	0.003241	0.002266	0.000822	0.079836	0.002742	0.082092	0.022538	-
Total General Plant		PGP	0.024137	0.016880	0.008383	0.009724	0.026645	-	-	-
Total Production Plant		PPRTL	-	-	-	-	-	-	-	-
Total Intangible Plant		PINT	0.024137	0.016880	0.008383	0.009724	0.026645	-	-	-

Exhibit WSS-23

Electric Cost of Service Study
Class Allocation
BIP Methodology

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Plant in Service								
Power Production Plant								
Production Demand - Base	TPIS	PLPPDB	PPBDA	$ 834,776,533	$ 302,003,812	$ 98,140,428	$ 11,688,692	$ 135,428,654
Production Demand - Winter Peak	TPIS	PLPPDI	PPWDA	874,481,255	373,681,742	122,277,055	9,508,765	127,951,297
Production Demand - Summer Peak	TPIS	PLPPDP	PPSDA	718,820,643	281,094,822	101,580,706	8,377,545	118,251,071
Production Energy	TPIS	PLPPEB	E01	-	-	-	-	-
Total Power Production Plant		PLPPT		$ 2,428,078,430	$ 956,780,375	$ 321,998,189	$ 29,575,002	$ 381,631,022
Transmission Plant								
Transmission Demand	TPIS	PLTRB	NCPT	$ 465,684,635	$ 206,944,619	$ 59,568,432	$ 5,292,707	$ 61,430,381
Distribution Poles								
Specific	TPIS	PLDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TPIS	PLDSG	NCPP	$ 161,101,605	$ 77,296,277	$ 22,249,518	$ 1,976,889	$ 22,944,978
Distribution Primary & Secondary Lines								
Primary Specific	TPIS	PLDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TPIS	PLDPLD	NCPP	275,500,316	132,184,585	38,048,965	3,380,684	39,238,273
Primary Customer	TPIS	PLDPLC	Cust08	438,423,398	377,970,614	46,959,149	74,741	2,931,681
Secondary Demand	TPIS	PLDSLD	SICD	75,736,072	63,558,319	11,630,886	-	-
Secondary Customer	TPIS	PLDSLC	Cust07	115,092,782	99,999,544	12,423,965	-	-
Total Distribution Primary & Secondary Lines		PLDLT		$ 904,752,568	$ 673,713,063	$ 109,062,964	$ 3,455,425	$ 42,169,954
Distribution Line Transformers								
Demand	TPIS	PLDLTD	SICDT	$ 104,690,102	$ 72,634,069	$ 13,291,707	$ -	$ 11,706,101
Customer	TPIS	PLDLTC	Cust09	73,215,269	63,146,691	7,845,358	-	489,789
Total Distribution Line Transformers		PLDLTT		$ 177,905,371	$ 135,780,760	$ 21,137,065	$ -	$ 12,195,890
Distribution Services								
Customer	TPIS	PLDSC	C02	$ 36,360,072	$ 27,946,947	$ 7,033,360	$ -	$ 1,227,015
Distribution Meters								
Customer	TPIS	PLDMC	C03	$ 42,176,668	$ 29,520,292	$ 8,679,135	$ 337,865	$ 2,334,770
Distribution Street & Customer Lighting								
Customer	TPIS	PLDSCL	C04	$ 115,567,185	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TPIS	PLCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	TPIS	PLCSI	C06	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	TPIS	PLSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		PLT		$ 4,331,626,534	$ 2,107,982,333	$ 549,728,664	$ 40,637,888	$ 523,934,009

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Plant in Service						
Power Production Plant						
Production Demand - Base	TPIS	PLPPDB	PPBDA	$ 130,726,251	$ 57,495,181	$ 79,602,275
Production Demand - Winter Peak	TPIS	PLPPDI	PPWDA	101,893,378	68,331,135	60,945,823
Production Demand - Summer Peak	TPIS	PLPPDP	PPSDA	89,436,342	60,407,075	51,725,640
Production Energy	TPIS	PLPPEB	E01	-	-	-
Total Power Production Plant		PLPPT		$ 322,055,971	$ 186,233,392	$ 192,273,738
Transmission Plant						
Transmission Demand	TPIS	PLTRB	NCPT	$ 55,882,901	$ 33,180,334	$ 34,368,776
Distribution Poles						
Specific	TPIS	PLDPS	NCPP	$ -	$ -	$ -
Distribution Substation						
General	TPIS	PLDSG	NCPP	$ 20,872,928	$ 12,393,249	$ -
Distribution Primary & Secondary Lines						
Primary Specific	TPIS	PLDPLS	NCPP	$ -	$ -	$ -
Primary Demand	TPIS	PLDPLD	NCPP	35,694,855	21,193,731	-
Primary Customer	TPIS	PLDPLC	Cust08	109,516	286,507	-
Secondary Demand	TPIS	PLDSLD	SICD	-	-	-
Secondary Customer	TPIS	PLDSLC	Cust07	-	-	-
Total Distribution Primary & Secondary Lines		PLDLT		$ 35,804,371	$ 21,480,239	$ -
Distribution Line Transformers						
Demand	TPIS	PLDLTD	SICDT	$ -	$ 6,433,268	$ -
Customer	TPIS	PLDLTC	Cust09	-	47,866	-
Total Distribution Line Transformers		PLDLTT		$ -	$ 6,481,134	$ -
Distribution Services						
Customer	TPIS	PLDSC	C02	$ -	$ 152,750	$ -
Distribution Meters						
Customer	TPIS	PLDMC	C03	$ 529,064	$ 245,966	$ 432,796
Distribution Street & Customer Lighting						
Customer	TPIS	PLDSCL	C04	$ -	$ -	$ -
Customer Accounts Expense						
Customer	TPIS	PLCAE	C05	$ -	$ -	$ -
Customer Service & Info.						
Customer	TPIS	PLCSI	C06	$ -	$ -	$ -
Sales Expense						
Customer	TPIS	PLSEC	C06	$ -	$ -	$ -
Total		PLT		$ 435,145,236	$ 260,167,064	$ 227,075,310

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Plant in Service								
Power Production Plant								
Production Demand - Base	TPIS	PLPPDB	PPBDA	$ 7,769,583	$ 4,104,643	$ 7,352,742	$ 239,672	$ 224,599
Production Demand - Winter Peak	TPIS	PLPPDI	PPWDA	7,036,582	2,674,632	-	-	180,846
Production Demand - Summer Peak	TPIS	PLPPDP	PPSDA	5,585,173	2,260,914	-	-	101,354
Production Energy	TPIS	PLPPEB	E01	-	-	-	-	-
Total Power Production Plant		PLPPT		$ 20,391,338	$ 9,040,189	$ 7,352,742	$ 239,672	$ 506,799
Transmission Plant								
Transmission Demand	TPIS	PLTRB	NCPT	$ 3,464,524	$ 1,813,382	$ 3,572,282	$ 114,252	$ 52,046
Distribution Poles								
Specific	TPIS	PLDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TPIS	PLDSG	NCPP	$ 1,294,041	$ 677,320	$ 1,334,290	$ 42,674	$ 19,440
Distribution Primary & Secondary Lines								
Primary Specific	TPIS	PLDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TPIS	PLDPLD	NCPP	2,212,943	1,158,286	2,281,773	72,978	33,244
Primary Customer	TPIS	PLDPLC	Cust08	1,038	1,038	9,965,698	19,031	104,384
Secondary Demand	TPIS	PLDSLD	SICD	-	-	522,542	16,712	7,613
Secondary Customer	TPIS	PLDSLC	Cust07	-	-	2,636,621	5,035	27,617
Total Distribution Primary & Secondary Lines		PLDLT		$ 2,213,981	$ 1,159,324	$ 15,406,634	$ 113,756	$ 172,857
Distribution Line Transformers								
Demand	TPIS	PLDLTD	SICDT	$ -	$ -	$ 597,158	$ 19,099	$ 8,700
Customer	TPIS	PLDLTC	Cust09	-	-	1,664,946	3,180	17,439
Total Distribution Line Transformers		PLDLTT		$ -	$ -	$ 2,262,104	$ 22,278	$ 26,139
Distribution Services								
Customer	TPIS	PLDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	TPIS	PLDMC	C03	$ 5,015	$ 5,015	$ -	$ 13,377	$ 73,373
Distribution Street & Customer Lighting								
Customer	TPIS	PLDSCL	C04	$ -	$ -	$ 115,567,185	$ -	$ -
Customer Accounts Expense								
Customer	TPIS	PLCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	TPIS	PLCSI	C06	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	TPIS	PLSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		PLT		$ 27,368,898	$ 12,695,230	$ 145,495,237	$ 546,010	$ 850,654

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
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BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Net Utility Plant								
Power Production Plant								
Production Demand - Base	NTPLANT	UPPPDB	PPBDA	$ 529,045,729	$ 191,397,123	$ 62,197,214	$ 7,407,794	$ 85,828,899
Production Demand - Winter Peak	NTPLANT	UPPPDI	PPWDA	554,208,886	236,823,535	77,493,977	6,026,249	81,090,070
Production Demand - Summer Peak	NTPLANT	UPPPDP	PPSDA	455,557,836	178,145,898	64,377,515	5,309,331	74,942,480
Production Energy	NTPLANT	UPPPEB	E01	-	-	-	-	-
Total Power Production Plant		UPPPT		$ 1,538,812,451	$ 606,366,555	$ 204,068,706	$ 18,743,374	$ 241,861,449
Transmission Plant								
Transmission Demand	NTPLANT	UPTRB	NCPT	$ 302,524,467	$ 134,438,214	$ 38,697,666	$ 3,438,321	$ 39,907,250
Distribution Poles								
Specific	NTPLANT	UPDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	NTPLANT	UPDSG	NCPP	$ 104,174,581	$ 49,982,788	$ 14,387,406	$ 1,278,334	$ 14,837,118
Distribution Primary & Secondary Lines								
Primary Specific	NTPLANT	UPDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	NTPLANT	UPDPLD	NCPP	178,149,250	85,475,708	24,603,945	2,186,082	25,372,998
Primary Customer	NTPLANT	UPDPLC	Cust08	283,501,669	244,410,541	30,365,617	48,330	1,895,739
Secondary Demand	NTPLANT	UPDSLD	SICD	48,973,898	41,099,288	7,520,984	-	-
Secondary Customer	NTPLANT	UPDSLC	Cust07	74,423,481	64,663,606	8,033,820	-	-
Total Distribution Primary & Secondary Lines		UPDLT		$ 585,048,298	$ 435,649,143	$ 70,524,366	$ 2,234,412	$ 27,268,737
Distribution Line Transformers								
Demand	NTPLANT	UPDLTD	SICDT	$ 67,696,703	$ 46,968,022	$ 8,594,936	$ -	$ 7,569,621
Customer	NTPLANT	UPDLTC	Cust09	47,343,849	40,833,113	5,073,115	-	316,717
Total Distribution Line Transformers		UPDLTT		$ 115,040,552	$ 87,801,135	$ 13,668,051	$ -	$ 7,886,338
Distribution Services								
Customer	NTPLANT	UPDSC	C02	$ 23,511,840	$ 18,071,586	$ 4,548,045	$ -	$ 793,436
Distribution Meters								
Customer	NTPLANT	UPDMC	C03	$ 27,273,078	$ 19,088,972	$ 5,612,267	$ 218,476	$ 1,509,753
Distribution Street & Customer Lighting								
Customer	NTPLANT	UPDSCL	C04	$ 74,730,249	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	NTPLANT	UPCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	NTPLANT	UPCSI	C06	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	NTPLANT	UPSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		UPT		$ 2,771,115,517	$ 1,351,398,393	$ 351,506,507	$ 25,912,918	$ 334,064,081

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Net Utility Plant						
Power Production Plant						
Production Demand - Base	NTPLANT	UPPPDB	PPBDA	$ 82,848,717	$ 36,437,991	$ 50,448,524
Production Demand - Winter Peak	NTPLANT	UPPPDI	PPWDA	64,575,673	43,305,356	38,624,861
Production Demand - Summer Peak	NTPLANT	UPPPDP	PPSDA	56,680,935	38,283,426	32,781,502
Production Energy	NTPLANT	UPPPEB	E01	-	-	-
Total Power Production Plant		UPPPT		$ 204,105,325	$ 118,026,773	$ 121,854,887
Transmission Plant						
Transmission Demand	NTPLANT	UPTRB	NCPT	$ 36,303,420	$ 21,555,065	$ 22,327,118
Distribution Poles						
Specific	NTPLANT	UPDPS	NCPP	$ -	$ -	$ -
Distribution Substation						
General	NTPLANT	UPDSG	NCPP	$ 13,497,250	$ 8,013,958	$ -
Distribution Primary & Secondary Lines						
Primary Specific	NTPLANT	UPDPLS	NCPP	$ -	$ -	$ -
Primary Demand	NTPLANT	UPDPLD	NCPP	23,081,685	13,704,693	-
Primary Customer	NTPLANT	UPDPLC	Cust08	70,818	185,267	-
Secondary Demand	NTPLANT	UPDSLD	SICD	-	-	-
Secondary Customer	NTPLANT	UPDSLC	Cust07	-	-	-
Total Distribution Primary & Secondary Lines		UPDLT		$ 23,152,503	$ 13,889,960	$ -
Distribution Line Transformers						
Demand	NTPLANT	UPDLTD	SICDT	$ -	$ 4,160,002	$ -
Customer	NTPLANT	UPDLTC	Cust09	-	30,952	-
Total Distribution Line Transformers		UPDLTT		$ -	$ 4,190,954	$ -
Distribution Services						
Customer	NTPLANT	UPDSC	C02	$ -	$ 98,774	$ -
Distribution Meters						
Customer	NTPLANT	UPDMC	C03	$ 342,113	$ 159,051	$ 279,863
Distribution Street & Customer Lighting						
Customer	NTPLANT	UPDSCL	C04	$ -	$ -	$ -
Customer Accounts Expense						
Customer	NTPLANT	UPCAE	C05	$ -	$ -	$ -
Customer Service & Info.						
Customer	NTPLANT	UPCSI	C06	$ -	$ -	$ -
Sales Expense						
Customer	NTPLANT	UPSEC	C06	$ -	$ -	$ -
Total		UPT		$ 277,400,611	$ 165,934,537	$ 144,461,867

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Net Utility Plant								
Power Production Plant								
Production Demand - Base	NTPLANT	UPPPDB	PPBDA	$ 4,924,030	$ 2,601,348	$ 4,659,854	$ 151,894	$ 142,341
Production Demand - Winter Peak	NTPLANT	UPPPDI	PPWDA	4,459,485	1,695,068	-	-	114,613
Production Demand - Summer Peak	NTPLANT	UPPPDP	PPSDA	3,539,644	1,432,871	-	-	64,234
Production Energy	NTPLANT	UPPPEB	E01	-	-	-	-	-
Total Power Production Plant		UPPPT		$ 12,923,159	$ 5,729,286	$ 4,659,854	$ 151,894	$ 321,188
Transmission Plant								
Transmission Demand	NTPLANT	UPTRB	NCPT	$ 2,250,672	$ 1,178,034	$ 2,320,675	$ 74,222	$ 33,811
Distribution Poles								
Specific	NTPLANT	UPDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	NTPLANT	UPDSG	NCPP	$ 836,777	$ 437,981	$ 862,804	$ 27,595	$ 12,570
Distribution Primary & Secondary Lines								
Primary Specific	NTPLANT	UPDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	NTPLANT	UPDPLD	NCPP	1,430,975	748,993	1,475,483	47,190	21,497
Primary Customer	NTPLANT	UPDPLC	Cust08	671	671	6,444,209	12,306	67,499
Secondary Demand	NTPLANT	UPDSLD	SICD	-	-	337,896	10,807	4,923
Secondary Customer	NTPLANT	UPDSLC	Cust07	-	-	1,704,942	3,256	17,858
Total Distribution Primary & Secondary Lines		UPDLT		$ 1,431,647	$ 749,664	$ 9,962,530	$ 73,559	$ 111,776
Distribution Line Transformers								
Demand	NTPLANT	UPDLTD	SICDT	$ -	$ -	$ 386,146	$ 12,350	$ 5,626
Customer	NTPLANT	UPDLTC	Cust09	-	-	1,076,619	2,056	11,277
Total Distribution Line Transformers		UPDLTT		$ -	$ -	$ 1,462,765	$ 14,406	$ 16,903
Distribution Services								
Customer	NTPLANT	UPDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	NTPLANT	UPDMC	C03	$ 3,243	$ 3,243	$ -	$ 8,650	$ 47,446
Distribution Street & Customer Lighting								
Customer	NTPLANT	UPDSCL	C04	$ -	$ -	$ 74,730,249	$ -	$ -
Customer Accounts Expense								
Customer	NTPLANT	UPCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	NTPLANT	UPCSI	C06	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	NTPLANT	UPSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		UPT		$ 17,445,498	$ 8,098,208	$ 93,998,877	$ 350,326	$ 543,694

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
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BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Net Cost Rate Base								
Power Production Plant								
Production Demand - Base	RB	RBPPDB	PPBDA	$ 449,333,293	$ 162,558,915	$ 52,825,828	$ 6,291,646	$ 72,896,878
Production Demand - Winter Peak	RB	RBPPDI	PPWDA	470,705,064	201,140,833	65,817,796	5,118,262	68,872,058
Production Demand - Summer Peak	RB	RBPPDP	PPSDA	386,917,976	151,304,279	54,677,619	4,509,362	63,650,739
Production Energy	RB	RBPPEB	E01	51,365,920	18,583,062	6,038,830	719,235	8,333,269
Total Power Production Plant		RBPPT		$ 1,358,322,253	$ 533,587,089	$ 179,360,073	$ 16,638,505	$ 213,752,944
Transmission Plant								
Transmission Demand	RB	RBTRB	NCPT	$ 251,904,274	$ 111,943,212	$ 32,222,542	$ 2,863,001	$ 33,229,732
Distribution Poles								
Specific	RB	RBDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	RB	RBDSG	NCPP	$ 86,725,894	$ 41,610,937	$ 11,977,592	$ 1,064,220	$ 12,351,980
Distribution Primary & Secondary Lines								
Primary Specific	RB	RBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	RB	RBDPLD	NCPP	146,289,690	70,189,545	20,203,865	1,795,131	20,835,384
Primary Customer	RB	RBDPLC	Cust08	232,639,811	200,561,860	24,917,848	39,660	1,555,633
Secondary Demand	RB	RBDSLD	SICD	40,320,470	33,837,261	6,192,066	-	-
Secondary Customer	RB	RBDSLC	Cust07	61,244,172	53,212,627	6,611,148	-	-
Total Distribution Primary & Secondary Lines		RBDLT		$ 480,494,142	$ 357,801,294	$ 57,924,928	$ 1,834,791	$ 22,391,016
Distribution Line Transformers								
Demand	RB	RBDLTD	SICDT	$ 55,853,391	$ 38,751,123	$ 7,091,281	$ -	$ 6,245,341
Customer	RB	RBDLTC	Cust09	39,061,200	33,689,496	4,185,590	-	261,308
Total Distribution Line Transformers		RBDLTT		$ 94,914,591	$ 72,440,620	$ 11,276,871	$ -	$ 6,506,650
Distribution Services								
Customer	RB	RBDSC	C02	$ 19,387,335	$ 14,901,424	$ 3,750,215	$ -	$ 654,249
Distribution Meters								
Customer	RB	RBDMC	C03	$ 24,509,219	$ 17,154,491	$ 5,043,519	$ 196,336	$ 1,356,755
Distribution Street & Customer Lighting								
Customer	RB	RBDSCL	C04	$ 61,664,820	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	RB	RBCAE	C05	$ 2,471,536	$ 1,841,601	$ 457,602	$ 1,821	$ 71,421
Customer Service & Info.								
Customer	RB	RBCSI	C06	$ 539,863	$ 465,409	$ 57,823	$ 92	$ 3,610
Sales Expense								
Customer	RB	RBSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		RBT		$ 2,380,933,927	$ 1,151,746,077	$ 302,071,165	$ 22,598,765	$ 290,318,355

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Net Cost Rate Base						
Power Production Plant						
Production Demand - Base	RB	RBPPDB	PPBDA	$ 70,365,726	$ 30,947,802	$ 42,847,338
Production Demand - Winter Peak	RB	RBPPDI	PPWDA	54,845,920	36,780,447	32,805,172
Production Demand - Summer Peak	RB	RBPPDP	PPSDA	48,140,699	32,515,181	27,842,244
Production Energy	RB	RBPPEB	E01	8,043,918	3,537,825	4,898,130
Total Power Production Plant		RBPPT		$ 181,396,264	$ 103,781,255	$ 108,392,884
Transmission Plant						
Transmission Demand	RB	RBTRB	NCPT	$ 30,228,916	$ 17,948,344	$ 18,591,212
Distribution Poles						
Specific	RB	RBDPS	NCPP	$ -	$ -	$ -
Distribution Substation						
General	RB	RBDSG	NCPP	$ 11,236,532	$ 6,671,663	$ -
Distribution Primary & Secondary Lines						
Primary Specific	RB	RBDPLS	NCPP	$ -	$ -	$ -
Primary Demand	RB	RBDPLD	NCPP	18,953,841	11,253,796	-
Primary Customer	RB	RBDPLC	Cust08	58,112	152,029	-
Secondary Demand	RB	RBDSLD	SICD	-	-	-
Secondary Customer	RB	RBDSLC	Cust07	-	-	-
Total Distribution Primary & Secondary Lines		RBDLT		$ 19,011,954	$ 11,405,825	$ -
Distribution Line Transformers						
Demand	RB	RBDLTD	SICDT	$ -	$ 3,432,224	$ -
Customer	RB	RBDLTC	Cust09	-	25,537	-
Total Distribution Line Transformers		RBDLTT		$ -	$ 3,457,761	$ -
Distribution Services						
Customer	RB	RBDSC	C02	$ -	$ 81,447	$ -
Distribution Meters						
Customer	RB	RBDMC	C03	$ 307,443	$ 142,933	$ 251,501
Distribution Street & Customer Lighting						
Customer	RB	RBDSCL	C04	$ -	$ -	$ -
Customer Accounts Expense						
Customer	RB	RBCAE	C05	$ 13,340	$ 34,899	$ 1,644
Customer Service & Info.						
Customer	RB	RBCSI	C06	$ 135	$ 353	$ 17
Sales Expense						
Customer	RB	RBSEC	C06	$ -	$ -	$ -
Total		RBT		$ 242,194,584	$ 143,524,479	$ 127,237,257

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Net Cost Rate Base								
Power Production Plant								
Production Demand - Base	RB	RBPPDB	PPBDA	$ 4,182,116	$ 2,209,397	$ 3,957,744	$ 129,008	$ 120,894
Production Demand - Winter Peak	RB	RBPPDI	PPWDA	3,787,565	1,439,668	-	-	97,344
Production Demand - Summer Peak	RB	RBPPDP	PPSDA	3,006,318	1,216,977	-	-	54,556
Production Energy	RB	RBPPEB	E01	478,082	252,569	452,433	14,748	13,820
Total Power Production Plant		RBPPT		$ 11,454,082	$ 5,118,612	$ 4,410,177	$ 143,755	$ 286,614
Transmission Plant								
Transmission Demand	RB	RBTRB	NCPT	$ 1,874,076	$ 980,918	$ 1,932,366	$ 61,803	$ 28,153
Distribution Poles								
Specific	RB	RBDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	RB	RBDSG	NCPP	$ 696,622	$ 364,622	$ 718,289	$ 22,973	$ 10,465
Distribution Primary & Secondary Lines								
Primary Specific	RB	RBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	RB	RBDPLD	NCPP	1,175,065	615,046	1,211,613	38,751	17,652
Primary Customer	RB	RBDPLC	Cust08	551	551	5,288,080	10,099	55,389
Secondary Demand	RB	RBDSLD	SICD	-	-	278,192	8,897	4,053
Secondary Customer	RB	RBDSLC	Cust07	-	-	1,403,022	2,679	14,696
Total Distribution Primary & Secondary Lines		RBDLT		$ 1,175,616	$ 615,597	$ 8,180,907	$ 60,426	$ 91,790
Distribution Line Transformers								
Demand	RB	RBDLTD	SICDT	$ -	$ -	$ 318,591	$ 10,189	$ 4,642
Customer	RB	RBDLTC	Cust09	-	-	888,268	1,696	9,304
Total Distribution Line Transformers		RBDLTT		$ -	$ -	$ 1,206,859	$ 11,886	$ 13,946
Distribution Services								
Customer	RB	RBDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	RB	RBDMC	C03	$ 2,914	$ 2,914	$ -	$ 7,774	$ 42,638
Distribution Street & Customer Lighting								
Customer	RB	RBDSCL	C04	$ -	$ -	$ 61,664,820	$ -	$ -
Customer Accounts Expense								
Customer	RB	RBCAE	C05	$ 25	$ 25	$ 48,556	$ 93	$ 509
Customer Service & Info.								
Customer	RB	RBCSI	C06	$ 1	$ 1	$ 12,271	$ 23	$ 129
Sales Expense								
Customer	RB	RBSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		RBT		$ 15,203,336	$ 7,082,689	$ 78,174,245	$ 308,733	$ 474,243

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Operation and Maintenance Expenses								
Power Production Plant								
Production Demand - Base	TOM	OMPPDB	PPBDA	$ 33,223,400	$ 12,019,496	$ 3,905,906	$ 465,200	$ 5,389,946
Production Demand - Winter Peak	TOM	OMPPDI	PPWDA	34,803,614	14,872,217	4,866,523	378,441	5,092,353
Production Demand - Summer Peak	TOM	OMPPDP	PPSDA	28,608,453	11,187,336	4,042,826	333,419	4,706,293
Production Energy	TOM	OMPPEB	E01	465,540,988	168,422,502	54,731,284	6,518,588	75,526,309
Total Power Production Plant		OMPPT		$ 562,176,455	$ 206,501,552	$ 67,546,539	$ 7,695,648	$ 90,714,900
Transmission Plant								
Transmission Demand	TOM	OMTRB	NCPT	$ 22,151,695	$ 9,843,945	$ 2,833,552	$ 251,764	$ 2,922,121
Distribution Poles								
Specific	TOM	OMDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TOM	OMDSG	NCPP	$ 8,189,264	$ 3,929,195	$ 1,131,008	$ 100,491	$ 1,166,360
Distribution Primary & Secondary Lines								
Primary Specific	TOM	OMDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TOM	OMDPLD	NCPP	14,230,158	6,827,606	1,965,307	174,619	2,026,737
Primary Customer	TOM	OMDPLC	Cust08	21,300,716	18,363,629	2,281,501	3,631	142,435
Secondary Demand	TOM	OMDSLD	SICD	4,785,490	4,016,022	734,914	-	-
Secondary Customer	TOM	OMDSLC	Cust07	7,030,141	6,108,210	758,885	-	-
Total Distribution Primary & Secondary Lines		OMDLT		$ 47,346,505	$ 35,315,466	$ 5,740,608	$ 178,251	$ 2,169,173
Distribution Line Transformers								
Demand	TOM	OMDLTD	SICDT	$ 1,119,996	$ 777,054	$ 142,197	$ -	$ 125,234
Customer	TOM	OMDLTC	Cust09	783,272	675,556	83,931	-	5,240
Total Distribution Line Transformers		OMDLTT		$ 1,903,268	$ 1,452,610	$ 226,129	$ -	$ 130,474
Distribution Services								
Customer	TOM	OMDSC	C02	$ 295,809	$ 227,363	$ 57,220	$ -	$ 9,982
Distribution Meters								
Customer	TOM	OMDMC	C03	$ 17,171,209	$ 12,018,472	$ 3,533,500	$ 137,553	$ 950,545
Distribution Street & Customer Lighting								
Customer	TOM	OMDSCL	C04	$ 1,306,145	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TOM	OMCAE	C05	$ 20,585,101	$ 15,338,459	$ 3,811,307	$ 15,165	$ 594,854
Customer Service & Info.								
Customer	TOM	OMCSI	C05	$ 4,496,452	$ 3,350,416	$ 832,513	$ 3,313	$ 129,935
Sales Expense								
Customer	TOM	OMSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		OMT		$ 685,621,903	$ 287,977,479	$ 85,712,375	$ 8,382,184	$ 98,788,346

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Operation and Maintenance Expenses						
Power Production Plant						
Production Demand - Base	TOM	OMPPDB	PPBDA	$ 5,202,794	$ 2,288,260	$ 3,168,103
Production Demand - Winter Peak	TOM	OMPPDI	PPWDA	4,055,270	2,719,521	2,425,592
Production Demand - Summer Peak	TOM	OMPPDP	PPSDA	3,559,491	2,404,150	2,058,637
Production Energy	TOM	OMPPEB	E01	72,903,855	32,064,108	44,392,865
Total Power Production Plant		OMPPT		$ 85,721,410	$ 39,476,039	$ 52,045,197
Transmission Plant						
Transmission Demand	TOM	OMTRB	NCPT	$ 2,658,239	$ 1,578,323	$ 1,634,855
Distribution Poles						
Specific	TOM	OMDPS	NCPP	$ -	$ -	$ -
Distribution Substation						
General	TOM	OMDSG	NCPP	$ 1,061,032	$ 629,985	$ -
Distribution Primary & Secondary Lines						
Primary Specific	TOM	OMDPLS	NCPP	$ -	$ -	$ -
Primary Demand	TOM	OMDPLD	NCPP	1,843,713	1,094,700	-
Primary Customer	TOM	OMDPLC	Cust08	5,321	13,920	-
Secondary Demand	TOM	OMDSLD	SICD	-	-	-
Secondary Customer	TOM	OMDSLC	Cust07	-	-	-
Total Distribution Primary & Secondary Lines		OMDLT		$ 1,849,033	$ 1,108,620	$ -
Distribution Line Transformers						
Demand	TOM	OMDLTD	SICDT	$ -	$ 68,824	$ -
Customer	TOM	OMDLTC	Cust09	-	512	-
Total Distribution Line Transformers		OMDLTT		$ -	$ 69,337	$ -
Distribution Services						
Customer	TOM	OMDSC	C02	$ -	$ 1,243	$ -
Distribution Meters						
Customer	TOM	OMDMC	C03	$ 215,396	$ 100,139	$ 176,202
Distribution Street & Customer Lighting						
Customer	TOM	OMDSCL	C04	$ -	$ -	$ -
Customer Accounts Expense						
Customer	TOM	OMCAE	C05	$ 111,107	$ 290,669	$ 13,691
Customer Service & Info.						
Customer	TOM	OMCSI	C05	$ 24,269	$ 63,492	$ 2,991
Sales Expense						
Customer	TOM	OMSEC	C06	$ -	$ -	$ -
Total		OMT		$ 91,640,486	$ 43,317,846	$ 53,872,936

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Operation and Maintenance Expenses								
Power Production Plant								
Production Demand - Base	TOM	OMPPDB	PPBDA	$ 309,223	$ 163,361	$ 292,633	$ 9,539	$ 8,939
Production Demand - Winter Peak	TOM	OMPPDI	PPWDA	280,050	106,448	-	-	7,198
Production Demand - Summer Peak	TOM	OMPPDP	PPSDA	222,285	89,982	-	-	4,034
Production Energy	TOM	OMPPEB	E01	4,332,969	2,289,091	4,100,500	133,662	125,255
Total Power Production Plant		OMPPT		$ 5,144,527	$ 2,648,883	$ 4,393,133	$ 143,201	$ 145,425
Transmission Plant								
Transmission Demand	TOM	OMTRB	NCPT	$ 164,801	$ 86,259	$ 169,926	$ 5,435	$ 2,476
Distribution Poles								
Specific	TOM	OMDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TOM	OMDSG	NCPP	$ 65,780	$ 34,430	$ 67,826	$ 2,169	$ 988
Distribution Primary & Secondary Lines								
Primary Specific	TOM	OMDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TOM	OMDPLD	NCPP	114,303	59,828	117,858	3,769	1,717
Primary Customer	TOM	OMDPLC	Cust08	50	50	484,182	925	5,071
Secondary Demand	TOM	OMDSLD	SICD	-	-	33,018	1,056	481
Secondary Customer	TOM	OMDSLC	Cust07	-	-	161,051	308	1,687
Total Distribution Primary & Secondary Lines		OMDLT		$ 114,353	$ 59,878	$ 796,108	$ 6,058	$ 8,957
Distribution Line Transformers								
Demand	TOM	OMDLTD	SICDT	$ -	$ -	$ 6,389	$ 204	$ 93
Customer	TOM	OMDLTC	Cust09	-	-	17,812	34	187
Total Distribution Line Transformers		OMDLTT		$ -	$ -	$ 24,200	$ 238	$ 280
Distribution Services								
Customer	TOM	OMDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	TOM	OMDMC	C03	$ 2,042	$ 2,042	$ -	$ 5,446	$ 29,872
Distribution Street & Customer Lighting								
Customer	TOM	OMDSCL	C04	$ -	$ -	$ 1,306,145	$ -	$ -
Customer Accounts Expense								
Customer	TOM	OMCAE	C05	$ 211	$ 211	$ 404,419	$ 772	$ 4,236
Customer Service & Info.								
Customer	TOM	OMCSI	C05	$ 46	$ 46	$ 88,338	$ 169	$ 925
Sales Expense								
Customer	TOM	OMSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		OMT		$ 5,491,759	$ 2,831,749	$ 7,250,096	$ 163,488	$ 193,159

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
				3.43%	4.01%			
Labor Expenses								
Power Production Plant								
Production Demand - Base	TLB	LBPPDB	PPBDA	$ 8,354,904	$ 3,022,621	$ 982,243	$ 116,987	$ 1,355,445
Production Demand - Winter Peak	TLB	LBPPDI	PPWDA	8,752,290	3,740,013	1,223,816	95,169	1,280,607
Production Demand - Summer Peak	TLB	LBPPDP	PPSDA	7,194,353	2,813,352	1,016,676	83,847	1,183,522
Production Energy	TLB	LBPPEB	E01	17,970,758	6,501,425	2,112,730	251,630	2,915,458
Production Energy - Not Used	TLB	LBPPEI	E01	-	-	-	-	-
Production Energy - Not Used	TLB	LBPPEP	E01	-	-	-	-	-
Total Power Production Plant		LBPPT		$ 42,272,305	$ 16,077,411	$ 5,335,466	$ 547,633	$ 6,735,031
Transmission Plant								
Transmission Demand	TLB	LBTRB	NCPT	$ 4,308,731	$ 1,914,748	$ 551,155	$ 48,971	$ 568,382
Distribution Poles								
Specific	TLB	LBDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TLB	LBDSG	NCPP	$ 2,685,252	$ 1,288,380	$ 370,856	$ 32,951	$ 382,448
Distribution Primary & Secondary Lines								
Primary Specific	TLB	LBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TLB	LBDPLD	NCPP	2,551,847	1,224,372	352,432	31,314	363,448
Primary Customer	TLB	LBDPLC	Cust08	3,857,080	3,325,240	413,129	658	25,792
Secondary Demand	TLB	LBDSLD	SICD	833,939	699,849	128,069	-	-
Secondary Customer	TLB	LBDSLC	Cust07	1,230,591	1,069,212	132,839	-	-
Total Distribution Primary & Secondary Lines		LBDLT		$ 8,473,457	$ 6,318,672	$ 1,026,469	$ 31,971	$ 389,240
Distribution Line Transformers								
Demand	TLB	LBDLTD	SICDT	$ 240,841	$ 167,095	$ 30,578	$ -	$ 26,930
Customer	TLB	LBDLTC	Cust09	168,432	145,270	18,048	-	1,127
Total Distribution Line Transformers		LBDLTT		$ 409,273	$ 312,365	$ 48,626	$ -	$ 28,057
Distribution Services								
Customer	TLB	LBDSC	C02	$ 62,054	$ 47,696	$ 12,003	$ -	$ 2,094
Distribution Meters								
Customer	TLB	LBDMC	C03	$ 5,681,158	$ 3,976,356	$ 1,169,071	$ 45,510	$ 314,491
Distribution Street & Customer Lighting								
Customer	TLB	LBDSCL	C04	$ 206,477	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TLB	LBCAE	C05	$ 5,837,418	$ 4,349,602	$ 1,080,791	$ 4,301	$ 168,686
Customer Service & Info.								
Customer	TLB	LBCSI	C05	$ 1,602,599	$ 1,194,136	$ 296,719	$ 1,181	$ 46,311
Sales Expense								
Customer	TLB	LBSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		LBT		$ 71,538,724	$ 35,479,364	$ 9,891,157	$ 712,517	$ 8,634,741

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Labor Expenses						
Power Production Plant						
Production Demand - Base	TLB	LBPPDB	PPBDA	$ 1,308,380	$ 575,443	$ 796,703
Production Demand - Winter Peak	TLB	LBPPDI	PPWDA	1,019,805	683,896	609,979
Production Demand - Summer Peak	TLB	LBPPDP	PPSDA	895,128	604,587	517,699
Production Energy	TLB	LBPPEB	E01	2,814,226	1,237,735	1,713,648
Production Energy - Not Used	TLB	LBPPEI	E01	-	-	-
Production Energy - Not Used	TLB	LBPPEP	E01	-	-	-
Total Power Production Plant		LBPPT		$ 6,037,540	$ 3,101,661	$ 3,638,030
Transmission Plant						
Transmission Demand	TLB	LBTRB	NCPT	$ 517,055	$ 307,000	$ 317,996
Distribution Poles						
Specific	TLB	LBDPS	NCPP	$ -	$ -	$ -
Distribution Substation						
General	TLB	LBDSG	NCPP	$ 347,911	$ 206,572	$ -
Distribution Primary & Secondary Lines						
Primary Specific	TLB	LBDPLS	NCPP	$ -	$ -	$ -
Primary Demand	TLB	LBDPLD	NCPP	330,627	196,309	-
Primary Customer	TLB	LBDPLC	Cust08	963	2,521	-
Secondary Demand	TLB	LBDSLD	SICD	-	-	-
Secondary Customer	TLB	LBDSLC	Cust07	-	-	-
Total Distribution Primary & Secondary Lines		LBDLT		$ 331,590	$ 198,829	$ -
Distribution Line Transformers						
Demand	TLB	LBDLTD	SICDT	$ -	$ 14,800	$ -
Customer	TLB	LBDLTC	Cust09	-	110	-
Total Distribution Line Transformers		LBDLTT		$ -	$ 14,910	$ -
Distribution Services						
Customer	TLB	LBDSC	C02	$ -	$ 261	$ -
Distribution Meters						
Customer	TLB	LBDMC	C03	$ 71,264	$ 33,131	$ 58,297
Distribution Street & Customer Lighting						
Customer	TLB	LBDSCL	C04	$ -	$ -	$ -
Customer Accounts Expense						
Customer	TLB	LBCAE	C05	$ 31,507	$ 82,427	$ 3,882
Customer Service & Info.						
Customer	TLB	LBCSI	C05	$ 8,650	$ 22,629	$ 1,066
Sales Expense						
Customer	TLB	LBSEC	C06	$ -	$ -	$ -
Total		LBT		$ 7,345,518	$ 3,967,420	$ 4,019,271

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Labor Expenses								
Power Production Plant								
Production Demand - Base	TLB	LBPPDB	PPBDA	$ 77,762	$ 41,082	$ 73,590	$ 2,399	$ 2,248
Production Demand - Winter Peak	TLB	LBPPDI	PPWDA	70,426	26,769	-	-	1,810
Production Demand - Summer Peak	TLB	LBPPDP	PPSDA	55,899	22,628	-	-	1,014
Production Energy	TLB	LBPPEB	E01	167,261	88,363	158,287	5,160	4,835
Production Energy - Not Used	TLB	LBPPEI	E01	-	-	-	-	-
Production Energy - Not Used	TLB	LBPPEP	E01	-	-	-	-	-
Total Power Production Plant		LBPPT		$ 371,348	$ 178,842	$ 231,877	$ 7,558	$ 9,907
Transmission Plant								
Transmission Demand	TLB	LBTRB	NCPT	$ 32,055	$ 16,778	$ 33,052	$ 1,057	$ 482
Distribution Poles								
Specific	TLB	LBDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TLB	LBDSG	NCPP	$ 21,569	$ 11,290	$ 22,240	$ 711	$ 324
Distribution Primary & Secondary Lines								
Primary Specific	TLB	LBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TLB	LBDPLD	NCPP	20,498	10,729	21,135	676	308
Primary Customer	TLB	LBDPLC	Cust08	9	9	87,674	167	918
Secondary Demand	TLB	LBDSLD	SICD	-	-	5,754	184	84
Secondary Customer	TLB	LBDSLC	Cust07	-	-	28,191	54	295
Total Distribution Primary & Secondary Lines		LBDLT		$ 20,507	$ 10,738	$ 142,754	$ 1,081	$ 1,605
Distribution Line Transformers								
Demand	TLB	LBDLTD	SICDT	$ -	$ -	$ 1,374	$ 44	$ 20
Customer	TLB	LBDLTC	Cust09	-	-	3,830	7	40
Total Distribution Line Transformers		LBDLTT		$ -	$ -	$ 5,204	$ 51	$ 60
Distribution Services								
Customer	TLB	LBDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	TLB	LBDMC	C03	$ 675	$ 675	$ -	$ 1,802	$ 9,883
Distribution Street & Customer Lighting								
Customer	TLB	LBDSCL	C04	$ -	$ -	$ 206,477	$ -	$ -
Customer Accounts Expense								
Customer	TLB	LBCAE	C05	$ 60	$ 60	$ 114,683	$ 219	$ 1,201
Customer Service & Info.								
Customer	TLB	LBCSI	C05	$ 16	$ 16	$ 31,485	$ 60	$ 330
Sales Expense								
Customer	TLB	LBSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		LBT		$ 446,231	$ 218,400	$ 787,773	$ 12,540	$ 23,793

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Depreciation Expenses								
Power Production Plant								
Production Demand - Base	TDEPR	DEPPDB	PPBDA	$ 28,434,166	$ 10,286,857	$ 3,342,860	$ 398,140	$ 4,612,972
Production Demand - Winter Peak	TDEPR	DEPPDI	PPWDA	29,786,588	12,728,351	4,165,002	323,888	4,358,278
Production Demand - Summer Peak	TDEPR	DEPPDP	PPSDA	24,484,475	9,574,654	3,460,043	285,356	4,027,869
Production Energy	TDEPR	DEPPEB	E01	-	-	-	-	-
Production Energy - Not Used	TDEPR	DEPPEI	E01	-	-	-	-	-
Production Energy - Not Used	TDEPR	DEPPEP	E01	-	-	-	-	-
Total Power Production Plant		DEPPT		$ 82,705,230	$ 32,589,862	$ 10,967,905	$ 1,007,384	$ 12,999,119
Transmission Plant								
Transmission Demand	TDEPR	DETRB	NCPT	$ 11,770,778	$ 5,230,792	$ 1,505,669	$ 133,780	$ 1,552,732
Distribution Poles								
Specific	TDEPR	DEDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TDEPR	DEDSG	NCPP	$ 4,970,929	$ 2,385,043	$ 686,528	$ 60,999	$ 707,987
Distribution Primary & Secondary Lines								
Primary Specific	TDEPR	DEDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TDEPR	DEDPLD	NCPP	8,500,800	4,078,669	1,174,034	104,314	1,210,731
Primary Customer	TDEPR	DEDPLC	Cust08	13,527,932	11,662,610	1,448,965	2,306	90,460
Secondary Demand	TDEPR	DEDSLD	SICD	2,336,902	1,961,147	358,881	-	-
Secondary Customer	TDEPR	DEDSLC	Cust07	3,551,287	3,085,572	383,352	-	-
Total Distribution Primary & Secondary Lines		DEDLT		$ 27,916,921	$ 20,787,998	$ 3,365,232	$ 106,620	$ 1,301,190
Distribution Line Transformers								
Demand	TDEPR	DEDLTD	SICDT	$ 3,230,303	$ 2,241,187	$ 410,127	$ -	$ 361,202
Customer	TDEPR	DEDLTC	Cust09	2,259,120	1,948,446	242,075	-	15,113
Total Distribution Line Transformers		DEDLTT		$ 5,489,424	$ 4,189,633	$ 652,202	$ -	$ 376,315
Distribution Services								
Customer	TDEPR	DEDSC	C02	$ 1,121,921	$ 862,327	$ 217,020	$ -	$ 37,861
Distribution Meters								
Customer	TDEPR	DEDMC	C03	$ 1,301,397	$ 910,874	$ 267,802	$ 10,425	$ 72,041
Distribution Street & Customer Lighting								
Customer	TDEPR	DEDSCL	C04	$ 3,565,925	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TDEPR	DECAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	TDEPR	DECSI	C05	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	TDEPR	DESEC	C06	$ -	$ -	$ -	$ -	$ -
Total		DET		$ 138,842,527	$ 66,956,529	$ 17,662,359	$ 1,319,208	$ 17,047,245

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Depreciation Expenses						
Power Production Plant						
Production Demand - Base	TDEPR	DEPPDB	PPBDA	$ 4,452,799	$ 1,958,401	$ 2,711,413
Production Demand - Winter Peak	TDEPR	DEPPDI	PPWDA	3,470,693	2,327,496	2,075,937
Production Demand - Summer Peak	TDEPR	DEPPDP	PPSDA	3,046,381	2,057,586	1,761,879
Production Energy	TDEPR	DEPPEB	E01	-	-	-
Production Energy - Not Used	TDEPR	DEPPEI	E01	-	-	-
Production Energy - Not Used	TDEPR	DEPPEP	E01	-	-	-
Total Power Production Plant		DEPPT		$ 10,969,873	$ 6,343,484	$ 6,549,230
Transmission Plant						
Transmission Demand	TDEPR	DETRB	NCPT	$ 1,412,512	$ 838,676	$ 868,715
Distribution Poles						
Specific	TDEPR	DEDPS	NCPP	$ -	$ -	$ -
Distribution Substation						
General	TDEPR	DEDSG	NCPP	$ 644,052	$ 382,404	$ -
Distribution Primary & Secondary Lines						
Primary Specific	TDEPR	DEDPLS	NCPP	$ -	$ -	$ -
Primary Demand	TDEPR	DEDPLD	NCPP	1,101,396	653,951	-
Primary Customer	TDEPR	DEDPLC	Cust08	3,379	8,840	-
Secondary Demand	TDEPR	DEDSLD	SICD	-	-	-
Secondary Customer	TDEPR	DEDSLC	Cust07	-	-	-
Total Distribution Primary & Secondary Lines		DEDLT		$ 1,104,775	$ 662,791	$ -
Distribution Line Transformers						
Demand	TDEPR	DEDLTD	SICDT	$ -	$ 198,504	$ -
Customer	TDEPR	DEDLTC	Cust09	-	1,477	-
Total Distribution Line Transformers		DEDLTT		$ -	$ 199,981	$ -
Distribution Services						
Customer	TDEPR	DEDSC	C02	$ -	$ 4,713	$ -
Distribution Meters						
Customer	TDEPR	DEDMC	C03	$ 16,325	$ 7,590	$ 13,354
Distribution Street & Customer Lighting						
Customer	TDEPR	DEDSCL	C04	$ -	$ -	$ -
Customer Accounts Expense						
Customer	TDEPR	DECAE	C05	$ -	$ -	$ -
Customer Service & Info.						
Customer	TDEPR	DECSI	C05	$ -	$ -	$ -
Sales Expense						
Customer	TDEPR	DESEC	C06	$ -	$ -	$ -
Total		DET		$ 14,147,537	$ 8,439,639	$ 7,431,299

LOUISVILLE GAS AND ELECTRIC COMPANY
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12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Depreciation Expenses								
Power Production Plant								
Production Demand - Base	TDEPR	DEPPDB	PPBDA	$ 264,648	$ 139,812	$ 250,449	$ 8,164	$ 7,650
Production Demand - Winter Peak	TDEPR	DEPPDI	PPWDA	239,680	91,103	-	-	6,160
Production Demand - Summer Peak	TDEPR	DEPPDP	PPSDA	190,242	77,011	-	-	3,452
Production Energy	TDEPR	DEPPEB	E01	-	-	-	-	-
Production Energy - Not Used	TDEPR	DEPPEI	E01	-	-	-	-	-
Production Energy - Not Used	TDEPR	DEPPEP	E01	-	-	-	-	-
Total Power Production Plant		DEPPT		$ 694,570	$ 307,927	$ 250,449	$ 8,164	$ 17,263
Transmission Plant								
Transmission Demand	TDEPR	DETRB	NCPT	$ 87,570	$ 45,836	$ 90,294	$ 2,888	$ 1,316
Distribution Poles								
Specific	TDEPR	DEDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TDEPR	DEDSG	NCPP	$ 39,929	$ 20,899	$ 41,171	$ 1,317	$ 600
Distribution Primary & Secondary Lines								
Primary Specific	TDEPR	DEDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TDEPR	DEDPLD	NCPP	68,282	35,740	70,406	2,252	1,026
Primary Customer	TDEPR	DEDPLC	Cust08	32	32	307,500	587	3,221
Secondary Demand	TDEPR	DEDSLD	SICD	-	-	16,123	516	235
Secondary Customer	TDEPR	DEDSLC	Cust07	-	-	81,355	155	852
Total Distribution Primary & Secondary Lines		DEDLT		$ 68,314	$ 35,772	$ 475,385	$ 3,510	$ 5,334
Distribution Line Transformers								
Demand	TDEPR	DEDLTD	SICDT	$ -	$ -	$ 18,426	$ 589	$ 268
Customer	TDEPR	DEDLTC	Cust09	-	-	51,373	98	538
Total Distribution Line Transformers		DEDLTT		$ -	$ -	$ 69,799	$ 687	$ 807
Distribution Services								
Customer	TDEPR	DEDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	TDEPR	DEDMC	C03	$ 155	$ 155	$ -	$ 413	$ 2,264
Distribution Street & Customer Lighting								
Customer	TDEPR	DEDSCL	C04	$ -	$ -	$ 3,565,925	$ -	$ -
Customer Accounts Expense								
Customer	TDEPR	DECAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	TDEPR	DECSI	C05	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	TDEPR	DESEC	C06	$ -	$ -	$ -	$ -	$ -
Total		DET		$ 890,538	$ 410,589	$ 4,493,023	$ 16,979	$ 27,582

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Regulatory Credits								
Power Production Plant								
Production Demand - Base	TRCTN	RCPDB	PPBDA	$ -	$ -	$ -	$ -	$ -
Production Demand - Winter Peak	TRCTN	RCPDI	PPWDA	-	-	-	-	-
Production Demand - Summer Peak	TRCTN	RCPDP	PPSDA	-	-	-	-	-
Production Energy	TRCTN	RCPEB	E01	-	-	-	-	-
Production Energy - Not Used	TRCTN	RCPEI	E01	-	-	-	-	-
Production Energy - Not Used	TRCTN	RCPEP	E01	-	-	-	-	-
Total Power Production Plant		RCPT		$ -	$ -	$ -	$ -	$ -
Transmission Plant								
Transmission Demand	TRCTN	RCRB	NCPT	$ -	$ -	$ -	$ -	$ -
Distribution Poles								
Specific	TRCTN	RCPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TRCTN	RCSG	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines								
Primary Specific	TRCTN	RCPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TRCTN	RCPLD	NCPP	-	-	-	-	-
Primary Customer	TRCTN	RCPLC	Cust08	-	-	-	-	-
Secondary Demand	TRCTN	RCSLD	SICD	-	-	-	-	-
Secondary Customer	TRCTN	RCSLC	Cust07	-	-	-	-	-
Total Distribution Primary & Secondary Lines		RCLT		$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers								
Demand	TRCTN	RCLTD	SICDT	$ -	$ -	$ -	$ -	$ -
Customer	TRCTN	RCLTC	Cust09	-	-	-	-	-
Total Distribution Line Transformers		RCLTT		$ -	$ -	$ -	$ -	$ -
Distribution Services								
Customer	TRCTN	RCSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	TRCTN	RCMC	C03	$ -	$ -	$ -	$ -	$ -
Distribution Street & Customer Lighting								
Customer	TRCTN	RCSCL	C04	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TRCTN	RCCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	TRCTN	RCCSI	C05	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	TRCTN	RCSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		RCT		$ -	$ -	$ -	$ -	$ -

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Regulatory Credits						
Power Production Plant						
Production Demand - Base	TRCTN	RCPDB	PPBDA	$ -	$ -	$ -
Production Demand - Winter Peak	TRCTN	RCPDI	PPWDA	-	-	-
Production Demand - Summer Peak	TRCTN	RCPDP	PPSDA	-	-	-
Production Energy	TRCTN	RCPEB	E01	-	-	-
Production Energy - Not Used	TRCTN	RCPEI	E01	-	-	-
Production Energy - Not Used	TRCTN	RCPEP	E01	-	-	-
Total Power Production Plant		RCPT		$ -	$ -	$ -
Transmission Plant						
Transmission Demand	TRCTN	RCRB	NCPT	$ -	$ -	$ -
Distribution Poles						
Specific	TRCTN	RCPS	NCPP	$ -	$ -	$ -
Distribution Substation						
General	TRCTN	RCSG	NCPP	$ -	$ -	$ -
Distribution Primary & Secondary Lines						
Primary Specific	TRCTN	RCPLS	NCPP	$ -	$ -	$ -
Primary Demand	TRCTN	RCPLD	NCPP	-	-	-
Primary Customer	TRCTN	RCPLC	Cust08	-	-	-
Secondary Demand	TRCTN	RCSLD	SICD	-	-	-
Secondary Customer	TRCTN	RCSLC	Cust07	-	-	-
Total Distribution Primary & Secondary Lines		RCLT		$ -	$ -	$ -
Distribution Line Transformers						
Demand	TRCTN	RCLTD	SICDT	$ -	$ -	$ -
Customer	TRCTN	RCLTC	Cust09	-	-	-
Total Distribution Line Transformers		RCLTT		$ -	$ -	$ -
Distribution Services						
Customer	TRCTN	RCSC	C02	$ -	$ -	$ -
Distribution Meters						
Customer	TRCTN	RCMC	C03	$ -	$ -	$ -
Distribution Street & Customer Lighting						
Customer	TRCTN	RCSCL	C04	$ -	$ -	$ -
Customer Accounts Expense						
Customer	TRCTN	RCCAE	C05	$ -	$ -	$ -
Customer Service & Info.						
Customer	TRCTN	RCCSI	C05	$ -	$ -	$ -
Sales Expense						
Customer	TRCTN	RCSEC	C06	$ -	$ -	$ -
Total		RCT		$ -	$ -	$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
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12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Regulatory Credits								
Power Production Plant								
Production Demand - Base	TRCTN	RCPDB	PPBDA	$ -	$ -	$ -	$ -	$ -
Production Demand - Winter Peak	TRCTN	RCPDI	PPWDA	-	-	-	-	-
Production Demand - Summer Peak	TRCTN	RCPDP	PPSDA	-	-	-	-	-
Production Energy	TRCTN	RCPEB	E01	-	-	-	-	-
Production Energy - Not Used	TRCTN	RCPEI	E01	-	-	-	-	-
Production Energy - Not Used	TRCTN	RCPEP	E01	-	-	-	-	-
Total Power Production Plant		RCPT		$ -	$ -	$ -	$ -	$ -
Transmission Plant								
Transmission Demand	TRCTN	RCRB	NCPT	$ -	$ -	$ -	$ -	$ -
Distribution Poles								
Specific	TRCTN	RCPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TRCTN	RCSG	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines								
Primary Specific	TRCTN	RCPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TRCTN	RCPLD	NCPP	-	-	-	-	-
Primary Customer	TRCTN	RCPLC	Cust08	-	-	-	-	-
Secondary Demand	TRCTN	RCSLD	SICD	-	-	-	-	-
Secondary Customer	TRCTN	RCSLC	Cust07	-	-	-	-	-
Total Distribution Primary & Secondary Lines		RCLT		$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers								
Demand	TRCTN	RCLTD	SICDT	$ -	$ -	$ -	$ -	$ -
Customer	TRCTN	RCLTC	Cust09	-	-	-	-	-
Total Distribution Line Transformers		RCLTT		$ -	$ -	$ -	$ -	$ -
Distribution Services								
Customer	TRCTN	RCSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	TRCTN	RCMC	C03	$ -	$ -	$ -	$ -	$ -
Distribution Street & Customer Lighting								
Customer	TRCTN	RCSCL	C04	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TRCTN	RCCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	TRCTN	RCCSI	C05	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	TRCTN	RCSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		RCT		$ -	$ -	$ -	$ -	$ -

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Accretion Expenses								
Power Production Plant								
Production Demand - Base	TACRTN	ACRPDB	PPBDA	$ -	$ -	$ -	$ -	$ -
Production Demand - Winter Peak	TACRTN	ACRPDI	PPWDA	-	-	-	-	-
Production Demand - Summer Peak	TACRTN	ACRPDP	PPSDA	-	-	-	-	-
Production Energy	TACRTN	ACRPEB	E01	-	-	-	-	-
Production Energy - Not Used	TACRTN	ACRPEI	E01	-	-	-	-	-
Production Energy - Not Used	TACRTN	ACRPEP	E01	-	-	-	-	-
Total Power Production Plant		ACRPT		$ -	$ -	$ -	$ -	$ -
Transmission Plant								
Transmission Demand	TACRTN	ACRRB	NCPT	$ -	$ -	$ -	$ -	$ -
Distribution Poles								
Specific	TACRTN	ACRPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TACRTN	ACRSG	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines								
Primary Specific	TACRTN	ACRPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TACRTN	ACRPLD	NCPP	-	-	-	-	-
Primary Customer	TACRTN	ACRPLC	Cust08	-	-	-	-	-
Secondary Demand	TACRTN	ACRSLD	SICD	-	-	-	-	-
Secondary Customer	TACRTN	ACRSLC	Cust07	-	-	-	-	-
Total Distribution Primary & Secondary Lines		ACRLT		$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers								
Demand	TACRTN	ACRLTD	SICDT	$ -	$ -	$ -	$ -	$ -
Customer	TACRTN	ACRLTC	Cust09	-	-	-	-	-
Total Distribution Line Transformers		ACRLTT		$ -	$ -	$ -	$ -	$ -
Distribution Services								
Customer	TACRTN	ACRSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	TACRTN	ACRMC	C03	$ -	$ -	$ -	$ -	$ -
Distribution Street & Customer Lighting								
Customer	TACRTN	ACRSCL	C04	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TACRTN	ACRCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	TACRTN	ACRCSI	C05	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	TACRTN	ACRSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		ACRT		$ -	$ -	$ -	$ -	$ -

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Accretion Expenses						
Power Production Plant						
Production Demand - Base	TACRTN	ACRPDB	PPBDA	$ -	$ -	$ -
Production Demand - Winter Peak	TACRTN	ACRPDI	PPWDA	-	-	-
Production Demand - Summer Peak	TACRTN	ACRPDP	PPSDA	-	-	-
Production Energy	TACRTN	ACRPEB	E01	-	-	-
Production Energy - Not Used	TACRTN	ACRPEI	E01	-	-	-
Production Energy - Not Used	TACRTN	ACRPEP	E01	-	-	-
Total Power Production Plant		ACRPT		$ -	$ -	$ -
Transmission Plant						
Transmission Demand	TACRTN	ACRRB	NCPT	$ -	$ -	$ -
Distribution Poles						
Specific	TACRTN	ACRPS	NCPP	$ -	$ -	$ -
Distribution Substation						
General	TACRTN	ACRSG	NCPP	$ -	$ -	$ -
Distribution Primary & Secondary Lines						
Primary Specific	TACRTN	ACRPLS	NCPP	$ -	$ -	$ -
Primary Demand	TACRTN	ACRPLD	NCPP	-	-	-
Primary Customer	TACRTN	ACRPLC	Cust08	-	-	-
Secondary Demand	TACRTN	ACRSLD	SICD	-	-	-
Secondary Customer	TACRTN	ACRSLC	Cust07	-	-	-
Total Distribution Primary & Secondary Lines		ACRLT		$ -	$ -	$ -
Distribution Line Transformers						
Demand	TACRTN	ACRLTD	SICDT	$ -	$ -	$ -
Customer	TACRTN	ACRLTC	Cust09	-	-	-
Total Distribution Line Transformers		ACRLTT		$ -	$ -	$ -
Distribution Services						
Customer	TACRTN	ACRSC	C02	$ -	$ -	$ -
Distribution Meters						
Customer	TACRTN	ACRMC	C03	$ -	$ -	$ -
Distribution Street & Customer Lighting						
Customer	TACRTN	ACRSCL	C04	$ -	$ -	$ -
Customer Accounts Expense						
Customer	TACRTN	ACRCAE	C05	$ -	$ -	$ -
Customer Service & Info.						
Customer	TACRTN	ACRCSI	C05	$ -	$ -	$ -
Sales Expense						
Customer	TACRTN	ACRSEC	C06	$ -	$ -	$ -
Total		ACRT		$ -	$ -	$ -

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12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Accretion Expenses								
Power Production Plant								
Production Demand - Base	TACRTN	ACRPDB	PPBDA	$ -	$ -	$ -	$ -	$ -
Production Demand - Winter Peak	TACRTN	ACRPDI	PPWDA	-	-	-	-	-
Production Demand - Summer Peak	TACRTN	ACRPDP	PPSDA	-	-	-	-	-
Production Energy	TACRTN	ACRPEB	E01	-	-	-	-	-
Production Energy - Not Used	TACRTN	ACRPEI	E01	-	-	-	-	-
Production Energy - Not Used	TACRTN	ACRPEP	E01	-	-	-	-	-
Total Power Production Plant		ACRPT		$ -	$ -	$ -	$ -	$ -
Transmission Plant								
Transmission Demand	TACRTN	ACRRB	NCPT	$ -	$ -	$ -	$ -	$ -
Distribution Poles								
Specific	TACRTN	ACRPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TACRTN	ACRSG	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines								
Primary Specific	TACRTN	ACRPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TACRTN	ACRPLD	NCPP	-	-	-	-	-
Primary Customer	TACRTN	ACRPLC	Cust08	-	-	-	-	-
Secondary Demand	TACRTN	ACRSLD	SICD	-	-	-	-	-
Secondary Customer	TACRTN	ACRSLC	Cust07	-	-	-	-	-
Total Distribution Primary & Secondary Lines		ACRLT		$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers								
Demand	TACRTN	ACRLTD	SICDT	$ -	$ -	$ -	$ -	$ -
Customer	TACRTN	ACRLTC	Cust09	-	-	-	-	-
Total Distribution Line Transformers		ACRLTT		$ -	$ -	$ -	$ -	$ -
Distribution Services								
Customer	TACRTN	ACRSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	TACRTN	ACRMC	C03	$ -	$ -	$ -	$ -	$ -
Distribution Street & Customer Lighting								
Customer	TACRTN	ACRSCL	C04	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TACRTN	ACRCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	TACRTN	ACRCSI	C05	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	TACRTN	ACRSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		ACRT		$ -	$ -	$ -	$ -	$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
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12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Property and Other Taxes								
Power Production Plant								
Production Demand - Base	PTAX	PTPPDB	PPBDA	$ 6,289,767	$ 2,275,499	$ 739,456	$ 88,070	$ 1,020,410
Production Demand - Winter Peak	PTAX	PTPPDI	PPWDA	6,588,929	2,815,569	921,317	71,645	964,071
Production Demand - Summer Peak	PTAX	PTPPDP	PPSDA	5,416,077	2,117,957	765,377	63,122	890,983
Production Energy	PTAX	PTPPEB	E01	-	-	-	-	-
Production Energy - Not Used	PTAX	PTPPEI	E01	-	-	-	-	-
Production Energy - Not Used	PTAX	PTPPEP	E01	-	-	-	-	-
Total Power Production Plant		PTPPT		$ 18,294,773	$ 7,209,026	$ 2,426,151	$ 222,838	$ 2,875,464
Transmission Plant								
Transmission Demand	PTAX	PTTRB	NCPT	$ 3,464,937	$ 1,539,776	$ 443,220	$ 39,381	$ 457,074
Distribution Poles								
Specific	PTAX	PTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	PTAX	PTDSG	NCPP	$ 1,206,640	$ 578,944	$ 166,647	$ 14,807	$ 171,856
Distribution Primary & Secondary Lines								
Primary Specific	PTAX	PTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	PTAX	PTDPLD	NCPP	2,063,479	990,054	284,984	25,321	293,892
Primary Customer	PTAX	PTDPLC	Cust08	3,283,761	2,830,974	351,721	560	21,958
Secondary Demand	PTAX	PTDSLD	SICD	567,258	476,047	87,115	-	-
Secondary Customer	PTAX	PTDSLC	Cust07	862,037	748,990	93,055	-	-
Total Distribution Primary & Secondary Lines		PTDLT		$ 6,776,535	$ 5,046,065	$ 816,874	$ 25,881	$ 315,850
Distribution Line Transformers								
Demand	PTAX	PTDLTD	SICDT	$ 784,122	$ 544,024	$ 99,554	$ -	$ 87,678
Customer	PTAX	PTDLTC	Cust09	548,377	472,964	58,761	-	3,668
Total Distribution Line Transformers		PTDLTT		$ 1,332,499	$ 1,016,989	$ 158,315	$ -	$ 91,346
Distribution Services								
Customer	PTAX	PTDSC	C02	$ 272,334	$ 209,321	$ 52,679	$ -	$ 9,190
Distribution Meters								
Customer	PTAX	PTDMC	C03	$ 315,900	$ 221,105	$ 65,006	$ 2,531	$ 17,487
Distribution Street & Customer Lighting								
Customer	PTAX	PTDSCL	C04	$ 865,590	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	PTAX	PTCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	PTAX	PTCSI	C05	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	PTAX	PTSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		PTT		$ 32,529,209	$ 15,821,225	$ 4,128,893	$ 305,437	$ 3,938,269

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Property and Other Taxes						
Power Production Plant						
Production Demand - Base	PTAX	PTPPDB	PPBDA	$ 984,979	$ 433,207	$ 599,777
Production Demand - Winter Peak	PTAX	PTPPDI	PPWDA	767,733	514,853	459,207
Production Demand - Summer Peak	PTAX	PTPPDP	PPSDA	673,873	455,147	389,736
Production Energy	PTAX	PTPPEB	E01	-	-	-
Production Energy - Not Used	PTAX	PTPPEI	E01	-	-	-
Production Energy - Not Used	PTAX	PTPPEP	E01	-	-	-
Total Power Production Plant		PTPPT		$ 2,426,586	$ 1,403,207	$ 1,448,719
Transmission Plant						
Transmission Demand	PTAX	PTTRB	NCPT	$ 415,798	$ 246,879	$ 255,722
Distribution Poles						
Specific	PTAX	PTDPS	NCPP	$ -	$ -	$ -
Distribution Substation						
General	PTAX	PTDSG	NCPP	$ 156,337	$ 92,825	$ -
Distribution Primary & Secondary Lines						
Primary Specific	PTAX	PTDPLS	NCPP	$ -	$ -	$ -
Primary Demand	PTAX	PTDPLD	NCPP	267,352	158,740	-
Primary Customer	PTAX	PTDPLC	Cust08	820	2,146	-
Secondary Demand	PTAX	PTDSLD	SICD	-	-	-
Secondary Customer	PTAX	PTDSLC	Cust07	-	-	-
Total Distribution Primary & Secondary Lines		PTDLT		$ 268,172	$ 160,886	$ -
Distribution Line Transformers						
Demand	PTAX	PTDLTD	SICDT	$ -	$ 48,185	$ -
Customer	PTAX	PTDLTC	Cust09	-	359	-
Total Distribution Line Transformers		PTDLTT		$ -	$ 48,543	$ -
Distribution Services						
Customer	PTAX	PTDSC	C02	$ -	$ 1,144	$ -
Distribution Meters						
Customer	PTAX	PTDMC	C03	$ 3,963	$ 1,842	$ 3,242
Distribution Street & Customer Lighting						
Customer	PTAX	PTDSCL	C04	$ -	$ -	$ -
Customer Accounts Expense						
Customer	PTAX	PTCAE	C05	$ -	$ -	$ -
Customer Service & Info.						
Customer	PTAX	PTCSI	C05	$ -	$ -	$ -
Sales Expense						
Customer	PTAX	PTSEC	C06	$ -	$ -	$ -
Total		PTT		$ 3,270,856	$ 1,955,326	$ 1,707,683

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Property and Other Taxes								
Power Production Plant								
Production Demand - Base	PTAX	PTPPDB	PPBDA	$ 58,541	$ 30,927	$ 55,400	$ 1,806	$ 1,692
Production Demand - Winter Peak	PTAX	PTPPDI	PPWDA	53,018	20,152	-	-	1,363
Production Demand - Summer Peak	PTAX	PTPPDP	PPSDA	42,082	17,035	-	-	764
Production Energy	PTAX	PTPPEB	E01	-	-	-	-	-
Production Energy - Not Used	PTAX	PTPPEI	E01	-	-	-	-	-
Production Energy - Not Used	PTAX	PTPPEP	E01	-	-	-	-	-
Total Power Production Plant		PTPPT		$ 153,642	$ 68,115	$ 55,400	$ 1,806	$ 3,819
Transmission Plant								
Transmission Demand	PTAX	PTTRB	NCPT	$ 25,778	$ 13,493	$ 26,580	$ 850	$ 387
Distribution Poles								
Specific	PTAX	PTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	PTAX	PTDSG	NCPP	$ 9,692	$ 5,073	$ 9,994	$ 320	$ 146
Distribution Primary & Secondary Lines								
Primary Specific	PTAX	PTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	PTAX	PTDPLD	NCPP	16,575	8,675	17,090	547	249
Primary Customer	PTAX	PTDPLC	Cust08	8	8	74,642	143	782
Secondary Demand	PTAX	PTDSLD	SICD	-	-	3,914	125	57
Secondary Customer	PTAX	PTDSLC	Cust07	-	-	19,748	38	207
Total Distribution Primary & Secondary Lines		PTDLT		$ 16,583	$ 8,683	$ 115,395	$ 852	$ 1,295
Distribution Line Transformers								
Demand	PTAX	PTDLTD	SICDT	$ -	$ -	$ 4,473	$ 143	$ 65
Customer	PTAX	PTDLTC	Cust09	-	-	12,470	24	131
Total Distribution Line Transformers		PTDLTT		$ -	$ -	$ 16,943	$ 167	$ 196
Distribution Services								
Customer	PTAX	PTDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	PTAX	PTDMC	C03	$ 38	$ 38	$ -	$ 100	$ 550
Distribution Street & Customer Lighting								
Customer	PTAX	PTDSCL	C04	$ -	$ -	$ 865,590	$ -	$ -
Customer Accounts Expense								
Customer	PTAX	PTCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	PTAX	PTCSI	C05	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	PTAX	PTSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		PTT		$ 205,732	$ 95,401	$ 1,089,902	$ 4,095	$ 6,391

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Amortization of ITC								
Power Production Plant								
Production Demand - Base	OTAX	OTPPDB	PPBDA	$ (193,848)	$ (70,130)	$ (22,790)	$ (2,714)	$ (31,449)
Production Demand - Winter Peak	OTAX	OTPPDI	PPWDA	(203,068)	(86,775)	(28,395)	(2,208)	(29,712)
Production Demand - Summer Peak	OTAX	OTPPDP	PPSDA	(166,921)	(65,274)	(23,589)	(1,945)	(27,460)
Production Energy	OTAX	OTPPEB	E01	-	-	-	-	-
Production Energy - Not Used	OTAX	OTPPEI	E01	-	-	-	-	-
Production Energy - Not Used	OTAX	OTPPEP	E01	-	-	-	-	-
Total Power Production Plant		OTPPT		$ (563,836)	$ (222,179)	$ (74,773)	$ (6,868)	$ (88,620)
Transmission Plant								
Transmission Demand	OTAX	OTTRB	NCPT	$ (106,788)	$ (47,455)	$ (13,660)	$ (1,214)	$ (14,087)
Distribution Poles								
Specific	OTAX	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	OTAX	OTDSG	NCPP	$ (37,188)	$ (17,843)	$ (5,136)	$ (456)	$ (5,297)
Distribution Primary & Secondary Lines								
Primary Specific	OTAX	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	OTAX	OTDPLD	NCPP	(63,595)	(30,513)	(8,783)	(780)	(9,058)
Primary Customer	OTAX	OTDPLC	Cust08	(101,204)	(87,249)	(10,840)	(17)	(677)
Secondary Demand	OTAX	OTDSLD	SICD	(17,483)	(14,672)	(2,685)	-	-
Secondary Customer	OTAX	OTDSLC	Cust07	(26,568)	(23,084)	(2,868)	-	-
Total Distribution Primary & Secondary Lines		OTDLT		$ (208,850)	$ (155,517)	$ (25,176)	$ (798)	$ (9,734)
Distribution Line Transformers								
Demand	OTAX	OTDLTD	SICDT	$ (24,166)	$ (16,767)	$ (3,068)	$ -	$ (2,702)
Customer	OTAX	OTDLTC	Cust09	(16,901)	(14,577)	(1,811)	-	(113)
Total Distribution Line Transformers		OTDLTT		$ (41,067)	$ (31,343)	$ (4,879)	$ -	$ (2,815)
Distribution Services								
Customer	OTAX	OTDSC	C02	$ (8,393)	$ (6,451)	$ (1,624)	$ -	$ (283)
Distribution Meters								
Customer	OTAX	OTDMC	C03	$ (9,736)	$ (6,814)	$ (2,003)	$ (78)	$ (539)
Distribution Street & Customer Lighting								
Customer	OTAX	OTDSCL	C04	$ (26,677)	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	OTAX	OTCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	OTAX	OTCSI	C05	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	OTAX	OTSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		OTT		$ (1,002,535)	$ (487,603)	$ (127,251)	$ (9,413)	$ (121,376)

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Amortization of ITC						
Power Production Plant						
Production Demand - Base	OTAX	OTPPDB	PPBDA	$ (30,357)	$ (13,351)	$ (18,485)
Production Demand - Winter Peak	OTAX	OTPPDI	PPWDA	(23,661)	(15,868)	(14,153)
Production Demand - Summer Peak	OTAX	OTPPDP	PPSDA	(20,768)	(14,027)	(12,011)
Production Energy	OTAX	OTPPEB	E01	-	-	-
Production Energy - Not Used	OTAX	OTPPEI	E01	-	-	-
Production Energy - Not Used	OTAX	OTPPEP	E01	-	-	-
Total Power Production Plant		OTPPT		$ (74,786)	$ (43,246)	$ (44,649)
Transmission Plant						
Transmission Demand	OTAX	OTTRB	NCPT	$ (12,815)	$ (7,609)	$ (7,881)
Distribution Poles						
Specific	OTAX	OTDPS	NCPP	$ -	$ -	$ -
Distribution Substation						
General	OTAX	OTDSG	NCPP	$ (4,818)	$ (2,861)	$ -
Distribution Primary & Secondary Lines						
Primary Specific	OTAX	OTDPLS	NCPP	$ -	$ -	$ -
Primary Demand	OTAX	OTDPLD	NCPP	(8,240)	(4,892)	-
Primary Customer	OTAX	OTDPLC	Cust08	(25)	(66)	-
Secondary Demand	OTAX	OTDSLD	SICD	-	-	-
Secondary Customer	OTAX	OTDSLC	Cust07	-	-	-
Total Distribution Primary & Secondary Lines		OTDLT		$ (8,265)	$ (4,958)	$ -
Distribution Line Transformers						
Demand	OTAX	OTDLTD	SICDT	$ -	$ (1,485)	$ -
Customer	OTAX	OTDLTC	Cust09	-	(11)	-
Total Distribution Line Transformers		OTDLTT		$ -	$ (1,496)	$ -
Distribution Services						
Customer	OTAX	OTDSC	C02	$ -	$ (35)	$ -
Distribution Meters						
Customer	OTAX	OTDMC	C03	$ (122)	$ (57)	$ (100)
Distribution Street & Customer Lighting						
Customer	OTAX	OTDSCL	C04	$ -	$ -	$ -
Customer Accounts Expense						
Customer	OTAX	OTCAE	C05	$ -	$ -	$ -
Customer Service & Info.						
Customer	OTAX	OTCSI	C05	$ -	$ -	$ -
Sales Expense						
Customer	OTAX	OTSEC	C06	$ -	$ -	$ -
Total		OTT		$ (100,806)	$ (60,262)	$ (52,630)

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Amortization of ITC								
Power Production Plant								
Production Demand - Base	OTAX	OTPPDB	PPBDA	$ (1,804)	$ (953)	$ (1,707)	$ (56)	$ (52)
Production Demand - Winter Peak	OTAX	OTPPDI	PPWDA	(1,634)	(621)	-	-	(42)
Production Demand - Summer Peak	OTAX	OTPPDP	PPSDA	(1,297)	(525)	-	-	(24)
Production Energy	OTAX	OTPPEB	E01	-	-	-	-	-
Production Energy - Not Used	OTAX	OTPPEI	E01	-	-	-	-	-
Production Energy - Not Used	OTAX	OTPPEP	E01	-	-	-	-	-
Total Power Production Plant		OTPPT		$ (4,735)	$ (2,099)	$ (1,707)	$ (56)	$ (118)
Transmission Plant								
Transmission Demand	OTAX	OTTRB	NCPT	$ (794)	$ (416)	$ (819)	$ (26)	$ (12)
Distribution Poles								
Specific	OTAX	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	OTAX	OTDSG	NCPP	$ (299)	$ (156)	$ (308)	$ (10)	$ (4)
Distribution Primary & Secondary Lines								
Primary Specific	OTAX	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	OTAX	OTDPLD	NCPP	(511)	(267)	(527)	(17)	(8)
Primary Customer	OTAX	OTDPLC	Cust08	(0)	(0)	(2,300)	(4)	(24)
Secondary Demand	OTAX	OTDSLD	SICD	-	-	(121)	(4)	(2)
Secondary Customer	OTAX	OTDSLC	Cust07	-	-	(609)	(1)	(6)
Total Distribution Primary & Secondary Lines		OTDLT		$ (511)	$ (268)	$ (3,556)	$ (26)	$ (40)
Distribution Line Transformers								
Demand	OTAX	OTDLTD	SICDT	$ -	$ -	$ (138)	$ (4)	$ (2)
Customer	OTAX	OTDLTC	Cust09	-	-	(384)	(1)	(4)
Total Distribution Line Transformers		OTDLTT		$ -	$ -	$ (522)	$ (5)	$ (6)
Distribution Services								
Customer	OTAX	OTDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	OTAX	OTDMC	C03	$ (1)	$ (1)	$ -	$ (3)	$ (17)
Distribution Street & Customer Lighting								
Customer	OTAX	OTDSCL	C04	$ -	$ -	$ (26,677)	$ -	$ -
Customer Accounts Expense								
Customer	OTAX	OTCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	OTAX	OTCSI	C05	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	OTAX	OTSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		OTT		$ (6,341)	$ (2,940)	$ (33,590)	$ (126)	$ (197)

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Other Expenses								
Power Production Plant								
Production Demand - Base	OT	OTPPDB	PPBDA	$ -	$ -	$ -	$ -	$ -
Production Demand - Winter Peak	OT	OTPPDI	PPWDA	-	-	-	-	-
Production Demand - Summer Peak	OT	OTPPDP	PPSDA	-	-	-	-	-
Production Energy	OT	OTPPEB	E01	-	-	-	-	-
Production Energy - Not Used	OT	OTPPEI	E01	-	-	-	-	-
Production Energy - Not Used	OT	OTPPEP	E01	-	-	-	-	-
Total Power Production Plant		OTPPT		$ -	$ -	$ -	$ -	$ -
Transmission Plant								
Transmission Demand	OT	OTTRB	NCPT	$ -	$ -	$ -	$ -	$ -
Distribution Poles								
Specific	OT	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	OT	OTDSG	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines								
Primary Specific	OT	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	OT	OTDPLD	NCPP	-	-	-	-	-
Primary Customer	OT	OTDPLC	Cust08	-	-	-	-	-
Secondary Demand	OT	OTDSLD	SICD	-	-	-	-	-
Secondary Customer	OT	OTDSLC	Cust07	-	-	-	-	-
Total Distribution Primary & Secondary Lines		OTDLT		$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers								
Demand	OT	OTDLTD	SICDT	$ -	$ -	$ -	$ -	$ -
Customer	OT	OTDLTC	Cust09	-	-	-	-	-
Total Distribution Line Transformers		OTDLTT		$ -	$ -	$ -	$ -	$ -
Distribution Services								
Customer	OT	OTDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	OT	OTDMC	C03	$ -	$ -	$ -	$ -	$ -
Distribution Street & Customer Lighting								
Customer	OT	OTDSCL	C04	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	OT	OTCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	OT	OTCSI	C05	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	OT	OTSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		OTT		$ -	$ -	$ -	$ -	$ -

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Other Expenses						
Power Production Plant						
Production Demand - Base	OT	OTPPDB	PPBDA	$ -	$ -	$ -
Production Demand - Winter Peak	OT	OTPPDI	PPWDA	-	-	-
Production Demand - Summer Peak	OT	OTPPDP	PPSDA	-	-	-
Production Energy	OT	OTPPEB	E01	-	-	-
Production Energy - Not Used	OT	OTPPEI	E01	-	-	-
Production Energy - Not Used	OT	OTPPEP	E01	-	-	-
Total Power Production Plant		OTPPT		$ -	$ -	$ -
Transmission Plant						
Transmission Demand	OT	OTTRB	NCPT	$ -	$ -	$ -
Distribution Poles						
Specific	OT	OTDPS	NCPP	$ -	$ -	$ -
Distribution Substation						
General	OT	OTDSG	NCPP	$ -	$ -	$ -
Distribution Primary & Secondary Lines						
Primary Specific	OT	OTDPLS	NCPP	$ -	$ -	$ -
Primary Demand	OT	OTDPLD	NCPP	-	-	-
Primary Customer	OT	OTDPLC	Cust08	-	-	-
Secondary Demand	OT	OTDSLD	SICD	-	-	-
Secondary Customer	OT	OTDSLC	Cust07	-	-	-
Total Distribution Primary & Secondary Lines		OTDLT		$ -	$ -	$ -
Distribution Line Transformers						
Demand	OT	OTDLTD	SICDT	$ -	$ -	$ -
Customer	OT	OTDLTC	Cust09	-	-	-
Total Distribution Line Transformers		OTDLTT		$ -	$ -	$ -
Distribution Services						
Customer	OT	OTDSC	C02	$ -	$ -	$ -
Distribution Meters						
Customer	OT	OTDMC	C03	$ -	$ -	$ -
Distribution Street & Customer Lighting						
Customer	OT	OTDSCL	C04	$ -	$ -	$ -
Customer Accounts Expense						
Customer	OT	OTCAE	C05	$ -	$ -	$ -
Customer Service & Info.						
Customer	OT	OTCSI	C05	$ -	$ -	$ -
Sales Expense						
Customer	OT	OTSEC	C06	$ -	$ -	$ -
Total		OTT		$ -	$ -	$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
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BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Other Expenses								
Power Production Plant								
Production Demand - Base	OT	OTPPDB	PPBDA	$ -	$ -	$ -	$ -	$ -
Production Demand - Winter Peak	OT	OTPPDI	PPWDA	-	-	-	-	-
Production Demand - Summer Peak	OT	OTPPDP	PPSDA	-	-	-	-	-
Production Energy	OT	OTPPEB	E01	-	-	-	-	-
Production Energy - Not Used	OT	OTPPEI	E01	-	-	-	-	-
Production Energy - Not Used	OT	OTPPEP	E01	-	-	-	-	-
Total Power Production Plant		OTPPT		$ -	$ -	$ -	$ -	$ -
Transmission Plant								
Transmission Demand	OT	OTTRB	NCPT	$ -	$ -	$ -	$ -	$ -
Distribution Poles								
Specific	OT	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	OT	OTDSG	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines								
Primary Specific	OT	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	OT	OTDPLD	NCPP	-	-	-	-	-
Primary Customer	OT	OTDPLC	Cust08	-	-	-	-	-
Secondary Demand	OT	OTDSLD	SICD	-	-	-	-	-
Secondary Customer	OT	OTDSLC	Cust07	-	-	-	-	-
Total Distribution Primary & Secondary Lines		OTDLT		$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers								
Demand	OT	OTDLTD	SICDT	$ -	$ -	$ -	$ -	$ -
Customer	OT	OTDLTC	Cust09	-	-	-	-	-
Total Distribution Line Transformers		OTDLTT		$ -	$ -	$ -	$ -	$ -
Distribution Services								
Customer	OT	OTDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	OT	OTDMC	C03	$ -	$ -	$ -	$ -	$ -
Distribution Street & Customer Lighting								
Customer	OT	OTDSCL	C04	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	OT	OTCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	OT	OTCSI	C05	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	OT	OTSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		OTT		$ -	$ -	$ -	$ -	$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
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BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Interest Expenses								
Power Production Plant								
Production Demand - Base	INTLTD	INTPDB	PPBDA	$ 12,024,044	$ 4,350,035	$ 1,413,606	$ 168,363	$ 1,950,702
Production Demand - Winter Peak	INTLTD	INTPDI	PPWDA	12,595,947	5,382,477	1,761,267	136,963	1,842,999
Production Demand - Summer Peak	INTLTD	INTPDP	PPSDA	10,353,826	4,048,864	1,463,159	120,669	1,703,277
Production Energy	INTLTD	INTPEB	E01	-	-	-	-	-
Production Energy - Not Used	INTLTD	INTPEI	E01	-	-	-	-	-
Production Energy - Not Used	INTLTD	INTPEP	E01	-	-	-	-	-
Total Power Production Plant		INTPT		$ 34,973,817	$ 13,781,376	$ 4,638,032	$ 425,996	$ 5,496,978
Transmission Plant								
Transmission Demand	INTLTD	INTTRB	NCPT	$ 6,623,863	$ 2,943,564	$ 847,297	$ 75,283	$ 873,781
Distribution Poles								
Specific	INTLTD	INTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	INTLTD	INTDSG	NCPP	$ 2,306,714	$ 1,106,757	$ 318,577	$ 28,306	$ 328,535
Distribution Primary & Secondary Lines								
Primary Specific	INTLTD	INDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	INTLTD	INDPLD	NCPP	3,944,718	1,892,669	544,800	48,406	561,828
Primary Customer	INTLTD	INDPLC	Cust08	6,277,512	5,411,927	672,379	1,070	41,977
Secondary Demand	INTLTD	INDSLD	SICD	1,084,418	910,052	166,535	-	-
Secondary Customer	INTLTD	INDSLC	Cust07	1,647,942	1,431,831	177,891	-	-
Total Distribution Primary & Secondary Lines		INDLT		$ 12,954,590	$ 9,646,479	$ 1,561,605	$ 49,476	$ 603,805
Distribution Line Transformers								
Demand	INTLTD	INDLTD	SICDT	$ 1,498,993	$ 1,040,002	$ 190,316	$ -	$ 167,612
Customer	INTLTD	INDLTC	Cust09	1,048,324	904,158	112,333	-	7,013
Total Distribution Line Transformers		INDLTT		$ 2,547,317	$ 1,944,160	$ 302,649	$ -	$ 174,625
Distribution Services								
Customer	INTLTD	INDSC	C02	$ 520,617	$ 400,155	$ 100,706	$ -	$ 17,569
Distribution Meters								
Customer	INTLTD	INDMC	C03	$ 603,902	$ 422,683	$ 124,271	$ 4,838	$ 33,430
Distribution Street & Customer Lighting								
Customer	INTLTD	INDSCL	C04	$ 1,654,735	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	INTLTD	INCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	INTLTD	INCSI	C05	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	INTLTD	INSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		INTT		$ 62,185,554	$ 30,245,175	$ 7,893,137	$ 583,898	$ 7,528,724

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Interest Expenses						
Power Production Plant						
Production Demand - Base	INTLTD	INTPDB	PPBDA	$ 1,882,969	$ 828,155	$ 1,146,584
Production Demand - Winter Peak	INTLTD	INTPDI	PPWDA	1,467,663	984,235	877,858
Production Demand - Summer Peak	INTLTD	INTPDP	PPSDA	1,288,233	870,098	745,051
Production Energy	INTLTD	INTPEB	E01	-	-	-
Production Energy - Not Used	INTLTD	INTPEI	E01	-	-	-
Production Energy - Not Used	INTLTD	INTPEP	E01	-	-	-
Total Power Production Plant		INTPT		$ 4,638,864	$ 2,682,489	$ 2,769,493
Transmission Plant						
Transmission Demand	INTLTD	INTTRB	NCPT	$ 794,874	$ 471,955	$ 488,859
Distribution Poles						
Specific	INTLTD	INTDPS	NCPP	$ -	$ -	$ -
Distribution Substation						
General	INTLTD	INTDSG	NCPP	$ 298,867	$ 177,451	$ -
Distribution Primary & Secondary Lines						
Primary Specific	INTLTD	INDPLS	NCPP	$ -	$ -	$ -
Primary Demand	INTLTD	INDPLD	NCPP	511,092	303,460	-
Primary Customer	INTLTD	INDPLC	Cust08	1,568	4,102	-
Secondary Demand	INTLTD	INDSLD	SICD	-	-	-
Secondary Customer	INTLTD	INDSLC	Cust07	-	-	-
Total Distribution Primary & Secondary Lines		INDLT		$ 512,661	$ 307,562	$ -
Distribution Line Transformers						
Demand	INTLTD	INDLTD	SICDT	$ -	$ 92,114	$ -
Customer	INTLTD	INDLTC	Cust09	-	685	-
Total Distribution Line Transformers		INDLTT		$ -	$ 92,799	$ -
Distribution Services						
Customer	INTLTD	INDSC	C02	$ -	$ 2,187	$ -
Distribution Meters						
Customer	INTLTD	INDMC	C03	$ 7,575	$ 3,522	$ 6,197
Distribution Street & Customer Lighting						
Customer	INTLTD	INDSCL	C04	$ -	$ -	$ -
Customer Accounts Expense						
Customer	INTLTD	INCAE	C05	$ -	$ -	$ -
Customer Service & Info.						
Customer	INTLTD	INCSI	C05	$ -	$ -	$ -
Sales Expense						
Customer	INTLTD	INSEC	C06	$ -	$ -	$ -
Total		INTT		$ 6,252,841	$ 3,737,965	$ 3,264,549

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Interest Expenses								
Power Production Plant								
Production Demand - Base	INTLTD	INTPDB	PPBDA	$ 111,912	$ 59,123	$ 105,908	$ 3,452	$ 3,235
Production Demand - Winter Peak	INTLTD	INTPDI	PPWDA	101,354	38,525	-	-	2,605
Production Demand - Summer Peak	INTLTD	INTPDP	PPSDA	80,448	32,566	-	-	1,460
Production Energy	INTLTD	INTPEB	E01	-	-	-	-	-
Production Energy - Not Used	INTLTD	INTPEI	E01	-	-	-	-	-
Production Energy - Not Used	INTLTD	INTPEP	E01	-	-	-	-	-
Total Power Production Plant		INTPT		$ 293,715	$ 130,214	$ 105,908	$ 3,452	$ 7,300
Transmission Plant								
Transmission Demand	INTLTD	INTTRB	NCPT	$ 49,279	$ 25,793	$ 50,812	$ 1,625	$ 740
Distribution Poles								
Specific	INTLTD	INTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	INTLTD	INTDSG	NCPP	$ 18,529	$ 9,698	$ 19,105	$ 611	$ 278
Distribution Primary & Secondary Lines								
Primary Specific	INTLTD	INDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	INTLTD	INDPLD	NCPP	31,686	16,585	32,671	1,045	476
Primary Customer	INTLTD	INDPLC	Cust08	15	15	142,693	272	1,495
Secondary Demand	INTLTD	INDSLD	SICD	-	-	7,482	239	109
Secondary Customer	INTLTD	INDSLC	Cust07	-	-	37,752	72	395
Total Distribution Primary & Secondary Lines		INDLT		$ 31,701	$ 16,600	$ 220,598	$ 1,629	$ 2,475
Distribution Line Transformers								
Demand	INTLTD	INDLTD	SICDT	$ -	$ -	$ 8,550	$ 273	$ 125
Customer	INTLTD	INDLTC	Cust09	-	-	23,839	46	250
Total Distribution Line Transformers		INDLTT		$ -	$ -	$ 32,390	$ 319	$ 374
Distribution Services								
Customer	INTLTD	INDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	INTLTD	INDMC	C03	$ 72	$ 72	$ -	$ 192	$ 1,051
Distribution Street & Customer Lighting								
Customer	INTLTD	INDSCL	C04	$ -	$ -	$ 1,654,735	$ -	$ -
Customer Accounts Expense								
Customer	INTLTD	INCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	INTLTD	INCSI	C05	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	INTLTD	INSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		INTT		$ 393,295	$ 182,377	$ 2,083,547	$ 7,828	$ 12,218

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Cost of Service Summary -- Unadjusted								
Operating Revenues								
Sales to Ultimate Consumers		REVUC	R01	$ 965,204,065	$ 379,200,073	$ 135,825,835	$ 11,517,853	$ 151,571,212
Sales for Resale			Energy	42,971,045	15,545,980	5,051,887	601,688	6,971,340
Curtailable Service Rider		CSR	INTCRE	(4,334,522)	(1,781,297)	(608,997)	(48,659)	(669,785)
Forfeited Discounts		FORDIS	FDIS	2,623,527	2,068,557	375,660	4,867	83,927
Misc Service Revenues		REVMISC	MISCR	3,775,989	3,513,478	227,290	848	33,247
Rent From Electric Property			RBT	3,785,840	1,831,351	480,313	35,934	461,625
Other Electric Revenue			RBT	11,598,968	5,610,851	1,471,571	110,092	1,414,316
Unbilled Revenue		UNBREV	R01	-	-	-	-	-
Total Operating Revenues		TOR		$ 1,025,624,912	$ 405,988,994	$ 142,823,559	$ 12,222,623	$ 159,865,882
Operating Expenses								
Operation and Maintenance Expenses				$ 685,621,903	$ 287,977,479	$ 85,712,375	$ 8,382,184	$ 98,788,346
Depreciation Expenses				138,842,527	66,956,529	17,662,359	1,319,208	17,047,245
Regulatory Credits				-	-	-	-	-
Accretion Expense				-	-	-	-	-
Depreciation for Asset Retirement Costs			DET	-	-	-	-	-
Amortization Expense			DET	-	-	-	-	-
Property and Other Taxes			NPT	32,529,209	15,821,225	4,128,893	305,437	3,938,269
Amortization of Investment Tax Credit				(1,002,535)	(487,603)	(127,251)	(9,413)	(121,376)
Other Expenses				-	-	-	-	-
State and Federal Income Taxes			TAXINC	48,157,086	2,454,366	12,349,410	735,616	14,648,899
Total Operating Expenses		TOE		$ 904,148,189	$ 372,721,995	$ 119,725,786	$ 10,733,031	$ 134,301,383
Utility Operating Income		TOM		$ 121,476,723	$ 33,266,999	$ 23,097,773	$ 1,489,591	$ 25,564,498
Net Cost Rate Base				$ 2,380,933,927	$ 1,151,746,077	$ 302,071,165	$ 22,598,765	$ 290,318,355

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Cost of Service Summary -- Unadjusted						
Operating Revenues						
Sales to Ultimate Consumers		REVUC	R01	$ 116,918,595	$ 77,629,237	$ 64,284,636
Sales for Resale			Energy	6,729,278	2,959,628	4,097,615
Curtailable Service Rider		CSR	INTCRE	(520,506)	(350,228)	(306,519)
Forfeited Discounts		FORDIS	FDIS	29,247	50,540	10,395
Misc Service Revenues		REVMISC	MISCR	100	262	12
Rent From Electric Property			RBT	385,105	228,213	202,316
Other Electric Revenue			RBT	1,179,876	699,194	619,850
Unbilled Revenue		UNBREV	R01	-	-	-
Total Operating Revenues		TOR		$ 124,721,696	$ 81,216,847	$ 68,908,304
Operating Expenses						
Operation and Maintenance Expenses				$ 91,640,486	$ 43,317,846	$ 53,872,936
Depreciation Expenses				14,147,537	8,439,639	7,431,299
Regulatory Credits				-	-	-
Accretion Expense				-	-	-
Depreciation for Asset Retirement Costs			DET	-	-	-
Amortization Expense			DET	-	-	-
Property and Other Taxes			NPT	3,270,856	1,955,326	1,707,683
Amortization of Investment Tax Credit				(100,806)	(60,262)	(52,630)
Other Expenses				-	-	-
State and Federal Income Taxes			TAXINC	4,262,624	10,678,692	1,203,148
Total Operating Expenses		TOE		$ 113,220,697	$ 64,331,240	$ 64,162,436
Utility Operating Income		TOM		$ 11,500,999	$ 16,885,607	$ 4,745,869
Net Cost Rate Base				$ 242,194,584	$ 143,524,479	$ 127,237,257

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Cost of Service Summary -- Unadjusted								
Operating Revenues								
Sales to Ultimate Consumers		REVUC	R01	$ 6,341,748	$ 3,292,762	$ 18,141,167	$ 210,819	$ 270,128
Sales for Resale			Energy	399,948	211,291	378,490	12,337	11,561
Curtailable Service Rider		CSR	INTCRE	(34,337)	(13,427)	-	-	(768)
Forfeited Discounts		FORDIS	FDIS	-	-	334	-	-
Misc Service Revenues		REVMISC	MISCR	-	-	751	-	-
Rent From Electric Property			RBT	24,174	11,262	124,302	491	754
Other Electric Revenue			RBT	74,065	34,504	380,834	1,504	2,310
Unbilled Revenue		UNBREV	R01	-	-	-	-	-
Total Operating Revenues		TOR		$ 6,805,598	$ 3,536,392	$ 19,025,879	$ 225,151	$ 283,986
Operating Expenses								
Operation and Maintenance Expenses				$ 5,491,759	$ 2,831,749	$ 7,250,096	$ 163,488	$ 193,159
Depreciation Expenses				890,538	410,589	4,493,023	16,979	27,582
Regulatory Credits				-	-	-	-	-
Accretion Expense				-	-	-	-	-
Depreciation for Asset Retirement Costs			DET	-	-	-	-	-
Amortization Expense			DET	-	-	-	-	-
Property and Other Taxes			NPT	205,732	95,401	1,089,902	4,095	6,391
Amortization of Investment Tax Credit				(6,341)	(2,940)	(33,590)	(126)	(197)
Other Expenses				-	-	-	-	-
State and Federal Income Taxes			TAXINC	(75,917)	8,613	1,856,801	14,740	20,093
Total Operating Expenses		TOE		$ 6,505,772	$ 3,343,411	$ 14,656,232	$ 199,176	$ 247,029
Utility Operating Income		TOM		$ 299,826	$ 192,981	$ 4,369,647	$ 25,976	$ 36,957
Net Cost Rate Base				$ 15,203,336	$ 7,082,689	$ 78,174,245	$ 308,733	$ 474,243

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Taxable Income Unadjusted								
Total Operating Revenue				$ 1,025,624,912	$ 405,988,994	$ 142,823,559	$ 12,222,623	$ 159,865,882
Operating Expenses				$ 855,991,103	$ 370,267,630	$ 107,376,376	$ 9,997,415	$ 119,652,484
Interest Expense		INTEXP		$ 62,185,554	$ 30,245,175	$ 7,893,137	$ 583,898	$ 7,528,724
Taxable Income		TAXINC		$ 107,448,255	$ 5,476,189	$ 27,554,046	$ 1,641,309	$ 32,684,674

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Taxable Income Unadjusted						
Total Operating Revenue				$ 124,721,696	$ 81,216,847	$ 68,908,304
Operating Expenses				$ 108,958,073	$ 53,652,548	$ 62,959,288
Interest Expense		INTEXP		$ 6,252,841	$ 3,737,965	$ 3,264,549
Taxable Income		TAXINC		$ 9,510,782	$ 23,826,334	$ 2,684,468

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Taxable Income Unadjusted								
Total Operating Revenue				$ 6,805,598	$ 3,536,392	$ 19,025,879	$ 225,151	$ 283,986
Operating Expenses				$ 6,581,689	$ 3,334,798	$ 12,799,431	$ 184,435	$ 226,935
Interest Expense		INTEXP		$ 393,295	$ 182,377	$ 2,083,547	$ 7,828	$ 12,218
Taxable Income		TAXINC		$ (169,386)	$ 19,217	$ 4,142,901	$ 32,888	$ 44,832

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Cost of Service Summary -- Pro-Forma								
Operating Revenues								
Total Operating Revenue -- Actual				$ 1,025,624,912	$ 405,988,994	$ 142,823,559	$ 12,222,623	$ 159,865,882
Pro-Forma Adjustments:								
Remove Off-System ECR revenues			ECRREV	(8,423,260)	(3,297,837)	(1,848,542)	(80,619)	(1,002,890)
Customer Account Changes				-				
Total Pro-Forma Operating Revenue				$ 1,017,201,652	$ 402,691,158	$ 140,975,017	$ 12,142,004	$ 158,862,992
Operating Expenses								
Operation and Maintenance Expenses				$ 685,621,903	$ 287,977,479	$ 85,712,375	$ 8,382,184	$ 98,788,346
Depreciation and Amortization Expenses				138,842,527	66,956,529	17,662,359	1,319,208	17,047,245
Property and Other Taxes			NPT	32,529,209	15,821,225	4,128,893	305,437	3,938,269
Amortization of Investment Tax Credit				(1,002,535)	(487,603)	(127,251)	(9,413)	(121,376)
State and Federal Income Taxes			TAXINC	48,157,086	2,454,366	12,349,410	735,616	14,648,899
Specific Assignment of Interruptible Credit				-	-	-	-	-
Allocation of Interruptible Credits			INTCRE	-	-	-	-	-
Adjustments to Operating Expenses:								
Eliminate advertising expenses			REVUC	(984,863)	(386,924)	(138,592)	(11,752)	(154,658)
Federal & State Income Tax Adjustment			TAXINC	(3,074,551)	(156,697)	(788,438)	(46,965)	(935,247)
Federal & State Income Tax Interest Adjustment			TAXINC	-	-	-	-	-
Total Expense Adjustments				(4,059,414)	(543,621)	(927,031)	(58,717)	(1,089,906)
Total Operating Expenses		TOE		$ 900,088,775	$ 372,178,375	$ 118,798,756	$ 10,674,314	$ 133,211,478
Net Operating Income -- Pro-Forma				$ 117,112,877	$ 30,512,783	$ 22,176,261	$ 1,467,690	$ 25,651,514
Cost of Service Summary -- Pro-Forma								
Net Operating Income -- Pro-Forma				$ 117,112,877	$ 30,512,783	$ 22,176,261	$ 1,467,690	$ 25,651,514
Net Cost Rate Base				$ 2,380,933,927	$ 1,151,746,077	$ 302,071,165	$ 22,598,765	$ 290,318,355
ECR Plan Eliminations			PLPPT	-	-	-	-	-
Adjustment to Reflect Depreciation Reserve			DET	-	-	-	-	-
Cash Working Capital			OMLF	-	-	-	-	-
Adjusted Net Cost Rate Base				$ 2,380,933,927	$ 1,151,746,077	$ 302,071,165	$ 22,598,765	$ 290,318,355
Rate of Return				**4.92%**	**2.65%**	**7.34%**	**6.49%**	**8.84%**

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Cost of Service Summary -- Pro-Forma						
Operating Revenues						
Total Operating Revenue -- Actual				$ 124,721,696	$ 81,216,847	$ 68,908,304
Pro-Forma Adjustments:						
Remove Off-System ECR revenues			ECRREV	(833,194)	(537,754)	(461,699)
Customer Account Changes					-	
Total Pro-Forma Operating Revenue				$ 123,888,502	$ 80,679,094	$ 68,446,605
Operating Expenses						
Operation and Maintenance Expenses				$ 91,640,486	$ 43,317,846	$ 53,872,936
Depreciation and Amortization Expenses				14,147,537	8,439,639	7,431,299
Property and Other Taxes			NPT	3,270,856	1,955,326	1,707,683
Amortization of Investment Tax Credit				(100,806)	(60,262)	(52,630)
State and Federal Income Taxes			TAXINC	4,262,624	10,678,692	1,203,148
Specific Assignment of Interruptible Credit				-	-	-
Allocation of Interruptible Credits			INTCRE	-	-	-
Adjustments to Operating Expenses:						
Eliminate advertising expenses			REVUC	(119,300)	(79,210)	(65,594)
Federal & State Income Tax Adjustment			TAXINC	(272,144)	(681,773)	(76,814)
Federal & State Income Tax Interest Adjustment			TAXINC	-	-	-
Total Expense Adjustments				(391,444)	(760,983)	(142,408)
Total Operating Expenses		TOE		$ 112,829,254	$ 63,570,257	$ 64,020,028
Net Operating Income -- Pro-Forma				$ 11,059,249	$ 17,108,836	$ 4,426,578
Cost of Service Summary -- Pro-Forma						
Net Operating Income -- Pro-Forma				$ 11,059,249	$ 17,108,836	$ 4,426,578
Net Cost Rate Base				$ 242,194,584	$ 143,524,479	$ 127,237,257
ECR Plan Eliminations			PLPPT	-	-	-
Adjustment to Reflect Depreciation Reserve			DET	-	-	-
Cash Working Capital			OMLF	-	-	-
Adjusted Net Cost Rate Base				$ 242,194,584	$ 143,524,479	$ 127,237,257
Rate of Return				**4.57%**	**11.92%**	**3.48%**

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
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BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Cost of Service Summary -- Pro-Forma								
Operating Revenues								
Total Operating Revenue -- Actual				$ 6,805,598	$ 3,536,392	$ 19,025,879	$ 225,151	$ 283,986
Pro-Forma Adjustments:								
Remove Off-System ECR revenues			ECRREV	(42,712)	(23,117)	(290,133)	(2,399)	(2,365)
Customer Account Changes				-				
Total Pro-Forma Operating Revenue				$ 6,762,886	$ 3,513,275	$ 18,735,746	$ 222,752	$ 281,621
Operating Expenses								
Operation and Maintenance Expenses				$ 5,491,759	$ 2,831,749	$ 7,250,096	$ 163,488	$ 193,159
Depreciation and Amortization Expenses				890,538	410,589	4,493,023	16,979	27,582
Property and Other Taxes			NPT	205,732	95,401	1,089,902	4,095	6,391
Amortization of Investment Tax Credit				(6,341)	(2,940)	(33,590)	(126)	(197)
State and Federal Income Taxes			TAXINC	(75,917)	8,613	1,856,801	14,740	20,093
Specific Assignment of Interruptible Credit				-	-	-	-	-
Allocation of Interruptible Credits			INTCRE	-	-	-	-	-
Adjustments to Operating Expenses:								
Eliminate advertising expenses			REVUC	(6,471)	(3,360)	(18,511)	(215)	(276)
Federal & State Income Tax Adjustment			TAXINC	4,847	(550)	(118,546)	(941)	(1,283)
Federal & State Income Tax Interest Adjustment			TAXINC	-	-	-	-	-
Total Expense Adjustments				(1,624)	(3,910)	(137,057)	(1,156)	(1,558)
Total Operating Expenses		TOE		$ 6,504,148	$ 3,339,501	$ 14,519,175	$ 198,019	$ 245,470
Net Operating Income -- Pro-Forma				$ 258,738	$ 173,774	$ 4,216,571	$ 24,733	$ 36,151
Cost of Service Summary -- Pro-Forma								
Net Operating Income -- Pro-Forma				$ 258,738	$ 173,774	$ 4,216,571	$ 24,733	$ 36,151
Net Cost Rate Base				$ 15,203,336	$ 7,082,689	$ 78,174,245	$ 308,733	$ 474,243
ECR Plan Eliminations			PLPPT	-	-	-	-	-
Adjustment to Reflect Depreciation Reserve			DET	-	-	-	-	-
Cash Working Capital			OMLF	-	-	-	-	-
Adjusted Net Cost Rate Base				$ 15,203,336	$ 7,082,689	$ 78,174,245	$ 308,733	$ 474,243
Rate of Return				**1.70%**	**2.45%**	**5.39%**	**8.01%**	**7.62%**

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Taxable Income Pro-Forma								
Total Operating Revenue				$ 1,017,201,652	$ 402,691,158	$ 140,975,017	$ 12,142,004	$ 158,862,992
Operating Expenses				$ 851,931,689	$ 369,724,009	$ 106,449,346	$ 9,938,698	$ 118,562,578
Interest Expense		INTEXP		$ 62,185,554	$ 30,245,175	$ 7,893,137	$ 583,898	$ 7,528,724
Interest Syncronization Adjustment			INTEXP	$ 7,354,012	$ 3,576,769	$ 933,436	$ 69,051	$ 890,341
Taxable Income		TXINCPF		$ 95,730,397	$ (854,796)	$ 25,699,099	$ 1,550,357	$ 31,881,349

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Taxable Income Pro-Forma						
Total Operating Revenue				$ 123,888,502	$ 80,679,094	$ 68,446,605
Operating Expenses				$ 108,566,629	$ 52,891,565	$ 62,816,880
Interest Expense		INTEXP		$ 6,252,841	$ 3,737,965	$ 3,264,549
Interest Syncronization Adjustment			INTEXP	$ 739,456	$ 442,049	$ 386,063
Taxable Income		TXINCPF		$ 8,329,576	$ 23,607,515	$ 1,979,114

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Taxable Income Pro-Forma								
Total Operating Revenue				$ 6,762,886	$ 3,513,275	$ 18,735,746	$ 222,752	$ 281,621
Operating Expenses				$ 6,580,065	$ 3,330,889	$ 12,662,374	$ 183,279	$ 225,377
Interest Expense		INTEXP		$ 393,295	$ 182,377	$ 2,083,547	$ 7,828	$ 12,218
Interest Syncronization Adjustment			INTEXP	$ 46,511	$ 21,568	$ 246,399	$ 926	$ 1,445
Taxable Income		TXINCPF		$ (256,985)	$ (21,558)	$ 3,743,426	$ 30,720	$ 42,581

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector		Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Cost of Service Summary -- Pro-Forma (Adjusted for Proposed Increase)									
Operating Revenues									
Total Operating Revenue -- Actual					$ 1,017,201,652	$ 402,691,158	$ 140,975,017	$ 12,142,004	$ 158,862,992
Pro-Forma Adjustments:									
Proposed Increase					$ 91,719,847	$ 42,131,735	$ 12,180,705	$ 1,034,517	$ 11,631,167
Proposed Reduction in CSR Credit			INTCRE		$ 1,920,271	$ 789,146	$ 269,797	$ 21,557	$ 296,727
Proposed Changes to Miscellaneous Charges			MISCR		$ (22,391)	$ (20,834)	$ (1,348)	$ (5)	$ (197)
Total Pro-Forma Operating Revenue					$ 1,110,819,379	$ 445,591,205	$ 153,424,171	$ 13,198,073	$ 170,790,688
				9.20%					
Operating Expenses									
Total Operating Expenses					$ 904,148,189	$ 372,721,995	$ 119,725,786	$ 10,733,031	$ 134,301,383
Total Pro-Forma Adjustments					(4,059,414)	(543,621)	(927,031)	(58,717)	(1,089,906)
Reflect Increase in Uncollectibles Expense			Cust01		211,583	$ 154,044	$ 19,139	$ 30	$ 1,195
Reflect Increase in PSC Fees			R01		181,718	$ 71,392	$ 25,572	$ 2,168	$ 28,536
Incremental Income Taxes					36,172,979	16,576,161	4,810,232	408,055	4,608,746
Total Pro-forma Operating Expenses					$ 936,655,055	$ 388,979,972	$ 123,653,698	$ 11,084,568	$ 137,849,954
Net Operating Income -- Pro-Forma					$ 174,164,325	$ 56,611,233	$ 29,770,473	$ 2,113,505	$ 32,940,734
Net Cost Rate Base					$ 2,380,933,927	$ 1,151,746,077	$ 302,071,165	$ 22,598,765	$ 290,318,355
Rate of Return					**7.31%**	**4.92%**	**9.86%**	**9.35%**	**11.35%**

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector		Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Cost of Service Summary -- Pro-Forma (Adjusted for Proposed Increase)							
Operating Revenues							
Total Operating Revenue -- Actual				$	123,888,502	$ 80,679,094	$ 68,446,605
Pro-Forma Adjustments:							
Proposed Increase				$	10,385,231	$ 5,698,088	$ 5,824,465
Proposed Reduction in CSR Credit			INTCRE	$	230,593	$ 155,157	$ 135,793
Proposed Changes to Miscellaneous Charges			MISCR	$	(1)	$ (2)	$ (0)
Total Pro-Forma Operating Revenue				$	134,504,326	$ 86,532,337	$ 74,406,863
				9.20%			
Operating Expenses							
Total Operating Expenses				$	113,220,697	$ 64,331,240	$ 64,162,436
Total Pro-Forma Adjustments					(391,444)	(760,983)	(142,408)
Reflect Increase in Uncollectibles Expense			Cust01	$	45	$ 117	$ 5
Reflect Increase in PSC Fees			R01	$	22,012	$ 14,615	$ 12,103
Incremental Income Taxes					4,101,851	2,261,636	2,302,986
Total Pro-forma Operating Expenses				$	116,953,161	$ 65,846,626	$ 66,335,122
Net Operating Income -- Pro-Forma				$	17,551,165	$ 20,685,712	$ 8,071,742
Net Cost Rate Base				$	242,194,584	$ 143,524,479	$ 127,237,257
Rate of Return					**7.25%**	**14.41%**	**6.34%**

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector		Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Cost of Service Summary -- Pro-Forma (Adjusted for Proposed Increase)									
Operating Revenues									
Total Operating Revenue -- Actual				$	6,762,886	$ 3,513,275	$ 18,735,746	$ 222,752	$ 281,621
Pro-Forma Adjustments:									
Proposed Increase				$	604,641	$ 288,490	$ 1,920,228	$ -	$ 20,580
Proposed Reduction in CSR Credit			INTCRE	$	15,212	$ 5,948	$ -	$ -	$ 340
Proposed Changes to Miscellaneous Charges			MISCR	$	-	$ -	$ (4)	$ -	$ -
Total Pro-Forma Operating Revenue				$	7,382,738	$ 3,807,714	$ 20,655,970	$ 222,752	$ 302,541
				9.20%					
Operating Expenses									
Total Operating Expenses				$	6,505,772	$ 3,343,411	$ 14,656,232	$ 199,176	$ 247,029
Total Pro-Forma Adjustments					(1,624)	(3,910)	(137,057)	(1,156)	(1,558)
Reflect Increase in Uncollectibles Expense			Cust01	$	0	$ 0	$ 36,554	$ 70	$ 383
Reflect Increase in PSC Fees			R01	$	1,194	$ 620	$ 3,415	$ 40	$ 51
Incremental Income Taxes					239,505	113,768	741,956	-	8,083
Total Pro-forma Operating Expenses				$	6,744,847	$ 3,453,890	$ 15,301,101	$ 198,129	$ 253,987
Net Operating Income -- Pro-Forma				$	637,891	$ 353,824	$ 5,354,869	$ 24,624	$ 48,554
Net Cost Rate Base				$	15,203,336	$ 7,082,689	$ 78,174,245	$ 308,733	$ 474,243
Rate of Return					**4.20%**	**5.00%**	**6.85%**	**7.98%**	**10.24%**

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Allocation Factors								
Energy Allocation Factors								
Energy Usage by Class		E01	Energy	1.000000	0.361778	0.117565	0.014002	0.162233
Customer Allocation Factors								
Primary Distribution Plant -- Average Number of Customers		C01	Cust08	1.000000	0.86211	0.10711	0.00017	0.00669
Customer Services -- Weighted cost of Services		C02		1.000000	0.76862	0.19344	-	0.03375
Meter Costs -- Weighted Cost of Meters		C03		1.000000	0.69992	0.20578	0.00801	0.05536
Lighting Systems -- Lighting Customers		C04	Cust04	1.000000	-	-	-	-
Meter Reading and Billing -- Weighted Cost		C05	Cust05	1.000000	0.74512	0.18515	0.00074	0.02890
Marketing/Economic Development		C06	Cust06	1.000000	0.86209	0.10711	0.00017	0.00669
Revenue per Billing Determinants		R01		965,204,065	379,200,073	135,825,835	11,517,853	151,571,212
Energy				11,646,473,901	4,180,088,831	1,358,379,221	165,297,553	1,874,492,273
Energy (Loss Adjusted)		Energy		12,308,166,695	4,452,824,321	1,447,008,491	172,341,135	1,996,796,030
O&M Customer Allocators								
Customers (Monthly Bills)				6,001,330	4,369,310	542,844	864	33,890
Average Customers (Bills/12)				500,111	364,109	45,237	72	2,824
Average Customers (Lighting = Lights)				500,111	364,109	45,237	72	2,824
Weighted Average Customers (Lighting = 9 Lights per Custor		Cust05		488,656	364,109	90,474	360	14,121
Street Lighting		Cust04		86,402				
Average Customers		Cust01		500,111	364,109	45,237	72	2,824
Average Customers (Lighting = 9 Lights per Cust)		Cust06		422,358	364,109	45,237	72	2,824
Average Secondary Customers		Cust07		419,065	364,109	45,237	-	-
Average Primary Customers		Cust08		422,345	364,109	45,237	72	2,824
Average Transformer Customers		Cust09		422,165	364,109	45,237		2,824
Plant Customer Allocators								
Average Customers				500,111	364,109	45,237	72	2,824
Average Customers (Lighting = 10 Lights)				422,349	364,109	45,237	72	2,824
Weighted Average Customers				487,696	364,109	90,474	360	14,121
Street Lighting (plant in service balance)				99,670,958				
Average Customers				500,111	364,109	45,237	72	2,824
Average Customers (Lighting = 10 Lights per Cust)				421,398	364,109	45,237	72	2,824
Average Secondary Customers				421,205	364,109	45,237	-	2,824
Average Primary Customers				421,385	364,109	45,237	72	2,824
Average Transformer Customers				422,165	364,109	45,237	-	2,824
Demand Allocators								
Max Class Non-Coincident Peak Demands (Transmission)		NCPT		3,508,847	1,559,289	448,837	39,880	462,867
Max Class Non-Coincident Peak Demands (Primary)		NCPP		3,249,885	1,559,289	448,837	39,880	462,867
Sum of the Individual Customer Demands (Transformers)		SICDT		4,718,835	3,273,932	599,115	-	527,645
Sum of the Individual Customer Demands (Secondary)		SICD		3,901,216	3,273,932	599,115	-	-
Summer Peak Period Demand Allocator		SCP		2,733,721	1,069,022	386,318	31,860	449,716
Winter Peak Period Demand Allocator		WCP		1,868,157	798,297	261,221	20,314	273,343
Base Demand Allocator		BDEM		1,405,042	508,313	165,184	19,674	227,945

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Allocation Factors						
Energy Allocation Factors						
Energy Usage by Class		E01	Energy	0.156600	0.068875	0.095358
Customer Allocation Factors						
Primary Distribution Plant -- Average Number of Customers		C01	Cust08	0.00025	0.00065	-
Customer Services -- Weighted cost of Services		C02		-	0.00420	-
Meter Costs -- Weighted Cost of Meters		C03		0.01254	0.00583	0.01026
Lighting Systems -- Lighting Customers		C04	Cust04	-	-	-
Meter Reading and Billing -- Weighted Cost		C05	Cust05	0.00540	0.01412	0.00067
Marketing/Economic Development		C06	Cust06	0.00025	0.00065	0.00003
Revenue per Billing Determinants		R01		116,918,595	77,629,237	64,284,636
Energy				1,848,687,110	795,801,135	1,147,609,709
Energy (Loss Adjusted)		Energy		1,927,462,502	847,724,245	1,173,677,077
O&M Customer Allocators						
Customers (Monthly Bills)				1,266	3,312	156
Average Customers (Bills/12)				106	276	13
Average Customers (Lighting = Lights)				106	276	13
Weighted Average Customers (Lighting = 9 Lights per Custor		Cust05		2,638	6,900	325
Street Lighting		Cust04		-	-	-
Average Customers		Cust01		106	276	13
Average Customers (Lighting = 9 Lights per Cust)		Cust06		106	276	13
Average Secondary Customers		Cust07		-	-	-
Average Primary Customers		Cust08		106	276	-
Average Transformer Customers		Cust09			276	
Plant Customer Allocators						
Average Customers				106	276	13
Average Customers (Lighting = 10 Lights)				106	276	13
Weighted Average Customers				2,638	6,900	325
Street Lighting (plant in service balance)				-	-	-
Average Customers				106	276	13
Average Customers (Lighting = 10 Lights per Cust)				106	276	13
Average Secondary Customers				-	276	-
Average Primary Customers				106	276	-
Average Transformer Customers				-	276	-
Demand Allocators						
Max Class Non-Coincident Peak Demands (Transmission)		NCPT		421,067	250,008	258,962
Max Class Non-Coincident Peak Demands (Primary)		NCPP		421,067	250,008	-
Sum of the Individual Customer Demands (Transformers)		SICDT		-	289,975	-
Sum of the Individual Customer Demands (Secondary)		SICD		-	-	-
Summer Peak Period Demand Allocator		SCP		340,132	229,732	196,716
Winter Peak Period Demand Allocator		WCP		217,675	145,976	130,199
Base Demand Allocator		BDEM		220,030	96,772	133,981

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Allocation Factors								
Energy Allocation Factors								
Energy Usage by Class		E01	Energy	0.009307	0.004917	0.008808	0.000287	0.000269
Customer Allocation Factors								
Primary Distribution Plant -- Average Number of Customers		C01	Cust08	0.00000	0.00000	0.02273	0.00004	0.00024
Customer Services -- Weighted cost of Services		C02		-	-	-	-	-
Meter Costs -- Weighted Cost of Meters		C03		0.00012	0.00012	-	0.00032	0.00174
Lighting Systems -- Lighting Customers		C04	Cust04	-	-	1.00000	-	-
Meter Reading and Billing -- Weighted Cost		C05	Cust05	0.00001	0.00001	0.01965	0.00004	0.00021
Marketing/Economic Development		C06	Cust06	0.00000	0.00000	0.02273	0.00004	0.00024
Revenue per Billing Determinants		R01		6,341,748	3,292,762	18,141,167	210,819	270,128
Energy				109,874,900	58,046,500	101,770,582	3,317,374	3,108,713
Energy (Loss Adjusted)		Energy		114,556,838	60,519,950	108,410,740	3,533,821	3,311,545
O&M Customer Allocators								
Customers (Monthly Bills)				12	12	1,036,824	1,980	10,860
Average Customers (Bills/12)				1	1	86,402	165	905
Average Customers (Lighting = Lights)				1	1	86,402	165	905
Weighted Average Customers (Lighting = 9 Lights per Custor		Cust05		5	5	9,600	18	101
Street Lighting		Cust04		-	-	86,402		
Average Customers		Cust01		1	1	86,402	165	905
Average Customers (Lighting = 9 Lights per Cust)		Cust06		1	1	9,600	18	101
Average Secondary Customers		Cust07		-	-	9,600	18	101
Average Primary Customers		Cust08		1	1	9,600	18	101
Average Transformer Customers		Cust09				9,600	18	101
Plant Customer Allocators								
Average Customers				1	1	86,402	165	905
Average Customers (Lighting = 10 Lights)				1	1	8,640	165	905
Weighted Average Customers				5	5	8,640	18	101
Street Lighting (plant in service balance)				-	-	99,670,958	-	-
Average Customers				1	1	86,402	165	905
Average Customers (Lighting = 10 Lights per Cust)				1	1	8,640	18	101
Average Secondary Customers				-	-	8,640	18	101
Average Primary Customers				1	1	8,640	18	101
Average Transformer Customers				-	-	9,600	18	101
Demand Allocators								
Max Class Non-Coincident Peak Demands (Transmission)		NCPT		26,105	13,663	26,916	861	392
Max Class Non-Coincident Peak Demands (Primary)		NCPP		26,105	13,663	26,916	861	392
Sum of the Individual Customer Demands (Transformers)		SICDT		-	-	26,916	861	392
Sum of the Individual Customer Demands (Secondary)		SICD		-	-	26,916	861	392
Summer Peak Period Demand Allocator		SCP		21,241	8,598	-	-	385
Winter Peak Period Demand Allocator		WCP		15,032	5,714	-	-	386
Base Demand Allocator		BDEM		13,077	6,909	12,376	403	378

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector		Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Allocation Factors (Continued)						12,828,260			
Production Allocation									
Production Residual Winter Demand Allocator		PPWDRA			1,868,157	798,297	261,221	20,314	273,343
Production Winter Demand Costs				$	34,803,614				
Customer Specific Assignment				$	-		-	-	-
Production Winter Demand Residual			PPWDRA	$	34,803,614	$ 14,872,217	$ 4,866,523	$ 378,441	$ 5,092,353
Production Winter Demand Total		PPWDT		$	34,803,614	$ 14,872,217	$ 4,866,523	$ 378,441	$ 5,092,353
Production Winter Demand Allocator		PPWDA	PPWDT		1.000000	0.42732	0.13983	0.01087	0.14632
Production Residual Summer Demand Allocator		PPSDRA			2,733,721	1,069,022	386,318	31,860	449,716
Production Summer Demand Costs				$	28,608,453				
Customer Specific Assignment				$	-		-	-	-
Production Summer Demand Residual			PPSDRA	$	28,608,453	$ 11,187,336	$ 4,042,826	$ 333,419	$ 4,706,293
Production Summer Demand Total		PPSDT		$	28,608,453	$ 11,187,336	$ 4,042,826	$ 333,419	$ 4,706,293
Production Summer Demand Allocator		PPSDA	PPSDT		1.000000	0.39105	0.14132	0.01165	0.16451
Production Residual Base Demand Allocator		PPBDRA			1,405,042	508,313	165,184	19,674	227,945
Production Base Demand Costs				$	33,223,400				
Customer Specific Assignment				$	-		-	-	-
Production Base Demand Residual			PPBDRA	$	33,223,400	$ 12,019,496	$ 3,905,906	$ 465,200	$ 5,389,946
Production Base Demand Total		PPBDT		$	33,223,400	$ 12,019,496	$ 3,905,906	$ 465,200	$ 5,389,946
Production Base Demand Allocator		PPBDA	PPBDT		1.000000	0.36178	0.11756	0.01400	0.16223

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Allocation Factors (Continued)						
Production Allocation						
Production Residual Winter Demand Allocator		PPWDRA		217,675	145,976	130,199
Production Winter Demand Costs						
Customer Specific Assignment				-	-	-
Production Winter Demand Residual			PPWDRA	$ 4,055,270	$ 2,719,521	$ 2,425,592
Production Winter Demand Total		PPWDT		$ 4,055,270	$ 2,719,521	$ 2,425,592
Production Winter Demand Allocator		PPWDA	PPWDT	0.11652	0.07814	0.06969
Production Residual Summer Demand Allocator		PPSDRA		340,132	229,732	196,716
Production Summer Demand Costs						
Customer Specific Assignment				-	-	-
Production Summer Demand Residual			PPSDRA	$ 3,559,491	$ 2,404,150	$ 2,058,637
Production Summer Demand Total		PPSDT		$ 3,559,491	$ 2,404,150	$ 2,058,637
Production Summer Demand Allocator		PPSDA	PPSDT	0.12442	0.08404	0.07196
Production Residual Base Demand Allocator		PPBDRA		220,030	96,772	133,981
Production Base Demand Costs						
Customer Specific Assignment				-	-	-
Production Base Demand Residual			PPBDRA	$ 5,202,794	$ 2,288,260	$ 3,168,103
Production Base Demand Total		PPBDT		$ 5,202,794	$ 2,288,260	$ 3,168,103
Production Base Demand Allocator		PPBDA	PPBDT	0.15660	0.06887	0.09536

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Allocation Factors (Continued)								
Production Allocation								
Production Residual Winter Demand Allocator		PPWDRA		15,032	5,714	-	-	386
Production Winter Demand Costs								
Customer Specific Assignment							-	
Production Winter Demand Residual			PPWDRA	$ 280,050	$ 106,448	$ -	$ -	$ 7,198
Production Winter Demand Total		PPWDT		$ 280,050	$ 106,448	$ -	$ -	$ 7,198
Production Winter Demand Allocator		PPWDA	PPWDT	0.00805	0.00306	-	-	0.00021
Production Residual Summer Demand Allocator		PPSDRA		21,241	8,598	-	-	385
Production Summer Demand Costs								
Customer Specific Assignment							-	
Production Summer Demand Residual			PPSDRA	$ 222,285	$ 89,982	$ -	$ -	$ 4,034
Production Summer Demand Total		PPSDT		$ 222,285	$ 89,982	$ -	$ -	$ 4,034
Production Summer Demand Allocator		PPSDA	PPSDT	0.00777	0.00315	-	-	0.00014
Production Residual Base Demand Allocator		PPBDRA		13,077	6,909	12,376	403	378
Production Base Demand Costs								
Customer Specific Assignment							-	
Production Base Demand Residual			PPBDRA	$ 309,223	$ 163,361	$ 292,633	$ 9,539	$ 8,939
Production Base Demand Total		PPBDT		$ 309,223	$ 163,361	$ 292,633	$ 9,539	$ 8,939
Production Base Demand Allocator		PPBDA	PPBDT	0.00931	0.00492	0.00881	0.00029	0.00027

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Allocation Factors (Continued)								
Revenue Adjustment Allocators								
Forfeited Discounts		FDIS		2,689,127	2,120,280	385,054	4,989	86,025
Misc Service Revenue Allocator		MISCR		(1,630,992)	(1,517,603)	(98,175)	(366)	(14,360)
Revenue and Expense Adjust before IT		ITADJ		$ (7,438,396)	$ (2,910,913)	$ (1,709,950)	$ (68,866)	$ (848,232)
Full Year FAC Base Rate Change		REV01		-				
Temperature Normalization - Revenue		TREV01		-				
Temperature Normalization - Expenses		TEXP01		-				
VDT Revenue		VDTREV		-				
Merger Surcredit Revenue		MSCREV		-				
ECR Revenue		ECRREV		163,886,444	64,164,081	35,966,001	1,568,548	19,512,643
ECR Revenue for Roll-In		ECRREV2		-				
DSM revenue		DSMREV		-				
Year Customers		YREND		-				
Expense Adjustment Allocators								
Interruptible Credit Allocator (Winter & Summer Peak Prod Pl		INTCRE		1,593,301,897	654,776,563	223,857,761	17,886,310	246,202,368
O&M less fuel		OMLF		220,080,914.46	119,554,976.60	30,981,091.21	1,863,596.59	23,262,037.05
Base Rate Revenue at Current Rates				965,204,065	379,200,073	135,825,835	11,517,853	151,571,212

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Allocation Factors (Continued)						
Revenue Adjustment Allocators						
Forfeited Discounts		FDIS		29,978	51,804	10,655
Misc Service Revenue Allocator		MISCR		(43)	(113)	(5)
Revenue and Expense Adjust before IT		ITADJ		$ (713,894)	$ (458,543)	$ (396,105)
Full Year FAC Base Rate Change		REV01				
Temperature Normalization - Revenue		TREV01				
Temperature Normalization - Expenses		TEXP01				
VDT Revenue		VDTREV				
Merger Surcredit Revenue		MSCREV				
ECR Revenue		ECRREV		16,210,961	10,462,757	8,983,013
ECR Revenue for Roll-In		ECRREV2				
DSM revenue		DSMREV				
Year Customers		YREND				
Expense Adjustment Allocators						
Interruptible Credit Allocator (Winter & Summer Peak Prod Pl		INTCRE		191,329,720	128,738,211	112,671,463
O&M less fuel		OMLF		18,736,631.49	11,253,738.17	9,480,070.36
Base Rate Revenue at Current Rates				116,918,595	77,629,237	64,284,636

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

BIP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Allocation Factors (Continued)								
Revenue Adjustment Allocators								
Forfeited Discounts		FDIS		-	-	342	-	-
Misc Service Revenue Allocator		MISCR				(324.55000)		
Revenue and Expense Adjust before IT		ITADJ		$ (36,241)	$ (19,757)	$ (271,622)	$ (2,184)	$ (2,089)
Full Year FAC Base Rate Change		REV01						
Temperature Normalization - Revenue		TREV01						
Temperature Normalization - Expenses		TEXP01						
VDT Revenue		VDTREV						
Merger Surcredit Revenue		MSCREV						
ECR Revenue		ECRREV		831,030	449,773	5,644,950	46,675	46,012
ECR Revenue for Roll-In		ECRREV2						
DSM revenue		DSMREV						
Year Customers		YREND						
Expense Adjustment Allocators								
Interruptible Credit Allocator (Winter & Summer Peak Prod Pl		INTCRE		12,621,754	4,935,546	-	-	282,201
O&M less fuel		OMLF		1,158,790.19	542,657.59	3,149,595.57	29,826.01	67,903.63
Base Rate Revenue at Current Rates				6,341,748	3,292,762	18,141,167	210,819	270,128

Exhibit WSS-24

Electric Cost of Service Study
Class Allocation
LOLP Methodology

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Plant in Service								
Power Production Plant								
Production Demand - Base	TPIS	PLPPDB	PPBDA	$ 834,776,533	$ 376,560,087	$ 95,141,310	$ 9,625,543	$ 121,881,821
Production Demand - Winter Peak	TPIS	PLPPDI	PPWDA	874,481,255	394,470,525	99,666,544	10,083,365	127,678,921
Production Demand - Summer Peak	TPIS	PLPPDP	PPSDA	718,820,643	324,253,441	81,925,563	8,288,492	104,951,643
Production Energy	TPIS	PLPPEB	E01	-	-	-	-	-
Total Power Production Plant		PLPPT		$ 2,428,078,430	$ 1,095,284,053	$ 276,733,417	$ 27,997,400	$ 354,512,385
Transmission Plant								
Transmission Demand	TPIS	PLTRB	NCPT	$ 465,684,635	$ 206,944,619	$ 59,568,432	$ 5,292,707	$ 61,430,381
Distribution Poles								
Specific	TPIS	PLDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TPIS	PLDSG	NCPP	$ 161,101,605	$ 77,296,277	$ 22,249,518	$ 1,976,889	$ 22,944,978
Distribution Primary & Secondary Lines								
Primary Specific	TPIS	PLDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TPIS	PLDPLD	NCPP	275,500,316	132,184,585	38,048,965	3,380,684	39,238,273
Primary Customer	TPIS	PLDPLC	Cust08	438,423,398	377,970,614	46,959,149	74,741	2,931,681
Secondary Demand	TPIS	PLDSLD	SICD	75,736,072	63,558,319	11,630,886	-	-
Secondary Customer	TPIS	PLDSLC	Cust07	115,092,782	99,999,544	12,423,965	-	-
Total Distribution Primary & Secondary Lines		PLDLT		$ 904,752,568	$ 673,713,063	$ 109,062,964	$ 3,455,425	$ 42,169,954
Distribution Line Transformers								
Demand	TPIS	PLDLTD	SICDT	$ 104,690,102	$ 72,634,069	$ 13,291,707	$ -	$ 11,706,101
Customer	TPIS	PLDLTC	Cust09	73,215,269	63,146,691	7,845,358	-	489,789
Total Distribution Line Transformers		PLDLTT		$ 177,905,371	$ 135,780,760	$ 21,137,065	$ -	$ 12,195,890
Distribution Services								
Customer	TPIS	PLDSC	C02	$ 36,360,072	$ 27,946,947	$ 7,033,360	$ -	$ 1,227,015
Distribution Meters								
Customer	TPIS	PLDMC	C03	$ 42,176,668	$ 29,520,292	$ 8,679,135	$ 337,865	$ 2,334,770
Distribution Street & Customer Lighting								
Customer	TPIS	PLDSCL	C04	$ 115,567,185	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TPIS	PLCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	TPIS	PLCSI	C06	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	TPIS	PLSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		PLT		$ 4,331,626,534	$ 2,246,486,010	$ 504,463,892	$ 39,060,286	$ 496,815,373

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Plant in Service						
Power Production Plant						
Production Demand - Base	TPIS	PLPPDB	PPBDA	$ 100,680,855	$ 64,149,424	$ 57,063,017
Production Demand - Winter Peak	TPIS	PLPPDI	PPWDA	105,469,568	67,200,582	59,777,122
Production Demand - Summer Peak	TPIS	PLPPDP	PPSDA	86,695,629	55,238,651	49,136,593
Production Energy	TPIS	PLPPEB	E01	-	-	-
Total Power Production Plant		PLPPT		$ 292,846,052	$ 186,588,657	$ 165,976,732
Transmission Plant						
Transmission Demand	TPIS	PLTRB	NCPT	$ 55,882,901	$ 33,180,334	$ 34,368,776
Distribution Poles						
Specific	TPIS	PLDPS	NCPP	$ -	$ -	$ -
Distribution Substation						
General	TPIS	PLDSG	NCPP	$ 20,872,928	$ 12,393,249	$ -
Distribution Primary & Secondary Lines						
Primary Specific	TPIS	PLDPLS	NCPP	$ -	$ -	$ -
Primary Demand	TPIS	PLDPLD	NCPP	35,694,855	21,193,731	-
Primary Customer	TPIS	PLDPLC	Cust08	109,516	286,507	-
Secondary Demand	TPIS	PLDSLD	SICD	-	-	-
Secondary Customer	TPIS	PLDSLC	Cust07	-	-	-
Total Distribution Primary & Secondary Lines		PLDLT		$ 35,804,371	$ 21,480,239	$ -
Distribution Line Transformers						
Demand	TPIS	PLDLTD	SICDT	$ -	$ 6,433,268	$ -
Customer	TPIS	PLDLTC	Cust09	-	47,866	-
Total Distribution Line Transformers		PLDLTT		$ -	$ 6,481,134	$ -
Distribution Services						
Customer	TPIS	PLDSC	C02	$ -	$ 152,750	$ -
Distribution Meters						
Customer	TPIS	PLDMC	C03	$ 529,064	$ 245,966	$ 432,796
Distribution Street & Customer Lighting						
Customer	TPIS	PLDSCL	C04	$ -	$ -	$ -
Customer Accounts Expense						
Customer	TPIS	PLCAE	C05	$ -	$ -	$ -
Customer Service & Info.						
Customer	TPIS	PLCSI	C06	$ -	$ -	$ -
Sales Expense						
Customer	TPIS	PLSEC	C06	$ -	$ -	$ -
Total		PLT		$ 405,935,317	$ 260,522,329	$ 200,778,304

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Plant in Service								
Power Production Plant								
Production Demand - Base	TPIS	PLPPDB	PPBDA	$ 6,522,290	$ 2,817,602	$ 201,110	$ 6,506	$ 126,970
Production Demand - Winter Peak	TPIS	PLPPDI	PPWDA	6,832,511	2,951,616	210,675	6,816	133,009
Production Demand - Summer Peak	TPIS	PLPPDP	PPSDA	5,616,301	2,426,219	173,174	5,603	109,333
Production Energy	TPIS	PLPPEB	E01	-	-	-	-	-
Total Power Production Plant		PLPPT		$ 18,971,102	$ 8,195,437	$ 584,959	$ 18,925	$ 369,312
Transmission Plant								
Transmission Demand	TPIS	PLTRB	NCPT	$ 3,464,524	$ 1,813,382	$ 3,572,282	$ 114,252	$ 52,046
Distribution Poles								
Specific	TPIS	PLDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TPIS	PLDSG	NCPP	$ 1,294,041	$ 677,320	$ 1,334,290	$ 42,674	$ 19,440
Distribution Primary & Secondary Lines								
Primary Specific	TPIS	PLDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TPIS	PLDPLD	NCPP	2,212,943	1,158,286	2,281,773	72,978	33,244
Primary Customer	TPIS	PLDPLC	Cust08	1,038	1,038	9,965,698	19,031	104,384
Secondary Demand	TPIS	PLDSLD	SICD	-	-	522,542	16,712	7,613
Secondary Customer	TPIS	PLDSLC	Cust07	-	-	2,636,621	5,035	27,617
Total Distribution Primary & Secondary Lines		PLDLT		$ 2,213,981	$ 1,159,324	$ 15,406,634	$ 113,756	$ 172,857
Distribution Line Transformers								
Demand	TPIS	PLDLTD	SICDT	$ -	$ -	$ 597,158	$ 19,099	$ 8,700
Customer	TPIS	PLDLTC	Cust09	-	-	1,664,946	3,180	17,439
Total Distribution Line Transformers		PLDLTT		$ -	$ -	$ 2,262,104	$ 22,278	$ 26,139
Distribution Services								
Customer	TPIS	PLDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	TPIS	PLDMC	C03	$ 5,015	$ 5,015	$ -	$ 13,377	$ 73,373
Distribution Street & Customer Lighting								
Customer	TPIS	PLDSCL	C04	$ -	$ -	$ 115,567,185	$ -	$ -
Customer Accounts Expense								
Customer	TPIS	PLCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	TPIS	PLCSI	C06	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	TPIS	PLSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		PLT		$ 25,948,663	$ 11,850,477	$ 138,727,454	$ 325,263	$ 713,167

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Net Utility Plant								
Power Production Plant								
Production Demand - Base	NTPLANT	UPPPDB	PPBDA	$ 529,045,729	$ 238,647,707	$ 60,296,500	$ 6,100,258	$ 77,243,495
Production Demand - Winter Peak	NTPLANT	UPPPDI	PPWDA	554,208,886	249,998,578	63,164,401	6,390,406	80,917,450
Production Demand - Summer Peak	NTPLANT	UPPPDP	PPSDA	455,557,836	205,497,988	51,920,924	5,252,892	66,513,871
Production Energy	NTPLANT	UPPPEB	E01	-	-	-	-	-
Total Power Production Plant		UPPPT		$ 1,538,812,451	$ 694,144,274	$ 175,381,825	$ 17,743,557	$ 224,674,815
Transmission Plant								
Transmission Demand	NTPLANT	UPTRB	NCPT	$ 302,524,467	$ 134,438,214	$ 38,697,666	$ 3,438,321	$ 39,907,250
Distribution Poles								
Specific	NTPLANT	UPDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	NTPLANT	UPDSG	NCPP	$ 104,174,581	$ 49,982,788	$ 14,387,406	$ 1,278,334	$ 14,837,118
Distribution Primary & Secondary Lines								
Primary Specific	NTPLANT	UPDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	NTPLANT	UPDPLD	NCPP	178,149,250	85,475,708	24,603,945	2,186,082	25,372,998
Primary Customer	NTPLANT	UPDPLC	Cust08	283,501,669	244,410,541	30,365,617	48,330	1,895,739
Secondary Demand	NTPLANT	UPDSLD	SICD	48,973,898	41,099,288	7,520,984	-	-
Secondary Customer	NTPLANT	UPDSLC	Cust07	74,423,481	64,663,606	8,033,820	-	-
Total Distribution Primary & Secondary Lines		UPDLT		$ 585,048,298	$ 435,649,143	$ 70,524,366	$ 2,234,412	$ 27,268,737
Distribution Line Transformers								
Demand	NTPLANT	UPDLTD	SICDT	$ 67,696,703	$ 46,968,022	$ 8,594,936	$ -	$ 7,569,621
Customer	NTPLANT	UPDLTC	Cust09	47,343,849	40,833,113	5,073,115	-	316,717
Total Distribution Line Transformers		UPDLTT		$ 115,040,552	$ 87,801,135	$ 13,668,051	$ -	$ 7,886,338
Distribution Services								
Customer	NTPLANT	UPDSC	C02	$ 23,511,840	$ 18,071,586	$ 4,548,045	$ -	$ 793,436
Distribution Meters								
Customer	NTPLANT	UPDMC	C03	$ 27,273,078	$ 19,088,972	$ 5,612,267	$ 218,476	$ 1,509,753
Distribution Street & Customer Lighting								
Customer	NTPLANT	UPDSCL	C04	$ 74,730,249	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	NTPLANT	UPCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	NTPLANT	UPCSI	C06	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	NTPLANT	UPSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		UPT		$ 2,771,115,517	$ 1,439,176,111	$ 322,819,626	$ 24,913,101	$ 316,877,447

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Net Utility Plant						
Power Production Plant						
Production Demand - Base	NTPLANT	UPPPDB	PPBDA	$ 63,807,228	$ 40,655,166	$ 36,164,104
Production Demand - Winter Peak	NTPLANT	UPPPDI	PPWDA	66,842,110	42,588,860	37,884,188
Production Demand - Summer Peak	NTPLANT	UPPPDP	PPSDA	54,943,989	35,007,899	31,140,675
Production Energy	NTPLANT	UPPPEB	E01	-	-	-
Total Power Production Plant		UPPPT		$ 185,593,326	$ 118,251,925	$ 105,188,967
Transmission Plant						
Transmission Demand	NTPLANT	UPTRB	NCPT	$ 36,303,420	$ 21,555,065	$ 22,327,118
Distribution Poles						
Specific	NTPLANT	UPDPS	NCPP	$ -	$ -	$ -
Distribution Substation						
General	NTPLANT	UPDSG	NCPP	$ 13,497,250	$ 8,013,958	$ -
Distribution Primary & Secondary Lines						
Primary Specific	NTPLANT	UPDPLS	NCPP	$ -	$ -	$ -
Primary Demand	NTPLANT	UPDPLD	NCPP	23,081,685	13,704,693	-
Primary Customer	NTPLANT	UPDPLC	Cust08	70,818	185,267	-
Secondary Demand	NTPLANT	UPDSLD	SICD	-	-	-
Secondary Customer	NTPLANT	UPDSLC	Cust07	-	-	-
Total Distribution Primary & Secondary Lines		UPDLT		$ 23,152,503	$ 13,889,960	$ -
Distribution Line Transformers						
Demand	NTPLANT	UPDLTD	SICDT	$ -	$ 4,160,002	$ -
Customer	NTPLANT	UPDLTC	Cust09	-	30,952	-
Total Distribution Line Transformers		UPDLTT		$ -	$ 4,190,954	$ -
Distribution Services						
Customer	NTPLANT	UPDSC	C02	$ -	$ 98,774	$ -
Distribution Meters						
Customer	NTPLANT	UPDMC	C03	$ 342,113	$ 159,051	$ 279,863
Distribution Street & Customer Lighting						
Customer	NTPLANT	UPDSCL	C04	$ -	$ -	$ -
Customer Accounts Expense						
Customer	NTPLANT	UPCAE	C05	$ -	$ -	$ -
Customer Service & Info.						
Customer	NTPLANT	UPCSI	C06	$ -	$ -	$ -
Sales Expense						
Customer	NTPLANT	UPSEC	C06	$ -	$ -	$ -
Total		UPT		$ 258,888,612	$ 166,159,689	$ 127,795,947

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Net Utility Plant								
Power Production Plant								
Production Demand - Base	NTPLANT	UPPPDB	PPBDA	$ 4,133,549	$ 1,785,676	$ 127,455	$ 4,123	$ 80,468
Production Demand - Winter Peak	NTPLANT	UPPPDI	PPWDA	4,330,154	1,870,608	133,517	4,320	84,295
Production Demand - Summer Peak	NTPLANT	UPPPDP	PPSDA	3,559,372	1,537,634	109,750	3,551	69,291
Production Energy	NTPLANT	UPPPEB	E01	-	-	-	-	-
Total Power Production Plant		UPPPT		$ 12,023,074	$ 5,193,918	$ 370,722	$ 11,994	$ 234,054
Transmission Plant								
Transmission Demand	NTPLANT	UPTRB	NCPT	$ 2,250,672	$ 1,178,034	$ 2,320,675	$ 74,222	$ 33,811
Distribution Poles								
Specific	NTPLANT	UPDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	NTPLANT	UPDSG	NCPP	$ 836,777	$ 437,981	$ 862,804	$ 27,595	$ 12,570
Distribution Primary & Secondary Lines								
Primary Specific	NTPLANT	UPDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	NTPLANT	UPDPLD	NCPP	1,430,975	748,993	1,475,483	47,190	21,497
Primary Customer	NTPLANT	UPDPLC	Cust08	671	671	6,444,209	12,306	67,499
Secondary Demand	NTPLANT	UPDSLD	SICD	-	-	337,896	10,807	4,923
Secondary Customer	NTPLANT	UPDSLC	Cust07	-	-	1,704,942	3,256	17,858
Total Distribution Primary & Secondary Lines		UPDLT		$ 1,431,647	$ 749,664	$ 9,962,530	$ 73,559	$ 111,776
Distribution Line Transformers								
Demand	NTPLANT	UPDLTD	SICDT	$ -	$ -	$ 386,146	$ 12,350	$ 5,626
Customer	NTPLANT	UPDLTC	Cust09	-	-	1,076,619	2,056	11,277
Total Distribution Line Transformers		UPDLTT		$ -	$ -	$ 1,462,765	$ 14,406	$ 16,903
Distribution Services								
Customer	NTPLANT	UPDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	NTPLANT	UPDMC	C03	$ 3,243	$ 3,243	$ -	$ 8,650	$ 47,446
Distribution Street & Customer Lighting								
Customer	NTPLANT	UPDSCL	C04	$ -	$ -	$ 74,730,249	$ -	$ -
Customer Accounts Expense								
Customer	NTPLANT	UPCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	NTPLANT	UPCSI	C06	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	NTPLANT	UPSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		UPT		$ 16,545,413	$ 7,562,840	$ 89,709,745	$ 210,426	$ 456,560

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Net Cost Rate Base								
Power Production Plant								
Production Demand - Base	RB	RBPPDB	PPBDA	$ 449,333,293	$ 202,690,154	$ 51,211,500	$ 5,181,119	$ 65,605,054
Production Demand - Winter Peak	RB	RBPPDI	PPWDA	470,705,064	212,330,765	53,647,287	5,427,550	68,725,447
Production Demand - Summer Peak	RB	RBPPDP	PPSDA	386,917,976	174,535,173	44,097,889	4,461,428	56,492,086
Production Energy	RB	RBPPEB	E01	51,365,920	18,583,062	6,038,830	719,235	8,333,269
Total Power Production Plant		RBPPT		$ 1,358,322,253	$ 608,139,153	$ 154,995,505	$ 15,789,332	$ 199,155,856
Transmission Plant								
Transmission Demand	RB	RBTRB	NCPT	$ 251,904,274	$ 111,943,212	$ 32,222,542	$ 2,863,001	$ 33,229,732
Distribution Poles								
Specific	RB	RBDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	RB	RBDSG	NCPP	$ 86,725,894	$ 41,610,937	$ 11,977,592	$ 1,064,220	$ 12,351,980
Distribution Primary & Secondary Lines								
Primary Specific	RB	RBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	RB	RBDPLD	NCPP	146,289,690	70,189,545	20,203,865	1,795,131	20,835,384
Primary Customer	RB	RBDPLC	Cust08	232,639,811	200,561,860	24,917,848	39,660	1,555,633
Secondary Demand	RB	RBDSLD	SICD	40,320,470	33,837,261	6,192,066	-	-
Secondary Customer	RB	RBDSLC	Cust07	61,244,172	53,212,627	6,611,148	-	-
Total Distribution Primary & Secondary Lines		RBDLT		$ 480,494,142	$ 357,801,294	$ 57,924,928	$ 1,834,791	$ 22,391,016
Distribution Line Transformers								
Demand	RB	RBDLTD	SICDT	$ 55,853,391	$ 38,751,123	$ 7,091,281	$ -	$ 6,245,341
Customer	RB	RBDLTC	Cust09	39,061,200	33,689,496	4,185,590	-	261,308
Total Distribution Line Transformers		RBDLTT		$ 94,914,591	$ 72,440,620	$ 11,276,871	$ -	$ 6,506,650
Distribution Services								
Customer	RB	RBDSC	C02	$ 19,387,335	$ 14,901,424	$ 3,750,215	$ -	$ 654,249
Distribution Meters								
Customer	RB	RBDMC	C03	$ 24,509,219	$ 17,154,491	$ 5,043,519	$ 196,336	$ 1,356,755
Distribution Street & Customer Lighting								
Customer	RB	RBDSCL	C04	$ 61,664,820	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	RB	RBCAE	C05	$ 2,471,536	$ 1,841,601	$ 457,602	$ 1,821	$ 71,421
Customer Service & Info.								
Customer	RB	RBCSI	C06	$ 539,863	$ 465,409	$ 57,823	$ 92	$ 3,610
Sales Expense								
Customer	RB	RBSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		RBT		$ 2,380,933,927	$ 1,226,298,141	$ 277,706,597	$ 21,749,593	$ 275,721,267

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Net Cost Rate Base						
Power Production Plant						
Production Demand - Base	RB	RBPPDB	PPBDA	$ 54,193,258	$ 34,529,566	$ 30,715,182
Production Demand - Winter Peak	RB	RBPPDI	PPWDA	56,770,868	36,171,906	32,176,098
Production Demand - Summer Peak	RB	RBPPDP	PPSDA	46,665,462	29,733,185	26,448,644
Production Energy	RB	RBPPEB	E01	8,043,918	3,537,825	4,898,130
Total Power Production Plant		RBPPT		$ 165,673,506	$ 103,972,483	$ 94,238,054
Transmission Plant						
Transmission Demand	RB	RBTRB	NCPT	$ 30,228,916	$ 17,948,344	$ 18,591,212
Distribution Poles						
Specific	RB	RBDPS	NCPP	$ -	$ -	$ -
Distribution Substation						
General	RB	RBDSG	NCPP	$ 11,236,532	$ 6,671,663	$ -
Distribution Primary & Secondary Lines						
Primary Specific	RB	RBDPLS	NCPP	$ -	$ -	$ -
Primary Demand	RB	RBDPLD	NCPP	18,953,841	11,253,796	-
Primary Customer	RB	RBDPLC	Cust08	58,112	152,029	-
Secondary Demand	RB	RBDSLD	SICD	-	-	-
Secondary Customer	RB	RBDSLC	Cust07	-	-	-
Total Distribution Primary & Secondary Lines		RBDLT		$ 19,011,954	$ 11,405,825	$ -
Distribution Line Transformers						
Demand	RB	RBDLTD	SICDT	$ -	$ 3,432,224	$ -
Customer	RB	RBDLTC	Cust09	-	25,537	-
Total Distribution Line Transformers		RBDLTT		$ -	$ 3,457,761	$ -
Distribution Services						
Customer	RB	RBDSC	C02	$ -	$ 81,447	$ -
Distribution Meters						
Customer	RB	RBDMC	C03	$ 307,443	$ 142,933	$ 251,501
Distribution Street & Customer Lighting						
Customer	RB	RBDSCL	C04	$ -	$ -	$ -
Customer Accounts Expense						
Customer	RB	RBCAE	C05	$ 13,340	$ 34,899	$ 1,644
Customer Service & Info.						
Customer	RB	RBCSI	C06	$ 135	$ 353	$ 17
Sales Expense						
Customer	RB	RBSEC	C06	$ -	$ -	$ -
Total		RBT		$ 226,471,826	$ 143,715,707	$ 113,082,427

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Net Cost Rate Base								
Power Production Plant								
Production Demand - Base	RB	RBPPDB	PPBDA	$ 3,510,738	$ 1,516,624	$ 108,251	$ 3,502	$ 68,344
Production Demand - Winter Peak	RB	RBPPDI	PPWDA	3,677,720	1,588,760	113,400	3,669	71,594
Production Demand - Summer Peak	RB	RBPPDP	PPSDA	3,023,074	1,305,955	93,214	3,016	58,850
Production Energy	RB	RBPPEB	E01	478,082	252,569	452,433	14,748	13,820
Total Power Production Plant		RBPPT		$ 10,689,615	$ 4,663,909	$ 767,297	$ 24,934	$ 212,609
Transmission Plant								
Transmission Demand	RB	RBTRB	NCPT	$ 1,874,076	$ 980,918	$ 1,932,366	$ 61,803	$ 28,153
Distribution Poles								
Specific	RB	RBDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	RB	RBDSG	NCPP	$ 696,622	$ 364,622	$ 718,289	$ 22,973	$ 10,465
Distribution Primary & Secondary Lines								
Primary Specific	RB	RBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	RB	RBDPLD	NCPP	1,175,065	615,046	1,211,613	38,751	17,652
Primary Customer	RB	RBDPLC	Cust08	551	551	5,288,080	10,099	55,389
Secondary Demand	RB	RBDSLD	SICD	-	-	278,192	8,897	4,053
Secondary Customer	RB	RBDSLC	Cust07	-	-	1,403,022	2,679	14,696
Total Distribution Primary & Secondary Lines		RBDLT		$ 1,175,616	$ 615,597	$ 8,180,907	$ 60,426	$ 91,790
Distribution Line Transformers								
Demand	RB	RBDLTD	SICDT	$ -	$ -	$ 318,591	$ 10,189	$ 4,642
Customer	RB	RBDLTC	Cust09	-	-	888,268	1,696	9,304
Total Distribution Line Transformers		RBDLTT		$ -	$ -	$ 1,206,859	$ 11,886	$ 13,946
Distribution Services								
Customer	RB	RBDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	RB	RBDMC	C03	$ 2,914	$ 2,914	$ -	$ 7,774	$ 42,638
Distribution Street & Customer Lighting								
Customer	RB	RBDSCL	C04	$ -	$ -	$ 61,664,820	$ -	$ -
Customer Accounts Expense								
Customer	RB	RBCAE	C05	$ 25	$ 25	$ 48,556	$ 93	$ 509
Customer Service & Info.								
Customer	RB	RBCSI	C06	$ 1	$ 1	$ 12,271	$ 23	$ 129
Sales Expense								
Customer	RB	RBSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		RBT		$ 14,438,869	$ 6,627,986	$ 74,531,365	$ 189,912	$ 400,237

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Operation and Maintenance Expenses								
Power Production Plant								
Production Demand - Base	TOM	OMPPDB	PPBDA	$ 33,223,400	$ 14,986,773	$ 3,786,544	$ 383,088	$ 4,850,793
Production Demand - Winter Peak	TOM	OMPPDI	PPWDA	34,803,614	15,699,593	3,966,644	401,309	5,081,513
Production Demand - Summer Peak	TOM	OMPPDP	PPSDA	28,608,453	12,905,013	3,260,568	329,875	4,176,987
Production Energy	TOM	OMPPEB	E01	465,540,988	168,422,502	54,731,284	6,518,588	75,526,309
Total Power Production Plant		OMPPT		$ 562,176,455	$ 212,013,881	$ 65,745,040	$ 7,632,860	$ 89,635,602
Transmission Plant								
Transmission Demand	TOM	OMTRB	NCPT	$ 22,151,695	$ 9,843,945	$ 2,833,552	$ 251,764	$ 2,922,121
Distribution Poles								
Specific	TOM	OMDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TOM	OMDSG	NCPP	$ 8,189,264	$ 3,929,195	$ 1,131,008	$ 100,491	$ 1,166,360
Distribution Primary & Secondary Lines								
Primary Specific	TOM	OMDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TOM	OMDPLD	NCPP	14,230,158	6,827,606	1,965,307	174,619	2,026,737
Primary Customer	TOM	OMDPLC	Cust08	21,300,716	18,363,629	2,281,501	3,631	142,435
Secondary Demand	TOM	OMDSLD	SICD	4,785,490	4,016,022	734,914	-	-
Secondary Customer	TOM	OMDSLC	Cust07	7,030,141	6,108,210	758,885	-	-
Total Distribution Primary & Secondary Lines		OMDLT		$ 47,346,505	$ 35,315,466	$ 5,740,608	$ 178,251	$ 2,169,173
Distribution Line Transformers								
Demand	TOM	OMDLTD	SICDT	$ 1,119,996	$ 777,054	$ 142,197	$ -	$ 125,234
Customer	TOM	OMDLTC	Cust09	783,272	675,556	83,931	-	5,240
Total Distribution Line Transformers		OMDLTT		$ 1,903,268	$ 1,452,610	$ 226,129	$ -	$ 130,474
Distribution Services								
Customer	TOM	OMDSC	C02	$ 295,809	$ 227,363	$ 57,220	$ -	$ 9,982
Distribution Meters								
Customer	TOM	OMDMC	C03	$ 17,171,209	$ 12,018,472	$ 3,533,500	$ 137,553	$ 950,545
Distribution Street & Customer Lighting								
Customer	TOM	OMDSCL	C04	$ 1,306,145	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TOM	OMCAE	C05	$ 20,585,101	$ 15,338,459	$ 3,811,307	$ 15,165	$ 594,854
Customer Service & Info.								
Customer	TOM	OMCSI	C05	$ 4,496,452	$ 3,350,416	$ 832,513	$ 3,313	$ 129,935
Sales Expense								
Customer	TOM	OMSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		OMT		$ 685,621,903	$ 293,489,808	$ 83,910,875	$ 8,319,397	$ 97,709,047

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Operation and Maintenance Expenses						
Power Production Plant						
Production Demand - Base	TOM	OMPPDB	PPBDA	$ 4,007,013	$ 2,553,093	$ 2,271,060
Production Demand - Winter Peak	TOM	OMPPDI	PPWDA	4,197,600	2,674,526	2,379,079
Production Demand - Summer Peak	TOM	OMPPDP	PPSDA	3,450,413	2,198,452	1,955,595
Production Energy	TOM	OMPPEB	E01	72,903,855	32,064,108	44,392,865
Total Power Production Plant		OMPPT		$ 84,558,880	$ 39,490,178	$ 50,998,599
Transmission Plant						
Transmission Demand	TOM	OMTRB	NCPT	$ 2,658,239	$ 1,578,323	$ 1,634,855
Distribution Poles						
Specific	TOM	OMDPS	NCPP	$ -	$ -	$ -
Distribution Substation						
General	TOM	OMDSG	NCPP	$ 1,061,032	$ 629,985	$ -
Distribution Primary & Secondary Lines						
Primary Specific	TOM	OMDPLS	NCPP	$ -	$ -	$ -
Primary Demand	TOM	OMDPLD	NCPP	1,843,713	1,094,700	-
Primary Customer	TOM	OMDPLC	Cust08	5,321	13,920	-
Secondary Demand	TOM	OMDSLD	SICD	-	-	-
Secondary Customer	TOM	OMDSLC	Cust07	-	-	-
Total Distribution Primary & Secondary Lines		OMDLT		$ 1,849,033	$ 1,108,620	$ -
Distribution Line Transformers						
Demand	TOM	OMDLTD	SICDT	$ -	$ 68,824	$ -
Customer	TOM	OMDLTC	Cust09	-	512	-
Total Distribution Line Transformers		OMDLTT		$ -	$ 69,337	$ -
Distribution Services						
Customer	TOM	OMDSC	C02	$ -	$ 1,243	$ -
Distribution Meters						
Customer	TOM	OMDMC	C03	$ 215,396	$ 100,139	$ 176,202
Distribution Street & Customer Lighting						
Customer	TOM	OMDSCL	C04	$ -	$ -	$ -
Customer Accounts Expense						
Customer	TOM	OMCAE	C05	$ 111,107	$ 290,669	$ 13,691
Customer Service & Info.						
Customer	TOM	OMCSI	C05	$ 24,269	$ 63,492	$ 2,991
Sales Expense						
Customer	TOM	OMSEC	C06	$ -	$ -	$ -
Total		OMT		$ 90,477,956	$ 43,331,985	$ 52,826,337

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Operation and Maintenance Expenses								
Power Production Plant								
Production Demand - Base	TOM	OMPPDB	PPBDA	$ 259,582	$ 112,138	$ 8,004	$ 259	$ 5,053
Production Demand - Winter Peak	TOM	OMPPDI	PPWDA	271,928	117,472	8,385	271	5,294
Production Demand - Summer Peak	TOM	OMPPDP	PPSDA	223,524	96,561	6,892	223	4,351
Production Energy	TOM	OMPPEB	E01	4,332,969	2,289,091	4,100,500	133,662	125,255
Total Power Production Plant		OMPPT		$ 5,088,003	$ 2,615,263	$ 4,123,781	$ 134,416	$ 139,953
Transmission Plant								
Transmission Demand	TOM	OMTRB	NCPT	$ 164,801	$ 86,259	$ 169,926	$ 5,435	$ 2,476
Distribution Poles								
Specific	TOM	OMDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TOM	OMDSG	NCPP	$ 65,780	$ 34,430	$ 67,826	$ 2,169	$ 988
Distribution Primary & Secondary Lines								
Primary Specific	TOM	OMDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TOM	OMDPLD	NCPP	114,303	59,828	117,858	3,769	1,717
Primary Customer	TOM	OMDPLC	Cust08	50	50	484,182	925	5,071
Secondary Demand	TOM	OMDSLD	SICD	-	-	33,018	1,056	481
Secondary Customer	TOM	OMDSLC	Cust07	-	-	161,051	308	1,687
Total Distribution Primary & Secondary Lines		OMDLT		$ 114,353	$ 59,878	$ 796,108	$ 6,058	$ 8,957
Distribution Line Transformers								
Demand	TOM	OMDLTD	SICDT	$ -	$ -	$ 6,389	$ 204	$ 93
Customer	TOM	OMDLTC	Cust09	-	-	17,812	34	187
Total Distribution Line Transformers		OMDLTT		$ -	$ -	$ 24,200	$ 238	$ 280
Distribution Services								
Customer	TOM	OMDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	TOM	OMDMC	C03	$ 2,042	$ 2,042	$ -	$ 5,446	$ 29,872
Distribution Street & Customer Lighting								
Customer	TOM	OMDSCL	C04	$ -	$ -	$ 1,306,145	$ -	$ -
Customer Accounts Expense								
Customer	TOM	OMCAE	C05	$ 211	$ 211	$ 404,419	$ 772	$ 4,236
Customer Service & Info.								
Customer	TOM	OMCSI	C05	$ 46	$ 46	$ 88,338	$ 169	$ 925
Sales Expense								
Customer	TOM	OMSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		OMT		$ 5,435,235	$ 2,798,128	$ 6,980,744	$ 154,703	$ 187,687

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
				3.43%	3.93%			
Labor Expenses								
Power Production Plant								
Production Demand - Base	TLB	LBPPDB	PPBDA	$ 8,354,904	$ 3,768,821	$ 952,227	$ 96,338	$ 1,219,860
Production Demand - Winter Peak	TLB	LBPPDI	PPWDA	8,752,290	3,948,078	997,518	100,920	1,277,881
Production Demand - Summer Peak	TLB	LBPPDP	PPSDA	7,194,353	3,245,307	819,956	82,956	1,050,414
Production Energy	TLB	LBPPEB	E01	17,970,758	6,501,425	2,112,730	251,630	2,915,458
Production Energy - Not Used	TLB	LBPPEI	E01	-	-	-	-	-
Production Energy - Not Used	TLB	LBPPEP	E01	-	-	-	-	-
Total Power Production Plant		LBPPT		$ 42,272,305	$ 17,463,632	$ 4,882,431	$ 531,843	$ 6,463,613
Transmission Plant								
Transmission Demand	TLB	LBTRB	NCPT	$ 4,308,731	$ 1,914,748	$ 551,155	$ 48,971	$ 568,382
Distribution Poles								
Specific	TLB	LBDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TLB	LBDSG	NCPP	$ 2,685,252	$ 1,288,380	$ 370,856	$ 32,951	$ 382,448
Distribution Primary & Secondary Lines								
Primary Specific	TLB	LBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TLB	LBDPLD	NCPP	2,551,847	1,224,372	352,432	31,314	363,448
Primary Customer	TLB	LBDPLC	Cust08	3,857,080	3,325,240	413,129	658	25,792
Secondary Demand	TLB	LBDSLD	SICD	833,939	699,849	128,069	-	-
Secondary Customer	TLB	LBDSLC	Cust07	1,230,591	1,069,212	132,839	-	-
Total Distribution Primary & Secondary Lines		LBDLT		$ 8,473,457	$ 6,318,672	$ 1,026,469	$ 31,971	$ 389,240
Distribution Line Transformers								
Demand	TLB	LBDLTD	SICDT	$ 240,841	$ 167,095	$ 30,578	$ -	$ 26,930
Customer	TLB	LBDLTC	Cust09	168,432	145,270	18,048	-	1,127
Total Distribution Line Transformers		LBDLTT		$ 409,273	$ 312,365	$ 48,626	$ -	$ 28,057
Distribution Services								
Customer	TLB	LBDSC	C02	$ 62,054	$ 47,696	$ 12,003	$ -	$ 2,094
Distribution Meters								
Customer	TLB	LBDMC	C03	$ 5,681,158	$ 3,976,356	$ 1,169,071	$ 45,510	$ 314,491
Distribution Street & Customer Lighting								
Customer	TLB	LBDSCL	C04	$ 206,477	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TLB	LBCAE	C05	$ 5,837,418	$ 4,349,602	$ 1,080,791	$ 4,301	$ 168,686
Customer Service & Info.								
Customer	TLB	LBCSI	C05	$ 1,602,599	$ 1,194,136	$ 296,719	$ 1,181	$ 46,311
Sales Expense								
Customer	TLB	LBSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		LBT		$ 71,538,724	$ 36,865,585	$ 9,438,122	$ 696,727	$ 8,363,322

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Labor Expenses						
Power Production Plant						
Production Demand - Base	TLB	LBPPDB	PPBDA	$ 1,007,669	$ 642,043	$ 571,118
Production Demand - Winter Peak	TLB	LBPPDI	PPWDA	1,055,598	672,580	598,282
Production Demand - Summer Peak	TLB	LBPPDP	PPSDA	867,698	552,859	491,786
Production Energy	TLB	LBPPEB	E01	2,814,226	1,237,735	1,713,648
Production Energy - Not Used	TLB	LBPPEI	E01	-	-	-
Production Energy - Not Used	TLB	LBPPEP	E01	-	-	-
Total Power Production Plant		LBPPT		$ 5,745,191	$ 3,105,217	$ 3,374,835
Transmission Plant						
Transmission Demand	TLB	LBTRB	NCPT	$ 517,055	$ 307,000	$ 317,996
Distribution Poles						
Specific	TLB	LBDPS	NCPP	$ -	$ -	$ -
Distribution Substation						
General	TLB	LBDSG	NCPP	$ 347,911	$ 206,572	$ -
Distribution Primary & Secondary Lines						
Primary Specific	TLB	LBDPLS	NCPP	$ -	$ -	$ -
Primary Demand	TLB	LBDPLD	NCPP	330,627	196,309	-
Primary Customer	TLB	LBDPLC	Cust08	963	2,521	-
Secondary Demand	TLB	LBDSLD	SICD	-	-	-
Secondary Customer	TLB	LBDSLC	Cust07	-	-	-
Total Distribution Primary & Secondary Lines		LBDLT		$ 331,590	$ 198,829	$ -
Distribution Line Transformers						
Demand	TLB	LBDLTD	SICDT	$ -	$ 14,800	$ -
Customer	TLB	LBDLTC	Cust09	-	110	-
Total Distribution Line Transformers		LBDLTT		$ -	$ 14,910	$ -
Distribution Services						
Customer	TLB	LBDSC	C02	$ -	$ 261	$ -
Distribution Meters						
Customer	TLB	LBDMC	C03	$ 71,264	$ 33,131	$ 58,297
Distribution Street & Customer Lighting						
Customer	TLB	LBDSCL	C04	$ -	$ -	$ -
Customer Accounts Expense						
Customer	TLB	LBCAE	C05	$ 31,507	$ 82,427	$ 3,882
Customer Service & Info.						
Customer	TLB	LBCSI	C05	$ 8,650	$ 22,629	$ 1,066
Sales Expense						
Customer	TLB	LBSEC	C06	$ -	$ -	$ -
Total		LBT		$ 7,053,169	$ 3,970,976	$ 3,756,076

LOUISVILLE GAS AND ELECTRIC COMPANY
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LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Labor Expenses								
Power Production Plant								
Production Demand - Base	TLB	LBPPDB	PPBDA	$ 65,279	$ 28,200	$ 2,013	$ 65	$ 1,271
Production Demand - Winter Peak	TLB	LBPPDI	PPWDA	68,384	29,541	2,109	68	1,331
Production Demand - Summer Peak	TLB	LBPPDP	PPSDA	56,211	24,283	1,733	56	1,094
Production Energy	TLB	LBPPEB	E01	167,261	88,363	158,287	5,160	4,835
Production Energy - Not Used	TLB	LBPPEI	E01	-	-	-	-	-
Production Energy - Not Used	TLB	LBPPEP	E01	-	-	-	-	-
Total Power Production Plant		LBPPT		$ 357,134	$ 170,388	$ 164,142	$ 5,349	$ 8,531
Transmission Plant								
Transmission Demand	TLB	LBTRB	NCPT	$ 32,055	$ 16,778	$ 33,052	$ 1,057	$ 482
Distribution Poles								
Specific	TLB	LBDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TLB	LBDSG	NCPP	$ 21,569	$ 11,290	$ 22,240	$ 711	$ 324
Distribution Primary & Secondary Lines								
Primary Specific	TLB	LBDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TLB	LBDPLD	NCPP	20,498	10,729	21,135	676	308
Primary Customer	TLB	LBDPLC	Cust08	9	9	87,674	167	918
Secondary Demand	TLB	LBDSLD	SICD	-	-	5,754	184	84
Secondary Customer	TLB	LBDSLC	Cust07	-	-	28,191	54	295
Total Distribution Primary & Secondary Lines		LBDLT		$ 20,507	$ 10,738	$ 142,754	$ 1,081	$ 1,605
Distribution Line Transformers								
Demand	TLB	LBDLTD	SICDT	$ -	$ -	$ 1,374	$ 44	$ 20
Customer	TLB	LBDLTC	Cust09	-	-	3,830	7	40
Total Distribution Line Transformers		LBDLTT		$ -	$ -	$ 5,204	$ 51	$ 60
Distribution Services								
Customer	TLB	LBDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	TLB	LBDMC	C03	$ 675	$ 675	$ -	$ 1,802	$ 9,883
Distribution Street & Customer Lighting								
Customer	TLB	LBDSCL	C04	$ -	$ -	$ 206,477	$ -	$ -
Customer Accounts Expense								
Customer	TLB	LBCAE	C05	$ 60	$ 60	$ 114,683	$ 219	$ 1,201
Customer Service & Info.								
Customer	TLB	LBCSI	C05	$ 16	$ 16	$ 31,485	$ 60	$ 330
Sales Expense								
Customer	TLB	LBSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		LBT		$ 432,017	$ 209,945	$ 720,037	$ 10,331	$ 22,417

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Depreciation Expenses								
Power Production Plant								
Production Demand - Base	TDEPR	DEPPDB	PPBDA	$ 28,434,166	$ 12,826,393	$ 3,240,704	$ 327,865	$ 4,151,540
Production Demand - Winter Peak	TDEPR	DEPPDI	PPWDA	29,786,588	13,436,459	3,394,843	343,460	4,349,001
Production Demand - Summer Peak	TDEPR	DEPPDP	PPSDA	24,484,475	11,044,724	2,790,549	282,323	3,574,864
Production Energy	TDEPR	DEPPEB	E01	-	-	-	-	-
Production Energy - Not Used	TDEPR	DEPPEI	E01	-	-	-	-	-
Production Energy - Not Used	TDEPR	DEPPEP	E01	-	-	-	-	-
Total Power Production Plant		DEPPT		$ 82,705,230	$ 37,307,575	$ 9,426,096	$ 953,648	$ 12,075,404
Transmission Plant								
Transmission Demand	TDEPR	DETRB	NCPT	$ 11,770,778	$ 5,230,792	$ 1,505,669	$ 133,780	$ 1,552,732
Distribution Poles								
Specific	TDEPR	DEDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TDEPR	DEDSG	NCPP	$ 4,970,929	$ 2,385,043	$ 686,528	$ 60,999	$ 707,987
Distribution Primary & Secondary Lines								
Primary Specific	TDEPR	DEDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TDEPR	DEDPLD	NCPP	8,500,800	4,078,669	1,174,034	104,314	1,210,731
Primary Customer	TDEPR	DEDPLC	Cust08	13,527,932	11,662,610	1,448,965	2,306	90,460
Secondary Demand	TDEPR	DEDSLD	SICD	2,336,902	1,961,147	358,881	-	-
Secondary Customer	TDEPR	DEDSLC	Cust07	3,551,287	3,085,572	383,352	-	-
Total Distribution Primary & Secondary Lines		DEDLT		$ 27,916,921	$ 20,787,998	$ 3,365,232	$ 106,620	$ 1,301,190
Distribution Line Transformers								
Demand	TDEPR	DEDLTD	SICDT	$ 3,230,303	$ 2,241,187	$ 410,127	$ -	$ 361,202
Customer	TDEPR	DEDLTC	Cust09	2,259,120	1,948,446	242,075	-	15,113
Total Distribution Line Transformers		DEDLTT		$ 5,489,424	$ 4,189,633	$ 652,202	$ -	$ 376,315
Distribution Services								
Customer	TDEPR	DEDSC	C02	$ 1,121,921	$ 862,327	$ 217,020	$ -	$ 37,861
Distribution Meters								
Customer	TDEPR	DEDMC	C03	$ 1,301,397	$ 910,874	$ 267,802	$ 10,425	$ 72,041
Distribution Street & Customer Lighting								
Customer	TDEPR	DEDSCL	C04	$ 3,565,925	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TDEPR	DECAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	TDEPR	DECSI	C05	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	TDEPR	DESEC	C06	$ -	$ -	$ -	$ -	$ -
Total		DET		$ 138,842,527	$ 71,674,242	$ 16,120,550	$ 1,265,472	$ 16,123,530

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Depreciation Expenses						
Power Production Plant						
Production Demand - Base	TDEPR	DEPPDB	PPBDA	$ 3,429,392	$ 2,185,058	$ 1,943,681
Production Demand - Winter Peak	TDEPR	DEPPDI	PPWDA	3,592,505	2,288,987	2,036,129
Production Demand - Summer Peak	TDEPR	DEPPDP	PPSDA	2,953,027	1,881,539	1,673,691
Production Energy	TDEPR	DEPPEB	E01	-	-	-
Production Energy - Not Used	TDEPR	DEPPEI	E01	-	-	-
Production Energy - Not Used	TDEPR	DEPPEP	E01	-	-	-
Total Power Production Plant		DEPPT		$ 9,974,925	$ 6,355,585	$ 5,653,501
Transmission Plant						
Transmission Demand	TDEPR	DETRB	NCPT	$ 1,412,512	$ 838,676	$ 868,715
Distribution Poles						
Specific	TDEPR	DEDPS	NCPP	$ -	$ -	$ -
Distribution Substation						
General	TDEPR	DEDSG	NCPP	$ 644,052	$ 382,404	$ -
Distribution Primary & Secondary Lines						
Primary Specific	TDEPR	DEDPLS	NCPP	$ -	$ -	$ -
Primary Demand	TDEPR	DEDPLD	NCPP	1,101,396	653,951	-
Primary Customer	TDEPR	DEDPLC	Cust08	3,379	8,840	-
Secondary Demand	TDEPR	DEDSLD	SICD	-	-	-
Secondary Customer	TDEPR	DEDSLC	Cust07	-	-	-
Total Distribution Primary & Secondary Lines		DEDLT		$ 1,104,775	$ 662,791	$ -
Distribution Line Transformers						
Demand	TDEPR	DEDLTD	SICDT	$ -	$ 198,504	$ -
Customer	TDEPR	DEDLTC	Cust09	-	1,477	-
Total Distribution Line Transformers		DEDLTT		$ -	$ 199,981	$ -
Distribution Services						
Customer	TDEPR	DEDSC	C02	$ -	$ 4,713	$ -
Distribution Meters						
Customer	TDEPR	DEDMC	C03	$ 16,325	$ 7,590	$ 13,354
Distribution Street & Customer Lighting						
Customer	TDEPR	DEDSCL	C04	$ -	$ -	$ -
Customer Accounts Expense						
Customer	TDEPR	DECAE	C05	$ -	$ -	$ -
Customer Service & Info.						
Customer	TDEPR	DECSI	C05	$ -	$ -	$ -
Sales Expense						
Customer	TDEPR	DESEC	C06	$ -	$ -	$ -
Total		DET		$ 13,152,589	$ 8,451,740	$ 6,535,570

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12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Depreciation Expenses								
Power Production Plant								
Production Demand - Base	TDEPR	DEPPDB	PPBDA	$ 222,162	$ 95,973	$ 6,850	$ 222	$ 4,325
Production Demand - Winter Peak	TDEPR	DEPPDI	PPWDA	232,729	100,538	7,176	232	4,531
Production Demand - Summer Peak	TDEPR	DEPPDP	PPSDA	191,302	82,642	5,899	191	3,724
Production Energy	TDEPR	DEPPEB	E01	-	-	-	-	-
Production Energy - Not Used	TDEPR	DEPPEI	E01	-	-	-	-	-
Production Energy - Not Used	TDEPR	DEPPEP	E01	-	-	-	-	-
Total Power Production Plant		DEPPT		$ 646,194	$ 279,153	$ 19,925	$ 645	$ 12,579
Transmission Plant								
Transmission Demand	TDEPR	DETRB	NCPT	$ 87,570	$ 45,836	$ 90,294	$ 2,888	$ 1,316
Distribution Poles								
Specific	TDEPR	DEDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TDEPR	DEDSG	NCPP	$ 39,929	$ 20,899	$ 41,171	$ 1,317	$ 600
Distribution Primary & Secondary Lines								
Primary Specific	TDEPR	DEDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TDEPR	DEDPLD	NCPP	68,282	35,740	70,406	2,252	1,026
Primary Customer	TDEPR	DEDPLC	Cust08	32	32	307,500	587	3,221
Secondary Demand	TDEPR	DEDSLD	SICD	-	-	16,123	516	235
Secondary Customer	TDEPR	DEDSLC	Cust07	-	-	81,355	155	852
Total Distribution Primary & Secondary Lines		DEDLT		$ 68,314	$ 35,772	$ 475,385	$ 3,510	$ 5,334
Distribution Line Transformers								
Demand	TDEPR	DEDLTD	SICDT	$ -	$ -	$ 18,426	$ 589	$ 268
Customer	TDEPR	DEDLTC	Cust09	-	-	51,373	98	538
Total Distribution Line Transformers		DEDLTT		$ -	$ -	$ 69,799	$ 687	$ 807
Distribution Services								
Customer	TDEPR	DEDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	TDEPR	DEDMC	C03	$ 155	$ 155	$ -	$ 413	$ 2,264
Distribution Street & Customer Lighting								
Customer	TDEPR	DEDSCL	C04	$ -	$ -	$ 3,565,925	$ -	$ -
Customer Accounts Expense								
Customer	TDEPR	DECAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	TDEPR	DECSI	C05	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	TDEPR	DESEC	C06	$ -	$ -	$ -	$ -	$ -
Total		DET		$ 842,162	$ 381,815	$ 4,262,499	$ 9,459	$ 22,899

LOUISVILLE GAS AND ELECTRIC COMPANY
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Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Regulatory Credits								
Power Production Plant								
Production Demand - Base	TRCTN	RCPDB	PPBDA	$ -	$ -	$ -	$ -	$ -
Production Demand - Winter Peak	TRCTN	RCPDI	PPWDA	-	-	-	-	-
Production Demand - Summer Peak	TRCTN	RCPDP	PPSDA	-	-	-	-	-
Production Energy	TRCTN	RCPEB	E01	-	-	-	-	-
Production Energy - Not Used	TRCTN	RCPEI	E01	-	-	-	-	-
Production Energy - Not Used	TRCTN	RCPEP	E01	-	-	-	-	-
Total Power Production Plant		RCPT		$ -	$ -	$ -	$ -	$ -
Transmission Plant								
Transmission Demand	TRCTN	RCRB	NCPT	$ -	$ -	$ -	$ -	$ -
Distribution Poles								
Specific	TRCTN	RCPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TRCTN	RCSG	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines								
Primary Specific	TRCTN	RCPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TRCTN	RCPLD	NCPP	-	-	-	-	-
Primary Customer	TRCTN	RCPLC	Cust08	-	-	-	-	-
Secondary Demand	TRCTN	RCSLD	SICD	-	-	-	-	-
Secondary Customer	TRCTN	RCSLC	Cust07	-	-	-	-	-
Total Distribution Primary & Secondary Lines		RCLT		$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers								
Demand	TRCTN	RCLTD	SICDT	$ -	$ -	$ -	$ -	$ -
Customer	TRCTN	RCLTC	Cust09	-	-	-	-	-
Total Distribution Line Transformers		RCLTT		$ -	$ -	$ -	$ -	$ -
Distribution Services								
Customer	TRCTN	RCSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	TRCTN	RCMC	C03	$ -	$ -	$ -	$ -	$ -
Distribution Street & Customer Lighting								
Customer	TRCTN	RCSCL	C04	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TRCTN	RCCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	TRCTN	RCCSI	C05	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	TRCTN	RCSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		RCT		$ -	$ -	$ -	$ -	$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Regulatory Credits						
Power Production Plant						
Production Demand - Base	TRCTN	RCPDB	PPBDA	$ -	$ -	$ -
Production Demand - Winter Peak	TRCTN	RCPDI	PPWDA	-	-	-
Production Demand - Summer Peak	TRCTN	RCPDP	PPSDA	-	-	-
Production Energy	TRCTN	RCPEB	E01	-	-	-
Production Energy - Not Used	TRCTN	RCPEI	E01	-	-	-
Production Energy - Not Used	TRCTN	RCPEP	E01	-	-	-
Total Power Production Plant		RCPT		$ -	$ -	$ -
Transmission Plant						
Transmission Demand	TRCTN	RCRB	NCPT	$ -	$ -	$ -
Distribution Poles						
Specific	TRCTN	RCPS	NCPP	$ -	$ -	$ -
Distribution Substation						
General	TRCTN	RCSG	NCPP	$ -	$ -	$ -
Distribution Primary & Secondary Lines						
Primary Specific	TRCTN	RCPLS	NCPP	$ -	$ -	$ -
Primary Demand	TRCTN	RCPLD	NCPP	-	-	-
Primary Customer	TRCTN	RCPLC	Cust08	-	-	-
Secondary Demand	TRCTN	RCSLD	SICD	-	-	-
Secondary Customer	TRCTN	RCSLC	Cust07	-	-	-
Total Distribution Primary & Secondary Lines		RCLT		$ -	$ -	$ -
Distribution Line Transformers						
Demand	TRCTN	RCLTD	SICDT	$ -	$ -	$ -
Customer	TRCTN	RCLTC	Cust09	-	-	-
Total Distribution Line Transformers		RCLTT		$ -	$ -	$ -
Distribution Services						
Customer	TRCTN	RCSC	C02	$ -	$ -	$ -
Distribution Meters						
Customer	TRCTN	RCMC	C03	$ -	$ -	$ -
Distribution Street & Customer Lighting						
Customer	TRCTN	RCSCL	C04	$ -	$ -	$ -
Customer Accounts Expense						
Customer	TRCTN	RCCAE	C05	$ -	$ -	$ -
Customer Service & Info.						
Customer	TRCTN	RCCSI	C05	$ -	$ -	$ -
Sales Expense						
Customer	TRCTN	RCSEC	C06	$ -	$ -	$ -
Total		RCT		$ -	$ -	$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
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LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Regulatory Credits								
Power Production Plant								
Production Demand - Base	TRCTN	RCPDB	PPBDA	$ -	$ -	$ -	$ -	$ -
Production Demand - Winter Peak	TRCTN	RCPDI	PPWDA	-	-	-	-	-
Production Demand - Summer Peak	TRCTN	RCPDP	PPSDA	-	-	-	-	-
Production Energy	TRCTN	RCPEB	E01	-	-	-	-	-
Production Energy - Not Used	TRCTN	RCPEI	E01	-	-	-	-	-
Production Energy - Not Used	TRCTN	RCPEP	E01	-	-	-	-	-
Total Power Production Plant		RCPT		$ -	$ -	$ -	$ -	$ -
Transmission Plant								
Transmission Demand	TRCTN	RCRB	NCPT	$ -	$ -	$ -	$ -	$ -
Distribution Poles								
Specific	TRCTN	RCPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TRCTN	RCSG	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines								
Primary Specific	TRCTN	RCPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TRCTN	RCPLD	NCPP	-	-	-	-	-
Primary Customer	TRCTN	RCPLC	Cust08	-	-	-	-	-
Secondary Demand	TRCTN	RCSLD	SICD	-	-	-	-	-
Secondary Customer	TRCTN	RCSLC	Cust07	-	-	-	-	-
Total Distribution Primary & Secondary Lines		RCLT		$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers								
Demand	TRCTN	RCLTD	SICDT	$ -	$ -	$ -	$ -	$ -
Customer	TRCTN	RCLTC	Cust09	-	-	-	-	-
Total Distribution Line Transformers		RCLTT		$ -	$ -	$ -	$ -	$ -
Distribution Services								
Customer	TRCTN	RCSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	TRCTN	RCMC	C03	$ -	$ -	$ -	$ -	$ -
Distribution Street & Customer Lighting								
Customer	TRCTN	RCSCL	C04	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TRCTN	RCCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	TRCTN	RCCSI	C05	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	TRCTN	RCSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		RCT		$ -	$ -	$ -	$ -	$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
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Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Accretion Expenses								
Power Production Plant								
Production Demand - Base	TACRTN	ACRPDB	PPBDA	$ -	$ -	$ -	$ -	$ -
Production Demand - Winter Peak	TACRTN	ACRPDI	PPWDA	-	-	-	-	-
Production Demand - Summer Peak	TACRTN	ACRPDP	PPSDA	-	-	-	-	-
Production Energy	TACRTN	ACRPEB	E01	-	-	-	-	-
Production Energy - Not Used	TACRTN	ACRPEI	E01	-	-	-	-	-
Production Energy - Not Used	TACRTN	ACRPEP	E01	-	-	-	-	-
Total Power Production Plant		ACRPT		$ -	$ -	$ -	$ -	$ -
Transmission Plant								
Transmission Demand	TACRTN	ACRRB	NCPT	$ -	$ -	$ -	$ -	$ -
Distribution Poles								
Specific	TACRTN	ACRPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TACRTN	ACRSG	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines								
Primary Specific	TACRTN	ACRPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TACRTN	ACRPLD	NCPP	-	-	-	-	-
Primary Customer	TACRTN	ACRPLC	Cust08	-	-	-	-	-
Secondary Demand	TACRTN	ACRSLD	SICD	-	-	-	-	-
Secondary Customer	TACRTN	ACRSLC	Cust07	-	-	-	-	-
Total Distribution Primary & Secondary Lines		ACRLT		$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers								
Demand	TACRTN	ACRLTD	SICDT	$ -	$ -	$ -	$ -	$ -
Customer	TACRTN	ACRLTC	Cust09	-	-	-	-	-
Total Distribution Line Transformers		ACRLTT		$ -	$ -	$ -	$ -	$ -
Distribution Services								
Customer	TACRTN	ACRSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	TACRTN	ACRMC	C03	$ -	$ -	$ -	$ -	$ -
Distribution Street & Customer Lighting								
Customer	TACRTN	ACRSCL	C04	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TACRTN	ACRCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	TACRTN	ACRCSI	C05	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	TACRTN	ACRSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		ACRT		$ -	$ -	$ -	$ -	$ -

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Accretion Expenses						
Power Production Plant						
Production Demand - Base	TACRTN	ACRPDB	PPBDA	$ -	$ -	$ -
Production Demand - Winter Peak	TACRTN	ACRPDI	PPWDA	-	-	-
Production Demand - Summer Peak	TACRTN	ACRPDP	PPSDA	-	-	-
Production Energy	TACRTN	ACRPEB	E01	-	-	-
Production Energy - Not Used	TACRTN	ACRPEI	E01	-	-	-
Production Energy - Not Used	TACRTN	ACRPEP	E01	-	-	-
Total Power Production Plant		ACRPT		$ -	$ -	$ -
Transmission Plant						
Transmission Demand	TACRTN	ACRRB	NCPT	$ -	$ -	$ -
Distribution Poles						
Specific	TACRTN	ACRPS	NCPP	$ -	$ -	$ -
Distribution Substation						
General	TACRTN	ACRSG	NCPP	$ -	$ -	$ -
Distribution Primary & Secondary Lines						
Primary Specific	TACRTN	ACRPLS	NCPP	$ -	$ -	$ -
Primary Demand	TACRTN	ACRPLD	NCPP	-	-	-
Primary Customer	TACRTN	ACRPLC	Cust08	-	-	-
Secondary Demand	TACRTN	ACRSLD	SICD	-	-	-
Secondary Customer	TACRTN	ACRSLC	Cust07	-	-	-
Total Distribution Primary & Secondary Lines		ACRLT		$ -	$ -	$ -
Distribution Line Transformers						
Demand	TACRTN	ACRLTD	SICDT	$ -	$ -	$ -
Customer	TACRTN	ACRLTC	Cust09	-	-	-
Total Distribution Line Transformers		ACRLTT		$ -	$ -	$ -
Distribution Services						
Customer	TACRTN	ACRSC	C02	$ -	$ -	$ -
Distribution Meters						
Customer	TACRTN	ACRMC	C03	$ -	$ -	$ -
Distribution Street & Customer Lighting						
Customer	TACRTN	ACRSCL	C04	$ -	$ -	$ -
Customer Accounts Expense						
Customer	TACRTN	ACRCAE	C05	$ -	$ -	$ -
Customer Service & Info.						
Customer	TACRTN	ACRCSI	C05	$ -	$ -	$ -
Sales Expense						
Customer	TACRTN	ACRSEC	C06	$ -	$ -	$ -
Total		ACRT		$ -	$ -	$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Accretion Expenses								
Power Production Plant								
Production Demand - Base	TACRTN	ACRPDB	PPBDA	$ -	$ -	$ -	$ -	$ -
Production Demand - Winter Peak	TACRTN	ACRPDI	PPWDA	-	-	-	-	-
Production Demand - Summer Peak	TACRTN	ACRPDP	PPSDA	-	-	-	-	-
Production Energy	TACRTN	ACRPEB	E01	-	-	-	-	-
Production Energy - Not Used	TACRTN	ACRPEI	E01	-	-	-	-	-
Production Energy - Not Used	TACRTN	ACRPEP	E01	-	-	-	-	-
Total Power Production Plant		ACRPT		$ -	$ -	$ -	$ -	$ -
Transmission Plant								
Transmission Demand	TACRTN	ACRRB	NCPT	$ -	$ -	$ -	$ -	$ -
Distribution Poles								
Specific	TACRTN	ACRPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	TACRTN	ACRSG	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines								
Primary Specific	TACRTN	ACRPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	TACRTN	ACRPLD	NCPP	-	-	-	-	-
Primary Customer	TACRTN	ACRPLC	Cust08	-	-	-	-	-
Secondary Demand	TACRTN	ACRSLD	SICD	-	-	-	-	-
Secondary Customer	TACRTN	ACRSLC	Cust07	-	-	-	-	-
Total Distribution Primary & Secondary Lines		ACRLT		$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers								
Demand	TACRTN	ACRLTD	SICDT	$ -	$ -	$ -	$ -	$ -
Customer	TACRTN	ACRLTC	Cust09	-	-	-	-	-
Total Distribution Line Transformers		ACRLTT		$ -	$ -	$ -	$ -	$ -
Distribution Services								
Customer	TACRTN	ACRSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	TACRTN	ACRMC	C03	$ -	$ -	$ -	$ -	$ -
Distribution Street & Customer Lighting								
Customer	TACRTN	ACRSCL	C04	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	TACRTN	ACRCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	TACRTN	ACRCSI	C05	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	TACRTN	ACRSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		ACRT		$ -	$ -	$ -	$ -	$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Property and Other Taxes								
Power Production Plant								
Production Demand - Base	PTAX	PTPPDB	PPBDA	$ 6,289,767	$ 2,837,257	$ 716,859	$ 72,525	$ 918,339
Production Demand - Winter Peak	PTAX	PTPPDI	PPWDA	6,588,929	2,972,206	750,955	75,975	962,019
Production Demand - Summer Peak	PTAX	PTPPDP	PPSDA	5,416,077	2,443,143	617,282	62,451	790,776
Production Energy	PTAX	PTPPEB	E01	-	-	-	-	-
Production Energy - Not Used	PTAX	PTPPEI	E01	-	-	-	-	-
Production Energy - Not Used	PTAX	PTPPEP	E01	-	-	-	-	-
Total Power Production Plant		PTPPT		$ 18,294,773	$ 8,252,605	$ 2,085,095	$ 210,951	$ 2,671,134
Transmission Plant								
Transmission Demand	PTAX	PTTRB	NCPT	$ 3,464,937	$ 1,539,776	$ 443,220	$ 39,381	$ 457,074
Distribution Poles								
Specific	PTAX	PTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	PTAX	PTDSG	NCPP	$ 1,206,640	$ 578,944	$ 166,647	$ 14,807	$ 171,856
Distribution Primary & Secondary Lines								
Primary Specific	PTAX	PTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	PTAX	PTDPLD	NCPP	2,063,479	990,054	284,984	25,321	293,892
Primary Customer	PTAX	PTDPLC	Cust08	3,283,761	2,830,974	351,721	560	21,958
Secondary Demand	PTAX	PTDSLD	SICD	567,258	476,047	87,115	-	-
Secondary Customer	PTAX	PTDSLC	Cust07	862,037	748,990	93,055	-	-
Total Distribution Primary & Secondary Lines		PTDLT		$ 6,776,535	$ 5,046,065	$ 816,874	$ 25,881	$ 315,850
Distribution Line Transformers								
Demand	PTAX	PTDLTD	SICDT	$ 784,122	$ 544,024	$ 99,554	$ -	$ 87,678
Customer	PTAX	PTDLTC	Cust09	548,377	472,964	58,761	-	3,668
Total Distribution Line Transformers		PTDLTT		$ 1,332,499	$ 1,016,989	$ 158,315	$ -	$ 91,346
Distribution Services								
Customer	PTAX	PTDSC	C02	$ 272,334	$ 209,321	$ 52,679	$ -	$ 9,190
Distribution Meters								
Customer	PTAX	PTDMC	C03	$ 315,900	$ 221,105	$ 65,006	$ 2,531	$ 17,487
Distribution Street & Customer Lighting								
Customer	PTAX	PTDSCL	C04	$ 865,590	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	PTAX	PTCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	PTAX	PTCSI	C05	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	PTAX	PTSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		PTT		$ 32,529,209	$ 16,864,804	$ 3,787,838	$ 293,550	$ 3,733,939

LOUISVILLE GAS AND ELECTRIC COMPANY
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LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Property and Other Taxes						
Power Production Plant						
Production Demand - Base	PTAX	PTPPDB	PPBDA	$ 758,597	$ 483,345	$ 429,951
Production Demand - Winter Peak	PTAX	PTPPDI	PPWDA	794,679	506,334	450,401
Production Demand - Summer Peak	PTAX	PTPPDP	PPSDA	653,223	416,205	370,228
Production Energy	PTAX	PTPPEB	E01	-	-	-
Production Energy - Not Used	PTAX	PTPPEI	E01	-	-	-
Production Energy - Not Used	PTAX	PTPPEP	E01	-	-	-
Total Power Production Plant		PTPPT		$ 2,206,499	$ 1,405,884	$ 1,250,580
Transmission Plant						
Transmission Demand	PTAX	PTTRB	NCPT	$ 415,798	$ 246,879	$ 255,722
Distribution Poles						
Specific	PTAX	PTDPS	NCPP	$ -	$ -	$ -
Distribution Substation						
General	PTAX	PTDSG	NCPP	$ 156,337	$ 92,825	$ -
Distribution Primary & Secondary Lines						
Primary Specific	PTAX	PTDPLS	NCPP	$ -	$ -	$ -
Primary Demand	PTAX	PTDPLD	NCPP	267,352	158,740	-
Primary Customer	PTAX	PTDPLC	Cust08	820	2,146	-
Secondary Demand	PTAX	PTDSLD	SICD	-	-	-
Secondary Customer	PTAX	PTDSLC	Cust07	-	-	-
Total Distribution Primary & Secondary Lines		PTDLT		$ 268,172	$ 160,886	$ -
Distribution Line Transformers						
Demand	PTAX	PTDLTD	SICDT	$ -	$ 48,185	$ -
Customer	PTAX	PTDLTC	Cust09	-	359	-
Total Distribution Line Transformers		PTDLTT		$ -	$ 48,543	$ -
Distribution Services						
Customer	PTAX	PTDSC	C02	$ -	$ 1,144	$ -
Distribution Meters						
Customer	PTAX	PTDMC	C03	$ 3,963	$ 1,842	$ 3,242
Distribution Street & Customer Lighting						
Customer	PTAX	PTDSCL	C04	$ -	$ -	$ -
Customer Accounts Expense						
Customer	PTAX	PTCAE	C05	$ -	$ -	$ -
Customer Service & Info.						
Customer	PTAX	PTCSI	C05	$ -	$ -	$ -
Sales Expense						
Customer	PTAX	PTSEC	C06	$ -	$ -	$ -
Total		PTT		$ 3,050,768	$ 1,958,003	$ 1,509,543

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
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LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Property and Other Taxes								
Power Production Plant								
Production Demand - Base	PTAX	PTPPDB	PPBDA	$ 49,143	$ 21,230	$ 1,515	$ 49	$ 957
Production Demand - Winter Peak	PTAX	PTPPDI	PPWDA	51,481	22,239	1,587	51	1,002
Production Demand - Summer Peak	PTAX	PTPPDP	PPSDA	42,317	18,281	1,305	42	824
Production Energy	PTAX	PTPPEB	E01	-	-	-	-	-
Production Energy - Not Used	PTAX	PTPPEI	E01	-	-	-	-	-
Production Energy - Not Used	PTAX	PTPPEP	E01	-	-	-	-	-
Total Power Production Plant		PTPPT		$ 142,941	$ 61,750	$ 4,407	$ 143	$ 2,783
Transmission Plant								
Transmission Demand	PTAX	PTTRB	NCPT	$ 25,778	$ 13,493	$ 26,580	$ 850	$ 387
Distribution Poles								
Specific	PTAX	PTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	PTAX	PTDSG	NCPP	$ 9,692	$ 5,073	$ 9,994	$ 320	$ 146
Distribution Primary & Secondary Lines								
Primary Specific	PTAX	PTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	PTAX	PTDPLD	NCPP	16,575	8,675	17,090	547	249
Primary Customer	PTAX	PTDPLC	Cust08	8	8	74,642	143	782
Secondary Demand	PTAX	PTDSLD	SICD	-	-	3,914	125	57
Secondary Customer	PTAX	PTDSLC	Cust07	-	-	19,748	38	207
Total Distribution Primary & Secondary Lines		PTDLT		$ 16,583	$ 8,683	$ 115,395	$ 852	$ 1,295
Distribution Line Transformers								
Demand	PTAX	PTDLTD	SICDT	$ -	$ -	$ 4,473	$ 143	$ 65
Customer	PTAX	PTDLTC	Cust09	-	-	12,470	24	131
Total Distribution Line Transformers		PTDLTT		$ -	$ -	$ 16,943	$ 167	$ 196
Distribution Services								
Customer	PTAX	PTDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	PTAX	PTDMC	C03	$ 38	$ 38	$ -	$ 100	$ 550
Distribution Street & Customer Lighting								
Customer	PTAX	PTDSCL	C04	$ -	$ -	$ 865,590	$ -	$ -
Customer Accounts Expense								
Customer	PTAX	PTCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	PTAX	PTCSI	C05	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	PTAX	PTSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		PTT		$ 195,031	$ 89,036	$ 1,038,909	$ 2,431	$ 5,356

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Amortization of ITC								
Power Production Plant								
Production Demand - Base	OTAX	OTPPDB	PPBDA	$ (193,848)	$ (87,443)	$ (22,093)	$ (2,235)	$ (28,303)
Production Demand - Winter Peak	OTAX	OTPPDI	PPWDA	(203,068)	(91,602)	(23,144)	(2,342)	(29,649)
Production Demand - Summer Peak	OTAX	OTPPDP	PPSDA	(166,921)	(75,297)	(19,024)	(1,925)	(24,371)
Production Energy	OTAX	OTPPEB	E01	-	-	-	-	-
Production Energy - Not Used	OTAX	OTPPEI	E01	-	-	-	-	-
Production Energy - Not Used	OTAX	OTPPEP	E01	-	-	-	-	-
Total Power Production Plant		OTPPT		$ (563,836)	$ (254,341)	$ (64,262)	$ (6,501)	$ (82,323)
Transmission Plant								
Transmission Demand	OTAX	OTTRB	NCPT	$ (106,788)	$ (47,455)	$ (13,660)	$ (1,214)	$ (14,087)
Distribution Poles								
Specific	OTAX	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	OTAX	OTDSG	NCPP	$ (37,188)	$ (17,843)	$ (5,136)	$ (456)	$ (5,297)
Distribution Primary & Secondary Lines								
Primary Specific	OTAX	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	OTAX	OTDPLD	NCPP	(63,595)	(30,513)	(8,783)	(780)	(9,058)
Primary Customer	OTAX	OTDPLC	Cust08	(101,204)	(87,249)	(10,840)	(17)	(677)
Secondary Demand	OTAX	OTDSLD	SICD	(17,483)	(14,672)	(2,685)	-	-
Secondary Customer	OTAX	OTDSLC	Cust07	(26,568)	(23,084)	(2,868)	-	-
Total Distribution Primary & Secondary Lines		OTDLT		$ (208,850)	$ (155,517)	$ (25,176)	$ (798)	$ (9,734)
Distribution Line Transformers								
Demand	OTAX	OTDLTD	SICDT	$ (24,166)	$ (16,767)	$ (3,068)	$ -	$ (2,702)
Customer	OTAX	OTDLTC	Cust09	(16,901)	(14,577)	(1,811)	-	(113)
Total Distribution Line Transformers		OTDLTT		$ (41,067)	$ (31,343)	$ (4,879)	$ -	$ (2,815)
Distribution Services								
Customer	OTAX	OTDSC	C02	$ (8,393)	$ (6,451)	$ (1,624)	$ -	$ (283)
Distribution Meters								
Customer	OTAX	OTDMC	C03	$ (9,736)	$ (6,814)	$ (2,003)	$ (78)	$ (539)
Distribution Street & Customer Lighting								
Customer	OTAX	OTDSCL	C04	$ (26,677)	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	OTAX	OTCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	OTAX	OTCSI	C05	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	OTAX	OTSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		OTT		$ (1,002,535)	$ (519,765)	$ (116,739)	$ (9,047)	$ (115,078)

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Amortization of ITC						
Power Production Plant						
Production Demand - Base	OTAX	OTPPDB	PPBDA	$ (23,380)	$ (14,896)	$ (13,251)
Production Demand - Winter Peak	OTAX	OTPPDI	PPWDA	(24,492)	(15,605)	(13,881)
Production Demand - Summer Peak	OTAX	OTPPDP	PPSDA	(20,132)	(12,827)	(11,410)
Production Energy	OTAX	OTPPEB	E01	-	-	-
Production Energy - Not Used	OTAX	OTPPEI	E01	-	-	-
Production Energy - Not Used	OTAX	OTPPEP	E01	-	-	-
Total Power Production Plant		OTPPT		$ (68,003)	$ (43,329)	$ (38,542)
Transmission Plant						
Transmission Demand	OTAX	OTTRB	NCPT	$ (12,815)	$ (7,609)	$ (7,881)
Distribution Poles						
Specific	OTAX	OTDPS	NCPP	$ -	$ -	$ -
Distribution Substation						
General	OTAX	OTDSG	NCPP	$ (4,818)	$ (2,861)	$ -
Distribution Primary & Secondary Lines						
Primary Specific	OTAX	OTDPLS	NCPP	$ -	$ -	$ -
Primary Demand	OTAX	OTDPLD	NCPP	(8,240)	(4,892)	-
Primary Customer	OTAX	OTDPLC	Cust08	(25)	(66)	-
Secondary Demand	OTAX	OTDSLD	SICD	-	-	-
Secondary Customer	OTAX	OTDSLC	Cust07	-	-	-
Total Distribution Primary & Secondary Lines		OTDLT		$ (8,265)	$ (4,958)	$ -
Distribution Line Transformers						
Demand	OTAX	OTDLTD	SICDT	$ -	$ (1,485)	$ -
Customer	OTAX	OTDLTC	Cust09	-	(11)	-
Total Distribution Line Transformers		OTDLTT		$ -	$ (1,496)	$ -
Distribution Services						
Customer	OTAX	OTDSC	C02	$ -	$ (35)	$ -
Distribution Meters						
Customer	OTAX	OTDMC	C03	$ (122)	$ (57)	$ (100)
Distribution Street & Customer Lighting						
Customer	OTAX	OTDSCL	C04	$ -	$ -	$ -
Customer Accounts Expense						
Customer	OTAX	OTCAE	C05	$ -	$ -	$ -
Customer Service & Info.						
Customer	OTAX	OTCSI	C05	$ -	$ -	$ -
Sales Expense						
Customer	OTAX	OTSEC	C06	$ -	$ -	$ -
Total		OTT		$ (94,023)	$ (60,345)	$ (46,523)

LOUISVILLE GAS AND ELECTRIC COMPANY
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12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Amortization of ITC								
Power Production Plant								
Production Demand - Base	OTAX	OTPPDB	PPBDA	$ (1,515)	$ (654)	$ (47)	$ (2)	$ (29)
Production Demand - Winter Peak	OTAX	OTPPDI	PPWDA	(1,587)	(685)	(49)	(2)	(31)
Production Demand - Summer Peak	OTAX	OTPPDP	PPSDA	(1,304)	(563)	(40)	(1)	(25)
Production Energy	OTAX	OTPPEB	E01	-	-	-	-	-
Production Energy - Not Used	OTAX	OTPPEI	E01	-	-	-	-	-
Production Energy - Not Used	OTAX	OTPPEP	E01	-	-	-	-	-
Total Power Production Plant		OTPPT		$ (4,405)	$ (1,903)	$ (136)	$ (4)	$ (86)
Transmission Plant								
Transmission Demand	OTAX	OTTRB	NCPT	$ (794)	$ (416)	$ (819)	$ (26)	$ (12)
Distribution Poles								
Specific	OTAX	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	OTAX	OTDSG	NCPP	$ (299)	$ (156)	$ (308)	$ (10)	$ (4)
Distribution Primary & Secondary Lines								
Primary Specific	OTAX	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	OTAX	OTDPLD	NCPP	(511)	(267)	(527)	(17)	(8)
Primary Customer	OTAX	OTDPLC	Cust08	(0)	(0)	(2,300)	(4)	(24)
Secondary Demand	OTAX	OTDSLD	SICD	-	-	(121)	(4)	(2)
Secondary Customer	OTAX	OTDSLC	Cust07	-	-	(609)	(1)	(6)
Total Distribution Primary & Secondary Lines		OTDLT		$ (511)	$ (268)	$ (3,556)	$ (26)	$ (40)
Distribution Line Transformers								
Demand	OTAX	OTDLTD	SICDT	$ -	$ -	$ (138)	$ (4)	$ (2)
Customer	OTAX	OTDLTC	Cust09	-	-	(384)	(1)	(4)
Total Distribution Line Transformers		OTDLTT		$ -	$ -	$ (522)	$ (5)	$ (6)
Distribution Services								
Customer	OTAX	OTDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	OTAX	OTDMC	C03	$ (1)	$ (1)	$ -	$ (3)	$ (17)
Distribution Street & Customer Lighting								
Customer	OTAX	OTDSCL	C04	$ -	$ -	$ (26,677)	$ -	$ -
Customer Accounts Expense								
Customer	OTAX	OTCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	OTAX	OTCSI	C05	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	OTAX	OTSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		OTT		$ (6,011)	$ (2,744)	$ (32,019)	$ (75)	$ (165)

LOUISVILLE GAS AND ELECTRIC COMPANY
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LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Other Expenses								
Power Production Plant								
Production Demand - Base	OT	OTPPDB	PPBDA	$ -	$ -	$ -	$ -	$ -
Production Demand - Winter Peak	OT	OTPPDI	PPWDA	-	-	-	-	-
Production Demand - Summer Peak	OT	OTPPDP	PPSDA	-	-	-	-	-
Production Energy	OT	OTPPEB	E01	-	-	-	-	-
Production Energy - Not Used	OT	OTPPEI	E01	-	-	-	-	-
Production Energy - Not Used	OT	OTPPEP	E01	-	-	-	-	-
Total Power Production Plant		OTPPT		$ -	$ -	$ -	$ -	$ -
Transmission Plant								
Transmission Demand	OT	OTTRB	NCPT	$ -	$ -	$ -	$ -	$ -
Distribution Poles								
Specific	OT	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	OT	OTDSG	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines								
Primary Specific	OT	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	OT	OTDPLD	NCPP	-	-	-	-	-
Primary Customer	OT	OTDPLC	Cust08	-	-	-	-	-
Secondary Demand	OT	OTDSLD	SICD	-	-	-	-	-
Secondary Customer	OT	OTDSLC	Cust07	-	-	-	-	-
Total Distribution Primary & Secondary Lines		OTDLT		$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers								
Demand	OT	OTDLTD	SICDT	$ -	$ -	$ -	$ -	$ -
Customer	OT	OTDLTC	Cust09	-	-	-	-	-
Total Distribution Line Transformers		OTDLTT		$ -	$ -	$ -	$ -	$ -
Distribution Services								
Customer	OT	OTDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	OT	OTDMC	C03	$ -	$ -	$ -	$ -	$ -
Distribution Street & Customer Lighting								
Customer	OT	OTDSCL	C04	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	OT	OTCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	OT	OTCSI	C05	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	OT	OTSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		OTT		$ -	$ -	$ -	$ -	$ -

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Other Expenses						
Power Production Plant						
Production Demand - Base	OT	OTPPDB	PPBDA	$ -	$ -	$ -
Production Demand - Winter Peak	OT	OTPPDI	PPWDA	-	-	-
Production Demand - Summer Peak	OT	OTPPDP	PPSDA	-	-	-
Production Energy	OT	OTPPEB	E01	-	-	-
Production Energy - Not Used	OT	OTPPEI	E01	-	-	-
Production Energy - Not Used	OT	OTPPEP	E01	-	-	-
Total Power Production Plant		OTPPT		$ -	$ -	$ -
Transmission Plant						
Transmission Demand	OT	OTTRB	NCPT	$ -	$ -	$ -
Distribution Poles						
Specific	OT	OTDPS	NCPP	$ -	$ -	$ -
Distribution Substation						
General	OT	OTDSG	NCPP	$ -	$ -	$ -
Distribution Primary & Secondary Lines						
Primary Specific	OT	OTDPLS	NCPP	$ -	$ -	$ -
Primary Demand	OT	OTDPLD	NCPP	-	-	-
Primary Customer	OT	OTDPLC	Cust08	-	-	-
Secondary Demand	OT	OTDSLD	SICD	-	-	-
Secondary Customer	OT	OTDSLC	Cust07	-	-	-
Total Distribution Primary & Secondary Lines		OTDLT		$ -	$ -	$ -
Distribution Line Transformers						
Demand	OT	OTDLTD	SICDT	$ -	$ -	$ -
Customer	OT	OTDLTC	Cust09	-	-	-
Total Distribution Line Transformers		OTDLTT		$ -	$ -	$ -
Distribution Services						
Customer	OT	OTDSC	C02	$ -	$ -	$ -
Distribution Meters						
Customer	OT	OTDMC	C03	$ -	$ -	$ -
Distribution Street & Customer Lighting						
Customer	OT	OTDSCL	C04	$ -	$ -	$ -
Customer Accounts Expense						
Customer	OT	OTCAE	C05	$ -	$ -	$ -
Customer Service & Info.						
Customer	OT	OTCSI	C05	$ -	$ -	$ -
Sales Expense						
Customer	OT	OTSEC	C06	$ -	$ -	$ -
Total		OTT		$ -	$ -	$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Other Expenses								
Power Production Plant								
Production Demand - Base	OT	OTPPDB	PPBDA	$ -	$ -	$ -	$ -	$ -
Production Demand - Winter Peak	OT	OTPPDI	PPWDA	-	-	-	-	-
Production Demand - Summer Peak	OT	OTPPDP	PPSDA	-	-	-	-	-
Production Energy	OT	OTPPEB	E01	-	-	-	-	-
Production Energy - Not Used	OT	OTPPEI	E01	-	-	-	-	-
Production Energy - Not Used	OT	OTPPEP	E01	-	-	-	-	-
Total Power Production Plant		OTPPT		$ -	$ -	$ -	$ -	$ -
Transmission Plant								
Transmission Demand	OT	OTTRB	NCPT	$ -	$ -	$ -	$ -	$ -
Distribution Poles								
Specific	OT	OTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	OT	OTDSG	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Primary & Secondary Lines								
Primary Specific	OT	OTDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	OT	OTDPLD	NCPP	-	-	-	-	-
Primary Customer	OT	OTDPLC	Cust08	-	-	-	-	-
Secondary Demand	OT	OTDSLD	SICD	-	-	-	-	-
Secondary Customer	OT	OTDSLC	Cust07	-	-	-	-	-
Total Distribution Primary & Secondary Lines		OTDLT		$ -	$ -	$ -	$ -	$ -
Distribution Line Transformers								
Demand	OT	OTDLTD	SICDT	$ -	$ -	$ -	$ -	$ -
Customer	OT	OTDLTC	Cust09	-	-	-	-	-
Total Distribution Line Transformers		OTDLTT		$ -	$ -	$ -	$ -	$ -
Distribution Services								
Customer	OT	OTDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	OT	OTDMC	C03	$ -	$ -	$ -	$ -	$ -
Distribution Street & Customer Lighting								
Customer	OT	OTDSCL	C04	$ -	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	OT	OTCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	OT	OTCSI	C05	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	OT	OTSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		OTT		$ -	$ -	$ -	$ -	$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Interest Expenses								
Power Production Plant								
Production Demand - Base	INTLTD	INTPDB	PPBDA	$ 12,024,044	$ 5,423,937	$ 1,370,407	$ 138,645	$ 1,755,574
Production Demand - Winter Peak	INTLTD	INTPDI	PPWDA	12,595,947	5,681,917	1,435,588	145,240	1,839,075
Production Demand - Summer Peak	INTLTD	INTPDP	PPSDA	10,353,826	4,670,517	1,180,048	119,387	1,511,714
Production Energy	INTLTD	INTPEB	E01	-	-	-	-	-
Production Energy - Not Used	INTLTD	INTPEI	E01	-	-	-	-	-
Production Energy - Not Used	INTLTD	INTPEP	E01	-	-	-	-	-
Total Power Production Plant		INTPT		$ 34,973,817	$ 15,776,370	$ 3,986,043	$ 403,272	$ 5,106,364
Transmission Plant								
Transmission Demand	INTLTD	INTTRB	NCPT	$ 6,623,863	$ 2,943,564	$ 847,297	$ 75,283	$ 873,781
Distribution Poles								
Specific	INTLTD	INTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	INTLTD	INTDSG	NCPP	$ 2,306,714	$ 1,106,757	$ 318,577	$ 28,306	$ 328,535
Distribution Primary & Secondary Lines								
Primary Specific	INTLTD	INDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	INTLTD	INDPLD	NCPP	3,944,718	1,892,669	544,800	48,406	561,828
Primary Customer	INTLTD	INDPLC	Cust08	6,277,512	5,411,927	672,379	1,070	41,977
Secondary Demand	INTLTD	INDSLD	SICD	1,084,418	910,052	166,535	-	-
Secondary Customer	INTLTD	INDSLC	Cust07	1,647,942	1,431,831	177,891	-	-
Total Distribution Primary & Secondary Lines		INDLT		$ 12,954,590	$ 9,646,479	$ 1,561,605	$ 49,476	$ 603,805
Distribution Line Transformers								
Demand	INTLTD	INDLTD	SICDT	$ 1,498,993	$ 1,040,002	$ 190,316	$ -	$ 167,612
Customer	INTLTD	INDLTC	Cust09	1,048,324	904,158	112,333	-	7,013
Total Distribution Line Transformers		INDLTT		$ 2,547,317	$ 1,944,160	$ 302,649	$ -	$ 174,625
Distribution Services								
Customer	INTLTD	INDSC	C02	$ 520,617	$ 400,155	$ 100,706	$ -	$ 17,569
Distribution Meters								
Customer	INTLTD	INDMC	C03	$ 603,902	$ 422,683	$ 124,271	$ 4,838	$ 33,430
Distribution Street & Customer Lighting								
Customer	INTLTD	INDSCL	C04	$ 1,654,735	$ -	$ -	$ -	$ -
Customer Accounts Expense								
Customer	INTLTD	INCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	INTLTD	INCSI	C05	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	INTLTD	INSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		INTT		$ 62,185,554	$ 32,240,169	$ 7,241,147	$ 561,175	$ 7,138,109

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Interest Expenses						
Power Production Plant						
Production Demand - Base	INTLTD	INTPDB	PPBDA	$ 1,450,198	$ 924,002	$ 821,930
Production Demand - Winter Peak	INTLTD	INTPDI	PPWDA	1,519,174	967,951	861,024
Production Demand - Summer Peak	INTLTD	INTPDP	PPSDA	1,248,756	795,652	707,759
Production Energy	INTLTD	INTPEB	E01	-	-	-
Production Energy - Not Used	INTLTD	INTPEI	E01	-	-	-
Production Energy - Not Used	INTLTD	INTPEP	E01	-	-	-
Total Power Production Plant		INTPT		$ 4,218,127	$ 2,687,606	$ 2,390,713
Transmission Plant						
Transmission Demand	INTLTD	INTTRB	NCPT	$ 794,874	$ 471,955	$ 488,859
Distribution Poles						
Specific	INTLTD	INTDPS	NCPP	$ -	$ -	$ -
Distribution Substation						
General	INTLTD	INTDSG	NCPP	$ 298,867	$ 177,451	$ -
Distribution Primary & Secondary Lines						
Primary Specific	INTLTD	INDPLS	NCPP	$ -	$ -	$ -
Primary Demand	INTLTD	INDPLD	NCPP	511,092	303,460	-
Primary Customer	INTLTD	INDPLC	Cust08	1,568	4,102	-
Secondary Demand	INTLTD	INDSLD	SICD	-	-	-
Secondary Customer	INTLTD	INDSLC	Cust07	-	-	-
Total Distribution Primary & Secondary Lines		INDLT		$ 512,661	$ 307,562	$ -
Distribution Line Transformers						
Demand	INTLTD	INDLTD	SICDT	$ -	$ 92,114	$ -
Customer	INTLTD	INDLTC	Cust09	-	685	-
Total Distribution Line Transformers		INDLTT		$ -	$ 92,799	$ -
Distribution Services						
Customer	INTLTD	INDSC	C02	$ -	$ 2,187	$ -
Distribution Meters						
Customer	INTLTD	INDMC	C03	$ 7,575	$ 3,522	$ 6,197
Distribution Street & Customer Lighting						
Customer	INTLTD	INDSCL	C04	$ -	$ -	$ -
Customer Accounts Expense						
Customer	INTLTD	INCAE	C05	$ -	$ -	$ -
Customer Service & Info.						
Customer	INTLTD	INCSI	C05	$ -	$ -	$ -
Sales Expense						
Customer	INTLTD	INSEC	C06	$ -	$ -	$ -
Total		INTT		$ 5,832,104	$ 3,743,082	$ 2,885,769

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Interest Expenses								
Power Production Plant								
Production Demand - Base	INTLTD	INTPDB	PPBDA	$ 93,946	$ 40,584	$ 2,897	$ 94	$ 1,829
Production Demand - Winter Peak	INTLTD	INTPDI	PPWDA	98,415	42,515	3,035	98	1,916
Production Demand - Summer Peak	INTLTD	INTPDP	PPSDA	80,897	34,947	2,494	81	1,575
Production Energy	INTLTD	INTPEB	E01	-	-	-	-	-
Production Energy - Not Used	INTLTD	INTPEI	E01	-	-	-	-	-
Production Energy - Not Used	INTLTD	INTPEP	E01	-	-	-	-	-
Total Power Production Plant		INTPT		$ 273,258	$ 118,046	$ 8,426	$ 273	$ 5,320
Transmission Plant								
Transmission Demand	INTLTD	INTTRB	NCPT	$ 49,279	$ 25,793	$ 50,812	$ 1,625	$ 740
Distribution Poles								
Specific	INTLTD	INTDPS	NCPP	$ -	$ -	$ -	$ -	$ -
Distribution Substation								
General	INTLTD	INTDSG	NCPP	$ 18,529	$ 9,698	$ 19,105	$ 611	$ 278
Distribution Primary & Secondary Lines								
Primary Specific	INTLTD	INDPLS	NCPP	$ -	$ -	$ -	$ -	$ -
Primary Demand	INTLTD	INDPLD	NCPP	31,686	16,585	32,671	1,045	476
Primary Customer	INTLTD	INDPLC	Cust08	15	15	142,693	272	1,495
Secondary Demand	INTLTD	INDSLD	SICD	-	-	7,482	239	109
Secondary Customer	INTLTD	INDSLC	Cust07	-	-	37,752	72	395
Total Distribution Primary & Secondary Lines		INDLT		$ 31,701	$ 16,600	$ 220,598	$ 1,629	$ 2,475
Distribution Line Transformers								
Demand	INTLTD	INDLTD	SICDT	$ -	$ -	$ 8,550	$ 273	$ 125
Customer	INTLTD	INDLTC	Cust09	-	-	23,839	46	250
Total Distribution Line Transformers		INDLTT		$ -	$ -	$ 32,390	$ 319	$ 374
Distribution Services								
Customer	INTLTD	INDSC	C02	$ -	$ -	$ -	$ -	$ -
Distribution Meters								
Customer	INTLTD	INDMC	C03	$ 72	$ 72	$ -	$ 192	$ 1,051
Distribution Street & Customer Lighting								
Customer	INTLTD	INDSCL	C04	$ -	$ -	$ 1,654,735	$ -	$ -
Customer Accounts Expense								
Customer	INTLTD	INCAE	C05	$ -	$ -	$ -	$ -	$ -
Customer Service & Info.								
Customer	INTLTD	INCSI	C05	$ -	$ -	$ -	$ -	$ -
Sales Expense								
Customer	INTLTD	INSEC	C06	$ -	$ -	$ -	$ -	$ -
Total		INTT		$ 372,838	$ 170,209	$ 1,986,065	$ 4,648	$ 10,238

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Cost of Service Summary -- Unadjusted								
Operating Revenues								
Sales to Ultimate Consumers		REVUC	R01	$ 965,204,065	$ 379,200,073	$ 135,825,835	$ 11,517,853	$ 151,571,212
Sales for Resale			Energy	42,971,045	15,545,980	5,051,887	601,688	6,971,340
Curtailable Service Rider		CSR	INTCRE	(4,334,522)	(1,955,263)	(494,015)	(49,980)	(632,863)
Forfeited Discounts		FORDIS	FDIS	2,623,527	2,068,557	375,660	4,867	83,927
Misc Service Revenues		REVMISC	MISCR	3,775,989	3,513,478	227,290	848	33,247
Rent From Electric Property			RBT	3,785,840	1,949,894	441,572	34,583	438,415
Other Electric Revenue			RBT	11,598,968	5,974,039	1,352,877	105,955	1,343,205
Unbilled Revenue		UNBREV	R01	-	-	-	-	-
Total Operating Revenues		TOR		$ 1,025,624,912	$ 406,296,758	$ 142,781,106	$ 12,215,815	$ 159,808,482
Operating Expenses								
Operation and Maintenance Expenses				$ 685,621,903	$ 293,489,808	$ 83,910,875	$ 8,319,397	$ 97,709,047
Depreciation Expenses				138,842,527	71,674,242	16,120,550	1,265,472	16,123,530
Regulatory Credits				-	-	-	-	-
Accretion Expense				-	-	-	-	-
Depreciation for Asset Retirement Costs			DET	-	-	-	-	-
Amortization Expense			DET	-	-	-	-	-
Property and Other Taxes			NPT	32,529,209	16,864,804	3,787,838	293,550	3,733,939
Amortization of Investment Tax Credit				(1,002,535)	(519,765)	(116,739)	(9,047)	(115,078)
Other Expenses				-	-	-	-	-
State and Federal Income Taxes			TAXINC	48,157,086	(3,340,126)	14,269,176	800,137	15,784,726
Total Operating Expenses		TOE		$ 904,148,189	$ 378,168,963	$ 117,971,700	$ 10,669,508	$ 133,236,164
Utility Operating Income		TOM		$ 121,476,723	$ 28,127,795	$ 24,809,406	$ 1,546,306	$ 26,572,318
Net Cost Rate Base				$ 2,380,933,927	$ 1,226,298,141	$ 277,706,597	$ 21,749,593	$ 275,721,267

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Cost of Service Summary -- Unadjusted						
Operating Revenues						
Sales to Ultimate Consumers		REVUC	R01	$ 116,918,595	$ 77,629,237	$ 64,284,636
Sales for Resale			Energy	6,729,278	2,959,628	4,097,615
Curtailable Service Rider		CSR	INTCRE	(522,779)	(333,092)	(296,296)
Forfeited Discounts		FORDIS	FDIS	29,247	50,540	10,395
Misc Service Revenues		REVMISC	MISCR	100	262	12
Rent From Electric Property			RBT	360,105	228,517	179,808
Other Electric Revenue			RBT	1,103,281	700,126	550,893
Unbilled Revenue		UNBREV	R01	-	-	-
Total Operating Revenues		TOR		$ 124,617,828	$ 81,235,219	$ 68,827,063
Operating Expenses						
Operation and Maintenance Expenses				$ 90,477,956	$ 43,331,985	$ 52,826,337
Depreciation Expenses				13,152,589	8,451,740	6,535,570
Regulatory Credits				-	-	-
Accretion Expense				-	-	-
Depreciation for Asset Retirement Costs			DET	-	-	-
Amortization Expense			DET	-	-	-
Property and Other Taxes			NPT	3,050,768	1,958,003	1,509,543
Amortization of Investment Tax Credit				(94,023)	(60,345)	(46,523)
Other Expenses				-	-	-
State and Federal Income Taxes			TAXINC	5,467,199	10,671,709	2,293,097
Total Operating Expenses		TOE		$ 112,054,490	$ 64,353,092	$ 63,118,025
Utility Operating Income		TOM		$ 12,563,338	$ 16,882,127	$ 5,709,039
Net Cost Rate Base				$ 226,471,826	$ 143,715,707	$ 113,082,427

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
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LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Cost of Service Summary -- Unadjusted								
Operating Revenues								
Sales to Ultimate Consumers		REVUC	R01	$ 6,341,748	$ 3,292,762	$ 18,141,167	$ 210,819	$ 270,128
Sales for Resale			Energy	399,948	211,291	378,490	12,337	11,561
Curtailable Service Rider		CSR	INTCRE	(33,867)	(14,630)	(1,044)	(34)	(659)
Forfeited Discounts		FORDIS	FDIS	-	-	334	-	-
Misc Service Revenues		REVMISC	MISCR	-	-	751	-	-
Rent From Electric Property			RBT	22,959	10,539	118,510	302	636
Other Electric Revenue			RBT	70,340	32,289	363,087	925	1,950
Unbilled Revenue		UNBREV	R01	-	-	-	-	-
Total Operating Revenues		TOR		$ 6,801,129	$ 3,532,251	$ 19,001,296	$ 224,350	$ 283,616
Operating Expenses								
Operation and Maintenance Expenses				$ 5,435,235	$ 2,798,128	$ 6,980,744	$ 154,703	$ 187,687
Depreciation Expenses				842,162	381,815	4,262,499	9,459	22,899
Regulatory Credits				-	-	-	-	-
Accretion Expense				-	-	-	-	-
Depreciation for Asset Retirement Costs			DET	-	-	-	-	-
Amortization Expense			DET	-	-	-	-	-
Property and Other Taxes			NPT	195,031	89,036	1,038,909	2,431	5,356
Amortization of Investment Tax Credit				(6,011)	(2,744)	(32,019)	(75)	(165)
Other Expenses				-	-	-	-	-
State and Federal Income Taxes			TAXINC	(17,088)	42,939	2,135,663	23,836	25,817
Total Operating Expenses		TOE		$ 6,449,329	$ 3,309,175	$ 14,385,796	$ 190,355	$ 241,593
Utility Operating Income		TOM		$ 351,799	$ 223,076	$ 4,615,500	$ 33,995	$ 42,024
Net Cost Rate Base				$ 14,438,869	$ 6,627,986	$ 74,531,365	$ 189,912	$ 400,237

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
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12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Taxable Income Unadjusted								
Total Operating Revenue				$ 1,025,624,912	$ 406,296,758	$ 142,781,106	$ 12,215,815	$ 159,808,482
Operating Expenses				$ 855,991,103	$ 381,509,089	$ 103,702,524	$ 9,869,371	$ 117,451,438
Interest Expense		INTEXP		$ 62,185,554	$ 32,240,169	$ 7,241,147	$ 561,175	$ 7,138,109
Taxable Income		TAXINC		$ 107,448,255	$ (7,452,500)	$ 31,837,435	$ 1,785,269	$ 35,218,935

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Taxable Income Unadjusted						
Total Operating Revenue				$ 124,617,828	$ 81,235,219	$ 68,827,063
Operating Expenses				$ 106,587,290	$ 53,681,383	$ 60,824,927
Interest Expense		INTEXP		$ 5,832,104	$ 3,743,082	$ 2,885,769
Taxable Income		TAXINC		$ 12,198,434	$ 23,810,754	$ 5,116,367

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

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12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Taxable Income Unadjusted								
Total Operating Revenue				$ 6,801,129	$ 3,532,251	$ 19,001,296	$ 224,350	$ 283,616
Operating Expenses				$ 6,466,417	$ 3,266,235	$ 12,250,133	$ 166,519	$ 215,776
Interest Expense		INTEXP		$ 372,838	$ 170,209	$ 1,986,065	$ 4,648	$ 10,238
Taxable Income		TAXINC		$ (38,127)	$ 95,806	$ 4,765,098	$ 53,183	$ 57,602

LOUISVILLE GAS AND ELECTRIC COMPANY
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Class Allocation

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12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Cost of Service Summary -- Pro-Forma								
Operating Revenues								
Total Operating Revenue -- Actual				$ 1,025,624,912	$ 406,296,758	$ 142,781,106	$ 12,215,815	$ 159,808,482
Pro-Forma Adjustments:								
Remove Off-System ECR revenues			ECRREV	(8,423,260)	(3,297,837)	(1,848,542)	(80,619)	(1,002,890)
Customer Account Changes				-				
Total Pro-Forma Operating Revenue				$ 1,017,201,652	$ 402,998,922	$ 140,932,564	$ 12,135,196	$ 158,805,592
Operating Expenses								
Operation and Maintenance Expenses				$ 685,621,903	$ 293,489,808	$ 83,910,875	$ 8,319,397	$ 97,709,047
Depreciation and Amortization Expenses				138,842,527	71,674,242	16,120,550	1,265,472	16,123,530
Property and Other Taxes			NPT	32,529,209	16,864,804	3,787,838	293,550	3,733,939
Amortization of Investment Tax Credit				(1,002,535)	(519,765)	(116,739)	(9,047)	(115,078)
State and Federal Income Taxes			TAXINC	48,157,086	(3,340,126)	14,269,176	800,137	15,784,726
Specific Assignment of Interruptible Credit				-	-	-	-	-
Allocation of Interruptible Credits			INTCRE	-	-	-	-	-
Adjustments to Operating Expenses:								
Eliminate advertising expenses			REVUC	(984,863)	(386,924)	(138,592)	(11,752)	(154,658)
Federal & State Income Tax Adjustment			TAXINC	(3,074,551)	213,248	(911,004)	(51,084)	(1,007,763)
Federal & State Income Tax Interest Adjustment			TAXINC	-	-	-	-	-
Total Expense Adjustments				(4,059,414)	(173,676)	(1,049,597)	(62,837)	(1,162,422)
Total Operating Expenses		TOE		$ 900,088,775	$ 377,995,288	$ 116,922,103	$ 10,606,672	$ 132,073,742
Net Operating Income -- Pro-Forma				$ 117,112,877	$ 25,003,634	$ 24,010,460	$ 1,528,524	$ 26,731,850
Cost of Service Summary -- Pro-Forma								
Net Operating Income -- Pro-Forma				$ 117,112,877	$ 25,003,634	$ 24,010,460	$ 1,528,524	$ 26,731,850
Net Cost Rate Base				$ 2,380,933,927	$ 1,226,298,141	$ 277,706,597	$ 21,749,593	$ 275,721,267
ECR Plan Eliminations			PLPPT	-	-	-	-	-
Adjustment to Reflect Depreciation Reserve			DET	-	-	-	-	-
Cash Working Capital			OMLF	-	-	-	-	-
Adjusted Net Cost Rate Base				$ 2,380,933,927	$ 1,226,298,141	$ 277,706,597	$ 21,749,593	$ 275,721,267
Rate of Return				**4.92%**	**2.04%**	**8.65%**	**7.03%**	**9.70%**

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Cost of Service Summary -- Pro-Forma						
Operating Revenues						
Total Operating Revenue -- Actual				$ 124,617,828	$ 81,235,219	$ 68,827,063
Pro-Forma Adjustments:						
Remove Off-System ECR revenues			ECRREV	(833,194)	(537,754)	(461,699)
Customer Account Changes					-	
Total Pro-Forma Operating Revenue				$ 123,784,634	$ 80,697,466	$ 68,365,364
Operating Expenses						
Operation and Maintenance Expenses				$ 90,477,956	$ 43,331,985	$ 52,826,337
Depreciation and Amortization Expenses				13,152,589	8,451,740	6,535,570
Property and Other Taxes			NPT	3,050,768	1,958,003	1,509,543
Amortization of Investment Tax Credit				(94,023)	(60,345)	(46,523)
State and Federal Income Taxes			TAXINC	5,467,199	10,671,709	2,293,097
Specific Assignment of Interruptible Credit				-	-	-
Allocation of Interruptible Credits			INTCRE	-	-	-
Adjustments to Operating Expenses:						
Eliminate advertising expenses			REVUC	(119,300)	(79,210)	(65,594)
Federal & State Income Tax Adjustment			TAXINC	(349,049)	(681,327)	(146,401)
Federal & State Income Tax Interest Adjustment			TAXINC	-	-	-
Total Expense Adjustments				(468,349)	(760,537)	(211,995)
Total Operating Expenses		TOE		$ 111,586,141	$ 63,592,555	$ 62,906,030
Net Operating Income -- Pro-Forma				$ 12,198,494	$ 17,104,911	$ 5,459,334
Cost of Service Summary -- Pro-Forma						
Net Operating Income -- Pro-Forma				$ 12,198,494	$ 17,104,911	$ 5,459,334
Net Cost Rate Base				$ 226,471,826	$ 143,715,707	$ 113,082,427
ECR Plan Eliminations			PLPPT	-	-	-
Adjustment to Reflect Depreciation Reserve			DET	-	-	-
Cash Working Capital			OMLF	-	-	-
Adjusted Net Cost Rate Base				$ 226,471,826	$ 143,715,707	$ 113,082,427
Rate of Return				**5.39%**	**11.90%**	**4.83%**

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Cost of Service Summary -- Pro-Forma								
Operating Revenues								
Total Operating Revenue -- Actual				$ 6,801,129	$ 3,532,251	$ 19,001,296	$ 224,350	$ 283,616
Pro-Forma Adjustments:								
Remove Off-System ECR revenues			ECRREV	(42,712)	(23,117)	(290,133)	(2,399)	(2,365)
Customer Account Changes				-				
Total Pro-Forma Operating Revenue				$ 6,758,416	$ 3,509,134	$ 18,711,163	$ 221,951	$ 281,252
Operating Expenses								
Operation and Maintenance Expenses				$ 5,435,235	$ 2,798,128	$ 6,980,744	$ 154,703	$ 187,687
Depreciation and Amortization Expenses				842,162	381,815	4,262,499	9,459	22,899
Property and Other Taxes			NPT	195,031	89,036	1,038,909	2,431	5,356
Amortization of Investment Tax Credit				(6,011)	(2,744)	(32,019)	(75)	(165)
State and Federal Income Taxes			TAXINC	(17,088)	42,939	2,135,663	23,836	25,817
Specific Assignment of Interruptible Credit				-	-	-	-	-
Allocation of Interruptible Credits			INTCRE	-	-	-	-	-
Adjustments to Operating Expenses:								
Eliminate advertising expenses			REVUC	(6,471)	(3,360)	(18,511)	(215)	(276)
Federal & State Income Tax Adjustment			TAXINC	1,091	(2,741)	(136,350)	(1,522)	(1,648)
Federal & State Income Tax Interest Adjustment			TAXINC	-	-	-	-	-
Total Expense Adjustments				(5,380)	(6,101)	(154,860)	(1,737)	(1,924)
Total Operating Expenses		TOE		$ 6,443,949	$ 3,303,073	$ 14,230,935	$ 188,618	$ 239,669
Net Operating Income -- Pro-Forma				$ 314,467	$ 206,060	$ 4,480,227	$ 33,333	$ 41,583
Cost of Service Summary -- Pro-Forma								
Net Operating Income -- Pro-Forma				$ 314,467	$ 206,060	$ 4,480,227	$ 33,333	$ 41,583
Net Cost Rate Base				$ 14,438,869	$ 6,627,986	$ 74,531,365	$ 189,912	$ 400,237
ECR Plan Eliminations			PLPPT	-	-	-	-	-
Adjustment to Reflect Depreciation Reserve			DET	-	-	-	-	-
Cash Working Capital			OMLF	-	-	-	-	-
Adjusted Net Cost Rate Base				$ 14,438,869	$ 6,627,986	$ 74,531,365	$ 189,912	$ 400,237
Rate of Return				**2.18%**	**3.11%**	**6.01%**	**17.55%**	**10.39%**

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Taxable Income Pro-Forma								
Total Operating Revenue				$ 1,017,201,652	$ 402,998,922	$ 140,932,564	$ 12,135,196	$ 158,805,592
Operating Expenses				$ 851,931,689	$ 381,335,414	$ 102,652,927	$ 9,806,535	$ 116,289,016
Interest Expense		INTEXP		$ 62,185,554	$ 32,240,169	$ 7,241,147	$ 561,175	$ 7,138,109
Interest Syncronization Adjustment			INTEXP	$ 7,354,012	$ 3,812,696	$ 856,332	$ 66,364	$ 844,147
Taxable Income		TXINCPF		$ 95,730,397	$ (14,389,357)	$ 30,182,157	$ 1,701,123	$ 34,534,320

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Taxable Income Pro-Forma						
Total Operating Revenue				$ 123,784,634	$ 80,697,466	$ 68,365,364
Operating Expenses				$ 106,118,941	$ 52,920,846	$ 60,612,932
Interest Expense		INTEXP		$ 5,832,104	$ 3,743,082	$ 2,885,769
Interest Syncronization Adjustment			INTEXP	$ 689,700	$ 442,654	$ 341,269
Taxable Income		TXINCPF		$ 11,143,889	$ 23,590,884	$ 4,525,394

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Taxable Income Pro-Forma								
Total Operating Revenue				$ 6,758,416	$ 3,509,134	$ 18,711,163	$ 221,951	$ 281,252
Operating Expenses				$ 6,461,037	$ 3,260,134	$ 12,095,273	$ 164,782	$ 213,852
Interest Expense		INTEXP		$ 372,838	$ 170,209	$ 1,986,065	$ 4,648	$ 10,238
Interest Syncronization Adjustment			INTEXP	$ 44,092	$ 20,129	$ 234,870	$ 550	$ 1,211
Taxable Income		TXINCPF		$ (119,551)	$ 58,662	$ 4,394,955	$ 51,971	$ 55,950

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector		Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Cost of Service Summary -- Pro-Forma (Adjusted for Proposed Increase)									
Operating Revenues									
Total Operating Revenue -- Actual					$ 1,017,201,652	$ 402,998,922	$ 140,932,564	$ 12,135,196	$ 158,805,592
Pro-Forma Adjustments:									
Proposed Increase					$ 91,719,847	$ 42,131,735	$ 12,180,705	$ 1,034,517	$ 11,631,167
Proposed Reduction in CSR Credit			INTCRE		$ 1,920,271	$ 866,217	$ 218,857	$ 22,142	$ 280,370
Proposed Changes to Miscellaneous Charges			MISCR		$ (22,391)	$ (20,834)	$ (1,348)	$ (5)	$ (197)
Total Pro-Forma Operating Revenue					$ 1,110,819,379	$ 445,976,039	$ 153,330,778	$ 13,191,850	$ 170,716,931
				9.20%					
Operating Expenses									
Total Operating Expenses					$ 904,148,189	$ 378,168,963	$ 117,971,700	$ 10,669,508	$ 133,236,164
Total Pro-Forma Adjustments					(4,059,414)	(173,676)	(1,049,597)	(62,837)	(1,162,422)
Reflect Increase in Uncollectibles Expense			Cust01		211,583	$ 154,044	$ 19,139	$ 30	$ 1,195
Reflect Increase in PSC Fees			R01		181,718	$ 71,392	$ 25,572	$ 2,168	$ 28,536
Incremental Income Taxes					36,172,979	16,605,940	4,790,550	408,281	4,602,426
Total Pro-forma Operating Expenses					$ 936,655,055	$ 394,826,664	$ 121,757,363	$ 11,017,152	$ 136,705,899
Net Operating Income -- Pro-Forma					$ 174,164,325	$ 51,149,375	$ 31,573,415	$ 2,174,698	$ 34,011,033
Net Cost Rate Base					$ 2,380,933,927	$ 1,226,298,141	$ 277,706,597	$ 21,749,593	$ 275,721,267
Rate of Return					**7.31%**	**4.17%**	**11.37%**	**10.00%**	**12.34%**

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector		Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Cost of Service Summary -- Pro-Forma (Adjusted for Proposed Increase)							
Operating Revenues							
Total Operating Revenue -- Actual				$	123,784,634	$ 80,697,466	$ 68,365,364
Pro-Forma Adjustments:							
Proposed Increase				$	10,385,231	$ 5,698,088	$ 5,824,465
Proposed Reduction in CSR Credit			INTCRE	$	231,600	$ 147,566	$ 131,264
Proposed Changes to Miscellaneous Charges			MISCR	$	(1)	$ (2)	$ (0)
Total Pro-Forma Operating Revenue				$	134,401,465	$ 86,543,118	$ 74,321,094
				9.20%			
Operating Expenses							
Total Operating Expenses				$	112,054,490	$ 64,353,092	$ 63,118,025
Total Pro-Forma Adjustments					(468,349)	(760,537)	(211,995)
Reflect Increase in Uncollectibles Expense			Cust01	$	45	$ 117	$ 5
Reflect Increase in PSC Fees			R01	$	22,012	$ 14,615	$ 12,103
Incremental Income Taxes					4,102,240	2,258,703	2,301,236
Total Pro-forma Operating Expenses				$	115,710,438	$ 65,865,990	$ 65,219,374
Net Operating Income -- Pro-Forma				$	18,691,028	$ 20,677,128	$ 9,101,720
Net Cost Rate Base				$	226,471,826	$ 143,715,707	$ 113,082,427
Rate of Return					**8.25%**	**14.39%**	**8.05%**

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector		Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Cost of Service Summary -- Pro-Forma (Adjusted for Proposed Increase)									
Operating Revenues									
Total Operating Revenue -- Actual				$	6,758,416	$ 3,509,134	$ 18,711,163	$ 221,951	$ 281,252
Pro-Forma Adjustments:									
Proposed Increase				$	604,641	$ 288,490	$ 1,920,228	$ -	$ 20,580
Proposed Reduction in CSR Credit			INTCRE	$	15,003	$ 6,481	$ 463	$ 15	$ 292
Proposed Changes to Miscellaneous Charges			MISCR	$	-	$ -	$ (4)	$ -	$ -
Total Pro-Forma Operating Revenue				$	7,378,061	$ 3,804,105	$ 20,631,849	$ 221,966	$ 302,124
				9.20%					
Operating Expenses									
Total Operating Expenses				$	6,449,329	$ 3,309,175	$ 14,385,796	$ 190,355	$ 241,593
Total Pro-Forma Adjustments					(5,380)	(6,101)	(154,860)	(1,737)	(1,924)
Reflect Increase in Uncollectibles Expense			Cust01	$	0	$ 0	$ 36,554	$ 70	$ 383
Reflect Increase in PSC Fees			R01	$	1,194	$ 620	$ 3,415	$ 40	$ 51
Incremental Income Taxes					239,425	113,974	742,134	6	8,065
Total Pro-forma Operating Expenses				$	6,684,568	$ 3,417,668	$ 15,013,040	$ 188,733	$ 248,168
Net Operating Income -- Pro-Forma				$	693,492	$ 386,437	$ 5,618,809	$ 33,233	$ 53,956
Net Cost Rate Base				$	14,438,869	$ 6,627,986	$ 74,531,365	$ 189,912	$ 400,237
Rate of Return					**4.80%**	**5.83%**	**7.54%**	**17.50%**	**13.48%**

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Allocation Factors								
Energy Allocation Factors								
Energy Usage by Class		E01	Energy	1.000000	0.361778	0.117565	0.014002	0.162233
Customer Allocation Factors								
Primary Distribution Plant -- Average Number of Customers		C01	Cust08	1.000000	0.86211	0.10711	0.00017	0.00669
Customer Services -- Weighted cost of Services		C02		1.000000	0.76862	0.19344	-	0.03375
Meter Costs -- Weighted Cost of Meters		C03		1.000000	0.69992	0.20578	0.00801	0.05536
Lighting Systems -- Lighting Customers		C04	Cust04	1.000000	-	-	-	-
Meter Reading and Billing -- Weighted Cost		C05	Cust05	1.000000	0.74512	0.18515	0.00074	0.02890
Marketing/Economic Development		C06	Cust06	1.000000	0.86209	0.10711	0.00017	0.00669
Revenue per Billing Determinants		R01		965,204,065	379,200,073	135,825,835	11,517,853	151,571,212
Energy				11,646,473,901	4,180,088,831	1,358,379,221	165,297,553	1,874,492,273
Energy (Loss Adjusted)		Energy		12,308,166,695	4,452,824,321	1,447,008,491	172,341,135	1,996,796,030
O&M Customer Allocators								
Customers (Monthly Bills)				6,001,330	4,369,310	542,844	864	33,890
Average Customers (Bills/12)				500,111	364,109	45,237	72	2,824
Average Customers (Lighting = Lights)				500,111	364,109	45,237	72	2,824
Weighted Average Customers (Lighting = 9 Lights per Custor		Cust05		488,656	364,109	90,474	360	14,121
Street Lighting		Cust04		86,402				
Average Customers		Cust01		500,111	364,109	45,237	72	2,824
Average Customers (Lighting = 9 Lights per Cust)		Cust06		422,358	364,109	45,237	72	2,824
Average Secondary Customers		Cust07		419,065	364,109	45,237	-	-
Average Primary Customers		Cust08		422,345	364,109	45,237	72	2,824
Average Transformer Customers		Cust09		422,165	364,109	45,237		2,824
Plant Customer Allocators								
Average Customers				500,111	364,109	45,237	72	2,824
Average Customers (Lighting = 10 Lights)				422,349	364,109	45,237	72	2,824
Weighted Average Customers				487,696	364,109	90,474	360	14,121
Street Lighting (plant in service balance)				99,670,958				
Average Customers				500,111	364,109	45,237	72	2,824
Average Customers (Lighting = 10 Lights per Cust)				421,398	364,109	45,237	72	2,824
Average Secondary Customers				421,205	364,109	45,237	-	2,824
Average Primary Customers				421,385	364,109	45,237	72	2,824
Average Transformer Customers				422,165	364,109	45,237	-	2,824
Demand Allocators								
Max Class Non-Coincident Peak Demands (Transmission)		NCPT		3,508,847	1,559,289	448,837	39,880	462,867
Max Class Non-Coincident Peak Demands (Primary)		NCPP		3,249,885	1,559,289	448,837	39,880	462,867
Sum of the Individual Customer Demands (Transformers)		SICDT		4,718,835	3,273,932	599,115	-	527,645
Sum of the Individual Customer Demands (Secondary)		SICD		3,901,216	3,273,932	599,115	-	-
Summer Peak Period Demand Allocator		SCP		34,305	15,475	3,910	396	5,009
Winter Peak Period Demand Allocator		WCP		34,305	15,475	3,910	396	5,009
Base Demand Allocator		BDEM		34,305	15,475	3,910	396	5,009

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Allocation Factors						
Energy Allocation Factors						
Energy Usage by Class		E01	Energy	0.156600	0.068875	0.095358
Customer Allocation Factors						
Primary Distribution Plant -- Average Number of Customers		C01	Cust08	0.00025	0.00065	-
Customer Services -- Weighted cost of Services		C02		-	0.00420	-
Meter Costs -- Weighted Cost of Meters		C03		0.01254	0.00583	0.01026
Lighting Systems -- Lighting Customers		C04	Cust04	-	-	-
Meter Reading and Billing -- Weighted Cost		C05	Cust05	0.00540	0.01412	0.00067
Marketing/Economic Development		C06	Cust06	0.00025	0.00065	0.00003
Revenue per Billing Determinants		R01		116,918,595	77,629,237	64,284,636
Energy				1,848,687,110	795,801,135	1,147,609,709
Energy (Loss Adjusted)		Energy		1,927,462,502	847,724,245	1,173,677,077
O&M Customer Allocators						
Customers (Monthly Bills)				1,266	3,312	156
Average Customers (Bills/12)				106	276	13
Average Customers (Lighting = Lights)				106	276	13
Weighted Average Customers (Lighting = 9 Lights per Custor		Cust05		2,638	6,900	325
Street Lighting		Cust04		-	-	-
Average Customers		Cust01		106	276	13
Average Customers (Lighting = 9 Lights per Cust)		Cust06		106	276	13
Average Secondary Customers		Cust07		-	-	-
Average Primary Customers		Cust08		106	276	-
Average Transformer Customers		Cust09			276	
Plant Customer Allocators						
Average Customers				106	276	13
Average Customers (Lighting = 10 Lights)				106	276	13
Weighted Average Customers				2,638	6,900	325
Street Lighting (plant in service balance)				-	-	-
Average Customers				106	276	13
Average Customers (Lighting = 10 Lights per Cust)				106	276	13
Average Secondary Customers				-	276	-
Average Primary Customers				106	276	-
Average Transformer Customers				-	276	-
Demand Allocators						
Max Class Non-Coincident Peak Demands (Transmission)		NCPT		421,067	250,008	258,962
Max Class Non-Coincident Peak Demands (Primary)		NCPP		421,067	250,008	-
Sum of the Individual Customer Demands (Transformers)		SICDT		-	289,975	-
Sum of the Individual Customer Demands (Secondary)		SICD		-	-	-
Summer Peak Period Demand Allocator		SCP		4,137	2,636	2,345
Winter Peak Period Demand Allocator		WCP		4,137	2,636	2,345
Base Demand Allocator		BDEM		4,137	2,636	2,345

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

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12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Allocation Factors								
Energy Allocation Factors								
Energy Usage by Class		E01	Energy	0.009307	0.004917	0.008808	0.000287	0.000269
Customer Allocation Factors								
Primary Distribution Plant -- Average Number of Customers		C01	Cust08	0.00000	0.00000	0.02273	0.00004	0.00024
Customer Services -- Weighted cost of Services		C02		-	-	-	-	-
Meter Costs -- Weighted Cost of Meters		C03		0.00012	0.00012	-	0.00032	0.00174
Lighting Systems -- Lighting Customers		C04	Cust04	-	-	1.00000	-	-
Meter Reading and Billing -- Weighted Cost		C05	Cust05	0.00001	0.00001	0.01965	0.00004	0.00021
Marketing/Economic Development		C06	Cust06	0.00000	0.00000	0.02273	0.00004	0.00024
Revenue per Billing Determinants		R01		6,341,748	3,292,762	18,141,167	210,819	270,128
Energy				109,874,900	58,046,500	101,770,582	3,317,374	3,108,713
Energy (Loss Adjusted)		Energy		114,556,838	60,519,950	108,410,740	3,533,821	3,311,545
O&M Customer Allocators								
Customers (Monthly Bills)				12	12	1,036,824	1,980	10,860
Average Customers (Bills/12)				1	1	86,402	165	905
Average Customers (Lighting = Lights)				1	1	86,402	165	905
Weighted Average Customers (Lighting = 9 Lights per Custor		Cust05		5	5	9,600	18	101
Street Lighting		Cust04		-	-	86,402		
Average Customers		Cust01		1	1	86,402	165	905
Average Customers (Lighting = 9 Lights per Cust)		Cust06		1	1	9,600	18	101
Average Secondary Customers		Cust07		-	-	9,600	18	101
Average Primary Customers		Cust08		1	1	9,600	18	101
Average Transformer Customers		Cust09				9,600	18	101
Plant Customer Allocators								
Average Customers				1	1	86,402	165	905
Average Customers (Lighting = 10 Lights)				1	1	8,640	165	905
Weighted Average Customers				5	5	8,640	18	101
Street Lighting (plant in service balance)				-	-	99,670,958	-	-
Average Customers				1	1	86,402	165	905
Average Customers (Lighting = 10 Lights per Cust)				1	1	8,640	18	101
Average Secondary Customers				-	-	8,640	18	101
Average Primary Customers				1	1	8,640	18	101
Average Transformer Customers				-	-	9,600	18	101
Demand Allocators								
Max Class Non-Coincident Peak Demands (Transmission)		NCPT		26,105	13,663	26,916	861	392
Max Class Non-Coincident Peak Demands (Primary)		NCPP		26,105	13,663	26,916	861	392
Sum of the Individual Customer Demands (Transformers)		SICDT		-	-	26,916	861	392
Sum of the Individual Customer Demands (Secondary)		SICD		-	-	26,916	861	392
Summer Peak Period Demand Allocator		SCP		268	116	8	0	5
Winter Peak Period Demand Allocator		WCP		268	116	8	0	5
Base Demand Allocator		BDEM		268	116	8	0	5

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Allocation Factors (Continued)								
Production Allocation								
Production Residual Winter Demand Allocator		PPWDRA		34,305	15,475	3,910	396	5,009
Production Winter Demand Costs				$ 34,803,614				
Customer Specific Assignment				$ -		-	-	-
Production Winter Demand Residual			PPWDRA	$ 34,803,614	$ 15,699,593	$ 3,966,644	$ 401,309	$ 5,081,513
Production Winter Demand Total		PPWDT		$ 34,803,614	$ 15,699,593	$ 3,966,644	$ 401,309	$ 5,081,513
Production Winter Demand Allocator		PPWDA	PPWDT	1.000000	0.45109	0.11397	0.01153	0.14601
Production Residual Summer Demand Allocator		PPSDRA		34,305	15,475	3,910	396	5,009
Production Summer Demand Costs				$ 28,608,453				
Customer Specific Assignment				$ -		-	-	-
Production Summer Demand Residual			PPSDRA	$ 28,608,453	$ 12,905,013	$ 3,260,568	$ 329,875	$ 4,176,987
Production Summer Demand Total		PPSDT		$ 28,608,453	$ 12,905,013	$ 3,260,568	$ 329,875	$ 4,176,987
Production Summer Demand Allocator		PPSDA	PPSDT	1.000000	0.45109	0.11397	0.01153	0.14601
Production Residual Base Demand Allocator		PPBDRA		34,305	15,475	3,910	396	5,009
Production Base Demand Costs				$ 33,223,400				
Customer Specific Assignment				$ -		-	-	-
Production Base Demand Residual			PPBDRA	$ 33,223,400	$ 14,986,773	$ 3,786,544	$ 383,088	$ 4,850,793
Production Base Demand Total		PPBDT		$ 33,223,400	$ 14,986,773	$ 3,786,544	$ 383,088	$ 4,850,793
Production Base Demand Allocator		PPBDA	PPBDT	1.000000	0.45109	0.11397	0.01153	0.14601

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Allocation Factors (Continued)						
Production Allocation						
Production Residual Winter Demand Allocator		PPWDRA		4,137	2,636	2,345
Production Winter Demand Costs						
Customer Specific Assignment				-	-	-
Production Winter Demand Residual			PPWDRA	$ 4,197,600	$ 2,674,526	$ 2,379,079
Production Winter Demand Total		PPWDT		$ 4,197,600	$ 2,674,526	$ 2,379,079
Production Winter Demand Allocator		PPWDA	PPWDT	0.12061	0.07685	0.06836
Production Residual Summer Demand Allocator		PPSDRA		4,137	2,636	2,345
Production Summer Demand Costs						
Customer Specific Assignment				-	-	-
Production Summer Demand Residual			PPSDRA	$ 3,450,413	$ 2,198,452	$ 1,955,595
Production Summer Demand Total		PPSDT		$ 3,450,413	$ 2,198,452	$ 1,955,595
Production Summer Demand Allocator		PPSDA	PPSDT	0.12061	0.07685	0.06836
Production Residual Base Demand Allocator		PPBDRA		4,137	2,636	2,345
Production Base Demand Costs						
Customer Specific Assignment				-	-	-
Production Base Demand Residual			PPBDRA	$ 4,007,013	$ 2,553,093	$ 2,271,060
Production Base Demand Total		PPBDT		$ 4,007,013	$ 2,553,093	$ 2,271,060
Production Base Demand Allocator		PPBDA	PPBDT	0.12061	0.07685	0.06836

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Allocation Factors (Continued)								
Production Allocation								
Production Residual Winter Demand Allocator		PPWDRA		268	116	8	0	5
Production Winter Demand Costs								
Customer Specific Assignment							-	
Production Winter Demand Residual			PPWDRA	$ 271,928	$ 117,472	$ 8,385	$ 271	$ 5,294
Production Winter Demand Total		PPWDT		$ 271,928	$ 117,472	$ 8,385	$ 271	$ 5,294
Production Winter Demand Allocator		PPWDA	PPWDT	0.00781	0.00338	0.00024	0.00001	0.00015
Production Residual Summer Demand Allocator		PPSDRA		268	116	8	0	5
Production Summer Demand Costs								
Customer Specific Assignment							-	
Production Summer Demand Residual			PPSDRA	$ 223,524	$ 96,561	$ 6,892	$ 223	$ 4,351
Production Summer Demand Total		PPSDT		$ 223,524	$ 96,561	$ 6,892	$ 223	$ 4,351
Production Summer Demand Allocator		PPSDA	PPSDT	0.00781	0.00338	0.00024	0.00001	0.00015
Production Residual Base Demand Allocator		PPBDRA		268	116	8	0	5
Production Base Demand Costs								
Customer Specific Assignment							-	
Production Base Demand Residual			PPBDRA	$ 259,582	$ 112,138	$ 8,004	$ 259	$ 5,053
Production Base Demand Total		PPBDT		$ 259,582	$ 112,138	$ 8,004	$ 259	$ 5,053
Production Base Demand Allocator		PPBDA	PPBDT	0.00781	0.00338	0.00024	0.00001	0.00015

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary
Allocation Factors (Continued)								
Revenue Adjustment Allocators								
Forfeited Discounts		FDIS		2,689,127	2,120,280	385,054	4,989	86,025
Misc Service Revenue Allocator		MISCR		(1,630,992)	(1,517,603)	(98,175)	(366)	(14,360)
Revenue and Expense Adjust before IT		ITADJ		$ (7,438,396)	$ (2,910,913)	$ (1,709,950)	$ (68,866)	$ (848,232)
Full Year FAC Base Rate Change		REV01		-				
Temperature Normalization - Revenue		TREV01		-				
Temperature Normalization - Expenses		TEXP01		-				
VDT Revenue		VDTREV		-				
Merger Surcredit Revenue		MSCREV		-				
ECR Revenue		ECRREV		163,886,444	64,164,081	35,966,001	1,568,548	19,512,643
ECR Revenue for Roll-In		ECRREV2		-				
DSM revenue		DSMREV		-				
Year Customers		YREND		-				
Expense Adjustment Allocators								
Interruptible Credit Allocator (Winter & Summer Peak Prod Pl		INTCRE		1,593,301,897	718,723,966	181,592,107	18,371,857	232,630,564
O&M less fuel		OMLF		220,080,914.46	125,067,305.80	29,179,591.57	1,800,809.36	22,182,738.25
Base Rate Revenue at Current Rates				965,204,065	379,200,073	135,825,835	11,517,853	151,571,212

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
Allocation Factors (Continued)						
Revenue Adjustment Allocators						
Forfeited Discounts		FDIS		29,978	51,804	10,655
Misc Service Revenue Allocator		MISCR		(43)	(113)	(5)
Revenue and Expense Adjust before IT		ITADJ		$ (713,894)	$ (458,543)	$ (396,105)
Full Year FAC Base Rate Change		REV01				
Temperature Normalization - Revenue		TREV01				
Temperature Normalization - Expenses		TEXP01				
VDT Revenue		VDTREV				
Merger Surcredit Revenue		MSCREV				
ECR Revenue		ECRREV		16,210,961	10,462,757	8,983,013
ECR Revenue for Roll-In		ECRREV2				
DSM revenue		DSMREV				
Year Customers		YREND				
Expense Adjustment Allocators						
Interruptible Credit Allocator (Winter & Summer Peak Prod Pl		INTCRE		192,165,197	122,439,233	108,913,715
O&M less fuel		OMLF		17,574,101.44	11,267,877.41	8,433,471.75
Base Rate Revenue at Current Rates				116,918,595	77,629,237	64,284,636

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

LOLP METHODOLOGY

12 Months Ended June 30, 2018

Description	Ref	Name	Allocation Vector	Special Contract Customer #1	Special Contract Customer #2	Street Lighting Rate RLS, LS, DSK	Street Lighting Rate LE	Traffic Street Lighting Rate TLE
Allocation Factors (Continued)								
Revenue Adjustment Allocators								
Forfeited Discounts		FDIS		-	-	342	-	-
Misc Service Revenue Allocator		MISCR				(324.55000)		
Revenue and Expense Adjust before IT		ITADJ		$ (36,241)	$ (19,757)	$ (271,622)	$ (2,184)	$ (2,089)
Full Year FAC Base Rate Change		REV01						
Temperature Normalization - Revenue		TREV01						
Temperature Normalization - Expenses		TEXP01						
VDT Revenue		VDTREV						
Merger Surcredit Revenue		MSCREV						
ECR Revenue		ECRREV		831,030	449,773	5,644,950	46,675	46,012
ECR Revenue for Roll-In		ECRREV2						
DSM revenue		DSMREV						
Year Customers		YREND						
Expense Adjustment Allocators								
Interruptible Credit Allocator (Winter & Summer Peak Prod Pl		INTCRE		12,448,812	5,377,835	383,849	12,418	242,342
O&M less fuel		OMLF		1,102,266.00	509,037.16	2,880,243.53	21,040.46	62,431.73
Base Rate Revenue at Current Rates				6,341,748	3,292,762	18,141,167	210,819	270,128

Exhibit WSS-25

Gas Transmission Plant
Functional Assignment
for the Cost of Service Study

Louisville Gas and Electric Company
Transmission Plant Functional Assignment

	Units	Cost	Unit Cost	Storage Feet	Storage Cost	Non-Storage Feet	Non-Storage Cost	Total Feet
2" Transmission Mains	691	$ 24,701.87	$ 35.75	3,696	$ 8,233.96	7,392	$ 16,467.91	11,088
4" Transmission Mains	946	$ 102,001.69	$ 107.82	173,184	$ 98,113.06	6,864	$ 3,888.63	180,048
6" Transmission Mains	736	$ 82,461.90	$ 112.04	51,744	$ 74,140.06	5,808	$ 8,321.84	57,552
8" Transmission Mains	33,504	$ 295,248.74	$ 8.81	100,848	$ 200,685.09	47,520	$ 94,563.65	148,368
10" Transmission Mains	21	$ 8,240.18	$ 392.39	30,624	$ 8,100.52	528	$ 139.66	31,152
12" Transmission Mains	188,381	$ 1,219,346.68	$ 6.47	105,072	$ 249,127.30	409,200	$ 970,219.38	514,272
16" Transmission Mains	341,284	$ 12,941,616.19	$ 37.92	389,664	$ 11,144,588.97	62,832	$ 1,797,027.22	452,496
20" Transmission Mains	526,912	$ 18,412,182.76	$ 34.94	531,696	$ 15,502,565.25	99,792	$ 2,909,617.51	631,488
22" Transmission Mains	13,227	$ 136,688.95	$ 10.33	13,200	$ 136,688.95	-	$ -	13,200
24" Transmission Mains	346	$ 56,770.35	$ 164.08	1,584	$ 56,770.35	-	$ -	1,584
	1,106,048	33,279,259.31		1,401,312	$ 27,479,013.50	639,936	$ 5,800,245.81	2,041,248
Remaining Plant		12,882,840.41			$ 10,637,488.72		2,245,351.69	
		46,162,099.72			$ 38,116,502.22		$ 8,045,597.50	
					82.5710%		17.4290%	

Exhibit WSS-26

Zero Intercept
Distribution Mains

Louisville Gas and Electric Company
Zero Intercept Distribution Mains

Weighted Linear Regression Statistics

	Estimate	Standard Error	LINEST Array	
			1.301410942	7.872765172
Size Coefficient ($ per Foot)	1.3014109	0.4654748	0.465474788	2.328308126
Zero Intercept ($ per Foot)	7.8727652	2.3283081	0.74054422	6844.640716
			49.94887305	35
R-Square	74.05%		4680120150	1639718729

Plant Classification

Total All Distribution Mains		24,992,604
Zero Intercept		7.8727652
Zero Intercept Cost	$	196,760,902
Total Cost of Sample	$	328,352,990
Customer Percentage of Total		59.92%

Type of Main	Pipe Size	Net Cost of Plant	Quantity	Avg Cost
PIPE, CAST IRON, 10	10	77,658.52	45,547	1.70501943
PIPE, CAST IRON, 12	12	66,569.39	31,107	2.14001318
PIPE, CAST IRON, 14	14	21,255.50	7,950	2.673647799
PIPE, CAST IRON, 16	16	90,103.45	28,376	3.175340076
PIPE, CAST IRON, 18	18	34,815.59	8,985	3.874856984
PIPE, CAST IRON, 24	24	464,327.77	7,681	60.45147377
PIPE, CAST IRON, 4	4	232,011.34	284,533	0.815411007
PIPE, CAST IRON, 6	6	45,197.47	44,543	1.014692993
PIPE, CAST IRON, 8	8	39,006.81	28,205	1.382975004
PIPE, PLASTIC, 2	2	84,089,680.35	6,828,366	12.31475881
PIPE, PLASTIC, 4	4	85,216,563.46	3,630,750	23.47078798
PIPE, PLASTIC, 6	6	23,716,585.31	699,120	33.92348282
PIPE, PLASTIC, 8	8	12,432,891.59	192,119	64.71453417
PIPE, STEEL, 1	1	1,820,984.47	73,839	24.66155379
PIPE, STEEL, 1 1/2	1.5	25,393.20	652	38.94662577
PIPE, STEEL, 1 1/4	1.25	11,352.19	403	28.16920596
PIPE, STEEL, 10	10	92,683.96	5,185	17.87540212
PIPE, STEEL, 12	12	13,386,182.57	515,967	25.94387348
PIPE, STEEL, 16	16	7,971,454.04	257,727	30.92983677
PIPE, STEEL, 2	2	18,281,010.16	4,264,288	4.28700176
PIPE, STEEL, 2 1/2	2.5	624.01	438	1.424680365
PIPE, STEEL, 20	20	3,658,736.02	154,201	23.72705767
PIPE, STEEL, 22	22	56,616.99	3,497	16.19016014
PIPE, STEEL, 24	24	122,746.10	871	140.9254879
PIPE, STEEL, 4	4	37,862,423.54	4,765,301	7.945442175
PIPE, STEEL, 6	6	11,104,118.37	834,492	13.30644077
PIPE, STEEL, 8	8	27,070,746.01	1,971,678	13.72980071
PIPE, WROUGHT IRON, 1 1/2	1.5	952.91	2,403	0.396550146
PIPE, WROUGHT IRON, 1 1/4	1.25	3,456.16	8,637	0.400157462
PIPE, WROUGHT IRON, 10	10	49,188.14	26,564	1.851684234
PIPE, WROUGHT IRON, 12	12	14,816.90	5,786	2.560819219
PIPE, WROUGHT IRON, 16	16	46,942.53	14,045	3.342294767
PIPE, WROUGHT IRON, 2	2	30,117.31	60,514	0.497691609
PIPE, WROUGHT IRON, 3	3	1,348.82	2,388	0.564832496
PIPE, WROUGHT IRON, 4	4	77,495.09	89,175	0.869022596
PIPE, WROUGHT IRON, 6	6	209.19	204	1.025441176
PIPE, WROUGHT IRON, 8	8	136,724.50	97,067	1.408558006

n	y	x	est y	y*n^.5	n^.5	xn^.5
45,547	1.70502	10.00	20.887	363.88	213.42	2134.17431
31,107	2.14001	12.00	23.490	377.44	176.37	2116.4612
7,950	2.67365	14.00	26.093	238.39	89.16	1248.27882
28,376	3.17534	16.00	28.695	534.89	168.45	2695.22838
8,985	3.87486	18.00	31.298	367.29	94.79	1706.20632
7,681	60.45147	24.00	39.107	5298	87.64	2103.39155
284,533	0.81541	4.00	13.078	434.95	533.42	2133.66539
44,543	1.01469	6.00	15.681	214.15	211.05	1266.31276
28,205	1.38298	8.00	18.284	232.26	167.94	1343.54754
6,828,366	12.31476	2.00	10.476	32180	2,613.11	5226.22847
3,630,750	23.47079	4.00	13.078	44722	1,905.45	7621.81081
699,120	33.92348	6.00	15.681	28365	836.13	5016.80376
192,119	64.71453	8.00	18.284	28365	438.31	3506.51052
73,839	24.66155	1.00	9.174	6701.4	271.73	271.733325
652	38.94663	1.50	9.825	994.47	25.53	38.301436
403	28.16921	1.25	9.500	565.49	20.07	25.0935749
5,185	17.87540	10.00	20.887	1287.2	72.01	720.069441
515,967	25.94387	12.00	23.490	18636	718.31	8619.70115
257,727	30.92984	16.00	28.695	15702	507.67	8122.69118
4,264,288	4.28700	2.00	10.476	8852.7	2,065.02	4130.03051
438	1.42468	2.50	11.126	29.816	20.93	52.3211238
154,201	23.72706	20.00	33.901	9317.2	392.68	7853.68703
3,497	16.19016	22.00	36.504	957.41	59.14	1300.97963
871	140.92549	24.00	39.107	4159.1	29.51	708.305019
4,765,301	7.94544	4.00	13.078	17345	2,182.96	8731.82776
834,492	13.30644	6.00	15.681	12156	913.51	5481.03202
1,971,678	13.72980	8.00	18.284	19279	1,404.16	11233.3162
2,403	0.39655	1.50	9.825	19.439	49.02	73.5306059
8,637	0.40016	1.25	9.500	37.189	92.94	116.169327
26,564	1.85168	10.00	20.887	301.8	162.98	1629.84662
5,786	2.56082	12.00	23.490	194.79	76.07	912.789132
14,045	3.34229	16.00	28.695	396.1	118.51	1896.18564
60,514	0.49769	2.00	10.476	122.43	246.00	491.99187
2,388	0.56483	3.00	11.777	27.602	48.87	146.601501
89,175	0.86902	4.00	13.078	259.51	298.62	1194.48734
204	1.02544	6.00	15.681	14.646	14.28	85.6971411
97,067	1.40856	8.00	18.284	438.84	311.56	2492.44619

Exhibit WSS-27

Low-, Medium- and High-Pressure Distribution Mains

Louisville Gas and Electric Company
Low-, Medium-, High-Pressure Distribution
Functional Assignment

Nominal Size (in inches)	Total Distribution Mains: Feet of Pipe	Total Distribution Mains: Installed Costs	Total Distribution Mains: Unit Costs		High Pressure Mains: Feet of Pipe	High Pressure Mains: Installed Costs	Low and Medium Pressure Mains: Feet of Pipe	Low and Medium Pressure Mains: Installed Costs
				Category II 1"	0			
				Category III 1"	2,059			
1	73,839	1,820,984	24.6616		2,059	50,783	71,780	1,770,201
1.25	9,040	14,808	1.6381		0	0	9,040	14,808
1.5	3,055	26,346	8.6239		0	0	3,055	26,346
				Category II 2"	0			
				Category III 2"	55,440			
2	11,153,168	102,400,808	9.1813		55,440	509,012	11,097,728	101,891,796
2.5	438	624	1.4247		0	0	438	624
3	2,388	1,349	0.5648	*Category II 3"*	106	60	2,282	1,289
				Category II 4"	0			
				Category III 4"	469,286			
4	8,769,759	123,388,493	14.0698		469,286	6,602,752	8,300,473	116,785,741
				Category II 6"	0			
				Category III 6"	152,222			
6	1,578,359	34,866,110	22.0901		152,222	3,362,608	1,426,137	31,503,502
				Category II 8"	0			
				Category III 8"	537,504			
8	2,289,069	39,679,369	17.3343		537,504	9,317,246	1,751,565	30,362,123
10	77,296	219,531	2.8401	*Category II 10"*	264	750	77,032	218,781
				Category II 12"	0			
				Category III 12"	229,838			
12	552,860	13,467,569	24.3598		229,838	5,598,822	323,022	7,868,747
14	7,950	21,256	2.6736		0	0	7,950	21,256
16	300,148	8,108,500	27.0150	*Category II 16"*	191,664	5,177,804	108,484	2,930,696
18	8,985	34,816	3.8749		0	0	8,985	34,816
				Category II 20"	0			
				Category III 20"	74,818			
20	154,201	3,658,736	23.7271		74,818	1,775,202	79,383	1,883,534
22	3,497	56,617	16.1902	*Category II 22"*	950	15,387	2,547	41,230
24	8,552	587,074	68.6476	*Category II 24"*	950	65,243	7,602	521,831
tal All Mains	**24,992,604**	**$ 328,352,990**			**1,715,102**	**$ 32,475,669**	**23,277,502**	**$ 295,877,321**
ro Intercept		**$ 7.8727652**				**$ 7.8727652**		**$ 7.8727652**
lated Costs*		**$ 196,760,902**				**$ 13,502,598**		**$ 183,258,304**
tion of Total		**59.92%**				**4.11%**		**55.81%**
ated Costs**		**$ 131,592,087**				**$ 18,973,071**		**$ 112,619,017**
tion of Total		**40.08%**				**5.78%**		**34.30%**

Exhibit WSS-28

Gas Cost of Service Study
Functional Assignment and
Classification

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description		Name	Vector		Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand
Gas Plant at Original Cost											
Underground Storage Plant											
350-357	Underground Storage Plant	PT350	F003	$	153,419,352	-	-	153,419,352	-	-	-
358	Asset Retire Obligation Gas Plant	PT350	F003	$	-	-	-	-	-	-	-
Total Storage Plant		PTST		$	153,419,352	$ -	$ -	$ 153,419,352	$ -	$ -	$ -
Transmission Plant											
365-372	Transmission	PT365	F005	$	53,150,756	-	-	-	-	9,263,651	43,887,105
Distribution Plant											
374	Land and Land Rights	PT374	F008	$	134,497	-	-	-	-	-	-
375	Structures & Improvements	PT375	F008		1,155,812	-	-	-	-	-	-
376	Mains	PT376	F009		427,054,945	-	-	-	-	-	-
378	Meas. & Reg. Sta. Equip. - General	PT378	F008		23,937,002	-	-	-	-	-	-
379	Meas. & Reg. Sta. Equip. - City Gate	PT379	F008		12,352,333	-	-	-	-	-	-
380	Services	PT380	F010		374,861,864	-	-	-	-	-	-
381	Meters	PT381	F011		57,176,384	-	-	-	-	-	-
382	Meter Installations	PT382	F011			-	-	-	-	-	-
383	House Regulators	PT383	F011		25,550,380	-	-	-	-	-	-
384	House Regulator Installations	PT384	F011			-	-	-	-	-	-
385	Industrial Meas. & Reg. Equip.	PT385	F011		2,260,538	-	-	-	-	-	-
387	Other Equipment	PT387	F011		1,928,759	-	-	-	-	-	-
388	Asset Retire Obligation Gas Plant-City Gate	PT388	F008		-	-	-	-	-	-	-
388	Asset Retire Obligation Gas Plant-Mains	PT388	F009		-	-	-	-	-	-	-
Sub-Total Distribution Plant		PTDSUB		$	926,412,515	$ -	$ -	$ -	$ -	$ -	$ -
U-T-D Subtotal		PTSUB		$	1,132,982,623	-	-	153,419,352	-	9,263,651	43,887,105
117	Gas Stored Underground/Non-Current	PT117	F003	$	11,788,845	-	-	11,788,845	-	-	-
301-303	Intangible Plant	PT301	PTSUB		387	-	-	52	-	3	15
392-396	General Plant	PT389	PTSUB		13,168,757	-	-	1,783,207	-	107,672	510,104
389-399	Common Utility Plant	PTCP	PTSUB		86,673,008	-	-	11,736,558	-	708,668	3,357,357
Total Plant in Service		PTIS		$	1,244,613,621	-	-	178,728,015	-	10,079,995	47,754,581

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description		Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer
Gas Plant at Original Cost									
Underground Storage Plant									
350-357	Underground Storage Plant	PT350	F003	-	-	-	-	-	-
358	Asset Retire Obligation Gas Plant	PT350	F003	-	-	-	-	-	-
Total Storage Plant		PTST		$ -	$ -	$ -	$ -	$ -	$ -
Transmission Plant									
365-372	Transmission	PT365	F005	-	-	-	-	-	-
Distribution Plant									
374	Land and Land Rights	PT374	F008	-	134,497	-	-	-	-
375	Structures & Improvements	PT375	F008	-	1,155,812	-	-	-	-
376	Mains	PT376	F009	-	-	146,471,966	238,345,218	24,676,321	17,561,440
378	Meas. & Reg. Sta. Equip. - General	PT378	F008	-	23,937,002	-	-	-	-
379	Meas. & Reg. Sta. Equip. - City Gate	PT379	F008	-	12,352,333	-	-	-	-
380	Services	PT380	F010	-	-	-	-	-	-
381	Meters	PT381	F011	-	-	-	-	-	-
382	Meter Installations	PT382	F011	-	-	-	-	-	-
383	House Regulators	PT383	F011	-	-	-	-	-	-
384	House Regulator Installations	PT384	F011	-	-	-	-	-	-
385	Industrial Meas. & Reg. Equip.	PT385	F011	-	-	-	-	-	-
387	Other Equipment	PT387	F011	-	-	-	-	-	-
388	Asset Retire Obligation Gas Plant-City Gate	PT388	F008	-	-	-	-	-	-
388	Asset Retire Obligation Gas Plant-Mains	PT388	F009	-	-	-	-	-	-
Sub-Total Distribution Plant		PTDSUB		$ -	$ 37,579,644	$ 146,471,966	$ 238,345,218	$ 24,676,321	$ 17,561,440
U-T-D Subtotal		PTSUB		-	37,579,644	146,471,966	238,345,218	24,676,321	17,561,440
117	Gas Stored Underground/Non-Current	PT117	F003	-	-	-	-	-	-
301-303	Intangible Plant	PT301	PTSUB	-	13	50	82	8	6
392-396	General Plant	PT389	PTSUB	-	436,792	1,702,457	2,770,308	286,815	204,118
389-399	Common Utility Plant	PTCP	PTSUB	-	2,874,837	11,205,084	18,233,375	1,887,735	1,343,448
Total Plant in Service		PTIS		-	40,891,286	159,379,558	259,348,982	26,850,879	19,109,012

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description		Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer
Gas Plant at Original Cost							
Underground Storage Plant							
350-357	Underground Storage Plant	PT350	F003	-	-	-	-
358	Asset Retire Obligation Gas Plant	PT350	F003	-	-	-	-
Total Storage Plant		PTST		$ -	$ -	$ -	$ -
Transmission Plant							
365-372	Transmission	PT365	F005	-	-	-	-
Distribution Plant							
374	Land and Land Rights	PT374	F008	-	-	-	-
375	Structures & Improvements	PT375	F008	-	-	-	-
376	Mains	PT376	F009	-	-	-	-
378	Meas. & Reg. Sta. Equip. - General	PT378	F008	-	-	-	-
379	Meas. & Reg. Sta. Equip. - City Gate	PT379	F008	-	-	-	-
380	Services	PT380	F010	374,861,864	-	-	-
381	Meters	PT381	F011	-	57,176,384	-	-
382	Meter Installations	PT382	F011	-	-	-	-
383	House Regulators	PT383	F011	-	25,550,380	-	-
384	House Regulator Installations	PT384	F011	-	-	-	-
385	Industrial Meas. & Reg. Equip.	PT385	F011	-	2,260,538	-	-
387	Other Equipment	PT387	F011	-	1,928,759	-	-
388	Asset Retire Obligation Gas Plant-City Gate	PT388	F008	-	-	-	-
388	Asset Retire Obligation Gas Plant-Mains	PT388	F009	-	-	-	-
Sub-Total Distribution Plant		PTDSUB		$ 374,861,864	$ 86,916,062	$ -	$ -
U-T-D Subtotal		PTSUB		374,861,864	86,916,062	-	-
117	Gas Stored Underground/Non-Current	PT117	F003	-	-	-	-
301-303	Intangible Plant	PT301	PTSUB	128	30	-	-
392-396	General Plant	PT389	PTSUB	4,357,053	1,010,233	-	-
389-399	Common Utility Plant	PTCP	PTSUB	28,676,879	6,649,066	-	-
Total Plant in Service		PTIS		407,895,923	94,575,391	-	-

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand
Gas Plant at Original Cost (Continued)									
Construction Work in Progress									
Underground Storage	CWIPUS	F003	$ 4,450,250	-	-	4,450,250	-	-	-
Transmission	CWIPTR	F005	6,876,704	-	-	-	-	1,198,542	5,678,163
Distribution Mains	CWIPDM	F009	5,653,869	-	-	-	-	-	-
Other Distribution	CWIPOD	PTDSUB	-	-	-	-	-	-	-
General	CWIPCO	PTSUB	119,481	-	-	16,179	-	977	4,628
Common		PTSUB	7,805,570	-	-	1,056,967	-	63,821	302,356
	CWIP		$ 24,905,873	$ -	$ -	$ 5,523,396	$ -	$ 1,263,339	$ 5,985,147
	PTT		$ 1,269,519,494	-	-	184,251,411	-	11,343,334	53,739,727

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer
Gas Plant at Original Cost (Continued)								
Construction Work in Progress								
Underground Storage	CWIPUS	F003	-	-	-	-	-	-
Transmission	CWIPTR	F005	-	-	-	-	-	-
Distribution Mains	CWIPDM	F009	-	-	1,939,173	3,155,502	326,695	232,500
Other Distribution	CWIPOD	PTDSUB	-	-	-	-	-	-
General	CWIPCO	PTSUB	-	3,963	15,446	25,135	2,602	1,852
Common		PTSUB	-	258,901	1,009,104	1,642,055	170,005	120,988
	CWIP		$ -	$ 262,864	$ 2,963,723	$ 4,822,692	$ 499,302	$ 355,339
	PTT		-	41,154,150	162,343,281	264,171,674	27,350,181	19,464,351

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer
Gas Plant at Original Cost (Continued)						
Construction Work in Progress						
Underground Storage	CWIPUS	F003	-	-	-	-
Transmission	CWIPTR	F005	-	-	-	-
Distribution Mains	CWIPDM	F009	-	-	-	-
Other Distribution	CWIPOD	PTDSUB	-	-	-	-
General	CWIPCO	PTSUB	39,532	9,166	-	-
Common		PTSUB	2,582,573	598,799	-	-
	CWIP		$ 2,622,105	$ 607,965	$ -	$ -
	PTT		410,518,028	95,183,356	-	-
				$ 1,020,185,022		

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand
Net Cost Rate Base									
Total Gas Utility Plant at Original Cost			$ 1,269,519,494	$ -	$ -	$ 184,251,411	$ -	$ 11,343,334	$ 53,739,727
Less:									
Reserve for Depreciation									
Underground Storage	DEPRUS	PTST	$ 39,041,082	-	-	39,041,082	-	-	-
Transmission	DEPTR	F005	11,949,641	-	-	-	-	2,082,704	9,866,937
Distribution	DEPRDI	DEPRDIS	271,564,808	-	-	-	-	-	-
General & Intangible	DEPRGE	PT389	5,985,030	-	-	810,444	-	48,936	231,836
Common	DEPRCO	PTCP	44,929,599	-	-	6,084,003	-	367,360	1,740,389
Total Depreciation Reserve	DEPR		$ 373,470,160	$ -	$ -	$ 45,935,530	$ -	$ 2,499,000	$ 11,839,161
Customer Advances For Construction	CAD	CADAL	$ 53,441	-	-	-	-	-	-
Accum. Deferred Income Taxes	DIT	PTSUB	221,284,688	-	-	29,964,584	-	1,809,299	8,571,662
PLUS:									
Materials and Supplies	MSP	PTSUB	$ 323,951	-	-	43,867	-	2,649	12,549
Prepayments	PPY	PTSUB	2,521,950	-	-	341,502	-	20,620	97,690
Gas Stored Underground	GSU	F003	24,895,211	-	-	24,895,211	-	-	-
Cash Working Capital	CWC	OMT	9,932,409	17,092	128,499	574,635	1,398,816	150,464	712,833
Adjustments:									
Unamortized Debt		PTSUB	$ -	-	-	-	-	-	-
Regulatory		PTSUB	-	-	-	-	-	-	-
Customer Advances for Construction		PTSUB	-	-	-	-	-	-	-
Depreciation Adjustment		PTSUB	-	-	-	-	-	-	-
Net Cost Rate Base	NCRB		$ 712,384,727	$ 17,092	$ 128,499	$ 134,206,512	$ 1,398,816	$ 7,208,769	$ 34,151,975

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer
Net Cost Rate Base								
Total Gas Utility Plant at Original Cost			$ -	$ 41,154,150	$ 162,343,281	$ 264,171,674	$ 27,350,181	$ 19,464,351
Less:								
Reserve for Depreciation								
Underground Storage	DEPRUS	PTST	-	-	-	-	-	-
Transmission	DEPTR	F005	-	-	-	-	-	-
Distribution	DEPRDI	DEPRDIS	-	4,825,224	48,761,020	81,622,198	7,095,620	5,113,647
General & Intangible	DEPRGE	PT389	-	198,516	773,745	1,259,069	130,354	92,769
Common	DEPRCO	PTCP	-	1,490,260	5,808,498	9,451,826	978,565	696,417
Total Depreciation Reserve	DEPR		$ -	$ 6,514,000	$ 55,343,262	$ 92,333,094	$ 8,204,539	$ 5,902,833
Customer Advances For Construction	CAD	CADAL	-	-	9,761	15,884	1,644	1,170
Accum. Deferred Income Taxes	DIT	PTSUB	-	7,339,742	28,607,679	46,551,594	4,819,572	3,429,954
PLUS:								
Materials and Supplies	MSP	PTSUB	-	10,745	41,880	68,150	7,056	5,021
Prepayments	PPY	PTSUB	-	83,650	326,038	530,542	54,928	39,091
Gas Stored Underground	GSU	F003	-	-	-	-	-	-
Cash Working Capital	CWC	OMT	231,676	468,397	956,386	1,556,271	161,124	114,667
Adjustments:								
Unamortized Debt		PTSUB	-	-	-	-	-	-
Regulatory		PTSUB	-	-	-	-	-	-
Customer Advances for Construction		PTSUB	-	-	-	-	-	-
Depreciation Adjustment		PTSUB	-	-	-	-	-	-
Net Cost Rate Base	NCRB		$ 231,676	$ 27,863,200	$ 79,706,883	$ 127,426,065	$ 14,547,533	$ 10,289,174

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer
Net Cost Rate Base						
Total Gas Utility Plant at Original Cost			$ 410,518,028	$ 95,183,356	$ -	$ -
Less:						
Reserve for Depreciation						
Underground Storage	DEPRUS	PTST	-	-	-	-
Transmission	DEPTR	F005	-	-	-	-
Distribution	DEPRDI	DEPRDIS	102,772,954	21,374,144	-	-
General & Intangible	DEPRGE	PT389	1,980,224	459,138	-	-
Common	DEPRCO	PTCP	14,865,535	3,446,746	-	-
Total Depreciation Reserve	DEPR		$ 119,618,714	$ 25,280,028	$ -	$ -
Customer Advances For Construction	CAD	CADAL	24,981	-	-	-
Accum. Deferred Income Taxes	DIT	PTSUB	73,214,883	16,975,718	-	-
PLUS:						
Materials and Supplies	MSP	PTSUB	107,183	24,852	-	-
Prepayments	PPY	PTSUB	834,420	193,470	-	-
Gas Stored Underground	GSU	F003	-	-	-	-
Cash Working Capital	CWC	OMT	944,227	605,331	1,808,350	103,640
Adjustments:						
Unamortized Debt		PTSUB	-	-	-	-
Regulatory		PTSUB	-	-	-	-
Customer Advances for Construction		PTSUB	-	-	-	-
Depreciation Adjustment		PTSUB	-	-	-	-
Net Cost Rate Base	NCRB		$ 219,545,280	$ 53,751,262	$ 1,808,350	$ 103,640

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description		Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand
Labor Expenses										
807-813	Procurement Expenses	LB807	DMCM	614,676	72,163	542,513	-	-	-	-
Storage Expenses										
Operation										
814	Operations Supervision and Engineer	LB814	OSE	536,969	-	-	124,734	412,235	-	-
815	Maps and Records	LB815	F003	-	-	-	-	-	-	-
816	Well Expenses	LB816	F003	26,000	-	-	26,000	-	-	-
817	Lines Expenses	LB817	F003	393,901	-	-	393,901	-	-	-
818	Compressor Station Exp - Payroll	LB818	F004	708,539	-	-	-	708,539	-	-
819	Compressor Station Fuel and Power	LB819	F004	-	-	-	-	-	-	-
820	Measurement and Regulator Station	LB820	F003	-	-	-	-	-	-	-
821	Purification of Natural Gas	LB821	F004	679,199	-	-	-	679,199	-	-
823	Gas losses	LB823	F004	-	-	-	-	-	-	-
824	Other Expenses	LB824	F004	-	-	-	-	-	-	-
825	Storage Well Royalities	LB825	F003	-	-	-	-	-	-	-
826	Rents	LB826	F003	-	-	-	-	-	-	-
Total Storage Operation Labor		LBSO		$ 2,344,608	$ -	$ -	$ 544,635	$ 1,799,973	$ -	$ -
Storage Expense										
Maintenance										
830	Maintenance Super and Eng.	LB830	MSE	410,327	-	-	176,230	234,097	-	-
831	Maintenance of Structures	LB831	F003	-	-	-	-	-	-	-
832	Maintenance of Resevoirs	LB832	F003	234,554	-	-	234,554	-	-	-
833	Maintenance of Lines	LB833	F003	78,000	-	-	78,000	-	-	-
834	Main of Compressor Station Equipment	LB834	F004	368,303	-	-	-	368,303	-	-
835	Main of Meas and Reg Sta. Equip	LB835	F003	19,000	-	-	19,000	-	-	-
836	Main of Purification Equip	LB836	F004	337,789	-	-	-	337,789	-	-
837	Main of Other Equipment	LB837	F003	200,000	-	-	200,000	-	-	-
Total Maintenance Labor		LBSM		$ 1,647,973	$ -	$ -	$ 707,784	$ 940,189	$ -	$ -
Total Storage Labor		LBS		$ 3,992,581	-	-	1,252,419	2,740,162	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description		Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer
Labor Expenses									
807-813	Procurement Expenses	LB807	DMCM	-	-	-	-	-	-
Storage Expenses									
Operation									
814	Operations Supervision and Engineer	LB814	OSE	-	-	-	-	-	-
815	Maps and Records	LB815	F003	-	-	-	-	-	-
816	Well Expenses	LB816	F003	-	-	-	-	-	-
817	Lines Expenses	LB817	F003	-	-	-	-	-	-
818	Compressor Station Exp - Payroll	LB818	F004	-	-	-	-	-	-
819	Compressor Station Fuel and Power	LB819	F004	-	-	-	-	-	-
820	Measurement and Regulator Station	LB820	F003	-	-	-	-	-	-
821	Purification of Natural Gas	LB821	F004	-	-	-	-	-	-
823	Gas losses	LB823	F004	-	-	-	-	-	-
824	Other Expenses	LB824	F004	-	-	-	-	-	-
825	Storage Well Royalities	LB825	F003	-	-	-	-	-	-
826	Rents	LB826	F003	-	-	-	-	-	-
Total Storage Operation Labor		LBSO		$ -	$ -	$ -	$ -	$ -	$ -
Storage Expense									
Maintenance									
830	Maintenance Super and Eng.	LB830	MSE	-	-	-	-	-	-
831	Maintenance of Structures	LB831	F003	-	-	-	-	-	-
832	Maintenance of Resevoirs	LB832	F003	-	-	-	-	-	-
833	Maintenance of Lines	LB833	F003	-	-	-	-	-	-
834	Main of Compressor Station Equipment	LB834	F004	-	-	-	-	-	-
835	Main of Meas and Reg Sta. Equip	LB835	F003	-	-	-	-	-	-
836	Main of Purification Equip	LB836	F004	-	-	-	-	-	-
837	Main of Other Equipment	LB837	F003	-	-	-	-	-	-
Total Maintenance Labor		LBSM		$ -	$ -	$ -	$ -	$ -	$ -
Total Storage Labor		LBS		-	-	-	-	-	-

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description		Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer
Labor Expenses							
807-813	Procurement Expenses	LB807	DMCM	-	-	-	-
Storage Expenses							
Operation							
814	Operations Supervision and Engineer	LB814	OSE	-	-	-	-
815	Maps and Records	LB815	F003	-	-	-	-
816	Well Expenses	LB816	F003	-	-	-	-
817	Lines Expenses	LB817	F003	-	-	-	-
818	Compressor Station Exp - Payroll	LB818	F004	-	-	-	-
819	Compressor Station Fuel and Power	LB819	F004	-	-	-	-
820	Measurement and Regulator Station	LB820	F003	-	-	-	-
821	Purification of Natural Gas	LB821	F004	-	-	-	-
823	Gas losses	LB823	F004	-	-	-	-
824	Other Expenses	LB824	F004	-	-	-	-
825	Storage Well Royalities	LB825	F003	-	-	-	-
826	Rents	LB826	F003	-	-	-	-
Total Storage Operation Labor		LBSO		$ -	$ -	$ -	$ -
Storage Expense							
Maintenance							
830	Maintenance Super and Eng.	LB830	MSE	-	-	-	-
831	Maintenance of Structures	LB831	F003	-	-	-	-
832	Maintenance of Resevoirs	LB832	F003	-	-	-	-
833	Maintenance of Lines	LB833	F003	-	-	-	-
834	Main of Compressor Station Equipment	LB834	F004	-	-	-	-
835	Main of Meas and Reg Sta. Equip	LB835	F003	-	-	-	-
836	Main of Purification Equip	LB836	F004	-	-	-	-
837	Main of Other Equipment	LB837	F003	-	-	-	-
Total Maintenance Labor		LBSM		$ -	$ -	$ -	$ -
Total Storage Labor		LBS		-	-	-	-

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description		Name	Vector		Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand
Labor Expenses (Continued)											
Transmission											
850-867	Transmission Expenses	LB850	F005	$	2,082,630	-	-	-	-	362,982	1,719,648
Distribution Expenses											
Operation											
870	Operation Supr and Engr	LB870	DOES	$	-	-	-	-	-	-	-
871	Dist Load Dispatching	LB871	F007		678,000	-	-	-	-	-	-
872	Compr. Station Labor and Exp.	LB872	F007		-	-	-	-	-	-	-
873	Compr. Station Fuel and Power	LB873	F007		-	-	-	-	-	-	-
874.01	Other Mains/Serv. Expenses	LB874.01	CADAL		944,124	-	-	-	-	-	-
874.02	Leak Survey-Mains	LB874.02	F009		-	-	-	-	-	-	-
874.03	Leak Survey - Service	LB874.03	F010		-	-	-	-	-	-	-
874.04	Locate Main per Request	LB874.04	CADAL		-	-	-	-	-	-	-
874.05	Check Stop Box Access	LB874.05	F010		-	-	-	-	-	-	-
874.06	Patrolling Mains	LB874.06	F009		-	-	-	-	-	-	-
874.07	Check/Grease Valves	LB874.07	F009		-	-	-	-	-	-	-
874.08	Opr. Odor Equipment	LB874.08	F007		-	-	-	-	-	-	-
874.09	Locate and Inspect Valve Boxes	LB874.09	F009		-	-	-	-	-	-	-
874.1	Cut Grass - Right of Way	LB874.10	F009		-	-	-	-	-	-	-
875	Meas and Reg Station Exp.- General	LB875	F008	$	695,000	-	-	-	-	-	-
876	Meas and Reg Station Exp.- Industrial	LB876	F011	$	339,000	-	-	-	-	-	-
877	Meas and Reg Station Exp. - City Gate	LB877	F008	$	53,000	-	-	-	-	-	-
878	Meter and House Reg. Expense	LB878	F011	$	656,175	-	-	-	-	-	-
879	Customer Installation Expense	LB879	F011	$	67,000	-	-	-	-	-	-
880	Other Expenses	LB880	PTDSUB	$	1,534,995	-	-	-	-	-	-
881	Rents	LB881	PTDSUB	$	-	-	-	-	-	-	-
Total Operations Distribution Labor		LBDO		$	4,967,294	$ -	$ -	$ -	$ -	$ -	$ -
Total Operations Transmission and Distribution Labor		LBTDO		$	7,049,924	$ -	$ -	$ -	$ -	$ 362,982	$ 1,719,648

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description		Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer
Labor Expenses (Continued)									
Transmission									
850-867	Transmission Expenses	LB850	F005	-	-	-	-	-	-
Distribution Expenses									
Operation									
870	Operation Supr and Engr	LB870	DOES	-	-	-	-	-	-
871	Dist Load Dispatching	LB871	F007	678,000	-	-	-	-	-
872	Compr. Station Labor and Exp.	LB872	F007	-	-	-	-	-	-
873	Compr. Station Fuel and Power	LB873	F007	-	-	-	-	-	-
874.01	Other Mains/Serv. Expenses	LB874.01	CADAL	-	-	172,446	280,612	29,052	20,676
874.02	Leak Survey-Mains	LB874.02	F009	-	-	-	-	-	-
874.03	Leak Survey - Service	LB874.03	F010	-	-	-	-	-	-
874.04	Locate Main per Request	LB874.04	CADAL	-	-	-	-	-	-
874.05	Check Stop Box Access	LB874.05	F010	-	-	-	-	-	-
874.06	Patrolling Mains	LB874.06	F009	-	-	-	-	-	-
874.07	Check/Grease Valves	LB874.07	F009	-	-	-	-	-	-
874.08	Opr. Odor Equipment	LB874.08	F007	-	-	-	-	-	-
874.09	Locate and Inspect Valve Boxes	LB874.09	F009	-	-	-	-	-	-
874.1	Cut Grass - Right of Way	LB874.10	F009	-	-	-	-	-	-
875	Meas and Reg Station Exp.- General	LB875	F008	-	695,000	-	-	-	-
876	Meas and Reg Station Exp.- Industrial	LB876	F011	-	-	-	-	-	-
877	Meas and Reg Station Exp. - City Gate	LB877	F008	-	53,000	-	-	-	-
878	Meter and House Reg. Expense	LB878	F011	-	-	-	-	-	-
879	Customer Installation Expense	LB879	F011	-	-	-	-	-	-
880	Other Expenses	LB880	PTDSUB	-	62,267	242,693	394,920	40,887	29,098
881	Rents	LB881	PTDSUB	-	-	-	-	-	-
Total Operations Distribution Labor		LBDO		$ 678,000	$ 810,267	$ 415,139	$ 675,532	$ 69,939	$ 49,774
Total Operations Transmission and Distribution Labor		LBTDO		$ 678,000	$ 810,267	$ 415,139	$ 675,532	$ 69,939	$ 49,774

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description		Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer
Labor Expenses (Continued)							
Transmission							
850-867	Transmission Expenses	LB850	F005	-	-	-	-
Distribution Expenses							
Operation							
870	Operation Supr and Engr	LB870	DOES	-	-	-	-
871	Dist Load Dispatching	LB871	F007	-	-	-	-
872	Compr. Station Labor and Exp.	LB872	F007	-	-	-	-
873	Compr. Station Fuel and Power	LB873	F007	-	-	-	-
874.01	Other Mains/Serv. Expenses	LB874.01	CADAL	441,338	-	-	-
874.02	Leak Survey-Mains	LB874.02	F009	-	-	-	-
874.03	Leak Survey - Service	LB874.03	F010	-	-	-	-
874.04	Locate Main per Request	LB874.04	CADAL	-	-	-	-
874.05	Check Stop Box Access	LB874.05	F010	-	-	-	-
874.06	Patrolling Mains	LB874.06	F009	-	-	-	-
874.07	Check/Grease Valves	LB874.07	F009	-	-	-	-
874.08	Opr. Odor Equipment	LB874.08	F007	-	-	-	-
874.09	Locate and Inspect Valve Boxes	LB874.09	F009	-	-	-	-
874.1	Cut Grass - Right of Way	LB874.10	F009	-	-	-	-
875	Meas and Reg Station Exp.- General	LB875	F008	-	-	-	-
876	Meas and Reg Station Exp.- Industrial	LB876	F011	-	339,000	-	-
877	Meas and Reg Station Exp. - City Gate	LB877	F008	-	-	-	-
878	Meter and House Reg. Expense	LB878	F011	-	656,175	-	-
879	Customer Installation Expense	LB879	F011	-	67,000	-	-
880	Other Expenses	LB880	PTDSUB	621,118	144,013	-	-
881	Rents	LB881	PTDSUB	-	-	-	-
Total Operations Distribution Labor		LBDO		$ 1,062,455	$ 1,206,188	$ -	$ -
Total Operations Transmission and Distribution Labor		LBTDO		$ 1,062,455	$ 1,206,188	$ -	$ -

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description		Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand
Labor Expenses (Continued)										
Maintenance Expense -- Distribution										
885	Maintenance Supr and Engr	LB885	DMES	$ -	-	-	-	-	-	-
886	Maintenance Structures	LB886	F008	-	-	-	-	-	-	-
887	Maintenance Mains	LB887	F009	3,914,029	-	-	-	-	-	-
888	Maintenance Comp. Station Equip.	LB888	F007	-	-	-	-	-	-	-
889	Maintenance Meas and Reg. General	LB889	F008	62,000	-	-	-	-	-	-
890	Maintenance Meas and Reg - Industrial	LB890	F011	168,000	-	-	-	-	-	-
891	Maintenance Meas and Reg.-City Gate	LB891	F008	175,000	-	-	-	-	-	-
892	Maintenance Services	LB892	F010	604,557	-	-	-	-	-	-
893	Maintenance Meters and House Reg.	LB893	F011	-	-	-	-	-	-	-
894	Maintenance Other Equipment	LB894	PTDSUB	129,000	-	-	-	-	-	-
Total Maintenance Labor		LBDM		$ 5,052,586	$ -	$ -	$ -	$ -	$ -	$ -
Total Transmission & Distribution Labor		LBTD		$ 12,102,510	$ -	$ -	$ -	$ -	362,982	$ 1,719,648
Customer Accounts Expense										
901	Supervision	LB901	F012	$ 687,661	-	-	-	-	-	-
902	Meter Reading	LB902	F012	267,218	-	-	-	-	-	-
903	Customer Records and Collections	LB903	F012	2,423,677	-	-	-	-	-	-
904	Uncollectible Accounts	LB904	F012	-	-	-	-	-	-	-
905	Misc. Cust Account Expenses	LB905	F012	-	-	-	-	-	-	-
Total Customer Accounts Labor		LBCA		$ 3,378,555	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service Expenses										
907-910	Customer Service	LB907	F013	$ 224,138	-	-	-	-	-	-
Sales Expenses										
911-916	Sales Expenses	LB911	F013	$ -	-	-	-	-	-	-

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description		Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer
Labor Expenses (Continued)									
Maintenance Expense -- Distribution									
885	Maintenance Supr and Engr	LB885	DMES	-	-	-	-	-	-
886	Maintenance Structures	LB886	F008	-	-	-	-	-	-
887	Maintenance Mains	LB887	F009	-	-	1,342,440	2,184,473	226,163	160,953
888	Maintenance Comp. Station Equip.	LB888	F007	-	-	-	-	-	-
889	Maintenance Meas and Reg. General	LB889	F008	-	62,000	-	-	-	-
890	Maintenance Meas and Reg - Industrial	LB890	F011	-	-	-	-	-	-
891	Maintenance Meas and Reg.-City Gate	LB891	F008	-	175,000	-	-	-	-
892	Maintenance Services	LB892	F010	-	-	-	-	-	-
893	Maintenance Meters and House Reg.	LB893	F011	-	-	-	-	-	-
894	Maintenance Other Equipment	LB894	PTDSUB	-	5,233	20,396	33,189	3,436	2,445
Total Maintenance Labor		LBDM		$ -	$ 242,233	$ 1,362,835	$ 2,217,662	$ 229,599	$ 163,399
Total Transmission & Distribution Labor		LBTD		$ 678,000	$ 1,052,499	$ 1,777,975	$ 2,893,194	$ 299,538	$ 213,173
Customer Accounts Expense									
901	Supervision	LB901	F012	-	-	-	-	-	-
902	Meter Reading	LB902	F012	-	-	-	-	-	-
903	Customer Records and Collections	LB903	F012	-	-	-	-	-	-
904	Uncollectible Accounts	LB904	F012	-	-	-	-	-	-
905	Misc. Cust Account Expenses	LB905	F012	-	-	-	-	-	-
Total Customer Accounts Labor		LBCA		$ -	$ -	$ -	$ -	$ -	$ -
Customer Service Expenses									
907-910	Customer Service	LB907	F013	-	-	-	-	-	-
Sales Expenses									
911-916	Sales Expenses	LB911	F013	-	-	-	-	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description		Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer
Labor Expenses (Continued)							
Maintenance Expense -- Distribution							
885	Maintenance Supr and Engr	LB885	DMES	-	-	-	-
886	Maintenance Structures	LB886	F008	-	-	-	-
887	Maintenance Mains	LB887	F009	-	-	-	-
888	Maintenance Comp. Station Equip.	LB888	F007	-	-	-	-
889	Maintenance Meas and Reg. General	LB889	F008	-	-	-	-
890	Maintenance Meas and Reg - Industrial	LB890	F011	-	168,000	-	-
891	Maintenance Meas and Reg.-City Gate	LB891	F008	-	-	-	-
892	Maintenance Services	LB892	F010	604,557	-	-	-
893	Maintenance Meters and House Reg.	LB893	F011	-	-	-	-
894	Maintenance Other Equipment	LB894	PTDSUB	52,198	12,103	-	-
Total Maintenance Labor		LBDM		$ 656,755	$ 180,103	$ -	$ -
Total Transmission & Distribution Labor		LBTD		$ 1,719,211	$ 1,386,291	$ -	$ -
Customer Accounts Expense							
901	Supervision	LB901	F012	-	-	687,661	-
902	Meter Reading	LB902	F012	-	-	267,218	-
903	Customer Records and Collections	LB903	F012	-	-	2,423,677	-
904	Uncollectible Accounts	LB904	F012	-	-	-	-
905	Misc. Cust Account Expenses	LB905	F012	-	-	-	-
Total Customer Accounts Labor		LBCA		$ -	$ -	$ 3,378,555	$ -
Customer Service Expenses							
907-910	Customer Service	LB907	F013	-	-	-	224,138
Sales Expenses							
911-916	Sales Expenses	LB911	F013	-	-	-	-

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description		Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand
Labor Expenses (Continued)										
Administrative & General										
920	Admin and General Salaries	LB920	LBSUB	$6,056,882	21,518	161,770	373,453	817,077	108,236	512,774
921	Office Supplies and Expense	LB921	LBSUB	-	-	-	-	-	-	-
922	Admin. Expenses Transferred	LB922	LBSUB	(683,568)	(2,428)	(18,257)	(42,147)	(92,214)	(12,215)	(57,871)
923	Outside Services Employed	LB923	LBSUB	-	-	-	-	-	-	-
924	Property Insurance	LB924	PTT	-	-	-	-	-	-	-
925	Injuries and Damages	LB925	LBSUB	-	-	-	-	-	-	-
926	Employee Pensions and Benefits	LB926	LBSUB	-	-	-	-	-	-	-
927	Franchise Requirement	LB927	PTT	-	-	-	-	-	-	-
928	Regulatory Commission Fee	LB928	PTT	-	-	-	-	-	-	-
929	Duplicate Charges -Credit	LB929	LBSUB	-	-	-	-	-	-	-
930.1	General Advertising Expense	LB930.1	PTT	-	-	-	-	-	-	-
930.2	Misc. General Expense	LB930.2	LBSUB	-	-	-	-	-	-	-
931	Rents	LB931	PTT	-	-	-	-	-	-	-
935	Maintenance of General Plant	LB935	PT389	184,591	-	-	24,996	-	1,509	7,150
Total Administrative and General Labor		LBAG		$ 5,557,905	$ 19,089	$ 143,513	$ 356,302	$ 724,863	$ 97,530	$ 462,054
Total Labor Expense		LBTOT		$ 25,870,365	$ 91,252	$ 686,026	$ 1,608,721	$ 3,465,025	$ 460,512	$ 2,181,702

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description		Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer
Labor Expenses (Continued)									
Administrative & General									
920	Admin and General Salaries	LB920	LBSUB	202,170	313,840	530,166	862,709	89,318	63,565
921	Office Supplies and Expense	LB921	LBSUB	-	-	-	-	-	-
922	Admin. Expenses Transferred	LB922	LBSUB	(22,816)	(35,419)	(59,834)	(97,364)	(10,080)	(7,174)
923	Outside Services Employed	LB923	LBSUB	-	-	-	-	-	-
924	Property Insurance	LB924	PTT	-	-	-	-	-	-
925	Injuries and Damages	LB925	LBSUB	-	-	-	-	-	-
926	Employee Pensions and Benefits	LB926	LBSUB	-	-	-	-	-	-
927	Franchise Requirement	LB927	PTT	-	-	-	-	-	-
928	Regulatory Commission Fee	LB928	PTT	-	-	-	-	-	-
929	Duplicate Charges -Credit	LB929	LBSUB	-	-	-	-	-	-
930.1	General Advertising Expense	LB930.1	PTT	-	-	-	-	-	-
930.2	Misc. General Expense	LB930.2	LBSUB	-	-	-	-	-	-
931	Rents	LB931	PTT	-	-	-	-	-	-
935	Maintenance of General Plant	LB935	PT389	-	6,123	23,864	38,832	4,020	2,861
Total Administrative and General Labor		LBAG		$ 179,353	$ 284,543	$ 494,197	$ 804,177	$ 83,258	$ 59,252
Total Labor Expense		LBTOT		$ 857,353	$ 1,337,043	$ 2,272,172	$ 3,697,371	$ 382,796	$ 272,425

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description		Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer
Labor Expenses (Continued)							
Administrative & General							
920	Admin and General Salaries	LB920	LBSUB	512,644	413,372	1,007,436	66,835
921	Office Supplies and Expense	LB921	LBSUB	-	-	-	-
922	Admin. Expenses Transferred	LB922	LBSUB	(57,856)	(46,652)	(113,697)	(7,543)
923	Outside Services Employed	LB923	LBSUB	-	-	-	-
924	Property Insurance	LB924	PTT	-	-	-	-
925	Injuries and Damages	LB925	LBSUB	-	-	-	-
926	Employee Pensions and Benefits	LB926	LBSUB	-	-	-	-
927	Franchise Requirement	LB927	PTT	-	-	-	-
928	Regulatory Commission Fee	LB928	PTT	-	-	-	-
929	Duplicate Charges -Credit	LB929	LBSUB	-	-	-	-
930.1	General Advertising Expense	LB930.1	PTT	-	-	-	-
930.2	Misc. General Expense	LB930.2	LBSUB	-	-	-	-
931	Rents	LB931	PTT	-	-	-	-
935	Maintenance of General Plant	LB935	PT389	61,074	14,161	-	-
Total Administrative and General Labor		LBAG		$ 515,862	$ 380,880	$ 893,739	$ 59,292
Total Labor Expense		LBTOT		$ 2,235,073	$ 1,767,171	$ 4,272,294	$ 283,429

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description		Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand
Operation & Maintenance Expenses										
807 & 813	Procurement Expenses	OM807	DMCM	$ 356,999	41,912	315,087	-	-	-	-
Storage Expenses										
Operation										
814	Operations Supervision and Engineer	OM814	OSE	669,590	-	-	155,541	514,049	-	-
815	Maps and Records	OM815	F003	-	-	-	-	-	-	-
816	Well Expenses	OM816	F003	38,570	-	-	38,570	-	-	-
817	Lines Expenses	OM817	F003	908,360	-	-	908,360	-	-	-
818	Compressor Station Exp - Payroll	OM818	F004	3,082,282	-	-	-	3,082,282	-	-
819	Compressor Station Fuel and Power	OM819	F004	631,000	-	-	-	631,000	-	-
820	Measurement and Regulator Station	OM820	F003	-	-	-	-	-	-	-
821	Purification of Natural Gas *(1)*	OM821	F004	1,439,653	-	-	-	1,439,653	-	-
823	Gas losses *(2)*	OM823	F004	-	-	-	-	-	-	-
824	Other Expenses	OM824	F004	-	-	-	-	-	-	-
825	Storage Well Royalities	OM825	F003	136,735	-	-	136,735	-	-	-
826	Rents	OM826	F003	-	-	-	-	-	-	-
Total Operation Expenses		OMOE		$ 6,906,190	$ -	$ -	$ 1,239,206	$ 5,666,984	$ -	$ -
Storage Expense										
Maintenance										
830	Maintenance Super and Eng.	OM830	MSE	$ 481,346	-	-	206,732	274,614	-	-
831	Maintenance of Structures	OM831	F003	-	-	-	-	-	-	-
832	Maintenance of Resevoirs	OM832	F003	655,057	-	-	655,057	-	-	-
833	Maintenance of Lines	OM833	F003	148,661	-	-	148,661	-	-	-
834	Main of Compressor Station Equipment	OM834	F004	479,611	-	-	-	479,611	-	-
835	Main of Meas and Reg Sta. Equip	OM835	F003	27,400	-	-	27,400	-	-	-
836	Main of Purification Equip	OM836	F004	642,528	-	-	-	642,528	-	-
837	Main of Other Equipment	OM837	F003	344,250	-	-	344,250	-	-	-
Total Maintenance Expense		OMME		$ 2,778,853	$ -	$ -	$ 1,382,100	$ 1,396,753	$ -	$ -
Total Storage Expense		OMS		$ 9,685,043	-	-	2,621,306	7,063,737	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description		Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer
Operation & Maintenance Expenses									
807 & 813	Procurement Expenses	OM807	DMCM	-	-	-	-	-	-
Storage Expenses									
Operation									
814	Operations Supervision and Engineer	OM814	OSE	-	-	-	-	-	-
815	Maps and Records	OM815	F003	-	-	-	-	-	-
816	Well Expenses	OM816	F003	-	-	-	-	-	-
817	Lines Expenses	OM817	F003	-	-	-	-	-	-
818	Compressor Station Exp - Payroll	OM818	F004	-	-	-	-	-	-
819	Compressor Station Fuel and Power	OM819	F004	-	-	-	-	-	-
820	Measurement and Regulator Station	OM820	F003	-	-	-	-	-	-
821	Purification of Natural Gas *(1)*	OM821	F004	-	-	-	-	-	-
823	Gas losses *(2)*	OM823	F004	-	-	-	-	-	-
824	Other Expenses	OM824	F004	-	-	-	-	-	-
825	Storage Well Royalities	OM825	F003	-	-	-	-	-	-
826	Rents	OM826	F003	-	-	-	-	-	-
Total Operation Expenses		OMOE		$ -	$ -	$ -	$ -	$ -	$ -
Storage Expense									
Maintenance									
830	Maintenance Super and Eng.	OM830	MSE	-	-	-	-	-	-
831	Maintenance of Structures	OM831	F003	-	-	-	-	-	-
832	Maintenance of Resevoirs	OM832	F003	-	-	-	-	-	-
833	Maintenance of Lines	OM833	F003	-	-	-	-	-	-
834	Main of Compressor Station Equipment	OM834	F004	-	-	-	-	-	-
835	Main of Meas and Reg Sta. Equip	OM835	F003	-	-	-	-	-	-
836	Main of Purification Equip	OM836	F004	-	-	-	-	-	-
837	Main of Other Equipment	OM837	F003	-	-	-	-	-	-
Total Maintenance Expense		OMME		$ -	$ -	$ -	$ -	$ -	$ -
Total Storage Expense		OMS		-	-	-	-	-	-

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description		Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer
Operation & Maintenance Expenses							
807 & 813	Procurement Expenses	OM807	DMCM	-	-	-	-
Storage Expenses							
Operation							
814	Operations Supervision and Engineer	OM814	OSE	-	-	-	-
815	Maps and Records	OM815	F003	-	-	-	-
816	Well Expenses	OM816	F003	-	-	-	-
817	Lines Expenses	OM817	F003	-	-	-	-
818	Compressor Station Exp - Payroll	OM818	F004	-	-	-	-
819	Compressor Station Fuel and Power	OM819	F004	-	-	-	-
820	Measurement and Regulator Station	OM820	F003	-	-	-	-
821	Purification of Natural Gas *(1)*	OM821	F004	-	-	-	-
823	Gas losses *(2)*	OM823	F004	-	-	-	-
824	Other Expenses	OM824	F004	-	-	-	-
825	Storage Well Royalities	OM825	F003	-	-	-	-
826	Rents	OM826	F003	-	-	-	-
Total Operation Expenses		OMOE		$ -	$ -	$ -	$ -
Storage Expense							
Maintenance							
830	Maintenance Super and Eng.	OM830	MSE	-	-	-	-
831	Maintenance of Structures	OM831	F003	-	-	-	-
832	Maintenance of Resevoirs	OM832	F003	-	-	-	-
833	Maintenance of Lines	OM833	F003	-	-	-	-
834	Main of Compressor Station Equipment	OM834	F004	-	-	-	-
835	Main of Meas and Reg Sta. Equip	OM835	F003	-	-	-	-
836	Main of Purification Equip	OM836	F004	-	-	-	-
837	Main of Other Equipment	OM837	F003	-	-	-	-
Total Maintenance Expense		OMME		$ -	$ -	$ -	$ -
Total Storage Expense		OMS		-	-	-	-

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description		Name	Vector		Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand
Operation & Maintenance Expenses (Continued)											
Transmission											
850-867	Transmission Expenses	OM850	F005	$	3,862,617	-	-	-	-	673,216	3,189,401
Distribution Expenses											
Operation											
870	Operation Supr and Engr	OM870	DOES	$	-	-	-	-	-	-	-
871	Dist Load Dispatching	OM871	F007		912,592	-	-	-	-	-	-
872	Compr. Station Labor and Exp.	OM872	F007		-	-	-	-	-	-	-
873	Compr. Station Fuel and Power	OM873	F007		-	-	-	-	-	-	-
874.01	Other Mains/Serv. Expenses	OM874.01	CADAL		3,602,301	-	-	-	-	-	-
874.02	Leak Survey-Mains	OM874.02	F009		-	-	-	-	-	-	-
874.03	Leak Survey - Service	OM874.03	F010		-	-	-	-	-	-	-
874.04	Locate Main per Request	OM874.04	CADAL		-	-	-	-	-	-	-
874.05	Check Stop Box Access	OM874.05	F010		-	-	-	-	-	-	-
874.06	Patrolling Mains	OM874.06	F009		-	-	-	-	-	-	-
874.07	Check/Grease Valves	OM874.07	F009		-	-	-	-	-	-	-
874.08	Opr. Odor Equipment	OM874.08	F007		-	-	-	-	-	-	-
874.09	Locate and Inspect Valve Boxes	OM874.09	F009		-	-	-	-	-	-	-
874.1	Cut Grass - Right of Way	OM874.10	F009		-	-	-	-	-	-	-
875	Meas and Reg Station Exp.- General	OM875	F008		1,161,507	-	-	-	-	-	-
876	Meas and Reg Station Exp.- Industrial	OM876	F011		490,681	-	-	-	-	-	-
877	Meas and Reg Station Exp. - City Gate	OM877	F008		250,192	-	-	-	-	-	-
878	Meter and House Reg. Expense	OM878	F011		1,371,331	-	-	-	-	-	-
879	Customer Installation Expense	OM879	F011		161,930	-	-	-	-	-	-
880	Other Expenses	OM880	PTDSUB		4,011,065	-	-	-	-	-	-
881	Rents	OM881	PTDSUB		6,755	-	-	-	-	-	-
Total Operations Distribution Expense		OMDO		$	11,968,354	-	-	-	-	-	-
Total Transmission and Distribution Oper Exp		OMTDO		$	15,830,971	$ -	$ -	$ -	$ -	$ 673,216	$ 3,189,401

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description		Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer
Operation & Maintenance Expenses (Continued)									
Transmission									
850-867	Transmission Expenses	OM850	F005	-	-	-	-	-	-
Distribution Expenses									
Operation									
870	Operation Supr and Engr	OM870	DOES	-	-	-	-	-	-
871	Dist Load Dispatching	OM871	F007	912,592	-	-	-	-	-
872	Compr. Station Labor and Exp.	OM872	F007	-	-	-	-	-	-
873	Compr. Station Fuel and Power	OM873	F007	-	-	-	-	-	-
874.01	Other Mains/Serv. Expenses	OM874.01	CADAL	-	-	657,969	1,070,674	110,849	78,888
874.02	Leak Survey-Mains	OM874.02	F009	-	-	-	-	-	-
874.03	Leak Survey - Service	OM874.03	F010	-	-	-	-	-	-
874.04	Locate Main per Request	OM874.04	CADAL	-	-	-	-	-	-
874.05	Check Stop Box Access	OM874.05	F010	-	-	-	-	-	-
874.06	Patrolling Mains	OM874.06	F009	-	-	-	-	-	-
874.07	Check/Grease Valves	OM874.07	F009	-	-	-	-	-	-
874.08	Opr. Odor Equipment	OM874.08	F007	-	-	-	-	-	-
874.09	Locate and Inspect Valve Boxes	OM874.09	F009	-	-	-	-	-	-
874.1	Cut Grass - Right of Way	OM874.10	F009	-	-	-	-	-	-
875	Meas and Reg Station Exp.- General	OM875	F008	-	1,161,507	-	-	-	-
876	Meas and Reg Station Exp.- Industrial	OM876	F011	-	-	-	-	-	-
877	Meas and Reg Station Exp. - City Gate	OM877	F008	-	250,192	-	-	-	-
878	Meter and House Reg. Expense	OM878	F011	-	-	-	-	-	-
879	Customer Installation Expense	OM879	F011	-	-	-	-	-	-
880	Other Expenses	OM880	PTDSUB	-	162,708	634,176	1,031,957	106,840	76,035
881	Rents	OM881	PTDSUB	-	274	1,068	1,738	180	128
Total Operations Distribution Expense		OMDO		912,592	1,574,681	1,293,213	2,104,369	217,869	155,051
Total Transmission and Distribution Oper Exp		OMTDO		$ 912,592	$ 1,574,681	$ 1,293,213	$ 2,104,369	$ 217,869	$ 155,051

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description		Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer
Operation & Maintenance Expenses (Continued)							
Transmission							
850-867	Transmission Expenses	OM850	F005	-	-	-	-
Distribution Expenses							
Operation							
870	Operation Supr and Engr	OM870	DOES	-	-	-	-
871	Dist Load Dispatching	OM871	F007	-	-	-	-
872	Compr. Station Labor and Exp.	OM872	F007	-	-	-	-
873	Compr. Station Fuel and Power	OM873	F007	-	-	-	-
874.01	Other Mains/Serv. Expenses	OM874.01	CADAL	1,683,922	-	-	-
874.02	Leak Survey-Mains	OM874.02	F009	-	-	-	-
874.03	Leak Survey - Service	OM874.03	F010	-	-	-	-
874.04	Locate Main per Request	OM874.04	CADAL	-	-	-	-
874.05	Check Stop Box Access	OM874.05	F010	-	-	-	-
874.06	Patrolling Mains	OM874.06	F009	-	-	-	-
874.07	Check/Grease Valves	OM874.07	F009	-	-	-	-
874.08	Opr. Odor Equipment	OM874.08	F007	-	-	-	-
874.09	Locate and Inspect Valve Boxes	OM874.09	F009	-	-	-	-
874.1	Cut Grass - Right of Way	OM874.10	F009	-	-	-	-
875	Meas and Reg Station Exp.- General	OM875	F008	-	-	-	-
876	Meas and Reg Station Exp.- Industrial	OM876	F011	-	490,681	-	-
877	Meas and Reg Station Exp. - City Gate	OM877	F008	-	-	-	-
878	Meter and House Reg. Expense	OM878	F011	-	1,371,331	-	-
879	Customer Installation Expense	OM879	F011	-	161,930	-	-
880	Other Expenses	OM880	PTDSUB	1,623,030	376,318	-	-
881	Rents	OM881	PTDSUB	2,733	634	-	-
Total Operations Distribution Expense		OMDO		3,309,685	2,400,894	-	-
Total Transmission and Distribution Oper Exp		OMTDO		$ 3,309,685	$ 2,400,894	$ -	$ -

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description		Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand
Operation & Maintenance Expenses (Continued)										
Maintenance Expense -- Distribution										
885	Maintenance Supr and Engr	OM885	DMES	-	-	-	-	-	-	-
886	Maintenance Structures	OM886	F008	-	-	-	-	-	-	-
887	Maintenance Mains	OM887	F009	10,017,232	-	-	-	-	-	-
888	Maintenance Comp. Station Equip.	OM888	F007	-	-	-	-	-	-	-
889	Maintenance Meas and Reg. General	OM889	F008	166,690	-	-	-	-	-	-
890	Maintenance Meas and Reg - Industrial	OM890	F011	286,414	-	-	-	-	-	-
891	Maintenance Meas and Reg.-City Gate	OM891	F008	415,357	-	-	-	-	-	-
892	Maintenance Services	OM892	F010	1,072,829	-	-	-	-	-	-
893	Maintenance Meters and House Reg.	OM893	F011	15,198	-	-	-	-	-	-
894	Maintenance Other Equipment	OM894	PTDSUB	561,398	-	-	-	-	-	-
Total Maintenance Expenses		OMME		$ 12,535,118	$ -	$ -	$ -	$ -	$ -	$ -
Total Transmission & Distribution Expenses		OMDE		$ 28,366,089	$ -	$ -	$ -	$ -	$ 673,216	$ 3,189,401
Customer Accounts Expense										
901	Supervision	OM901	F012	1,016,772	-	-	-	-	-	-
902	Meter Reading	OM902	F012	2,000,723	-	-	-	-	-	-
903	Customer Records and Collections	OM903	F012	5,889,512	-	-	-	-	-	-
904	Uncollectible Accounts	OM904	F012	411,866	-	-	-	-	-	-
905	Misc. Cust Account Expenses	OM905	F012	1,012	-	-	-	-	-	-
Total Customer Accounts Expense		OMCA		$ 9,319,886	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service Expenses										
907-910	Customer Service	OM907	F013	$ 499,125	-	-	-	-	-	-
Sales Expenses										
911-916	Sales Expenses	OM911	F013	$ -	-	-	-	-	-	-

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description		Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer
Operation & Maintenance Expenses (Continued)									
Maintenance Expense -- Distribution									
885	Maintenance Supr and Engr	OM885	DMES	-	-	-	-	-	-
886	Maintenance Structures	OM886	F008	-	-	-	-	-	-
887	Maintenance Mains	OM887	F009	-	-	3,435,726	5,590,754	578,821	411,931
888	Maintenance Comp. Station Equip.	OM888	F007	-	-	-	-	-	-
889	Maintenance Meas and Reg. General	OM889	F008	-	166,690	-	-	-	-
890	Maintenance Meas and Reg - Industrial	OM890	F011	-	-	-	-	-	-
891	Maintenance Meas and Reg.-City Gate	OM891	F008	-	415,357	-	-	-	-
892	Maintenance Services	OM892	F010	-	-	-	-	-	-
893	Maintenance Meters and House Reg.	OM893	F011	-	-	-	-	-	-
894	Maintenance Other Equipment	OM894	PTDSUB	-	22,773	88,761	144,435	14,954	10,642
Total Maintenance Expenses		OMME		$ -	$ 604,820	$ 3,524,486	$ 5,735,190	$ 593,775	$ 422,573
Total Transmission & Distribution Expenses		OMDE		$ 912,592	$ 2,179,501	$ 4,817,699	$ 7,839,559	$ 811,644	$ 577,624
Customer Accounts Expense									
901	Supervision	OM901	F012	-	-	-	-	-	-
902	Meter Reading	OM902	F012	-	-	-	-	-	-
903	Customer Records and Collections	OM903	F012	-	-	-	-	-	-
904	Uncollectible Accounts	OM904	F012	-	-	-	-	-	-
905	Misc. Cust Account Expenses	OM905	F012	-	-	-	-	-	-
Total Customer Accounts Expense		OMCA		$ -	$ -	$ -	$ -	$ -	$ -
Customer Service Expenses									
907-910	Customer Service	OM907	F013	-	-	-	-	-	-
Sales Expenses									
911-916	Sales Expenses	OM911	F013	-	-	-	-	-	-

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description		Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer
Operation & Maintenance Expenses (Continued)							
Maintenance Expense -- Distribution							
885	Maintenance Supr and Engr	OM885	DMES	-	-	-	-
886	Maintenance Structures	OM886	F008	-	-	-	-
887	Maintenance Mains	OM887	F009	-	-	-	-
888	Maintenance Comp. Station Equip.	OM888	F007	-	-	-	-
889	Maintenance Meas and Reg. General	OM889	F008	-	-	-	-
890	Maintenance Meas and Reg - Industrial	OM890	F011	-	286,414	-	-
891	Maintenance Meas and Reg.-City Gate	OM891	F008	-	-	-	-
892	Maintenance Services	OM892	F010	1,072,829	-	-	-
893	Maintenance Meters and House Reg.	OM893	F011	-	15,198	-	-
894	Maintenance Other Equipment	OM894	PTDSUB	227,163	52,670	-	-
Total Maintenance Expenses		OMME		$ 1,299,992	$ 354,282	$ -	$ -
Total Transmission & Distribution Expenses		OMDE		$ 4,609,677	$ 2,755,176	$ -	$ -
Customer Accounts Expense							
901	Supervision	OM901	F012	-	-	1,016,772	-
902	Meter Reading	OM902	F012	-	-	2,000,723	-
903	Customer Records and Collections	OM903	F012	-	-	5,889,512	-
904	Uncollectible Accounts	OM904	F012	-	-	411,866	-
905	Misc. Cust Account Expenses	OM905	F012	-	-	1,012	-
Total Customer Accounts Expense		OMCA		$ -	$ -	$ 9,319,886	$ -
Customer Service Expenses							
907-910	Customer Service	OM907	F013	-	-	-	499,125
Sales Expenses							
911-916	Sales Expenses	OM911	F013	-	-	-	-

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description		Name	Vector		Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand
Operation & Maintenance Expenses (Continued)											
Administrative & General											
920	Admin and General Salaries	OM920	LBSUB	$	7,797,587	27,702	208,261	480,781	1,051,899	139,342	660,142
921	Office Supplies and Expense	OM921	LBSUB		1,753,271	6,229	46,827	108,103	236,517	31,331	148,432
922	Admin. Expenses Transferred	OM922	LBSUB		(1,218,695)	(4,330)	(32,549)	(75,142)	(164,403)	(21,778)	(103,174)
923	Outside Services Employed	OM923	LBSUB		4,461,617	15,851	119,163	275,093	601,875	79,729	377,719
924	Property Insurance	OM924	PTT		178,474	-	-	25,903	-	1,595	7,555
925	Injuries and Damages	OM925	LBSUB		918,880	3,264	24,542	56,656	123,957	16,420	77,792
926	Employee Pensions and Benefits	OM926	LBSUB		9,609,082	34,138	256,643	592,474	1,296,270	171,713	813,503
927	Franchise Requirement	OM927	PTT		-	-	-	-	-	-	-
928	Regulatory Commission Fee	OM928	PTT		194,514	-	-	28,231	-	1,738	8,234
929	Duplicate Charges -Credit	OM929	LBSUB		(597,722)	(2,123)	(15,964)	(36,854)	(80,633)	(10,681)	(50,603)
930.1	General Advertising Expense	OM930.1	PTT		-	-	-	-	-	-	-
930.2	Misc. General Expense	OM930.2	LBSUB		593,100	2,107	15,841	36,569	80,009	10,599	50,212
931	Rents	OM931	PTT		316,976	-	-	46,004	-	2,832	13,418
935	Maintenance of General Plant	OM935	PT389		257,250	-	-	34,835	-	2,103	9,965
Total Administrative and General Expense		OMAGT		$	24,264,334	$ 82,837	$ 622,763	$ 1,572,652	$ 3,145,492	$ 424,943	$ 2,013,194
Total Operation & Maintenance Expense		OMT		$	72,491,476	$ 124,749	$ 937,850	$ 4,193,958	$ 10,209,229	$ 1,098,159	$ 5,202,595

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description		Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer
Operation & Maintenance Expenses (Continued)									
Administrative & General									
920	Admin and General Salaries	OM920	LBSUB	260,272	404,036	682,532	1,110,645	114,987	81,833
921	Office Supplies and Expense	OM921	LBSUB	58,522	90,847	153,466	249,726	25,855	18,400
922	Admin. Expenses Transferred	OM922	LBSUB	(40,678)	(63,147)	(106,674)	(173,584)	(17,971)	(12,790)
923	Outside Services Employed	OM923	LBSUB	148,922	231,181	390,531	635,488	65,793	46,823
924	Property Insurance	OM924	PTT	-	5,786	22,823	37,138	3,845	2,736
925	Injuries and Damages	OM925	LBSUB	30,671	47,612	80,431	130,880	13,550	9,643
926	Employee Pensions and Benefits	OM926	LBSUB	320,737	497,899	841,095	1,368,664	141,700	100,844
927	Franchise Requirement	OM927	PTT	-	-	-	-	-	-
928	Regulatory Commission Fee	OM928	PTT	-	6,306	24,874	40,476	4,191	2,982
929	Duplicate Charges -Credit	OM929	LBSUB	(19,951)	(30,971)	(52,319)	(85,136)	(8,814)	(6,273)
930.1	General Advertising Expense	OM930.1	PTT	-	-	-	-	-	-
930.2	Misc. General Expense	OM930.2	LBSUB	19,797	30,732	51,915	84,478	8,746	6,224
931	Rents	OM931	PTT	-	10,275	40,534	65,959	6,829	4,860
935	Maintenance of General Plant	OM935	PT389	-	8,533	33,257	54,118	5,603	3,987
Total Administrative and General Expense		OMAGT		$ 778,291	$ 1,239,087	$ 2,162,465	$ 3,518,852	$ 364,313	$ 259,271
Total Operation & Maintenance Expense		OMT		$ 1,690,883	$ 3,418,587	$ 6,980,164	$ 11,358,410	$ 1,175,957	$ 836,896

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description		Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer
Operation & Maintenance Expenses (Continued)							
Administrative & General							
920	Admin and General Salaries	OM920	LBSUB	659,974	532,172	1,296,966	86,042
921	Office Supplies and Expense	OM921	LBSUB	148,394	119,658	291,620	19,346
922	Admin. Expenses Transferred	OM922	LBSUB	(103,148)	(83,174)	(202,705)	(13,448)
923	Outside Services Employed	OM923	LBSUB	377,623	304,498	742,097	49,232
924	Property Insurance	OM924	PTT	57,712	13,381	-	-
925	Injuries and Damages	OM925	LBSUB	77,772	62,712	152,837	10,139
926	Employee Pensions and Benefits	OM926	LBSUB	813,296	655,804	1,598,271	106,031
927	Franchise Requirement	OM927	PTT	-	-	-	-
928	Regulatory Commission Fee	OM928	PTT	62,899	14,584	-	-
929	Duplicate Charges -Credit	OM929	LBSUB	(50,590)	(40,794)	(99,419)	(6,596)
930.1	General Advertising Expense	OM930.1	PTT	-	-	-	-
930.2	Misc. General Expense	OM930.2	LBSUB	50,199	40,478	98,650	6,545
931	Rents	OM931	PTT	102,499	23,766	-	-
935	Maintenance of General Plant	OM935	PT389	85,115	19,735	-	-
Total Administrative and General Expense		OMAGT		$ 2,281,744	$ 1,662,820	$ 3,878,318	$ 257,293
Total Operation & Maintenance Expense		OMT		$ 6,891,422	$ 4,417,996	$ 13,198,203	$ 756,418
					$ 36,770,315		

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description		Name	Vector		Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand
Depreciation Expenses											
Underground Storage											
350-357	Underground Storage Plant	DP350	F003	$	3,577,970	-	-	3,577,970	-	-	-
358	Asset Retire Obligation Gas Plant	DP350	F003	$	-	-	-	-	-	-	-
Total Underground Storage				$	3,577,970	-	-	3,577,970	-	-	-
Transmission											
365-372	Transmission Plant	DP365	F005	$	1,086,759	-	-	-	-	189,411	897,347
Distribution											
374	Land & Land Rights	DP374	F008	$	-	-	-	-	-	-	-
375	Structures & Improvements	DP375	F008		36,434	-	-	-	-	-	-
376	Mains	DP376	F009		8,512,130	-	-	-	-	-	-
378	Meas & Reg Station Eq.-Gen	DP378	F008		664,445	-	-	-	-	-	-
379	Meas & Reg Station Eq.-City Gate	DP379	F008		448,793	-	-	-	-	-	-
380	Services	DP380	F010		12,286,773	-	-	-	-	-	-
381	Meters	DP381	F011		2,192,731	-	-	-	-	-	-
382	Meter Installations	DP382	F011		-	-	-	-	-	-	-
383	House Regulators	DP383	F011		962,550	-	-	-	-	-	-
384	House Regulator Installations	DP384	F011		-	-	-	-	-	-	-
385	Industrial Meas & Reg Equipment	DP385	F011		52,324	-	-	-	-	-	-
387	Other Equipment	DP387	F011		38,167	-	-	-	-	-	-
388	Asset Retire Obligation Gas Plant-City Gate	DP388	F008		-	-	-	-	-	-	-
388	Asset Retire Obligation Gas Plant-Mains	DP388	F009		-	-	-	-	-	-	-
Total Distribution				$	25,194,348	$ -	$ -	$ -	$ -	$ -	$ -
117	Gas Stored Underground	DP117	F003	$	-	-	-	-	-	-	-
301-303	Intangible Plant	DP301	PTSUB		48	-	-	6	-	0	2
389-399	General Plant	DP389	PTSUB		401,460	-	-	54,363	-	3,282	15,551
Common Utility Plant		DPCP	PTSUB		8,449,877	-	-	1,144,214	-	69,089	327,314
Common Utility Plant Amortization		DPCP	PTSUB		-	-	-	-	-	-	-
Total Depreciation Expense		DEPREX		$	38,710,461	$ -	$ -	$ 4,776,553	$ -	$ 261,783	$ 1,240,214
Regulatory Credits and Accretion											
	Regulatory Credits	REGCR	PTSUB	$	-	-	-	-	-	-	-
	Accretion	ACCRE	PTSUB	$	-	-	-	-	-	-	-
Amortization of Investment Tax Credits		ITCAM	PTSUB	$	(35,870)	-	-	(4,857)	-	(293)	(1,389)

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description		Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer
Depreciation Expenses									
Underground Storage									
350-357	Underground Storage Plant	DP350	F003	-	-	-	-	-	-
358	Asset Retire Obligation Gas Plant	DP350	F003	-	-	-	-	-	-
Total Underground Storage				-	-	-	-	-	-
Transmission									
365-372	Transmission Plant	DP365	F005	-	-	-	-	-	-
Distribution									
374	Land & Land Rights	DP374	F008	-	-	-	-	-	-
375	Structures & Improvements	DP375	F008	-	36,434	-	-	-	-
376	Mains	DP376	F009	-	-	2,919,504	4,750,737	491,853	350,038
378	Meas & Reg Station Eq.-Gen	DP378	F008	-	664,445	-	-	-	-
379	Meas & Reg Station Eq.-City Gate	DP379	F008	-	448,793	-	-	-	-
380	Services	DP380	F010	-	-	-	-	-	-
381	Meters	DP381	F011	-	-	-	-	-	-
382	Meter Installations	DP382	F011	-	-	-	-	-	-
383	House Regulators	DP383	F011	-	-	-	-	-	-
384	House Regulator Installations	DP384	F011	-	-	-	-	-	-
385	Industrial Meas & Reg Equipment	DP385	F011	-	-	-	-	-	-
387	Other Equipment	DP387	F011	-	-	-	-	-	-
388	Asset Retire Obligation Gas Plant-City Gate	DP388	F008	-	-	-	-	-	-
388	Asset Retire Obligation Gas Plant-Mains	DP388	F009	-	-	-	-	-	-
Total Distribution				$ -	$ 1,149,673	$ 2,919,504	$ 4,750,737	$ 491,853	$ 350,038
117	Gas Stored Underground	DP117	F003	-	-	-	-	-	-
301-303	Intangible Plant	DP301	PTSUB	-	2	6	10	1	1
389-399	General Plant	DP389	PTSUB	-	13,316	51,901	84,455	8,744	6,223
Common Utility Plant		DPCP	PTSUB	-	280,272	1,092,400	1,777,598	184,038	130,975
Common Utility Plant Amortization		DPCP	PTSUB	-	-	-	-	-	-
Total Depreciation Expense		DEPREX		$ -	$ 1,443,262	$ 4,063,811	$ 6,612,800	$ 684,635	$ 487,236
Regulatory Credits and Accretion									
	Regulatory Credits	REGCR	PTSUB	-	-	-	-	-	-
	Accretion	ACCRE	PTSUB	-	-	-	-	-	-
Amortization of Investment Tax Credits		ITCAM	PTSUB	-	(1,190)	(4,637)	(7,546)	(781)	(556)

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description		Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer
Depreciation Expenses							
Underground Storage							
350-357	Underground Storage Plant	DP350	F003	-	-	-	-
358	Asset Retire Obligation Gas Plant	DP350	F003	-	-	-	-
Total Underground Storage				-	-	-	-
Transmission							
365-372	Transmission Plant	DP365	F005	-	-	-	-
Distribution							
374	Land & Land Rights	DP374	F008	-	-	-	-
375	Structures & Improvements	DP375	F008	-	-	-	-
376	Mains	DP376	F009	-	-	-	-
378	Meas & Reg Station Eq.-Gen	DP378	F008	-	-	-	-
379	Meas & Reg Station Eq.-City Gate	DP379	F008	-	-	-	-
380	Services	DP380	F010	12,286,773	-	-	-
381	Meters	DP381	F011	-	2,192,731	-	-
382	Meter Installations	DP382	F011	-	-	-	-
383	House Regulators	DP383	F011	-	962,550	-	-
384	House Regulator Installations	DP384	F011	-	-	-	-
385	Industrial Meas & Reg Equipment	DP385	F011	-	52,324	-	-
387	Other Equipment	DP387	F011	-	38,167	-	-
388	Asset Retire Obligation Gas Plant-City Gate	DP388	F008	-	-	-	-
388	Asset Retire Obligation Gas Plant-Mains	DP388	F009	-	-	-	-
Total Distribution				$ 12,286,773	$ 3,245,772	$ -	$ -
117	Gas Stored Underground	DP117	F003	-	-	-	-
301-303	Intangible Plant	DP301	PTSUB	16	4	-	-
389-399	General Plant	DP389	PTSUB	132,828	30,798	-	-
Common Utility Plant		DPCP	PTSUB	2,795,750	648,227	-	-
Common Utility Plant Amortization		DPCP	PTSUB	-	-	-	-
Total Depreciation Expense		DEPREX		$ 15,215,367	$ 3,924,800	$ -	$ -
Regulatory Credits and Accretion							
	Regulatory Credits	REGCR	PTSUB	-	-	-	-
	Accretion	ACCRE	PTSUB	-	-	-	-
Amortization of Investment Tax Credits		ITCAM	PTSUB	(11,868)	(2,752)	-	-

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand
Taxes Other Than Income Taxes									
	OTRE	PTT		-	-	-	-	-	-
Taxes Other Than Income Taxes	OTPP	PTT	11,113,566	-	-	1,612,965	-	99,301	470,446
Unemployment Insurance	OTUN	LBTOT	-	-	-	-	-	-	-
Federal Old Age & Survivor Insurance	OTFICA	LBTOT	-	-	-	-	-	-	-
Public Service Commission Fee	OTCF	PTT	-	-	-	-	-	-	-
Miscellaneous	OTMISC	PTT	-	-	-	-	-	-	-
Total Taxes Other Than Income Taxes	OTT		$ 11,113,566	$ -	$ -	$ 1,612,965	$ -	$ 99,301	$ 470,446
Interest Expenses	INT	PTT	$ 12,736,800	-	-	1,848,552	-	113,805	539,158

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer
Taxes Other Than Income Taxes								
	OTRE	PTT	-	-	-	-		
Taxes Other Than Income Taxes	OTPP	PTT	-	360,270	1,421,178	2,312,599	239,428	170,394
Unemployment Insurance	OTUN	LBTOT	-	-	-	-	-	-
Federal Old Age & Survivor Insurance	OTFICA	LBTOT	-	-	-	-	-	-
Public Service Commission Fee	OTCF	PTT	-	-	-	-	-	-
Miscellaneous	OTMISC	PTT	-	-	-	-	-	-
Total Taxes Other Than Income Taxes	OTT		$ -	$ 360,270	$ 1,421,178	$ 2,312,599	$ 239,428	$ 170,394
Interest Expenses	INT	PTT	-	412,890	1,628,753	2,650,374	274,398	195,281

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer
Taxes Other Than Income Taxes						
	OTRE	PTT	-	-	-	-
Taxes Other Than Income Taxes	OTPP	PTT	3,593,737	833,250	-	-
Unemployment Insurance	OTUN	LBTOT	-	-	-	-
Federal Old Age & Survivor Insurance	OTFICA	LBTOT	-	-	-	-
Public Service Commission Fee	OTCF	PTT	-	-	-	-
Miscellaneous	OTMISC	PTT	-	-	-	-
Total Taxes Other Than Income Taxes	OTT		$ 3,593,737	$ 833,250	$ -	$ -
Interest Expenses	INT	PTT	4,118,634	954,953	-	-

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand
Functional Assignment Vectors									
Gas Supply Demand	F001		1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Gas Supply Commodity	F002		1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
Storage Demand	F003		1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
Storage Commodity	F004		1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
Transmission Demand	F005		1.000000	0.000000	0.000000	0.000000	0.000000	0.174290	0.825710
Distribution Expense Commodity	F007		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Distribution Structures & Equipment	F008		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Distribution Mains	F009		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Services	F010		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meters	F011		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Accounts	F012		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Service Expense	F013		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Transmission & Distribution Mains	TDMSUB		$ 480,205,701	$ -	$ -	$ -	$ -	$ 9,263,651	$ 43,887,105

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer
Functional Assignment Vectors								
Gas Supply Demand	F001		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Gas Supply Commodity	F002		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Storage Demand	F003		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Storage Commodity	F004		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Transmission Demand	F005		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Distribution Expense Commodity	F007		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Distribution Structures & Equipment	F008		0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
Distribution Mains	F009		0.000000	0.000000	0.342982	0.558114	0.057783	0.041122
Services	F010		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meters	F011		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Accounts	F012		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Customer Service Expense	F013		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Transmission & Distribution Mains	TDMSUB		$ -	$ -	$ 146,471,966	$ 238,345,218	$ 24,676,321	$ 17,561,440

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer
Functional Assignment Vectors						
Gas Supply Demand	F001		0.000000	0.000000	0.000000	0.000000
Gas Supply Commodity	F002		0.000000	0.000000	0.000000	0.000000
Storage Demand	F003		0.000000	0.000000	0.000000	0.000000
Storage Commodity	F004		0.000000	0.000000	0.000000	0.000000
Transmission Demand	F005		0.000000	0.000000	0.000000	0.000000
Distribution Expense Commodity	F007		0.000000	0.000000	0.000000	0.000000
Distribution Structures & Equipment	F008		0.000000	0.000000	0.000000	0.000000
Distribution Mains	F009		0.000000	0.000000	0.000000	0.000000
Services	F010		1.000000	0.000000	0.000000	0.000000
Meters	F011		0.000000	1.000000	0.000000	0.000000
Customer Accounts	F012		0.000000	0.000000	1.000000	0.000000
Customer Service Expense	F013		0.000000	0.000000	0.000000	1.000000
Transmission & Distribution Mains	TDMSUB	$	- $	- $	- $	-

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand
Internally Generated Functional Vectors									
Sub-Total Distribution Plant		PTDSUB	1.000000	-	-	-	-	-	-
Storage-Transmission-Distribution Subtotal		PTSUB	1.000000	-	-	0.135412	-	0.008176	0.038736
Total Storage Plant		PTST	1.000000	-	-	1.000000	-	-	-
Transmission Plant		PT365	1.000000	-	-	-	-	0.174290	0.825710
General Plant		PT389	1.000000	-	-	0.135412	-	0.008176	0.038736
Total Distribution Plant		PTDSUB	1.000000	-	-	-	-	-	-
Sub-Total CWIP		CWIP	1.000000	-	-	0.221771	-	0.050725	0.240311
Total Operation and Maintenance Expenses		OMT	1.000000	0.001721	0.012937	0.057855	0.140834	0.015149	0.071768
Total Depreciation Reserve		DEPR	1.000000	-	-	0.122997	-	0.006691	0.031700
Storage-Transmission -Distribution Plant Subtotal		PTSUB	1.000000	-	-	0.135412	-	0.008176	0.038736
Total Labor Expenses		LBTOT	1.000000	0.003527	0.026518	0.062184	0.133938	0.017801	0.084332
Transmission and Distribution Payroll		LBTD	1.000000	-	-	-	-	0.029992	0.142090
Transmission and Distribution Mains		TDMSUB	1.000000	-	-	-	-	0.019291	0.091392
Storage Operation Expenses Labor Subtotal	OSE		1,807,639	-	-	419,901	1,387,738	-	-
Storage Maintenance Expenses Labor Subtotal	MSE		1,237,646	-	-	531,554	706,092	-	-
Mains & Services	CADAL		801,916,809	-	-	-	-	-	-
Demand/Commodity Percent of Purchased Gas Cost	DMCM		1.00000	11.74%	88.26%				
Distribution Operation Expenses Labor Subtotal	DOES		4,967,294	-	-	-	-	-	-
Distribution Maintenance Expenses Labor Subtotal	DMES		5,052,586	-	-	-	-	-	-
Subtotal Labor Expenses	LBSUB		$ 20,312,460	$ 72,163	$ 542,513	$ 1,252,419	$ 2,740,162	$ 362,982	$ 1,719,648
Subtotal O&M Expenses	OMSUB		$ 48,227,142	$ 41,912	$ 315,087	$ 2,621,306	$ 7,063,737	$ 673,216	$ 3,189,401
Depreciation Reserve - Distribution	DEPRDIS		$ 239,031,181	$ -	$ -	$ -	$ -	$ -	$ -

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer
Internally Generated Functional Vectors								
Sub-Total Distribution Plant		PTDSUB	-	0.040565	0.158107	0.257278	0.026636	0.018956
Storage-Transmission-Distribution Subtotal		PTSUB	-	0.033169	0.129280	0.210370	0	0
Total Storage Plant		PTST	-	-	-	-	-	-
Transmission Plant		PT365	-	-	-	-	-	-
General Plant		PT389	-	0.033169	0.129280	0.210370	0	0
Total Distribution Plant		PTDSUB	-	0.040565	0.158107	0.257278	0	0
Sub-Total CWIP		CWIP	-	0.010554	0.118997	0.193637	0	0
Total Operation and Maintenance Expenses		OMT	0.023325	0.047158	0.096289	0.156686	0	0
Total Depreciation Reserve		DEPR	-	0.017442	0.148187	0.247230	0	0
Storage-Transmission -Distribution Plant Subtotal		PTSUB	-	0.033169	0.129280	0.210370	0	0
Total Labor Expenses		LBTOT	0.033140	0.051682	0.087829	0.142919	0	0
Transmission and Distribution Payroll		LBTD	0.056021	0.086965	0.146910	0.239057	0	0
Transmission and Distribution Mains		TDMSUB	-	-	0.305019	0.496340	0	0
Storage Operation Expenses Labor Subtotal	OSE		-	-	-	-	-	-
Storage Maintenance Expenses Labor Subtotal	MSE		-	-	-	-	-	-
Mains & Services	CADAL		-	-	146,471,966	238,345,218	24,676,321	17,561,440
Demand/Commodity Percent of Purchased Gas Cost	DMCM							
Distribution Operation Expenses Labor Subtotal	DOES		678,000	810,267	415,139	675,532	69,939	49,774
Distribution Maintenance Expenses Labor Subtotal	DMES		-	242,233	1,362,835	2,217,662	229,599	163,399
Subtotal Labor Expenses	LBSUB		$ 678,000	$ 1,052,499	$ 1,777,975	$ 2,893,194	$ 299,538	$ 213,173
Subtotal O&M Expenses	OMSUB		$ 912,592	$ 2,179,501	$ 4,817,699	$ 7,839,559	$ 811,644	$ 577,624
Depreciation Reserve - Distribution	DEPRDIS		$ -	$ 4,247,160	$ 42,919,420	$ 71,843,810	$ 6,245,561	$ 4,501,029

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Functional Assignment and Classification

Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer
Internally Generated Functional Vectors						
Sub-Total Distribution Plant		PTDSUB	0.404638	0.093820	-	-
Storage-Transmission-Distribution Subtotal		PTSUB	0	0	-	-
Total Storage Plant		PTST	-	-	-	-
Transmission Plant		PT365	-	-	-	-
General Plant		PT389	0	0	-	-
Total Distribution Plant		PTDSUB	0	0	-	-
Sub-Total CWIP		CWIP	0	0	-	-
Total Operation and Maintenance Expenses		OMT	0	0	0	0
Total Depreciation Reserve		DEPR	0	0	-	-
Storage-Transmission -Distribution Plant Subtotal		PTSUB	0	0	-	-
Total Labor Expenses		LBTOT	0	0	0	0
Transmission and Distribution Payroll		LBTD	0	0	-	-
Transmission and Distribution Mains		TDMSUB	-	-	-	-
Storage Operation Expenses Labor Subtotal	OSE		-	-	-	-
Storage Maintenance Expenses Labor Subtotal	MSE		-	-	-	-
Mains & Services	CADAL		374,861,864	-	-	-
Demand/Commodity Percent of Purchased Gas Cost	DMCM					
Distribution Operation Expenses Labor Subtotal	DOES		1,062,455	1,206,188	-	-
Distribution Maintenance Expenses Labor Subtotal	DMES		656,755	180,103	-	-
Subtotal Labor Expenses	LBSUB	$	1,719,211	$ 1,386,291	$ 3,378,555	$ 224,138
Subtotal O&M Expenses	OMSUB	$	4,609,677	$ 2,755,176	$ 9,319,886	$ 499,125
Depreciation Reserve - Distribution	DEPRDIS	$	90,460,693	$ 18,813,509	$ -	$ -

Exhibit WSS-29

Gas Cost of Service Study
Class Allocation

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Firm Transportation Service (FT)
Plant in Service									
Procurement Expenses									
Demand	PTIS	PTISGSD	DEM01	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	PTIS	PTISGSC	COM01	-	-	-	-	-	-
Total Procurement Expenses				$ -	$ -	$ -	$ -	$ -	$ -
Storage									
Demand	PTIS	PTISSD	DEM02	$ 178,728,015	$ 119,039,286	$ 53,570,566	$ 4,558,642	$ -	$ 1,559,520
Commodity	PTIS	PTISSC	COM02	-	-	-	-	-	-
Total Storage				$ 178,728,015	$ 119,039,286	$ 53,570,566	$ 4,558,642	$ -	$ 1,559,520
Transmission									
Demand Non-Storage Related	PTIS	PTISTD	DEM04	$ 10,079,995	$ 5,472,514	$ 2,501,058	$ 247,446	$ 55,309	$ 1,803,666
Storage Related	PTIS	PTISTC	DEM03	47,754,581	31,806,268	14,313,592	1,218,030	-	416,690
Total Transmission				$ 57,834,575	$ 37,278,783	$ 16,814,650	$ 1,465,476	$ 55,309	$ 2,220,357
Distribution Expenses									
Commodity	PTIS	PTISDEC	COM04	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Structures & Equipment									
Demand	PTIS	PTISDSD	DEM04	$ 40,891,286	$ 22,200,225	$ 10,145,986	$ 1,003,810	$ 224,372	$ 7,316,893
Distribution Mains									
Low/Medium Pressure - Demand	PTIS	PTISDMD	DEM05a	$ 159,379,558	$ 102,373,766	$ 46,787,037	$ 4,327,269	$ 878,106	$ 5,013,380
Low/Medium Pressure - Customer	PTIS	PTISDMC	CUST01a	259,348,982	239,181,948	19,952,466	212,955	-	1,613
High Pressure - Demand	PTIS	PTISDMD	DEM05	26,850,879	14,577,570	6,662,266	659,143	147,331	4,804,569
High Pressure - Customer	PTIS	PTISDMC	CUST01	19,109,012	17,618,543	1,469,732	16,043	357	4,338
Total Distribution Mains		PTISDIS		$ 464,688,431	$ 373,751,826	$ 74,871,501	$ 5,215,410	$ 1,025,794	$ 9,823,900
Services									
Customer	PTIS	PTISSC	CUST02	$ 407,895,923	$ 303,436,555	$ 97,935,054	$ 2,733,366	$ 61,309	$ 3,729,640
Meters									
Customer	PTIS	PTISMC	CUST03	$ 94,575,391	$ 63,557,579	$ 26,103,938	$ 2,145,267	$ 60,546	$ 2,708,061
Customer Accounts									
Customer	PTIS	PTISCAC	CUST04	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service									
Customer	PTIS	PTISCSC	CUST05	$ -	$ -	$ -	$ -	$ -	$ -
Total		PLT		$ 1,244,613,621	$ 919,264,254	$ 279,441,695	$ 17,121,972	$ 1,427,330	$ 27,358,370

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Firm Transportation Service (FT)
Rate Base									
Procurement Expenses									
Demand	NCRB	RBGSD	DEM01	$ 17,092	$ 11,302	$ 5,165	$ 511	$ 114	$ -
Commodity	NCRB	RBGSC	COM01	128,499	78,401	40,726	7,829	1,543	-
Total Procurement Expenses				$ 145,592	$ 89,703	$ 45,892	$ 8,340	$ 1,657	$ -
Storage									
Demand	NCRB	RBSD	DEM02	$ 134,206,512	$ 89,386,364	$ 40,226,032	$ 3,423,076	$ -	$ 1,171,040
Commodity	NCRB	RBSC	COM02	1,398,816	907,417	431,830	59,569	-	-
Total Storage				$ 135,605,328	$ 90,293,781	$ 40,657,861	$ 3,482,645	$ -	$ 1,171,040
Transmission									
Demand Non-Storage Related	NCRB	RBTD	DEM04	$ 7,208,769	$ 3,913,702	$ 1,788,647	$ 176,963	$ 39,555	$ 1,289,903
Storage Related	NCRB	RBTC	DEM03	34,151,975	22,746,444	10,236,452	871,081	-	297,999
Total Transmission				$ 41,360,744	$ 26,660,146	$ 12,025,098	$ 1,048,044	$ 39,555	$ 1,587,901
Distribution Expenses									
Commodity	NCRB	RBDEC	COM04	$ 231,676	$ 102,062	$ 53,017	$ 10,191	$ 2,009	$ 64,397
Distribution Structures & Equipment									
Demand	NCRB	RBDSD	DEM04	$ 27,863,200	$ 15,127,167	$ 6,913,444	$ 683,993	$ 152,886	$ 4,985,709
Distribution Mains									
Low/Medium Pressure - Demand	NCRB	RBDMD	DEM05a	$ 79,706,883	$ 51,197,869	$ 23,398,539	$ 2,164,099	$ 439,147	$ 2,507,228
Low/Medium Pressure - Customer	NCRB	RBDMC	CUST01a	127,426,065	117,517,386	9,803,255	104,631	-	793
High Pressure - Demand	NCRB	RBDMD	DEM05	14,547,533	7,897,979	3,609,548	357,117	79,823	2,603,067
High Pressure - Customer	NCRB	RBDMC	CUST01	10,289,174	9,486,636	791,372	8,638	192	2,336
Total Distribution Mains				$ 231,969,654	$ 186,099,870	$ 37,602,714	$ 2,634,485	$ 519,162	$ 5,113,423
Services									
Customer	NCRB	RBSC	CUST02	$ 219,545,280	$ 163,321,229	$ 52,712,414	$ 1,471,203	$ 32,999	$ 2,007,436
Meters									
Customer	NCRB	RBMC	CUST03	$ 53,751,262	$ 36,122,506	$ 14,835,991	$ 1,219,248	$ 34,411	$ 1,539,107
Customer Accounts									
Customer	NCRB	RBCAC	CUST04	$ 1,808,350	$ 1,542,101	$ 259,605	$ 2,784	$ 62	$ 3,798
Customer Service									
Customer	NCRB	RBCSC	CUST05	$ 103,640	$ 88,381	$ 14,879	$ 160	$ 4	$ 218
Total		RBT		$ 712,384,727	$ 519,446,947	$ 165,120,915	$ 10,561,092	$ 782,745	$ 16,473,029

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Firm Transportation Service (FT)
					$ 78,417,515				
Operation and Maintenance Expenses									
Procurement Expenses									
Demand	OMT	OMGSD	DEM01	$ 124,749	$ 82,487	$ 37,698	$ 3,730	$ 834	$ -
Commodity	OMT	OMGSC	COM01	937,850	572,212	297,240	57,136	11,262	-
Total Procurement Expenses		OMGST		$ 1,062,599	$ 654,699	$ 334,938	$ 60,866	$ 12,096	$ -
Storage									
Demand	OMT	OMSD	DEM02	$ 4,193,958	$ 2,793,327	$ 1,257,065	$ 106,971	$ -	$ 36,595
Commodity	OMT	OMSC	COM02	10,209,229	6,622,766	3,151,699	434,764	-	-
Total Storage		OMST		$ 14,403,187	$ 9,416,093	$ 4,408,763	$ 541,736	$ -	$ 36,595
Transmission									
Demand Non-Storage Related	OMT	OMTD	DEM04	$ 1,098,159	$ 596,200	$ 272,476	$ 26,958	$ 6,026	$ 196,499
Storage Related	OMT	OMTC	DEM03	5,202,595	3,465,115	1,559,386	132,698	-	45,396
Total Transmission		OMTRT		$ 6,300,754	$ 4,061,315	$ 1,831,862	$ 159,655	$ 6,026	$ 241,895
Distribution Expenses									
Commodity	OMT	OMDEC	COM04	$ 1,690,883	$ 744,901	$ 386,944	$ 74,380	$ 14,661	$ 469,997
Distribution Structures & Equipment									
Demand	OMT	OMDSD	DEM04	$ 3,418,587	$ 1,855,980	$ 848,223	$ 83,920	$ 18,758	$ 611,706
Distribution Mains									
Low/Medium Pressure - Demand	OMT	OMDMD	DEM05a	$ 6,980,164	$ 4,483,547	$ 2,049,078	$ 189,516	$ 38,457	$ 219,565
Low/Medium Pressure - Customer	OMT	OMDMC	CUST01a	11,358,410	10,475,178	873,835	9,327	-	71
High Pressure - Demand	OMT	OMDMD	DEM05	1,175,957	638,437	291,780	28,868	6,453	210,420
High Pressure - Customer	OMT	OMDMD	CUST01	836,896	771,619	64,368	703	16	190
Total Distribution Mains				$ 20,351,427	$ 16,368,781	$ 3,279,061	$ 228,413	$ 44,926	$ 430,246
Services									
Customer	OMT	OMSC	CUST02	$ 6,891,422	$ 5,126,576	$ 1,654,618	$ 46,180	$ 1,036	$ 63,012
Meters									
Customer	OMT	OMMC	CUST03	$ 4,417,996	$ 2,969,030	$ 1,219,420	$ 100,214	$ 2,828	$ 126,504
Customer Accounts									
Customer	OMT	OMCAC	CUST04	$ 13,198,203	$ 11,254,990	$ 1,894,719	$ 20,317	$ 456	$ 27,722
Customer Service									
Customer	OMT	OMCSC	CUST05	$ 756,418	$ 645,048	$ 108,590	$ 1,164	$ 26	$ 1,589
Total		OMTT		$ 72,491,476	$ 53,097,411	$ 15,967,139	$ 1,316,846	$ 100,812	$ 2,009,268

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Firm Transportation Service (FT)
Payroll Expenses									
Procurement Expenses									
Demand	LBTOT	LBGSD	DEM01	$ 91,252	$ 60,338	$ 27,576	$ 2,728	$ 610	$ -
Commodity	LBTOT	LBGSC	COM01	686,026	418,566	217,427	41,795	8,238	-
Total Procurement Expenses		LBGST		$ 777,278	$ 478,904	$ 245,003	$ 44,523	$ 8,848	$ -
Storage									
Demand	LBTOT	LBSD	DEM02	$ 1,608,721	$ 1,071,466	$ 482,186	$ 41,032	$ -	$ 14,037
Commodity	LBTOT	LBSC	COM02	3,465,025	2,247,775	1,069,690	147,560	-	-
Total Storage		LBST		$ 5,073,746	$ 3,319,241	$ 1,551,876	$ 188,592	$ -	$ 14,037
Transmission									
Demand Non-Storage Related	LBTOT	LBTD	DEM04	$ 460,512	$ 250,016	$ 114,263	$ 11,305	$ 2,527	$ 82,402
Storage Related	LBTOT	LBTC	DEM03	2,181,702	1,453,092	653,927	55,647	-	19,037
Total Transmission		LBTRT		$ 2,642,214	$ 1,703,108	$ 768,189	$ 66,951	$ 2,527	$ 101,439
Distribution Expenses									
Commodity	LBTOT	LBDEC	COM04	$ 857,353	$ 377,698	$ 196,198	$ 37,714	$ 7,434	$ 238,310
Distribution Structures & Equipment									
Demand	LBTOT	LBDSD	DEM04	$ 1,337,043	$ 725,892	$ 331,748	$ 32,822	$ 7,336	$ 239,244
Distribution Mains									
Low/Medium Pressure - Demand	LBTOT	LBDMD	DEM05a	$ 2,272,172	$ 1,459,477	$ 667,013	$ 61,691	$ 12,519	$ 71,473
Low/Medium Pressure - Customer	LBTOT	LBDMC	CUST01a	3,697,371	3,409,863	284,449	3,036	-	23
High Pressure - Demand	LBTOT	LBDMC	DEM05	382,796	207,823	94,980	9,397	2,100	68,496
High Pressure - Customer	LBTOT	LBDMC	CUST01	272,425	251,176	20,953	229	5	62
Total Distribution Mains				$ 6,624,763	$ 5,328,339	$ 1,067,395	$ 74,353	$ 14,624	$ 140,053
Services									
Customer	LBTOT	LBSC	CUST02	$ 2,235,073	$ 1,662,686	$ 536,637	$ 14,978	$ 336	$ 20,437
Meters									
Customer	LBTOT	LBMC	CUST03	$ 1,767,171	$ 1,187,594	$ 487,760	$ 40,085	$ 1,131	$ 50,601
Customer Accounts									
Customer	LBTOT	LBCAC	CUST04	$ 4,272,294	$ 3,643,271	$ 613,326	$ 6,577	$ 148	$ 8,974
Customer Service									
Customer	LBTOT	LBCSC	CUST05	$ 283,429	$ 241,699	$ 40,689	$ 436	$ 10	$ 595
Total		LBTT		$ 25,870,365	$ 18,668,431	$ 5,838,821	$ 507,030	$ 42,394	$ 813,689

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Firm Transportation Service (FT)
Depreciation Expenses									
Procurement Expenses									
Demand	DEPREX	DEGSD	DEM01	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	DEPREX	DEGSC	COM01	-	-	-	-	-	-
Total Procurement Expenses		DEGST		$ -	$ -	$ -	$ -	$ -	$ -
Storage									
Demand	DEPREX	DESD	DEM02	$ 4,776,553	$ 3,181,356	$ 1,431,687	$ 121,831	$ -	$ 41,679
Commodity	DEPREX	DESC	COM02	-	-	-	-	-	-
Total Storage		DEST		$ 4,776,553	$ 3,181,356	$ 1,431,687	$ 121,831	$ -	$ 41,679
Transmission									
Demand Non-Storage Related	DEPREX	DETD	DEM04	$ 261,783	$ 142,124	$ 64,954	$ 6,426	$ 1,436	$ 46,842
Storage Related	DEPREX	DETC	DEM03	1,240,214	826,027	371,732	31,633	-	10,822
Total Transmission		DETT		$ 1,501,997	$ 968,151	$ 436,686	$ 38,059	$ 1,436	$ 57,664
Distribution Expenses									
Commodity	DEPREX	DEDEC	COM04	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Structures & Equipment									
Demand	DEPREX	DEDSD	DEM04	$ 1,443,262	$ 783,559	$ 358,104	$ 35,430	$ 7,919	$ 258,250
Distribution Mains									
Low/Medium Pressure - Demand	DEPREX	DEDMD	DEM05a	$ 4,063,811	$ 2,610,295	$ 1,192,961	$ 110,335	$ 22,390	$ 127,830
Low/Medium Pressure - Customer	DEPREX	DEDMC	CUST01a	6,612,800	6,098,587	508,742	5,430	-	41
High Pressure - Demand	DEPREX	DEDMD	DEM05	684,635	371,694	169,872	16,807	3,757	122,505
High Pressure - Customer	DEPREX	DEDMC	CUST01	487,236	449,232	37,475	409	9	111
Total Distribution Mains				$ 11,848,481	$ 9,529,808	$ 1,909,050	$ 132,981	$ 26,155	$ 250,487
Services									
Customer	DEPREX	DESC	CUST02	$ 15,215,367	$ 11,318,815	$ 3,653,181	$ 101,960	$ 2,287	$ 139,123
Meters									
Customer	DEPREX	DEMC	CUST03	$ 3,924,800	$ 2,637,587	$ 1,083,292	$ 89,027	$ 2,513	$ 112,382
Customer Accounts									
Customer	DEPREX	DECAC	CUST04	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service									
Customer	DEPREX	DECSC	CUST05	$ -	$ -	$ -	$ -	$ -	$ -
Total		DET		$ 38,710,461	$ 28,419,277	$ 8,872,001	$ 519,288	$ 40,311	$ 859,585

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Firm Transportation Service (FT)
Regulatory Credits									
Procurement Expenses									
Demand	REGCR	DEGSD	DEM01	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	REGCR	DEGSC	COM01	-	-	-	-	-	-
Total Procurement Expenses		DEGST		$ -	$ -	$ -	$ -	$ -	$ -
Storage									
Demand	REGCR	DESD	DEM02	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	REGCR	DESC	COM02	-	-	-	-	-	-
Total Storage		DEST		$ -	$ -	$ -	$ -	$ -	$ -
Transmission									
Demand Non-Storage Related	REGCR	DETD	DEM04	$ -	$ -	$ -	$ -	$ -	$ -
Storage Related	REGCR	DETC	DEM03	-	-	-	-	-	-
Total Transmission		DETT		$ -	$ -	$ -	$ -	$ -	$ -
Distribution Expenses									
Commodity	REGCR	DEDEC	COM04	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Structures & Equipment									
Demand	REGCR	DEDSD	DEM04	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Mains									
Low/Medium Pressure - Demand	REGCR	DEDMD	DEM05a	$ -	$ -	$ -	$ -	$ -	$ -
Low/Medium Pressure - Customer	REGCR	DEDMC	CUST01a	-	-	-	-	-	-
High Pressure - Demand	REGCR	DEDMD	DEM05	-	-	-	-	-	-
High Pressure - Customer	REGCR	DEDMC	CUST01	-	-	-	-	-	-
Total Distribution Mains				$ -	$ -	$ -	$ -	$ -	$ -
Services									
Customer	REGCR	DESC	CUST02	$ -	$ -	$ -	$ -	$ -	$ -
Meters									
Customer	REGCR	DEMC	CUST03	$ -	$ -	$ -	$ -	$ -	$ -
Customer Accounts									
Customer	REGCR	DECAC	CUST04	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service									
Customer	REGCR	DECSC	CUST05	$ -	$ -	$ -	$ -	$ -	$ -
Total		RCR		$ -	$ -	$ -	$ -	$ -	$ -

Cost of Service Study
12 Months Ended June 30, 2018

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Firm Transportation Service (FT)
Accretion Expense									
Procurement Expenses									
Demand	ACCRE	DEGSD	DEM01	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	ACCRE	DEGSC	COM01	-	-	-	-	-	-
Total Procurement Expenses		DEGST		$ -	$ -	$ -	$ -	$ -	$ -
Storage									
Demand	ACCRE	DESD	DEM02	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	ACCRE	DESC	COM02	-	-	-	-	-	-
Total Storage		DEST		$ -	$ -	$ -	$ -	$ -	$ -
Transmission									
Demand Non-Storage Related	ACCRE	DETD	DEM04	$ -	$ -	$ -	$ -	$ -	$ -
Storage Related	ACCRE	DETC	DEM03	-	-	-	-	-	-
Total Transmission		DETT		$ -	$ -	$ -	$ -	$ -	$ -
Distribution Expenses									
Commodity	ACCRE	DEDEC	COM04	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Structures & Equipment									
Demand	ACCRE	DEDSD	DEM04	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Mains									
Low/Medium Pressure - Demand	ACCRE	DEDMD	DEM05a	$ -	$ -	$ -	$ -	$ -	$ -
Low/Medium Pressure - Customer	ACCRE	DEDMC	CUST01a	-	-	-	-	-	-
High Pressure - Demand	ACCRE	DEDMD	DEM05	-	-	-	-	-	-
High Pressure - Customer	ACCRE	DEDMC	CUST01	-	-	-	-	-	-
Total Distribution Mains				$ -	$ -	$ -	$ -	$ -	$ -
Services									
Customer	ACCRE	DESC	CUST02	$ -	$ -	$ -	$ -	$ -	$ -
Meters									
Customer	ACCRE	DEMC	CUST03	$ -	$ -	$ -	$ -	$ -	$ -
Customer Accounts									
Customer	ACCRE	DECAC	CUST04	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service									
Customer	ACCRE	DECSC	CUST05	$ -	$ -	$ -	$ -	$ -	$ -
Total		ACC		$ -	$ -	$ -	$ -	$ -	$ -

Cost of Service Study
12 Months Ended June 30, 2018

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Firm Transportation Service (FT)
ITC Amortization									
Procurement Expenses									
Demand	ITCAM	DEGSD	DEM01	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	ITCAM	DEGSC	COM01	-	-	-	-	-	-
Total Procurement Expenses		DEGST		$ -	$ -	$ -	$ -	$ -	$ -
Storage									
Demand	ITCAM	DESD	DEM02	$ (4,857)	$ (3,235)	$ (1,456)	$ (124)	$ -	$ (42)
Commodity	ITCAM	DESC	COM02	-	-	-	-	-	-
Total Storage		DEST		$ (4,857)	$ (3,235)	$ (1,456)	$ (124)	$ -	$ (42)
Transmission									
Demand Non-Storage Related	ITCAM	DETD	DEM04	$ (293)	$ (159)	$ (73)	$ (7)	$ (2)	$ (52)
Storage Related	ITCAM	DETC	DEM03	(1,389)	(925)	(416)	(35)	-	(12)
Total Transmission		DETT		$ (1,683)	$ (1,085)	$ (489)	$ (43)	$ (2)	$ (65)
Distribution Expenses									
Commodity	ITCAM	DEDEC	COM04	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Structures & Equipment									
Demand	ITCAM	DEDSD	DEM04	$ (1,190)	$ (646)	$ (295)	$ (29)	$ (7)	$ (213)
Distribution Mains									
Low/Medium Pressure - Demand	ITCAM	DEDMD	DEM05a	$ (4,637)	$ (2,979)	$ (1,361)	$ (126)	$ (26)	$ (146)
Low/Medium Pressure - Customer	ITCAM	DEDMC	CUST01a	(7,546)	(6,959)	(581)	(6)	-	(0)
High Pressure - Demand	ITCAM	DEDMD	DEM05	(781)	(424)	(194)	(19)	(4)	(140)
High Pressure - Customer	ITCAM	DEDMC	CUST01	(556)	(513)	(43)	(0)	(0)	(0)
Total Distribution Mains				$ (13,520)	$ (10,875)	$ (2,178)	$ (152)	$ (30)	$ (286)
Services									
Customer	ITCAM	DESC	CUST02	$ (11,868)	$ (8,829)	$ (2,849)	$ (80)	$ (2)	$ (109)
Meters									
Customer	ITCAM	DEMC	CUST03	$ (2,752)	$ (1,849)	$ (760)	$ (62)	$ (2)	$ (79)
Customer Accounts									
Customer	ITCAM	DECAC	CUST04	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service									
Customer	ITCAM	DECSC	CUST05	$ -	$ -	$ -	$ -	$ -	$ -
Total		ITC		$ (35,870)	$ (26,518)	$ (8,028)	$ (489)	$ (42)	$ (793)

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Firm Transportation Service (FT)
Other Taxes									
Procurement Expenses									
Demand	OTT	OTTGSD	DEM01	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	OTT	OTTGSC	COM01	-	-	-	-	-	-
Total Procurement Expenses		OTTGST		$ -	$ -	$ -	$ -	$ -	$ -
Storage									
Demand	OTT	OTTSD	DEM02	$ 1,612,965	$ 1,074,293	$ 483,458	$ 41,140	$ -	$ 14,074
Commodity	OTT	OTTSC	COM02	-	-	-	-	-	-
Total Storage		OTTST		$ 1,612,965	$ 1,074,293	$ 483,458	$ 41,140	$ -	$ 14,074
Transmission									
Demand Non-Storage Related	OTT	OTTTD	DEM04	$ 99,301	$ 53,911	$ 24,639	$ 2,438	$ 545	$ 17,768
Storage Related	OTT	OTTTC	DEM03	470,446	313,334	141,008	11,999	-	4,105
Total Transmission		OTTTT		$ 569,747	$ 367,245	$ 165,647	$ 14,437	$ 545	$ 21,873
Distribution Expenses									
Commodity	OTT	OTTDEC	COM04	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Structures & Equipment									
Demand	OTT	OTTDSD	DEM04	$ 360,270	$ 195,593	$ 89,390	$ 8,844	$ 1,977	$ 64,465
Distribution Mains									
Low/Medium Pressure - Demand	OTT	OTTDMD	DEM05a	$ 1,421,178	$ 912,861	$ 417,197	$ 38,586	$ 7,830	$ 44,704
Low/Medium Pressure - Customer	OTT	OTTDMC	CUST01a	2,312,599	2,132,771	177,915	1,899	-	14
High Pressure - Demand	OTT	OTTDMD	DEM05	239,428	129,987	59,407	5,878	1,314	42,842
High Pressure - Customer	OTT	OTTDMC	CUST01	170,394	157,103	13,106	143	3	39
Total Distribution Mains				$ 4,143,598	$ 3,332,722	$ 667,625	$ 46,505	$ 9,147	$ 87,599
Services									
Customer	OTT	OTTSC	CUST02	$ 3,593,737	$ 2,673,405	$ 862,850	$ 24,082	$ 540	$ 32,860
Meters									
Customer	OTT	OTTMC	CUST03	$ 833,250	$ 559,969	$ 229,987	$ 18,901	$ 533	$ 23,859
Customer Accounts									
Customer	OTT	OTTCAC	CUST04	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service									
Customer	OTT	OTTCSC	CUST05	$ -	$ -	$ -	$ -	$ -	$ -
Total		OTTT		$ 11,113,566	$ 8,203,228	$ 2,498,956	$ 153,910	$ 12,742	$ 244,731

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Firm Transportation Service (FT)
Interest Expense									
Procurement Expenses									
Demand	INT	INTGSD	DEM01	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	INT	INTGSC	COM01	-	-	-	-	-	-
Total Procurement Expenses		INTGST		$ -	$ -	$ -	$ -	$ -	$ -
Storage									
Demand	INT	INTSD	DEM02	$ 1,848,552	$ 1,231,202	$ 554,071	$ 47,149	$ -	$ 16,130
Commodity	INT	INTSC	COM02	-	-	-	-	-	-
Total Storage		INTST		$ 1,848,552	$ 1,231,202	$ 554,071	$ 47,149	$ -	$ 16,130
Transmission									
Demand Non-Storage Related	INT	INTTD	DEM04	$ 113,805	$ 61,786	$ 28,237	$ 2,794	$ 624	$ 20,364
Storage Related	INT	INTTC	DEM03	539,158	359,099	161,603	13,752	-	4,705
Total Transmission		INTTT		$ 652,964	$ 420,885	$ 189,841	$ 16,546	$ 624	$ 25,068
Distribution Expenses									
Commodity	INT	INTDEC	COM04	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Structures & Equipment									
Demand	INT	INTDSD	DEM04	$ 412,890	$ 224,162	$ 102,447	$ 10,136	$ 2,266	$ 73,881
Distribution Mains									
Low/Medium Pressure - Demand	INT	INTDMD	DEM05a	$ 1,628,753	$ 1,046,192	$ 478,132	$ 44,222	$ 8,974	$ 51,233
Low/Medium Pressure - Customer	INT	INTDMC	CUST01a	2,650,374	2,444,281	203,901	2,176	-	16
High Pressure - Demand	INT	INTDMD	DEM05	274,398	148,973	68,084	6,736	1,506	49,100
High Pressure - Customer	INT	INTDMC	CUST01	195,281	180,050	15,020	164	4	44
Total Distribution Mains				$ 4,748,807	$ 3,819,495	$ 765,137	$ 53,298	$ 10,483	$ 100,394
Services									
Customer	INT	INTSC	CUST02	$ 4,118,634	$ 3,063,880	$ 988,876	$ 27,600	$ 619	$ 37,659
Meters									
Customer	INT	INTMC	CUST03	$ 954,953	$ 641,758	$ 263,578	$ 21,661	$ 611	$ 27,344
Customer Accounts									
Customer	INT	INTCAC	CUST04	$ -	$ -	$ -	$ -	$ -	$ -
Customer Service									
Customer	INT	INTCSC	CUST05	$ -	$ -	$ -	$ -	$ -	$ -
Total		INTT		$ 12,736,800	$ 9,401,382	$ 2,863,950	$ 176,389	$ 14,603	$ 280,476

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Firm Transportation Service (FT)
Net Operating Income -- Adjusted Forecast Period									
Operating Revenues									
Sales and Transportation			REV01	324,979,207	214,163,791	90,246,981	11,720,052	1,076,927	7,771,455
Interdepartmental Sales			REV01	2,922,301	1,925,818	811,525	105,390	9,684	69,883
Forfeited Discounts			REVFD	$ 1,168,995	953,703	194,939	20,262	91	-
Miscellaneous Revenue		REVMSR	REVMISC	477,465	137,012	340,453	-	-	-
Total Operating Revenues		TOR		$ 329,547,967	$ 217,180,325	$ 91,593,897	$ 11,845,704	$ 1,086,703	$ 7,841,338
Pro-Forma Adjustments to Revenues									
Adjustment to eliminate gas line tracker revenues			REVGLT	(4,397,745)	$ (2,965,728)	$ (1,272,142)	$ (127,900)	$ (31,974)	$ -
Adjustment to eliminate gas supply cost recoveries			REVGSC	(135,270,880)	$ (84,917,418)	$ (43,709,322)	$ (6,139,196)	$ (504,944)	$ -
Adj to eliminate GSC recoveries Interdepartmental Sales			REV01	(630,517)	$ (415,516)	$ (175,095)	$ (22,739)	$ (2,089)	$ (15,078)
Removal of DSM Revenues			REVADJ4	(5,131,908)	(2,013,224)	(1,178,168)	(1)	(10,395)	(1,930,120)
Total Revenue Adjustments				$ (145,431,050)	$ (90,311,886)	$ (46,334,727)	$ (6,289,836)	$ (549,403)	$ (1,945,198)
Total Adjusted Revenue		TREVADJ		$ 184,116,917	$ 126,868,439	$ 45,259,170	$ 5,555,867	$ 537,300	$ 5,896,140
Expenses									
Operation and Maintenance Expenses				$ 72,491,476	$ 53,097,411	$ 15,967,139	$ 1,316,846	$ 100,812	$ 2,009,268
Depreciation and Amortization Expenses				38,710,461	28,419,277	8,872,001	519,288	40,311	859,585
Other Expenses (ITC amortization, Reg Credits, Accretion)				(35,870)	(26,518)	(8,028)	(489)	(42)	(793)
Other Taxes				11,113,566	8,203,228	2,498,956	153,910	12,742	244,731
Total Operating Expenses		TOE		$ 122,279,633	$ 89,693,397	$ 27,330,068	$ 1,989,554	$ 153,823	$ 3,112,790

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Firm Transportation Service (FT)
Net Operating Income -- Adjusted Forecast Period (Cont.)									
Net Income Before Income Taxes				$ 61,837,284	$ 37,175,042	$ 17,929,102	$ 3,566,313	$ 383,477	$ 2,783,349
Income Taxes			TXINC	$ 19,063,197	10,783,086	5,849,025	1,316,133	143,215	971,737
Net Operating Income (Pro-Forma)		TOM		$ 42,774,086	$ 26,391,955	$ 12,080,077	$ 2,250,180	$ 240,262	$ 1,811,612
Unadjusted Net Cost Rate Base				$ 712,384,727	$ 519,446,947	$ 165,120,915	$ 10,561,092	$ 782,745	$ 16,473,029
Depreciation Adjustment			DET	$ -	-	-	-	-	-
Cash Working Capital Adjustment			OMTT	$ -	-	-	-	-	-
Net Cost Rate Base				$ 712,384,727	$ 519,446,947	$ 165,120,915	$ 10,561,092	$ 782,745	$ 16,473,029
Rate of Return -- Pro-Forma				**6.00%**	**5.08%**	**7.32%**	**21.31%**	**30.69%**	**11.00%**

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Firm Transportation Service (FT)
Net Operating Income -- Proposed Rates									
Test Year Operating Income				$ 42,774,086	$ 26,391,955	$ 12,080,077	$ 2,250,180	$ 240,262	$ 1,811,612
Proposed Increase				$ 13,899,452	$ 10,631,026	$ 3,183,141	$ 1,705	$ (71,575)	155,155
Increase in Miscellaneous Charges - Interdepartmental Sales			REV01	(70,922)	(46,738)	(19,695)	(2,558)	(235)	(1,696)
Incremental Income Taxes			38.64%	5,343,209	4,089,666	1,222,325	(329)	(27,747)	59,295
Incremental Uncollectable Accounts Expense			CUST04	31,253	26,651	4,487	48	1	66
Incremental Commission Fees			REV01	26,841	17,689	7,454	968	89	642
Net Operating Income Adjusted for Increase				51,201,313	32,842,237	14,009,258	2,248,640	196,109	1,905,068
Net Cost Rate Base (Same as Above)				$ 712,384,727	$ 519,446,947	$ 165,120,915	$ 10,561,092	$ 782,745	$ 16,473,029
Rate of Return -- Proposed				**7.19%**	**6.32%**	**8.48%**	**21.29%**	**25.05%**	**11.56%**

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Firm Transportation Service (FT)
Allocation Factors									
Commodity									
Procurement Expenses		COM01		31,987,085	19,516,322	10,137,906	1,948,741	384,116	-
					0.610131	0.316937	0.060923	0.012008	-
Storage		COM02		20,188,041	13,096,059	6,232,265	859,717		-
Transmission		COM03		20,188,041	13,096,059	6,232,265	859,717	-	-
Distribution		COM04		44,300,973	19,516,322	10,137,906	1,948,741	384,116	12,313,888
Adjusted Deliveries				44,300,973	19,516,322	10,137,906	1,948,741	384,116	12,313,888
Demand									
Procurement Expenses		DEM01		466,311	308,337	140,917	13,942	3,116	-
Storage		DEM02		11,840,000	7,885,866	3,548,831	301,991		103,312
					0.666036	0.299732	0.025506		0.008726
Transmission Storage Related		DEM03		11,840,000	7,885,866	3,548,831	301,991	-	103,312
Distribution Structures		DEM04		567,935	308,337	140,917	13,942	3,116	101,624
High Pressure Distribution Mains		DEM05		567,935	308,337	140,917	13,942	3,116	101,624
Low/Medium Pressure Distribution Mains		DEM05a		480,031	308,337	140,917	13,033	2,645	15,100
Customer									
High Pressure Distrib Mains		CUST01		321,597	296,513	24,735	270	6	73
Low/Med Pres. Distrib Mains		CUST01a		321,514	296,513	24,735	264	-	2
Services		CUST02		257,660,226	191,675,197	61,863,742	1,726,616	38,728	2,355,944
Meters		CUST03		145,264,687	97,622,349	40,094,790	3,295,060	92,996	4,159,492
Customer Count (Average)				321,669	296,376	24,947	268	6	73
Customer Accounts		CUST04		347,546	296,376	49,893	535	12	730
Customer Service		CUST05		347,546	296,376	49,893	535	12	730
Forfeited Discounts		REVFD		993,014	810,132	165,593	17,212	78	

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2018

Class Allocation

Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Firm Transportation Service (FT)
Allocation Factors Continued									
Taxable Income									
Net Income Before Income Tax		NIBIT		$ 61,837,284	$ 37,175,042	$ 17,929,102	$ 3,566,313	$ 383,477	$ 2,783,349
Interest Expense		INT		$ 12,736,800	$ 9,401,382	$ 2,863,950	$ 176,389	$ 14,603	$ 280,476
Interest Adjustment				$ -	-	-	-	-	-
Taxable Income		TXINC		$ 49,100,483	$ 27,773,660	$ 15,065,152	$ 3,389,924	$ 368,874	$ 2,502,874
Total Distribution Expense		DISTRT		$ 36,770,315	$ 27,065,266	$ 7,388,266	$ 533,108	$ 82,209	$ 1,701,466
Number of Customers				321,597	296,513	24,735	270	6	73
Services Cost				257,660,226	191,675,197	61,863,742	1,726,616	38,728	2,355,944
					$ 646.73	$ 1,239.92	$ 3,227.32	$ 3,227.32	$ 3,227.32
Actual Revenue		REV01		324,979,207	214,163,791	90,246,981	11,720,052	1,076,927	7,771,455
DSM Allocation		REVADJ4		5,131,908	2,013,224	1,178,168	1	10,395	1,930,120
Miscellaneous Revenue Allocation		REVMISC		332,763	95,489	237,274			
GSC Revenue		REVGSC		135,270,880	84,917,418	43,709,322	6,139,196	504,944	
Removal of GLT Revenue		REVGLT		(4,397,745)	(2,965,728)	(1,272,142)	(127,900)	(31,974)	
Pro-Forma Adjustments		PROFO		(145,431,050)	(90,311,886)	(46,334,727)	(6,289,836)	(549,403)	(1,945,198)
High Pressure System		RBTHP		24,836,706	17,384,615	4,400,920	365,755	80,015	2,605,402

Exhibit WSS-30

Gas Cost of Service Study
Storage Allocation

LOUISVILLE GAS AND ELECTRIC COMPANY
Summary of Allocation of Underground Storage Investment
Based on Design Winter

Calculation of Maximum Class Demands On February 27th Design Day (4 Degrees) for Determination of Demand Allocation Factors

	Total	Residential Rate RGS	Commercial Rate CGS	Industrial Rate IGS	Rate FT 5 Percent Balancing
Calculated Daily Requirements at 4 Degrees (61 HDDs)	426,596	282,452	130,790	10,029	3,325
Percentage of Total		66.21%	30.66%	2.35%	0.78%

Allocation of Underground Storage

	Storage Withdrawals	Residential Rate RGS	Commercial Rate CGS	Industrial Rate IGS	Rate FT 5 Percent Balancing
Total Allocated Withdrawals Thru February 28th	8,670,408	5,787,279	2,577,034	227,506	78,589
Balance of Working Gas Allocated on the Basis of 4 Degree Feb. 28th	3,169,592	2,098,587	971,797	74,485	24,723
Total Working Gas Cycled	11,840,000	7,885,866	3,548,831	301,991	103,312
Total Allocation Factor For Underground Storage	1.000000	0.666036	0.299732	0.025506	0.008726

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

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

TESTIMONY OF
CHRISTOPHER M. GARRETT
DIRECTOR, RATES
LOUISVILLE GAS AND ELECTRIC COMPANY

Filed: November 23, 2016

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Q. Please state your name, position, and business address.

A. My name is Christopher M. Garrett. I am the Director of Rates for Louisville Gas and Electric Company ("LG&E" or "Company") and Kentucky Utilities Company ("KU") and an employee of LG&E and KU Services Company, which provides services to LG&E and KU (collectively "Companies"). My business address is 220 West Main Street, Louisville, Kentucky 40202.

Q. Please describe your educational and professional background.

A. A statement of my professional history and education is attached to this testimony as Appendix A.

Q. Have you previously testified before this Commission?

A. Yes. I have previously testified before the Commission on behalf of the Company in the Commission's review of the Company's 2016 environmental compliance plan[1] and two recent six-month reviews of the Company's environmental surcharge mechanism.[2]

Q. What are the purposes of your testimony?

A. The purposes of my testimony are: (1) to present certain schedules required by 807 KAR 5:001 Section 16 filed with the Company's application; (2) to describe the calculation of LG&E's adjusted net operating income and revenue deficiency for the 12-month forecasted test period, beginning July 1, 2017, and ending June 30, 2018 for its electric and gas operations; (3) to explain certain pro forma adjustments to each

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[1] *Application of Louisville Gas and Electric Company For Certificates of Public Convenience and Necessity and Approval of Its 2016 Compliance Plan For Recovery By Environmental Surcharge*, Case No. 2016-00027 (Ky. PSC filed Feb. 9, 2016).

[2] *An Examination By the Public Service Commission of the Environmental Surcharge Mechanism of Louisville Gas and Electric Company For the Six-Month Billing Periods Ending April 30, 2014 And October 31, 2014*, Case No. 2015-00021 (Ky. PSC initiated Jan. 20, 2015); *An Examination By the Public Service Commission of the Environmental Surcharge Mechanism of Louisville Gas and Electric Company For The Six-Month Billing Period Ending April 30, 2016*, Case No. 2016-00215 (Ky. PSC initiated July 14, 2016).

revenue requirement calculation; (4) to discuss the proposed resetting of the Gas Line Tracker mechanism; (5) to describe the need to establish a regulatory asset for the net book value[3] of electric meters that are retired as a result of the Advanced Metering System ("AMS") deployment; (6) to describe the proposed amortization of the regulatory liability related to reservation and termination fees from the Company's refined coal arrangements; and (7) provide an overview of the Company's recently completed depreciation study and proposed depreciation rates.

SCHEDULES REQUIRED BY 807 KAR 5:001, SECTION 16(8)

Q. Are you sponsoring certain information required by the Commission's regulation 807 KAR 5:001 Section 16(8)?

A. Yes, I am sponsoring the following information for the corresponding filing requirements:

• Jurisdictional financial summary for base and forecasted periods	Section 16(8)(a)	Tab 54
• Jurisdictional rate base summary for base and forecasted periods	Section 16(8)(b)	Tab 55
• Jurisdictional operating income summary for base and forecasted periods	Section 16(8)(c)	Tab 56
• Summary of jurisdictional adjustments to operating income	Section 16(8)(d)	Tab 57
• Jurisdictional federal and state income tax summary	Section 16(8)(e)	Tab 58
• Summary schedules for base and forecasted periods of organizational membership dues; initiation fees; expenditures for country club; charitable contributions; marketing, sales, and advertising; professional services; civic		

[3] Net book value is gross plant-in-service less accumulated depreciation.

and political activities; employee parties and outings; employee gifts; and rate cases	Section 16(8)(f)	Tab 59
• Computation of gross revenue conversion factor for forecasted period	Section 16(8)(h)	Tab 61
• Typical bill comparison under present and proposed rates for all customer classes	Section 16(8)(n)	Tab 67

PROPERTY VALUATIONS PRESENTED: CAPITALIZATION AND RATE BASE

Q: Are you sponsoring certain information required by the Commission's regulation 807 KAR 5:001 Section 16(6)?

A. Yes, I am sponsoring all information that 807 KAR 5:001 Section 16(6) requires.

Q. What are the property valuation measures to be considered by the Commission for ratemaking purposes?

A. Section 278.290 of the Kentucky Revised Statutes requires the Commission to give due consideration to three quantifiable values: original cost (rate base), cost of reproduction as a going concern, and capital structure. The Commission is also required to consider the history and development of the utility and its property and other elements of value long recognized for ratemaking purposes.

Q. Which property-valuation methodology has the Company chosen to support its requested rate changes in this case?

A. The calculation of the Company's rate base and capitalization valuations is shown on Section 16(7)h 11 and 12 at Tab 32. In keeping with the Company's approach in its five most recent base rate cases, the Company has chosen the capitalization methodology of property valuation. The Commission approved this approach in each of those base rate cases.

Q. Should the Commission extensively consider using the cost of reproduction as a going concern valuation methodology in this case?

A. No. The Commission has consistently found such methodology is not the most appropriate or reasonable measure for rate of return valuation.[4] This methodology typically leads to a significantly higher revenue requirement than the capitalization or rate base methodologies.[5] Moreover, the United States Supreme Court has been critical of the use of this methodology for ratemaking purposes.[6] In light of this extensive precedent, the Company believes presenting the reproduction methodology's results and raising the methodology's use as an issue for the Commission's review and consideration in detail will not result in a productive or efficient use of the Commission's limited resources or those of any intervening party.

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[4] *See, e.g*., *General Adjustment in Electric and Gas Rates of Louisville Gas and Electric Company*, Case No. 7799 (Ky. PSC Sept. 24, 1980) at 6 ("as this [cost of reproduction] method is not conclusive to present value, the Commission, though recognizing this valuation as a lawful one, gave less consideration to it than to others it deemed would result in a more reasonable rate to the consumer and yet a reasonable rate of return to the investor"); *General Adjustment in Electric and Gas Rates of Louisville Gas and Electric Company*, Case No. 8284, (Ky. PSC Jan. 4, 1982) at 2; *General Adjustment in Electric and Gas Rates of Louisville Gas and Electric Company*, Case No. 8616 (Ky. PSC March 2, 1983) at 4; *General Adjustment in Electric and Gas Rates of Louisville Gas and Electric Company*, Case No. 8924, (Ky. PSC May 16, 1984) at 3; *Adjustment of Gas and Electric Rates of Louisville Gas and Electric Company*, Case No. 10064, (Ky. PSC July 1, 1988) at 3; *An Adjustment of the Electric Rates, Terms and Conditions of Louisville Gas and Electric Company*, Case No. 2003-00433 (Ky. PSC June 30, 2004) at 17; *Application of Louisville Gas and Electric Company For An Adjustment of Electric and Gas Base Rates*, Case No. 2009-00549 (Ky. PSC July 30, 2010) at 18.

[5] *See* A*n Adjustment of the Rates of Elzie Neeley Gas Company*, Case No. 90-076 (Ky. PSC Dec. 7, 1990) at 3 (noting that reproduction cost appraisal inflates a utility's rate base, results in a valuation that has no economic substance, and could result in rates that are excessive in relation to the actual investment made by the owners of the utility). *See also The Application of Western Kentucky Gas Company For Authority to Adjust Its Rates*, Case No. 8227 (Ky. PSC Oct. 9, 1981) at 3 ("net original cost, net investment and capital structure valuation methods are still the most prudent, efficient and economical measures of reasonable rate of return valuation").

[6] *See, e.g., State of Missouri ex rel. Southwestern Bell Telephone Co. v. Public Service Commission of Missouri,* 262 U.S. 276, 301 (1923) (Brandeis, J. concurring) ("[the] conviction is wide-spread that a sound conclusion as to the actual value of a utility is not to be reached by a meticulous study of conflicting estimates of the cost of reproducing new the congeries of old machinery and equipment, called the plant, and the still more fanciful estimates concerning the value of the intangible elements of an established business"). *See also St. Joseph Stock Yards Co. v. U.S*., 298 U.S. 38 (1936); *Federal Power Commission v. Natural Gas Pipeline Co. of America*, 315 U.S. 575 (1942).

The Commission's consideration of this evidence should be sufficient in light of this extensive precedent.

FORECASTED TEST PERIOD

Q. What is the forecasted test period the Company used for supporting the requested increase in revenue for its electric and gas operations in this case?

A. The forecasted test period begins July 1, 2017, and ends June 30, 2018.

Q. What is the base period the Company used for purposes of its base rate application in this case?

A. The base period is the 12-month period ending February 28, 2017, and consists of 6 months actual data from March 1, 2016 to August 31, 2016, and 6 months of estimated data from September 1, 2016 to February 28, 2017. LG&E expects to file updated information, any corrections and the actual data from September 1, 2016 to February 28, 2017 with the Commission no later than April 14, 2017 or 45 days after the end of the base period.

CALCULATION OF REVENUE DEFICIENCY ELECTRIC AND GAS OPERATIONS

Q. Has the Company prepared a jurisdictional financial summary of its electric and gas operations for both base and forecasted test periods as required by 807 KAR 5:001 Section 16(8)(a)?

A. Yes. This information ("Schedule A") is located at Tab 54 to the application and shows how the Company determined the amount of the requested revenue increases for its electric and gas operations.

Q. Briefly describe how the jurisdictional financial summary shown in Schedule A was prepared.

A. For its electric operations, the Company first determined the amount of required operating income by multiplying the required rate of return by the total capital allocated to the Company's jurisdictional electric operations for the forecasted test period. The total allocated capital and required rate of return are obtained from the cost of capital summary required by 807 KAR 5:001 Section 16(8)(j) ("Schedule J"). Total adjusted operating income produced by the Company's present rates, which is found in the jurisdictional operating summary required by 807 KAR 5:001 Section 16(8)(c) ("Schedule C"), is then subtracted from the total required operating income. The difference is then multiplied by the gross revenue conversion factor, whose computation is required by 807 KAR 5:001 Section 16(8)(h) ("Schedule H"), which takes into account the effects of various state and federal income taxes and bad debt expense. This product represents the additional revenues that the Company's electric operations require to meet the Company's reasonable operating expenses and earn a reasonable rate of return. When these additional revenues are added to adjusted operating revenues in the forecasted test period per Schedule C-1, the sum represents the Company's revenue requirement for the forecasted test period for its electric operations.

The Company performed a similar set of calculations using the schedules for its gas operations to produce a similar financial summary for its gas operations.

Q. **What does the Company's financial summary on Schedule A show?**

A. The financial summary for the Company's electric operations shows that the Company's electric operations at current rates will incur a projected revenue deficiency of $93,620,781 for the forecasted test period, the 12-month period ending

June 30, 2018. The projected revenue deficiency is based upon a required rate of return on capital of 7.24 percent. During the forecasted test period at current rates, the Company's electric operations are projected to earn a rate of return of only 4.87 percent.

The financial summary for the Company's gas operations shows that the gas operations will incur a projected revenue deficiency of $13,828,546 for the forecasted test period, the 12-month period ending June 30, 2018. The projected revenue deficiency is based upon a required rate of return on capital of 7.24 percent. During the forecasted test period at current rates, the Company's gas operations are projected to have an earned rate of return of only 6.05 percent.

Q. How do the results for the forecasted test period compare to the base period?

A. For the base period, which ends February 28, 2017, the Company's electric operations are expected to have a revenue deficiency of $27,896,162 and an earned rate of return on capital of 6.62 percent. During the forecasted test period, the revenue deficiency for the Company's electric operations is projected to increase and its earned rate of return on capital is projected to further decline.

As for the Company's gas operations, they are expected to experience a revenue deficiency of $3,302,303 and an earned rate of return on capital of 6.94 percent for the base period. During the forecasted test period, the revenue deficiency for the Company's gas operations is projected to increase and its earned rate of return on capital is projected to further decline.

JURISDICTIONAL RATE BASE SUMMARY

Q. Has the Company prepared a jurisdictional rate base summary of its utility operations for both base and forecasted test periods as required by 807 KAR 5:001 Section 16(8)(b)?

A. Yes. The Company has prepared a Schedule B for each of its utility operations to satisfy the requirements of 807 KAR 5:001 Section 16(8)(b); both schedules are located at Tab 55 of the application. The information contained in Schedule B for each utility operation provides LG&E's net original cost rate base property as required under KRS 278.290. The calculated rate base amounts are for the base period and for a 13-month average for the forecasted test period as required by 807 KAR 5:001 Section 16(6)(c).

Q. Please describe the components of Schedule B for each utility operation.

A. Schedule B for each utility operation consists of a summary schedule, Schedule B-1, showing LG&E's calculated rate base for the base period and the forecasted test period. The information contained in Schedule B-1 derives from the remaining schedules in Schedule B, which calculate the rate-base components and adjustments: Plant in Service (Schedules B-2 – B-2.7), Accumulated Depreciation and Amortization (Schedules B-3 – B-3.2), Construction Work in Progress (Schedule B-4 – B-4.2), Allowance for Working Capital (Schedules B-5 – B-5.2), Deferred Credits and Accumulated Deferred Income Taxes (Schedule B-6), and Jurisdictional Percentages (Schedules B-7 – B-7.2). Schedule B-8 provides comparative balance sheets for calendar years 2011-2015, as well as for the base period and for a 13-month average for the forecasted test period. In keeping with the Company's prior base-rate

cases, Schedule B-5.2 computes cash working capital using the 45-day (1/8) methodology.

Q. Please explain the adjustments to base-period and forecasted-test-period rate base shown in Schedule B-2.2 for each utility operation.

A. Schedule B-2.2 for each utility operation removes from the utility's rate base the portions of rate base for which the utility's other rate mechanisms provide a recovery of and a return on the utility's investment. For LG&E's electric operation, these mechanisms are the Demand Side Management ("DSM") cost-recovery mechanism and the Environmental Cost Recovery ("ECR") surcharge. For LG&E's gas operation, these mechanisms are the Demand Side Management ("DSM") cost-recovery mechanism and the Gas Line Tracker ("GLT").

Schedule B-2.2 for each utility operation further removes Asset Retirement Obligation assets from rate base, which is consistent with the Company's approach in prior base-rate cases. In Case No. 2003-00426,[7] the Commission approved a stipulation between LG&E and the intervenors, which stipulation requested the Commission's approval for the following:

1) Approving the regulatory assets and liabilities associated with adopting SFAS No. 143 and going forward;[8]

2) Eliminating the impact on net operating income in the 2003 ESM annual filing caused by adopting SFAS No. 143;

3) To the extent accumulated depreciation related to the cost of removal is recorded in regulatory assets or regulatory liabilities, reclassifying such amounts to accumulated depreciation for rate-making purposes of calculating rate base; and

[7] *Application of Louisville Gas and Electric Company For An Order Approving An Accounting Adjustment to be Included in Earnings Sharing Mechanism Calculations for 2003*, Case No. 2003-00426 (Ky. PSC Dec. 23, 2003) at 3.

[8] The Financial Accounting Standards Board, which promulgates the U.S. Generally Accepted Accounting Principles, has renamed SFAS No. 143; it is now Accounting Standards Codification ("ASC") 410-20.

4) Excluding from rate base the ARO assets, related ARO asset accumulated depreciation, ARO liabilities, and remaining regulatory assets associated with the adoption of SFAS No. 143.

In Case No. 2003-00433,[9] the Commission approved LG&E's proposed exclusion[10] of ARO assets from rate base. It again approved the exclusion in Case No. 2009-00549.[11] LG&E similarly excluded such amounts in Cases No. 2014-00372,[12] No. 2012-00222[13] and No. 2008-00252,[14] which were resolved by settlements approved by the Commission.

Q. In summary, what does Schedule B show for each utility operation?

A. Schedule B shows that LG&E's rate base for its electric operation for the base period will be $2,298,047,352 which will increase to a 13-month average of $2,380,933,928 for the forecasted test period. Applying the adjusted operating income shown in Schedule A for the forecasted test period of $117,112,877 to the 13-month-average rate base for the same period produces a rate of return on rate base of 4.92 percent for LG&E's electric operation. If the Commission approves the requested increase and LG&E's electric operation earns its required operating income shown in Schedule A for the forecasted test period of $174,166,198, it will earn a rate of return on average rate base of 7.32 percent.

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[9] *An Adjustment of the Electric Rates, Terms and Conditions of Louisville Gas and Electric Company*, Case No. 2003-00433 (Ky. PSC June 30, 2004) at 21.

[10] LG&E Response to Commission Staff's Third Set of Data Requests, Item No. 39 in *An Adjustment of the Electric Rates, Terms and Conditions of Louisville Gas and Electric Company*, Case No. 2003-00433 (Ky. PSC) (filed Mar. 11, 2004).

[11] *Application of Louisville Gas and Electric Company For An Adjustment of Electric and Gas Base Rates*, Case No. 2009-00549 (Ky. PSC July 30, 2010).

[12] *Application of Louisville Gas and Electric Company For An Adjustment of Electric and Gas Base Rates*, Case No. 2014-00372 (Ky. PSC June 30, 2015).

[13] *Application of Louisville Gas and Electric Company For An Adjustment of Its Electric and Gas Rates, A Certificate of Public Convenience and Necessity, Approval of Ownership of Gas Service Lines and Risers, and A Gas Line Surcharge*, Case No. 2012-00222 (Ky. PSC Dec 20, 2012).

[14] *Application of Louisville Gas and Electric Company For An Adjustment of Electric and Gas Base Rates*, Case No. 2008-00252 (Ky. PSC Feb. 5, 2009).

For LG&E's gas operation, Schedule B shows that LG&E's rate base for the base period will be $501,907,897, which will increase to a 13-month average of $712,384,727 for the forecasted test period. Applying the adjusted operating income shown in Schedule A for the forecasted test period $42,774,086 to the 13-month-average rate base for the same period produces a rate of return on rate base of 6.00 percent for LG&E's gas operation. If the Commission approves the requested increase and LG&E's gas operation earns its required operating income shown in Schedule A for the forecasted test period $51,201,323, it will earn a rate of return on average rate base of 7.19 percent.

JURISDICTIONAL OPERATING INCOME SUMMARY – ELECTRIC AND GAS OPERATIONS

Q. Has the Company prepared a jurisdictional operating income summary of its electric and gas operations for both base and forecasted test periods as required by 807 KAR 5:001 Section 16(8)(c)?

A. Yes. This information ("Schedule C") is located at Tab 56 to the application. The Company has prepared a Schedule C for each of its utility operations.

Q. Briefly describe Electric Operations Schedule C.

A. Electric Operations Schedule C is a jurisdictional operating income summary for the base period and the forecasted test period with supporting schedules that are broken down by major account group and by individual account. It consists of four schedules:

- Schedule C-1 (Jurisdictional Operating Income Summary)
- Schedule C-2 (Jurisdictional Adjusted Operating Income Statement)
- Schedule C-2.1 (Jurisdictional Operating Revenues and Expenses By Account)

- Schedule C-2.2 (Comparison of Electric Utility Activity)

Q. Please describe Electric Operations Schedule C-1.

A. Electric Operations Schedule C-1 summarizes the Company's jurisdictional operating revenues and expenses for the Company's electric operations for the base and forecasted test periods. The schedule depicts the base period level (Column 1), forecasted test period level at current rates (Column 3), and forecasted test period levels at the proposed rates (Column 5).

The amounts set forth in Electric Operations Schedule C-1, Column 1 reflect the Company's adjusted base period amounts as shown at pages 1 – 6 of Electric Operations Schedule C-2.1, Column 5. These amounts represent base year totals adjusted to remove revenues and expenses associated with the DSM, ECR, the Fuel Adjustment Clause ("FAC") and the Off-System Sales Adjustment Clause ("OSS") mechanisms as these represent revenues and costs recovered outside of base rates. In addition, an interest synchronization adjustment is made to remove the tax benefit for the deduction of interest on debt capitalization associated with capital projects recovered through the rate mechanisms. The removal of these revenues and expenses is shown on Electric Operations Schedule D-2.

The adjustments in Electric Operations Schedule C-1, Column 2 are detailed in Electric Operations Schedule D-1.

Electric Operations Schedule C-1, Column 4 reflects the change in revenues and expenses resulting from the implementation of the proposed rates. Revenues will increase $93,620,781, which is equal to the amount of the "Revenue Deficiency" and "Revenue Increase Requested" reported on Electric Operations Schedule A. Expenses will increase $36,567,459 to reflect increased income taxes, bad debt

expenses (included in "Operation and Maintenance Expenses"), and KPSC assessment fees (included in "Taxes Other Than Income") related to the increased revenues. The proposed increase in "Net Operating Income" (Column 4, line 14) is equal to the Operating Income Deficiency reported in Electric Operations Schedule A.

Electric Operations Schedule C-1, Column 5 reflects projected revenues and expenses for the forecasted test period at the Company's proposed rates.

Q. What does Electric Operations Schedule C-1 show?

A. For the base period, the Company projects total net operating income of $152,258,619, which results in a return on capitalization of 6.62 percent. Total net operating income during the forecasted test period is projected to decrease to $117,112,877. The Company's rate of return on capitalization will decrease during the forecasted test period to 4.92 percent unless rates are increased.

Q. Please describe Electric Operations Schedule C-2.

A. Electric Operations Schedule C-2 details the Company's adjusted jurisdictional operating income statement for the base period and the forecasted test period as used in Columns 1 and 3 of Electric Operations Schedule C-1, and breaks down "Forecasted Adjustments at Current Rates" per Column 2 of Schedule C-1 between "Jurisdictional Adjustments to Base Period" (Column 2 of Schedule C-2) and "Jurisdictional Pro-Forma Adjustments to Forecasted Period" (Column 4 of Schedule C-2).

Electric Operations Schedule C-2, Column 2 represents adjustments to the base period amounts to reflect forecasted test period conditions. These adjustments

are shown in detail on Electric Operations Schedule D-1, Column 2 and are described at Electric Operations Schedule D-1, Column 6.

Electric Operations Schedule C-2, Column 4 reflects the pro forma adjustments to forecasted test period operations. These adjustments are listed in detail in Electric Operations Schedule D-2.1. The amounts in Electric Operations Schedule C-2, Column 4 correspond to the amounts found in the column labeled "Jurisdictional Pro Forma Adjustments to Forecast Period" on Electric Operations Schedule D-2.1.

Electric Operations Schedule C-2, Column 5 represents the pro forma forecasted test period amount. The amounts in Column 5 correspond to those in Schedule C-1, Column 3.

Q. Please describe Electric Operations Schedule C-2.1.

A. Electric Operations Schedule C-2.1 is a statement of jurisdictional operating revenues and expenses by account for the base period and for the forecasted test period. It details how the Company's jurisdictional net operating income was determined for the base period and forecasted test period.

Q. Please describe Electric Operations Schedule C-2.2.

A. Electric Operations Schedule C-2.2 is a comparison of the Company's electric operations on a monthly basis for the base period and for the forecasted test period. The information in this schedule is further classified by account. The information for the six months ending August 31, 2016 reflects actual results. The remaining months of the base period and all of the forecasted test period are forecasted.

Q. Briefly describe Gas Operations Schedule C.

A. Gas Operations Schedule C is a jurisdictional operating income summary for the base period and the forecasted test period with supporting schedules that are broken down by major account group and by individual account. It consists of four schedules:

- Schedule C-1 (Jurisdictional Operating Income Summary)
- Schedule C-2 (Jurisdictional Adjusted Operating Income Statement)
- Schedule C-2.1 (Jurisdictional Operating Revenues and Expenses By Account)
- Schedule C-2.2 (Comparison of Gas Utility Activity)

Q. Please describe Gas Operations Schedule C-1.

A. Gas Operations Schedule C-1 summarizes the Company's jurisdictional operating revenues and expenses for the Company's gas operations for the base and forecasted test periods. The schedule depicts the base period level (Column 1), forecasted test period level at current rates (Column 3), and forecasted test period levels at the proposed rates (Column 5).

The amounts set forth in Schedule C-1, Column 1 reflect the Company's adjusted base period amounts as shown at pages 1 – 5 of Gas Operations Schedule C-2.1, Column 5. These amounts represent base year totals adjusted to remove revenues and expenses associated with the DSM, GLT, and GSC mechanisms as these reflect revenues and costs recovered outside of base rates. The removal of these revenues and expenses are shown on Gas Operations Schedule D-2.

The adjustments in Gas Operations Schedule C-1, Column 2 are detailed in Gas Operations Schedule D-1.

Gas Operations Schedule C-1, Column 4 reflects the change in revenues and expenses resulting from the implementation of the proposed rates. Revenues will

increase $13,828,546, which is equal to the amount of the "Revenue Deficiency" and "Revenue Increase Requested" reported on Schedule A. Expenses will increase $5,401,309 to reflect increased income taxes and bad debt expenses (included in "Operation and Maintenance Expenses") and KPSC assessments (included in "Taxes Other Than Income") related to the increased revenues. Note that the proposed increase in "Net Operating Income" (Column 4, line 13) is equal to the Operating Income Deficiency reported in Schedule A.

Schedule C-1, Column 5 reflects projected revenues and expenses for the forecasted test period at the Company's proposed rates.

Q. What does Gas Operations Schedule C-1 show?

A. For the base period, the Company projects total net operating income of $34,050,626, which results in a return on capitalization of 6.94 percent. Total net operating income during the forecasted test period at current rates is projected to increase to $42,774,086. However, because the level of capitalization allocated to gas operations will increase from $490,323,189 to $706,897,908, the return on capitalization is projected to decrease to 6.05 percent.

Q. Please describe Gas Operations Schedule C-2.

A. Gas Operations Schedule C-2 details the Company's adjusted jurisdictional operating income statement for the base period and the forecasted test period as used in Columns 1 and 3 of Schedule C-1, and breaks down "Forecasted Adjustments at Current Rates" per Column 2 of Gas Operations Schedule C-1 between "Jurisdictional Adjustments to Base Period" (Column 2 of Schedule C-2) and

"Jurisdictional Pro Forma Adjustments to Forecasted Period" (Column 4 of Gas Operations Schedule C-2).

The amounts set forth in Gas Operations Schedule C-2, Column 1 reflect the Company's adjusted base period amounts as shown at pages 1 – 5 of Gas Operations Schedule C-2.1, Column 5. These amounts represent unadjusted base year totals adjusted to remove revenues and expenses associated with the DSM, GLT, and GSC mechanisms. The removal of these revenues and expenses are shown on Gas Operations Schedule D-2.

Gas Operations Schedule C-2, Column 2 represents adjustments to adjusted base period amounts to reflect forecasted test period conditions. These adjustments are shown in detail on Gas Operations Schedule D-1, Column 2 and described at Schedule D-1, Column 6.

Gas Operations Schedule C-2, Column 3 represents the forecasted test period levels prior to pro forma adjustments. These levels are obtained by applying the adjustments in Column 2 to the base period jurisdictional amounts in Column 1. The levels set forth in Column 3 corresponded to and are the same as the levels set forth at pages 6 – 10 of Gas Operations Schedule C-2.1, Column 5.

Gas Operations Schedule C-2, Column 4 reflects the pro forma adjustments to forecasted test period operations. These adjustments are listed in detail in Gas Operations Schedule D-2.1. The amounts in Schedule C-2, Column 4 correspond to the amounts found in the column "Jurisdictional Adjustments" on Schedule D-2.1.

Gas Operations Schedule C-2, Column 5 represents the pro forma forecasted test period amount. The amounts in Column 5 correspond to those in Gas Operations Schedule C-1, Column 3.

Q. Please describe Gas Operations Schedule C-2.1.

A. Gas Operations Schedule C-2.1 is a statement of jurisdictional operating revenues and expenses by account for the base period and for the forecasted test period. It details how the Company's jurisdictional net operating income was determined for the base period and forecasted test period.

Q. Please describe Gas Operations Schedule C-2.2.

A. Gas Operations Schedule C-2.2 is a comparison of the Company's gas operations on a monthly basis for the base period and for the forecasted test period. The information in this schedule is further classified by account. The information for the six months ending August 31, 2016 reflects actual results. The remaining months for the base period and forecasted test period are forecasted.

OPERATING INCOME COMPARISON – ELECTRIC AND GAS OPERATIONS

Q. Has the Company prepared jurisdictional adjustments to operating income by major account for its electric and gas operations for both base and forecasted test periods as required by 807 KAR 5:001 Section 16(8)(d)?

A. Yes. This information ("Schedule D") with supporting schedules is located at Tab 57 to the application. The Company has prepared a Schedule D for each of its utility operations. Each Schedule D provides the required comparisons between the base period and the forecasted test period for the electric or gas operations.

Q. Please summarize Electric Operations Schedule D.

A. Electric Operations Schedule D is comprised of three schedules. Schedule D-1 shows operating revenue and expenses by account, for both the base period and the forecasted test period and the level of variance between the two. Certain jurisdictional pro forma adjustments are then applied to the forecasted test period to derive the pro forma forecasted test period used in Electric Operations Schedule C.

Schedule D-2 provides the adjustments for both the base period and the forecasted test period to operating revenues and expenses by FERC account necessary to remove the effects of LG&E's other recovery mechanisms: FAC, OSS, ECR, and DSM. In addition, an interest synchronization adjustment is made to remove the tax benefit for the deduction of interest on debt capitalization associated with capital projects recovered through the rate mechanisms. The amounts shown in the "Jurisdictional Adjustments" column appear in column 4 of Schedule C-2.1 for electric operations in the column "Jurisdictional Adjustments Sch D-2." These adjustments are discussed in further detail later in the next section of my testimony.

Schedule D-2.1 provides the pro forma adjustments to operating revenues and expenses by FERC account LG&E is proposing in this proceeding for the forecasted test period. The amounts shown in the "Jurisdictional Pro Forma Adjustments to Forecast Period" column appear in column 4 of Schedule D-1 for electric operations in the column "Jurisdictional Pro Forma Adjustments to Forecasted Period."

Q. Please summarize the differences in operating revenues from LG&E's electric operations between the base period and the pro forma forecasted test period as shown on Schedule D-1.

A. Jurisdictional operating revenues are projected to increase $9.0 million or about 0.9 percent between the base period and pro forma forecast period. However, fuel and purchased power are projected to increase approximately $18.4 million during this same period. As a result, net revenues are projected to decrease $9.4 million driven primarily by the ECR off-system sales revenue pro forma adjustment discussed later in my testimony.

Q. Please summarize the differences in operating expenses between the base period and pro forma forecasted test period as shown on Electric Operations Schedule D-1.

A. Electric operation and maintenance expenses after removing fuel and purchased power (rows 23, 51 and 61 on Schedule D-1) are projected to increase by $22.1 million between the base period and the pro forma forecasted test period. This increase has four primary drivers. First, steam and other generation maintenance is expected to increase by $10.7 million due to an increase in generation plant maintenance and outage expenses. Second, meter expenses and maintenance, misc. distribution expenses, and customer accounts and services expenses are expected to increase $5.2 million largely as a result of the AMS, Distribution Automation ("DA"), and SAP upgrade projects. Third, transmission maintenance of overhead lines is expected to increase $1.1 million due primarily to increased vegetation management as a result of the move to a five-year cycled approach from a just-in-time approach. Lastly, employee pension and benefits expense is expected to increase $5.0 million due to a reduction in discount rates and higher medical costs.

Q. Are there any other significant Electric Operating Expense increases between the base period and pro forma forecasted period?

A. Yes. Depreciation expense is projected to increase by $25.2 million driven by new plant-in-service and higher proposed depreciation rates. Taxes other than income taxes are also expected to increase by $2.2 million due primarily to higher property taxes associated with the increased investment.

Q. Please explain why Electric Operations federal and state income tax expense shown on Schedule D is expected to decrease during the forecasted period.

A. The decrease is due to an anticipated decrease in Electric Pretax Book Income, from $180.2 million in the base period to $118.1 million in the pro forma forecasted period as shown on Row 3 of Schedule E-1.

Q. Please summarize Gas Operations Schedule D.

A. Gas Operations Schedule D comprises three schedules. Schedule D-1 shows the overall adjustments to Operating Revenue and Expenses by account, for both the base period and the forecasted test period. Schedule D-1, Column 6 identifies the purpose of the adjustments.

Schedule D-2 for gas operations provides the adjustments for both the base period and the forecasted test period to operating revenues and expenses by FERC account necessary to remove the effects of LG&E's other recovery mechanisms: DSM, GLT, and Gas Supply Clause ("GSC"). In addition, an interest synchronization adjustment is made to remove the tax benefit for the deduction of interest on debt capitalization associated with capital projects recovered through the rate mechanisms. The amounts shown in the "Jurisdictional Adjustments" column

appear in column 4 of Schedule C-2.1 for gas operations in the column "Jurisdictional Adjustments Sch D-2."

Schedule D-2.1 for gas operations provides the pro forma adjustments to operating revenues and expenses by FERC account that LG&E is proposing for the forecasted test period. The amounts shown in the "Jurisdictional Adjustments" column appear in column 4 of Schedule D-1 for gas operations in the column "Jurisdictional Pro Forma Adjustments to Forecasted Period."

Q. Please summarize the differences in operating revenues from LG&E's gas operations between the base period and pro forma forecasted test period as shown on Schedule D-1.

A. Jurisdictional operating revenues are projected to increase by $29.5 million or about 19.1 percent between the base period and pro forma forecasted test period. This is primarily driven by the resetting of the GLT discussed later in my testimony.

Q. Please summarize the differences in operating expenses between the base period and pro forma forecasted test period as shown on Schedule D-1.

A. Gas operation and maintenance expenses are projected to increase by $5.0 million between the base period and the pro forma forecasted test period. This increase has three primary drivers. First, employee pension and benefits expense is expected to increase $1.7 million due to a reduction in discount rates and higher medical costs. Second, customer accounts and services expenses are projected to increase $0.6 million largely as a result of the AMS and SAP upgrade projects. The remaining increase is primarily driven by increased headcount and compliance costs as discussed in Mr. Bellar's testimony.

Q. Are there any other significant Gas Operating Expense increases between the base period and pro forma forecasted period?

A. Yes. Depreciation expense is projected to increase by $10.0 million and taxes other than income taxes are expected to increase by $2.8 million. This is primarily the result of resetting the GLT.

Q. Please explain why Gas Operations federal and state income tax expense shown on Schedule D is expected to increase during the forecasted period.

A. The increase is due to an increase in Gas Operations Pretax Book Income from $41.5 million in the base period to $49.1 million in the pro forma forecasted period as shown on Row 3 of Schedule E-1.

EFFECT OF CERTAIN RATEMAKING MECHANISMS ON REQUESTED RATE INCREASES

Q. What effect, if any, do ratemaking mechanisms such as the FAC, OSS, GSC, ECR, DSM, and GLT have on the base rate increases LG&E is requesting?

A. As discussed in my description of Schedule D, the impact of those mechanisms has been removed from the calculation of LG&E's operating revenues and expenses for both the base period ending February 28, 2017, and the forecasted test period ending June 30, 2018. The mechanisms and the costs and revenues associated with them, therefore, have no effect on the calculation of the revenue deficiency and corresponding base rate increases LG&E is requesting in this case. However, ECR costs allocated to intercompany and off-system sales along with GLT program costs incurred prior to July 1, 2017 will be recovered through base rates rather than the mechanisms as discussed later in my testimony. Most importantly, there is no double recovery of these costs.

PRO FORMA ADJUSTMENTS - ELECTRIC

DSM Adjustments

Q. Please explain the adjustment to operating revenues and expenses shown in Schedule D-2 for electric operations that eliminates revenues recovered through the DSM mechanism and related expenses.

A. Consistent with the Commission's practice of eliminating the revenues and expenses associated with full-cost-recovery trackers, an adjustment was made to eliminate electric revenues to be recovered through the DSM mechanism and the corresponding expenses for both the base period and the forecasted test period.[15] The operating revenue and expense components of the adjustment are shown in the column labeled "Adj 1 Remove DSM Mechanism" of Schedule D-2 for electric operations. The supporting details are contained in Schedule WPD-2 for electric operations.

Q. Please explain the adjustments shown in Schedule J-1.1/1.2 for electric operations and Supporting Schedule B-1.1 for electric operations, which remove DSM rate base from the Company's electric rate base and capitalization, respectively.

A. In accordance with the Commission's orders in Cases No. 2011-00134 and No. 2014-00003, the Company capitalizes the cost of installing load-control switches and related equipment used in two of its DSM programs, the Residential Load Management/Demand Conservation Program and the Commercial Load

[15] The Commission has previously reviewed and accepted adjustments similar to the proposed adjustment. *See An Adjustment of the Electric Rates, Terms and Conditions of Louisville Gas and Electric Company*, Case No. 2003-00433 (Ky. PSC June 30, 2004) at 24-25; *Application of Louisville Gas and Electric Company For An Adjustment of Electric and Gas Base Rates*, Case No. 2009-00549 (Ky. PSC July 30, 2010) at 19-20. In Cases No. 2008-00252, No. 2012-00222, and No. 2014-00372, base rate cases that were resolved by Commission – approved settlement agreements, LG&E also proposed similar adjustments.

Management/Demand Conservation Program.[16] Also in accordance with the Commission's order in Case No. 2014-00003, the Company capitalizes the cost of advanced meters, related communications equipment, and other related capital items related to its Advanced Metering Systems customer offering.[17] Because the Company recovers the cost of those investments, as well as a return on those investments, through the DSM mechanism, column 4 of Supporting Schedule B-1.1 for electric operations removes electric DSM rate base from the Company's electric rate base and column F of page 1 of Schedule J-1.1/1.2 for electric operations removes electric DSM rate base and other electric mechanism-related rate base from the Company's electric capitalization. These adjustments were performed using a methodology similar to that used in the Company's two most recent base-rate cases, both of which were resolved by Commission-approved settlement agreements.

FAC Adjustment

Q. Please explain the adjustment to operating expenses and revenues to eliminate the FAC revenues shown in Schedule D-2 for electric operations.

A. Consistent with past Commission practice in the Company's prior base rate cases, this adjustment eliminates the difference between fuel expenses and base fuel revenues. The electric operating revenue and expense components of the adjustment for both

[16] *Joint Application of Louisville Gas and Electric Company and Kentucky Utilities Company for Review, Modification, and Continuation of Existing, and Addition of New, Demand-Side Management and Energy-Efficiency Programs*, Case No. 2011-00134 (Ky. PSC Nov. 9, 2011) at 14 ("The Companies' request to add a fifth element to the DSMRC to account for the capital expenditure needed to develop the Residential and Commercial Load Management/Demand Conservation Program in the DSM/EE Program Plan is granted."); *Joint Application of Louisville Gas and Electric Company and Kentucky Utilities Company for Review, Modification, and Continuation of Existing, and Addition of New, Demand-Side Management and Energy Efficiency Programs*, Case No. 2014-00003 (Ky. PSC Nov. 14, 2014).

[17] *Joint Application of Louisville Gas and Electric Company and Kentucky Utilities Company for Review, Modification, and Continuation of Existing, and Addition of New, Demand-Side Management and Energy Efficiency Programs*, Case No. 2014-00003 (Ky. PSC Nov. 14, 2014).

the base period and the forecasted test period are shown in the column labeled "Adj 3 Remove FAC Mechanism" of Schedule D-2 for electric operations. The supporting details are contained in Schedule WPD-2 for electric operations.[18]

OSS Adjustment

Q. Please explain the adjustment to operating expenses and revenues to eliminate off-system revenues, OSS revenues, and off-system expenses shown in Schedule D-2 for electric operations.

A. In the Company's last base rate case, Case No. 2014-00372, the Commission ordered that an OSS be implemented under which electric off-system sales margins would be shared on a 75 percent - 25 percent basis between customers and LG&E.[19] The Commission further ordered that off-system sales margins attributable to customers (seventy-five percent) be flowed through the fuel adjustment clause.

Consistent with the Commission's practice of eliminating the revenues and expenses associated with full-cost-recovery trackers, an adjustment was made to eliminate off-system sales revenues, OSS revenues, and off-system sales expenses included in the forecasted test period. The operating revenue and expense component of the adjustment for the base period and the forecasted test period are shown in the column labeled "ADJ 4 Remove OSS Mechanism" of Schedule D-2. Supporting details are contained in WPD-2 for electric operations. Off-system sales revenues

[18] The Commission has previously reviewed and accepted adjustments similar to the proposed adjustment. *See An Adjustment of the Electric Rates, Terms and Conditions of Louisville Gas and Electric Company*, Case No. 2003-00433 (Ky. PSC June 30, 2004) at 24-25; *Application of Louisville Gas and Electric Company For An Adjustment of Electric and Gas Base Rates*, Case No. 2009-00549 (Ky. PSC July 30, 2010) at 19-20. In Cases No. 2008-00252, No. 2012-00222, and No. 2014-00372, base rate cases that were resolved by Commission-approved settlement agreements, LG&E proposed a similar adjustment.

[19] *Application of Louisville Gas and Electric Company For An Adjustment of Electric and Gas Base Rates*, Case No. 2014-00372 (Ky. PSC June 30, 2015) at 5, 12.

and expenses will continue to be addressed through the OSS mechanism after the implementation of new base rates.

ECR Adjustments

Q. Please explain the adjustment to electric operating expenses and revenues to eliminate ECR revenues and expenses shown in Schedule D-2 for electric operations.

A. Consistent with the Commission's practice of eliminating the revenues and expenses associated with full-cost-recovery trackers, an adjustment was made to eliminate ECR revenues and expenses during the forecasted test period that will continue to be included through the ECR mechanism after the implementation of new base rates. The electric operating revenue and expense components of the adjustment for both the base period and the forecasted test period are shown in the column labeled "Adj 2 Remove ECR Mechanism" of Schedule D-2 for electric operations. The supporting details are contained in Schedule WPD-2 for electric operations. The ECR surcharge provides for full recovery of approved environmental costs that qualify for the surcharge.

Consistent with the Commission's Order in Case No. 2009-00311 approving the use of the revenue requirement method for calculating the monthly ECR billing factor, LG&E is removing all ECR revenues collected in the environmental surcharge and in base rates.[20] The removal of ECR revenues from base rates is necessary to ensure base revenues reflect only base rate components and costs are recovered through the appropriate rate-making mechanism. LG&E proposed such an

[20] *An Examination By The Public Service Commission of the Environmental Surcharge Mechanism of Louisville Gas and Electric Company for the Two-Year Billing Period Ending April 30, 2009*, Case No. 2009-00311 (Ky. PSC Dec. 2, 2009).

adjustment using this methodology in Cases No. 2012-00222 and No. 2014-00372, both of which were resolved by Commission-approved settlement agreements.

Q. Please explain the adjustment to electric operating revenues shown in Schedule D-2.1 for electric operations that concerns off-system sales revenues related to the ECR calculation.

A. In determining the monthly ECR surcharge, a portion of LG&E's environmental compliance costs are allocated to off-system sales, including intercompany sales, through the jurisdictional allocation ratio. Because total ECR expenses are removed through the adjustment in Schedule D-2 for electric operations, the expenses associated with off-system and intercompany sales are understated. This results in a mismatch of the revenues and expenses related to the off-system and intercompany sales portion of the allocated environmental surcharge monthly revenue requirement. LG&E has included in this adjustment a reduction to electric revenues associated with ECR-related off-system and intercompany sales revenues. The electric operating revenue components of this adjustment are shown in the column labeled "Adj 6 ECR for Off-System Sales" of Schedule D-2.1 for electric operations. The supporting details are contained in Schedule WPD-2.1 for electric operations.

LG&E performed the adjustment in a manner consistent with the methodology used in Cases No. 2009-00549, No. 2012-00222, and No. 2014-00372. The Commission found the adjustment reasonable in Case No. 2009-00549. Cases No. 2012-00222 and No. 2014-00372 were resolved by Commission-approved settlement agreements.

Q. Please explain the adjustments shown in Schedule J-1.1/1.2 and Supporting Schedule B-1.1, which remove ECR rate base from the Company's electric rate base and capitalization, respectively.

A. Removing the Company's ECR rate base from its electric capitalization and rate base is necessary because the Company is recovering its investment, as well as a return on its investment, through the ECR mechanism. Column 3 of Supporting Schedule B-1.1 for electric operations removes ECR rate base from the Company's electric rate base and Column H of page 1 of Schedule J-1.1/1.2 removes ECR rate base and other mechanism-related rate base from the Company's electric capitalization.

The Company performed these adjustments using a methodology that the Commission approved in Cases No. 2009-00549, No. 2003-00433 and No. 98-426[21] and that the Company also proposed in Cases No. 2014-00372, No. 2012-00222 and No. 2008-00252, which were resolved by settlement agreements.

Q. Has the Company proposed any other adjustments related to its ECR mechanism?

A. Yes. The Company proposes to remove from base rates approximately $2.2 million of capital costs for environmental compliance and to recover those expenditures through the ECR mechanism.

In Case No. 2014-00372, LG&E included capital costs for two environmental projects not yet included in an approved ECR plan in its revenue requirement calculation. These projects are designed to comply with the Coal Combustion Residual Rule and involved the closure of five surface impoundments at the Mill

[21] *Application of Louisville Gas and Electric Company for Approval of an Alternate Method of Regulation of Its Rates and Service*, Case No. 98-426 (Ky. PSC June 1, 2000).

Creek Station (Project 29) and the closure of two surface impoundments at the Trimble County Station (Project 30). The Commission approved both projects as part of the Company's 2016 ECR Compliance Plan in Case No. 2016-00027.[22]

Using the 13-month average capital expenditure for the period from July 1, 2015 through June 30, 2016, the Company determined that approximately $2.2 million of capital expenditures on these projects were included in the Company's base rates. Exhibit CMG-1 shows this calculation. In Case No. 2016-00027, the Company reported the inclusion of these capital expenditures in base rates and excluded those expenditures from the Project Costs for which it sought recovery through the ECR mechanism.[23] The portion of Projects 29 and 30 included in base rates represents less than 0.7 percent of the Projects' estimated total cost of $315.9 million.

As the projected expenditures in the previous base rate case constitute only a very small portion of the total project costs and the forecast used for the projection is no longer applicable, the Company proposes to synchronize the ECR with the proposed change in base rates by removing the capital expenditures from base rates and to recover them through its ECR mechanism.

Q. Will the proposed treatment affect the total revenue related to the capital expenditures that the Company recovers?

A. No. The Company will recover the same approximate amount of revenue related to the capital expenditures regardless of the method of recovery. However, permitting

[22] *Application of Louisville Gas And Electric Company For Certificates of Public Convenience and Necessity and Approval of Its 2016 Compliance Plan For Recovery By Environmental Surcharge*, Case No. 2016-00027 (Ky. PSC Aug. 8, 2016).

[23] Direct Testimony of Christopher M. Garrett at 7-8 (filed Jan. 29, 2016); LG&E's Response to Commission Staff's Initial Request for Information, Items 1, 2 and 5 (filed Mar. 24, 2016); LG&E's Supplemental Response to Commission Staff's Initial Request for Information, Item 1 (filed Apr. 19, 2016).

recovery of the projects' entire costs through the ECR mechanism rather than dividing the recovery of the costs between the ECR mechanism and base rates will simplify accounting for the projects and make Commission oversight of the recovery of those costs much easier.

Interest Synchronization Adjustment

Q. Please explain the adjustment shown in Electric Operations Schedule D-2 labeled "Adj 5 Interest Synchronization."

A. This adjustment is for federal and state income taxes corresponding to the adjustment of interest expense. The Commission has traditionally recognized the income tax effects of adjustments to interest expense through an "interest synchronization" adjustment. Income tax expense is adjusted to remove the tax benefit for the deduction of interest on debt capitalization associated with capital projects recovered through the other rate mechanisms, predominantly the ECR surcharge. The interest expense included in LG&E's "Jurisdictional Adjusted Capital" is computed from Schedule J-1.1/J-1.2 Column I and that amount is then compared to LG&E's interest per books (excluding other interest) to arrive at the interest synchronization amount. The composite federal and state income tax rate is then applied to the interest synchronization amount. The supporting details are contained in Schedule WPD-2. The Company performed the adjustment consistent with the methodology used in its last base rate case, Case No. 2014-00372.

NON-MECHANISM-RELATED ADJUSTMENTS

Customer Account Changes

Q. Please explain the adjustments to electric operating revenues and expenses shown in the column labeled "Adj 7 Customer Account Changes" on Schedule D-2.1 for electric operations.

A. The column labeled "Adj 7 Customer Account Changes" on Electric Operations Schedule D-2.1 shows the revenue effects associated with three customer account changes that should be included in the forecasted test period. These changes are described below. The data for each revenue adjustment is shown in workpaper Schedule WPD-2.1.

First, revenues from LG&E's Rider RC (Redundant Capacity) were inadvertently excluded from forecasted test year data. The electric operating revenue adjustments calculated in the rows labeled "CUST 442.2 Redundant Capacity Rider Revenues" and "CUST 442.3 Redundant Capacity Rider Revenues" in Schedule WPD-2.1 for electric operations increase revenues to reflect the projected revenues from LG&E's Rider RC customers. Specific details of the calculations are shown in Exhibit CMG-2.

Second, LG&E recently entered a contract with a customer ("Customer A") to provide credits under Rider CSR (Curtailable Service Rider) at times when the Company requests a curtailment of the customer's demand to the firm demand designated in the contract. These additional credits to electric operating revenues were not included for the unadjusted forecasted test period because the contract for Curtailable Service was only recently executed. The electric operating revenue adjustments calculated in the row labeled "CUST 442.3 Curtailable Service Rider

Revenues" in Schedule WPD-2.1 for electric operations decrease revenues to reflect the projected revenue credits from Customer A. Specific details of the calculations are shown in Exhibit CMG-3.

Third, LG&E's special contract with a customer ("Customer B") includes a Power Factor Provision that provides demand-charge increases or decreases based on Customer B's power factor. LG&E's electric forecasted test period data did not correctly apply this provision. Therefore, the electric operating revenue adjustments in the row labeled "CUST 445 Power Factor Revenues" in Schedule WPD-2.1 for electric operations decrease revenues from Customer B based on a correct application of the Power Factor Provision. Specific details of the calculations are shown in Exhibit CMG-4.

Advertising Expenses

Q. Please explain the adjustment to electric operating expenses shown in the column labeled "Adj 8 Advertising Expenses" on Schedule D-2.1 for electric operations.

A. This adjustment eliminates *all* institutional and promotional advertising expenses. Commission regulation 807 KAR 5:016 Section 2(1) provides that a utility will be allowed to recover, for ratemaking purposes, only those advertising expenses that produce a "material benefit" for its ratepayers. In previous rate cases the Company has proposed, and the Commission has approved, adjustments to remove only the

portion of its advertising expenses attributable to primarily institutional or promotional advertisements.[24]

PRO FORMA ADJUSTMENTS – GAS

DSM Adjustment

Q. Please explain the adjustment to gas operating revenues and expenses shown in Schedule D-2 for gas operations that eliminates revenues recovered through the DSM mechanism and related expenses.

A. Consistent with the Commission's practice of eliminating the revenues and expenses associated with full-cost-recovery trackers,[25] an adjustment was made to eliminate gas revenues to be recovered through the DSM mechanism and the corresponding expenses for both the base period and the forecasted test period. The gas operating revenue and expense components of the adjustment are shown in the column labeled "Adj 1 Remove DSM Mechanism" of Schedule D-2 for gas operations. The supporting details are contained in Schedule WPD-2 for gas operations.

GSC Adjustment

Q. Please explain the adjustment to gas operating revenues and expenses shown in Schedule D-2 for gas operations that eliminates GSC recoveries and expenses.

A. Consistent with the Commission's practice of eliminating the revenues and expenses associated with full-cost-recovery trackers, this adjustment eliminates the effect of

[24] The Commission determined such adjustments to be reasonable in Cases No. 2003-00433 and No. 2009-00549, two of LG&E's previous base-rate cases. LG&E proposed such an adjustment in Cases No. 2008-00252 and No. 2012-00222, which were resolved by settlement agreements approved by the Commission.

[25] The Commission has previously reviewed and accepted adjustments similar to the proposed adjustment. *See An Adjustment of the Electric Rates, Terms and Conditions of Louisville Gas and Electric Company*, Case No. 2003-00433 (Ky. PSC June 30, 2004) at 24-25; *Application of Louisville Gas and Electric Company For An Adjustment of Electric and Gas Base Rates*, Case No. 2009-00549 (Ky. PSC July 30, 2010) at 19-20. In Cases No. 2008-00252, No. 2012-00222, and No. 2014-00372, base rate cases that were resolved by Commission – approved settlement agreements, LG&E also proposed a similar adjustment.

GSC recoveries and gas supply expenses for both the base period and the forecasted test period. The gas operating revenue and expense components of the adjustment are shown in the column labeled "Adj 3 Remove GSC Mechanism" of Schedule D-2 for gas operations. The supporting details are contained in Schedule WPD-2 for gas operations.

The Commission determined a similar adjustment to be reasonable in Case No. 2009-00549. LG&E proposed a similar adjustment in Cases No. 2003-00433, No. 2008-00252, No. 2012-00222, and No. 2014-00372, which were resolved by Commission-approved settlement agreements.

GLT Adjustments

Q. Please explain the adjustment to gas operating revenues and expenses shown in Schedule D-2 for gas operations that eliminates GLT revenues and expenses.

A. Consistent with the Commission's practice of eliminating the revenues and expenses associated with full-recovery cost trackers, the Company has eliminated revenues to be recovered through the GLT and the corresponding expenses for both the base period and the forecasted test period.[26] The gas operating revenue and expense components of the adjustment are shown in the column labeled "Adj 2 Remove GLT Mechanism" of Schedule D-2 for gas operations. The supporting details are contained in Schedule WPD-2 for gas operations.

[26] This adjustment is similar to the DSM revenue and expense elimination adjustment that the Commission has previously found to be reasonable and that LG&E has proposed in its five most recent base-rate cases. *Supra* Note 15. In Case No. 2014-00372, which was resolved by Commission-approved settlement agreement, LG&E proposed the same adjustment regarding GLT revenues and expenses as proposed in its current application.

Q. Please explain the adjustments shown in Schedule J-1.1/1.2 for gas operations and Supporting Schedule B-1.1 for gas operations that remove GLT rate base from the Company's gas rate base and capitalization, respectively.

A. Removing the Company's GLT rate base from its gas capitalization and rate base is necessary because the Company is recovering its investment, as well as a return on its investment, through the GLT mechanism. Therefore, Column 10 of Supporting Schedule B-1.1 for gas operations removes GLT rate base from the Company's gas rate base, and Column E of page 2 of Schedule J-1.1/1.2 for gas operations removes GLT rate base and other mechanism-related rate base from the Company's gas capitalization. Removing GLT rate base from the Company's gas capitalization and rate base is consistent with the removal of DSM rate base, which I describe above, and with the adjustment that the Company proposed in Case No. 2014-00372.[27] Please note that my references to GLT rate base are to Gas Program projects that are performed after July 1, 2017. Under the Company's proposed reset of the GLT, all projects performed prior to July 1, 2017 will be placed into base rates.

Interest Synchronization Adjustment

Q. Please explain the adjustment shown in Schedule D-2 for gas operations labeled "Adj 5 Interest Synchronization."

A. This adjustment is for federal and state income taxes corresponding to the adjustment of interest expense. The Commission has traditionally recognized the income tax effects of adjustments to interest expense through an "interest synchronization" adjustment. Income tax expense is adjusted to remove the tax benefit for the deduction of interest on debt capitalization associated with capital projects recovered

[27] *See* Case No. 2014-00372, Testimony of Robert M. Conroy at 16 (filed Nov. 26, 2014).

through the other rate mechanisms, predominantly the GLT. The interest expense included in LG&E's "Jurisdictional Adjusted Capital" is computed from Schedule J-1.1/J-1.2 Column I and that amount is then compared to LG&E's interest per books (excluding other interest) to arrive at the interest synchronization amount. The composite federal and state income tax rate is then applied to the interest synchronization amount. The supporting details are contained in Schedule WPD-2. The Company performed the adjustment consistent with the methodology used in its last base rate case, Case No. 2014-00372.

Non-Mechanism-Related Adjustments

Q. Please explain the adjustment to gas operating expenses shown in the column labeled "Adj 8 Advertising Expense" on Schedule D-2.1 for gas operations.

A. This adjustment eliminates *all* institutional and promotional advertising expenses. Commission regulation 807 KAR 5:016 Section 2(1) provides that a utility will be allowed to recover, for ratemaking purposes, only those advertising expenses that produce a "material benefit" for its ratepayers. In previous rate cases the Company has proposed, and the Commission has approved, adjustments to remove only the portion of its advertising expenses attributable to primarily institutional or promotional advertisements.[28]

[28] The Commission determined such adjustments to be reasonable in Cases No. 2003-00433 and No. 2009-00549, two of LG&E's previous base-rate cases. LG&E proposed such an adjustment in Cases No., 2008-00252 and No. 2012-00222, which were resolved by settlement agreements approved by the Commission.

JURISDICTIONAL FEDERAL AND STATE INCOME TAX SUMMARY – ELECTRIC AND GAS OPERATIONS

Q. Has the Company prepared a jurisdictional federal and state income tax summary of its electric and gas operations for both base and forecasted test periods as required by 807 KAR 5:001 Section 16(8)(e)?

A. Yes. This information ("Schedule E") is located in Tab 58 to the application. The Company has prepared a Schedule E for each of its utility operations

Q. Please describe Electric Operations Schedule E.

A. Electric Operations Schedule E has two parts: Electric Operations Schedule E-1 shows the Company's jurisdictional income tax at current rates for the base period and shows pro forma adjustments at both current and proposed rates for the forecasted test period; Electric Operations Schedule E-2 shows how the jurisdictional allocation was derived. The effective tax rate, computed as "Total Income Taxes" per row 102 divided by "Book Net Income before Income Tax & Credits" per row 3, is 37.7 percent for the base period and 37.3 percent for the pro forma forecasted test period.

Q. Please describe Gas Operations Schedule E.

A. Gas Operations Schedule E has two parts: Gas Operations Schedule E-1 shows the Company's jurisdictional income tax at current rates for the base period and shows pro forma adjustments at both current and proposed rates for the forecasted test period; and Gas Operations Schedule E-2 shows how the jurisdictional allocation was derived. The effective tax rate, computed as "Total Income Taxes" per row 91 divided by "Book Net Income before Income Tax & Credits" per row 3, is 38.6 percent for the base period and 38.7 percent for the pro forma forecasted test period.

GROSS REVENUE CONVERSION FACTOR – ELECTRIC AND GAS OPERATIONS

Q. Has the Company prepared a computation of a gross revenue conversion factor for the forecasted test period of its electric and gas operations as required by 807 KAR 5:001 Section 16(8)(h)?

A. Yes. This information ("Schedule H") is located at Tab 61 to the application. The Company has prepared a Schedule H for each of its utility operations.

Q. Please describe Schedule H.

A. Each Schedule H sets forth the calculation of the gross revenue conversion factor ("GRCF"). This is the factor, or multiplier, used to gross-up the operating income deficiency to a revenue deficiency amount. This factor is designed to cover income taxes, uncollectible accounts expense and revenue-based fees assessed by the Commission on the requested revenue increase. The federal and state income tax rates are calculated as shown in the attached Workpaper WPH-1.A at Tab 61. The federal income tax rate calculation excludes the production activities deduction (Section 199) given LG&E's net operating loss carryforward as a result of the extension of bonus depreciation. The uncollectible accounts expense rate of 0.226 percent is based on the historic 5-year average. The rate used for the KPSC assessment fee is based on the last assessment notice received by the Company. The GRCF on Electric Operations Schedule A and the GRCF on Gas Operations Schedule A are used to compute the respective calculated revenue deficiency based on the associated calculated net operating income deficiency for each operation.

RESETTING GAS LINE TRACKER

Q. Please describe the Company's GLT.

A. In Case No. 2012-00222, the Commission approved the Company's proposal to implement a multi-year Gas Line Program to replace certain of its customers' gas risers and, as needed, service lines. To recover the cost of this program as well as the costs of the Company's ongoing leak mitigation program, which includes the Company's main replacement program, the Commission authorized the Company to assess a GLT.

The amount of the GLT is calculated based upon the following items:

- GLT-related plant-in-service not included in base gas rates minus the associated GLT-related accumulated depreciation and accumulated deferred income taxes;
- Retirement and removal of plant related to GLT construction;
- The overall rate of return on capital authorized in LG&E's most recent gas base rate case, grossed up for federal and state income taxes, as applied to the net rate base;
- Depreciation expense on the GLT-related plant-in-service less retirement and removals; and
- Incremental operating and maintenance ("O&M") expenses due to GLT-related project including any O&M savings GLT-related projects create, if any, with respect to related O&M expense amounts embedded in base rates.

Under the terms of the GLT Rate Schedule, the Company uses 12-month projected costs to calculate the GLT. The GLT must be reconciled to actual costs annually. Any differences between projected and annual costs are credited to or recovered from customers via a balancing adjustment. LG&E must file update projected program costs annually with the Commission at least two months prior to the beginning of an effective period. This filing must reflect the anticipated impact on the Company's revenue requirements of net plant additions expected during the upcoming year.

After completion of a plan year, the Company must submit a balancing adjustment to true up the actual costs of the program with the preceding years' projected costs.

As noted above, the Commission approved the GLT in Case No. 2012-00222. The Commission also has approved the Company's proposed revisions to the GLT in Cases No. 2013-00394,[29] No. 2014-00372, No. 2015-00360,[30] and No. 2016-00108.[31] The current GLT rates are based upon projected expenses for the 2016 calendar year and a balancing adjustment to reflect an under recovery that occurred in calendar year 2015. On October 31, 2016, the Company applied to the Commission to revise its GLT rates, effective January 1, 2017, to reflect its projected expenses for the 2017 calendar year.[32]

Q. What revisions to the GLT does the Company propose in its application?

A. First, the Company proposes to remove from GLT rate base all Gas Line Program projects performed prior to July 1, 2017, the start of the future test year, and to place those projects into base rates. This action effectively resets the GLT charge to reflect only the cost of Program projects performed in the forecasted test period. The calculations for resetting GLT charges are attached as Exhibit CMG-5.

Second, as discussed in the testimony of Mr. Lonnie E. Bellar, the Company proposes to add two new projects to the GLT, the Gas Service Line Replacement

[29] *Revised Gas Line Tracker Filing of Louisville Gas and Electric Company*, Case No. 2013-00394 (Ky. PSC Dec. 13, 2013).

[30] *Application of Louisville Gas and Electric Company For Approval of Revised Rates To Be Recovered Through Its Gas Line Tracker Beginning With The First Billing Cycle For January 2016*, Case No. 2015-00360 (Ky. PSC Jan. 28, 2016).

[31] *Application of Louisville Gas and Electric Company For Approval of Revised Tariff Rates To Be Recovered Through Its Gas Line Tracker Beginning With The First Billing Cycle For May 2016*, Case No. 2016-00108 (Ky. PSC Mar. 31, 2016).

[32] *Application of Louisville Gas and Electric Company For Approval of Revised Rates To Be Recovered Through Its Gas Line Tracker Beginning With the First Billing Cycle For January, 2017*, Case No. 2016-00383 (Ky. PSC filed Oct. 31, 2016).

Program and the Transmission Pipeline Modernization Program ("TPMP"). The Company requests the cost of these projects be eligible for recovery through the GLT effective July 1, 2017. The calculations of the projected rate impacts for these two new programs are included as Exhibit CMG-6. Furthermore, the Company is requesting a separate rate be applied to the TPMP as discussed below.

Third, as discussed in the testimony of Mr. Seelye, the Company proposes to combine the application of the GLT charge for some rate schedules.

Lastly, in an effort to simplify the GLT filing process, the Company also proposes to combine the annual forecast and true-up filings into one filing to be made each February with new rates effective for services rendered on and after April 30. The Commission has either required or encouraged other major gas utilities in Kentucky to adopt such procedure.[33] Both the true-up and the annual forecast will continue to be based on calendar year amounts. As a result of this change, the Company proposes that no changes to GLT rates be made after the final decision in this proceeding until the first combined GLT filing in February 2018.

Q. What effect will the reset and two new projects have on the GLT charge in 2017?

A. A comparison of the current and proposed rates for July 2017 is shown below:

[33] *See Application of Duke Energy Kentucky, Inc. For A Certificate of Public Convenience and Necessity Authorizing The Implementation of An Accelerated Service Line Replacement Program, Approval of Ownership of Service Lines, and A Gas Pipeline Replacement Surcharge*, Case No. 2015-00210 (Ky. PSC Feb. 2, 2016) (requiring gas utility to file report that included projected expenditures for upcoming year and reconciliation of actual and expected expenditures for prior year and revenue collections); *Application of Columbia Gas of Kentucky, Inc. For An Adjustment In Rates*, Case No. 2016-00162 (Ky. PSC), Commission Staff's Third Request for Information to Columbia Gas of Kentucky, Item 12 (issued Aug. 5, 2016) (inquiring whether gas utility would file a single application annually to both establish future investment for recovery and reconcile past under/over collections of investment).

	Current	Proposed Distribution Projects ($/delivery pt.)	Proposed Transmission Projects ($Ccf)
RGS-Residential Gas Service	$ 5.14	$ 0.84	$ 0.00067
VFD-Volunteer Fire Department Service	$ 5.14	$ 0.84	$ 0.00067
CGS-Commercial Gas Service	$ 27.41	$ 4.26	$ 0.00051
IGS-Industrial Gas Service	$ 259.54	$ 48.86	$ 0.00020
AAGS-As Available Gas Service	$ 2,838.87	$ 48.86	$ 0.00020
SGSS – Substitute Gas Sales Service	N/A	$ 4.26	$ 0.00051
DGGS – Distributed Gen. Gas Service	$ 0.00	$ 48.86	$ 0.00020
FT – Firm Transportation Service	N/A	N/A	$ 0.00003
LGDS – Local Gas Delivery Service	N/A	N/A	$ 0.00003

As discussed in the testimony of Mr. Seelye, GLT program costs are currently recovered from customers through a flat charge per customer. In this case, the Company is proposing to recover the cost of the new TPMP program through a delivery charge on a per CCF basis. All other GLT projects will continue to be recovered through a flat charge per customer.

CREATION OF REGULATORY ASSET FOR RETIRED METERS

Q. Please describe the accounting treatment that the Companies are requesting for the net book value of the Companies' existing electric meters.

A. In his testimony, John Malloy discusses the Companies' plan to deploy an AMS. As a consequence of this deployment, the Companies' existing electric meters will be retired. The Companies are requesting authority to reflect the remaining net book value of these electric meters in a regulatory asset account after the meters are retired.

Q. What is the estimated net book value of LG&E's retired electric meters?

A. The estimated net book value is $12,079,033.

Q. **Has the Commission previously allowed electric utilities to take a regulatory asset for such a purpose?**

A. Yes. In Case No. 2014-00376,[34] the Commission authorized Kenergy Corp. to record as a regulatory asset the undepreciated portion of the book value of electric meters Kenergy Corp. planned to retire as part of its deployment of an advanced metering infrastructure system. The Commission has authorized the creation of regulatory assets under similar circumstances for Shelby Electric Cooperative[35] and Taylor County Rural Electric Cooperative Corporation.[36]

Q. Under what circumstances has the Commission previously authorized the creation of a regulatory asset?

A. The most common instances in which the Commission has authorized the creation of a regulatory asset have been where a utility has incurred: (1) an extraordinary, nonrecurring expense which could not have reasonably been anticipated or included in the utility's planning; (2) an expense resulting from a statutory or administrative directive; (3) an expense in relation to an industry sponsored initiative; or (4) an extraordinary or nonrecurring expense that over time will result in a saving that fully offsets the cost.[37]

Q. Are the circumstances of the Company's request for a regulatory asset account similar to those circumstances?

A. Yes. The proposed retirement of the Company's existing electric meters to permit AMS deployment across the System is an extraordinary and non-recurring expense

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[34] *Request of Kenergy Corp. for Approval to Establish a Regulatory Asset in the Amount of $3,884,717 Amortized Over a Ten (10) Year Period*, Case No. 2015-00141 (Ky. PSC Aug. 31, 2015).

[35] *Request of Shelby Electric Cooperative for Approval to Establish a Regulatory Asset in the Amount of $443,562.75 and Amortized the Amount Over a Period of Five (5) Years*, Case No. 2012-00102 (Ky. PSC Apr. 16, 2012).

[36] *Filing of Taylor County Rural Electric Cooperative Corporation Requesting Approval of Deferred Plan for Retiring Meters*, Case No. 2008-00376 (Ky. PSC Dec. 9, 2008).

[37] *The Application of East Kentucky Power Cooperative, Inc. for an Order Approving Accounting Practices to Establish a Regulatory Asset Related to Certain Replacement Power Costs Resulting from Forced Outages*, Case No. 2008-00436 (Ky. PSC Dec. 23, 2008).

that will produce savings that fully offset the costs associated with the existing meters' retirement. For a detailed discussion of the benefits and savings that will result from AMS deployment, please refer to Mr. Malloy's testimony in this proceeding.

Q. If the creation of a regulatory asset for the remaining net book value of replaced electric meters is authorized, what journal entry will the Company make to reflect the creation of this account?

A. In summary, the Company will make the following journal entry to reflect the retirement of the electric meters and the creation of the regulatory asset account:

		2019
Account No.	Description	DR (CR)
108	Accumulated provision for depreciation of electric utility plant	$ 23,005,419
182.2	Unrecovered plant and regulatory study costs	$ 12,079,033
101	Electric plant in service	$ (35,084,452)

The actual recording of the regulatory asset will be dependent upon the book value, net of accumulated depreciation, of the related retired meters.

Q. What effect, if any, will authorization to create the requested regulatory asset have on the base rates proposed in this proceeding?

A. None. The Company has not proposed to begin amortization of the regulatory asset in this case to avoid double recovery of costs until the AMS program is implemented and cost savings are realized. It recognizes that such recovery would be subject to Commission review and approval in a future base rate proceeding.

AMORTIZATION OF REGULATORY LIABILITY FOR REFINED COAL ARRANGEMENTS

Q. Briefly describe the accounting treatment approved by the Commission regarding the Company's refined coal arrangements and the proposed amortization of the regulatory liability included in this proceeding.

A. In Case No. 2015-00264,[38] the Commission authorized LG&E and Kentucky Utilities Company to establish regulatory liabilities for the proceeds, including any reservation or termination fees, from agreements related to the installation and operation of certain refined coal production facilities at their Ghent, Mill Creek, and Trimble County Generating Stations. The Commission further provided that this liability should be addressed at each Company's next general rate proceeding. LG&E projects the receipt of approximately $521,575 of reservation and termination fees pursuant to these agreements by December 31, 2016 and has recognized this amount as a regulatory liability in this proceeding. It proposes to amortize this liability over three years. The journal entry that LG&E included in the forecasted test year to amortize this liability is shown below. To the extent that actual reservation and termination fees differ from the projected results, LG&E proposes to true-up the amount in this proceeding.

		FC TYE
Account No.	Description	6/30/2018
254	Other regulatory liabilities	$ 173,858
456	Other electric revenues	$ (173,858)

[38] *Application of Louisville Gas and Electric Company and Kentucky Utilities Company Regarding Entrance Into Refined Coal Agreements, For Proposed Accounting and Fuel Adjustment Clause Treatment, and For Declaratory Ruling*, Case No. 2015-00264 (Ky. PSC Nov. 24, 2015).

DEPRECIATION STUDY

Q. Why did LG&E choose Mr. John Spanos of Gannett Fleming, Inc. to conduct its new depreciation study?

A. Mr. Spanos has extensive experience in the regulated utility accounting field, and particularly in the area of depreciation rates. Mr. Spanos is a member of the Society of Depreciation Professionals, and has submitted testimony to over twenty-five regulatory commissions on the subject of utility plant depreciation. He has previously prepared depreciation studies for LG&E that were presented to the Commission in Cases No. 2007-00564,[39] No. 2012-00222, No. 2014-00372 and No. 2016-00063.[40]

Q. What did LG&E ask Mr. Spanos to do?

A. Maintenance of sound depreciation rates requires periodic reviews and assessments. Four years have passed since LG&E's last study and a new study is needed to ensure that depreciation rates are appropriate.[41] The Commission has indicated that utilities should periodically review and update their depreciation rates.[42] Accordingly, LG&E asked Mr. Spanos to perform an independent depreciation study, using data from historical records of LG&E's electric and gas plant, his generation asset life assessment analysis of LG&E's assets, and his extensive experience in depreciation studies. The purpose of the study was to evaluate LG&E's depreciation rates and, if

[39] *Application of Louisville Gas and Electric Company to File Depreciation Study*, Case No. 2007-00564 (Ky. PSC filed Dec. 28, 2007).
[40] *Joint Application of Kentucky Utilities Company and Louisville Gas and Electric Company For Approval of Depreciation Rates For Brown Solar*, Case No. 2016-00063 (Ky. PSC Apr. 8, 2016)
[41] LG&E's business policy is to review and update its depreciation rates every five to seven years.
[42] *See, e.g., Adjustment of Rates of Fleming-Mason Energy Cooperative Corporation*, Case No. 2001-00244 (Ky. PSC Aug. 7, 2002).

necessary, recommend updated depreciation rates to reflect the actual deprecation of LG&E's assets.

Q. What did Mr. Spanos find and recommend?

A. As in the case of many depreciation studies, Mr. Spanos found that LG&E's current depreciation rates need to be updated to fully reflect the current or actual depreciation of LG&E's assets. Mr. Spanos recommended that LG&E continue to use the Average Service Life ("ASL") and remaining life basis methodology of depreciation, consistent with the method and resulting rates the Commission accepted in the settlement of Cases No. 2007-00564, No. 2008-00252, and No. 2012-00222. The study resulted in revised life and salvage parameters for electric and gas assets based on updated historical information, industry benchmarks and site visits to LG&E's facilities.

Q. Did LG&E accept Mr. Spanos' recommendation to use the ASL methodology in its new depreciation study?

A. Yes. LG&E accepted Mr. Spanos' recommendation to continue to use the ASL and remaining life basis methodology because it reasonably allocates depreciation over the remaining useful lives of LG&E's electric and gas assets.

CONCLUSION

Q. Do you have any recommendations for the Commission?

A. Yes. I recommend that the Commission: (1) approve the removal of approximately $2.2 million of capital costs for environmental compliance from base rates and permit their recovery through the ECR mechanism; (2) approve the Company's proposal to remove from GLT rate base all Gas Line Program projects performed prior to July 1, 2017 and to place those projects into base rates; (3) approve the Company's other

proposed revisions to the GLT; (4) authorize the creation of a regulatory asset account to reflect the remaining net book value of the electric meters that will be retired as a consequence of the Company's deployment of AMS; (5) approve the proposed amortization of the regulatory liability for the proceeds from agreements related to the installation and operation of certain refined coal production facilities; and (6) accept and approve the depreciation rates set forth in Mr. Spanos' depreciation study.

Q. Does this conclude your testimony?

A. Yes, it does.

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, and that he has personal knowledge of the matters set forth in the foregoing testimony, and that the answers contained therein are true and correct to the best of his information, knowledge and belief.

Christopher M. Garrett

Christopher M. Garrett

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 18th day of November 2016.

Judy Schooler (SEAL)
Notary Public

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

APPENDIX A

Christopher M. Garrett
Director, Rates
LG&E and KU Services Company
220 West Main Street
Louisville, Kentucky 40202
Telephone: (502) 627-3328

Previous Positions:

Director, Accounting and Regulatory Reporting	Dec 2012 – Jan 2016
Director, Financial Planning & Controlling	Feb 2010 – Nov 2012
Manager, Financial Planning	Nov 2007 – Feb 2010
Manager, Corporate Accounting	Jan 2006 – Oct 2007
Manager, Utility Tax	May 2002 – Jan 2006
Tax Analyst, various positions	Aug 1995 – May 2002

Education:

Eastern Kentucky University, Bachelor of Business Administration - Accounting, 1995
Graduated Magna Cum Laude
Certified Public Accountant, Kentucky, 1999

Professional Memberships:

American Institute of Certified Public Accountants (AICPA)
Kentucky Society of Certified Public Accountants (KSCPA)

Civic Activities:

St. Joseph School Board Member

Exhibit CMG-1

2016 ECR Plan Capital Expenditures in Base Rates

LGE Project	Control Facility	Generating Station	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Revised Amount in Base Rates (13-Month Average)
29	CCR Rule Compliance Construction and Construction of New Process Water Systems	Mill Creek Station	$0.3	$0.4	$0.5	$0.5	$0.6	$0.7	$0.7	$1.0	$1.2	$1.5	$1.9	$2.4	$2.9	$1.1
30	CCR Rule Compliance Construction and Construction of New Process Water Systems	Trimble County Station	$0.1	$0.2	$0.2	$0.3	$0.3	$0.4	$0.5	$0.8	$1.1	$1.4	$2.1	$2.7	$3.4	$1.0
Total LGE ($ Millions)			$0.5	$0.6	$0.7	$0.8	$0.9	$1.1	$1.2	$1.8	$2.3	$2.9	$4.0	$5.2	$6.3	$2.2

Note: Values represent project cumulative capital expenditures since project inception by month.

Exhibit CMG-2

Redundant Capacity Adjustment

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Adjustment to Reflect Billed Redundant Capacity Not in Revenue Forecast

Rate Schedule		Average Contracted Monthly Demand	Redundant Capacity Rate	Average Monthly Redundant Capacity Revenue	FERC Acct 442.2	FERC Acct 442.3
PSS	Customer 1	72	$ 1.43	$ 103	$ 103	
TODS	Customer 1	1,500	$ 1.43	$ 2,145	$ 2,145	
TODP	Customer 1	1,904	$ 1.26	$ 2,399		$ 2,399
			Annual revenue	$ 55,761	$ 26,976	$ 28,785

Exhibit CMG-3

Electric Customer A Curtailable Service Rider Adjustment

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Customer A Curtailable Service Rider Adjustment

Month	CSR Credit	Curtailable Billing Demand (KVA)
September-16	$ 37,443	5,760.40
August-16	$ 40,896	6,291.68
July-16	$ 28,441	4,375.61
June-16	$ 27,041	4,160.10
May-16	$ 20,092	3,091.10
April-16	$ 35,247	5,422.58
March-16	$ 31,521	4,849.43
February-16	$ 32,549	5,007.57
January-16	$ 33,578	5,165.91
December-15	$ 33,190	5,106.18
November-15	$ 30,112	4,632.60
October-15	$ 29,211	4,494.07
TOTALS	$ 379,322	58,357.24

Assumptions:
1. Used actual billing data for 12 months ended September 2016
2. Option A Curtailable Billing Demand is based upon measured maximum demand less firm contract demand
3. CSR Credit applies to Customer's TODP account; therefore monthly CSR Credit is $6.50/KVA of Curtailable Billing Demand

Exhibit CMG-4

Electric Customer B Power Factor Adjustment

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Customer B Power Factor Revenue Adjustment

Customer B **Data for 12 Months ending August 31, 2016:** **Calculation of the Actual Revenue Adjustment for Power Factor Correction:**

	(1) Average Power Factor Per Monthly Bills	(2) Billing Demand Per Monthly Bills	(3) kVA (1) ÷ (2)	(4) Power Factor less 80% (1) - 80%	(5) One Percent Adjustment (4) adjusted down	(6) 0.4% Adjustment (5) x 0.4	(7) Demand Rate	(8) Demand Charge (2) x (7)	(9) Power Factor Adjustment (8) x (6)
Sept	93.86%	20,916.00	22,284.25	13.86%	13.00%	-0.052	$ 13.82	$ 289,059.12	$ (15,031.07)
Oct	94.85%	18,528.00	19,534.00	14.85%	14.00%	-0.056	$ 13.82	$ 256,056.96	$ (14,339.19)
Nov	97.45%	19,776.00	20,293.48	17.45%	17.00%	-0.068	$ 11.50	$ 227,424.00	$ (15,464.83)
Dec	98.24%	16,236.00	16,526.87	18.24%	18.00%	-0.072	$ 11.50	$ 186,714.00	$ (13,443.41)
Jan	98.62%	16,428.00	16,657.88	18.62%	18.00%	-0.072	$ 11.50	$ 188,922.00	$ (13,602.38)
Feb	98.28%	18,192.00	18,510.38	18.28%	18.00%	-0.072	$ 11.50	$ 209,208.00	$ (15,062.98)
Mar	98.19%	17,820.00	18,148.49	18.19%	18.00%	-0.072	$ 13.27	$ 236,471.40	$ (17,025.94)
Apr	98.45%	14,928.00	15,163.03	18.45%	18.00%	-0.072	$ 13.27	$ 198,094.56	$ (14,262.81)
May	97.61%	14,196.00	14,543.59	17.61%	17.00%	-0.068	$ 13.27	$ 188,380.92	$ (12,809.90)
June	97.32%	13,855.20	14,236.74	17.32%	17.00%	-0.068	$ 13.27	$ 183,858.50	$ (12,502.38)
July	93.45%	19,144.80	20,486.68	13.45%	13.00%	-0.052	$ 15.59	$ 298,467.43	$ (15,520.31)
Aug	92.79%	19,935.60	21,484.64	12.79%	12.00%	-0.048	$ 15.59	$ 310,796.00	$ (14,918.21)
		209,955.60	217,870.04						

96.37% calculated average power factor (12 month kW divided by 12 month kVA)

Customer B	Average Power Factor less 80%	One Percent Adjustment	0.4% Adjustment
Calculation of Forecast Period Power Factor Adjustn	16.37%	16.00%	-0.064

	Forecast Demand	Current Demand Rate	Forecast Demand Revenues	
	65,966.33	$ 15.59	$ 1,028,415	Forecast summer demand revenue (exclusive of PF adjustment)
	119,438.98	$ 13.27	$ 1,584,955	Forecast winter demand revenue (exclusive of PF adjustment)

	Forecast Demand Revenues	Power Factor Adjustment	Demand Adj for PF	Monthly Adj.	FERC Account
Summer Demand Revenue-Forecast	$ 1,028,415	(0.064)	$ (65,819)	$ (16,455)	445
Winter Demand Revenue-Forecast	$ 1,584,955	(0.064)	$ (101,437)	$ (12,680)	445
Pro forma adjustment to reflect power factor adjustment:			$ (167,256)		

Exhibit CMG-5

Calculations for Resetting GLT Charges

LOUISVILLE GAS AND ELECTRIC COMPANY
RATES AS OF JULY 1, 2017 ADJUSTED FOR RESET OF GLT ASSETS
CLASS ALLOCATION AND BILL IMPACT

Line No.	Rate Schedule - Distribution	Total Forecasted Revenue in Case No. 2016-00371	Allocation Percent	Revenue Requirement	Jul - Dec 2017 Number of Bills	Jul - Dec 2017 Monthly Rate Per Bill	Year 2015 Over-Recovery Trueup Monthly Rate Per Bill	Net Monthly Rate Per Bill Reflecting Trueup
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	2017							
1	Residential Gas Service - Rate RGS	$224,794,817	67.92%	$1,031,901	1,773,842	$0.58	$0.26	$0.84
2	Commercial Gas Service - Rate CGS	$93,430,122	28.23%	$428,883	148,905	$2.88	$1.38	$4.26
3	Industrial Gas Service - Rate IGS	$12,727,109	3.85%	$58,423	1,632	$35.80	$13.06	$48.86
4	**Total**	$330,952,048	100.00%	$ 1,519,207	1,924,379			

Note (1): Rate Schedule VFD is included in Rate RGS.
Note (2): Rate Schedule AAGS is included in Rate IGS.
Note (3): Rate Schedule SGSS is included in Rate CGS.
Note (4): Rate Schedule DGGS is included in Rate IGS.

Line No.	Rate Schedule - Transmission	Total Forecasted Revenue in Case No. 2016-00371	Allocation Percent	Revenue Requirement	Jul - Dec 2017 Mcf	Jul - Dec 2017 Rate Per Mcf	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
	2017						
5	Residential Gas Service - Rate RGS	$224,794,817	66.33%	$46,149	6,917,039	$0.0067	$0.00067
6	Commercial Gas Service - Rate CGS	$93,430,122	27.57%	$19,181	3,772,998	$0.0051	$0.00051
7	Industrial Gas Service - Rate IGS	$12,727,109	3.76%	$2,613	1,285,232	$0.0020	$0.00020
8	Firm Transportation Service - FT	$7,926,610	2.34%	$1,627	6,233,209	$0.0003	$0.00003
9	**Total**	$338,878,658	100.00%	$69,570	18,208,478		

Note (1): Rate Schedule VFD is included in Rate RGS.
Note (2): Rate Schedule AAGS is included in Rate IGS.
Note (3): Rate Schedule SGSS is included in Rate CGS.
Note (4): Rate Schedule DGGS is included in Rate IGS.
Note (5): Rate Schedule LGDS is included in Rate FT.

Line No.	Rate Schedule	Total Forecasted Revenue in Case No. 2014-00372	Allocation Percent	Revenue Requirement	Number of Bills	Year 2015 Over-Recovery Trueup Monthly Rate Per Bill
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2015 - (Over)/Under recovery					
10	Residential Gas Service - Rate RGS	$224,938,107	67.44%	$914,232	3,535,390	$0.26
11	Commercial Gas Service - Rate CGS	$96,486,702	28.93%	$392,158	284,365	$1.38
12	Industrial Gas Service - Rate IGS	$9,700,703	2.91%	$39,427	3,019	$13.06
13	As-Available Gas Service - Rate AAGS	$2,425,098	0.73%	$9,856	69	$142.85
14	Distributed Generation Gas Service - Rate DGGS	$0	0.00%	$0.00	-	$0.00
15	**Total**	$333,550,610	100.00%	$ 1,355,673	3,822,843	

Note: Rate Schedule VFD is included in Rate RGS

LOUISVILLE GAS AND ELECTRIC COMPANY
RATES AS OF JULY 1, 2017 ADJUSTED FOR RESET OF GLT ASSETS
REVENUE REQUIREMENT

Line No.	Description (1)	2017 Forecast Case No. 2016-00383							Proposed GLT Distribution Rate Effective July 1, 2017						
		2016 December (2)	2017 January (3)	2017 February (4)	2017 March (5)	2017 April (6)	2017 May (7)	2017 June (8)	2017 July (9)	2017 August (10)	2017 September (11)	2017 October (12)	2017 November (13)	2017 December (14)	2017 Jul-Dec (15)
	Rate Base														
1	Gas Plant Investment	218,673,519	221,555,022	224,484,282	228,235,661	232,266,198	236,524,388	240,904,618	4,363,155	9,101,494	13,379,537	17,648,584	21,546,936	24,936,967	12,996,668
2	Cost of Removal	4,540,287	4,642,448	4,749,274	4,860,000	4,969,442	5,089,002	5,209,607	98,876	208,710	318,133	423,332	528,611	635,962	316,232
3	Accumulated Depreciation Reserve	(11,624,581)	(12,223,719)	(12,830,572)	(13,446,162)	(14,071,952)	(14,708,755)	(15,357,043)	(5,145)	(21,076)	(47,758)	(84,768)	(131,798)	(187,772)	(68,331)
4	Net Gas Plant	211,589,224	213,973,752	216,402,984	219,649,498	223,163,688	226,904,635	230,757,182	4,456,886	9,289,128	13,649,913	17,987,147	21,943,749	25,385,157	13,244,569
5	Accumulated Deferred Taxes	(29,925,581)	(36,933,741)	(37,531,663)	(38,157,646)	(38,708,864)	(39,205,883)	(39,638,805)	(694,498)	(1,278,666)	(1,696,076)	(1,957,849)	(2,089,680)	(2,093,455)	(2,093,455)
6	Net Rate Base	181,663,644	177,040,011	178,871,321	181,491,853	184,454,824	187,698,752	191,118,377	3,762,389	8,010,462	11,953,837	16,029,298	19,854,070	23,291,702	11,151,114
7	Rate of Return	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	5.22%
8	Return on Net Rate Base	1,581,197	1,540,953	1,556,893	1,579,702	1,605,492	1,633,727	1,663,491	32,748	69,723	104,046	139,519	172,810	202,731	582,355
	Operating Expenses														
9	Depreciation	579,468	588,476	596,192	604,929	615,129	626,142	637,627	5,145	15,931	26,682	37,010	47,030	55,974	187,772
10	Incremental Operation & Maintenance	117,915	139,511	73,321	111,290	45,198	140,280	120,956	102,067	136,533	129,354	148,435	116,795	115,896	749,080
11	Property Taxes	178,960	237,772	237,772	237,772	237,772	237,772	237,772	-	-	-	-	-	-	-
12	Total Operating Expenses	876,343	965,759	907,285	953,992	898,099	1,004,193	996,355	107,212	152,464	156,036	185,446	163,825	171,870	936,852
13	**Total Revenue Requirement**	2,457,540	2,506,712	2,464,178	2,533,694	2,503,591	2,637,920	2,659,847	139,960	222,187	260,082	324,964	336,634	374,601	1,519,207

LOUISVILLE GAS AND ELECTRIC COMPANY
RATES AS OF JULY 1, 2017 ADJUSTED FOR RESET OF GLT ASSETS
REVENUE REQUIREMENT

Line No.	Description (1)	2016 December (2)	2017 January (3)	2017 February (4)	2017 March (5)	2017 April (6)	2017 May (7)	2017 June (8)	Proposed GLT Transmission Rate Effective July 1, 2017: 2017 July (9)	2017 August (10)	2017 September (11)	2017 October (12)	2017 November (13)	2017 December (14)	2017 Jul-Dec (15)
	Rate Base														
1	Gas Plant Investment - Transmission CWIP	-							1,048,967	1,266,479	1,493,390	1,684,405	1,831,516	2,000,287	1,332,149
2	Cost of Removal	-							-	-	-	-	-	-	-
3	Accumulated Depreciation Reserve	-							-	-	-	-	-	-	-
4	Net Gas Plant	-	-	-	-	-	-	-	1,048,967	1,266,479	1,493,390	1,684,405	1,831,516	2,000,287	1,332,149
5	Accumulated Deferred Taxes	-							-	-	-	-	-	-	-
6	Net Rate Base	-	-	-	-	-	-	-	1,048,967	1,266,479	1,493,390	1,684,405	1,831,516	2,000,287	1,332,149
7	Rate of Return		0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	5.22%
8	Return on Net Rate Base	-	-	-	-	-	-	-	9,130	11,023	12,998	14,661	15,941	17,410	69,570
	Operating Expenses														
9	Depreciation	-							-	-	-	-	-	-	-
10	Incremental Operation & Maintenance	-							-	-	-	-	-	-	-
11	Property Taxes	-							-	-	-	-	-	-	-
12	Total Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	**Total Revenue Requirement**	-	-	-	-	-	-	-	9,130	11,023	12,998	14,661	15,941	17,410	69,570

LOUISVILLE GAS AND ELECTRIC COMPANY
RATES AS OF JULY 1, 2017 ADJUSTED FOR RESET OF GLT ASSETS
RATE OF RETURN

Line No.	Capital Structure (1)	Ratio (2)	Cost (3)	Weighted Cost (4)	Tax Gross-up @ 38.9% (5)	Rate of Return Adjusted for Income Taxes (6)
1	Short term debt	4.47%	0.90%	0.04%		0.04%
2	Long term debt	42.77%	4.14%	1.77%		1.77%
3	Common equity	52.75%	10.00%	5.28%	3.36%	8.63%
4	Total	100.00%		7.09%	3.36%	10.44%

Note: Capital structure and cost rates pursuant to Case No. 2014-00372

LOUISVILLE GAS AND ELECTRIC COMPANY
RATES AS OF JULY 1, 2017 ADJUSTED FOR RESET OF GLT ASSETS
CAPITAL AND OPERATING COSTS

Line No.	Description	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL Jul - Dec 2017
(1)	(2)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	Main-Distribution Capex	1,522,731	1,551,030	1,372,552	1,143,969	982,437	907,979	7,480,700
2	Main-Transmission Capex	1,048,967	217,513	226,911	191,015	147,111	168,771	2,000,287
3	Service Line Capex	161,144	196,374	175,933	181,167	173,112	146,259	1,033,989
4	Riser Capex	2,185,828	2,398,315	2,204,703	2,400,243	2,221,422	1,859,740	13,270,251
5	Customer Service Capex	493,452	592,619	524,856	543,667	521,380	476,053	3,152,027
6	Gas Plant Investment	$5,412,122	$4,955,851	$4,504,954	$4,460,061	$4,045,463	$3,558,802	$26,937,254
7	Main-Distribution Retirements							$0
8	Service Line Retirements							$0
9	Riser Retirements							$0
10	Total Retirements	$0	$0	$0	$0	$0	$0	$0
11	Reserve Retirements	$0	$0	$0	$0	$0	$0	$0
12	Main-Distribution Cost of Removal	$70,680	$76,380	$79,800	$70,680	$76,380	$79,800	$453,720
13	Service Line Cost of Removal	$28,196	$33,454	$29,623	$34,518	$28,899	$27,551	$182,242
14	Riser Cost of Removal	$0	$0	$0	$0	$0	$0	$0
15	Cost of Removal	$98,876	$109,834	$109,423	$105,198	$105,279	$107,351	$635,962
16	Incremental Operation & Maintenance	$102,067	$136,533	$129,354	$148,435	$116,795	$115,896	$749,080
17	Property Taxes	$0	$0	$0	$0	$0	$0	$0

LOUISVILLE GAS AND ELECTRIC COMPANY
RATES AS OF JULY 1, 2017 ADJUSTED FOR RESET OF GLT ASSETS
JULY 2017 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	July Beginning Plant Balance (3)	Monthly Depr Rates (4)	July Depr on Beginning Balance (5)=(3)*(4)	July Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	July Ending Plant Balance (9)=(6)+(3)
	Additions								
1	Mains	376		0.17%	-	1,522,731	1,263	1,263	1,522,731
2	Services-Lines	380		0.27%	-	161,144	220	220	161,144
3	Services-Risers	380		0.27%	-	2,185,828	2,987	2,987	2,185,828
4	Services-Customer Lines	380		0.27%	-	493,452	674	674	493,452
5	Total Additions		-		-	4,363,155	5,145	5,145	4,363,155
	Retirements								
6	Mains	376		0.17%	-	-	-	-	-
7	Services-Lines	380		0.27%	-	-	-	-	-
8	Services-Risers	380		0.27%	-	-	-	-	-
9	Total Retirements		-		-	-	-	-	-
10	**Total Plant**		-		-	4,363,155	5,145	5,145	4,363,155
	Cost of Removal								
11	Mains	376				70,680			70,680
12	Services-Lines	380				28,196			28,196
13	Services-Risers	380				-			-
14	Total Cost of Removal		-		-	98,876	-	-	98,876

LOUISVILLE GAS AND ELECTRIC COMPANY
RATES AS OF JULY 1, 2017 ADJUSTED FOR RESET OF GLT ASSETS
AUGUST 2017 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	August Beginning Plant Balance (3)	Monthly Depr Rates (4)	August Depr on Beginning Balance (5)=(3)*(4)	August Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	August Ending Plant Balance (9)=(6)+(3)
	Additions								
1	Mains	376	1,522,731	0.17%	2,525	1,551,030	1,286	3,811	3,073,762
2	Services-Lines	380	161,144	0.27%	440	196,374	268	709	357,518
3	Services-Risers	380	2,185,828	0.27%	5,975	2,398,315	3,278	9,252	4,584,143
4	Services-Customer Lines	380	493,452	0.27%	1,349	592,619	810	2,159	1,086,071
5	Total Additions		4,363,155		10,289	4,738,339	5,642	15,931	9,101,494
	Retirements								
6	Mains	376	-	0.17%	-	-	-	-	-
7	Services-Lines	380	-	0.27%	-	-	-	-	-
8	Services-Risers	380	-	0.27%	-	-	-	-	-
9	Total Retirements		-		-	-	-	-	-
10	**Total Plant**		4,363,155		10,289	4,738,339	5,642	15,931	9,101,494
	Cost of Removal								
11	Mains	376	70,680			76,380			147,060
12	Services-Lines	380	28,196			33,454			61,650
13	Services-Risers	380	-			-			-
14	Total Cost of Removal		98,876		-	109,834	-	-	208,710

LOUISVILLE GAS AND ELECTRIC COMPANY
RATES AS OF JULY 1, 2017 ADJUSTED FOR RESET OF GLT ASSETS
SEPTEMBER 2017 BOOK DEPRECIATION

Line No.	Description	Account No.	September Beginning Plant Balance	Monthly Depr Rates	September Depr on Beginning Balance	September Additions and Retirements	Current Month Depr on Adds/Ret	Current Month Book Depreciation	September Ending Plant Balance
	(1)	(2)	(3)	(4)	(5)=(3)*(4)	(6)	(7)=(4)*(6)*50%	(8)=(5)+(7)	(9)=(6)+(3)
	Additions								
1	Mains	376	3,073,762	0.17%	5,097	1,372,552	1,138	6,235	4,446,314
2	Services-Lines	380	357,518	0.27%	977	175,933	240	1,218	533,451
3	Services-Risers	380	4,584,143	0.27%	12,530	2,204,703	3,013	15,543	6,788,846
4	Services-Customer Lines	380	1,086,071	0.27%	2,969	524,856	717	3,686	1,610,927
5	Total Additions		9,101,494		21,573	4,278,043	5,109	26,682	13,379,537
	Retirements								
6	Mains	376	-	0.17%	-	-	-	-	-
7	Services-Lines	380	-	0.27%	-	-	-	-	-
8	Services-Risers	380	-	0.27%	-	-	-	-	-
9	Total Retirements		-		-	-	-	-	-
10	**Total Plant**		9,101,494		21,573	4,278,043	5,109	26,682	13,379,537
	Cost of Removal								
11	Mains	376	147,060			79,800			226,860
12	Services-Lines	380	61,650			29,623			91,273
13	Services-Risers	380	-			-			-
14	Total Cost of Removal		208,710		-	109,423	-	-	318,133

LOUISVILLE GAS AND ELECTRIC COMPANY
RATES AS OF JULY 1, 2017 ADJUSTED FOR RESET OF GLT ASSETS
OCTOBER 2017 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	October Beginning Plant Balance (3)	Monthly Depr Rates (4)	October Depr on Beginning Balance (5)=(3)*(4)	October Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	October Ending Plant Balance (9)=(6)+(3)
	Additions								
1	Mains	376	4,446,314	0.17%	7,373	1,143,969	949	8,322	5,590,283
2	Services-Lines	380	533,451	0.27%	1,458	181,167	248	1,706	714,617
3	Services-Risers	380	6,788,846	0.27%	18,556	2,400,243	3,280	21,837	9,189,090
4	Services-Customer Lines	380	1,610,927	0.27%	4,403	543,667	743	5,146	2,154,594
5	Total Additions		13,379,537		31,791	4,269,047	5,219	37,010	17,648,584
	Retirements								
6	Mains	376	-	0.17%	-	-	-	-	-
7	Services-Lines	380	-	0.27%	-	-	-	-	-
8	Services-Risers	380	-	0.27%	-	-	-	-	-
9	Total Retirements		-		-	-	-	-	-
10	**Total Plant**		13,379,537		31,791	4,269,047	5,219	37,010	17,648,584
	Cost of Removal								
11	Mains	376	226,860			70,680			297,540
12	Services-Lines	380	91,273			34,518			125,792
13	Services-Risers	380	-			-			-
14	Total Cost of Removal		318,133		-	105,198	-	-	423,332

LOUISVILLE GAS AND ELECTRIC COMPANY
RATES AS OF JULY 1, 2017 ADJUSTED FOR RESET OF GLT ASSETS
NOVEMBER 2017 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	November Beginning Plant Balance (3)	Monthly Depr Rates (4)	November Depr on Beginning Balance (5)=(3)*(4)	November Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	November Ending Plant Balance (9)=(6)+(3)
	Additions								
1	Mains	376	5,590,283	0.17%	9,271	982,437	815	10,085	6,572,721
2	Services-Lines	380	714,617	0.27%	1,953	173,112	237	2,190	887,730
3	Services-Risers	380	9,189,090	0.27%	25,117	2,221,422	3,036	28,153	11,410,512
4	Services-Customer Lines	380	2,154,594	0.27%	5,889	521,380	713	6,602	2,675,974
5	Total Additions		17,648,584		42,230	3,898,352	4,800	47,030	21,546,936
	Retirements								
6	Mains	376	-	0.17%	-	-	-	-	-
7	Services-Lines	380	-	0.27%	-	-	-	-	-
8	Services-Risers	380	-	0.27%	-	-	-	-	-
9	Total Retirements		-		-	-	-	-	-
10	**Total Plant**		17,648,584		42,230	3,898,352	4,800	47,030	21,546,936
	Cost of Removal								
11	Mains	376	297,540			76,380			373,920
12	Services-Lines	380	125,792			28,899			154,691
13	Services-Risers	380	-			-			-
14	Total Cost of Removal		423,332		-	105,279	-	-	528,611

LOUISVILLE GAS AND ELECTRIC COMPANY
RATES AS OF JULY 1, 2017 ADJUSTED FOR RESET OF GLT ASSETS
DECEMBER 2017 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	December Beginning Plant Balance (3)	Monthly Depr Rates (4)	December Depr on Beginning Balance (5)=(3)*(4)	December Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	December Ending Plant Balance (9)=(6)+(3)
	Additions								
1	Mains	376	6,572,721	0.17%	10,900	907,979	753	11,653	7,480,700
2	Services-Lines	380	887,730	0.27%	2,426	146,259	200	2,626	1,033,989
3	Services-Risers	380	11,410,512	0.27%	31,189	1,859,740	2,542	33,730	13,270,251
4	Services-Customer Lines	380	2,675,974	0.27%	7,314	476,053	651	7,965	3,152,027
5	Total Additions		21,546,936		51,829	3,390,031	4,145	55,974	24,936,967
	Retirements								
6	Mains	376	-	0.17%	-	-	-	-	-
7	Services-Lines	380	-	0.27%	-	-	-	-	-
8	Services-Risers	380	-	0.27%	-	-	-	-	-
9	Total Retirements		-		-	-	-	-	-
10	**Total Plant**		21,546,936		51,829	3,390,031	4,145	55,974	24,936,967
	Cost of Removal								
11	Mains	376	373,920			79,800			453,720
12	Services-Lines	380	154,691			27,551			182,242
13	Services-Risers	380	-			-			-
14	Total Cost of Removal		528,611		-	107,351	-	-	635,962

LOUISVILLE GAS AND ELECTRIC COMPANY
RATES AS OF JULY 1, 2017 ADJUSTED FOR RESET OF GLT ASSETS
TAX DEPRECIATION

Line No.	MACRS Tax Rate Life Rates	Month	2012 Year 1 Additions	2013 Year 2 Additions	2014 Year 3 Additions	2015 Year 4 Additions	2016 Year 5 Additions	2017 Year 6 Additions	Tax Depreciation	Cost of Removal	Book Depreciation	Difference	Federal Deferred Tax @ 35%	State Deferred Tax Page 2	Federal Benefit of State @ 35%	Deferred Tax on Retirements	Accumulated Deferred Taxes	Monthly Change ADIT	Monthly Proration	Prorated Accumulated Deferred Taxes
1	20-year							12,894,624												
2	Repairs							4,373,637												
3	Bonus							7,668,706												
			Tax Depreciation																	
																				-
4	0.037500	1																-		-
5	0.072190	2																-		-
6	0.066770	3																-		-
7	0.061770	4																-		-
8	0.057130	5																-		-
9	0.052850	6																-		-
10	0.048880	7						2,162,739	2,162,739	98,876	5,145	2,256,470	789,765	61,577	(21,552)		829,789	829,789	154/184	694,498
11	0.045220	8						2,275,903	2,275,903	109,834	15,931	2,369,806	829,432	68,377	(23,932)		1,703,667	873,877	123/184	1,278,666
12	0.044620	9						2,163,587	2,163,587	109,423	26,682	2,246,329	786,215	60,968	(21,339)		2,529,511	825,845	93/184	1,696,076
13	0.044610	10						2,052,253	2,052,253	105,198	37,010	2,120,441	742,154	53,415	(18,695)		3,306,385	776,874	62/184	1,957,849
14	0.044620	11						2,013,738	2,013,738	105,279	47,030	2,071,988	725,196	50,508	(17,678)		4,064,411	758,026	32/184	2,089,680
15	0.044610	12						1,857,672	1,857,672	107,351	55,974	1,909,049	668,167	40,732	(14,256)		4,759,054	694,643	1/184	2,093,455
16	0.044620																			
17	0.044610																			
18	0.044620																			
19	0.044610																			
20	0.044620																			
21	0.044610																			
22	0.044620																			
23	0.044610																			
24	0.022310																			
25	-																			
26	-																			
27	-																			
28	-																			
29	-																			
30	-																			
31			- (a)	- (b)	- (c)	- (d)	- (e)	12,525,892 (f)	12,525,892	635,962	187,772	12,974,082	4,540,929	335,577	(117,452)	-	2,865,470			

(a) 2012 20-year additions at MACRS Year 6 tax rate (0.052850)
(b) 2013 20-year additions at MACRS Year 5 tax rate (0.057130)
(c) 2014 20-year additions at MACRS Year 4 tax rate (0.061770)
(d) 2015 20-year additions at MACRS Year 3 tax rate (0.066770)
(e) 2016 20-year additions at MACRS Year 2 tax rate (0.072190)
(f) 2017 20-year additions at MACRS Year 1 tax rate (0.037500) plus repairs

Line No.	MACRS Tax Rate Life Rates	Month	2012 Year 1 Additions	2013 Year 2 Additions	2014 Year 3 Additions	2015 Year 4 Additions	2016 Year 5 Additions	2017 Year 6 Additions	Tax Depreciation	Cost of Removal	Book Depreciation	Difference	State Deferred Tax @ 6%
1	20-year							20,563,330					
2	Repairs							4,373,637					
3	Bonus												
			Tax Depreciation										
4	0.037500	1											
5	0.072190	2											
6	0.066770	3											
7	0.061770	4											
8	0.057130	5											
9	0.052850	6											
10	0.048880	7						932,551	932,551	98,876	5,145	1,026,282	61,577
11	0.045220	8						1,045,715	1,045,715	109,834	15,931	1,139,618	68,377
12	0.044620	9						933,399	933,399	109,423	26,682	1,016,140	60,968
13	0.044610	10						822,064	822,064	105,198	37,010	890,252	53,415
14	0.044620	11						783,550	783,550	105,279	47,030	841,800	50,508
15	0.044610	12						627,483	627,483	107,351	55,974	678,860	40,732
16	0.044620												
17	0.044610												
18	0.044620												
19	0.044610												
20	0.044620												
21	0.044610												
22	0.044620												
23	0.044610												
24	0.022310												
25	-												
26	-												
27	-												
28	-												
29	-												
30	-												
31			- (a)	- (b)	- (c)	- (d)	- (e)	5,144,762 (f)	5,144,762	635,962	187,772	5,592,952	335,577

(a) 2012 20-year additions at MACRS Year 6 tax rate (0.052850)
(b) 2013 20-year additions at MACRS Year 5 tax rate (0.057130)
(c) 2014 20-year additions at MACRS Year 4 tax rate (0.061770)
(d) 2015 20-year additions at MACRS Year 3 tax rate (0.066770)
(e) 2016 20-year additions at MACRS Year 2 tax rate (0.072190)
(f) 2017 20-year additions at MACRS Year 1 tax rate (0.037500) plus Repairs

Exhibit CMG-6

Adjustment to GLT – New Projects

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
CLASS ALLOCATION AND BILL IMPACT

Line No.	Rate Schedule - Distribution	Total Forecasted Revenue in Case No. 2016-00371	Allocation Percent	Revenue Requirement	Number of Bills	Year 2018 Monthly Rate Per Bill
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2018					
1	Residential Gas Service - Rate RGS	$224,794,817	67.92%	$289,162	3,556,511	$0.08
2	Commercial Gas Service - Rate CGS	$93,430,122	28.23%	$120,183	299,360	$0.40
3	Industrial Gas Service - Rate IGS	$12,727,109	3.85%	$16,371	3,282	$4.99
4	**Total**	$330,952,048	100.00%	$ 425,716	3,859,153	

Note (1): Rate Schedule VFD is included in Rate RGS.
Note (2): Rate Schedule AAGS is included in Rate IGS.
Note (3): Rate Schedule SGSS is included in Rate CGS.
Note (4): Rate Schedule DGGS is included in Rate IGS.

Line No.	Rate Schedule - Distribution	Total Forecasted Revenue in Case No. 2016-00371	Allocation Percent	Revenue Requirement	Number of Bills	Year 2019 Monthly Rate Per Bill
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2019					
5	Residential Gas Service - Rate RGS	$224,794,817	67.92%	$1,007,128	3,556,511	$0.28
6	Commercial Gas Service - Rate CGS	$93,430,122	28.23%	$418,587	299,360	$1.40
7	Industrial Gas Service - Rate IGS	$12,727,109	3.85%	$57,020	3,282	$17.37
8	**Total**	$330,952,048	100.00%	$ 1,482,735	3,859,153	

Note (1): Rate Schedule VFD is included in Rate RGS.
Note (2): Rate Schedule AAGS is included in Rate IGS.
Note (3): Rate Schedule SGSS is included in Rate CGS.
Note (4): Rate Schedule DGGS is included in Rate IGS.

Line No.	Rate Schedule - Transmission	Total Forecasted Revenue in Case No. 2016-00371	Allocation Percent	Revenue Requirement	Jul - Dec 2017 Mcf	Jul - Dec 2017 Monthly Rate Per Mcf
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2017					
9	Residential Gas Service - Rate RGS	$224,794,817	66.33%	$46,149	6,917,039	$0.0067
10	Commercial Gas Service - Rate CGS	$93,430,122	27.57%	$19,181	3,772,998	$0.0051
11	Industrial Gas Service - Rate IGS	$12,727,109	3.76%	$2,613	1,285,232	$0.0020
12	Firm Transportation Service - FT	$7,926,610	2.34%	$1,627	6,233,209	$0.0003
13	**Total**	$338,878,658	100.00%	$69,570	18,208,478	

Note (1): Rate Schedule VFD is included in Rate RGS.
Note (2): Rate Schedule AAGS is included in Rate IGS.
Note (3): Rate Schedule SGSS is included in Rate CGS.
Note (4): Rate Schedule DGGS is included in Rate IGS.
Note (5): Rate Schedule LGDS is included in Rate FT.

Line No.	Rate Schedule - Transmission	Total Forecasted Revenue in Case No. 2016-00371	Allocation Percent	Revenue Requirement	Mcf	Year 2018 Monthly Rate Per Mcf
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2018					
14	Residential Gas Service - Rate RGS	$224,794,817	66.33%	$823,337	19,516,322	$0.0422
15	Commercial Gas Service - Rate CGS	$93,430,122	27.57%	$342,199	10,137,906	$0.0338
16	Industrial Gas Service - Rate IGS	$12,727,109	3.76%	$46,615	2,332,856	$0.0200
17	Firm Transportation Service - FT	$7,926,610	2.34%	$29,032	12,313,888	$0.0024
18	**Total**	$338,878,658	100.00%	$1,241,182	44,300,973	

Note (1): Rate Schedule VFD is included in Rate RGS.
Note (2): Rate Schedule AAGS is included in Rate IGS.
Note (3): Rate Schedule SGSS is included in Rate CGS.
Note (4): Rate Schedule DGGS is included in Rate IGS.
Note (5): Rate Schedule LGDS is included in Rate FT.

Line No.	Rate Schedule - Transmission	Total Forecasted Revenue in Case No. 2016-00371	Allocation Percent	Revenue Requirement	Mcf	Year 2019 Monthly Rate Per Mcf
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2019					
19	Residential Gas Service - Rate RGS	$224,794,817	66.33%	$3,425,737	19,516,322	$0.1755
20	Commercial Gas Service - Rate CGS	$93,430,122	27.57%	$1,423,819	10,137,906	$0.1404
21	Industrial Gas Service - Rate IGS	$12,727,109	3.76%	$193,953	2,332,856	$0.0831
22	Firm Transportation Service - FT	$7,926,610	2.34%	$120,797	12,313,888	$0.0098
23	**Total**	$338,878,658	100.00%	$5,164,306	44,300,973	

Note (1): Rate Schedule VFD is included in Rate RGS.
Note (2): Rate Schedule AAGS is included in Rate IGS.
Note (3): Rate Schedule SGSS is included in Rate CGS.
Note (4): Rate Schedule DGGS is included in Rate IGS.
Note (5): Rate Schedule LGDS is included in Rate FT.

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
RATE OF RETURN

Line No.	Capital Structure (1)	Ratio (2)	Cost (3)	Weighted Cost (4)	Tax Gross-up @ 38.9% (5)	Rate of Return Adjusted for Income Taxes (6)
1	Short term debt	4.47%	0.90%	0.04%		0.04%
2	Long term debt	42.77%	4.14%	1.77%		1.77%
3	Common equity	52.75%	10.00%	5.28%	3.36%	8.63%
4	Total	100.00%		7.09%	3.36%	10.44%

Note: Capital structure and cost rates pursuant to Case No. 2014-00372

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
REVENUE REQUIREMENT - DISTRIBUTION

Line No.	Description (1)	2017 December (2)	2018 January (3)	2018 February (4)	2018 March (5)	2018 April (6)	2018 May (7)	2018 June (8)	2018 July (9)	2018 August (10)	2018 September (11)	2018 October (12)	2018 November (13)	2018 December (14)	2018 Year (a) (15)
	Rate Base														
1	Gas Plant Investment-Distribution	-	134,055	420,805	1,333,072	2,246,821	3,160,571	4,182,620	5,124,869	6,067,118	7,009,367	7,951,617	8,728,566	9,415,455	4,290,380
2	Cost of Removal	-													-
3	Accumulated Depreciation Reserve	-	(183)	(942)	(3,338)	(8,231)	(15,621)	(25,657)	(38,377)	(53,673)	(71,544)	(91,991)	(114,787)	(139,584)	(43,379)
4	Net Gas Plant	-	133,872	419,863	1,329,734	2,238,590	3,144,950	4,156,963	5,086,492	6,013,445	6,937,823	7,859,626	8,613,779	9,275,871	4,247,001
5	Accumulated Deferred Taxes	-	(47,796)	(141,368)	(409,005)	(647,285)	(854,965)	(1,054,498)	(1,207,058)	(1,328,570)	(1,420,190)	(1,481,100)	(1,506,819)	(1,507,525)	(1,507,525)
6	Net Rate Base	-	86,076	278,495	920,729	1,591,306	2,289,984	3,102,465	3,879,434	4,684,875	5,517,633	6,378,526	7,106,959	7,768,346	2,739,476
7	Rate of Return		0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	10.44%
8	Return on Net Rate Base	-	749	2,424	8,014	13,851	19,932	27,004	33,767	40,777	48,025	55,519	61,859	67,616	286,132
	Operating Expenses														
9	Depreciation		183	758	2,397	4,893	7,390	10,036	12,720	15,296	17,871	20,447	22,796	24,797	139,584
10	Incremental Operation & Maintenance														-
11	Property Taxes														-
12	Total Operating Expenses		183	758	2,397	4,893	7,390	10,036	12,720	15,296	17,871	20,447	22,796	24,797	139,584
13	**Total Revenue Requirement**	-	932	3,182	10,411	18,743	27,322	37,039	46,487	56,073	65,897	75,965	84,655	92,412	425,716

(a) 2018 Year Rate Base amounts based upon thirteen-month average (December 2017 - December 2018).

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
REVENUE REQUIREMENT - DISTRIBUTION

Line No.	Description (1)	2018 December (2)	2019 January (3)	2019 February (4)	2019 March (5)	2019 April (6)	2019 May (7)	2019 June (8)	2019 July (9)	2019 August (10)	2019 September (11)	2019 October (12)	2019 November (13)	2019 December (14)	2019 Year (a) (15)
	Rate Base														
1	Gas Plant Investment-Distribution	9,415,455	10,006,892	10,710,249	11,529,686	12,408,204	13,282,560	14,211,836	15,084,992	15,966,471	16,790,949	17,615,428	18,422,807	19,121,205	14,197,441
2	Cost of Removal	-													-
3	Accumulated Depreciation Reserve	(139,584)	(166,128)	(194,441)	(224,836)	(257,551)	(292,661)	(330,237)	(370,276)	(412,713)	(457,482)	(504,504)	(553,756)	(605,066)	(346,864)
4	Net Gas Plant	9,275,871	9,840,765	10,515,808	11,304,850	12,150,653	12,989,899	13,881,599	14,714,716	15,553,758	16,333,468	17,110,925	17,869,051	18,516,139	13,850,577
5	Accumulated Deferred Taxes	(1,507,525)	(3,809,996)	(4,030,861)	(4,262,956)	(4,484,705)	(4,677,007)	(4,852,819)	(4,989,555)	(5,099,543)	(5,176,824)	(5,228,196)	(5,254,051)	(5,254,741)	(5,254,741)
6	Net Rate Base	7,768,346	6,030,768	6,484,946	7,041,894	7,665,948	8,312,891	9,028,780	9,725,161	10,454,215	11,156,644	11,882,729	12,615,000	13,261,398	8,595,836
7	Rate of Return		0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	10.44%
8	Return on Net Rate Base	-	52,492	56,445	61,293	66,724	72,355	78,586	84,648	90,993	97,107	103,427	109,801	115,427	897,816
	Operating Expenses														
9	Depreciation		26,544	28,313	30,395	32,715	35,111	37,576	40,039	42,437	44,768	47,022	49,252	51,310	465,482
10	Incremental Operation & Maintenance														-
11	Property Taxes		9,953	9,953	9,953	9,953	9,953	9,953	9,953	9,953	9,953	9,953	9,953	9,953	119,436
12	Total Operating Expenses		36,497	38,266	40,348	42,668	45,064	47,529	49,992	52,390	54,721	56,975	59,205	61,263	584,918
13	**Total Revenue Requirement**	-	88,989	94,711	101,640	109,392	117,419	126,115	134,640	143,383	151,829	160,402	169,006	176,690	1,482,735

(a) 2019 Year Rate Base amounts based upon thirteen-month average (December 2018 - December 2019).

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
REVENUE REQUIREMENT - TRANSMISSION

Line No.	Description (1)	2016 December (2)	2017 January (3)	2017 February (4)	2017 March (5)	2017 April (6)	2017 May (7)	2017 June (8)	Proposed GLT Transmission Rate Effective July 1, 2017: 2017 July (9)	2017 August (10)	2017 September (11)	2017 October (12)	2017 November (13)	2017 December (14)	2017 Jul-Dec (15)
	Rate Base														
1	Gas Plant Investment - Transmission	-							1,048,967	1,266,479	1,493,390	1,684,405	1,831,516	2,000,287	1,332,149
2	Cost of Removal	-							-	-	-	-	-	-	-
3	Accumulated Depreciation Reserve	-							-	-	-	-	-	-	-
4	Net Gas Plant	-	-	-	-	-	-	-	1,048,967	1,266,479	1,493,390	1,684,405	1,831,516	2,000,287	1,332,149
5	Accumulated Deferred Taxes	-							-	-	-	-	-	-	-
6	Net Rate Base	-	-	-	-	-	-	-	1,048,967	1,266,479	1,493,390	1,684,405	1,831,516	2,000,287	1,332,149
7	Rate of Return		0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	5.22%
8	Return on Net Rate Base	-	-	-	-	-	-	-	9,130	11,023	12,998	14,661	15,941	17,410	69,570
	Operating Expenses														
9	Depreciation	-							-	-	-	-	-	-	-
10	Incremental Operation & Maintenance	-							-	-	-	-	-	-	-
11	Property Taxes	-							-	-	-	-	-	-	-
12	Total Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	**Total Revenue Requirement**	-	-	-	-	-	-	-	9,130	11,023	12,998	14,661	15,941	17,410	69,570

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
REVENUE REQUIREMENT - TRANSMISSION

Line No.	Description (1)	2017 December (2)	2018 January (3)	2018 February (4)	2018 March (5)	2018 April (6)	2018 May (7)	2018 June (8)	2018 July (9)	2018 August (10)	2018 September (11)	2018 October (12)	2018 November (13)	2018 December (14)	2018 Year (a) (15)
	Rate Base														
1	Gas Plant Investment - Transmission	2,000,287	3,358,390	4,731,568	6,359,925	8,003,104	9,702,623	11,432,409	13,172,858	15,062,056	16,731,818	18,398,165	20,032,096	21,599,565	11,583,451
2	Cost of Removal	-	27,360	58,140	88,920	116,280	155,040	193,800	228,000	266,760	305,520	336,300	368,220	400,140	195,729
3	Accumulated Depreciation Reserve	-	-	-	-	-	-	-	-	-	-	-	-	(18,450)	(1,419)
4	Net Gas Plant	2,000,287	3,385,750	4,789,708	6,448,845	8,119,384	9,857,663	11,626,209	13,400,858	15,328,816	17,037,338	18,734,465	20,400,316	21,981,255	11,777,761
5	Accumulated Deferred Taxes	-	(9,768)	(19,839)	(28,893)	(36,066)	(44,947)	(52,589)	(58,203)	(63,284)	(67,125)	(69,159)	(70,248)	(71,125)	(71,125)
6	Net Rate Base	2,000,287	3,375,982	4,769,869	6,419,953	8,083,318	9,812,715	11,573,619	13,342,655	15,265,532	16,970,213	18,665,306	20,330,068	21,910,130	11,706,636
7	Rate of Return		0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	10.44%
8	Return on Net Rate Base	-	29,384	41,517	55,879	70,357	85,410	100,737	116,134	132,871	147,708	162,463	176,953	190,705	1,222,732
	Operating Expenses														
9	Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	18,450	18,450
10	Incremental Operation & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Total Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	18,450	18,450
13	**Total Revenue Requirement**	-	29,384	41,517	55,879	70,357	85,410	100,737	116,134	132,871	147,708	162,463	176,953	209,155	1,241,182

(a) 2018 Year Rate Base amounts based upon thirteen-month average (December 2017 - December 2018).

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
REVENUE REQUIREMENT - TRANSMISSION

Line No.	Description (1)	2018 December (2)	2019 January (3)	2019 February (4)	2019 March (5)	2019 April (6)	2019 May (7)	2019 June (8)	2019 July (9)	2019 August (10)	2019 September (11)	2019 October (12)	2019 November (13)	2019 December (14)	2019 Year (a) (15)
	Rate Base														
1	Gas Plant Investment - Transmission	21,599,565	23,652,952	26,569,419	29,610,220	32,933,523	36,294,238	39,610,125	42,960,157	46,150,866	49,221,096	52,432,012	55,593,772	58,381,217	39,616,089
2	Cost of Removal	400,140	457,140	517,560	577,980	634,980	696,540	758,100	815,100	876,660	938,220	995,220	1,056,780	1,118,340	757,135
3	Accumulated Depreciation Reserve	(18,450)	(57,103)	(100,001)	(147,988)	(201,411)	(260,543)	(325,378)	(395,906)	(472,022)	(553,486)	(640,314)	(732,586)	(829,940)	(364,241)
4	Net Gas Plant	21,981,255	24,052,989	26,986,978	30,040,212	33,367,092	36,730,236	40,042,848	43,379,351	46,555,504	49,605,831	52,786,918	55,917,965	58,669,617	40,008,984
5	Accumulated Deferred Taxes	(71,125)	(543,995)	(628,026)	(703,446)	(771,124)	(830,332)	(879,822)	(919,547)	(950,357)	(972,675)	(987,246)	(994,674)	(994,885)	(994,885)
6	Net Rate Base	21,910,130	23,508,994	26,358,952	29,336,765	32,595,968	35,899,903	39,163,025	42,459,804	45,605,147	48,633,156	51,799,672	54,923,291	57,674,732	39,014,099
7	Rate of Return		0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	10.44%
8	Return on Net Rate Base	-	204,622	229,428	255,347	283,715	312,472	340,874	369,569	396,946	423,302	450,864	478,051	502,000	4,074,937
	Operating Expenses														
9	Depreciation	-	38,653	42,898	47,987	53,423	59,132	64,835	70,529	76,116	81,464	86,829	92,272	97,354	811,490
10	Incremental Operation & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Property Taxes	-	23,157	23,157	23,157	23,157	23,157	23,157	23,157	23,157	23,157	23,157	23,157	23,157	277,878
12	Total Operating Expenses	-	61,810	66,055	71,143	76,579	82,289	87,992	93,685	99,272	104,620	109,985	115,429	120,510	1,089,369
13	**Total Revenue Requirement**	-	266,432	295,483	326,490	360,294	394,761	428,866	463,255	496,219	527,922	560,849	593,480	622,510	5,164,306

(a) 2019 Year Rate Base amounts based upon thirteen-month average (December 2018 - December 2019).

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
CAPITAL AND OPERATING COSTS

Line No.	Description	TOTAL 2018	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
(1)	(2)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	Main-Transmission Capex	$19,599,278	$1,358,103	$1,373,178	$1,628,357	$1,643,179	$1,699,519	$1,729,786	$1,740,449	$1,889,198	$1,669,762	$1,666,347	$1,633,931	$1,567,469
2	Main-Distribution Capex													
3	Service Line Capex	$9,415,455	$134,055	$286,749	$912,268	$913,749	$913,749	$1,022,049	$942,249	$942,249	$942,249	$942,249	$776,949	$686,889
4	Riser Capex													
5	Customer Service Capex													
6	Gas Plant Investment	$29,014,733	$1,492,159	$1,659,927	$2,540,625	$2,556,928	$2,613,268	$2,751,835	$2,682,698	$2,831,447	$2,612,011	$2,608,596	$2,410,880	$2,254,358
7	Main-Distribution Retirements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
8	Service Line Retirements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9	Riser Retirements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
10	Total Retirements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
11	Reserve Retirements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
12	Main-Transmission Cost of Removal	$400,140	$27,360	$30,780	$30,780	$27,360	$38,760	$38,760	$34,200	$38,760	$38,760	$30,780	$31,920	$31,920
13	Main-Distribution Cost of Removal													
14	Service Line Cost of Removal													
15	Riser Cost of Removal													
16	Cost of Removal	$400,140	$27,360	$30,780	$30,780	$27,360	$38,760	$38,760	$34,200	$38,760	$38,760	$30,780	$31,920	$31,920
17	Incremental Operation & Maintenance													
18	Property Taxes													

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
CAPITAL AND OPERATING COSTS

Line No.	Description	TOTAL 2019	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
(1)	(2)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	Main-Transmission Capex	$36,781,653	$2,053,387	$2,916,467	$3,040,801	$3,323,303	$3,360,715	$3,315,887	$3,350,032	$3,190,709	$3,070,230	$3,210,916	$3,161,759	$2,787,446
2	Main-Distribution Capex													
3	Service Line Capex	$9,705,750	$591,437	$703,356	$819,437	$878,518	$874,356	$929,276	$873,156	$881,479	$824,479	$824,479	$807,379	$698,398
4	Riser Capex													
5	Customer Service Capex													
6	Gas Plant Investment	$46,487,403	$2,644,824	$3,619,824	$3,860,238	$4,201,821	$4,235,072	$4,245,163	$4,223,188	$4,072,188	$3,894,709	$4,035,395	$3,969,138	$3,485,844
7	Main-Distribution Retirements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
8	Service Line Retirements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9	Riser Retirements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
10	Total Retirements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
11	Reserve Retirements	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
12	Main-Transmission Cost of Removal	$718,200	$57,000	$60,420	$60,420	$57,000	$61,560	$61,560	$57,000	$61,560	$61,560	$57,000	$61,560	$61,560
13	Main-Distribution Cost of Removal													
14	Service Line Cost of Removal													
15	Riser Cost of Removal													
16	Cost of Removal	$718,200	$57,000	$60,420	$60,420	$57,000	$61,560	$61,560	$57,000	$61,560	$61,560	$57,000	$61,560	$61,560
17	Incremental Operation & Maintenance													
18	Property Taxes-Transmission	$277,878	$23,157	$23,157	$23,157	$23,157	$23,157	$23,157	$23,157	$23,157	$23,157	$23,157	$23,157	$23,157
19	Property Taxes-Distribution	$119,436	$9,953	$9,953	$9,953	$9,953	$9,953	$9,953	$9,953	$9,953	$9,953	$9,953	$9,953	$9,953

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
TAX DEPRECIATION - TRANSMISSION

Line No.	MACRS Tax Rate Life Rates	Month	2012 Year 1 Additions	2013 Year 2 Additions	2014 Year 3 Additions	2015 Year 4 Additions	2016 Year 5 Additions	2017 Year 6 Additions	2018 Year 7 Additions	Tax Depreciation	Cost of Removal	Book Depreciation	Difference	Federal Deferred Tax @ 35%	State Deferred Tax Page 2	Federal Benefit of State @ 35%	Deferred Tax on Retirements	Accumulated Deferred Taxes	Monthly Change ADIT	Monthly Proration	Prorated Accumulated Deferred Taxes
1	20-year								21,599,565												
2	Repairs								-												
3	Bonus								-												
			Tax Depreciation																		-
4	0.037500	1								-	27,360		27,360	9,576	1,642	(575)		10,643	10,643	335/365	9,768
5	0.072190	2								-	30,780		30,780	10,773	1,847	(646)		22,616	11,973	307/365	19,839
6	0.066770	3								-	30,780		30,780	10,773	1,847	(646)		34,590	11,973	276/365	28,893
7	0.061770	4								-	27,360		27,360	9,576	1,642	(575)		45,233	10,643	246/365	36,066
8	0.057130	5								-	38,760		38,760	13,566	2,326	(814)		60,311	15,078	215/365	44,947
9	0.052850	6								-	38,760		38,760	13,566	2,326	(814)		75,388	15,078	185/365	52,589
10	0.048880	7								-	34,200		34,200	11,970	2,052	(718)		88,692	13,304	154/365	58,203
11	0.045220	8								-	38,760		38,760	13,566	2,326	(814)		103,770	15,078	123/365	63,284
12	0.044620	9								-	38,760		38,760	13,566	2,326	(814)		118,847	15,078	93/365	67,125
13	0.044610	10								-	30,780		30,780	10,773	1,847	(646)		130,821	11,973	62/365	69,159
14	0.044620	11								-	31,920		31,920	11,172	1,915	(670)		143,238	12,417	32/365	70,248
15	0.044610	12							809,984	809,984	31,920	18,450	823,454	288,209	49,407	(17,293)		463,561	320,324	1/365	71,125
16	0.044620																				
17	0.044610																				
18	0.044620																				
19	0.044610																				
20	0.044620																				
21	0.044610																				
22	0.044620																				
23	0.044610																				
24	0.022310																				
25	-																				
26	-																				
27	-																				
28	-																				
29	-																				
30	-																				
31			- (a)	- (b)	- (c)	- (d)	- (e)	- (f)	809,984 (g)	809,984	400,140	18,450	1,191,674	417,086	71,500	(25,025)	-	108,142			

(a) 2012 20-year additions at MACRS Year 7 tax rate (0.048880)
(b) 2013 20-year additions at MACRS Year 6 tax rate (0.052850)
(c) 2014 20-year additions at MACRS Year 5 tax rate (0.057130)
(d) 2015 20-year additions at MACRS Year 4 tax rate (0.061770)
(e) 2016 20-year additions at MACRS Year 3 tax rate (0.066770)
(f) 2017 20-year additions at MACRS Year 2 tax rate (0.072190)
(g) 2018 20-year additions at MACRS Year 1 tax rate (0.037500)

Line No.	MACRS Tax Rate Life Rates	Month	2012 Year 1 Additions	2013 Year 2 Additions	2014 Year 3 Additions	2015 Year 4 Additions	2016 Year 5 Additions	2017 Year 6 Additions	2018 Year 7 Additions	Tax Depreciation	Cost of Removal	Book Depreciation	Difference	State Deferred Tax @ 6%
1	20-year							-	21,599,565					
2	Repairs							-	-					
3	Bonus								-					
			Tax Depreciation											
4	0.037500	1								-	27,360		27,360	1,642
5	0.072190	2								-	30,780		30,780	1,847
6	0.066770	3								-	30,780		30,780	1,847
7	0.061770	4								-	27,360		27,360	1,642
8	0.057130	5								-	38,760		38,760	2,326
9	0.052850	6								-	38,760		38,760	2,326
10	0.048880	7								-	34,200		34,200	2,052
11	0.045220	8								-	38,760		38,760	2,326
12	0.044620	9								-	38,760		38,760	2,326
13	0.044610	10								-	30,780		30,780	1,847
14	0.044620	11								-	31,920		31,920	1,915
15	0.044610	12							809,984	809,984	31,920	18,450	823,454	49,407
16	0.044620													
17	0.044610													
18	0.044620													
19	0.044610													
20	0.044620													
21	0.044610													
22	0.044620													
23	0.044610													
24	0.022310													
25	-													
26	-													
27	-													
28	-													
29	-													
30	-													
31			- (a)	- (b)	- (c)	- (d)	- (e)	- (f)	809,984 (g)	809,984	400,140	18,450	1,191,674	71,500

(a) 2012 20-year additions at MACRS Year 7 tax rate (0.048880)
(b) 2013 20-year additions at MACRS Year 6 tax rate (0.052850)
(c) 2014 20-year additions at MACRS Year 5 tax rate (0.057130)
(d) 2015 20-year additions at MACRS Year 4 tax rate (0.061770)
(e) 2016 20-year additions at MACRS Year 3 tax rate (0.066770)
(f) 2017 20-year additions at MACRS Year 2 tax rate (0.072190)

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
TAX DEPRECIATION - TRANSMISSION

Line No.	MACRS Tax Rate Life Rates	Month	2012 Year 1 Additions	2013 Year 2 Additions	2014 Year 3 Additions	2015 Year 4 Additions	2016 Year 5 Additions	2017 Year 6 Additions	2018 Year 7 Additions	2019 Year 8 Additions	Tax Depreciation	Cost of Removal	Book Depreciation	Difference	Federal Deferred Tax @ 35%	State Deferred Tax Page 2	Federal Benefit of State @ 35%	Deferred Tax on Retirements	Accumulated Deferred Taxes	Monthly Change ADIT	Monthly Proration	Prorated Accumulated Deferred Taxes
1	20-year								21,599,565	36,781,653												
2	Repairs								-	-												
3	Bonus								-	-												
								Tax Depreciation														
																			463,561			463,561
4	0.037500	1							129,939	77,002	206,941	57,000	38,653	225,288	78,851	13,517	(4,731)		551,198	87,637	335/365	543,995
5	0.072190	2							129,939	109,368	239,307	60,420	42,898	256,829	89,890	15,410	(5,393)		651,105	99,906	307/365	628,026
6	0.066770	3							129,939	114,030	243,969	60,420	47,987	256,403	89,741	15,384	(5,384)		750,845	99,741	276/365	703,446
7	0.061770	4							129,939	124,624	254,563	57,000	53,423	258,140	90,349	15,488	(5,421)		851,262	100,417	246/365	771,124
8	0.057130	5							129,939	126,027	255,966	61,560	59,132	258,394	90,438	15,504	(5,426)		951,777	100,515	215/365	830,332
9	0.052850	6							129,939	124,346	254,285	61,560	64,835	251,010	87,854	15,061	(5,271)		1,049,420	97,643	185/365	879,822
10	0.048880	7							129,939	125,626	255,566	57,000	70,529	242,037	84,713	14,522	(5,083)		1,143,573	94,152	154/365	919,547
11	0.045220	8							129,939	119,652	249,591	61,560	76,116	235,035	82,262	14,102	(4,936)		1,235,001	91,429	123/365	950,357
12	0.044620	9							129,939	115,134	245,073	61,560	81,464	225,169	78,809	13,510	(4,729)		1,322,592	87,591	93/365	972,675
13	0.044610	10							129,939	120,409	250,349	57,000	86,829	220,520	77,182	13,231	(4,631)		1,408,374	85,782	62/365	987,246
14	0.044620	11							129,939	118,566	248,505	61,560	92,272	217,793	76,228	13,068	(4,574)		1,493,096	84,722	32/365	994,674
15	0.044610	12							129,939	104,529	234,469	61,560	97,354	198,675	69,536	11,920	(4,172)		1,570,381	77,285	1/365	994,885
16	0.044620																					
17	0.044610																					
18	0.044620																					
19	0.044610																					
20	0.044620																					
21	0.044610																					
22	0.044620																					
23	0.044610																					
24	0.022310																					
25	-																					
26	-																					
27	-																					
28	-																					
29	-																					
30	-																					
31			- (a)	- (b)	- (c)	- (d)	- (e)	- (f)	1,559,273 (g)	1,379,312 (h)	2,938,585	718,200	811,490	2,845,294	995,853	170,718	(59,751)	-	1,034,014			

(a) 2012 20-year additions at MACRS Year 8 tax rate (0.045220)
(b) 2013 20-year additions at MACRS Year 7 tax rate (0.048880)
(c) 2014 20-year additions at MACRS Year 6 tax rate (0.052850)
(d) 2015 20-year additions at MACRS Year 5 tax rate (0.057130)
(e) 2016 20-year additions at MACRS Year 4 tax rate (0.061770)
(f) 2017 20-year additions at MACRS Year 3 tax rate (0.066770)
(g) 2018 20-year additions at MACRS Year 2 tax rate (0.072190)
(h) 2019 20-year additions at MACRS Year 1 tax rate (0.037500)

Line No.	MACRS Tax Rate Life Rates	Month	2012 Year 1 Additions	2013 Year 2 Additions	2014 Year 3 Additions	2015 Year 4 Additions	2016 Year 5 Additions	2017 Year 6 Additions	2018 Year 7 Additions	2019 Year 8 Additions	Tax Depreciation	Cost of Removal	Book Depreciation	Difference	State Deferred Tax @ 6%
1	20-year							-	21,599,565	36,781,653					
2	Repairs							-	-	-					
3	Bonus														
								Tax Depreciation							
4	0.037500	1							129,939	77,002	206,941	57,000	38,653	225,288	13,517
5	0.072190	2							129,939	109,368	239,307	60,420	42,898	256,829	15,410
6	0.066770	3							129,939	114,030	243,969	60,420	47,987	256,403	15,384
7	0.061770	4							129,939	124,624	254,563	57,000	53,423	258,140	15,488
8	0.057130	5							129,939	126,027	255,966	61,560	59,132	258,394	15,504
9	0.052850	6							129,939	124,346	254,285	61,560	64,835	251,010	15,061
10	0.048880	7							129,939	125,626	255,566	57,000	70,529	242,037	14,522
11	0.045220	8							129,939	119,652	249,591	61,560	76,116	235,035	14,102
12	0.044620	9							129,939	115,134	245,073	61,560	81,464	225,169	13,510
13	0.044610	10							129,939	120,409	250,349	57,000	86,829	220,520	13,231
14	0.044620	11							129,939	118,566	248,505	61,560	92,272	217,793	13,068
15	0.044610	12							129,939	104,529	234,469	61,560	97,354	198,675	11,920
16	0.044620														
17	0.044610														
18	0.044620														
19	0.044610														
20	0.044620														
21	0.044610														
22	0.044620														
23	0.044610														
24	0.022310														
25	-														
26	-														
27	-														
28	-														
29	-														
30	-														
31			- (a)	- (b)	- (c)	- (d)	- (e)	- (f)	1,559,273 (g)	1,379,312 (h)	2,938,585	718,200	811,490	2,845,294	170,718

(a) 2012 20-year additions at MACRS Year 8 tax rate (0.045220)
(b) 2013 20-year additions at MACRS Year 7 tax rate (0.048880)
(c) 2014 20-year additions at MACRS Year 6 tax rate (0.052850)
(d) 2015 20-year additions at MACRS Year 5 tax rate (0.057130)
(e) 2016 20-year additions at MACRS Year 4 tax rate (0.061770)
(f) 2017 20-year additions at MACRS Year 3 tax rate (0.066770)

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
TAX DEPRECIATION - DISTRIBUTION

Line No.	MACRS Tax Rate Life Rates	Month	2012 Year 1 Additions	2013 Year 2 Additions	2014 Year 3 Additions	2015 Year 4 Additions	2016 Year 5 Additions	2017 Year 6 Additions	2018 Year 7 Additions	Tax Depreciation	Cost of Removal	Book Depreciation	Difference	Federal Deferred Tax @ 35%	State Deferred Tax Page 2	Federal Benefit of State @ 35%	Deferred Tax on Retirements	Accumulated Deferred Taxes	Monthly Change ADIT	Monthly Proration	Prorated Accumulated Deferred Taxes
1	20-year								-												
2	Repairs								9,415,455												
3	Bonus								-												
									Tax Depreciation												
																					-
4	0.037500	1							134,055	134,055		183	133,872	46,855	8,032	(2,811)		52,076	52,076	335/365	47,796
5	0.072190	2							286,749	286,749		758	285,991	100,097	17,159	(6,006)		163,327	111,250	307/365	141,368
6	0.066770	3							912,268	912,268		2,397	909,871	318,455	54,592	(19,107)		517,266	353,940	276/365	409,005
7	0.061770	4							913,749	913,749		4,893	908,857	318,100	54,531	(19,086)		870,812	353,545	246/365	647,285
8	0.057130	5							913,749	913,749		7,390	906,359	317,226	54,382	(19,034)		1,223,385	352,574	215/365	854,965
9	0.052850	6							1,022,049	1,022,049		10,036	1,012,013	354,205	60,721	(21,252)		1,617,059	393,673	185/365	1,054,498
10	0.048880	7							942,249	942,249		12,720	929,529	325,335	55,772	(19,520)		1,978,645	361,587	154/365	1,207,058
11	0.045220	8							942,249	942,249		15,296	926,953	324,434	55,617	(19,466)		2,339,230	360,585	123/365	1,328,570
12	0.044620	9							942,249	942,249		17,871	924,378	323,532	55,463	(19,412)		2,698,813	359,583	93/365	1,420,190
13	0.044610	10							942,249	942,249		20,447	921,803	322,631	55,308	(19,358)		3,057,394	358,581	62/365	1,481,100
14	0.044620	11							776,949	776,949		22,796	754,153	263,954	45,249	(15,837)		3,350,760	293,365	32/365	1,506,819
15	0.044610	12							686,889	686,889		24,797	662,092	231,732	39,726	(13,904)		3,608,314	257,554	1/365	1,507,525
16	0.044620																				
17	0.044610																				
18	0.044620																				
19	0.044610																				
20	0.044620																				
21	0.044610																				
22	0.044620																				
23	0.044610																				
24	0.022310																				
25	-																				
26	-																				
27	-																				
28	-																				
29	-																				
30	-																				
31			- (a)	- (b)	- (c)	- (d)	- (e)	- (f)	9,415,455 (g)	9,415,455	-	139,584	9,275,871	3,246,555	556,552	(194,793)	-	1,789,757			

(a) 2012 20-year additions at MACRS Year 7 tax rate (0.048880)
(b) 2013 20-year additions at MACRS Year 6 tax rate (0.052850)
(c) 2014 20-year additions at MACRS Year 5 tax rate (0.057130)
(d) 2015 20-year additions at MACRS Year 4 tax rate (0.061770)
(e) 2016 20-year additions at MACRS Year 3 tax rate (0.066770)
(f) 2017 20-year additions at MACRS Year 2 tax rate (0.072190)
(g) 2018 20-year additions at MACRS Year 1 tax rate (0.037500) plus Repairs

Line No.	MACRS Tax Rate Life Rates	Month	2012 Year 1 Additions	2013 Year 2 Additions	2014 Year 3 Additions	2015 Year 4 Additions	2016 Year 5 Additions	2017 Year 6 Additions	2018 Year 7 Additions	Tax Depreciation	Cost of Removal	Book Depreciation	Difference	State Deferred Tax @ 6%
1	20-year							-	-					
2	Repairs							-	9,415,455					
3	Bonus													
									Tax Depreciation					
4	0.037500	1							134,055	134,055		183	133,872	8,032
5	0.072190	2							286,749	286,749		758	285,991	17,159
6	0.066770	3							912,268	912,268		2,397	909,871	54,592
7	0.061770	4							913,749	913,749		4,893	908,857	54,531
8	0.057130	5							913,749	913,749		7,390	906,359	54,382
9	0.052850	6							1,022,049	1,022,049		10,036	1,012,013	60,721
10	0.048880	7							942,249	942,249		12,720	929,529	55,772
11	0.045220	8							942,249	942,249		15,296	926,953	55,617
12	0.044620	9							942,249	942,249		17,871	924,378	55,463
13	0.044610	10							942,249	942,249		20,447	921,803	55,308
14	0.044620	11							776,949	776,949		22,796	754,153	45,249
15	0.044610	12							686,889	686,889		24,797	662,092	39,726
16	0.044620													
17	0.044610													
18	0.044620													
19	0.044610													
20	0.044620													
21	0.044610													
22	0.044620													
23	0.044610													
24	0.022310													
25	-													
26	-													
27	-													
28	-													
29	-													
30	-													
31			- (a)	- (b)	- (c)	- (d)	- (e)	- (f)	9,415,455 (g)	9,415,455	-	139,584	9,275,871	556,552

(a) 2012 20-year additions at MACRS Year 7 tax rate (0.048880)
(b) 2013 20-year additions at MACRS Year 6 tax rate (0.052850)
(c) 2014 20-year additions at MACRS Year 5 tax rate (0.057130)
(d) 2015 20-year additions at MACRS Year 4 tax rate (0.061770)
(e) 2016 20-year additions at MACRS Year 3 tax rate (0.066770)
(f) 2017 20-year additions at MACRS Year 2 tax rate (0.072190)

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
TAX DEPRECIATION - DISTRIBUTION

Line No.	MACRS Tax Rate Life	Rates	Month	2012 Year 1 Additions	2013 Year 2 Additions	2014 Year 3 Additions	2015 Year 4 Additions	2016 Year 5 Additions	2017 Year 6 Additions	2018 Year 7 Additions	2019 Year 8 Additions	Tax Depreciation	Cost of Removal	Book Depreciation	Difference	Federal Deferred Tax @ 35%	State Deferred Tax Page 2	Federal Benefit of State @ 35%	Deferred Tax on Retirements	Accumulated Deferred Taxes	Monthly Change ADIT	Monthly Proration	Prorated Accumulated Deferred Taxes
1	20-year									-	-												
2	Repairs									-	9,705,750												
3	Bonus									-	-												
				Tax Depreciation																			
																				3,608,314			3,608,314
4	0.037500	1									591,437	591,437		26,544	564,893	197,713	33,894	(11,863)		3,828,057	219,743	335/365	3,809,996
5	0.072190	2									703,356	703,356		28,313	675,043	236,265	40,503	(14,176)		4,090,649	262,592	307/365	4,030,861
6	0.066770	3									819,437	819,437		30,395	789,043	276,165	47,343	(16,570)		4,397,587	306,938	276/365	4,262,956
7	0.061770	4									878,518	878,518		32,715	845,803	296,031	50,748	(17,762)		4,726,604	329,017	246/365	4,484,705
8	0.057130	5									874,356	874,356		35,111	839,246	293,736	50,355	(17,624)		5,053,071	326,467	215/365	4,677,007
9	0.052850	6									929,276	929,276		37,576	891,700	312,095	53,502	(18,726)		5,399,942	346,871	185/365	4,852,819
10	0.048880	7									873,156	873,156		40,039	833,117	291,591	49,987	(17,495)		5,724,024	324,083	154/365	4,989,555
11	0.045220	8									881,479	881,479		42,437	839,042	293,665	50,343	(17,620)		6,050,412	326,387	123/365	5,099,543
12	0.044620	9									824,479	824,479		44,768	779,710	272,899	46,783	(16,374)		6,353,719	303,307	93/365	5,176,824
13	0.044610	10									824,479	824,479		47,022	777,457	272,110	46,647	(16,327)		6,656,150	302,431	62/365	5,228,196
14	0.044620	11									807,379	807,379		49,252	758,127	265,344	45,488	(15,921)		6,951,061	294,911	32/365	5,254,051
15	0.044610	12									698,398	698,398		51,310	647,088	226,481	38,825	(13,589)		7,202,778	251,717	1/365	5,254,741
16	0.044620																						
17	0.044610																						
18	0.044620																						
19	0.044610																						
20	0.044620																						
21	0.044610																						
22	0.044620																						
23	0.044610																						
24	0.022310																						
25	-																						
26	-																						
27	-																						
28	-																						
29	-																						
30	-																						
31				- (a)	- (b)	- (c)	- (d)	- (e)	- (f)	- (g)	9,705,750	(h) 9,705,750	-	465,482	9,240,268	3,234,094	554,416	(194,046)	-	5,387,874			

(a) 2012 20-year additions at MACRS Year 8 tax rate (0.045220)
(b) 2013 20-year additions at MACRS Year 7 tax rate (0.048880)
(c) 2014 20-year additions at MACRS Year 6 tax rate (0.052850)
(d) 2015 20-year additions at MACRS Year 5 tax rate (0.057130)
(e) 2016 20-year additions at MACRS Year 4 tax rate (0.061770)
(f) 2017 20-year additions at MACRS Year 3 tax rate (0.066770)
(g) 2018 20-year additions at MACRS Year 2 tax rate (0.072190)
(h) 2019 20-year additions at MACRS Year 1 tax rate (0.037500) plus Repairs

Line No.	MACRS Tax Rate Life	Rates	Month	2012 Year 1 Additions	2013 Year 2 Additions	2014 Year 3 Additions	2015 Year 4 Additions	2016 Year 5 Additions	2017 Year 6 Additions	2018 Year 7 Additions	2019 Year 8 Additions	Tax Depreciation	Cost of Removal	Book Depreciation	Difference	State Deferred Tax @ 6%
1	20-year								-	-	-					
2	Repairs								-	-	9,705,750					
3	Bonus															
				Tax Depreciation												
4	0.037500	1									591,437	591,437		26,544	564,893	33,894
5	0.072190	2									703,356	703,356		28,313	675,043	40,503
6	0.066770	3									819,437	819,437		30,395	789,043	47,343
7	0.061770	4									878,518	878,518		32,715	845,803	50,748
8	0.057130	5									874,356	874,356		35,111	839,246	50,355
9	0.052850	6									929,276	929,276		37,576	891,700	53,502
10	0.048880	7									873,156	873,156		40,039	833,117	49,987
11	0.045220	8									881,479	881,479		42,437	839,042	50,343
12	0.044620	9									824,479	824,479		44,768	779,710	46,783
13	0.044610	10									824,479	824,479		47,022	777,457	46,647
14	0.044620	11									807,379	807,379		49,252	758,127	45,488
15	0.044610	12									698,398	698,398		51,310	647,088	38,825
16	0.044620															
17	0.044610															
18	0.044620															
19	0.044610															
20	0.044620															
21	0.044610															
22	0.044620															
23	0.044610															
24	0.022310															
25	-															
26	-															
27	-															
28	-															
29	-															
30	-															
31				- (a)	- (b)	- (c)	- (d)	- (e)	- (f)	- (g)	9,705,750	(h) 9,705,750	-	465,482	9,240,268	554,416

(a) 2012 20-year additions at MACRS Year 8 tax rate (0.045220)
(b) 2013 20-year additions at MACRS Year 7 tax rate (0.048880)
(c) 2014 20-year additions at MACRS Year 6 tax rate (0.052850)
(d) 2015 20-year additions at MACRS Year 5 tax rate (0.057130)
(e) 2016 20-year additions at MACRS Year 4 tax rate (0.061770)
(f) 2017 20-year additions at MACRS Year 3 tax rate (0.066770)

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
JANUARY 2018 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	January Beginning Plant Balance (3)	Monthly Depr Rates (4)	January Depr on Beginning Balance (5)=(3)*(4)	January Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	January Ending Plant Balance (9)=(6)+(3)
	Additions								
1	Mains-Transmission	367		0.17%	-		-	-	-
2	Mains-Distribution	376		0.17%	-		-	-	-
3	Services-Lines	380		0.27%	-	134,055	183	183	134,055
4	Services-Risers	380		0.27%	-		-	-	-
5	Services-Customer Lines	380		0.27%	-		-	-	-
6	Total Additions		-		-	134,055	183	183	134,055
	Retirements								
7	Mains-Transmission	367		0.17%	-		-	-	-
8	Mains-Distribution	376		0.17%	-		-	-	-
9	Services-Lines	380		0.27%	-		-	-	-
10	Services-Risers	380		0.27%	-		-	-	-
11	Total Retirements		-		-	-	-	-	-
12	**Total Plant**		-		-	134,055	183	183	134,055
	Cost of Removal								
13	Mains-Transmission	367				27,360			27,360
14	Mains-Distribution	376							-
15	Services-Lines	380							-
16	Services-Risers	380							-
17	Total Cost of Removal		-		-	27,360	-	-	27,360

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
FEBRUARY 2018 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	February Beginning Plant Balance (3)	Monthly Depr Rates (4)	February Depr on Beginning Balance (5)=(3)*(4)	February Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	February Ending Plant Balance (9)=(6)+(3)
	Additions								
1	Mains-Transmission	367	-	0.17%	-		-	-	-
2	Mains-Distribution	376	-	0.17%	-		-	-	-
3	Services-Lines	380	134,055	0.27%	366	286,749	392	758	420,805
4	Services-Risers	380	-	0.27%	-		-	-	-
5	Services-Customer Lines	380	-	0.27%	-		-	-	-
6	Total Additions		134,055		366	286,749	392	758	420,805
	Retirements								
7	Mains-Transmission	367	-	0.17%	-		-	-	-
8	Mains-Distribution	376	-	0.17%	-		-	-	-
9	Services-Lines	380	-	0.27%	-		-	-	-
10	Services-Risers	380	-	0.27%	-		-	-	-
11	Total Retirements		-		-	-	-	-	-
12	**Total Plant**		134,055		366	286,749	392	758	420,805
	Cost of Removal								
13	Mains-Transmission	367	27,360			30,780			58,140
14	Mains-Distribution	376	-						-
15	Services-Lines	380	-						-
16	Services-Risers	380	-						-
17	Total Cost of Removal		27,360		-	30,780	-	-	58,140

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
MARCH 2018 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	March Beginning Plant Balance (3)	Monthly Depr Rates (4)	March Depr on Beginning Balance (5)=(3)*(4)	March Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	March Ending Plant Balance (9)=(6)+(3)
	Additions								
1	Mains-Transmission	367	-	0.17%	-		-	-	-
2	Mains-Distribution	376	-	0.17%	-		-	-	-
3	Services-Lines	380	420,805	0.27%	1,150	912,268	1,247	2,397	1,333,072
4	Services-Risers	380	-	0.27%	-		-	-	-
5	Services-Customer Lines	380	-	0.27%	-		-	-	-
6	Total Additions		420,805		1,150	912,268	1,247	2,397	1,333,072
	Retirements								
7	Mains-Transmission	367	-	0.17%	-		-	-	-
8	Mains-Distribution	376	-	0.17%	-		-	-	-
9	Services-Lines	380	-	0.27%	-		-	-	-
10	Services-Risers	380	-	0.27%	-		-	-	-
11	Total Retirements		-		-	-	-	-	-
12	**Total Plant**		420,805		1,150	912,268	1,247	2,397	1,333,072
	Cost of Removal								
13	Mains-Transmission	367	58,140			30,780			88,920
14	Mains-Distribution	376	-						-
15	Services-Lines	380	-						-
16	Services-Risers	380	-						-
17	Total Cost of Removal		58,140		-	30,780	-	-	88,920

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
APRIL 2018 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	April Beginning Plant Balance (3)	Monthly Depr Rates (4)	April Depr on Beginning Balance (5)=(3)*(4)	April Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	April Ending Plant Balance (9)=(6)+(3)
	Additions								
1	Mains-Transmission	367	-	0.17%	-		-	-	-
2	Mains-Distribution	376	-	0.17%	-		-	-	-
3	Services-Lines	380	1,333,072	0.27%	3,644	913,749	1,249	4,893	2,246,821
4	Services-Risers	380	-	0.27%	-		-	-	-
5	Services-Customer Lines	380	-	0.27%	-		-	-	-
6	Total Additions		1,333,072		3,644	913,749	1,249	4,893	2,246,821
	Retirements								
7	Mains-Transmission	367	-	0.17%	-		-	-	-
8	Mains-Distribution	376	-	0.17%	-		-	-	-
9	Services-Lines	380	-	0.27%	-		-	-	-
10	Services-Risers	380	-	0.27%	-		-	-	-
11	Total Retirements		-		-	-	-	-	-
12	**Total Plant**		1,333,072		3,644	913,749	1,249	4,893	2,246,821
	Cost of Removal								
13	Mains-Transmission	367	88,920			27,360			116,280
14	Mains-Distribution	376	-						-
15	Services-Lines	380	-						-
16	Services-Risers	380	-						-
17	Total Cost of Removal		88,920		-	27,360	-	-	116,280

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
MAY 2018 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	May Beginning Plant Balance (3)	Monthly Depr Rates (4)	May Depr on Beginning Balance (5)=(3)*(4)	May Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	May Ending Plant Balance (9)=(6)+(3)
	Additions								
1	Mains-Transmission	367	-	0.17%	-		-	-	-
2	Mains-Distribution	376	-	0.17%	-		-	-	-
3	Services-Lines	380	2,246,821	0.27%	6,141	913,749	1,249	7,390	3,160,571
4	Services-Risers	380	-	0.27%	-		-	-	-
5	Services-Customer Lines	380	-	0.27%	-		-	-	-
6	Total Additions		2,246,821		6,141	913,749	1,249	7,390	3,160,571
	Retirements								
7	Mains-Transmission	367	-	0.17%	-		-	-	-
8	Mains-Distribution	376	-	0.17%	-		-	-	-
9	Services-Lines	380	-	0.27%	-		-	-	-
10	Services-Risers	380	-	0.27%	-		-	-	-
11	Total Retirements		-		-	-	-	-	-
12	**Total Plant**		2,246,821		6,141	913,749	1,249	7,390	3,160,571
	Cost of Removal								
13	Mains-Transmission	367	116,280			38,760			155,040
14	Mains-Distribution	376	-						-
15	Services-Lines	380	-						-
16	Services-Risers	380	-						-
17	Total Cost of Removal		116,280		-	38,760	-	-	155,040

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
JUNE 2018 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	June Beginning Plant Balance (3)	Monthly Depr Rates (4)	June Depr on Beginning Balance (5)=(3)*(4)	June Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	June Ending Plant Balance (9)=(6)+(3)
	Additions								
1	Mains-Transmission	367	-	0.17%	-		-	-	-
2	Mains-Distribution	376	-	0.17%	-		-	-	-
3	Services-Lines	380	3,160,571	0.27%	8,639	1,022,049	1,397	10,036	4,182,620
4	Services-Risers	380	-	0.27%	-		-	-	-
5	Services-Customer Lines	380	-	0.27%	-		-	-	-
6	Total Additions		3,160,571		8,639	1,022,049	1,397	10,036	4,182,620
	Retirements								
7	Mains-Transmission	367	-	0.17%	-		-	-	-
8	Mains-Distribution	376	-	0.17%	-		-	-	-
9	Services-Lines	380	-	0.27%	-		-	-	-
10	Services-Risers	380	-	0.27%	-		-	-	-
11	Total Retirements		-		-	-	-	-	-
12	**Total Plant**		3,160,571		8,639	1,022,049	1,397	10,036	4,182,620
	Cost of Removal								
13	Mains-Transmission	367	155,040			38,760			193,800
14	Mains-Distribution	376	-						-
15	Services-Lines	380	-						-
16	Services-Risers	380	-						-
17	Total Cost of Removal		155,040		-	38,760	-	-	193,800

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
JULY 2018 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	July Beginning Plant Balance (3)	Monthly Depr Rates (4)	July Depr on Beginning Balance (5)=(3)*(4)	July Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	July Ending Plant Balance (9)=(6)+(3)
	Additions								
1	Mains-Transmission	367	-	0.17%	-		-	-	-
2	Mains-Distribution	376	-	0.17%	-		-	-	-
3	Services-Lines	380	4,182,620	0.27%	11,432	942,249	1,288	12,720	5,124,869
4	Services-Risers	380	-	0.27%	-		-	-	-
5	Services-Customer Lines	380	-	0.27%	-		-	-	-
6	Total Additions		4,182,620		11,432	942,249	1,288	12,720	5,124,869
	Retirements								
7	Mains-Transmission	367	-	0.17%	-		-	-	-
8	Mains-Distribution	376	-	0.17%	-		-	-	-
9	Services-Lines	380	-	0.27%	-		-	-	-
10	Services-Risers	380	-	0.27%	-		-	-	-
11	Total Retirements		-		-	-	-	-	-
12	**Total Plant**		4,182,620		11,432	942,249	1,288	12,720	5,124,869
	Cost of Removal								
13	Mains-Transmission	367	193,800			34,200			228,000
14	Mains-Distribution	376	-						-
15	Services-Lines	380	-						-
16	Services-Risers	380	-						-
17	Total Cost of Removal		193,800		-	34,200	-	-	228,000

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
AUGUST 2018 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	August Beginning Plant Balance (3)	Monthly Depr Rates (4)	August Depr on Beginning Balance (5)=(3)*(4)	August Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	August Ending Plant Balance (9)=(6)+(3)
	Additions								
1	Mains-Transmission	367	-	0.17%	-		-	-	-
2	Mains-Distribution	376	-	0.17%	-		-	-	-
3	Services-Lines	380	5,124,869	0.27%	14,008	942,249	1,288	15,296	6,067,118
4	Services-Risers	380	-	0.27%	-		-	-	-
5	Services-Customer Lines	380	-	0.27%	-		-	-	-
6	Total Additions		5,124,869		14,008	942,249	1,288	15,296	6,067,118
	Retirements								
7	Mains-Transmission	367	-	0.17%	-		-	-	-
8	Mains-Distribution	376	-	0.17%	-		-	-	-
9	Services-Lines	380	-	0.27%	-		-	-	-
10	Services-Risers	380	-	0.27%	-		-	-	-
11	Total Retirements		-		-	-	-	-	-
12	**Total Plant**		5,124,869		14,008	942,249	1,288	15,296	6,067,118
	Cost of Removal								
13	Mains-Transmission	367	228,000			38,760			266,760
14	Mains-Distribution	376	-						-
15	Services-Lines	380	-						-
16	Services-Risers	380	-						-
17	Total Cost of Removal		228,000		-	38,760	-	-	266,760

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
SEPTEMBER 2018 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	September Beginning Plant Balance (3)	Monthly Depr Rates (4)	September Depr on Beginning Balance (5)=(3)*(4)	September Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	September Ending Plant Balance (9)=(6)+(3)
	Additions								
1	Mains-Transmission	367	-	0.17%	-		-	-	-
2	Mains-Distribution	376	-	0.17%	-		-	-	-
3	Services-Lines	380	6,067,118	0.27%	16,583	942,249	1,288	17,871	7,009,367
4	Services-Risers	380	-	0.27%	-		-	-	-
5	Services-Customer Lines	380	-	0.27%	-		-	-	-
6	Total Additions		6,067,118		16,583	942,249	1,288	17,871	7,009,367
	Retirements								
7	Mains-Transmission	367	-	0.17%	-		-	-	-
8	Mains-Distribution	376	-	0.17%	-		-	-	-
9	Services-Lines	380	-	0.27%	-		-	-	-
10	Services-Risers	380	-	0.27%	-		-	-	-
11	Total Retirements		-		-	-	-	-	-
12	**Total Plant**		6,067,118		16,583	942,249	1,288	17,871	7,009,367
	Cost of Removal								
13	Mains-Transmission	367	266,760			38,760			305,520
14	Mains-Distribution	376	-						-
15	Services-Lines	380	-						-
16	Services-Risers	380	-						-
17	Total Cost of Removal		266,760		-	38,760	-	-	305,520

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
OCTOBER 2018 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	October Beginning Plant Balance (3)	Monthly Depr Rates (4)	October Depr on Beginning Balance (5)=(3)*(4)	October Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	October Ending Plant Balance (9)=(6)+(3)
	Additions								
1	Mains-Transmission	367	-	0.17%	-		-	-	-
2	Mains-Distribution	376	-	0.17%	-		-	-	-
3	Services-Lines	380	7,009,367	0.27%	19,159	942,249	1,288	20,447	7,951,617
4	Services-Risers	380	-	0.27%	-		-	-	-
5	Services-Customer Lines	380	-	0.27%	-		-	-	-
6	Total Additions		7,009,367		19,159	942,249	1,288	20,447	7,951,617
	Retirements								
7	Mains-Transmission	367	-	0.17%	-		-	-	-
8	Mains-Distribution	376	-	0.17%	-		-	-	-
9	Services-Lines	380	-	0.27%	-		-	-	-
10	Services-Risers	380	-	0.27%	-		-	-	-
11	Total Retirements		-		-	-	-	-	-
12	**Total Plant**		7,009,367		19,159	942,249	1,288	20,447	7,951,617
	Cost of Removal								
13	Mains-Transmission	367	305,520			30,780			336,300
14	Mains-Distribution	376	-						-
15	Services-Lines	380	-						-
16	Services-Risers	380	-						-
17	Total Cost of Removal		305,520		-	30,780	-	-	336,300

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
NOVEMBER 2018 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	November Beginning Plant Balance (3)	Monthly Depr Rates (4)	November Depr on Beginning Balance (5)=(3)*(4)	November Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	November Ending Plant Balance (9)=(6)+(3)
	Additions								
1	Mains-Transmission	367	-	0.17%	-		-	-	-
2	Mains-Distribution	376	-	0.17%	-		-	-	-
3	Services-Lines	380	7,951,617	0.27%	21,734	776,949	1,062	22,796	8,728,566
4	Services-Risers	380	-	0.27%	-		-	-	-
5	Services-Customer Lines	380	-	0.27%	-		-	-	-
6	Total Additions		7,951,617		21,734	776,949	1,062	22,796	8,728,566
	Retirements								
7	Mains-Transmission	367	-	0.17%	-		-	-	-
8	Mains-Distribution	376	-	0.17%	-		-	-	-
9	Services-Lines	380	-	0.27%	-		-	-	-
10	Services-Risers	380	-	0.27%	-		-	-	-
11	Total Retirements		-		-	-	-	-	-
12	**Total Plant**		7,951,617		21,734	776,949	1,062	22,796	8,728,566
	Cost of Removal								
13	Mains-Transmission	367	336,300			31,920			368,220
14	Mains-Distribution	376	-						-
15	Services-Lines	380	-						-
16	Services-Risers	380	-						-
17	Total Cost of Removal		336,300		-	31,920	-	-	368,220

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
DECEMBER 2018 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	December Beginning Plant Balance (3)	Monthly Depr Rates (4)	December Depr on Beginning Balance (5)=(3)*(4)	December Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	December Ending Plant Balance (9)=(6)+(3)
	Additions								
1	Mains-Transmission	367	-	0.17%	-	21,599,565	18,450	18,450	21,599,565
2	Mains-Distribution	376	-	0.17%	-		-	-	-
3	Services-Lines	380	8,728,566	0.27%	23,858	686,889	939	24,797	9,415,455
4	Services-Risers	380	-	0.27%	-		-	-	-
5	Services-Customer Lines	380	-	0.27%	-		-	-	-
6	Total Additions		8,728,566		23,858	22,286,454	19,388	43,246	31,015,020
	Retirements								
7	Mains-Transmission	367		0.17%	-		-	-	-
8	Mains-Distribution	376		0.17%	-		-	-	-
9	Services-Lines	380		0.27%	-		-	-	-
10	Services-Risers	380		0.27%	-		-	-	-
11	Total Retirements		-		-	-	-	-	-
12	**Total Plant**		8,728,566		23,858	22,286,454	19,388	43,246	31,015,020
	Cost of Removal								
13	Mains-Transmission	367	368,220			31,920			400,140
14	Mains-Distribution	376							-
15	Services-Lines	380							-
16	Services-Risers	380							-
17	Total Cost of Removal		368,220		-	31,920	-	-	400,140

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
JANUARY 2019 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	January Beginning Plant Balance (3)	Monthly Depr Rates (4)	January Depr on Beginning Balance (5)=(3)*(4)	January Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	January Ending Plant Balance (9)=(6)+(3)
	Additions								
1	Mains-Transmission	367	21,599,565	0.17%	36,899	2,053,387	1,754	38,653	23,652,952
2	Mains-Distribution	376	-	0.17%	-		-	-	-
3	Services-Lines	380	9,415,455	0.27%	25,736	591,437	808	26,544	10,006,892
4	Services-Risers	380	-	0.27%	-		-	-	-
5	Services-Customer Lines	380	-	0.27%	-		-	-	-
6	Total Additions		31,015,020		62,635	2,644,824	2,562	65,197	33,659,844
	Retirements								
7	Mains-Transmission	367	-	0.17%	-		-	-	-
8	Mains-Distribution	376	-	0.17%	-		-	-	-
9	Services-Lines	380	-	0.27%	-		-	-	-
10	Services-Risers	380	-	0.27%	-		-	-	-
11	Total Retirements		-		-	-	-	-	-
12	**Total Plant**		31,015,020		62,635	2,644,824	2,562	65,197	33,659,844
	Cost of Removal								
13	Mains-Transmission	367	400,140			57,000			457,140
14	Mains-Distribution	376	-						-
15	Services-Lines	380	-						-
16	Services-Risers	380	-						-
17	Total Cost of Removal		400,140		-	57,000	-	-	457,140

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
FEBRUARY 2019 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	February Beginning Plant Balance (3)	Monthly Depr Rates (4)	February Depr on Beginning Balance (5)=(3)*(4)	February Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	February Ending Plant Balance (9)=(6)+(3)
	Additions								
1	Mains-Transmission	367	23,652,952	0.17%	40,407	2,916,467	2,491	42,898	26,569,419
2	Mains-Distribution	376	-	0.17%	-		-	-	-
3	Services-Lines	380	10,006,892	0.27%	27,352	703,356	961	28,313	10,710,249
4	Services-Risers	380	-	0.27%	-		-	-	-
5	Services-Customer Lines	380	-	0.27%	-		-	-	-
6	Total Additions		33,659,844		67,759	3,619,824	3,452	71,212	37,279,668
	Retirements								
7	Mains-Transmission	367	-	0.17%	-		-	-	-
8	Mains-Distribution	376	-	0.17%	-		-	-	-
9	Services-Lines	380	-	0.27%	-		-	-	-
10	Services-Risers	380	-	0.27%	-		-	-	-
11	Total Retirements		-		-	-	-	-	-
12	**Total Plant**		33,659,844		67,759	3,619,824	3,452	71,212	37,279,668
	Cost of Removal								
13	Mains-Transmission	367	457,140			60,420			517,560
14	Mains-Distribution	376	-						-
15	Services-Lines	380	-						-
16	Services-Risers	380	-						-
17	Total Cost of Removal		457,140		-	60,420	-	-	517,560

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
MARCH 2019 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	March Beginning Plant Balance (3)	Monthly Depr Rates (4)	March Depr on Beginning Balance (5)=(3)*(4)	March Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	March Ending Plant Balance (9)=(6)+(3)
	Additions								
1	Mains-Transmission	367	26,569,419	0.17%	45,389	3,040,801	2,597	47,987	29,610,220
2	Mains-Distribution	376	-	0.17%	-		-	-	-
3	Services-Lines	380	10,710,249	0.27%	29,275	819,437	1,120	30,395	11,529,686
4	Services-Risers	380	-	0.27%	-		-	-	-
5	Services-Customer Lines	380	-	0.27%	-		-	-	-
6	Total Additions		37,279,668		74,664	3,860,238	3,717	78,381	41,139,905
	Retirements								
7	Mains-Transmission	367	-	0.17%	-		-	-	-
8	Mains-Distribution	376	-	0.17%	-		-	-	-
9	Services-Lines	380	-	0.27%	-		-	-	-
10	Services-Risers	380	-	0.27%	-		-	-	-
11	Total Retirements		-		-	-	-	-	-
12	**Total Plant**		37,279,668		74,664	3,860,238	3,717	78,381	41,139,905
	Cost of Removal								
13	Mains-Transmission	367	517,560			60,420			577,980
14	Mains-Distribution	376	-						-
15	Services-Lines	380	-						-
16	Services-Risers	380	-						-
17	Total Cost of Removal		517,560		-	60,420	-	-	577,980

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
APRIL 2019 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	April Beginning Plant Balance (3)	Monthly Depr Rates (4)	April Depr on Beginning Balance (5)=(3)*(4)	April Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	April Ending Plant Balance (9)=(6)+(3)
	Additions								
1	Mains-Transmission	367	29,610,220	0.17%	50,584	3,323,303	2,839	53,423	32,933,523
2	Mains-Distribution	376	-	0.17%	-		-	-	-
3	Services-Lines	380	11,529,686	0.27%	31,514	878,518	1,201	32,715	12,408,204
4	Services-Risers	380	-	0.27%	-		-	-	-
5	Services-Customer Lines	380	-	0.27%	-		-	-	-
6	Total Additions		41,139,905		82,099	4,201,821	4,039	86,138	45,341,726
	Retirements								
7	Mains-Transmission	367	-	0.17%	-		-	-	-
8	Mains-Distribution	376	-	0.17%	-		-	-	-
9	Services-Lines	380	-	0.27%	-		-	-	-
10	Services-Risers	380	-	0.27%	-		-	-	-
11	Total Retirements		-		-	-	-	-	-
12	**Total Plant**		41,139,905		82,099	4,201,821	4,039	86,138	45,341,726
	Cost of Removal								
13	Mains-Transmission	367	577,980			57,000			634,980
14	Mains-Distribution	376	-						-
15	Services-Lines	380	-						-
16	Services-Risers	380	-						-
17	Total Cost of Removal		577,980		-	57,000	-	-	634,980

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
MAY 2019 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	May Beginning Plant Balance (3)	Monthly Depr Rates (4)	May Depr on Beginning Balance (5)=(3)*(4)	May Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	May Ending Plant Balance (9)=(6)+(3)
	Additions								
1	Mains-Transmission	367	32,933,523	0.17%	56,261	3,360,715	2,871	59,132	36,294,238
2	Mains-Distribution	376	-	0.17%	-		-	-	-
3	Services-Lines	380	12,408,204	0.27%	33,916	874,356	1,195	35,111	13,282,560
4	Services-Risers	380	-	0.27%	-		-	-	-
5	Services-Customer Lines	380	-	0.27%	-		-	-	-
6	Total Additions		45,341,726		90,177	4,235,072	4,066	94,243	49,576,798
	Retirements								
7	Mains-Transmission	367	-	0.17%	-		-	-	-
8	Mains-Distribution	376	-	0.17%	-		-	-	-
9	Services-Lines	380	-	0.27%	-		-	-	-
10	Services-Risers	380	-	0.27%	-		-	-	-
11	Total Retirements		-		-	-	-	-	-
12	**Total Plant**		45,341,726		90,177	4,235,072	4,066	94,243	49,576,798
	Cost of Removal								
13	Mains-Transmission	367	634,980			61,560			696,540
14	Mains-Distribution	376	-						-
15	Services-Lines	380	-						-
16	Services-Risers	380	-						-
17	Total Cost of Removal		634,980		-	61,560	-	-	696,540

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
JUNE 2019 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	June Beginning Plant Balance (3)	Monthly Depr Rates (4)	June Depr on Beginning Balance (5)=(3)*(4)	June Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	June Ending Plant Balance (9)=(6)+(3)
	Additions								
1	Mains-Transmission	367	36,294,238	0.17%	62,003	3,315,887	2,832	64,835	39,610,125
2	Mains-Distribution	376	-	0.17%	-		-	-	-
3	Services-Lines	380	13,282,560	0.27%	36,306	929,276	1,270	37,576	14,211,836
4	Services-Risers	380	-	0.27%	-		-	-	-
5	Services-Customer Lines	380	-	0.27%	-		-	-	-
6	Total Additions		49,576,798		98,308	4,245,163	4,102	102,411	53,821,961
	Retirements								
7	Mains-Transmission	367	-	0.17%	-		-	-	-
8	Mains-Distribution	376	-	0.17%	-		-	-	-
9	Services-Lines	380	-	0.27%	-		-	-	-
10	Services-Risers	380	-	0.27%	-		-	-	-
11	Total Retirements		-		-	-	-	-	-
12	**Total Plant**		49,576,798		98,308	4,245,163	4,102	102,411	53,821,961
	Cost of Removal								
13	Mains-Transmission	367	696,540			61,560			758,100
14	Mains-Distribution	376	-						-
15	Services-Lines	380	-						-
16	Services-Risers	380	-						-
17	Total Cost of Removal		696,540		-	61,560	-	-	758,100

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
JULY 2019 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	July Beginning Plant Balance (3)	Monthly Depr Rates (4)	July Depr on Beginning Balance (5)=(3)*(4)	July Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	July Ending Plant Balance (9)=(6)+(3)
	Additions								
1	Mains-Transmission	367	39,610,125	0.17%	67,667	3,350,032	2,861	70,529	42,960,157
2	Mains-Distribution	376	-	0.17%	-		-	-	-
3	Services-Lines	380	14,211,836	0.27%	38,846	873,156	1,193	40,039	15,084,992
4	Services-Risers	380	-	0.27%	-		-	-	-
5	Services-Customer Lines	380	-	0.27%	-		-	-	-
6	Total Additions		53,821,961		106,513	4,223,188	4,055	110,568	58,045,149
	Retirements								
7	Mains-Transmission	367	-	0.17%	-		-	-	-
8	Mains-Distribution	376	-	0.17%	-		-	-	-
9	Services-Lines	380	-	0.27%	-		-	-	-
10	Services-Risers	380	-	0.27%	-		-	-	-
11	Total Retirements		-		-	-	-	-	-
12	**Total Plant**		53,821,961		106,513	4,223,188	4,055	110,568	58,045,149
	Cost of Removal								
13	Mains-Transmission	367	758,100			57,000			815,100
14	Mains-Distribution	376	-						-
15	Services-Lines	380	-						-
16	Services-Risers	380	-						-
17	Total Cost of Removal		758,100		-	57,000	-	-	815,100

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
AUGUST 2019 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	August Beginning Plant Balance (3)	Monthly Depr Rates (4)	August Depr on Beginning Balance (5)=(3)*(4)	August Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	August Ending Plant Balance (9)=(6)+(3)
	Additions								
1	Mains-Transmission	367	42,960,157	0.17%	73,390	3,190,709	2,725	76,116	46,150,866
2	Mains-Distribution	376	-	0.17%	-		-	-	-
3	Services-Lines	380	15,084,992	0.27%	41,232	881,479	1,205	42,437	15,966,471
4	Services-Risers	380	-	0.27%	-		-	-	-
5	Services-Customer Lines	380	-	0.27%	-		-	-	-
6	Total Additions		58,045,149		114,623	4,072,188	3,930	118,553	62,117,337
	Retirements								
7	Mains-Transmission	367	-	0.17%	-		-	-	-
8	Mains-Distribution	376	-	0.17%	-		-	-	-
9	Services-Lines	380	-	0.27%	-		-	-	-
10	Services-Risers	380	-	0.27%	-		-	-	-
11	Total Retirements		-		-	-	-	-	-
12	**Total Plant**		58,045,149		114,623	4,072,188	3,930	118,553	62,117,337
	Cost of Removal								
13	Mains-Transmission	367	815,100			61,560			876,660
14	Mains-Distribution	376	-						-
15	Services-Lines	380	-						-
16	Services-Risers	380	-						-
17	Total Cost of Removal		815,100		-	61,560	-	-	876,660

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
SEPTEMBER 2019 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	September Beginning Plant Balance (3)	Monthly Depr Rates (4)	September Depr on Beginning Balance (5)=(3)*(4)	September Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	September Ending Plant Balance (9)=(6)+(3)
	Additions								
1	Mains-Transmission	367	46,150,866	0.17%	78,841	3,070,230	2,622	81,464	49,221,096
2	Mains-Distribution	376	-	0.17%	-		-	-	-
3	Services-Lines	380	15,966,471	0.27%	43,642	824,479	1,127	44,768	16,790,949
4	Services-Risers	380	-	0.27%	-		-	-	-
5	Services-Customer Lines	380	-	0.27%	-		-	-	-
6	Total Additions		62,117,337		122,483	3,894,709	3,749	126,232	66,012,046
	Retirements								
7	Mains-Transmission	367	-	0.17%	-		-	-	-
8	Mains-Distribution	376	-	0.17%	-		-	-	-
9	Services-Lines	380	-	0.27%	-		-	-	-
10	Services-Risers	380	-	0.27%	-		-	-	-
11	Total Retirements		-		-	-	-	-	-
12	**Total Plant**		62,117,337		122,483	3,894,709	3,749	126,232	66,012,046
	Cost of Removal								
13	Mains-Transmission	367	876,660			61,560			938,220
14	Mains-Distribution	376	-						-
15	Services-Lines	380	-						-
16	Services-Risers	380	-						-
17	Total Cost of Removal		876,660		-	61,560	-	-	938,220

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
OCTOBER 2019 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	October Beginning Plant Balance (3)	Monthly Depr Rates (4)	October Depr on Beginning Balance (5)=(3)*(4)	October Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	October Ending Plant Balance (9)=(6)+(3)
	Additions								
1	Mains-Transmission	367	49,221,096	0.17%	84,086	3,210,916	2,743	86,829	52,432,012
2	Mains-Distribution	376	-	0.17%	-		-	-	-
3	Services-Lines	380	16,790,949	0.27%	45,895	824,479	1,127	47,022	17,615,428
4	Services-Risers	380	-	0.27%	-		-	-	-
5	Services-Customer Lines	380	-	0.27%	-		-	-	-
6	Total Additions		66,012,046		129,981	4,035,395	3,869	133,851	70,047,441
	Retirements								
7	Mains-Transmission	367	-	0.17%	-		-	-	-
8	Mains-Distribution	376	-	0.17%	-		-	-	-
9	Services-Lines	380	-	0.27%	-		-	-	-
10	Services-Risers	380	-	0.27%	-		-	-	-
11	Total Retirements		-		-	-	-	-	-
12	**Total Plant**		66,012,046		129,981	4,035,395	3,869	133,851	70,047,441
	Cost of Removal								
13	Mains-Transmission	367	938,220			57,000			995,220
14	Mains-Distribution	376	-						-
15	Services-Lines	380	-						-
16	Services-Risers	380	-						-
17	Total Cost of Removal		938,220		-	57,000	-	-	995,220

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
NOVEMBER 2019 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	November Beginning Plant Balance (3)	Monthly Depr Rates (4)	November Depr on Beginning Balance (5)=(3)*(4)	November Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	November Ending Plant Balance (9)=(6)+(3)
	Additions								
1	Mains-Transmission	367	52,432,012	0.17%	89,571	3,161,759	2,701	92,272	55,593,772
2	Mains-Distribution	376	-	0.17%	-		-	-	-
3	Services-Lines	380	17,615,428	0.27%	48,149	807,379	1,103	49,252	18,422,807
4	Services-Risers	380	-	0.27%	-		-	-	-
5	Services-Customer Lines	380	-	0.27%	-		-	-	-
6	Total Additions		70,047,441		137,720	3,969,138	3,804	141,524	74,016,579
	Retirements								
7	Mains-Transmission	367	-	0.17%	-		-	-	-
8	Mains-Distribution	376	-	0.17%	-		-	-	-
9	Services-Lines	380	-	0.27%	-		-	-	-
10	Services-Risers	380	-	0.27%	-		-	-	-
11	Total Retirements		-		-	-	-	-	-
12	**Total Plant**		70,047,441		137,720	3,969,138	3,804	141,524	74,016,579
	Cost of Removal								
13	Mains-Transmission	367	995,220			61,560			1,056,780
14	Mains-Distribution	376	-						-
15	Services-Lines	380	-						-
16	Services-Risers	380	-						-
17	Total Cost of Removal		995,220		-	61,560	-	-	1,056,780

LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GLT - NEW PROJECTS
DECEMBER 2019 BOOK DEPRECIATION

Line No.	Description (1)	Account No. (2)	December Beginning Plant Balance (3)	Monthly Depr Rates (4)	December Depr on Beginning Balance (5)=(3)*(4)	December Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	December Ending Plant Balance (9)=(6)+(3)
	Additions								
1	Mains-Transmission	367	55,593,772	0.17%	94,973	2,787,446	2,381	97,354	58,381,217
2	Mains-Distribution	376	-	0.17%	-		-	-	-
3	Services-Lines	380	18,422,807	0.27%	50,356	698,398	954	51,310	19,121,205
4	Services-Risers	380	-	0.27%	-		-	-	-
5	Services-Customer Lines	380	-	0.27%	-		-	-	-
6	Total Additions		74,016,579		145,328	3,485,844	3,335	148,664	77,502,422
	Retirements								
7	Mains-Transmission	367		0.17%	-		-	-	-
8	Mains-Distribution	376		0.17%	-		-	-	-
9	Services-Lines	380		0.27%	-		-	-	-
10	Services-Risers	380		0.27%	-		-	-	-
11	Total Retirements		-		-	-	-	-	-
12	**Total Plant**		74,016,579		145,328	3,485,844	3,335	148,664	77,502,422
	Cost of Removal								
13	Mains-Transmission	367	1,056,780			61,560			1,118,340
14	Mains-Distribution	376							-
15	Services-Lines	380							-
16	Services-Risers	380							-
17	Total Cost of Removal		1,056,780		-	61,560	-	-	1,118,340

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

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

DIRECT TESTIMONY OF

JOHN J. SPANOS

ON BEHALF OF

LOUISVILLE GAS AND ELECTRIC COMPANY

Filed: November 23, 2016

TABLE OF CONTENTS

I. INTRODUCTION AND PURPOSE

Q. PLEASE STATE YOUR NAME AND ADDRESS.

A. My name is John J. Spanos. My business address is 207 Senate Avenue, Camp Hill, Pennsylvania.

Q. ARE YOU ASSOCIATED WITH ANY FIRM?

A. Yes. I am associated with the firm of Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming").

Q. CAN YOU BRIEFLY DESCRIBE GANNETT FLEMING?

A. Yes. Gannett Fleming, Inc. is an international engineering consulting firm with expertise in numerous disciplines. Founded in 1915, Gannett Fleming Inc. has a long history of consulting services. The firm's headquarters is located in suburban Harrisburg, Pennsylvania. Regional offices are maintained in 22 states, two Canadian provinces, and an office in Abu Dhabi, United Arab Emirates. With 2,000 highly qualified individuals across a global network of 60 offices, we help shape infrastructure and improve communities in more than 65 countries. Gannett Fleming Valuation and Rate Consultants, LLC and its predecessor, the Valuation and Rate Division of Gannett Fleming, Inc., have provided service to utility companies since the late 1930s and, in the last five years alone, have prepared over 100 depreciation and valuation studies. The Gannett Fleming Valuation and Rate Consultants, LLC (Gannett Fleming) staff has an unparalleled depth and breadth of experience in the field of depreciation. This expertise has been gained not only by conducting depreciation studies but also by actively participating within the depreciation field as educators and members of organizations that form depreciation standards.

Q. HOW LONG HAVE YOU BEEN ASSOCIATED WITH GANNETT FLEMING?

A. I have been associated with the firm since college graduation in June, 1986.

Q. WHAT IS YOUR POSITION WITH THE FIRM?

A. I am Senior Vice President.

Q. WHAT IS YOUR EDUCATIONAL BACKGROUND?

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University and a Master of Business Administration from York College of Pennsylvania.

Q. DO YOU BELONG TO ANY PROFESSIONAL SOCIETIES?

A. Yes. I am a member and past President of the Society of Depreciation Professionals. I am also a member of the American Gas Association/Edison Electric Institute Industry Accounting Committee.

Q. DO YOU HOLD ANY SPECIAL CERTIFICATION AS A DEPRECIATION EXPERT?

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008, and January 2013.

Q. HAVE YOU HAD ANY ADDITIONAL EDUCATION RELATING TO UTILITY PLANT DEPRECIATION?

A. Yes. I have completed the following courses conducted by Depreciation Programs, Inc.: "Techniques of Life Analysis," "Techniques of Salvage and Depreciation Analysis," "Forecasting Life and Salvage," "Modeling and Life Analysis Using Simulation," and

"Managing a Depreciation Study." I have also completed the "Introduction to Public Utility Accounting" program conducted by the American Gas Association.

Q. PLEASE OUTLINE YOUR EXPERIENCE IN THE FIELD OF DEPRECIATION.

A. Yes. I have 30 years of depreciation experience which includes giving expert testimony in over 230 cases before 40 regulatory commissions, including this Commission. Please refer to Exhibit JJS-1 for my qualifications. In addition to the cases that I have submitted testimony, I have supervised in over 400 other depreciation or valuation projects.

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?

A. I sponsor the depreciation study that Gannett Fleming performed for Louisville Gas and Electric Company attached hereto as Exhibit JJS-LG&E-1.

II. DEPRECIATION STUDY

Q. PLEASE DEFINE THE CONCEPT OF DEPRECIATION.

A. Depreciation refers to the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which can be reasonably anticipated or contemplated, against which the company is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand and the requirements of public authorities.

Q. DID YOU PREPARE THE DEPRECIATION STUDY FILED BY LOUISVILLE GAS AND ELECTRIC COMPANY IN THIS PROCEEDING?

A. Yes. I prepared the depreciation study submitted by Louisville Gas and Electric Company with its filing in this proceeding. This study is attached as Exhibit JJS-LG&E-1. My report is entitled: "2015 Depreciation Study - Calculated Annual Depreciation Accruals

Related to Electric, Gas and Common Plant as of December 31, 2015." This report sets forth the results of my depreciation study for Louisville Gas and Electric Company.

Q. IN PREPARING THE DEPRECIATION STUDY, DID YOU FOLLOW GENERALLY ACCEPTED PRACTICES IN THE FIELD OF DEPRECIATION VALUATION?

A. Yes.

Q. ARE THE METHODS AND PROCEDURES OF THIS DEPRECIATION STUDY CONSISTENT WITH PAST PRACTICES?

A. The methods and procedures of this study are the same as those utilized in past studies of this Company as well as others before this Commission. The depreciation rates recommended in my study are determined based on the average service life procedure and the remaining life method.

Q. ARE THE UNDERLYING LIFE AND SALVAGE PARAMETERS AND RESULTING DEPRECIATION ISSUES IN THIS STUDY CONSISTENT WITH INDUSTRY TRENDS?

A. Yes. The life and salvage parameters for LG&E has changed consistently with others in the industry as well as the major changes to steam production asset mix.

Q. PLEASE DESCRIBE THE CONTENTS OF YOUR REPORT.

A. The Depreciation Study is presented in nine parts; Part I, Introduction, presents the scope and basis for the depreciation study. Part II, Estimation of Survivor Curves, includes descriptions of the methodology of estimating survivor curves. Parts III and IV set forth the analysis for determining life and net salvage estimates. Part V, Calculation of Annual and Accrued Depreciation, includes the concepts of depreciation and amortization using

the remaining life. Part VI, Results of Study, presents a description of the results of my analysis and a summary of the depreciation calculations. Parts VII, VIII and IX include graphs and tables that relate to the service life and net salvage analyses, and the detailed depreciation calculations by account.

Tables 1, 2, and 3 on pages VI-4 through VI-13 present the estimated survivor curve, the net salvage percent, the original cost as of December 31, 2015, the book depreciation reserve and the calculated annual depreciation accrual and rate for each account or subaccount. The section beginning on page VII-2 presents the results of the retirement rate analyses prepared as the historical bases for the service life estimates. The section beginning on page VIII-2 presents the results of the salvage analysis. The section beginning on page IX-2 presents the depreciation calculations related to surviving original cost as of December 31, 2015.

Q. PLEASE EXPLAIN HOW YOU PERFORMED YOUR DEPRECIATION STUDY.

A. I used the straight line remaining life method of depreciation, with the average service life procedure. The annual depreciation is based on a method of depreciation accounting that seeks to distribute the unrecovered cost of fixed capital assets over the estimated remaining useful life of each unit, or group of assets, in a systematic and reasonable manner.

For General Plant Accounts 394 and 397.2 in electric plant; Account 394 in gas plant; and Accounts 391.1, 391.2, 391.3, 391.31, 391.4, 393, 394 and 397.1 in common plant, I used the straight line remaining life method of amortization. The account numbers identified throughout my testimony represent those in effect as of December 31, 2015. The annual amortization is based on amortization accounting that distributes the unrecovered

cost of fixed capital assets over the remaining amortization period selected for each account and vintage.

Q. HOW DID YOU DETERMINE THE RECOMMENDED ANNUAL DEPRECIATION ACCRUAL RATES?

A. I did this in two phases. In the first phase, I estimated the service life and net salvage characteristics for each depreciable group, that is, each plant account or subaccount identified as having similar characteristics. In the second phase, I calculated the composite remaining lives and annual depreciation accrual rates based on the service life and net salvage estimates determined in the first phase.

Q. WILL YOU PLEASE DESCRIBE THE FIRST PHASE OF THE DEPRECIATION STUDY, IN WHICH YOU ESTIMATED THE SERVICE LIFE AND NET SALVAGE CHARACTERISTICS FOR EACH DEPRECIABLE GROUP?

A. The service life and net salvage study consisted of compiling historical data from records related to Louisville Gas and Electric Company's plant; analyzing these data to obtain historical trends of survivor characteristics; obtaining supplementary information from management and operating personnel concerning practices and plans related to plant operations; and interpreting the data and the estimates used by other electric and gas utilities to form judgments of average service life and net salvage characteristics.

Q. WHAT HISTORICAL DATA DID YOU ANALYZE FOR THE PURPOSE OF ESTIMATING SERVICE LIFE CHARACTERISTICS?

A. I analyzed the Company's accounting entries that record plant transactions during the period 1900 through 2015. The transactions included additions, retirements, transfers, sales and the related balances.

Q. WHAT METHOD DID YOU USE TO ANALYZE THESE SERVICE LIFE DATA?

A. I used the retirement rate method. This is the most appropriate method when retirement data covering a long period of time is available because this method determines the average rates of retirement actually experienced by the Company during the period of time covered by the depreciation study.

Q. PLEASE DESCRIBE HOW YOU USED THE RETIREMENT RATE METHOD TO ANALYZE LOUISVILLE GAS AND ELECTRIC'S SERVICE LIFE DATA.

A. I applied the retirement rate analysis to each different group of property in the study. For each property group, I used the retirement rate data to form a life table which, when plotted, shows an original survivor curve for that property group. Each original survivor curve represents the average survivor pattern experienced by the several vintage groups during the experience band studied. The survivor patterns do not necessarily describe the life characteristics of the property group; therefore, interpretation of the original survivor curves is required in order to use them as valid considerations in estimating service life. The Iowa type survivor curves were used to perform these interpretations.

Q. WHAT IS AN "IOWA-TYPE SURVIVOR CURVE" AND HOW DID YOU USE SUCH CURVES TO ESTIMATE THE SERVICE LIFE CHARACTERISTICS FOR EACH PROPERTY GROUP?

A. Iowa type curves are a widely-used group of survivor curves that contain the range of survivor characteristics usually experienced by utilities and other industrial companies. A survivor curve is a graphical depiction of the amount of property existing at each age throughout the life of an asset class. The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observing and

classifying the ages at which various types of property used by utilities and other industrial companies had been retired.

Iowa type curves are used to smooth and extrapolate original survivor curves determined by the retirement rate method. The Iowa curves and truncated Iowa curves were used in this study to describe the forecasted rates of retirement based on the observed rates of retirement and the outlook for future retirements.

The estimated survivor curve designations for each depreciable property group indicate the average service life, the family within the Iowa curve system to which the property group belongs, and the relative height of the mode. For example, the Iowa 63-R2.5 indicates an average service life of sixty-three years; a right-moded, or R, type curve (the mode occurs after average life for right-moded curves); and a moderate height, 2.5, for the mode (possible modes for R type curves range from 1 to 5).

Q. WHAT APPROACH DID YOU USE TO ESTIMATE THE LIVES OF SIGNIFICANT FACILITIES STRUCTURES SUCH AS PRODUCTION PLANTS?

A. I used the life span technique to estimate the lives of significant facilities for which concurrent retirement of the entire facility is anticipated. In this technique, the survivor characteristics of such facilities are described by the use of interim survivor curves and estimated probable retirement dates.

The interim survivor curves describe the rate of retirement related to the replacement of elements of the facility, such as, for a building, the retirements of plumbing, heating, doors, windows, roofs, etc., that occur during the life of the facility. The probable retirement date provides the rate of final retirement for each year of installation for the facility by truncating the interim survivor curve for each installation year at its attained age

at the date of probable retirement. The use of interim survivor curves truncated at the date of probable retirement provides a consistent method for estimating the lives of the several years of installation for a particular facility inasmuch as a single concurrent retirement for all years of installation will occur when it is retired.

Q. HAS GANNETT FLEMING USED THIS APPROACH IN OTHER PROCEEDINGS?

A. Yes, we have used the life span technique in performing depreciation studies presented to and accepted by many public utility commissions across the United States and Canada, including Kentucky. This technique is currently being utilized by Louisville Gas and Electric Company in the same manner recommended in this case.

Q. WHAT ARE THE BASES FOR THE PROBABLE RETIREMENT YEARS THAT YOU HAVE ESTIMATED FOR EACH FACILITY?

A. The bases for the probable retirement years are life spans for each facility that are based on informed judgment, and incorporate consideration of the age, use, size, nature of construction, management outlook and typical life spans experienced and used by other electric utilities for similar facilities. Most of the life spans result in probable retirement years that are many years in the future. As a result, the retirements of these facilities are not yet subject to specific management plans. Such plans would be premature. At the appropriate time, studies of the economics of rehabilitation and continued use or retirement of the structure will be performed and the results incorporated in the estimation of the facility's life span.

Q. DID YOU PHYSICALLY OBSERVE LOUISVILLE GAS AND ELECTRIC COMPANY'S PLANT AND EQUIPMENT AS PART OF YOUR DEPRECIATION STUDY?

A. Yes. I made a field review of Louisville Gas and Electric Company's property as part of this study during October 2015 and previously reviewed assets in April and May 2007 and October 2011 to observe representative portions of plant. Field reviews are conducted to become familiar with Company operations and obtain an understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements. This knowledge as well as information from other discussions with management was incorporated in the interpretation and extrapolation of the statistical analyses.

Q. PLEASE DESCRIBE HOW YOU ESTIMATED NET SALVAGE PERCENTAGES.

A. I estimated the net salvage percentages by incorporating the historical data for the period 1972 through 2015 and considered estimates for other electric and gas companies.

Q. HAVE YOU INCLUDED A DISMANTLEMENT COMPONENT INTO THE OVERALL RECOVERY OF GENERATING FACILITIES?

A. Yes. A dismantlement component has been included to the net salvage percentage for steam, hydro and other production facilities.

Q. CAN YOU EXPLAIN HOW THE DISMANTLEMENT COMPONENT IS INCLUDED IN THE DEPRECIATION STUDY?

A. Yes. The dismantlement component is part of the overall net salvage for each location within the production assets. Based on studies for other utilities and the cost estimates of LG&E, it was determined that the dismantlement or decommissioning costs for steam

production facilities is best calculated at $40/KW of the assets subject to final retirement. The percentage for dismantlement of hydro and other production facilities is $10/KW of the assets surviving at final retirement with the exception of the combined cycle facility which is $20/KW. These amounts at a location basis are added to the interim net salvage percentage of the assets anticipated to be retired on an interim basis to produce the weighted net salvage percentage for each location. The detailed calculation for each location is set forth on pages VIII-2 and VIII-3 of Exhibit JJS-LG&E-1.

Q. IS THIS METHODOLOGY A CHANGE FROM CURRENT PRACTICES?

A. No. The current practice for LG&E includes a low level of terminal net salvage combined with the interim net salvage percentage. In this study, the methodology continues to advance to a more precise practice and is utilized by most utilities. The weighting of the interim and final net salvage by location establishes a more precise recovery pattern for each location.

Q. PLEASE DESCRIBE THE SECOND PHASE OF THE PROCESS THAT YOU USED IN THE DEPRECIATION STUDY IN WHICH YOU CALCULATED COMPOSITE REMAINING LIVES AND ANNUAL DEPRECIATION ACCRUAL RATES.

A. After I estimated the service life and net salvage characteristics for each depreciable property group, I calculated the annual depreciation accrual rates for each group, using the straight line remaining life method, and using remaining lives weighted consistent with the average service life procedure.

Q. PLEASE DESCRIBE THE STRAIGHT LINE REMAINING LIFE METHOD OF DEPRECIATION.

A. The straight line remaining life method of depreciation allocates the original cost of the property, less accumulated depreciation, less future net salvage, in equal amounts to each year of remaining service life.

Q. PLEASE DESCRIBE AMORTIZATION ACCOUNTING.

A. In amortization accounting, units of property are capitalized in the same manner as they are in depreciation accounting. Amortization accounting is used for accounts with a large number of units, but small asset values. Therefore, depreciation accounting is difficult for these assets because periodic inventories are required to properly reflect plant in service. Consequently, retirements are recorded when a vintage is fully amortized rather than as the units are removed from service. That is, there is no dispersion of retirement. All units are retired when the age of the vintage reaches the amortization period. Each plant account or group of assets is assigned a fixed period which represents an anticipated life during which the asset will render full benefit. For example, in amortization accounting, assets that have a 10-year amortization period will be fully recovered after 10 years of service and taken off the Company's books, but not necessarily removed from service. In contrast, assets that are taken out of service before 10 years remain on the books until the amortization period for that vintage has expired.

Q. AMORTIZATION ACCOUNTING IS BEING UTILIZED FOR WHICH PLANT ACCOUNTS?

A. Amortization accounting is only appropriate for certain General Plant accounts. These accounts are 394 and 397.2 for electric plant; 394 for gas plant; and 391.1, 391.2, 391.3, 391.31, 391.4, 393, 394 and 397.1 for common plant which represents slightly more than one percent of depreciable plant.

Q. PLEASE USE AN EXAMPLE TO ILLUSTRATE HOW THE ANNUAL DEPRECIATION ACCRUAL RATE FOR A PARTICULAR GROUP OF PROPERTY IS PRESENTED IN YOUR DEPRECIATION STUDY.

A. I will use Gas Plant Account 376, Mains, as an example because it is one of the largest depreciable mass accounts and represents approximately 38% of depreciable gas plant.

The retirement rate method was used to analyze the survivor characteristics of this property group. Aged plant accounting data was compiled from 1900 through 2015 and analyzed in periods that best represent the overall service life of this property. The life tables for the 1900-2015, 1936-2015 and 1966-2015 experience bands are presented on pages VII-251 through VII-259 of the report. The life table displays the retirement and surviving ratios of the aged plant data exposed to retirement by age interval. For example, page VII-251 shows $83,528 retired at age 0.5 with $390,873,635 exposed to retirement. Consequently, the retirement ratio is 0.0002 and the surviving ratio is 0.9998. These life tables, or original survivor curves, are plotted along with the estimated smooth survivor curve, the 63-R2.5 on page VII-250.

The net salvage analyses for Account 376, Mains, is presented on pages VIII-152 through VIII-154 of the Depreciation Study. The percentage is based on the result of annual gross salvage minus the cost to remove plant assets as compared to the original cost of plant retired during the period 1972 through 2015. This 44-year period experienced $7,075,111 ($649,509 - $7,724,620) in negative net salvage for $23,656,275 plant retired. The result is negative net salvage of 30 percent ($7,075,111/$23,656,275). Based on the overall negative 30 percent net salvage and the most recent five years of negative 29

percent, as well as industry ranges and Company expectations, it was determined that negative 30 percent is the most appropriate estimate.

My calculation of the annual depreciation related to the original cost at December 31, 2015, of utility plant is presented on pages IX-164 and IX-165. The calculation is based on the 63-R2.5 survivor curve, 30% negative net salvage, the attained age, and the allocated book reserve. The tabulation sets forth the installation year, the original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual. These totals are brought forward to the table on page VI-11.

Q. WERE THERE ANY SPECIFIC ACCOUNT CHANGES TO DEPRECIATION METHODS PROPOSED IN THE DEPRECIATION STUDY?

A. Yes. The depreciation calculations for Account 370.0, Meters, and Account 370.1, Metering Equipment, including the anticipated Advanced Metering System (AMS) program of new technology meters. First, the life characteristics of these two subaccounts include historical data through 2015 and projected data through 2021. This combined life analyses properly estimates the full life cycle of the current meters and metering equipment. Second, the application of the full life characteristics of the two accounts are used to determine the annual depreciation accrual rate in the study. This calculation is performed with the segregated book reserve in order to avoid unnecessarily high depreciation expense in the future due to the accelerated replacement or conversion of the meters. According to Mr. Garrett's testimony, the regulatory asset which represents the remaining reserve amount will be established at the end of the program and recovered in a future period. The segregation does not change the past recovery or the total amount to be

recovered, however, it does create a more systematic and rational recovery that will not affect future meter assets.

Q. WAS THERE ALSO A NEW ASSET CLASS ADDED TO METERS SINCE THE LAST DEPRECIATION STUDY?

A. Yes. Electric Account 370.20, Meters – AMS, represent the new technology meters which were first placed into service in 2015. These meters are expected to have a shorter average life and maximum life than the standard meters they are replacing. The most consistent average life within the industry for new technology electric meters is 15 years, with a maximum life potential of 25 years. The 15-S2.5 survivor curve best fits this life characteristic.

Q. WHAT IS THE EFFECT OF THESE CHANGES ON DEPRECIATION?

A. The annual depreciation rates and annual depreciation expense for electric meters has increased as of December 31, 2015.

Q. DOES THE INCREASED DEPRECIATION EXPENSE AFFECT ELECTRIC PLANT?

A. Yes, the distribution plant function in Electric Plant was increased slightly, in part, due to the changes in depreciation practices for Accounts 370.0 and 370.1 and the addition of Account 370.20.

III. CONCLUSION

Q. IN YOUR OPINION, ARE THE DEPRECIATION RATES SET FORTH IN EXHIBIT JJS-LG&E-1 THE RECOMMENDED RATES FOR THE KENTUCKY

PUBLIC SERVICE COMMISSION TO ADOPT IN THIS PROCEEDING FOR LG&E?

A. Yes, these rates appropriately reflect the rates at which the value of LG&E's assets are being consumed over their useful lives. These rates are an appropriate basis for setting electric and gas rates in this matter and for the Company to use for booking depreciation and amortization expense going forward.

Q. DOES THIS CONCLUDE YOUR PRE-FILED DIRECT TESTIMONY?

A. Yes.

VERIFICATION

COMMONWEALTH OF PENNSYLVANIA)
) **SS:**
COUNTY OF CUMBERLAND)

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

John J. Spanos

John J. Spanos

Subscribed and sworn to before me, a Notary Public in and before said County and Commonwealth, this 8th day of November 2016.

(SEAL)
Notary Public

My Commission Expires:

February 20, 2019

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

Exhibit JJS-1

JOHN SPANOS

DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is John J. Spanos.

Q. Please outline your experience in the field of depreciation.

A. In June, 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June, 1986 through December, 1995, I helped prepare numerous depreciation and original cost studies for utility companies in various industries. I helped perform depreciation studies for the following telephone companies: United Telephone of Pennsylvania, United Telephone of New Jersey, and Anchorage Telephone Utility. I helped perform depreciation studies for the following companies in the railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.

I helped perform depreciation studies for the following organizations in the electric utility industry: Chugach Electric Association, The Cincinnati Gas and Electric Company (CG&E), The Union Light, Heat and Power Company (ULH&P), Northwest Territories Power Corporation, and the City of Calgary - Electric System.

I helped perform depreciation studies for the following pipeline companies: TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd., Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and Lakehead Pipeline Company.

I helped perform depreciation studies for the following gas utility companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas

Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas Company and Penn Fuel Gas, Inc.

I helped perform depreciation studies for the following water utility companies: Indiana-American Water Company, Consumers Pennsylvania Water Company and The York Water Company; and depreciation and original cost studies for Philadelphia Suburban Water Company and Pennsylvania-American Water Company.

In each of the above studies, I assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state public utility commissions or federal regulatory agencies. I performed these studies under the general direction of William M. Stout, P.E.

In January, 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July, 1999, I was promoted to the position of Manager, Depreciation and Valuation Studies. In December, 2000, I was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc. and in April 2012, I was promoted to my present position as Senior Vice President of the Valuation and Rate Division of Gannett Fleming Inc. (now doing business as Gannett Fleming Valuation and Rate Consultants, LLC). In my current position I am responsible for conducting all depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

Since January 1996, I have conducted depreciation studies similar to those previously listed including assignments for Pennsylvania-American Water Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company; Indiana-American Water Company; Hampton Water Works Company; Omaha

Public Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water Company; St. Louis County Water Company; Missouri-American Water Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso Electric Company; Aqua North Carolina; Aqua Ohio; Aqua Texas, Inc.; Ameren Missouri; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke Energy South Carolina; Monongahela Power Company; Potomac Edison Company; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Northern Indiana Public

Service Company; Tennessee-American Water Company; Columbia Gas of Maryland; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf States Louisiana; the Borough of Hanover; Louisville Gas and Electric Company; Kentucky Utilities Company; Madison Gas and Electric; Central Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; United Water Arkansas; Central Vermont Public Service Corporation; Green Mountain Power Corporation; Portland General Electric Company; Atlantic City Electric; Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas; Black Hills Kansas Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service Company of Oklahoma; City of Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha Public Power District; Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service Company - Delarva Power and Light; Atmos Energy Corporation; Citizens Energy Group; and Alabama Gas Corporation.

My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

Q. Have you submitted testimony to any state utility commission on the subject of utility plant depreciation?

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana Utility Regulatory Commission; the California Public Utilities Commission; the Federal Energy Regulatory Commission ("FERC"); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation Commission; Colorado Public Utility Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission; Wisconsin Public Service Commission; Wyoming Public Service Commission; Maine Public Utility Commission; Iowa Utilities Board; Connecticut Public Utilities Regulatory Authority; West Virginia Public Service Commission; New Mexico Public Regulation Commission and the North Carolina Utilities Commission.

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

	Year	Jurisdiction	Docket No.	Client Utility	Subject
01.	1998	PA PUC	R-00984375	City of Bethlehem – Bureau of Water	Original Cost and Depreciation
02.	1998	PA PUC	R-00984567	City of Lancaster	Original Cost and Depreciation
03.	1999	PA PUC	R-00994605	The York Water Company	Depreciation
04.	2000	D.T.&E.	DTE 00-105	Massachusetts-American Water Company	Depreciation
05.	2001	PA PUC	R-00016114	City of Lancaster	Original Cost and Depreciation
06.	2001	PA PUC	R-00017236	The York Water Company	Depreciation
07.	2001	PA PUC	R-00016339	Pennsylvania-American Water Company	Depreciation
08.	2001	OH PUC	01-1228-GA-AIR	Cinergy Corp – Cincinnati Gas & Elect Co.	Depreciation
09.	2001	KY PSC	2001-092	Cinergy Corp – Union Light, Heat & Power Co.	Depreciation
10.	2002	PA PUC	R-00016750	Philadelphia Suburban Water Company	Depreciation
11.	2002	KY PSC	2002-00145	Columbia Gas of Kentucky	Depreciation
12.	2002	NJ BPU	GF02040245	NUI Corporation/Elizabethtown Gas Co.	Depreciation
13.	2002	ID PUC	IPC-E-03-7	Idaho Power Company	Depreciation
14.	2003	PA PUC	R-0027975	The York Water Company	Depreciation
15.	2003	IN URC	R-0027975	Cinergy Corp – PSI Energy, Inc.	Depreciation
16.	2003	PA PUC	R-00038304	Pennsylvania-American Water Co.	Depreciation
17.	2003	MO PSC	WR-2003-0500	Missouri-American Water Co.	Depreciation
18.	2003	FERC	ER-03-1274-000	NSTAR-Boston Edison Company	Depreciation
19.	2003	NJ BPU	BPU 03080683	South Jersey Gas Company	Depreciation
20.	2003	NV PUC	03-10001	Nevada Power Company	Depreciation
21.	2003	LA PSC	U-27676	CenterPoint Energy – Arkla	Depreciation
22.	2003	PA PUC	R-00038805	Pennsylvania Suburban Water Company	Depreciation
23.	2004	AB En/Util Bd	1306821	EPCOR Distribution, Inc.	Depreciation
24.	2004	PA PUC	R-00038168	National Fuel Gas Distribution Corp (PA)	Depreciation
25.	2004	PA PUC	R-00049255	PPL Electric Utilities	Depreciation
26.	2004	PA PUC	R-00049165	The York Water Company	Depreciation
27.	2004	OK Corp Cm	PUC 200400187	CenterPoint Energy – Arkla	Depreciation
28.	2004	OH PUC	04-680-El-AIR	Cinergy Corp. – Cincinnati Gas and Electric Company	Depreciation
29.	2004	RR Com of TX	GUD#	CenterPoint Energy – Entex Gas Services Div.	Depreciation
30.	2004	NY PUC	04-G-1047	National Fuel Gas Distribution Gas (NY)	Depreciation
31.	2004	AR PSC	04-121-U	CenterPoint Energy – Arkla	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
32.	2005	IL CC	05-	North Shore Gas Company	Depreciation
33.	2005	IL CC	05-	Peoples Gas Light and Coke Company	Depreciation
34.	2005	KY PSC	2005-00042	Union Light Heat & Power	Depreciation
35.	2005	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	2005	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	2005	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	2005	RR Com of TX	GUD #	CenterPoint Energy – Entex Gas Services Div.	Depreciation
39.	2005	FERC		Cinergy Corporation	Accounting
40.	2005	OK CC	PUD 200500151	Oklahoma Gas and Electric Co.	Depreciation
41.	2005	MA Dept Tele-com & Ergy	DTE 05-85	NSTAR	Depreciation
42.	2005	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Co.	Depreciation
43.	2005	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	2005	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	2006	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	2006	PA PUC	R-00051178	T.W. Phillips Gas and Oil Co.	Depreciation
47.	2006	NC Util Cm.		Pub. Service Co. of North Carolina	Depreciation
48.	2006	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	2006	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	2006	PA PUC	R-00061322	The York Water Company	Depreciation
51.	2006	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	2006	PUC of TX	32093	CenterPoint Energy – Houston Electric	Depreciation
53.	2006	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	2006	SC PSC		SCANA	
55.	2006	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	2006	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	2006	IN URC	IURC43081	Indiana American Water Company	Depreciation
58.	2006	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	2006	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	2006	FERC	ISO82, ETC. AL	TransAlaska Pipeline	Depreciation
61.	2006	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	2007	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
63.	2007	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	2007	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	2007	KY PSC	2007-00143	Kentucky American Water Company	Depreciation
66.	2007	PA PUC	R-00072229	Pennsylvania American Water Company	Depreciation
67.	2007	KY PSC	2007-0008	NiSource – Columbia Gas of Kentucky	Depreciation
68.	2007	NY PSC	07-G-0141	National Fuel Gas Distribution Corp (NY)	Depreciation
69.	2008	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
70.	2008	TN Reg Auth	08-00039	Tennessee-American Water Company	Depreciation
71.	2008	DE PSC	08-96	Artesian Water Company	Depreciation
72.	2008	PA PUC	R-2008-2023067	The York Water Company	Depreciation
73.	2008	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
74.	2008	IN URC	43526	Northern Indiana Public Service Co.	Depreciation
75.	2008	IN URC	43501	Duke Energy Indiana	Depreciation
76.	2008	MD PSC	9159	NiSource – Columbia Gas of Maryland	Depreciation
77.	2008	KY PSC	2008-000251	Kentucky Utilities	Depreciation
78.	2008	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation
79.	2008	PA PUC	2008-20322689	Pennsylvania American Water Co.-Wastewater	Depreciation
80.	2008	NY PSC	08-E887/08-00888	Central Hudson	Depreciation
81.	2008	WV TC	VE-080416/VG-8080417	Avista Corporation	Depreciation
82.	2008	IL CC	ICC-09-166	Peoples Gas, Light and Coke Co.	Depreciation
83.	2009	IL CC	ICC-09-167	North Shore Gas Company	Depreciation
84.	2009	DC PSC	1076	Potomac Electric Power Company	Depreciation
85.	2009	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
86.	2009	FERC	ER08-1056-002	Entergy Services	Depreciation
87.	2009	PA PUC	R-2009-2097323	Pennsylvania American Water Co.	Depreciation
88.	2009	NC Util Cm	E-7, Sub 090	Duke Energy Carolinas, LLC	Depreciation
89.	2009	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
90.	2009	VA St. CC	PUE-2009-00059	Aqua Virginia, Inc.	Depreciation
91.	2009	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation
92.	2009	MS PSC	09-	Entergy Mississippi	Depreciation
93.	2009	AK PSC	09-08-U	Entergy Arkansas	Depreciation
94.	2009	TX PUC	37744	Entergy Texas	Depreciation
95.	2009	TX PUC	37690	El Paso Electric Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
96.	2009	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	2009	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	2009	PA PUC	R-2009-	United Water Pennsylvania	Depreciation
99.	2009	OH PUC		Aqua Ohio Water Company	Depreciation
100.	2009	WI PSC	3270-DU-103	Madison Gas & Electric Co.	Depreciation
101.	2009	MO PSC	WR-2010	Missouri American Water Co.	Depreciation
102.	2009	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation
103.	2010	IN URC	43969	Northern Indiana Public Service Co.	Depreciation
104.	2010	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation
105.	2010	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	2010	KY PSC	2010-00036	Kentucky American Water Company	Depreciation
107.	2010	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	2010	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109.	2010	SC PSC	2009-489-E	South Carolina Electric & Gas Co.	Depreciation
110.	2010	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111.	2010	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112.	2010	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113.	2010	MO PSC	ER-2010-0356	Greater Missouri Operations Co.	Depreciation
114.	2010	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115.	2010	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Co.	Depreciation
116.	2010	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117.	2010	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118.	2010	AK PSC	10-067-U	Oklahoma Gas and Electric Co.	Depreciation
119.	2010	IN URC		Northern Indiana Public Serv. Co. - NIFL	Depreciation
120.	2010	IN URC		Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121.	2010	PA PUC	R-2010-2166212	Pennsylvania American Water Co - WW	Depreciation
122.	2010	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123.	2011	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124.	2011	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125.	2011	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126.	2011	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127.	2011	PA PUC	R-2010-2179103	Lancaster, City of – Bureau of Water	Depreciation
128.	2011	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
129.	2011	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
130.	2011	Il CC	11-0217	MidAmerican Energy Corporation	Depreciation
131.	2011	OK CC	201100087	Oklahoma Gas & Electric Co.	Depreciation
132.	2011	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation
133.	2011	FERC	2011-2232243	Carolina Gas Transmission	Depreciation
134.	2012	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation
135.	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136.	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	2012	TX PUC	40094	El Paso Electric Company	Depreciation
138.	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139.	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
140.	2012	PA PUC	R-2012-2311725	Hanover, Borough of – Bureau of Water	Depreciation
141.	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
142.	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143.	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145.	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	2012	PA PUC	R-2012-2310366	Lancaster, City of – Sewer Fund	Depreciation
148.	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	2012	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150.	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	2012	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations Co.	Depreciation
152.	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
153.	2012	MN PUC	G007,001/D-12-533	Integrys – MN Energy Resource Group	Depreciation
153.	2012	TX PUC		Aqua Texas	Depreciation
155.	2012	PA PUC	2012-2336379	York Water Company	Depreciation
156.	2013	NJ BPU	ER12121071	PHI Service Co.– Atlantic City Electric	Depreciation
157.	2013	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
158.	2013	VA St CC	2013-00020	Virginia Electric and Power Co.	Depreciation
159.	2013	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
160.	2013	PA PUC	2013-2355276	Pennsylvania American Water Co.	Depreciation
161.	2013	NY PSC	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	Depreciation
162.	2013	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
163.	2013	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
164.	2013	ME PUC	2013-168	Central Maine Power Company	Depreciation
165.	2013	DC PSC	Case 1103	PHI Service Co. – PEPCO	Depreciation
166.	2013	WY PSC	2003-ER-13	Cheyenne Light, Fuel and Power Co.	Depreciation
167.	2013	FERC	ER13- -0000	Kentucky Utilities	Depreciation
168.	2013	FERC	ER13- -0000	MidAmerican Energy Company	Depreciation
169.	2013	FERC	ER13- -0000	PPL Utilities	Depreciation
170.	2013	PA PUC	R-2013-2372129	Duquesne Light Company	Depreciation
171.	2013	NJ BPU	ER12111052	Jersey Central Power and Light Co.	Depreciation
172.	2013	PA PUC	R-2013-2390244	Bethlehem, City of – Bureau of Water	Depreciation
173.	2013	OK CC	UM 1679	Oklahoma, Public Service Company of	Depreciation
174.	2013	IL CC	13-0500	Nicor Gas Company	Depreciation
175.	2013	WY PSC	20000-427-EA-13	PacifiCorp	Depreciation
176.	2013	UT PSC	13-035-02	PacifiCorp	Depreciation
177.	2013	OR PUC	UM 1647	PacifiCorp	Depreciation
178.	2013	PA PUC	2013-2350509	Dubois, City of	Depreciation
179.	2014	IL CC	14-0224	North Shore Gas Company	Depreciation
180.	2014	FERC	ER14-	Duquesne Light Company	Depreciation
181.	2014	SD PUC	EL14-026	Black Hills Power Company	Depreciation
182.	2014	WY PSC	20002-91-ER-14	Black Hills Power Company	Depreciation
183.	2014	PA PUC	2014-2428304	Hanover, Borough of – Municipal Water Works	Depreciation
184.	2014	PA PUC	2014-2406274	Columbia Gas of Pennsylvania	Depreciation
185.	2014	IL CC	14-0225	Peoples Gas Light and Coke Company	Depreciation
186.	2014	MO PSC	ER-2014-0258	Ameren Missouri	Depreciation
187.	2014	KS CC	14-BHCG-502-RTS	Black Hills Service Company	Depreciation
188.	2014	KS CC	14-BHCG-502-RTS	Black Hills Utility Holdings	Depreciation
189.	2014	KS CC	14-BHCG-502-RTS	Black Hills Kansas Gas	Depreciation
190.	2014	PA PUC	2014-2418872	Lancaster, City of – Bureau of Water	Depreciation
191.	2014	WV PSC	14-0701-E-D	First Energy – MonPower/PotomacEdison	Depreciation
192	2014	VA St CC	PUC-2014-00045	Aqua Virginia	Depreciation
193.	2014	VA St CC	PUE-2013	Virginia American	Depreciation
194.	2014	OK CC	PUD201400229	Oklahoma Gas and Electric	Depreciation
195.	2014	OR PUC	UM1679	Portland General Electric	Depreciation
196.	2014	IN URC	Cause No. 44576	Indianapolis Power & Light	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
197.	2014	MA DPU	DPU. 14-150	NSTAR Gas	Depreciation
198.	2014	CT PURA	14-05-06	Connecticut Light and Power	Depreciation
199.	2014	MO PSC	ER-2014-0370	Kansas City Power & Light	Depreciation
200.	2014	KY PSC	2014-00371	Kentucky Utilities Company	Depreciation
201.	2014	KY PSC	2014-00372	Louisville Gas and Electric Company	Depreciation
202.	2015	PA PUC	R-2015-2462723	United Water Pennsylvania Inc.	Depreciation
203.	2015	PA PUC	R-2015-2468056	Columbia Gas of Pennsylvania	Depreciation
204.	2015	NY PSC	15-E-0283/15-G-0284	New York State Electric and Gas Corporation	Depreciation
205.	2015	NY PSC	15-E-0285/15-G-0286	Rochester Gas and Electric Corporation	Depreciation
206.	2015	MO PSC	WR-2015-0301/SR-2015-0302	Missouri American Water Company	Depreciation
207.	2015	OK CC	PUD 201500208	Oklahoma, Public Service Company of	Depreciation
208.	2015	WV PSC	15-0676-W-42T	West Virginia American Water Company	Depreciation
209.	2015	PA PUC	2015-2469275	PPL Electric Utilities	Depreciation
210.	2015	IN URC	Cause No. 44688	Northern Indiana Public Service Company	Depreciation
211.	2015	OH PSC	14-1929-EL-RDR	First Energy-Ohio Edison/Cleveland Electric/ Toledo Edison	Depreciation
212.	2015	NM PRC	15-00127-UT	El Paso Electric	Depreciation
213.	2015	TX PUC	PUC-44941; SOAH 473-15-5257	El Paso Electric	Depreciation
214.	2015	WI PSC	3370-DU-104	Madison Gas and Electric Company	Depreciation
215.	2015	OK CC	PUD 201500273	Oklahoma Gas and Electric	Depreciation
216.	2015	KY PSC	Doc. No. 2015-00418	Kentucky American Water Company	Depreciation
217.	2015	NC UC	Doc. No. G-5, Sub 565	Public Service Company of North Carolina	Depreciation
218.	2016	WA UTC		Puget Sound Energy	Depreciation
219.	2016	NY PSC	Case No. 16-W-0130	Suez Water New York, Inc.	Depreciation
220.	2016	MO PSC	ER-2016-0156	KCPL – Greater Missouri	Depreciation
221.	2016	WI PSC		Wisconsin Public Service Commission	Depreciation
222.	2016	KY PSC	Case No. 2016-00026	Kentucky Utilities Company	Depreciation
223.	2016	KY PSC	Case No. 2016-00027	Louisville Gas and Electric Company	Depreciation
224.	2016	OH PUC		Aqua Ohio	Depreciation
225.	2016	MD PSC	Case 9417	Columbia Gas of Maryland	Depreciation
226.	2016	KY SCP	2016-00162	Columbia Gas of Kentucky	Depreciation
227.	2016	DE PSC	16-0649	Delmarva Power and Light Co. – Gas	Depreciation
228.	2016	DE PSC	16-0650	Delmarva Power and Light Co. – Electric	Depreciation
229.	2016	NY PSC	Case 16-G-0257	National Fuel Gas Distribution Corp – NY Div	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
230.	2016	PA PUC	R-2016-2537349	Metropolitan Edison Company	Depreciation
231.	2016	PA PUC	R-2016-2537352	Pennsylvania Electric Company	Depreciation
232.	2016	PA PUC	R-2016-2537355	Pennsylvania Power Company	Depreciation
233.	2016	PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234.	2016	PA PUC	R-2016-2529660	Columbia Gas of PA	Depreciation
235.	2016	KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation
236.	2016	MO PSC	ER-2016-0285	KCPL Missouri	Depreciation
237.	2016	AR PSC	16-052-U	Oklahoma Gas & Electric Co	Depreciation
238.	2016	PSCW	6680-DU-104	Wisconsin Power and Light	Depreciation
239.	2016	ID PUC	IPC-E-16-23	Idaho Power Company	Depreciation
240.	2016	OR PUC	UM1801	Idaho Power Company	Depreciation
241.	2016	ILL CC		MidAmerican Energy Company	Depreciation

Exhibit JJS-LG&E-1

LOUISVILLE GAS AND ELECTRIC COMPANY

LOUISVILLE, KENTUCKY

2015 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC, GAS AND
COMMON PLANT AS OF DECEMBER 31, 2015

Prepared by:

Excellence Delivered As Promised

LOUISVILLE GAS AND ELECTRIC COMPANY

Louisville, Kentucky

2015 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2015

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming

Excellence Delivered **As Promised**

November 17, 2016

Louisville Gas and Electric Company
220 West Main Street, Suite 1400
Louisville, KY 40202-1345

Attention Ms. Heather Metts
Director of Accounting and Regulatory Reporting

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric, gas and common plant of Louisville Gas and Electric Company as of December 31, 2015. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

John J. Spanos

JOHN J. SPANOS
Sr. Vice President

JJS:mlw

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LOUISVILLE GAS AND ELECTRIC COMPANY

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Louisville Gas and Electric Company's ("LGE" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric, gas and common plant as of December 31, 2015. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life, and forecasted net salvage characteristics for each depreciable group of assets.

LGE's accounting policy has not changed since the last depreciation study was prepared. However, there have been significant changes in past and future retirement plans of assets, particularly at steam facilities. These changes have caused the proposed remaining lives for many accounts to fluctuate from those proposed in the previous depreciation study as of December 31, 2011. Some average service lives are longer than those currently utilized.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric, gas and common plant in service as of December 31, 2015 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of $200.3 million when applied to depreciable plant balances as of December 31, 2015. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST AS OF DECEMBER 31, 2015	PROPOSED RATE	PROPOSED EXPENSE
Electric Plant			
Steam Production Plant	2,599,151,501.44	3.42	88,845,475
Hydroelectric Production Plant	96,467,813.71	2.62	2,528,641
Other Production Plant	365,179,331.17	4.09	14,933,091
Transmission Plant	379,491,052.81	2.16	8,195,203
Distribution Plant	1,228,233,066.64	2.76	33,856,420
General Plant	17,651,755.75	6.11	1,077,817
Total Electric Plant	$4,686,174,521.52	3.19	$149,436,647
Gas Plant			
Intangible Plant	387.49	12.39	48
Production Plant	134,432,989.37	2.16	2,907,764
Transmission Plant	50,440,825.66	2.04	1,031,151
Distribution Plant	807,826,867.66	2.71	21,892,409
General Plant	11,064,550.53	3.85	426,432
Total Gas Plant	$1,003,765,620.71	2.62	$26,257,804
Common Plant			
Intangible Plant	95,578,494.36	16.18	15,460,701
General Plant	168,716,853.28	5.44	9,177,503
Total Common Plant	$264,295,347.64	9.32	$24,638,204
Total	**$5,954,235,489.87**	**3.36**	**$200,332,655**

PART I. INTRODUCTION

LOUISVILLE GAS AND ELECTRIC COMPANY
DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Louisville Gas and Electric Company ("Company"), as applied to specific electric, gas and common plant in service as of December 31, 2015. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to current electric and gas plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2015, the net salvage analyses of historical plant retirement data recorded through 2015, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric and gas industries, including knowledge of service lives and net salvage estimates used for other electric and gas companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life study. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results

of Study, presents a summary by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric and gas utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

For all accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. The calculated remaining lives and annual depreciation accrual rates were based on attained

ages of plant in service and the estimated service life and salvage characteristics of each depreciable group. Amortization accounting or vintage pooling is proposed for most general plant accounts.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its continued use.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric and gas utility industries, and comparisons of the service life and net salvage estimates from our studies of other electric and gas utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for utility property. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts. For steam, hydroelectric, and other production plants, the life span technique was used. In this technique, the date of final retirement was estimated for each unit, and the estimated survivor curves applied to each vintage were truncated at ages coinciding with the date of final retirement.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

The estimates of net salvage by account incorporated a review of experienced costs of removal and salvage related to plant retirements, and consideration of trends exhibited by the historical data. Each component of net salvage, i.e., cost of removal and salvage, was stated in dollars and as a percent of retirement.

An understanding of the function of the plant and information with respect to the reasons for past retirements and the expected causes of future retirements was obtained through discussions with operating and management personnel. The supplemental information obtained in this manner was considered in the interpretation and extrapolation of the statistical analyses.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occursto the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or 0) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment

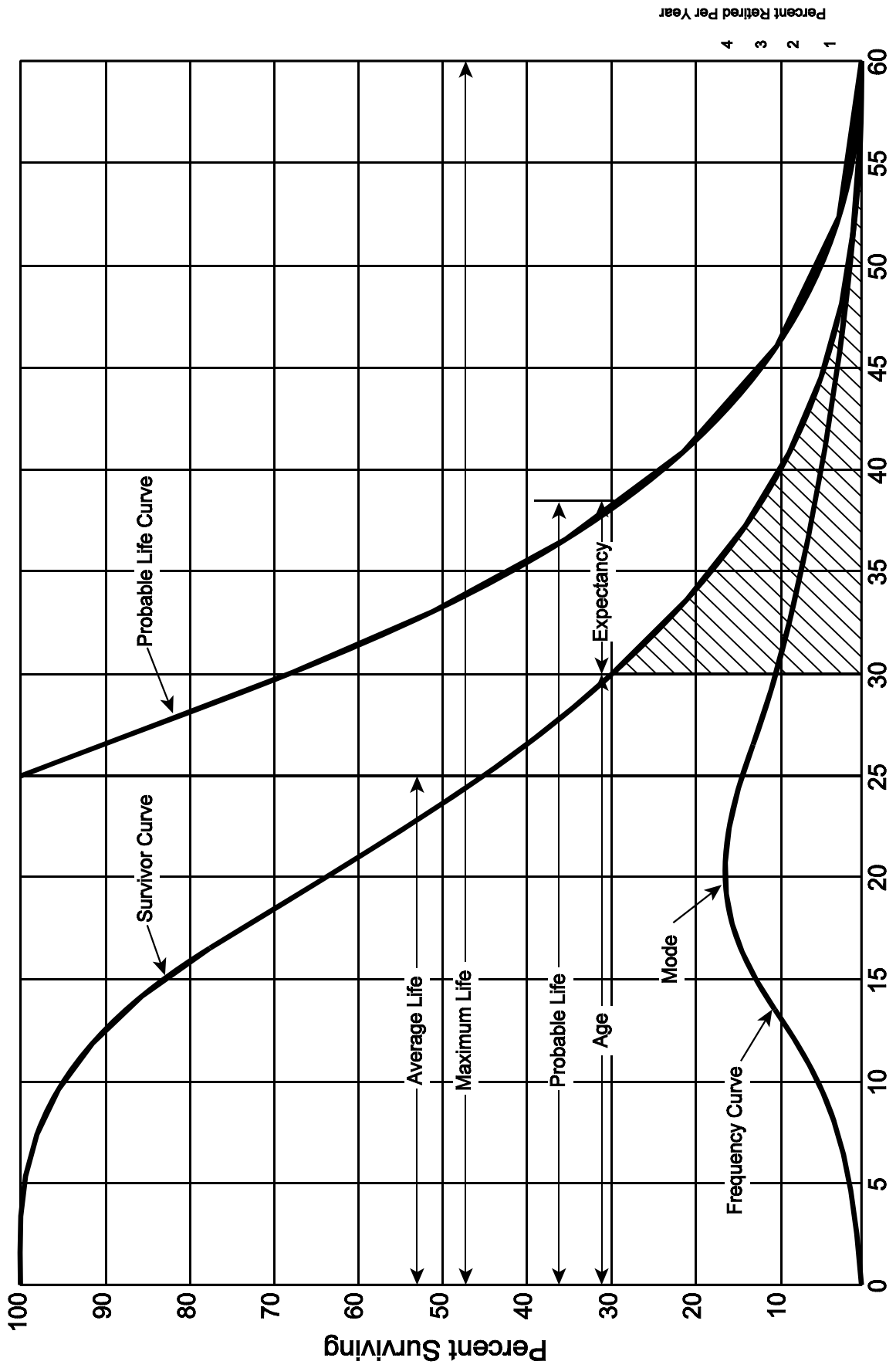


Figure 1. A Typical Survivor Curve and Derived Curves

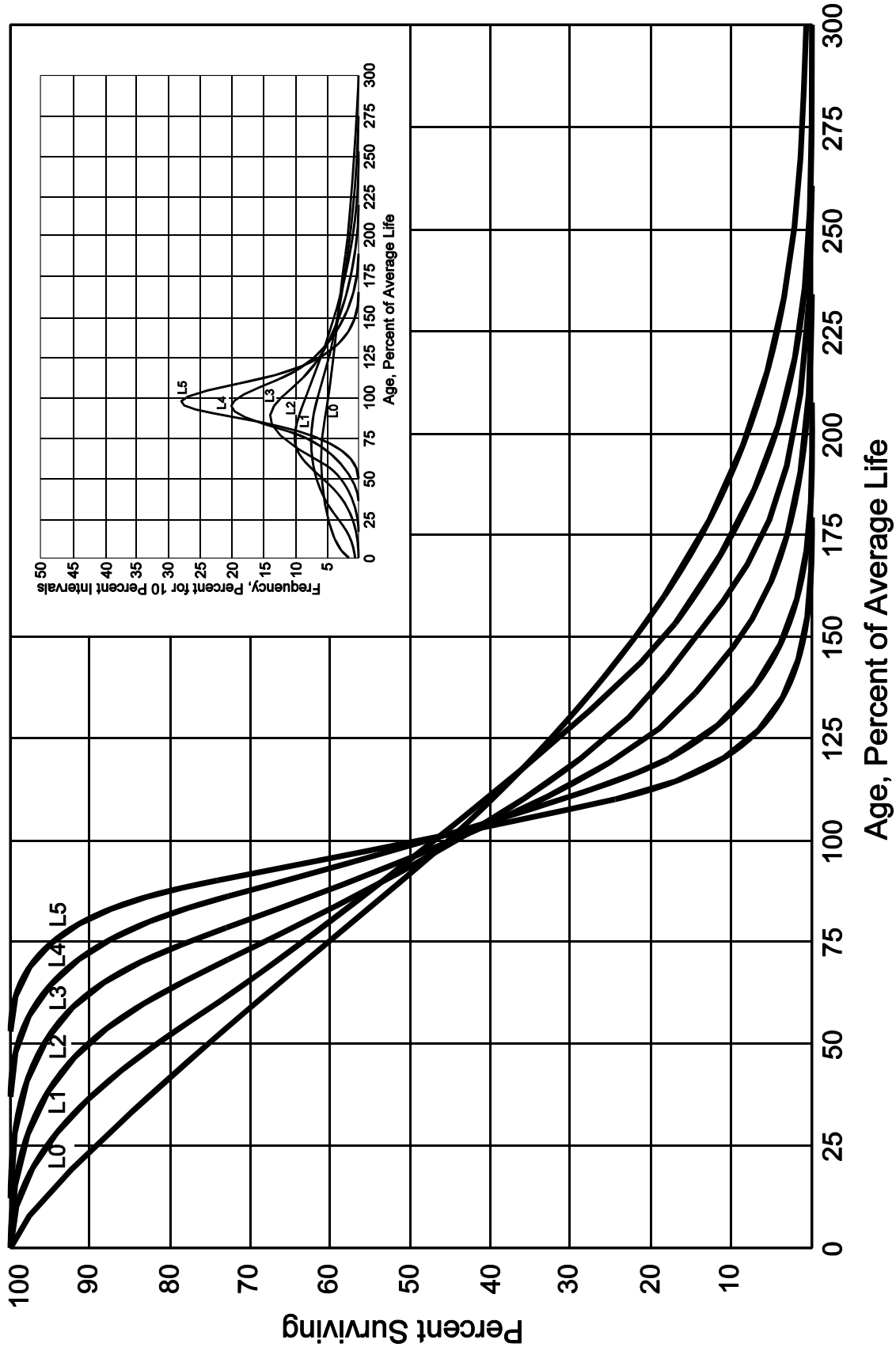


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

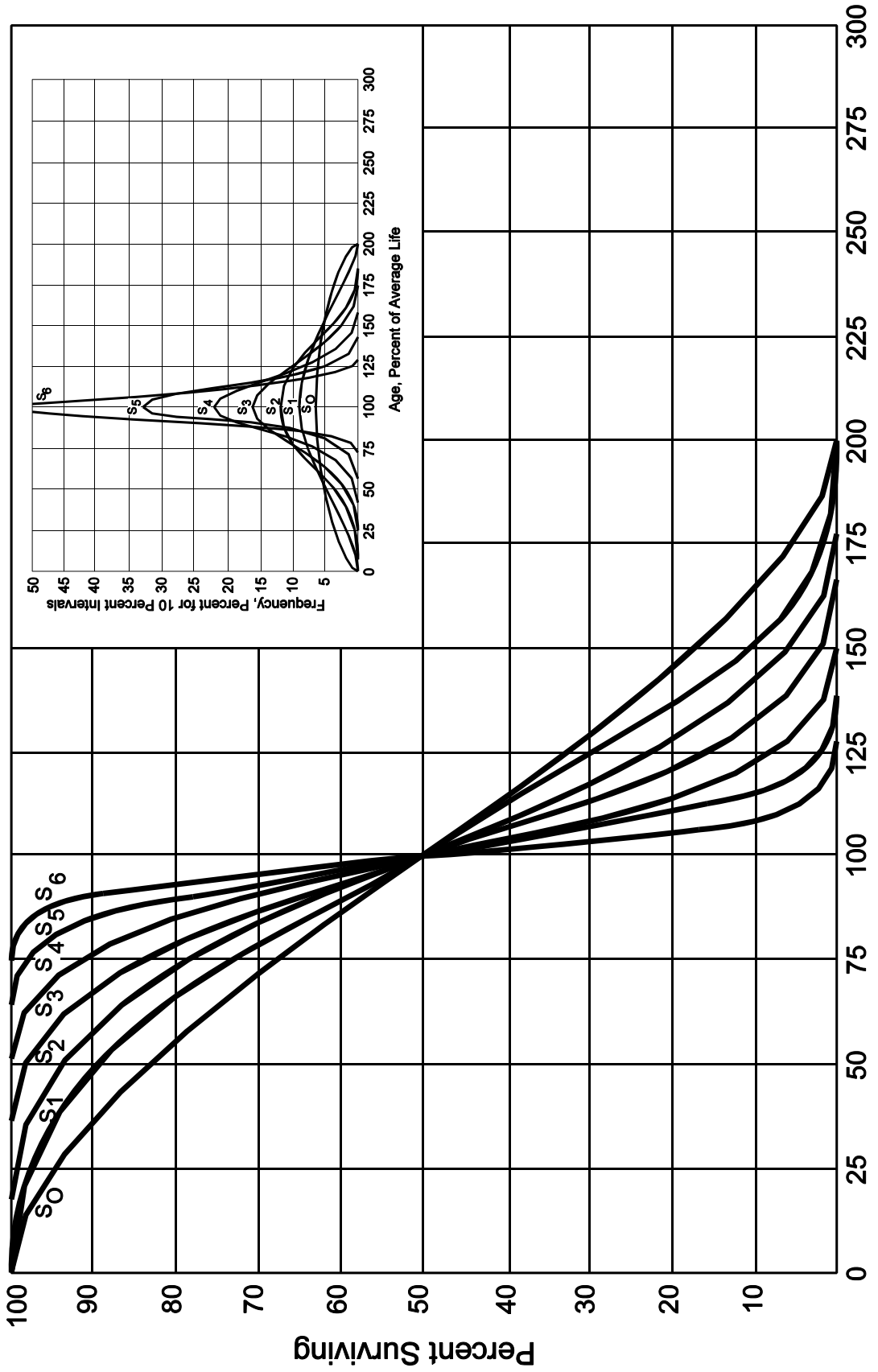


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

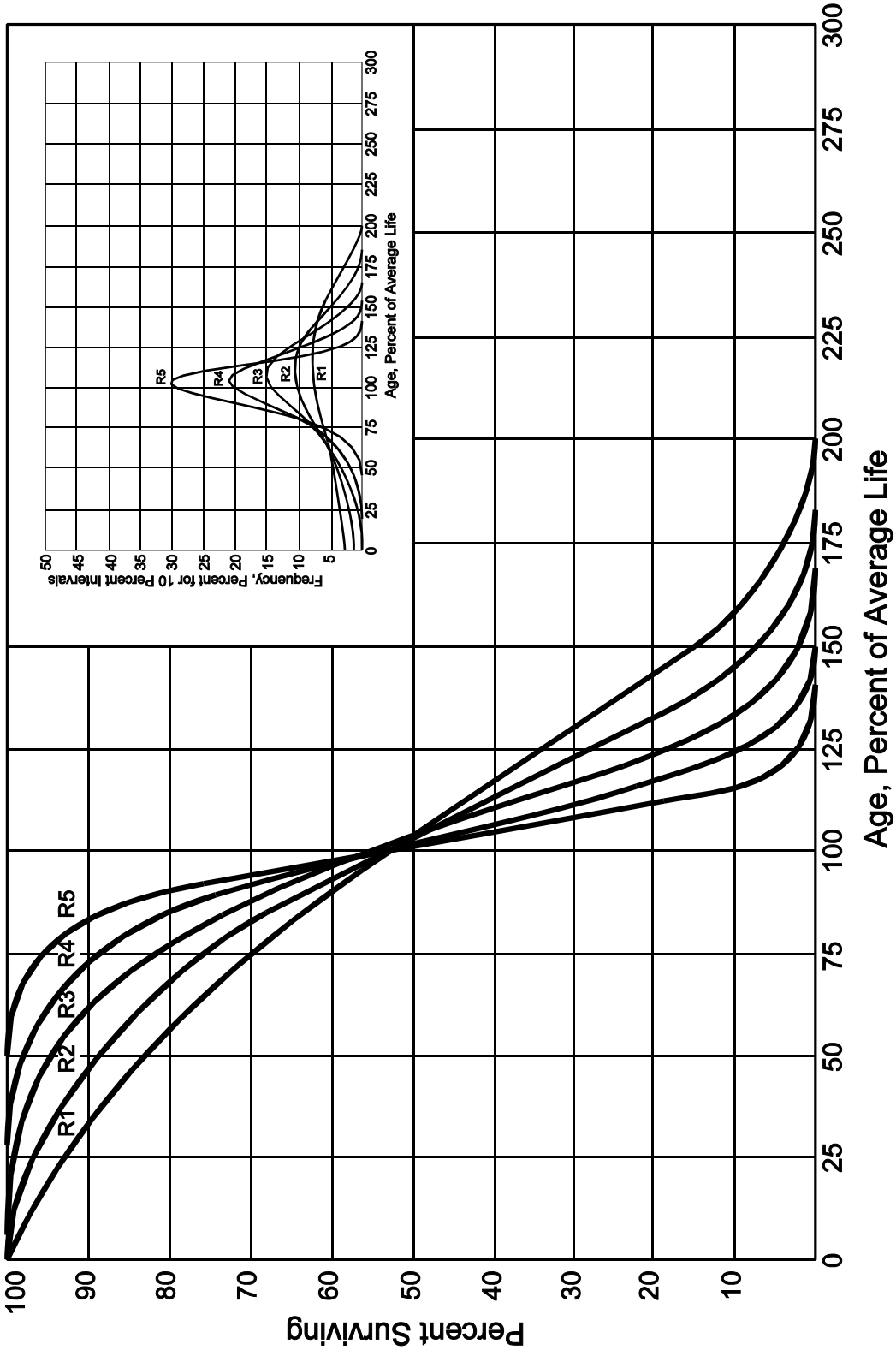


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

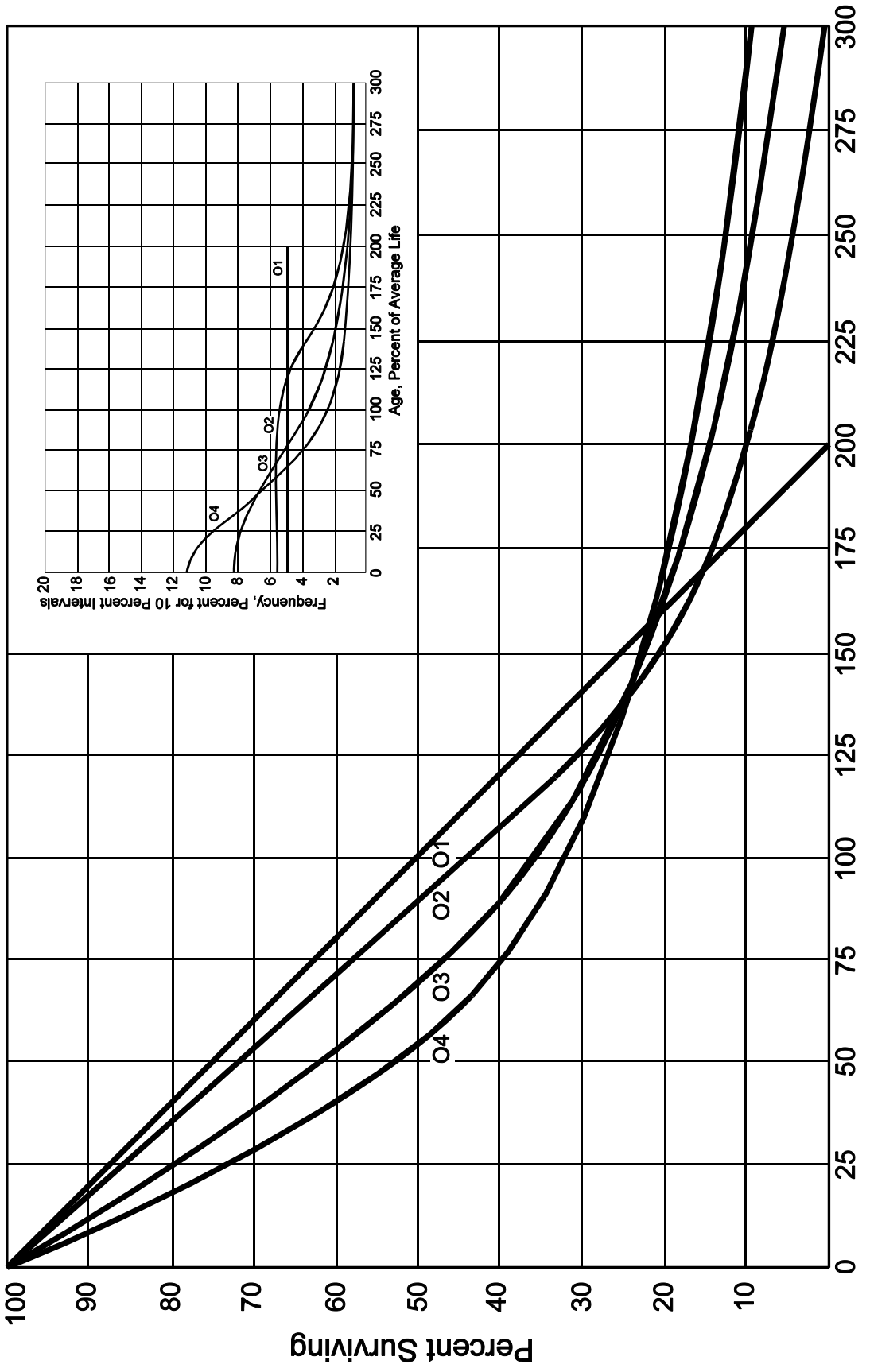


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

Station's Bulletin 125. These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements"[2], "Engineering Valuation and Depreciation,"[3] and "Depreciation Systems."[4]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows.

[1]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.
[2]Winfrey, Roble, Statistical Analyses of Industrial Property Retirements. Iowa State College Engineering Experiment Station, Bulletin 125. 1935.
[3]Marston, Anson, Roble Winfrey, and Jean C. Hempstead, Supra Note 1.
[4]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2006-2015 during which there were placements during the years 2001-2015. In order to illustrate the summation of the aged data by age interval, the data was compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2001 were retired in 2006. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½ - 5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2006 retirements of 2001 installations and ending with the 2015 retirements of the 2010 installations. Thus, the total amount of 143 for age interval 4½ - 5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2006-2015
SUMMARIZED BY AGE INTERVAL

Experience Band 2006-2015

Placement Band 2001-2015

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2001	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2002	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2003	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2004	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2005	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2006	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2007		5	11	12	13	14	15	16	18	20	113	7½-8½
2008			6	12	13	15	16	17	19	19	124	6½-7½
2009				6	13	15	16	17	19	19	131	5½-6½
2010					7	14	16	17	19	20	143	4½-5½
2011						8	18	20	22	23	146	3½-4½
2012							9	20	22	25	150	2½-3½
2013								11	23	25	151	1½-2½
2014									11	24	153	½-1½
2015										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2006-2015
SUMMARIZED BY AGE INTERVAL

Experience Band 2006-2015 | Placement Band 2001-2015

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2001	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2002	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2003	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2004	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2005	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2006	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2007		-	-	-	-	-	-	-	-	-	-	7½-8½
2008			-	-	-	-	-	-	-	-	-	6½-7½
2009				-	-	-	-	(12)[b]	-	-	-	5½-6½
2010					-	-	-	-	22[a]	-	-	4½-5½
2011						-	-	(19)[b]	-	-	10	3½-4½
2012							-	-	-	-	-	2½-3½
2013								-	-	(102)[c]	(121)	1½-2½
2014									-	-	-	½-1½
2015												0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year
[b] Transfer Affecting Exposures at End of Year
[c] Sale with Continued Use
Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2006 through 2015 is recorded by year in the portion of thetable headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or additions are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement,transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2011 are calculated in the following manner:

Exposures at age 0 = amount of addition	= $750,000
Exposures at age ½ = $750,000 - $8,000	= $742,000
Exposures at age 1½ = $742,000 - $18,000	= $724,000
Exposures at age 2½ = $724,000 - $20,000 - $19,000	= $685,000
Exposures at age 3½ = $685,000 - $22,000	= $663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2006-2015
SUMMARIZED BY AGE INTERVAL

Experience Band 2006-2015

Placement Band 2001-2015

Year Placed	Exposures, Thousands of Dollars Annual Survivors at the Beginning of the Year 2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Total at Beginning of Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2001	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2002	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2003	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2004	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2005	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2006	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2007		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2008			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2009				580[a]	574	561	546	530	501	482	3,057	5½-6½
2010					660[a]	653	639	623	628	609	3,789	4½-5½
2011						750[a]	742	724	685	663	4,332	3½-4½
2012							850[a]	841	821	799	4,955	2½-3½
2013								960[a]	949	926	5,719	1½-2½
2014									1,080[a]	1,069	6,579	½-1½
2015										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2006-2015, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½ - 5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15
Exposures at age 4½	=	3,789,000
Retirements from age 4½ to 5½	=	143,000
Retirement Ratio	=	143,000 ÷ 3,789,000 = 0.0377
Survivor Ratio	=	1.000 - 0.0377 = 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623) = 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2006-2015 Placement Band 2001-2015

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

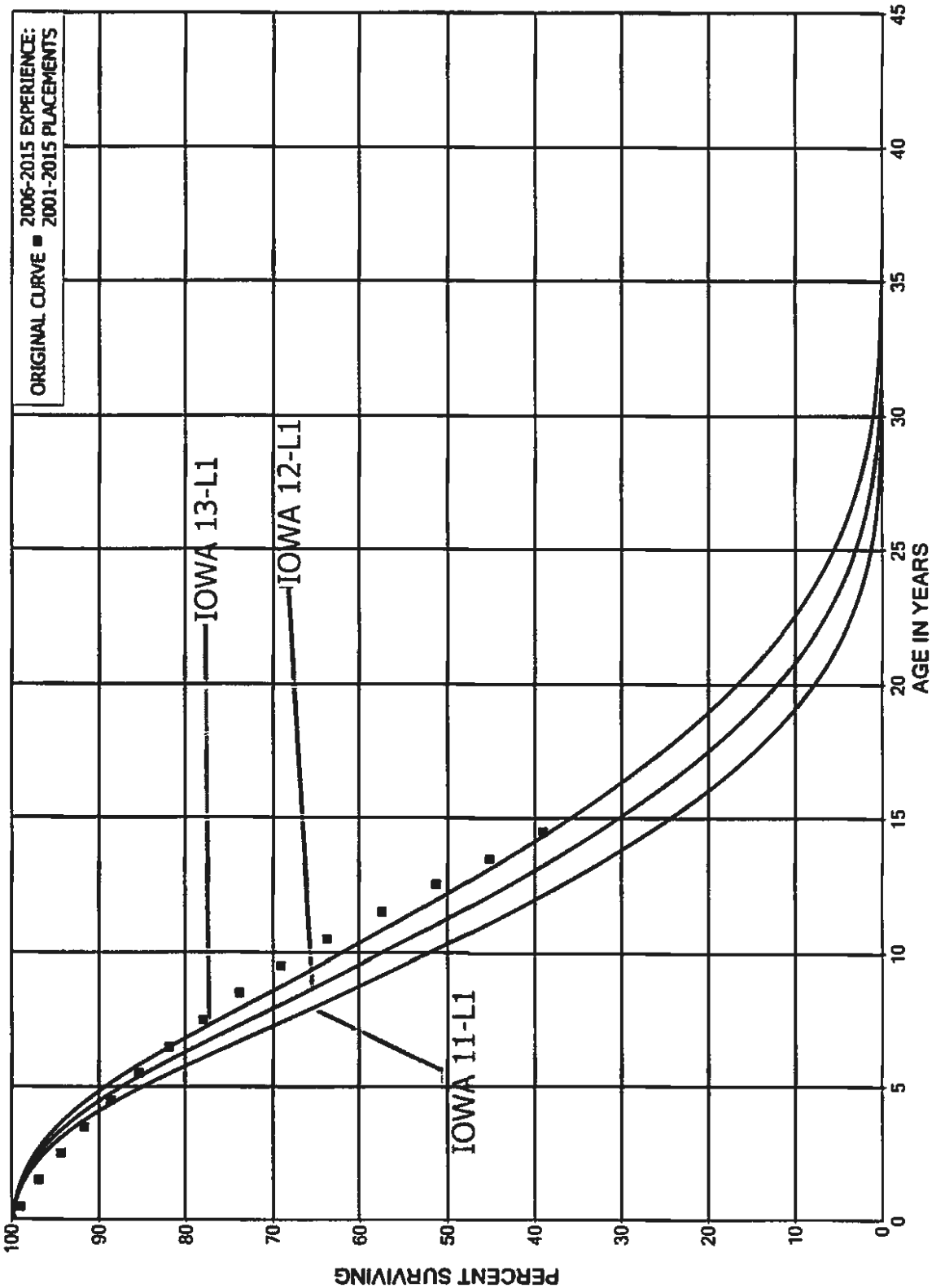


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

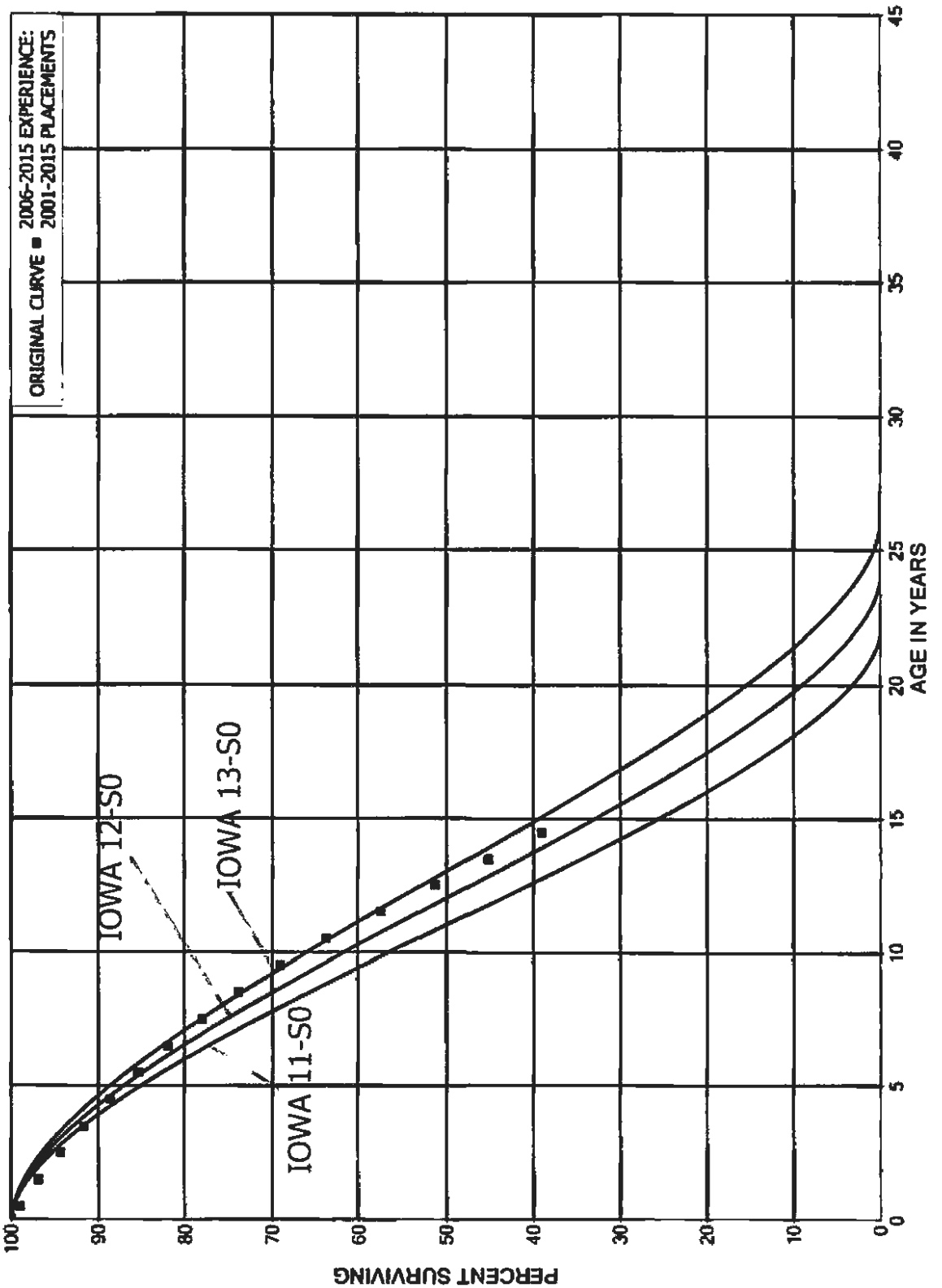


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

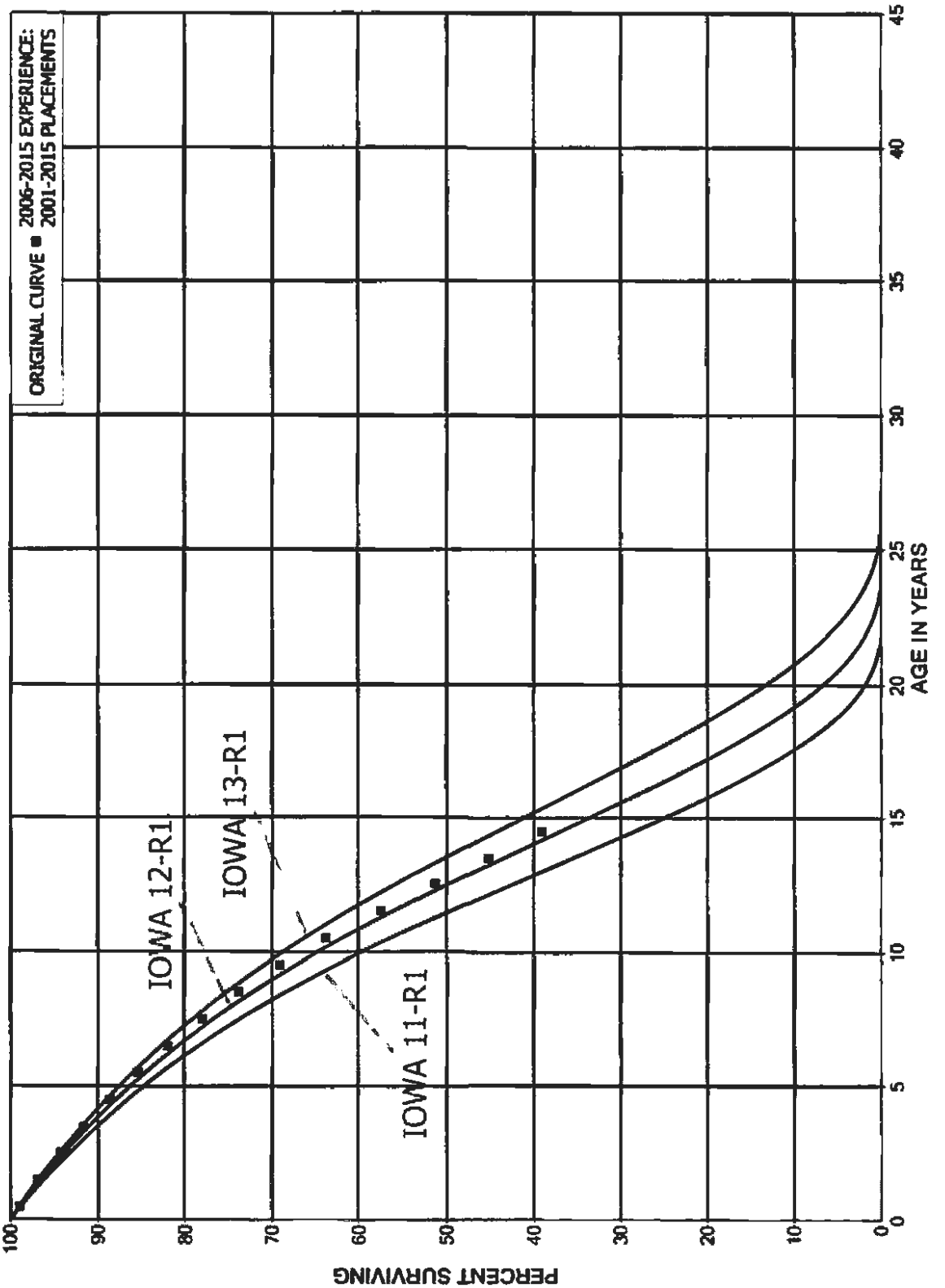
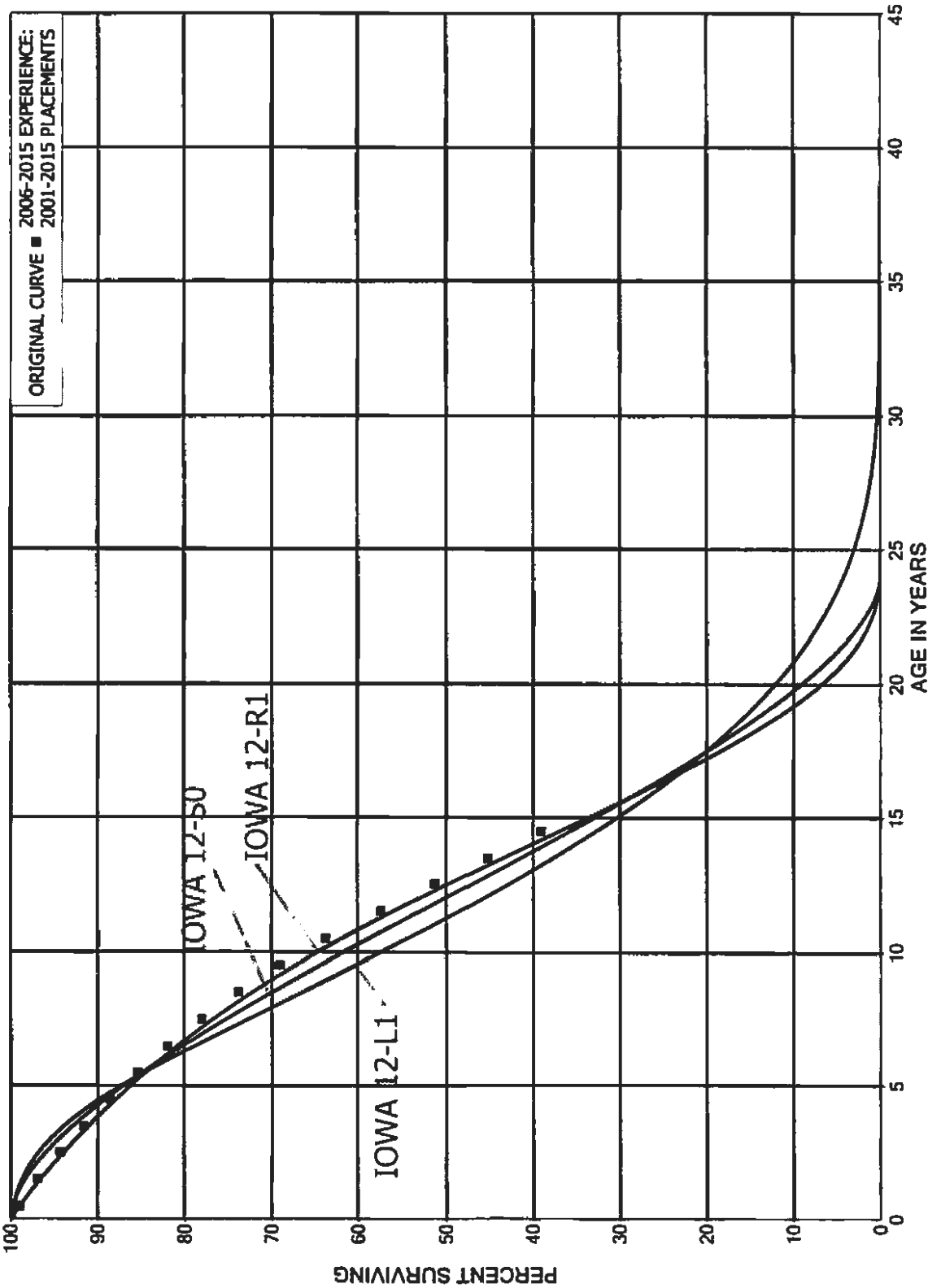


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips have been conducted. A general understanding of the function of the plant and information with respect to the reasons forpast retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during recent field trips.

October 19-21, 2015
- Penile City Generating Station / Cane Run City Gate Station
- Blanton Lane Regulating Station
- St. Helens Regulating Station
- Auburndale Service Center
- Mill Creek Generating Station
- Mill Creek / Riverport Center
- Cane Run Unit 7 Generating Station
- Ohio Falls Hydro Plant
- Canal Substation
- Toyota North Substation

October 10-12, 2011
- Muldraugh Compressor Station
- Mill Creek Generating Station
- Cane Run Generating Facility
- Ohio Falls Hydro Plant
- E.W. Brown Generating Facility
- Trimble County Generating Facility
- East Service Center
- Worthington Service Center
- Frey's Hill Substation
- Collins Substation
- Old Henry Substation
- Elder Park City Gate Station
- LaGrange City Gate Station
- Cannons Regulating Station

April 23-25, 2007
Trimble County Generating Facility
Mill Creek Generating Facility
Cane Run Generating Facility
Ohio Falls Hydro Plant
Elder Park Gate Station
E.W. Brown Generating Facility

May 29-30, 2007
Penile City Gate Station
Blanton Lane Regulating Station
Muldraugh Compressor Station
Ashby Substation
International Substation
Cane Run Substation
South Service Center
Auburndale Operations Center
Ashbottom Substation
Okolona Substation
Fern Valley Substation
Preston Street City Gate Station
Preston and Alder Street Dist. Regulating Station

SERVICE LIFE ANALYSIS

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data, current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric and gas utility companies.

For 51 plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 83 percent of depreciable plant. Generally, the information external to the statistics led to minimal or no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

ELECTRIC PLANT

STEAM PRODUCTION PLANT

311	Structures and Improvements
312	Boiler Plant Equipment
314	Turbogenerator Units
316	Miscellaneous Power Plant Equipment

HYDROELECTRIC PLANT

333	Water Wheels, Turbines and Generators
334	Accessory Electric Equipment

TRANSMISSION PLANT

352.1	Structures and Improvements
353.1	Station Equipment
355	Poles and Fixtures

DISTRIBUTION PLANT

361	Structures and Improvements
362	Station Equipment
364	Poles, Towers and Fixtures
365	Overhead Conductors and Devices
367	Underground Conductors and Devices
368	Line Transformers
369.1	Services – Underground
369.2	Services – Overhead
370	Meters
373.1	Street Lighting and Signal Systems – Overhead
373.2	Street Lighting and Signal Systems – Underground

GENERAL PLANT

392.1	Transportation Equipment – Heavy Trucks and Other
392.2	Transportation Equipment – Trailers
396.1	Power Operated Equipment – Large Machinery

GAS PLANT

PRODUCTION PLANT

351.4	Other Structures
352.4	Well Drilling
352.5	Well Equipment
353	Lines
355	Measuring and Regulating Equipment
356	Purification Equipment
357	Other Equipment

TRANSMISSION PLANT

367	Mains

DISTRIBUTION PLANT

375.1	Structures and Improvements – City Gate Stations
375.2	Structures and Improvements – Other Distribution
376	Mains
378	Measuring and Regulating Station Equipment – General
379	Measuring and Regulating Station Equipment – City Gate
380	Services
381	Meters
383	House Regulators
385	Industrial Measuring and Regulating Station Equipment
387	Other Equipment

GENERAL PLANT

392.1	Transportation Equipment – Heavy Trucks and Other
392.2	Transportation Equipment – Trailers
396.1	Power Operated Equipment – Hourly Rate

COMMON PLANT

390.1	Structures and Improvements – General Office
390.3	Structures and Improvements – Stores
390.4	Structures and Improvements – Shops
392.1	Transportation Equipment – Heavy Trucks and Other
392.2	Transportation Equipment – Trailers
396.2	Power Operated Equipment – Other
397	Communication Equipment – Microwave, Fiber and Other

Electric Plant Account 364, Poles, Towers and Fixtures and Account 365, Overhead Conductors and Devices, as well as Gas Plant Account 376, Mains, are used to illustrate the manner in which the study was conducted for the groups in the preceding list. Account 364 represents approximately 4 percent and Account 365 represents approximately 6 percent of the total depreciable electric plant. Aged plant accounting data have been compiled for the years 1934 through 2015 for poles and 1900 through 2015 for overhead conductors. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for Account 364, Poles, Towers and Fixtures, is based on the statistical indications for the periods 1934 through 2015. The Iowa 56-R2 is a good

fit of the original survivor curve. The 56-year service life is slightly above the typical service life range of 40 to 55 years for poles. The 56-year life reflects the Company's practices of continual maintenance on its poles and steady retirements for all vintages due to load demands. The previous estimate was also the Iowa 50-R2.5.

The survivor curve estimate for Account 365, Overhead Conductors and Devices, is the 53-R1.5 and is based on the statistical indication for the periods 1900 through 2015. The 53-R1.5 is a good fit of the significant portion of the original survivor curve as set forth on page VII-115 and consistent with management outlook for a continuation of past experience, and at the upper end of the service life range of 40 to 55 years for overhead conductors.

Gas Plant Account 376, represents 38 percent of the total depreciable gas plant. Aged plant accounting data have been compiled for the year 1900 through 2015.

The survivor curve estimate is based on the statistical indications for the periods 1900 through 2015, 1936 through 2015, and 1966 through 2015. The Iowa 63-R2.5 is an excellent fit of the original survivor curve. The 63-year service life is within the typical service life range of 50 to 70 years for mains. The 63-year life reflects the Company's practices of the past and plans for the near future. The previous estimate was the Iowa 65-S2.

Life Span Estimates

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

1954 through 2015 for steam, 1934 through 2015 for hydro, and 1963 through 2015 for other production.

The depreciable life span estimates for power generating stations were the result of considering experienced life spans of similar generating units, the age of surviving units, general operating characteristics of the units, major refurbishing, and discussions with management personnel concerning the probable long-term outlook for the units, and observed features and conditions at the time of the field visit. These life spans represent the expected depreciable life of each facility under their current configuration. Future capital expenditures can extend a facility's depreciable life, however, such changes to depreciable life would not be prudent until the capital expenditures are actually put into plant in service.

The life span estimate for most steam, base-load units is 55 to 60 years, which is within the typical range of life spans for such units. The 111-year life span for the hydro production facility is within the typical range. Life spans of 30 to 48 years were estimated for the majority of combustion turbines. These life span estimates are typical for combustion turbines which are used primarily as peaking units.

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

Depreciable Group	Major Year in Service	Probable Retirement Year	Life Span
Steam Production Plant			
Cane Run Unit 1	1954	2002	48
Cane Run Unit 2	1956	2002	46
Cane Run Unit 3	1958	2002	44
Cane Run Unit 4	1962	2015	53
Cane Run Unit 5	1966	2015	49
Cane Run Unit 6	1969	2015	46

Mill Creek Unit 1	1972	2032	60
Mill Creek Unit 2	1974	2034	60
Mill Creek Unit 3	1978	2038	60
Mill Creek Unit 4	1982	2042	60
Trimble County Unit 1	1990	2050	60
Trimble County Unit 2	1990,2011	2066	76,55
Hydro Plant			
Ohio Falls	1934	2045	111
Other Production Plant			
Cane Run GT 11	1970	2018	48
Cane Run CC 7	2015	2055	40
Zorn and River Road Gas Turbine	1970	2019	49
Paddy's Run Generator 11	1970	2018	48
Paddy's Run Generator 12	1970	2018	48
Paddy's Run Generator 13	2001	2031	30
Brown CT 5	2001	2031	30
Brown CT 6	1999	2029	30
Brown CT 7	1999	2029	30
Trimble County CT 5	2002	2032	30
Trimble County CT 6	2002	2032	30
Trimble County CT 7	2004	2034	30
Trimble County CT 8	2004	2034	30
Trimble County CT 9	2004	2034	30
Trimble County CT 10	2004	2034	30

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other electric and gas companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled through 2015. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

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

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

Statistical analyses of historical data for the period, 1972 through 2015 by plant account were analyzed. The analyses contributed significantly toward the net salvage estimates for 57 plant accounts, representing 83 percent of the depreciable plant, as follows:

ELECTRIC PLANT
STEAM PRODUCTION
- 311 Structures and Improvements
- 312 Boiler Plant Equipment
- 314 Turbogenerator Units
- 315 Accessory Electric Equipment
- 316 Miscellaneous Power Plant Equipment

HYDRO PRODUCTION
- 332 Reservoirs, Dams and Waterways
- 334 Accessory Electric Equipment

OTHER PRODUCTION
- 342 Fuel Holders, Producers and Accessories
- 343 Prime Movers
- 344 Generators

TRANSMISSION PLANT
- 352 Structures and Improvements
- 353 Station Equipment
- 355 Poles and Fixtures
- 356 Overhead Conductors and Devices

DISTRIBUTION PLANT
- 361 Structures and Improvements
- 362 Station Equipment
- 367 Underground Conductors and Devices
- 368 Line Transformers
- 369.2 Services - Overhead
- 370 Meters
- 373.1 Street Lighting and Signal Systems – Overhead
- 373.2 Street Lighting and Signal Systems – Underground

GENERAL PLANT
- 392.1 Transportation Equipment – Heavy Trucks and Other
- 392.2 Transportation Equipment – Trailers
- 396.1 Power Operated Equipment – Large Machinery
- 396.2 Power Operated Equipment – Other

GAS PLANT

PRODUCTION PLANT
- 351.2 Compressor Station Structures
- 352.4 Well Drilling
- 352.5 Well Equipment
- 353 Lines
- 354 Compressor Station Equipment
- 356 Purification Equipment
- 357 Other Equipment

DISTRIBUTION PLANT
- 375.1 Structures and Improvements – City Gate Station
- 375.2 Structures and Improvements – Other Distribution
- 376 Mains
- 378 Measuring and Regulating Station Equipment – General
- 379 Measuring and Regulating Station Equipment – City Gate

380 Services
381 Meters
383 House Regulators
387 Other Equipment

GENERAL PLANT
392.1 Transportation Equipment – Heavy Trucks and Other
392.2 Transportation Equipment – Trailers
396.1 Power Operated Equipment – Large Machinery
396.2 Power Operated Equipment – Other

COMMON PLANT
390.1 Structures and Improvements – General Office
390.2 Structures and Improvements – Transportation
390.3 Structures and Improvements – Stores
390.4 Structures and Improvements – Shops
390.6 Structures and Improvements – Microwave
392.1 Transportation Equipment – Heavy Trucks and Other
392.2 Transportation Equipment – Trailers
396.1 Power Operated Equipment – Large Machinery
396.2 Power Operated Equipment – Other
397 Communication Equipment – Microwave, Fiber and Other

Electric Plant Account 353, Station Equipment, and Gas Plant Account 376, Mains, are used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1972 through 2015 were analyzed for Electric Plant Account 353. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1972-1974 through 2013-2015 periods were computed to smooth the annual amounts.

Cost of removal has fluctuated over the entire period, however, the past few years have been relatively consistent between 15 and 25 percent. The removal cost since 1999 related to the effort needed to remove primarily control equipment which was retired as well as the large substation upgrades. Cost of removal for the most recent five years averaged 23 percent.

Gross salvage has diminished since 1996 with the exception of the last few years. The most recent five-year average of 5 percent gross salvage reflects recent trends of salvage value for most station equipment being retired. This trend is expected to continue.

The net salvage percent based on the overall period 1972 through 2015 is 14 percent negative net salvage. The range of estimates made by other electric companies for station equipment is 0 to negative 25 percent. The net salvage estimate for station equipment is negative 15 percent, is within the range of estimates for other electric companies and reflects the recent trend toward more negative net salvage.

Net salvage data for the period 1972 through 2015 were analyzed for Gas Plant Account 376.

With the exception of a few years, cost of removal was consistent through 2002, then increased over the last 14 years. The practices for applying labor costs to removing pipe versus installing new pipe has not changed, however, the labor costs have increased. Cost of removal for the most recent five years averaged 29 percent.

Gross salvage has varied slightly, however, the amounts have been minimal, particularly in the last 15 years. The most recent five-year average of 0 percent gross salvage reflects recent trends of the minimal salvage value for pipe.

The net salvage percent based on the overall period 1972 through 2015 is 30 percent negative net salvage. The range of estimates made by other gas companies for mains is negative 15 to negative 75 percent. Given the overall statistical indication, the recommended negative 30 percent was selected for the Company's mains.

The overall net salvage estimates for the Company's production facilities, for

which the life span method is used, is based on estimates of both terminal net salvage and interim net salvage. Terminal net salvage is the net salvage experienced at the end of a production plant's life span. Interim net salvage is the net salvage experienced for interim retirements that occur prior to the final retirement of the plant. The terminal net salvage estimates in the study were based on decommissioning costs assigned to comparable facilities. The interim net salvage estimates were based in part on an analysis of historical interim retirement and net salvage data. Based on informed judgment that incorporated these interim net salvage analyses for each plant account, an interim net salvage estimate between 5 and 25 percent was used for each steam plant account and a negative salvage estimate between 0 and 10 percent was used for each other production plant account.

The interim survivor curve estimates for each account and production facility were used to calculate the percentage of plant expected to be retired as interim retirements and terminal retirements. These are shown on Table 2 in the Net Salvage Statistics section on page VIII-2 and VIII-3. These percentages were used to determine the weighted net salvage estimate for each account and production facility based on the interim and terminal net salvage estimates. These calculations, as well as the estimated terminal net salvage amounts and interim net salvage percents, are shown on Table 2 of the Net Salvage Statistics section on pages VIII-2 and VIII-3.

Generally, the net salvage estimates for the remaining general plant accounts were zero percent, consistent with amortization accounting.

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a $1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000\left(1 - \frac{6}{10}\right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2015, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2015, are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = 1 - \frac{Average\ Remaining\ Service\ Life}{Average\ Service\ Life}$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of total depreciable electric plant in service. The accounts and their amortization periods are as follows:

	Account	Amortization Period, Years
ELECTRIC PLANT		
394	Tools, Shop and Garage Equipment	25
397.2	Communication Equipment - DSM	10
GAS PLANT		
394	Tools, Shop and Garage Equipment	25
COMMON PLANT		
391.1	Office Furniture and Equipment – Furniture	20
391.2	Office Furniture and Equipment – Equipment	15
391.3	Office Furniture and Equipment – Computer Equipment	5
391.31	Office Furniture and Equipment – Personal Computers	4
391.4	Office Furniture and Equipment – Security Equipment	10
393	Stores Equipment	25
394	Tools, Shop and Garage Equipment	25
397	Communication Equipment – Radio and Telephone	10

For the purpose of calculating annual amortization amounts as of December 31, 2015, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric, gas and common plant in service as of December 31, 2015. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2015, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric and gas utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s),

when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

DESCRIPTION OF DEPRECIATION TABULATIONS

Summary tables of the results of the study, as applied to the original cost of electric, gas and common plant as of December 31, 2015, are presented on pages VI-4 through VI-13 of this report. The schedules set forth the original cost, the book reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric, gas and common plant.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Detailed Depreciation Calculations." The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life and the calculated annual accrual amount.

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

	ACCOUNT	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	DEPRECIABLE PLANT									
	STEAM PRODUCTION PLANT									
311 00	STRUCTURES AND IMPROVEMENTS									
	RIVERPORT DISTRIBUTION CENTER	95-R2 5	*	(25)	2,448,808.82	106 621	2,954 390	64,263	2 62	46.0
	MILL CREEK UNIT 1	95-R2.5	*	(10)	21,218,440.50	17,739 678	5,600 607	345 069	1 63	16.2
	MILL CREEK UNIT 2	95-R2 5	*	(10)	13,784,004.21	10,050,918	5,111,487	280,767	2.04	18.2
	MILL CREEK UNIT 2 SCRUBBER	95-R2.5	*	(10)	4,905,069.31	908,754	4,486 822	244 399	4 98	18.4
	MILL CREEK UNIT 3	95-R2 5	*	(10)	23,447,354.22	20 789,953	5,002,137	229,158	0.98	21.8
	MILL CREEK UNIT 3 SCRUBBER	95-R2 5	*	(10)	362 866.58	381,081	16,072	832	0.23	21 7
	MILL CREEK UNIT 4	95-R2 5	*	(10)	71,301 927 39	39 806 594	38,625 526	1,499,623	2.10	25.8
	MILL CREEK UNIT 4 SCRUBBER	95-R2 5	*	(10)	5,774,012.27	2,402,114	3,949,299	151,354	2.62	26.1
	TRIMBLE COUNTY UNIT 1	95-R2.5	*	(16)	107,440 308 95	62,804,985	61,825,773	1,878,375	1 75	32.9
	TRIMBLE COUNTY UNIT 1 SCRUBBER	95-R2 5	*	(16)	889,015.22	63,579	967,679	28,695	3.23	33 7
	TRIMBLE COUNTY UNIT 2	95-R2.5	*	(16)	16,230,214.94	1,622,756	17,204,293	354,451	2.18	48.5
	TRIMBLE COUNTY UNIT 2 SCRUBBER	95-R2.5	*	(16)	69,933.48	4,574	76,549	1,577	2.26	48.5
	TOTAL ACCOUNT 311 - STRUCTURES AND IMPROVEMENTS				267,871,955.89	156,681,607	145,822,634	5,078,563	1 90	28.7
311 10	STRUCTURES AND IMPROVEMENTS ASH PONDS									
	MILL CREEK UNIT 1 ASH POND	100-S4	*	0	411,750.29	409,203	2,547	155	0.04	16.4
	MILL CREEK UNIT 3 ASH POND	100-S4	*	0	1,263,768.52	1,143,318	120,451	5,358	0.42	22 5
	TRIMBLE COUNTY UNIT 1 ASH POND	100-S4	*	0	4,942,817.00	2,913,165	2,029,652	58,899	1 19	34.5
	TOTAL ACCOUNT 311 1 - STRUCTURES AND IMPROVEMENTS - ASH PONDS				6,618,335.81	4,465,686	2,152,650	64,412	0 97	33.4
311.20	STRUCTURES AND IMPROVEMENTS - RETIRED PLANT									
	CANE RUN UNIT 1	95-R2 5	*	(10)	2,191,328.96	2,410,462	0	0	-	-
	CANE RUN UNIT 2	95-R2 5	*	(10)	1,227,964.74	1,350,761	0	0	-	-
	CANE RUN UNIT 3	95-R2.5	*	(10)	2,035,143.37	2,238,658	0	0	-	-
	CANE RUN UNIT 4	95-R2.5	*	(10)	1,912,802 31	2,104 083	0	0	-	-
	CANE RUN UNIT 4 SCRUBBER	95-R2.5	*	(10)	17,192.20	18 911	0	0	-	-
	CANE RUN UNIT 5 AND UNIT 5 SCRUBBER	95-R2.5	*	(10)	2,776,086.69	3,053,673	0	0	-	-
	CANE RUN UNIT 6 AND UNIT 6 SCRUBBER	95-R2 5	*	(10)	7,143,949.34	7,858,344	0	0	-	-
	TOTAL ACCOUNT 311.2 - STRUCTURES AND IMPROVEMENTS - RETIRED PLANT				17,304,447.61	19,034,892	0	0	-	-
312 00	BOILER PLANT EQUIPMENT									
	MILL CREEK UNIT 1	54-R1 5	*	(10)	178,942,005.68	36,143,407	160,692,799	10,174,012	5.69	15.8
	MILL CREEK UNIT 1 SCRUBBER	54-R1 5	*	(10)	16,929,429.83	9,483,324	9,139,049	590,114	3.49	15.5
	MILL CREEK UNIT 2	54-R1.5	*	(10)	195,105,935.45	28,923,192	185,693,337	10,529,292	5.40	17.6
	MILL CREEK UNIT 2 SCRUBBER	54-R1 5	*	(10)	110,425,074.58	1,321,055	120,146,527	6,750,289	6 11	17 8
	MILL CREEK UNIT 3	54-R1 5	*	(10)	154,476,037.48	72,650,637	97,273,004	4,762,407	3.08	20.4
	MILL CREEK UNIT 3 SCRUBBER	54-R1 5	*	(10)	63,286,658.14	31,775,161	37,840,383	1,854,028	2.93	20.4
	MILL CREEK UNIT 4	54-R1 5	*	(10)	458,760,258.78	120,187,548	382,270,734	15,821,625	3.48	24.2
	MILL CREEK UNIT 4 SCRUBBER	54-R1 5	*	(10)	192,799,793.58	11,325,207	200,754,566	8,168,609	4.24	24.6
	TRIMBLE COUNTY UNIT 1	54-R1 5	*	(16)	315,234,544.67	76,641,229	289,030,843	9,778,880	3.10	29.6
	TRIMBLE COUNTY UNIT 1 SCRUBBER	54-R1 5	*	(16)	63,938,782.78	47,042,527	27,126,461	964,664	1.51	28.1
	TRIMBLE COUNTY UNIT 2	54-R1 5	*	(16)	139,789,842.49	19,713,701	142,442,516	3,431,099	2.45	41.5
	TRIMBLE COUNTY UNIT 2 SCRUBBER	54-R1 5	*	(16)	15,043,962.98	2,283,667	15,167,330	365,746	2.43	41 5
	TOTAL ACCOUNT 312 - BOILER PLANT EQUIPMENT				1 902,752,524.44	457,490,655	1,667,577,549	73,190,765	3.85	22 8

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

	ACCOUNT	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
312.02	BOILER PLANT EQUIPMENT - RAIL CARS									
	CANE RUN RAIL CARS	25-R2.5	*	0	4,466,784.44	3,863,668	603,116	603,116	13.50	1.0
	TOTAL ACCOUNT 312.02 - BOILER PLANT EQUIPMENT - RAIL CARS				4,466,784.44	3,863,668	603,116	603,116	13.50	1.0
312.10	BOILER PLANT EQUIPMENT - ASH PONDS									
	TRIMBLE COUNTY UNIT 2 ASH POND	100-S4	*	0	5,057,242.50	695,214	4,362,028	126,436	2.50	34.5
	TOTAL ACCOUNT 312.1 - BOILER PLANT EQUIPMENT - ASH PONDS				5,057,242.50	695,214	4,362,028	126,436	2.50	34.5
312.20	BOILER PLANT EQUIPMENT - RETIRED PLANT									
	CANE RUN UNIT 1					87,689				
	CANE RUN UNIT 2					15,455				
	CANE RUN UNIT 3					72,311				
	CANE RUN UNIT 4 UNIT 4 SCRUBBER	54-R1.5	*	(10)	155,318.38	170,850	0	0	-	-
	CANE RUN UNIT 5	54-R1.5	*	(10)	191,818.30	211,000	0	0	-	-
	CANE RUN UNIT 5 SCRUBBER	54-R1.5	*	(10)	45,899.53	50,489	0	0	-	-
	CANE RUN UNIT 6	54-R1.5	*	(10)	10,784,306.78	11,862,737	0	0	-	-
	CANE RUN UNIT 6 SCRUBBER	54-R1.5	*	(10)	121,519.99	133,672	0	0		-
	TOTAL ACCOUNT 312.2 - BOILER PLANT EQUIPMENT - RETIRED PLANT				11,298,862.98	12,604,203	0	0		
314.00	TURBOGENERATOR UNITS									
	MILL CREEK UNIT 1	60-R2.5	*	(10)	26,056,004.81	11,553,389	17,108,236	1,074,912	4.13	15.9
	MILL CREEK UNIT 2	60-R2.5	*	(10)	27,144,373.73	10,812,289	19,046,522	1,072,606	3.95	17.8
	MILL CREEK UNIT 3	60-R2.5	*	(10)	35,128,565.99	19,997,929	18,643,494	892,315	2.54	20.9
	MILL CREEK UNIT 4	60-R2.5	*	(10)	55,019,246.79	23,338,020	37,183,151	1,517,102	2.76	24.5
	TRIMBLE COUNTY UNIT 1	60-R2.5	*	(16)	57,523,686.49	28,179,899	38,547,577	1,273,524	2.21	30.3
	TRIMBLE COUNTY UNIT 2	60-R2.5	*	(16)	21,822,318.91	4,434,454	20,879,436	479,227	2.20	43.6
	TOTAL ACCOUNT 314 - TURBOGENERATOR UNITS				222,694,196.72	98,315,960	151,408,416	6,309,686	2.83	24.0
314.10	TURBOGENERATOR UNITS RETIRED PLANT									
	CANE RUN UNIT 1					7,068				
	CANE RUN UNIT 2					547				
	CANE RUN UNIT 3					32,812				
	CANE RUN UNIT 4	60-R2.5	*	(10)	1,099,327.82	1,209,261	0	0	-	-
	CANE RUN UNIT 5	60-R2.5	*	(10)	80,617.90	88,680	0	0	-	-
	TOTAL ACCOUNT 314.1 TURBOGENERATOR UNITS RETIRED PLANT				1,179,945.72	1,338,368	0	0	-	-
315.00	ACCESSORY ELECTRIC EQUIPMENT									
	MILL CREEK UNIT 1	60-R3	*	(10)	18,025,740.40	10,743,237	9,085,077	570,266	3.16	15.9
	MILL CREEK UNIT 1 SCRUBBER	60-R3	*	(10)	202,167.22	202,539	18,845	1,300	0.64	15.3
	MILL CREEK UNIT 2	60-R3	*	(10)	8,520,586.26	6,042,370	3,330,275	191,209	2.24	17.4
	MILL CREEK UNIT 2 SCRUBBER	60-R3	*	(10)	2,652,362.08	765,601	2,151,997	117,020	4.41	18.4
	MILL CREEK UNIT 3	60-R3	*	(10)	15,226,752.73	13,762,601	2,986,827	148,479	0.98	20.1
	MILL CREEK UNIT 3 SCRUBBER	60-R3	*	(10)	2,531,772.82	2,750,734	34,216	1,686	0.07	20.3
	MILL CREEK UNIT 4	60-R3	*	(10)	30,114,624.76	17,803,481	15,322,606	632,856	2.10	24.2
	MILL CREEK UNIT 4 SCRUBBER	60-R3	*	(10)	1,671,038.70	551,225	1,286,918	49,269	2.95	26.1
	TRIMBLE COUNTY UNIT 1	60-R3	*	(16)	49,259,197.22	27,949,947	29,190,722	990,514	2.01	29.5
	TRIMBLE COUNTY UNIT 1 SCRUBBER	60-R3	*	(16)	2,736,920.21	2,346,076	828,751	28,399	1.04	29.2
	TRIMBLE COUNTY UNIT 2	60-R3	*	(16)	10,707,823.19	1,046,909	11,374,166	247,311	2.31	46.0
	TOTAL ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT				141,648,985.57	83,964,720	75,611,400	2,978,309	2.10	25.4

LOUISVILLE GAS AND ELECTRIC COMPANY
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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

	ACCOUNT	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
315.10	ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT									
	CANE RUN UNIT 1					453,004				
	CANE RUN UNIT 2					14,197				
	CANE RUN UNIT 3					56,033				
	CANE RUN UNIT 4					618,569				
	CANE RUN UNIT 4 SCRUBBER					68,099				
	CANE RUN UNIT 5 SCRUBBER					168,197				
	CANE RUN UNIT 6 SCRUBBER					163,225				
	TOTAL ACCOUNT 315.1 - ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT					1,581,344				
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	RIVERPORT DISTRIBUTION CENTER	50-R2.5	*	(5)	487,938.91	35,815	476,521	11,586	2.37	41.1
	MILL CREEK UNIT 1	50-R2.5	*	(10)	773,417.22	571,904	276,855	19,238	2.49	14.5
	MILL CREEK UNIT 2	50-R2.5	*	(10)	163,907.70	107,230	73,068	4,337	2.65	16.8
	MILL CREEK UNIT 3	50-R2.5	*	(10)	358,868.31	336,897	57,858	2,877	0.80	20.1
	MILL CREEK UNIT 4	50-R2.5	*	(10)	9,755,743.48	3,301,258	7,430,060	305,309	3.13	24.3
	MILL CREEK UNIT 4 SCRUBBER	50-R2.5	*	(10)	43,211.57	25,844	21,689	868	2.01	25.0
	TRIMBLE COUNTY UNIT 1	50-R2.5	*	(16)	2,918,490.40	1,486,749	1,898,700	69,910	2.40	27.2
	TRIMBLE COUNTY UNIT 2	50-R2.5	*	(15)	3,149,016.07	290,574	3,362,287	80,063	2.54	42.0
	TOTAL ACCOUNT 316 - MISCELLANEOUS POWER PLANT EQUIPMENT				17,650,595.66	6,156,271	13,599,038	494,188	2.80	27.5
316.10	MISCELLANEOUS POWER PLANT EQUIPMENT - RETIRED PLANT									
	CANE RUN UNIT 1	50-R2.5	*	(10)	10.83	12	0	0	-	-
	CANE RUN UNIT 3	50-R2.5	*	(10)	44.28	49	0	0	-	-
	CANE RUN UNIT 5	50-R2.5	*	(10)	133,003.43	146,304	0	0	-	-
	CANE RUN UNIT 5 SCRUBBER	50-R2.5	*	(10)	11.31	12	0	0	-	-
	CANE RUN UNIT 6 AND UNIT 6 SCRUBBER	50-R2.5	*	(10)	474,554.25	522,010	0	0	-	-
	TOTAL ACCOUNT 316.1 - MISCELLANEOUS POWER PLANT EQUIPMENT - RETIRED PLANT				607,624.10	668,387	0	0	-	-
	TOTAL STEAM PRODUCTION PLANT				**2,599,151,501.44**	**846,660,976**	**2,061,136,831**	**98,845,475**	**3.42**	
	HYDROELECTRIC PRODUCTION PLANT									
331.00	STRUCTURES AND IMPROVEMENTS									
	OHIO FALLS - NON-PROJECT	100-S2	*	(2)	65,796.14	42,098	25,014	939	1.43	26.6
	OHIO FALLS - PROJECT 289	100-S2	*	(2)	7,806,211.99	4,275,424	3,686,912	124,155	1.59	29.7
	TOTAL ACCOUNT 331 - STRUCTURES AND IMPROVEMENTS				7,872,008.13	4,317,522	3,711,926	125,094	1.59	29.7
332.00	RESERVOIRS, DAMS AND WATERWAYS									
	OHIO FALLS - PROJECT 289	100-S2.5	*	(2)	17,038,183.00	2,954,321	14,424,626	154,660	0.91	93.3
	TOTAL ACCOUNT 332 - RESERVOIRS, DAMS AND WATERWAYS				17,038,183.00	2,954,321	14,424,626	154,660	0.91	93.3
333.00	WATER WHEELS, TURBINES & GENERATORS									
	OHIO FALLS - PROJECT 289	100-R3	*	(2)	62,117,401.34	3,775,862	59,583,887	2,014,898	3.24	29.6
	TOTAL ACCOUNT 333 - WATER WHEELS, TURBINES & GENERATORS				62,117,401.34	3,775,862	59,583,887	2,014,898	3.24	29.6

LOUISVILLE GAS AND ELECTRIC COMPANY
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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

	ACCOUNT	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
334.00	ACCESSORY ELECTRIC EQUIPMENT									
	OHIO FALLS - PROJECT 289	80-R4	*	(2)	8,220,468.78	2,561,842	5,823,036	196,531	2.39	29.6
	TOTAL ACCOUNT 334 - ACCESSORY ELECTRIC EQUIPMENT				8,220,468.78	2,561,842	5,823,036	196,531	2.39	29.6
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	OHIO FALLS NON-PROJECT	80-R2.5	*	(2)	25,458.41	6,273	19,695	704	2.77	28.0
	OHIO FALLS - PROJECT 289	80-R2.5	*	(2)	1,164,363.44	137,221	1,050,430	36,061	3.10	29.1
	TOTAL ACCOUNT 335 - MISCELLANEOUS POWER PLANT EQUIPMENT				1,189,821.85	143,494	1,070,125	36,765	3.09	29.1
336.00	ROADS, RAILROADS & BRIDGES									
	OHIO FALLS - NON-PROJECT					872				
	OHIO FALLS - PROJECT 289	80-S4	*	(2)	29,930.61	18,886	11,643	693	2.32	16.8
	TOTAL ACCOUNT 336 - ROADS, RAILROADS & BRIDGES				29,930.61	19,758	11,643	693	2.32	16.8
	TOTAL HYDROELECTRIC PRODUCTION PLANT				**96,467,813.71**	**13,772,799**	**84,625,243**	**2,528,641**	**2.62**	
	OTHER PRODUCTION PLANT									
341.00	STRUCTURES AND IMPROVEMENTS									
	CANE RUN GT 11	55-R4	*	(4)	211,518.43	116,269	103,710	41,615	19.67	2.5
	CANE RUN CC 7	55-R4	*	(7)	16,720,973.73	4,003,389	13,888,053	361,968	2.16	38.4
	ZORN AND RIVER ROAD GAS TURB NE	55-R4	*	(5)	8,241.14	8,653	0	0	-	-
	PADDY'S RUN GENERATOR 12	55-R4	*	(9)	64,113.35	59,183	10,701	4,330	6.75	2.5
	PADDY'S RUN GENERATOR 13	55-R4	*	(9)	2,414,063.40	1,052,043	1,579,286	102,619	4.25	15.4
	BROWN CT 5	55-R4	*	(9)	870,738.10	418,308	530,797	34,529	3.97	15.4
	BROWN CT 6	55-R4	*	(9)	105,977.86	50,957	84,559	4,809	4.54	13.4
	BROWN CT 7	55-R4	*	(9)	144,358.29	69,649	87,699	6,536	4.53	13.4
	TRIMBLE COUNTY CT 5	55-R4	*	(6)	1,555,655.08	702,619	946,375	57,835	3.72	16.4
	TRIMBLE COUNTY CT 6	55-R4	*	(6)	1,467,923.89	666,526	889,473	54,368	3.70	16.4
	TRIMBLE COUNTY CT 7	55-R4	*	(6)	2,083,698.13	823,174	1,385,546	75,507	3.62	18.3
	TRIMBLE COUNTY CT 8	55-R4	*	(6)	2,075,526.50	819,945	1,380,113	75,211	3.62	18.3
	TRIMBLE COUNTY CT 9	55-R4	*	(6)	2,137,402.33	838,922	1,426,724	77,751	3.64	18.3
	TRIMBLE COUNTY CT 10	55-R4	*	(6)	2,132,789.69	837,111	1,423,846	77,583	3.64	18.3
	TOTAL ACCOUNT 341 - STRUCTURES AND IMPRDVEMENTS				31,992,977.92	10,466,748	23,716,882	974,661	3.05	24.3
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES									
	CANE RUN GT 11	55-R2.5	*	(4)	319,042.17	174,257	157,547	63,140	19.79	2.5
	CANE RUN CC 7	55-R2.5	*	(7)	31,223,235.12	459,682	32,949,180	889,077	2.85	37.1
	CANE RUN GAS PIPELINE	55-R2.5	*	(7)	6,603,630.80	97,339	6,968,546	188,034	2.85	37.1
	ZORN AND RIVER ROAD GAS TURBINE	55-R2.5	*	(5)	23,433.81	17,033	7,573	2,182	9.31	3.5
	PADDY'S RUN GENERATOR 11	55-R2.5	*	(9)	9,237.57	10,069	0	0	-	-
	PADDY'S RUN GENERATOR 12	55-R2.5	*	(9)	21,667.08	18,481	5,136	2,067	9.54	2.5
	PADDY'S RUN GENERATOR 13	55-R2.5	*	(9)	2,258,664.93	1,104,941	1,354,824	90,252	4.00	15.0
	BROWN CT 5	55-R2.5	*	(9)	846,906.63	358,748	564,380	37,533	4.43	15.0
	BROWN CT 6	55-R2.5	*	(9)	745,241.96	146,491	665,823	50,144	6.73	13.3
	BROWN CT 7	55-R2.5	*	(9)	483,544.93	19,025	508,039	38,080	7.88	13.3

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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

	ACCOUNT	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	TRIMBLE COUNTY CT 5	55-R2 5	*	(6)	97,996.90	44,930	58,947	3,693	3 77	16 0
	TRIMBLE COUNTY CT 6	55-R2.5	*	(6)	97,861 58	44,873	58,860	3,688	3.77	16.0
	TRIMBLE COUNTY CT PIPELINE	55-R2 5	*	(6)	2,000,796.10	910 510	1,210,334	67 986	3 40	17 8
	TRIMBLE COUNTY CT 7	55-R2.5	*	(6)	338,423.07	135,077	223,651	12,508	3 70	17.9
	TRIMBLE COUNTY CT 8	55-R2 5	*	(6)	337,096.18	134,548	222,774	12,459	3 70	17.9
	TRIMBLE COUNTY CT 9	55-R2 5	*	(6)	347,146.53	137,775	230,200	12,875	3 71	17.9
	TRIMBLE COUNTY CT 10	55-R2 5	*	(6)	361,860 02	142,662	240,910	13,470	3.72	17.9
	TOTAL ACCOUNT 342 - FUEL HOLDERS, PRODUCERS AND ACCESSORIES				46,113,785.38	3,956,441	45,426,724	1,487,188	3 23	30 5
343 00	PRIME MOVERS									
	CANE RUN CC 7	35-R2	*	(7)	25,159,119 94	378 544	26 541,714	838,866	3 33	31 6
	PADDY'S RUN GENERATOR 11	35-R2	*	(9)	16,843.43	0	18,359	7,373	43.77	2 5
	PADDY'S RUN GENERATOR 12	35-R2	*	(9)	268,203.43	0	292,342	117,406	43.77	2.5
	PADDY'S RUN GENERATOR 13	35-R2	*	(9)	22,139,250.16	6,701,017	17,430,766	1,239,558	5 60	14.1
	BROWN CT 5	35-R2	*	(9)	15,935,197 16	7,632,280	9,737,085	700,503	4 40	13.9
	BROWN CT 6	35-R2	*	(9)	20,175,027 41	6,603,730	15,387,050	1,245,171	6.17	12.4
	BROWN CT 7	35-R2	*	(9)	18,369,003.83	8,268,375	11,753,839	954,709	5.20	12.3
	TRIMBLE COUNTY CT 5	35-R2	*	(6)	13 578,278.24	5,680,100	8 712 875	588,836	4.34	14.8
	TRIMBLE COUNTY CT 6	35-R2	*	(6)	13 496,420.84	5,621,689	8 684,517	587,241	4.35	14.8
	TRIMBLE COUNTY CT 7	35-R2	*	(6)	15,407,573.33	5,163,654	11,168,374	673,083	4 37	16 6
	TRIMBLE COUNTY CT 8	35-R2	*	(6)	14,745,193.97	4,838,617	10,791,289	651,534	4.42	16.6
	TRIMBLE COUNTY CT 9	35-R2	*	(6)	14,530,190.91	4,969,811	10,432,191	630,536	4 34	16 5
	TRIMBLE COUNTY CT 10	35-R2	*	(6)	14,463,360.17	4,932,354	10,398,808	628,000	4 34	16 6
	TOTAL ACCOUNT 343 - PRIME MOVERS				188,283,662.82	60,790,171	141,349,209	8,862,816	4 71	15.9
344 00	GENERATORS									
	CANE RUN GT 11	60-S3	*	(4)	2,910,123.60	2,616,010	410,519	165,200	5 68	2.5
	CANE RUN CC 7	60-S3	*	(7)	31 742,426.62	532,375	33,432 021	858,111	2 70	39.0
	ZORN AND RIVER ROAD GAS TURBINE	60-S3	*	(5)	1 827,580.68	2,011,678	(92 718)	0	-	-
	PADDY'S RUN GENERATOR 11	60-S3	*	(9)	1 523 115.56	1,660,196	0	0	-	-
	PADDY'S RUN GENERATOR 12	60-S3	*	(9)	3 066 610 15	3,342,605	0	0	-	-
	PADDY'S RUN GENERATOR 13	60-S3	*	(9)	6,144,295.60	2,557 436	4,139,848	268,141	4 36	15 4
	BROWN CT 5	60-S3	*	(9)	3,272,183 24	1,522,393	2,044,287	132,462	4.05	15.4
	BROWN CT 6	60-S3	*	(9)	2,440,817.89	1,241,241	1,419,251	105,515	4.32	13 5
	BROWN CT 7	60-S3	*	(9)	2,443,902 61	1,223,482	1,440,372	107,085	4.38	13.5
	TRIMBLE COUNTY CT 5	60-S3	*	(6)	1 553 077.96	694,348	951 915	57 934	3 73	16 4
	TRIMBLE COUNTY CT 6	60-S3	*	(6)	1,550 950 32	693,467	950,540	57,851	3 73	16.4
	TRIMBLE COUNTY CT 7	60-S3	*	(6)	1,744,404.67	677,221	1,171,848	63,581	3 64	18.4
	TRIMBLE COUNTY CT 8	60-S3	*	(6)	1,734,857.53	673,490	1,165,459	63,234	3 64	18.4
	TRIMBLE COUNTY CT 9	60-S3	*	(6)	1,745,589.16	673,270	1,177,055	63,863	3 66	18.4
	TRIMBLE COUNTY CT 10	60-S3	*	(6)	1,740,255.03	671,328	1,173,342	63,662	3 66	18.4
	TOTAL ACCOUNT 344 - GENERATORS				65,440,190.82	20,790,540	49,383,737	2 006,639	3.07	24.6
345.00	ACCESSORY ELECTRIC EQUIPMENT									
	CANE RUN GT 11	45-S2 5	*	(4)	143 715.91	130,386	19,079	7 722	5.37	2 5
	CANE RUN CC 7	45-S2.5	*	(7)	7,358,623 01	117,861	7,755,866	212,199	2 88	36.5
	ZORN AND RIVER ROAD GAS TURBINE	45-S2 5	*	(5)	94,068.64	51 946	46,826	13,735	14 60	3 4
	PADDY'S RUN GENERATOR 11	45-S2 5	*	(9)	592,469.57	82,248	563,544	226,796	38 28	2.5
	PADDY'S RUN GENERATOR 12	45-S2 5	*	(9)	898,168.62	568,899	410,105	164,634	18 33	2 5
	PADDY'S RUN GENERATOR 13	45-S2.5	*	(9)	2,842,647 82	1 359,313	1 739,391	116,597	4.10	14.9
	BROWN CT 5	45-S2.5	*	(9)	2,602,373.29	1,277,247	1,559,340	104,636	4.02	14.9
	BROWN CT 6	45-S2.5	*	(9)	979 635 84	494,082	573,721	43,931	4 48	13 1
	BROWN CT 7	45-S2 5	*	(9)	962,647 17	482 946	566,339	43,399	4.51	13 0

LOUISVILLE GAS AND ELECTRIC COMPANY
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	ACCOUNT	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	TRIMBLE COUNTY CT 5	45-S2.5	*	(6)	843,655.20	317,768	576,507	35,969	4.26	16.0
	TRIMBLE COUNTY CT 6	45-S2.5	*	(6)	1,597,869.51	684,010	1,009,732	63,617	3.98	15.9
	TRIMBLE COUNTY CT 7	45-S2.5	*	(6)	2,301,316.45	756,223	1,683,172	93,548	4.06	18.0
	TRIMBLE COUNTY CT 8	45-S2.5	*	(6)	1,839,118.27	740,830	1,208,635	67,743	3.68	17.8
	TRIMBLE COUNTY CT 9	45-S2.5	*	(6)	2,064,331.48	758,946	1,429,245	79,805	3.87	17.9
	TRIMBLE COUNTY CT 10	45-S2.5	*	(6)	4,425,582.26	1,626,976	3,064,141	171,657	3.88	17.9
	TOTAL ACCOUNT 345 - ACCESSORY ELECTRIC EQUIPMENT				29,546,423.14	9,449,681	22,205,643	1,445,988	4.89	15.4
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	CANE RUN CC 7	50-R4	*	(7)	3,551.54	4	3,796	99	2.79	38.3
	ZORN AND RIVER ROAD GAS TURBINE	50-R4	*	(5)	9,488.39	4,131	5,832	1,666	17.56	3.5
	PADDY'S RUN GENERATOR 11	50-R4	*	(9)	9,494.38	4,715	5,634	2,254	23.74	2.5
	PADDY'S RUN GENERATOR 13	50-R4	*	(9)	1,283,450.74	613,583	785,378	51,353	4.00	15.3
	BROWN CT 5	50-R4	*	(9)	2,395,225.12	1,140,284	1,470,511	96,163	4.01	15.3
	BROWN CT 6	50-R4	*	(9)	22,455.77	11,378	13,099	980	4.36	13.4
	BROWN CT 7	50-R4	*	(9)	23,047.78	11,498	13,624	1,018	4.42	13.4
	TRIMBLE COUNTY CT 5	50-R4	*	(6)	14,528.92	6,024	9,377	572	3.94	16.4
	TRIMBLE COUNTY CT 7	50-R4	*	(6)	5,204.51	2,006	3,511	192	3.69	18.3
	TRIMBLE COUNTY CT 8	50-R4	*	(6)	5,182.59	1,999	3,495	191	3.69	18.3
	TRIMBLE COUNTY CT 9	50-R4	*	(6)	5,328.44	2,042	3,606	197	3.70	18.3
	TRIMBLE COUNTY CT 10	50-R4	*	(6)	25,332.91	6,364	20,489	1,114	4.40	18.4
	TOTAL ACCOUNT 346 - MISCELLANEOUS POWER PLANT EQUIPMENT				3,802,291.09	1,804,028	2,338,352	155,799	4.10	15.0
	TOTAL OTHER PRODUCTION PLANT				**365,179,331.17**	**107,257,609**	**284,420,347**	**14,933,091**	**4.09**	
	TRANSMISSION PLANT									
350.10	LAND RIGHTS	70-R4		0	8,587,652.59	2,965,005	5,622,648	97,954	1.14	57.4
352.10	STRUCTURES AND IMPROVEMENTS	60-R1.5		(10)	12,348,843.04	1,935,360	11,648,367	215,708	1.75	54.0
353.10	STATION EQUIPMENT	60-R2		(15)	177,220,906.50	67,453,599	136,350,443	2,853,420	1.61	47.8
354.00	TOWERS AND FIXTURES	70-R4		(50)	43,937,509.41	24,518,155	41,388,109	808,496	1.84	51.2
355.00	POLES AND FIXTURES	59-R2		(75)	72,622,298.38	22,514,553	104,574,469	2,166,154	2.98	48.3
356.00	OVERHEAD CONDUCTORS AND DEVICES	55-R2		(75)	55,070,079.07	27,060,118	69,292,520	1,830,912	3.32	37.8
357.00	UNDERGRDUND CONDUIT	55-R3		(5)	2,278,627.52	647,631	1,744,928	41,653	1.83	41.9
358.00	UNDERGROUND CONDUCTORS AND DEVICES	40-R2.5		(10)	7,425,136.30	2,917,032	5,250,618	180,906	2.44	29.0
	TOTAL TRANSMISSION PLANT				**379,491,052.81**	**150,031,453**	**378,872,102**	**8,195,203**	**2.16**	
	DISTRIBUTION PLANT									
361.00	STRUCTURES AND IMPROVEMENTS	48-S0.5		(10)	7,496,623.44	2,161,463	6,084,823	153,417	2.05	39.7
362.00	STATION EQUIPMENT	50-R1		(15)	130,844,529.79	41,811,140	108,660,069	2,752,850	2.10	39.5
364.00	POLES, TOWERS AND FIXTURES	58-R2		(80)	180,739,747.03	76,960,980	248,350,565	5,754,513	3.18	43.2
365.00	OVERHEAD CONDUCTORS AND DEVICES	53-R1.5		(75)	294,631,650.78	112,310,961	403,294,428	9,584,229	3.25	42.1
366.00	UNDERGROUND CONDUIT	75-R4		(30)	83,283,013.77	30,229,424	78,038,494	1,331,520	1.60	58.6
367.00	UNDERGROUND CONDUCTORS AND DEVICES	65-R3		(40)	201,672,612.00	57,425,952	224,915,705	4,152,554	2.06	54.2
368.00	LINE TRANSFORMERS	46-R3		(20)	158,614,044.23	73,969,647	116,367,206	3,690,557	2.33	31.5
369.10	SERVICES - UNDERGROUND	47-S1.5		(50)	7,721,903.52	1,632,319	9,950,536	287,905	3.73	34.6
369.20	SERVICES - OVERHEAD	60-R2.5		(100)	22,546,422.62	22,883,145	22,209,700	593,539	2.63	37.4
370.00	METERS	25-L1	*	0	35,084,451.85	30,874,317	4,210,135	978,050	2.79	4.3
370.10	METERING EQUIPMENT	25-L1		0	6,686,008.69	3,209,284	3,476,725	220,824	3.30	15.7
	METERS - RESERVE AMORTIZATION					(9,685,852)	9,685,852	***	-	
370.20	METERS - AMS	15-S2.5		0	1,195,968.08	8,471	1,187,497	81,896	6.85	14.5

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
373.10	STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD	27-S0	(30)	41,270,079.16	12,097,349	41,553,754	2,222,181	5.38	18.7
373.20	STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND	38-R2.5	(40)	56,446,011.68	25,998,412	53,026,004	2,052,285	3.64	25.8
	TOTAL DISTRIBUTION PLANT			1,228,233,066.64	481,907,012	1,331,011,493	33,856,420	2.76	
	GENERAL PLANT								
392.00	TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS	14-S2	0	740,166.03	406,577	333,589	30,479	4.12	10.9
392.10	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER	13-R2	0	3,030,111.14	1,676,043	1,354,068	126,695	4.18	10.7
392.20	TRANSPORTATION EQUIPMENT - TRAILERS	25-L4	0	499,404.83	117,081	382,324	26,639	5.33	14.4
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	6,352,111.78	2,319,470	4,032,642	271,901	4.28	14.8
396.10	POWER OPERATED EQUIPMENT - LARGE MACHINERY	20-S1.5	0	1,877,867.31	1,760,648	117,219	7,153	0.38	16.4
396.20	POWER OPERATED EQUIPMENT - OTHER	22-S1	0	204,508.94	79,507	125,002	7,309	3.57	17.1
397.20	COMMUNICATION EQUIPMENT - DSM	10-SQ	0	4,947,585.72	997,917	3,949,669	607,641	12.28	6.5
	TOTAL GENERAL PLANT			17,651,755.75	7,357,243	10,294,513	1,077,817	6.11	
	TOTAL DEPRECIABLE PLANT			4,686,174,521.52	1,607,187,091	4,147,360,529	149,436,647	3.19	
	NONDEPRECIABLE PLANT								
301.00	ORGANIZATION			2,240.29					
310.20	LAND			6,427,075.15					
330.20	LAND			6.50					
340.20	LAND			20,260.01					
350.20	LAND			2,560,181.12					
360.20	LAND			4,100,654.47	31				
	TOTAL NONDEPRECIABLE PLANT			13,110,417.54	31				
	TOTAL ELECTRIC PLANT			4,699,284,939.06	1,607,187,122	4,147,360,529	149,436,647		

* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE
** TERMINAL NET SALVAGE FACTOR WHICH IS BASED ON VINTAGE AND FUTURE COSTS
*** RESERVE AMOUNT TO BE RECOVERED AT END OF REPLACEMENT PROGRAM

NOTE. Accrual rates for the Brown Solar Assets when placed in service June 2016 wil be as follows

Account	Rate
34100	4.24%
34400	4.61%
34500	4.36%
34600	4.25%

Accrual rates for the Electric Vehicle Charging Station Assets when placed in service June 2016 wil be as follows

Account	Rate
37100	10.00%

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(5)/(7)
	DEPRECIABLE PLANT								
	INTANGIBLE PLANT								
302.00	FRANCHISES AND CONSENTS	20-SQ	0	387.49	123	264	48	12.39	5.5
	TOTAL INTANGIBLE PLANT			**387.49**	**123**	**264**	**48**	**12.39**	
	PRODUCTION PLANT								
350.20	RIGHTS OF WAY	60-R4	0	104,869.49	72,165	32,704	619	0.59	52.8
351.20	COMPRESSOR STATION STRUCTURES	55-R2.5	(15)	9,768,133.61	1,267,387	9,965,967	201,531	2.06	49.5
351.30	MEASURING AND REGULATING STATION STRUCTURES	60-R3	(5)	33,151.61	15,932	18,877	346	1.04	54.6
351.40	OTHER STRUCTURES	60-R2.5	(15)	4,810,464.51	816,080	4,715,954	89,914	1.87	52.4
352.10	STORAGE LEASEHOLDS AND RIGHTS	70-R4	0	548,241.14	569,590	(21,349)	0	-	-
352.20	RESERVOIRS	60-R4	0	400,511.40	452,027	(51,516)	0	-	-
352.30	NONRECOVERABLE NATURAL GAS	50-SQ	0	9,648,855.00	8,101,403	1,547,452	79,413	0.82	19.5
352.40	WELL DRILLING	60-R3	(30)	5,995,334.52	2,089,202	5,704,733	126,630	2.11	45.1
352.50	WELL EQUIPMENT	45-R0.5	(30)	13,161,625.38	2,258,162	14,851,951	396,585	3.01	37.4
353.00	LINES	48-R2	(15)	21,276,077.41	8,314,812	16,152,677	426,805	2.01	37.8
354.00	COMPRESSOR STATION EQUIPMENT	45-R1.5	(5)	45,945,773.94	6,668,456	41,574,607	1,041,144	2.27	39.9
355.00	MEASURING AND REGULATING EQUIPMENT	40-R1	(10)	749,435.66	235,719	588,660	19,108	2.55	30.8
356.00	PURIFICATION EQUIPMENT	48-R2	(25)	18,836,405.29	5,599,067	17,946,420	446,004	2.37	40.2
357.00	OTHER EQUIPMENT	45-R2	(10)	3,154,110.41	430,078	3,039,443	79,665	2.53	38.2
	TOTAL PRODUCTION PLANT			**134,432,989.37**	**36,890,100**	**116,065,580**	**2,907,764**	**2.16**	
	TRANSMISSION PLANT								
365.20	RIGHTS OF WAY	70-R4	0	220,659.05	210,492	10,167	295	0.13	34.5
367.00	MAINS	65-R2.5	(35)	50,220,166.61	11,063,158	56,734,067	1,030,856	2.05	55.0
	TOTAL TRANSMISSION PLANT			**50,440,825.66**	**11,273,650**	**56,744,234**	**1,031,151**	**2.04**	
	DISTRIBUTION PLANT								
374.22	OTHER DISTRIBUTION LAND RIGHTS	70-S3	0	74,018.23	77,440	(3,422)	0	-	-
375.10	STRUCTURES AND IMPROVEMENTS - CITY GATE STATION	50-R3	(15)	499,620.92	84,213	490,351	12,285	2.46	39.9
375.20	STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION	40-S1	(15)	645,371.57	236,075	506,102	23,744	3.68	21.3
376.00	MAINS	63-R2.5	(30)	380,984,671.89	123,172,362	372,107,711	7,593,933	1.99	49.0
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	43-S0	(10)	17,676,381.66	2,057,283	17,386,737	490,497	2.77	35.4
379.00	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	38-S0	(25)	7,165,390.67	1,215,348	7,766,390	261,035	3.63	29.8
380.00	SERVICES	42-R1.5	(45)	326,848,214.78	93,240,240	380,689,671	10,711,856	3.28	35.5
381.00	METERS	30-R2	(5)	47,351,018.69	12,193,327	37,525,243	1,813,337	3.83	20.7
383.00	HOUSE REGULATORS	32-S1.5	(10)	25,550,379.96	3,593,862	24,511,556	862,550	3.77	25.5
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	45-R2.5	(5)	960,686.95	189,280	819,441	22,178	2.31	36.9
387.00	OTHER EQUIPMENT	40-R2.5	0	51,112.34	26,031	25,081	994	1.94	25.2
	TOTAL DISTRIBUTION PLANT			**807,826,867.66**	**236,085,461**	**641,824,861**	**21,892,409**	**2.71**	

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	GENERAL PLANT								
392.00	TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS	10-S2	0	12,617 94	9 768	2 850	573	4 54	5.0
392.10	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER	11-L3	0	926,192 23	658,996	267 196	38,398	4.15	7 0
392.20	TRANSPORTATION EQUIPMENT - TRAILERS	18-S1 5	0	577,962 10	102,623	475 339	41,391	7 16	11.5
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	6,401,924.27	2 537,953	3 863,971	272,675	4 26	14.2
396 10	POWER OPERATED EQUIPMENT - HOURLY RATED	14-S2	0	2,931,525.48	2,158,257	773,268	66,246	2.26	11 7
396 20	POWER OPERATED EQUIPMENT OTHER	20-S0 5	0	214,328 51	94,572	119,757	7,149	3 34	16.8
	TOTAL GENERAL PLANT			11,064,550.53	5,562,169	5,502,381	426,432	3.85	
	TOTAL DEPRECIABLE PLANT			1,003,765,620.71	289,811,503	1,020,138,320	26,257,804	2.62	
	NONDEPRECIABLE PLANT								
350.10	LAND			32,864.07					
374 12	LAND			60,478 68					
	TOTAL NONDEPRECIABLE PLANT			93,342.75					
	TOTAL GAS PLANT			1,003,858,963.46	289,811,503	1,020,138,320	26,257,804		

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

TABLE 3. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

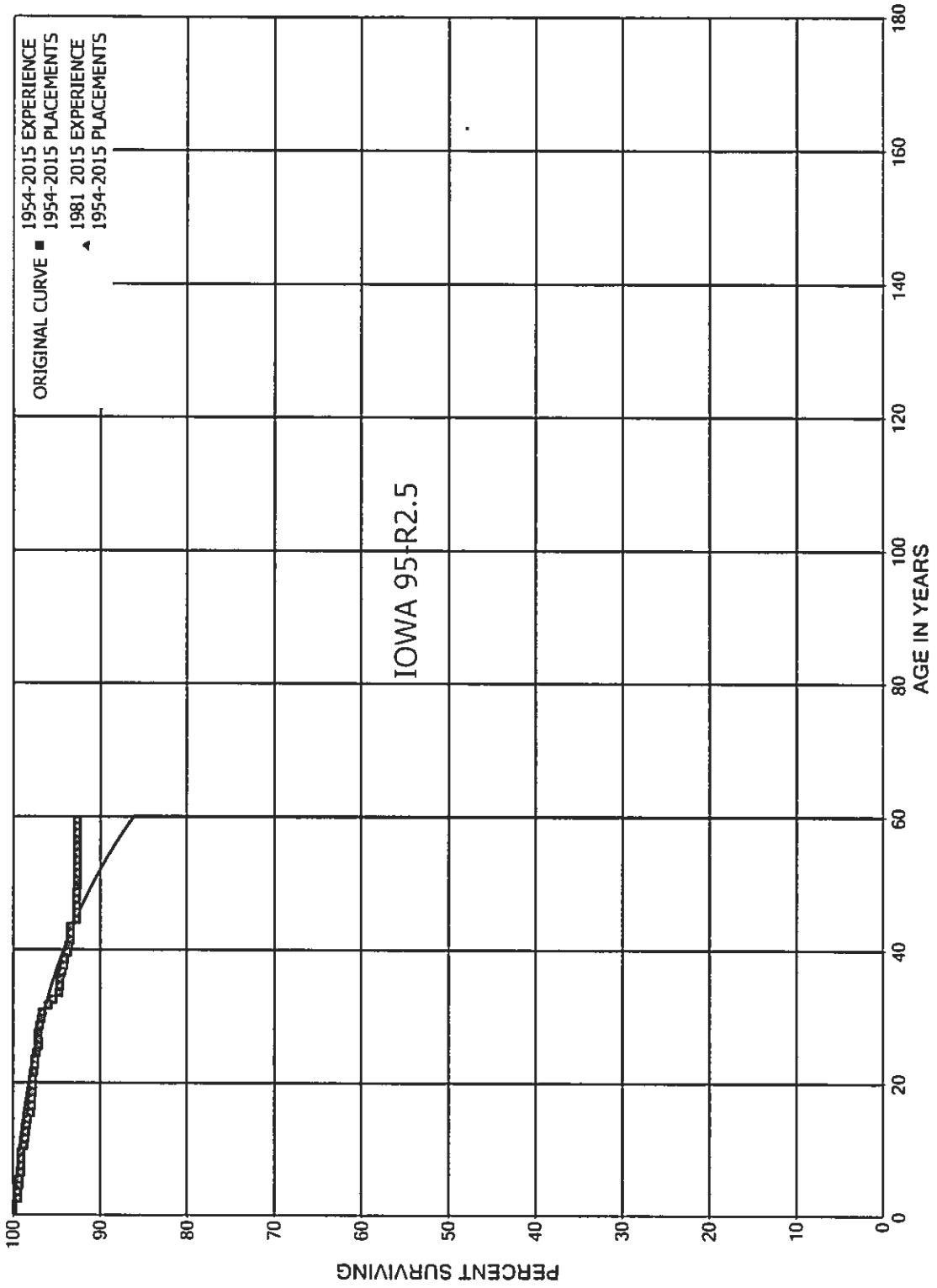
	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	DEPRECIABLE PLANT								
	INTANGIBLE PLANT								
303.00	COMPUTER SOFTWARE	5-SQ	0	50,228,459.11	17,797,801	32,430,658	10,908,033	21.72	3.0
303.10	CCS SOFTWARE	SQUARE *	0	45,350,035.25	29,415,698	15,934,337	4,552,668	10.04	3.5
	TOTAL INTANGIBLE PLANT			**95,578,494.36**	**47,213,499**	**48,364,995**	**15,460,701**	**16.18**	
	GENERAL PLANT								
389.20	LAND RIGHTS	55-R4	0	202,094.94	140,829	61,266	2,324	1.15	26.4
	STRUCTURES AND IMPROVEMENTS								
390.10	GENERAL OFFICE	40-S0.5	(15)	65,673,648.72	25,693,434	49,831,262	1,806,159	2.75	27.6
390.20	TRANSPORTATION	30-L0.5	(5)	412,150.57	241,321	191,437	10,562	2.56	18.1
390.30	STORES	50-R3	(15)	9,814,046.70	6,020,522	5,265,632	190,867	1.94	27.6
390.40	SHOPS	45-R1	(15)	707,482.04	184,341	629,263	18,494	2.61	34.0
390.60	MICROWAVE	50-R4	(5)	1,078,816.30	344,925	787,832	21,226	1.97	37.1
	OFFICE FURNITURE AND EQUIPMENT								
391.10	FURNITURE	20-SQ	0	6,638,230.81	4,953,565	1,684,666	93,585	1.41	18.0
391.20	EQUIPMENT	15-SQ	0	1,249,783.72	412,534	837,250	169,151	13.53	4.9
391.30	COMPUTER EQUIPMENT	5-SQ	0	23,706,408.17	10,172,498	13,533,910	4,406,624	18.59	3.1
391.31	PERSONAL COMPUTER	4-SQ	0	6,067,856.20	2,444,311	3,623,545	1,317,421	21.71	2.8
391.40	SECURITY EQUIPMENT	10-SQ	0	911,530.30	464,754	446,776	104,054	11.42	4.3
392.00	TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS	9-S2.5	0	20,757.36	19,940	817	251	1.21	3.3
392.10	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER	12-S0.5	0	211,576.32	148,412	63,164	7,346	3.47	8.6
392.20	TRANSPORTATION EQUIPMENT - TRAILERS	23-L1.5	0	49,546.27	10,762	38,784	2,787	5.63	13.9
393.00	STORES EQUIPMENT	25-SQ	0	1,493,842.34	827,698	666,144	76,877	5.15	8.7
394.00	TOOLS SHOP AND GARAGE EQUIPMENT	25-SQ	0	3,983,606.34	2,005,863	1,977,743	169,129	4.25	11.7
396.10	POWER OPERATED EQUIPMENT - LARGE MACHINERY	22-L4	0	301,414.67	285,438	15,977	997	0.33	16.0
396.20	POWER OPERATED EQUIPMENT - OTHER	24-L2.5	0	14,147.08	12,642	1,505	198	1.40	7.6
397.00	COMMUNICATION EQUIPMENT MICROWAVE, FIBER AND OTHER	22 L2	0	28,477,141.96	23,756,392	4,720,750	225,974	0.79	20.9
397.10	COMMUNICATION EQUIPMENT - RADIO AND TELEPHONE	10-SQ	0	17,702,772.47	13,191,738	4,511,034	553,477	3.13	8.2
	TOTAL GENERAL PLANT			**168,716,853.26**	**91,331,919**	**88,888,767**	**9,177,503**	**5.44**	
	TOTAL DEPRECIABLE PLANT			**264,295,347.64**	**138,545,418**	**137,253,762**	**24,638,204**	**9.32**	
	NONDEPRECIABLE PLANT								
301.00	ORGANIZATION			83,782.29					
389.10	LAND			1,564,394.37					
	TOTAL NONDEPRECIABLE PLANT			**1,648,176.66**					
	TOTAL COMMON PLANT			**265,943,524.30**	**138,545,418**	**137,253,762**	**24,638,204**		

* CCS SOFTWARE IS DEPRECIATED WITH A FINAL RETIREMENT DATE OF JUNE 30, 2019

PART VII. SERVICE LIFE STATISTICS

ELECTRIC PLANT

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2015 EXPERIENCE BAND 1954-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	546,954,316		0.0000	1.0000	100.00
0.5	399,740,678	2,378	0.0000	1.0000	100.00
1.5	385,712,511	2,292,428	0.0059	0.9941	100.00
2.5	362,946,344	6,033	0.0000	1.0000	99.41
3.5	360,530,533	343,352	0.0010	0.9990	99.40
4.5	340,974,573	136,120	0.0004	0.9996	99.31
5.5	341,453,817	534,867	0.0016	0.9984	99.27
6.5	338,123,693	25,433	0.0001	0.9999	99.11
7.5	334,483,445	166,303	0.0005	0.9995	99.11
8.5	333,410,962	115,497	0.0003	0.9997	99.06
9.5	332,198,778	890,814	0.0027	0.9973	99.02
10.5	329,059,277	333,179	0.0010	0.9990	98.76
11.5	326,467,948	420,229	0.0013	0.9987	98.66
12.5	321,269,988	349,658	0.0011	0.9989	98.53
13.5	320,578,800	448,080	0.0014	0.9986	98.42
14.5	318,919,255	1,004,702	0.0032	0.9968	98.29
15.5	317,672,331	573,233	0.0018	0.9982	97.98
16.5	316,731,282	28,724	0.0001	0.9999	97.80
17.5	314,060,299	37,316	0.0001	0.9999	97.79
18.5	310,611,193	13,466	0.0000	1.0000	97.78
19.5	264,548,634	104,731	0.0004	0.9996	97.77
20.5	262,637,191	308,564	0.0012	0.9988	97.74
21.5	261,174,906	242,318	0.0009	0.9991	97.62
22.5	260,504,602	209,903	0.0008	0.9992	97.53
23.5	256,718,699	544,897	0.0021	0.9979	97.45
24.5	252,258,591	343,618	0.0014	0.9986	97.24
25.5	147,774,431	40,269	0.0003	0.9997	97.11
26.5	147,115,077	107,474	0.0007	0.9993	97.09
27.5	146,428,518	120,012	0.0008	0.9992	97.01
28.5	143,545,437	292,552	0.0020	0.9980	96.94
29.5	139,437,385	214,734	0.0015	0.9985	96.74
30.5	135,039,164	923,828	0.0068	0.9932	96.59
31.5	131,124,837	772,225	0.0059	0.9941	95.93
32.5	119,706,947	853,739	0.0071	0.9929	95.36
33.5	88,856,294	81,100	0.0009	0.9991	94.68
34.5	79,796,008	22,276	0.0003	0.9997	94.60
35.5	75,086,995	162,904	0.0022	0.9978	94.57
36.5	72,689,108	168,210	0.0023	0.9977	94.36
37.5	52,276,529	48,803	0.0009	0.9991	94.15
38.5	51,621,284	199,737	0.0039	0.9961	94.06

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2015 EXPERIENCE BAND 1954-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	50,643,683	71,655	0.0014	0.9986	93.69
40.5	49,588,756	64,830	0.0013	0.9987	93.56
41.5	38,714,196	5,422	0.0001	0.9999	93.44
42.5	37,508,198	28,313	0.0008	0.9992	93.43
43.5	23,106,497	153,984	0.0067	0.9933	93.36
44.5	22,873,710		0.0000	1.0000	92.73
45.5	22,731,106	367	0.0000	1.0000	92.73
46.5	17,341,472	4,059	0.0002	0.9998	92.73
47.5	17,324,131		0.0000	1.0000	92.71
48.5	16,648,774	12,026	0.0007	0.9993	92.71
49.5	12,567,910	780	0.0001	0.9999	92.64
50.5	12,561,120		0.0000	1.0000	92.64
51.5	12,561,120	520	0.0000	1.0000	92.64
52.5	12,538,991		0.0000	1.0000	92.63
53.5	9,449,870	742	0.0001	0.9999	92.63
54.5	9,449,128		0.0000	1.0000	92.63
55.5	9,448,869		0.0000	1.0000	92.63
56.5	9,446,702		0.0000	1.0000	92.63
57.5	6,059,014		0.0000	1.0000	92.63
58.5	6,058,719		0.0000	1.0000	92.63
59.5	3,998,142		0.0000	1.0000	92.63
60.5	3,998,142		0.0000	1.0000	92.63
61.5					92.63

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2015 EXPERIENCE BAND 1981-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	462,916,184		0.0000	1.0000	100.00
0.5	320,705,521	741	0.0000	1.0000	100.00
1.5	308,032,001	2,278,503	0.0074	0.9926	100.00
2.5	306,660,021	1,815	0.0000	1.0000	99.26
3.5	305,896,545	152,674	0.0005	0.9995	99.26
4.5	287,372,886	83,675	0.0003	0.9997	99.21
5.5	288,879,858	524,271	0.0018	0.9982	99.18
6.5	296,511,617	21,553	0.0001	0.9999	99.00
7.5	294,679,166	151,446	0.0005	0.9995	98.99
8.5	309,543,905	92,517	0.0003	0.9997	98.94
9.5	308,437,587	861,173	0.0028	0.9972	98.91
10.5	305,565,822	331,881	0.0011	0.9989	98.64
11.5	308,380,448	406,818	0.0013	0.9987	98.53
12.5	303,222,007	302,386	0.0010	0.9990	98.40
13.5	303,311,667	442,200	0.0015	0.9985	98.30
14.5	305,767,695	909,348	0.0030	0.9970	98.16
15.5	304,623,326	573,233	0.0019	0.9981	97.87
16.5	303,705,004	26,493	0.0001	0.9999	97.68
17.5	301,057,862	35,316	0.0001	0.9999	97.67
18.5	300,920,391	9,508	0.0000	1.0000	97.66
19.5	254,863,142	104,731	0.0004	0.9996	97.66
20.5	252,951,958	308,073	0.0012	0.9988	97.62
21.5	251,492,331	242,318	0.0010	0.9990	97.50
22.5	254,233,442	207,497	0.0008	0.9992	97.41
23.5	250,450,240	544,897	0.0022	0.9978	97.33
24.5	248,070,313	343,618	0.0014	0.9986	97.12
25.5	143,586,153	40,052	0.0003	0.9997	96.98
26.5	147,115,077	107,474	0.0007	0.9993	96.95
27.5	146,428,518	120,012	0.0008	0.9992	96.88
28.5	143,545,437	292,552	0.0020	0.9980	96.80
29.5	139,437,385	214,734	0.0015	0.9985	96.61
30.5	135,039,164	923,828	0.0068	0.9932	96.46
31.5	131,124,837	772,225	0.0059	0.9941	95.80
32.5	119,706,947	853,739	0.0071	0.9929	95.23
33.5	88,856,294	81,100	0.0009	0.9991	94.55
34.5	79,796,008	22,276	0.0003	0.9997	94.47
35.5	75,086,995	162,904	0.0022	0.9978	94.44
36.5	72,689,108	168,210	0.0023	0.9977	94.24
37.5	52,276,529	48,803	0.0009	0.9991	94.02
38.5	51,621,284	199,737	0.0039	0.9961	93.93

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

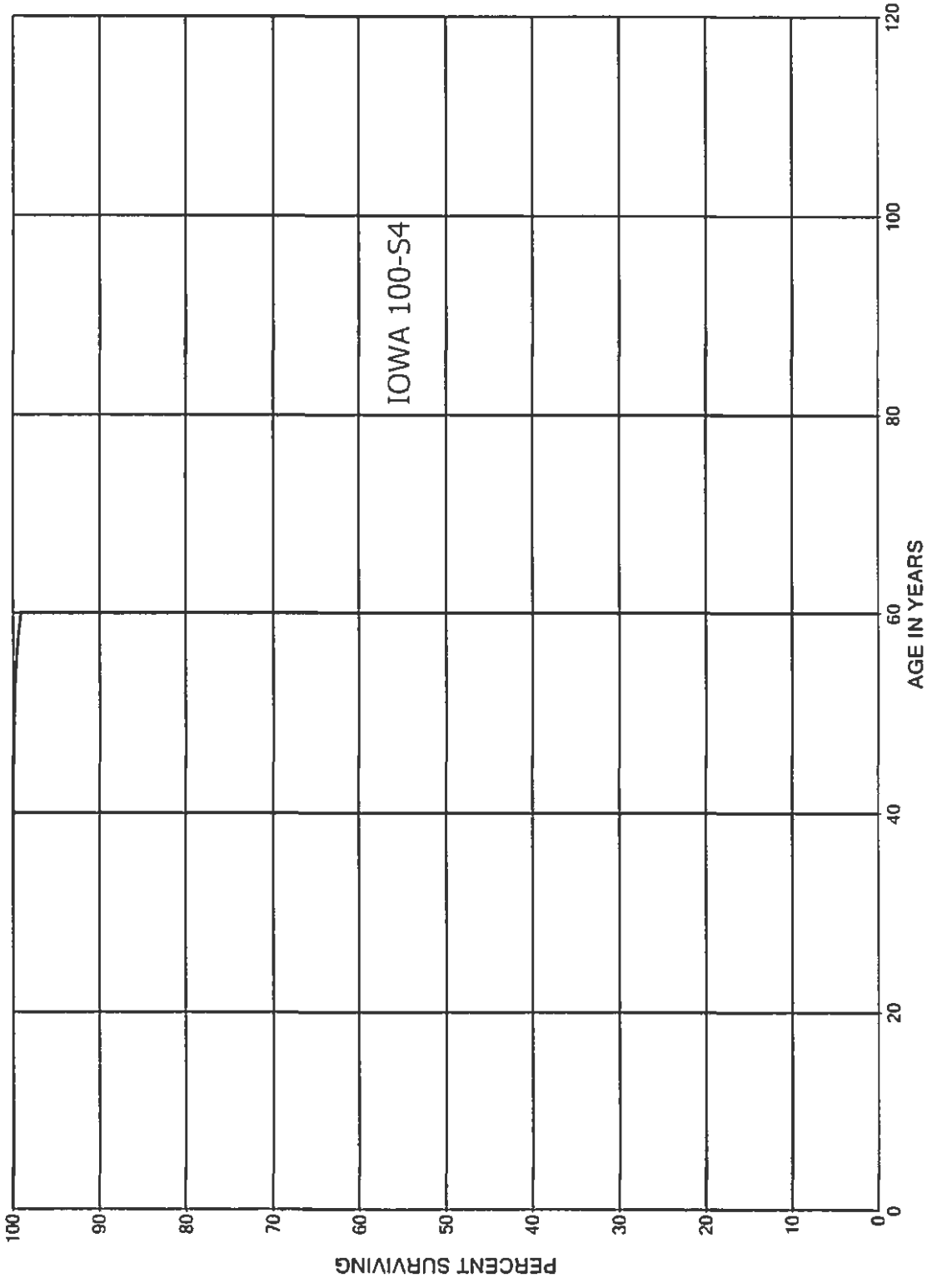
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

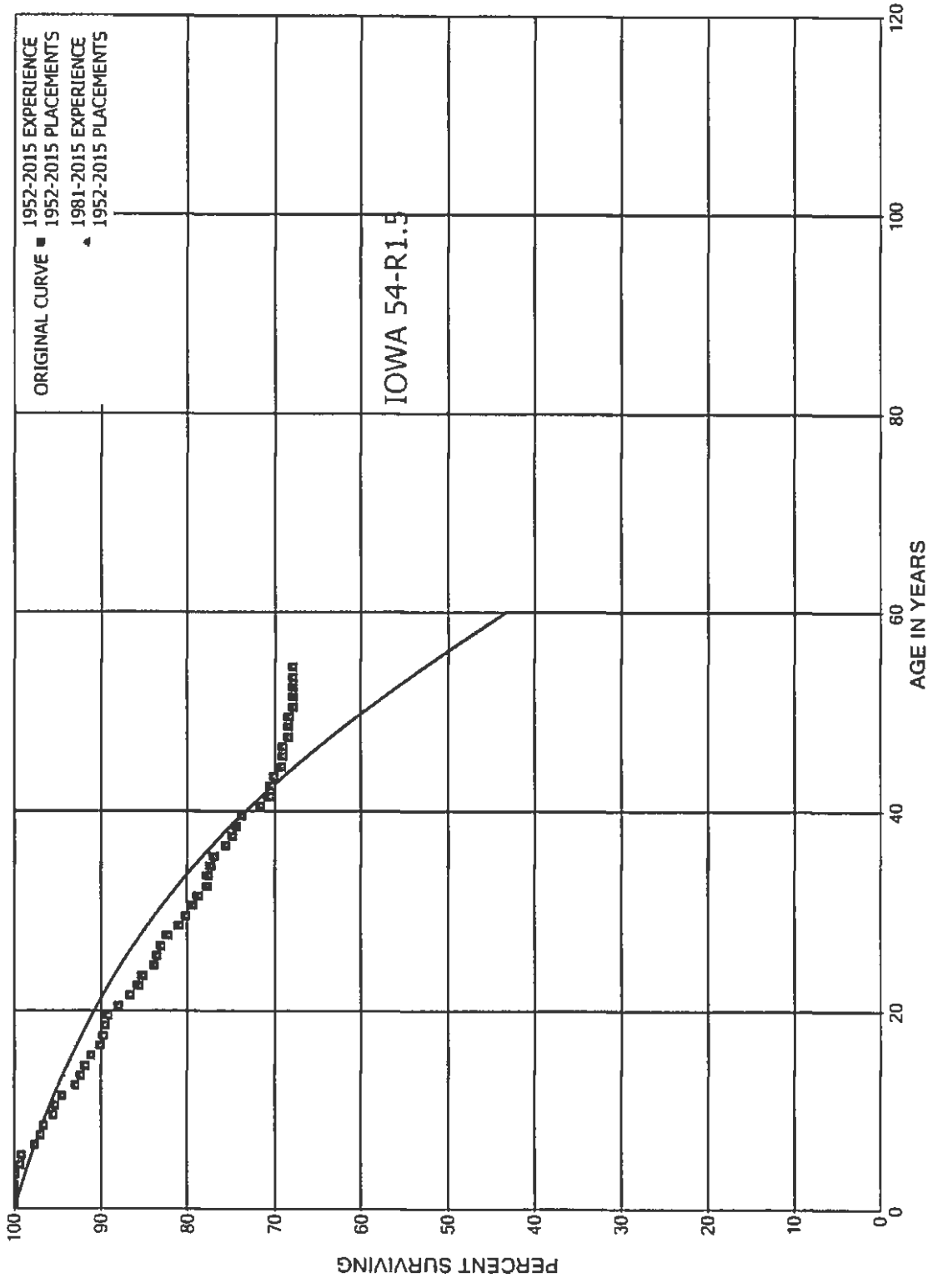
PLACEMENT BAND 1954-2015 EXPERIENCE BAND 1981-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	50,643,683	71,655	0.0014	0.9986	93.57
40.5	49,588,756	64,830	0.0013	0.9987	93.43
41.5	38,714,196	5,422	0.0001	0.9999	93.31
42.5	37,508,198	28,313	0.0008	0.9992	93.30
43.5	23,106,497	153,984	0.0067	0.9933	93.23
44.5	22,873,710		0.0000	1.0000	92.61
45.5	22,731,106	367	0.0000	1.0000	92.61
46.5	17,341,472	4,059	0.0002	0.9998	92.61
47.5	17,324,131		0.0000	1.0000	92.58
48.5	16,648,774	12,026	0.0007	0.9993	92.58
49.5	12,567,910	780	0.0001	0.9999	92.52
50.5	12,561,120		0.0000	1.0000	92.51
51.5	12,561,120	520	0.0000	1.0000	92.51
52.5	12,538,991		0.0000	1.0000	92.51
53.5	9,449,870	742	0.0001	0.9999	92.51
54.5	9,449,128		0.0000	1.0000	92.50
55.5	9,448,869		0.0000	1.0000	92.50
56.5	9,446,702		0.0000	1.0000	92.50
57.5	6,059,014		0.0000	1.0000	92.50
58.5	6,058,719		0.0000	1.0000	92.50
59.5	3,998,142		0.0000	1.0000	92.50
60.5	3,998,142		0.0000	1.0000	92.50
61.5					92.50

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 311.1 STRUCTURES AND IMPROVEMENTS - ASH PONDS
SMOOTH SURVIVOR CURVE



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 312 BOILER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2015 EXPERIENCE BAND 1952-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,366,822,101		0.0000	1.0000	100.00
0.5	2,023,522,546	480,543	0.0002	0.9998	100.00
1.5	1,662,440,226	459,995	0.0003	0.9997	99.98
2.5	1,647,875,301	1,614,250	0.0010	0.9990	99.95
3.5	1,589,560,163	9,146,111	0.0058	0.9942	99.85
4.5	1,423,951,440	1,755,399	0.0012	0.9988	99.28
5.5	1,404,343,782	22,318,711	0.0159	0.9841	99.15
6.5	1,360,973,312	8,222,357	0.0060	0.9940	97.58
7.5	1,341,318,749	5,688,164	0.0042	0.9958	96.99
8.5	1,324,994,072	14,093,478	0.0106	0.9894	96.58
9.5	1,282,958,998	3,418,864	0.0027	0.9973	95.55
10.5	1,259,034,844	9,737,916	0.0077	0.9923	95.30
11.5	1,052,854,331	17,312,118	0.0164	0.9836	94.56
12.5	1,004,334,786	6,494,120	0.0065	0.9935	93.00
13.5	949,262,731	5,048,254	0.0053	0.9947	92.40
14.5	894,639,773	6,782,423	0.0076	0.9924	91.91
15.5	877,572,728	10,067,959	0.0115	0.9885	91.21
16.5	818,053,517	3,225,781	0.0039	0.9961	90.17
17.5	777,804,489	1,806,544	0.0023	0.9977	89.81
18.5	755,929,096	3,003,250	0.0040	0.9960	89.60
19.5	666,069,380	8,820,836	0.0132	0.9868	89.25
20.5	649,187,194	9,697,267	0.0149	0.9851	88.07
21.5	637,407,542	6,834,499	0.0107	0.9893	86.75
22.5	620,910,083	3,445,702	0.0055	0.9945	85.82
23.5	616,396,601	9,729,864	0.0158	0.9842	85.34
24.5	601,222,755	2,383,499	0.0040	0.9960	84.00
25.5	416,593,970	2,235,094	0.0054	0.9946	83.66
26.5	410,503,443	3,536,545	0.0086	0.9914	83.21
27.5	387,302,748	6,151,817	0.0159	0.9841	82.50
28.5	347,839,188	3,670,614	0.0106	0.9894	81.19
29.5	318,441,201	2,899,565	0.0091	0.9909	80.33
30.5	292,563,763	2,390,836	0.0082	0.9918	79.60
31.5	284,665,591	3,867,596	0.0136	0.9864	78.95
32.5	274,066,281	306,860	0.0011	0.9989	77.88
33.5	185,536,967	801,640	0.0043	0.9957	77.79
34.5	162,648,519	622,167	0.0038	0.9962	77.45
35.5	140,619,013	2,539,641	0.0181	0.9819	77.16
36.5	127,359,918	1,379,616	0.0108	0.9892	75.76
37.5	76,777,211	453,560	0.0059	0.9941	74.94
38.5	69,297,552	622,220	0.0090	0.9910	74.50

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2015 EXPERIENCE BAND 1952-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	66,622,179	1,866,440	0.0280	0.9720	73.83
40.5	65,377,566	885,562	0.0135	0.9865	71.76
41.5	46,945,631	151,640	0.0032	0.9968	70.79
42.5	45,928,641	236,745	0.0052	0.9948	70.56
43.5	24,200,881	296,539	0.0123	0.9877	70.20
44.5	23,901,625	42,354	0.0018	0.9982	69.34
45.5	23,628,143	24,448	0.0010	0.9990	69.21
46.5	13,741,476	122,993	0.0090	0.9910	69.14
47.5	13,514,219	5,147	0.0004	0.9996	68.52
48.5	13,045,421	8,777	0.0007	0.9993	68.50
49.5	7,581,647	52,002	0.0069	0.9931	68.45
50.5	7,572,305	279	0.0000	1.0000	67.98
51.5	7,572,026	785	0.0001	0.9999	67.98
52.5	7,571,240	6,004	0.0008	0.9992	67.97
53.5	1,511,128		0.0000	1.0000	67.92
54.5	1,495,372	561	0.0004	0.9996	67.92
55.5	1,494,811		0.0000	1.0000	67.89
56.5	1,494,811	1,471	0.0010	0.9990	67.89
57.5	985,103		0.0000	1.0000	67.83
58.5	985,103		0.0000	1.0000	67.83
59.5	865,017		0.0000	1.0000	67.83
60.5	865,017		0.0000	1.0000	67.83
61.5					67.83

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2015 EXPERIENCE BAND 1981-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,152,993,774		0.0000	1.0000	100.00
0.5	1,837,368,200	480,091	0.0003	0.9997	100.00
1.5	1,478,042,867	455,315	0.0003	0.9997	99.97
2.5	1,532,040,770	1,613,403	0.0011	0.9989	99.94
3.5	1,482,554,534	8,884,676	0.0060	0.9940	99.84
4.5	1,324,549,164	1,722,973	0.0013	0.9987	99.24
5.5	1,305,929,683	22,220,229	0.0170	0.9830	99.11
6.5	1,284,388,415	8,161,980	0.0064	0.9936	97.42
7.5	1,265,300,333	5,131,538	0.0041	0.9959	96.80
8.5	1,275,978,492	14,007,877	0.0110	0.9890	96.41
9.5	1,234,168,333	3,417,579	0.0028	0.9972	95.35
10.5	1,211,095,012	9,679,408	0.0080	0.9920	95.09
11.5	1,018,024,053	17,221,511	0.0169	0.9831	94.33
12.5	970,183,236	6,432,667	0.0066	0.9934	92.73
13.5	915,904,320	4,794,467	0.0052	0.9948	92.12
14.5	870,216,703	6,767,886	0.0078	0.9922	91.64
15.5	853,175,655	10,051,987	0.0118	0.9882	90.92
16.5	793,934,931	3,189,399	0.0040	0.9960	89.85
17.5	753,762,734	1,806,544	0.0024	0.9976	89.49
18.5	739,648,888	2,998,047	0.0041	0.9959	89.28
19.5	649,830,132	8,820,836	0.0136	0.9864	88.92
20.5	632,957,149	9,633,331	0.0152	0.9848	87.71
21.5	621,289,596	6,826,696	0.0110	0.9890	86.37
22.5	610,672,282	3,438,644	0.0056	0.9944	85.42
23.5	606,210,207	9,729,864	0.0161	0.9839	84.94
24.5	595,872,970	2,383,499	0.0040	0.9960	83.58
25.5	411,244,185	2,223,381	0.0054	0.9946	83.25
26.5	410,463,443	3,536,545	0.0086	0.9914	82.80
27.5	387,262,748	6,151,817	0.0159	0.9841	82.08
28.5	347,839,188	3,670,614	0.0106	0.9894	80.78
29.5	318,441,201	2,899,565	0.0091	0.9909	79.93
30.5	292,563,763	2,390,836	0.0082	0.9918	79.20
31.5	284,665,591	3,867,596	0.0136	0.9864	78.55
32.5	274,066,281	306,860	0.0011	0.9989	77.48
33.5	185,536,967	801,640	0.0043	0.9957	77.40
34.5	162,648,519	622,167	0.0038	0.9962	77.06
35.5	140,619,013	2,539,641	0.0181	0.9819	76.77
36.5	127,359,918	1,379,616	0.0108	0.9892	75.38
37.5	76,777,211	453,560	0.0059	0.9941	74.57
38.5	69,297,552	622,220	0.0090	0.9910	74.12

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

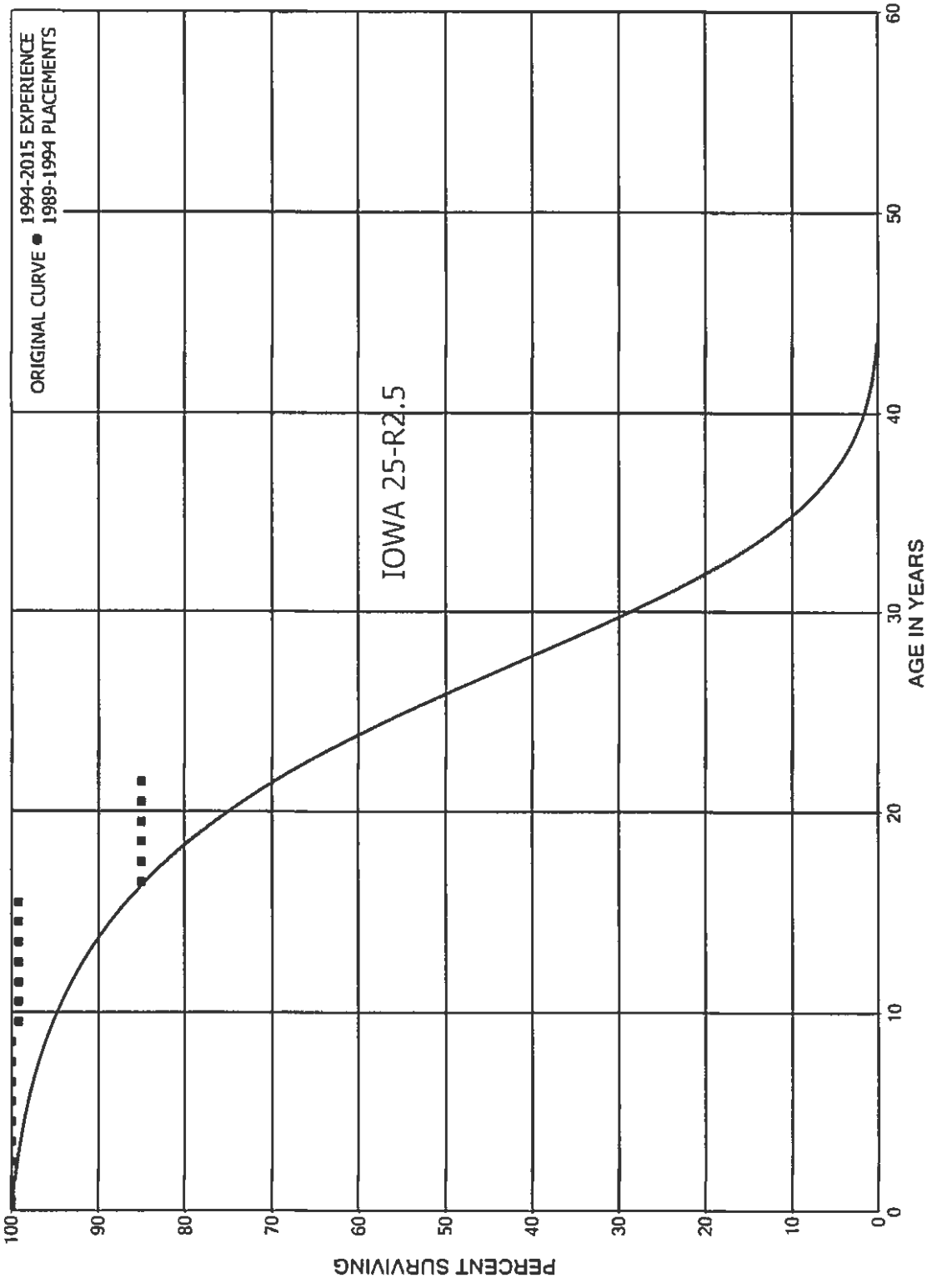
ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2015 EXPERIENCE BAND 1981-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	66,622,179	1,866,440	0.0280	0.9720	73.46
40.5	65,377,566	885,562	0.0135	0.9865	71.40
41.5	46,945,631	151,640	0.0032	0.9968	70.43
42.5	45,928,641	236,745	0.0052	0.9948	70.21
43.5	24,200,881	296,539	0.0123	0.9877	69.84
44.5	23,901,625	42,354	0.0018	0.9982	68.99
45.5	23,628,143	24,448	0.0010	0.9990	68.87
46.5	13,741,476	122,993	0.0090	0.9910	68.80
47.5	13,514,219	5,147	0.0004	0.9996	68.18
48.5	13,045,421	8,777	0.0007	0.9993	68.15
49.5	7,581,647	52,002	0.0069	0.9931	68.11
50.5	7,572,305	279	0.0000	1.0000	67.64
51.5	7,572,026	785	0.0001	0.9999	67.64
52.5	7,571,240	6,004	0.0008	0.9992	67.63
53.5	1,511,128		0.0000	1.0000	67.58
54.5	1,495,372	561	0.0004	0.9996	67.58
55.5	1,494,811		0.0000	1.0000	67.55
56.5	1,494,811	1,471	0.0010	0.9990	67.55
57.5	985,103		0.0000	1.0000	67.49
58.5	985,103		0.0000	1.0000	67.49
59.5	865,017		0.0000	1.0000	67.49
60.5	865,017		0.0000	1.0000	67.49
61.5					67.49

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 312.02 BOILER PLANT EQUIPMENT - RAIL CARS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

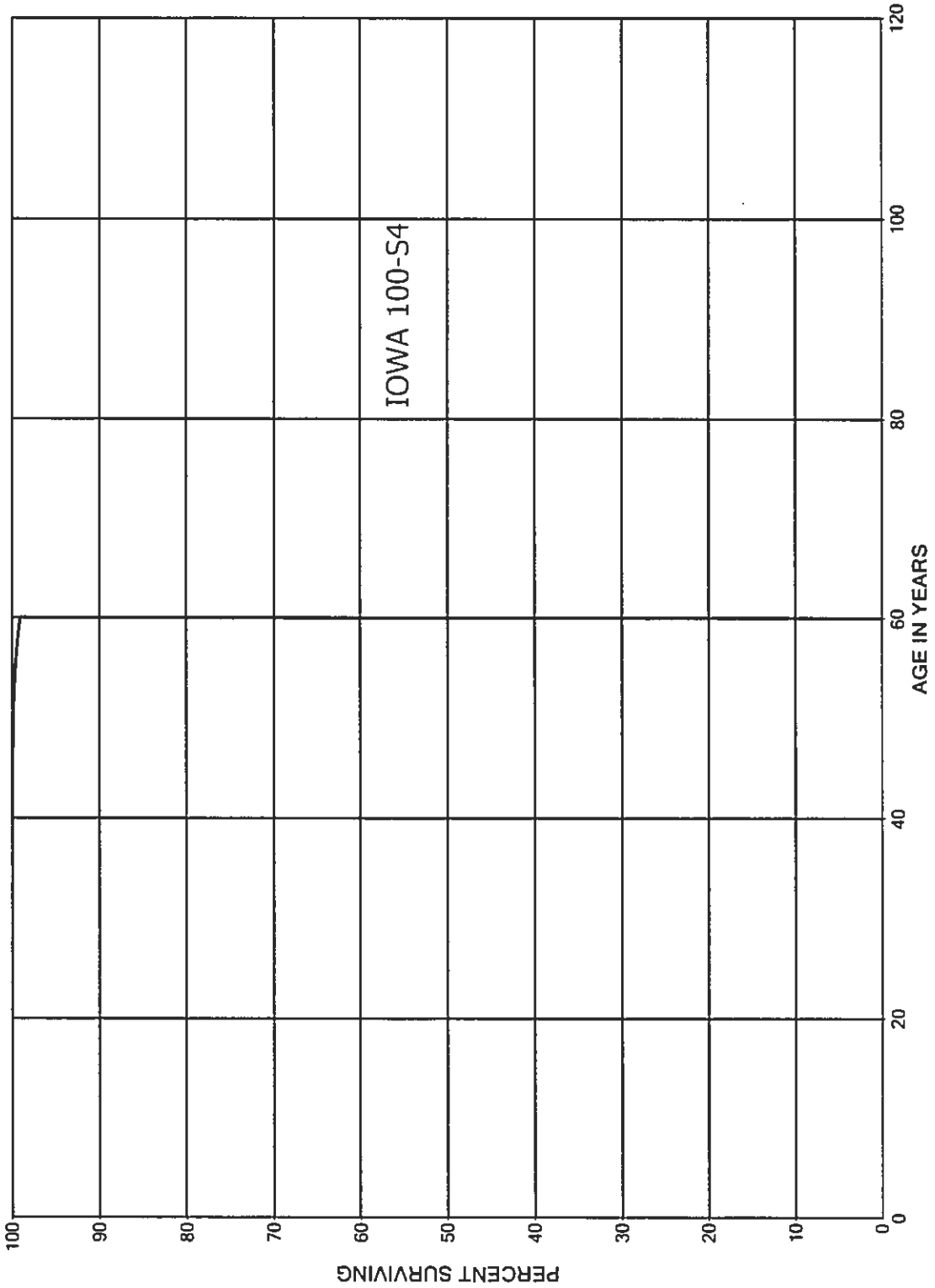
ACCOUNT 312.02 BOILER PLANT EQUIPMENT - RAIL CARS

ORIGINAL LIFE TABLE

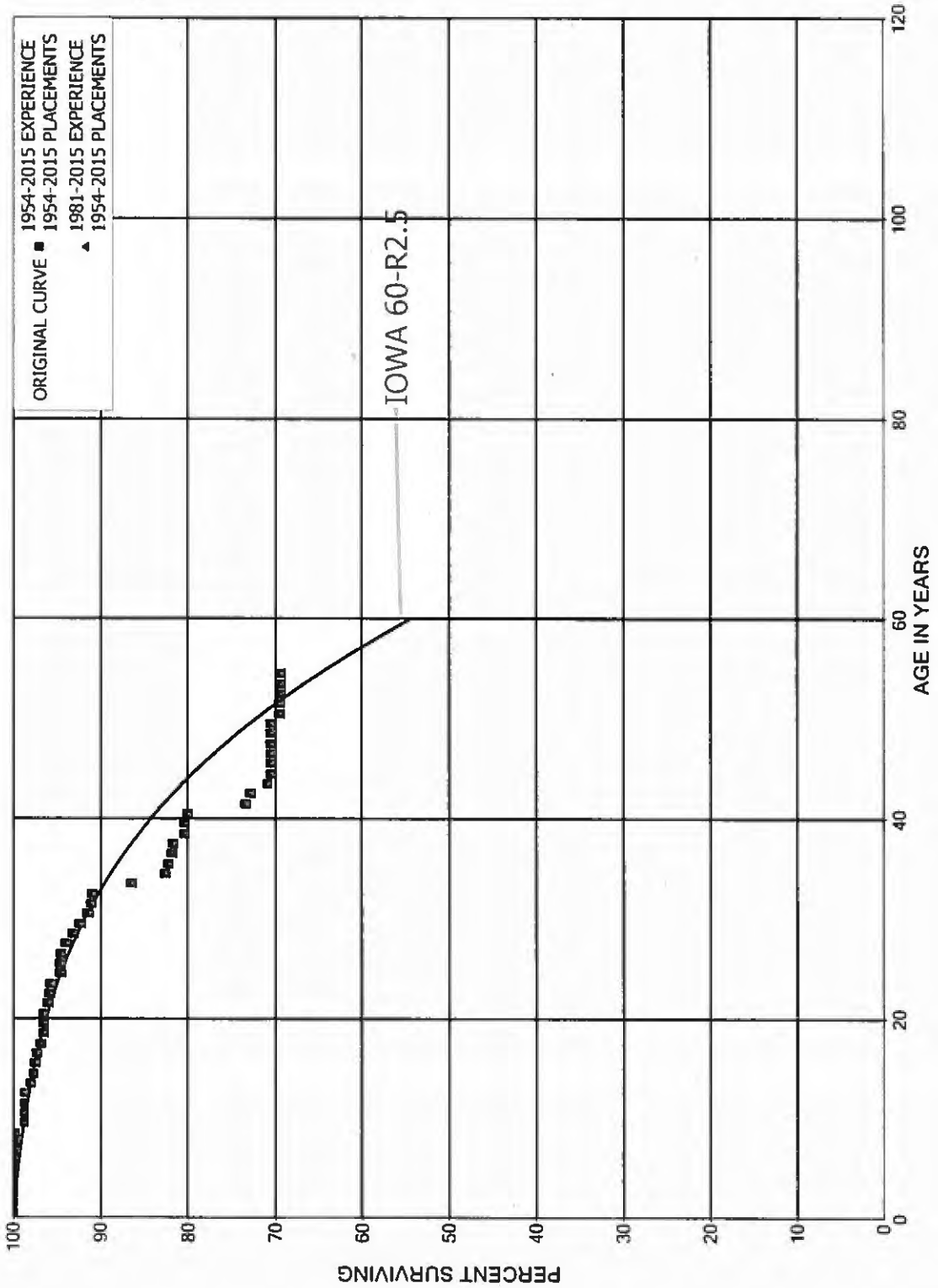
PLACEMENT BAND 1989-1994 EXPERIENCE BAND 1994-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,466,784		0.0000	1.0000	100.00
0.5	4,466,784		0.0000	1.0000	100.00
1.5	4,466,784		0.0000	1.0000	100.00
2.5	4,466,784		0.0000	1.0000	100.00
3.5	4,466,784		0.0000	1.0000	100.00
4.5	4,466,784		0.0000	1.0000	100.00
5.5	4,466,784		0.0000	1.0000	100.00
6.5	4,466,784		0.0000	1.0000	100.00
7.5	4,466,784		0.0000	1.0000	100.00
8.5	4,466,784	38,534	0.0086	0.9914	100.00
9.5	4,428,250		0.0000	1.0000	99.14
10.5	4,428,250		0.0000	1.0000	99.14
11.5	4,428,250		0.0000	1.0000	99.14
12.5	4,428,250		0.0000	1.0000	99.14
13.5	4,428,250		0.0000	1.0000	99.14
14.5	4,428,250		0.0000	1.0000	99.14
15.5	4,428,250	628,100	0.1418	0.8582	99.14
16.5	3,800,150		0.0000	1.0000	85.08
17.5	3,800,150		0.0000	1.0000	85.08
18.5	3,800,150		0.0000	1.0000	85.08
19.5	3,800,150		0.0000	1.0000	85.08
20.5	3,800,150		0.0000	1.0000	85.08
21.5					85.08

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 312.1 BOILER PLANT EQUIPMENT - ASH PONDS
SMOOTH SURVIVOR CURVE



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 314 TURBOGENERATOR UNITS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2015 EXPERIENCE BAND 1954-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	320,325,696		0.0000	1.0000	100.00
0.5	302,500,132		0.0000	1.0000	100.00
1.5	289,245,424		0.0000	1.0000	100.00
2.5	280,356,772		0.0000	1.0000	100.00
3.5	264,856,330	7,908	0.0000	1.0000	100.00
4.5	241,781,122	39,514	0.0002	0.9998	100.00
5.5	241,228,904	128,218	0.0005	0.9995	99.98
6.5	238,072,692	239,951	0.0010	0.9990	99.93
7.5	223,148,129	276,808	0.0012	0.9988	99.83
8.5	222,348,243	2,084,160	0.0094	0.9906	99.70
9.5	216,809,601	9,300	0.0000	1.0000	98.77
10.5	213,865,412	12,000	0.0001	0.9999	98.76
11.5	210,470,189	26,735	0.0001	0.9999	98.76
12.5	202,907,598	1,447,108	0.0071	0.9929	98.75
13.5	200,931,614	563,930	0.0028	0.9972	98.04
14.5	199,634,970	416,559	0.0021	0.9979	97.77
15.5	198,405,825	372,781	0.0019	0.9981	97.56
16.5	196,802,159	975,050	0.0050	0.9950	97.38
17.5	195,722,100	463,230	0.0024	0.9976	96.90
18.5	172,228,116	77,984	0.0005	0.9995	96.67
19.5	164,071,975	27,206	0.0002	0.9998	96.62
20.5	162,323,256	764,781	0.0047	0.9953	96.61
21.5	164,526,660	429,680	0.0026	0.9974	96.15
22.5	164,025,352	143,253	0.0009	0.9991	95.90
23.5	163,847,752	1,846,543	0.0113	0.9887	95.82
24.5	156,434,786	21,006	0.0001	0.9999	94.74
25.5	113,720,475	74,875	0.0007	0.9993	94.73
26.5	113,645,600	698,722	0.0061	0.9939	94.66
27.5	112,880,289	989,623	0.0088	0.9912	94.08
28.5	111,860,284	925,378	0.0083	0.9917	93.26
29.5	107,056,482	1,044,725	0.0098	0.9902	92.48
30.5	105,914,206	455,230	0.0043	0.9957	91.58
31.5	101,911,586	112,016	0.0011	0.9989	91.19
32.5	101,268,694	4,931,253	0.0487	0.9513	91.09
33.5	69,889,940	3,161,790	0.0452	0.9548	86.65
34.5	66,714,883	253,886	0.0038	0.9962	82.73
35.5	66,460,996	365,931	0.0055	0.9945	82.42
36.5	57,742,285	97,824	0.0017	0.9983	81.96
37.5	42,398,756	667,693	0.0157	0.9843	81.83
38.5	41,698,348		0.0000	1.0000	80.54

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2015 EXPERIENCE BAND 1954-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	41,698,348	163,243	0.0039	0.9961	80.54
40.5	41,553,627	3,485,915	0.0839	0.9161	80.22
41.5	29,081,269	219,895	0.0076	0.9924	73.49
42.5	28,829,669	761,312	0.0264	0.9736	72.94
43.5	18,116,424	97,844	0.0054	0.9946	71.01
44.5	17,961,240		0.0000	1.0000	70.63
45.5	17,954,759		0.0000	1.0000	70.63
46.5	11,406,916	2,639	0.0002	0.9998	70.63
47.5	11,404,278		0.0000	1.0000	70.61
48.5	11,403,622		0.0000	1.0000	70.61
49.5	6,081,646	84,973	0.0140	0.9860	70.61
50.5	6,039,903		0.0000	1.0000	69.62
51.5	6,038,207	14,204	0.0024	0.9976	69.62
52.5	6,010,646		0.0000	1.0000	69.46
53.5	686,900		0.0000	1.0000	69.46
54.5	686,900		0.0000	1.0000	69.46
55.5	686,900		0.0000	1.0000	69.46
56.5	686,900		0.0000	1.0000	69.46
57.5	119,080		0.0000	1.0000	69.46
58.5	119,080		0.0000	1.0000	69.46
59.5	105,161		0.0000	1.0000	69.46
60.5	105,161		0.0000	1.0000	69.46
61.5					69.46

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2015 EXPERIENCE BAND 1981-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	237,714,793		0.0000	1.0000	100.00
0.5	219,889,904		0.0000	1.0000	100.00
1.5	216,247,023		0.0000	1.0000	100.00
2.5	222,308,017		0.0000	1.0000	100.00
3.5	207,148,798	7,393	0.0000	1.0000	100.00
4.5	184,079,518	39,164	0.0002	0.9998	100.00
5.5	183,586,833	125,941	0.0007	0.9993	99.98
6.5	194,214,586	236,900	0.0012	0.9988	99.91
7.5	179,458,352	271,634	0.0015	0.9985	99.78
8.5	190,177,263	2,064,160	0.0109	0.9891	99.63
9.5	184,715,961	5,000	0.0000	1.0000	98.55
10.5	181,796,354	12,000	0.0001	0.9999	98.55
11.5	186,581,858	26,735	0.0001	0.9999	98.54
12.5	179,019,267	1,446,525	0.0081	0.9919	98.53
13.5	177,050,423	563,930	0.0032	0.9968	97.73
14.5	181,392,588	403,559	0.0022	0.9978	97.42
15.5	180,339,883	372,781	0.0021	0.9979	97.20
16.5	178,738,630	975,050	0.0055	0.9945	97.00
17.5	177,672,232	463,230	0.0026	0.9974	96.47
18.5	159,894,329	77,984	0.0005	0.9995	96.22
19.5	151,738,188	27,206	0.0002	0.9998	96.18
20.5	150,028,703	764,781	0.0051	0.9949	96.16
21.5	152,232,107	414,680	0.0027	0.9973	95.67
22.5	156,533,656	143,253	0.0009	0.9991	95.41
23.5	156,356,056	1,846,543	0.0118	0.9882	95.32
24.5	152,777,651	21,006	0.0001	0.9999	94.20
25.5	110,063,340	66,171	0.0006	0.9994	94.18
26.5	113,645,600	698,722	0.0061	0.9939	94.13
27.5	112,880,289	989,623	0.0088	0.9912	93.55
28.5	111,860,284	925,378	0.0083	0.9917	92.73
29.5	107,056,482	1,044,725	0.0098	0.9902	91.96
30.5	105,914,206	455,230	0.0043	0.9957	91.06
31.5	101,911,586	112,016	0.0011	0.9989	90.67
32.5	101,268,694	4,931,253	0.0487	0.9513	90.57
33.5	69,889,940	3,161,790	0.0452	0.9548	86.16
34.5	66,714,883	253,886	0.0038	0.9962	82.26
35.5	66,460,996	365,931	0.0055	0.9945	81.95
36.5	57,742,285	97,824	0.0017	0.9983	81.50
37.5	42,398,756	667,693	0.0157	0.9843	81.36
38.5	41,698,348		0.0000	1.0000	80.08

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

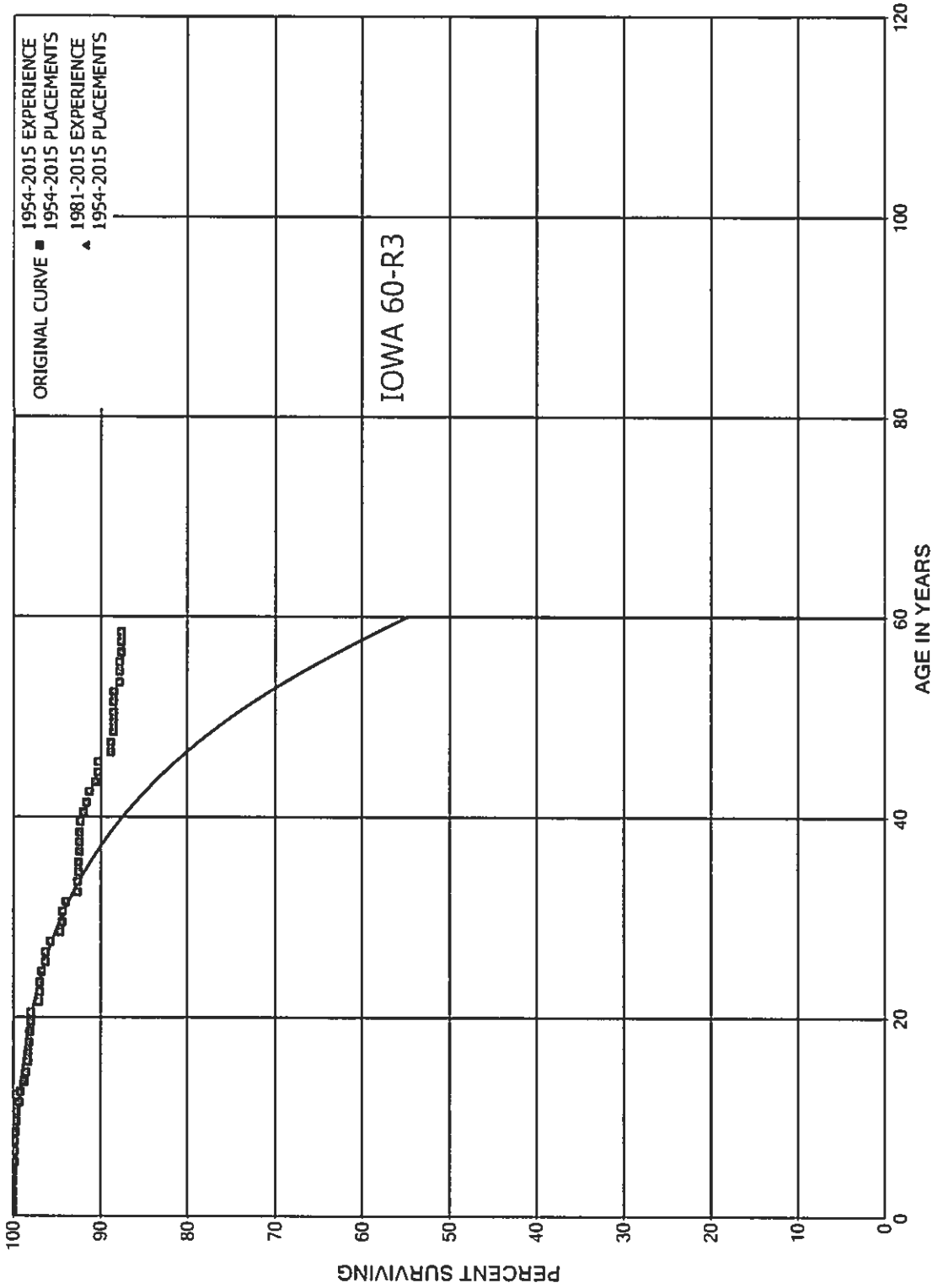
ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2015 EXPERIENCE BAND 1981-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	41,698,348	163,243	0.0039	0.9961	80.08
40.5	41,553,627	3,485,915	0.0839	0.9161	79.77
41.5	29,081,269	219,895	0.0076	0.9924	73.07
42.5	28,829,669	761,312	0.0264	0.9736	72.52
43.5	18,116,424	97,844	0.0054	0.9946	70.61
44.5	17,961,240		0.0000	1.0000	70.23
45.5	17,954,759		0.0000	1.0000	70.23
46.5	11,406,916	2,639	0.0002	0.9998	70.23
47.5	11,404,278		0.0000	1.0000	70.21
48.5	11,403,622		0.0000	1.0000	70.21
49.5	6,081,646	84,973	0.0140	0.9860	70.21
50.5	6,039,903		0.0000	1.0000	69.23
51.5	6,038,207	14,204	0.0024	0.9976	69.23
52.5	6,010,646		0.0000	1.0000	69.07
53.5	686,900		0.0000	1.0000	69.07
54.5	686,900		0.0000	1.0000	69.07
55.5	686,900		0.0000	1.0000	69.07
56.5	686,900		0.0000	1.0000	69.07
57.5	119,080		0.0000	1.0000	69.07
58.5	119,080		0.0000	1.0000	69.07
59.5	105,161		0.0000	1.0000	69.07
60.5	105,161		0.0000	1.0000	69.07
61.5					69.07

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2015 EXPERIENCE BAND 1954-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	202,419,084		0.0000	1.0000	100.00
0.5	192,330,699	298	0.0000	1.0000	100.00
1.5	188,169,091	2,203	0.0000	1.0000	100.00
2.5	187,769,331	45,128	0.0002	0.9998	100.00
3.5	182,252,227	146,910	0.0008	0.9992	99.97
4.5	172,493,589	35,225	0.0002	0.9998	99.89
5.5	172,115,586	110,294	0.0006	0.9994	99.87
6.5	170,917,968	33,426	0.0002	0.9998	99.81
7.5	170,836,353	76,726	0.0004	0.9996	99.79
8.5	170,584,064	155,507	0.0009	0.9991	99.75
9.5	172,024,159	25,524	0.0001	0.9999	99.65
10.5	171,721,616	627,299	0.0037	0.9963	99.64
11.5	170,841,470	142,581	0.0008	0.9992	99.28
12.5	170,387,980	743,699	0.0044	0.9956	99.19
13.5	170,410,618	385,262	0.0023	0.9977	98.76
14.5	169,687,650	403,792	0.0024	0.9976	98.54
15.5	163,629,792	101,392	0.0006	0.9994	98.30
16.5	163,477,170	174,686	0.0011	0.9989	98.24
17.5	159,136,452	31,390	0.0002	0.9998	98.14
18.5	146,787,158	261,684	0.0018	0.9982	98.12
19.5	134,292,115	22,428	0.0002	0.9998	97.94
20.5	134,236,818	1,139,752	0.0085	0.9915	97.93
21.5	129,719,572	160,604	0.0012	0.9988	97.09
22.5	128,419,615	70,910	0.0006	0.9994	96.97
23.5	127,310,329	299,331	0.0024	0.9976	96.92
24.5	125,878,536	463,342	0.0037	0.9963	96.69
25.5	78,937,797	38,689	0.0005	0.9995	96.34
26.5	78,761,789	479,074	0.0061	0.9939	96.29
27.5	78,518,231	922,930	0.0118	0.9882	95.70
28.5	78,719,029	180,618	0.0023	0.9977	94.58
29.5	77,885,400	5,000	0.0001	0.9999	94.36
30.5	77,751,247	350,347	0.0045	0.9955	94.36
31.5	76,255,358	1,030,494	0.0135	0.9865	93.93
32.5	74,135,858	48,886	0.0007	0.9993	92.66
33.5	50,765,710	28,187	0.0006	0.9994	92.60
34.5	43,122,631	36,494	0.0008	0.9992	92.55
35.5	37,095,876	13,132	0.0004	0.9996	92.47
36.5	35,335,212	23,441	0.0007	0.9993	92.44
37.5	21,731,473		0.0000	1.0000	92.38
38.5	20,568,393	19,693	0.0010	0.9990	92.38

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2015 EXPERIENCE BAND 1954-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,583,717	67,907	0.0035	0.9965	92.29
40.5	17,771,922	61,581	0.0035	0.9965	91.97
41.5	13,163,040	49,866	0.0038	0.9962	91.65
42.5	13,111,288	91,521	0.0070	0.9930	91.30
43.5	8,455,959	34,048	0.0040	0.9960	90.66
44.5	8,410,773		0.0000	1.0000	90.30
45.5	8,766,294	142,139	0.0162	0.9838	90.30
46.5	6,853,073		0.0000	1.0000	88.84
47.5	6,826,685	24,111	0.0035	0.9965	88.84
48.5	6,507,783	14	0.0000	1.0000	88.52
49.5	5,361,890	784	0.0001	0.9999	88.52
50.5	5,351,626		0.0000	1.0000	88.51
51.5	5,019,222		0.0000	1.0000	88.51
52.5	5,017,566	39,155	0.0078	0.9922	88.51
53.5	3,779,505		0.0000	1.0000	87.82
54.5	3,778,777		0.0000	1.0000	87.82
55.5	3,777,980	7,356	0.0019	0.9981	87.82
56.5	3,770,124		0.0000	1.0000	87.65
57.5	3,010,822		0.0000	1.0000	87.65
58.5	3,010,307		0.0000	1.0000	87.65
59.5	1,777,553		0.0000	1.0000	87.65
60.5	1,776,132		0.0000	1.0000	87.65
61.5					87.65

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2015 EXPERIENCE BAND 1981-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	155,764,639		0.0000	1.0000	100.00
0.5	152,776,353		0.0000	1.0000	100.00
1.5	148,783,582		0.0000	1.0000	100.00
2.5	162,181,441	9,990	0.0001	0.9999	100.00
3.5	157,999,065	139,025	0.0009	0.9991	99.99
4.5	149,837,111	26,346	0.0002	0.9998	99.91
5.5	149,947,152	48,969	0.0003	0.9997	99.89
6.5	153,715,586	32,001	0.0002	0.9998	99.86
7.5	153,892,510	8,046	0.0001	0.9999	99.83
8.5	159,585,110	153,502	0.0010	0.9990	99.83
9.5	161,038,347	25,524	0.0002	0.9998	99.73
10.5	160,758,804	623,816	0.0039	0.9961	99.72
11.5	162,429,814	141,212	0.0009	0.9991	99.33
12.5	162,051,563	743,699	0.0046	0.9954	99.24
13.5	162,418,676	385,262	0.0024	0.9976	98.79
14.5	163,272,309	402,548	0.0025	0.9975	98.55
15.5	157,226,587	101,392	0.0006	0.9994	98.31
16.5	157,106,020	172,466	0.0011	0.9989	98.25
17.5	152,769,179	11,418	0.0001	0.9999	98.14
18.5	141,674,931	239,303	0.0017	0.9983	98.13
19.5	129,208,941	17,890	0.0001	0.9999	97.97
20.5	129,187,473	1,129,337	0.0087	0.9913	97.95
21.5	124,681,142	160,604	0.0013	0.9987	97.10
22.5	124,369,497	70,910	0.0006	0.9994	96.97
23.5	123,260,726	299,331	0.0024	0.9976	96.92
24.5	123,622,769	463,342	0.0037	0.9963	96.68
25.5	76,683,451	38,689	0.0005	0.9995	96.32
26.5	78,761,789	479,074	0.0061	0.9939	96.27
27.5	78,518,231	922,930	0.0118	0.9882	95.69
28.5	78,719,029	180,618	0.0023	0.9977	94.56
29.5	77,885,400	5,000	0.0001	0.9999	94.34
30.5	77,751,247	350,347	0.0045	0.9955	94.34
31.5	76,255,358	1,030,494	0.0135	0.9865	93.91
32.5	74,135,858	48,886	0.0007	0.9993	92.64
33.5	50,765,710	28,187	0.0006	0.9994	92.58
34.5	43,122,631	36,494	0.0008	0.9992	92.53
35.5	37,095,876	13,132	0.0004	0.9996	92.45
36.5	35,335,212	23,441	0.0007	0.9993	92.42
37.5	21,731,473		0.0000	1.0000	92.36
38.5	20,568,393	19,693	0.0010	0.9990	92.36

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

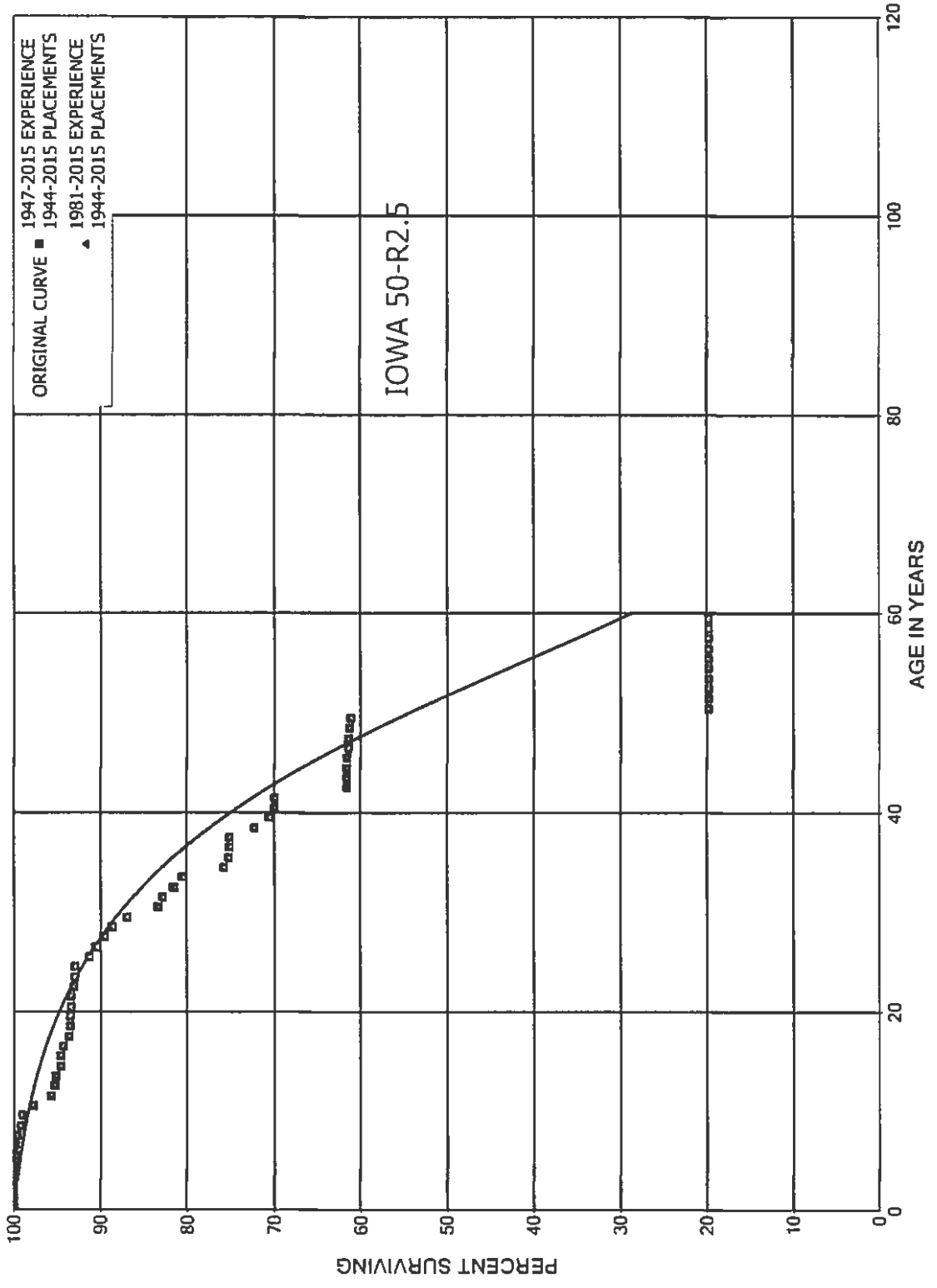
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2015 EXPERIENCE BAND 1981-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,583,717	67,907	0.0035	0.9965	92.27
40.5	17,771,922	61,581	0.0035	0.9965	91.95
41.5	13,163,040	49,866	0.0038	0.9962	91.63
42.5	13,111,288	91,521	0.0070	0.9930	91.28
43.5	8,455,959	34,048	0.0040	0.9960	90.65
44.5	8,410,773		0.0000	1.0000	90.28
45.5	8,766,294	142,139	0.0162	0.9838	90.28
46.5	6,853,073		0.0000	1.0000	88.82
47.5	6,826,685	24,111	0.0035	0.9965	88.82
48.5	6,507,783	14	0.0000	1.0000	88.50
49.5	5,361,890	784	0.0001	0.9999	88.50
50.5	5,351,626		0.0000	1.0000	88.49
51.5	5,019,222		0.0000	1.0000	88.49
52.5	5,017,566	39,155	0.0078	0.9922	88.49
53.5	3,779,505		0.0000	1.0000	87.80
54.5	3,778,777		0.0000	1.0000	87.80
55.5	3,777,980	7,356	0.0019	0.9981	87.80
56.5	3,770,124		0.0000	1.0000	87.63
57.5	3,010,822		0.0000	1.0000	87.63
58.5	3,010,307		0.0000	1.0000	87.63
59.5	1,777,553		0.0000	1.0000	87.63
60.5	1,776,132		0.0000	1.0000	87.63
61.5					87.63

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1944-2015 EXPERIENCE BAND 1947-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,066,906		0.0000	1.0000	100.00
0.5	22,757,832	677	0.0000	1.0000	100.00
1.5	20,789,841	2,120	0.0001	0.9999	100.00
2.5	19,222,603	4,972	0.0003	0.9997	99.99
3.5	18,173,845	16,984	0.0009	0.9991	99.96
4.5	15,057,701	2,071	0.0001	0.9999	99.87
5.5	14,595,523	1,257	0.0001	0.9999	99.85
6.5	13,989,160	36,381	0.0026	0.9974	99.85
7.5	13,384,567	61,157	0.0046	0.9954	99.59
8.5	12,923,185	16,591	0.0013	0.9987	99.13
9.5	12,808,308	168,173	0.0131	0.9869	99.00
10.5	11,855,651	244,089	0.0206	0.9794	97.70
11.5	10,810,538	49,169	0.0045	0.9955	95.69
12.5	9,871,752	10,549	0.0011	0.9989	95.26
13.5	9,559,534	59,572	0.0062	0.9938	95.15
14.5	9,225,642		0.0000	1.0000	94.56
15.5	9,169,789	21,657	0.0024	0.9976	94.56
16.5	8,568,360	70,208	0.0082	0.9918	94.34
17.5	8,222,044	2,730	0.0003	0.9997	93.57
18.5	7,770,698	1,595	0.0002	0.9998	93.53
19.5	7,105,318	9,507	0.0013	0.9987	93.52
20.5	6,593,291		0.0000	1.0000	93.39
21.5	6,397,135	18,936	0.0030	0.9970	93.39
22.5	6,296,260	11,649	0.0019	0.9981	93.11
23.5	6,124,006	1	0.0000	1.0000	92.94
24.5	4,844,899	85,434	0.0176	0.9824	92.94
25.5	2,959,463	22,195	0.0075	0.9925	91.30
26.5	2,849,927	31,595	0.0111	0.9889	90.62
27.5	2,565,845	25,751	0.0100	0.9900	89.61
28.5	2,375,518	46,782	0.0197	0.9803	88.71
29.5	2,124,060	88,373	0.0416	0.9584	86.97
30.5	1,928,892	10,940	0.0057	0.9943	83.35
31.5	1,710,614	26,283	0.0154	0.9846	82.88
32.5	1,645,074	19,923	0.0121	0.9879	81.60
33.5	1,587,526	93,340	0.0588	0.9412	80.61
34.5	1,398,637	10,746	0.0077	0.9923	75.87
35.5	1,340,172	2,275	0.0017	0.9983	75.29
36.5	1,279,882	145	0.0001	0.9999	75.16
37.5	990,450	37,887	0.0383	0.9617	75.15
38.5	890,583	20,669	0.0232	0.9768	72.28

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1944-2015 EXPERIENCE BAND 1947-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	841,173	7,988	0.0095	0.9905	70.60
40.5	814,937	2	0.0000	1.0000	69.93
41.5	757,965	90,306	0.1191	0.8809	69.93
42.5	566,753		0.0000	1.0000	61.60
43.5	195,524		0.0000	1.0000	61.60
44.5	191,505		0.0000	1.0000	61.60
45.5	188,233	483	0.0026	0.9974	61.60
46.5	187,081		0.0000	1.0000	61.44
47.5	185,482	485	0.0026	0.9974	61.44
48.5	175,063	200	0.0011	0.9989	61.28
49.5	166,676	112,892	0.6773	0.3227	61.21
50.5	46,254		0.0000	1.0000	19.75
51.5	44,530		0.0000	1.0000	19.75
52.5	44,207		0.0000	1.0000	19.75
53.5	44,207		0.0000	1.0000	19.75
54.5	40,689		0.0000	1.0000	19.75
55.5	38,472		0.0000	1.0000	19.75
56.5	38,472		0.0000	1.0000	19.75
57.5	38,472		0.0000	1.0000	19.75
58.5	38,270		0.0000	1.0000	19.75
59.5	37,214		0.0000	1.0000	19.75
60.5	29,806		0.0000	1.0000	19.75
61.5	29,104		0.0000	1.0000	19.75
62.5	28,982		0.0000	1.0000	19.75
63.5	28,982		0.0000	1.0000	19.75
64.5	28,871		0.0000	1.0000	19.75
65.5	20,131		0.0000	1.0000	19.75
66.5	3,223		0.0000	1.0000	19.75
67.5	1,634		0.0000	1.0000	19.75
68.5	277		0.0000	1.0000	19.75
69.5	277		0.0000	1.0000	19.75
70.5	277		0.0000	1.0000	19.75
71.5					19.75

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1944-2015 EXPERIENCE BAND 1981-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,213,408		0.0000	1.0000	100.00
0.5	20,966,572		0.0000	1.0000	100.00
1.5	19,057,269		0.0000	1.0000	100.00
2.5	17,814,046	4,542	0.0003	0.9997	100.00
3.5	16,815,218	16,306	0.0010	0.9990	99.97
4.5	13,708,334		0.0000	1.0000	99.88
5.5	13,269,967		0.0000	1.0000	99.88
6.5	12,738,405	32,962	0.0026	0.9974	99.88
7.5	12,243,890	58,231	0.0048	0.9952	99.62
8.5	12,206,117	13,046	0.0011	0.9989	99.15
9.5	12,135,401	167,788	0.0138	0.9862	99.04
10.5	11,209,095	244,089	0.0218	0.9782	97.67
11.5	10,190,486	49,169	0.0048	0.9952	95.54
12.5	9,271,299	10,549	0.0011	0.9989	95.08
13.5	8,996,977	53,523	0.0059	0.9941	94.97
14.5	8,771,816		0.0000	1.0000	94.41
15.5	8,717,755	21,106	0.0024	0.9976	94.41
16.5	8,136,343	64,201	0.0079	0.9921	94.18
17.5	7,807,971	2,730	0.0003	0.9997	93.44
18.5	7,429,350	1,595	0.0002	0.9998	93.40
19.5	6,769,678	9,255	0.0014	0.9986	93.38
20.5	6,260,862		0.0000	1.0000	93.26
21.5	6,065,236	18,936	0.0031	0.9969	93.26
22.5	6,010,257	11,649	0.0019	0.9981	92.97
23.5	5,838,003	1	0.0000	1.0000	92.79
24.5	4,586,499	85,434	0.0186	0.9814	92.79
25.5	2,701,631	22,195	0.0082	0.9918	91.06
26.5	2,849,727	31,595	0.0111	0.9889	90.31
27.5	2,565,645	25,751	0.0100	0.9900	89.31
28.5	2,375,318	46,782	0.0197	0.9803	88.41
29.5	2,123,860	88,373	0.0416	0.9584	86.67
30.5	1,928,692	10,940	0.0057	0.9943	83.06
31.5	1,710,414	26,283	0.0154	0.9846	82.59
32.5	1,644,874	19,923	0.0121	0.9879	81.32
33.5	1,587,526	93,340	0.0588	0.9412	80.34
34.5	1,398,637	10,746	0.0077	0.9923	75.61
35.5	1,340,172	2,275	0.0017	0.9983	75.03
36.5	1,279,882	145	0.0001	0.9999	74.91
37.5	990,450	37,887	0.0383	0.9617	74.90
38.5	890,583	20,669	0.0232	0.9768	72.03

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

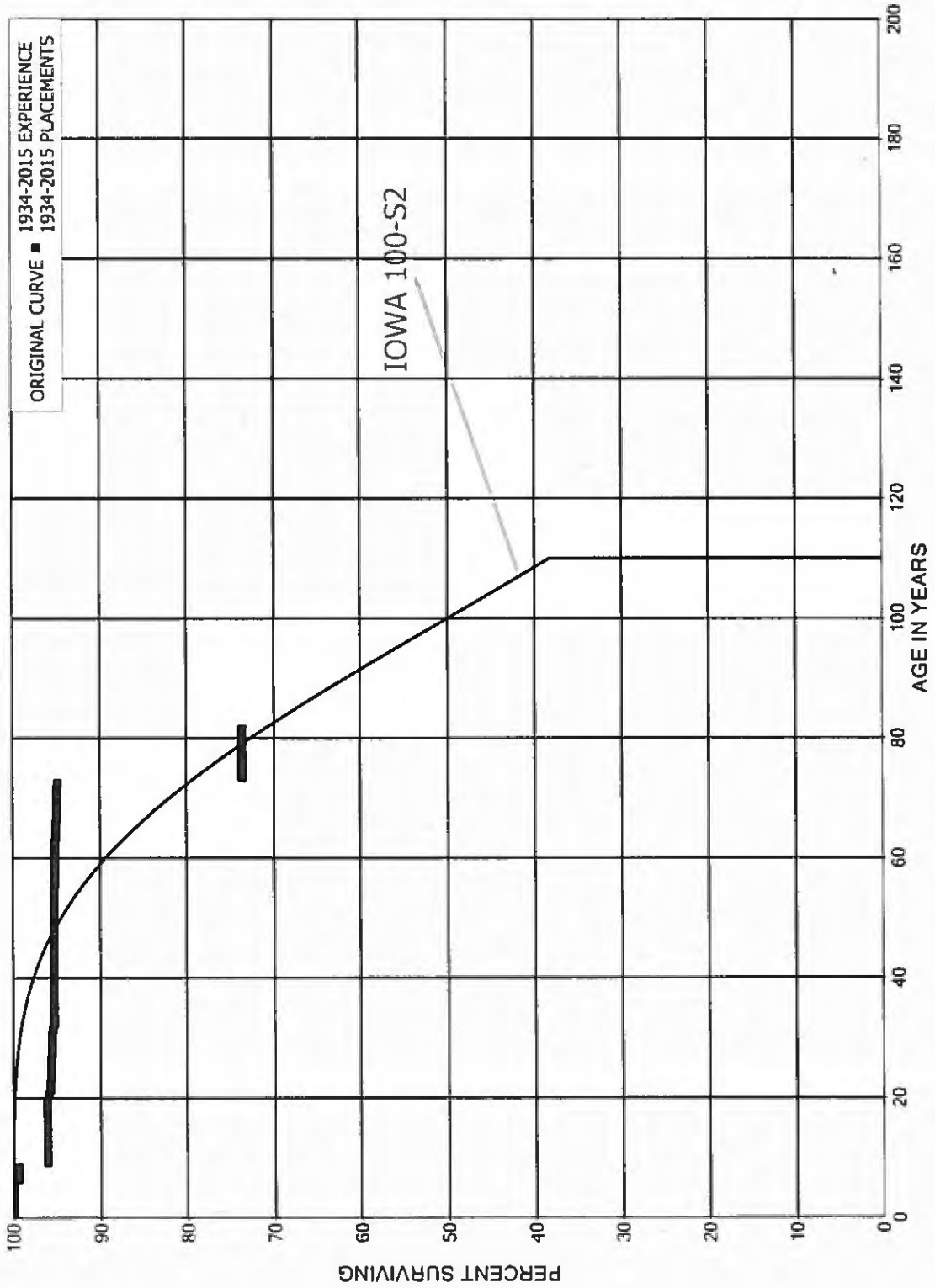
ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1944-2015 EXPERIENCE BAND 1981-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	841,173	7,988	0.0095	0.9905	70.36
40.5	814,937	2	0.0000	1.0000	69.69
41.5	757,965	90,306	0.1191	0.8809	69.69
42.5	566,753		0.0000	1.0000	61.39
43.5	195,524		0.0000	1.0000	61.39
44.5	191,505		0.0000	1.0000	61.39
45.5	188,233	483	0.0026	0.9974	61.39
46.5	187,081		0.0000	1.0000	61.23
47.5	185,482	485	0.0026	0.9974	61.23
48.5	175,063	200	0.0011	0.9989	61.07
49.5	166,676	112,892	0.6773	0.3227	61.00
50.5	46,254		0.0000	1.0000	19.68
51.5	44,530		0.0000	1.0000	19.68
52.5	44,207		0.0000	1.0000	19.68
53.5	44,207		0.0000	1.0000	19.68
54.5	40,689		0.0000	1.0000	19.68
55.5	38,472		0.0000	1.0000	19.68
56.5	38,472		0.0000	1.0000	19.68
57.5	38,472		0.0000	1.0000	19.68
58.5	38,270		0.0000	1.0000	19.68
59.5	37,214		0.0000	1.0000	19.68
60.5	29,806		0.0000	1.0000	19.68
61.5	29,104		0.0000	1.0000	19.68
62.5	28,982		0.0000	1.0000	19.68
63.5	28,982		0.0000	1.0000	19.68
64.5	28,871		0.0000	1.0000	19.68
65.5	20,131		0.0000	1.0000	19.68
66.5	3,223		0.0000	1.0000	19.68
67.5	1,634		0.0000	1.0000	19.68
68.5	277		0.0000	1.0000	19.68
69.5	277		0.0000	1.0000	19.68
70.5	277		0.0000	1.0000	19.68
71.5					19.68

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 331 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2015 EXPERIENCE BAND 1934-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,053,183		0.0000	1.0000	100.00
0.5	8,909,881		0.0000	1.0000	100.00
1.5	7,271,009		0.0000	1.0000	100.00
2.5	7,131,247		0.0000	1.0000	100.00
3.5	6,055,655		0.0000	1.0000	100.00
4.5	5,884,893		0.0000	1.0000	100.00
5.5	5,884,893	34,869	0.0059	0.9941	100.00
6.5	5,700,577		0.0000	1.0000	99.41
7.5	5,690,419		0.0000	1.0000	99.41
8.5	5,485,754	181,888	0.0332	0.9668	99.41
9.5	5,303,866		0.0000	1.0000	96.11
10.5	4,879,057		0.0000	1.0000	96.11
11.5	4,879,057		0.0000	1.0000	96.11
12.5	4,879,057		0.0000	1.0000	96.11
13.5	4,863,568		0.0000	1.0000	96.11
14.5	4,863,568		0.0000	1.0000	96.11
15.5	4,863,568		0.0000	1.0000	96.11
16.5	4,863,568	1,380	0.0003	0.9997	96.11
17.5	4,830,648		0.0000	1.0000	96.08
18.5	4,816,682		0.0000	1.0000	96.08
19.5	4,816,682	8,930	0.0019	0.9981	96.08
20.5	4,698,434	8,930	0.0019	0.9981	95.91
21.5	4,675,941		0.0000	1.0000	95.72
22.5	4,663,262	7,939	0.0017	0.9983	95.72
23.5	4,506,933		0.0000	1.0000	95.56
24.5	4,506,933		0.0000	1.0000	95.56
25.5	4,505,946	7	0.0000	1.0000	95.56
26.5	4,504,520	396	0.0001	0.9999	95.56
27.5	4,496,510		0.0000	1.0000	95.55
28.5	4,496,510		0.0000	1.0000	95.55
29.5	4,493,020		0.0000	1.0000	95.55
30.5	4,493,020	8,485	0.0019	0.9981	95.55
31.5	4,481,996	5,426	0.0012	0.9988	95.37
32.5	4,474,877		0.0000	1.0000	95.26
33.5	4,474,877		0.0000	1.0000	95.26
34.5	4,474,877		0.0000	1.0000	95.26
35.5	4,314,646		0.0000	1.0000	95.26
36.5	4,310,058		0.0000	1.0000	95.26
37.5	4,305,701		0.0000	1.0000	95.26
38.5	4,305,701		0.0000	1.0000	95.26

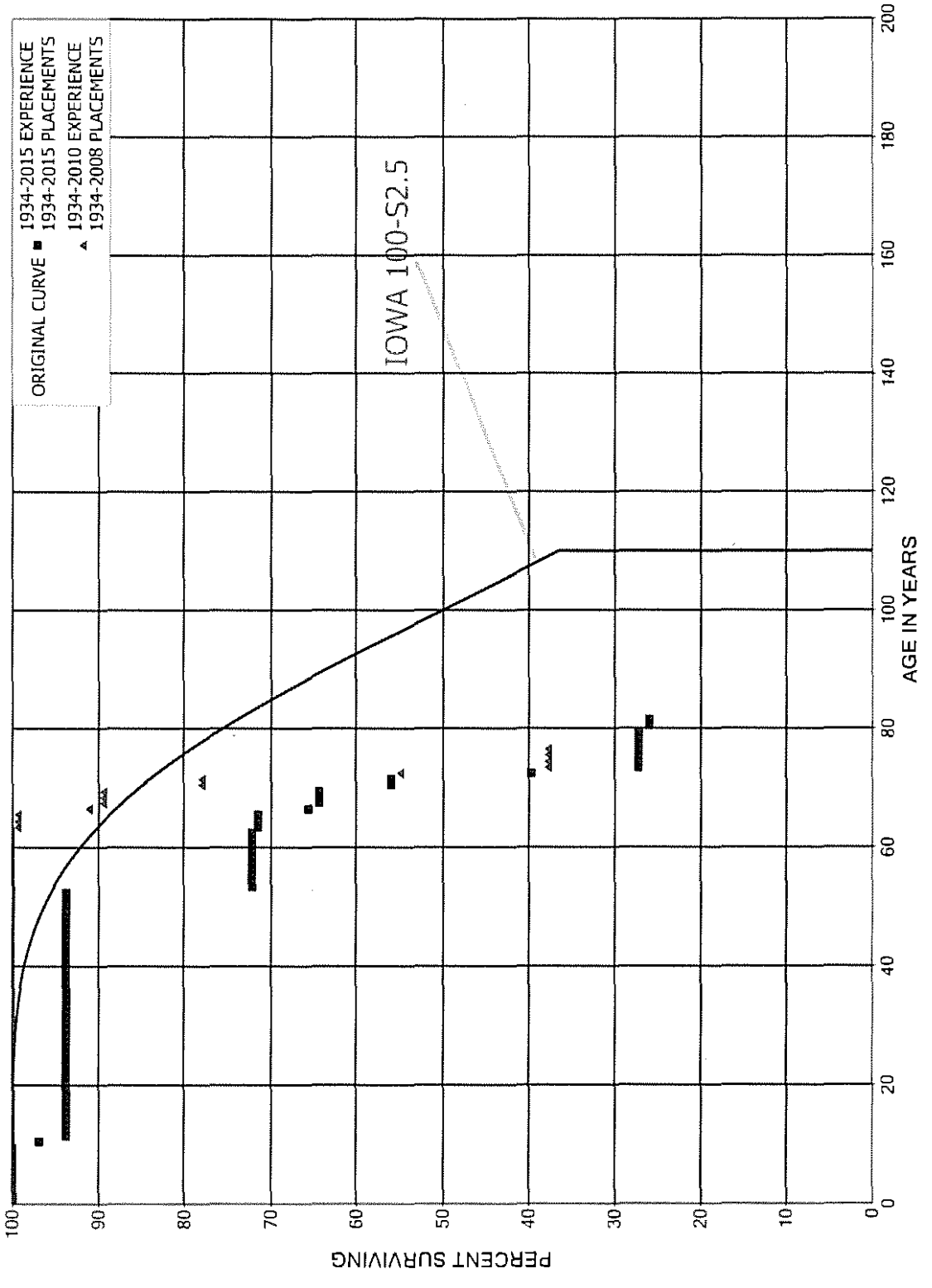
LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2015			EXPERIENCE BAND 1934-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,305,701		0.0000	1.0000	95.26
40.5	4,305,568		0.0000	1.0000	95.26
41.5	4,282,483	271	0.0001	0.9999	95.26
42.5	4,282,213		0.0000	1.0000	95.25
43.5	4,282,213		0.0000	1.0000	95.25
44.5	4,282,213		0.0000	1.0000	95.25
45.5	4,281,722		0.0000	1.0000	95.25
46.5	4,281,722		0.0000	1.0000	95.25
47.5	4,281,722		0.0000	1.0000	95.25
48.5	4,279,950		0.0000	1.0000	95.25
49.5	4,279,950	411	0.0001	0.9999	95.25
50.5	4,270,654		0.0000	1.0000	95.24
51.5	4,270,654		0.0000	1.0000	95.24
52.5	4,270,654		0.0000	1.0000	95.24
53.5	4,260,787		0.0000	1.0000	95.24
54.5	4,259,910	1,509	0.0004	0.9996	95.24
55.5	4,258,401	2,305	0.0005	0.9995	95.21
56.5	4,255,714	299	0.0001	0.9999	95.16
57.5	4,255,314		0.0000	1.0000	95.15
58.5	4,255,314		0.0000	1.0000	95.15
59.5	4,255,314		0.0000	1.0000	95.15
60.5	4,255,314		0.0000	1.0000	95.15
61.5	4,255,314		0.0000	1.0000	95.15
62.5	4,255,314	6,015	0.0014	0.9986	95.15
63.5	4,249,299		0.0000	1.0000	95.01
64.5	4,078,045		0.0000	1.0000	95.01
65.5	4,065,588	1,225	0.0003	0.9997	95.01
66.5	4,062,667		0.0000	1.0000	94.99
67.5	4,062,667		0.0000	1.0000	94.99
68.5	4,060,849		0.0000	1.0000	94.99
69.5	4,058,933		0.0000	1.0000	94.99
70.5	4,058,933		0.0000	1.0000	94.99
71.5	4,058,933	6,141	0.0015	0.9985	94.99
72.5	4,048,052	904,241	0.2234	0.7766	94.84
73.5	3,142,945		0.0000	1.0000	73.66
74.5	3,140,691		0.0000	1.0000	73.66
75.5	3,140,691		0.0000	1.0000	73.66
76.5	3,137,992		0.0000	1.0000	73.66
77.5	3,137,742	508	0.0002	0.9998	73.66
78.5	3,135,534		0.0000	1.0000	73.64
79.5	3,135,534		0.0000	1.0000	73.64
80.5	3,135,534		0.0000	1.0000	73.64
81.5					73.64

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2015 EXPERIENCE BAND 1934-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,460,512		0.0000	1.0000	100.00
0.5	17,379,358		0.0000	1.0000	100.00
1.5	13,669,097		0.0000	1.0000	100.00
2.5	13,438,463		0.0000	1.0000	100.00
3.5	11,917,293		0.0000	1.0000	100.00
4.5	11,528,399		0.0000	1.0000	100.00
5.5	11,528,399		0.0000	1.0000	100.00
6.5	11,528,399		0.0000	1.0000	100.00
7.5	9,423,500		0.0000	1.0000	100.00
8.5	4,998,408		0.0000	1.0000	100.00
9.5	4,998,408	159,095	0.0318	0.9682	100.00
10.5	4,839,313	155,565	0.0321	0.9679	96.82
11.5	156,421		0.0000	1.0000	93.70
12.5	156,421		0.0000	1.0000	93.70
13.5	156,421		0.0000	1.0000	93.70
14.5	156,421		0.0000	1.0000	93.70
15.5	156,421		0.0000	1.0000	93.70
16.5	156,421		0.0000	1.0000	93.70
17.5	156,421		0.0000	1.0000	93.70
18.5	156,421		0.0000	1.0000	93.70
19.5	156,421		0.0000	1.0000	93.70
20.5	156,421		0.0000	1.0000	93.70
21.5	156,421		0.0000	1.0000	93.70
22.5	156,421		0.0000	1.0000	93.70
23.5	156,421		0.0000	1.0000	93.70
24.5	156,421		0.0000	1.0000	93.70
25.5	156,421		0.0000	1.0000	93.70
26.5	156,421		0.0000	1.0000	93.70
27.5	156,421		0.0000	1.0000	93.70
28.5	156,421		0.0000	1.0000	93.70
29.5	156,421		0.0000	1.0000	93.70
30.5	156,421		0.0000	1.0000	93.70
31.5	156,421		0.0000	1.0000	93.70
32.5	156,421		0.0000	1.0000	93.70
33.5	156,421		0.0000	1.0000	93.70
34.5	156,421		0.0000	1.0000	93.70
35.5	156,421		0.0000	1.0000	93.70
36.5	156,421		0.0000	1.0000	93.70
37.5	156,421		0.0000	1.0000	93.70
38.5	149,005		0.0000	1.0000	93.70

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2015 EXPERIENCE BAND 1934-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	149,005		0.0000	1.0000	93.70
40.5	149,005		0.0000	1.0000	93.70
41.5	149,005		0.0000	1.0000	93.70
42.5	149,005		0.0000	1.0000	93.70
43.5	149,005		0.0000	1.0000	93.70
44.5	149,005		0.0000	1.0000	93.70
45.5	149,005		0.0000	1.0000	93.70
46.5	149,005		0.0000	1.0000	93.70
47.5	149,005		0.0000	1.0000	93.70
48.5	149,005		0.0000	1.0000	93.70
49.5	149,005		0.0000	1.0000	93.70
50.5	149,005		0.0000	1.0000	93.70
51.5	149,005		0.0000	1.0000	93.70
52.5	149,005	34,230	0.2297	0.7703	93.70
53.5	114,775		0.0000	1.0000	72.18
54.5	114,775		0.0000	1.0000	72.18
55.5	114,775		0.0000	1.0000	72.18
56.5	114,775		0.0000	1.0000	72.18
57.5	114,775		0.0000	1.0000	72.18
58.5	114,775		0.0000	1.0000	72.18
59.5	114,775		0.0000	1.0000	72.18
60.5	114,775		0.0000	1.0000	72.18
61.5	114,775		0.0000	1.0000	72.18
62.5	114,775	1,000	0.0087	0.9913	72.18
63.5	113,774		0.0000	1.0000	71.55
64.5	113,774		0.0000	1.0000	71.55
65.5	113,774	9,374	0.0824	0.9176	71.55
66.5	104,396	1,977	0.0189	0.9811	65.65
67.5	102,419		0.0000	1.0000	64.41
68.5	102,419		0.0000	1.0000	64.41
69.5	102,419	13,208	0.1290	0.8710	64.41
70.5	89,211		0.0000	1.0000	56.10
71.5	89,211	26,286	0.2947	0.7053	56.10
72.5	62,925	19,631	0.3120	0.6880	39.57
73.5	43,294		0.0000	1.0000	27.23
74.5	43,294		0.0000	1.0000	27.23
75.5	43,294		0.0000	1.0000	27.23
76.5	42,731		0.0000	1.0000	27.23
77.5	42,731		0.0000	1.0000	27.23
78.5	42,731		0.0000	1.0000	27.23
79.5	42,731	1,963	0.0459	0.9541	27.23
80.5	40,768		0.0000	1.0000	25.98
81.5					25.98

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2008 EXPERIENCE BAND 1934-2010

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,528,399		0.0000	1.0000	100.00
0.5	11,528,399		0.0000	1.0000	100.00
1.5	11,528,399		0.0000	1.0000	100.00
2.5	9,423,500		0.0000	1.0000	100.00
3.5	4,998,408		0.0000	1.0000	100.00
4.5	4,998,408		0.0000	1.0000	100.00
5.5	4,998,408		0.0000	1.0000	100.00
6.5	311,985		0.0000	1.0000	100.00
7.5	311,985		0.0000	1.0000	100.00
8.5	311,985		0.0000	1.0000	100.00
9.5	311,985		0.0000	1.0000	100.00
10.5	156,421		0.0000	1.0000	100.00
11.5	156,421		0.0000	1.0000	100.00
12.5	156,421		0.0000	1.0000	100.00
13.5	156,421		0.0000	1.0000	100.00
14.5	156,421		0.0000	1.0000	100.00
15.5	156,421		0.0000	1.0000	100.00
16.5	156,421		0.0000	1.0000	100.00
17.5	156,421		0.0000	1.0000	100.00
18.5	156,421		0.0000	1.0000	100.00
19.5	156,421		0.0000	1.0000	100.00
20.5	156,421		0.0000	1.0000	100.00
21.5	156,421		0.0000	1.0000	100.00
22.5	156,421		0.0000	1.0000	100.00
23.5	156,421		0.0000	1.0000	100.00
24.5	156,421		0.0000	1.0000	100.00
25.5	156,421		0.0000	1.0000	100.00
26.5	156,421		0.0000	1.0000	100.00
27.5	156,421		0.0000	1.0000	100.00
28.5	156,421		0.0000	1.0000	100.00
29.5	156,421		0.0000	1.0000	100.00
30.5	156,421		0.0000	1.0000	100.00
31.5	156,421		0.0000	1.0000	100.00
32.5	156,421		0.0000	1.0000	100.00
33.5	149,005		0.0000	1.0000	100.00
34.5	149,005		0.0000	1.0000	100.00
35.5	149,005		0.0000	1.0000	100.00
36.5	149,005		0.0000	1.0000	100.00
37.5	149,005		0.0000	1.0000	100.00
38.5	149,005		0.0000	1.0000	100.00

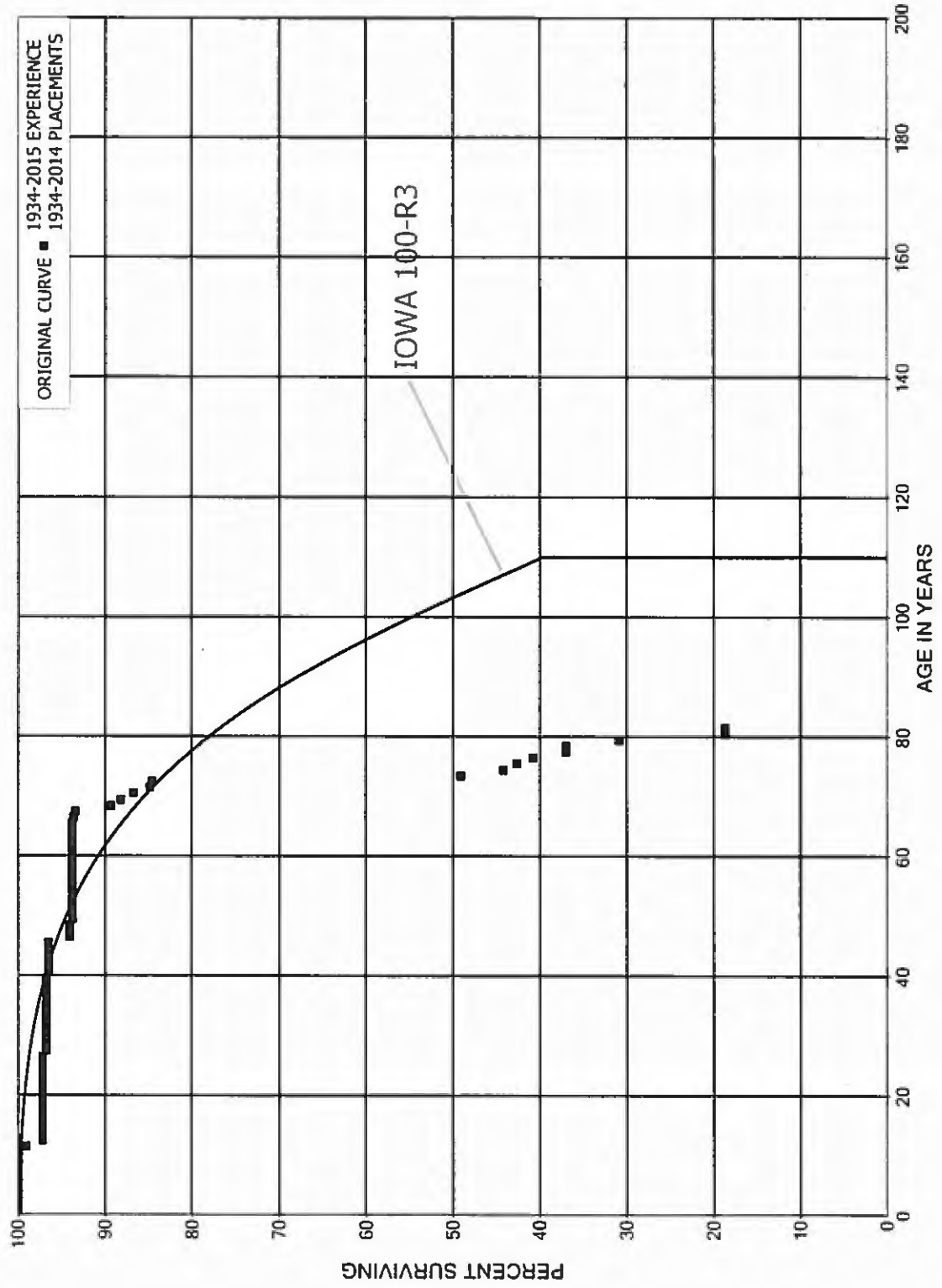
LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2008			EXPERIENCE BAND 1934-2010		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	149,005		0.0000	1.0000	100.00
40.5	149,005		0.0000	1.0000	100.00
41.5	149,005		0.0000	1.0000	100.00
42.5	149,005		0.0000	1.0000	100.00
43.5	149,005		0.0000	1.0000	100.00
44.5	149,005		0.0000	1.0000	100.00
45.5	149,005		0.0000	1.0000	100.00
46.5	149,005		0.0000	1.0000	100.00
47.5	149,005		0.0000	1.0000	100.00
48.5	149,005		0.0000	1.0000	100.00
49.5	149,005		0.0000	1.0000	100.00
50.5	114,775		0.0000	1.0000	100.00
51.5	114,775		0.0000	1.0000	100.00
52.5	114,775		0.0000	1.0000	100.00
53.5	114,775		0.0000	1.0000	100.00
54.5	114,775		0.0000	1.0000	100.00
55.5	114,775		0.0000	1.0000	100.00
56.5	114,775		0.0000	1.0000	100.00
57.5	114,775		0.0000	1.0000	100.00
58.5	114,775		0.0000	1.0000	100.00
59.5	114,775		0.0000	1.0000	100.00
60.5	114,775		0.0000	1.0000	100.00
61.5	114,771		0.0000	1.0000	100.00
62.5	114,771	1,000	0.0087	0.9913	100.00
63.5	113,770		0.0000	1.0000	99.13
64.5	113,770		0.0000	1.0000	99.13
65.5	113,770	9,374	0.0824	0.9176	99.13
66.5	104,396	1,977	0.0189	0.9811	90.96
67.5	102,419		0.0000	1.0000	89.24
68.5	102,419		0.0000	1.0000	89.24
69.5	102,419	13,208	0.1290	0.8710	89.24
70.5	89,211		0.0000	1.0000	77.73
71.5	88,648	26,286	0.2965	0.7035	77.73
72.5	62,361	19,631	0.3148	0.6852	54.68
73.5	42,731		0.0000	1.0000	37.47
74.5	42,731		0.0000	1.0000	37.47
75.5	42,731		0.0000	1.0000	37.47
76.5					37.47

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2014 EXPERIENCE BAND 1934-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	63,874,116		0.0000	1.0000	100.00
0.5	63,874,116		0.0000	1.0000	100.00
1.5	37,781,492		0.0000	1.0000	100.00
2.5	37,721,510		0.0000	1.0000	100.00
3.5	21,170,117		0.0000	1.0000	100.00
4.5	20,767,468		0.0000	1.0000	100.00
5.5	20,767,468		0.0000	1.0000	100.00
6.5	20,767,468		0.0000	1.0000	100.00
7.5	11,892,561		0.0000	1.0000	100.00
8.5	2,698,249		0.0000	1.0000	100.00
9.5	2,698,249		0.0000	1.0000	100.00
10.5	2,517,714	22,276	0.0088	0.9912	100.00
11.5	2,495,438	48,704	0.0195	0.9805	99.12
12.5	2,293,755		0.0000	1.0000	97.18
13.5	2,293,755		0.0000	1.0000	97.18
14.5	2,293,755		0.0000	1.0000	97.18
15.5	2,293,755		0.0000	1.0000	97.18
16.5	2,293,755		0.0000	1.0000	97.18
17.5	2,293,755		0.0000	1.0000	97.18
18.5	2,293,755		0.0000	1.0000	97.18
19.5	2,228,318		0.0000	1.0000	97.18
20.5	2,223,065		0.0000	1.0000	97.18
21.5	2,223,065		0.0000	1.0000	97.18
22.5	2,223,065		0.0000	1.0000	97.18
23.5	2,223,065		0.0000	1.0000	97.18
24.5	2,223,065		0.0000	1.0000	97.18
25.5	2,223,065		0.0000	1.0000	97.18
26.5	2,223,065	10,804	0.0049	0.9951	97.18
27.5	2,212,260		0.0000	1.0000	96.71
28.5	2,212,260		0.0000	1.0000	96.71
29.5	2,212,260		0.0000	1.0000	96.71
30.5	2,212,260		0.0000	1.0000	96.71
31.5	2,212,260		0.0000	1.0000	96.71
32.5	2,212,260		0.0000	1.0000	96.71
33.5	2,212,260		0.0000	1.0000	96.71
34.5	2,212,125		0.0000	1.0000	96.71
35.5	2,212,125		0.0000	1.0000	96.71
36.5	2,212,125		0.0000	1.0000	96.71
37.5	2,212,125		0.0000	1.0000	96.71
38.5	2,212,125		0.0000	1.0000	96.71

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

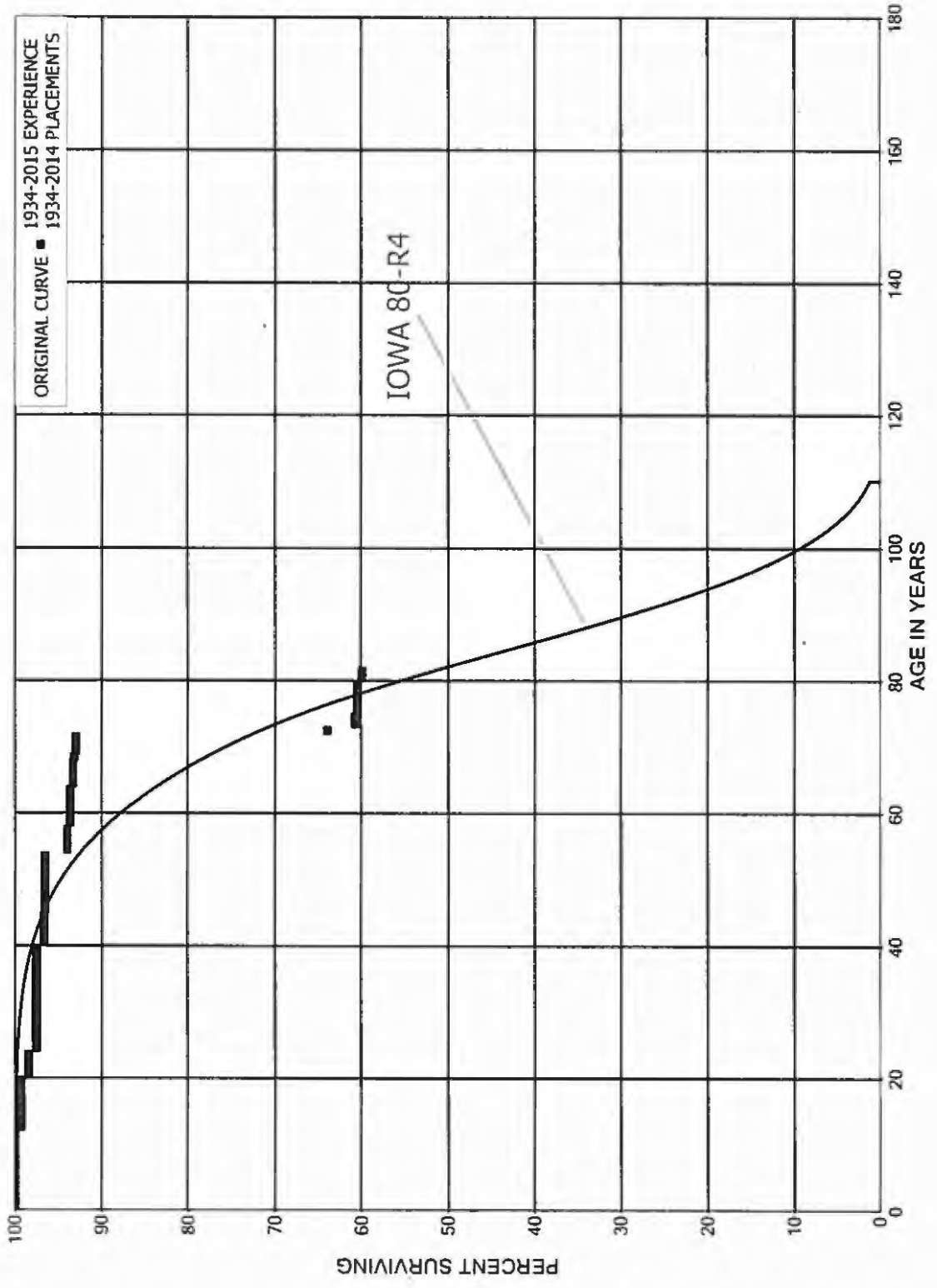
ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2014 EXPERIENCE BAND 1934-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,212,125	4,328	0.0020	0.9980	96.71
40.5	2,207,798		0.0000	1.0000	96.52
41.5	2,207,798		0.0000	1.0000	96.52
42.5	2,207,798		0.0000	1.0000	96.52
43.5	2,207,798		0.0000	1.0000	96.52
44.5	2,207,798		0.0000	1.0000	96.52
45.5	2,207,798	55,574	0.0252	0.9748	96.52
46.5	2,152,224		0.0000	1.0000	94.09
47.5	2,152,224		0.0000	1.0000	94.09
48.5	2,151,820	7,705	0.0036	0.9964	94.09
49.5	2,144,115		0.0000	1.0000	93.75
50.5	2,144,115		0.0000	1.0000	93.75
51.5	2,144,115		0.0000	1.0000	93.75
52.5	2,144,115		0.0000	1.0000	93.75
53.5	2,144,115		0.0000	1.0000	93.75
54.5	2,144,115		0.0000	1.0000	93.75
55.5	2,144,115		0.0000	1.0000	93.75
56.5	2,144,115		0.0000	1.0000	93.75
57.5	2,144,115		0.0000	1.0000	93.75
58.5	2,144,115		0.0000	1.0000	93.75
59.5	2,144,115		0.0000	1.0000	93.75
60.5	2,144,115		0.0000	1.0000	93.75
61.5	2,144,115		0.0000	1.0000	93.75
62.5	2,144,115		0.0000	1.0000	93.75
63.5	2,144,115		0.0000	1.0000	93.75
64.5	2,144,115		0.0000	1.0000	93.75
65.5	2,144,115	2,764	0.0013	0.9987	93.75
66.5	2,141,346	4,185	0.0020	0.9980	93.63
67.5	2,137,161	96,380	0.0451	0.9549	93.45
68.5	2,036,885	22,949	0.0113	0.9887	89.23
69.5	2,013,936	35,545	0.0176	0.9824	88.23
70.5	1,978,391	42,450	0.0215	0.9785	86.67
71.5	1,935,942	3,530	0.0018	0.9982	84.81
72.5	1,932,405	811,571	0.4200	0.5800	84.66
73.5	1,120,834	112,549	0.1004	0.8996	49.10
74.5	1,008,286	35,846	0.0356	0.9644	44.17
75.5	894,358	38,675	0.0432	0.9568	42.60
76.5	855,683	80,113	0.0936	0.9064	40.76
77.5	764,473		0.0000	1.0000	36.94
78.5	647,887	107,056	0.1652	0.8348	36.94
79.5	539,705	213,711	0.3960	0.6040	30.84
80.5	325,994		0.0000	1.0000	18.63
81.5					18.63

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2014 EXPERIENCE BAND 1934-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,693,087		0.0000	1.0000	100.00
0.5	7,693,087		0.0000	1.0000	100.00
1.5	5,654,033		0.0000	1.0000	100.00
2.5	5,654,033		0.0000	1.0000	100.00
3.5	4,968,791		0.0000	1.0000	100.00
4.5	4,849,665		0.0000	1.0000	100.00
5.5	4,849,665		0.0000	1.0000	100.00
6.5	4,849,665		0.0000	1.0000	100.00
7.5	4,763,270		0.0000	1.0000	100.00
8.5	4,547,551		0.0000	1.0000	100.00
9.5	4,547,551		0.0000	1.0000	100.00
10.5	4,543,696		0.0000	1.0000	100.00
11.5	1,597,757	11,993	0.0075	0.9925	100.00
12.5	1,292,915		0.0000	1.0000	99.25
13.5	1,292,915		0.0000	1.0000	99.25
14.5	1,292,915		0.0000	1.0000	99.25
15.5	1,292,915		0.0000	1.0000	99.25
16.5	1,292,915		0.0000	1.0000	99.25
17.5	1,292,915		0.0000	1.0000	99.25
18.5	1,292,915		0.0000	1.0000	99.25
19.5	1,287,028	10,626	0.0083	0.9917	99.25
20.5	1,437,740		0.0000	1.0000	98.43
21.5	1,437,740		0.0000	1.0000	98.43
22.5	1,437,740		0.0000	1.0000	98.43
23.5	1,437,740	13,510	0.0094	0.9906	98.43
24.5	1,424,231	270	0.0002	0.9998	97.51
25.5	1,423,961		0.0000	1.0000	97.49
26.5	680,771		0.0000	1.0000	97.49
27.5	594,824		0.0000	1.0000	97.49
28.5	572,933		0.0000	1.0000	97.49
29.5	572,933		0.0000	1.0000	97.49
30.5	572,933		0.0000	1.0000	97.49
31.5	572,933		0.0000	1.0000	97.49
32.5	572,933		0.0000	1.0000	97.49
33.5	572,933		0.0000	1.0000	97.49
34.5	572,933		0.0000	1.0000	97.49
35.5	572,933		0.0000	1.0000	97.49
36.5	572,933		0.0000	1.0000	97.49
37.5	572,933		0.0000	1.0000	97.49
38.5	572,933		0.0000	1.0000	97.49

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

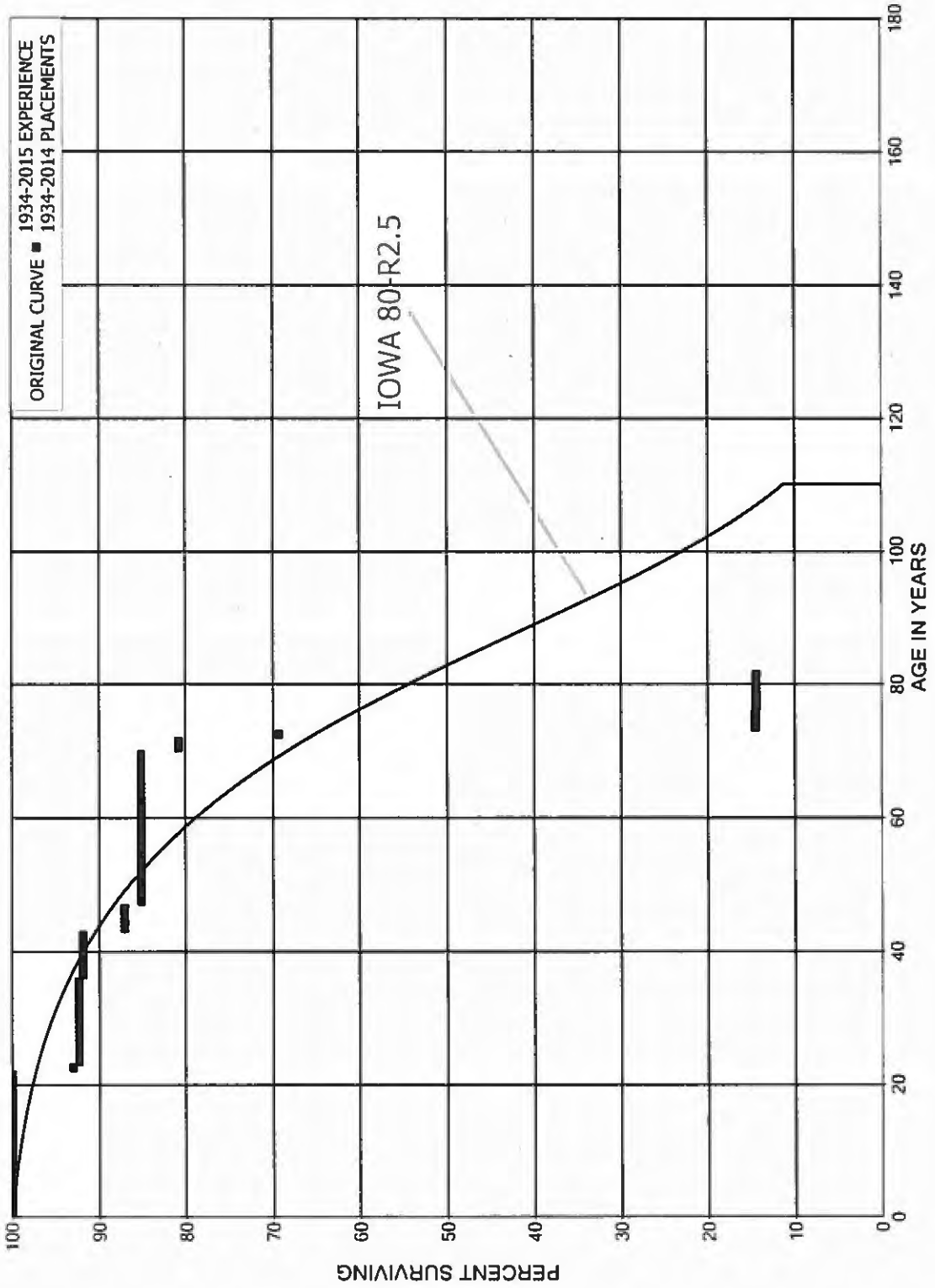
ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2014 EXPERIENCE BAND 1934-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	572,933	5,285	0.0092	0.9908	97.49
40.5	567,648		0.0000	1.0000	96.59
41.5	567,648	153	0.0003	0.9997	96.59
42.5	567,495		0.0000	1.0000	96.56
43.5	567,495		0.0000	1.0000	96.56
44.5	567,495	407	0.0007	0.9993	96.56
45.5	561,966		0.0000	1.0000	96.49
46.5	561,966		0.0000	1.0000	96.49
47.5	560,282		0.0000	1.0000	96.49
48.5	560,282		0.0000	1.0000	96.49
49.5	508,133		0.0000	1.0000	96.49
50.5	508,133		0.0000	1.0000	96.49
51.5	506,475		0.0000	1.0000	96.49
52.5	506,475		0.0000	1.0000	96.49
53.5	506,475	13,158	0.0260	0.9740	96.49
54.5	493,317		0.0000	1.0000	93.99
55.5	493,281		0.0000	1.0000	93.99
56.5	488,242		0.0000	1.0000	93.99
57.5	488,242	1,890	0.0039	0.9961	93.99
58.5	486,352		0.0000	1.0000	93.62
59.5	486,352		0.0000	1.0000	93.62
60.5	485,878		0.0000	1.0000	93.62
61.5	485,878		0.0000	1.0000	93.62
62.5	485,878		0.0000	1.0000	93.62
63.5	454,603	1,409	0.0031	0.9969	93.62
64.5	453,194		0.0000	1.0000	93.33
65.5	453,194	222	0.0005	0.9995	93.33
66.5	449,084		0.0000	1.0000	93.29
67.5	439,493	562	0.0013	0.9987	93.29
68.5	438,931	1,243	0.0028	0.9972	93.17
69.5	437,688		0.0000	1.0000	92.90
70.5	437,688		0.0000	1.0000	92.90
71.5	437,688	136,261	0.3113	0.6887	92.90
72.5	301,427	15,351	0.0509	0.9491	63.98
73.5	284,181		0.0000	1.0000	60.72
74.5	284,181	965	0.0034	0.9966	60.72
75.5	283,135	204	0.0007	0.9993	60.52
76.5	278,366	74	0.0003	0.9997	60.47
77.5	276,614		0.0000	1.0000	60.46
78.5	275,199		0.0000	1.0000	60.46
79.5	275,199	2,226	0.0081	0.9919	60.46
80.5	272,972		0.0000	1.0000	59.97
81.5					59.97

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2014 EXPERIENCE BAND 1934-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,246,757		0.0000	1.0000	100.00
0.5	1,246,757		0.0000	1.0000	100.00
1.5	426,408		0.0000	1.0000	100.00
2.5	426,408		0.0000	1.0000	100.00
3.5	367,183		0.0000	1.0000	100.00
4.5	367,183		0.0000	1.0000	100.00
5.5	338,583		0.0000	1.0000	100.00
6.5	306,845		0.0000	1.0000	100.00
7.5	289,200		0.0000	1.0000	100.00
8.5	191,978		0.0000	1.0000	100.00
9.5	191,978		0.0000	1.0000	100.00
10.5	187,035		0.0000	1.0000	100.00
11.5	162,922		0.0000	1.0000	100.00
12.5	162,922		0.0000	1.0000	100.00
13.5	162,922		0.0000	1.0000	100.00
14.5	162,922		0.0000	1.0000	100.00
15.5	162,922		0.0000	1.0000	100.00
16.5	162,922		0.0000	1.0000	100.00
17.5	162,922		0.0000	1.0000	100.00
18.5	162,922		0.0000	1.0000	100.00
19.5	128,117		0.0000	1.0000	100.00
20.5	128,117		0.0000	1.0000	100.00
21.5	128,117	9,082	0.0709	0.9291	100.00
22.5	119,035	783	0.0066	0.9934	92.91
23.5	118,252		0.0000	1.0000	92.30
24.5	118,252		0.0000	1.0000	92.30
25.5	118,252		0.0000	1.0000	92.30
26.5	118,252		0.0000	1.0000	92.30
27.5	82,600		0.0000	1.0000	92.30
28.5	81,133		0.0000	1.0000	92.30
29.5	79,056		0.0000	1.0000	92.30
30.5	77,826		0.0000	1.0000	92.30
31.5	77,826		0.0000	1.0000	92.30
32.5	77,826		0.0000	1.0000	92.30
33.5	75,796		0.0000	1.0000	92.30
34.5	75,796		0.0000	1.0000	92.30
35.5	75,796	389	0.0051	0.9949	92.30
36.5	75,124		0.0000	1.0000	91.83
37.5	74,129		0.0000	1.0000	91.83
38.5	74,129		0.0000	1.0000	91.83

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

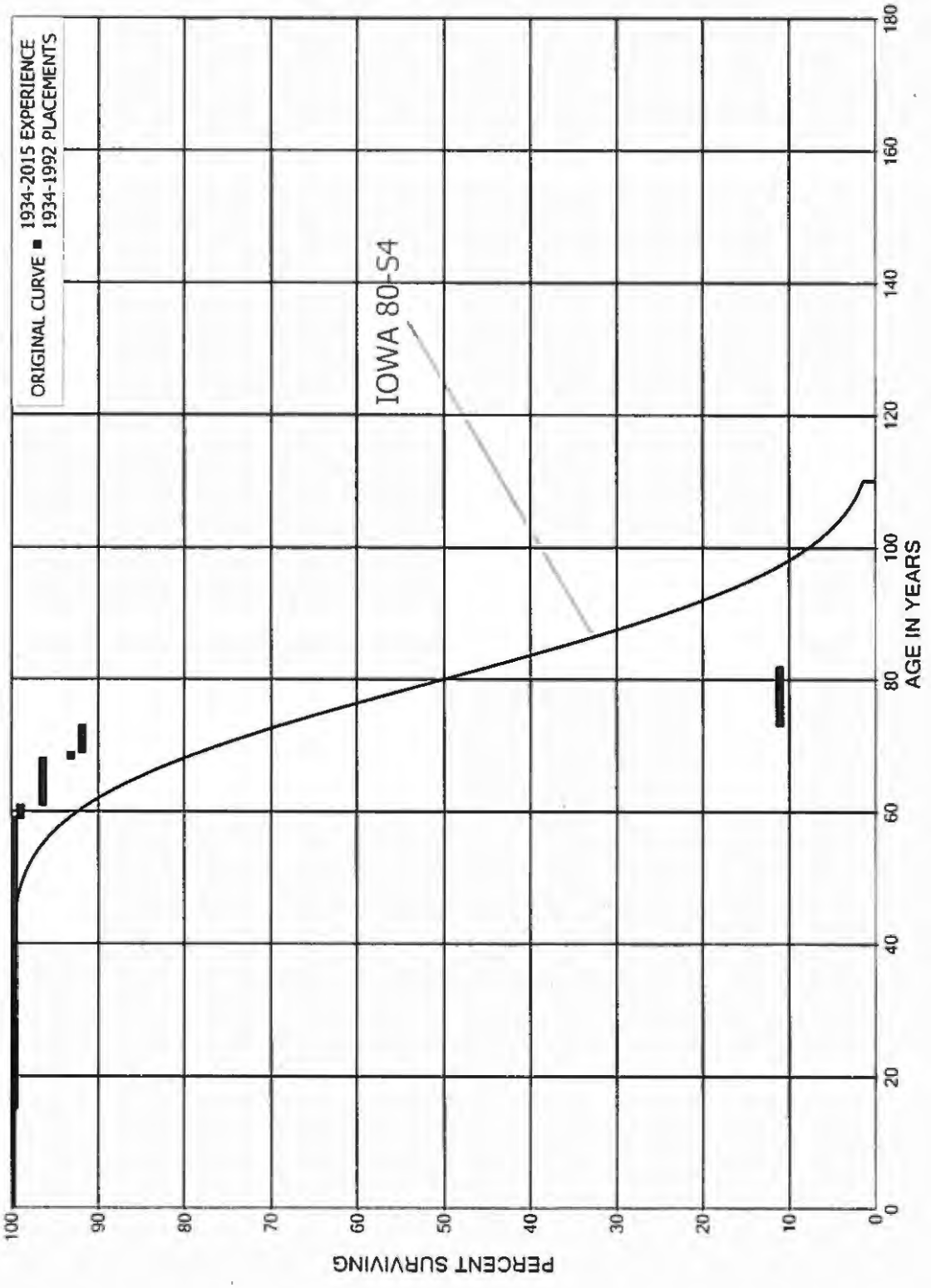
ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2014 EXPERIENCE BAND 1934-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	74,129		0.0000	1.0000	91.83
40.5	74,129		0.0000	1.0000	91.83
41.5	74,129		0.0000	1.0000	91.83
42.5	71,020	3,647	0.0514	0.9486	91.83
43.5	66,911		0.0000	1.0000	87.11
44.5	66,911		0.0000	1.0000	87.11
45.5	66,911		0.0000	1.0000	87.11
46.5	66,911	1,507	0.0225	0.9775	87.11
47.5	65,404		0.0000	1.0000	85.15
48.5	61,821		0.0000	1.0000	85.15
49.5	61,821		0.0000	1.0000	85.15
50.5	59,139		0.0000	1.0000	85.15
51.5	59,139		0.0000	1.0000	85.15
52.5	59,139		0.0000	1.0000	85.15
53.5	59,139		0.0000	1.0000	85.15
54.5	59,139		0.0000	1.0000	85.15
55.5	52,895		0.0000	1.0000	85.15
56.5	52,895		0.0000	1.0000	85.15
57.5	52,895		0.0000	1.0000	85.15
58.5	52,895		0.0000	1.0000	85.15
59.5	52,664		0.0000	1.0000	85.15
60.5	52,664		0.0000	1.0000	85.15
61.5	52,664		0.0000	1.0000	85.15
62.5	52,664		0.0000	1.0000	85.15
63.5	52,664		0.0000	1.0000	85.15
64.5	52,461		0.0000	1.0000	85.15
65.5	52,036		0.0000	1.0000	85.15
66.5	52,036		0.0000	1.0000	85.15
67.5	52,036		0.0000	1.0000	85.15
68.5	50,197		0.0000	1.0000	85.15
69.5	49,986	2,554	0.0511	0.9489	85.15
70.5	47,432		0.0000	1.0000	80.80
71.5	47,432	6,784	0.1430	0.8570	80.80
72.5	40,649	32,138	0.7906	0.2094	69.24
73.5	8,511		0.0000	1.0000	14.50
74.5	8,496		0.0000	1.0000	14.50
75.5	8,496	53	0.0062	0.9938	14.50
76.5	8,324		0.0000	1.0000	14.41
77.5	8,296		0.0000	1.0000	14.41
78.5	8,296		0.0000	1.0000	14.41
79.5	8,296		0.0000	1.0000	14.41
80.5	8,219		0.0000	1.0000	14.41
81.5					14.41

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 336 ROADS, RAILROADS AND BRIDGES
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-1992 EXPERIENCE BAND 1934-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	185,663		0.0000	1.0000	100.00
0.5	185,663		0.0000	1.0000	100.00
1.5	185,663		0.0000	1.0000	100.00
2.5	185,663		0.0000	1.0000	100.00
3.5	185,663		0.0000	1.0000	100.00
4.5	185,663		0.0000	1.0000	100.00
5.5	185,663		0.0000	1.0000	100.00
6.5	185,663		0.0000	1.0000	100.00
7.5	185,663		0.0000	1.0000	100.00
8.5	185,663		0.0000	1.0000	100.00
9.5	185,663		0.0000	1.0000	100.00
10.5	185,663		0.0000	1.0000	100.00
11.5	185,663		0.0000	1.0000	100.00
12.5	185,663		0.0000	1.0000	100.00
13.5	185,663		0.0000	1.0000	100.00
14.5	185,663	592	0.0032	0.9968	100.00
15.5	185,071		0.0000	1.0000	99.68
16.5	185,071		0.0000	1.0000	99.68
17.5	185,071		0.0000	1.0000	99.68
18.5	185,071		0.0000	1.0000	99.68
19.5	185,071		0.0000	1.0000	99.68
20.5	185,071		0.0000	1.0000	99.68
21.5	185,071		0.0000	1.0000	99.68
22.5	185,071		0.0000	1.0000	99.68
23.5	174,590		0.0000	1.0000	99.68
24.5	174,590		0.0000	1.0000	99.68
25.5	174,590		0.0000	1.0000	99.68
26.5	174,590		0.0000	1.0000	99.68
27.5	174,590		0.0000	1.0000	99.68
28.5	174,590		0.0000	1.0000	99.68
29.5	174,590		0.0000	1.0000	99.68
30.5	174,590		0.0000	1.0000	99.68
31.5	174,590		0.0000	1.0000	99.68
32.5	174,590		0.0000	1.0000	99.68
33.5	174,590		0.0000	1.0000	99.68
34.5	174,590		0.0000	1.0000	99.68
35.5	174,590		0.0000	1.0000	99.68
36.5	174,590		0.0000	1.0000	99.68
37.5	174,590		0.0000	1.0000	99.68
38.5	174,590		0.0000	1.0000	99.68

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

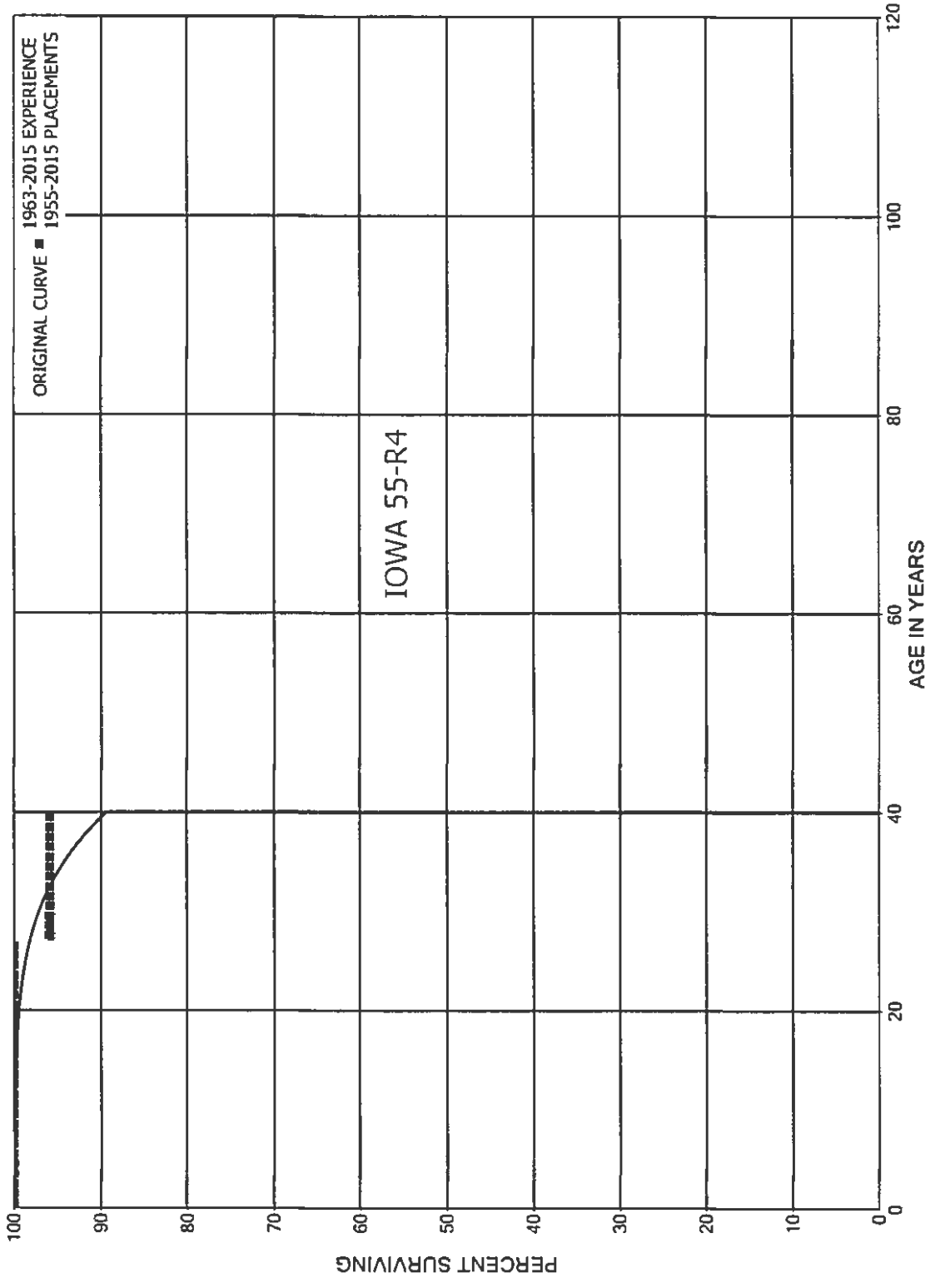
ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-1992 EXPERIENCE BAND 1934-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	174,590		0.0000	1.0000	99.68
40.5	174,590		0.0000	1.0000	99.68
41.5	174,590		0.0000	1.0000	99.68
42.5	174,590		0.0000	1.0000	99.68
43.5	174,590		0.0000	1.0000	99.68
44.5	174,590		0.0000	1.0000	99.68
45.5	174,590		0.0000	1.0000	99.68
46.5	174,590		0.0000	1.0000	99.68
47.5	174,590		0.0000	1.0000	99.68
48.5	174,590		0.0000	1.0000	99.68
49.5	174,590		0.0000	1.0000	99.68
50.5	174,590		0.0000	1.0000	99.68
51.5	174,590		0.0000	1.0000	99.68
52.5	174,590		0.0000	1.0000	99.68
53.5	174,590		0.0000	1.0000	99.68
54.5	174,590		0.0000	1.0000	99.68
55.5	174,590		0.0000	1.0000	99.68
56.5	174,590		0.0000	1.0000	99.68
57.5	174,590		0.0000	1.0000	99.68
58.5	174,590	1,359	0.0078	0.9922	99.68
59.5	173,231		0.0000	1.0000	98.91
60.5	173,231	4,323	0.0250	0.9750	98.91
61.5	168,908		0.0000	1.0000	96.44
62.5	168,908		0.0000	1.0000	96.44
63.5	168,908		0.0000	1.0000	96.44
64.5	168,908		0.0000	1.0000	96.44
65.5	168,908		0.0000	1.0000	96.44
66.5	168,908		0.0000	1.0000	96.44
67.5	168,908	5,764	0.0341	0.9659	96.44
68.5	163,144	2,322	0.0142	0.9858	93.15
69.5	160,821		0.0000	1.0000	91.82
70.5	160,821		0.0000	1.0000	91.82
71.5	160,821		0.0000	1.0000	91.82
72.5	160,821	141,371	0.8791	0.1209	91.82
73.5	19,450		0.0000	1.0000	11.10
74.5	18,316		0.0000	1.0000	11.10
75.5	18,316		0.0000	1.0000	11.10
76.5	18,316		0.0000	1.0000	11.10
77.5	18,316		0.0000	1.0000	11.10
78.5	18,316		0.0000	1.0000	11.10
79.5	18,316		0.0000	1.0000	11.10
80.5	18,316		0.0000	1.0000	11.10
81.5					11.10

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 341 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2015 EXPERIENCE BAND 1963-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,895,853		0.0000	1.0000	100.00
0.5	15,569,366		0.0000	1.0000	100.00
1.5	15,569,366		0.0000	1.0000	100.00
2.5	15,521,802		0.0000	1.0000	100.00
3.5	15,521,802		0.0000	1.0000	100.00
4.5	15,413,729		0.0000	1.0000	100.00
5.5	15,413,729		0.0000	1.0000	100.00
6.5	15,332,543		0.0000	1.0000	100.00
7.5	15,332,543		0.0000	1.0000	100.00
8.5	15,332,543		0.0000	1.0000	100.00
9.5	15,260,054		0.0000	1.0000	100.00
10.5	15,174,353		0.0000	1.0000	100.00
11.5	6,723,515		0.0000	1.0000	100.00
12.5	6,720,992		0.0000	1.0000	100.00
13.5	3,798,777		0.0000	1.0000	100.00
14.5	787,298		0.0000	1.0000	100.00
15.5	611,976		0.0000	1.0000	100.00
16.5	611,976		0.0000	1.0000	100.00
17.5	611,976		0.0000	1.0000	100.00
18.5	611,976		0.0000	1.0000	100.00
19.5	611,976		0.0000	1.0000	100.00
20.5	611,976		0.0000	1.0000	100.00
21.5	611,976		0.0000	1.0000	100.00
22.5	611,976		0.0000	1.0000	100.00
23.5	611,976		0.0000	1.0000	100.00
24.5	611,976		0.0000	1.0000	100.00
25.5	611,976		0.0000	1.0000	100.00
26.5	611,976	25,423	0.0415	0.9585	100.00
27.5	483,650		0.0000	1.0000	95.85
28.5	483,650		0.0000	1.0000	95.85
29.5	483,650		0.0000	1.0000	95.85
30.5	483,650		0.0000	1.0000	95.85
31.5	483,650		0.0000	1.0000	95.85
32.5	483,650		0.0000	1.0000	95.85
33.5	466,035		0.0000	1.0000	95.85
34.5	466,035		0.0000	1.0000	95.85
35.5	466,035		0.0000	1.0000	95.85
36.5	466,035		0.0000	1.0000	95.85
37.5	457,267		0.0000	1.0000	95.85
38.5	457,267		0.0000	1.0000	95.85

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

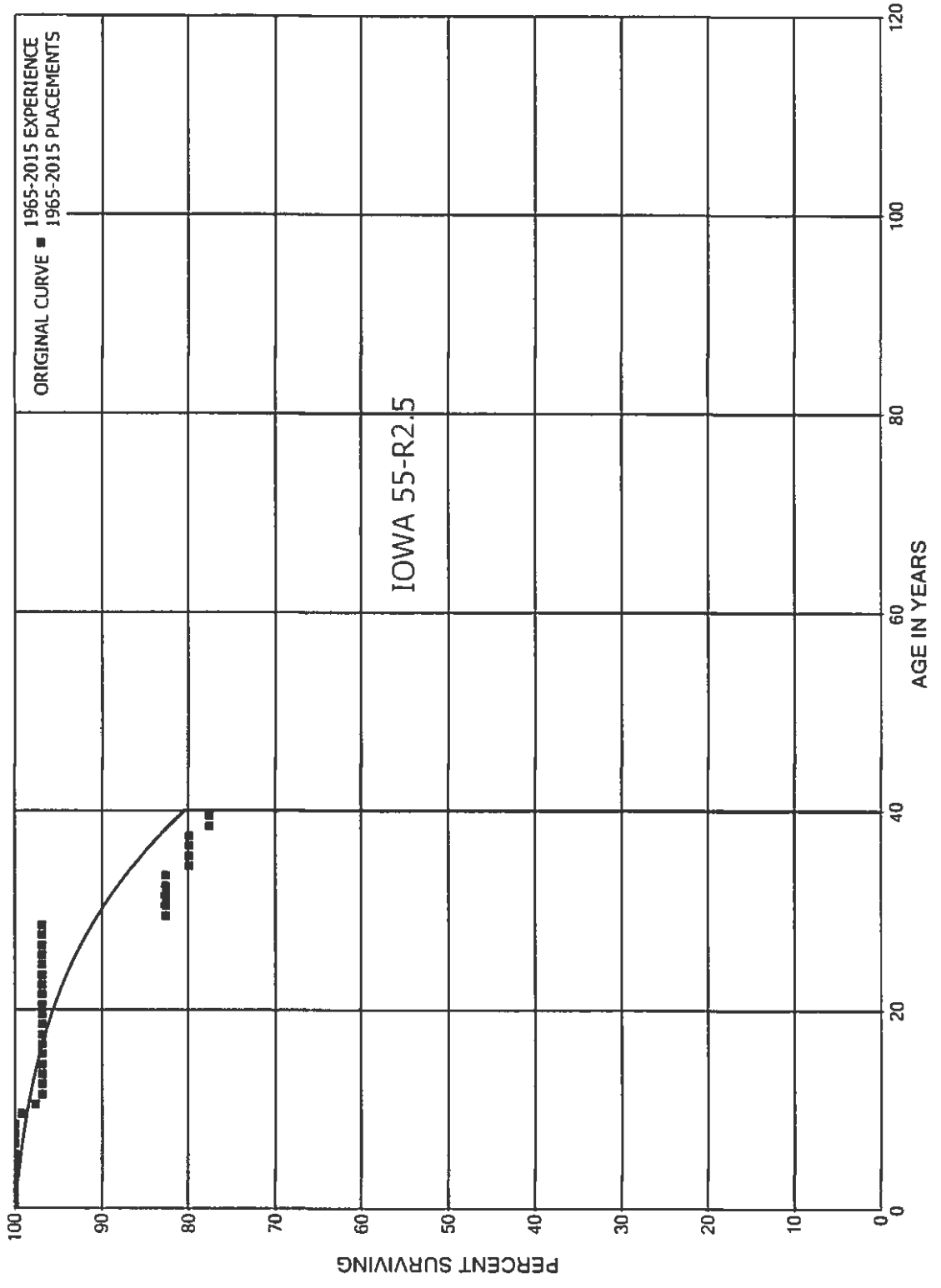
ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2015 EXPERIENCE BAND 1963-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	457,267		0.0000	1.0000	95.85
40.5	457,267	9,265	0.0203	0.9797	95.85
41.5	382,364		0.0000	1.0000	93.90
42.5	382,364		0.0000	1.0000	93.90
43.5	76,999		0.0000	1.0000	93.90
44.5	76,999		0.0000	1.0000	93.90
45.5					93.90

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2015 EXPERIENCE BAND 1965-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	46,510,682		0.0000	1.0000	100.00
0.5	8,685,244		0.0000	1.0000	100.00
1.5	7,999,554		0.0000	1.0000	100.00
2.5	7,997,148		0.0000	1.0000	100.00
3.5	7,997,148		0.0000	1.0000	100.00
4.5	7,654,181		0.0000	1.0000	100.00
5.5	7,404,260		0.0000	1.0000	100.00
6.5	7,404,260		0.0000	1.0000	100.00
7.5	7,404,260		0.0000	1.0000	100.00
8.5	7,388,797	58,982	0.0080	0.9920	100.00
9.5	7,323,919	115,630	0.0158	0.9842	99.20
10.5	7,029,395	58,782	0.0084	0.9916	97.64
11.5	5,600,122		0.0000	1.0000	96.82
12.5	5,600,122		0.0000	1.0000	96.82
13.5	3,564,333		0.0000	1.0000	96.82
14.5	542,862		0.0000	1.0000	96.82
15.5	251,447		0.0000	1.0000	96.82
16.5	251,447		0.0000	1.0000	96.82
17.5	251,447		0.0000	1.0000	96.82
18.5	251,447		0.0000	1.0000	96.82
19.5	251,447		0.0000	1.0000	96.82
20.5	224,108		0.0000	1.0000	96.82
21.5	224,108		0.0000	1.0000	96.82
22.5	224,108		0.0000	1.0000	96.82
23.5	224,108		0.0000	1.0000	96.82
24.5	224,108		0.0000	1.0000	96.82
25.5	224,108		0.0000	1.0000	96.82
26.5	224,108		0.0000	1.0000	96.82
27.5	224,108		0.0000	1.0000	96.82
28.5	224,108	32,916	0.1469	0.8531	96.82
29.5	191,192		0.0000	1.0000	82.60
30.5	191,192		0.0000	1.0000	82.60
31.5	188,973		0.0000	1.0000	82.60
32.5	188,973		0.0000	1.0000	82.60
33.5	140,956	4,465	0.0317	0.9683	82.60
34.5	136,491		0.0000	1.0000	79.98
35.5	136,491		0.0000	1.0000	79.98
36.5	136,491		0.0000	1.0000	79.98
37.5	136,491	4,128	0.0302	0.9698	79.98
38.5	132,363		0.0000	1.0000	77.56

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

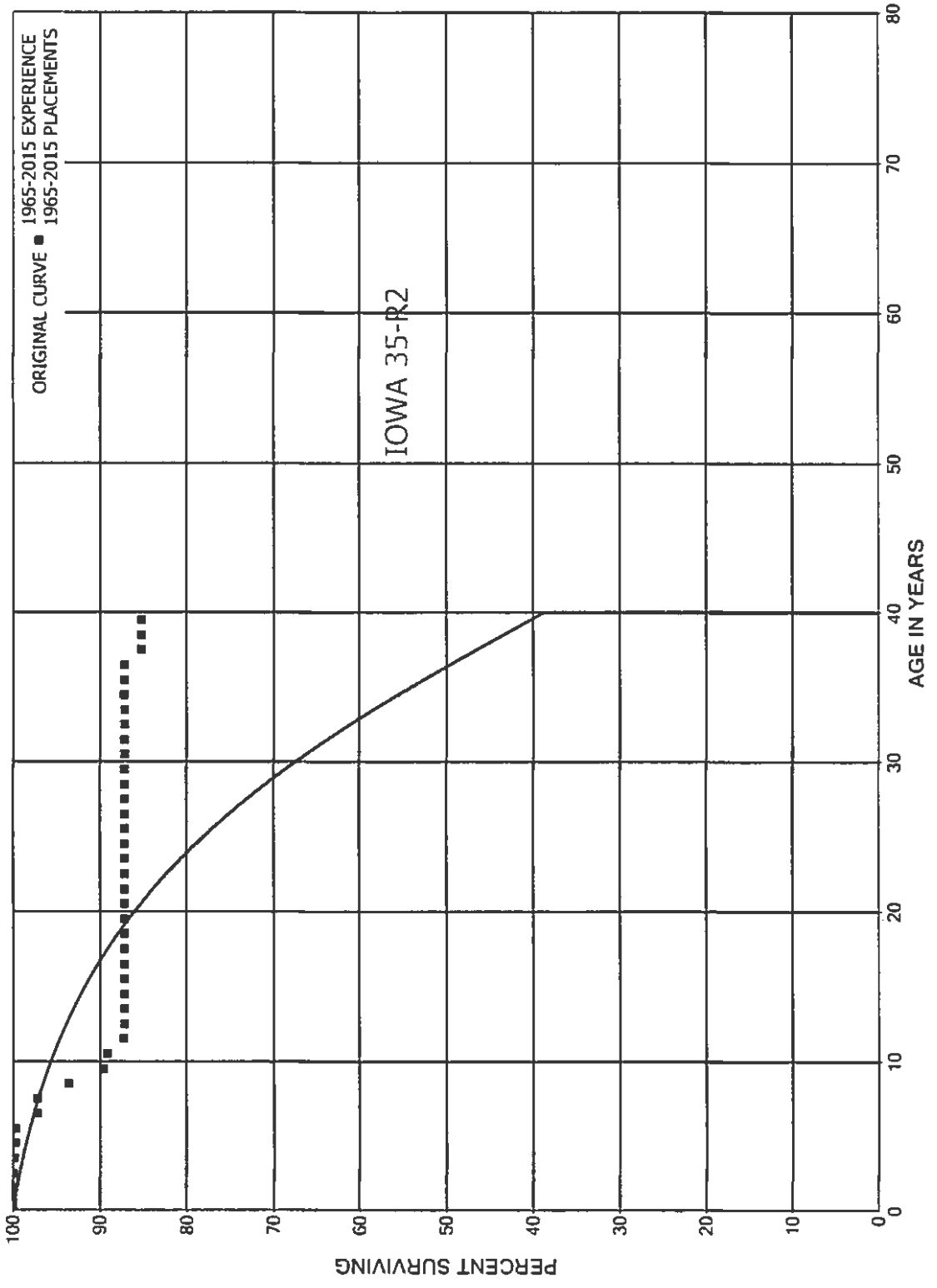
ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2015 EXPERIENCE BAND 1965-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	132,363		0.0000	1.0000	77.56
40.5	132,363	3,386	0.0256	0.9744	77.56
41.5	36,281		0.0000	1.0000	75.58
42.5	36,281		0.0000	1.0000	75.58
43.5	36,281		0.0000	1.0000	75.58
44.5	36,281		0.0000	1.0000	75.58
45.5					75.58

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 343 PRIME MOVERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

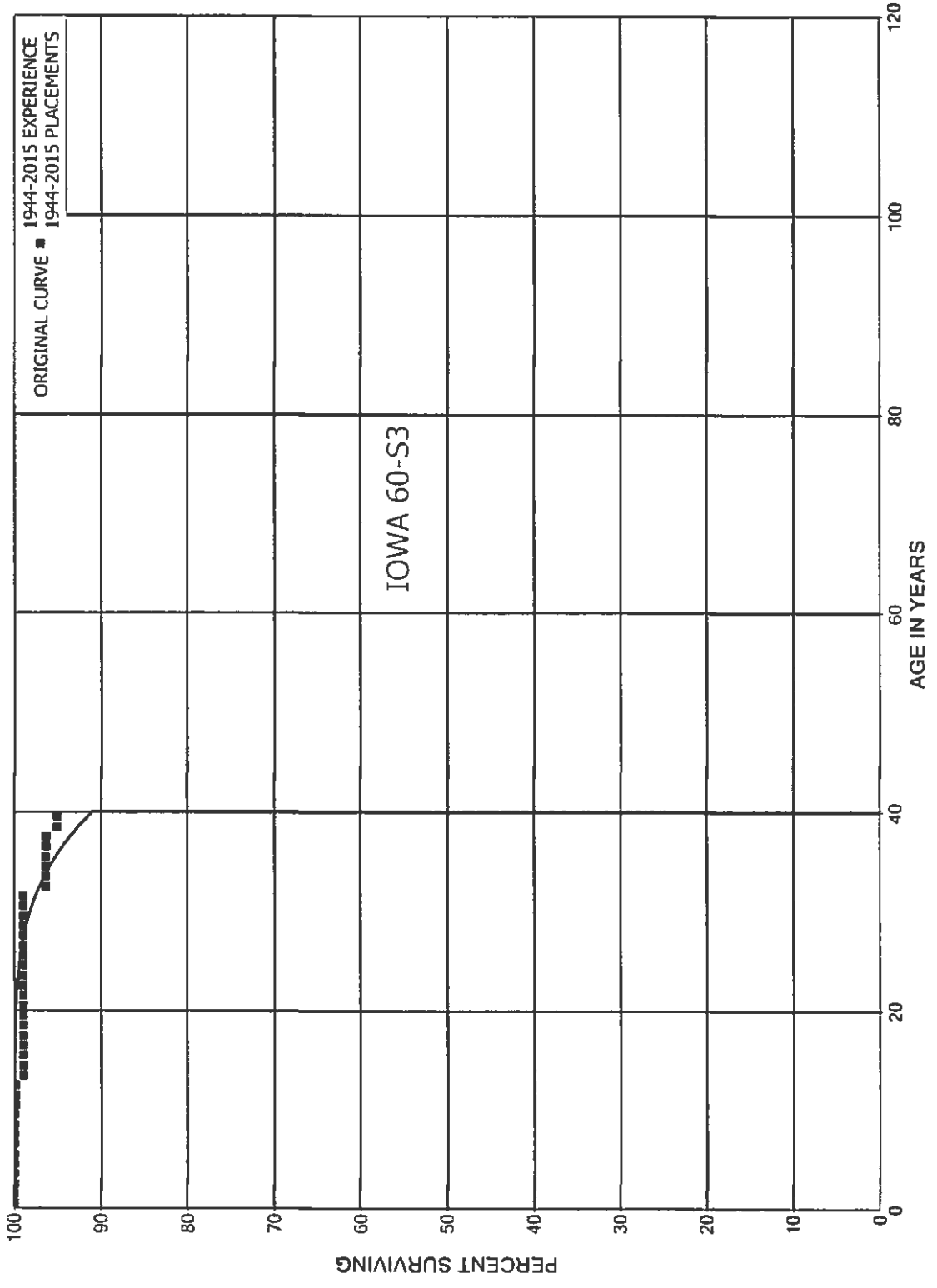
ACCOUNT 343 PRIME MOVERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2015 EXPERIENCE BAND 1965-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	213,441,117		0.0000	1.0000	100.00
0.5	188,387,806		0.0000	1.0000	100.00
1.5	187,627,980		0.0000	1.0000	100.00
2.5	185,146,522	397,897	0.0021	0.9979	100.00
3.5	174,954,490	68,025	0.0004	0.9996	99.79
4.5	165,340,199	100,885	0.0006	0.9994	99.75
5.5	164,688,857	4,206,474	0.0255	0.9745	99.69
6.5	156,325,620		0.0000	1.0000	97.14
7.5	152,526,372	5,560,961	0.0365	0.9635	97.14
8.5	146,729,302	6,211,024	0.0423	0.9577	93.60
9.5	135,367,232	714,705	0.0053	0.9947	89.64
10.5	134,261,003	2,823,648	0.0210	0.9790	89.16
11.5	82,394,983	120,986	0.0015	0.9985	87.29
12.5	82,006,369	27,799	0.0003	0.9997	87.16
13.5	58,931,791		0.0000	1.0000	87.13
14.5	28,248,179		0.0000	1.0000	87.13
15.5	2,331,340		0.0000	1.0000	87.13
16.5	2,276,861		0.0000	1.0000	87.13
17.5	2,276,861		0.0000	1.0000	87.13
18.5	2,276,861		0.0000	1.0000	87.13
19.5	2,276,861		0.0000	1.0000	87.13
20.5	2,276,861		0.0000	1.0000	87.13
21.5	2,276,861		0.0000	1.0000	87.13
22.5	2,263,204		0.0000	1.0000	87.13
23.5	2,263,204		0.0000	1.0000	87.13
24.5	2,263,204		0.0000	1.0000	87.13
25.5	2,263,204		0.0000	1.0000	87.13
26.5	2,263,204		0.0000	1.0000	87.13
27.5	2,263,204		0.0000	1.0000	87.13
28.5	2,263,204		0.0000	1.0000	87.13
29.5	2,263,204		0.0000	1.0000	87.13
30.5	2,263,204		0.0000	1.0000	87.13
31.5	2,263,204		0.0000	1.0000	87.13
32.5	2,263,204		0.0000	1.0000	87.13
33.5	2,263,204		0.0000	1.0000	87.13
34.5	2,263,204		0.0000	1.0000	87.13
35.5	2,263,204		0.0000	1.0000	87.13
36.5	2,263,204	49,334	0.0218	0.9782	87.13
37.5	2,213,870		0.0000	1.0000	85.23
38.5	2,213,870		0.0000	1.0000	85.23
39.5	2,213,870		0.0000	1.0000	85.23
40.5	2,213,870		0.0000	1.0000	85.23
41.5					85.23

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 344 GENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1944-2015 EXPERIENCE BAND 1944-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	66,459,435		0.0000	1.0000	100.00
0.5	34,739,440		0.0000	1.0000	100.00
1.5	34,237,964		0.0000	1.0000	100.00
2.5	34,237,964		0.0000	1.0000	100.00
3.5	33,955,294		0.0000	1.0000	100.00
4.5	33,878,713		0.0000	1.0000	100.00
5.5	33,878,713		0.0000	1.0000	100.00
6.5	33,878,713		0.0000	1.0000	100.00
7.5	33,366,615		0.0000	1.0000	100.00
8.5	33,366,615		0.0000	1.0000	100.00
9.5	33,366,615	46,427	0.0014	0.9986	100.00
10.5	33,320,189		0.0000	1.0000	99.86
11.5	26,402,974		0.0000	1.0000	99.86
12.5	26,402,974	248,506	0.0094	0.9906	99.86
13.5	22,185,761		0.0000	1.0000	98.92
14.5	13,418,785		0.0000	1.0000	98.92
15.5	8,579,711		0.0000	1.0000	98.92
16.5	8,197,238		0.0000	1.0000	98.92
17.5	8,197,238		0.0000	1.0000	98.92
18.5	7,902,507		0.0000	1.0000	98.92
19.5	7,517,028		0.0000	1.0000	98.92
20.5	7,478,272		0.0000	1.0000	98.92
21.5	7,478,272		0.0000	1.0000	98.92
22.5	7,438,998		0.0000	1.0000	98.92
23.5	7,438,998		0.0000	1.0000	98.92
24.5	7,438,998		0.0000	1.0000	98.92
25.5	7,438,998		0.0000	1.0000	98.92
26.5	7,438,998		0.0000	1.0000	98.92
27.5	7,438,998		0.0000	1.0000	98.92
28.5	7,418,492		0.0000	1.0000	98.92
29.5	7,413,298		0.0000	1.0000	98.92
30.5	7,413,298		0.0000	1.0000	98.92
31.5	7,407,068	191,176	0.0258	0.9742	98.92
32.5	7,199,789		0.0000	1.0000	96.37
33.5	6,807,544		0.0000	1.0000	96.37
34.5	6,807,544		0.0000	1.0000	96.37
35.5	6,777,889		0.0000	1.0000	96.37
36.5	6,777,889		0.0000	1.0000	96.37
37.5	6,777,889	94,470	0.0139	0.9861	96.37
38.5	6,683,418		0.0000	1.0000	95.02

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

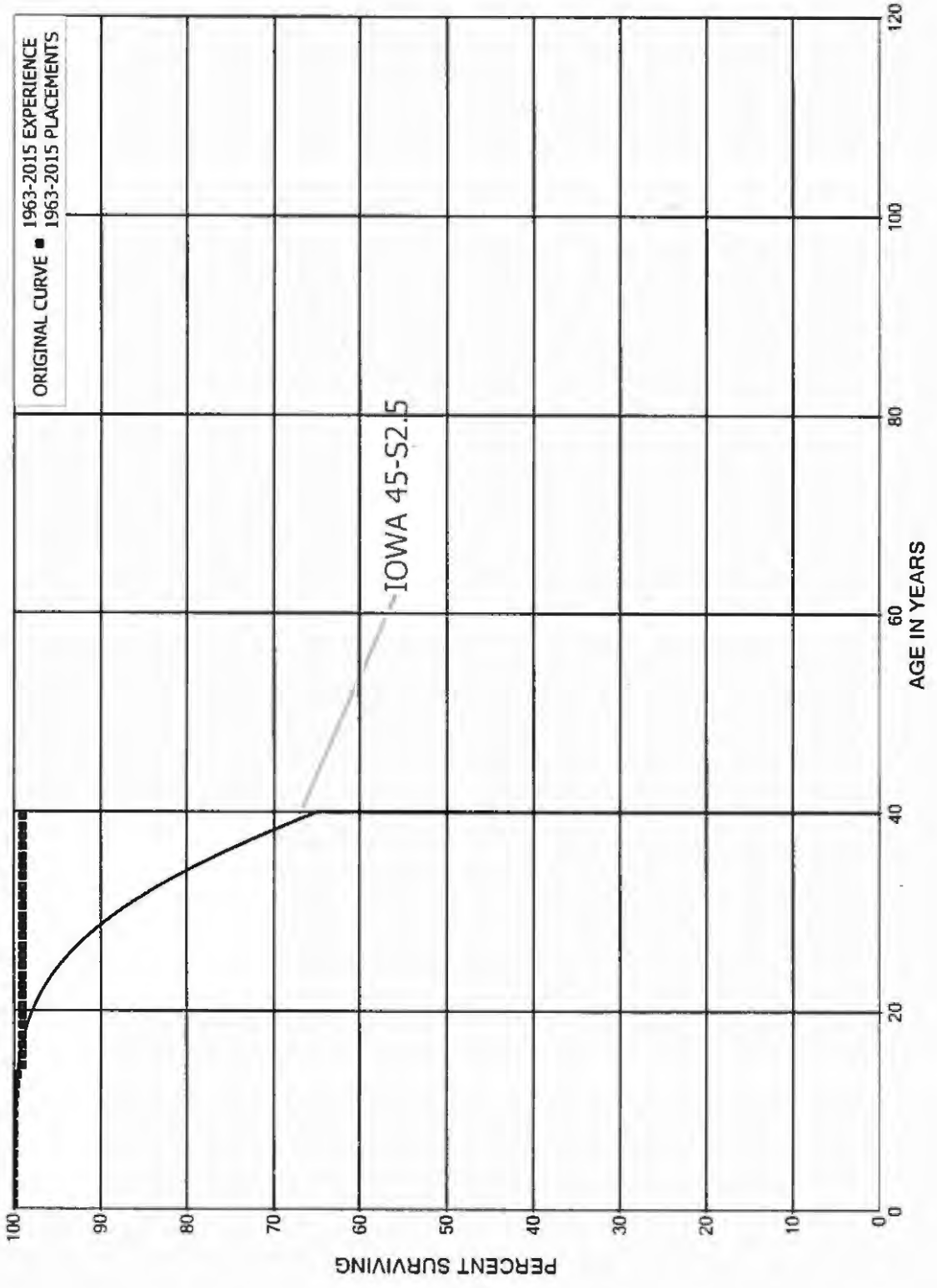
ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1944-2015 EXPERIENCE BAND 1944-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,683,418		0.0000	1.0000	95.02
40.5	6,680,989	156	0.0000	1.0000	95.02
41.5	6,637,996	9,823	0.0015	0.9985	95.02
42.5	6,628,173		0.0000	1.0000	94.88
43.5	6,241,973		0.0000	1.0000	94.88
44.5	6,241,973		0.0000	1.0000	94.88
45.5	375		0.0000	1.0000	94.88
46.5	375		0.0000	1.0000	94.88
47.5	334		0.0000	1.0000	94.88
48.5	334		0.0000	1.0000	94.88
49.5	334		0.0000	1.0000	94.88
50.5	334		0.0000	1.0000	94.88
51.5	334		0.0000	1.0000	94.88
52.5	334		0.0000	1.0000	94.88
53.5	334		0.0000	1.0000	94.88
54.5	334		0.0000	1.0000	94.88
55.5	334		0.0000	1.0000	94.88
56.5	334		0.0000	1.0000	94.88
57.5	334		0.0000	1.0000	94.88
58.5	334		0.0000	1.0000	94.88
59.5	334		0.0000	1.0000	94.88
60.5	334		0.0000	1.0000	94.88
61.5	334		0.0000	1.0000	94.88
62.5					94.88

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2015 EXPERIENCE BAND 1963-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	26,625,362		0.0000	1.0000	100.00
0.5	19,210,681		0.0000	1.0000	100.00
1.5	18,480,973		0.0000	1.0000	100.00
2.5	18,349,102		0.0000	1.0000	100.00
3.5	18,172,753		0.0000	1.0000	100.00
4.5	16,819,831		0.0000	1.0000	100.00
5.5	19,241,461		0.0000	1.0000	100.00
6.5	19,017,469		0.0000	1.0000	100.00
7.5	19,924,387		0.0000	1.0000	100.00
8.5	19,888,578	19,266	0.0010	0.9990	100.00
9.5	19,869,312		0.0000	1.0000	99.90
10.5	19,869,312	4,257	0.0002	0.9998	99.90
11.5	9,943,014	15,346	0.0015	0.9985	99.88
12.5	9,927,668	23,117	0.0023	0.9977	99.73
13.5	7,627,524	37,547	0.0049	0.9951	99.50
14.5	2,283,575		0.0000	1.0000	99.01
15.5	420,311		0.0000	1.0000	99.01
16.5	420,311		0.0000	1.0000	99.01
17.5	396,544		0.0000	1.0000	99.01
18.5	396,544		0.0000	1.0000	99.01
19.5	396,544		0.0000	1.0000	99.01
20.5	396,544		0.0000	1.0000	99.01
21.5	396,544		0.0000	1.0000	99.01
22.5	396,544		0.0000	1.0000	99.01
23.5	396,544		0.0000	1.0000	99.01
24.5	396,544		0.0000	1.0000	99.01
25.5	396,544		0.0000	1.0000	99.01
26.5	396,544		0.0000	1.0000	99.01
27.5	392,354		0.0000	1.0000	99.01
28.5	392,354		0.0000	1.0000	99.01
29.5	392,354		0.0000	1.0000	99.01
30.5	392,354		0.0000	1.0000	99.01
31.5	392,354		0.0000	1.0000	99.01
32.5	392,354		0.0000	1.0000	99.01
33.5	379,283		0.0000	1.0000	99.01
34.5	379,283		0.0000	1.0000	99.01
35.5	379,283		0.0000	1.0000	99.01
36.5	379,283		0.0000	1.0000	99.01
37.5	379,283		0.0000	1.0000	99.01
38.5	378,800	368	0.0010	0.9990	99.01

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

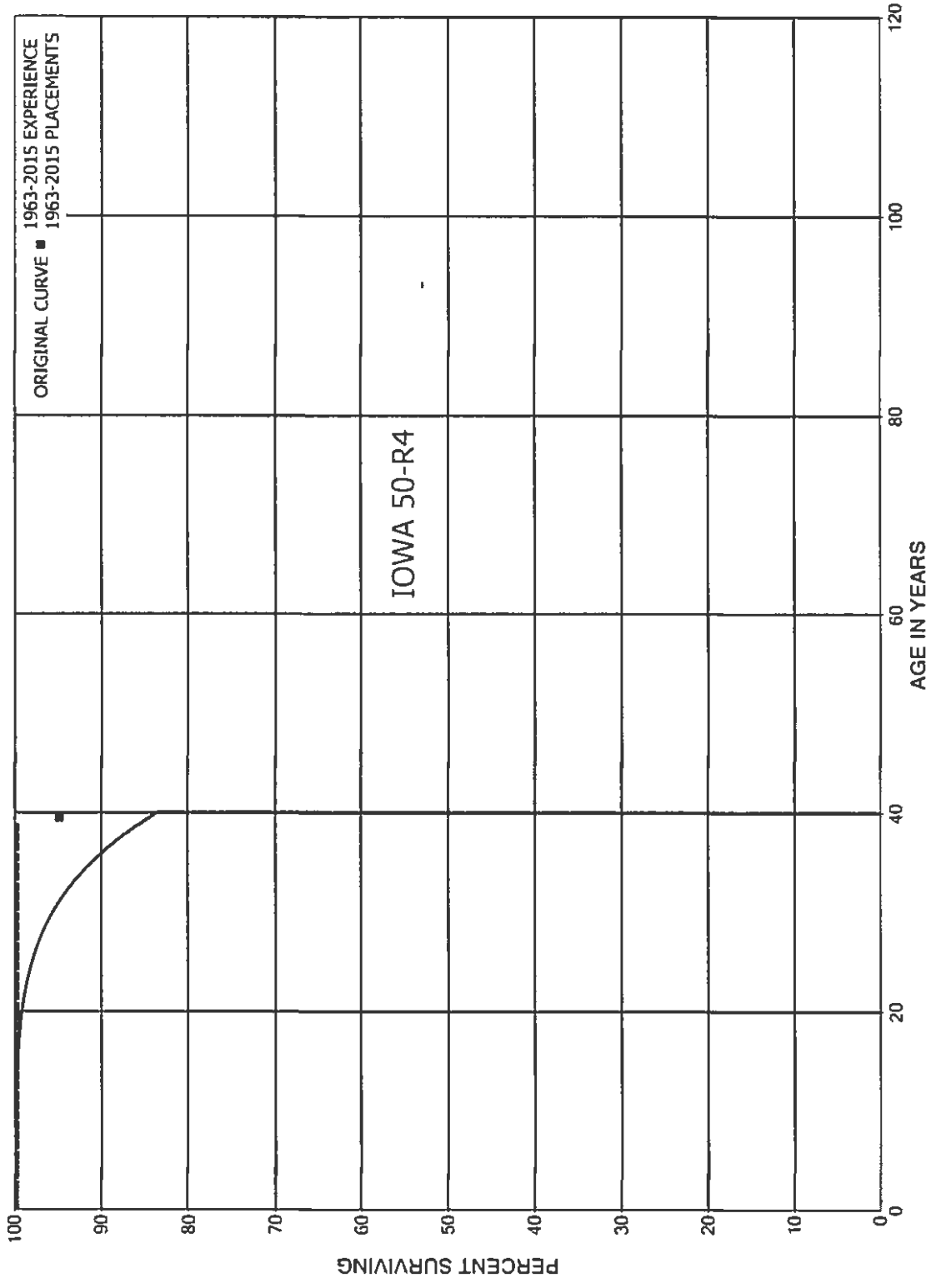
ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2015 EXPERIENCE BAND 1963-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	378,432		0.0000	1.0000	98.91
40.5	378,432	472	0.0012	0.9988	98.91
41.5	294,157	5,522	0.0188	0.9812	98.79
42.5	288,635	3,766	0.0130	0.9870	96.93
43.5	262,092		0.0000	1.0000	95.67
44.5	260,336		0.0000	1.0000	95.67
45.5					95.67

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2015 EXPERIENCE BAND 1963-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,828,198		0.0000	1.0000	100.00
0.5	3,824,647		0.0000	1.0000	100.00
1.5	3,822,230		0.0000	1.0000	100.00
2.5	3,822,230		0.0000	1.0000	100.00
3.5	3,822,230		0.0000	1.0000	100.00
4.5	3,818,877		0.0000	1.0000	100.00
5.5	3,795,663		0.0000	1.0000	100.00
6.5	3,795,663		0.0000	1.0000	100.00
7.5	3,795,663		0.0000	1.0000	100.00
8.5	3,732,091		0.0000	1.0000	100.00
9.5	3,732,091		0.0000	1.0000	100.00
10.5	3,723,154		0.0000	1.0000	100.00
11.5	3,702,122		0.0000	1.0000	100.00
12.5	3,678,701		0.0000	1.0000	100.00
13.5	3,672,555		0.0000	1.0000	100.00
14.5	47,990		0.0000	1.0000	100.00
15.5	25,907		0.0000	1.0000	100.00
16.5	25,907		0.0000	1.0000	100.00
17.5	25,907		0.0000	1.0000	100.00
18.5	25,907		0.0000	1.0000	100.00
19.5	25,907		0.0000	1.0000	100.00
20.5	25,907		0.0000	1.0000	100.00
21.5	25,907		0.0000	1.0000	100.00
22.5	25,907		0.0000	1.0000	100.00
23.5	25,907		0.0000	1.0000	100.00
24.5	25,907		0.0000	1.0000	100.00
25.5	25,907		0.0000	1.0000	100.00
26.5	25,907		0.0000	1.0000	100.00
27.5	25,907		0.0000	1.0000	100.00
28.5	25,907		0.0000	1.0000	100.00
29.5	25,907		0.0000	1.0000	100.00
30.5	25,907		0.0000	1.0000	100.00
31.5	25,907		0.0000	1.0000	100.00
32.5	22,004		0.0000	1.0000	100.00
33.5	22,004		0.0000	1.0000	100.00
34.5	22,004		0.0000	1.0000	100.00
35.5	22,004		0.0000	1.0000	100.00
36.5	22,004		0.0000	1.0000	100.00
37.5	22,004		0.0000	1.0000	100.00
38.5	22,004	1,141	0.0518	0.9482	100.00

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

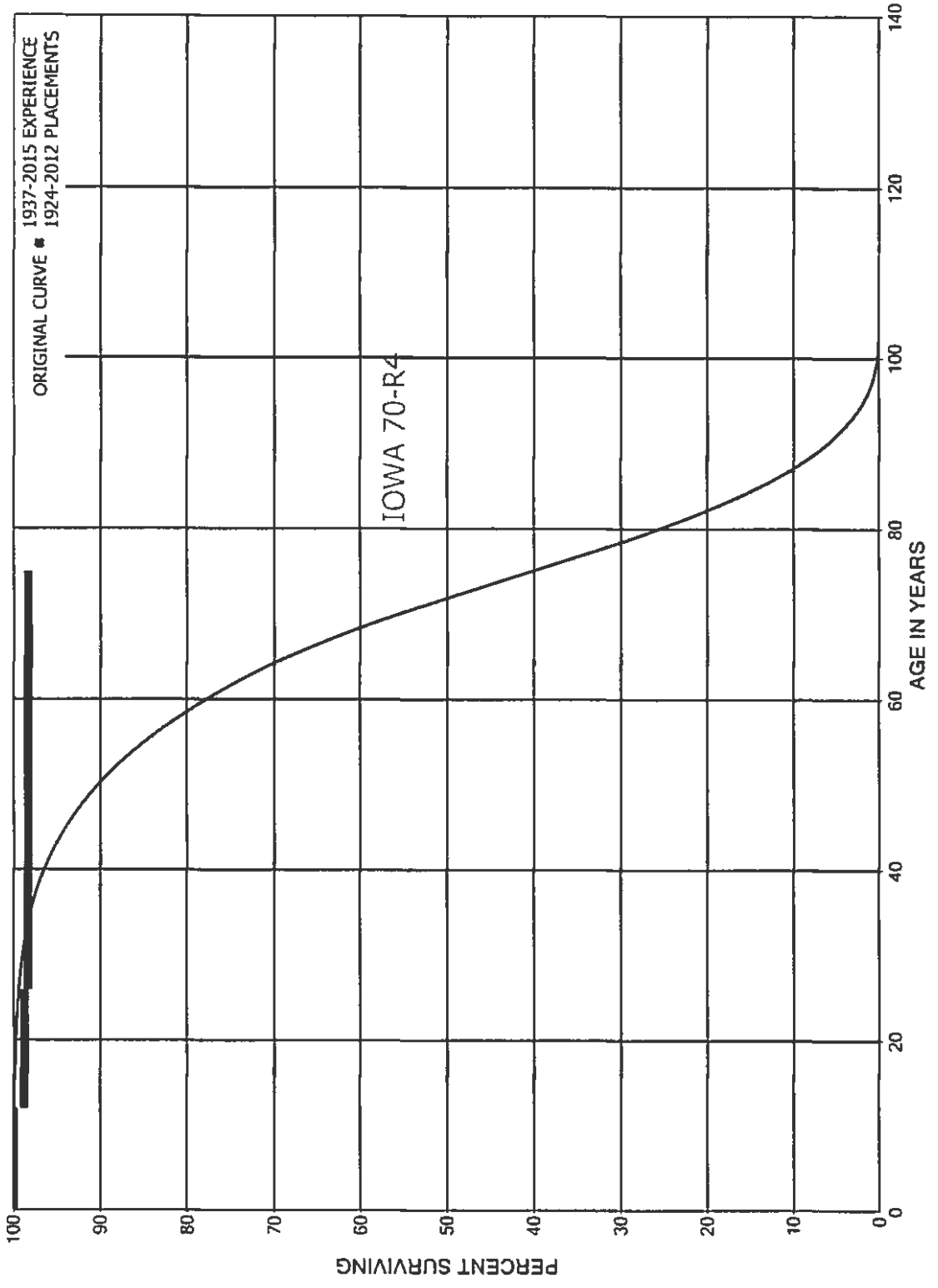
ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2015 EXPERIENCE BAND 1963-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,863		0.0000	1.0000	94.82
40.5	20,863		0.0000	1.0000	94.82
41.5	20,863		0.0000	1.0000	94.82
42.5	20,863		0.0000	1.0000	94.82
43.5					94.82

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 350.1 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 350.1 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2012 EXPERIENCE BAND 1937-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,599,393		0.0000	1.0000	100.00
0.5	8,599,913		0.0000	1.0000	100.00
1.5	8,599,913	4,581	0.0005	0.9995	100.00
2.5	8,742,642		0.0000	1.0000	99.95
3.5	7,943,650		0.0000	1.0000	99.95
4.5	7,879,534		0.0000	1.0000	99.95
5.5	7,879,185		0.0000	1.0000	99.95
6.5	7,885,612		0.0000	1.0000	99.95
7.5	7,887,942		0.0000	1.0000	99.95
8.5	2,695,513		0.0000	1.0000	99.95
9.5	2,716,375	750	0.0003	0.9997	99.95
10.5	2,733,518		0.0000	1.0000	99.92
11.5	2,758,216	31,630	0.0115	0.9885	99.92
12.5	2,750,471		0.0000	1.0000	98.77
13.5	2,771,287		0.0000	1.0000	98.77
14.5	2,331,323		0.0000	1.0000	98.77
15.5	2,636,736		0.0000	1.0000	98.77
16.5	2,525,470		0.0000	1.0000	98.77
17.5	2,562,804		0.0000	1.0000	98.77
18.5	2,630,561		0.0000	1.0000	98.77
19.5	2,312,037		0.0000	1.0000	98.77
20.5	2,255,403		0.0000	1.0000	98.77
21.5	2,261,100	1,500	0.0007	0.9993	98.77
22.5	2,567,049		0.0000	1.0000	98.71
23.5	2,585,313		0.0000	1.0000	98.71
24.5	2,564,148		0.0000	1.0000	98.71
25.5	2,547,456	10,368	0.0041	0.9959	98.71
26.5	2,537,082		0.0000	1.0000	98.31
27.5	2,537,082		0.0000	1.0000	98.31
28.5	2,537,082		0.0000	1.0000	98.31
29.5	2,531,448		0.0000	1.0000	98.31
30.5	2,531,448		0.0000	1.0000	98.31
31.5	2,529,118		0.0000	1.0000	98.31
32.5	2,523,031		0.0000	1.0000	98.31
33.5	2,440,234		0.0000	1.0000	98.31
34.5	2,415,113		0.0000	1.0000	98.31
35.5	2,143,837		0.0000	1.0000	98.31
36.5	2,005,561		0.0000	1.0000	98.31
37.5	1,972,927		0.0000	1.0000	98.31
38.5	1,932,047		0.0000	1.0000	98.31

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 350.1 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2012 EXPERIENCE BAND 1937-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,624,204		0.0000	1.0000	98.31
40.5	1,537,160		0.0000	1.0000	98.31
41.5	1,499,306		0.0000	1.0000	98.31
42.5	1,433,271		0.0000	1.0000	98.31
43.5	1,430,864		0.0000	1.0000	98.31
44.5	1,414,466		0.0000	1.0000	98.31
45.5	1,393,363		0.0000	1.0000	98.31
46.5	1,077,461		0.0000	1.0000	98.31
47.5	1,059,030		0.0000	1.0000	98.31
48.5	1,047,213		0.0000	1.0000	98.31
49.5	1,045,967		0.0000	1.0000	98.31
50.5	1,036,808		0.0000	1.0000	98.31
51.5	1,018,186		0.0000	1.0000	98.31
52.5	893,933		0.0000	1.0000	98.31
53.5	858,979		0.0000	1.0000	98.31
54.5	849,605		0.0000	1.0000	98.31
55.5	844,669		0.0000	1.0000	98.31
56.5	802,749		0.0000	1.0000	98.31
57.5	700,508		0.0000	1.0000	98.31
58.5	652,488		0.0000	1.0000	98.31
59.5	652,385		0.0000	1.0000	98.31
60.5	650,331		0.0000	1.0000	98.31
61.5	640,269		0.0000	1.0000	98.31
62.5	640,269		0.0000	1.0000	98.31
63.5	428,131		0.0000	1.0000	98.31
64.5	423,687		0.0000	1.0000	98.31
65.5	374,360		0.0000	1.0000	98.31
66.5	301,253		0.0000	1.0000	98.31
67.5	255,921		0.0000	1.0000	98.31
68.5	255,921		0.0000	1.0000	98.31
69.5	255,921		0.0000	1.0000	98.31
70.5	254,322		0.0000	1.0000	98.31
71.5	254,322		0.0000	1.0000	98.31
72.5	155,656		0.0000	1.0000	98.31
73.5	155,656		0.0000	1.0000	98.31
74.5	153,350		0.0000	1.0000	98.31
75.5	18,945		0.0000	1.0000	98.31
76.5	8,255		0.0000	1.0000	98.31
77.5	7,058		0.0000	1.0000	98.31
78.5	6,951		0.0000	1.0000	98.31

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

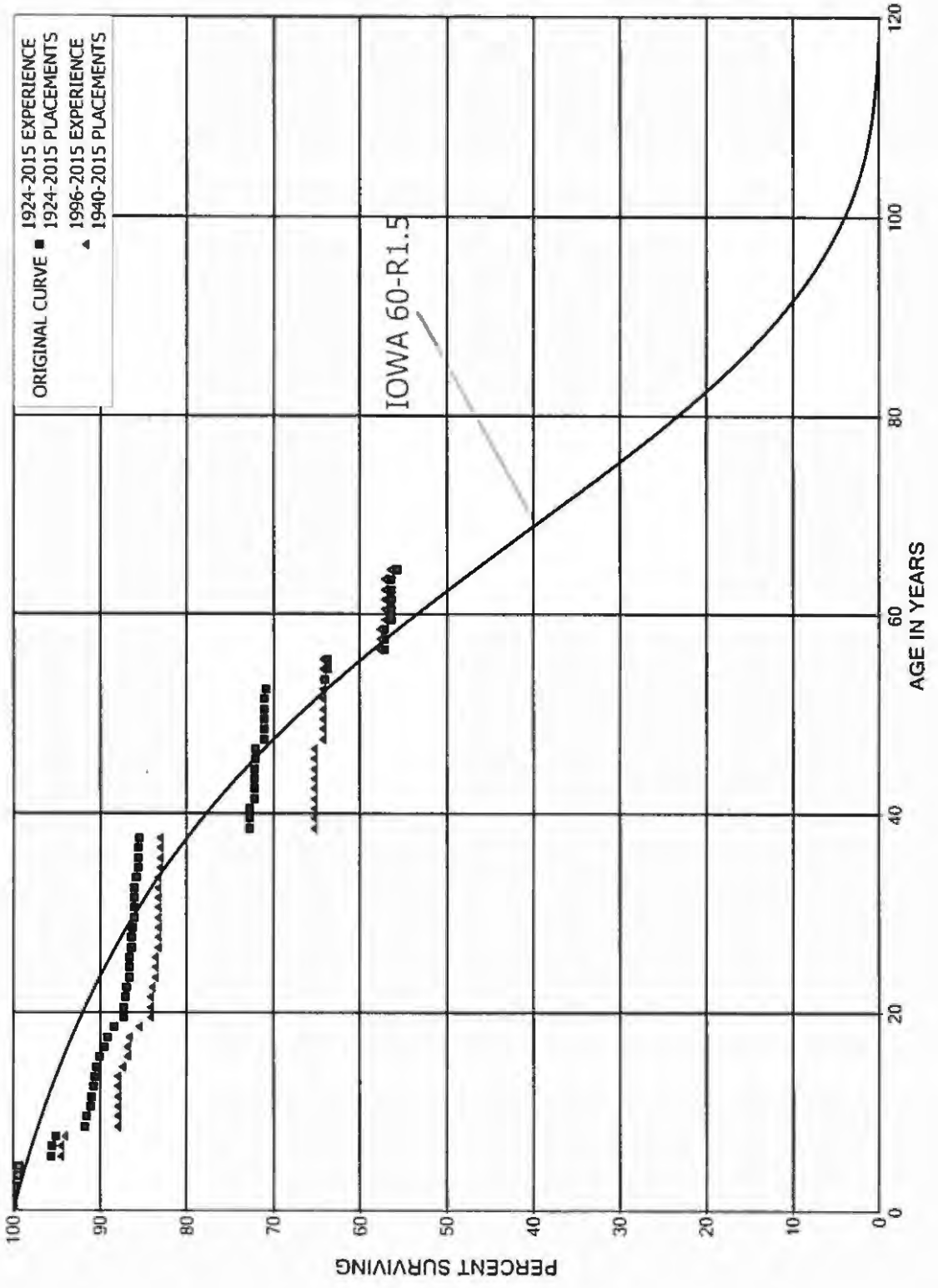
ACCOUNT 350.1 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2012 EXPERIENCE BAND 1937-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	524		0.0000	1.0000	98.31
80.5	524		0.0000	1.0000	98.31
81.5	524		0.0000	1.0000	98.31
82.5	524		0.0000	1.0000	98.31
83.5	524		0.0000	1.0000	98.31
84.5	524		0.0000	1.0000	98.31
85.5	524		0.0000	1.0000	98.31
86.5	524		0.0000	1.0000	98.31
87.5	524		0.0000	1.0000	98.31
88.5	524		0.0000	1.0000	98.31
89.5	524		0.0000	1.0000	98.31
90.5	524		0.0000	1.0000	98.31
91.5					98.31

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2015 EXPERIENCE BAND 1924-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,958,855	702	0.0001	0.9999	100.00
0.5	7,896,433	1,429	0.0002	0.9998	99.99
1.5	7,181,916	14,926	0.0021	0.9979	99.98
2.5	7,069,865	28,340	0.0040	0.9960	99.77
3.5	6,920,960	7,177	0.0010	0.9990	99.37
4.5	6,603,899	245,060	0.0371	0.9629	99.27
5.5	5,359,218	1,933	0.0004	0.9996	95.58
6.5	5,252,977	27,141	0.0052	0.9948	95.55
7.5	3,069,961	107,607	0.0351	0.9649	95.05
8.5	2,942,860	8,642	0.0029	0.9971	91.72
9.5	2,890,706	11,156	0.0039	0.9961	91.45
10.5	2,829,335	4,093	0.0014	0.9986	91.10
11.5	2,769,524	7,031	0.0025	0.9975	90.97
12.5	2,733,445	2,093	0.0008	0.9992	90.74
13.5	2,360,786	5,726	0.0024	0.9976	90.67
14.5	2,399,754	11,450	0.0048	0.9952	90.45
15.5	2,238,874	13,043	0.0058	0.9942	90.02
16.5	2,135,364	6,639	0.0031	0.9969	89.49
17.5	2,188,878	20,782	0.0095	0.9905	89.21
18.5	2,171,926	26,697	0.0123	0.9877	88.37
19.5	2,133,066		0.0000	1.0000	87.28
20.5	2,105,195	5,544	0.0026	0.9974	87.28
21.5	1,832,797	3,086	0.0017	0.9983	87.05
22.5	1,803,804	5,519	0.0031	0.9969	86.90
23.5	1,698,800		0.0000	1.0000	86.64
24.5	1,658,960		0.0000	1.0000	86.64
25.5	1,474,516	4,138	0.0028	0.9972	86.64
26.5	1,442,427	680	0.0005	0.9995	86.39
27.5	1,457,511	1,691	0.0012	0.9988	86.35
28.5	1,459,390	2,383	0.0016	0.9984	86.25
29.5	1,391,857		0.0000	1.0000	86.11
30.5	1,378,443		0.0000	1.0000	86.11
31.5	1,364,748	1,179	0.0009	0.9991	86.11
32.5	1,382,267	2,761	0.0020	0.9980	86.04
33.5	1,359,636	4,275	0.0031	0.9969	85.87
34.5	1,213,742		0.0000	1.0000	85.60
35.5	1,112,390		0.0000	1.0000	85.60
36.5	1,063,225	598	0.0006	0.9994	85.60
37.5	1,013,042	151,434	0.1495	0.8505	85.55
38.5	829,014		0.0000	1.0000	72.76

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2015 EXPERIENCE BAND 1924-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	829,275	80	0.0001	0.9999	72.76
40.5	678,114	4,981	0.0073	0.9927	72.75
41.5	589,962		0.0000	1.0000	72.22
42.5	632,608		0.0000	1.0000	72.22
43.5	579,799	717	0.0012	0.9988	72.22
44.5	573,037	604	0.0011	0.9989	72.13
45.5	569,568	308	0.0005	0.9995	72.05
46.5	566,177	7,685	0.0136	0.9864	72.01
47.5	555,799		0.0000	1.0000	71.04
48.5	547,493		0.0000	1.0000	71.04
49.5	544,412		0.0000	1.0000	71.04
50.5	539,447		0.0000	1.0000	71.04
51.5	505,136	1,121	0.0022	0.9978	71.04
52.5	499,305	47,821	0.0958	0.9042	70.88
53.5	451,484	2,763	0.0061	0.9939	64.09
54.5	434,173		0.0000	1.0000	63.70
55.5	425,363	43,770	0.1029	0.8971	63.70
56.5	357,586		0.0000	1.0000	57.14
57.5	283,096		0.0000	1.0000	57.14
58.5	249,206	3,049	0.0122	0.9878	57.14
59.5	246,154		0.0000	1.0000	56.45
60.5	238,067		0.0000	1.0000	56.45
61.5	171,891		0.0000	1.0000	56.45
62.5	123,116		0.0000	1.0000	56.45
63.5	115,685	1,392	0.0120	0.9880	56.45
64.5	112,620		0.0000	1.0000	55.77
65.5	99,515	438	0.0044	0.9956	55.77
66.5	82,722	3,246	0.0392	0.9608	55.52
67.5	77,157	3,294	0.0427	0.9573	53.34
68.5	72,334		0.0000	1.0000	51.07
69.5	72,334		0.0000	1.0000	51.07
70.5	72,334		0.0000	1.0000	51.07
71.5	72,334		0.0000	1.0000	51.07
72.5	72,334		0.0000	1.0000	51.07
73.5	12,492		0.0000	1.0000	51.07
74.5	1,162		0.0000	1.0000	51.07
75.5					51.07

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,801,652		0.0000	1.0000	100.00
0.5	5,776,929		0.0000	1.0000	100.00
1.5	5,341,386	14,147	0.0026	0.9974	100.00
2.5	5,244,772	18,435	0.0035	0.9965	99.74
3.5	5,201,255	5,133	0.0010	0.9990	99.38
4.5	4,930,882	243,900	0.0495	0.9505	99.29
5.5	3,886,962	1,130	0.0003	0.9997	94.38
6.5	3,777,839	13,669	0.0036	0.9964	94.35
7.5	1,605,514	105,572	0.0658	0.9342	94.01
8.5	1,495,050		0.0000	1.0000	87.83
9.5	1,496,462		0.0000	1.0000	87.83
10.5	1,491,520		0.0000	1.0000	87.83
11.5	1,433,636		0.0000	1.0000	87.83
12.5	1,386,159		0.0000	1.0000	87.83
13.5	1,006,983	5,726	0.0057	0.9943	87.83
14.5	1,174,126	7,577	0.0065	0.9935	87.33
15.5	1,157,424		0.0000	1.0000	86.76
16.5	1,206,589	2,816	0.0023	0.9977	86.76
17.5	1,269,768	17,591	0.0139	0.9861	86.56
18.5	1,275,362	19,804	0.0155	0.9845	85.36
19.5	1,260,278		0.0000	1.0000	84.04
20.5	1,374,362		0.0000	1.0000	84.04
21.5	1,185,714	2,625	0.0022	0.9978	84.04
22.5	1,196,502	5,519	0.0046	0.9954	83.85
23.5	1,293,651		0.0000	1.0000	83.46
24.5	1,251,655		0.0000	1.0000	83.46
25.5	1,054,449	3,374	0.0032	0.9968	83.46
26.5	1,054,238		0.0000	1.0000	83.20
27.5	1,044,547		0.0000	1.0000	83.20
28.5	1,020,058		0.0000	1.0000	83.20
29.5	957,989		0.0000	1.0000	83.20
30.5	949,540		0.0000	1.0000	83.20
31.5	970,156		0.0000	1.0000	83.20
32.5	959,033		0.0000	1.0000	83.20
33.5	928,074	3,139	0.0034	0.9966	83.20
34.5	791,474		0.0000	1.0000	82.91
35.5	696,485		0.0000	1.0000	82.91
36.5	671,327		0.0000	1.0000	82.91
37.5	679,823	145,342	0.2138	0.7862	82.91
38.5	535,777		0.0000	1.0000	65.19

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

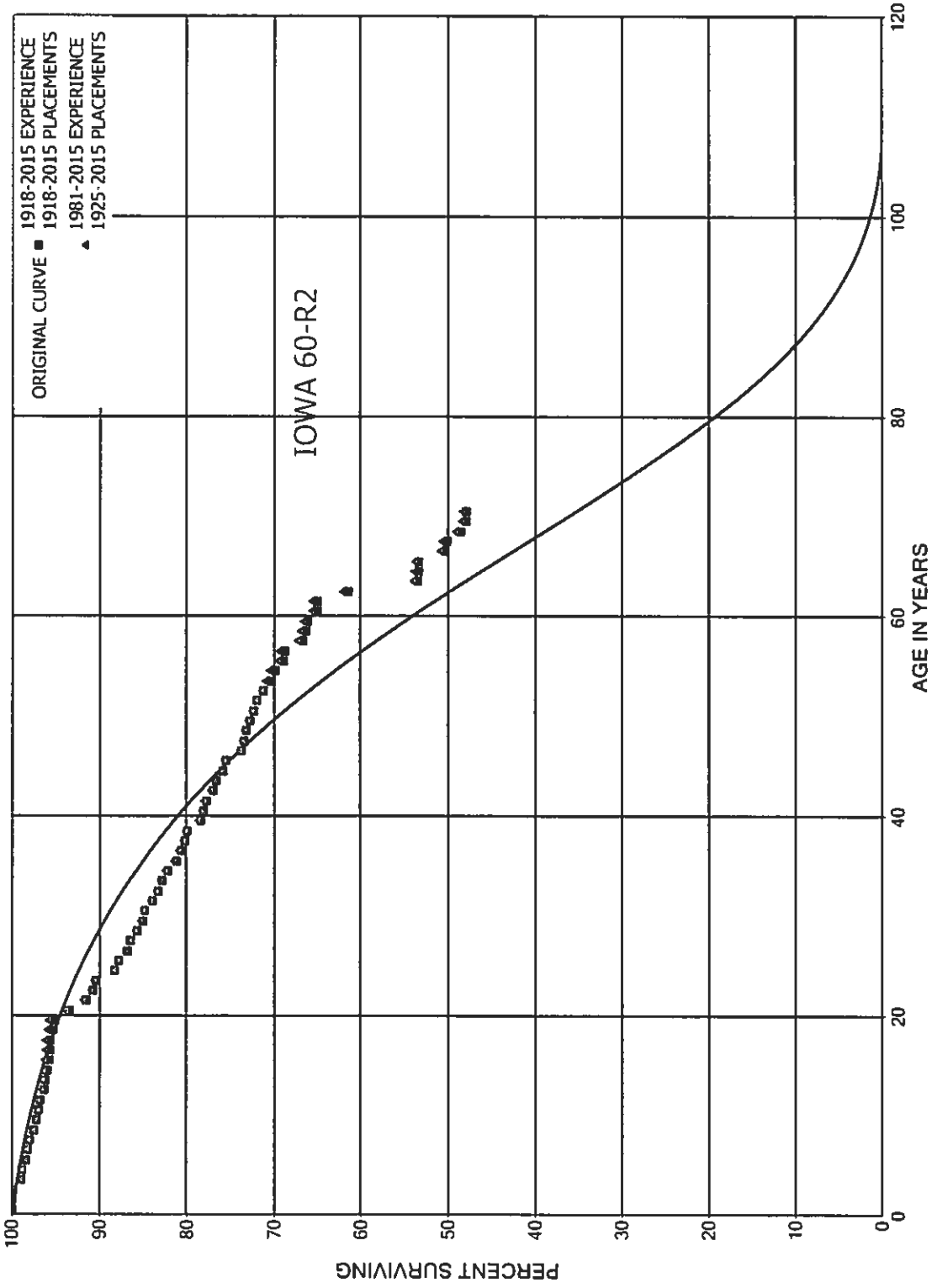
ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	531,060	80	0.0002	0.9998	65.19
40.5	390,183		0.0000	1.0000	65.18
41.5	416,958		0.0000	1.0000	65.18
42.5	456,712		0.0000	1.0000	65.18
43.5	411,334		0.0000	1.0000	65.18
44.5	406,962		0.0000	1.0000	65.18
45.5	417,664		0.0000	1.0000	65.18
46.5	430,936	6,467	0.0150	0.9850	65.18
47.5	424,095		0.0000	1.0000	64.20
48.5	415,085		0.0000	1.0000	64.20
49.5	412,004		0.0000	1.0000	64.20
50.5	407,039		0.0000	1.0000	64.20
51.5	372,728		0.0000	1.0000	64.20
52.5	368,018		0.0000	1.0000	64.20
53.5	432,983		0.0000	1.0000	64.20
54.5	432,159		0.0000	1.0000	64.20
55.5	424,511	43,770	0.1031	0.8969	64.20
56.5	356,734		0.0000	1.0000	57.58
57.5	282,244		0.0000	1.0000	57.58
58.5	248,354	2,197	0.0088	0.9912	57.58
59.5	246,154		0.0000	1.0000	57.07
60.5	238,067		0.0000	1.0000	57.07
61.5	171,891		0.0000	1.0000	57.07
62.5	123,116		0.0000	1.0000	57.07
63.5	115,685	1,392	0.0120	0.9880	57.07
64.5	112,620		0.0000	1.0000	56.38
65.5	99,515	438	0.0044	0.9956	56.38
66.5	82,722	3,246	0.0392	0.9608	56.14
67.5	77,157	3,294	0.0427	0.9573	53.93
68.5	72,334		0.0000	1.0000	51.63
69.5	72,334		0.0000	1.0000	51.63
70.5	72,334		0.0000	1.0000	51.63
71.5	72,334		0.0000	1.0000	51.63
72.5	72,334		0.0000	1.0000	51.63
73.5	12,492		0.0000	1.0000	51.63
74.5	1,162		0.0000	1.0000	51.63
75.5					51.63

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 353.1 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 353.1 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2015 EXPERIENCE BAND 1918-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	171,269,265		0.0000	1.0000	100.00
0.5	139,672,590	11,869	0.0001	0.9999	100.00
1.5	136,834,592	284,490	0.0021	0.9979	99.99
2.5	149,834,971	1,309,544	0.0087	0.9913	99.78
3.5	139,701,375	152,155	0.0011	0.9989	98.91
4.5	137,069,654	637,859	0.0047	0.9953	98.80
5.5	132,288,828	186,060	0.0014	0.9986	98.34
6.5	130,211,702	262,795	0.0020	0.9980	98.21
7.5	129,247,990	723,914	0.0056	0.9944	98.01
8.5	126,510,491	350,363	0.0028	0.9972	97.46
9.5	123,154,041	350,190	0.0028	0.9972	97.19
10.5	116,436,755	226,465	0.0019	0.9981	96.91
11.5	116,181,577	516,710	0.0044	0.9956	96.72
12.5	110,134,903	195,876	0.0018	0.9982	96.29
13.5	105,024,611	133,851	0.0013	0.9987	96.12
14.5	104,684,065	254,646	0.0024	0.9976	96.00
15.5	98,876,267	106,880	0.0011	0.9989	95.77
16.5	97,411,279	104,555	0.0011	0.9989	95.66
17.5	97,606,494	265,874	0.0027	0.9973	95.56
18.5	95,920,232	263,249	0.0027	0.9973	95.30
19.5	93,192,580	1,660,486	0.0178	0.9822	95.04
20.5	91,260,634	1,760,522	0.0193	0.9807	93.34
21.5	85,987,613	731,513	0.0085	0.9915	91.54
22.5	84,112,557	327,870	0.0039	0.9961	90.77
23.5	83,372,722	2,010,497	0.0241	0.9759	90.41
24.5	80,440,660	387,442	0.0048	0.9952	88.23
25.5	66,304,400	716,828	0.0108	0.9892	87.81
26.5	65,781,045	299,872	0.0046	0.9954	86.86
27.5	63,874,687	557,833	0.0087	0.9913	86.46
28.5	61,433,210	427,293	0.0070	0.9930	85.71
29.5	60,817,698	201,263	0.0033	0.9967	85.11
30.5	60,839,520	630,732	0.0104	0.9896	84.83
31.5	60,289,081	464,720	0.0077	0.9923	83.95
32.5	60,114,536	328,544	0.0055	0.9945	83.30
33.5	58,833,250	440,402	0.0075	0.9925	82.85
34.5	55,553,675	673,161	0.0121	0.9879	82.23
35.5	49,763,948	358,320	0.0072	0.9928	81.23
36.5	46,688,351	300,780	0.0064	0.9936	80.65
37.5	42,217,959	94,342	0.0022	0.9978	80.13
38.5	38,011,706	715,346	0.0188	0.9812	79.95

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 353.1 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2015 EXPERIENCE BAND 1918-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	34,459,572	185,973	0.0054	0.9946	78.44
40.5	33,424,522	119,675	0.0036	0.9964	78.02
41.5	29,972,129	295,526	0.0099	0.9901	77.74
42.5	29,678,470	141,833	0.0048	0.9952	76.97
43.5	22,950,252	228,521	0.0100	0.9900	76.60
44.5	21,896,932	109,230	0.0050	0.9950	75.84
45.5	21,461,482	505,719	0.0236	0.9764	75.46
46.5	19,255,530	68,914	0.0036	0.9964	73.69
47.5	18,609,061	67,731	0.0036	0.9964	73.42
48.5	17,995,329	115,271	0.0064	0.9936	73.15
49.5	16,496,353	87,994	0.0053	0.9947	72.69
50.5	15,940,229	88,613	0.0056	0.9944	72.30
51.5	15,555,889	148,475	0.0095	0.9905	71.90
52.5	15,139,548	196,908	0.0130	0.9870	71.21
53.5	14,156,116	82,833	0.0059	0.9941	70.28
54.5	14,107,025	210,866	0.0149	0.9851	69.87
55.5	13,502,770	13,188	0.0010	0.9990	68.83
56.5	11,998,875	372,052	0.0310	0.9690	68.76
57.5	9,962,919	48,137	0.0048	0.9952	66.63
58.5	9,393,986	41,009	0.0044	0.9956	66.31
59.5	7,561,698	116,523	0.0154	0.9846	66.02
60.5	6,867,570	3,952	0.0006	0.9994	65.00
61.5	5,238,125	283,612	0.0541	0.9459	64.96
62.5	4,283,261	557,467	0.1302	0.8698	61.45
63.5	3,089,125	8,947	0.0029	0.9971	53.45
64.5	2,855,017	2,557	0.0009	0.9991	53.29
65.5	2,505,621	137,794	0.0550	0.9450	53.25
66.5	1,562,643	6,754	0.0043	0.9957	50.32
67.5	1,469,305	45,224	0.0308	0.9692	50.10
68.5	1,336,678	18,601	0.0139	0.9861	48.56
69.5	1,309,604	2,450	0.0019	0.9981	47.88
70.5	1,204,341	238	0.0002	0.9998	47.79
71.5	1,088,349		0.0000	1.0000	47.78
72.5	1,014,152	3,232	0.0032	0.9968	47.78
73.5	208,345		0.0000	1.0000	47.63
74.5	2,609		0.0000	1.0000	47.63
75.5	2,125	55	0.0258	0.9742	47.63
76.5					46.40

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 353.1 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2015 EXPERIENCE BAND 1981-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	144,699,488		0.0000	1.0000	100.00
0.5	118,658,710	2,978	0.0000	1.0000	100.00
1.5	106,055,926	227,448	0.0021	0.9979	100.00
2.5	114,451,985	1,170,975	0.0102	0.9898	99.78
3.5	102,318,289	79,178	0.0008	0.9992	98.76
4.5	101,133,425	529,832	0.0052	0.9948	98.69
5.5	100,290,327	19,129	0.0002	0.9998	98.17
6.5	101,174,488	172,525	0.0017	0.9983	98.15
7.5	100,467,047	553,067	0.0055	0.9945	97.98
8.5	104,947,659	272,125	0.0026	0.9974	97.44
9.5	102,397,102	222,623	0.0022	0.9978	97.19
10.5	96,148,375	35,254	0.0004	0.9996	96.98
11.5	97,718,708	475,464	0.0049	0.9951	96.94
12.5	92,412,155	55,766	0.0006	0.9994	96.47
13.5	87,950,956	71,749	0.0008	0.9992	96.41
14.5	89,130,862	130,068	0.0015	0.9985	96.34
15.5	83,519,499	65,784	0.0008	0.9992	96.19
16.5	82,694,260	24,810	0.0003	0.9997	96.12
17.5	83,056,878	195,050	0.0023	0.9977	96.09
18.5	82,682,417	160,041	0.0019	0.9981	95.86
19.5	80,096,012	1,603,792	0.0200	0.9800	95.68
20.5	78,554,170	1,725,905	0.0220	0.9780	93.76
21.5	75,247,078	704,500	0.0094	0.9906	91.70
22.5	74,842,337	296,961	0.0040	0.9960	90.84
23.5	74,625,512	1,943,217	0.0260	0.9740	90.48
24.5	73,354,053	366,310	0.0050	0.9950	88.13
25.5	59,904,249	713,156	0.0119	0.9881	87.69
26.5	60,770,536	259,542	0.0043	0.9957	86.64
27.5	59,336,474	273,781	0.0046	0.9954	86.27
28.5	58,069,445	426,140	0.0073	0.9927	85.88
29.5	57,662,333	189,132	0.0033	0.9967	85.25
30.5	58,146,646	624,166	0.0107	0.9893	84.97
31.5	58,602,261	439,361	0.0075	0.9925	84.05
32.5	58,520,853	321,001	0.0055	0.9945	83.42
33.5	57,252,188	402,838	0.0070	0.9930	82.97
34.5	54,010,796	657,284	0.0122	0.9878	82.38
35.5	48,229,920	352,200	0.0073	0.9927	81.38
36.5	45,267,403	297,087	0.0066	0.9934	80.79
37.5	40,862,961	81,790	0.0020	0.9980	80.26
38.5	37,440,007	710,471	0.0190	0.9810	80.09

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

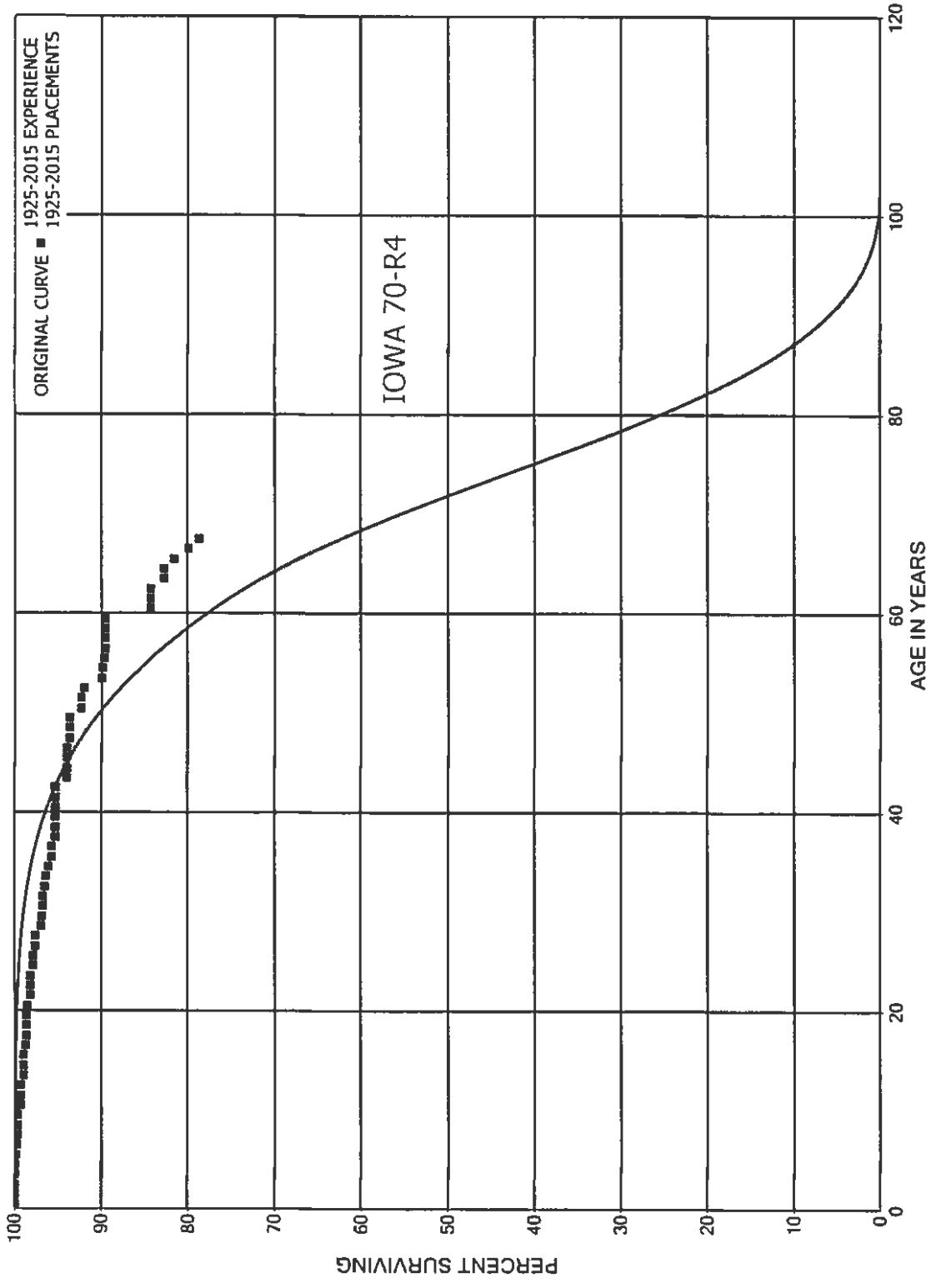
ACCOUNT 353.1 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2015 EXPERIENCE BAND 1981-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	34,121,035	170,399	0.0050	0.9950	78.57
40.5	33,170,762	119,675	0.0036	0.9964	78.18
41.5	29,748,802	295,277	0.0099	0.9901	77.90
42.5	29,546,255	141,036	0.0048	0.9952	77.13
43.5	22,848,717	226,365	0.0099	0.9901	76.76
44.5	21,797,553	109,230	0.0050	0.9950	76.00
45.5	21,117,443	505,719	0.0239	0.9761	75.62
46.5	18,911,491	68,914	0.0036	0.9964	73.81
47.5	18,265,022	67,731	0.0037	0.9963	73.54
48.5	17,651,296	115,271	0.0065	0.9935	73.26
49.5	16,392,910	87,994	0.0054	0.9946	72.79
50.5	15,837,902	88,613	0.0056	0.9944	72.40
51.5	15,453,195	146,406	0.0095	0.9905	71.99
52.5	15,038,923	101,462	0.0067	0.9933	71.31
53.5	14,156,116	82,833	0.0059	0.9941	70.83
54.5	14,107,025	210,866	0.0149	0.9851	70.41
55.5	13,502,770	13,188	0.0010	0.9990	69.36
56.5	11,998,875	372,052	0.0310	0.9690	69.29
57.5	9,962,919	48,137	0.0048	0.9952	67.14
58.5	9,393,986	41,009	0.0044	0.9956	66.82
59.5	7,561,698	116,523	0.0154	0.9846	66.53
60.5	6,867,570	3,952	0.0006	0.9994	65.50
61.5	5,238,125	283,612	0.0541	0.9459	65.47
62.5	4,283,261	557,467	0.1302	0.8698	61.92
63.5	3,089,125	8,947	0.0029	0.9971	53.86
64.5	2,855,017	2,557	0.0009	0.9991	53.71
65.5	2,505,621	137,794	0.0550	0.9450	53.66
66.5	1,562,643	6,754	0.0043	0.9957	50.71
67.5	1,469,305	45,224	0.0308	0.9692	50.49
68.5	1,336,678	18,601	0.0139	0.9861	48.93
69.5	1,309,604	2,450	0.0019	0.9981	48.25
70.5	1,204,341	238	0.0002	0.9998	48.16
71.5	1,088,349		0.0000	1.0000	48.15
72.5	1,014,152	3,232	0.0032	0.9968	48.15
73.5	208,345		0.0000	1.0000	48.00
74.5	2,609		0.0000	1.0000	48.00
75.5	2,125	55	0.0258	0.9742	48.00
76.5					46.76

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 354 TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2015 EXPERIENCE BAND 1925-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	45,632,978		0.0000	1.0000	100.00
0.5	43,003,952	14,172	0.0003	0.9997	100.00
1.5	42,791,803		0.0000	1.0000	99.97
2.5	42,723,013	4,396	0.0001	0.9999	99.97
3.5	41,661,808	18,039	0.0004	0.9996	99.96
4.5	41,432,890	32,519	0.0008	0.9992	99.91
5.5	26,569,743	26,670	0.0010	0.9990	99.84
6.5	25,846,832	18,321	0.0007	0.9993	99.73
7.5	25,828,871	4,983	0.0002	0.9998	99.66
8.5	25,823,528		0.0000	1.0000	99.64
9.5	25,800,679	94,095	0.0036	0.9964	99.64
10.5	24,673,892		0.0000	1.0000	99.28
11.5	24,667,275	4,684	0.0002	0.9998	99.28
12.5	24,705,889	65,707	0.0027	0.9973	99.26
13.5	24,489,014		0.0000	1.0000	99.00
14.5	24,429,786	11,801	0.0005	0.9995	99.00
15.5	24,339,028	51,010	0.0021	0.9979	98.95
16.5	23,932,402	25,461	0.0011	0.9989	98.74
17.5	23,953,463	1,742	0.0001	0.9999	98.64
18.5	23,724,817	11,823	0.0005	0.9995	98.63
19.5	23,768,443	14,259	0.0006	0.9994	98.58
20.5	23,976,832	84,783	0.0035	0.9965	98.52
21.5	19,559,390		0.0000	1.0000	98.17
22.5	19,493,964		0.0000	1.0000	98.17
23.5	19,531,402	57,161	0.0029	0.9971	98.17
24.5	19,474,241	9,884	0.0005	0.9995	97.89
25.5	19,462,500	46,300	0.0024	0.9976	97.84
26.5	19,421,457	3,000	0.0002	0.9998	97.60
27.5	19,436,074	125,472	0.0065	0.9935	97.59
28.5	19,320,057	32,312	0.0017	0.9983	96.96
29.5	19,274,327	4,570	0.0002	0.9998	96.80
30.5	19,259,275		0.0000	1.0000	96.77
31.5	19,254,804	62,705	0.0033	0.9967	96.77
32.5	19,266,187	2,397	0.0001	0.9999	96.46
33.5	17,377,811	62,729	0.0036	0.9964	96.45
34.5	17,315,082	71,625	0.0041	0.9959	96.10
35.5	16,290,354	551	0.0000	1.0000	95.70
36.5	16,186,053	61,817	0.0038	0.9962	95.70
37.5	15,982,694		0.0000	1.0000	95.33
38.5	15,084,747		0.0000	1.0000	95.33

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

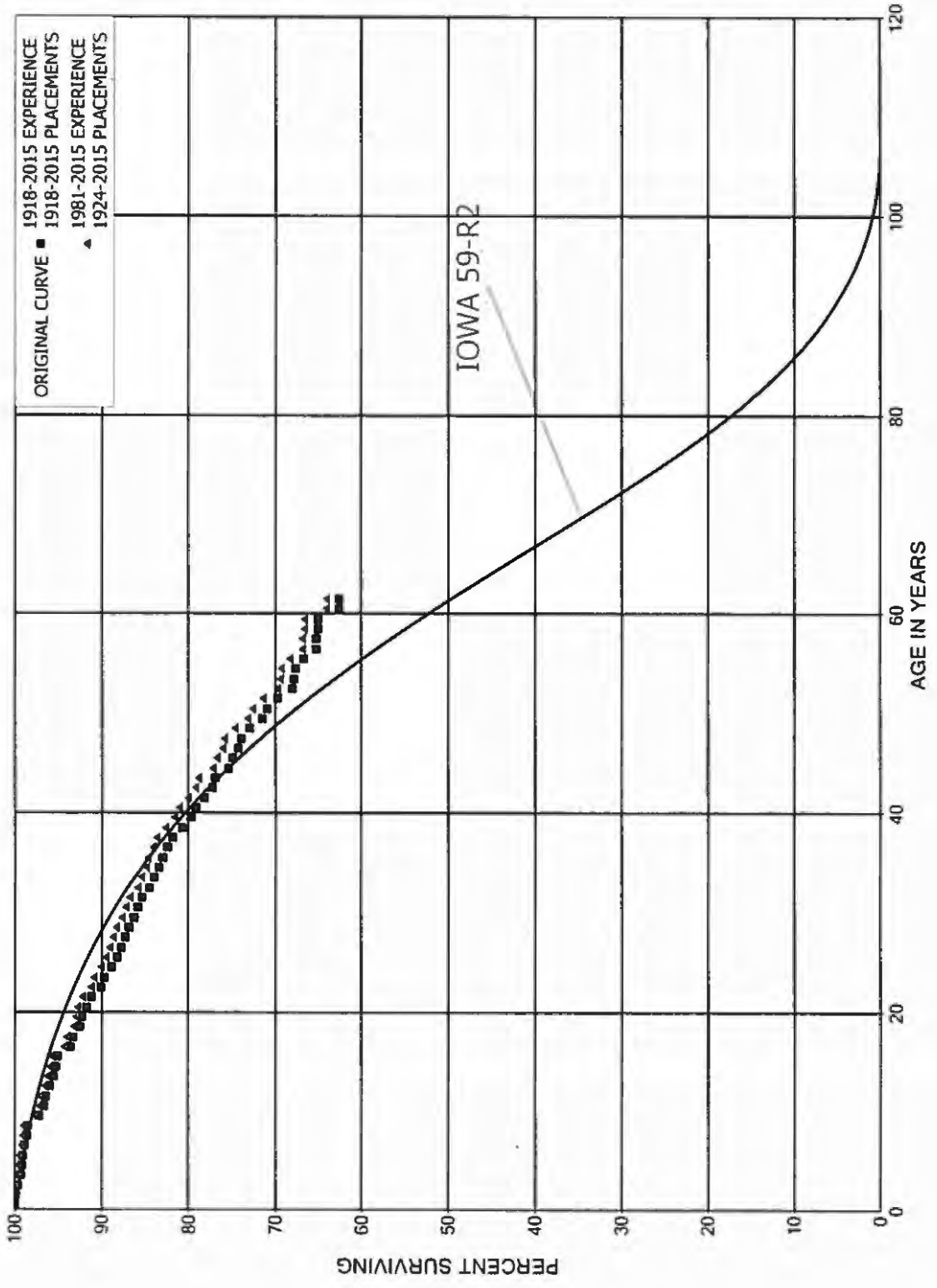
ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2015 EXPERIENCE BAND 1925-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,705,409	1,850	0.0002	0.9998	95.33
40.5	8,165,308	360	0.0000	1.0000	95.31
41.5	8,009,266	3,387	0.0004	0.9996	95.31
42.5	7,811,629	103,468	0.0132	0.9868	95.27
43.5	7,543,905		0.0000	1.0000	94.01
44.5	7,342,003	616	0.0001	0.9999	94.01
45.5	7,293,059	316	0.0000	1.0000	94.00
46.5	4,952,776	21,631	0.0044	0.9956	93.99
47.5	4,903,034		0.0000	1.0000	93.58
48.5	4,836,547		0.0000	1.0000	93.58
49.5	4,713,104	64,938	0.0138	0.9862	93.58
50.5	4,632,450	250	0.0001	0.9999	92.29
51.5	4,614,750	16,446	0.0036	0.9964	92.29
52.5	4,592,654	100,719	0.0219	0.9781	91.96
53.5	3,024,070	2,374	0.0008	0.9992	89.94
54.5	3,009,988	10,010	0.0033	0.9967	89.87
55.5	2,983,700	1,877	0.0006	0.9994	89.57
56.5	2,501,728		0.0000	1.0000	89.52
57.5	2,240,022		0.0000	1.0000	89.52
58.5	2,144,738	608	0.0003	0.9997	89.52
59.5	2,029,907	118,097	0.0582	0.9418	89.49
60.5	1,297,660		0.0000	1.0000	84.29
61.5	1,286,619		0.0000	1.0000	84.29
62.5	1,286,619	24,624	0.0191	0.9809	84.29
63.5	1,174,560		0.0000	1.0000	82.67
64.5	1,189,150	14,590	0.0123	0.9877	82.67
65.5	895,913	19,155	0.0214	0.9786	81.66
66.5	880,987	12,710	0.0144	0.9856	79.91
67.5	705,684		0.0000	1.0000	78.76
68.5	705,684		0.0000	1.0000	78.76
69.5	705,684		0.0000	1.0000	78.76
70.5	705,684		0.0000	1.0000	78.76
71.5	705,684		0.0000	1.0000	78.76
72.5	705,684		0.0000	1.0000	78.76
73.5					78.76

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 355 POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2015 EXPERIENCE BAND 1918-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	67,568,987	50,409	0.0007	0.9993	100.00
0.5	57,546,340	74,095	0.0013	0.9987	99.93
1.5	55,894,071	112,551	0.0020	0.9980	99.80
2.5	53,850,741	148,708	0.0028	0.9972	99.60
3.5	44,767,684	55,574	0.0012	0.9988	99.32
4.5	45,234,418	54,211	0.0012	0.9988	99.20
5.5	42,840,175	106,623	0.0025	0.9975	99.08
6.5	40,819,614	74,618	0.0018	0.9982	98.83
7.5	40,088,578	73,221	0.0018	0.9982	98.65
8.5	34,812,287	472,525	0.0136	0.9864	98.47
9.5	33,936,282	170,480	0.0050	0.9950	97.13
10.5	29,887,647	65,167	0.0022	0.9978	96.65
11.5	30,373,359	164,015	0.0054	0.9946	96.44
12.5	28,360,040	110,570	0.0039	0.9961	95.92
13.5	27,711,815	62,461	0.0023	0.9977	95.54
14.5	24,399,995	65,275	0.0027	0.9973	95.33
15.5	24,454,959	365,859	0.0150	0.9850	95.07
16.5	23,977,557	94,676	0.0039	0.9961	93.65
17.5	23,462,006	198,664	0.0085	0.9915	93.28
18.5	22,643,746	45,701	0.0020	0.9980	92.49
19.5	22,291,950	149,928	0.0067	0.9933	92.30
20.5	20,396,589	123,810	0.0061	0.9939	91.68
21.5	18,261,484	215,730	0.0118	0.9882	91.12
22.5	17,494,819	62,000	0.0035	0.9965	90.05
23.5	16,203,124	166,960	0.0103	0.9897	89.73
24.5	15,199,972	114,311	0.0075	0.9925	88.80
25.5	14,684,238	77,614	0.0053	0.9947	88.14
26.5	13,790,749	61,742	0.0045	0.9955	87.67
27.5	13,363,033	60,381	0.0045	0.9955	87.28
28.5	12,778,027	95,258	0.0075	0.9925	86.88
29.5	12,134,111	57,009	0.0047	0.9953	86.24
30.5	11,628,842	61,680	0.0053	0.9947	85.83
31.5	11,428,405	118,905	0.0104	0.9896	85.38
32.5	11,109,343	74,342	0.0067	0.9933	84.49
33.5	9,392,881	62,140	0.0066	0.9934	83.92
34.5	8,780,557	50,029	0.0057	0.9943	83.37
35.5	6,260,915	40,235	0.0064	0.9936	82.89
36.5	4,213,706	26,032	0.0062	0.9938	82.36
37.5	3,774,514	50,121	0.0133	0.9867	81.85
38.5	3,011,776	37,321	0.0124	0.9876	80.76

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2015 EXPERIENCE BAND 1918-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,369,309	16,797	0.0071	0.9929	79.76
40.5	2,140,478	27,794	0.0130	0.9870	79.20
41.5	1,893,848	21,027	0.0111	0.9889	78.17
42.5	1,842,200	7,118	0.0039	0.9961	77.30
43.5	1,792,807	37,394	0.0209	0.9791	77.00
44.5	1,549,442	8,071	0.0052	0.9948	75.40
45.5	1,327,158	13,673	0.0103	0.9897	75.00
46.5	1,208,550	3,659	0.0030	0.9970	74.23
47.5	1,050,747	15,685	0.0149	0.9851	74.01
48.5	968,885	19,256	0.0199	0.9801	72.90
49.5	873,745	6,564	0.0075	0.9925	71.45
50.5	811,438	14,071	0.0173	0.9827	70.92
51.5	734,616	16,953	0.0231	0.9769	69.69
52.5	707,643	3,008	0.0043	0.9957	68.08
53.5	662,524	1,496	0.0023	0.9977	67.79
54.5	658,904	8,859	0.0134	0.9866	67.64
55.5	649,629	14,142	0.0218	0.9782	66.73
56.5	606,449	63	0.0001	0.9999	65.27
57.5	340,213	1,021	0.0030	0.9970	65.27
58.5	177,040	142	0.0008	0.9992	65.07
59.5	164,714	6,220	0.0378	0.9622	65.02
60.5	156,311		0.0000	1.0000	62.56
61.5	150,283	55	0.0004	0.9996	62.56
62.5	7,867		0.0000	1.0000	62.54
63.5	7,867		0.0000	1.0000	62.54
64.5	7,867	429	0.0545	0.9455	62.54
65.5	7,439	391	0.0526	0.9474	59.13
66.5	7,007	761	0.1086	0.8914	56.03
67.5	4,792	58	0.0120	0.9880	49.94
68.5	4,735	27	0.0057	0.9943	49.34
69.5	4,670	208	0.0445	0.9555	49.06
70.5	4,462	13	0.0028	0.9972	46.87
71.5	4,449		0.0000	1.0000	46.74
72.5	4,449	33	0.0074	0.9926	46.74
73.5	4,416	59	0.0133	0.9867	46.40
74.5	835		0.0000	1.0000	45.78
75.5	835	6	0.0075	0.9925	45.78
76.5	396		0.0000	1.0000	45.44
77.5	396		0.0000	1.0000	45.44
78.5	396		0.0000	1.0000	45.44
79.5	396		0.0000	1.0000	45.44
80.5					45.44

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2015 EXPERIENCE BAND 1981-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	63,160,334	47,931	0.0008	0.9992	100.00
0.5	53,882,057	55,706	0.0010	0.9990	99.92
1.5	51,870,183	76,155	0.0015	0.9985	99.82
2.5	49,735,429	113,476	0.0023	0.9977	99.67
3.5	40,909,476	28,559	0.0007	0.9993	99.45
4.5	41,765,138	38,448	0.0009	0.9991	99.38
5.5	39,713,723	96,681	0.0024	0.9976	99.29
6.5	37,770,708	30,290	0.0008	0.9992	99.04
7.5	37,261,646	36,100	0.0010	0.9990	98.96
8.5	32,226,026	446,328	0.0138	0.9862	98.87
9.5	31,792,629	155,918	0.0049	0.9951	97.50
10.5	28,024,381	37,279	0.0013	0.9987	97.02
11.5	28,691,975	139,198	0.0049	0.9951	96.89
12.5	26,714,401	102,112	0.0038	0.9962	96.42
13.5	26,206,843	45,233	0.0017	0.9983	96.05
14.5	22,924,451	57,104	0.0025	0.9975	95.89
15.5	22,980,834	353,664	0.0154	0.9846	95.65
16.5	22,640,237	80,179	0.0035	0.9965	94.18
17.5	22,153,077	188,424	0.0085	0.9915	93.84
18.5	21,407,690	39,478	0.0018	0.9982	93.05
19.5	21,065,685	50,762	0.0024	0.9976	92.87
20.5	19,293,646	112,693	0.0058	0.9942	92.65
21.5	17,207,904	191,017	0.0111	0.9889	92.11
22.5	16,755,210	60,050	0.0036	0.9964	91.09
23.5	15,728,500	137,625	0.0088	0.9912	90.76
24.5	14,781,266	101,436	0.0069	0.9931	89.97
25.5	14,281,923	72,706	0.0051	0.9949	89.35
26.5	13,401,189	58,002	0.0043	0.9957	88.89
27.5	13,181,566	55,525	0.0042	0.9958	88.51
28.5	12,601,507	92,667	0.0074	0.9926	88.14
29.5	11,963,950	55,448	0.0046	0.9954	87.49
30.5	11,463,169	60,326	0.0053	0.9947	87.08
31.5	11,273,061	115,185	0.0102	0.9898	86.62
32.5	10,963,644	53,971	0.0049	0.9951	85.74
33.5	9,269,041	58,843	0.0063	0.9937	85.32
34.5	8,659,268	33,105	0.0038	0.9962	84.78
35.5	6,159,545	34,835	0.0057	0.9943	84.45
36.5	4,111,380	21,734	0.0053	0.9947	83.97
37.5	3,676,149	46,860	0.0127	0.9873	83.53
38.5	2,924,792	33,758	0.0115	0.9885	82.46

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

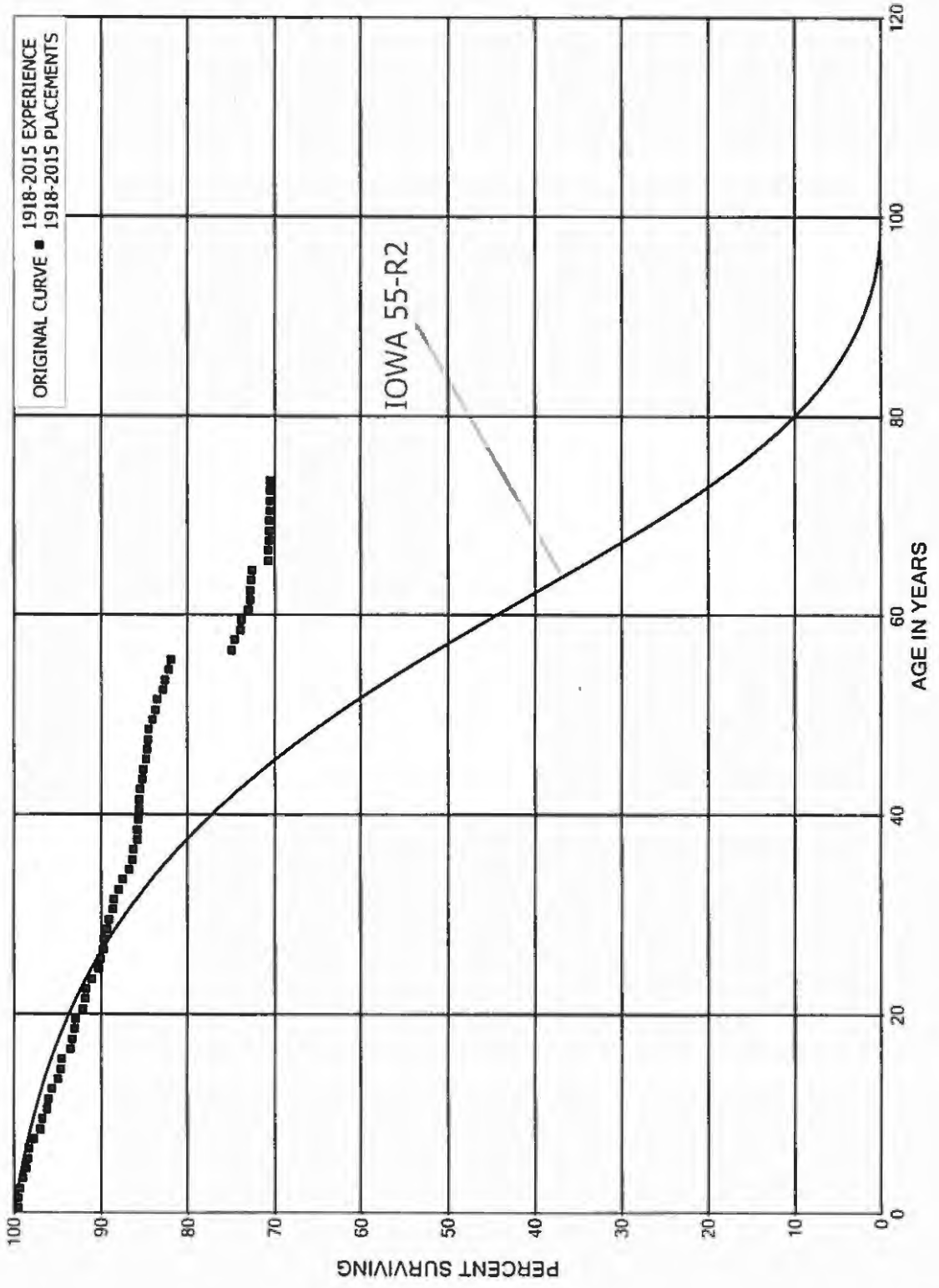
ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2015 EXPERIENCE BAND 1981-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,305,845	15,629	0.0068	0.9932	81.51
40.5	2,089,073	27,473	0.0132	0.9868	80.96
41.5	1,869,688	20,727	0.0111	0.9889	79.90
42.5	1,817,844	6,919	0.0038	0.9962	79.01
43.5	1,768,691	37,030	0.0209	0.9791	78.71
44.5	1,525,696	7,927	0.0052	0.9948	77.06
45.5	1,316,269	12,753	0.0097	0.9903	76.66
46.5	1,199,576	3,515	0.0029	0.9971	75.92
47.5	1,041,917	15,685	0.0151	0.9849	75.70
48.5	960,055	19,256	0.0201	0.9799	74.56
49.5	864,915	6,564	0.0076	0.9924	73.06
50.5	809,357	14,071	0.0174	0.9826	72.51
51.5	732,535	16,803	0.0229	0.9771	71.25
52.5	705,712	3,008	0.0043	0.9957	69.61
53.5	660,593	1,496	0.0023	0.9977	69.32
54.5	656,973	8,859	0.0135	0.9865	69.16
55.5	647,698	14,142	0.0218	0.9782	68.23
56.5	606,449	63	0.0001	0.9999	66.74
57.5	340,213	1,021	0.0030	0.9970	66.73
58.5	177,040	142	0.0008	0.9992	66.53
59.5	164,714	6,220	0.0378	0.9622	66.48
60.5	156,311		0.0000	1.0000	63.97
61.5	150,283	55	0.0004	0.9996	63.97
62.5	7,867		0.0000	1.0000	63.94
63.5	7,867		0.0000	1.0000	63.94
64.5	7,867	429	0.0545	0.9455	63.94
65.5	7,439	391	0.0526	0.9474	60.46
66.5	7,007	761	0.1086	0.8914	57.28
67.5	4,792	58	0.0120	0.9880	51.06
68.5	4,735	27	0.0057	0.9943	50.44
69.5	4,670	208	0.0445	0.9555	50.16
70.5	4,462	13	0.0028	0.9972	47.93
71.5	4,449		0.0000	1.0000	47.79
72.5	4,449	33	0.0074	0.9926	47.79
73.5	4,416	59	0.0133	0.9867	47.44
74.5	835		0.0000	1.0000	46.81
75.5	835	6	0.0075	0.9925	46.81
76.5	396		0.0000	1.0000	46.45
77.5	396		0.0000	1.0000	46.45
78.5	396		0.0000	1.0000	46.45
79.5	396		0.0000	1.0000	46.45
80.5					46.45

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2015 EXPERIENCE BAND 1918-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,511,152	217,362	0.0045	0.9955	100.00
0.5	41,815,519	26,266	0.0006	0.9994	99.55
1.5	43,691,246	103,393	0.0024	0.9976	99.49
2.5	44,209,853	136,447	0.0031	0.9969	99.25
3.5	41,328,471	127,293	0.0031	0.9969	98.95
4.5	43,690,577	96,136	0.0022	0.9978	98.64
5.5	42,921,569	58,645	0.0014	0.9986	98.43
6.5	41,402,309	230,337	0.0056	0.9944	98.29
7.5	40,628,944	336,367	0.0083	0.9917	97.74
8.5	38,500,969	96,370	0.0025	0.9975	96.94
9.5	37,743,447	220,004	0.0058	0.9942	96.69
10.5	36,618,796	37,831	0.0010	0.9990	96.13
11.5	36,864,959	179,654	0.0049	0.9951	96.03
12.5	35,253,897	220,957	0.0063	0.9937	95.56
13.5	29,534,805	91,674	0.0031	0.9969	94.96
14.5	27,492,251	51,538	0.0019	0.9981	94.67
15.5	27,532,172	273,097	0.0099	0.9901	94.49
16.5	27,059,675	77,515	0.0029	0.9971	93.55
17.5	27,001,153	57,785	0.0021	0.9979	93.29
18.5	26,516,760	47,266	0.0018	0.9982	93.09
19.5	26,359,440	246,099	0.0093	0.9907	92.92
20.5	25,643,595	53,839	0.0021	0.9979	92.05
21.5	23,054,766	38,982	0.0017	0.9983	91.86
22.5	22,506,513	152,360	0.0068	0.9932	91.70
23.5	21,843,881	184,253	0.0084	0.9916	91.08
24.5	21,434,923	57,850	0.0027	0.9973	90.31
25.5	20,895,448	73,263	0.0035	0.9965	90.07
26.5	20,507,267	34,076	0.0017	0.9983	89.76
27.5	20,172,725	77,109	0.0038	0.9962	89.61
28.5	19,841,909	43,556	0.0022	0.9978	89.26
29.5	19,570,569	92,748	0.0047	0.9953	89.07
30.5	19,262,886	35,656	0.0019	0.9981	88.65
31.5	19,161,577	126,004	0.0066	0.9934	88.48
32.5	18,470,180	77,026	0.0042	0.9958	87.90
33.5	16,725,841	159,811	0.0096	0.9904	87.53
34.5	16,416,883	58,823	0.0036	0.9964	86.70
35.5	15,031,693	13,610	0.0009	0.9991	86.39
36.5	13,481,771	72,808	0.0054	0.9946	86.31
37.5	12,702,769	8,520	0.0007	0.9993	85.84
38.5	11,856,580	13,193	0.0011	0.9989	85.78

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

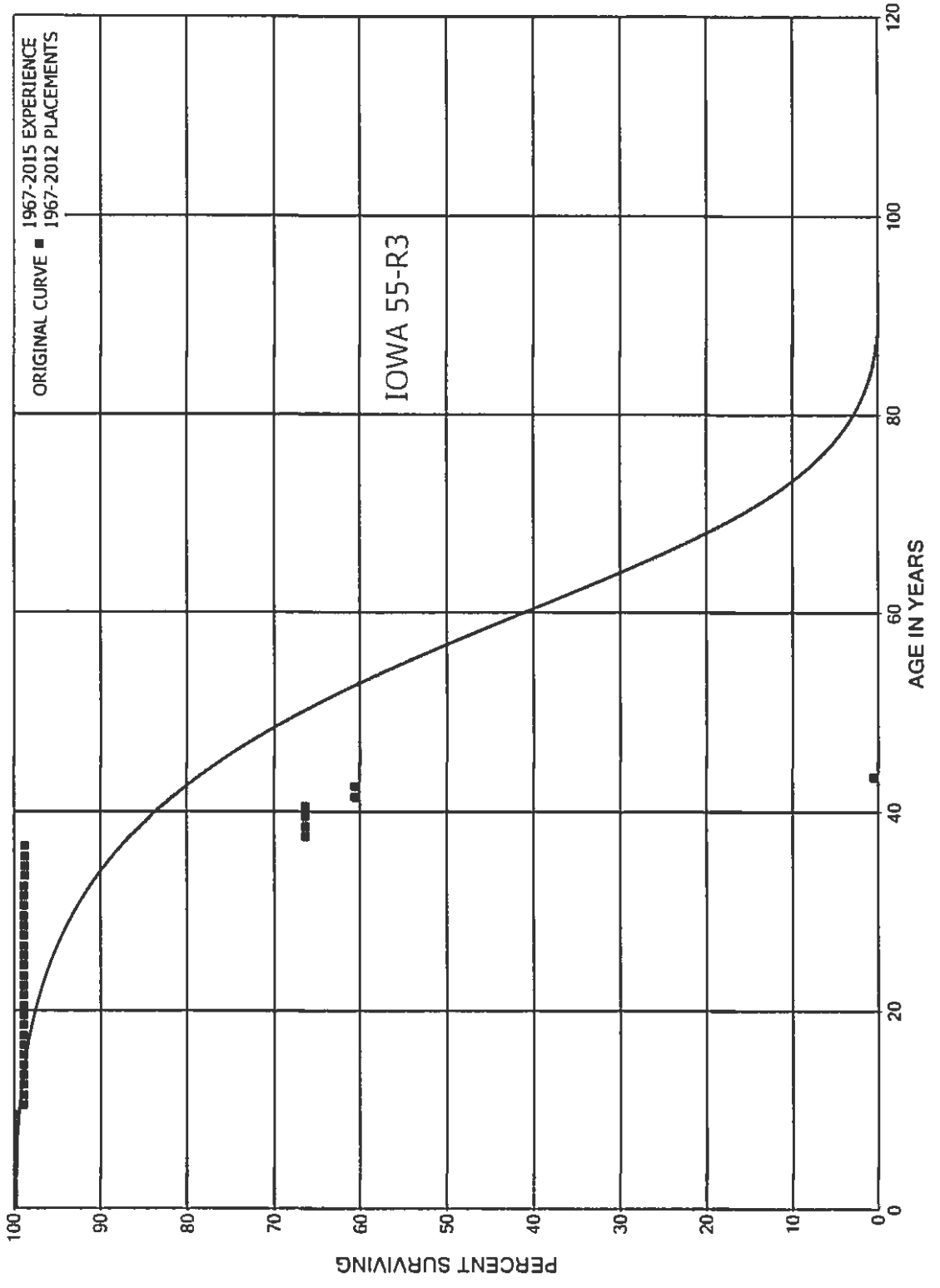
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2015 EXPERIENCE BAND 1918-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,195,509	7,423	0.0008	0.9992	85.69
40.5	8,467,613	5,333	0.0006	0.9994	85.62
41.5	8,113,176	10,311	0.0013	0.9987	85.57
42.5	7,913,748	18,208	0.0023	0.9977	85.46
43.5	7,431,716	8,493	0.0011	0.9989	85.26
44.5	7,129,403	25,681	0.0036	0.9964	85.16
45.5	6,881,332	10,929	0.0016	0.9984	84.86
46.5	4,756,483	5,157	0.0011	0.9989	84.72
47.5	4,524,396	8,756	0.0019	0.9981	84.63
48.5	4,337,975	21,520	0.0050	0.9950	84.47
49.5	4,156,972	17,804	0.0043	0.9957	84.05
50.5	4,018,672	6,401	0.0016	0.9984	83.69
51.5	3,893,916	31,188	0.0080	0.9920	83.55
52.5	3,820,342	13,666	0.0036	0.9964	82.88
53.5	2,614,830	12,073	0.0046	0.9954	82.59
54.5	2,595,053	6,544	0.0025	0.9975	82.21
55.5	2,416,059	209,363	0.0867	0.9133	82.00
56.5	2,074,470	6,427	0.0031	0.9969	74.89
57.5	1,657,953	15,262	0.0092	0.9908	74.66
58.5	1,571,665	2,937	0.0019	0.9981	73.97
59.5	1,226,987	12,293	0.0100	0.9900	73.84
60.5	1,199,307	3,842	0.0032	0.9968	73.10
61.5	1,157,896	820	0.0007	0.9993	72.86
62.5	1,080,755	1,402	0.0013	0.9987	72.81
63.5	1,078,596	1,598	0.0015	0.9985	72.72
64.5	1,074,482	28,144	0.0262	0.9738	72.61
65.5	996,901	392	0.0004	0.9996	70.71
66.5	739,248	1,000	0.0014	0.9986	70.68
67.5	727,605	139	0.0002	0.9998	70.58
68.5	727,453		0.0000	1.0000	70.57
69.5	727,453	114	0.0002	0.9998	70.57
70.5	727,334	172	0.0002	0.9998	70.56
71.5	726,989	329	0.0005	0.9995	70.54
72.5	726,618	19	0.0000	1.0000	70.51
73.5					70.51

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 357 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2012 EXPERIENCE BAND 1967-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,691,266		0.0000	1.0000	100.00
0.5	2,691,266		0.0000	1.0000	100.00
1.5	2,700,767		0.0000	1.0000	100.00
2.5	2,700,767		0.0000	1.0000	100.00
3.5	2,692,361		0.0000	1.0000	100.00
4.5	2,692,799		0.0000	1.0000	100.00
5.5	1,881,193		0.0000	1.0000	100.00
6.5	1,881,193		0.0000	1.0000	100.00
7.5	1,881,193	441	0.0002	0.9998	100.00
8.5	1,880,752		0.0000	1.0000	99.98
9.5	1,880,752	22,040	0.0117	0.9883	99.98
10.5	1,858,713		0.0000	1.0000	98.80
11.5	1,858,713		0.0000	1.0000	98.80
12.5	1,852,699		0.0000	1.0000	98.80
13.5	1,846,279		0.0000	1.0000	98.80
14.5	1,326,159		0.0000	1.0000	98.80
15.5	1,324,197		0.0000	1.0000	98.80
16.5	1,328,972		0.0000	1.0000	98.80
17.5	197,126		0.0000	1.0000	98.80
18.5	197,126		0.0000	1.0000	98.80
19.5	187,383		0.0000	1.0000	98.80
20.5	188,037		0.0000	1.0000	98.80
21.5	173,088		0.0000	1.0000	98.80
22.5	173,088		0.0000	1.0000	98.80
23.5	173,088		0.0000	1.0000	98.80
24.5	173,088		0.0000	1.0000	98.80
25.5	173,088		0.0000	1.0000	98.80
26.5	173,088		0.0000	1.0000	98.80
27.5	173,088		0.0000	1.0000	98.80
28.5	173,088		0.0000	1.0000	98.80
29.5	173,088		0.0000	1.0000	98.80
30.5	173,088		0.0000	1.0000	98.80
31.5	173,088		0.0000	1.0000	98.80
32.5	173,088	205	0.0012	0.9988	98.80
33.5	172,883		0.0000	1.0000	98.69
34.5	172,883		0.0000	1.0000	98.69
35.5	172,883		0.0000	1.0000	98.69
36.5	166,668	54,470	0.3268	0.6732	98.69
37.5	112,198		0.0000	1.0000	66.44
38.5	112,198		0.0000	1.0000	66.44

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

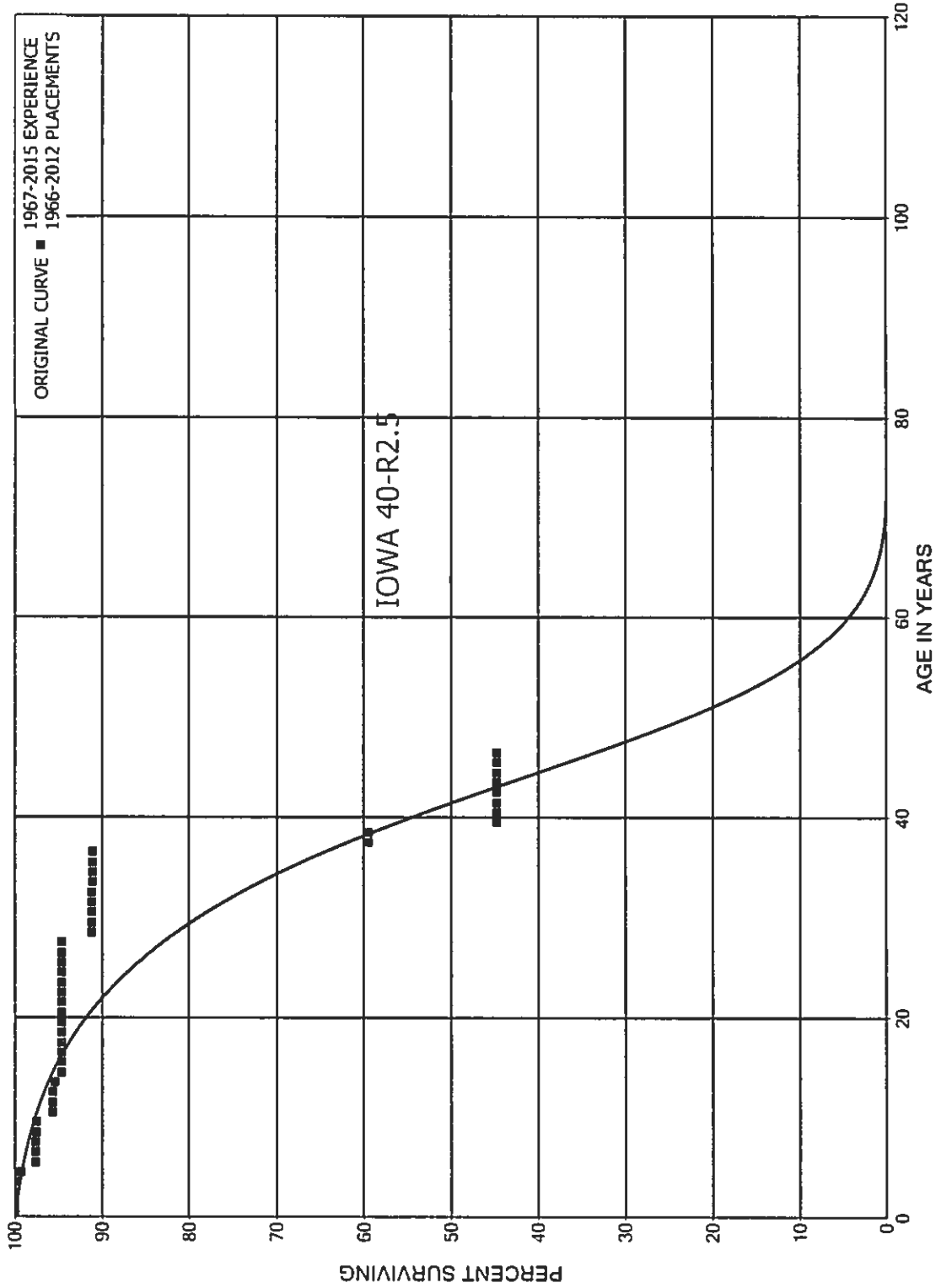
ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2012 EXPERIENCE BAND 1967-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	112,198		0.0000	1.0000	66.44
40.5	112,198	9,743	0.0868	0.9132	66.44
41.5	102,455		0.0000	1.0000	60.67
42.5	102,455	101,573	0.9914	0.0086	60.67
43.5	882		0.0000	1.0000	0.52
44.5	882	882	1.0000		0.52
45.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2012 EXPERIENCE BAND 1967-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,926,886	4,488	0.0006	0.9994	100.00
0.5	7,924,179		0.0000	1.0000	99.94
1.5	7,964,400		0.0000	1.0000	99.94
2.5	7,964,400		0.0000	1.0000	99.94
3.5	5,959,678	41,195	0.0069	0.9931	99.94
4.5	5,422,438	90,651	0.0167	0.9833	99.25
5.5	5,331,787		0.0000	1.0000	97.59
6.5	5,331,787		0.0000	1.0000	97.59
7.5	5,331,787	5,979	0.0011	0.9989	97.59
8.5	5,325,808		0.0000	1.0000	97.48
9.5	5,325,808	104,704	0.0197	0.9803	97.48
10.5	5,210,566		0.0000	1.0000	95.57
11.5	5,210,566		0.0000	1.0000	95.57
12.5	5,208,785	8,492	0.0016	0.9984	95.57
13.5	5,200,293	45,983	0.0088	0.9912	95.41
14.5	4,586,792		0.0000	1.0000	94.57
15.5	4,572,876		0.0000	1.0000	94.57
16.5	4,478,645		0.0000	1.0000	94.57
17.5	803,902		0.0000	1.0000	94.57
18.5	803,902		0.0000	1.0000	94.57
19.5	758,467		0.0000	1.0000	94.57
20.5	713,918		0.0000	1.0000	94.57
21.5	713,918		0.0000	1.0000	94.57
22.5	579,993		0.0000	1.0000	94.57
23.5	579,993		0.0000	1.0000	94.57
24.5	569,482		0.0000	1.0000	94.57
25.5	579,993		0.0000	1.0000	94.57
26.5	579,993		0.0000	1.0000	94.57
27.5	579,993	20,825	0.0359	0.9641	94.57
28.5	559,168		0.0000	1.0000	91.17
29.5	559,168		0.0000	1.0000	91.17
30.5	559,168		0.0000	1.0000	91.17
31.5	559,168		0.0000	1.0000	91.17
32.5	559,168	916	0.0016	0.9984	91.17
33.5	558,253		0.0000	1.0000	91.02
34.5	558,253		0.0000	1.0000	91.02
35.5	558,253		0.0000	1.0000	91.02
36.5	558,253	193,401	0.3464	0.6536	91.02
37.5	354,620		0.0000	1.0000	59.49
38.5	354,620	88,163	0.2486	0.7514	59.49

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

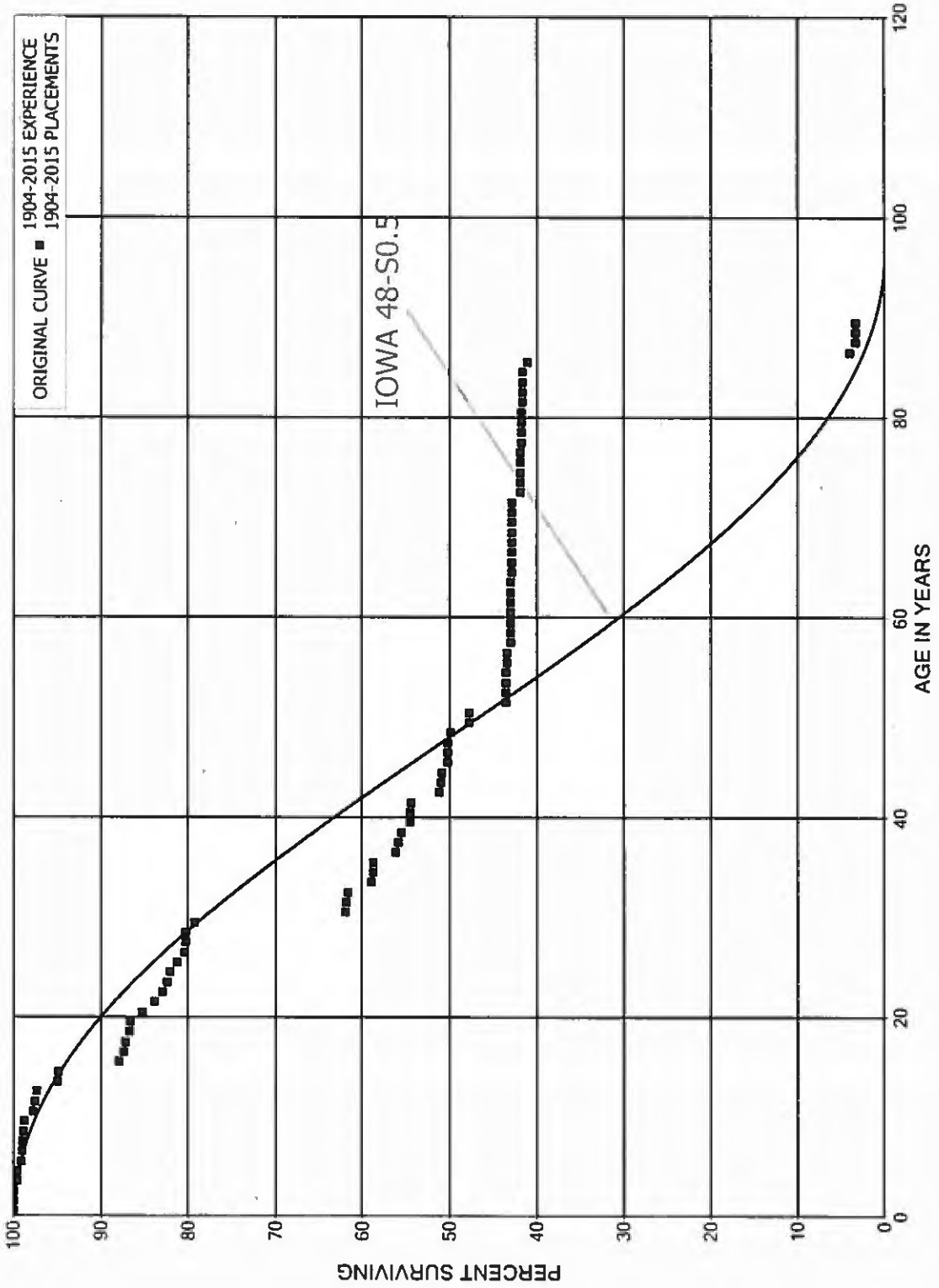
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2012 EXPERIENCE BAND 1967-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	260,323		0.0000	1.0000	44.70
40.5	217,326		0.0000	1.0000	44.70
41.5	156,281		0.0000	1.0000	44.70
42.5	156,281		0.0000	1.0000	44.70
43.5	141,197		0.0000	1.0000	44.70
44.5	95,762		0.0000	1.0000	44.70
45.5	95,762		0.0000	1.0000	44.70
46.5	28,522		0.0000	1.0000	44.70
47.5	28,522		0.0000	1.0000	44.70
48.5	10,511		0.0000	1.0000	44.70
49.5					44.70

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 361 STRUCTURES AND IMPROVMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2015 EXPERIENCE BAND 1904-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,679,316		0.0000	1.0000	100.00
0.5	9,023,552	1,519	0.0002	0.9998	100.00
1.5	9,384,169	89	0.0000	1.0000	99.98
2.5	10,186,535	47,829	0.0047	0.9953	99.98
3.5	8,365,893	1,362	0.0002	0.9998	99.51
4.5	7,982,190	33,392	0.0042	0.9958	99.50
5.5	7,381,454	10,135	0.0014	0.9986	99.08
6.5	7,164,407	1,942	0.0003	0.9997	98.94
7.5	7,125,596	4,871	0.0007	0.9993	98.92
8.5	6,957,405	6,845	0.0010	0.9990	98.85
9.5	6,835,892	67,412	0.0099	0.9901	98.75
10.5	6,583,816	15,385	0.0023	0.9977	97.78
11.5	6,554,866	19,434	0.0030	0.9970	97.55
12.5	6,485,036	153,730	0.0237	0.9763	97.26
13.5	6,263,044	10,431	0.0017	0.9983	94.96
14.5	6,167,612	444,658	0.0721	0.9279	94.80
15.5	5,582,424	36,968	0.0066	0.9934	87.96
16.5	5,460,381	12,312	0.0023	0.9977	87.38
17.5	5,345,656	24,944	0.0047	0.9953	87.18
18.5	5,375,900	9,456	0.0018	0.9982	86.78
19.5	5,210,782	79,823	0.0153	0.9847	86.62
20.5	5,006,999	87,974	0.0176	0.9824	85.30
21.5	4,815,468	50,621	0.0105	0.9895	83.80
22.5	4,488,622	28,826	0.0064	0.9936	82.92
23.5	4,294,349	17,828	0.0042	0.9958	82.38
24.5	4,289,893	41,941	0.0098	0.9902	82.04
25.5	4,349,581	42,830	0.0098	0.9902	81.24
26.5	4,222,061	5,789	0.0014	0.9986	80.44
27.5	4,178,109	2,579	0.0006	0.9994	80.33
28.5	4,075,544	51,380	0.0126	0.9874	80.28
29.5	4,019,281	879,939	0.2189	0.7811	79.27
30.5	3,045,295	2,633	0.0009	0.9991	61.91
31.5	3,023,204	10,105	0.0033	0.9967	61.86
32.5	2,982,609	128,039	0.0429	0.9571	61.65
33.5	2,834,371	13,689	0.0048	0.9952	59.01
34.5	2,819,657	1,682	0.0006	0.9994	58.72
35.5	2,699,780	113,381	0.0420	0.9580	58.69
36.5	2,517,685	18,431	0.0073	0.9927	56.22
37.5	2,364,741	11,518	0.0049	0.9951	55.81
38.5	2,209,276	40,610	0.0184	0.9816	55.54

LOUISVILLE GAS AND ELECTRIC COMPANY
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ACCOUNT 361 STRUCTURES AND IMPROVMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2015 EXPERIENCE BAND 1904-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,148,333	1,710	0.0008	0.9992	54.52
40.5	2,087,578	2,988	0.0014	0.9986	54.48
41.5	2,083,367	123,731	0.0594	0.9406	54.40
42.5	1,850,003	8,126	0.0044	0.9956	51.17
43.5	1,838,838	2,404	0.0013	0.9987	50.94
44.5	1,786,421	24,807	0.0139	0.9861	50.88
45.5	1,729,479	170	0.0001	0.9999	50.17
46.5	1,693,172	582	0.0003	0.9997	50.16
47.5	1,603,782	10,436	0.0065	0.9935	50.15
48.5	1,522,367	64,144	0.0421	0.9579	49.82
49.5	1,449,070	646	0.0004	0.9996	47.72
50.5	1,445,987	128,229	0.0887	0.9113	47.70
51.5	1,304,771		0.0000	1.0000	43.47
52.5	1,272,501		0.0000	1.0000	43.47
53.5	1,269,497	516	0.0004	0.9996	43.47
54.5	1,265,965	212	0.0002	0.9998	43.45
55.5	1,249,534	42	0.0000	1.0000	43.44
56.5	1,237,714	13,478	0.0109	0.9891	43.44
57.5	1,206,483		0.0000	1.0000	42.97
58.5	1,198,516		0.0000	1.0000	42.97
59.5	1,185,203	1,487	0.0013	0.9987	42.97
60.5	1,183,666		0.0000	1.0000	42.92
61.5	1,176,557		0.0000	1.0000	42.92
62.5	1,175,598	623	0.0005	0.9995	42.92
63.5	1,174,975	700	0.0006	0.9994	42.89
64.5	1,174,275		0.0000	1.0000	42.87
65.5	1,174,275	411	0.0004	0.9996	42.87
66.5	1,173,864		0.0000	1.0000	42.85
67.5	1,170,280		0.0000	1.0000	42.85
68.5	1,158,439		0.0000	1.0000	42.85
69.5	1,158,378		0.0000	1.0000	42.85
70.5	1,158,378	183	0.0002	0.9998	42.85
71.5	1,158,195	27,396	0.0237	0.9763	42.85
72.5	1,130,799		0.0000	1.0000	41.83
73.5	1,130,799	992	0.0009	0.9991	41.83
74.5	1,129,763	210	0.0002	0.9998	41.80
75.5	1,125,023	40	0.0000	1.0000	41.79
76.5	1,124,571	2,250	0.0020	0.9980	41.79
77.5	1,122,321		0.0000	1.0000	41.70
78.5	1,122,284		0.0000	1.0000	41.70

LOUISVILLE GAS AND ELECTRIC COMPANY
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ACCOUNT 361 STRUCTURES AND IMPROVMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2015			EXPERIENCE BAND 1904-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,122,284		0.0000	1.0000	41.70
80.5	1,122,284	2,735	0.0024	0.9976	41.70
81.5	1,119,549		0.0000	1.0000	41.60
82.5	1,119,549		0.0000	1.0000	41.60
83.5	1,107,196		0.0000	1.0000	41.60
84.5	1,107,196	14,347	0.0130	0.9870	41.60
85.5	1,092,849	986,433	0.9026	0.0974	41.06
86.5	106,416	17,850	0.1677	0.8323	4.00
87.5	54,116		0.0000	1.0000	3.33
88.5	54,116		0.0000	1.0000	3.33
89.5	54,116		0.0000	1.0000	3.33
90.5	36,266		0.0000	1.0000	3.33
91.5	21,805		0.0000	1.0000	3.33
92.5	21,805		0.0000	1.0000	3.33
93.5					3.33

LOUISVILLE GAS AND ELECTRIC COMPANY
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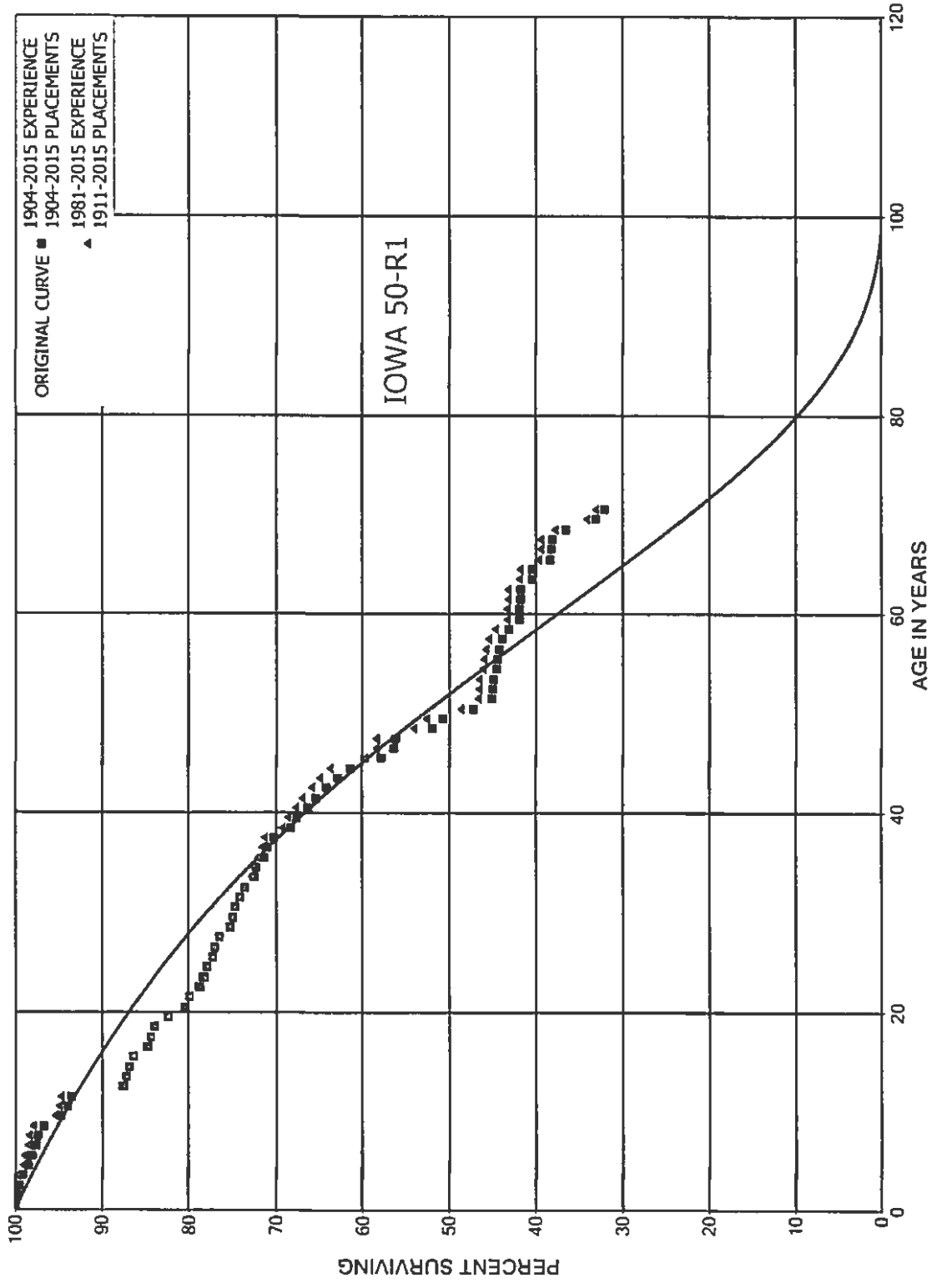
ACCOUNT 362 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2015 EXPERIENCE BAND 1904-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	174,483,350	90,988	0.0005	0.9995	100.00
0.5	168,066,111	420,971	0.0025	0.9975	99.95
1.5	161,283,904	389,247	0.0024	0.9976	99.70
2.5	152,210,844	378,365	0.0025	0.9975	99.46
3.5	136,709,720	920,428	0.0067	0.9933	99.21
4.5	131,874,633	571,539	0.0043	0.9957	98.54
5.5	120,664,143	566,186	0.0047	0.9953	98.11
6.5	113,676,616	365,585	0.0032	0.9968	97.65
7.5	110,966,281	676,329	0.0061	0.9939	97.34
8.5	106,967,093	2,275,823	0.0213	0.9787	96.75
9.5	101,459,378	744,274	0.0073	0.9927	94.69
10.5	96,454,685	477,392	0.0049	0.9951	93.99
11.5	94,724,100	5,939,006	0.0627	0.9373	93.53
12.5	86,633,562	451,559	0.0052	0.9948	87.66
13.5	85,034,804	318,812	0.0037	0.9963	87.21
14.5	82,089,074	424,091	0.0052	0.9948	86.88
15.5	81,329,325	1,492,725	0.0184	0.9816	86.43
16.5	75,418,221	387,990	0.0051	0.9949	84.85
17.5	73,689,991	429,023	0.0058	0.9942	84.41
18.5	70,904,959	1,260,234	0.0178	0.9822	83.92
19.5	66,989,101	1,548,508	0.0231	0.9769	82.43
20.5	61,539,834	434,189	0.0071	0.9929	80.52
21.5	60,255,312	808,834	0.0134	0.9866	79.95
22.5	55,848,855	315,226	0.0056	0.9944	78.88
23.5	50,500,760	287,124	0.0057	0.9943	78.43
24.5	46,139,466	424,373	0.0092	0.9908	77.99
25.5	45,857,013	132,920	0.0029	0.9971	77.27
26.5	45,394,613	341,503	0.0075	0.9925	77.05
27.5	44,025,997	699,521	0.0159	0.9841	76.47
28.5	42,122,553	163,707	0.0039	0.9961	75.25
29.5	40,922,418	153,649	0.0038	0.9962	74.96
30.5	39,869,390	285,919	0.0072	0.9928	74.68
31.5	39,218,031	292,486	0.0075	0.9925	74.14
32.5	38,248,014	538,323	0.0141	0.9859	73.59
33.5	35,425,731	126,170	0.0036	0.9964	72.55
34.5	35,422,569	455,982	0.0129	0.9871	72.30
35.5	34,790,088	223,298	0.0064	0.9936	71.37
36.5	32,461,585	279,711	0.0086	0.9914	70.91
37.5	27,409,849	783,273	0.0286	0.9714	70.30
38.5	24,198,073	250,581	0.0104	0.9896	68.29

LOUISVILLE GAS AND ELECTRIC COMPANY
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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2015 EXPERIENCE BAND 1904-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	22,909,812	432,642	0.0189	0.9811	67.58
40.5	21,243,855	300,317	0.0141	0.9859	66.30
41.5	19,450,913	365,846	0.0188	0.9812	65.37
42.5	18,112,919	361,338	0.0199	0.9801	64.14
43.5	17,009,150	381,806	0.0224	0.9776	62.86
44.5	15,518,916	922,767	0.0595	0.9405	61.45
45.5	13,595,065	320,603	0.0236	0.9764	57.79
46.5	12,000,642	46,717	0.0039	0.9961	56.43
47.5	11,278,762	844,682	0.0749	0.9251	56.21
48.5	9,866,547	240,161	0.0243	0.9757	52.00
49.5	8,851,516	629,288	0.0711	0.9289	50.74
50.5	8,019,441	352,867	0.0440	0.9560	47.13
51.5	7,170,493	15,474	0.0022	0.9978	45.05
52.5	7,198,975	19,942	0.0028	0.9972	44.96
53.5	7,091,016	57,656	0.0081	0.9919	44.83
54.5	6,795,149	18,723	0.0028	0.9972	44.47
55.5	6,255,496	21,010	0.0034	0.9966	44.35
56.5	5,794,464	48,493	0.0084	0.9916	44.20
57.5	4,560,341	75,514	0.0166	0.9834	43.83
58.5	3,849,929	109,079	0.0283	0.9717	43.10
59.5	3,365,733	7,567	0.0022	0.9978	41.88
60.5	2,658,383	1,975	0.0007	0.9993	41.79
61.5	2,131,139	2,844	0.0013	0.9987	41.75
62.5	1,902,334	58,690	0.0309	0.9691	41.70
63.5	1,775,852	2,374	0.0013	0.9987	40.41
64.5	1,701,303	87,057	0.0512	0.9488	40.36
65.5	1,578,866	5,649	0.0036	0.9964	38.29
66.5	1,438,753	1,731	0.0012	0.9988	38.16
67.5	1,430,127	58,635	0.0410	0.9590	38.11
68.5	1,270,782	121,385	0.0955	0.9045	36.55
69.5	1,161,526	35,688	0.0307	0.9693	33.06
70.5	1,125,838	2,769	0.0025	0.9975	32.04
71.5	1,123,006	1,275	0.0011	0.9989	31.96
72.5	1,075,405	5,014	0.0047	0.9953	31.93
73.5	1,044,057	5,969	0.0057	0.9943	31.78
74.5	844,634	224	0.0003	0.9997	31.60
75.5	834,092		0.0000	1.0000	31.59
76.5	811,256	7,560	0.0093	0.9907	31.59
77.5	760,501	13,499	0.0178	0.9822	31.29
78.5	733,943	1,992	0.0027	0.9973	30.74

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2015 EXPERIENCE BAND 1904-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	730,804	1,009	0.0014	0.9986	30.65
80.5	729,502	68	0.0001	0.9999	30.61
81.5	729,434	93,422	0.1281	0.8719	30.61
82.5	636,012	145,641	0.2290	0.7710	26.69
83.5	449,966	128,208	0.2849	0.7151	20.58
84.5	298,948		0.0000	1.0000	14.71
85.5	298,948		0.0000	1.0000	14.71
86.5	297,660		0.0000	1.0000	14.71
87.5	260,210		0.0000	1.0000	14.71
88.5	156,783		0.0000	1.0000	14.71
89.5					14.71

LOUISVILLE GAS AND ELECTRIC COMPANY
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ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2015 EXPERIENCE BAND 1981-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	115,512,028		0.0000	1.0000	100.00
0.5	111,298,084	82,338	0.0007	0.9993	100.00
1.5	108,652,026	146,616	0.0013	0.9987	99.93
2.5	105,641,450	186,163	0.0018	0.9982	99.79
3.5	93,848,058	648,480	0.0069	0.9931	99.62
4.5	91,665,441	83,815	0.0009	0.9991	98.93
5.5	82,648,191	383,901	0.0046	0.9954	98.84
6.5	78,149,807	59,510	0.0008	0.9992	98.38
7.5	77,538,689	397,111	0.0051	0.9949	98.30
8.5	74,860,302	1,889,273	0.0252	0.9748	97.80
9.5	71,986,461	384,544	0.0053	0.9947	95.33
10.5	69,246,584	157,741	0.0023	0.9977	94.82
11.5	69,959,003	5,436,419	0.0777	0.9223	94.61
12.5	63,585,026	218,880	0.0034	0.9966	87.25
13.5	63,443,541	177,550	0.0028	0.9972	86.95
14.5	61,642,712	274,926	0.0045	0.9955	86.71
15.5	62,146,807	1,347,020	0.0217	0.9783	86.32
16.5	58,932,474	188,799	0.0032	0.9968	84.45
17.5	58,521,870	280,514	0.0048	0.9952	84.18
18.5	56,320,433	989,401	0.0176	0.9824	83.78
19.5	52,893,866	1,362,378	0.0258	0.9742	82.31
20.5	48,905,158	303,205	0.0062	0.9938	80.19
21.5	48,436,694	703,898	0.0145	0.9855	79.69
22.5	46,506,862	265,809	0.0057	0.9943	78.53
23.5	42,516,570	165,069	0.0039	0.9961	78.08
24.5	39,595,336	316,164	0.0080	0.9920	77.78
25.5	40,212,218	70,953	0.0018	0.9982	77.16
26.5	40,975,184	255,511	0.0062	0.9938	77.02
27.5	40,212,164	676,941	0.0168	0.9832	76.54
28.5	38,561,794	149,702	0.0039	0.9961	75.25
29.5	37,450,721	132,412	0.0035	0.9965	74.96
30.5	36,560,505	260,958	0.0071	0.9929	74.70
31.5	36,615,620	268,666	0.0073	0.9927	74.16
32.5	35,823,784	431,506	0.0120	0.9880	73.62
33.5	33,301,369	114,022	0.0034	0.9966	72.73
34.5	33,111,203	251,352	0.0076	0.9924	72.48
35.5	32,683,017	187,137	0.0057	0.9943	71.93
36.5	30,306,730	139,072	0.0046	0.9954	71.52
37.5	25,345,846	723,418	0.0285	0.9715	71.19
38.5	22,199,977	201,562	0.0091	0.9909	69.16

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2015 EXPERIENCE BAND 1981-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,996,140	281,862	0.0134	0.9866	68.53
40.5	19,441,653	223,629	0.0115	0.9885	67.61
41.5	17,617,029	278,382	0.0158	0.9842	66.84
42.5	16,411,401	237,992	0.0145	0.9855	65.78
43.5	15,431,805	288,953	0.0187	0.9813	64.83
44.5	14,037,023	872,117	0.0621	0.9379	63.61
45.5	12,165,765	275,268	0.0226	0.9774	59.66
46.5	10,578,576	13,096	0.0012	0.9988	58.31
47.5	9,890,093	733,452	0.0742	0.9258	58.24
48.5	8,689,067	234,718	0.0270	0.9730	53.92
49.5	7,702,289	578,294	0.0751	0.9249	52.46
50.5	6,922,455	282,765	0.0408	0.9592	48.52
51.5	6,167,167	15,474	0.0025	0.9975	46.54
52.5	6,209,039	11,020	0.0018	0.9982	46.42
53.5	6,217,629	54,746	0.0088	0.9912	46.34
54.5	6,175,213	14,595	0.0024	0.9976	45.93
55.5	5,805,533	21,010	0.0036	0.9964	45.83
56.5	5,544,193	48,493	0.0087	0.9913	45.66
57.5	4,395,871	73,640	0.0168	0.9832	45.26
58.5	3,814,422	109,079	0.0286	0.9714	44.50
59.5	3,330,226	7,567	0.0023	0.9977	43.23
60.5	2,622,876	1,791	0.0007	0.9993	43.13
61.5	2,095,816	2,844	0.0014	0.9986	43.10
62.5	1,867,011	58,690	0.0314	0.9686	43.04
63.5	1,751,568	2,374	0.0014	0.9986	41.69
64.5	1,677,243	87,057	0.0519	0.9481	41.63
65.5	1,554,806	5,649	0.0036	0.9964	39.47
66.5	1,414,693	1,731	0.0012	0.9988	39.33
67.5	1,406,067	58,635	0.0417	0.9583	39.28
68.5	1,246,722	121,385	0.0974	0.9026	37.64
69.5	1,161,526	35,688	0.0307	0.9693	33.98
70.5	1,125,838	2,769	0.0025	0.9975	32.93
71.5	1,123,006	1,275	0.0011	0.9989	32.85
72.5	1,075,405	5,014	0.0047	0.9953	32.82
73.5	1,044,057	5,969	0.0057	0.9943	32.66
74.5	844,634	224	0.0003	0.9997	32.48
75.5	834,092		0.0000	1.0000	32.47
76.5	811,256	7,560	0.0093	0.9907	32.47
77.5	760,501	13,499	0.0178	0.9822	32.16
78.5	733,943	1,992	0.0027	0.9973	31.59

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

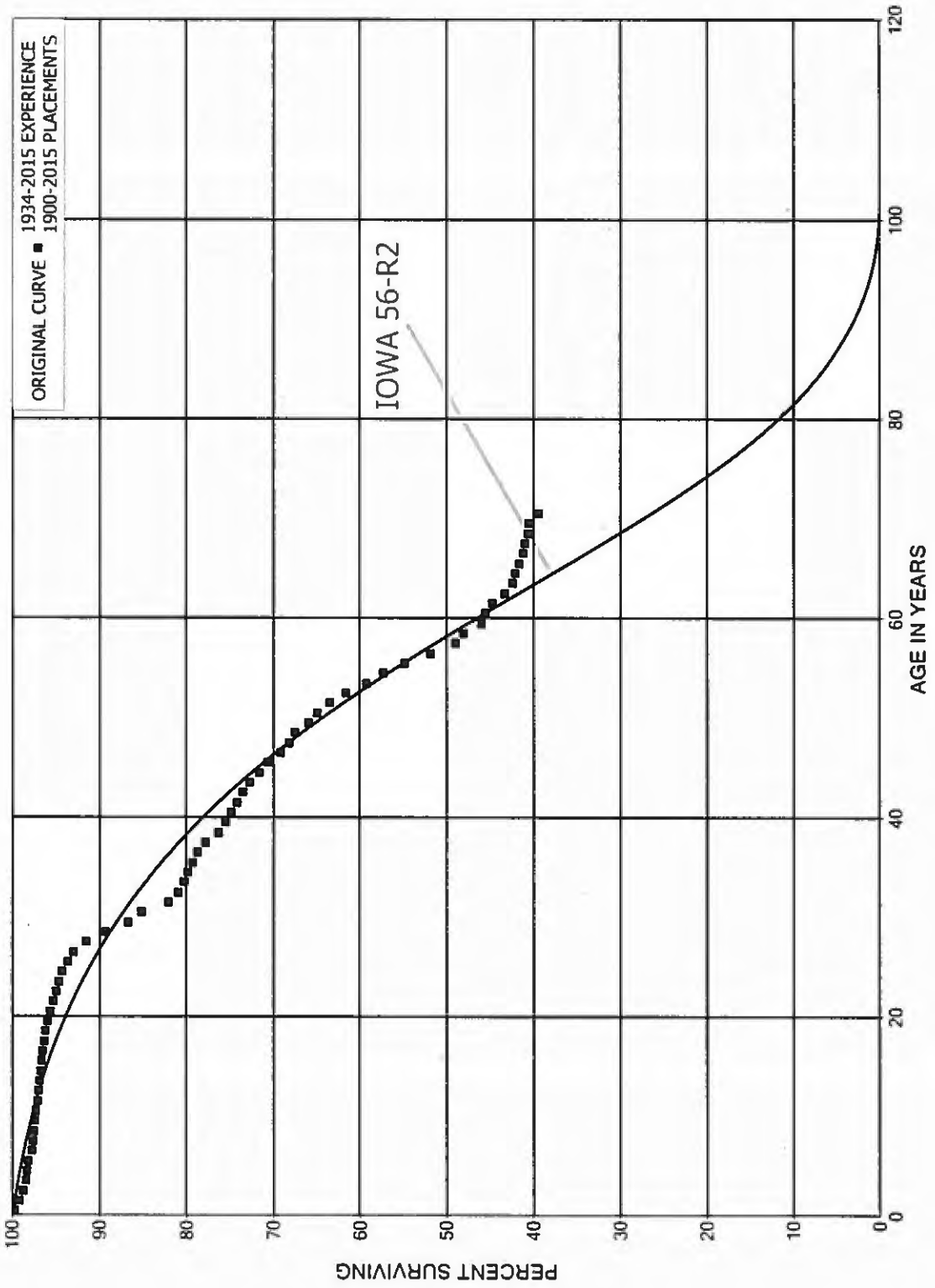
ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2015 EXPERIENCE BAND 1981-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	730,804	1,009	0.0014	0.9986	31.51
80.5	729,502	68	0.0001	0.9999	31.46
81.5	729,434	93,422	0.1281	0.8719	31.46
82.5	636,012	145,641	0.2290	0.7710	27.43
83.5	449,966	128,208	0.2849	0.7151	21.15
84.5	298,948		0.0000	1.0000	15.12
85.5	298,948		0.0000	1.0000	15.12
86.5	297,660		0.0000	1.0000	15.12
87.5	260,210		0.0000	1.0000	15.12
88.5	156,783		0.0000	1.0000	15.12
89.5					15.12

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 364 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1934-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	196,988,496	590,663	0.0030	0.9970	100.00
0.5	185,733,835	937,563	0.0050	0.9950	99.70
1.5	167,471,044	870,124	0.0052	0.9948	99.20
2.5	156,152,970	456,820	0.0029	0.9971	98.68
3.5	143,814,304	131,022	0.0009	0.9991	98.39
4.5	138,627,097	206,335	0.0015	0.9985	98.30
5.5	129,820,278	506,419	0.0039	0.9961	98.16
6.5	115,194,652	241,974	0.0021	0.9979	97.77
7.5	109,654,317	110,281	0.0010	0.9990	97.57
8.5	109,371,121	108,793	0.0010	0.9990	97.47
9.5	107,697,723	131,441	0.0012	0.9988	97.37
10.5	104,750,739	177,134	0.0017	0.9983	97.25
11.5	102,521,112	112,290	0.0011	0.9989	97.09
12.5	98,829,116	132,081	0.0013	0.9987	96.98
13.5	95,272,543	134,139	0.0014	0.9986	96.85
14.5	90,956,028	113,318	0.0012	0.9988	96.72
15.5	89,019,726	109,149	0.0012	0.9988	96.60
16.5	86,893,672	141,207	0.0016	0.9984	96.48
17.5	83,877,223	154,379	0.0018	0.9982	96.32
18.5	80,086,025	150,767	0.0019	0.9981	96.14
19.5	76,557,324	286,645	0.0037	0.9963	95.96
20.5	73,030,759	265,646	0.0036	0.9964	95.60
21.5	69,425,454	213,840	0.0031	0.9969	95.26
22.5	65,880,929	219,521	0.0033	0.9967	94.96
23.5	62,733,038	217,528	0.0035	0.9965	94.65
24.5	59,405,610	460,952	0.0078	0.9922	94.32
25.5	55,807,603	375,716	0.0067	0.9933	93.59
26.5	52,262,353	791,397	0.0151	0.9849	92.96
27.5	48,367,412	1,182,839	0.0245	0.9755	91.55
28.5	44,658,945	1,287,577	0.0288	0.9712	89.31
29.5	40,546,628	731,302	0.0180	0.9820	86.74
30.5	37,244,349	1,366,313	0.0367	0.9633	85.17
31.5	33,486,422	468,573	0.0140	0.9860	82.05
32.5	29,961,087	207,610	0.0069	0.9931	80.90
33.5	27,586,816	179,847	0.0065	0.9935	80.34
34.5	25,004,156	173,464	0.0069	0.9931	79.81
35.5	22,509,554	160,648	0.0071	0.9929	79.26
36.5	20,290,578	232,946	0.0115	0.9885	78.69
37.5	18,097,975	341,476	0.0189	0.9811	77.79
38.5	16,240,179	181,844	0.0112	0.9888	76.32

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1934-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,546,843	119,868	0.0082	0.9918	75.47
40.5	13,130,226	125,907	0.0096	0.9904	74.85
41.5	11,889,007	95,950	0.0081	0.9919	74.13
42.5	10,778,746	112,078	0.0104	0.9896	73.53
43.5	9,795,811	162,227	0.0166	0.9834	72.77
44.5	8,721,818	114,261	0.0131	0.9869	71.56
45.5	7,932,682	167,574	0.0211	0.9789	70.62
46.5	7,124,683	93,814	0.0132	0.9868	69.13
47.5	6,415,087	71,792	0.0112	0.9888	68.22
48.5	5,810,763	129,063	0.0222	0.9778	67.46
49.5	5,251,674	80,918	0.0154	0.9846	65.96
50.5	4,375,184	98,875	0.0226	0.9774	64.94
51.5	3,486,418	101,571	0.0291	0.9709	63.48
52.5	3,163,696	120,117	0.0380	0.9620	61.63
53.5	2,532,935	87,766	0.0346	0.9654	59.29
54.5	1,915,029	79,566	0.0415	0.9585	57.23
55.5	1,314,122	73,540	0.0560	0.9440	54.85
56.5	995,660	54,800	0.0550	0.9450	51.78
57.5	940,605	17,432	0.0185	0.9815	48.93
58.5	900,757	39,715	0.0441	0.9559	48.03
59.5	758,746	6,847	0.0090	0.9910	45.91
60.5	613,072	10,200	0.0166	0.9834	45.50
61.5	565,260	17,898	0.0317	0.9683	44.74
62.5	494,754	11,216	0.0227	0.9773	43.32
63.5	477,573	2,952	0.0062	0.9938	42.34
64.5	344,584	4,239	0.0123	0.9877	42.08
65.5	328,320	3,112	0.0095	0.9905	41.56
66.5	320,128	1,786	0.0056	0.9944	41.17
67.5	262,185	2,056	0.0078	0.9922	40.94
68.5	244,389	493	0.0020	0.9980	40.62
69.5	217,686	6,090	0.0280	0.9720	40.53
70.5	207,105	562	0.0027	0.9973	39.40
71.5	200,672	746	0.0037	0.9963	39.29
72.5	191,273	1,285	0.0067	0.9933	39.15
73.5	159,468	1	0.0000	1.0000	38.88
74.5	130,265	2,324	0.0178	0.9822	38.88
75.5	66,369	5,047	0.0760	0.9240	38.19
76.5	43,573	7,200	0.1652	0.8348	35.29
77.5	35,475	388	0.0109	0.9891	29.46
78.5	23,210	343	0.0148	0.9852	29.13

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

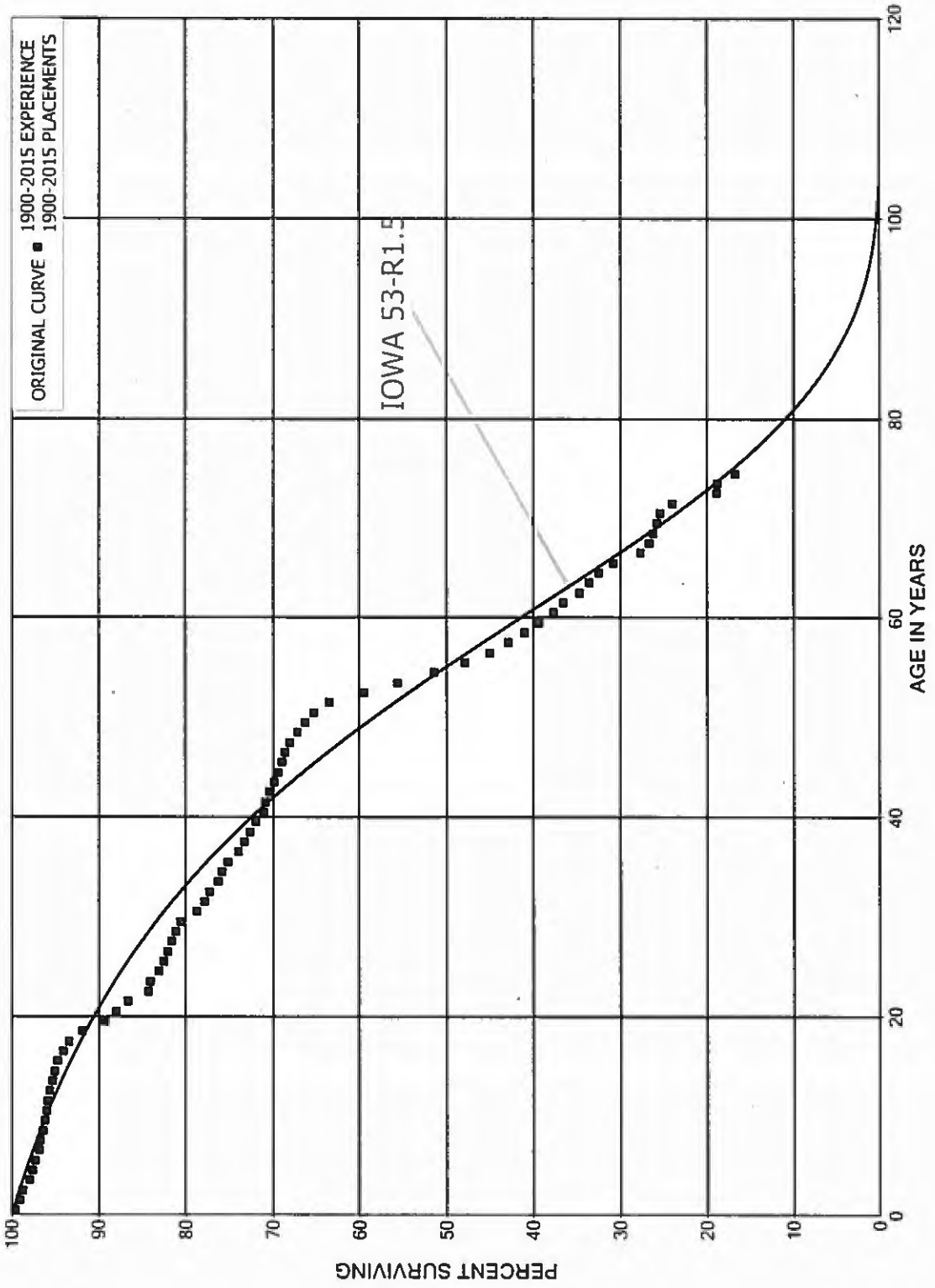
ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1934-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	20,806	221	0.0106	0.9894	28.70
80.5	4,036	269	0.0666	0.9334	28.40
81.5	3,767	266	0.0705	0.9295	26.51
82.5	3,502	52	0.0148	0.9852	24.64
83.5	3,004	0	0.0002	0.9998	24.27
84.5	3,004		0.0000	1.0000	24.27
85.5	3,004	699	0.2328	0.7672	24.27
86.5	2,304		0.0000	1.0000	18.62
87.5	2,304		0.0000	1.0000	18.62
88.5	2,304		0.0000	1.0000	18.62
89.5	2,304	1	0.0004	0.9996	18.62
90.5	833		0.0000	1.0000	18.61
91.5	833		0.0000	1.0000	18.61
92.5	833		0.0000	1.0000	18.61
93.5	833		0.0000	1.0000	18.61
94.5	833		0.0000	1.0000	18.61
95.5	833		0.0000	1.0000	18.61
96.5	833		0.0000	1.0000	18.61
97.5	833		0.0000	1.0000	18.61
98.5	833		0.0000	1.0000	18.61
99.5	833		0.0000	1.0000	18.61
100.5					18.61

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	323,299,134	1,092,999	0.0034	0.9966	100.00
0.5	313,991,003	1,867,894	0.0059	0.9941	99.66
1.5	282,047,874	868,836	0.0031	0.9969	99.07
2.5	269,516,666	2,130,818	0.0079	0.9921	98.76
3.5	249,420,943	950,871	0.0038	0.9962	97.98
4.5	241,145,784	809,006	0.0034	0.9966	97.61
5.5	227,912,623	939,783	0.0041	0.9959	97.28
6.5	200,252,791	420,425	0.0021	0.9979	96.88
7.5	193,826,271	497,427	0.0026	0.9974	96.68
8.5	188,307,560	421,508	0.0022	0.9978	96.43
9.5	181,062,021	415,230	0.0023	0.9977	96.21
10.5	176,001,523	357,802	0.0020	0.9980	95.99
11.5	169,728,704	378,254	0.0022	0.9978	95.80
12.5	154,951,926	438,039	0.0028	0.9972	95.58
13.5	142,110,596	315,229	0.0022	0.9978	95.31
14.5	134,246,493	559,477	0.0042	0.9958	95.10
15.5	122,325,945	793,888	0.0065	0.9935	94.71
16.5	114,901,993	829,001	0.0072	0.9928	94.09
17.5	110,957,142	1,825,717	0.0165	0.9835	93.41
18.5	104,001,558	2,951,204	0.0284	0.9716	91.88
19.5	97,350,465	1,496,876	0.0154	0.9846	89.27
20.5	88,440,086	1,292,757	0.0146	0.9854	87.90
21.5	84,003,343	2,264,908	0.0270	0.9730	86.61
22.5	78,087,072	212,149	0.0027	0.9973	84.28
23.5	73,735,935	903,763	0.0123	0.9877	84.05
24.5	68,299,061	422,675	0.0062	0.9938	83.02
25.5	63,124,789	315,067	0.0050	0.9950	82.50
26.5	58,802,097	328,070	0.0056	0.9944	82.09
27.5	54,696,676	332,689	0.0061	0.9939	81.63
28.5	51,511,209	344,145	0.0067	0.9933	81.14
29.5	47,738,178	1,078,917	0.0226	0.9774	80.59
30.5	44,164,793	515,946	0.0117	0.9883	78.77
31.5	40,921,374	286,693	0.0070	0.9930	77.85
32.5	37,530,490	484,699	0.0129	0.9871	77.31
33.5	33,808,946	223,735	0.0066	0.9934	76.31
34.5	30,580,919	254,428	0.0083	0.9917	75.80
35.5	27,124,135	437,437	0.0161	0.9839	75.17
36.5	23,310,997	206,263	0.0088	0.9912	73.96
37.5	19,862,775	192,708	0.0097	0.9903	73.31
38.5	17,261,184	163,605	0.0095	0.9905	72.60

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,929,202	164,711	0.0110	0.9890	71.91
40.5	12,754,506	56,382	0.0044	0.9956	71.11
41.5	11,416,216	68,438	0.0060	0.9940	70.80
42.5	9,939,283	77,860	0.0078	0.9922	70.38
43.5	8,635,401	57,023	0.0066	0.9934	69.82
44.5	7,276,542	38,160	0.0052	0.9948	69.36
45.5	6,249,548	38,801	0.0062	0.9938	69.00
46.5	4,856,822	39,391	0.0081	0.9919	68.57
47.5	3,894,235	45,200	0.0116	0.9884	68.01
48.5	2,885,709	42,232	0.0146	0.9854	67.23
49.5	2,790,782	41,530	0.0149	0.9851	66.24
50.5	2,748,911	72,959	0.0265	0.9735	65.26
51.5	2,668,194	169,607	0.0636	0.9364	63.52
52.5	2,462,106	162,289	0.0659	0.9341	59.49
53.5	2,139,096	159,905	0.0748	0.9252	55.56
54.5	1,812,683	127,016	0.0701	0.9299	51.41
55.5	1,544,249	93,372	0.0605	0.9395	47.81
56.5	1,304,449	59,551	0.0457	0.9543	44.92
57.5	1,207,838	52,420	0.0434	0.9566	42.87
58.5	1,151,855	49,712	0.0432	0.9568	41.01
59.5	1,073,187	45,680	0.0426	0.9574	39.24
60.5	999,408	27,068	0.0271	0.9729	37.57
61.5	947,191	49,454	0.0522	0.9478	36.55
62.5	893,880	27,901	0.0312	0.9688	34.64
63.5	817,619	29,359	0.0359	0.9641	33.56
64.5	781,140	39,969	0.0512	0.9488	32.35
65.5	733,784	74,437	0.1014	0.8986	30.70
66.5	653,431	22,602	0.0346	0.9654	27.59
67.5	627,790	11,387	0.0181	0.9819	26.63
68.5	589,136	8,726	0.0148	0.9852	26.15
69.5	577,137	7,341	0.0127	0.9873	25.76
70.5	555,906	32,444	0.0584	0.9416	25.43
71.5	511,827	109,435	0.2138	0.7862	23.95
72.5	337,155	1,406	0.0042	0.9958	18.83
73.5	335,677	35,884	0.1069	0.8931	18.75
74.5	283,322	20,835	0.0735	0.9265	16.75
75.5	244,574	44,882	0.1835	0.8165	15.51
76.5	196,302	24,145	0.1230	0.8770	12.67
77.5	168,747	5,765	0.0342	0.9658	11.11
78.5	127,938	41,678	0.3258	0.6742	10.73

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

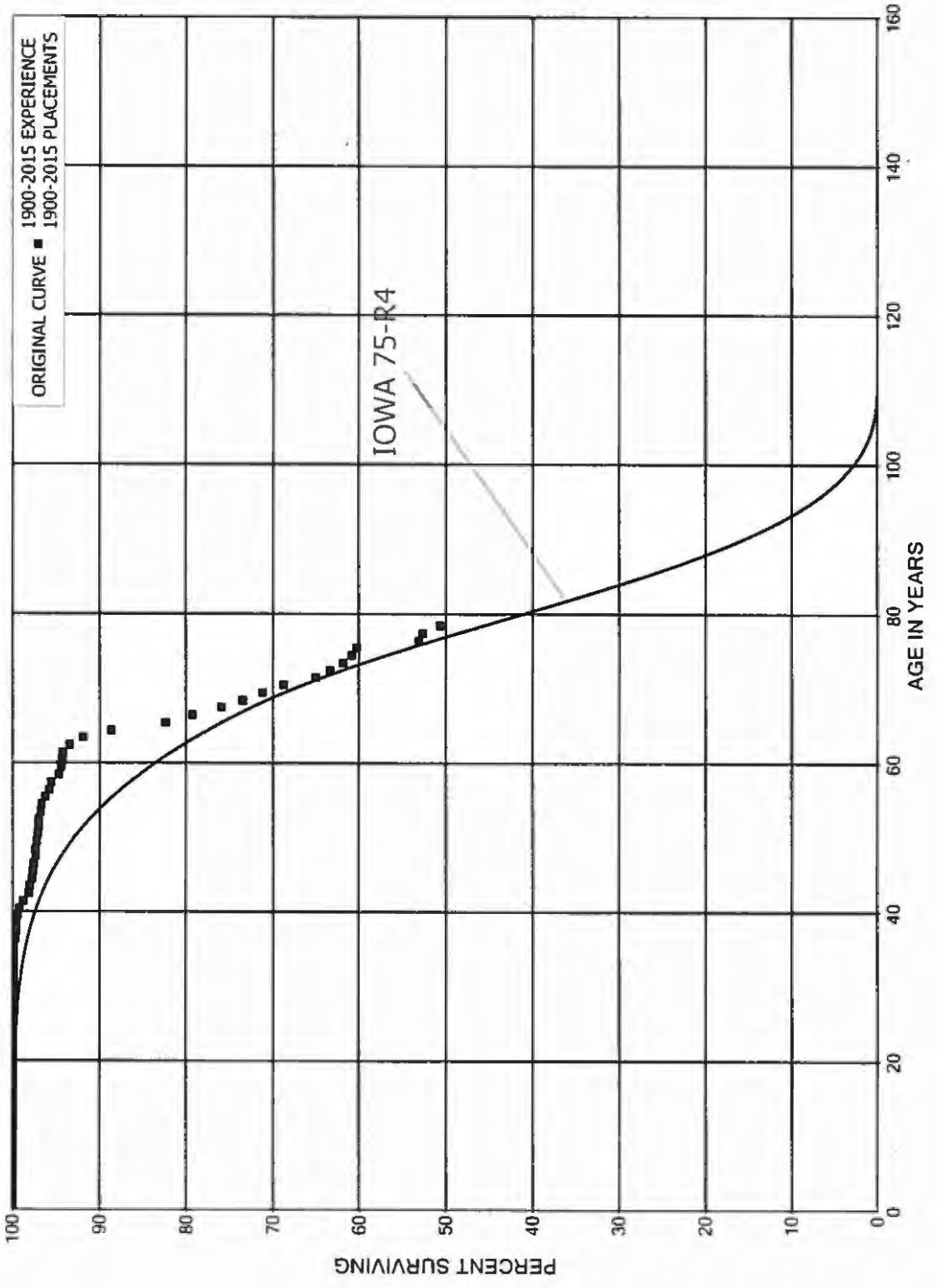
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	81,790	4,924	0.0602	0.9398	7.23
80.5	61,849	687	0.0111	0.9889	6.80
81.5	61,162		0.0000	1.0000	6.72
82.5	61,162		0.0000	1.0000	6.72
83.5	56,860		0.0000	1.0000	6.72
84.5	56,860		0.0000	1.0000	6.72
85.5	56,860		0.0000	1.0000	6.72
86.5	56,860		0.0000	1.0000	6.72
87.5	56,860		0.0000	1.0000	6.72
88.5	56,860		0.0000	1.0000	6.72
89.5	56,860	18,587	0.3269	0.6731	6.72
90.5	33,508		0.0000	1.0000	4.53
91.5	33,508		0.0000	1.0000	4.53
92.5	33,508		0.0000	1.0000	4.53
93.5	33,508		0.0000	1.0000	4.53
94.5	33,508		0.0000	1.0000	4.53
95.5	33,508		0.0000	1.0000	4.53
96.5	33,508		0.0000	1.0000	4.53
97.5	33,508		0.0000	1.0000	4.53
98.5	33,508		0.0000	1.0000	4.53
99.5	33,508	1,043	0.0311	0.9689	4.53
100.5	32,465	699	0.0215	0.9785	4.38
101.5	31,766	1,795	0.0565	0.9435	4.29
102.5	29,971	1,225	0.0409	0.9591	4.05
103.5	28,746	112	0.0039	0.9961	3.88
104.5	28,634		0.0000	1.0000	3.87
105.5	28,634	302	0.0105	0.9895	3.87
106.5	28,332	1,649	0.0582	0.9418	3.83
107.5	26,683	126	0.0047	0.9953	3.60
108.5	26,556	5,673	0.2136	0.7864	3.59
109.5	20,884	20,884	1.0000		2.82
110.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 366 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	83,336,926	10,604	0.0001	0.9999	100.00
0.5	84,088,492	14,007	0.0002	0.9998	99.99
1.5	75,692,157	33,599	0.0004	0.9996	99.97
2.5	73,440,320	1,528	0.0000	1.0000	99.93
3.5	68,506,864	4	0.0000	1.0000	99.92
4.5	68,972,629		0.0000	1.0000	99.92
5.5	67,730,800		0.0000	1.0000	99.92
6.5	63,764,804	851	0.0000	1.0000	99.92
7.5	63,074,818		0.0000	1.0000	99.92
8.5	62,321,889	524	0.0000	1.0000	99.92
9.5	62,343,057	5,587	0.0001	0.9999	99.92
10.5	61,216,173		0.0000	1.0000	99.91
11.5	57,131,887	511	0.0000	1.0000	99.91
12.5	53,293,881	176	0.0000	1.0000	99.91
13.5	50,029,804	137	0.0000	1.0000	99.91
14.5	47,800,033	191	0.0000	1.0000	99.91
15.5	46,031,255		0.0000	1.0000	99.91
16.5	45,031,519		0.0000	1.0000	99.91
17.5	43,479,021	134	0.0000	1.0000	99.91
18.5	39,745,828		0.0000	1.0000	99.91
19.5	35,394,248		0.0000	1.0000	99.91
20.5	30,689,906	2,380	0.0001	0.9999	99.91
21.5	26,899,723		0.0000	1.0000	99.90
22.5	22,749,135	107	0.0000	1.0000	99.90
23.5	20,796,167	42	0.0000	1.0000	99.90
24.5	18,312,799	431	0.0000	1.0000	99.90
25.5	16,531,607	44	0.0000	1.0000	99.90
26.5	14,674,931	15	0.0000	1.0000	99.90
27.5	13,301,919	1,053	0.0001	0.9999	99.90
28.5	12,720,746	518	0.0000	1.0000	99.89
29.5	11,426,071	397	0.0000	1.0000	99.89
30.5	10,680,122	398	0.0000	1.0000	99.88
31.5	10,336,736	1,094	0.0001	0.9999	99.88
32.5	9,855,930	1,365	0.0001	0.9999	99.87
33.5	9,210,356	3,850	0.0004	0.9996	99.86
34.5	8,775,953	1,789	0.0002	0.9998	99.81
35.5	8,153,140	13,098	0.0016	0.9984	99.79
36.5	7,757,526	6,025	0.0008	0.9992	99.63
37.5	7,230,906	7,660	0.0011	0.9989	99.56
38.5	6,749,734	5,804	0.0009	0.9991	99.45

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,211,987	9,826	0.0016	0.9984	99.37
40.5	5,799,525	29,987	0.0052	0.9948	99.21
41.5	5,363,378	32,965	0.0061	0.9939	98.70
42.5	4,707,738	8,439	0.0018	0.9982	98.09
43.5	4,254,617	7,770	0.0018	0.9982	97.91
44.5	3,725,946	5,834	0.0016	0.9984	97.73
45.5	3,381,898	3,378	0.0010	0.9990	97.58
46.5	3,144,894	5,754	0.0018	0.9982	97.48
47.5	2,945,874	1,246	0.0004	0.9996	97.31
48.5	2,782,897	2,474	0.0009	0.9991	97.26
49.5	2,694,947	2,740	0.0010	0.9990	97.18
50.5	2,608,925	3,772	0.0014	0.9986	97.08
51.5	2,534,707	604	0.0002	0.9998	96.94
52.5	2,424,583	4,009	0.0017	0.9983	96.92
53.5	2,358,823	3,613	0.0015	0.9985	96.75
54.5	2,326,417	9,745	0.0042	0.9958	96.61
55.5	2,244,222	11,971	0.0053	0.9947	96.20
56.5	2,195,150	3,069	0.0014	0.9986	95.69
57.5	2,111,522	21,434	0.0102	0.9898	95.56
58.5	2,031,656	5,183	0.0026	0.9974	94.59
59.5	1,968,171	469	0.0002	0.9998	94.34
60.5	1,930,994	2,770	0.0014	0.9986	94.32
61.5	1,912,462	15,207	0.0080	0.9920	94.19
62.5	1,838,083	32,591	0.0177	0.9823	93.44
63.5	1,773,665	61,934	0.0349	0.9651	91.78
64.5	1,644,548	115,171	0.0700	0.9300	88.58
65.5	1,496,100	55,224	0.0369	0.9631	82.37
66.5	1,304,663	56,295	0.0431	0.9569	79.33
67.5	1,241,361	40,094	0.0323	0.9677	75.91
68.5	1,160,377	36,013	0.0310	0.9690	73.46
69.5	1,124,064	39,277	0.0349	0.9651	71.18
70.5	1,083,698	56,866	0.0525	0.9475	68.69
71.5	1,024,721	27,235	0.0266	0.9734	65.09
72.5	991,649	22,975	0.0232	0.9768	63.36
73.5	958,281	16,457	0.0172	0.9828	61.89
74.5	932,890	8,852	0.0095	0.9905	60.83
75.5	878,227	104,756	0.1193	0.8807	60.25
76.5	767,772	5,810	0.0076	0.9924	53.06
77.5	690,826	26,144	0.0378	0.9622	52.66
78.5	664,281		0.0000	1.0000	50.67

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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	662,662		0.0000	1.0000	50.67
80.5	662,662		0.0000	1.0000	50.67
81.5	662,662		0.0000	1.0000	50.67
82.5	662,662		0.0000	1.0000	50.67
83.5	662,662		0.0000	1.0000	50.67
84.5	662,662		0.0000	1.0000	50.67
85.5	662,662		0.0000	1.0000	50.67
86.5	662,662		0.0000	1.0000	50.67
87.5	662,662		0.0000	1.0000	50.67
88.5	662,662	1,717	0.0026	0.9974	50.67
89.5	660,945	134,164	0.2030	0.7970	50.54
90.5	16,467		0.0000	1.0000	40.28
91.5	16,467	1,108	0.0673	0.9327	40.28
92.5	15,359	3,619	0.2356	0.7644	37.57
93.5	11,740		0.0000	1.0000	28.72
94.5	11,740		0.0000	1.0000	28.72
95.5	11,740		0.0000	1.0000	28.72
96.5	11,740		0.0000	1.0000	28.72
97.5	11,740		0.0000	1.0000	28.72
98.5	11,740	699	0.0596	0.9404	28.72
99.5	11,041		0.0000	1.0000	27.01
100.5	2,738		0.0000	1.0000	27.01
101.5	2,738		0.0000	1.0000	27.01
102.5	2,738		0.0000	1.0000	27.01
103.5	2,738		0.0000	1.0000	27.01
104.5	2,738		0.0000	1.0000	27.01
105.5	2,738		0.0000	1.0000	27.01
106.5	2,738		0.0000	1.0000	27.01
107.5	2,738	2,672	0.9759	0.0241	27.01
108.5	66		0.0000	1.0000	0.65
109.5	66		0.0000	1.0000	0.65
110.5	66		0.0000	1.0000	0.65
111.5	66		0.0000	1.0000	0.65
112.5	66		0.0000	1.0000	0.65
113.5	66	66	1.0000		0.65
114.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,057,318	10,604	0.0002	0.9998	100.00
0.5	53,391,351	14,007	0.0003	0.9997	99.98
1.5	48,782,620	33,599	0.0007	0.9993	99.95
2.5	50,684,223	1,528	0.0000	1.0000	99.88
3.5	47,709,255	4	0.0000	1.0000	99.88
4.5	50,658,262		0.0000	1.0000	99.88
5.5	51,197,757		0.0000	1.0000	99.88
6.5	49,088,864	851	0.0000	1.0000	99.88
7.5	49,769,603		0.0000	1.0000	99.88
8.5	49,596,958	524	0.0000	1.0000	99.88
9.5	50,912,341	5,587	0.0001	0.9999	99.88
10.5	50,531,429		0.0000	1.0000	99.87
11.5	46,787,883	511	0.0000	1.0000	99.87
12.5	43,427,362	176	0.0000	1.0000	99.87
13.5	40,807,932	137	0.0000	1.0000	99.86
14.5	39,007,171	191	0.0000	1.0000	99.86
15.5	37,876,635		0.0000	1.0000	99.86
16.5	37,260,550		0.0000	1.0000	99.86
17.5	36,231,032	134	0.0000	1.0000	99.86
18.5	32,972,899		0.0000	1.0000	99.86
19.5	29,166,578		0.0000	1.0000	99.86
20.5	24,869,523	2,380	0.0001	0.9999	99.86
21.5	21,495,993		0.0000	1.0000	99.85
22.5	17,955,391	107	0.0000	1.0000	99.85
23.5	16,451,575	42	0.0000	1.0000	99.85
24.5	14,518,855	431	0.0000	1.0000	99.85
25.5	13,110,234	44	0.0000	1.0000	99.85
26.5	11,496,937	15	0.0000	1.0000	99.85
27.5	10,322,957	1,053	0.0001	0.9999	99.85
28.5	9,905,472	518	0.0001	0.9999	99.84
29.5	8,700,111	397	0.0000	1.0000	99.83
30.5	8,042,113	398	0.0000	1.0000	99.83
31.5	7,771,540	1,094	0.0001	0.9999	99.82
32.5	7,406,323	1,365	0.0002	0.9998	99.81
33.5	6,822,712	3,850	0.0006	0.9994	99.79
34.5	6,417,102	1,782	0.0003	0.9997	99.74
35.5	5,866,746	10,734	0.0018	0.9982	99.71
36.5	5,510,597	6,005	0.0011	0.9989	99.53
37.5	5,064,556	5,994	0.0012	0.9988	99.42
38.5	4,660,443	5,624	0.0012	0.9988	99.30

LOUISVILLE GAS AND ELECTRIC COMPANY
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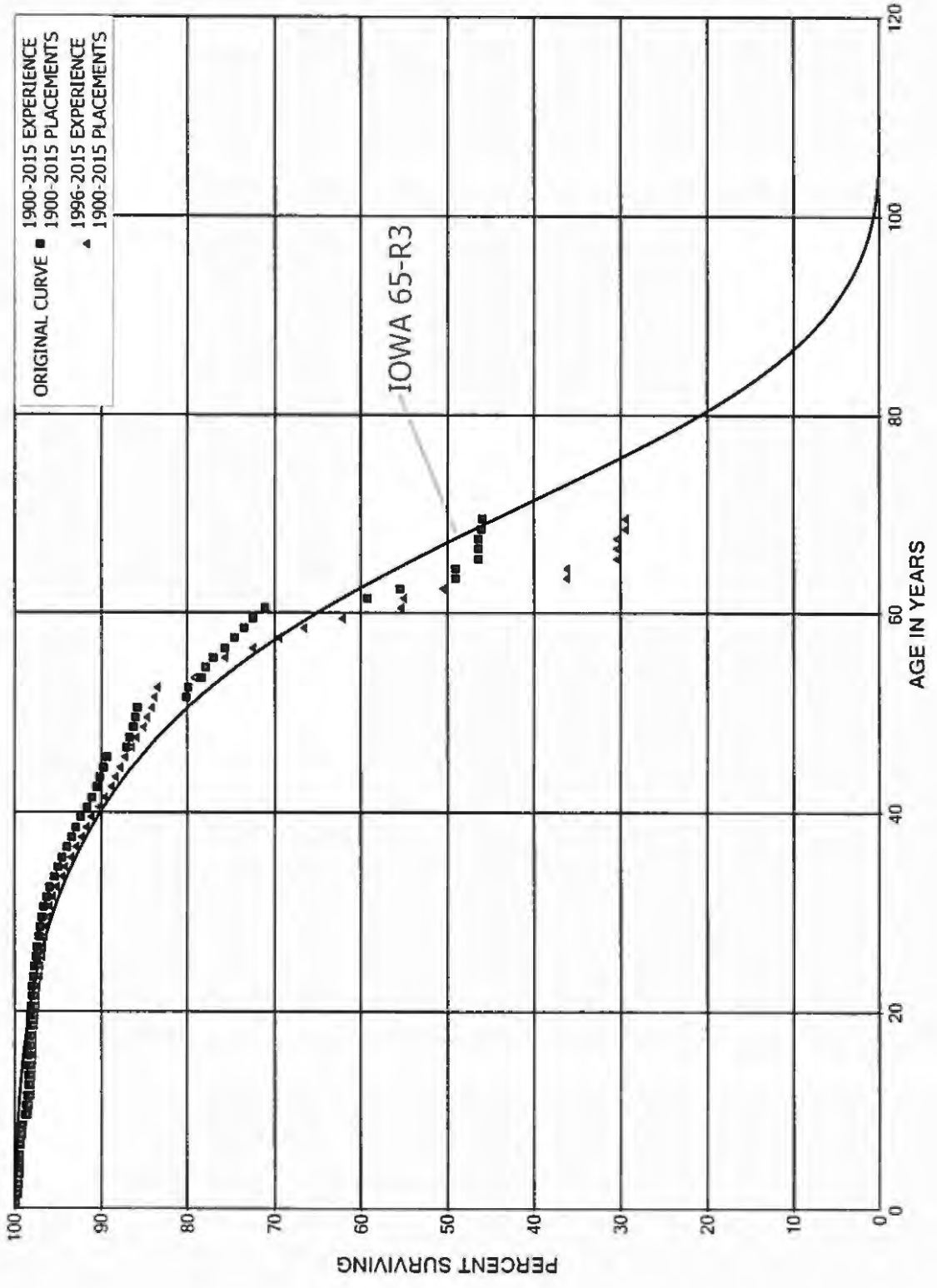
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	204,833,319	374,846	0.0018	0.9982	100.00
0.5	197,783,640	368,119	0.0019	0.9981	99.82
1.5	164,715,728	173,028	0.0011	0.9989	99.63
2.5	158,740,275	126,488	0.0008	0.9992	99.53
3.5	143,876,680	92,357	0.0006	0.9994	99.45
4.5	136,010,391	5,636	0.0000	1.0000	99.38
5.5	118,055,050	57,131	0.0005	0.9995	99.38
6.5	99,035,856	101,183	0.0010	0.9990	99.33
7.5	93,180,857	111,310	0.0012	0.9988	99.23
8.5	90,960,827	345,137	0.0038	0.9962	99.11
9.5	89,317,929	69,050	0.0008	0.9992	98.74
10.5	86,793,946	172,162	0.0020	0.9980	98.66
11.5	83,307,525	11,529	0.0001	0.9999	98.46
12.5	77,331,126	54,091	0.0007	0.9993	98.45
13.5	73,993,081	11,151	0.0002	0.9998	98.38
14.5	69,115,407	14,344	0.0002	0.9998	98.37
15.5	61,234,039	26,282	0.0004	0.9996	98.35
16.5	57,384,018	14,028	0.0002	0.9998	98.30
17.5	53,651,545	35,866	0.0007	0.9993	98.28
18.5	49,934,679	24,841	0.0005	0.9995	98.21
19.5	47,899,599	41,414	0.0009	0.9991	98.16
20.5	44,729,988	34,687	0.0008	0.9992	98.08
21.5	42,552,074	38,292	0.0009	0.9991	98.00
22.5	39,029,345	42,125	0.0011	0.9989	97.92
23.5	36,706,021	37,894	0.0010	0.9990	97.81
24.5	33,224,546	76,542	0.0023	0.9977	97.71
25.5	30,831,097	36,387	0.0012	0.9988	97.48
26.5	28,350,423	43,857	0.0015	0.9985	97.37
27.5	26,571,917	41,465	0.0016	0.9984	97.22
28.5	24,679,723	50,496	0.0020	0.9980	97.07
29.5	23,137,458	50,812	0.0022	0.9978	96.87
30.5	22,051,432	77,349	0.0035	0.9965	96.65
31.5	20,870,981	72,380	0.0035	0.9965	96.32
32.5	19,066,607	125,417	0.0066	0.9934	95.98
33.5	17,201,318	61,855	0.0036	0.9964	95.35
34.5	15,669,842	90,311	0.0058	0.9942	95.01
35.5	14,530,598	79,190	0.0054	0.9946	94.46
36.5	12,861,029	77,519	0.0060	0.9940	93.95
37.5	11,649,926	60,262	0.0052	0.9948	93.38
38.5	10,502,465	55,053	0.0052	0.9948	92.90

LOUISVILLE GAS AND ELECTRIC COMPANY
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ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,417,542	76,163	0.0081	0.9919	92.41
40.5	8,092,927	50,352	0.0062	0.9938	91.66
41.5	6,969,063	44,088	0.0063	0.9937	91.09
42.5	6,404,960	25,557	0.0040	0.9960	90.52
43.5	5,123,791	26,583	0.0052	0.9948	90.15
44.5	4,011,809	18,612	0.0046	0.9954	89.69
45.5	3,417,100	82,946	0.0243	0.9757	89.27
46.5	2,994,609	13,229	0.0044	0.9956	87.10
47.5	2,605,885	12,839	0.0049	0.9951	86.72
48.5	2,261,104	5,255	0.0023	0.9977	86.29
49.5	2,107,073	6,729	0.0032	0.9968	86.09
50.5	1,968,647	130,536	0.0663	0.9337	85.82
51.5	1,762,883	3,116	0.0018	0.9982	80.13
52.5	1,670,144	33,212	0.0199	0.9801	79.98
53.5	1,636,932	9,739	0.0059	0.9941	78.39
54.5	1,627,192	18,472	0.0114	0.9886	77.93
55.5	1,608,720	26,442	0.0164	0.9836	77.04
56.5	1,582,278	23,565	0.0149	0.9851	75.78
57.5	1,558,714	23,751	0.0152	0.9848	74.65
58.5	1,252,263	16,278	0.0130	0.9870	73.51
59.5	1,235,985	25,421	0.0206	0.9794	72.55
60.5	1,210,564	201,563	0.1665	0.8335	71.06
61.5	304,693	19,120	0.0628	0.9372	59.23
62.5	127,572	14,783	0.1159	0.8841	55.51
63.5	112,789	10	0.0001	0.9999	49.08
64.5	112,779	6,063	0.0538	0.9462	49.08
65.5	106,716		0.0000	1.0000	46.44
66.5	106,716	1	0.0000	1.0000	46.44
67.5	106,715	975	0.0091	0.9909	46.44
68.5	101,129	59	0.0006	0.9994	46.01
69.5	101,069		0.0000	1.0000	45.99
70.5	101,069		0.0000	1.0000	45.99
71.5	101,069	1,216	0.0120	0.9880	45.99
72.5	99,854	14,274	0.1429	0.8571	45.43
73.5	85,580	100	0.0012	0.9988	38.94
74.5	85,479	7,890	0.0923	0.9077	38.89
75.5	77,590	2,232	0.0288	0.9712	35.30
76.5	75,357	60	0.0008	0.9992	34.29
77.5	75,298		0.0000	1.0000	34.26
78.5	75,298		0.0000	1.0000	34.26

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	75,298		0.0000	1.0000	34.26
80.5	75,298		0.0000	1.0000	34.26
81.5	75,298		0.0000	1.0000	34.26
82.5	75,298		0.0000	1.0000	34.26
83.5	75,298		0.0000	1.0000	34.26
84.5	75,298		0.0000	1.0000	34.26
85.5	75,298		0.0000	1.0000	34.26
86.5	75,298		0.0000	1.0000	34.26
87.5	75,298	246	0.0033	0.9967	34.26
88.5	75,052		0.0000	1.0000	34.15
89.5	75,052		0.0000	1.0000	34.15
90.5	75,052		0.0000	1.0000	34.15
91.5	75,052		0.0000	1.0000	34.15
92.5	75,052		0.0000	1.0000	34.15
93.5	74,797	150	0.0020	0.9980	34.15
94.5	74,647	11,804	0.1581	0.8419	34.08
95.5	62,843		0.0000	1.0000	28.69
96.5	62,843		0.0000	1.0000	28.69
97.5	62,843		0.0000	1.0000	28.69
98.5	62,843		0.0000	1.0000	28.69
99.5	62,843		0.0000	1.0000	28.69
100.5	62,843		0.0000	1.0000	28.69
101.5	62,843		0.0000	1.0000	28.69
102.5	62,843		0.0000	1.0000	28.69
103.5	62,843		0.0000	1.0000	28.69
104.5	62,843		0.0000	1.0000	28.69
105.5	62,843		0.0000	1.0000	28.69
106.5	62,843	59,827	0.9520	0.0480	28.69
107.5	3,016		0.0000	1.0000	1.38
108.5	3,016	3,016	1.0000		1.38
109.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
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ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	156,963,188	374,846	0.0024	0.9976	100.00
0.5	152,945,518	368,119	0.0024	0.9976	99.76
1.5	122,038,576	173,028	0.0014	0.9986	99.52
2.5	119,608,584	126,488	0.0011	0.9989	99.38
3.5	107,048,936	92,357	0.0009	0.9991	99.27
4.5	102,668,752	5,636	0.0001	0.9999	99.19
5.5	87,058,715	57,131	0.0007	0.9993	99.18
6.5	70,523,775	101,183	0.0014	0.9986	99.12
7.5	66,446,450	111,310	0.0017	0.9983	98.98
8.5	66,125,863	345,137	0.0052	0.9948	98.81
9.5	66,003,433	69,050	0.0010	0.9990	98.29
10.5	64,588,496	172,162	0.0027	0.9973	98.19
11.5	62,242,396	11,529	0.0002	0.9998	97.93
12.5	58,036,711	54,091	0.0009	0.9991	97.91
13.5	56,499,600	11,151	0.0002	0.9998	97.82
14.5	53,154,505	14,344	0.0003	0.9997	97.80
15.5	46,382,611	26,282	0.0006	0.9994	97.78
16.5	44,227,932	14,028	0.0003	0.9997	97.72
17.5	41,760,745	35,866	0.0009	0.9991	97.69
18.5	39,224,749	24,841	0.0006	0.9994	97.60
19.5	38,263,985	41,414	0.0011	0.9989	97.54
20.5	36,404,388	34,687	0.0010	0.9990	97.44
21.5	35,344,247	38,292	0.0011	0.9989	97.34
22.5	32,409,639	42,125	0.0013	0.9987	97.24
23.5	31,407,714	37,894	0.0012	0.9988	97.11
24.5	29,104,626	76,542	0.0026	0.9974	97.00
25.5	27,337,534	36,387	0.0013	0.9987	96.74
26.5	25,229,577	43,857	0.0017	0.9983	96.61
27.5	23,854,020	41,465	0.0017	0.9983	96.44
28.5	22,318,949	50,496	0.0023	0.9977	96.28
29.5	20,934,904	50,812	0.0024	0.9976	96.06
30.5	19,991,506	77,349	0.0039	0.9961	95.83
31.5	18,900,695	72,380	0.0038	0.9962	95.45
32.5	17,200,240	125,417	0.0073	0.9927	95.09
33.5	15,334,952	61,855	0.0040	0.9960	94.40
34.5	13,803,476	90,311	0.0065	0.9935	94.01
35.5	12,664,231	79,190	0.0063	0.9937	93.40
36.5	10,994,663	77,519	0.0071	0.9929	92.82
37.5	9,783,560	60,262	0.0062	0.9938	92.16
38.5	9,027,876	55,053	0.0061	0.9939	91.59

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,942,953	76,163	0.0096	0.9904	91.04
40.5	6,618,338	50,352	0.0076	0.9924	90.16
41.5	5,494,473	44,088	0.0080	0.9920	89.48
42.5	5,180,115	25,557	0.0049	0.9951	88.76
43.5	3,898,945	26,583	0.0068	0.9932	88.32
44.5	2,786,963	18,612	0.0067	0.9933	87.72
45.5	2,192,254	18,163	0.0083	0.9917	87.13
46.5	1,834,547	13,229	0.0072	0.9928	86.41
47.5	1,445,823	12,839	0.0089	0.9911	85.79
48.5	1,121,974	5,255	0.0047	0.9953	85.03
49.5	967,943	6,729	0.0070	0.9930	84.63
50.5	829,517	2,909	0.0035	0.9965	84.04
51.5	751,380	3,116	0.0041	0.9959	83.74
52.5	658,640	33,212	0.0504	0.9496	83.40
53.5	633,856	9,739	0.0154	0.9846	79.19
54.5	624,117	18,472	0.0296	0.9704	77.97
55.5	605,644	26,442	0.0437	0.9563	75.67
56.5	579,203	23,565	0.0407	0.9593	72.36
57.5	555,638	23,751	0.0427	0.9573	69.42
58.5	249,187	16,278	0.0653	0.9347	66.45
59.5	232,909	25,421	0.1091	0.8909	62.11
60.5	215,473	1,560	0.0072	0.9928	55.33
61.5	229,396	19,120	0.0833	0.9167	54.93
62.5	52,274	14,783	0.2828	0.7172	50.35
63.5	37,491	10	0.0003	0.9997	36.11
64.5	37,481	6,063	0.1618	0.8382	36.10
65.5	31,419		0.0000	1.0000	30.26
66.5	31,419	1	0.0000	1.0000	30.26
67.5	31,418	975	0.0310	0.9690	30.26
68.5	25,831	59	0.0023	0.9977	29.32
69.5	25,772		0.0000	1.0000	29.26
70.5	25,772		0.0000	1.0000	29.26
71.5	25,772	1,216	0.0472	0.9528	29.26
72.5	24,556	14,274	0.5813	0.4187	27.88
73.5	10,282	100	0.0098	0.9902	11.67
74.5	10,182	7,890	0.7749	0.2251	11.56
75.5	2,292	2,232	0.9739	0.0261	2.60
76.5	60	60	1.0000		0.07
77.5					
78.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

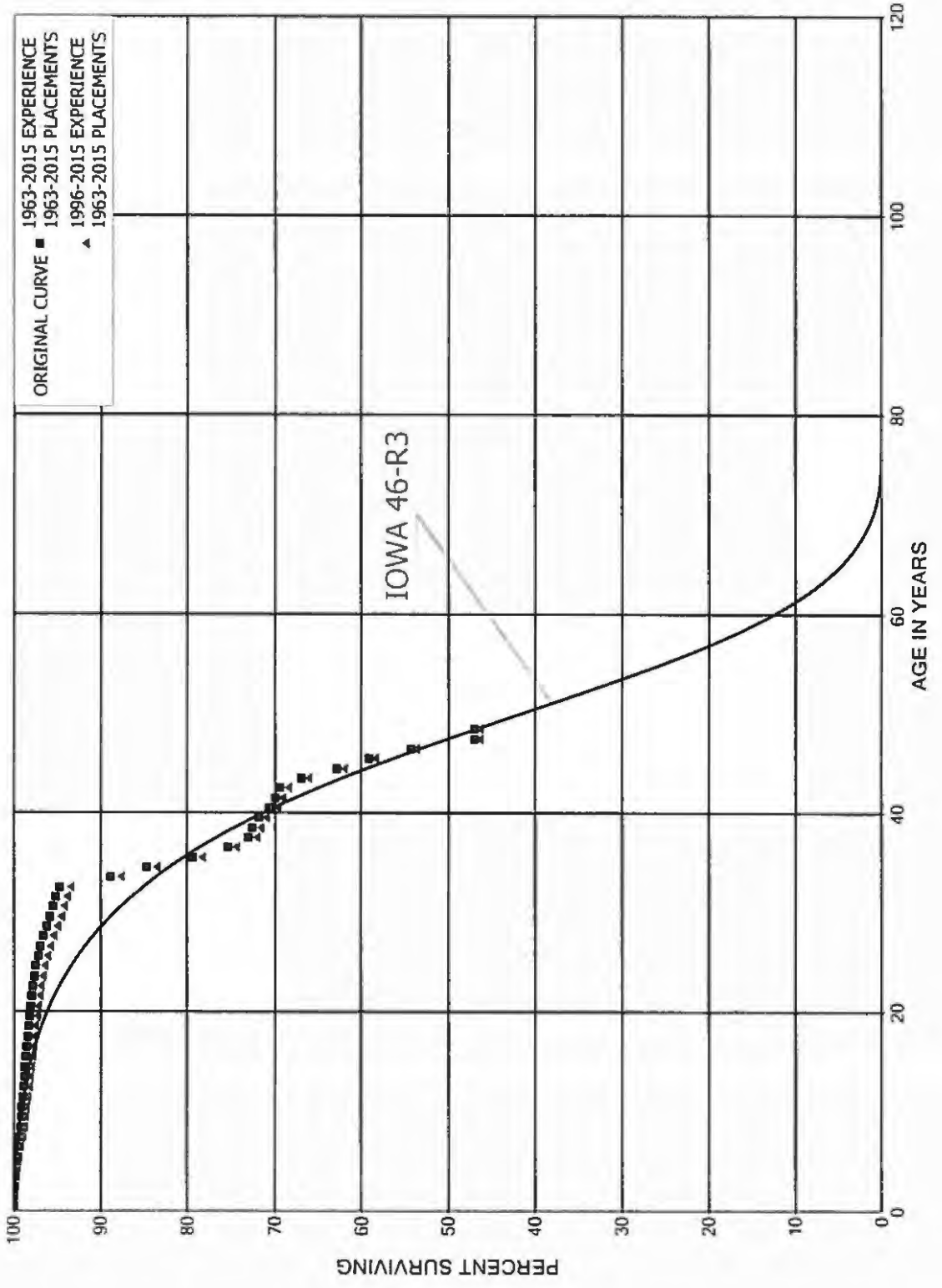
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5	12,454		0.0000		
81.5	12,454		0.0000		
82.5	12,454		0.0000		
83.5	12,454		0.0000		
84.5	12,454		0.0000		
85.5	12,454		0.0000		
86.5	12,454		0.0000		
87.5	12,454	246	0.0197		
88.5	12,209		0.0000		
89.5	12,209		0.0000		
90.5	12,209		0.0000		
91.5	12,209		0.0000		
92.5	12,209		0.0000		
93.5	11,954	150	0.0125		
94.5	11,804	11,804	1.0000		
95.5	62,843		0.0000		
96.5	62,843		0.0000		
97.5	62,843		0.0000		
98.5	62,843		0.0000		
99.5	62,843		0.0000		
100.5	62,843		0.0000		
101.5	62,843		0.0000		
102.5	62,843		0.0000		
103.5	62,843		0.0000		
104.5	62,843		0.0000		
105.5	62,843		0.0000		
106.5	62,843	59,827	0.9520		
107.5	3,016		0.0000		
108.5	3,016	3,016	1.0000		
109.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 368 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2015 EXPERIENCE BAND 1963-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	169,431,589	74,469	0.0004	0.9996	100.00
0.5	160,887,446	97,614	0.0006	0.9994	99.96
1.5	155,036,759	92,475	0.0006	0.9994	99.90
2.5	151,357,088	104,562	0.0007	0.9993	99.84
3.5	146,532,402	155,081	0.0011	0.9989	99.77
4.5	141,570,616	106,455	0.0008	0.9992	99.66
5.5	134,570,639	159,059	0.0012	0.9988	99.59
6.5	124,172,509	201,178	0.0016	0.9984	99.47
7.5	112,214,167	128,199	0.0011	0.9989	99.31
8.5	111,620,636	95,975	0.0009	0.9991	99.19
9.5	106,783,960	76,878	0.0007	0.9993	99.11
10.5	102,977,130	83,704	0.0008	0.9992	99.04
11.5	99,357,644	94,070	0.0009	0.9991	98.96
12.5	97,532,793	87,375	0.0009	0.9991	98.86
13.5	94,171,110	57,968	0.0006	0.9994	98.77
14.5	91,366,811	81,141	0.0009	0.9991	98.71
15.5	86,738,753	86,670	0.0010	0.9990	98.63
16.5	82,646,538	83,581	0.0010	0.9990	98.53
17.5	80,644,548	86,898	0.0011	0.9989	98.43
18.5	76,817,671	95,248	0.0012	0.9988	98.32
19.5	74,402,639	81,105	0.0011	0.9989	98.20
20.5	71,805,572	99,504	0.0014	0.9986	98.09
21.5	69,108,608	104,418	0.0015	0.9985	97.96
22.5	66,498,639	97,935	0.0015	0.9985	97.81
23.5	62,910,372	132,099	0.0021	0.9979	97.66
24.5	58,589,389	150,183	0.0026	0.9974	97.46
25.5	54,902,007	157,923	0.0029	0.9971	97.21
26.5	50,694,396	185,847	0.0037	0.9963	96.93
27.5	45,716,908	179,649	0.0039	0.9961	96.58
28.5	41,764,324	161,701	0.0039	0.9961	96.20
29.5	35,066,245	131,515	0.0038	0.9962	95.82
30.5	32,576,487	111,156	0.0034	0.9966	95.46
31.5	29,948,280	129,797	0.0043	0.9957	95.14
32.5	28,567,465	1,761,344	0.0617	0.9383	94.73
33.5	25,394,580	1,191,428	0.0469	0.9531	88.89
34.5	22,258,710	1,399,325	0.0629	0.9371	84.72
35.5	19,846,387	997,962	0.0503	0.9497	79.39
36.5	17,409,459	539,218	0.0310	0.9690	75.40
37.5	14,960,572	96,092	0.0064	0.9936	73.06
38.5	13,393,698	130,909	0.0098	0.9902	72.59

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2015 EXPERIENCE BAND 1963-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,122,125	214,023	0.0177	0.9823	71.88
40.5	10,870,956	95,828	0.0088	0.9912	70.61
41.5	8,360,558	75,730	0.0091	0.9909	69.99
42.5	6,713,110	234,839	0.0350	0.9650	69.36
43.5	4,977,368	304,258	0.0611	0.9389	66.93
44.5	3,558,639	204,469	0.0575	0.9425	62.84
45.5	2,157,488	179,017	0.0830	0.9170	59.23
46.5	639,541	87,006	0.1360	0.8640	54.31
47.5	15,411		0.0000	1.0000	46.93
48.5					46.93

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	94,302,673	74,469	0.0008	0.9992	100.00
0.5	88,412,425	97,614	0.0011	0.9989	99.92
1.5	85,224,107	92,475	0.0011	0.9989	99.81
2.5	84,113,585	104,562	0.0012	0.9988	99.70
3.5	82,860,587	155,081	0.0019	0.9981	99.58
4.5	82,225,023	106,455	0.0013	0.9987	99.39
5.5	78,933,026	159,059	0.0020	0.9980	99.26
6.5	72,706,625	201,178	0.0028	0.9972	99.06
7.5	65,684,810	128,199	0.0020	0.9980	98.79
8.5	68,996,465	95,975	0.0014	0.9986	98.60
9.5	70,936,117	76,878	0.0011	0.9989	98.46
10.5	69,597,381	83,704	0.0012	0.9988	98.35
11.5	68,627,608	94,070	0.0014	0.9986	98.23
12.5	68,102,960	87,375	0.0013	0.9987	98.10
13.5	66,240,947	57,968	0.0009	0.9991	97.97
14.5	65,506,951	81,141	0.0012	0.9988	97.89
15.5	61,963,304	86,670	0.0014	0.9986	97.77
16.5	59,414,298	83,581	0.0014	0.9986	97.63
17.5	59,458,108	86,898	0.0015	0.9985	97.49
18.5	57,236,770	95,248	0.0017	0.9983	97.35
19.5	56,062,927	81,105	0.0014	0.9986	97.19
20.5	54,644,546	99,504	0.0018	0.9982	97.05
21.5	54,619,566	104,418	0.0019	0.9981	96.87
22.5	53,779,098	97,935	0.0018	0.9982	96.69
23.5	51,856,989	132,099	0.0025	0.9975	96.51
24.5	48,796,465	150,183	0.0031	0.9969	96.26
25.5	46,467,604	157,923	0.0034	0.9966	95.97
26.5	43,822,168	185,847	0.0042	0.9958	95.64
27.5	39,890,899	179,649	0.0045	0.9955	95.24
28.5	37,698,410	161,701	0.0043	0.9957	94.81
29.5	32,590,084	131,515	0.0040	0.9960	94.40
30.5	31,384,212	111,156	0.0035	0.9965	94.02
31.5	29,508,324	129,797	0.0044	0.9956	93.69
32.5	28,567,465	1,761,344	0.0617	0.9383	93.27
33.5	25,394,580	1,191,428	0.0469	0.9531	87.52
34.5	22,258,710	1,399,325	0.0629	0.9371	83.42
35.5	19,846,387	997,962	0.0503	0.9497	78.17
36.5	17,409,459	539,218	0.0310	0.9690	74.24
37.5	14,960,572	96,092	0.0064	0.9936	71.94
38.5	13,393,698	130,909	0.0098	0.9902	71.48

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

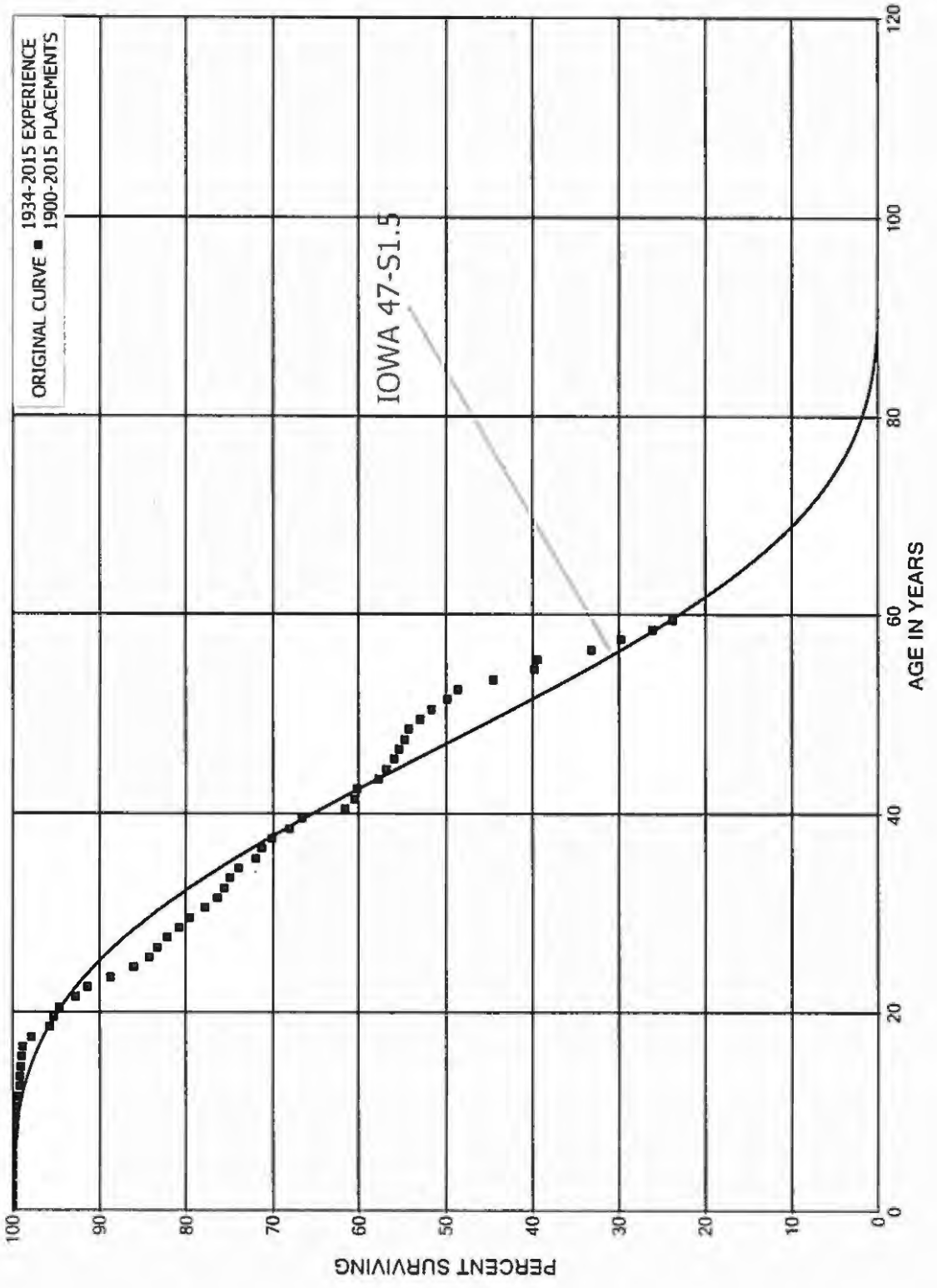
ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,122,125	214,023	0.0177	0.9823	70.78
40.5	10,870,956	95,828	0.0088	0.9912	69.53
41.5	8,360,558	75,730	0.0091	0.9909	68.92
42.5	6,713,110	234,839	0.0350	0.9650	68.29
43.5	4,977,368	304,258	0.0611	0.9389	65.91
44.5	3,558,639	204,469	0.0575	0.9425	61.88
45.5	2,157,488	179,017	0.0830	0.9170	58.32
46.5	639,541	87,006	0.1360	0.8640	53.48
47.5	15,411		0.0000	1.0000	46.21
48.5					46.21

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 369.1 SERVICES - UNDERGROUND
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 369.1 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1934-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,267,601		0.0000	1.0000	100.00
0.5	8,085,241	203	0.0000	1.0000	100.00
1.5	8,012,682	1,201	0.0001	0.9999	100.00
2.5	7,580,091	397	0.0001	0.9999	99.98
3.5	6,389,244	1,193	0.0002	0.9998	99.98
4.5	5,723,834	1,631	0.0003	0.9997	99.96
5.5	5,015,432	1,627	0.0003	0.9997	99.93
6.5	4,083,813	2,309	0.0006	0.9994	99.90
7.5	3,902,986	6,288	0.0016	0.9984	99.84
8.5	3,935,613	2,795	0.0007	0.9993	99.68
9.5	3,932,818	2,647	0.0007	0.9993	99.61
10.5	3,930,171	3,592	0.0009	0.9991	99.54
11.5	3,897,489	9,493	0.0024	0.9976	99.45
12.5	2,734,536	2,142	0.0008	0.9992	99.21
13.5	2,732,394	3,200	0.0012	0.9988	99.13
14.5	2,729,194	2,658	0.0010	0.9990	99.02
15.5	2,725,193	2,426	0.0009	0.9991	98.92
16.5	2,722,767	27,458	0.0101	0.9899	98.83
17.5	2,665,948	57,099	0.0214	0.9786	97.83
18.5	2,305,752	9,979	0.0043	0.9957	95.74
19.5	2,116,323	16,874	0.0080	0.9920	95.32
20.5	2,085,996	40,139	0.0192	0.9808	94.56
21.5	1,895,427	28,382	0.0150	0.9850	92.74
22.5	1,683,564	47,673	0.0283	0.9717	91.36
23.5	1,598,362	49,021	0.0307	0.9693	88.77
24.5	1,451,058	30,176	0.0208	0.9792	86.05
25.5	1,228,398	13,430	0.0109	0.9891	84.26
26.5	1,173,511	15,621	0.0133	0.9867	83.34
27.5	1,107,372	19,409	0.0175	0.9825	82.23
28.5	1,054,668	15,882	0.0151	0.9849	80.79
29.5	967,925	21,648	0.0224	0.9776	79.57
30.5	861,898	16,042	0.0186	0.9814	77.79
31.5	777,845	7,197	0.0093	0.9907	76.34
32.5	708,153	6,451	0.0091	0.9909	75.64
33.5	656,312	8,402	0.0128	0.9872	74.95
34.5	606,397	16,304	0.0269	0.9731	73.99
35.5	561,411	5,921	0.0105	0.9895	72.00
36.5	500,973	8,136	0.0162	0.9838	71.24
37.5	462,660	13,639	0.0295	0.9705	70.08
38.5	427,716	8,777	0.0205	0.9795	68.02

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 369.1 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1934-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	369,046	27,768	0.0752	0.9248	66.62
40.5	284,633	5,133	0.0180	0.9820	61.61
41.5	261,995	1,532	0.0058	0.9942	60.50
42.5	235,087	9,306	0.0396	0.9604	60.14
43.5	200,088	3,258	0.0163	0.9837	57.76
44.5	181,666	2,967	0.0163	0.9837	56.82
45.5	156,808	1,502	0.0096	0.9904	55.89
46.5	138,242	1,665	0.0120	0.9880	55.36
47.5	124,650	988	0.0079	0.9921	54.69
48.5	112,584	2,791	0.0248	0.9752	54.26
49.5	97,372	2,396	0.0246	0.9754	52.91
50.5	79,826	2,757	0.0345	0.9655	51.61
51.5	67,754	1,602	0.0236	0.9764	49.83
52.5	52,479	4,432	0.0844	0.9156	48.65
53.5	45,663	4,931	0.1080	0.8920	44.54
54.5	32,816	289	0.0088	0.9912	39.73
55.5	28,838	4,558	0.1581	0.8419	39.38
56.5	23,993	2,506	0.1044	0.8956	33.16
57.5	19,604	2,430	0.1239	0.8761	29.69
58.5	15,606	1,398	0.0896	0.9104	26.01
59.5	11,804	213	0.0181	0.9819	23.68
60.5	9,175	213	0.0232	0.9768	23.26
61.5	7,000	2	0.0002	0.9998	22.72
62.5	6,870	364	0.0530	0.9470	22.71
63.5	6,391		0.0000	1.0000	21.51
64.5	6,391	228	0.0357	0.9643	21.51
65.5	6,163	2	0.0004	0.9996	20.74
66.5	6,161	62	0.0101	0.9899	20.73
67.5	6,098	1,506	0.2470	0.7530	20.52
68.5	4,592		0.0000	1.0000	15.45
69.5	4,592		0.0000	1.0000	15.45
70.5	4,592		0.0000	1.0000	15.45
71.5	4,592		0.0000	1.0000	15.45
72.5	4,592	2,008	0.4373	0.5627	15.45
73.5	2,584	12	0.0047	0.9953	8.70
74.5	2,572	786	0.3056	0.6944	8.66
75.5	1,786	1,503	0.8417	0.1583	6.01
76.5	283	12	0.0441	0.9559	0.95
77.5	270	175	0.6492	0.3508	0.91
78.5	95		0.0000	1.0000	0.32

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

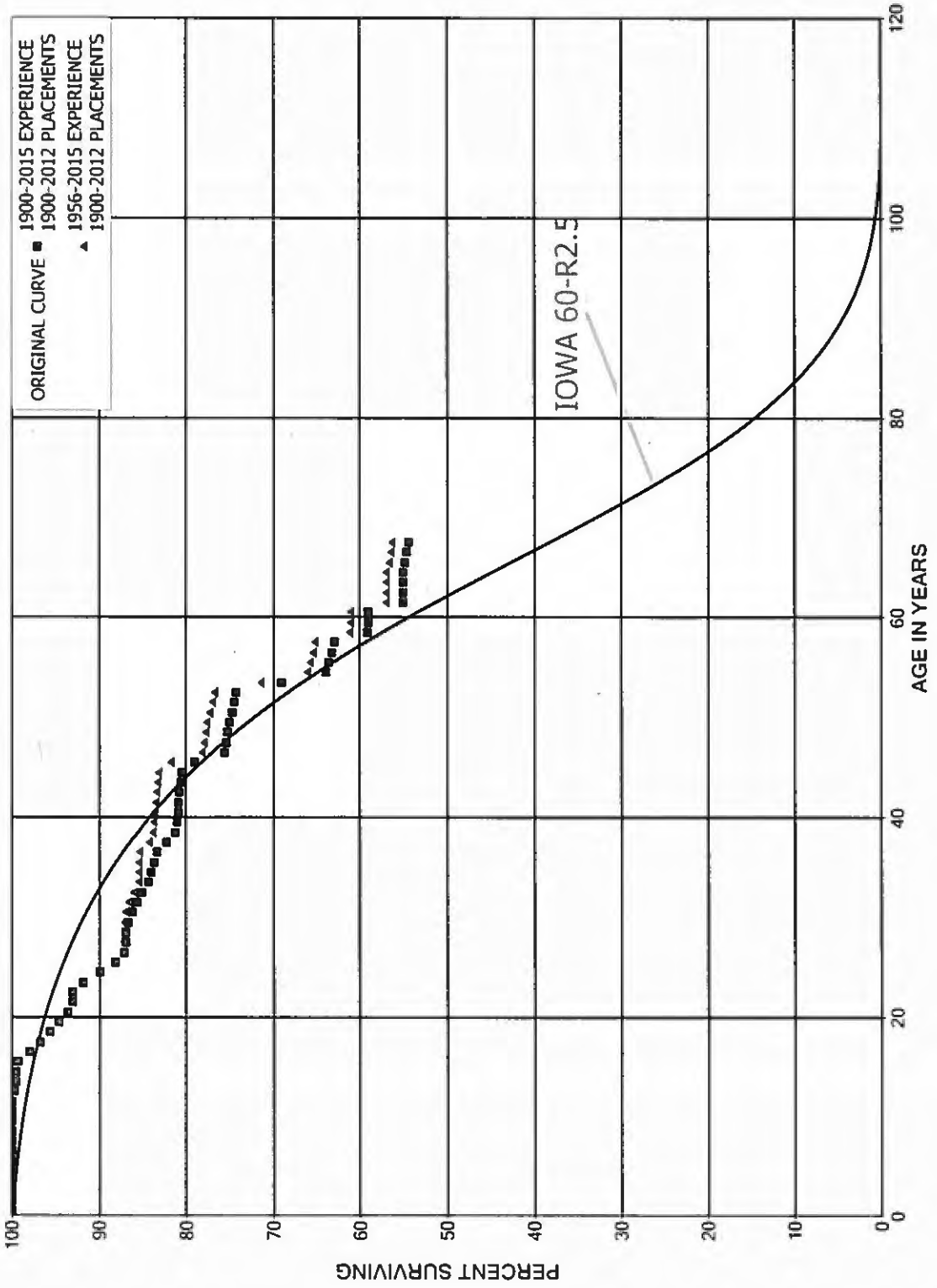
ACCOUNT 369.1 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1934-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	95		0.0000	1.0000	0.32
80.5	95		0.0000	1.0000	0.32
81.5	95		0.0000	1.0000	0.32
82.5	95		0.0000	1.0000	0.32
83.5	95		0.0000	1.0000	0.32
84.5	95		0.0000	1.0000	0.32
85.5	95		0.0000	1.0000	0.32
86.5	95		0.0000	1.0000	0.32
87.5	95		0.0000	1.0000	0.32
88.5	95		0.0000	1.0000	0.32
89.5	95	95	1.0000		0.32
90.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 369.2 SERVICES - OVERHEAD
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 369.2 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2012 EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	25,909,758		0.0000	1.0000	100.00
0.5	25,950,661	19	0.0000	1.0000	100.00
1.5	25,950,643	107	0.0000	1.0000	100.00
2.5	25,950,535	294	0.0000	1.0000	100.00
3.5	24,452,898	647	0.0000	1.0000	100.00
4.5	24,452,251	1,060	0.0000	1.0000	100.00
5.5	24,264,567	1,658	0.0001	0.9999	99.99
6.5	24,262,909	2,321	0.0001	0.9999	99.98
7.5	24,260,588	2,882	0.0001	0.9999	99.98
8.5	24,257,706	3,475	0.0001	0.9999	99.96
9.5	24,254,231	4,013	0.0002	0.9998	99.95
10.5	24,250,218	4,485	0.0002	0.9998	99.93
11.5	24,245,733	50,723	0.0021	0.9979	99.91
12.5	23,583,651	50,315	0.0021	0.9979	99.70
13.5	23,533,090	5,585	0.0002	0.9998	99.49
14.5	23,267,480	44,909	0.0019	0.9981	99.47
15.5	23,082,208	315,961	0.0137	0.9863	99.28
16.5	22,240,367	260,881	0.0117	0.9883	97.92
17.5	21,360,877	246,382	0.0115	0.9885	96.77
18.5	20,249,660	216,276	0.0107	0.9893	95.65
19.5	19,230,336	209,784	0.0109	0.9891	94.63
20.5	18,075,347	100,339	0.0056	0.9944	93.60
21.5	17,243,298	6,741	0.0004	0.9996	93.08
22.5	16,547,810	213,830	0.0129	0.9871	93.04
23.5	15,539,702	313,190	0.0202	0.9798	91.84
24.5	14,476,004	286,893	0.0198	0.9802	89.99
25.5	13,529,170	151,894	0.0112	0.9888	88.21
26.5	12,798,783	31,955	0.0025	0.9975	87.22
27.5	12,169,003	6,971	0.0006	0.9994	87.00
28.5	11,456,730	36,139	0.0032	0.9968	86.95
29.5	10,613,709	48,553	0.0046	0.9954	86.67
30.5	9,825,294	59,558	0.0061	0.9939	86.28
31.5	8,895,596	61,646	0.0069	0.9931	85.75
32.5	8,054,080	70,088	0.0087	0.9913	85.16
33.5	7,299,745	33,207	0.0045	0.9955	84.42
34.5	6,650,884	21,941	0.0033	0.9967	84.04
35.5	6,048,352	25,373	0.0042	0.9958	83.76
36.5	5,493,734	74,784	0.0136	0.9864	83.41
37.5	4,928,974	61,078	0.0124	0.9876	82.27
38.5	4,432,439	7,788	0.0018	0.9982	81.25

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 369.2 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2012 EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,018,027	5,307	0.0013	0.9987	81.11
40.5	3,652,819	4,298	0.0012	0.9988	81.00
41.5	3,332,466	4,131	0.0012	0.9988	80.91
42.5	3,018,010	6,548	0.0022	0.9978	80.81
43.5	2,728,447	4,869	0.0018	0.9982	80.63
44.5	2,478,327	44,135	0.0178	0.9822	80.49
45.5	2,218,439	97,393	0.0439	0.9561	79.05
46.5	1,905,529	5,249	0.0028	0.9972	75.58
47.5	1,695,477	3,163	0.0019	0.9981	75.37
48.5	1,503,628	3,842	0.0026	0.9974	75.23
49.5	1,306,074	4,748	0.0036	0.9964	75.04
50.5	1,106,547	4,028	0.0036	0.9964	74.77
51.5	928,403	2,700	0.0029	0.9971	74.50
52.5	759,370	53,685	0.0707	0.9293	74.28
53.5	661,296	49,230	0.0744	0.9256	69.03
54.5	589,158	2,825	0.0048	0.9952	63.89
55.5	571,969	2,560	0.0045	0.9955	63.58
56.5	527,009	2,418	0.0046	0.9954	63.30
57.5	503,243	30,758	0.0611	0.9389	63.01
58.5	458,751	647	0.0014	0.9986	59.16
59.5	454,627	337	0.0007	0.9993	59.07
60.5	453,066	30,019	0.0663	0.9337	59.03
61.5	414,863	123	0.0003	0.9997	55.12
62.5	399,554	84	0.0002	0.9998	55.10
63.5	395,508	16	0.0000	1.0000	55.09
64.5	366,260	2,039	0.0056	0.9944	55.09
65.5	328,133	1,277	0.0039	0.9961	54.78
66.5	267,426	604	0.0023	0.9977	54.57
67.5	265,573	667	0.0025	0.9975	54.45
68.5	238,538	268	0.0011	0.9989	54.31
69.5	232,596	195	0.0008	0.9992	54.25
70.5	214,024	191	0.0009	0.9991	54.20
71.5	198,601	103	0.0005	0.9995	54.15
72.5	185,188	79	0.0004	0.9996	54.13
73.5	156,306		0.0000	1.0000	54.10
74.5	125,473	708	0.0056	0.9944	54.10
75.5	101,844	387	0.0038	0.9962	53.80
76.5	75,782	167	0.0022	0.9978	53.59
77.5	75,291	183	0.0024	0.9976	53.48
78.5	45,464	71	0.0016	0.9984	53.35

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 369.2 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2012 EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	44,336	51	0.0011	0.9989	53.26
80.5	25,762	49	0.0019	0.9981	53.20
81.5	21,199	27	0.0013	0.9987	53.10
82.5	21,173	20	0.0010	0.9990	53.03
83.5	21,152		0.0000	1.0000	52.98
84.5	21,152	86	0.0041	0.9959	52.98
85.5	21,066	32	0.0015	0.9985	52.77
86.5	21,034	12	0.0006	0.9994	52.69
87.5	21,022	13	0.0006	0.9994	52.66
88.5	21,010	5	0.0002	0.9998	52.63
89.5	21,005	98	0.0047	0.9953	52.61
90.5	3,665	29	0.0078	0.9922	52.37
91.5	3,637	6	0.0016	0.9984	51.96
92.5	3,631	6	0.0017	0.9983	51.87
93.5	3,625	6	0.0016	0.9984	51.79
94.5	3,619	1	0.0003	0.9997	51.70
95.5	3,618	2	0.0005	0.9995	51.69
96.5	3,616	1	0.0002	0.9998	51.66
97.5	3,615	1	0.0002	0.9998	51.65
98.5	3,615		0.0000	1.0000	51.64
99.5	3,615		0.0000	1.0000	51.64
100.5	202		0.0000	1.0000	51.64
101.5	202		0.0000	1.0000	51.64
102.5	202		0.0000	1.0000	51.64
103.5	202		0.0000	1.0000	51.64
104.5	202		0.0000	1.0000	51.64
105.5	202		0.0000	1.0000	51.64
106.5	202		0.0000	1.0000	51.64
107.5	202		0.0000	1.0000	51.64
108.5	202		0.0000	1.0000	51.64
109.5	202		0.0000	1.0000	51.64
110.5	32		0.0000	1.0000	51.64
111.5	32		0.0000	1.0000	51.64
112.5	32		0.0000	1.0000	51.64
113.5	32		0.0000	1.0000	51.64
114.5	32		0.0000	1.0000	51.64
115.5					51.64

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 369.2 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2012 EXPERIENCE BAND 1956-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,762,548		0.0000	1.0000	100.00
0.5	24,015,581	19	0.0000	1.0000	100.00
1.5	24,225,190	107	0.0000	1.0000	100.00
2.5	24,404,757	294	0.0000	1.0000	100.00
3.5	23,055,151	647	0.0000	1.0000	100.00
4.5	23,201,824	1,060	0.0000	1.0000	100.00
5.5	23,125,762	1,658	0.0001	0.9999	99.99
6.5	23,229,305	2,321	0.0001	0.9999	99.98
7.5	23,320,886	2,882	0.0001	0.9999	99.97
8.5	23,393,423	3,475	0.0001	0.9999	99.96
9.5	23,432,745	4,013	0.0002	0.9998	99.95
10.5	23,449,597	4,485	0.0002	0.9998	99.93
11.5	23,462,506	50,723	0.0022	0.9978	99.91
12.5	22,815,708	50,315	0.0022	0.9978	99.69
13.5	22,798,419	5,585	0.0002	0.9998	99.47
14.5	22,568,642	44,909	0.0020	0.9980	99.45
15.5	22,410,174	315,961	0.0141	0.9859	99.25
16.5	21,598,547	260,881	0.0121	0.9879	97.85
17.5	20,758,315	246,382	0.0119	0.9881	96.67
18.5	19,682,446	216,276	0.0110	0.9890	95.52
19.5	18,692,031	209,784	0.0112	0.9888	94.47
20.5	17,559,440	100,339	0.0057	0.9943	93.41
21.5	16,783,564	6,741	0.0004	0.9996	92.88
22.5	16,088,076	213,830	0.0133	0.9867	92.84
23.5	15,079,968	313,190	0.0208	0.9792	91.61
24.5	14,016,270	269,166	0.0192	0.9808	89.71
25.5	13,087,162	134,607	0.0103	0.9897	87.98
26.5	12,374,063	8,622	0.0007	0.9993	87.08
27.5	11,767,616	6,971	0.0006	0.9994	87.02
28.5	11,055,343	5,193	0.0005	0.9995	86.97
29.5	10,243,268	4,329	0.0004	0.9996	86.93
30.5	9,661,326	48,571	0.0050	0.9950	86.89
31.5	8,742,615	48,132	0.0055	0.9945	86.45
32.5	7,914,613	53,607	0.0068	0.9932	85.98
33.5	7,176,759	2,567	0.0004	0.9996	85.39
34.5	6,558,538	1,511	0.0002	0.9998	85.36
35.5	5,976,436	4,264	0.0007	0.9993	85.34
36.5	5,442,927	68,409	0.0126	0.9874	85.28
37.5	4,884,542	28,971	0.0059	0.9941	84.21
38.5	4,420,114	3,784	0.0009	0.9991	83.71

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 369.2 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2012 EXPERIENCE BAND 1956-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,009,706	5,307	0.0013	0.9987	83.64
40.5	3,649,573	4,298	0.0012	0.9988	83.53
41.5	3,329,220	4,131	0.0012	0.9988	83.43
42.5	3,014,764	3,800	0.0013	0.9987	83.33
43.5	2,727,949	4,869	0.0018	0.9982	83.22
44.5	2,477,829	44,135	0.0178	0.9822	83.07
45.5	2,217,941	97,393	0.0439	0.9561	81.59
46.5	1,905,031	5,249	0.0028	0.9972	78.01
47.5	1,694,979	3,163	0.0019	0.9981	77.80
48.5	1,503,130	3,842	0.0026	0.9974	77.65
49.5	1,305,576	4,748	0.0036	0.9964	77.45
50.5	1,106,375	4,028	0.0036	0.9964	77.17
51.5	928,230	2,700	0.0029	0.9971	76.89
52.5	759,198	53,685	0.0707	0.9293	76.67
53.5	661,124	49,230	0.0745	0.9255	71.24
54.5	588,986	2,825	0.0048	0.9952	65.94
55.5	571,969	2,560	0.0045	0.9955	65.62
56.5	527,009	2,418	0.0046	0.9954	65.33
57.5	503,243	30,758	0.0611	0.9389	65.03
58.5	458,751	647	0.0014	0.9986	61.06
59.5	454,627	337	0.0007	0.9993	60.97
60.5	453,066	30,019	0.0663	0.9337	60.92
61.5	414,863	123	0.0003	0.9997	56.89
62.5	399,554	84	0.0002	0.9998	56.87
63.5	395,508	16	0.0000	1.0000	56.86
64.5	366,260	2,039	0.0056	0.9944	56.86
65.5	328,133	1,277	0.0039	0.9961	56.54
66.5	267,426	604	0.0023	0.9977	56.32
67.5	265,573	667	0.0025	0.9975	56.19
68.5	238,538	268	0.0011	0.9989	56.05
69.5	232,596	195	0.0008	0.9992	55.99
70.5	214,024	191	0.0009	0.9991	55.94
71.5	198,601	103	0.0005	0.9995	55.89
72.5	185,188	79	0.0004	0.9996	55.86
73.5	156,306		0.0000	1.0000	55.84
74.5	125,473	708	0.0056	0.9944	55.84
75.5	101,844	387	0.0038	0.9962	55.52
76.5	75,782	167	0.0022	0.9978	55.31
77.5	75,291	183	0.0024	0.9976	55.19
78.5	45,464	71	0.0016	0.9984	55.06

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

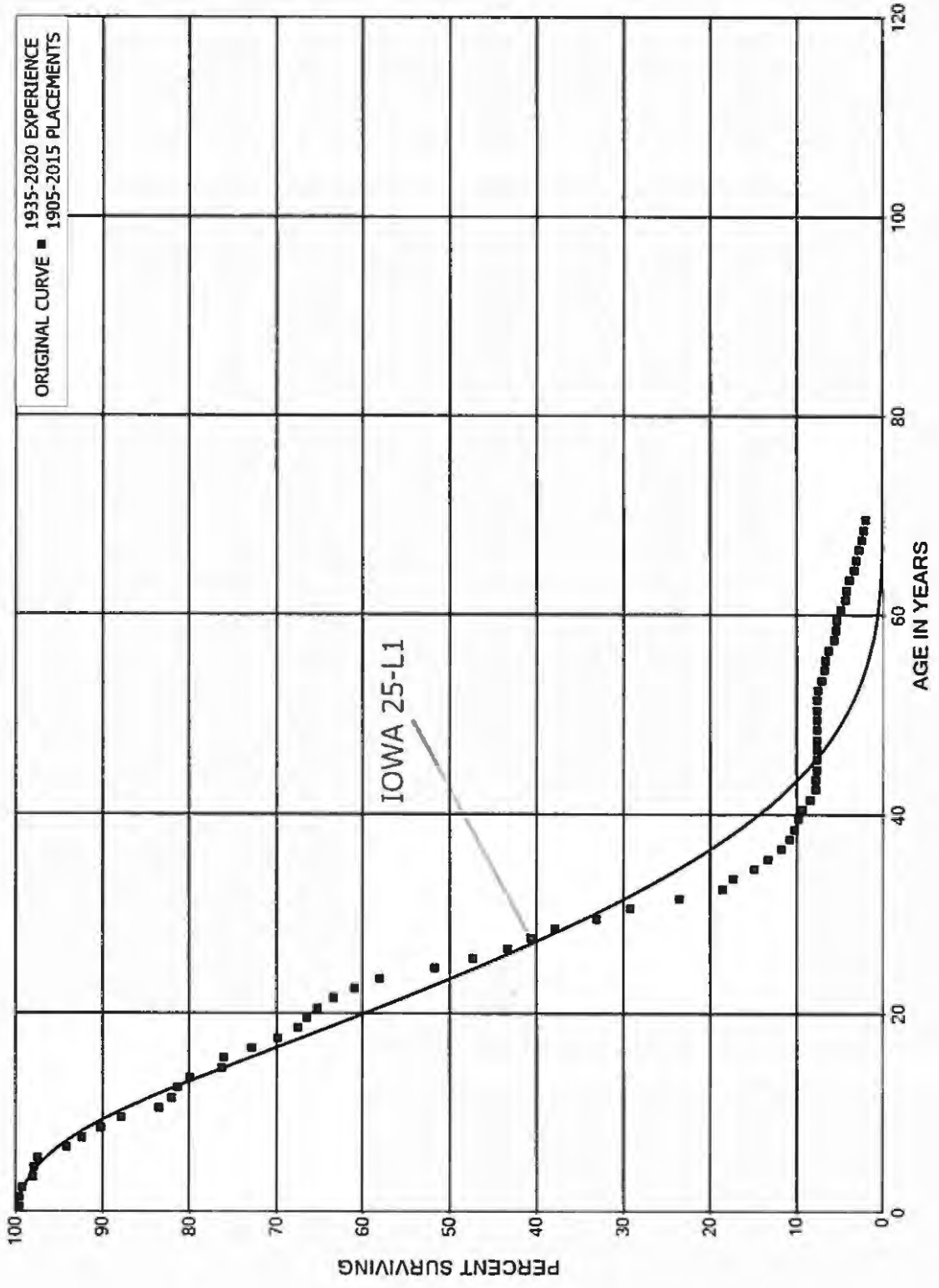
ACCOUNT 369.2 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2012 EXPERIENCE BAND 1956-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	44,336	51	0.0011	0.9989	54.97
80.5	25,762	49	0.0019	0.9981	54.91
81.5	21,199	27	0.0013	0.9987	54.80
82.5	21,173	20	0.0010	0.9990	54.73
83.5	21,152		0.0000	1.0000	54.68
84.5	21,152	86	0.0041	0.9959	54.68
85.5	21,066	32	0.0015	0.9985	54.46
86.5	21,034	12	0.0006	0.9994	54.38
87.5	21,022	13	0.0006	0.9994	54.35
88.5	21,010	5	0.0002	0.9998	54.31
89.5	21,005	98	0.0047	0.9953	54.30
90.5	3,665	29	0.0078	0.9922	54.05
91.5	3,637	6	0.0016	0.9984	53.63
92.5	3,631	6	0.0017	0.9983	53.54
93.5	3,625	6	0.0016	0.9984	53.45
94.5	3,619	1	0.0003	0.9997	53.36
95.5	3,618	2	0.0005	0.9995	53.34
96.5	3,616	1	0.0002	0.9998	53.32
97.5	3,615	1	0.0002	0.9998	53.31
98.5	3,615		0.0000	1.0000	53.30
99.5	3,615		0.0000	1.0000	53.30
100.5	202		0.0000	1.0000	53.30
101.5	202		0.0000	1.0000	53.30
102.5	202		0.0000	1.0000	53.30
103.5	202		0.0000	1.0000	53.30
104.5	202		0.0000	1.0000	53.30
105.5	202		0.0000	1.0000	53.30
106.5	202		0.0000	1.0000	53.30
107.5	202		0.0000	1.0000	53.30
108.5	202		0.0000	1.0000	53.30
109.5	202		0.0000	1.0000	53.30
110.5	32		0.0000	1.0000	53.30
111.5	32		0.0000	1.0000	53.30
112.5	32		0.0000	1.0000	53.30
113.5	32		0.0000	1.0000	53.30
114.5	32		0.0000	1.0000	53.30
115.5					53.30

LOUISVILLE GAS AND ELECTRIC
ELECTRIC PLANT
ACCOUNTS 370 AND 370.1 METERS AND METERING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC
ELECTRIC PLANT

ACCOUNTS 370 AND 370.1 METERS AND METERING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2015 EXPERIENCE BAND 1935-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	54,130,086	275,187	0.0051	0.9949	100.00
0.5	54,062,323	16,533	0.0003	0.9997	99.49
1.5	54,045,790	129,414	0.0024	0.9976	99.46
2.5	53,916,376	677,782	0.0126	0.9874	99.22
3.5	53,238,594	100,388	0.0019	0.9981	97.98
4.5	53,138,206	241,455	0.0045	0.9955	97.79
5.5	52,896,751	1,793,638	0.0339	0.9661	97.35
6.5	50,102,209	949,231	0.0189	0.9811	94.05
7.5	48,786,434	1,085,603	0.0223	0.9777	92.26
8.5	47,650,697	1,273,409	0.0267	0.9733	90.21
9.5	46,926,475	2,296,165	0.0489	0.9511	87.80
10.5	44,453,347	748,658	0.0168	0.9832	83.50
11.5	43,114,549	340,307	0.0079	0.9921	82.10
12.5	42,757,698	812,624	0.0190	0.9810	81.45
13.5	41,945,074	1,897,223	0.0452	0.9548	79.90
14.5	39,841,147	100,792	0.0025	0.9975	76.29
15.5	39,555,821	1,685,461	0.0426	0.9574	76.09
16.5	37,410,739	1,563,159	0.0418	0.9582	72.85
17.5	35,810,583	1,185,214	0.0331	0.9669	69.81
18.5	34,553,102	512,923	0.0148	0.9852	67.50
19.5	33,957,841	607,506	0.0179	0.9821	66.50
20.5	33,095,133	971,597	0.0294	0.9706	65.31
21.5	32,123,536	1,213,114	0.0378	0.9622	63.39
22.5	30,808,429	1,498,030	0.0486	0.9514	61.00
23.5	29,291,946	3,179,020	0.1085	0.8915	58.03
24.5	26,112,926	2,248,911	0.0861	0.9139	51.73
25.5	23,598,012	2,001,617	0.0848	0.9152	47.28
26.5	21,544,826	1,344,996	0.0624	0.9376	43.27
27.5	19,964,972	1,350,015	0.0676	0.9324	40.57
28.5	18,416,492	2,334,677	0.1268	0.8732	37.82
29.5	16,091,197	1,875,771	0.1166	0.8834	33.03
30.5	13,927,172	2,692,423	0.1933	0.8067	29.18
31.5	11,069,723	2,350,443	0.2123	0.7877	23.54
32.5	8,719,280	585,560	0.0672	0.9328	18.54
33.5	8,133,720	1,177,037	0.1447	0.8553	17.29
34.5	6,929,621	717,578	0.1036	0.8964	14.79
35.5	6,069,947	686,214	0.1131	0.8869	13.26
36.5	5,215,463	473,637	0.0908	0.9092	11.76
37.5	4,614,875	215,232	0.0466	0.9534	10.69
38.5	4,399,643	203,451	0.0462	0.9538	10.19

LOUISVILLE GAS AND ELECTRIC
ELECTRIC PLANT

ACCOUNTS 370 AND 370.1 METERS AND METERING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2015 EXPERIENCE BAND 1935-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,196,192	195,229	0.0465	0.9535	9.72
40.5	4,000,963	387,644	0.0969	0.9031	9.27
41.5	3,613,319	276,283	0.0765	0.9235	8.37
42.5	3,337,036	21,317	0.0064	0.9936	7.73
43.5	3,279,750	21,205	0.0065	0.9935	7.68
44.5	3,208,060	6,636	0.0021	0.9979	7.63
45.5	3,081,804	3,601	0.0012	0.9988	7.62
46.5	2,988,993	3,543	0.0012	0.9988	7.61
47.5	2,985,450	3,515	0.0012	0.9988	7.60
48.5	2,981,935	3,470	0.0012	0.9988	7.59
49.5	2,896,523	3,424	0.0012	0.9988	7.58
50.5	2,812,255	3,395	0.0012	0.9988	7.57
51.5	2,597,997	3,360	0.0013	0.9987	7.56
52.5	2,492,340	148,925	0.0598	0.9402	7.55
53.5	2,337,712	108,089	0.0462	0.9538	7.10
54.5	1,958,065	40,787	0.0208	0.9792	6.77
55.5	1,904,032	100,068	0.0526	0.9474	6.63
56.5	1,803,964	185,923	0.1031	0.8969	6.28
57.5	1,618,041	81,148	0.0502	0.9498	5.64
58.5	1,536,893	13,949	0.0091	0.9909	5.35
59.5	1,522,944	140,482	0.0922	0.9078	5.31
60.5	1,382,462	165,176	0.1195	0.8805	4.82
61.5	1,217,286	23,251	0.0191	0.9809	4.24
62.5	1,194,035	97,075	0.0813	0.9187	4.16
63.5	1,096,960	167,477	0.1527	0.8473	3.82
64.5	929,483	63,097	0.0679	0.9321	3.24
65.5	866,386	91,921	0.1061	0.8939	3.02
66.5	774,465	83,622	0.1080	0.8920	2.70
67.5	690,843	75,308	0.1090	0.8910	2.41
68.5	615,535	46,757	0.0760	0.9240	2.14
69.5	568,778	45,040	0.0792	0.9208	1.98
70.5	523,738	144,988	0.2768	0.7232	1.82
71.5	378,750	55,880	0.1475	0.8525	1.32
72.5	322,870	51,756	0.1603	0.8397	1.12
73.5	271,114	19,077	0.0704	0.9296	0.94
74.5	252,037	18,299	0.0726	0.9274	0.88
75.5	233,738	52,252	0.2235	0.7765	0.81
76.5	181,486	1,531	0.0084	0.9916	0.63
77.5	179,955	50,782	0.2822	0.7178	0.63
78.5	129,173	38,657	0.2993	0.7007	0.45

LOUISVILLE GAS AND ELECTRIC
ELECTRIC PLANT

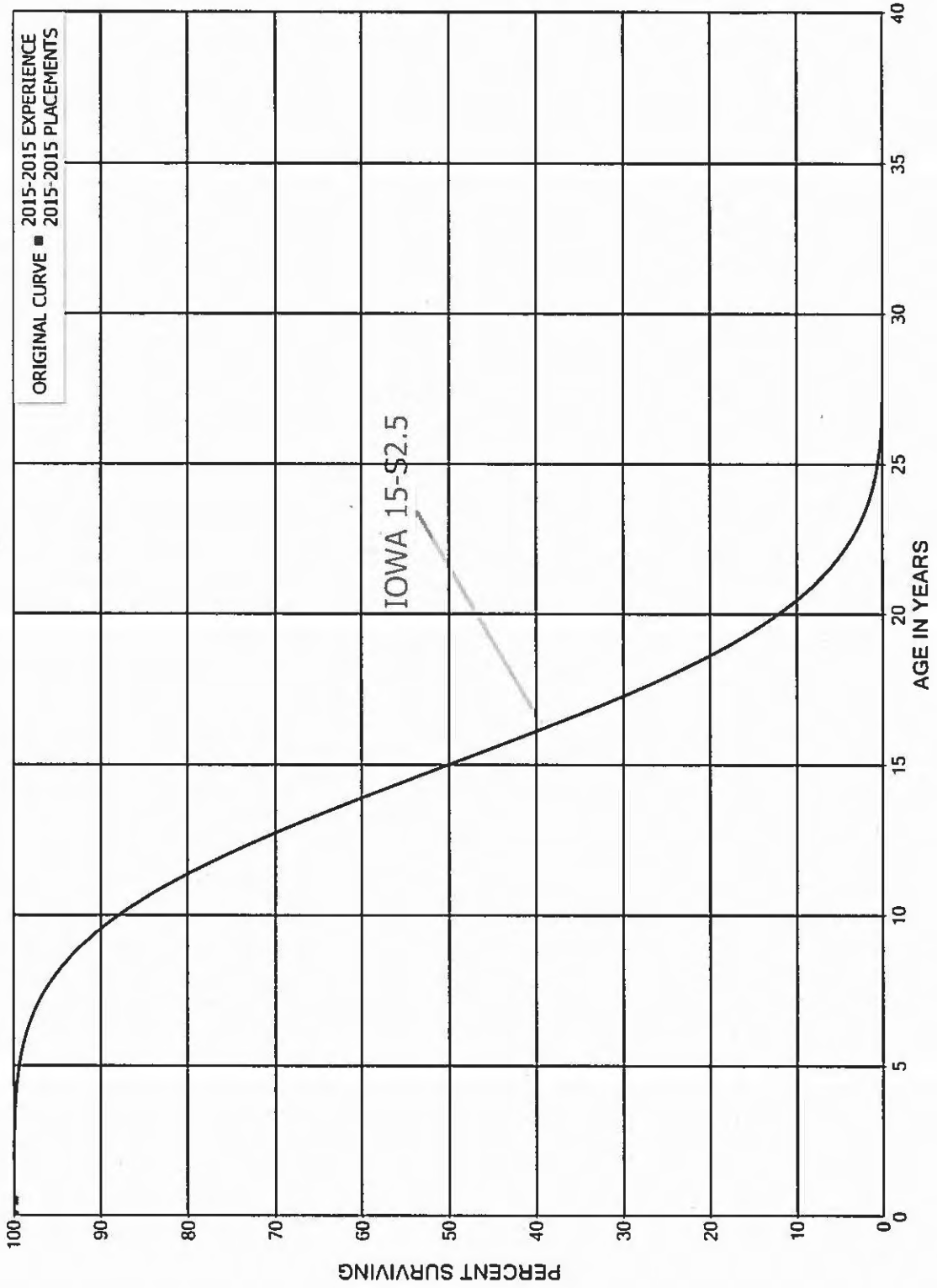
ACCOUNTS 370 AND 370.1 METERS AND METERING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2015 EXPERIENCE BAND 1935-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	90,516	24,596	0.2717	0.7283	0.32
80.5	65,920	24,621	0.3735	0.6265	0.23
81.5	41,299	1,068	0.0259	0.9741	0.14
82.5	40,231	20,738	0.5155	0.4845	0.14
83.5	19,493	8,631	0.4428	0.5572	0.07
84.5	10,862		0.0000	1.0000	0.04
85.5	10,862		0.0000	1.0000	0.04
86.5	10,862		0.0000	1.0000	0.04
87.5	10,862		0.0000	1.0000	0.04
88.5	10,862		0.0000	1.0000	0.04
89.5	10,862		0.0000	1.0000	0.04
90.5	10,862		0.0000	1.0000	0.04
91.5	10,862		0.0000	1.0000	0.04
92.5	10,862	3,104	0.2858	0.7142	0.04
93.5	7,758		0.0000	1.0000	0.03
94.5	7,758		0.0000	1.0000	0.03
95.5	7,758		0.0000	1.0000	0.03
96.5	7,758		0.0000	1.0000	0.03
97.5	7,758		0.0000	1.0000	0.03
98.5	7,758		0.0000	1.0000	0.03
99.5	7,758		0.0000	1.0000	0.03
100.5	7,758		0.0000	1.0000	0.03
101.5	7,758		0.0000	1.0000	0.03
102.5	7,758	7,512	0.9683	0.0317	0.03
103.5	246		0.0000	1.0000	0.00
104.5	246		0.0000	1.0000	0.00
105.5	246		0.0000	1.0000	0.00
106.5	246		0.0000	1.0000	0.00
107.5	246		0.0000	1.0000	0.00
108.5	246		0.0000	1.0000	0.00
109.5	246		0.0000	1.0000	0.00
110.5	246		0.0000	1.0000	0.00
111.5	246		0.0000	1.0000	0.00
112.5	246	246	1.0000		0.00
113.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 370.2 METERS - AMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

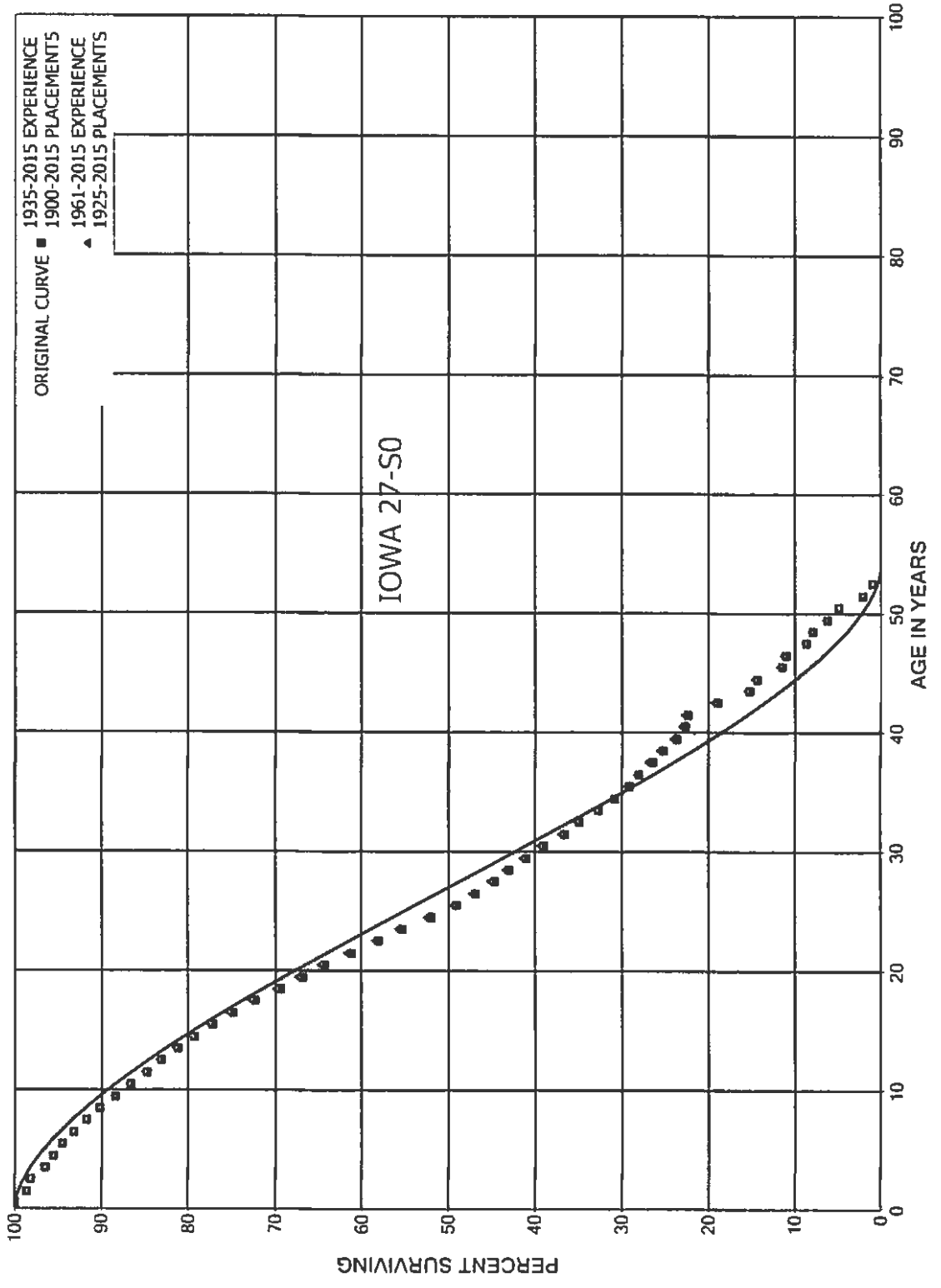
ACCOUNT 370.2 METERS - AMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2015-2015 EXPERIENCE BAND 2015-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,195,968		0.0000	1.0000	100.00
0.5					100.00

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 373.1 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 373.1 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1935-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	58,888,128	51,289	0.0009	0.9991	100.00
0.5	57,086,864	711,885	0.0125	0.9875	99.91
1.5	52,319,374	273,855	0.0052	0.9948	98.67
2.5	50,318,789	868,571	0.0173	0.9827	98.15
3.5	45,967,985	461,113	0.0100	0.9900	96.46
4.5	43,060,160	423,261	0.0098	0.9902	95.49
5.5	32,722,330	467,191	0.0143	0.9857	94.55
6.5	32,203,314	503,835	0.0156	0.9844	93.20
7.5	31,164,801	541,039	0.0174	0.9826	91.74
8.5	29,930,185	583,804	0.0195	0.9805	90.15
9.5	29,392,735	598,319	0.0204	0.9796	88.39
10.5	28,144,719	605,930	0.0215	0.9785	86.59
11.5	27,283,677	544,207	0.0199	0.9801	84.73
12.5	26,338,483	576,885	0.0219	0.9781	83.04
13.5	25,153,239	606,290	0.0241	0.9759	81.22
14.5	24,068,603	646,052	0.0268	0.9732	79.26
15.5	22,704,414	669,325	0.0295	0.9705	77.13
16.5	21,269,419	716,278	0.0337	0.9663	74.86
17.5	19,353,023	788,225	0.0407	0.9593	72.34
18.5	17,378,282	653,608	0.0376	0.9624	69.39
19.5	15,591,026	594,599	0.0381	0.9619	66.78
20.5	14,095,468	676,512	0.0480	0.9520	64.24
21.5	12,239,827	626,257	0.0512	0.9488	61.15
22.5	10,577,171	501,427	0.0474	0.9526	58.02
23.5	9,319,748	557,894	0.0599	0.9401	55.27
24.5	8,197,722	457,699	0.0558	0.9442	51.96
25.5	7,022,175	325,554	0.0464	0.9536	49.06
26.5	6,246,002	284,004	0.0455	0.9545	46.79
27.5	5,661,047	218,401	0.0386	0.9614	44.66
28.5	5,149,786	245,269	0.0476	0.9524	42.94
29.5	4,582,590	221,094	0.0482	0.9518	40.89
30.5	4,084,914	255,968	0.0627	0.9373	38.92
31.5	3,586,183	166,458	0.0464	0.9536	36.48
32.5	3,085,563	197,133	0.0639	0.9361	34.79
33.5	2,577,237	149,381	0.0580	0.9420	32.57
34.5	2,230,622	117,585	0.0527	0.9473	30.68
35.5	1,946,628	76,788	0.0394	0.9606	29.06
36.5	1,732,745	92,971	0.0537	0.9463	27.91
37.5	1,495,768	72,215	0.0483	0.9517	26.42
38.5	1,303,419	79,237	0.0608	0.9392	25.14

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 373.1 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1935-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,086,410	44,918	0.0413	0.9587	23.61
40.5	927,392	12,851	0.0139	0.9861	22.64
41.5	822,696	126,732	0.1540	0.8460	22.32
42.5	695,840	136,363	0.1960	0.8040	18.88
43.5	559,477	32,998	0.0590	0.9410	15.18
44.5	409,019	83,464	0.2041	0.7959	14.29
45.5	230,856	7,495	0.0325	0.9675	11.37
46.5	174,411	37,863	0.2171	0.7829	11.00
47.5	136,143	12,399	0.0911	0.9089	8.61
48.5	122,088	25,611	0.2098	0.7902	7.83
49.5	94,956	21,026	0.2214	0.7786	6.19
50.5	72,771	41,352	0.5682	0.4318	4.82
51.5	31,267	16,727	0.5350	0.4650	2.08
52.5	13,705	8,399	0.6128	0.3872	0.97
53.5	5,306		0.0000	1.0000	0.37
54.5	5,306	3,281	0.6184	0.3816	0.37
55.5	2,025	686	0.3387	0.6613	0.14
56.5	1,339		0.0000	1.0000	0.09
57.5	1,339		0.0000	1.0000	0.09
58.5	1,339		0.0000	1.0000	0.09
59.5	1,339	1,181	0.8816	0.1184	0.09
60.5	159		0.0000	1.0000	0.01
61.5	159		0.0000	1.0000	0.01
62.5	159		0.0000	1.0000	0.01
63.5	159		0.0000	1.0000	0.01
64.5	159	159	1.0000		0.01
65.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 373.1 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2015 EXPERIENCE BAND 1961-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	58,318,611	50,829	0.0009	0.9991	100.00
0.5	56,581,422	711,488	0.0126	0.9874	99.91
1.5	51,858,699	273,013	0.0053	0.9947	98.66
2.5	49,901,831	867,514	0.0174	0.9826	98.14
3.5	45,594,001	460,486	0.0101	0.9899	96.43
4.5	42,704,160	422,755	0.0099	0.9901	95.46
5.5	32,377,364	466,179	0.0144	0.9856	94.51
6.5	31,876,242	503,186	0.0158	0.9842	93.15
7.5	30,847,588	540,096	0.0175	0.9825	91.68
8.5	29,625,935	552,658	0.0187	0.9813	90.08
9.5	29,076,943	565,975	0.0195	0.9805	88.40
10.5	27,866,475	552,596	0.0198	0.9802	86.67
11.5	27,065,035	541,303	0.0200	0.9800	84.96
12.5	26,126,084	571,349	0.0219	0.9781	83.26
13.5	24,958,436	591,121	0.0237	0.9763	81.44
14.5	23,891,979	605,024	0.0253	0.9747	79.51
15.5	22,575,374	645,391	0.0286	0.9714	77.49
16.5	21,169,712	702,987	0.0332	0.9668	75.28
17.5	19,270,967	766,694	0.0398	0.9602	72.78
18.5	17,319,842	650,807	0.0376	0.9624	69.88
19.5	15,533,761	590,740	0.0380	0.9620	67.26
20.5	14,062,482	674,115	0.0479	0.9521	64.70
21.5	12,212,226	625,367	0.0512	0.9488	61.60
22.5	10,554,511	493,960	0.0468	0.9532	58.44
23.5	9,306,226	557,582	0.0599	0.9401	55.71
24.5	8,185,727	457,647	0.0559	0.9441	52.37
25.5	7,010,419	325,554	0.0464	0.9536	49.44
26.5	6,234,246	275,286	0.0442	0.9558	47.15
27.5	5,658,009	218,172	0.0386	0.9614	45.06
28.5	5,147,603	245,269	0.0476	0.9524	43.33
29.5	4,580,407	221,094	0.0483	0.9517	41.26
30.5	4,082,731	255,968	0.0627	0.9373	39.27
31.5	3,584,000	166,458	0.0464	0.9536	36.81
32.5	3,083,380	197,133	0.0639	0.9361	35.10
33.5	2,575,054	149,381	0.0580	0.9420	32.86
34.5	2,214,920	116,593	0.0526	0.9474	30.95
35.5	1,932,095	76,539	0.0396	0.9604	29.32
36.5	1,718,461	81,651	0.0475	0.9525	28.16
37.5	1,492,804	72,215	0.0484	0.9516	26.82
38.5	1,300,455	79,237	0.0609	0.9391	25.52

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

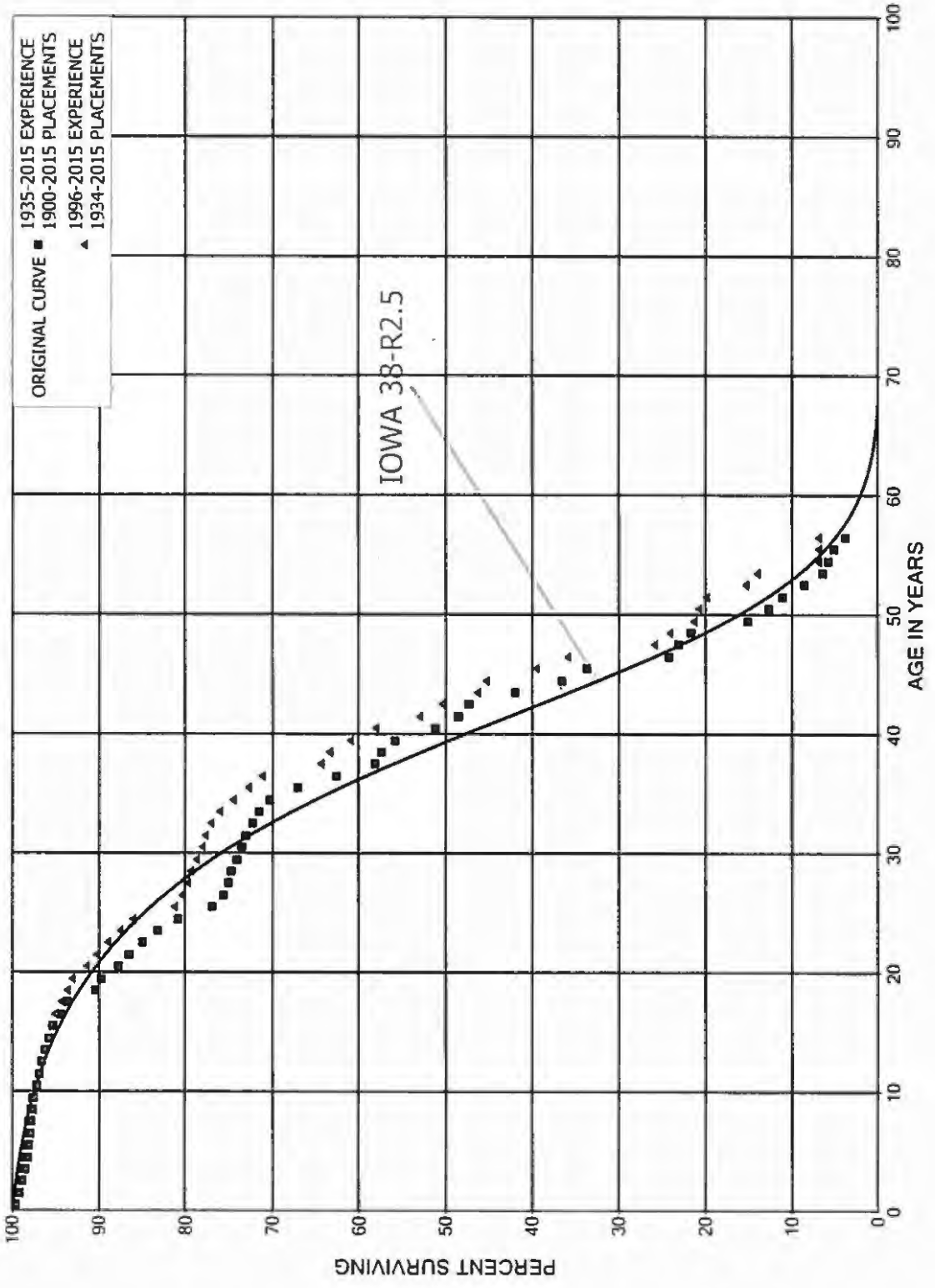
ACCOUNT 373.1 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2015 EXPERIENCE BAND 1961-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,083,446	44,918	0.0415	0.9585	23.97
40.5	924,428	12,851	0.0139	0.9861	22.97
41.5	819,731	126,732	0.1546	0.8454	22.66
42.5	692,876	136,363	0.1968	0.8032	19.15
43.5	556,513	32,998	0.0593	0.9407	15.38
44.5	406,055	81,681	0.2012	0.7988	14.47
45.5	229,675	7,495	0.0326	0.9674	11.56
46.5	173,230	37,863	0.2186	0.7814	11.18
47.5	134,962	12,399	0.0919	0.9081	8.74
48.5	120,908	25,611	0.2118	0.7882	7.94
49.5	93,775	21,026	0.2242	0.7758	6.25
50.5	71,590	41,352	0.5776	0.4224	4.85
51.5	30,086	16,727	0.5560	0.4440	2.05
52.5	12,525	8,399	0.6706	0.3294	0.91
53.5	4,126		0.0000	1.0000	0.30
54.5	4,126	3,281	0.7954	0.2046	0.30
55.5	844	686	0.8122	0.1878	0.06
56.5	159		0.0000	1.0000	0.01
57.5	159		0.0000	1.0000	0.01
58.5	159		0.0000	1.0000	0.01
59.5	159		0.0000	1.0000	0.01
60.5	159		0.0000	1.0000	0.01
61.5	159		0.0000	1.0000	0.01
62.5	159		0.0000	1.0000	0.01
63.5	159		0.0000	1.0000	0.01
64.5	159	159	1.0000		0.01
65.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1935-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	62,696,382	250,071	0.0040	0.9960	100.00
0.5	61,853,977	196,113	0.0032	0.9968	99.60
1.5	55,117,639	161,898	0.0029	0.9971	99.29
2.5	54,400,912	138,647	0.0025	0.9975	98.99
3.5	52,477,067	149,165	0.0028	0.9972	98.74
4.5	50,333,444	93,474	0.0019	0.9981	98.46
5.5	47,991,602	54,117	0.0011	0.9989	98.28
6.5	46,167,345	60,354	0.0013	0.9987	98.17
7.5	44,383,352	88,560	0.0020	0.9980	98.04
8.5	44,274,979	95,984	0.0022	0.9978	97.84
9.5	44,464,602	186,347	0.0042	0.9958	97.63
10.5	40,221,389	158,988	0.0040	0.9960	97.22
11.5	37,955,521	74,752	0.0020	0.9980	96.84
12.5	35,093,828	170,303	0.0049	0.9951	96.65
13.5	30,949,392	133,464	0.0043	0.9957	96.18
14.5	28,585,912	126,351	0.0044	0.9956	95.76
15.5	26,714,180	267,871	0.0100	0.9900	95.34
16.5	25,451,259	195,202	0.0077	0.9923	94.38
17.5	24,489,681	841,378	0.0344	0.9656	93.66
18.5	20,698,057	152,560	0.0074	0.9926	90.44
19.5	17,886,456	405,404	0.0227	0.9773	89.78
20.5	15,941,530	222,534	0.0140	0.9860	87.74
21.5	14,093,974	258,277	0.0183	0.9817	86.52
22.5	11,381,498	241,415	0.0212	0.9788	84.93
23.5	10,165,557	280,464	0.0276	0.9724	83.13
24.5	7,951,275	378,633	0.0476	0.9524	80.84
25.5	6,113,023	107,413	0.0176	0.9824	76.99
26.5	5,537,103	42,804	0.0077	0.9923	75.63
27.5	5,028,320	24,104	0.0048	0.9952	75.05
28.5	4,478,545	37,883	0.0085	0.9915	74.69
29.5	4,065,449	28,077	0.0069	0.9931	74.06
30.5	3,919,842	24,469	0.0062	0.9938	73.55
31.5	3,719,048	38,600	0.0104	0.9896	73.09
32.5	3,455,199	40,728	0.0118	0.9882	72.33
33.5	3,171,305	54,338	0.0171	0.9829	71.48
34.5	3,053,576	139,771	0.0458	0.9542	70.25
35.5	2,770,133	180,519	0.0652	0.9348	67.04
36.5	2,436,537	176,171	0.0723	0.9277	62.67
37.5	2,104,129	28,008	0.0133	0.9867	58.14
38.5	1,808,512	48,630	0.0269	0.9731	57.36

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1935-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,558,737	128,705	0.0826	0.9174	55.82
40.5	1,190,841	63,143	0.0530	0.9470	51.21
41.5	980,655	25,568	0.0261	0.9739	48.50
42.5	776,361	87,657	0.1129	0.8871	47.23
43.5	561,700	71,950	0.1281	0.8719	41.90
44.5	437,274	35,178	0.0804	0.9196	36.53
45.5	395,999	110,912	0.2801	0.7199	33.59
46.5	279,790	13,413	0.0479	0.9521	24.18
47.5	264,866	16,468	0.0622	0.9378	23.02
48.5	245,401	73,697	0.3003	0.6997	21.59
49.5	166,847	27,836	0.1668	0.8332	15.11
50.5	138,164	17,288	0.1251	0.8749	12.59
51.5	118,111	26,966	0.2283	0.7717	11.01
52.5	86,843	21,064	0.2426	0.7574	8.50
53.5	63,000	7,345	0.1166	0.8834	6.44
54.5	54,677	5,894	0.1078	0.8922	5.69
55.5	48,783	13,006	0.2666	0.7334	5.07
56.5	35,777	5,188	0.1450	0.8550	3.72
57.5	30,589	1,996	0.0652	0.9348	3.18
58.5	28,593		0.0000	1.0000	2.97
59.5	28,593		0.0000	1.0000	2.97
60.5	28,593		0.0000	1.0000	2.97
61.5	28,593	17,734	0.6202	0.3798	2.97
62.5	10,859	132	0.0121	0.9879	1.13
63.5	10,727		0.0000	1.0000	1.12
64.5	10,727	9,158	0.8537	0.1463	1.12
65.5	1,570		0.0000	1.0000	0.16
66.5	1,570		0.0000	1.0000	0.16
67.5	1,570	133	0.0846	0.9154	0.16
68.5	1,437		0.0000	1.0000	0.15
69.5	1,437		0.0000	1.0000	0.15
70.5	1,437		0.0000	1.0000	0.15
71.5	1,437		0.0000	1.0000	0.15
72.5	1,437		0.0000	1.0000	0.15
73.5	1,437		0.0000	1.0000	0.15
74.5	1,437	886	0.6164	0.3836	0.15
75.5	551	327	0.5937	0.4063	0.06
76.5	224		0.0000	1.0000	0.02
77.5	224		0.0000	1.0000	0.02
78.5	224		0.0000	1.0000	0.02

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1935-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	224		0.0000	1.0000	0.02
80.5	224		0.0000	1.0000	0.02
81.5	224		0.0000	1.0000	0.02
82.5	224		0.0000	1.0000	0.02
83.5	224		0.0000	1.0000	0.02
84.5	224		0.0000	1.0000	0.02
85.5	224		0.0000	1.0000	0.02
86.5	224		0.0000	1.0000	0.02
87.5	224		0.0000	1.0000	0.02
88.5	224		0.0000	1.0000	0.02
89.5	224	224	1.0000		0.02
90.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	43,247,120	250,071	0.0058	0.9942	100.00
0.5	43,869,946	190,009	0.0043	0.9957	99.42
1.5	38,825,691	150,128	0.0039	0.9961	98.99
2.5	40,633,577	124,783	0.0031	0.9969	98.61
3.5	39,780,897	132,338	0.0033	0.9967	98.31
4.5	39,847,624	71,530	0.0018	0.9982	97.98
5.5	39,192,786	31,174	0.0008	0.9992	97.80
6.5	38,314,265	40,847	0.0011	0.9989	97.72
7.5	37,087,677	69,044	0.0019	0.9981	97.62
8.5	37,585,341	79,408	0.0021	0.9979	97.44
9.5	37,815,550	112,354	0.0030	0.9970	97.23
10.5	33,792,326	84,865	0.0025	0.9975	96.94
11.5	31,797,256	57,137	0.0018	0.9982	96.70
12.5	29,233,841	110,451	0.0038	0.9962	96.53
13.5	25,449,310	106,075	0.0042	0.9958	96.16
14.5	23,338,801	81,369	0.0035	0.9965	95.76
15.5	21,697,092	116,263	0.0054	0.9946	95.43
16.5	20,777,371	158,846	0.0076	0.9924	94.92
17.5	20,069,298	134,528	0.0067	0.9933	94.19
18.5	17,392,958	112,450	0.0065	0.9935	93.56
19.5	14,966,119	265,659	0.0178	0.9822	92.95
20.5	13,507,713	169,840	0.0126	0.9874	91.30
21.5	11,977,370	169,545	0.0142	0.9858	90.16
22.5	9,707,381	165,072	0.0170	0.9830	88.88
23.5	8,823,638	146,520	0.0166	0.9834	87.37
24.5	6,863,391	375,295	0.0547	0.9453	85.92
25.5	5,049,075	59,657	0.0118	0.9882	81.22
26.5	4,533,016	36,241	0.0080	0.9920	80.26
27.5	4,063,693	18,405	0.0045	0.9955	79.62
28.5	3,528,728	30,981	0.0088	0.9912	79.26
29.5	3,135,823	22,763	0.0073	0.9927	78.56
30.5	3,002,033	16,326	0.0054	0.9946	77.99
31.5	2,837,353	21,673	0.0076	0.9924	77.57
32.5	2,613,406	34,020	0.0130	0.9870	76.98
33.5	2,359,307	49,227	0.0209	0.9791	75.97
34.5	2,155,907	50,834	0.0236	0.9764	74.39
35.5	1,962,815	43,265	0.0220	0.9780	72.63
36.5	1,787,142	170,906	0.0956	0.9044	71.03
37.5	1,465,265	21,702	0.0148	0.9852	64.24
38.5	1,181,586	45,922	0.0389	0.9611	63.29

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

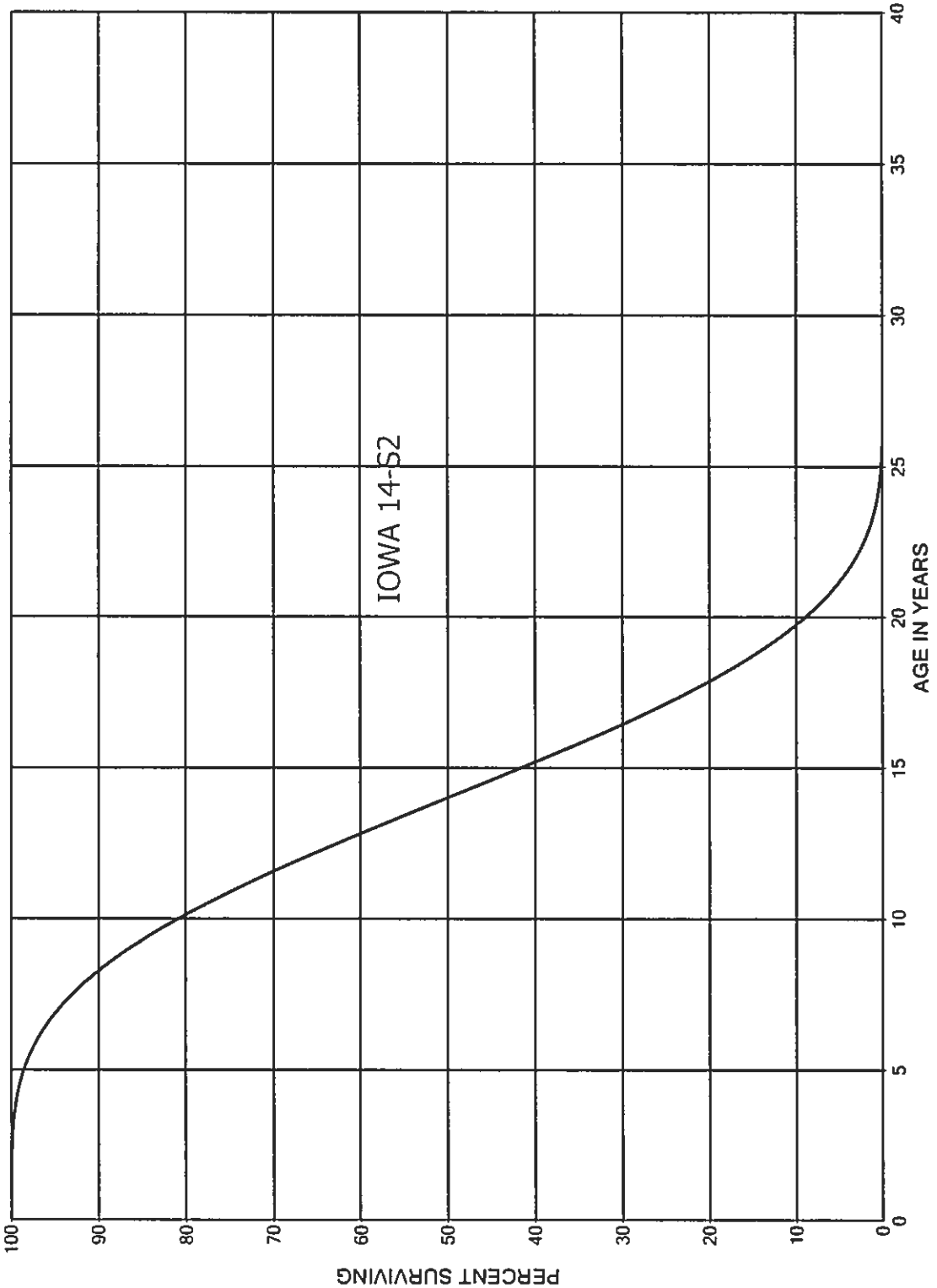
ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

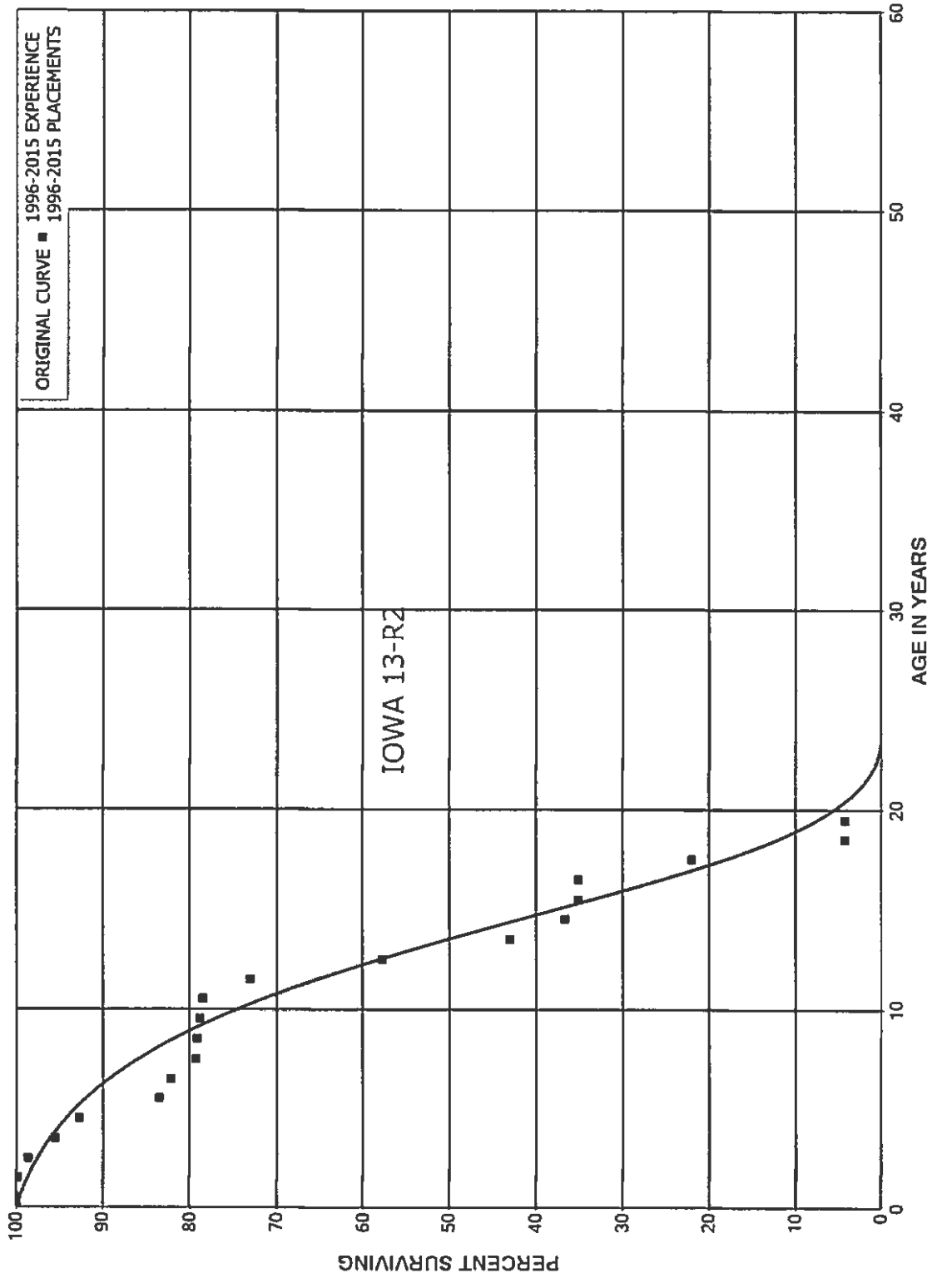
PLACEMENT BAND 1934-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	935,532	44,424	0.0475	0.9525	60.83
40.5	652,118	57,982	0.0889	0.9111	57.94
41.5	448,116	21,134	0.0472	0.9528	52.79
42.5	251,868	20,822	0.0827	0.9173	50.30
43.5	105,849	2,125	0.0201	0.9799	46.14
44.5	56,537	7,297	0.1291	0.8709	45.21
45.5	46,317	4,270	0.0922	0.9078	39.38
46.5	39,353	11,008	0.2797	0.7203	35.75
47.5	28,834	2,036	0.0706	0.9294	25.75
48.5	24,593	2,783	0.1132	0.8868	23.93
49.5	17,181	511	0.0298	0.9702	21.22
50.5	16,469	655	0.0398	0.9602	20.59
51.5	13,049	3,052	0.2339	0.7661	19.77
52.5	5,737	510	0.0888	0.9112	15.15
53.5	2,581	1,327	0.5140	0.4860	13.80
54.5	277		0.0000	1.0000	6.71
55.5	277		0.0000	1.0000	6.71
56.5	277	4	0.0154	0.9846	6.71
57.5	273		0.0000	1.0000	6.60
58.5	273		0.0000	1.0000	6.60
59.5	273		0.0000	1.0000	6.60
60.5	275		0.0000	1.0000	6.60
61.5	602	8	0.0133	0.9867	6.60
62.5	594	132	0.2218	0.7782	6.52
63.5	462		0.0000	1.0000	5.07
64.5	462		0.0000	1.0000	5.07
65.5	462		0.0000	1.0000	5.07
66.5	462		0.0000	1.0000	5.07
67.5	462	133	0.2873	0.7127	5.07
68.5	329		0.0000	1.0000	3.61
69.5	329		0.0000	1.0000	3.61
70.5	329		0.0000	1.0000	3.61
71.5	329		0.0000	1.0000	3.61
72.5	329		0.0000	1.0000	3.61
73.5	329		0.0000	1.0000	3.61
74.5	329	2	0.0063	0.9937	3.61
75.5	327	327	1.0000		3.59
76.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 392 TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS
SMOOTH SURVIVOR CURVE



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

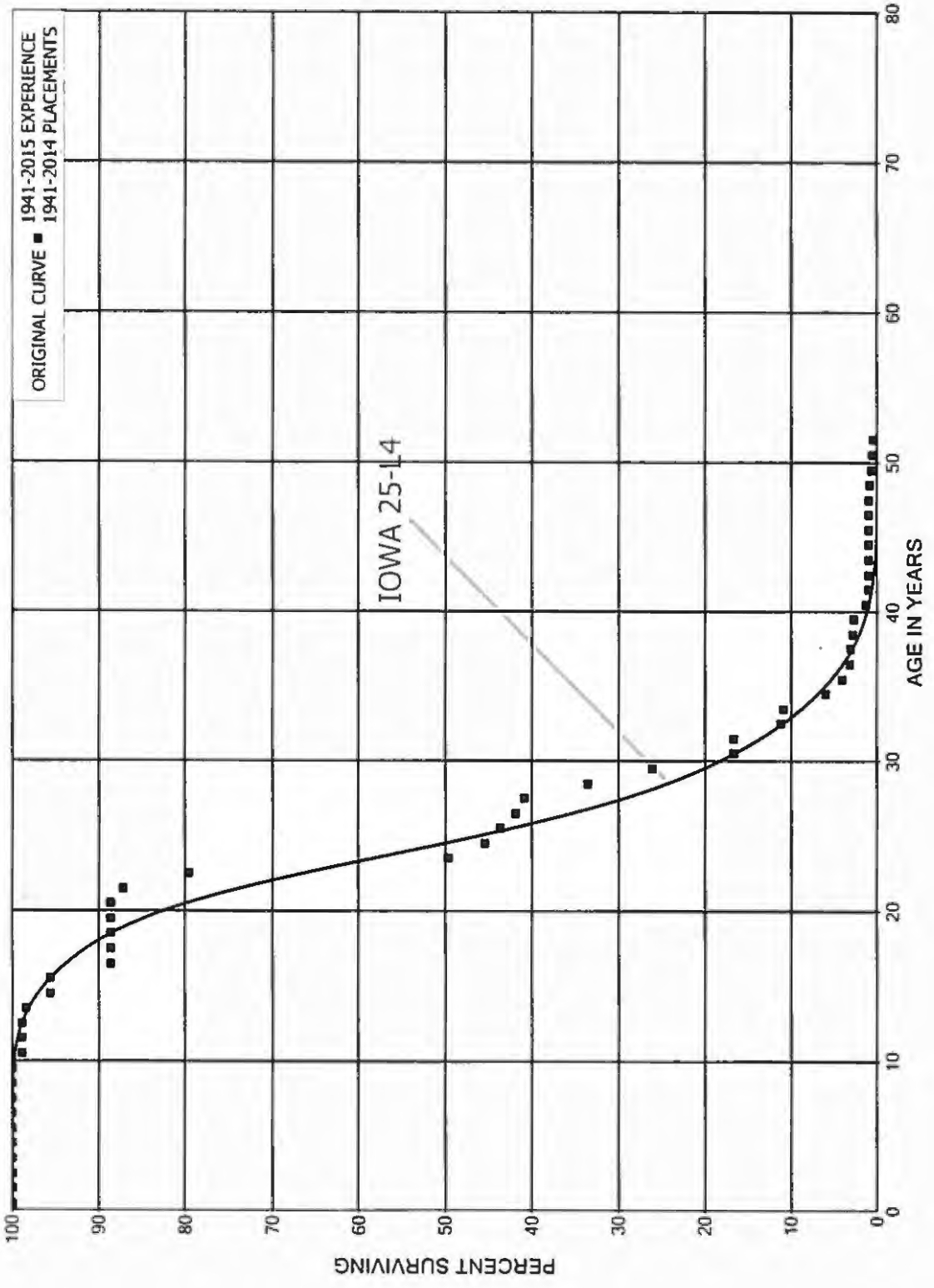
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1996-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,337,849		0.0000	1.0000	100.00
0.5	8,220,645	16,303	0.0020	0.9980	100.00
1.5	7,075,696	84,478	0.0119	0.9881	99.80
2.5	6,861,809	218,814	0.0319	0.9681	98.61
3.5	6,408,876	185,015	0.0289	0.9711	95.47
4.5	5,149,896	514,236	0.0999	0.9001	92.71
5.5	4,464,879	66,220	0.0148	0.9852	83.45
6.5	4,382,263	154,387	0.0352	0.9648	82.21
7.5	4,143,197	8,605	0.0021	0.9979	79.32
8.5	4,128,617	15,260	0.0037	0.9963	79.15
9.5	4,102,706	18,880	0.0046	0.9954	78.86
10.5	4,016,556	275,949	0.0687	0.9313	78.50
11.5	3,740,607	785,668	0.2100	0.7900	73.10
12.5	2,907,982	744,396	0.2560	0.7440	57.75
13.5	2,163,586	318,560	0.1472	0.8528	42.97
14.5	1,808,788	79,491	0.0439	0.9561	36.64
15.5	1,652,822		0.0000	1.0000	35.03
16.5	1,616,201	601,815	0.3724	0.6276	35.03
17.5	977,719	792,404	0.8105	0.1895	21.99
18.5	74,018		0.0000	1.0000	4.17
19.5					4.17

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014 EXPERIENCE BAND 1941-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	687,132		0.0000	1.0000	100.00
0.5	687,132		0.0000	1.0000	100.00
1.5	665,590		0.0000	1.0000	100.00
2.5	616,569		0.0000	1.0000	100.00
3.5	534,851		0.0000	1.0000	100.00
4.5	541,526		0.0000	1.0000	100.00
5.5	538,571		0.0000	1.0000	100.00
6.5	514,638		0.0000	1.0000	100.00
7.5	541,216		0.0000	1.0000	100.00
8.5	541,216		0.0000	1.0000	100.00
9.5	541,216	6,058	0.0112	0.9888	100.00
10.5	507,066		0.0000	1.0000	98.88
11.5	511,886		0.0000	1.0000	98.88
12.5	511,886	2,418	0.0047	0.9953	98.88
13.5	433,951	12,265	0.0283	0.9717	98.41
14.5	427,690		0.0000	1.0000	95.63
15.5	428,455	31,271	0.0730	0.9270	95.63
16.5	401,226		0.0000	1.0000	88.65
17.5	404,392		0.0000	1.0000	88.65
18.5	299,574		0.0000	1.0000	88.65
19.5	293,083		0.0000	1.0000	88.65
20.5	317,496	5,454	0.0172	0.9828	88.65
21.5	314,886	27,035	0.0859	0.9141	87.13
22.5	287,851	108,424	0.3767	0.6233	79.65
23.5	179,427	15,258	0.0850	0.9150	49.65
24.5	165,290	6,675	0.0404	0.9596	45.43
25.5	158,615	6,564	0.0414	0.9586	43.59
26.5	155,235	3,704	0.0239	0.9761	41.79
27.5	157,887	28,392	0.1798	0.8202	40.79
28.5	137,515	30,447	0.2214	0.7786	33.46
29.5	114,624	41,529	0.3623	0.6377	26.05
30.5	73,095		0.0000	1.0000	16.61
31.5	73,095	23,796	0.3255	0.6745	16.61
32.5	53,068	1,699	0.0320	0.9680	11.20
33.5	53,333	23,792	0.4461	0.5539	10.84
34.5	29,541	9,403	0.3183	0.6817	6.01
35.5	28,994	6,746	0.2327	0.7673	4.09
36.5	24,049	1,009	0.0420	0.9580	3.14
37.5	24,049	1,483	0.0617	0.9383	3.01
38.5	22,567	705	0.0312	0.9688	2.82

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

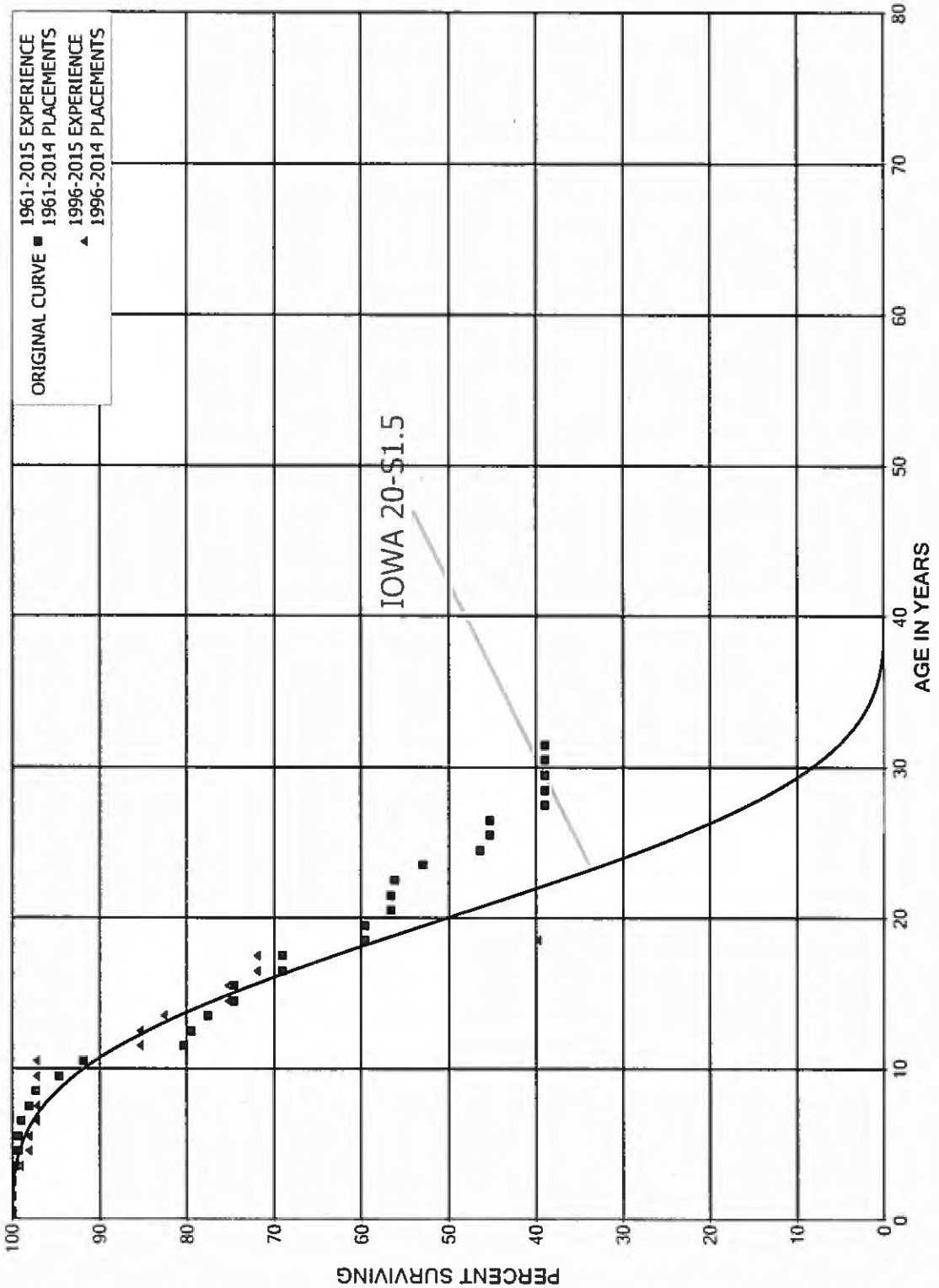
ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014 EXPERIENCE BAND 1941-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	22,567	11,993	0.5314	0.4686	2.74
40.5	12,739	2,864	0.2249	0.7751	1.28
41.5	9,999		0.0000	1.0000	0.99
42.5	9,999	115	0.0115	0.9885	0.99
43.5	9,999		0.0000	1.0000	0.98
44.5	9,999		0.0000	1.0000	0.98
45.5	9,999	905	0.0905	0.9095	0.98
46.5	9,094		0.0000	1.0000	0.89
47.5	9,094	343	0.0377	0.9623	0.89
48.5	8,752	1,964	0.2244	0.7756	0.86
49.5	6,788	1,701	0.2506	0.7494	0.67
50.5	5,087	827	0.1626	0.8374	0.50
51.5	4,260	3,522	0.8268	0.1732	0.42
52.5	738		0.0000	1.0000	0.07
53.5	738		0.0000	1.0000	0.07
54.5	738		0.0000	1.0000	0.07
55.5	738		0.0000	1.0000	0.07
56.5	738		0.0000	1.0000	0.07
57.5	738	543	0.7355	0.2645	0.07
58.5	195		0.0000	1.0000	0.02
59.5	195		0.0000	1.0000	0.02
60.5	195		0.0000	1.0000	0.02
61.5	195		0.0000	1.0000	0.02
62.5	195		0.0000	1.0000	0.02
63.5	195		0.0000	1.0000	0.02
64.5	195	195	1.0000		0.02
65.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 396.1 POWER OPERATED EQUIPMENT - LARGE MACHINERY
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 396.1 POWER OPERATED EQUIPMENT - LARGE MACHINERY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-2014 EXPERIENCE BAND 1961-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,267,724		0.0000	1.0000	100.00
0.5	3,267,724		0.0000	1.0000	100.00
1.5	3,191,187		0.0000	1.0000	100.00
2.5	3,191,187	12,803	0.0040	0.9960	100.00
3.5	3,178,384	11,420	0.0036	0.9964	99.60
4.5	3,166,965		0.0000	1.0000	99.24
5.5	3,009,901	8,263	0.0027	0.9973	99.24
6.5	3,001,638	26,457	0.0088	0.9912	98.97
7.5	2,911,311	23,530	0.0081	0.9919	98.10
8.5	2,855,528	78,631	0.0275	0.9725	97.30
9.5	2,776,897	81,105	0.0292	0.9708	94.62
10.5	2,695,792	337,436	0.1252	0.8748	91.86
11.5	2,358,356	26,090	0.0111	0.9889	80.36
12.5	2,332,265	55,168	0.0237	0.9763	79.47
13.5	2,227,311	86,472	0.0388	0.9612	77.59
14.5	2,140,839		0.0000	1.0000	74.58
15.5	1,969,215	144,796	0.0735	0.9265	74.58
16.5	1,629,078		0.0000	1.0000	69.10
17.5	1,587,758	217,927	0.1373	0.8627	69.10
18.5	1,256,611		0.0000	1.0000	59.61
19.5	1,256,611	62,964	0.0501	0.9499	59.61
20.5	1,135,863		0.0000	1.0000	56.63
21.5	958,648	6,893	0.0072	0.9928	56.63
22.5	910,028	53,383	0.0587	0.9413	56.22
23.5	875,957	107,751	0.1230	0.8770	52.92
24.5	757,722	18,473	0.0244	0.9756	46.41
25.5	731,118		0.0000	1.0000	45.28
26.5	458,410	63,759	0.1391	0.8609	45.28
27.5	285,525		0.0000	1.0000	38.98
28.5	203,035		0.0000	1.0000	38.98
29.5	69,759		0.0000	1.0000	38.98
30.5	69,759		0.0000	1.0000	38.98
31.5	69,759		0.0000	1.0000	38.98
32.5	69,759		0.0000	1.0000	38.98
33.5	69,759	15,626	0.2240	0.7760	38.98
34.5	54,134		0.0000	1.0000	30.25
35.5	54,134		0.0000	1.0000	30.25
36.5	54,134		0.0000	1.0000	30.25
37.5	54,134		0.0000	1.0000	30.25
38.5	54,134		0.0000	1.0000	30.25

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 396.1 POWER OPERATED EQUIPMENT - LARGE MACHINERY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-2014 EXPERIENCE BAND 1961-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	54,134	8,938	0.1651	0.8349	30.25
40.5	45,196		0.0000	1.0000	25.26
41.5	45,196		0.0000	1.0000	25.26
42.5	45,196		0.0000	1.0000	25.26
43.5	45,196		0.0000	1.0000	25.26
44.5	45,196		0.0000	1.0000	25.26
45.5	45,196	5,497	0.1216	0.8784	25.26
46.5	39,699		0.0000	1.0000	22.18
47.5	39,699	7,141	0.1799	0.8201	22.18
48.5	32,558		0.0000	1.0000	18.19
49.5	32,558		0.0000	1.0000	18.19
50.5	32,558	7,357	0.2260	0.7740	18.19
51.5	25,201	25,201	1.0000		14.08
52.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

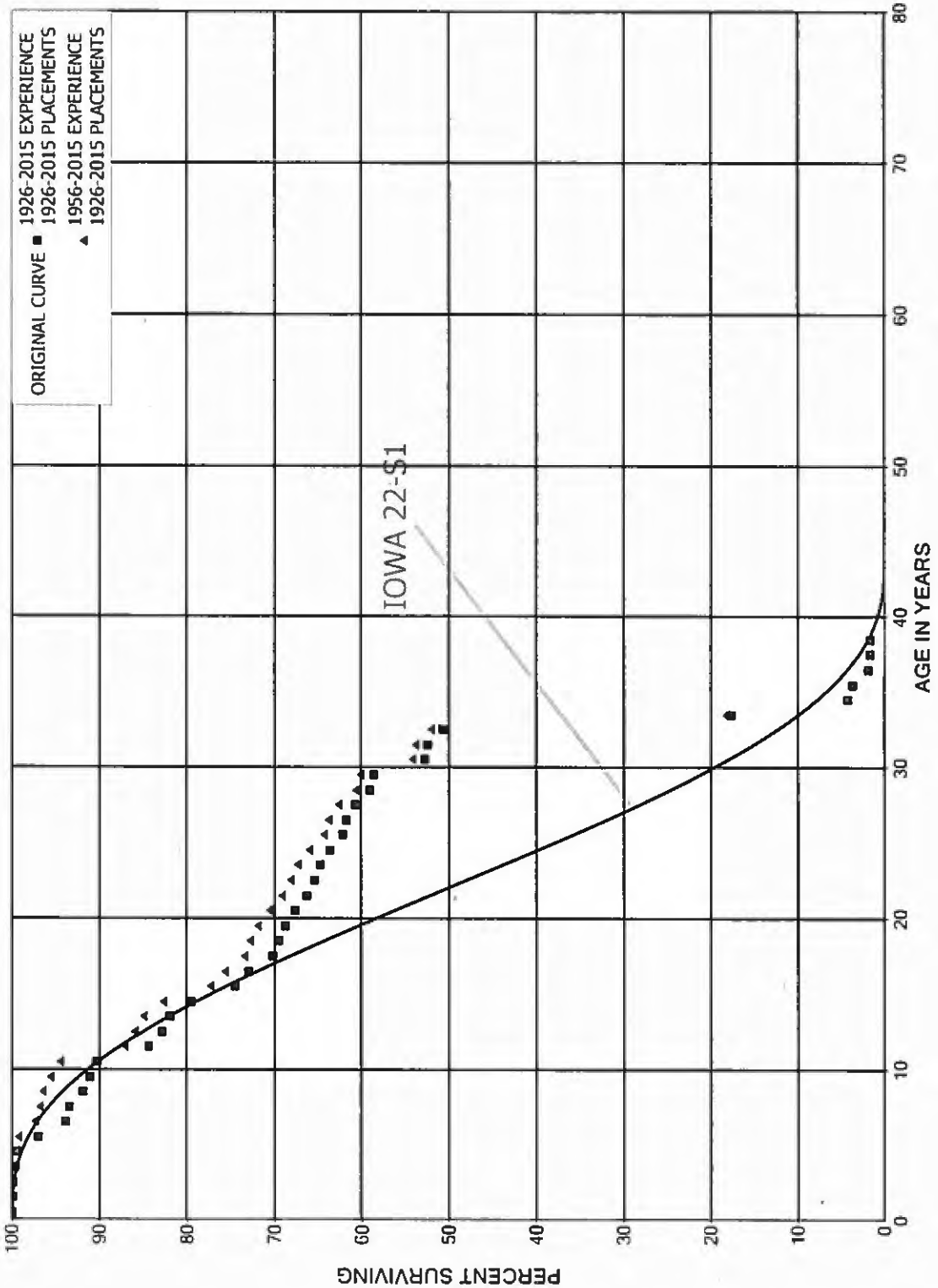
ACCOUNT 396.1 POWER OPERATED EQUIPMENT - LARGE MACHINERY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1996-2014 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,239,875		0.0000	1.0000	100.00
0.5	1,239,875		0.0000	1.0000	100.00
1.5	1,163,338		0.0000	1.0000	100.00
2.5	1,163,338	12,803	0.0110	0.9890	100.00
3.5	1,150,535	11,420	0.0099	0.9901	98.90
4.5	1,139,116		0.0000	1.0000	97.92
5.5	982,052	8,263	0.0084	0.9916	97.92
6.5	973,789		0.0000	1.0000	97.09
7.5	909,919		0.0000	1.0000	97.09
8.5	877,666		0.0000	1.0000	97.09
9.5	877,666		0.0000	1.0000	97.09
10.5	877,666	106,588	0.1214	0.8786	97.09
11.5	771,078		0.0000	1.0000	85.30
12.5	771,078	25,587	0.0332	0.9668	85.30
13.5	695,704	61,742	0.0887	0.9113	82.47
14.5	633,962		0.0000	1.0000	75.15
15.5	462,338	20,660	0.0447	0.9553	75.15
16.5	246,337		0.0000	1.0000	71.79
17.5	205,018	91,797	0.4478	0.5522	71.79
18.5					39.65

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2015 EXPERIENCE BAND 1926-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	453,689	217	0.0005	0.9995	100.00
0.5	445,211	437	0.0010	0.9990	99.95
1.5	444,774	66	0.0001	0.9999	99.85
2.5	399,547	787	0.0020	0.9980	99.84
3.5	398,760	1,022	0.0026	0.9974	99.64
4.5	366,344	9,084	0.0248	0.9752	99.39
5.5	284,206	8,979	0.0316	0.9684	96.92
6.5	275,227	1,263	0.0046	0.9954	93.86
7.5	272,980	4,548	0.0167	0.9833	93.43
8.5	268,432	2,222	0.0083	0.9917	91.87
9.5	266,210	2,554	0.0096	0.9904	91.11
10.5	263,656	17,226	0.0653	0.9347	90.24
11.5	246,430	4,500	0.0183	0.9817	84.34
12.5	241,930	2,422	0.0100	0.9900	82.80
13.5	239,508	7,331	0.0306	0.9694	81.97
14.5	232,177	14,411	0.0621	0.9379	79.46
15.5	217,766	4,531	0.0208	0.9792	74.53
16.5	213,235	8,288	0.0389	0.9611	72.98
17.5	204,947	1,849	0.0090	0.9910	70.14
18.5	203,098	2,282	0.0112	0.9888	69.51
19.5	200,816	3,418	0.0170	0.9830	68.73
20.5	195,308	3,845	0.0197	0.9803	67.56
21.5	191,463	2,518	0.0132	0.9868	66.23
22.5	170,564	1,582	0.0093	0.9907	65.36
23.5	146,853	2,553	0.0174	0.9826	64.75
24.5	139,361	3,098	0.0222	0.9778	63.63
25.5	135,690	1,053	0.0078	0.9922	62.21
26.5	136,110	2,182	0.0160	0.9840	61.73
27.5	133,928	3,787	0.0283	0.9717	60.74
28.5	130,141	1,000	0.0077	0.9923	59.02
29.5	129,141	12,933	0.1001	0.8999	58.57
30.5	116,208	577	0.0050	0.9950	52.70
31.5	115,631	3,965	0.0343	0.9657	52.44
32.5	111,666	72,721	0.6512	0.3488	50.64
33.5	38,945	29,827	0.7659	0.2341	17.66
34.5	9,118	1,066	0.1169	0.8831	4.14
35.5	8,052	3,892	0.4834	0.5166	3.65
36.5	4,159	572	0.1376	0.8624	1.89
37.5	3,587		0.0000	1.0000	1.63
38.5	3,587		0.0000	1.0000	1.63

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1926-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,587	120	0.0335	0.9665	1.63
40.5	3,467		0.0000	1.0000	1.57
41.5	3,467		0.0000	1.0000	1.57
42.5	3,467	554	0.1598	0.8402	1.57
43.5	2,913		0.0000	1.0000	1.32
44.5	2,913		0.0000	1.0000	1.32
45.5	2,913		0.0000	1.0000	1.32
46.5	2,913	2,025	0.6952	0.3048	1.32
47.5	888	33	0.0372	0.9628	0.40
48.5	855		0.0000	1.0000	0.39
49.5	855		0.0000	1.0000	0.39
50.5	855		0.0000	1.0000	0.39
51.5	855		0.0000	1.0000	0.39
52.5	855		0.0000	1.0000	0.39
53.5	855		0.0000	1.0000	0.39
54.5	855		0.0000	1.0000	0.39
55.5	855		0.0000	1.0000	0.39
56.5	855		0.0000	1.0000	0.39
57.5	855		0.0000	1.0000	0.39
58.5	855		0.0000	1.0000	0.39
59.5	855		0.0000	1.0000	0.39
60.5	855		0.0000	1.0000	0.39
61.5	855		0.0000	1.0000	0.39
62.5	855		0.0000	1.0000	0.39
63.5	855	599	0.7006	0.2994	0.39
64.5	256		0.0000	1.0000	0.12
65.5	256	256	1.0000		0.12
66.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2015 EXPERIENCE BAND 1956-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	365,463		0.0000	1.0000	100.00
0.5	361,194	136	0.0004	0.9996	100.00
1.5	363,235	66	0.0002	0.9998	99.96
2.5	319,821	636	0.0020	0.9980	99.94
3.5	321,612	1,022	0.0032	0.9968	99.75
4.5	293,497	1,065	0.0036	0.9964	99.43
5.5	221,121	4,280	0.0194	0.9806	99.07
6.5	221,454	1,229	0.0055	0.9945	97.15
7.5	221,394	624	0.0028	0.9972	96.61
8.5	222,144	2,222	0.0100	0.9900	96.34
9.5	222,374	2,554	0.0115	0.9885	95.38
10.5	219,820	17,226	0.0784	0.9216	94.28
11.5	202,594	2,394	0.0118	0.9882	86.89
12.5	202,448	2,312	0.0114	0.9886	85.86
13.5	200,677	5,497	0.0274	0.9726	84.88
14.5	198,959	12,899	0.0648	0.9352	82.56
15.5	187,890	4,164	0.0222	0.9778	77.21
16.5	186,675	5,431	0.0291	0.9709	75.50
17.5	183,104	1,645	0.0090	0.9910	73.30
18.5	185,645	2,282	0.0123	0.9877	72.64
19.5	183,467	3,418	0.0186	0.9814	71.75
20.5	178,249	3,845	0.0216	0.9784	70.41
21.5	174,404	2,488	0.0143	0.9857	68.89
22.5	153,535	1,582	0.0103	0.9897	67.91
23.5	129,824	2,553	0.0197	0.9803	67.21
24.5	122,332	3,098	0.0253	0.9747	65.89
25.5	118,973	1,053	0.0089	0.9911	64.22
26.5	119,393	2,182	0.0183	0.9817	63.65
27.5	117,211	3,787	0.0323	0.9677	62.49
28.5	113,424	1,000	0.0088	0.9912	60.47
29.5	129,141	12,933	0.1001	0.8999	59.94
30.5	116,208	577	0.0050	0.9950	53.93
31.5	115,631	3,965	0.0343	0.9657	53.67
32.5	111,666	72,721	0.6512	0.3488	51.83
33.5	38,945	29,827	0.7659	0.2341	18.07
34.5	9,118	1,066	0.1169	0.8831	4.23
35.5	8,052	3,892	0.4834	0.5166	3.74
36.5	4,159	572	0.1376	0.8624	1.93
37.5	3,587		0.0000	1.0000	1.66
38.5	3,587		0.0000	1.0000	1.66

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

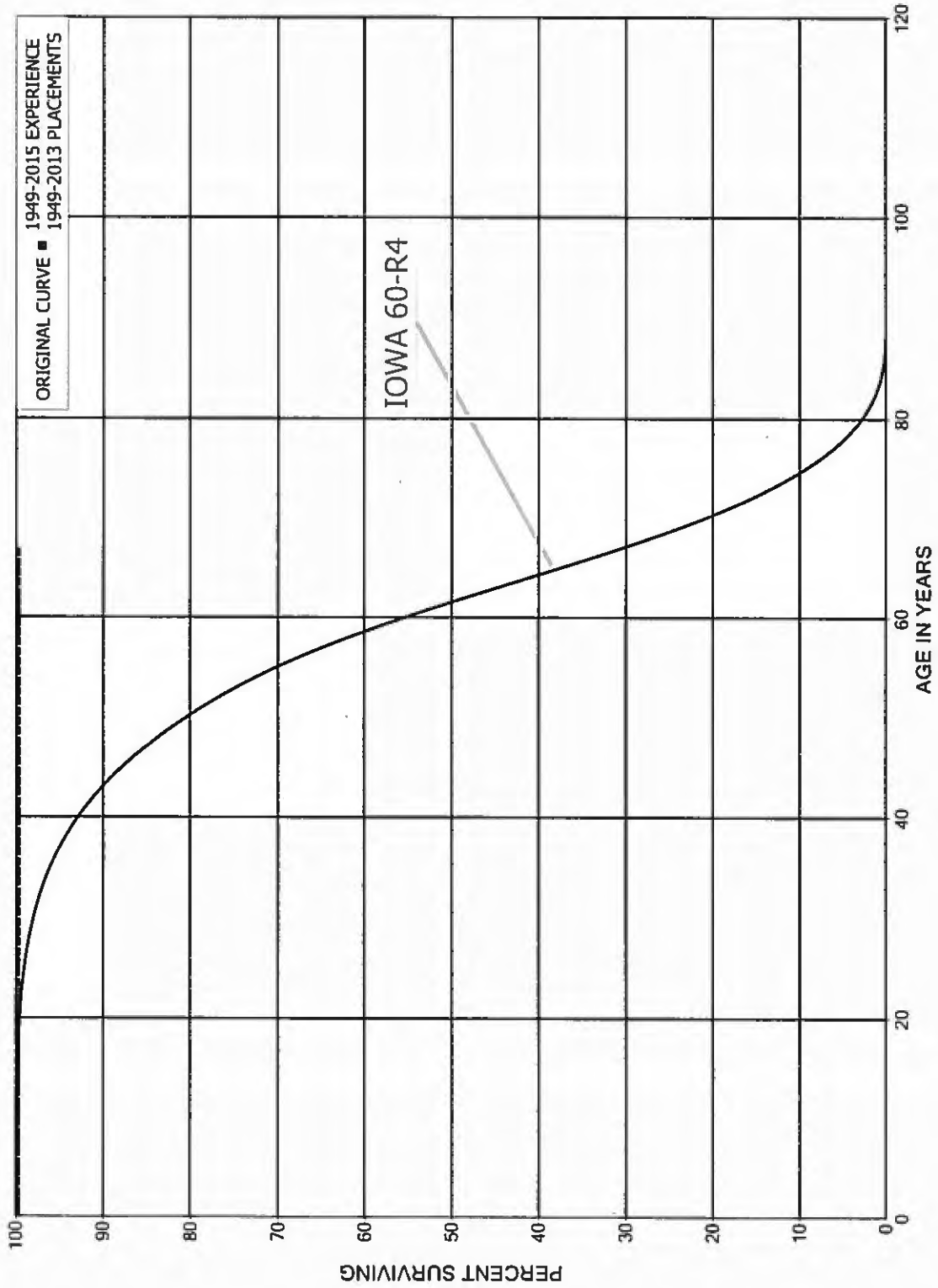
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2015 EXPERIENCE BAND 1956-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,587	120	0.0335	0.9665	1.66
40.5	3,467		0.0000	1.0000	1.61
41.5	3,467		0.0000	1.0000	1.61
42.5	3,467	554	0.1598	0.8402	1.61
43.5	2,913		0.0000	1.0000	1.35
44.5	2,913		0.0000	1.0000	1.35
45.5	2,913		0.0000	1.0000	1.35
46.5	2,913	2,025	0.6952	0.3048	1.35
47.5	888	33	0.0372	0.9628	0.41
48.5	855		0.0000	1.0000	0.40
49.5	855		0.0000	1.0000	0.40
50.5	855		0.0000	1.0000	0.40
51.5	855		0.0000	1.0000	0.40
52.5	855		0.0000	1.0000	0.40
53.5	855		0.0000	1.0000	0.40
54.5	855		0.0000	1.0000	0.40
55.5	855		0.0000	1.0000	0.40
56.5	855		0.0000	1.0000	0.40
57.5	855		0.0000	1.0000	0.40
58.5	855		0.0000	1.0000	0.40
59.5	855		0.0000	1.0000	0.40
60.5	855		0.0000	1.0000	0.40
61.5	855		0.0000	1.0000	0.40
62.5	855		0.0000	1.0000	0.40
63.5	855	599	0.7006	0.2994	0.40
64.5	256		0.0000	1.0000	0.12
65.5	256	256	1.0000		0.12
66.5					

GAS PLANT

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT
ACCOUNT 350.2 RIGHTS OF WAY
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 350.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2013 EXPERIENCE BAND 1949-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	104,869		0.0000	1.0000	100.00
0.5	104,869		0.0000	1.0000	100.00
1.5	104,869		0.0000	1.0000	100.00
2.5	95,614		0.0000	1.0000	100.00
3.5	95,614		0.0000	1.0000	100.00
4.5	95,614		0.0000	1.0000	100.00
5.5	95,614		0.0000	1.0000	100.00
6.5	63,678		0.0000	1.0000	100.00
7.5	63,678		0.0000	1.0000	100.00
8.5	63,678		0.0000	1.0000	100.00
9.5	63,678		0.0000	1.0000	100.00
10.5	63,678		0.0000	1.0000	100.00
11.5	63,678		0.0000	1.0000	100.00
12.5	63,678		0.0000	1.0000	100.00
13.5	60,021		0.0000	1.0000	100.00
14.5	17,099		0.0000	1.0000	100.00
15.5	17,099		0.0000	1.0000	100.00
16.5	17,099		0.0000	1.0000	100.00
17.5	17,099		0.0000	1.0000	100.00
18.5	17,099		0.0000	1.0000	100.00
19.5	17,099		0.0000	1.0000	100.00
20.5	17,099		0.0000	1.0000	100.00
21.5	17,099		0.0000	1.0000	100.00
22.5	17,099		0.0000	1.0000	100.00
23.5	17,099		0.0000	1.0000	100.00
24.5	17,099		0.0000	1.0000	100.00
25.5	2,325		0.0000	1.0000	100.00
26.5	2,325		0.0000	1.0000	100.00
27.5	2,325		0.0000	1.0000	100.00
28.5	2,325		0.0000	1.0000	100.00
29.5	2,325		0.0000	1.0000	100.00
30.5	2,325		0.0000	1.0000	100.00
31.5	2,325		0.0000	1.0000	100.00
32.5	2,325		0.0000	1.0000	100.00
33.5	2,325		0.0000	1.0000	100.00
34.5	2,325		0.0000	1.0000	100.00
35.5	2,325		0.0000	1.0000	100.00
36.5	2,325		0.0000	1.0000	100.00
37.5	2,325		0.0000	1.0000	100.00
38.5	2,325		0.0000	1.0000	100.00

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

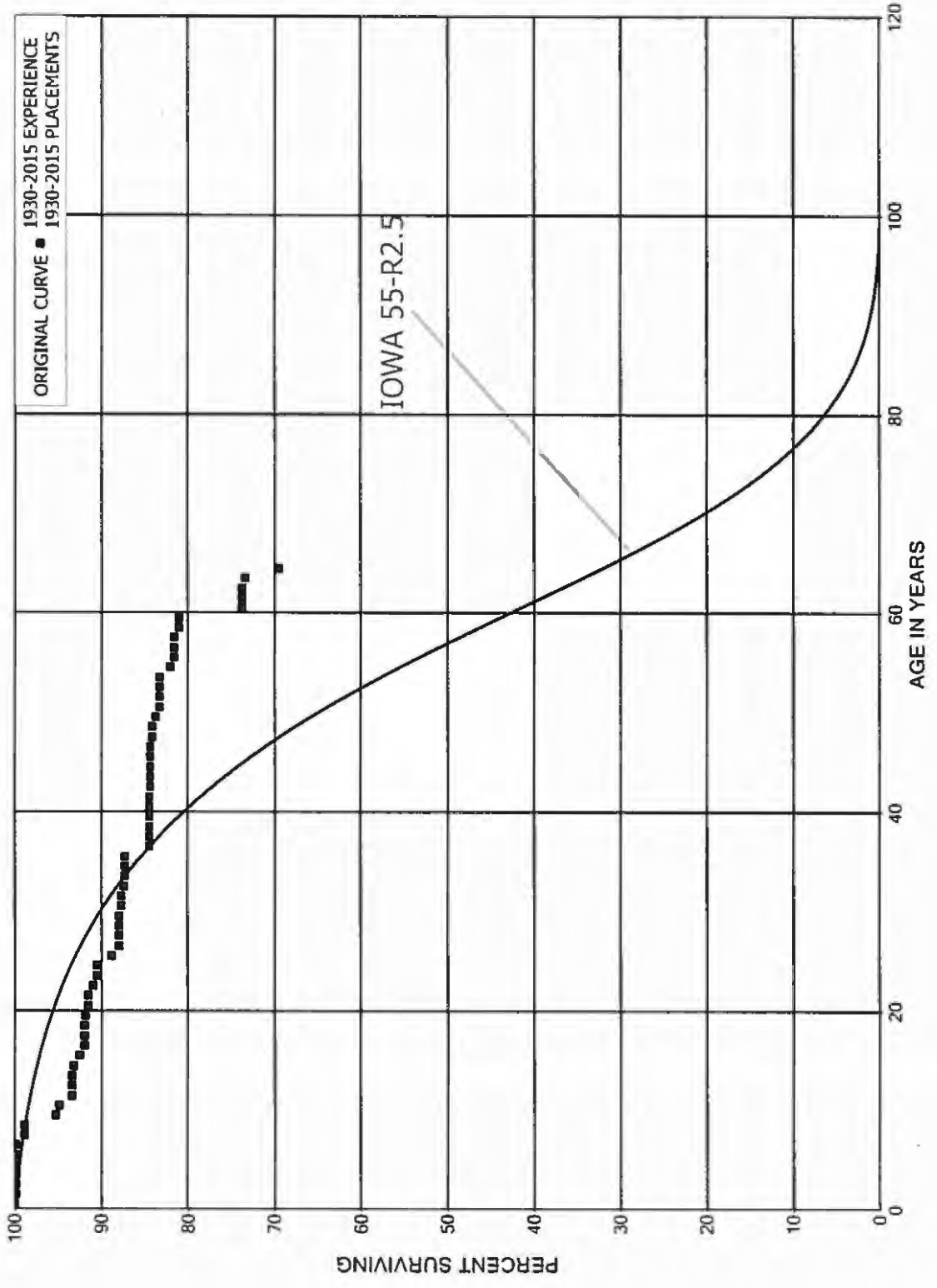
ACCOUNT 350.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2013 EXPERIENCE BAND 1949-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,325		0.0000	1.0000	100.00
40.5	2,325		0.0000	1.0000	100.00
41.5	2,325		0.0000	1.0000	100.00
42.5	2,325		0.0000	1.0000	100.00
43.5	2,325		0.0000	1.0000	100.00
44.5	2,325		0.0000	1.0000	100.00
45.5	2,325		0.0000	1.0000	100.00
46.5	2,325		0.0000	1.0000	100.00
47.5	2,325		0.0000	1.0000	100.00
48.5	2,325		0.0000	1.0000	100.00
49.5	2,325		0.0000	1.0000	100.00
50.5	2,325		0.0000	1.0000	100.00
51.5	2,325		0.0000	1.0000	100.00
52.5	2,325		0.0000	1.0000	100.00
53.5	2,325		0.0000	1.0000	100.00
54.5	2,325		0.0000	1.0000	100.00
55.5	2,325		0.0000	1.0000	100.00
56.5	2,325		0.0000	1.0000	100.00
57.5	2,325		0.0000	1.0000	100.00
58.5	2,325		0.0000	1.0000	100.00
59.5	2,325		0.0000	1.0000	100.00
60.5	2,325		0.0000	1.0000	100.00
61.5	2,325		0.0000	1.0000	100.00
62.5	2,325		0.0000	1.0000	100.00
63.5	2,325		0.0000	1.0000	100.00
64.5	2,325		0.0000	1.0000	100.00
65.5	2,302		0.0000	1.0000	100.00
66.5					100.00

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT
ACCOUNT 351.2 COMPRESSOR STATION STRUCTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 351.2 COMPRESSOR STATION STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2015 EXPERIENCE BAND 1930-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,796,510		0.0000	1.0000	100.00
0.5	9,651,517	13,816	0.0014	0.9986	100.00
1.5	5,865,799	261	0.0000	1.0000	99.86
2.5	5,724,478		0.0000	1.0000	99.85
3.5	5,491,938		0.0000	1.0000	99.85
4.5	5,470,751	386	0.0001	0.9999	99.85
5.5	1,928,094		0.0000	1.0000	99.85
6.5	1,782,950	18,216	0.0102	0.9898	99.85
7.5	1,734,324		0.0000	1.0000	98.83
8.5	1,740,064	61,904	0.0356	0.9644	98.83
9.5	1,734,401	8,175	0.0047	0.9953	95.31
10.5	1,515,590	22,854	0.0151	0.9849	94.86
11.5	1,208,699		0.0000	1.0000	93.43
12.5	1,044,205		0.0000	1.0000	93.43
13.5	1,045,254	2,549	0.0024	0.9976	93.43
14.5	874,833	6,253	0.0071	0.9929	93.20
15.5	865,684	5,272	0.0061	0.9939	92.54
16.5	845,779		0.0000	1.0000	91.97
17.5	854,337		0.0000	1.0000	91.97
18.5	678,018	926	0.0014	0.9986	91.97
19.5	441,330	1,413	0.0032	0.9968	91.85
20.5	440,320		0.0000	1.0000	91.55
21.5	488,483	3,466	0.0071	0.9929	91.55
22.5	485,017	2,120	0.0044	0.9956	90.90
23.5	482,897		0.0000	1.0000	90.51
24.5	474,897	8,933	0.0188	0.9812	90.51
25.5	463,845	4,384	0.0095	0.9905	88.80
26.5	449,472		0.0000	1.0000	87.96
27.5	445,068	168	0.0004	0.9996	87.96
28.5	401,253		0.0000	1.0000	87.93
29.5	401,253	925	0.0023	0.9977	87.93
30.5	400,328		0.0000	1.0000	87.73
31.5	400,328	1,500	0.0037	0.9963	87.73
32.5	392,751	471	0.0012	0.9988	87.40
33.5	319,711		0.0000	1.0000	87.29
34.5	319,711		0.0000	1.0000	87.29
35.5	319,711	10,152	0.0318	0.9682	87.29
36.5	297,078		0.0000	1.0000	84.52
37.5	297,078		0.0000	1.0000	84.52
38.5	296,055		0.0000	1.0000	84.52

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

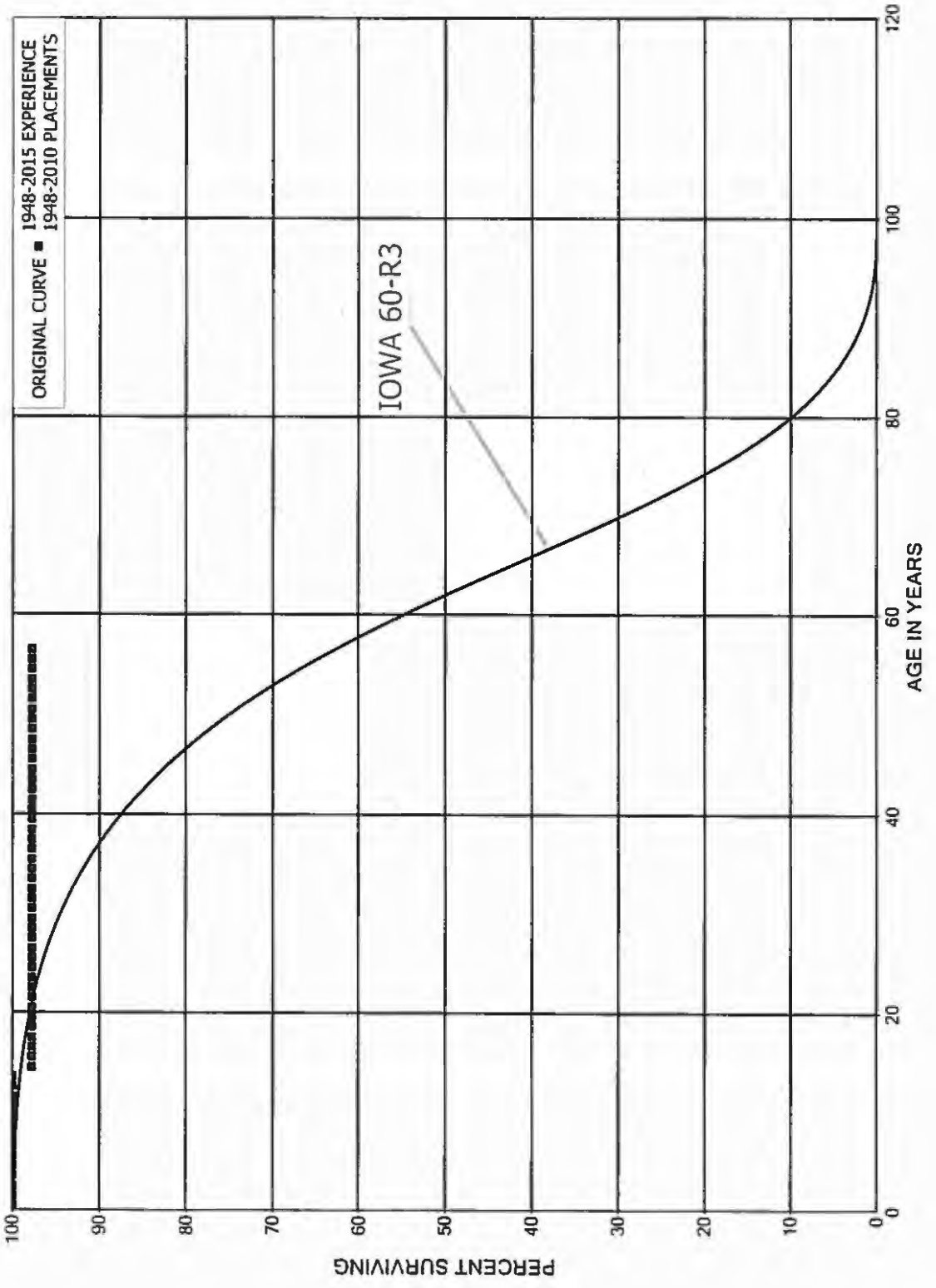
ACCOUNT 351.2 COMPRESSOR STATION STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2015 EXPERIENCE BAND 1930-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	296,055		0.0000	1.0000	84.52
40.5	293,362	29	0.0001	0.9999	84.52
41.5	276,853	366	0.0013	0.9987	84.51
42.5	276,487		0.0000	1.0000	84.40
43.5	275,702		0.0000	1.0000	84.40
44.5	275,299		0.0000	1.0000	84.40
45.5	227,854		0.0000	1.0000	84.40
46.5	227,854	746	0.0033	0.9967	84.40
47.5	227,107		0.0000	1.0000	84.13
48.5	227,107	995	0.0044	0.9956	84.13
49.5	226,112	1,384	0.0061	0.9939	83.76
50.5	224,728		0.0000	1.0000	83.24
51.5	180,867		0.0000	1.0000	83.24
52.5	179,348		0.0000	1.0000	83.24
53.5	132,437	1,921	0.0145	0.9855	83.24
54.5	130,516	695	0.0053	0.9947	82.04
55.5	129,425		0.0000	1.0000	81.60
56.5	64,220	14	0.0002	0.9998	81.60
57.5	60,760	369	0.0061	0.9939	81.58
58.5	60,391		0.0000	1.0000	81.09
59.5	59,008	5,336	0.0904	0.9096	81.09
60.5	53,672		0.0000	1.0000	73.75
61.5	53,672	6	0.0001	0.9999	73.75
62.5	49,201	206	0.0042	0.9958	73.75
63.5	28,412	1,529	0.0538	0.9462	73.44
64.5	26,883	62	0.0023	0.9977	69.49
65.5	26,821		0.0000	1.0000	69.32
66.5	15,901	1,298	0.0816	0.9184	69.32
67.5	14,603		0.0000	1.0000	63.67
68.5	12,998	4,200	0.3231	0.6769	63.67
69.5	8,798		0.0000	1.0000	43.09
70.5	8,798		0.0000	1.0000	43.09
71.5	5,083		0.0000	1.0000	43.09
72.5	5,083		0.0000	1.0000	43.09
73.5					43.09

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT
ACCOUNT 351.3 MEASURING AND REGULATING STATION STRUCTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 351.3 MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2010 EXPERIENCE BAND 1948-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	35,912		0.0000	1.0000	100.00
0.5	35,912		0.0000	1.0000	100.00
1.5	35,912		0.0000	1.0000	100.00
2.5	35,912		0.0000	1.0000	100.00
3.5	35,912		0.0000	1.0000	100.00
4.5	35,912		0.0000	1.0000	100.00
5.5	13,640		0.0000	1.0000	100.00
6.5	13,640		0.0000	1.0000	100.00
7.5	13,640		0.0000	1.0000	100.00
8.5	13,640		0.0000	1.0000	100.00
9.5	13,640		0.0000	1.0000	100.00
10.5	13,640		0.0000	1.0000	100.00
11.5	13,640		0.0000	1.0000	100.00
12.5	13,640		0.0000	1.0000	100.00
13.5	13,640	309	0.0227	0.9773	100.00
14.5	13,331		0.0000	1.0000	97.73
15.5	11,634		0.0000	1.0000	97.73
16.5	11,634		0.0000	1.0000	97.73
17.5	11,634		0.0000	1.0000	97.73
18.5	10,880		0.0000	1.0000	97.73
19.5	10,880		0.0000	1.0000	97.73
20.5	10,880		0.0000	1.0000	97.73
21.5	10,880		0.0000	1.0000	97.73
22.5	10,880		0.0000	1.0000	97.73
23.5	10,880		0.0000	1.0000	97.73
24.5	10,880		0.0000	1.0000	97.73
25.5	5,303		0.0000	1.0000	97.73
26.5	10,880		0.0000	1.0000	97.73
27.5	10,880		0.0000	1.0000	97.73
28.5	10,880		0.0000	1.0000	97.73
29.5	10,880		0.0000	1.0000	97.73
30.5	10,880		0.0000	1.0000	97.73
31.5	10,880		0.0000	1.0000	97.73
32.5	10,880		0.0000	1.0000	97.73
33.5	10,880		0.0000	1.0000	97.73
34.5	10,880		0.0000	1.0000	97.73
35.5	10,880		0.0000	1.0000	97.73
36.5	10,880		0.0000	1.0000	97.73
37.5	10,880		0.0000	1.0000	97.73
38.5	10,880		0.0000	1.0000	97.73

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

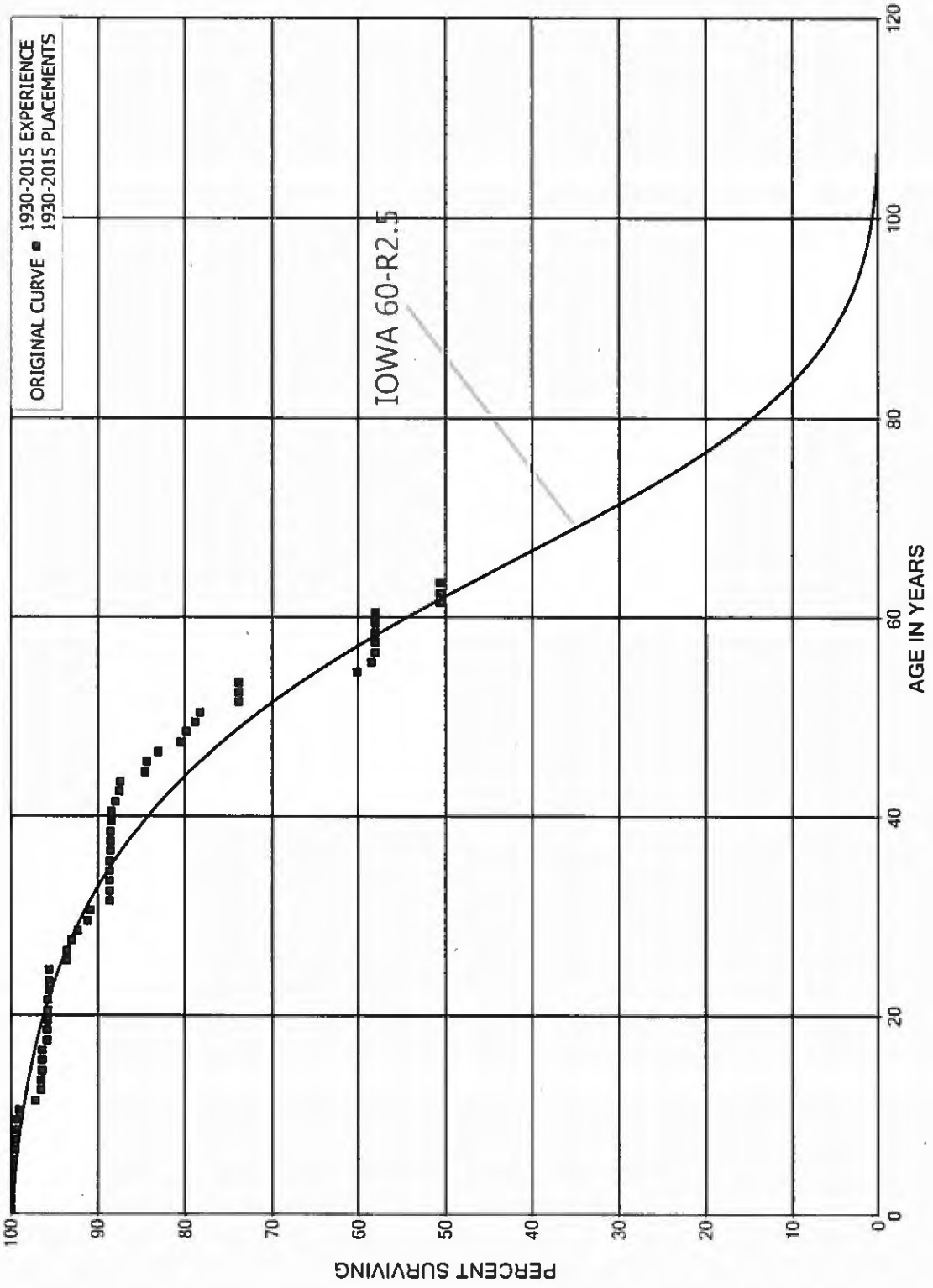
ACCOUNT 351.3 MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2010 EXPERIENCE BAND 1948-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,880		0.0000	1.0000	97.73
40.5	10,880		0.0000	1.0000	97.73
41.5	10,880		0.0000	1.0000	97.73
42.5	10,880		0.0000	1.0000	97.73
43.5	10,880		0.0000	1.0000	97.73
44.5	10,880		0.0000	1.0000	97.73
45.5	10,880		0.0000	1.0000	97.73
46.5	10,880		0.0000	1.0000	97.73
47.5	10,514		0.0000	1.0000	97.73
48.5	10,514		0.0000	1.0000	97.73
49.5	10,275		0.0000	1.0000	97.73
50.5	4,698		0.0000	1.0000	97.73
51.5	4,698		0.0000	1.0000	97.73
52.5	4,698		0.0000	1.0000	97.73
53.5	4,698		0.0000	1.0000	97.73
54.5	4,698		0.0000	1.0000	97.73
55.5	3,000		0.0000	1.0000	97.73
56.5					97.73

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT
ACCOUNT 351.4 OTHER STRUCTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 351.4 OTHER STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2015 EXPERIENCE BAND 1930-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,960,021		0.0000	1.0000	100.00
0.5	4,848,602		0.0000	1.0000	100.00
1.5	4,270,111	499	0.0001	0.9999	100.00
2.5	2,785,119	2,848	0.0010	0.9990	99.99
3.5	2,805,273		0.0000	1.0000	99.89
4.5	2,261,216	2,089	0.0009	0.9991	99.89
5.5	1,757,267	5,469	0.0031	0.9969	99.79
6.5	1,384,970		0.0000	1.0000	99.48
7.5	1,364,737	365	0.0003	0.9997	99.48
8.5	1,298,898	635	0.0005	0.9995	99.46
9.5	1,283,907	4,885	0.0038	0.9962	99.41
10.5	1,248,613	23,515	0.0188	0.9812	99.03
11.5	1,209,313	7,953	0.0066	0.9934	97.16
12.5	1,199,872		0.0000	1.0000	96.53
13.5	1,120,065	1,070	0.0010	0.9990	96.53
14.5	1,118,995	210	0.0002	0.9998	96.43
15.5	818,689		0.0000	1.0000	96.42
16.5	796,247	5,000	0.0063	0.9937	96.42
17.5	771,635		0.0000	1.0000	95.81
18.5	748,664	975	0.0013	0.9987	95.81
19.5	693,170		0.0000	1.0000	95.69
20.5	691,994		0.0000	1.0000	95.69
21.5	663,353	559	0.0008	0.9992	95.69
22.5	609,526	156	0.0003	0.9997	95.60
23.5	613,979		0.0000	1.0000	95.58
24.5	632,855	13,601	0.0215	0.9785	95.58
25.5	619,886	400	0.0006	0.9994	93.53
26.5	588,938	3,223	0.0055	0.9945	93.47
27.5	512,468	3,621	0.0071	0.9929	92.95
28.5	502,946	6,137	0.0122	0.9878	92.30
29.5	494,521	2,108	0.0043	0.9957	91.17
30.5	487,935	11,729	0.0240	0.9760	90.78
31.5	476,206		0.0000	1.0000	88.60
32.5	476,206		0.0000	1.0000	88.60
33.5	468,354		0.0000	1.0000	88.60
34.5	468,354		0.0000	1.0000	88.60
35.5	446,308	661	0.0015	0.9985	88.60
36.5	445,647		0.0000	1.0000	88.47
37.5	443,339		0.0000	1.0000	88.47
38.5	441,515	132	0.0003	0.9997	88.47

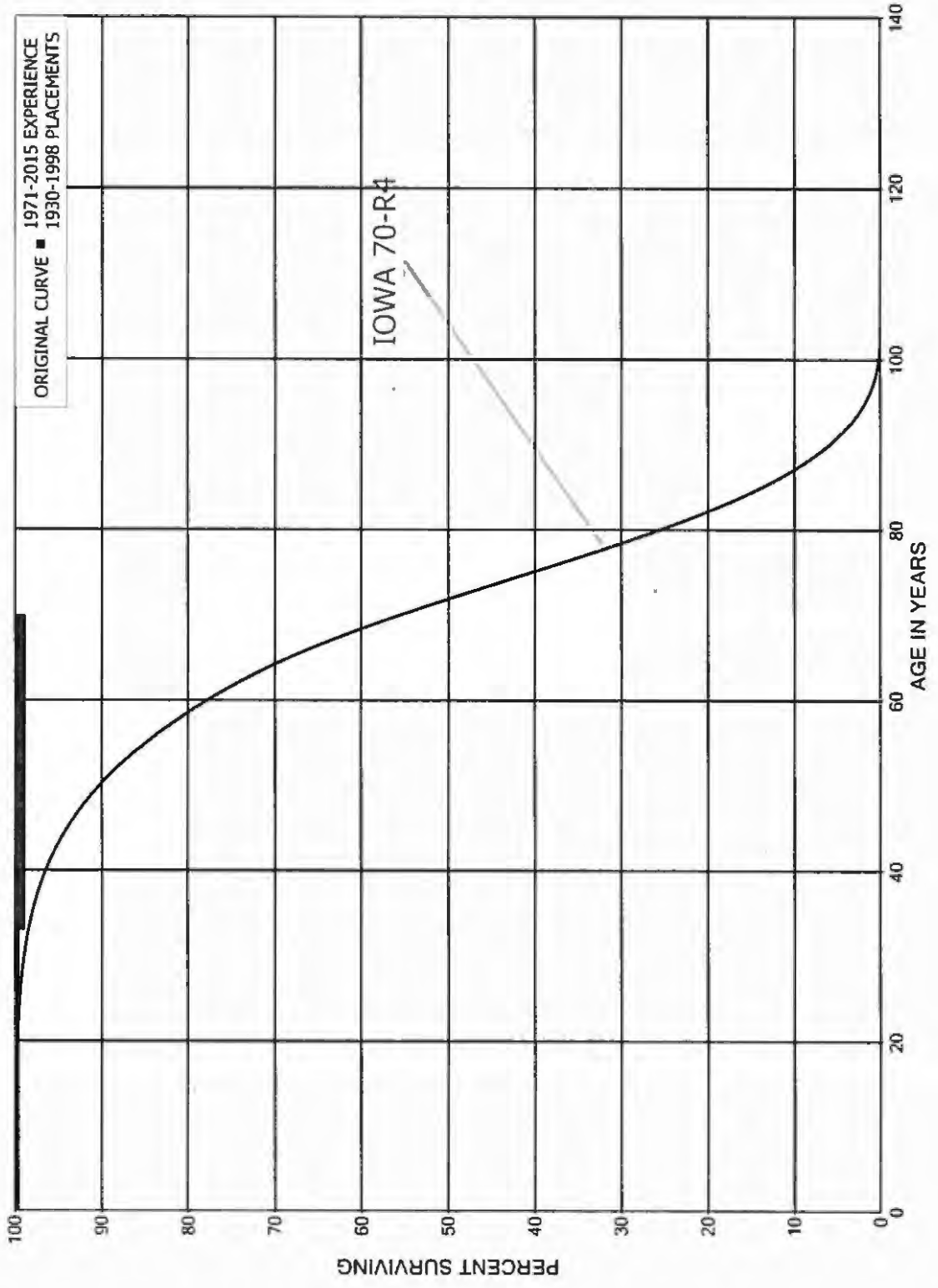
LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 351.4 OTHER STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2015			EXPERIENCE BAND 1930-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	436,504		0.0000	1.0000	88.44
40.5	436,504	2,228	0.0051	0.9949	88.44
41.5	412,495	2,234	0.0054	0.9946	87.99
42.5	410,261	492	0.0012	0.9988	87.51
43.5	408,334	12,838	0.0314	0.9686	87.41
44.5	395,225	1,343	0.0034	0.9966	84.66
45.5	374,208	5,624	0.0150	0.9850	84.37
46.5	365,039	11,374	0.0312	0.9688	83.11
47.5	318,592	2,728	0.0086	0.9914	80.52
48.5	289,319	3,587	0.0124	0.9876	79.83
49.5	283,551	2,000	0.0071	0.9929	78.84
50.5	275,686	15,620	0.0567	0.9433	78.28
51.5	210,534		0.0000	1.0000	73.85
52.5	209,095		0.0000	1.0000	73.85
53.5	199,641	36,937	0.1850	0.8150	73.85
54.5	152,310	4,260	0.0280	0.9720	60.18
55.5	148,050	1,077	0.0073	0.9927	58.50
56.5	24,018		0.0000	1.0000	58.07
57.5	24,018		0.0000	1.0000	58.07
58.5	24,018		0.0000	1.0000	58.07
59.5	24,018		0.0000	1.0000	58.07
60.5	24,018	3,090	0.1287	0.8713	58.07
61.5	13,967		0.0000	1.0000	50.60
62.5	9,022		0.0000	1.0000	50.60
63.5	8,257		0.0000	1.0000	50.60
64.5	6,560		0.0000	1.0000	50.60
65.5	6,560		0.0000	1.0000	50.60
66.5	6,560		0.0000	1.0000	50.60
67.5	5,806		0.0000	1.0000	50.60
68.5	5,761		0.0000	1.0000	50.60
69.5	5,761		0.0000	1.0000	50.60
70.5	5,761		0.0000	1.0000	50.60
71.5	5,761		0.0000	1.0000	50.60
72.5	5,761		0.0000	1.0000	50.60
73.5					50.60

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT
ACCOUNT 352.1 STORAGE LEASEHOLDS AND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 352.1 STORAGE LEASEHOLDS AND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-1998 EXPERIENCE BAND 1971-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	296,699		0.0000	1.0000	100.00
0.5	296,699		0.0000	1.0000	100.00
1.5	296,699		0.0000	1.0000	100.00
2.5	296,699		0.0000	1.0000	100.00
3.5	296,699		0.0000	1.0000	100.00
4.5	296,699		0.0000	1.0000	100.00
5.5	296,699		0.0000	1.0000	100.00
6.5	296,699		0.0000	1.0000	100.00
7.5	339,827		0.0000	1.0000	100.00
8.5	339,827		0.0000	1.0000	100.00
9.5	339,827		0.0000	1.0000	100.00
10.5	342,025		0.0000	1.0000	100.00
11.5	342,040		0.0000	1.0000	100.00
12.5	548,108		0.0000	1.0000	100.00
13.5	548,108		0.0000	1.0000	100.00
14.5	548,108		0.0000	1.0000	100.00
15.5	548,108		0.0000	1.0000	100.00
16.5	548,108		0.0000	1.0000	100.00
17.5	546,521		0.0000	1.0000	100.00
18.5	546,521		0.0000	1.0000	100.00
19.5	546,521		0.0000	1.0000	100.00
20.5	546,521		0.0000	1.0000	100.00
21.5	546,521		0.0000	1.0000	100.00
22.5	546,521		0.0000	1.0000	100.00
23.5	546,521		0.0000	1.0000	100.00
24.5	546,521		0.0000	1.0000	100.00
25.5	544,516		0.0000	1.0000	100.00
26.5	544,516		0.0000	1.0000	100.00
27.5	544,516		0.0000	1.0000	100.00
28.5	544,516		0.0000	1.0000	100.00
29.5	544,516		0.0000	1.0000	100.00
30.5	544,516		0.0000	1.0000	100.00
31.5	544,516		0.0000	1.0000	100.00
32.5	544,516	3,804	0.0070	0.9930	100.00
33.5	539,212		0.0000	1.0000	99.30
34.5	539,212		0.0000	1.0000	99.30
35.5	539,212		0.0000	1.0000	99.30
36.5	539,212		0.0000	1.0000	99.30
37.5	539,212		0.0000	1.0000	99.30
38.5	539,212		0.0000	1.0000	99.30

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 352.1 STORAGE LEASEHOLDS AND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-1998 EXPERIENCE BAND 1971-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	539,212		0.0000	1.0000	99.30
40.5	509,046		0.0000	1.0000	99.30
41.5	512,983		0.0000	1.0000	99.30
42.5	512,691		0.0000	1.0000	99.30
43.5	512,691		0.0000	1.0000	99.30
44.5	255,346		0.0000	1.0000	99.30
45.5	255,346		0.0000	1.0000	99.30
46.5	255,346		0.0000	1.0000	99.30
47.5	255,346		0.0000	1.0000	99.30
48.5	255,346		0.0000	1.0000	99.30
49.5	255,346		0.0000	1.0000	99.30
50.5	255,346		0.0000	1.0000	99.30
51.5	212,218		0.0000	1.0000	99.30
52.5	212,218		0.0000	1.0000	99.30
53.5	212,218		0.0000	1.0000	99.30
54.5	210,020		0.0000	1.0000	99.30
55.5	210,005		0.0000	1.0000	99.30
56.5	3,937		0.0000	1.0000	99.30
57.5	3,937		0.0000	1.0000	99.30
58.5	3,937		0.0000	1.0000	99.30
59.5	3,937		0.0000	1.0000	99.30
60.5	3,937		0.0000	1.0000	99.30
61.5	3,937		0.0000	1.0000	99.30
62.5	3,937		0.0000	1.0000	99.30
63.5	3,937		0.0000	1.0000	99.30
64.5	3,937		0.0000	1.0000	99.30
65.5	3,937		0.0000	1.0000	99.30
66.5	3,937		0.0000	1.0000	99.30
67.5	3,937		0.0000	1.0000	99.30
68.5	3,937		0.0000	1.0000	99.30
69.5	3,937		0.0000	1.0000	99.30
70.5	3,937		0.0000	1.0000	99.30
71.5	3,937		0.0000	1.0000	99.30
72.5	3,937		0.0000	1.0000	99.30
73.5	3,937		0.0000	1.0000	99.30
74.5	3,937		0.0000	1.0000	99.30
75.5	3,937		0.0000	1.0000	99.30
76.5	3,937		0.0000	1.0000	99.30
77.5	3,937		0.0000	1.0000	99.30
78.5	3,937		0.0000	1.0000	99.30

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

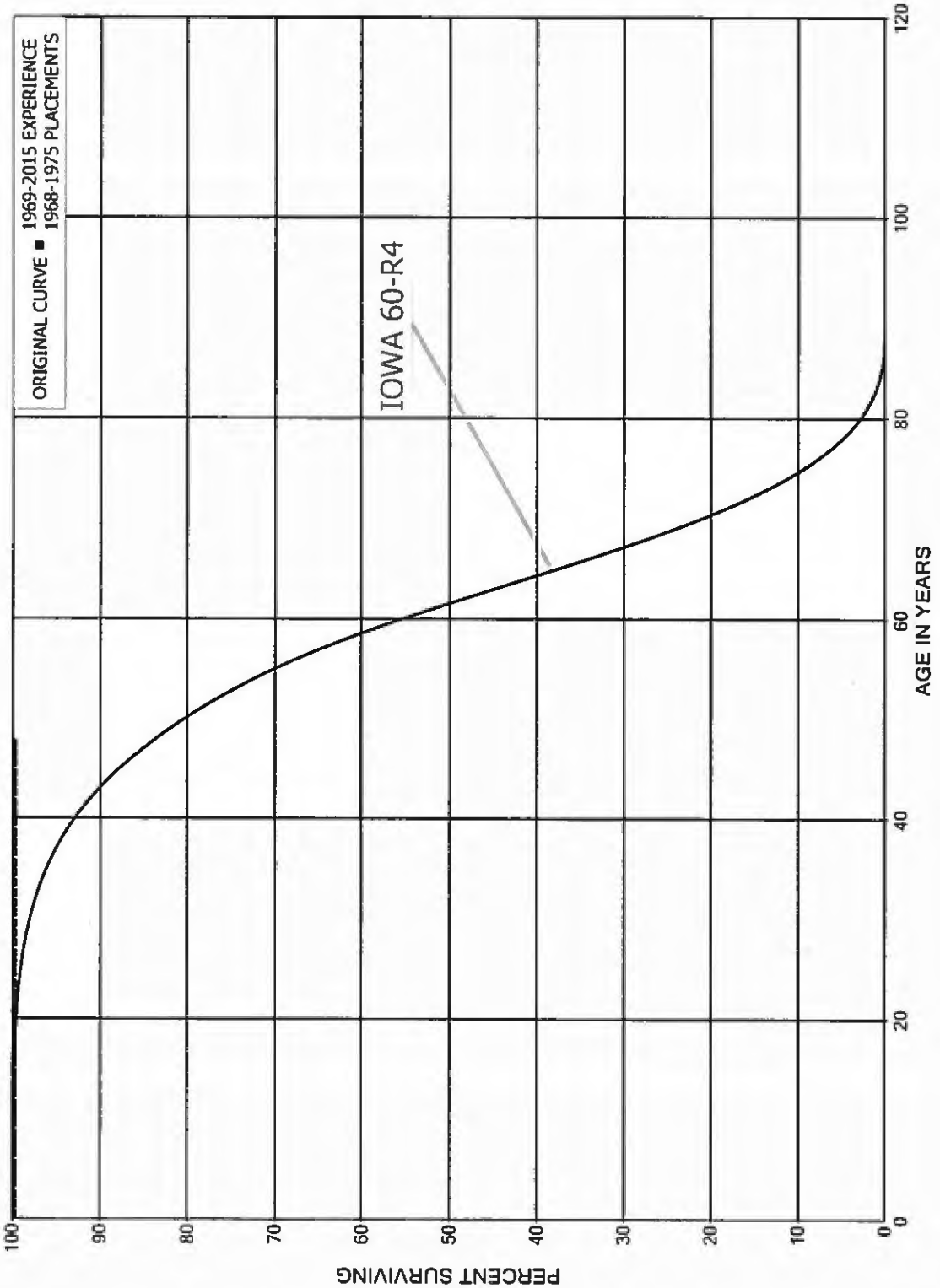
ACCOUNT 352.1 STORAGE LEASEHOLDS AND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-1998 EXPERIENCE BAND 1971-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,937		0.0000	1.0000	99.30
80.5	3,937		0.0000	1.0000	99.30
81.5	3,937		0.0000	1.0000	99.30
82.5	3,937		0.0000	1.0000	99.30
83.5	3,937		0.0000	1.0000	99.30
84.5	3,937		0.0000	1.0000	99.30
85.5					99.30

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT
ACCOUNT 352.2 RESERVOIRS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 352.2 RESERVOIRS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1968-1975 EXPERIENCE BAND 1969-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	400,511		0.0000	1.0000	100.00
0.5	400,511		0.0000	1.0000	100.00
1.5	400,511		0.0000	1.0000	100.00
2.5	400,511		0.0000	1.0000	100.00
3.5	400,511		0.0000	1.0000	100.00
4.5	400,511		0.0000	1.0000	100.00
5.5	400,511		0.0000	1.0000	100.00
6.5	400,511		0.0000	1.0000	100.00
7.5	400,511		0.0000	1.0000	100.00
8.5	400,511		0.0000	1.0000	100.00
9.5	400,511		0.0000	1.0000	100.00
10.5	400,511		0.0000	1.0000	100.00
11.5	400,511		0.0000	1.0000	100.00
12.5	400,511		0.0000	1.0000	100.00
13.5	400,511		0.0000	1.0000	100.00
14.5	400,511		0.0000	1.0000	100.00
15.5	400,511		0.0000	1.0000	100.00
16.5	400,511		0.0000	1.0000	100.00
17.5	400,511		0.0000	1.0000	100.00
18.5	400,511		0.0000	1.0000	100.00
19.5	400,511		0.0000	1.0000	100.00
20.5	371,355		0.0000	1.0000	100.00
21.5	400,511		0.0000	1.0000	100.00
22.5	315,976		0.0000	1.0000	100.00
23.5	400,511		0.0000	1.0000	100.00
24.5	400,511		0.0000	1.0000	100.00
25.5	400,511		0.0000	1.0000	100.00
26.5	400,511		0.0000	1.0000	100.00
27.5	400,511		0.0000	1.0000	100.00
28.5	400,511		0.0000	1.0000	100.00
29.5	400,511		0.0000	1.0000	100.00
30.5	400,511		0.0000	1.0000	100.00
31.5	400,511		0.0000	1.0000	100.00
32.5	400,511		0.0000	1.0000	100.00
33.5	400,511		0.0000	1.0000	100.00
34.5	400,511		0.0000	1.0000	100.00
35.5	400,511		0.0000	1.0000	100.00
36.5	400,511		0.0000	1.0000	100.00
37.5	400,511		0.0000	1.0000	100.00
38.5	400,511		0.0000	1.0000	100.00

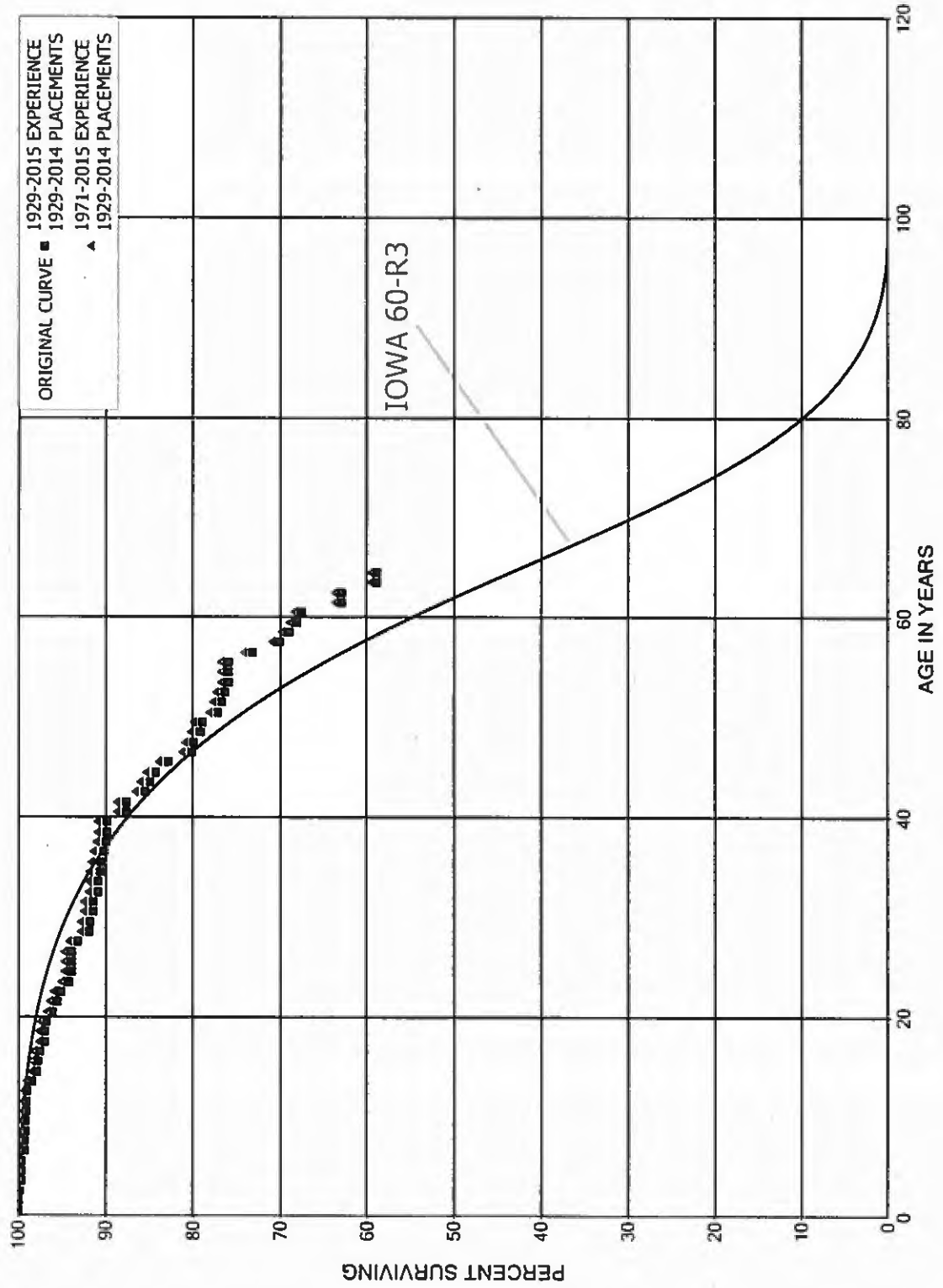
LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 352.2 RESERVOIRS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1968-1975			EXPERIENCE BAND 1969-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	400,511		0.0000	1.0000	100.00
40.5	375,012		0.0000	1.0000	100.00
41.5	375,012		0.0000	1.0000	100.00
42.5	375,012		0.0000	1.0000	100.00
43.5	336,860		0.0000	1.0000	100.00
44.5	226,092		0.0000	1.0000	100.00
45.5	196,936		0.0000	1.0000	100.00
46.5	84,535		0.0000	1.0000	100.00
47.5					100.00

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT
ACCOUNT 352.4 WELL DRILLING
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 352.4 WELL DRILLING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2014 EXPERIENCE BAND 1929-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,480,193	7,030	0.0011	0.9989	100.00
0.5	6,473,202		0.0000	1.0000	99.89
1.5	6,047,130	2,289	0.0004	0.9996	99.89
2.5	4,688,085	9,954	0.0021	0.9979	99.85
3.5	2,846,034	1,684	0.0006	0.9994	99.64
4.5	2,835,295		0.0000	1.0000	99.58
5.5	2,836,447	8,301	0.0029	0.9971	99.58
6.5	2,828,146		0.0000	1.0000	99.29
7.5	2,828,146	3,427	0.0012	0.9988	99.29
8.5	2,824,719		0.0000	1.0000	99.17
9.5	2,855,162	2,843	0.0010	0.9990	99.17
10.5	2,821,874		0.0000	1.0000	99.07
11.5	2,821,874	3,216	0.0011	0.9989	99.07
12.5	2,759,843	16,509	0.0060	0.9940	98.96
13.5	2,746,897	16,172	0.0059	0.9941	98.37
14.5	2,635,840	1,498	0.0006	0.9994	97.79
15.5	2,445,378	6,804	0.0028	0.9972	97.73
16.5	2,461,256	13,728	0.0056	0.9944	97.46
17.5	2,395,317		0.0000	1.0000	96.92
18.5	2,342,344	3,528	0.0015	0.9985	96.92
19.5	2,303,245	16,178	0.0070	0.9930	96.77
20.5	2,237,986	14,271	0.0064	0.9936	96.09
21.5	2,290,130	9,014	0.0039	0.9961	95.48
22.5	2,016,313	19,639	0.0097	0.9903	95.10
23.5	2,303,102	7,840	0.0034	0.9966	94.18
24.5	2,295,262		0.0000	1.0000	93.86
25.5	2,282,554		0.0000	1.0000	93.86
26.5	2,284,051	16,046	0.0070	0.9930	93.86
27.5	2,271,314	33,901	0.0149	0.9851	93.20
28.5	2,226,563	1,822	0.0008	0.9992	91.81
29.5	2,158,153	7,980	0.0037	0.9963	91.73
30.5	2,077,857		0.0000	1.0000	91.39
31.5	2,046,327	11,602	0.0057	0.9943	91.39
32.5	2,034,725		0.0000	1.0000	90.87
33.5	1,925,769	4,355	0.0023	0.9977	90.87
34.5	1,897,872	4,175	0.0022	0.9978	90.67
35.5	1,893,697	5,512	0.0029	0.9971	90.47
36.5	1,850,764	5,899	0.0032	0.9968	90.20
37.5	1,786,512	1,465	0.0008	0.9992	89.92
38.5	1,732,641		0.0000	1.0000	89.84

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 352.4 WELL DRILLING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2014 EXPERIENCE BAND 1929-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,708,539	41,751	0.0244	0.9756	89.84
40.5	1,639,221		0.0000	1.0000	87.65
41.5	1,610,759	38,482	0.0239	0.9761	87.65
42.5	1,518,564	9,926	0.0065	0.9935	85.55
43.5	1,467,016	12,316	0.0084	0.9916	84.99
44.5	1,405,511	23,751	0.0169	0.9831	84.28
45.5	1,271,827	40,390	0.0318	0.9682	82.86
46.5	1,099,598	4,141	0.0038	0.9962	80.23
47.5	750,756	6,635	0.0088	0.9912	79.92
48.5	712,072	2,445	0.0034	0.9966	79.22
49.5	674,960	15,183	0.0225	0.9775	78.95
50.5	630,372	3,297	0.0052	0.9948	77.17
51.5	573,822	2,631	0.0046	0.9954	76.77
52.5	521,160	3,472	0.0067	0.9933	76.41
53.5	468,469		0.0000	1.0000	75.90
54.5	426,127		0.0000	1.0000	75.90
55.5	390,608	13,786	0.0353	0.9647	75.90
56.5	206,444	8,868	0.0430	0.9570	73.23
57.5	190,593	3,237	0.0170	0.9830	70.08
58.5	163,454	1,953	0.0119	0.9881	68.89
59.5	138,063	1,162	0.0084	0.9916	68.07
60.5	116,350	7,859	0.0675	0.9325	67.49
61.5	102,956		0.0000	1.0000	62.93
62.5	90,059	5,865	0.0651	0.9349	62.93
63.5	56,291		0.0000	1.0000	58.84
64.5	40,060		0.0000	1.0000	58.84
65.5	37,719	1,979	0.0525	0.9475	58.84
66.5	27,083		0.0000	1.0000	55.75
67.5	9,185		0.0000	1.0000	55.75
68.5	2,107		0.0000	1.0000	55.75
69.5	2,107		0.0000	1.0000	55.75
70.5	2,107		0.0000	1.0000	55.75
71.5					55.75

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 352.4 WELL DRILLING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2014 EXPERIENCE BAND 1971-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,789,684		0.0000	1.0000	100.00
0.5	4,835,147		0.0000	1.0000	100.00
1.5	5,126,991	2,289	0.0004	0.9996	100.00
2.5	3,822,586	6,884	0.0018	0.9982	99.96
3.5	2,015,654	1,684	0.0008	0.9992	99.78
4.5	2,055,054		0.0000	1.0000	99.69
5.5	2,097,945		0.0000	1.0000	99.69
6.5	2,142,094		0.0000	1.0000	99.69
7.5	2,201,271	3,427	0.0016	0.9984	99.69
8.5	2,247,082		0.0000	1.0000	99.54
9.5	2,323,339	2,843	0.0012	0.9988	99.54
10.5	2,325,570		0.0000	1.0000	99.41
11.5	2,522,992	3,216	0.0013	0.9987	99.41
12.5	2,467,944	8,329	0.0034	0.9966	99.29
13.5	2,490,316	13,201	0.0053	0.9947	98.95
14.5	2,405,669		0.0000	1.0000	98.43
15.5	2,245,610	6,804	0.0030	0.9970	98.43
16.5	2,277,532	13,728	0.0060	0.9940	98.13
17.5	2,227,461		0.0000	1.0000	97.54
18.5	2,207,302	3,528	0.0016	0.9984	97.54
19.5	2,188,090	16,178	0.0074	0.9926	97.38
20.5	2,145,032	9,483	0.0044	0.9956	96.66
21.5	2,222,922	9,014	0.0041	0.9959	96.24
22.5	1,980,004	19,639	0.0099	0.9901	95.85
23.5	2,273,871	7,840	0.0034	0.9966	94.89
24.5	2,266,031		0.0000	1.0000	94.57
25.5	2,253,323		0.0000	1.0000	94.57
26.5	2,259,697	12,632	0.0056	0.9944	94.57
27.5	2,250,374	32,395	0.0144	0.9856	94.04
28.5	2,211,297		0.0000	1.0000	92.69
29.5	2,144,709	7,980	0.0037	0.9963	92.69
30.5	2,064,413		0.0000	1.0000	92.34
31.5	2,032,883	10,207	0.0050	0.9950	92.34
32.5	2,023,179		0.0000	1.0000	91.88
33.5	1,914,223	3,120	0.0016	0.9984	91.88
34.5	1,887,561	4,175	0.0022	0.9978	91.73
35.5	1,883,386	5,512	0.0029	0.9971	91.52
36.5	1,840,453	5,899	0.0032	0.9968	91.26
37.5	1,776,201	1,465	0.0008	0.9992	90.96
38.5	1,722,330		0.0000	1.0000	90.89

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

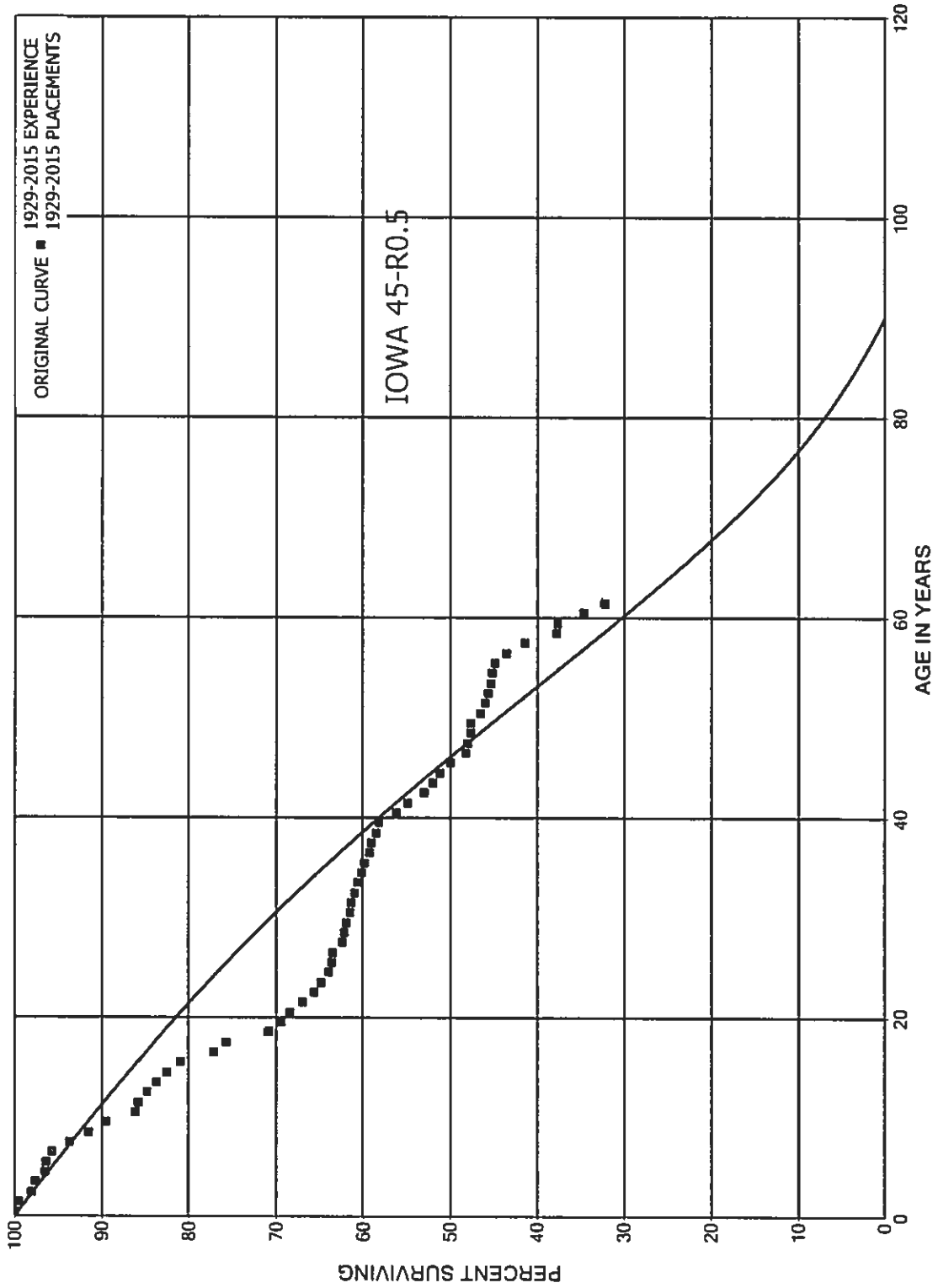
ACCOUNT 352.4 WELL DRILLING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2014 EXPERIENCE BAND 1971-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,700,181	41,751	0.0246	0.9754	90.89
40.5	1,633,360		0.0000	1.0000	88.66
41.5	1,610,759	38,482	0.0239	0.9761	88.66
42.5	1,518,564	9,926	0.0065	0.9935	86.54
43.5	1,467,016	12,316	0.0084	0.9916	85.97
44.5	1,405,511	23,751	0.0169	0.9831	85.25
45.5	1,271,827	40,390	0.0318	0.9682	83.81
46.5	1,099,598	4,141	0.0038	0.9962	81.15
47.5	750,756	6,635	0.0088	0.9912	80.84
48.5	712,072	2,445	0.0034	0.9966	80.13
49.5	674,960	15,183	0.0225	0.9775	79.85
50.5	630,372	3,297	0.0052	0.9948	78.06
51.5	573,822	2,631	0.0046	0.9954	77.65
52.5	521,160	3,472	0.0067	0.9933	77.29
53.5	468,469		0.0000	1.0000	76.78
54.5	426,127		0.0000	1.0000	76.78
55.5	390,608	13,786	0.0353	0.9647	76.78
56.5	206,444	8,868	0.0430	0.9570	74.07
57.5	190,593	3,237	0.0170	0.9830	70.89
58.5	163,454	1,953	0.0119	0.9881	69.68
59.5	138,063	1,162	0.0084	0.9916	68.85
60.5	116,350	7,859	0.0675	0.9325	68.27
61.5	102,956		0.0000	1.0000	63.66
62.5	90,059	5,865	0.0651	0.9349	63.66
63.5	56,291		0.0000	1.0000	59.51
64.5	40,060		0.0000	1.0000	59.51
65.5	37,719	1,979	0.0525	0.9475	59.51
66.5	27,083		0.0000	1.0000	56.39
67.5	9,185		0.0000	1.0000	56.39
68.5	2,107		0.0000	1.0000	56.39
69.5	2,107		0.0000	1.0000	56.39
70.5	2,107		0.0000	1.0000	56.39
71.5					56.39

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT
ACCOUNT 352.5 WELL EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 352.5 WELL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2015 EXPERIENCE BAND 1929-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,868,865	4,008	0.0003	0.9997	100.00
0.5	15,622,818	81,576	0.0052	0.9948	99.97
1.5	15,010,790	217,571	0.0145	0.9855	99.45
2.5	13,179,900	54,823	0.0042	0.9958	98.01
3.5	10,389,800	118,496	0.0114	0.9886	97.60
4.5	9,208,022	6,089	0.0007	0.9993	96.49
5.5	8,035,317	58,299	0.0073	0.9927	96.43
6.5	6,876,948	143,511	0.0209	0.9791	95.73
7.5	6,667,772	159,952	0.0240	0.9760	93.73
8.5	6,495,743	139,946	0.0215	0.9785	91.48
9.5	6,328,536	232,589	0.0368	0.9632	89.51
10.5	5,415,288	24,379	0.0045	0.9955	86.22
11.5	5,032,115	59,245	0.0118	0.9882	85.83
12.5	4,771,604	62,974	0.0132	0.9868	84.82
13.5	4,477,035	61,536	0.0137	0.9863	83.70
14.5	4,099,830	78,954	0.0193	0.9807	82.55
15.5	3,652,552	168,754	0.0462	0.9538	80.96
16.5	3,758,629	74,297	0.0198	0.9802	77.22
17.5	3,621,311	233,083	0.0644	0.9356	75.69
18.5	3,188,240	62,007	0.0194	0.9806	70.82
19.5	3,048,522	46,734	0.0153	0.9847	69.45
20.5	2,938,817	59,428	0.0202	0.9798	68.38
21.5	2,842,196	57,562	0.0203	0.9797	67.00
22.5	2,395,996	30,635	0.0128	0.9872	65.64
23.5	2,708,447	37,308	0.0138	0.9862	64.80
24.5	2,357,745	10,677	0.0045	0.9955	63.91
25.5	2,217,950	5,659	0.0026	0.9974	63.62
26.5	2,198,540	38,448	0.0175	0.9825	63.46
27.5	2,166,142	6,405	0.0030	0.9970	62.35
28.5	2,078,721	8,075	0.0039	0.9961	62.16
29.5	1,961,186	14,313	0.0073	0.9927	61.92
30.5	1,856,496	2,495	0.0013	0.9987	61.47
31.5	1,763,184	13,884	0.0079	0.9921	61.39
32.5	1,749,028	9,132	0.0052	0.9948	60.90
33.5	1,685,693	10,096	0.0060	0.9940	60.59
34.5	1,626,234	9,727	0.0060	0.9940	60.22
35.5	1,616,507	15,363	0.0095	0.9905	59.86
36.5	1,582,871	6,369	0.0040	0.9960	59.29
37.5	1,524,139	13,257	0.0087	0.9913	59.06
38.5	1,475,275	7,963	0.0054	0.9946	58.54

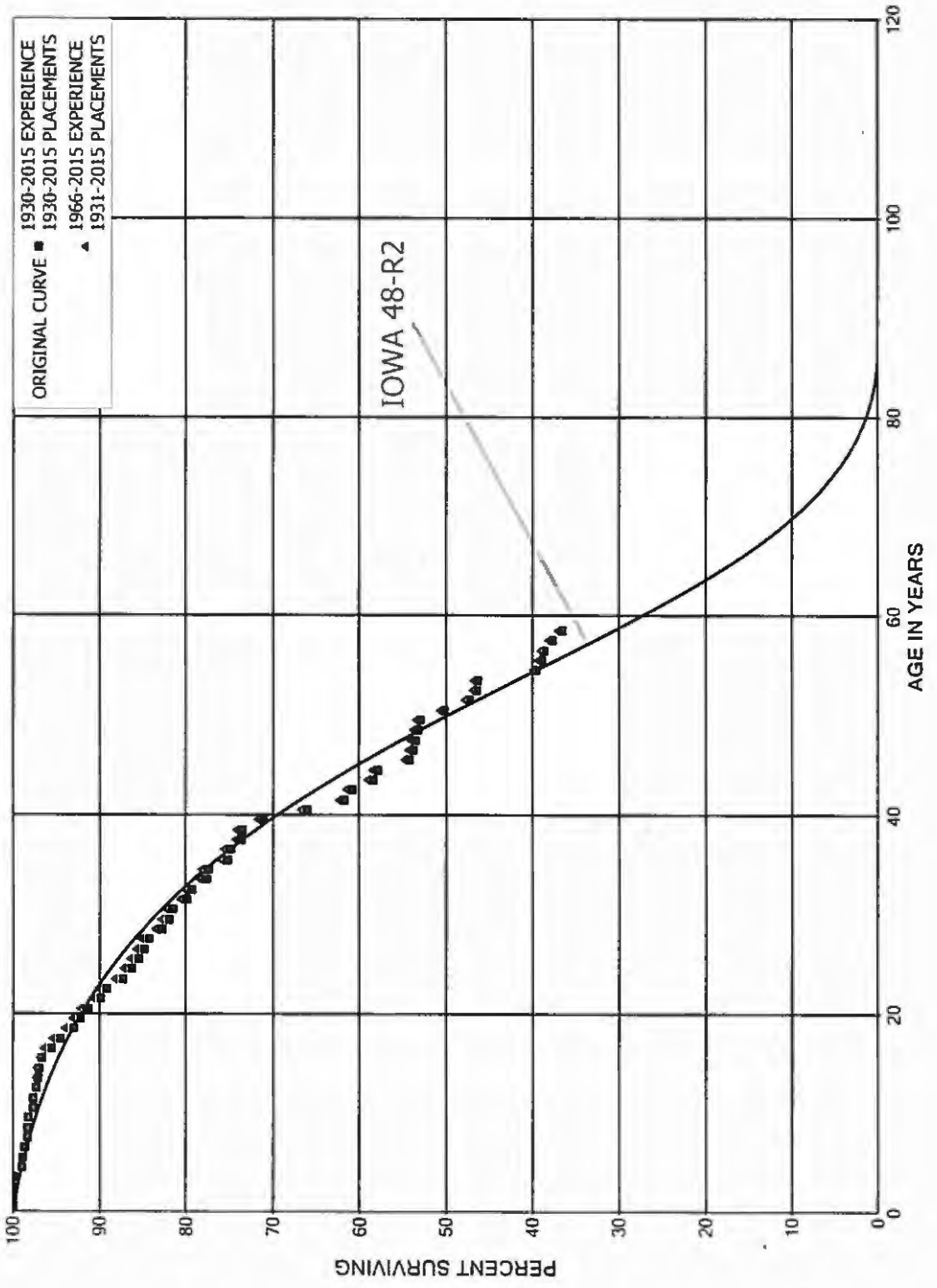
LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 352.5 WELL EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2015			EXPERIENCE BAND 1929-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,456,307	50,543	0.0347	0.9653	58.23
40.5	1,370,386	33,259	0.0243	0.9757	56.20
41.5	1,323,918	44,347	0.0335	0.9665	54.84
42.5	1,161,639	22,875	0.0197	0.9803	53.00
43.5	1,108,364	17,430	0.0157	0.9843	51.96
44.5	1,047,400	25,029	0.0239	0.9761	51.14
45.5	851,215	30,683	0.0360	0.9640	49.92
46.5	752,830	3,599	0.0048	0.9952	48.12
47.5	594,914	3,255	0.0055	0.9945	47.89
48.5	551,200	235	0.0004	0.9996	47.63
49.5	501,479	11,920	0.0238	0.9762	47.61
50.5	461,616	4,899	0.0106	0.9894	46.48
51.5	398,557	3,155	0.0079	0.9921	45.98
52.5	343,088	2,418	0.0070	0.9930	45.62
53.5	295,079	524	0.0018	0.9982	45.30
54.5	249,247	1,975	0.0079	0.9921	45.22
55.5	216,033	6,778	0.0314	0.9686	44.86
56.5	94,537	4,465	0.0472	0.9528	43.45
57.5	85,467	7,603	0.0890	0.9110	41.40
58.5	71,761	280	0.0039	0.9961	37.72
59.5	60,757	4,796	0.0789	0.9211	37.57
60.5	35,133	2,482	0.0707	0.9293	34.60
61.5	36,997		0.0000	1.0000	32.16
62.5	33,759	165	0.0049	0.9951	32.16
63.5	18,612		0.0000	1.0000	32.00
64.5	12,233		0.0000	1.0000	32.00
65.5	15,966	1,090	0.0683	0.9317	32.00
66.5	10,152		0.0000	1.0000	29.82
67.5	955		0.0000	1.0000	29.82
68.5					29.82
69.5	1,692		0.0000		
70.5	1,692		0.0000		
71.5	619		0.0000		
72.5	619		0.0000		
73.5					
74.5					
75.5					
76.5	1,736	650	0.3745		
77.5	1,086		0.0000		
78.5	1,086		0.0000		
79.5	1,086		0.0000		
80.5	1,086		0.0000		
81.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT
ACCOUNT 353 LINES
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 353 LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2015 EXPERIENCE BAND 1930-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,189,742		0.0000	1.0000	100.00
0.5	21,435,812	251	0.0000	1.0000	100.00
1.5	21,577,141	11,252	0.0005	0.9995	100.00
2.5	19,373,174	20,599	0.0011	0.9989	99.95
3.5	18,027,783	162,499	0.0090	0.9910	99.84
4.5	16,574,117	24,299	0.0015	0.9985	98.94
5.5	15,428,461	22,935	0.0015	0.9985	98.80
6.5	13,975,966	50,311	0.0036	0.9964	98.65
7.5	14,005,088	7,494	0.0005	0.9995	98.29
8.5	13,973,190	14,541	0.0010	0.9990	98.24
9.5	13,671,348	77,397	0.0057	0.9943	98.14
10.5	13,051,950	499	0.0000	1.0000	97.58
11.5	11,776,959	38,576	0.0033	0.9967	97.58
12.5	11,540,003	17,931	0.0016	0.9984	97.26
13.5	11,300,058	15,456	0.0014	0.9986	97.11
14.5	10,469,178	34,317	0.0033	0.9967	96.98
15.5	10,421,313	122,882	0.0118	0.9882	96.66
16.5	10,177,537	106,003	0.0104	0.9896	95.52
17.5	9,812,243	158,846	0.0162	0.9838	94.52
18.5	9,639,768	86,534	0.0090	0.9910	92.99
19.5	8,698,928	79,774	0.0092	0.9908	92.16
20.5	8,359,460	138,900	0.0166	0.9834	91.31
21.5	8,307,710	54,911	0.0066	0.9934	89.80
22.5	7,914,361	166,432	0.0210	0.9790	89.20
23.5	7,789,792	92,633	0.0119	0.9881	87.33
24.5	6,892,702	60,458	0.0088	0.9912	86.29
25.5	6,612,193	49,949	0.0076	0.9924	85.53
26.5	6,385,348	41,533	0.0065	0.9935	84.89
27.5	6,236,811	120,556	0.0193	0.9807	84.33
28.5	5,329,827	47,368	0.0089	0.9911	82.70
29.5	4,753,832	27,112	0.0057	0.9943	81.97
30.5	4,126,665	86,692	0.0210	0.9790	81.50
31.5	3,822,012	24,686	0.0065	0.9935	79.79
32.5	3,598,576	76,093	0.0211	0.9789	79.27
33.5	3,011,796	6,790	0.0023	0.9977	77.60
34.5	2,518,998	72,524	0.0288	0.9712	77.42
35.5	1,846,057	8,341	0.0045	0.9955	75.19
36.5	1,747,522	29,704	0.0170	0.9830	74.85
37.5	1,390,272	1,948	0.0014	0.9986	73.58
38.5	1,360,671	44,834	0.0329	0.9671	73.48

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 353 LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2015 EXPERIENCE BAND 1930-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,303,029	91,704	0.0704	0.9296	71.06
40.5	1,175,455	76,142	0.0648	0.9352	66.06
41.5	1,064,809	16,131	0.0151	0.9849	61.78
42.5	1,039,842	41,051	0.0395	0.9605	60.84
43.5	977,928	9,209	0.0094	0.9906	58.44
44.5	940,124	61,137	0.0650	0.9350	57.89
45.5	635,998	4,176	0.0066	0.9934	54.12
46.5	629,725	2,878	0.0046	0.9954	53.77
47.5	446,810	2,651	0.0059	0.9941	53.52
48.5	312,851	1,756	0.0056	0.9944	53.21
49.5	297,641	15,551	0.0522	0.9478	52.91
50.5	271,853	15,411	0.0567	0.9433	50.14
51.5	252,442	5,108	0.0202	0.9798	47.30
52.5	239,825	263	0.0011	0.9989	46.34
53.5	218,789	32,272	0.1475	0.8525	46.29
54.5	151,128	2,336	0.0155	0.9845	39.46
55.5	140,308	962	0.0069	0.9931	38.85
56.5	117,352	2,882	0.0246	0.9754	38.59
57.5	114,120	3,332	0.0292	0.9708	37.64
58.5	66,884	1,026	0.0153	0.9847	36.54
59.5	63,934	3,204	0.0501	0.9499	35.98
60.5	51,576	2,108	0.0409	0.9591	34.18
61.5	36,792	423	0.0115	0.9885	32.78
62.5	35,981		0.0000	1.0000	32.40
63.5					32.40

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 353 LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2015 EXPERIENCE BAND 1966-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,300,519		0.0000	1.0000	100.00
0.5	20,636,690		0.0000	1.0000	100.00
1.5	20,525,426	121	0.0000	1.0000	100.00
2.5	18,204,564	19,715	0.0011	0.9989	100.00
3.5	16,897,412	161,761	0.0096	0.9904	99.89
4.5	15,519,586	20,414	0.0013	0.9987	98.93
5.5	14,390,726	21,760	0.0015	0.9985	98.80
6.5	13,355,949	46,658	0.0035	0.9965	98.66
7.5	13,389,300	4,817	0.0004	0.9996	98.31
8.5	13,438,598	13,034	0.0010	0.9990	98.28
9.5	13,147,058	71,749	0.0055	0.9945	98.18
10.5	12,628,961	189	0.0000	1.0000	97.64
11.5	11,375,221	36,903	0.0032	0.9968	97.64
12.5	11,144,719	5,694	0.0005	0.9995	97.33
13.5	11,036,565	12,200	0.0011	0.9989	97.28
14.5	10,212,631	34,183	0.0033	0.9967	97.17
15.5	10,179,525	41,513	0.0041	0.9959	96.84
16.5	10,158,631	105,434	0.0104	0.9896	96.45
17.5	9,805,886	158,468	0.0162	0.9838	95.45
18.5	9,633,965	85,600	0.0089	0.9911	93.91
19.5	8,694,059	79,742	0.0092	0.9908	93.07
20.5	8,354,623	138,900	0.0166	0.9834	92.22
21.5	8,302,873	54,824	0.0066	0.9934	90.68
22.5	7,909,611	166,432	0.0210	0.9790	90.09
23.5	7,785,074	92,108	0.0118	0.9882	88.19
24.5	6,888,509	60,458	0.0088	0.9912	87.15
25.5	6,610,270	49,071	0.0074	0.9926	86.38
26.5	6,384,303	41,533	0.0065	0.9935	85.74
27.5	6,235,766	120,556	0.0193	0.9807	85.18
28.5	5,328,782	47,368	0.0089	0.9911	83.54
29.5	4,752,787	27,112	0.0057	0.9943	82.79
30.5	4,125,620	86,692	0.0210	0.9790	82.32
31.5	3,820,967	24,686	0.0065	0.9935	80.59
32.5	3,597,531	75,998	0.0211	0.9789	80.07
33.5	3,010,846	6,622	0.0022	0.9978	78.38
34.5	2,518,998	72,524	0.0288	0.9712	78.21
35.5	1,846,057	8,341	0.0045	0.9955	75.95
36.5	1,747,522	29,704	0.0170	0.9830	75.61
37.5	1,390,272	1,948	0.0014	0.9986	74.33
38.5	1,360,671	44,834	0.0329	0.9671	74.22

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

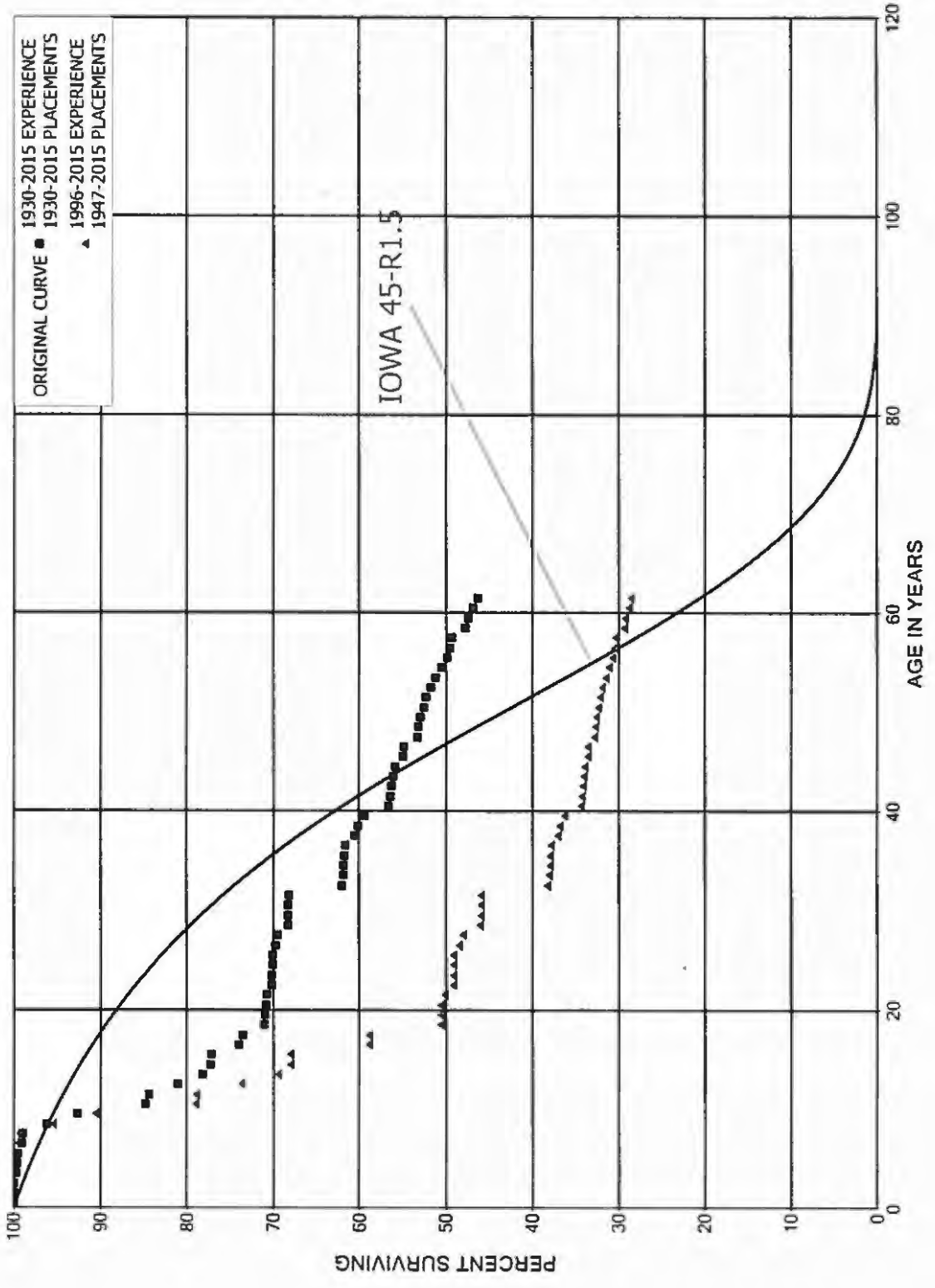
ACCOUNT 353 LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2015 EXPERIENCE BAND 1966-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,303,029	91,704	0.0704	0.9296	71.78
40.5	1,175,455	76,142	0.0648	0.9352	66.72
41.5	1,064,809	16,131	0.0151	0.9849	62.40
42.5	1,039,842	41,051	0.0395	0.9605	61.46
43.5	977,928	9,209	0.0094	0.9906	59.03
44.5	940,124	61,137	0.0650	0.9350	58.48
45.5	635,998	4,176	0.0066	0.9934	54.67
46.5	629,725	2,878	0.0046	0.9954	54.31
47.5	446,810	2,651	0.0059	0.9941	54.07
48.5	312,851	1,756	0.0056	0.9944	53.74
49.5	297,641	15,551	0.0522	0.9478	53.44
50.5	271,853	15,411	0.0567	0.9433	50.65
51.5	252,442	5,108	0.0202	0.9798	47.78
52.5	239,825	263	0.0011	0.9989	46.81
53.5	218,789	32,272	0.1475	0.8525	46.76
54.5	151,128	2,336	0.0155	0.9845	39.86
55.5	140,308	962	0.0069	0.9931	39.25
56.5	117,352	2,882	0.0246	0.9754	38.98
57.5	114,120	3,332	0.0292	0.9708	38.02
58.5	66,884	1,026	0.0153	0.9847	36.91
59.5	63,934	3,204	0.0501	0.9499	36.35
60.5	51,576	2,108	0.0409	0.9591	34.52
61.5	36,792	423	0.0115	0.9885	33.11
62.5	35,981		0.0000	1.0000	32.73
63.5					32.73

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT
ACCOUNT 354 COMPRESSOR STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2015 EXPERIENCE BAND 1930-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	49,756,710	756	0.0000	1.0000	100.00
0.5	48,985,877	1,578	0.0000	1.0000	100.00
1.5	22,768,190	6,401	0.0003	0.9997	100.00
2.5	21,751,672	59,499	0.0027	0.9973	99.97
3.5	21,031,720	14,226	0.0007	0.9993	99.69
4.5	20,032,271	25,251	0.0013	0.9987	99.63
5.5	18,293,083	90,199	0.0049	0.9951	99.50
6.5	15,981,475	18,547	0.0012	0.9988	99.01
7.5	15,854,277	435,231	0.0275	0.9725	98.90
8.5	14,260,192	526,215	0.0369	0.9631	96.18
9.5	13,658,001	1,141,608	0.0836	0.9164	92.63
10.5	12,289,097	65,755	0.0054	0.9946	84.89
11.5	12,214,568	493,529	0.0404	0.9596	84.43
12.5	11,653,739	407,135	0.0349	0.9651	81.02
13.5	10,714,139	126,742	0.0118	0.9882	78.19
14.5	9,096,568	5,894	0.0006	0.9994	77.27
15.5	6,757,532	288,884	0.0427	0.9573	77.22
16.5	6,448,878	32,814	0.0051	0.9949	73.92
17.5	5,965,224	200,448	0.0336	0.9664	73.54
18.5	5,757,133	14,225	0.0025	0.9975	71.07
19.5	5,049,591	808	0.0002	0.9998	70.89
20.5	5,062,242	9,239	0.0018	0.9982	70.88
21.5	5,197,743	43,685	0.0084	0.9916	70.75
22.5	5,023,807	1,250	0.0002	0.9998	70.16
23.5	4,802,256	3,625	0.0008	0.9992	70.14
24.5	4,743,634		0.0000	1.0000	70.09
25.5	4,688,123	25,701	0.0055	0.9945	70.09
26.5	4,686,983	16,366	0.0035	0.9965	69.70
27.5	4,649,183	76,394	0.0164	0.9836	69.46
28.5	4,571,441	2,977	0.0007	0.9993	68.32
29.5	4,568,464	2,383	0.0005	0.9995	68.27
30.5	4,560,824	943	0.0002	0.9998	68.24
31.5	4,554,804	409,359	0.0899	0.9101	68.22
32.5	4,117,499	13,865	0.0034	0.9966	62.09
33.5	4,102,786	573	0.0001	0.9999	61.88
34.5	4,095,636	6,323	0.0015	0.9985	61.87
35.5	4,087,568	8,685	0.0021	0.9979	61.78
36.5	4,076,147	72,526	0.0178	0.9822	61.65
37.5	3,998,901	23,842	0.0060	0.9940	60.55
38.5	3,839,824	48,141	0.0125	0.9875	60.19

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2015 EXPERIENCE BAND 1930-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,700,692	172,395	0.0466	0.9534	59.44
40.5	3,528,010	13,981	0.0040	0.9960	56.67
41.5	3,155,651	6,430	0.0020	0.9980	56.44
42.5	3,101,738	12,105	0.0039	0.9961	56.33
43.5	3,088,327	14,813	0.0048	0.9952	56.11
44.5	3,057,887	49,307	0.0161	0.9839	55.84
45.5	2,637,218	3,077	0.0012	0.9988	54.94
46.5	2,561,065	73,669	0.0288	0.9712	54.87
47.5	2,464,379	5,618	0.0023	0.9977	53.30
48.5	2,371,044	9,397	0.0040	0.9960	53.17
49.5	2,356,796	18,494	0.0078	0.9922	52.96
50.5	2,262,187	12,207	0.0054	0.9946	52.55
51.5	1,811,626	17,170	0.0095	0.9905	52.26
52.5	1,780,942	19,909	0.0112	0.9888	51.77
53.5	1,192,085	15,937	0.0134	0.9866	51.19
54.5	1,159,120	16,590	0.0143	0.9857	50.51
55.5	1,141,831	5,595	0.0049	0.9951	49.78
56.5	405,991	2,519	0.0062	0.9938	49.54
57.5	403,472	12,695	0.0315	0.9685	49.23
58.5	372,075	2,160	0.0058	0.9942	47.68
59.5	289,516	3,810	0.0132	0.9868	47.41
60.5	285,706	2,882	0.0101	0.9899	46.78
61.5	282,602	1,535	0.0054	0.9946	46.31
62.5	281,043	6,554	0.0233	0.9767	46.06
63.5	69,748	7,968	0.1142	0.8858	44.98
64.5	56,996		0.0000	1.0000	39.85
65.5	56,996	550	0.0096	0.9904	39.85
66.5	1,256		0.0000	1.0000	39.46
67.5	1,057		0.0000	1.0000	39.46
68.5					39.46

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	45,374,484		0.0000	1.0000	100.00
0.5	44,711,915		0.0000	1.0000	100.00
1.5	17,552,753		0.0000	1.0000	100.00
2.5	16,580,497	34,979	0.0021	0.9979	100.00
3.5	15,994,724		0.0000	1.0000	99.79
4.5	15,036,555	7,220	0.0005	0.9995	99.79
5.5	13,314,815	66,466	0.0050	0.9950	99.74
6.5	11,036,781	2,260	0.0002	0.9998	99.24
7.5	10,962,734	431,675	0.0394	0.9606	99.22
8.5	9,389,168	485,473	0.0517	0.9483	95.32
9.5	8,835,694	1,130,532	0.1280	0.8720	90.39
10.5	7,489,621	10,591	0.0014	0.9986	78.82
11.5	7,476,564	492,332	0.0659	0.9341	78.71
12.5	6,959,001	397,868	0.0572	0.9428	73.53
13.5	6,012,672	126,340	0.0210	0.9790	69.32
14.5	4,361,214		0.0000	1.0000	67.87
15.5	2,091,451	282,665	0.1352	0.8648	67.87
16.5	1,799,240		0.0000	1.0000	58.69
17.5	1,407,537	200,000	0.1421	0.8579	58.69
18.5	1,387,583		0.0000	1.0000	50.35
19.5	1,198,420		0.0000	1.0000	50.35
20.5	1,211,980	8,761	0.0072	0.9928	50.35
21.5	1,820,792	36,819	0.0202	0.9798	49.99
22.5	1,687,423		0.0000	1.0000	48.98
23.5	1,473,490		0.0000	1.0000	48.98
24.5	1,418,650		0.0000	1.0000	48.98
25.5	1,790,150	25,701	0.0144	0.9856	48.98
26.5	1,839,403	16,366	0.0089	0.9911	48.28
27.5	1,813,315	76,394	0.0421	0.9579	47.85
28.5	1,823,496	2,977	0.0016	0.9984	45.83
29.5	1,846,275	2,106	0.0011	0.9989	45.76
30.5	1,916,183	143	0.0001	0.9999	45.70
31.5	2,438,462	409,359	0.1679	0.8321	45.70
32.5	2,043,879	13,065	0.0064	0.9936	38.03
33.5	2,792,084	573	0.0002	0.9998	37.79
34.5	2,802,954	6,323	0.0023	0.9977	37.78
35.5	2,795,585	7,885	0.0028	0.9972	37.69
36.5	3,617,004	72,526	0.0201	0.9799	37.59
37.5	3,539,758	23,842	0.0067	0.9933	36.83
38.5	3,401,476	48,141	0.0142	0.9858	36.58

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

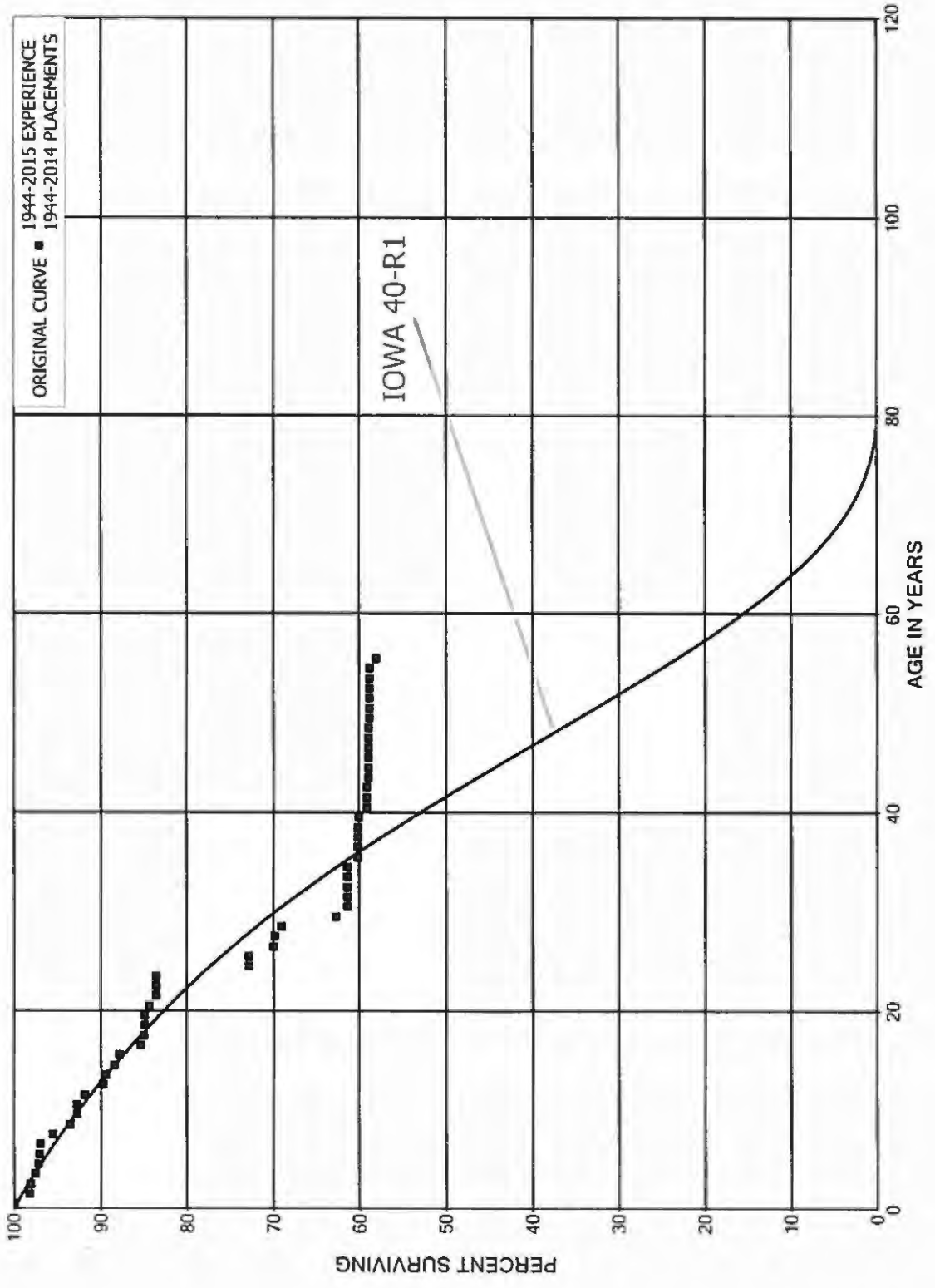
ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,343,661	172,142	0.0515	0.9485	36.07
40.5	3,171,233	13,981	0.0044	0.9956	34.21
41.5	2,799,096	5,426	0.0019	0.9981	34.06
42.5	2,751,942	11,605	0.0042	0.9958	33.99
43.5	2,961,524	10,782	0.0036	0.9964	33.85
44.5	2,940,552	30,889	0.0105	0.9895	33.73
45.5	2,538,301		0.0000	1.0000	33.37
46.5	2,539,965	58,156	0.0229	0.9771	33.37
47.5	2,461,655	5,418	0.0022	0.9978	32.61
48.5	2,370,169	8,915	0.0038	0.9962	32.54
49.5	2,356,403	18,494	0.0078	0.9922	32.41
50.5	2,261,794	11,814	0.0052	0.9948	32.16
51.5	1,811,626	17,170	0.0095	0.9905	31.99
52.5	1,780,942	19,909	0.0112	0.9888	31.69
53.5	1,192,085	15,937	0.0134	0.9866	31.33
54.5	1,159,120	16,590	0.0143	0.9857	30.92
55.5	1,141,831	5,595	0.0049	0.9951	30.47
56.5	405,991	2,519	0.0062	0.9938	30.32
57.5	403,472	12,695	0.0315	0.9685	30.14
58.5	372,075	2,160	0.0058	0.9942	29.19
59.5	289,516	3,810	0.0132	0.9868	29.02
60.5	285,706	2,882	0.0101	0.9899	28.64
61.5	282,602	1,535	0.0054	0.9946	28.35
62.5	281,043	6,554	0.0233	0.9767	28.19
63.5	69,748	7,968	0.1142	0.8858	27.54
64.5	56,996		0.0000	1.0000	24.39
65.5	56,996	550	0.0096	0.9904	24.39
66.5	1,256		0.0000	1.0000	24.15
67.5	1,057		0.0000	1.0000	24.15
68.5					24.15

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT
ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1944-2014 EXPERIENCE BAND 1944-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	906,999		0.0000	1.0000	100.00
0.5	906,999	16,502	0.0182	0.9818	100.00
1.5	728,101	1,145	0.0016	0.9984	98.18
2.5	688,296	3,878	0.0056	0.9944	98.03
3.5	614,349	2,217	0.0036	0.9964	97.47
4.5	600,006	89	0.0001	0.9999	97.12
5.5	485,248	1,072	0.0022	0.9978	97.11
6.5	472,796	6,811	0.0144	0.9856	96.89
7.5	465,985	9,678	0.0208	0.9792	95.50
8.5	456,567	3,866	0.0085	0.9915	93.51
9.5	441,362		0.0000	1.0000	92.72
10.5	441,362	4,194	0.0095	0.9905	92.72
11.5	437,168	10,268	0.0235	0.9765	91.84
12.5	413,608	1,331	0.0032	0.9968	89.68
13.5	375,387	4,116	0.0110	0.9890	89.40
14.5	329,112	2,301	0.0070	0.9930	88.42
15.5	326,811	8,886	0.0272	0.9728	87.80
16.5	317,925	1,140	0.0036	0.9964	85.41
17.5	316,785	464	0.0015	0.9985	85.10
18.5	316,321	317	0.0010	0.9990	84.98
19.5	315,098	1,648	0.0052	0.9948	84.89
20.5	314,356	3,068	0.0098	0.9902	84.45
21.5	311,288		0.0000	1.0000	83.63
22.5	301,560		0.0000	1.0000	83.63
23.5	311,288	40,157	0.1290	0.8710	83.63
24.5	268,839		0.0000	1.0000	72.84
25.5	205,996	8,177	0.0397	0.9603	72.84
26.5	178,016	215	0.0012	0.9988	69.95
27.5	177,801	2,067	0.0116	0.9884	69.86
28.5	164,163	14,915	0.0909	0.9091	69.05
29.5	144,158	3,276	0.0227	0.9773	62.78
30.5	140,882		0.0000	1.0000	61.35
31.5	140,882		0.0000	1.0000	61.35
32.5	136,414		0.0000	1.0000	61.35
33.5	136,414		0.0000	1.0000	61.35
34.5	136,414	2,509	0.0184	0.9816	61.35
35.5	131,057		0.0000	1.0000	60.22
36.5	131,057		0.0000	1.0000	60.22
37.5	131,057		0.0000	1.0000	60.22
38.5	131,057	393	0.0030	0.9970	60.22

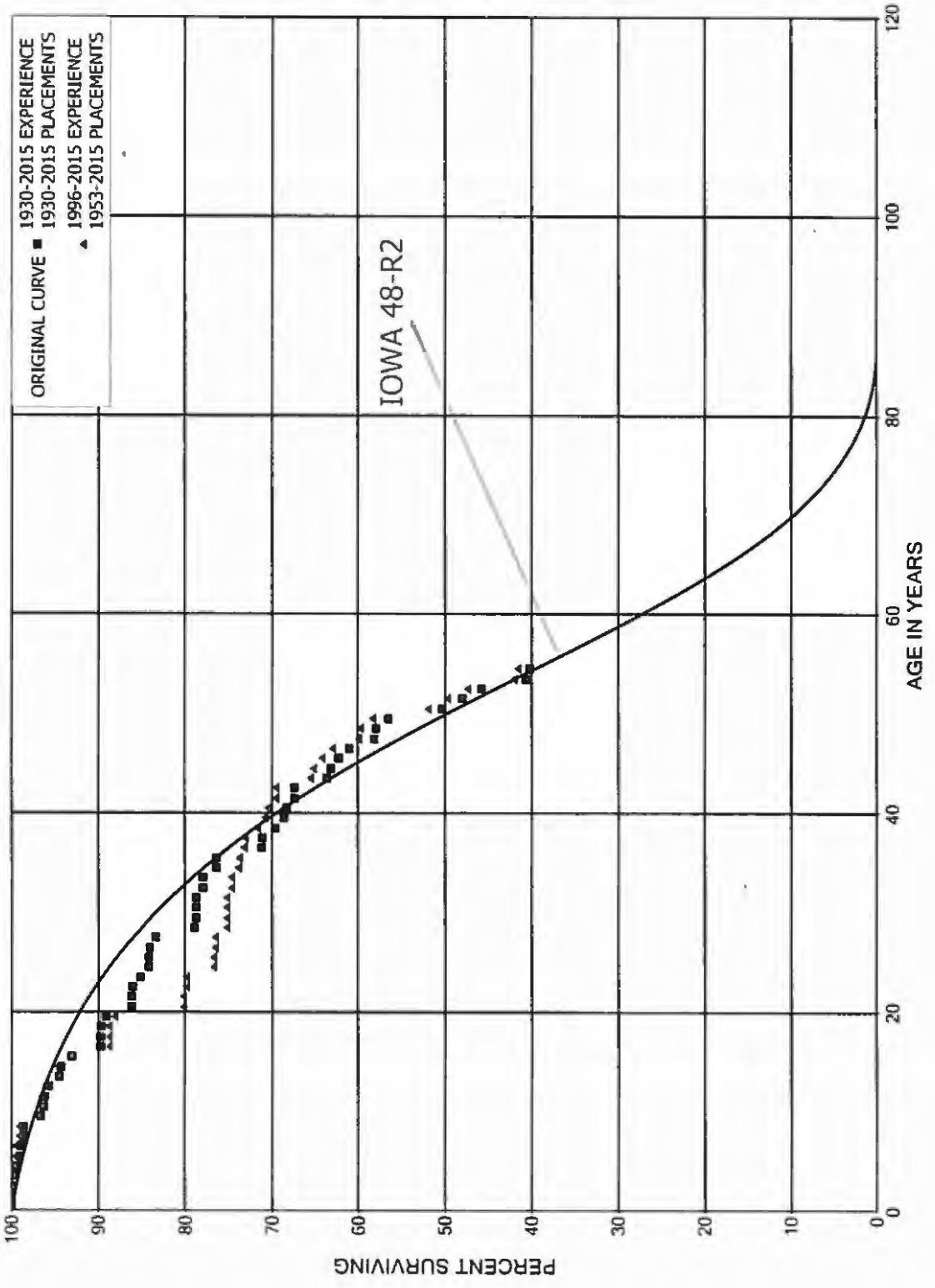
LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1944-2014			EXPERIENCE BAND 1944-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	130,664	1,946	0.0149	0.9851	60.04
40.5	128,718		0.0000	1.0000	59.15
41.5	128,718		0.0000	1.0000	59.15
42.5	128,718	505	0.0039	0.9961	59.15
43.5	128,033		0.0000	1.0000	58.91
44.5	127,127		0.0000	1.0000	58.91
45.5	107,819		0.0000	1.0000	58.91
46.5	107,819		0.0000	1.0000	58.91
47.5	100,847		0.0000	1.0000	58.91
48.5	100,847	43	0.0004	0.9996	58.91
49.5	77,422		0.0000	1.0000	58.89
50.5	44,140		0.0000	1.0000	58.89
51.5	43,770		0.0000	1.0000	58.89
52.5	43,770		0.0000	1.0000	58.89
53.5	42,297		0.0000	1.0000	58.89
54.5	42,297	629	0.0149	0.9851	58.89
55.5	41,668		0.0000	1.0000	58.01
56.5	6,879		0.0000	1.0000	58.01
57.5	6,451		0.0000	1.0000	58.01
58.5	2,728		0.0000	1.0000	58.01
59.5	2,728		0.0000	1.0000	58.01
60.5	2,728		0.0000	1.0000	58.01
61.5	1,152		0.0000	1.0000	58.01
62.5	1,152		0.0000	1.0000	58.01
63.5	1,152		0.0000	1.0000	58.01
64.5					58.01

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT
ACCOUNT 356 PURIFICATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 356 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2015 EXPERIENCE BAND 1930-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,372,484	770	0.0000	1.0000	100.00
0.5	16,856,626	5,583	0.0003	0.9997	100.00
1.5	15,386,642	18,223	0.0012	0.9988	99.96
2.5	14,232,214	33,983	0.0024	0.9976	99.84
3.5	12,890,043	25,871	0.0020	0.9980	99.61
4.5	12,444,052	35,976	0.0029	0.9971	99.41
5.5	10,924,657	14,882	0.0014	0.9986	99.12
6.5	10,625,597	35,406	0.0033	0.9967	98.98
7.5	10,590,190	2,908	0.0003	0.9997	98.65
8.5	10,581,749	217,275	0.0205	0.9795	98.63
9.5	10,333,957	33,162	0.0032	0.9968	96.60
10.5	10,208,366	16,225	0.0016	0.9984	96.29
11.5	9,928,712	40,225	0.0041	0.9959	96.14
12.5	9,427,003	118,965	0.0126	0.9874	95.75
13.5	8,564,151	20,408	0.0024	0.9976	94.54
14.5	7,087,583	95,820	0.0135	0.9865	94.32
15.5	5,939,969	210,240	0.0354	0.9646	93.04
16.5	5,242,171		0.0000	1.0000	89.75
17.5	5,243,769	8,492	0.0016	0.9984	89.75
18.5	2,967,296	19,391	0.0065	0.9935	89.60
19.5	2,013,160	64,116	0.0318	0.9682	89.02
20.5	1,929,722		0.0000	1.0000	86.18
21.5	1,656,416	2,107	0.0013	0.9987	86.18
22.5	1,608,270	16,641	0.0103	0.9897	86.07
23.5	1,694,122	20,358	0.0120	0.9880	85.18
24.5	1,646,172	200	0.0001	0.9999	84.16
25.5	1,643,925	966	0.0006	0.9994	84.15
26.5	1,496,040	12,194	0.0082	0.9918	84.10
27.5	1,566,552	83,010	0.0530	0.9470	83.41
28.5	1,466,676	5,681	0.0039	0.9961	78.99
29.5	1,382,252		0.0000	1.0000	78.69
30.5	1,378,498		0.0000	1.0000	78.69
31.5	1,332,921	11,545	0.0087	0.9913	78.69
32.5	1,321,376	1,782	0.0013	0.9987	78.01
33.5	1,319,594	24,606	0.0186	0.9814	77.90
34.5	1,294,988	1,253	0.0010	0.9990	76.45
35.5	1,293,734	88,657	0.0685	0.9315	76.37
36.5	1,205,077	2,174	0.0018	0.9982	71.14
37.5	1,202,902	24,379	0.0203	0.9797	71.01
38.5	1,172,476	15,525	0.0132	0.9868	69.57

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 356 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2015 EXPERIENCE BAND 1930-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,156,182	6,601	0.0057	0.9943	68.65
40.5	1,136,349	14,572	0.0128	0.9872	68.26
41.5	1,006,620		0.0000	1.0000	67.38
42.5	1,006,620	57,090	0.0567	0.9433	67.38
43.5	948,761	5,674	0.0060	0.9940	63.56
44.5	941,964	13,757	0.0146	0.9854	63.18
45.5	927,234	17,582	0.0190	0.9810	62.26
46.5	869,593	41,273	0.0475	0.9525	61.08
47.5	710,071	3,152	0.0044	0.9956	58.18
48.5	431,602	10,640	0.0247	0.9753	57.92
49.5	419,060	46,040	0.1099	0.8901	56.49
50.5	369,312	17,048	0.0462	0.9538	50.29
51.5	131,519	6,187	0.0470	0.9530	47.97
52.5	115,210	12,889	0.1119	0.8881	45.71
53.5	102,321	1,196	0.0117	0.9883	40.60
54.5	29,842	12,278	0.4114	0.5886	40.12
55.5	17,564	395	0.0225	0.9775	23.61
56.5					23.08

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 356 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,138,056		0.0000	1.0000	100.00
0.5	14,704,382		0.0000	1.0000	100.00
1.5	13,379,090	18,223	0.0014	0.9986	100.00
2.5	12,236,022	16,877	0.0014	0.9986	99.86
3.5	11,024,803	23,661	0.0021	0.9979	99.73
4.5	10,609,276	14,079	0.0013	0.9987	99.51
5.5	9,123,492		0.0000	1.0000	99.38
6.5	8,903,527	35,406	0.0040	0.9960	99.38
7.5	8,868,121		0.0000	1.0000	98.98
8.5	8,879,453	196,368	0.0221	0.9779	98.98
9.5	8,731,312	31,574	0.0036	0.9964	96.80
10.5	8,619,708	7,264	0.0008	0.9992	96.45
11.5	8,394,592	36,311	0.0043	0.9957	96.36
12.5	7,896,797	114,355	0.0145	0.9855	95.95
13.5	7,037,839	6,825	0.0010	0.9990	94.56
14.5	5,575,571	86,467	0.0155	0.9845	94.47
15.5	4,450,395	209,558	0.0471	0.9529	93.00
16.5	3,741,791		0.0000	1.0000	88.62
17.5	3,742,508	717	0.0002	0.9998	88.62
18.5	1,492,337	11,343	0.0076	0.9924	88.61
19.5	595,739	53,414	0.0897	0.9103	87.93
20.5	489,335		0.0000	1.0000	80.05
21.5	546,923	2,041	0.0037	0.9963	80.05
22.5	498,843		0.0000	1.0000	79.75
23.5	401,826	16,061	0.0400	0.9600	79.75
24.5	365,132		0.0000	1.0000	76.56
25.5	363,131	966	0.0027	0.9973	76.56
26.5	341,214		0.0000	1.0000	76.36
27.5	543,947	9,126	0.0168	0.9832	76.36
28.5	793,272		0.0000	1.0000	75.08
29.5	716,431		0.0000	1.0000	75.08
30.5	716,889		0.0000	1.0000	75.08
31.5	944,776	7,388	0.0078	0.9922	75.08
32.5	978,296		0.0000	1.0000	74.49
33.5	978,296	9,849	0.0101	0.9899	74.49
34.5	1,149,346	1,253	0.0011	0.9989	73.74
35.5	1,148,093	9,777	0.0085	0.9915	73.66
36.5	1,201,049	2,174	0.0018	0.9982	73.03
37.5	1,198,874	23,490	0.0196	0.9804	72.90
38.5	1,169,337	13,145	0.0112	0.9888	71.47

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

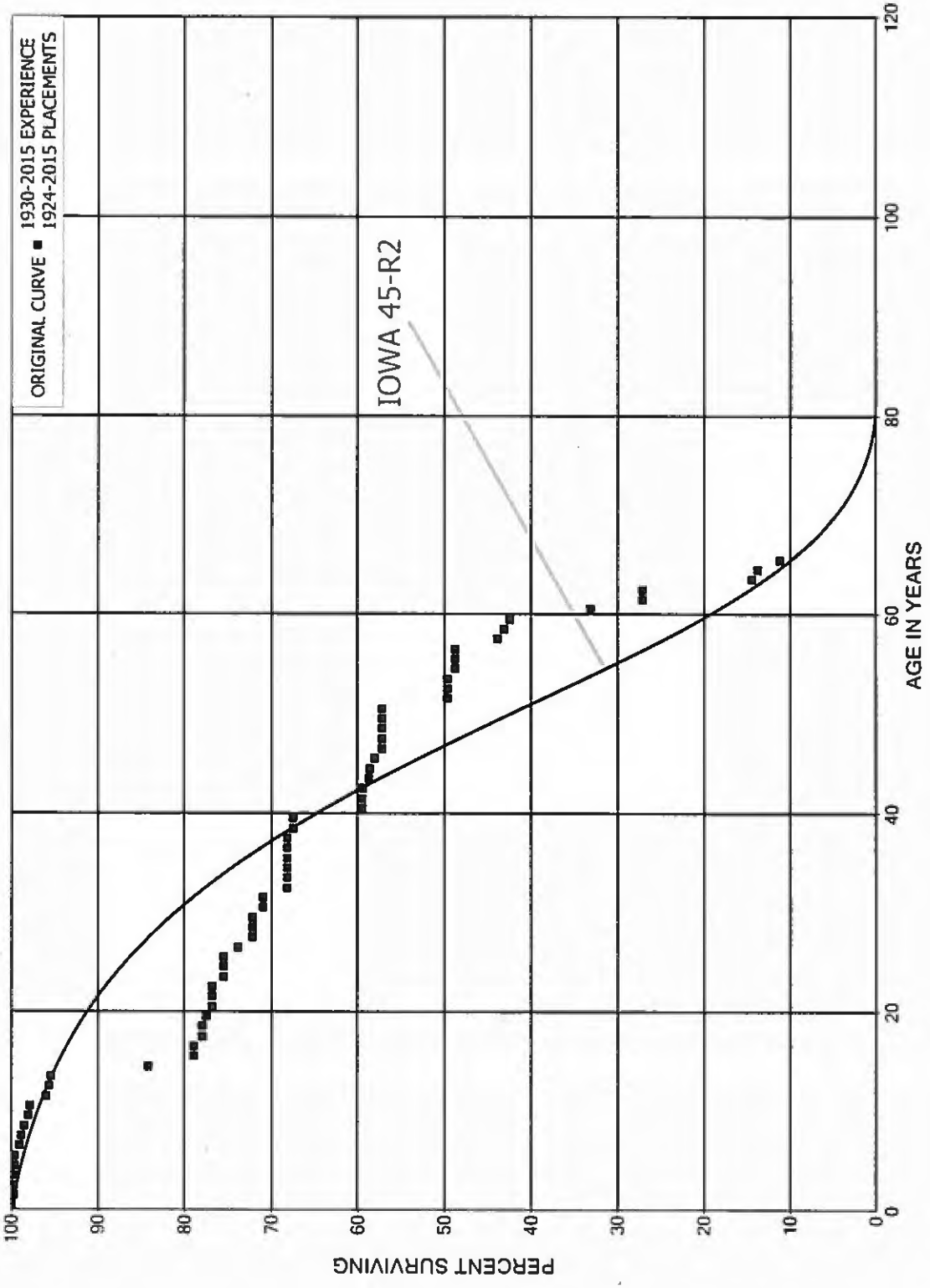
ACCOUNT 356 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2015 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,155,423	6,601	0.0057	0.9943	70.67
40.5	1,135,590	14,572	0.0128	0.9872	70.26
41.5	1,005,861		0.0000	1.0000	69.36
42.5	1,005,861	57,090	0.0568	0.9432	69.36
43.5	948,002	5,674	0.0060	0.9940	65.43
44.5	941,205	13,757	0.0146	0.9854	65.03
45.5	926,475	17,582	0.0190	0.9810	64.08
46.5	868,834	41,273	0.0475	0.9525	62.87
47.5	709,312	3,152	0.0044	0.9956	59.88
48.5	430,843	10,640	0.0247	0.9753	59.62
49.5	418,301	46,040	0.1101	0.8899	58.14
50.5	368,553	16,289	0.0442	0.9558	51.74
51.5	131,519	6,187	0.0470	0.9530	49.46
52.5	115,210	12,889	0.1119	0.8881	47.13
53.5	102,321	1,196	0.0117	0.9883	41.86
54.5	29,842	12,278	0.4114	0.5886	41.37
55.5	17,564	395	0.0225	0.9775	24.35
56.5					23.80

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT
ACCOUNT 357 OTHER EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 357 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2015 EXPERIENCE BAND 1930-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,600,397	18	0.0000	1.0000	100.00
0.5	2,557,646	7,079	0.0028	0.9972	100.00
1.5	2,292,812	623	0.0003	0.9997	99.72
2.5	1,648,762	160	0.0001	0.9999	99.70
3.5	1,592,766	1,045	0.0007	0.9993	99.69
4.5	1,655,254		0.0000	1.0000	99.62
5.5	1,383,797	7,479	0.0054	0.9946	99.62
6.5	1,237,922	3,392	0.0027	0.9973	99.08
7.5	1,199,928	4,037	0.0034	0.9966	98.81
8.5	1,179,523	5,494	0.0047	0.9953	98.48
9.5	1,052,303	1,783	0.0017	0.9983	98.02
10.5	1,016,717	19,204	0.0189	0.9811	97.85
11.5	955,164	3,452	0.0036	0.9964	96.00
12.5	951,120	2,414	0.0025	0.9975	95.66
13.5	617,340	72,583	0.1176	0.8824	95.42
14.5	321,818	19,847	0.0617	0.9383	84.20
15.5	301,971	363	0.0012	0.9988	79.00
16.5	304,700	3,594	0.0118	0.9882	78.91
17.5	301,105		0.0000	1.0000	77.98
18.5	290,098	1,736	0.0060	0.9940	77.98
19.5	288,362	2,489	0.0086	0.9914	77.51
20.5	234,724		0.0000	1.0000	76.84
21.5	233,838		0.0000	1.0000	76.84
22.5	230,761	4,007	0.0174	0.9826	76.84
23.5	175,157		0.0000	1.0000	75.51
24.5	145,886		0.0000	1.0000	75.51
25.5	132,110	2,869	0.0217	0.9783	75.51
26.5	115,187	2,705	0.0235	0.9765	73.87
27.5	112,482		0.0000	1.0000	72.13
28.5	94,182		0.0000	1.0000	72.13
29.5	93,316	1,535	0.0164	0.9836	72.13
30.5	91,781		0.0000	1.0000	70.95
31.5	91,781	3,604	0.0393	0.9607	70.95
32.5	81,695		0.0000	1.0000	68.16
33.5	79,962		0.0000	1.0000	68.16
34.5	63,951		0.0000	1.0000	68.16
35.5	63,951		0.0000	1.0000	68.16
36.5	63,951		0.0000	1.0000	68.16
37.5	63,951	644	0.0101	0.9899	68.16
38.5	63,307		0.0000	1.0000	67.48

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

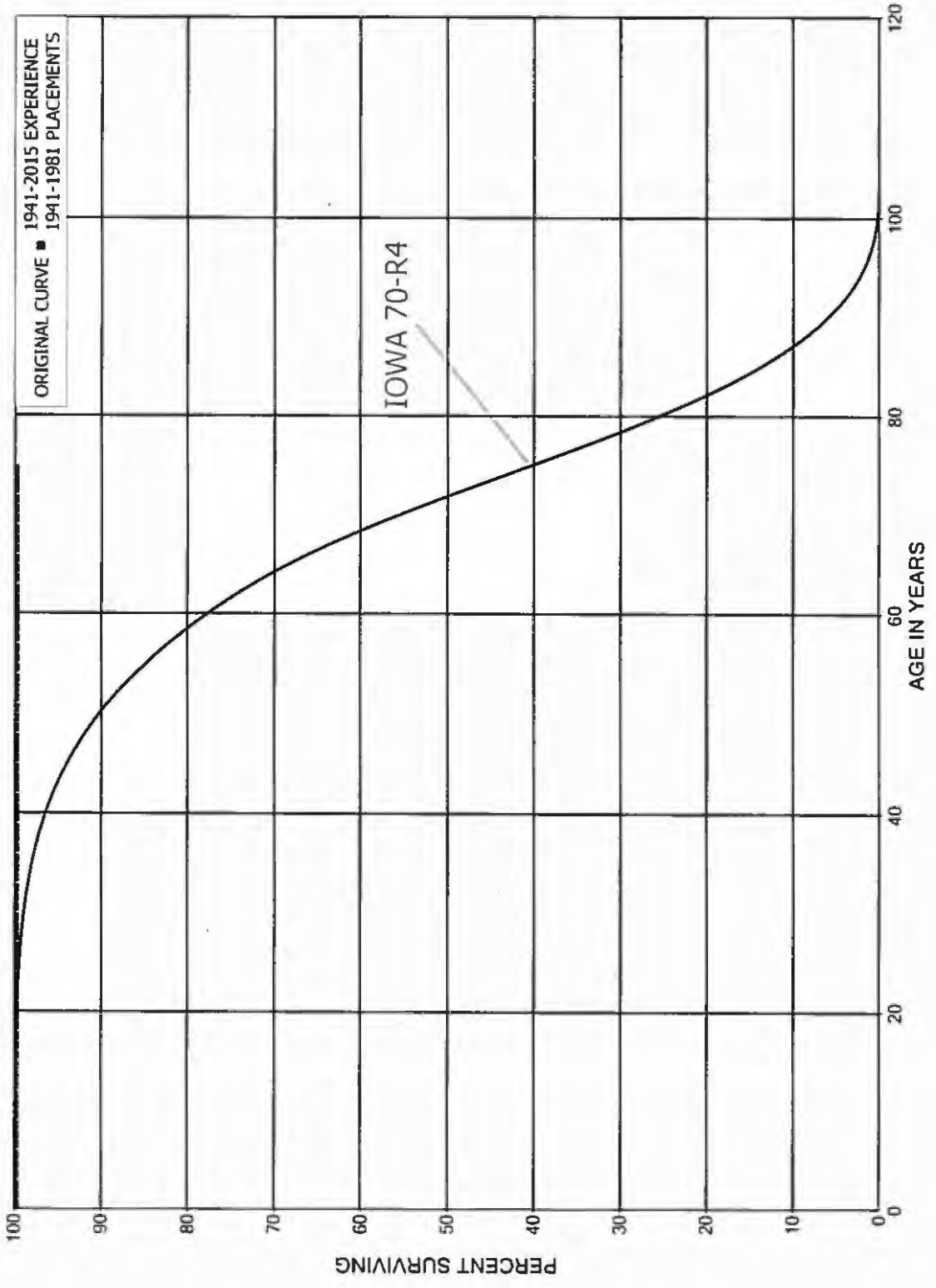
ACCOUNT 357 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2015 EXPERIENCE BAND 1930-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	63,307	7,469	0.1180	0.8820	67.48
40.5	55,838		0.0000	1.0000	59.51
41.5	55,838	114	0.0020	0.9980	59.51
42.5	55,724	596	0.0107	0.9893	59.39
43.5	55,127	134	0.0024	0.9976	58.76
44.5	54,993	489	0.0089	0.9911	58.61
45.5	54,228	827	0.0152	0.9848	58.09
46.5	50,702		0.0000	1.0000	57.21
47.5	46,343		0.0000	1.0000	57.21
48.5	42,579		0.0000	1.0000	57.21
49.5	41,816		0.0000	1.0000	57.21
50.5	40,755	5,426	0.1331	0.8669	57.21
51.5	32,372		0.0000	1.0000	49.59
52.5	32,249		0.0000	1.0000	49.59
53.5	27,218	463	0.0170	0.9830	49.59
54.5	26,322		0.0000	1.0000	48.75
55.5	24,700		0.0000	1.0000	48.75
56.5	11,308	1,133	0.1002	0.8998	48.75
57.5	9,904	186	0.0188	0.9812	43.87
58.5	9,718	140	0.0145	0.9855	43.04
59.5	9,391	2,060	0.2193	0.7807	42.42
60.5	7,331	1,346	0.1836	0.8164	33.12
61.5	5,985		0.0000	1.0000	27.03
62.5	5,985	2,801	0.4680	0.5320	27.03
63.5	3,184	147	0.0462	0.9538	14.38
64.5	3,037	556	0.1832	0.8168	13.72
65.5	2,481	1,613	0.6502	0.3498	11.21
66.5	868	89	0.1024	0.8976	3.92
67.5	779	779	1.0000		3.52
68.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT
ACCOUNT 365.2 RIGHTS OF WAY
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 365.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-1981 EXPERIENCE BAND 1941-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	220,659		0.0000	1.0000	100.00
0.5	220,659		0.0000	1.0000	100.00
1.5	220,659		0.0000	1.0000	100.00
2.5	220,659		0.0000	1.0000	100.00
3.5	220,659		0.0000	1.0000	100.00
4.5	220,659		0.0000	1.0000	100.00
5.5	220,659		0.0000	1.0000	100.00
6.5	220,659		0.0000	1.0000	100.00
7.5	220,659		0.0000	1.0000	100.00
8.5	220,659		0.0000	1.0000	100.00
9.5	220,659		0.0000	1.0000	100.00
10.5	220,659		0.0000	1.0000	100.00
11.5	220,659		0.0000	1.0000	100.00
12.5	220,659		0.0000	1.0000	100.00
13.5	220,659		0.0000	1.0000	100.00
14.5	220,659		0.0000	1.0000	100.00
15.5	220,659		0.0000	1.0000	100.00
16.5	220,659		0.0000	1.0000	100.00
17.5	220,659		0.0000	1.0000	100.00
18.5	220,659		0.0000	1.0000	100.00
19.5	220,659		0.0000	1.0000	100.00
20.5	220,659		0.0000	1.0000	100.00
21.5	220,659		0.0000	1.0000	100.00
22.5	220,659		0.0000	1.0000	100.00
23.5	220,659		0.0000	1.0000	100.00
24.5	220,659		0.0000	1.0000	100.00
25.5	220,659		0.0000	1.0000	100.00
26.5	220,659		0.0000	1.0000	100.00
27.5	220,659		0.0000	1.0000	100.00
28.5	220,659		0.0000	1.0000	100.00
29.5	220,659		0.0000	1.0000	100.00
30.5	220,659		0.0000	1.0000	100.00
31.5	220,659		0.0000	1.0000	100.00
32.5	220,659		0.0000	1.0000	100.00
33.5	220,659		0.0000	1.0000	100.00
34.5	220,188		0.0000	1.0000	100.00
35.5	220,188		0.0000	1.0000	100.00
36.5	162,253		0.0000	1.0000	100.00
37.5	162,253		0.0000	1.0000	100.00
38.5	162,253		0.0000	1.0000	100.00

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

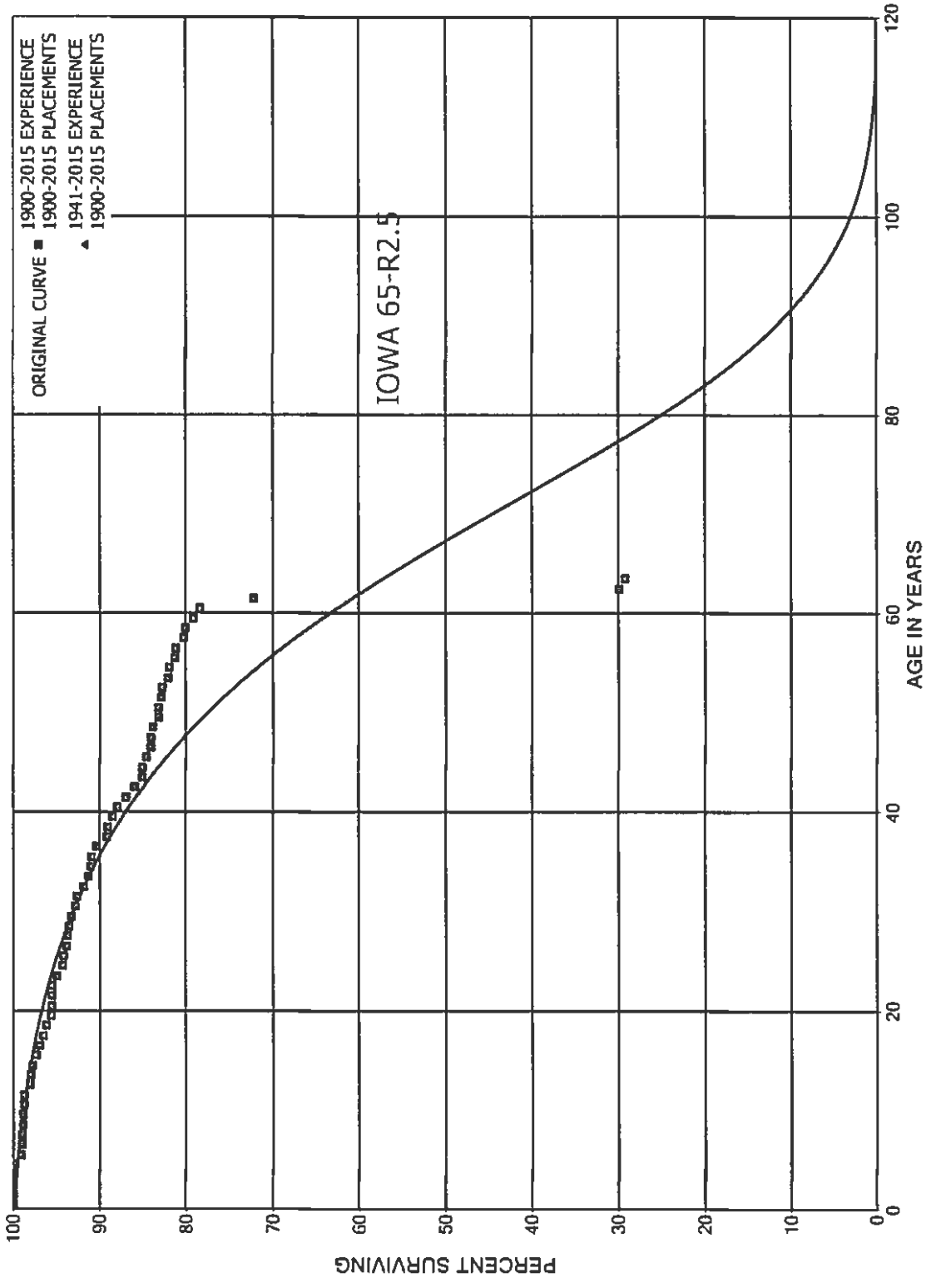
ACCOUNT 365.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-1981 EXPERIENCE BAND 1941-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	162,253		0.0000	1.0000	100.00
40.5	162,253		0.0000	1.0000	100.00
41.5	162,253		0.0000	1.0000	100.00
42.5	162,253		0.0000	1.0000	100.00
43.5	162,227		0.0000	1.0000	100.00
44.5	159,152		0.0000	1.0000	100.00
45.5	132,833		0.0000	1.0000	100.00
46.5	132,833		0.0000	1.0000	100.00
47.5	132,833		0.0000	1.0000	100.00
48.5	132,833		0.0000	1.0000	100.00
49.5	132,833		0.0000	1.0000	100.00
50.5	132,833		0.0000	1.0000	100.00
51.5	132,833		0.0000	1.0000	100.00
52.5	132,833		0.0000	1.0000	100.00
53.5	124,037		0.0000	1.0000	100.00
54.5	124,037		0.0000	1.0000	100.00
55.5	65,179		0.0000	1.0000	100.00
56.5	65,179		0.0000	1.0000	100.00
57.5	65,179		0.0000	1.0000	100.00
58.5	65,179		0.0000	1.0000	100.00
59.5	64,547		0.0000	1.0000	100.00
60.5	64,547		0.0000	1.0000	100.00
61.5	64,547		0.0000	1.0000	100.00
62.5	41,703		0.0000	1.0000	100.00
63.5	35,478		0.0000	1.0000	100.00
64.5	35,478		0.0000	1.0000	100.00
65.5	35,478		0.0000	1.0000	100.00
66.5	24,166		0.0000	1.0000	100.00
67.5	11,029		0.0000	1.0000	100.00
68.5	10,637		0.0000	1.0000	100.00
69.5	10,637		0.0000	1.0000	100.00
70.5	10,637		0.0000	1.0000	100.00
71.5	10,637		0.0000	1.0000	100.00
72.5	10,637		0.0000	1.0000	100.00
73.5	190		0.0000	1.0000	100.00
74.5					100.00

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT
ACCOUNT 367 MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	50,093,492	10,547	0.0002	0.9998	100.00
0.5	49,218,290	36,654	0.0007	0.9993	99.98
1.5	33,790,666	2,439	0.0001	0.9999	99.90
2.5	23,095,410	340	0.0000	1.0000	99.90
3.5	19,225,749	5,425	0.0003	0.9997	99.90
4.5	18,926,505	155,161	0.0082	0.9918	99.87
5.5	15,750,910	7,366	0.0005	0.9995	99.05
6.5	15,072,222	3,935	0.0003	0.9997	99.00
7.5	15,070,871	16,049	0.0011	0.9989	98.98
8.5	15,043,652	6,377	0.0004	0.9996	98.87
9.5	15,009,695	11,124	0.0007	0.9993	98.83
10.5	14,811,416	9,943	0.0007	0.9993	98.76
11.5	14,792,884	90,167	0.0061	0.9939	98.69
12.5	14,393,795	26,484	0.0018	0.9982	98.09
13.5	14,353,723	19,121	0.0013	0.9987	97.91
14.5	14,332,299	67,225	0.0047	0.9953	97.78
15.5	14,246,914	50,981	0.0036	0.9964	97.32
16.5	13,449,011	65,657	0.0049	0.9951	96.97
17.5	12,955,364	39,019	0.0030	0.9970	96.50
18.5	13,652,702	80,988	0.0059	0.9941	96.21
19.5	13,302,140	12,094	0.0009	0.9991	95.64
20.5	13,232,949	2,154	0.0002	0.9998	95.55
21.5	13,264,194	4,723	0.0004	0.9996	95.53
22.5	11,349,264	66,902	0.0059	0.9941	95.50
23.5	12,329,885	90,388	0.0073	0.9927	94.94
24.5	11,145,061	2,249	0.0002	0.9998	94.24
25.5	11,142,812	45,342	0.0041	0.9959	94.22
26.5	11,007,868	16,787	0.0015	0.9985	93.84
27.5	10,991,080	24,488	0.0022	0.9978	93.69
28.5	10,969,324	26,730	0.0024	0.9976	93.49
29.5	10,917,566	47,931	0.0044	0.9956	93.26
30.5	10,754,889	27,134	0.0025	0.9975	92.85
31.5	10,617,039	83,708	0.0079	0.9921	92.61
32.5	10,531,779	71,271	0.0068	0.9932	91.88
33.5	10,241,627	26,650	0.0026	0.9974	91.26
34.5	10,166,689	11,343	0.0011	0.9989	91.03
35.5	10,132,837	56,747	0.0056	0.9944	90.92
36.5	9,960,610	136,915	0.0137	0.9863	90.41
37.5	9,767,840	15,696	0.0016	0.9984	89.17
38.5	9,644,242	59,981	0.0062	0.9938	89.03

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,583,776	62,001	0.0065	0.9935	88.47
40.5	9,519,221	103,086	0.0108	0.9892	87.90
41.5	9,416,135	110,948	0.0118	0.9882	86.95
42.5	8,492,618	85,579	0.0101	0.9899	85.93
43.5	7,303,146	2,167	0.0003	0.9997	85.06
44.5	7,172,201	31,118	0.0043	0.9957	85.03
45.5	6,119,065	39,867	0.0065	0.9935	84.67
46.5	5,910,598	7,240	0.0012	0.9988	84.11
47.5	4,657,639	9,657	0.0021	0.9979	84.01
48.5	4,439,201	34,979	0.0079	0.9921	83.84
49.5	4,401,118	630	0.0001	0.9999	83.18
50.5	4,294,026	15,642	0.0036	0.9964	83.16
51.5	4,276,817	4,486	0.0010	0.9990	82.86
52.5	4,076,865	37,270	0.0091	0.9909	82.77
53.5	3,788,897	1,874	0.0005	0.9995	82.02
54.5	3,784,670	33,672	0.0089	0.9911	81.98
55.5	3,744,273	3,496	0.0009	0.9991	81.25
56.5	2,797,816	31,265	0.0112	0.9888	81.17
57.5	1,076,065	2,077	0.0019	0.9981	80.27
58.5	805,373	9,705	0.0121	0.9879	80.11
59.5	660,882	6,199	0.0094	0.9906	79.14
60.5	579,717	45,808	0.0790	0.9210	78.40
61.5	533,909	313,575	0.5873	0.4127	72.21
62.5	94,385	2,113	0.0224	0.9776	29.80
63.5	4,852	147	0.0303	0.9697	29.13
64.5	4,705		0.0000	1.0000	28.25
65.5	4,705		0.0000	1.0000	28.25
66.5	4,705		0.0000	1.0000	28.25
67.5	4,705		0.0000	1.0000	28.25
68.5	4,646		0.0000	1.0000	28.25
69.5	4,646		0.0000	1.0000	28.25
70.5	4,646		0.0000	1.0000	28.25
71.5	4,646	4,646	1.0000		28.25
72.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1941-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	49,563,865	10,547	0.0002	0.9998	100.00
0.5	48,689,644	36,654	0.0008	0.9992	99.98
1.5	33,262,331	2,439	0.0001	0.9999	99.90
2.5	22,572,446	313	0.0000	1.0000	99.90
3.5	18,704,430	5,425	0.0003	0.9997	99.89
4.5	18,405,186	155,082	0.0084	0.9916	99.87
5.5	15,229,670	7,366	0.0005	0.9995	99.02
6.5	14,561,267	3,935	0.0003	0.9997	98.98
7.5	14,560,451	16,049	0.0011	0.9989	98.95
8.5	14,537,399	6,377	0.0004	0.9996	98.84
9.5	14,503,442	11,124	0.0008	0.9992	98.80
10.5	14,319,970	9,941	0.0007	0.9993	98.72
11.5	14,301,440	90,057	0.0063	0.9937	98.65
12.5	13,902,516	26,481	0.0019	0.9981	98.03
13.5	13,866,770	19,121	0.0014	0.9986	97.84
14.5	13,866,573	67,225	0.0048	0.9952	97.71
15.5	13,781,188	50,981	0.0037	0.9963	97.24
16.5	12,983,285	65,657	0.0051	0.9949	96.88
17.5	12,489,712	39,019	0.0031	0.9969	96.39
18.5	13,187,097	80,988	0.0061	0.9939	96.09
19.5	12,836,535	12,094	0.0009	0.9991	95.50
20.5	12,767,437	2,154	0.0002	0.9998	95.41
21.5	12,798,686	4,723	0.0004	0.9996	95.39
22.5	10,884,061	66,902	0.0061	0.9939	95.35
23.5	11,865,020	90,245	0.0076	0.9924	94.77
24.5	10,681,203	2,249	0.0002	0.9998	94.05
25.5	10,678,954	45,088	0.0042	0.9958	94.03
26.5	10,876,886	16,787	0.0015	0.9985	93.63
27.5	10,860,098	24,488	0.0023	0.9977	93.49
28.5	10,838,342	26,730	0.0025	0.9975	93.28
29.5	10,786,584	47,931	0.0044	0.9956	93.05
30.5	10,623,907	27,134	0.0026	0.9974	92.63
31.5	10,486,057	83,708	0.0080	0.9920	92.40
32.5	10,400,797	71,271	0.0069	0.9931	91.66
33.5	10,110,645	26,650	0.0026	0.9974	91.03
34.5	10,035,707	11,343	0.0011	0.9989	90.79
35.5	10,001,855	56,747	0.0057	0.9943	90.69
36.5	9,829,628	136,915	0.0139	0.9861	90.17
37.5	9,636,858	6,785	0.0007	0.9993	88.92
38.5	9,522,171	47,612	0.0050	0.9950	88.85

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

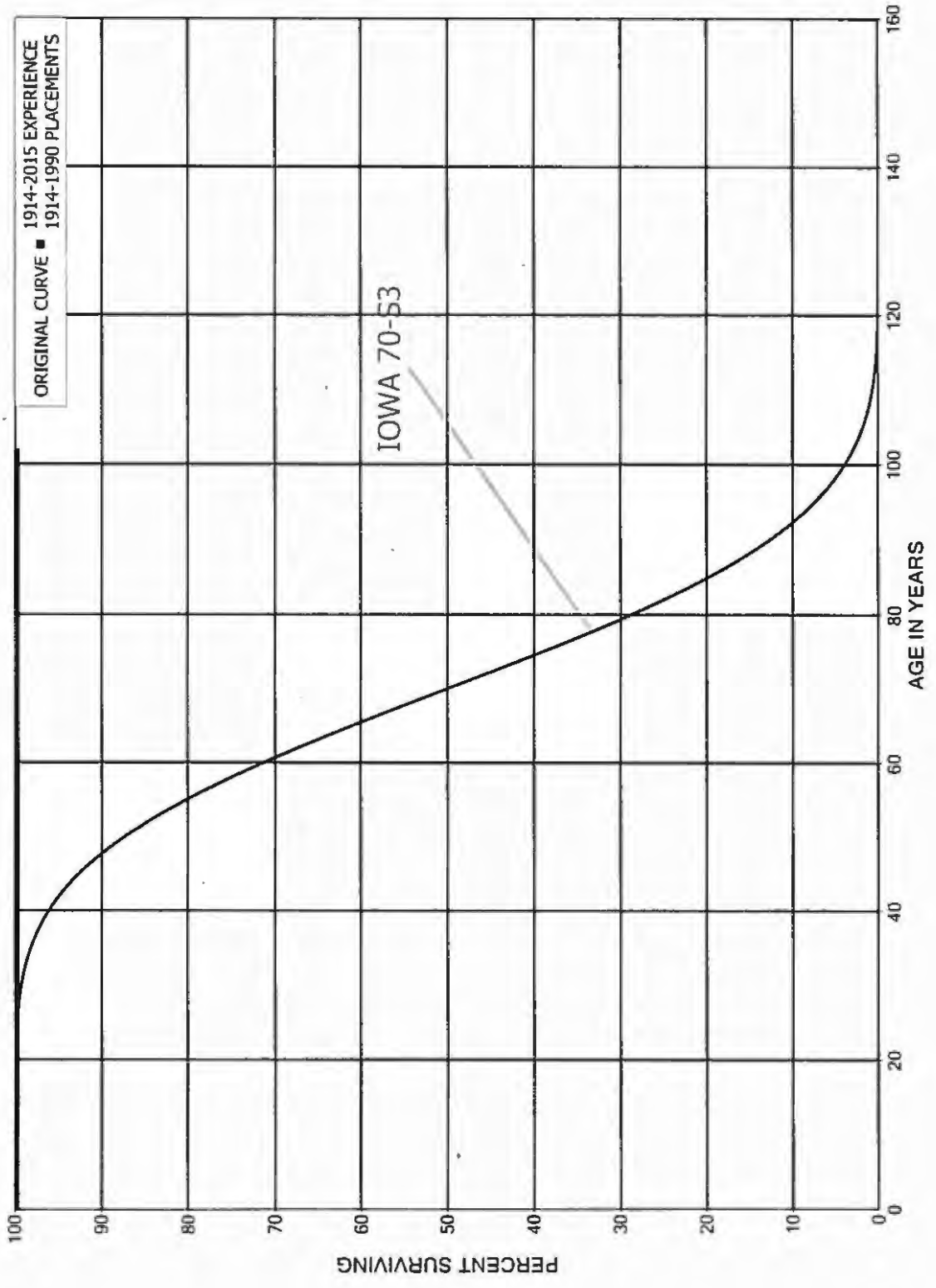
ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1941-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,474,074	56,292	0.0059	0.9941	88.41
40.5	9,519,221	103,086	0.0108	0.9892	87.88
41.5	9,416,135	110,948	0.0118	0.9882	86.93
42.5	8,492,618	85,579	0.0101	0.9899	85.91
43.5	7,303,146	2,167	0.0003	0.9997	85.04
44.5	7,172,201	31,118	0.0043	0.9957	85.02
45.5	6,119,065	39,867	0.0065	0.9935	84.65
46.5	5,910,598	7,240	0.0012	0.9988	84.10
47.5	4,657,639	9,657	0.0021	0.9979	83.99
48.5	4,439,201	34,979	0.0079	0.9921	83.82
49.5	4,401,118	630	0.0001	0.9999	83.16
50.5	4,294,026	15,642	0.0036	0.9964	83.15
51.5	4,276,817	4,486	0.0010	0.9990	82.84
52.5	4,076,865	37,270	0.0091	0.9909	82.76
53.5	3,788,897	1,874	0.0005	0.9995	82.00
54.5	3,784,670	33,672	0.0089	0.9911	81.96
55.5	3,744,273	3,496	0.0009	0.9991	81.23
56.5	2,797,816	31,265	0.0112	0.9888	81.16
57.5	1,076,065	2,077	0.0019	0.9981	80.25
58.5	805,373	9,705	0.0121	0.9879	80.09
59.5	660,882	6,199	0.0094	0.9906	79.13
60.5	579,717	45,808	0.0790	0.9210	78.39
61.5	533,909	313,575	0.5873	0.4127	72.19
62.5	94,385	2,113	0.0224	0.9776	29.79
63.5	4,852	147	0.0303	0.9697	29.13
64.5	4,705		0.0000	1.0000	28.24
65.5	4,705		0.0000	1.0000	28.24
66.5	4,705		0.0000	1.0000	28.24
67.5	4,705		0.0000	1.0000	28.24
68.5	4,646		0.0000	1.0000	28.24
69.5	4,646		0.0000	1.0000	28.24
70.5	4,646		0.0000	1.0000	28.24
71.5	4,646	4,646	1.0000		28.24
72.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT
ACCOUNT 374.22 OTHER DISTRIBUTION LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 374.22 OTHER DISTRIBUTION LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-1990 EXPERIENCE BAND 1914-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	74,018		0.0000	1.0000	100.00
0.5	74,018		0.0000	1.0000	100.00
1.5	74,018		0.0000	1.0000	100.00
2.5	74,018		0.0000	1.0000	100.00
3.5	74,018		0.0000	1.0000	100.00
4.5	74,018		0.0000	1.0000	100.00
5.5	74,018		0.0000	1.0000	100.00
6.5	74,018		0.0000	1.0000	100.00
7.5	74,018		0.0000	1.0000	100.00
8.5	74,018		0.0000	1.0000	100.00
9.5	74,018		0.0000	1.0000	100.00
10.5	74,018		0.0000	1.0000	100.00
11.5	74,018		0.0000	1.0000	100.00
12.5	74,018		0.0000	1.0000	100.00
13.5	74,018		0.0000	1.0000	100.00
14.5	74,018		0.0000	1.0000	100.00
15.5	74,018		0.0000	1.0000	100.00
16.5	74,018		0.0000	1.0000	100.00
17.5	74,018		0.0000	1.0000	100.00
18.5	74,018		0.0000	1.0000	100.00
19.5	74,018		0.0000	1.0000	100.00
20.5	74,018		0.0000	1.0000	100.00
21.5	74,018		0.0000	1.0000	100.00
22.5	74,018		0.0000	1.0000	100.00
23.5	74,018		0.0000	1.0000	100.00
24.5	74,018		0.0000	1.0000	100.00
25.5	70,517		0.0000	1.0000	100.00
26.5	70,517		0.0000	1.0000	100.00
27.5	70,517		0.0000	1.0000	100.00
28.5	70,517		0.0000	1.0000	100.00
29.5	70,517		0.0000	1.0000	100.00
30.5	70,517		0.0000	1.0000	100.00
31.5	70,517		0.0000	1.0000	100.00
32.5	70,517		0.0000	1.0000	100.00
33.5	70,517		0.0000	1.0000	100.00
34.5	70,517		0.0000	1.0000	100.00
35.5	70,517		0.0000	1.0000	100.00
36.5	65,917		0.0000	1.0000	100.00
37.5	65,917		0.0000	1.0000	100.00
38.5	65,917		0.0000	1.0000	100.00

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 374.22 OTHER DISTRIBUTION LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-1990 EXPERIENCE BAND 1914-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	65,917		0.0000	1.0000	100.00
40.5	65,917		0.0000	1.0000	100.00
41.5	65,917		0.0000	1.0000	100.00
42.5	65,917		0.0000	1.0000	100.00
43.5	65,917		0.0000	1.0000	100.00
44.5	65,917		0.0000	1.0000	100.00
45.5	65,917		0.0000	1.0000	100.00
46.5	65,917		0.0000	1.0000	100.00
47.5	65,917		0.0000	1.0000	100.00
48.5	65,917		0.0000	1.0000	100.00
49.5	65,917		0.0000	1.0000	100.00
50.5	65,917		0.0000	1.0000	100.00
51.5	45,093		0.0000	1.0000	100.00
52.5	45,093		0.0000	1.0000	100.00
53.5	44,693		0.0000	1.0000	100.00
54.5	44,693		0.0000	1.0000	100.00
55.5	39,898		0.0000	1.0000	100.00
56.5	39,898		0.0000	1.0000	100.00
57.5	20,124		0.0000	1.0000	100.00
58.5	14,904		0.0000	1.0000	100.00
59.5	14,904		0.0000	1.0000	100.00
60.5	14,904		0.0000	1.0000	100.00
61.5	14,904		0.0000	1.0000	100.00
62.5	14,904		0.0000	1.0000	100.00
63.5	14,904		0.0000	1.0000	100.00
64.5	14,904		0.0000	1.0000	100.00
65.5	14,904		0.0000	1.0000	100.00
66.5	14,904		0.0000	1.0000	100.00
67.5	14,904		0.0000	1.0000	100.00
68.5	14,904		0.0000	1.0000	100.00
69.5	14,904		0.0000	1.0000	100.00
70.5	14,904		0.0000	1.0000	100.00
71.5	14,904		0.0000	1.0000	100.00
72.5	14,904		0.0000	1.0000	100.00
73.5	14,904		0.0000	1.0000	100.00
74.5	14,904		0.0000	1.0000	100.00
75.5	14,904		0.0000	1.0000	100.00
76.5	14,904		0.0000	1.0000	100.00
77.5	14,904		0.0000	1.0000	100.00
78.5	14,904		0.0000	1.0000	100.00

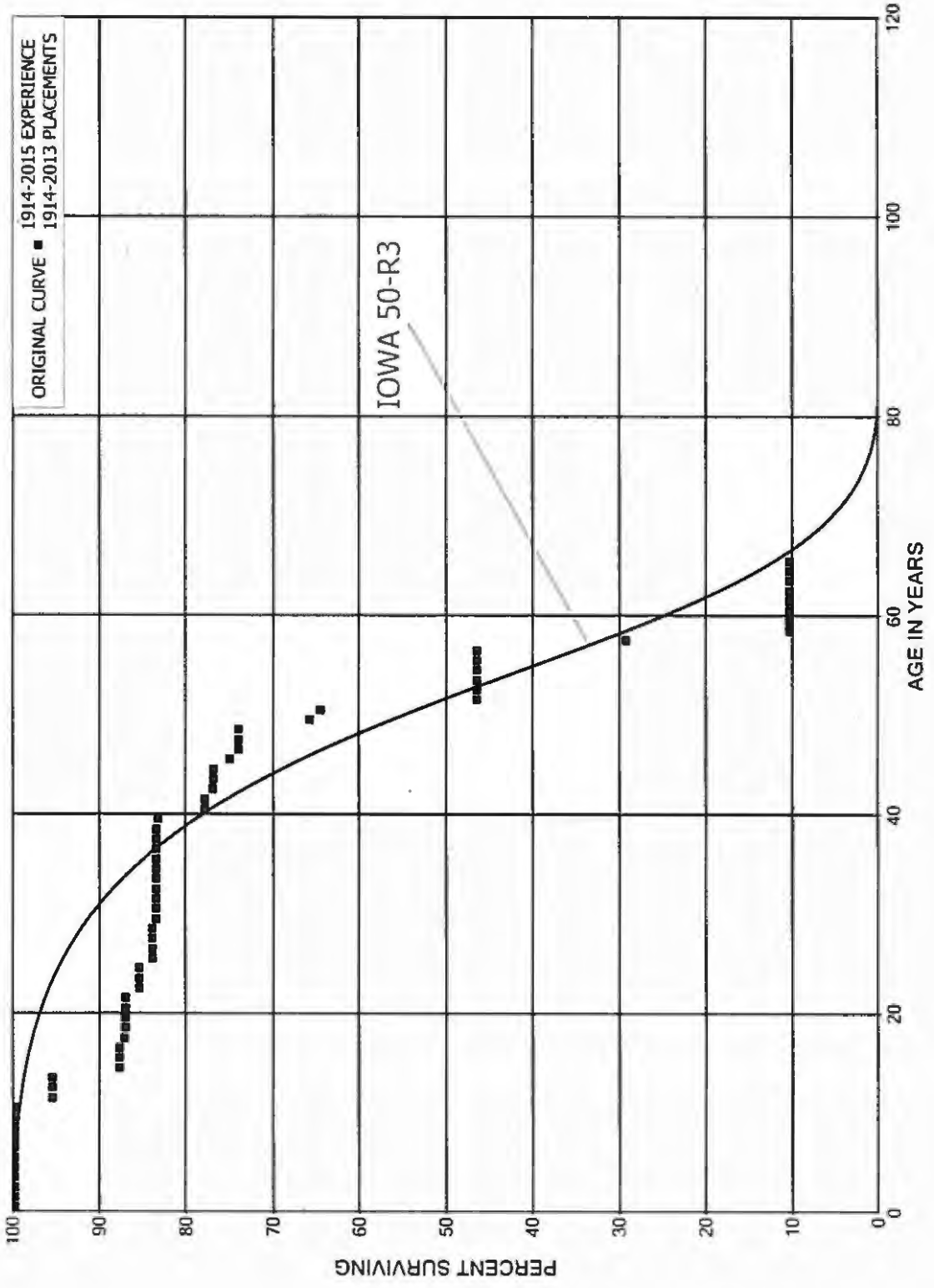
LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 374.22 OTHER DISTRIBUTION LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-1990			EXPERIENCE BAND 1914-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	14,904		0.0000	1.0000	100.00
80.5	14,904		0.0000	1.0000	100.00
81.5	14,904		0.0000	1.0000	100.00
82.5	14,904		0.0000	1.0000	100.00
83.5	14,904		0.0000	1.0000	100.00
84.5	14,904		0.0000	1.0000	100.00
85.5	14,904		0.0000	1.0000	100.00
86.5	14,904		0.0000	1.0000	100.00
87.5	14,904		0.0000	1.0000	100.00
88.5	14,904		0.0000	1.0000	100.00
89.5	14,904		0.0000	1.0000	100.00
90.5	14,904		0.0000	1.0000	100.00
91.5	14,904		0.0000	1.0000	100.00
92.5	14,904		0.0000	1.0000	100.00
93.5	14,904		0.0000	1.0000	100.00
94.5	14,904		0.0000	1.0000	100.00
95.5	14,904		0.0000	1.0000	100.00
96.5	14,904		0.0000	1.0000	100.00
97.5	14,904		0.0000	1.0000	100.00
98.5	14,904		0.0000	1.0000	100.00
99.5	14,904		0.0000	1.0000	100.00
100.5	14,904		0.0000	1.0000	100.00
101.5					100.00

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT
ACCOUNT 375.1 STRUCTURES AND IMPROVEMENTS - CITY GATE STATION
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 375.1 STRUCTURES AND IMPROVEMENTS - CITY GATE STATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2013 EXPERIENCE BAND 1914-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	562,579	1,308	0.0023	0.9977	100.00
0.5	561,271		0.0000	1.0000	99.77
1.5	563,144		0.0000	1.0000	99.77
2.5	379,463		0.0000	1.0000	99.77
3.5	407,822		0.0000	1.0000	99.77
4.5	407,822		0.0000	1.0000	99.77
5.5	246,924		0.0000	1.0000	99.77
6.5	247,449		0.0000	1.0000	99.77
7.5	246,924		0.0000	1.0000	99.77
8.5	246,924		0.0000	1.0000	99.77
9.5	231,473	278	0.0012	0.9988	99.77
10.5	231,195	9,755	0.0422	0.9578	99.65
11.5	183,671		0.0000	1.0000	95.44
12.5	156,266		0.0000	1.0000	95.44
13.5	156,266	12,807	0.0820	0.9180	95.44
14.5	117,116		0.0000	1.0000	87.62
15.5	116,323		0.0000	1.0000	87.62
16.5	116,323	767	0.0066	0.9934	87.62
17.5	115,556	177	0.0015	0.9985	87.04
18.5	115,379		0.0000	1.0000	86.91
19.5	115,379		0.0000	1.0000	86.91
20.5	113,465		0.0000	1.0000	86.91
21.5	100,260	1,749	0.0174	0.9826	86.91
22.5	97,927		0.0000	1.0000	85.39
23.5	97,927		0.0000	1.0000	85.39
24.5	97,927	1,762	0.0180	0.9820	85.39
25.5	85,386		0.0000	1.0000	83.86
26.5	96,165		0.0000	1.0000	83.86
27.5	96,165		0.0000	1.0000	83.86
28.5	96,165	525	0.0055	0.9945	83.86
29.5	95,641		0.0000	1.0000	83.40
30.5	95,641		0.0000	1.0000	83.40
31.5	95,641		0.0000	1.0000	83.40
32.5	95,641		0.0000	1.0000	83.40
33.5	90,700		0.0000	1.0000	83.40
34.5	89,767		0.0000	1.0000	83.40
35.5	89,767		0.0000	1.0000	83.40
36.5	89,767		0.0000	1.0000	83.40
37.5	89,767		0.0000	1.0000	83.40
38.5	89,767	201	0.0022	0.9978	83.40

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

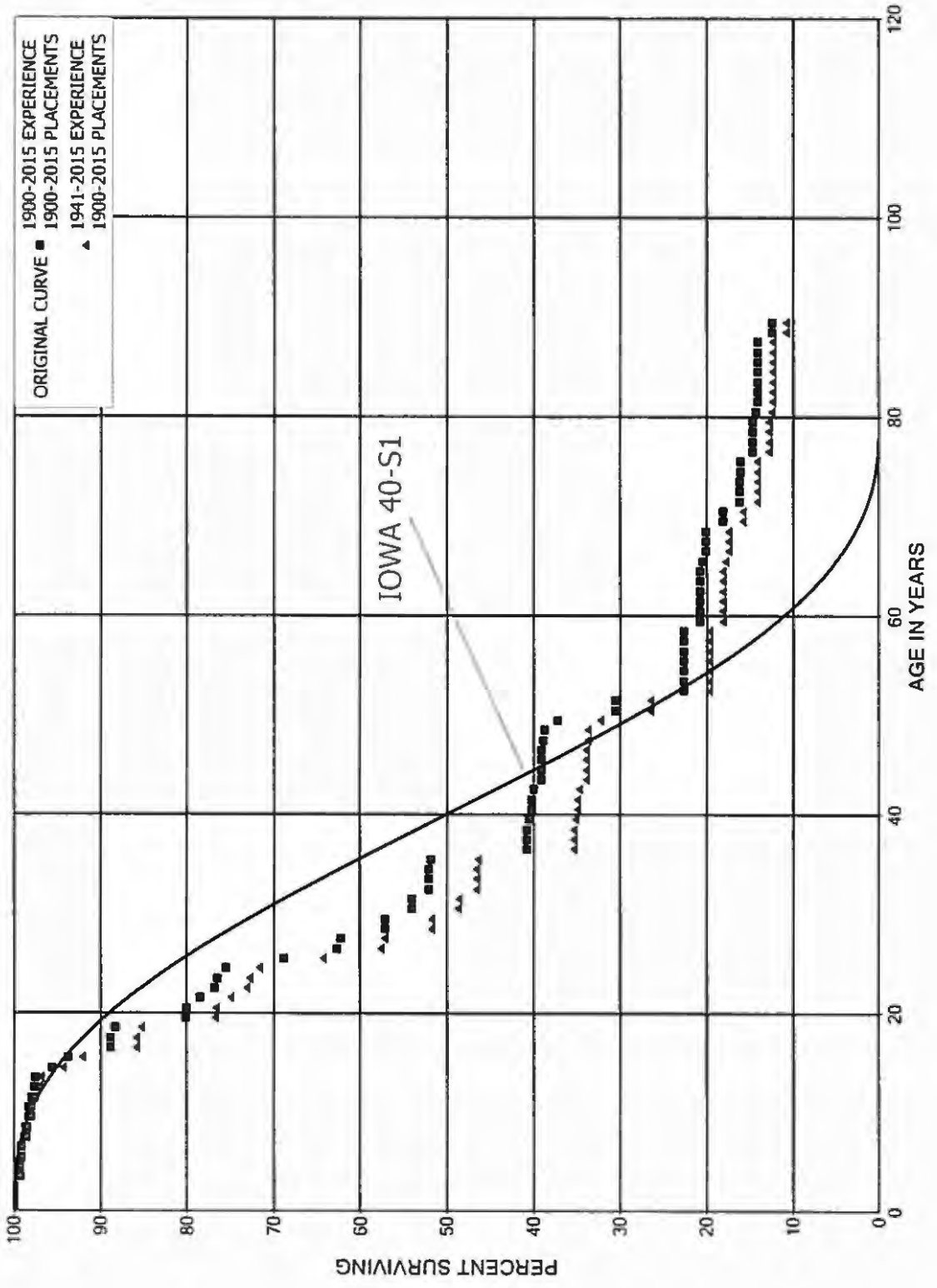
ACCOUNT 375.1 STRUCTURES AND IMPROVEMENTS - CITY GATE STATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2013 EXPERIENCE BAND 1914-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	85,385	5,525	0.0647	0.9353	83.21
40.5	79,860		0.0000	1.0000	77.83
41.5	79,860	906	0.0113	0.9887	77.83
42.5	78,954	101	0.0013	0.9987	76.95
43.5	78,451		0.0000	1.0000	76.85
44.5	76,920	1,873	0.0244	0.9756	76.85
45.5	74,121	983	0.0133	0.9867	74.98
46.5	48,142		0.0000	1.0000	73.98
47.5	48,142		0.0000	1.0000	73.98
48.5	48,142	5,390	0.1120	0.8880	73.98
49.5	42,752	751	0.0176	0.9824	65.70
50.5	36,611	10,319	0.2818	0.7182	64.55
51.5	26,293		0.0000	1.0000	46.35
52.5	26,293		0.0000	1.0000	46.35
53.5	25,618		0.0000	1.0000	46.35
54.5	25,618		0.0000	1.0000	46.35
55.5	25,618		0.0000	1.0000	46.35
56.5	25,618	9,523	0.3717	0.6283	46.35
57.5	16,094	10,420	0.6474	0.3526	29.12
58.5	5,077		0.0000	1.0000	10.27
59.5	5,077		0.0000	1.0000	10.27
60.5	4,296		0.0000	1.0000	10.27
61.5	4,296		0.0000	1.0000	10.27
62.5	4,296		0.0000	1.0000	10.27
63.5	3,579		0.0000	1.0000	10.27
64.5	3,579		0.0000	1.0000	10.27
65.5					10.27

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT
ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,551,217	989	0.0006	0.9994	100.00
0.5	1,413,254		0.0000	1.0000	99.94
1.5	1,380,260		0.0000	1.0000	99.94
2.5	1,391,505	8,326	0.0060	0.9940	99.94
3.5	1,384,870	1,093	0.0008	0.9992	99.34
4.5	1,383,777	982	0.0007	0.9993	99.26
5.5	1,327,088		0.0000	1.0000	99.19
6.5	1,327,088	6,365	0.0048	0.9952	99.19
7.5	1,320,723	996	0.0008	0.9992	98.71
8.5	1,326,273	4,150	0.0031	0.9969	98.64
9.5	1,034,013	142	0.0001	0.9999	98.33
10.5	1,033,871	3,856	0.0037	0.9963	98.32
11.5	1,030,015	3,087	0.0030	0.9970	97.95
12.5	1,026,928	1,904	0.0019	0.9981	97.66
13.5	1,017,198	19,323	0.0190	0.9810	97.48
14.5	997,874	19,291	0.0193	0.9807	95.62
15.5	979,376	51,651	0.0527	0.9473	93.78
16.5	927,725		0.0000	1.0000	88.83
17.5	927,725	5,396	0.0058	0.9942	88.83
18.5	941,905	86,476	0.0918	0.9082	88.31
19.5	850,099	1,282	0.0015	0.9985	80.21
20.5	794,338	15,529	0.0195	0.9805	80.08
21.5	628,780	13,620	0.0217	0.9783	78.52
22.5	614,977	2,489	0.0040	0.9960	76.82
23.5	595,855	7,697	0.0129	0.9871	76.51
24.5	557,505	49,223	0.0883	0.9117	75.52
25.5	511,045	45,635	0.0893	0.9107	68.85
26.5	480,636	2,980	0.0062	0.9938	62.70
27.5	486,692	40,506	0.0832	0.9168	62.31
28.5	445,397		0.0000	1.0000	57.13
29.5	437,897	23,165	0.0529	0.9471	57.13
30.5	414,732	507	0.0012	0.9988	54.11
31.5	414,225	14,728	0.0356	0.9644	54.04
32.5	394,855		0.0000	1.0000	52.12
33.5	398,057	57	0.0001	0.9999	52.12
34.5	398,932	1,929	0.0048	0.9952	52.11
35.5	397,003	85,508	0.2154	0.7846	51.86
36.5	311,495	60	0.0002	0.9998	40.69
37.5	311,435		0.0000	1.0000	40.68
38.5	310,117	1,564	0.0050	0.9950	40.68

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	312,419	2,168	0.0069	0.9931	40.48
40.5	301,727	320	0.0011	0.9989	40.20
41.5	301,407	1,315	0.0044	0.9956	40.15
42.5	300,092	7,114	0.0237	0.9763	39.98
43.5	292,978		0.0000	1.0000	39.03
44.5	292,978		0.0000	1.0000	39.03
45.5	290,395		0.0000	1.0000	39.03
46.5	285,223	1,793	0.0063	0.9937	39.03
47.5	280,700	273	0.0010	0.9990	38.78
48.5	279,387	11,329	0.0405	0.9595	38.75
49.5	263,660	47,540	0.1803	0.8197	37.18
50.5	199,388		0.0000	1.0000	30.47
51.5	195,858	50,717	0.2589	0.7411	30.47
52.5	145,141		0.0000	1.0000	22.58
53.5	145,141		0.0000	1.0000	22.58
54.5	143,819		0.0000	1.0000	22.58
55.5	142,928	47	0.0003	0.9997	22.58
56.5	142,821		0.0000	1.0000	22.57
57.5	141,781		0.0000	1.0000	22.57
58.5	139,411	11,129	0.0798	0.9202	22.57
59.5	128,282		0.0000	1.0000	20.77
60.5	125,435		0.0000	1.0000	20.77
61.5	112,331		0.0000	1.0000	20.77
62.5	107,867		0.0000	1.0000	20.77
63.5	107,867		0.0000	1.0000	20.77
64.5	89,528	1,739	0.0194	0.9806	20.77
65.5	83,126	1,449	0.0174	0.9826	20.37
66.5	79,857		0.0000	1.0000	20.01
67.5	79,857		0.0000	1.0000	20.01
68.5	79,857	7,661	0.0959	0.9041	20.01
69.5	74,520		0.0000	1.0000	18.09
70.5	70,273	7,613	0.1083	0.8917	18.09
71.5	62,467		0.0000	1.0000	16.13
72.5	60,973		0.0000	1.0000	16.13
73.5	60,820	87	0.0014	0.9986	16.13
74.5	57,612		0.0000	1.0000	16.11
75.5	57,659	5,467	0.0948	0.9052	16.11
76.5	52,192		0.0000	1.0000	14.58
77.5	52,192		0.0000	1.0000	14.58
78.5	52,192		0.0000	1.0000	14.58

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	52,192	1,254	0.0240	0.9760	14.58
80.5	50,938	439	0.0086	0.9914	14.23
81.5	50,499		0.0000	1.0000	14.11
82.5	50,499		0.0000	1.0000	14.11
83.5	50,499		0.0000	1.0000	14.11
84.5	50,499		0.0000	1.0000	14.11
85.5	50,499		0.0000	1.0000	14.11
86.5	49,023		0.0000	1.0000	14.11
87.5	43,888	5,479	0.1248	0.8752	14.11
88.5	38,409		0.0000	1.0000	12.35
89.5	32,597	990	0.0304	0.9696	12.35
90.5	31,607		0.0000	1.0000	11.97
91.5	30,560	2,857	0.0935	0.9065	11.97
92.5	27,703	1,314	0.0474	0.9526	10.85
93.5	26,389	707	0.0268	0.9732	10.34
94.5	25,682		0.0000	1.0000	10.06
95.5	24,396		0.0000	1.0000	10.06
96.5	24,396		0.0000	1.0000	10.06
97.5	24,396		0.0000	1.0000	10.06
98.5	24,396		0.0000	1.0000	10.06
99.5	24,045		0.0000	1.0000	10.06
100.5	23,640		0.0000	1.0000	10.06
101.5	5,710		0.0000	1.0000	10.06
102.5	5,710		0.0000	1.0000	10.06
103.5	5,710		0.0000	1.0000	10.06
104.5	4,918		0.0000	1.0000	10.06
105.5	4,918		0.0000	1.0000	10.06
106.5	4,918		0.0000	1.0000	10.06
107.5	4,918		0.0000	1.0000	10.06
108.5	4,918		0.0000	1.0000	10.06
109.5					10.06

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1941-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,234,187	989	0.0008	0.9992	100.00
0.5	1,096,224		0.0000	1.0000	99.92
1.5	1,063,230		0.0000	1.0000	99.92
2.5	1,089,969	8,326	0.0076	0.9924	99.92
3.5	1,083,334	1,093	0.0010	0.9990	99.16
4.5	1,082,241	982	0.0009	0.9991	99.06
5.5	1,025,639		0.0000	1.0000	98.97
6.5	1,025,639	6,365	0.0062	0.9938	98.97
7.5	1,019,274	996	0.0010	0.9990	98.35
8.5	1,024,824	4,150	0.0040	0.9960	98.26
9.5	762,041	142	0.0002	0.9998	97.86
10.5	761,899	3,856	0.0051	0.9949	97.84
11.5	759,519	3,087	0.0041	0.9959	97.35
12.5	761,567	1,904	0.0025	0.9975	96.95
13.5	751,837	19,323	0.0257	0.9743	96.71
14.5	783,279	19,291	0.0246	0.9754	94.22
15.5	765,024	51,651	0.0675	0.9325	91.90
16.5	714,420		0.0000	1.0000	85.70
17.5	846,401	5,396	0.0064	0.9936	85.70
18.5	860,581	86,476	0.1005	0.8995	85.15
19.5	769,652	1,282	0.0017	0.9983	76.59
20.5	715,177	15,529	0.0217	0.9783	76.47
21.5	551,112	13,620	0.0247	0.9753	74.81
22.5	537,309	2,489	0.0046	0.9954	72.96
23.5	518,187	7,697	0.0149	0.9851	72.62
24.5	480,188	49,223	0.1025	0.8975	71.54
25.5	434,133	45,635	0.1051	0.8949	64.21
26.5	421,654	2,980	0.0071	0.9929	57.46
27.5	427,710	40,506	0.0947	0.9053	57.05
28.5	386,415		0.0000	1.0000	51.65
29.5	379,707	23,165	0.0610	0.9390	51.65
30.5	356,542	507	0.0014	0.9986	48.50
31.5	356,035	14,728	0.0414	0.9586	48.43
32.5	336,665		0.0000	1.0000	46.43
33.5	347,071	57	0.0002	0.9998	46.43
34.5	360,082	1,929	0.0054	0.9946	46.42
35.5	359,602	85,508	0.2378	0.7622	46.17
36.5	274,094	60	0.0002	0.9998	35.19
37.5	274,034		0.0000	1.0000	35.18
38.5	277,942	1,564	0.0056	0.9944	35.18

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1941-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	280,244	2,168	0.0077	0.9923	34.99
40.5	301,727	320	0.0011	0.9989	34.71
41.5	301,407	1,315	0.0044	0.9956	34.68
42.5	300,092	7,114	0.0237	0.9763	34.53
43.5	292,978		0.0000	1.0000	33.71
44.5	292,978		0.0000	1.0000	33.71
45.5	290,395		0.0000	1.0000	33.71
46.5	285,223	1,793	0.0063	0.9937	33.71
47.5	280,700	273	0.0010	0.9990	33.50
48.5	279,387	11,329	0.0405	0.9595	33.46
49.5	263,660	47,540	0.1803	0.8197	32.11
50.5	199,388		0.0000	1.0000	26.32
51.5	195,858	50,717	0.2589	0.7411	26.32
52.5	145,141		0.0000	1.0000	19.50
53.5	145,141		0.0000	1.0000	19.50
54.5	143,819		0.0000	1.0000	19.50
55.5	142,928	47	0.0003	0.9997	19.50
56.5	142,821		0.0000	1.0000	19.50
57.5	141,781		0.0000	1.0000	19.50
58.5	139,411	11,129	0.0798	0.9202	19.50
59.5	128,282		0.0000	1.0000	17.94
60.5	125,435		0.0000	1.0000	17.94
61.5	112,331		0.0000	1.0000	17.94
62.5	107,867		0.0000	1.0000	17.94
63.5	107,867		0.0000	1.0000	17.94
64.5	89,528	1,739	0.0194	0.9806	17.94
65.5	83,126	1,449	0.0174	0.9826	17.59
66.5	79,857		0.0000	1.0000	17.28
67.5	79,857		0.0000	1.0000	17.28
68.5	79,857	7,661	0.0959	0.9041	17.28
69.5	74,520		0.0000	1.0000	15.63
70.5	70,273	7,613	0.1083	0.8917	15.63
71.5	62,467		0.0000	1.0000	13.93
72.5	60,973		0.0000	1.0000	13.93
73.5	60,820	87	0.0014	0.9986	13.93
74.5	57,612		0.0000	1.0000	13.91
75.5	57,659	5,467	0.0948	0.9052	13.91
76.5	52,192		0.0000	1.0000	12.59
77.5	52,192		0.0000	1.0000	12.59
78.5	52,192		0.0000	1.0000	12.59

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

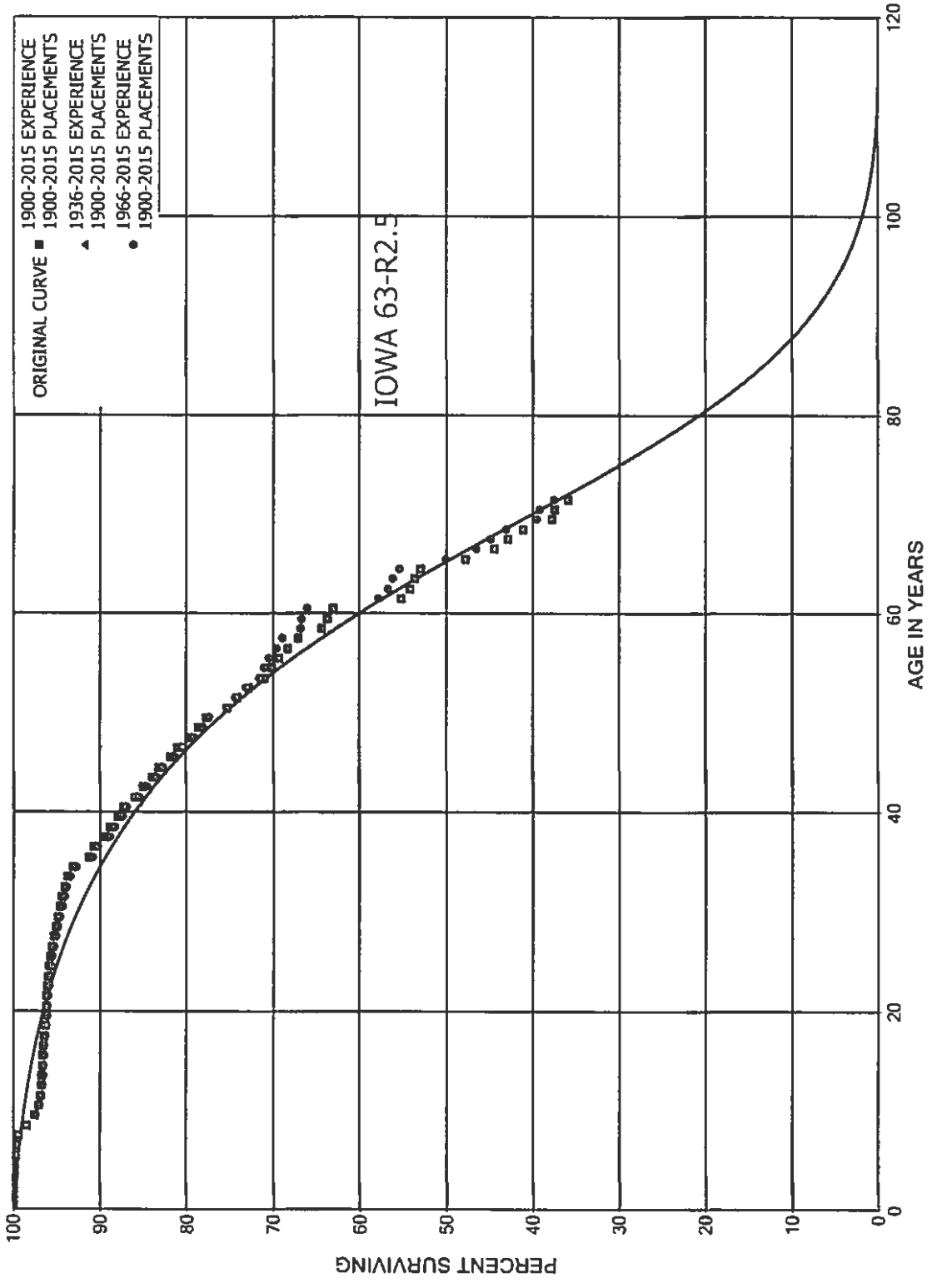
ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1941-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	52,192	1,254	0.0240	0.9760	12.59
80.5	50,938	439	0.0086	0.9914	12.29
81.5	50,499		0.0000	1.0000	12.19
82.5	50,499		0.0000	1.0000	12.19
83.5	50,499		0.0000	1.0000	12.19
84.5	50,499		0.0000	1.0000	12.19
85.5	50,499		0.0000	1.0000	12.19
86.5	49,023		0.0000	1.0000	12.19
87.5	43,888	5,479	0.1248	0.8752	12.19
88.5	38,409		0.0000	1.0000	10.66
89.5	32,597	990	0.0304	0.9696	10.66
90.5	31,607		0.0000	1.0000	10.34
91.5	30,560	2,857	0.0935	0.9065	10.34
92.5	27,703	1,314	0.0474	0.9526	9.37
93.5	26,389	707	0.0268	0.9732	8.93
94.5	25,682		0.0000	1.0000	8.69
95.5	24,396		0.0000	1.0000	8.69
96.5	24,396		0.0000	1.0000	8.69
97.5	24,396		0.0000	1.0000	8.69
98.5	24,396		0.0000	1.0000	8.69
99.5	24,045		0.0000	1.0000	8.69
100.5	23,640		0.0000	1.0000	8.69
101.5	5,710		0.0000	1.0000	8.69
102.5	5,710		0.0000	1.0000	8.69
103.5	5,710		0.0000	1.0000	8.69
104.5	4,918		0.0000	1.0000	8.69
105.5	4,918		0.0000	1.0000	8.69
106.5	4,918		0.0000	1.0000	8.69
107.5	4,918		0.0000	1.0000	8.69
108.5	4,918		0.0000	1.0000	8.69
109.5					8.69

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT
ACCOUNT 376 MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	403,871,789	268,419	0.0007	0.9993	100.00
0.5	390,873,635	83,528	0.0002	0.9998	99.93
1.5	376,608,594	42,627	0.0001	0.9999	99.91
2.5	357,926,780	131,485	0.0004	0.9996	99.90
3.5	337,862,049	111,716	0.0003	0.9997	99.86
4.5	328,138,895	38,387	0.0001	0.9999	99.83
5.5	323,911,804	109,328	0.0003	0.9997	99.82
6.5	296,888,911	1,110,803	0.0037	0.9963	99.79
7.5	285,344,250	2,775,429	0.0097	0.9903	99.41
8.5	271,168,502	2,543,637	0.0094	0.9906	98.45
9.5	262,850,804	1,194,633	0.0045	0.9955	97.52
10.5	251,633,670	612,167	0.0024	0.9976	97.08
11.5	242,172,430	162,847	0.0007	0.9993	96.84
12.5	221,471,292	140,894	0.0006	0.9994	96.78
13.5	201,020,597	120,108	0.0006	0.9994	96.72
14.5	189,386,959	90,195	0.0005	0.9995	96.66
15.5	173,961,578	145,563	0.0008	0.9992	96.61
16.5	155,834,413	163,970	0.0011	0.9989	96.53
17.5	146,390,908	140,114	0.0010	0.9990	96.43
18.5	139,365,269	93,804	0.0007	0.9993	96.34
19.5	131,290,799	89,722	0.0007	0.9993	96.27
20.5	119,430,848	78,116	0.0007	0.9993	96.21
21.5	111,668,906	97,531	0.0009	0.9991	96.14
22.5	103,683,488	101,423	0.0010	0.9990	96.06
23.5	98,408,726	122,195	0.0012	0.9988	95.97
24.5	91,136,096	133,595	0.0015	0.9985	95.85
25.5	86,242,668	157,118	0.0018	0.9982	95.71
26.5	81,679,654	232,032	0.0028	0.9972	95.53
27.5	79,315,055	169,227	0.0021	0.9979	95.26
28.5	72,190,848	150,182	0.0021	0.9979	95.06
29.5	66,367,070	165,551	0.0025	0.9975	94.86
30.5	64,401,807	189,338	0.0029	0.9971	94.62
31.5	61,827,229	155,887	0.0025	0.9975	94.34
32.5	59,524,828	251,716	0.0042	0.9958	94.11
33.5	55,479,216	370,303	0.0067	0.9933	93.71
34.5	52,396,815	1,017,435	0.0194	0.9806	93.08
35.5	50,072,377	291,599	0.0058	0.9942	91.28
36.5	48,518,236	759,752	0.0157	0.9843	90.74
37.5	47,447,024	283,608	0.0060	0.9940	89.32
38.5	46,232,681	467,992	0.0101	0.9899	88.79

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	45,205,547	295,021	0.0065	0.9935	87.89
40.5	43,947,361	673,134	0.0153	0.9847	87.32
41.5	42,171,435	453,666	0.0108	0.9892	85.98
42.5	39,644,059	541,806	0.0137	0.9863	85.05
43.5	34,638,569	306,795	0.0089	0.9911	83.89
44.5	32,300,805	504,008	0.0156	0.9844	83.15
45.5	30,179,253	295,495	0.0098	0.9902	81.85
46.5	28,343,557	473,996	0.0167	0.9833	81.05
47.5	25,565,575	347,927	0.0136	0.9864	79.70
48.5	24,148,670	286,552	0.0119	0.9881	78.61
49.5	21,319,351	642,295	0.0301	0.9699	77.68
50.5	19,291,387	302,416	0.0157	0.9843	75.34
51.5	17,356,168	317,027	0.0183	0.9817	74.16
52.5	15,336,990	393,024	0.0256	0.9744	72.80
53.5	13,964,806	153,364	0.0110	0.9890	70.94
54.5	12,446,013	150,959	0.0121	0.9879	70.16
55.5	11,000,096	155,993	0.0142	0.9858	69.31
56.5	10,081,477	185,219	0.0184	0.9816	68.32
57.5	8,436,773	341,916	0.0405	0.9595	67.07
58.5	7,150,417	75,160	0.0105	0.9895	64.35
59.5	5,401,707	50,776	0.0094	0.9906	63.67
60.5	4,418,606	551,005	0.1247	0.8753	63.08
61.5	2,893,947	56,454	0.0195	0.9805	55.21
62.5	2,836,382	27,008	0.0095	0.9905	54.13
63.5	2,679,069	33,934	0.0127	0.9873	53.62
64.5	2,414,141	235,545	0.0976	0.9024	52.94
65.5	2,160,382	152,530	0.0706	0.9294	47.77
66.5	1,828,083	64,960	0.0355	0.9645	44.40
67.5	1,752,042	69,944	0.0399	0.9601	42.82
68.5	1,680,280	137,530	0.0818	0.9182	41.11
69.5	1,455,006	13,902	0.0096	0.9904	37.75
70.5	1,438,213	60,311	0.0419	0.9581	37.39
71.5	1,374,686	1,233,789	0.8975	0.1025	35.82
72.5	139,652	8,329	0.0596	0.9404	3.67
73.5	129,677	42,880	0.3307	0.6693	3.45
74.5	86,796	8,062	0.0929	0.9071	2.31
75.5	78,735	3,590	0.0456	0.9544	2.10
76.5	75,144	2,152	0.0286	0.9714	2.00
77.5	72,992	3,025	0.0414	0.9586	1.94
78.5	69,967	856	0.0122	0.9878	1.86

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	69,111	1,443	0.0209	0.9791	1.84
80.5	67,669	4,082	0.0603	0.9397	1.80
81.5	63,586	494	0.0078	0.9922	1.69
82.5	63,093	5,009	0.0794	0.9206	1.68
83.5	58,084	32,519	0.5599	0.4401	1.55
84.5	25,565	852	0.0333	0.9667	0.68
85.5	24,714	2,105	0.0852	0.9148	0.66
86.5	22,609	1,264	0.0559	0.9441	0.60
87.5	21,344	1,669	0.0782	0.9218	0.57
88.5	19,676	484	0.0246	0.9754	0.52
89.5	19,192	960	0.0500	0.9500	0.51
90.5	18,232	2,578	0.1414	0.8586	0.49
91.5	15,654	458	0.0293	0.9707	0.42
92.5	15,196	3,010	0.1981	0.8019	0.40
93.5	12,186	10,347	0.8491	0.1509	0.32
94.5	1,839	136	0.0740	0.9260	0.05
95.5	1,703	314	0.1841	0.8159	0.05
96.5	1,390	53	0.0381	0.9619	0.04
97.5	1,337	530	0.3964	0.6036	0.04
98.5	807	807	1.0000		0.02
99.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1936-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	401,271,543	268,419	0.0007	0.9993	100.00
0.5	388,430,603	83,528	0.0002	0.9998	99.93
1.5	374,165,563	42,627	0.0001	0.9999	99.91
2.5	355,483,748	131,485	0.0004	0.9996	99.90
3.5	335,419,018	111,716	0.0003	0.9997	99.86
4.5	325,695,863	38,387	0.0001	0.9999	99.83
5.5	321,468,773	109,328	0.0003	0.9997	99.82
6.5	294,445,880	1,110,803	0.0038	0.9962	99.78
7.5	282,901,219	2,775,429	0.0098	0.9902	99.41
8.5	268,725,471	2,543,637	0.0095	0.9905	98.43
9.5	260,407,773	1,194,633	0.0046	0.9954	97.50
10.5	250,332,055	612,167	0.0024	0.9976	97.05
11.5	240,870,815	162,847	0.0007	0.9993	96.82
12.5	220,169,678	140,894	0.0006	0.9994	96.75
13.5	199,718,982	120,108	0.0006	0.9994	96.69
14.5	188,085,345	90,195	0.0005	0.9995	96.63
15.5	172,659,964	145,563	0.0008	0.9992	96.58
16.5	154,532,798	163,970	0.0011	0.9989	96.50
17.5	145,089,294	140,114	0.0010	0.9990	96.40
18.5	138,063,655	93,804	0.0007	0.9993	96.31
19.5	129,989,185	89,722	0.0007	0.9993	96.24
20.5	118,549,514	78,116	0.0007	0.9993	96.18
21.5	110,787,571	97,531	0.0009	0.9991	96.11
22.5	102,802,154	101,423	0.0010	0.9990	96.03
23.5	97,527,392	122,195	0.0013	0.9987	95.93
24.5	90,254,761	133,595	0.0015	0.9985	95.81
25.5	85,361,334	157,118	0.0018	0.9982	95.67
26.5	80,798,320	232,032	0.0029	0.9971	95.49
27.5	78,433,721	169,227	0.0022	0.9978	95.22
28.5	71,309,514	150,182	0.0021	0.9979	95.02
29.5	65,485,735	165,551	0.0025	0.9975	94.82
30.5	64,182,798	189,338	0.0029	0.9971	94.58
31.5	61,608,220	155,887	0.0025	0.9975	94.30
32.5	59,305,819	251,716	0.0042	0.9958	94.06
33.5	55,260,207	370,303	0.0067	0.9933	93.66
34.5	52,177,806	1,010,824	0.0194	0.9806	93.03
35.5	50,072,377	291,599	0.0058	0.9942	91.23
36.5	48,518,236	759,752	0.0157	0.9843	90.70
37.5	47,447,024	283,608	0.0060	0.9940	89.28
38.5	46,232,681	467,992	0.0101	0.9899	88.74

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1936-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	45,205,547	295,021	0.0065	0.9935	87.85
40.5	43,947,361	673,134	0.0153	0.9847	87.27
41.5	42,171,435	453,666	0.0108	0.9892	85.94
42.5	39,644,059	541,806	0.0137	0.9863	85.01
43.5	34,638,569	306,795	0.0089	0.9911	83.85
44.5	32,300,805	504,008	0.0156	0.9844	83.11
45.5	30,179,253	295,495	0.0098	0.9902	81.81
46.5	28,343,557	473,996	0.0167	0.9833	81.01
47.5	25,565,575	347,927	0.0136	0.9864	79.65
48.5	24,148,670	286,552	0.0119	0.9881	78.57
49.5	21,319,351	642,295	0.0301	0.9699	77.64
50.5	19,291,387	302,416	0.0157	0.9843	75.30
51.5	17,356,168	317,027	0.0183	0.9817	74.12
52.5	15,336,990	393,024	0.0256	0.9744	72.76
53.5	13,964,806	153,364	0.0110	0.9890	70.90
54.5	12,446,013	150,959	0.0121	0.9879	70.12
55.5	11,000,096	155,993	0.0142	0.9858	69.27
56.5	10,081,477	185,219	0.0184	0.9816	68.29
57.5	8,436,773	341,916	0.0405	0.9595	67.03
58.5	7,150,417	75,160	0.0105	0.9895	64.32
59.5	5,401,707	50,776	0.0094	0.9906	63.64
60.5	4,418,606	551,005	0.1247	0.8753	63.04
61.5	2,893,947	56,454	0.0195	0.9805	55.18
62.5	2,836,382	27,008	0.0095	0.9905	54.10
63.5	2,679,069	33,934	0.0127	0.9873	53.59
64.5	2,414,141	235,545	0.0976	0.9024	52.91
65.5	2,160,382	152,530	0.0706	0.9294	47.75
66.5	1,828,083	64,960	0.0355	0.9645	44.38
67.5	1,752,042	69,944	0.0399	0.9601	42.80
68.5	1,680,280	137,530	0.0818	0.9182	41.09
69.5	1,455,006	13,902	0.0096	0.9904	37.73
70.5	1,438,213	60,311	0.0419	0.9581	37.37
71.5	1,374,686	1,233,789	0.8975	0.1025	35.80
72.5	139,652	8,329	0.0596	0.9404	3.67
73.5	129,677	42,880	0.3307	0.6693	3.45
74.5	86,796	8,062	0.0929	0.9071	2.31
75.5	78,735	3,590	0.0456	0.9544	2.10
76.5	75,144	2,152	0.0286	0.9714	2.00
77.5	72,992	3,025	0.0414	0.9586	1.94
78.5	69,967	856	0.0122	0.9878	1.86

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1936-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	69,111	1,443	0.0209	0.9791	1.84
80.5	67,669	4,082	0.0603	0.9397	1.80
81.5	63,586	494	0.0078	0.9922	1.69
82.5	63,093	5,009	0.0794	0.9206	1.68
83.5	58,084	32,519	0.5599	0.4401	1.55
84.5	25,565	852	0.0333	0.9667	0.68
85.5	24,714	2,105	0.0852	0.9148	0.66
86.5	22,609	1,264	0.0559	0.9441	0.60
87.5	21,344	1,669	0.0782	0.9218	0.57
88.5	19,676	484	0.0246	0.9754	0.52
89.5	19,192	960	0.0500	0.9500	0.51
90.5	18,232	2,578	0.1414	0.8586	0.49
91.5	15,654	458	0.0293	0.9707	0.42
92.5	15,196	3,010	0.1981	0.8019	0.40
93.5	12,186	10,347	0.8491	0.1509	0.32
94.5	1,839	136	0.0740	0.9260	0.05
95.5	1,703	314	0.1841	0.8159	0.05
96.5	1,390	53	0.0381	0.9619	0.04
97.5	1,337	530	0.3964	0.6036	0.04
98.5	807	807	1.0000		0.02
99.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1966-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	377,308,694	268,419	0.0007	0.9993	100.00
0.5	364,072,841	83,528	0.0002	0.9998	99.93
1.5	351,643,110	42,627	0.0001	0.9999	99.91
2.5	335,112,073	131,485	0.0004	0.9996	99.89
3.5	316,171,696	111,716	0.0004	0.9996	99.85
4.5	308,034,641	38,387	0.0001	0.9999	99.82
5.5	305,330,191	109,328	0.0004	0.9996	99.81
6.5	279,606,790	1,110,803	0.0040	0.9960	99.77
7.5	269,823,002	2,775,429	0.0103	0.9897	99.37
8.5	257,199,048	2,543,637	0.0099	0.9901	98.35
9.5	250,956,723	1,194,633	0.0048	0.9952	97.38
10.5	241,131,029	612,167	0.0025	0.9975	96.92
11.5	233,133,717	157,896	0.0007	0.9993	96.67
12.5	212,998,584	140,894	0.0007	0.9993	96.60
13.5	192,969,899	120,108	0.0006	0.9994	96.54
14.5	182,108,952	90,195	0.0005	0.9995	96.48
15.5	167,304,874	145,563	0.0009	0.9991	96.43
16.5	149,429,979	163,970	0.0011	0.9989	96.35
17.5	140,192,137	140,114	0.0010	0.9990	96.24
18.5	133,286,677	93,804	0.0007	0.9993	96.15
19.5	125,396,186	89,722	0.0007	0.9993	96.08
20.5	114,305,128	78,116	0.0007	0.9993	96.01
21.5	106,558,176	97,531	0.0009	0.9991	95.95
22.5	98,605,077	101,423	0.0010	0.9990	95.86
23.5	93,417,482	122,195	0.0013	0.9987	95.76
24.5	86,311,246	133,595	0.0015	0.9985	95.63
25.5	81,585,087	157,118	0.0019	0.9981	95.49
26.5	77,098,910	232,032	0.0030	0.9970	95.30
27.5	74,794,884	169,227	0.0023	0.9977	95.01
28.5	67,730,385	150,182	0.0022	0.9978	94.80
29.5	61,937,601	165,551	0.0027	0.9973	94.59
30.5	61,958,775	189,338	0.0031	0.9969	94.34
31.5	59,384,198	155,887	0.0026	0.9974	94.05
32.5	57,081,796	251,716	0.0044	0.9956	93.80
33.5	53,036,184	370,303	0.0070	0.9930	93.39
34.5	49,953,783	1,010,824	0.0202	0.9798	92.74
35.5	47,635,957	285,658	0.0060	0.9940	90.86
36.5	46,087,756	746,531	0.0162	0.9838	90.31
37.5	45,029,766	269,460	0.0060	0.9940	88.85
38.5	43,829,570	461,388	0.0105	0.9895	88.32

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1966-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	42,809,040	239,778	0.0056	0.9944	87.39
40.5	42,747,515	661,800	0.0155	0.9845	86.90
41.5	40,982,923	445,502	0.0109	0.9891	85.56
42.5	38,463,711	531,744	0.0138	0.9862	84.63
43.5	33,468,283	305,125	0.0091	0.9909	83.46
44.5	31,132,189	503,064	0.0162	0.9838	82.69
45.5	29,011,581	287,300	0.0099	0.9901	81.36
46.5	27,184,080	473,996	0.0174	0.9826	80.55
47.5	24,406,098	297,938	0.0122	0.9878	79.15
48.5	23,039,182	221,485	0.0096	0.9904	78.18
49.5	20,274,929	528,210	0.0261	0.9739	77.43
50.5	18,730,700	240,478	0.0128	0.9872	75.41
51.5	16,857,419	281,653	0.0167	0.9833	74.44
52.5	14,873,615	311,985	0.0210	0.9790	73.20
53.5	13,582,469	113,349	0.0083	0.9917	71.67
54.5	12,103,691	94,010	0.0078	0.9922	71.07
55.5	10,714,724	128,527	0.0120	0.9880	70.52
56.5	9,823,571	106,296	0.0108	0.9892	69.67
57.5	8,257,790	248,394	0.0301	0.9699	68.92
58.5	7,064,956	15,264	0.0022	0.9978	66.84
59.5	5,376,142	50,776	0.0094	0.9906	66.70
60.5	4,415,601	551,005	0.1248	0.8752	66.07
61.5	2,890,942	56,454	0.0195	0.9805	57.82
62.5	2,833,377	27,008	0.0095	0.9905	56.69
63.5	2,676,064	33,934	0.0127	0.9873	56.15
64.5	2,411,136	235,545	0.0977	0.9023	55.44
65.5	2,160,382	152,530	0.0706	0.9294	50.03
66.5	1,828,083	64,960	0.0355	0.9645	46.49
67.5	1,752,042	69,944	0.0399	0.9601	44.84
68.5	1,680,280	137,530	0.0818	0.9182	43.05
69.5	1,455,006	13,902	0.0096	0.9904	39.53
70.5	1,438,213	60,311	0.0419	0.9581	39.15
71.5	1,374,686	1,233,789	0.8975	0.1025	37.51
72.5	139,652	8,329	0.0596	0.9404	3.84
73.5	129,677	42,880	0.3307	0.6693	3.62
74.5	86,796	8,062	0.0929	0.9071	2.42
75.5	78,735	3,590	0.0456	0.9544	2.19
76.5	75,144	2,152	0.0286	0.9714	2.09
77.5	72,992	3,025	0.0414	0.9586	2.03
78.5	69,967	856	0.0122	0.9878	1.95

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

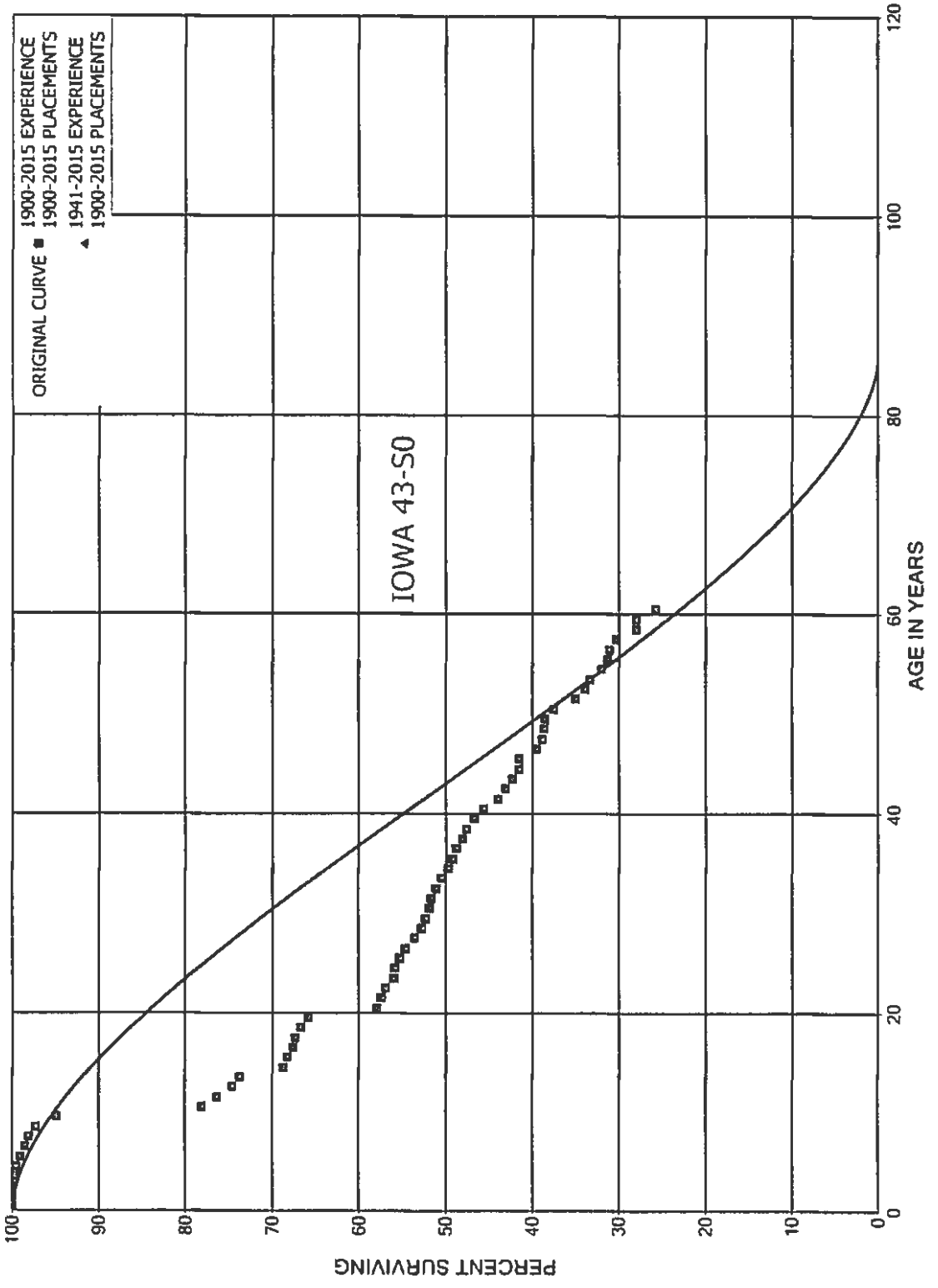
ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1966-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	69,111	1,443	0.0209	0.9791	1.93
80.5	67,669	4,082	0.0603	0.9397	1.89
81.5	63,586	494	0.0078	0.9922	1.77
82.5	63,093	5,009	0.0794	0.9206	1.76
83.5	58,084	32,519	0.5599	0.4401	1.62
84.5	25,565	852	0.0333	0.9667	0.71
85.5	24,714	2,105	0.0852	0.9148	0.69
86.5	22,609	1,264	0.0559	0.9441	0.63
87.5	21,344	1,669	0.0782	0.9218	0.60
88.5	19,676	484	0.0246	0.9754	0.55
89.5	19,192	960	0.0500	0.9500	0.54
90.5	18,232	2,578	0.1414	0.8586	0.51
91.5	15,654	458	0.0293	0.9707	0.44
92.5	15,196	3,010	0.1981	0.8019	0.42
93.5	12,186	10,347	0.8491	0.1509	0.34
94.5	1,839	136	0.0740	0.9260	0.05
95.5	1,703	314	0.1841	0.8159	0.05
96.5	1,390	53	0.0381	0.9619	0.04
97.5	1,337	530	0.3964	0.6036	0.04
98.5	807	807	1.0000		0.02
99.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,293,633	740	0.0000	1.0000	100.00
0.5	19,691,368	7,808	0.0004	0.9996	100.00
1.5	17,919,650	11,747	0.0007	0.9993	99.96
2.5	15,819,260	27,938	0.0018	0.9982	99.89
3.5	13,317,622	30,167	0.0023	0.9977	99.71
4.5	11,991,893	53,823	0.0045	0.9955	99.49
5.5	10,665,263	57,527	0.0054	0.9946	99.04
6.5	9,583,189	41,301	0.0043	0.9957	98.51
7.5	9,342,660	80,180	0.0086	0.9914	98.08
8.5	9,087,394	226,422	0.0249	0.9751	97.24
9.5	8,446,063	1,485,988	0.1759	0.8241	94.82
10.5	6,180,703	133,635	0.0216	0.9784	78.14
11.5	5,514,578	129,298	0.0234	0.9766	76.45
12.5	4,907,783	59,461	0.0121	0.9879	74.65
13.5	4,790,406	328,846	0.0686	0.9314	73.75
14.5	4,364,601	23,248	0.0053	0.9947	68.69
15.5	3,721,014	38,351	0.0103	0.9897	68.32
16.5	3,636,567	14,474	0.0040	0.9960	67.62
17.5	3,382,508	30,802	0.0091	0.9909	67.35
18.5	3,174,721	42,450	0.0134	0.9866	66.74
19.5	3,017,821	359,577	0.1192	0.8808	65.84
20.5	2,576,194	23,947	0.0093	0.9907	58.00
21.5	2,582,490	23,044	0.0089	0.9911	57.46
22.5	2,496,592	39,471	0.0158	0.9842	56.95
23.5	2,484,092	5,252	0.0021	0.9979	56.05
24.5	2,436,129	24,956	0.0102	0.9898	55.93
25.5	2,280,998	26,376	0.0116	0.9884	55.35
26.5	2,202,501	42,951	0.0195	0.9805	54.71
27.5	2,188,891	33,081	0.0151	0.9849	53.65
28.5	1,990,820	16,608	0.0083	0.9917	52.84
29.5	1,539,211	14,386	0.0093	0.9907	52.40
30.5	1,455,713	5,070	0.0035	0.9965	51.91
31.5	1,415,685	16,278	0.0115	0.9885	51.72
32.5	1,342,355	15,043	0.0112	0.9888	51.13
33.5	1,288,434	21,459	0.0167	0.9833	50.56
34.5	1,249,496	11,352	0.0091	0.9909	49.72
35.5	1,207,627	11,780	0.0098	0.9902	49.26
36.5	1,161,259	16,780	0.0144	0.9856	48.78
37.5	1,130,369	10,599	0.0094	0.9906	48.08
38.5	1,115,826	22,004	0.0197	0.9803	47.63

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,054,583	24,042	0.0228	0.9772	46.69
40.5	1,024,871	36,650	0.0358	0.9642	45.62
41.5	942,772	18,785	0.0199	0.9801	43.99
42.5	870,916	16,588	0.0190	0.9810	43.12
43.5	819,527	15,265	0.0186	0.9814	42.29
44.5	764,662	646	0.0008	0.9992	41.51
45.5	674,426	31,682	0.0470	0.9530	41.47
46.5	621,317	11,586	0.0186	0.9814	39.52
47.5	533,410	2,105	0.0039	0.9961	38.79
48.5	477,132	1,318	0.0028	0.9972	38.63
49.5	420,061	10,865	0.0259	0.9741	38.53
50.5	386,106	27,091	0.0702	0.9298	37.53
51.5	321,825	9,446	0.0294	0.9706	34.90
52.5	301,212	4,919	0.0163	0.9837	33.87
53.5	283,462	11,262	0.0397	0.9603	33.32
54.5	244,067	5,409	0.0222	0.9778	32.00
55.5	195,932	1,282	0.0065	0.9935	31.29
56.5	181,453	4,535	0.0250	0.9750	31.08
57.5	142,846	10,909	0.0764	0.9236	30.31
58.5	91,016	53	0.0006	0.9994	27.99
59.5	49,061	3,895	0.0794	0.9206	27.97
60.5	14,069		0.0000	1.0000	25.75
61.5	11,728	212	0.0181	0.9819	25.75
62.5	11,516	418	0.0363	0.9637	25.29
63.5	11,098	822	0.0741	0.9259	24.37
64.5	10,276	1,213	0.1180	0.8820	22.56
65.5	9,063	1,066	0.1176	0.8824	19.90
66.5	7,997	37	0.0046	0.9954	17.56
67.5	7,960	106	0.0133	0.9867	17.48
68.5	7,854		0.0000	1.0000	17.25
69.5	7,854		0.0000	1.0000	17.25
70.5	7,854	332	0.0423	0.9577	17.25
71.5	7,522	529	0.0703	0.9297	16.52
72.5	6,993	106	0.0152	0.9848	15.36
73.5	6,887	105	0.0152	0.9848	15.12
74.5	6,782	196	0.0289	0.9711	14.89
75.5	6,586		0.0000	1.0000	14.46
76.5	6,586	4,608	0.6997	0.3003	14.46
77.5	1,978		0.0000	1.0000	4.34
78.5	1,978		0.0000	1.0000	4.34

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,978		0.0000	1.0000	4.34
80.5	1,978		0.0000	1.0000	4.34
81.5	1,978		0.0000	1.0000	4.34
82.5	1,978		0.0000	1.0000	4.34
83.5	1,978		0.0000	1.0000	4.34
84.5	1,978		0.0000	1.0000	4.34
85.5	1,978		0.0000	1.0000	4.34
86.5	1,978		0.0000	1.0000	4.34
87.5	1,978		0.0000	1.0000	4.34
88.5	1,978		0.0000	1.0000	4.34
89.5	2,968	2,613	0.8804	0.1196	4.34
90.5	355	355	1.0000		0.52
91.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1941-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,237,991	740	0.0000	1.0000	100.00
0.5	19,636,455	7,808	0.0004	0.9996	100.00
1.5	17,864,801	11,747	0.0007	0.9993	99.96
2.5	15,764,411	27,855	0.0018	0.9982	99.89
3.5	13,262,969	30,167	0.0023	0.9977	99.71
4.5	11,937,240	53,823	0.0045	0.9955	99.49
5.5	10,610,610	57,527	0.0054	0.9946	99.04
6.5	9,528,536	41,301	0.0043	0.9957	98.50
7.5	9,288,007	80,180	0.0086	0.9914	98.08
8.5	9,032,741	226,422	0.0251	0.9749	97.23
9.5	8,391,410	1,485,988	0.1771	0.8229	94.79
10.5	6,126,106	133,635	0.0218	0.9782	78.01
11.5	5,461,524	129,298	0.0237	0.9763	76.30
12.5	4,862,158	59,461	0.0122	0.9878	74.50
13.5	4,745,881	328,846	0.0693	0.9307	73.59
14.5	4,329,669	23,248	0.0054	0.9946	68.49
15.5	3,687,487	38,351	0.0104	0.9896	68.12
16.5	3,604,554	14,474	0.0040	0.9960	67.41
17.5	3,351,432	30,802	0.0092	0.9908	67.14
18.5	3,143,645	42,450	0.0135	0.9865	66.52
19.5	2,988,428	359,577	0.1203	0.8797	65.63
20.5	2,547,975	23,947	0.0094	0.9906	57.73
21.5	2,555,371	23,044	0.0090	0.9910	57.19
22.5	2,469,473	39,471	0.0160	0.9840	56.67
23.5	2,456,973	5,252	0.0021	0.9979	55.76
24.5	2,409,731	24,956	0.0104	0.9896	55.65
25.5	2,255,383	26,376	0.0117	0.9883	55.07
26.5	2,198,959	42,951	0.0195	0.9805	54.43
27.5	2,185,349	33,081	0.0151	0.9849	53.36
28.5	1,987,278	16,608	0.0084	0.9916	52.55
29.5	1,535,669	14,386	0.0094	0.9906	52.12
30.5	1,452,171	5,070	0.0035	0.9965	51.63
31.5	1,412,143	16,278	0.0115	0.9885	51.45
32.5	1,338,813	15,043	0.0112	0.9888	50.85
33.5	1,284,892	21,459	0.0167	0.9833	50.28
34.5	1,245,954	11,352	0.0091	0.9909	49.44
35.5	1,204,085	11,780	0.0098	0.9902	48.99
36.5	1,157,717	16,780	0.0145	0.9855	48.51
37.5	1,126,827	10,599	0.0094	0.9906	47.81
38.5	1,112,284	22,004	0.0198	0.9802	47.36

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1941-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,051,041	24,042	0.0229	0.9771	46.42
40.5	1,024,871	36,650	0.0358	0.9642	45.36
41.5	942,772	18,785	0.0199	0.9801	43.74
42.5	870,916	16,588	0.0190	0.9810	42.87
43.5	819,527	15,265	0.0186	0.9814	42.05
44.5	764,662	646	0.0008	0.9992	41.27
45.5	674,426	31,682	0.0470	0.9530	41.23
46.5	621,317	11,586	0.0186	0.9814	39.30
47.5	533,410	2,105	0.0039	0.9961	38.56
48.5	477,132	1,318	0.0028	0.9972	38.41
49.5	420,061	10,865	0.0259	0.9741	38.30
50.5	386,106	27,091	0.0702	0.9298	37.31
51.5	321,825	9,446	0.0294	0.9706	34.70
52.5	301,212	4,919	0.0163	0.9837	33.68
53.5	283,462	11,262	0.0397	0.9603	33.13
54.5	244,067	5,409	0.0222	0.9778	31.81
55.5	195,932	1,282	0.0065	0.9935	31.11
56.5	181,453	4,535	0.0250	0.9750	30.90
57.5	142,846	10,909	0.0764	0.9236	30.13
58.5	91,016	53	0.0006	0.9994	27.83
59.5	49,061	3,895	0.0794	0.9206	27.81
60.5	14,069		0.0000	1.0000	25.61
61.5	11,728	212	0.0181	0.9819	25.61
62.5	11,516	418	0.0363	0.9637	25.14
63.5	11,098	822	0.0741	0.9259	24.23
64.5	10,276	1,213	0.1180	0.8820	22.44
65.5	9,063	1,066	0.1176	0.8824	19.79
66.5	7,997	37	0.0046	0.9954	17.46
67.5	7,960	106	0.0133	0.9867	17.38
68.5	7,854		0.0000	1.0000	17.15
69.5	7,854		0.0000	1.0000	17.15
70.5	7,854	332	0.0423	0.9577	17.15
71.5	7,522	529	0.0703	0.9297	16.42
72.5	6,993	106	0.0152	0.9848	15.27
73.5	6,887	105	0.0152	0.9848	15.04
74.5	6,782	196	0.0289	0.9711	14.81
75.5	6,586		0.0000	1.0000	14.38
76.5	6,586	4,608	0.6997	0.3003	14.38
77.5	1,978		0.0000	1.0000	4.32
78.5	1,978		0.0000	1.0000	4.32

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

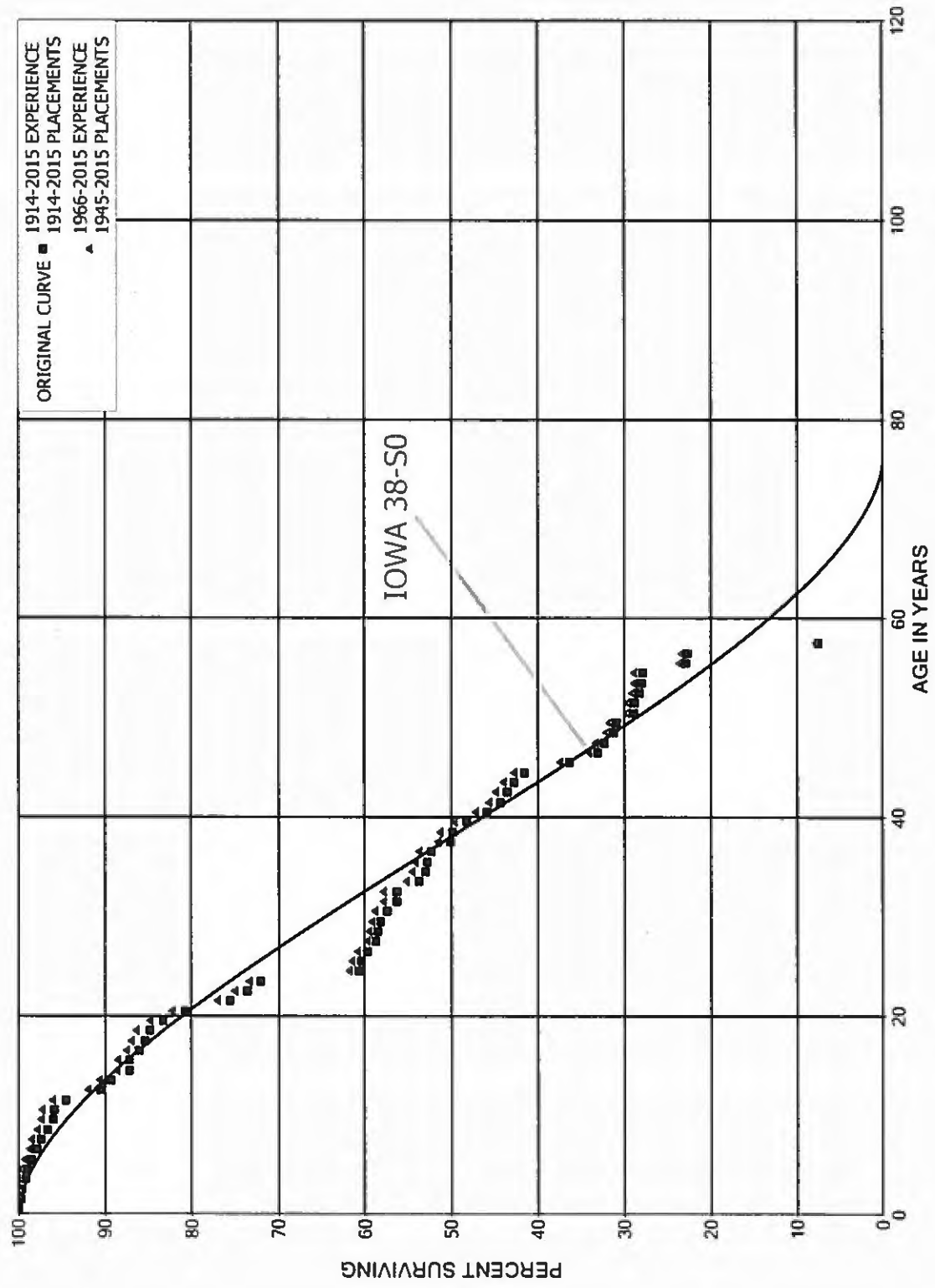
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1941-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,978		0.0000	1.0000	4.32
80.5	1,978		0.0000	1.0000	4.32
81.5	1,978		0.0000	1.0000	4.32
82.5	1,978		0.0000	1.0000	4.32
83.5	1,978		0.0000	1.0000	4.32
84.5	1,978		0.0000	1.0000	4.32
85.5	1,978		0.0000	1.0000	4.32
86.5	1,978		0.0000	1.0000	4.32
87.5	1,978		0.0000	1.0000	4.32
88.5	1,978		0.0000	1.0000	4.32
89.5	2,968	2,613	0.8804	0.1196	4.32
90.5	355	355	1.0000		0.52
91.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT
ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2015 EXPERIENCE BAND 1914-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,494,086	6,844	0.0008	0.9992	100.00
0.5	8,353,007	15,163	0.0018	0.9982	99.92
1.5	7,379,957	9,126	0.0012	0.9988	99.74
2.5	5,494,615	26,612	0.0048	0.9952	99.61
3.5	5,204,225	11,932	0.0023	0.9977	99.13
4.5	4,936,159	19,314	0.0039	0.9961	98.90
5.5	4,691,642	31,148	0.0066	0.9934	98.52
6.5	4,553,622	20,740	0.0046	0.9954	97.86
7.5	4,494,734	35,800	0.0080	0.9920	97.42
8.5	4,427,104	32,041	0.0072	0.9928	96.64
9.5	4,460,401	6,476	0.0015	0.9985	95.94
10.5	4,350,310	59,038	0.0136	0.9864	95.80
11.5	4,157,194	177,291	0.0426	0.9574	94.50
12.5	3,243,838	43,319	0.0134	0.9866	90.47
13.5	3,191,618	73,447	0.0230	0.9770	89.26
14.5	2,458,702	2,278	0.0009	0.9991	87.21
15.5	2,385,542	29,818	0.0125	0.9875	87.13
16.5	2,320,723	16,431	0.0071	0.9929	86.04
17.5	1,748,061	12,217	0.0070	0.9930	85.43
18.5	1,734,187	31,260	0.0180	0.9820	84.83
19.5	1,605,703	48,768	0.0304	0.9696	83.31
20.5	1,507,023	95,913	0.0636	0.9364	80.78
21.5	1,539,509	40,790	0.0265	0.9735	75.63
22.5	1,427,198	30,513	0.0214	0.9786	73.63
23.5	1,407,591	221,930	0.1577	0.8423	72.06
24.5	1,077,594	4,520	0.0042	0.9958	60.70
25.5	1,002,823	11,026	0.0110	0.9890	60.44
26.5	1,005,935	17,755	0.0176	0.9824	59.78
27.5	994,142	3,408	0.0034	0.9966	58.72
28.5	986,052	6,385	0.0065	0.9935	58.52
29.5	979,667	13,470	0.0137	0.9863	58.14
30.5	930,385	16,839	0.0181	0.9819	57.34
31.5	885,123	1,065	0.0012	0.9988	56.30
32.5	876,325	39,347	0.0449	0.9551	56.24
33.5	723,376	9,504	0.0131	0.9869	53.71
34.5	703,240	4,305	0.0061	0.9939	53.01
35.5	698,305	5,368	0.0077	0.9923	52.68
36.5	688,480	29,606	0.0430	0.9570	52.28
37.5	658,874	2,198	0.0033	0.9967	50.03
38.5	656,023	21,470	0.0327	0.9673	49.86

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2015 EXPERIENCE BAND 1914-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	620,319	30,325	0.0489	0.9511	48.23
40.5	577,051	19,914	0.0345	0.9655	45.87
41.5	552,887	9,266	0.0168	0.9832	44.29
42.5	544,676	10,221	0.0188	0.9812	43.55
43.5	536,315	15,439	0.0288	0.9712	42.73
44.5	522,090	65,761	0.1260	0.8740	41.50
45.5	404,415	35,895	0.0888	0.9112	36.27
46.5	343,223	7,740	0.0225	0.9775	33.05
47.5	307,385	11,191	0.0364	0.9636	32.31
48.5	260,576	2,896	0.0111	0.9889	31.13
49.5	258,034	16,316	0.0632	0.9368	30.78
50.5	185,243	974	0.0053	0.9947	28.84
51.5	177,592	3,266	0.0184	0.9816	28.69
52.5	115,387	870	0.0075	0.9925	28.16
53.5	103,090	216	0.0021	0.9979	27.95
54.5	101,393	18,318	0.1807	0.8193	27.89
55.5	74,858	673	0.0090	0.9910	22.85
56.5	74,185	49,507	0.6673	0.3327	22.64
57.5	10,474		0.0000	1.0000	7.53
58.5	8,313	240	0.0288	0.9712	7.53
59.5	4,739	1,354	0.2858	0.7142	7.32
60.5	3,384	42	0.0124	0.9876	5.22
61.5	3,018		0.0000	1.0000	5.16
62.5	1,107	359	0.3244	0.6756	5.16
63.5	748		0.0000	1.0000	3.49
64.5	748	15	0.0204	0.9796	3.49
65.5					3.41

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1945-2015 EXPERIENCE BAND 1966-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,931,009	4,442	0.0006	0.9994	100.00
0.5	7,808,266	11,730	0.0015	0.9985	99.94
1.5	6,845,696	303	0.0000	1.0000	99.79
2.5	5,068,464	2,151	0.0004	0.9996	99.79
3.5	4,826,080	5,790	0.0012	0.9988	99.75
4.5	4,567,717	19,174	0.0042	0.9958	99.63
5.5	4,366,515	27,455	0.0063	0.9937	99.21
6.5	4,232,188	9,245	0.0022	0.9978	98.59
7.5	4,250,583	29,064	0.0068	0.9932	98.37
8.5	4,207,251	19,619	0.0047	0.9953	97.70
9.5	4,268,286	1,192	0.0003	0.9997	97.24
10.5	4,163,479	55,139	0.0132	0.9868	97.21
11.5	3,977,535	169,491	0.0426	0.9574	95.93
12.5	3,103,757	43,319	0.0140	0.9860	91.84
13.5	3,087,435	71,032	0.0230	0.9770	90.56
14.5	2,374,560	753	0.0003	0.9997	88.47
15.5	2,355,726	28,558	0.0121	0.9879	88.45
16.5	2,292,534	13,497	0.0059	0.9941	87.37
17.5	1,722,806	12,168	0.0071	0.9929	86.86
18.5	1,709,159	30,460	0.0178	0.9822	86.25
19.5	1,581,475	46,367	0.0293	0.9707	84.71
20.5	1,494,731	95,583	0.0639	0.9361	82.23
21.5	1,527,547	40,790	0.0267	0.9733	76.97
22.5	1,415,236	30,513	0.0216	0.9784	74.91
23.5	1,395,629	221,263	0.1585	0.8415	73.30
24.5	1,066,299	4,520	0.0042	0.9958	61.68
25.5	991,528	11,026	0.0111	0.9889	61.42
26.5	994,640	17,755	0.0179	0.9821	60.73
27.5	982,847	3,405	0.0035	0.9965	59.65
28.5	974,760	5,827	0.0060	0.9940	59.44
29.5	968,933	5,910	0.0061	0.9939	59.09
30.5	927,211	14,959	0.0161	0.9839	58.73
31.5	883,829	1,065	0.0012	0.9988	57.78
32.5	875,031	39,347	0.0450	0.9550	57.71
33.5	722,082	9,504	0.0132	0.9868	55.11
34.5	701,946	4,305	0.0061	0.9939	54.39
35.5	697,011	5,046	0.0072	0.9928	54.05
36.5	687,508	29,606	0.0431	0.9569	53.66
37.5	657,902	2,198	0.0033	0.9967	51.35
38.5	655,051	21,470	0.0328	0.9672	51.18

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

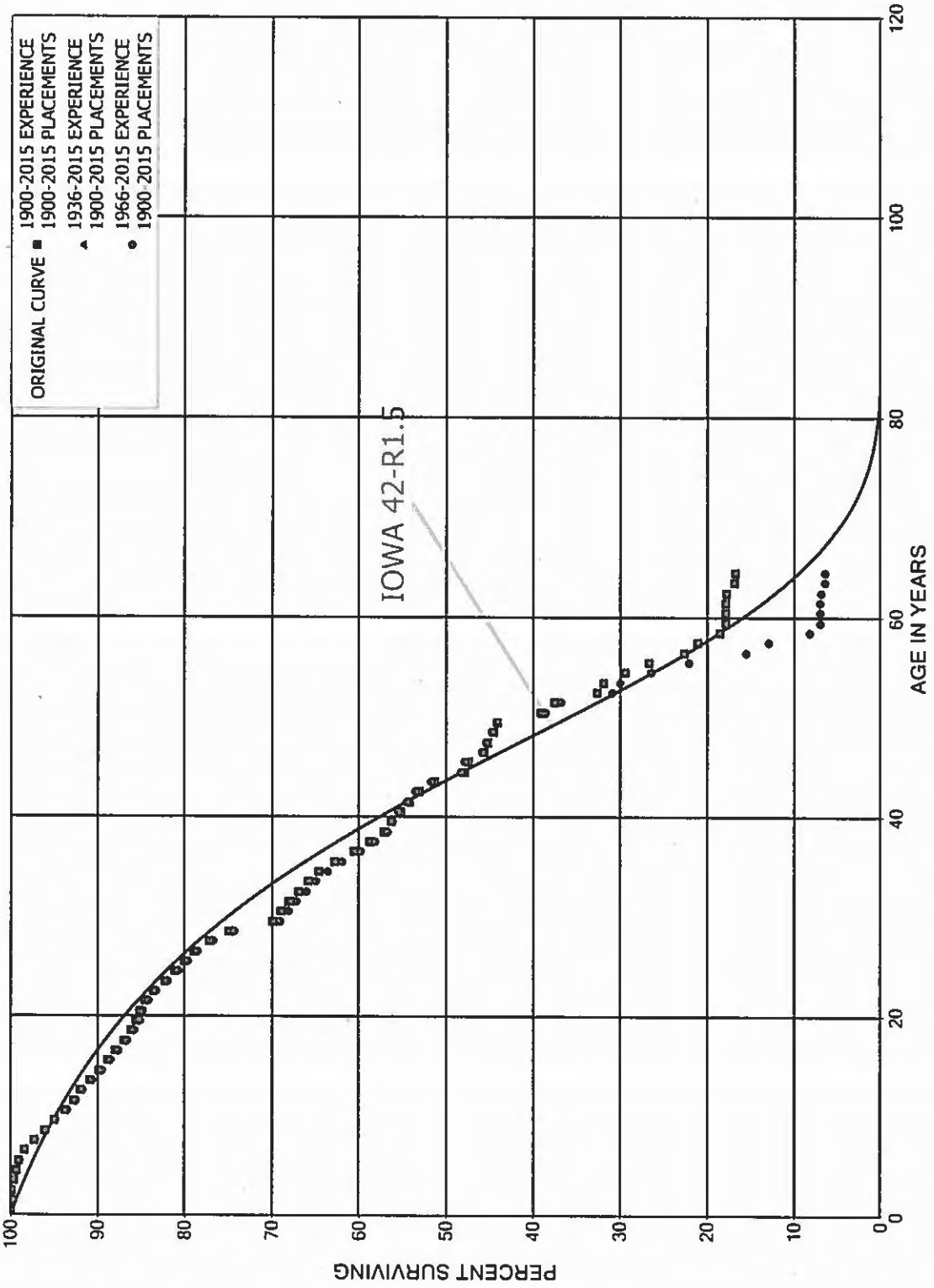
ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1945-2015 EXPERIENCE BAND 1966-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	619,347	30,325	0.0490	0.9510	49.50
40.5	576,079	19,914	0.0346	0.9654	47.08
41.5	551,915	9,266	0.0168	0.9832	45.45
42.5	543,704	10,221	0.0188	0.9812	44.69
43.5	535,343	15,439	0.0288	0.9712	43.85
44.5	521,118	64,946	0.1246	0.8754	42.58
45.5	404,258	35,895	0.0888	0.9112	37.28
46.5	343,066	7,740	0.0226	0.9774	33.97
47.5	307,228	11,191	0.0364	0.9636	33.20
48.5	260,419	2,739	0.0105	0.9895	31.99
49.5	258,034	16,316	0.0632	0.9368	31.66
50.5	185,243	974	0.0053	0.9947	29.65
51.5	177,592	3,266	0.0184	0.9816	29.50
52.5	115,387	870	0.0075	0.9925	28.96
53.5	103,090	216	0.0021	0.9979	28.74
54.5	101,393	18,318	0.1807	0.8193	28.68
55.5	74,858	673	0.0090	0.9910	23.50
56.5	74,185	49,507	0.6673	0.3327	23.28
57.5	10,474		0.0000	1.0000	7.75
58.5	8,313	240	0.0288	0.9712	7.75
59.5	4,739	1,354	0.2858	0.7142	7.52
60.5	3,384	42	0.0124	0.9876	5.37
61.5	3,018		0.0000	1.0000	5.31
62.5	1,107	359	0.3244	0.6756	5.31
63.5	748		0.0000	1.0000	3.58
64.5	748	15	0.0204	0.9796	3.58
65.5					3.51

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT
ACCOUNT 380 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	355,819,056	321,356	0.0009	0.9991	100.00
0.5	279,099,126	126,548	0.0005	0.9995	99.91
1.5	250,326,602	188,236	0.0008	0.9992	99.86
2.5	232,377,651	469,335	0.0020	0.9980	99.79
3.5	209,375,109	535,098	0.0026	0.9974	99.59
4.5	192,174,111	595,781	0.0031	0.9969	99.33
5.5	189,852,710	1,140,501	0.0060	0.9940	99.03
6.5	159,755,702	1,933,749	0.0121	0.9879	98.43
7.5	151,999,217	1,761,379	0.0116	0.9884	97.24
8.5	140,257,818	1,679,677	0.0120	0.9880	96.11
9.5	138,472,692	1,826,928	0.0132	0.9868	94.96
10.5	129,398,785	1,283,247	0.0099	0.9901	93.71
11.5	123,383,137	1,128,749	0.0091	0.9909	92.78
12.5	114,983,090	1,381,179	0.0120	0.9880	91.93
13.5	108,593,008	1,180,979	0.0109	0.9891	90.83
14.5	104,756,138	1,193,796	0.0114	0.9886	89.84
15.5	95,868,081	973,411	0.0102	0.9898	88.81
16.5	86,356,832	901,170	0.0104	0.9896	87.91
17.5	81,942,041	777,690	0.0095	0.9905	87.00
18.5	77,277,329	533,836	0.0069	0.9931	86.17
19.5	71,861,895	292,723	0.0041	0.9959	85.57
20.5	66,293,164	513,483	0.0077	0.9923	85.23
21.5	61,009,287	669,667	0.0110	0.9890	84.57
22.5	54,434,752	855,166	0.0157	0.9843	83.64
23.5	48,014,347	699,519	0.0146	0.9854	82.32
24.5	42,669,499	546,642	0.0128	0.9872	81.12
25.5	39,051,782	530,678	0.0136	0.9864	80.08
26.5	35,932,420	808,714	0.0225	0.9775	79.00
27.5	32,312,402	955,169	0.0296	0.9704	77.22
28.5	28,666,932	1,924,711	0.0671	0.9329	74.94
29.5	24,801,238	333,159	0.0134	0.9866	69.90
30.5	22,918,088	314,397	0.0137	0.9863	68.97
31.5	21,181,745	325,990	0.0154	0.9846	68.02
32.5	19,620,266	319,821	0.0163	0.9837	66.97
33.5	18,256,222	336,374	0.0184	0.9816	65.88
34.5	16,765,891	469,584	0.0280	0.9720	64.67
35.5	15,233,275	552,518	0.0363	0.9637	62.86
36.5	14,097,571	406,832	0.0289	0.9711	60.58
37.5	13,266,178	380,772	0.0287	0.9713	58.83
38.5	12,369,845	184,990	0.0150	0.9850	57.14

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,815,288	226,090	0.0191	0.9809	56.28
40.5	11,182,296	201,667	0.0180	0.9820	55.21
41.5	10,533,948	216,150	0.0205	0.9795	54.21
42.5	9,313,939	312,413	0.0335	0.9665	53.10
43.5	8,150,778	551,785	0.0677	0.9323	51.32
44.5	6,776,733	60,840	0.0090	0.9910	47.84
45.5	6,152,308	238,674	0.0388	0.9612	47.42
46.5	5,421,388	48,465	0.0089	0.9911	45.58
47.5	4,864,093	67,928	0.0140	0.9860	45.17
48.5	4,447,297	50,396	0.0113	0.9887	44.54
49.5	4,042,623	456,758	0.1130	0.8870	44.03
50.5	3,135,800	125,229	0.0399	0.9601	39.06
51.5	2,447,186	321,733	0.1315	0.8685	37.50
52.5	1,842,180	40,737	0.0221	0.9779	32.57
53.5	1,318,696	102,405	0.0777	0.9223	31.85
54.5	1,007,806	92,911	0.0922	0.9078	29.37
55.5	901,866	136,410	0.1513	0.8487	26.67
56.5	757,948	51,273	0.0676	0.9324	22.63
57.5	666,032	81,644	0.1226	0.8774	21.10
58.5	584,388	21,427	0.0367	0.9633	18.52
59.5	550,327	597	0.0011	0.9989	17.84
60.5	536,685	752	0.0014	0.9986	17.82
61.5	528,016	1,892	0.0036	0.9964	17.79
62.5	514,460	26,592	0.0517	0.9483	17.73
63.5	486,089	2,581	0.0053	0.9947	16.81
64.5	470,420	8,183	0.0174	0.9826	16.72
65.5	453,993	2,605	0.0057	0.9943	16.43
66.5	451,056	117	0.0003	0.9997	16.34
67.5	450,841	1,016	0.0023	0.9977	16.33
68.5	449,362	27	0.0001	0.9999	16.30
69.5	449,335		0.0000	1.0000	16.30
70.5	449,335		0.0000	1.0000	16.30
71.5	449,335	1,161	0.0026	0.9974	16.30
72.5	448,174		0.0000	1.0000	16.25
73.5	448,174	1,048	0.0023	0.9977	16.25
74.5	447,127	3,634	0.0081	0.9919	16.22
75.5	443,493		0.0000	1.0000	16.08
76.5	443,493		0.0000	1.0000	16.08
77.5	443,493		0.0000	1.0000	16.08
78.5	443,493		0.0000	1.0000	16.08

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1900-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	443,493		0.0000	1.0000	16.08
80.5	443,493		0.0000	1.0000	16.08
81.5	443,493		0.0000	1.0000	16.08
82.5	443,493		0.0000	1.0000	16.08
83.5	443,493		0.0000	1.0000	16.08
84.5	443,493	641	0.0014	0.9986	16.08
85.5	442,852		0.0000	1.0000	16.06
86.5	442,852		0.0000	1.0000	16.06
87.5	442,852		0.0000	1.0000	16.06
88.5	442,852		0.0000	1.0000	16.06
89.5	442,852	120	0.0003	0.9997	16.06
90.5	442,732		0.0000	1.0000	16.06
91.5	442,732		0.0000	1.0000	16.06
92.5	442,732		0.0000	1.0000	16.06
93.5	442,732		0.0000	1.0000	16.06
94.5	442,732		0.0000	1.0000	16.06
95.5	442,732	332,340	0.7507	0.2493	16.06
96.5	110,392		0.0000	1.0000	4.00
97.5	110,392		0.0000	1.0000	4.00
98.5	110,392		0.0000	1.0000	4.00
99.5	110,392	114	0.0010	0.9990	4.00
100.5	110,278	291	0.0026	0.9974	4.00
101.5	109,987	170	0.0015	0.9985	3.99
102.5	109,817	96	0.0009	0.9991	3.98
103.5	109,720	25	0.0002	0.9998	3.98
104.5	109,696		0.0000	1.0000	3.98
105.5	109,696	209	0.0019	0.9981	3.98
106.5	109,487	4,243	0.0388	0.9612	3.97
107.5	105,244		0.0000	1.0000	3.82
108.5	105,244	103,800	0.9863	0.0137	3.82
109.5	1,444	1,444	1.0000		0.05
110.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1936-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	354,482,287	321,356	0.0009	0.9991	100.00
0.5	277,843,180	126,548	0.0005	0.9995	99.91
1.5	249,070,656	188,236	0.0008	0.9992	99.86
2.5	231,121,705	469,335	0.0020	0.9980	99.79
3.5	208,119,163	535,098	0.0026	0.9974	99.59
4.5	190,918,165	595,781	0.0031	0.9969	99.33
5.5	188,596,764	1,140,501	0.0060	0.9940	99.02
6.5	158,499,756	1,933,749	0.0122	0.9878	98.42
7.5	150,743,271	1,761,379	0.0117	0.9883	97.22
8.5	139,001,872	1,679,677	0.0121	0.9879	96.08
9.5	137,216,746	1,826,928	0.0133	0.9867	94.92
10.5	128,729,634	1,283,247	0.0100	0.9900	93.66
11.5	122,713,986	1,128,749	0.0092	0.9908	92.73
12.5	114,313,939	1,381,179	0.0121	0.9879	91.87
13.5	107,923,857	1,180,979	0.0109	0.9891	90.76
14.5	104,086,987	1,193,796	0.0115	0.9885	89.77
15.5	95,198,930	973,411	0.0102	0.9898	88.74
16.5	85,687,681	901,170	0.0105	0.9895	87.83
17.5	81,272,890	777,690	0.0096	0.9904	86.91
18.5	76,608,178	533,836	0.0070	0.9930	86.08
19.5	71,192,744	292,723	0.0041	0.9959	85.48
20.5	65,840,076	513,483	0.0078	0.9922	85.13
21.5	60,556,199	669,667	0.0111	0.9889	84.46
22.5	53,981,664	855,166	0.0158	0.9842	83.53
23.5	47,561,259	699,519	0.0147	0.9853	82.20
24.5	42,216,411	546,642	0.0129	0.9871	81.00
25.5	38,598,694	530,678	0.0137	0.9863	79.95
26.5	35,479,332	808,714	0.0228	0.9772	78.85
27.5	31,859,314	955,169	0.0300	0.9700	77.05
28.5	28,213,844	1,924,711	0.0682	0.9318	74.74
29.5	24,348,150	333,159	0.0137	0.9863	69.64
30.5	22,805,497	314,397	0.0138	0.9862	68.69
31.5	21,069,154	325,990	0.0155	0.9845	67.74
32.5	19,507,675	319,821	0.0164	0.9836	66.69
33.5	18,143,631	336,374	0.0185	0.9815	65.60
34.5	16,653,300	467,505	0.0281	0.9719	64.38
35.5	15,233,275	552,518	0.0363	0.9637	62.58
36.5	14,097,571	406,832	0.0289	0.9711	60.31
37.5	13,266,178	380,772	0.0287	0.9713	58.57
38.5	12,369,845	184,990	0.0150	0.9850	56.89

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1936-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,815,288	226,090	0.0191	0.9809	56.03
40.5	11,182,296	201,667	0.0180	0.9820	54.96
41.5	10,533,948	216,150	0.0205	0.9795	53.97
42.5	9,313,939	312,413	0.0335	0.9665	52.86
43.5	8,150,778	551,785	0.0677	0.9323	51.09
44.5	6,776,733	60,840	0.0090	0.9910	47.63
45.5	6,152,308	238,674	0.0388	0.9612	47.20
46.5	5,421,388	48,465	0.0089	0.9911	45.37
47.5	4,864,093	67,928	0.0140	0.9860	44.97
48.5	4,447,297	50,396	0.0113	0.9887	44.34
49.5	4,042,623	456,758	0.1130	0.8870	43.84
50.5	3,135,800	125,229	0.0399	0.9601	38.88
51.5	2,447,186	321,733	0.1315	0.8685	37.33
52.5	1,842,180	40,737	0.0221	0.9779	32.42
53.5	1,318,696	102,405	0.0777	0.9223	31.71
54.5	1,007,806	92,911	0.0922	0.9078	29.24
55.5	901,866	136,410	0.1513	0.8487	26.55
56.5	757,948	51,273	0.0676	0.9324	22.53
57.5	666,032	81,644	0.1226	0.8774	21.01
58.5	584,388	21,427	0.0367	0.9633	18.43
59.5	550,327	597	0.0011	0.9989	17.76
60.5	536,685	752	0.0014	0.9986	17.74
61.5	528,016	1,892	0.0036	0.9964	17.71
62.5	514,460	26,592	0.0517	0.9483	17.65
63.5	486,089	2,581	0.0053	0.9947	16.74
64.5	470,420	8,183	0.0174	0.9826	16.65
65.5	453,993	2,605	0.0057	0.9943	16.36
66.5	451,056	117	0.0003	0.9997	16.27
67.5	450,841	1,016	0.0023	0.9977	16.26
68.5	449,362	27	0.0001	0.9999	16.22
69.5	449,335		0.0000	1.0000	16.22
70.5	449,335		0.0000	1.0000	16.22
71.5	449,335	1,161	0.0026	0.9974	16.22
72.5	448,174		0.0000	1.0000	16.18
73.5	448,174	1,048	0.0023	0.9977	16.18
74.5	447,127	3,634	0.0081	0.9919	16.14
75.5	443,493		0.0000	1.0000	16.01
76.5	443,493		0.0000	1.0000	16.01
77.5	443,493		0.0000	1.0000	16.01
78.5	443,493		0.0000	1.0000	16.01

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1936-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	443,493		0.0000	1.0000	16.01
80.5	443,493		0.0000	1.0000	16.01
81.5	443,493		0.0000	1.0000	16.01
82.5	443,493		0.0000	1.0000	16.01
83.5	443,493		0.0000	1.0000	16.01
84.5	443,493	641	0.0014	0.9986	16.01
85.5	442,852		0.0000	1.0000	15.99
86.5	442,852		0.0000	1.0000	15.99
87.5	442,852		0.0000	1.0000	15.99
88.5	442,852		0.0000	1.0000	15.99
89.5	442,852	120	0.0003	0.9997	15.99
90.5	442,732		0.0000	1.0000	15.98
91.5	442,732		0.0000	1.0000	15.98
92.5	442,732		0.0000	1.0000	15.98
93.5	442,732		0.0000	1.0000	15.98
94.5	442,732		0.0000	1.0000	15.98
95.5	442,732	332,340	0.7507	0.2493	15.98
96.5	110,392		0.0000	1.0000	3.99
97.5	110,392		0.0000	1.0000	3.99
98.5	110,392		0.0000	1.0000	3.99
99.5	110,392	114	0.0010	0.9990	3.99
100.5	110,278	291	0.0026	0.9974	3.98
101.5	109,987	170	0.0015	0.9985	3.97
102.5	109,817	96	0.0009	0.9991	3.96
103.5	109,720	25	0.0002	0.9998	3.96
104.5	109,696		0.0000	1.0000	3.96
105.5	109,696	209	0.0019	0.9981	3.96
106.5	109,487	4,243	0.0388	0.9612	3.95
107.5	105,244		0.0000	1.0000	3.80
108.5	105,244	103,800	0.9863	0.0137	3.80
109.5	1,444	1,444	1.0000		0.05
110.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1966-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	344,678,937	321,356	0.0009	0.9991	100.00
0.5	268,811,695	126,548	0.0005	0.9995	99.91
1.5	240,890,221	188,236	0.0008	0.9992	99.86
2.5	223,828,566	469,335	0.0021	0.9979	99.78
3.5	201,586,892	535,098	0.0027	0.9973	99.57
4.5	185,102,361	595,781	0.0032	0.9968	99.31
5.5	183,542,760	1,140,501	0.0062	0.9938	98.99
6.5	154,253,542	1,933,749	0.0125	0.9875	98.37
7.5	147,080,084	1,761,379	0.0120	0.9880	97.14
8.5	135,827,081	1,679,677	0.0124	0.9876	95.98
9.5	134,884,059	1,826,928	0.0135	0.9865	94.79
10.5	126,292,134	1,283,247	0.0102	0.9898	93.51
11.5	120,664,502	1,128,749	0.0094	0.9906	92.56
12.5	112,439,054	1,381,179	0.0123	0.9877	91.69
13.5	106,220,920	1,180,979	0.0111	0.9889	90.56
14.5	102,583,694	1,193,796	0.0116	0.9884	89.56
15.5	93,844,033	973,411	0.0104	0.9896	88.51
16.5	84,449,876	901,170	0.0107	0.9893	87.60
17.5	80,156,521	777,690	0.0097	0.9903	86.66
18.5	75,581,767	533,836	0.0071	0.9929	85.82
19.5	70,223,161	292,723	0.0042	0.9958	85.21
20.5	64,676,267	513,483	0.0079	0.9921	84.86
21.5	59,404,061	669,667	0.0113	0.9887	84.19
22.5	52,845,702	855,166	0.0162	0.9838	83.24
23.5	46,464,150	689,580	0.0148	0.9852	81.89
24.5	41,187,507	539,628	0.0131	0.9869	80.67
25.5	37,619,272	526,378	0.0140	0.9860	79.62
26.5	34,537,073	804,153	0.0233	0.9767	78.50
27.5	30,953,274	955,169	0.0309	0.9691	76.68
28.5	27,337,255	1,924,711	0.0704	0.9296	74.31
29.5	23,490,283	331,525	0.0141	0.9859	69.08
30.5	21,689,590	309,840	0.0143	0.9857	68.10
31.5	19,957,804	320,670	0.0161	0.9839	67.13
32.5	18,401,645	313,263	0.0170	0.9830	66.05
33.5	17,044,159	332,209	0.0195	0.9805	64.93
34.5	15,557,993	411,328	0.0264	0.9736	63.66
35.5	14,083,633	496,527	0.0353	0.9647	61.98
36.5	13,003,920	360,589	0.0277	0.9723	59.79
37.5	12,218,770	291,254	0.0238	0.9762	58.14
38.5	11,411,955	116,683	0.0102	0.9898	56.75

LOUISVILLE GAS AND ELECTRIC COMPANY
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ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1966-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,925,705	137,301	0.0126	0.9874	56.17
40.5	10,616,898	174,498	0.0164	0.9836	55.46
41.5	9,995,719	198,304	0.0198	0.9802	54.55
42.5	8,793,556	280,760	0.0319	0.9681	53.47
43.5	7,662,048	510,126	0.0666	0.9334	51.76
44.5	6,329,662	60,840	0.0096	0.9904	48.32
45.5	5,705,237	238,674	0.0418	0.9582	47.85
46.5	4,974,317	48,465	0.0097	0.9903	45.85
47.5	4,417,022	67,928	0.0154	0.9846	45.40
48.5	4,000,226	50,396	0.0126	0.9874	44.70
49.5	3,595,552	456,758	0.1270	0.8730	44.14
50.5	2,692,307	125,229	0.0465	0.9535	38.53
51.5	2,003,693	321,733	0.1606	0.8394	36.74
52.5	1,398,687	40,737	0.0291	0.9709	30.84
53.5	875,203	102,405	0.1170	0.8830	29.94
54.5	564,313	92,911	0.1646	0.8354	26.44
55.5	458,373	136,410	0.2976	0.7024	22.09
56.5	314,455	51,273	0.1631	0.8369	15.51
57.5	222,539	81,644	0.3669	0.6331	12.98
58.5	140,895	21,427	0.1521	0.8479	8.22
59.5	106,834	597	0.0056	0.9944	6.97
60.5	426,173	752	0.0018	0.9982	6.93
61.5	417,504	1,892	0.0045	0.9955	6.92
62.5	403,948	26,592	0.0658	0.9342	6.89
63.5	375,577	2,581	0.0069	0.9931	6.43
64.5	359,908	8,183	0.0227	0.9773	6.39
65.5	453,993	2,605	0.0057	0.9943	6.25
66.5	451,056	117	0.0003	0.9997	6.21
67.5	450,841	1,016	0.0023	0.9977	6.21
68.5	449,362	27	0.0001	0.9999	6.19
69.5	449,335		0.0000	1.0000	6.19
70.5	449,335		0.0000	1.0000	6.19
71.5	449,335	1,161	0.0026	0.9974	6.19
72.5	448,174		0.0000	1.0000	6.18
73.5	448,174	1,048	0.0023	0.9977	6.18
74.5	447,127	3,634	0.0081	0.9919	6.16
75.5	443,493		0.0000	1.0000	6.11
76.5	443,493		0.0000	1.0000	6.11
77.5	443,493		0.0000	1.0000	6.11
78.5	443,493		0.0000	1.0000	6.11

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

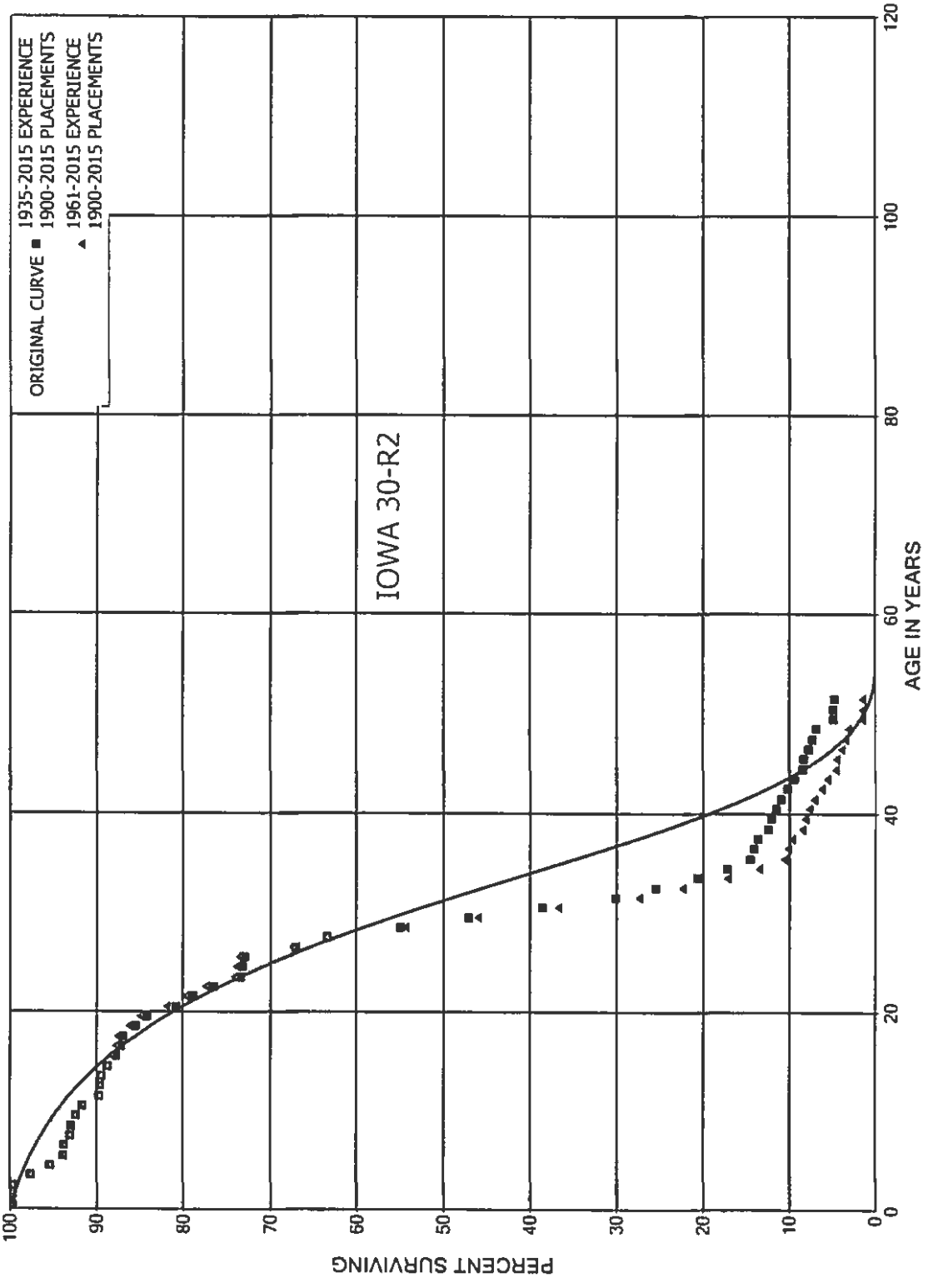
ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1966-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	443,493		0.0000	1.0000	6.11
80.5	443,493		0.0000	1.0000	6.11
81.5	443,493		0.0000	1.0000	6.11
82.5	443,493		0.0000	1.0000	6.11
83.5	443,493		0.0000	1.0000	6.11
84.5	443,493	641	0.0014	0.9986	6.11
85.5	442,852		0.0000	1.0000	6.10
86.5	442,852		0.0000	1.0000	6.10
87.5	442,852		0.0000	1.0000	6.10
88.5	442,852		0.0000	1.0000	6.10
89.5	442,852	120	0.0003	0.9997	6.10
90.5	442,732		0.0000	1.0000	6.10
91.5	442,732		0.0000	1.0000	6.10
92.5	442,732		0.0000	1.0000	6.10
93.5	442,732		0.0000	1.0000	6.10
94.5	442,732		0.0000	1.0000	6.10
95.5	442,732	332,340	0.7507	0.2493	6.10
96.5	110,392		0.0000	1.0000	1.52
97.5	110,392		0.0000	1.0000	1.52
98.5	110,392		0.0000	1.0000	1.52
99.5	110,392	114	0.0010	0.9990	1.52
100.5	110,278	291	0.0026	0.9974	1.52
101.5	109,987	170	0.0015	0.9985	1.52
102.5	109,817	96	0.0009	0.9991	1.51
103.5	109,720	25	0.0002	0.9998	1.51
104.5	109,696		0.0000	1.0000	1.51
105.5	109,696	209	0.0019	0.9981	1.51
106.5	109,487	4,243	0.0388	0.9612	1.51
107.5	105,244		0.0000	1.0000	1.45
108.5	105,244	103,800	0.9863	0.0137	1.45
109.5	1,444	1,444	1.0000		0.02
110.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT
ACCOUNT 381 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1935-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	62,774,677	161,980	0.0026	0.9974	100.00
0.5	60,144,338	4,104	0.0001	0.9999	99.74
1.5	57,882,021	89,506	0.0015	0.9985	99.74
2.5	54,932,513	1,107,966	0.0202	0.9798	99.58
3.5	51,386,675	1,121,222	0.0218	0.9782	97.57
4.5	46,532,397	803,783	0.0173	0.9827	95.44
5.5	44,589,856	40,157	0.0009	0.9991	93.79
6.5	40,636,245	272,440	0.0067	0.9933	93.71
7.5	40,151,093	74,181	0.0018	0.9982	93.08
8.5	38,892,089	194,397	0.0050	0.9950	92.91
9.5	33,319,506	304,152	0.0091	0.9909	92.45
10.5	33,088,995	658,197	0.0199	0.9801	91.60
11.5	32,026,954	70,100	0.0022	0.9978	89.78
12.5	27,145,602	64,818	0.0024	0.9976	89.58
13.5	26,811,830	206,856	0.0077	0.9923	89.37
14.5	22,235,685	229,769	0.0103	0.9897	88.68
15.5	20,885,710	150,843	0.0072	0.9928	87.76
16.5	19,801,143	48,783	0.0025	0.9975	87.13
17.5	18,724,302	303,636	0.0162	0.9838	86.91
18.5	16,633,262	254,402	0.0153	0.9847	85.51
19.5	14,922,814	591,412	0.0396	0.9604	84.20
20.5	13,571,520	346,646	0.0255	0.9745	80.86
21.5	11,703,863	336,524	0.0288	0.9712	78.80
22.5	10,188,692	421,875	0.0414	0.9586	76.53
23.5	9,324,782	21,286	0.0023	0.9977	73.36
24.5	9,193,277	37,431	0.0041	0.9959	73.19
25.5	8,972,497	713,936	0.0796	0.9204	72.90
26.5	8,130,152	450,289	0.0554	0.9446	67.10
27.5	7,681,121	1,028,705	0.1339	0.8661	63.38
28.5	6,505,215	926,789	0.1425	0.8575	54.89
29.5	5,504,369	998,183	0.1813	0.8187	47.07
30.5	4,408,913	970,600	0.2201	0.7799	38.53
31.5	3,376,838	522,950	0.1549	0.8451	30.05
32.5	2,691,350	507,003	0.1884	0.8116	25.40
33.5	2,207,984	370,729	0.1679	0.8321	20.61
34.5	1,991,615	303,260	0.1523	0.8477	17.15
35.5	1,688,355	56,341	0.0334	0.9666	14.54
36.5	1,632,014	46,104	0.0282	0.9718	14.06
37.5	1,585,910	142,757	0.0900	0.9100	13.66
38.5	1,443,153	47,801	0.0331	0.9669	12.43

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1935-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,395,352	53,669	0.0385	0.9615	12.02
40.5	1,341,683	64,510	0.0481	0.9519	11.55
41.5	1,277,173	100,083	0.0784	0.9216	11.00
42.5	1,177,090	81,134	0.0689	0.9311	10.14
43.5	1,095,956	117,299	0.1070	0.8930	9.44
44.5	978,657	15,374	0.0157	0.9843	8.43
45.5	963,283	71,721	0.0745	0.9255	8.30
46.5	891,562	49,747	0.0558	0.9442	7.68
47.5	841,815	48,027	0.0571	0.9429	7.25
48.5	793,788	231,683	0.2919	0.7081	6.84
49.5	562,105	5,701	0.0101	0.9899	4.84
50.5	556,404	1,728	0.0031	0.9969	4.79
51.5	554,676	3,501	0.0063	0.9937	4.78
52.5	551,175	1,590	0.0029	0.9971	4.75
53.5	549,585	3,381	0.0062	0.9938	4.73
54.5	546,204	3,329	0.0061	0.9939	4.70
55.5	542,875	1,706	0.0031	0.9969	4.68
56.5	541,169	1,694	0.0031	0.9969	4.66
57.5	539,475	4,996	0.0093	0.9907	4.65
58.5	534,479	1,840	0.0034	0.9966	4.60
59.5	532,639	4,015	0.0075	0.9925	4.59
60.5	528,624	1,659	0.0031	0.9969	4.55
61.5	526,965		0.0000	1.0000	4.54
62.5	526,965	1,531	0.0029	0.9971	4.54
63.5	525,434	1,521	0.0029	0.9971	4.53
64.5	523,913		0.0000	1.0000	4.51
65.5	523,913	1,493	0.0028	0.9972	4.51
66.5	522,420	2,989	0.0057	0.9943	4.50
67.5	519,431	1,519	0.0029	0.9971	4.47
68.5	517,912	36,990	0.0714	0.9286	4.46
69.5	480,922	5,823	0.0121	0.9879	4.14
70.5	475,099	4,687	0.0099	0.9901	4.09
71.5	470,412	2,832	0.0060	0.9940	4.05
72.5	467,580	2,790	0.0060	0.9940	4.03
73.5	464,790	2,769	0.0060	0.9940	4.00
74.5	462,021	8,467	0.0183	0.9817	3.98
75.5	453,554	2,729	0.0060	0.9940	3.91
76.5	450,825	1,238	0.0027	0.9973	3.88
77.5	449,587		0.0000	1.0000	3.87
78.5	449,587	4,989	0.0111	0.9889	3.87

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1935-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	444,598	1,182	0.0027	0.9973	3.83
80.5	443,416	4,053	0.0091	0.9909	3.82
81.5	439,363	1,124	0.0026	0.9974	3.78
82.5	438,239	1,102	0.0025	0.9975	3.77
83.5	437,137	5,511	0.0126	0.9874	3.76
84.5	431,626		0.0000	1.0000	3.72
85.5	431,626		0.0000	1.0000	3.72
86.5	431,626	40,263	0.0933	0.9067	3.72
87.5	391,363	21,748	0.0556	0.9444	3.37
88.5	369,615	13,831	0.0374	0.9626	3.18
89.5	355,784	23,837	0.0670	0.9330	3.06
90.5	331,947	20,902	0.0630	0.9370	2.86
91.5	311,045	18,799	0.0604	0.9396	2.68
92.5	292,246	26,930	0.0921	0.9079	2.52
93.5	265,316	22,582	0.0851	0.9149	2.28
94.5	242,734	21,999	0.0906	0.9094	2.09
95.5	220,735	15,395	0.0697	0.9303	1.90
96.5	205,340	16,168	0.0787	0.9213	1.77
97.5	189,172	16,526	0.0874	0.9126	1.63
98.5	172,646	23,637	0.1369	0.8631	1.49
99.5	149,009	149,009	1.0000		1.28
100.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1961-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	60,129,628	161,980	0.0027	0.9973	100.00
0.5	57,834,861	4,104	0.0001	0.9999	99.73
1.5	55,797,405	89,506	0.0016	0.9984	99.72
2.5	53,001,076	1,093,599	0.0206	0.9794	99.56
3.5	49,776,964	1,121,222	0.0225	0.9775	97.51
4.5	45,273,503	803,783	0.0178	0.9822	95.31
5.5	43,509,844	40,157	0.0009	0.9991	93.62
6.5	39,697,355	272,440	0.0069	0.9931	93.53
7.5	39,225,612	74,181	0.0019	0.9981	92.89
8.5	38,020,129	194,397	0.0051	0.9949	92.72
9.5	32,398,651	284,737	0.0088	0.9912	92.24
10.5	32,251,350	642,446	0.0199	0.9801	91.43
11.5	31,193,629	70,100	0.0022	0.9978	89.61
12.5	26,315,668	19,179	0.0007	0.9993	89.41
13.5	26,134,172	192,849	0.0074	0.9926	89.34
14.5	21,563,662	135,364	0.0063	0.9937	88.68
15.5	20,315,368	119,369	0.0059	0.9941	88.13
16.5	19,261,507	41,904	0.0022	0.9978	87.61
17.5	18,195,176	292,120	0.0161	0.9839	87.42
18.5	16,117,516	223,980	0.0139	0.9861	86.02
19.5	14,436,671	531,764	0.0368	0.9632	84.82
20.5	13,145,616	333,902	0.0254	0.9746	81.70
21.5	11,238,155	336,524	0.0299	0.9701	79.62
22.5	9,701,237	415,339	0.0428	0.9572	77.24
23.5	8,872,219	21,286	0.0024	0.9976	73.93
24.5	8,718,536	37,431	0.0043	0.9957	73.75
25.5	8,476,854	713,646	0.0842	0.9158	73.44
26.5	7,617,531	448,009	0.0588	0.9412	67.25
27.5	7,145,371	1,025,482	0.1435	0.8565	63.30
28.5	5,950,106	925,483	0.1555	0.8445	54.21
29.5	4,925,232	998,183	0.2027	0.7973	45.78
30.5	3,815,845	970,188	0.2543	0.7457	36.50
31.5	2,832,932	522,118	0.1843	0.8157	27.22
32.5	2,134,727	506,869	0.2374	0.7626	22.21
33.5	1,702,939	370,588	0.2176	0.7824	16.93
34.5	1,384,116	302,623	0.2186	0.7814	13.25
35.5	1,155,899	45,466	0.0393	0.9607	10.35
36.5	1,146,705	46,104	0.0402	0.9598	9.94
37.5	1,121,916	142,757	0.1272	0.8728	9.54
38.5	983,198	47,801	0.0486	0.9514	8.33

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1961-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	938,126	53,586	0.0571	0.9429	7.92
40.5	885,778	64,226	0.0725	0.9275	7.47
41.5	821,552	100,051	0.1218	0.8782	6.93
42.5	722,712	81,078	0.1122	0.8878	6.09
43.5	642,816	117,217	0.1823	0.8177	5.40
44.5	528,145	15,374	0.0291	0.9709	4.42
45.5	515,402	71,721	0.1392	0.8608	4.29
46.5	444,783	49,747	0.1118	0.8882	3.69
47.5	440,810	48,027	0.1090	0.8910	3.28
48.5	414,531	231,683	0.5589	0.4411	2.92
49.5	196,679	5,701	0.0290	0.9710	1.29
50.5	214,815	1,728	0.0080	0.9920	1.25
51.5	233,989	3,501	0.0150	0.9850	1.24
52.5	249,287	1,590	0.0064	0.9936	1.22
53.5	274,627	3,381	0.0123	0.9877	1.22
54.5	293,828	3,329	0.0113	0.9887	1.20
55.5	317,243	1,706	0.0054	0.9946	1.19
56.5	330,932	1,694	0.0051	0.9949	1.18
57.5	345,406	4,996	0.0145	0.9855	1.17
58.5	356,936	1,840	0.0052	0.9948	1.16
59.5	378,733	4,015	0.0106	0.9894	1.15
60.5	528,624	1,659	0.0031	0.9969	1.14
61.5	526,965		0.0000	1.0000	1.14
62.5	526,965	1,531	0.0029	0.9971	1.14
63.5	525,434	1,521	0.0029	0.9971	1.13
64.5	523,913		0.0000	1.0000	1.13
65.5	523,913	1,493	0.0028	0.9972	1.13
66.5	522,420	2,989	0.0057	0.9943	1.13
67.5	519,431	1,519	0.0029	0.9971	1.12
68.5	517,912	36,990	0.0714	0.9286	1.12
69.5	480,922	5,823	0.0121	0.9879	1.04
70.5	475,099	4,687	0.0099	0.9901	1.02
71.5	470,412	2,832	0.0060	0.9940	1.01
72.5	467,580	2,790	0.0060	0.9940	1.01
73.5	464,790	2,769	0.0060	0.9940	1.00
74.5	462,021	8,467	0.0183	0.9817	1.00
75.5	453,554	2,729	0.0060	0.9940	0.98
76.5	450,825	1,238	0.0027	0.9973	0.97
77.5	449,587		0.0000	1.0000	0.97
78.5	449,587	4,989	0.0111	0.9889	0.97

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

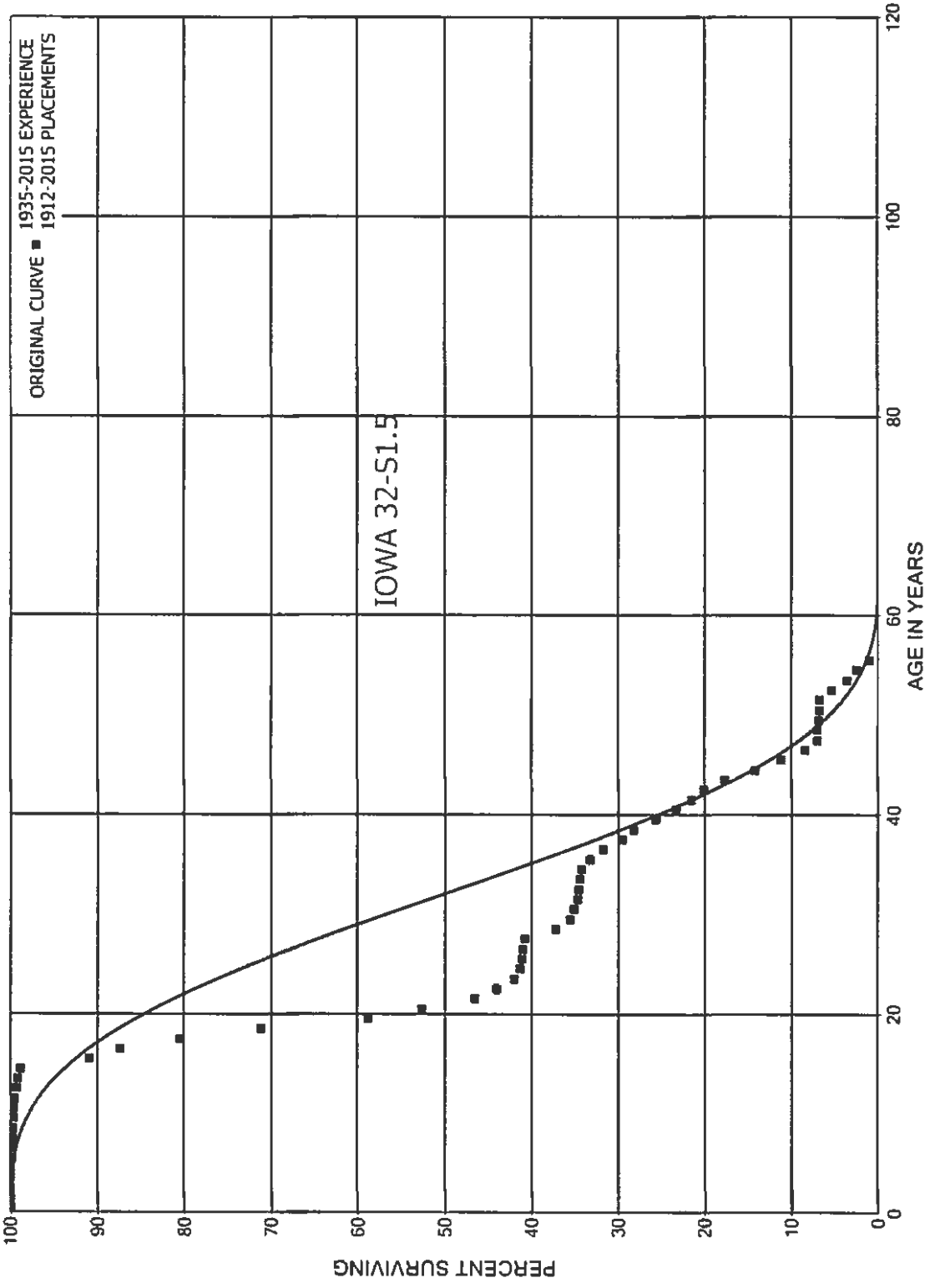
ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015 EXPERIENCE BAND 1961-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	444,598	1,182	0.0027	0.9973	0.96
80.5	443,416	4,053	0.0091	0.9909	0.96
81.5	439,363	1,124	0.0026	0.9974	0.95
82.5	438,239	1,102	0.0025	0.9975	0.94
83.5	437,137	5,511	0.0126	0.9874	0.94
84.5	431,626		0.0000	1.0000	0.93
85.5	431,626		0.0000	1.0000	0.93
86.5	431,626	40,263	0.0933	0.9067	0.93
87.5	391,363	21,748	0.0556	0.9444	0.84
88.5	369,615	13,831	0.0374	0.9626	0.80
89.5	355,784	23,837	0.0670	0.9330	0.77
90.5	331,947	20,902	0.0630	0.9370	0.72
91.5	311,045	18,799	0.0604	0.9396	0.67
92.5	292,246	26,930	0.0921	0.9079	0.63
93.5	265,316	22,582	0.0851	0.9149	0.57
94.5	242,734	21,999	0.0906	0.9094	0.52
95.5	220,735	15,395	0.0697	0.9303	0.48
96.5	205,340	16,168	0.0787	0.9213	0.44
97.5	189,172	16,526	0.0874	0.9126	0.41
98.5	172,646	23,637	0.1369	0.8631	0.37
99.5	149,009	149,009	1.0000		0.32
100.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT
ACCOUNT 383 HOUSE REGULATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2015 EXPERIENCE BAND 1935-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	29,890,478	771	0.0000	1.0000	100.00
0.5	29,316,265	885	0.0000	1.0000	100.00
1.5	28,615,971	2,691	0.0001	0.9999	99.99
2.5	28,619,229	3,124	0.0001	0.9999	99.98
3.5	26,810,257	20,273	0.0008	0.9992	99.97
4.5	20,842,166	8,389	0.0004	0.9996	99.90
5.5	16,293,397	16,014	0.0010	0.9990	99.86
6.5	14,467,052	9,478	0.0007	0.9993	99.76
7.5	11,670,003	1,574	0.0001	0.9999	99.69
8.5	10,487,652	7,339	0.0007	0.9993	99.68
9.5	6,681,851		0.0000	1.0000	99.61
10.5	6,601,428	9,597	0.0015	0.9985	99.61
11.5	6,573,362	10,544	0.0016	0.9984	99.47
12.5	4,503,394	6,012	0.0013	0.9987	99.31
13.5	4,498,441	15,528	0.0035	0.9965	99.17
14.5	4,482,913	358,594	0.0800	0.9200	98.83
15.5	4,124,319	160,837	0.0390	0.9610	90.93
16.5	3,963,482	312,111	0.0787	0.9213	87.38
17.5	3,401,432	393,774	0.1158	0.8842	80.50
18.5	2,950,652	511,407	0.1733	0.8267	71.18
19.5	2,439,244	258,322	0.1059	0.8941	58.84
20.5	2,186,214	256,004	0.1171	0.8829	52.61
21.5	1,930,210	104,738	0.0543	0.9457	46.45
22.5	1,825,472	83,670	0.0458	0.9542	43.93
23.5	1,742,985	27,078	0.0155	0.9845	41.92
24.5	1,715,907	7,012	0.0041	0.9959	41.27
25.5	1,708,895	8,108	0.0047	0.9953	41.10
26.5	1,700,787	5,336	0.0031	0.9969	40.90
27.5	1,695,451	149,292	0.0881	0.9119	40.77
28.5	1,546,159	67,741	0.0438	0.9562	37.18
29.5	1,478,418	20,605	0.0139	0.9861	35.55
30.5	1,457,813	16,586	0.0114	0.9886	35.06
31.5	1,441,227	5,826	0.0040	0.9960	34.66
32.5	1,435,401	6,146	0.0043	0.9957	34.52
33.5	1,429,255	8,826	0.0062	0.9938	34.37
34.5	1,420,429	38,783	0.0273	0.9727	34.16
35.5	1,381,646	62,787	0.0454	0.9546	33.23
36.5	1,318,859	90,946	0.0690	0.9310	31.72
37.5	1,227,913	56,444	0.0460	0.9540	29.53
38.5	1,171,469	104,902	0.0895	0.9105	28.17

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2015 EXPERIENCE BAND 1935-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,066,566	96,825	0.0908	0.9092	25.65
40.5	969,741	74,436	0.0768	0.9232	23.32
41.5	895,305	58,740	0.0656	0.9344	21.53
42.5	836,565	106,369	0.1272	0.8728	20.12
43.5	730,195	141,776	0.1942	0.8058	17.56
44.5	588,420	123,572	0.2100	0.7900	14.15
45.5	464,847	117,974	0.2538	0.7462	11.18
46.5	346,873	56,616	0.1632	0.8368	8.34
47.5	290,257		0.0000	1.0000	6.98
48.5	290,257	5,698	0.0196	0.9804	6.98
49.5	284,558	5,571	0.0196	0.9804	6.84
50.5	278,988	239	0.0009	0.9991	6.71
51.5	278,749	58,524	0.2100	0.7900	6.70
52.5	220,225	76,688	0.3482	0.6518	5.30
53.5	143,537	45,107	0.3143	0.6857	3.45
54.5	98,430	57,500	0.5842	0.4158	2.37
55.5	40,930	11,724	0.2864	0.7136	0.98
56.5	29,206	10,816	0.3703	0.6297	0.70
57.5	18,390	2,969	0.1614	0.8386	0.44
58.5	15,421	632	0.0410	0.9590	0.37
59.5	14,789	1,464	0.0990	0.9010	0.36
60.5	13,325	801	0.0601	0.9399	0.32
61.5	12,524	1,227	0.0980	0.9020	0.30
62.5	11,297	1,719	0.1522	0.8478	0.27
63.5	9,578	279	0.0291	0.9709	0.23
64.5	9,299	676	0.0727	0.9273	0.22
65.5	8,623	1,077	0.1249	0.8751	0.21
66.5	7,546	213	0.0282	0.9718	0.18
67.5	7,333	1,068	0.1456	0.8544	0.18
68.5	6,265	979	0.1563	0.8437	0.15
69.5	5,286	1,032	0.1952	0.8048	0.13
70.5	4,254	396	0.0931	0.9069	0.10
71.5	3,858		0.0000	1.0000	0.09
72.5	3,858		0.0000	1.0000	0.09
73.5	3,858		0.0000	1.0000	0.09
74.5	3,858	1,102	0.2856	0.7144	0.09
75.5	2,756	453	0.1644	0.8356	0.07
76.5	2,303		0.0000	1.0000	0.06
77.5	2,303		0.0000	1.0000	0.06
78.5	2,303		0.0000	1.0000	0.06

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

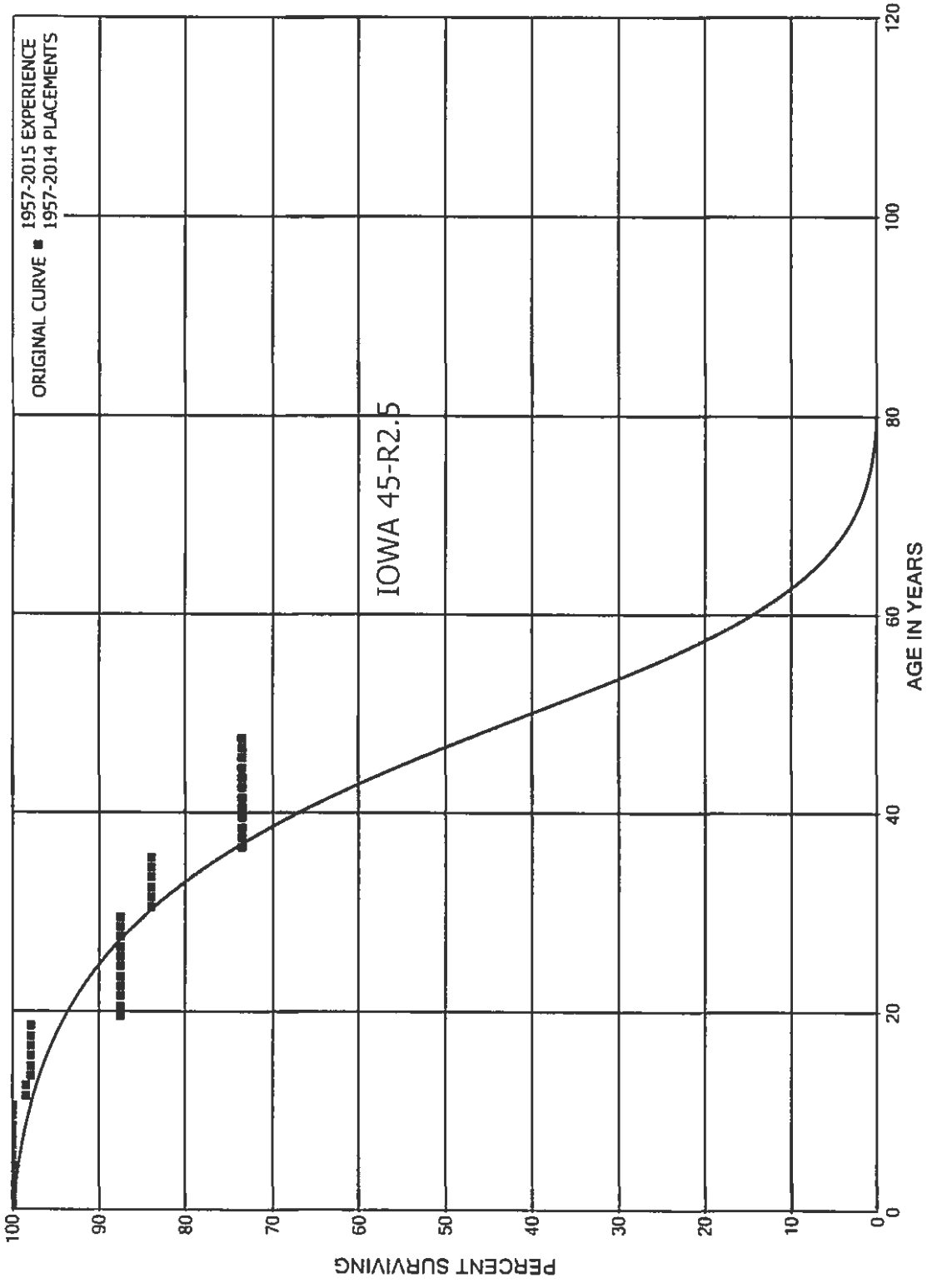
ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2015 EXPERIENCE BAND 1935-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,303		0.0000	1.0000	0.06
80.5	2,303		0.0000	1.0000	0.06
81.5	2,303		0.0000	1.0000	0.06
82.5	2,303		0.0000	1.0000	0.06
83.5	2,303		0.0000	1.0000	0.06
84.5	2,303	664	0.2883	0.7117	0.06
85.5	1,639	258	0.1574	0.8426	0.04
86.5	1,381		0.0000	1.0000	0.03
87.5	1,381		0.0000	1.0000	0.03
88.5	1,381		0.0000	1.0000	0.03
89.5	1,381		0.0000	1.0000	0.03
90.5	1,381		0.0000	1.0000	0.03
91.5	1,381		0.0000	1.0000	0.03
92.5	1,381	774	0.5605	0.4395	0.03
93.5	607		0.0000	1.0000	0.01
94.5	607	607	1.0000		0.01
95.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT
ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2014 EXPERIENCE BAND 1957-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	973,255		0.0000	1.0000	100.00
0.5	973,255	21	0.0000	1.0000	100.00
1.5	956,872	703	0.0007	0.9993	100.00
2.5	979,482		0.0000	1.0000	99.92
3.5	979,482		0.0000	1.0000	99.92
4.5	979,482		0.0000	1.0000	99.92
5.5	178,817		0.0000	1.0000	99.92
6.5	166,953		0.0000	1.0000	99.92
7.5	166,953		0.0000	1.0000	99.92
8.5	166,953		0.0000	1.0000	99.92
9.5	166,953		0.0000	1.0000	99.92
10.5	150,393	2,270	0.0151	0.9849	99.92
11.5	148,123		0.0000	1.0000	98.42
12.5	148,123	952	0.0064	0.9936	98.42
13.5	147,171		0.0000	1.0000	97.78
14.5	147,171		0.0000	1.0000	97.78
15.5	124,035		0.0000	1.0000	97.78
16.5	124,035		0.0000	1.0000	97.78
17.5	147,110		0.0000	1.0000	97.78
18.5	147,110	15,457	0.1051	0.8949	97.78
19.5	108,579		0.0000	1.0000	87.51
20.5	108,579		0.0000	1.0000	87.51
21.5	85,271		0.0000	1.0000	87.51
22.5	90,173		0.0000	1.0000	87.51
23.5	108,579		0.0000	1.0000	87.51
24.5	108,579		0.0000	1.0000	87.51
25.5	106,485		0.0000	1.0000	87.51
26.5	99,383		0.0000	1.0000	87.51
27.5	106,485		0.0000	1.0000	87.51
28.5	106,485		0.0000	1.0000	87.51
29.5	106,485	4,370	0.0410	0.9590	87.51
30.5	102,115		0.0000	1.0000	83.92
31.5	102,115		0.0000	1.0000	83.92
32.5	97,596		0.0000	1.0000	83.92
33.5	97,596		0.0000	1.0000	83.92
34.5	97,596		0.0000	1.0000	83.92
35.5	97,596	12,109	0.1241	0.8759	83.92
36.5	85,486		0.0000	1.0000	73.51
37.5	85,486		0.0000	1.0000	73.51
38.5	85,486		0.0000	1.0000	73.51

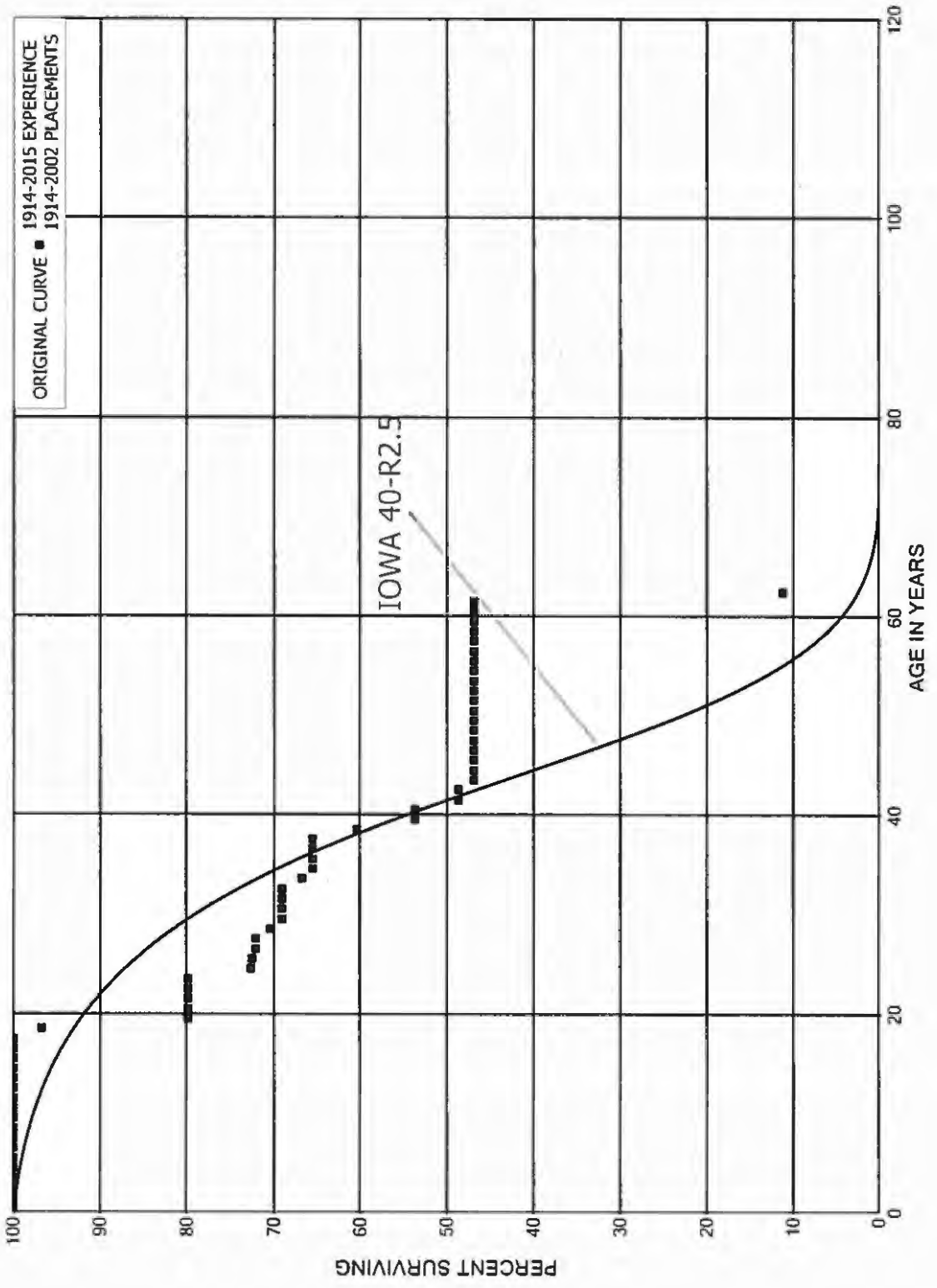
LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2014			EXPERIENCE BAND 1957-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	85,486		0.0000	1.0000	73.51
40.5	85,486		0.0000	1.0000	73.51
41.5	74,521		0.0000	1.0000	73.51
42.5	74,521		0.0000	1.0000	73.51
43.5	74,000		0.0000	1.0000	73.51
44.5	71,330		0.0000	1.0000	73.51
45.5	63,756		0.0000	1.0000	73.51
46.5	58,854		0.0000	1.0000	73.51
47.5	40,448		0.0000	1.0000	73.51
48.5	40,448		0.0000	1.0000	73.51
49.5	40,448		0.0000	1.0000	73.51
50.5	40,448		0.0000	1.0000	73.51
51.5	33,346		0.0000	1.0000	73.51
52.5	33,346		0.0000	1.0000	73.51
53.5	33,346		0.0000	1.0000	73.51
54.5	33,346		0.0000	1.0000	73.51
55.5	10,036		0.0000	1.0000	73.51
56.5	10,036		0.0000	1.0000	73.51
57.5	10,036		0.0000	1.0000	73.51
58.5					73.51

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT
ACCOUNT 387 OTHER EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2002 EXPERIENCE BAND 1914-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	110,194	36	0.0003	0.9997	100.00
0.5	110,158		0.0000	1.0000	99.97
1.5	109,398		0.0000	1.0000	99.97
2.5	109,398		0.0000	1.0000	99.97
3.5	109,398		0.0000	1.0000	99.97
4.5	109,398		0.0000	1.0000	99.97
5.5	109,398		0.0000	1.0000	99.97
6.5	109,398		0.0000	1.0000	99.97
7.5	109,398		0.0000	1.0000	99.97
8.5	109,398		0.0000	1.0000	99.97
9.5	109,398		0.0000	1.0000	99.97
10.5	109,398		0.0000	1.0000	99.97
11.5	109,398		0.0000	1.0000	99.97
12.5	109,398		0.0000	1.0000	99.97
13.5	105,989		0.0000	1.0000	99.97
14.5	116,867		0.0000	1.0000	99.97
15.5	83,176		0.0000	1.0000	99.97
16.5	82,545		0.0000	1.0000	99.97
17.5	82,545	2,671	0.0324	0.9676	99.97
18.5	79,874	13,939	0.1745	0.8255	96.73
19.5	65,935		0.0000	1.0000	79.85
20.5	65,935		0.0000	1.0000	79.85
21.5	65,935		0.0000	1.0000	79.85
22.5	68,853		0.0000	1.0000	79.85
23.5	68,853	6,218	0.0903	0.9097	79.85
24.5	62,635	112	0.0018	0.9982	72.64
25.5	62,523	397	0.0063	0.9937	72.51
26.5	62,126		0.0000	1.0000	72.05
27.5	62,083	1,459	0.0235	0.9765	72.05
28.5	56,233	1,072	0.0191	0.9809	70.36
29.5	55,161		0.0000	1.0000	69.02
30.5	55,161		0.0000	1.0000	69.02
31.5	55,161		0.0000	1.0000	69.02
32.5	55,161	1,832	0.0332	0.9668	69.02
33.5	53,329	934	0.0175	0.9825	66.72
34.5	52,395		0.0000	1.0000	65.55
35.5	52,395		0.0000	1.0000	65.55
36.5	52,395		0.0000	1.0000	65.55
37.5	52,395	4,095	0.0782	0.9218	65.55
38.5	48,300	5,439	0.1126	0.8874	60.43

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

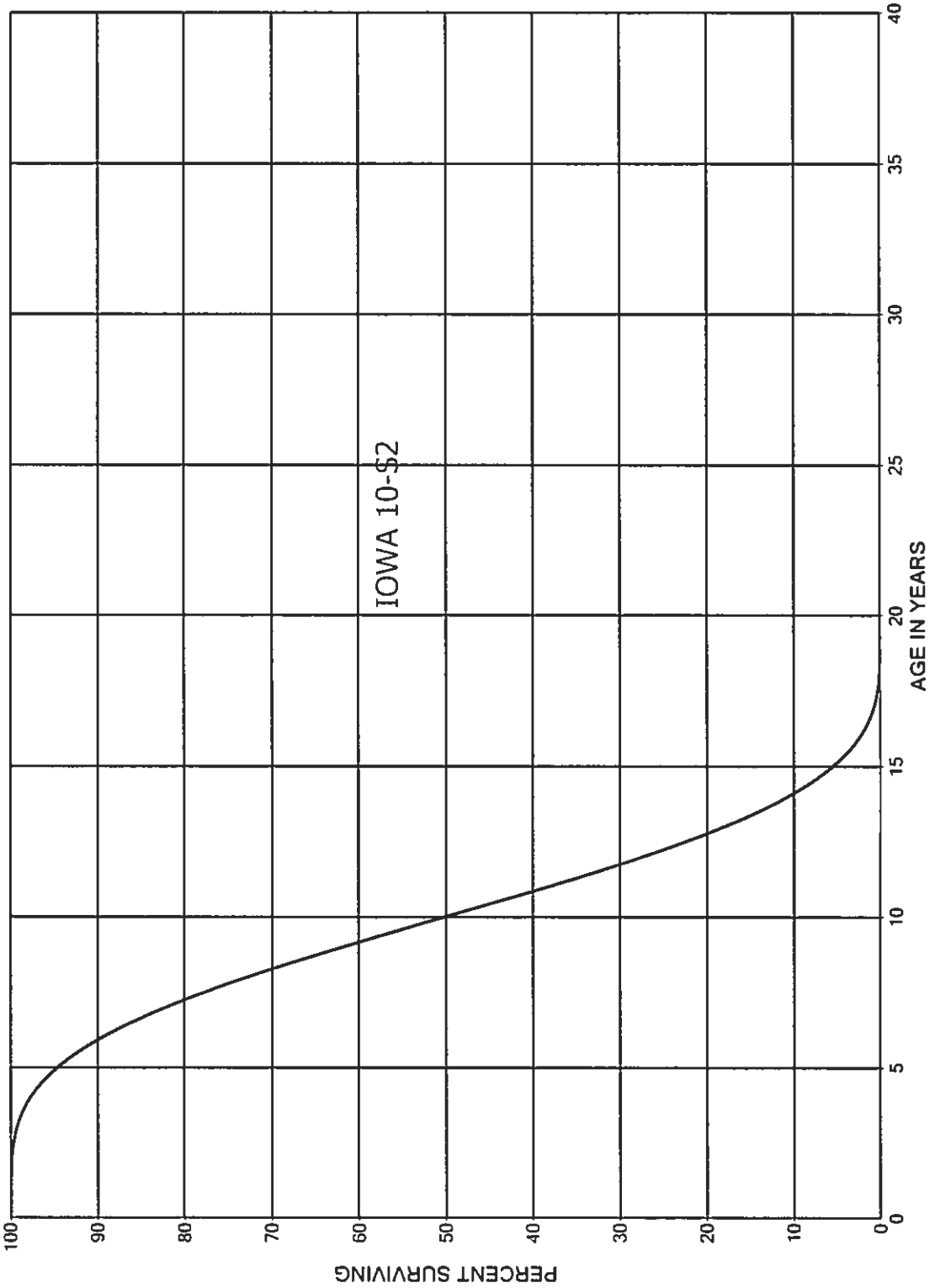
ACCOUNT 387 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

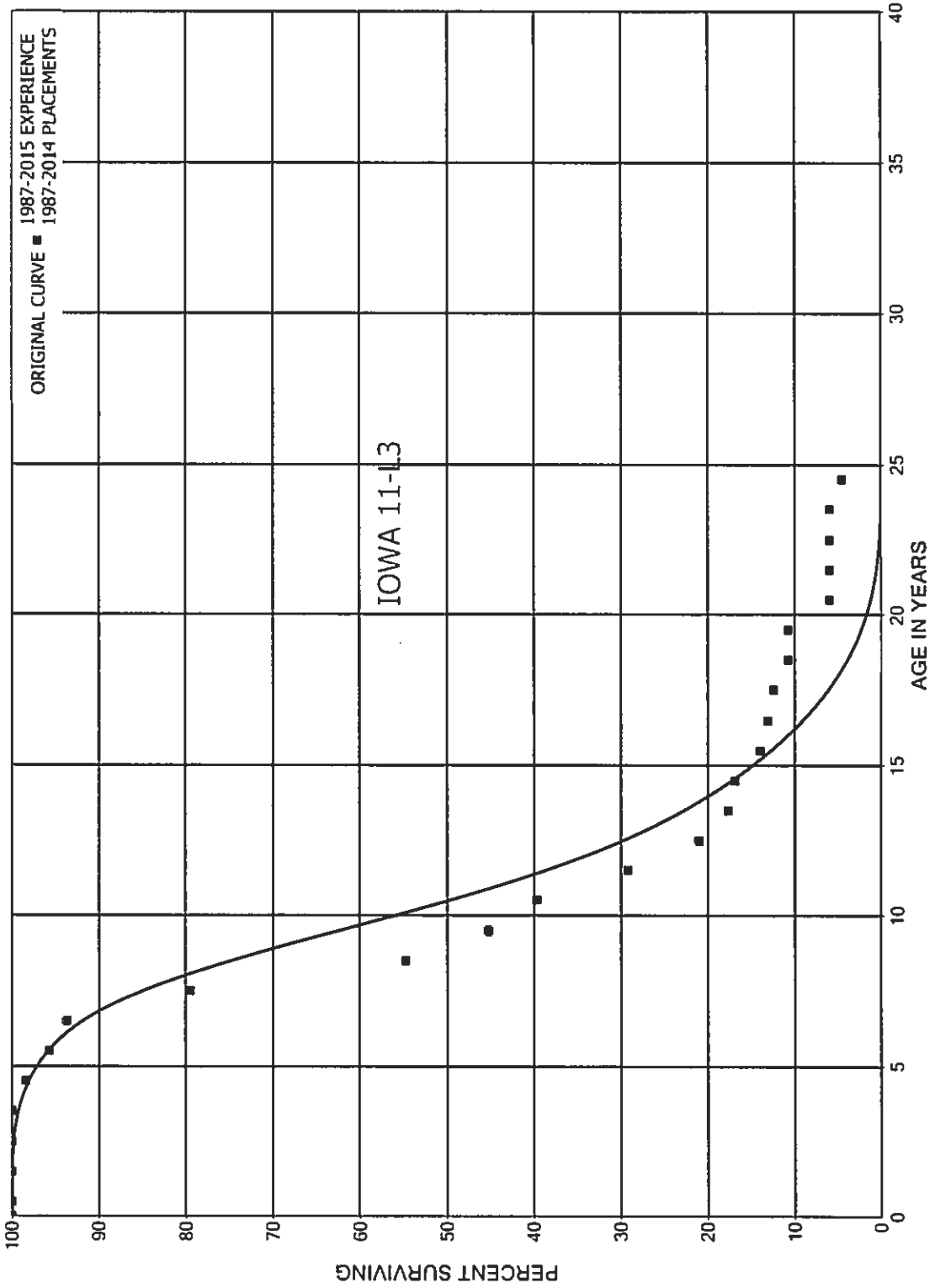
PLACEMENT BAND 1914-2002 EXPERIENCE BAND 1914-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	42,861		0.0000	1.0000	53.63
40.5	42,861	3,996	0.0932	0.9068	53.63
41.5	38,865		0.0000	1.0000	48.63
42.5	38,865	1,459	0.0375	0.9625	48.63
43.5	37,406		0.0000	1.0000	46.80
44.5	37,406		0.0000	1.0000	46.80
45.5	37,406		0.0000	1.0000	46.80
46.5	37,406		0.0000	1.0000	46.80
47.5	37,406		0.0000	1.0000	46.80
48.5	37,406		0.0000	1.0000	46.80
49.5	37,406		0.0000	1.0000	46.80
50.5	37,406		0.0000	1.0000	46.80
51.5	37,406		0.0000	1.0000	46.80
52.5	40,324		0.0000	1.0000	46.80
53.5	40,324		0.0000	1.0000	46.80
54.5	40,324		0.0000	1.0000	46.80
55.5	40,324		0.0000	1.0000	46.80
56.5	37,406		0.0000	1.0000	46.80
57.5	37,406		0.0000	1.0000	46.80
58.5	37,406		0.0000	1.0000	46.80
59.5	37,406		0.0000	1.0000	46.80
60.5	37,406		0.0000	1.0000	46.80
61.5	37,406	28,458	0.7608	0.2392	46.80
62.5					11.20

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT
ACCOUNT 392 TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS
SMOOTH SURVIVOR CURVE



LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

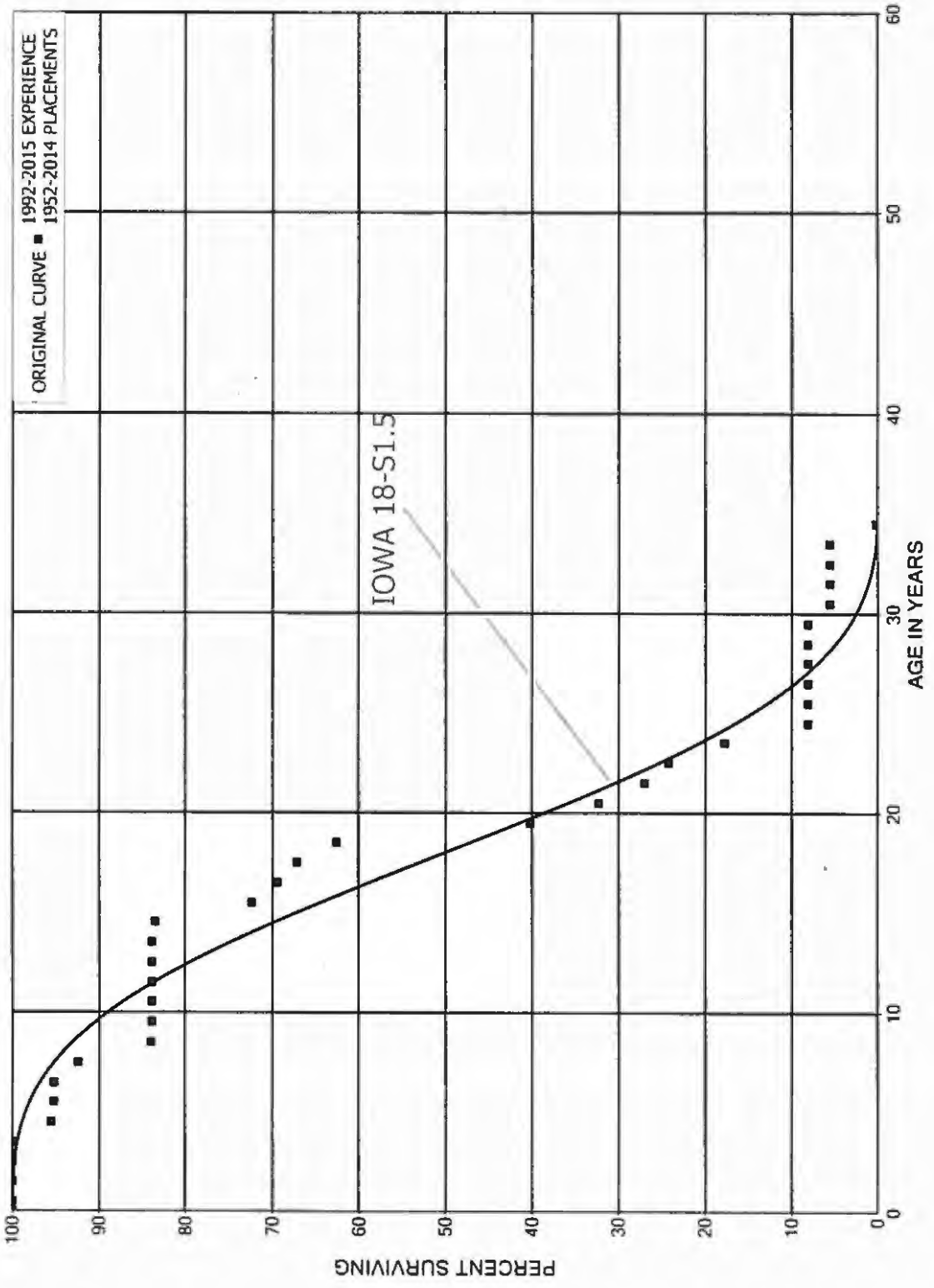
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1987-2014 EXPERIENCE BAND 1987-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,553,166		0.0000	1.0000	100.00
0.5	6,540,787		0.0000	1.0000	100.00
1.5	6,475,906		0.0000	1.0000	100.00
2.5	6,467,465	4,190	0.0006	0.9994	100.00
3.5	6,311,431	99,853	0.0158	0.9842	99.94
4.5	6,083,315	161,527	0.0266	0.9734	98.35
5.5	5,757,561	128,161	0.0223	0.9777	95.74
6.5	5,629,399	850,947	0.1512	0.8488	93.61
7.5	4,778,453	1,490,380	0.3119	0.6881	79.46
8.5	3,288,073	573,883	0.1745	0.8255	54.68
9.5	2,714,190	328,761	0.1211	0.8789	45.13
10.5	2,320,816	612,671	0.2640	0.7360	39.67
11.5	1,708,144	480,271	0.2812	0.7188	29.20
12.5	1,227,873	195,417	0.1592	0.8408	20.99
13.5	1,032,456	47,708	0.0462	0.9538	17.65
14.5	812,391	141,590	0.1743	0.8257	16.83
15.5	670,800	38,136	0.0569	0.9431	13.90
16.5	574,145	31,519	0.0549	0.9451	13.11
17.5	542,625	74,194	0.1367	0.8633	12.39
18.5	468,431		0.0000	1.0000	10.69
19.5	468,431	208,540	0.4452	0.5548	10.69
20.5	211,651		0.0000	1.0000	5.93
21.5	115,220		0.0000	1.0000	5.93
22.5	115,220		0.0000	1.0000	5.93
23.5	115,220	27,994	0.2430	0.7570	5.93
24.5	46,644		0.0000	1.0000	4.49
25.5	46,644		0.0000	1.0000	4.49
26.5	46,644		0.0000	1.0000	4.49
27.5					4.49

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT
ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2014 EXPERIENCE BAND 1992-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	884,043		0.0000	1.0000	100.00
0.5	884,043		0.0000	1.0000	100.00
1.5	747,090		0.0000	1.0000	100.00
2.5	700,312		0.0000	1.0000	100.00
3.5	600,933	27,122	0.0451	0.9549	100.00
4.5	524,540	1,802	0.0034	0.9966	95.49
5.5	469,372		0.0000	1.0000	95.16
6.5	483,155	13,821	0.0286	0.9714	95.16
7.5	470,185	43,097	0.0917	0.9083	92.44
8.5	428,787	851	0.0020	0.9980	83.96
9.5	422,256		0.0000	1.0000	83.80
10.5	362,947		0.0000	1.0000	83.80
11.5	310,967		0.0000	1.0000	83.80
12.5	314,672		0.0000	1.0000	83.80
13.5	311,874	1,269	0.0041	0.9959	83.80
14.5	311,874	41,292	0.1324	0.8676	83.46
15.5	262,783	11,049	0.0420	0.9580	72.41
16.5	223,749	7,113	0.0318	0.9682	69.36
17.5	214,400	14,592	0.0681	0.9319	67.16
18.5	182,244	65,411	0.3589	0.6411	62.59
19.5	116,833	22,976	0.1967	0.8033	40.12
20.5	95,188	15,538	0.1632	0.8368	32.23
21.5	79,650	8,116	0.1019	0.8981	26.97
22.5	71,533	19,085	0.2668	0.7332	24.22
23.5	52,448	28,565	0.5446	0.4554	17.76
24.5	23,883		0.0000	1.0000	8.09
25.5	12,485		0.0000	1.0000	8.09
26.5	12,485		0.0000	1.0000	8.09
27.5	12,485		0.0000	1.0000	8.09
28.5	12,485		0.0000	1.0000	8.09
29.5	12,485	4,014	0.3215	0.6785	8.09
30.5	8,471		0.0000	1.0000	5.49
31.5	8,471		0.0000	1.0000	5.49
32.5	8,832		0.0000	1.0000	5.49
33.5	8,832	8,471	0.9591	0.0409	5.49
34.5	361		0.0000	1.0000	0.22
35.5	2,332		0.0000	1.0000	0.22
36.5	2,332	1,971	0.8452	0.1548	0.22
37.5	361		0.0000	1.0000	0.03
38.5	361		0.0000	1.0000	0.03

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

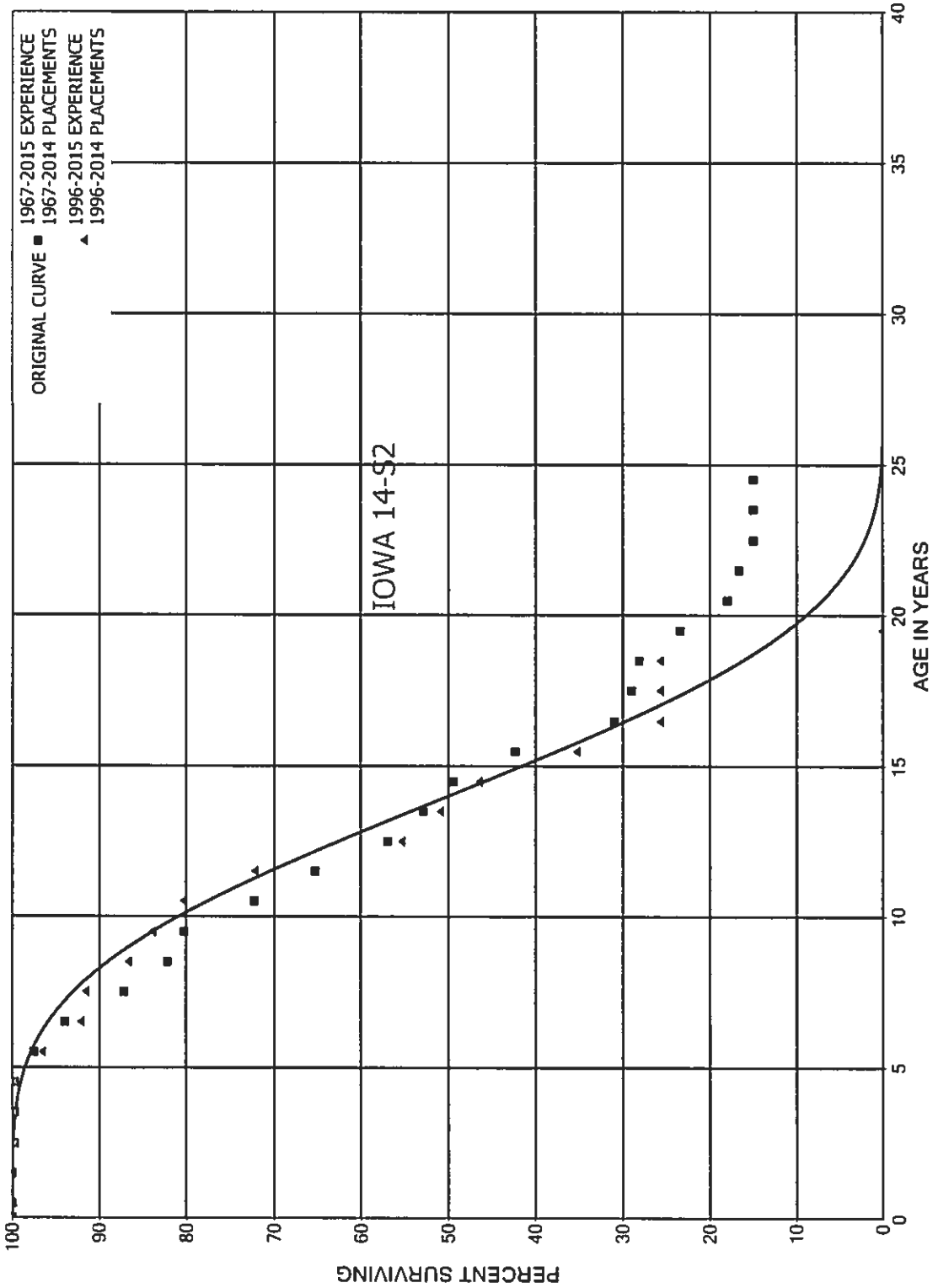
ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2014 EXPERIENCE BAND 1992-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	361		0.0000	1.0000	0.03
40.5	795		0.0000	1.0000	0.03
41.5	795	434	0.5459	0.4541	0.03
42.5	361		0.0000	1.0000	0.02
43.5	361		0.0000	1.0000	0.02
44.5	361		0.0000	1.0000	0.02
45.5	361		0.0000	1.0000	0.02
46.5	361		0.0000	1.0000	0.02
47.5	361		0.0000	1.0000	0.02
48.5	361		0.0000	1.0000	0.02
49.5	361		0.0000	1.0000	0.02
50.5	361	361	1.0000		0.02
51.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT
ACCOUNT 396.1 POWER OPERATED EQUIPMENT - HOURLY RATED
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 396.1 POWER OPERATED EQUIPMENT - HOURLY RATED

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2014 EXPERIENCE BAND 1967-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,234,503		0.0000	1.0000	100.00
0.5	5,234,503		0.0000	1.0000	100.00
1.5	4,519,814	10,904	0.0024	0.9976	100.00
2.5	4,508,910		0.0000	1.0000	99.76
3.5	4,314,087		0.0000	1.0000	99.76
4.5	4,015,503	90,455	0.0225	0.9775	99.76
5.5	3,912,320	141,170	0.0361	0.9639	97.51
6.5	3,733,813	268,936	0.0720	0.9280	93.99
7.5	3,464,877	199,339	0.0575	0.9425	87.22
8.5	3,265,538	75,022	0.0230	0.9770	82.20
9.5	3,190,516	319,866	0.1003	0.8997	80.32
10.5	2,281,719	219,358	0.0961	0.9039	72.26
11.5	1,413,087	180,124	0.1275	0.8725	65.32
12.5	1,232,963	89,950	0.0730	0.9270	56.99
13.5	1,136,625	75,081	0.0661	0.9339	52.83
14.5	1,061,544	153,001	0.1441	0.8559	49.34
15.5	888,889	238,604	0.2684	0.7316	42.23
16.5	554,289	34,571	0.0624	0.9376	30.90
17.5	519,718	16,878	0.0325	0.9675	28.97
18.5	386,195	64,303	0.1665	0.8335	28.03
19.5	321,892	74,340	0.2309	0.7691	23.36
20.5	247,552	18,037	0.0729	0.9271	17.97
21.5	215,552	21,351	0.0991	0.9009	16.66
22.5	172,785		0.0000	1.0000	15.01
23.5	172,785		0.0000	1.0000	15.01
24.5	11,688		0.0000	1.0000	15.01
25.5	11,688	9,622	0.8232	0.1768	15.01
26.5	2,066		0.0000	1.0000	2.65
27.5	2,066		0.0000	1.0000	2.65
28.5	2,066		0.0000	1.0000	2.65
29.5	2,066		0.0000	1.0000	2.65
30.5	2,066		0.0000	1.0000	2.65
31.5	2,066		0.0000	1.0000	2.65
32.5	2,066		0.0000	1.0000	2.65
33.5	2,066		0.0000	1.0000	2.65
34.5	2,066		0.0000	1.0000	2.65
35.5	2,066	2,066	1.0000		2.65
36.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

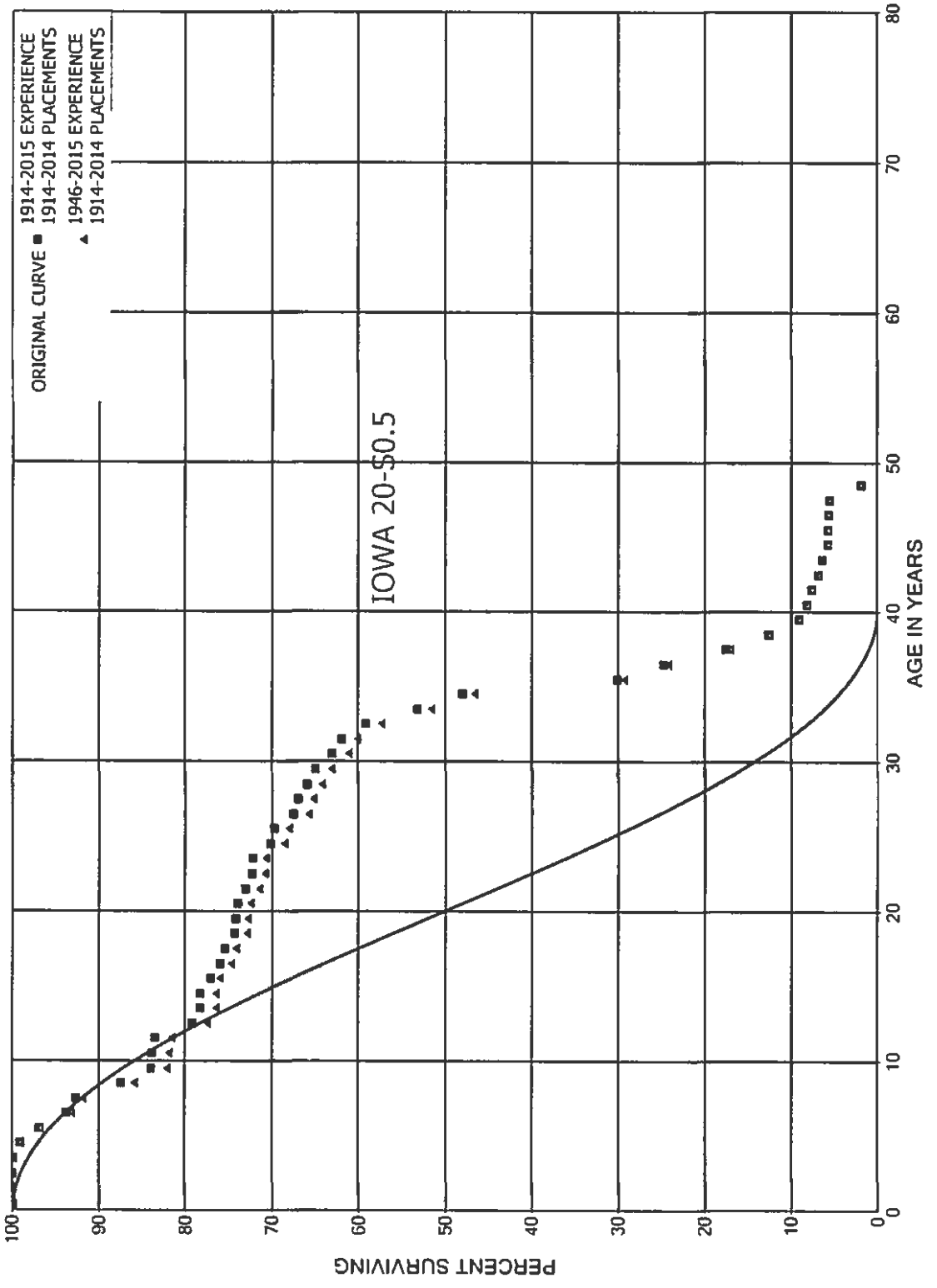
ACCOUNT 396.1 POWER OPERATED EQUIPMENT - HOURLY RATED

ORIGINAL LIFE TABLE

PLACEMENT BAND 1996-2014 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,960,825		0.0000	1.0000	100.00
0.5	3,960,825		0.0000	1.0000	100.00
1.5	3,246,136	10,904	0.0034	0.9966	100.00
2.5	3,235,232		0.0000	1.0000	99.66
3.5	3,040,409		0.0000	1.0000	99.66
4.5	2,741,825	90,455	0.0330	0.9670	99.66
5.5	2,638,642	120,612	0.0457	0.9543	96.38
6.5	2,480,693	16,398	0.0066	0.9934	91.97
7.5	2,464,294	132,429	0.0537	0.9463	91.36
8.5	2,331,865	75,022	0.0322	0.9678	86.45
9.5	2,256,843	94,075	0.0417	0.9583	83.67
10.5	1,573,837	159,263	0.1012	0.8988	80.18
11.5	765,301	179,678	0.2348	0.7652	72.07
12.5	585,623	47,546	0.0812	0.9188	55.15
13.5	531,689	45,828	0.0862	0.9138	50.67
14.5	485,861	117,514	0.2419	0.7581	46.30
15.5	348,693	95,693	0.2744	0.7256	35.10
16.5	157,004		0.0000	1.0000	25.47
17.5	157,004		0.0000	1.0000	25.47
18.5	40,359	40,359	1.0000		25.47
19.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT
ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2014 EXPERIENCE BAND 1914-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	530,580		0.0000	1.0000	100.00
0.5	530,580	190	0.0004	0.9996	100.00
1.5	499,796	247	0.0005	0.9995	99.96
2.5	404,228	375	0.0009	0.9991	99.91
3.5	332,057	2,389	0.0072	0.9928	99.82
4.5	284,349	6,384	0.0225	0.9775	99.10
5.5	263,341	8,477	0.0322	0.9678	96.88
6.5	244,117	3,114	0.0128	0.9872	93.76
7.5	235,987	13,289	0.0563	0.9437	92.56
8.5	222,027	8,558	0.0385	0.9615	87.35
9.5	211,192	408	0.0019	0.9981	83.98
10.5	210,034	907	0.0043	0.9957	83.82
11.5	208,337	10,681	0.0513	0.9487	83.46
12.5	196,278	2,262	0.0115	0.9885	79.18
13.5	194,016		0.0000	1.0000	78.27
14.5	187,489	2,855	0.0152	0.9848	78.27
15.5	183,991	2,799	0.0152	0.9848	77.08
16.5	181,192	1,095	0.0060	0.9940	75.90
17.5	180,175	2,845	0.0158	0.9842	75.45
18.5	173,637	89	0.0005	0.9995	74.25
19.5	173,570	738	0.0043	0.9957	74.22
20.5	172,832	2,049	0.0119	0.9881	73.90
21.5	200,247	1,893	0.0095	0.9905	73.03
22.5	198,354	350	0.0018	0.9982	72.33
23.5	188,879	5,223	0.0277	0.9723	72.21
24.5	183,656	1,375	0.0075	0.9925	70.21
25.5	182,281	5,756	0.0316	0.9684	69.68
26.5	176,525	1,316	0.0075	0.9925	67.48
27.5	172,307	2,651	0.0154	0.9846	66.98
28.5	145,639	2,202	0.0151	0.9849	65.95
29.5	144,237	4,305	0.0298	0.9702	64.95
30.5	136,757	2,258	0.0165	0.9835	63.01
31.5	134,499	6,055	0.0450	0.9550	61.97
32.5	128,444	12,995	0.1012	0.8988	59.18
33.5	115,449	11,312	0.0980	0.9020	53.20
34.5	104,137	38,962	0.3741	0.6259	47.98
35.5	65,175	11,397	0.1749	0.8251	30.03
36.5	53,778	15,860	0.2949	0.7051	24.78
37.5	37,918	10,455	0.2757	0.7243	17.47
38.5	27,463	7,675	0.2795	0.7205	12.65

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2014 EXPERIENCE BAND 1914-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,788	2,065	0.1044	0.8956	9.12
40.5	17,723	1,208	0.0682	0.9318	8.17
41.5	16,515	1,762	0.1067	0.8933	7.61
42.5	14,753	842	0.0571	0.9429	6.80
43.5	13,911	1,485	0.1068	0.8932	6.41
44.5	12,426	75	0.0060	0.9940	5.73
45.5	12,351	83	0.0067	0.9933	5.69
46.5	12,268	322	0.0262	0.9738	5.65
47.5	11,946	7,989	0.6688	0.3312	5.50
48.5	3,957	751	0.1898	0.8102	1.82
49.5	3,206	1,061	0.3309	0.6691	1.48
50.5	2,145	220	0.1026	0.8974	0.99
51.5	1,925	208	0.1081	0.8919	0.89
52.5	1,717	258	0.1503	0.8497	0.79
53.5	1,459	654	0.4483	0.5517	0.67
54.5	805		0.0000	1.0000	0.37
55.5	805		0.0000	1.0000	0.37
56.5	805		0.0000	1.0000	0.37
57.5	805		0.0000	1.0000	0.37
58.5	805		0.0000	1.0000	0.37
59.5	805		0.0000	1.0000	0.37
60.5	805		0.0000	1.0000	0.37
61.5	805		0.0000	1.0000	0.37
62.5	805		0.0000	1.0000	0.37
63.5	805		0.0000	1.0000	0.37
64.5	805		0.0000	1.0000	0.37
65.5	805		0.0000	1.0000	0.37
66.5	805	805	1.0000		0.37
67.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2014 EXPERIENCE BAND 1946-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	476,646		0.0000	1.0000	100.00
0.5	491,765	190	0.0004	0.9996	100.00
1.5	461,737	247	0.0005	0.9995	99.96
2.5	367,114	375	0.0010	0.9990	99.91
3.5	295,827	2,389	0.0081	0.9919	99.81
4.5	252,032	6,384	0.0253	0.9747	99.00
5.5	231,725	8,477	0.0366	0.9634	96.49
6.5	214,590	3,114	0.0145	0.9855	92.96
7.5	206,798	13,289	0.0643	0.9357	91.61
8.5	194,735	8,558	0.0439	0.9561	85.73
9.5	185,309	408	0.0022	0.9978	81.96
10.5	184,151	907	0.0049	0.9951	81.78
11.5	182,454	9,168	0.0502	0.9498	81.38
12.5	171,908	2,262	0.0132	0.9868	77.29
13.5	169,646		0.0000	1.0000	76.27
14.5	163,119	924	0.0057	0.9943	76.27
15.5	161,552	2,799	0.0173	0.9827	75.84
16.5	158,753	1,095	0.0069	0.9931	74.52
17.5	157,736	2,845	0.0180	0.9820	74.01
18.5	151,198	89	0.0006	0.9994	72.67
19.5	151,131	738	0.0049	0.9951	72.63
20.5	150,393	2,049	0.0136	0.9864	72.28
21.5	190,916	1,893	0.0099	0.9901	71.29
22.5	189,023	350	0.0019	0.9981	70.59
23.5	179,548	5,223	0.0291	0.9709	70.45
24.5	174,325	1,375	0.0079	0.9921	68.41
25.5	172,950	5,756	0.0333	0.9667	67.87
26.5	167,194	1,316	0.0079	0.9921	65.61
27.5	162,976	2,651	0.0163	0.9837	65.09
28.5	136,308	2,202	0.0162	0.9838	64.03
29.5	134,906	4,305	0.0319	0.9681	63.00
30.5	127,426	2,258	0.0177	0.9823	60.99
31.5	134,499	6,055	0.0450	0.9550	59.91
32.5	128,444	12,995	0.1012	0.8988	57.21
33.5	115,449	11,312	0.0980	0.9020	51.42
34.5	104,137	38,962	0.3741	0.6259	46.38
35.5	65,175	11,397	0.1749	0.8251	29.03
36.5	53,778	15,860	0.2949	0.7051	23.95
37.5	37,918	10,455	0.2757	0.7243	16.89
38.5	27,463	7,675	0.2795	0.7205	12.23

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

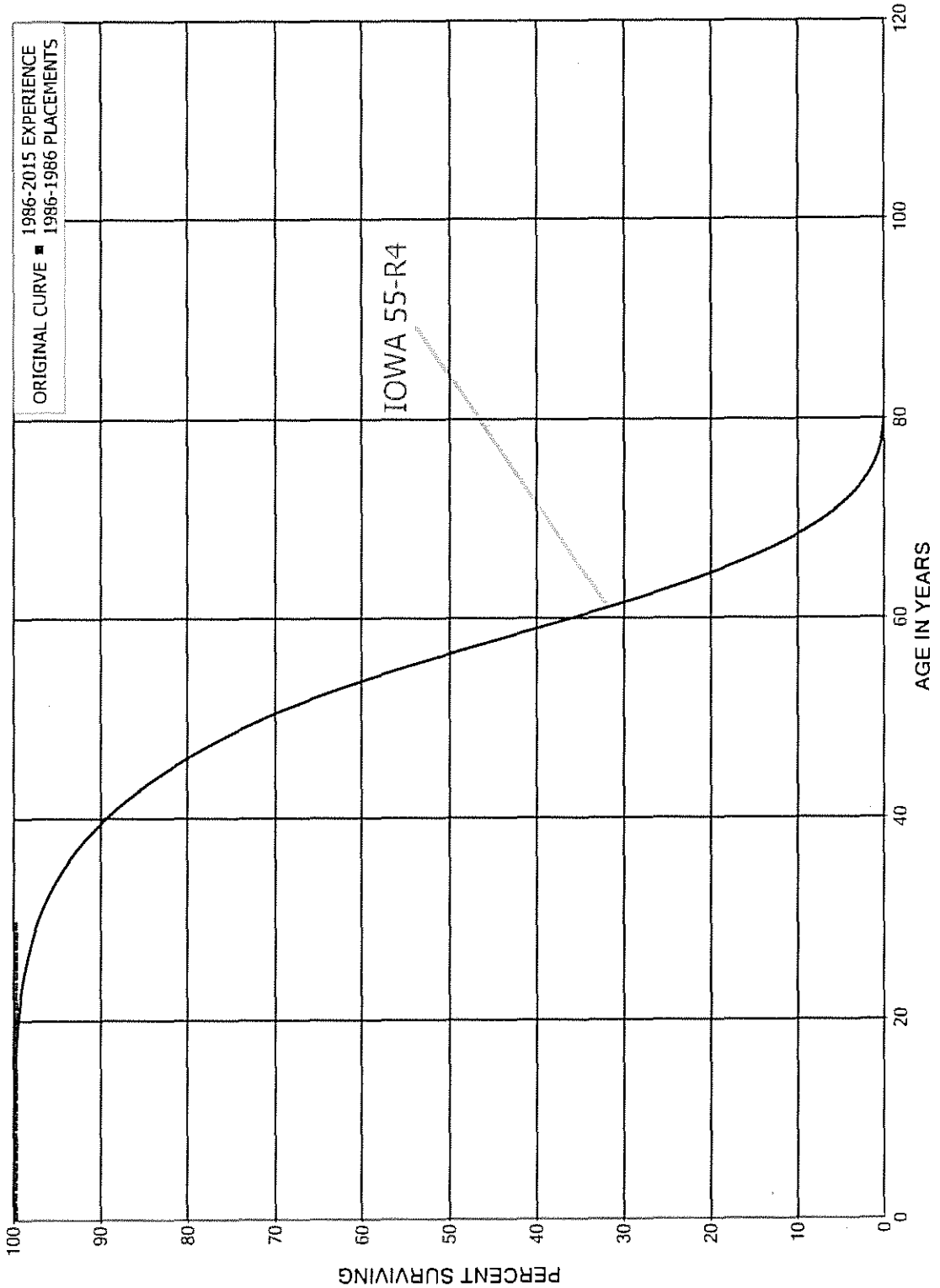
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2014 EXPERIENCE BAND 1946-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,788	2,065	0.1044	0.8956	8.81
40.5	17,723	1,208	0.0682	0.9318	7.89
41.5	16,515	1,762	0.1067	0.8933	7.36
42.5	14,753	842	0.0571	0.9429	6.57
43.5	13,911	1,485	0.1068	0.8932	6.20
44.5	12,426	75	0.0060	0.9940	5.53
45.5	12,351	83	0.0067	0.9933	5.50
46.5	12,268	322	0.0262	0.9738	5.46
47.5	11,946	7,989	0.6688	0.3312	5.32
48.5	3,957	751	0.1898	0.8102	1.76
49.5	3,206	1,061	0.3309	0.6691	1.43
50.5	2,145	220	0.1026	0.8974	0.96
51.5	1,925	208	0.1081	0.8919	0.86
52.5	1,717	258	0.1503	0.8497	0.76
53.5	1,459	654	0.4483	0.5517	0.65
54.5	805		0.0000	1.0000	0.36
55.5	805		0.0000	1.0000	0.36
56.5	805		0.0000	1.0000	0.36
57.5	805		0.0000	1.0000	0.36
58.5	805		0.0000	1.0000	0.36
59.5	805		0.0000	1.0000	0.36
60.5	805		0.0000	1.0000	0.36
61.5	805		0.0000	1.0000	0.36
62.5	805		0.0000	1.0000	0.36
63.5	805		0.0000	1.0000	0.36
64.5	805		0.0000	1.0000	0.36
65.5	805		0.0000	1.0000	0.36
66.5	805	805	1.0000		0.36
67.5					

COMMON PLANT

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT
ACCOUNT 389.2 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

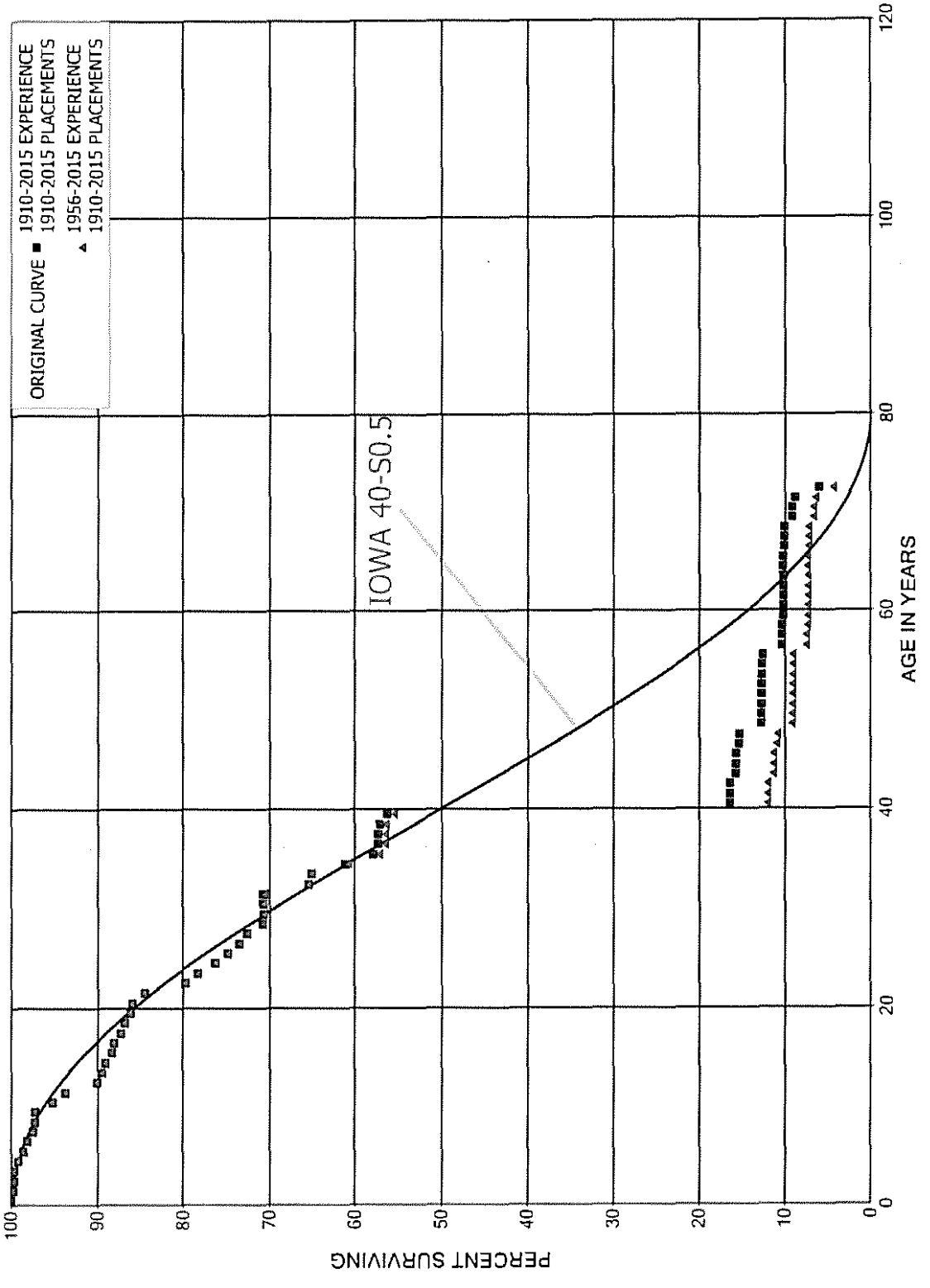
ACCOUNT 389.2 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1986-1986 EXPERIENCE BAND 1986-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	202,095		0.0000	1.0000	100.00
0.5	202,095		0.0000	1.0000	100.00
1.5	202,095		0.0000	1.0000	100.00
2.5	202,095		0.0000	1.0000	100.00
3.5	202,095		0.0000	1.0000	100.00
4.5	202,095		0.0000	1.0000	100.00
5.5	202,095		0.0000	1.0000	100.00
6.5	202,095		0.0000	1.0000	100.00
7.5	202,095		0.0000	1.0000	100.00
8.5	202,095		0.0000	1.0000	100.00
9.5	202,095		0.0000	1.0000	100.00
10.5	202,095		0.0000	1.0000	100.00
11.5	202,095		0.0000	1.0000	100.00
12.5	202,095		0.0000	1.0000	100.00
13.5	202,095		0.0000	1.0000	100.00
14.5	202,095		0.0000	1.0000	100.00
15.5	202,095		0.0000	1.0000	100.00
16.5	202,095		0.0000	1.0000	100.00
17.5	202,095		0.0000	1.0000	100.00
18.5	202,095		0.0000	1.0000	100.00
19.5	202,095		0.0000	1.0000	100.00
20.5	202,095		0.0000	1.0000	100.00
21.5	202,095		0.0000	1.0000	100.00
22.5	202,095		0.0000	1.0000	100.00
23.5	202,095		0.0000	1.0000	100.00
24.5	202,095		0.0000	1.0000	100.00
25.5	202,095		0.0000	1.0000	100.00
26.5	202,095		0.0000	1.0000	100.00
27.5	202,095		0.0000	1.0000	100.00
28.5	202,095		0.0000	1.0000	100.00
29.5					100.00

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT
ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - GENERAL OFFICE
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - GENERAL OFFICE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2015 EXPERIENCE BAND 1910-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	78,114,174	33,274	0.0004	0.9996	100.00
0.5	74,827,709	196,428	0.0026	0.9974	99.96
1.5	73,445,962	68,975	0.0009	0.9991	99.70
2.5	72,085,914	20,357	0.0003	0.9997	99.60
3.5	70,662,513	292,334	0.0041	0.9959	99.57
4.5	66,551,106	405,763	0.0061	0.9939	99.16
5.5	65,026,046	348,711	0.0054	0.9946	98.56
6.5	61,844,664	395,530	0.0064	0.9936	98.03
7.5	56,871,735	111,109	0.0020	0.9980	97.40
8.5	55,171,540	40,153	0.0007	0.9993	97.21
9.5	54,454,079	1,093,301	0.0201	0.9799	97.14
10.5	51,141,446	811,488	0.0159	0.9841	95.19
11.5	49,356,279	1,889,731	0.0383	0.9617	93.68
12.5	46,746,134	330,202	0.0071	0.9929	90.09
13.5	45,348,740	204,570	0.0045	0.9955	89.46
14.5	44,967,826	385,558	0.0086	0.9914	89.05
15.5	44,055,634	103,875	0.0024	0.9976	88.29
16.5	41,739,406	390,928	0.0094	0.9906	88.08
17.5	40,731,699	216,396	0.0053	0.9947	87.26
18.5	40,280,954	274,996	0.0068	0.9932	86.79
19.5	39,804,386	111,756	0.0028	0.9972	86.20
20.5	25,572,643	427,434	0.0167	0.9833	85.96
21.5	14,501,277	816,448	0.0563	0.9437	84.52
22.5	13,571,335	247,678	0.0183	0.9817	79.76
23.5	13,295,513	345,333	0.0260	0.9740	78.31
24.5	12,275,934	223,525	0.0182	0.9818	76.27
25.5	11,761,661	225,242	0.0192	0.9808	74.88
26.5	11,536,217	134,243	0.0116	0.9884	73.45
27.5	11,374,512	277,173	0.0244	0.9756	72.60
28.5	11,071,785	11,373	0.0010	0.9990	70.83
29.5	10,681,325	2,117	0.0002	0.9998	70.75
30.5	8,884,019	8,024	0.0009	0.9991	70.74
31.5	1,664,999	123,235	0.0740	0.9260	70.68
32.5	1,213,149	6,691	0.0055	0.9945	65.44
33.5	1,206,458	72,524	0.0601	0.9399	65.08
34.5	1,133,934	59,868	0.0528	0.9472	61.17
35.5	1,074,066	10,942	0.0102	0.9898	57.94
36.5	1,063,124		0.0000	1.0000	57.35
37.5	1,063,124	3,589	0.0034	0.9966	57.35
38.5	1,059,535	15,182	0.0143	0.9857	57.16

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - GENERAL OFFICE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2015 EXPERIENCE BAND 1910-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,044,353	739,436	0.7080	0.2920	56.34
40.5	304,917		0.0000	1.0000	16.45
41.5	304,917	120	0.0004	0.9996	16.45
42.5	304,797	12,491	0.0410	0.9590	16.44
43.5	292,306		0.0000	1.0000	15.77
44.5	292,306	401	0.0014	0.9986	15.77
45.5	291,905	6,870	0.0235	0.9765	15.75
46.5	285,035	2,450	0.0086	0.9914	15.38
47.5	282,585	46,262	0.1637	0.8363	15.24
48.5	236,323	630	0.0027	0.9973	12.75
49.5	235,693		0.0000	1.0000	12.71
50.5	235,693		0.0000	1.0000	12.71
51.5	235,693		0.0000	1.0000	12.71
52.5	235,693	300	0.0013	0.9987	12.71
53.5	235,393		0.0000	1.0000	12.70
54.5	235,393	735	0.0031	0.9969	12.70
55.5	234,658	43,654	0.1860	0.8140	12.66
56.5	191,004	500	0.0026	0.9974	10.30
57.5	190,504	773	0.0041	0.9959	10.28
58.5	189,731	113	0.0006	0.9994	10.24
59.5	189,618		0.0000	1.0000	10.23
60.5	189,618		0.0000	1.0000	10.23
61.5	189,618		0.0000	1.0000	10.23
62.5	189,618		0.0000	1.0000	10.23
63.5	189,618		0.0000	1.0000	10.23
64.5	189,618	459	0.0024	0.9976	10.23
65.5	189,159	2,864	0.0151	0.9849	10.20
66.5	186,295		0.0000	1.0000	10.05
67.5	186,295	406	0.0022	0.9978	10.05
68.5	185,889	15,485	0.0833	0.9167	10.03
69.5	170,404	995	0.0058	0.9942	9.19
70.5	169,409	5,490	0.0324	0.9676	9.14
71.5	163,919	53,437	0.3260	0.6740	8.84
72.5	110,482	250	0.0023	0.9977	5.96
73.5	110,232	7,214	0.0654	0.9346	5.95
74.5	103,018		0.0000	1.0000	5.56
75.5	103,018	531	0.0052	0.9948	5.56
76.5	102,487		0.0000	1.0000	5.53
77.5	102,487	1,522	0.0149	0.9851	5.53
78.5	100,965		0.0000	1.0000	5.45

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - GENERAL OFFICE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2015 EXPERIENCE BAND 1910-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	100,965		0.0000	1.0000	5.45
80.5	100,965		0.0000	1.0000	5.45
81.5	100,965	2,521	0.0250	0.9750	5.45
82.5	98,444		0.0000	1.0000	5.31
83.5	98,444		0.0000	1.0000	5.31
84.5	98,444	98,444	1.0000		5.31
85.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - GENERAL OFFICE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2015 EXPERIENCE BAND 1956-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	76,978,148	32,937	0.0004	0.9996	100.00
0.5	74,442,486	196,428	0.0026	0.9974	99.96
1.5	73,060,739	68,975	0.0009	0.9991	99.69
2.5	71,700,892	20,357	0.0003	0.9997	99.60
3.5	70,294,082	292,334	0.0042	0.9958	99.57
4.5	66,182,675	405,763	0.0061	0.9939	99.16
5.5	64,657,615	348,711	0.0054	0.9946	98.55
6.5	61,483,343	395,530	0.0064	0.9936	98.02
7.5	56,512,864	111,109	0.0020	0.9980	97.39
8.5	54,877,450	40,153	0.0007	0.9993	97.20
9.5	54,160,519	1,090,042	0.0201	0.9799	97.12
10.5	50,851,145	811,488	0.0160	0.9840	95.17
11.5	49,065,978	1,889,731	0.0385	0.9615	93.65
12.5	46,455,833	328,926	0.0071	0.9929	90.04
13.5	45,059,715	204,570	0.0045	0.9955	89.41
14.5	44,678,801	382,641	0.0086	0.9914	89.00
15.5	43,770,261	102,262	0.0023	0.9977	88.24
16.5	41,504,068	390,672	0.0094	0.9906	88.03
17.5	40,496,617	215,333	0.0053	0.9947	87.20
18.5	40,047,708	274,996	0.0069	0.9931	86.74
19.5	39,571,253	111,756	0.0028	0.9972	86.14
20.5	25,339,510	427,434	0.0169	0.9831	85.90
21.5	14,268,144	816,448	0.0572	0.9428	84.45
22.5	13,338,202	247,678	0.0186	0.9814	79.62
23.5	13,062,380	343,133	0.0263	0.9737	78.14
24.5	12,045,001	220,525	0.0183	0.9817	76.09
25.5	11,534,187	225,166	0.0195	0.9805	74.70
26.5	11,312,183	134,243	0.0119	0.9881	73.24
27.5	11,154,548	277,173	0.0248	0.9752	72.37
28.5	10,852,780	8,233	0.0008	0.9992	70.57
29.5	10,481,152	2,117	0.0002	0.9998	70.52
30.5	8,685,563	7,032	0.0008	0.9992	70.50
31.5	1,475,061	107,642	0.0730	0.9270	70.44
32.5	1,101,868	6,691	0.0061	0.9939	65.30
33.5	1,095,177	72,524	0.0662	0.9338	64.91
34.5	1,029,867	59,868	0.0581	0.9419	60.61
35.5	969,999	10,942	0.0113	0.9887	57.09
36.5	959,588		0.0000	1.0000	56.44
37.5	959,588	3,589	0.0037	0.9963	56.44
38.5	956,022	15,182	0.0159	0.9841	56.23

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - GENERAL OFFICE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2015 EXPERIENCE BAND 1956-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	940,840	739,436	0.7859	0.2141	55.34
40.5	201,404		0.0000	1.0000	11.85
41.5	201,404		0.0000	1.0000	11.85
42.5	204,175	12,491	0.0612	0.9388	11.85
43.5	191,684		0.0000	1.0000	11.12
44.5	191,684		0.0000	1.0000	11.12
45.5	291,905	6,870	0.0235	0.9765	11.12
46.5	285,035	2,450	0.0086	0.9914	10.86
47.5	282,585	46,262	0.1637	0.8363	10.77
48.5	236,323	630	0.0027	0.9973	9.00
49.5	235,693		0.0000	1.0000	8.98
50.5	235,693		0.0000	1.0000	8.98
51.5	235,693		0.0000	1.0000	8.98
52.5	235,693	300	0.0013	0.9987	8.98
53.5	235,393		0.0000	1.0000	8.97
54.5	235,393	735	0.0031	0.9969	8.97
55.5	234,658	43,654	0.1860	0.8140	8.94
56.5	191,004	500	0.0026	0.9974	7.28
57.5	190,504	773	0.0041	0.9959	7.26
58.5	189,731	113	0.0006	0.9994	7.23
59.5	189,618		0.0000	1.0000	7.22
60.5	189,618		0.0000	1.0000	7.22
61.5	189,618		0.0000	1.0000	7.22
62.5	189,618		0.0000	1.0000	7.22
63.5	189,618		0.0000	1.0000	7.22
64.5	189,618	459	0.0024	0.9976	7.22
65.5	189,159	2,864	0.0151	0.9849	7.21
66.5	186,295		0.0000	1.0000	7.10
67.5	186,295	406	0.0022	0.9978	7.10
68.5	185,889	15,485	0.0833	0.9167	7.08
69.5	170,404	995	0.0058	0.9942	6.49
70.5	169,409	5,490	0.0324	0.9676	6.45
71.5	163,919	53,437	0.3260	0.6740	6.25
72.5	110,482	250	0.0023	0.9977	4.21
73.5	110,232	7,214	0.0654	0.9346	4.20
74.5	103,018		0.0000	1.0000	3.92
75.5	103,018	531	0.0052	0.9948	3.92
76.5	102,487		0.0000	1.0000	3.90
77.5	102,487	1,522	0.0149	0.9851	3.90
78.5	100,965		0.0000	1.0000	3.85

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

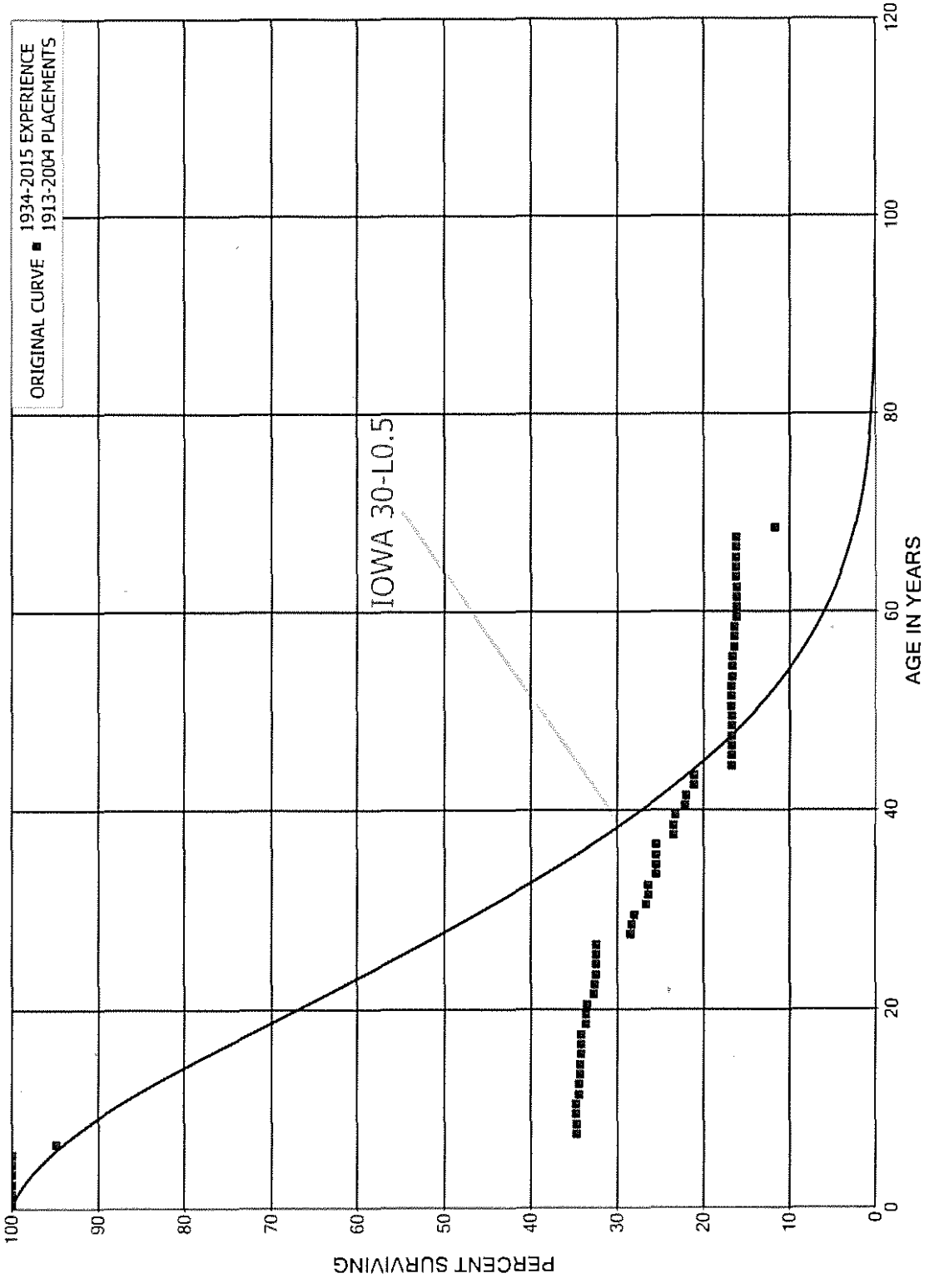
ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - GENERAL OFFICE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2015 EXPERIENCE BAND 1956-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	100,965		0.0000	1.0000	3.85
80.5	100,965		0.0000	1.0000	3.85
81.5	100,965	2,521	0.0250	0.9750	3.85
82.5	98,444		0.0000	1.0000	3.75
83.5	98,444		0.0000	1.0000	3.75
84.5	98,444	98,444	1.0000		3.75
85.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT
ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - TRANSPORTATION
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - TRANSPORTATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2004 EXPERIENCE BAND 1934-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,770,027		0.0000	1.0000	100.00
0.5	1,777,002		0.0000	1.0000	100.00
1.5	1,778,029		0.0000	1.0000	100.00
2.5	1,778,029		0.0000	1.0000	100.00
3.5	2,087,267		0.0000	1.0000	100.00
4.5	2,103,460		0.0000	1.0000	100.00
5.5	1,824,598	94,169	0.0516	0.9484	100.00
6.5	1,730,429	1,096,932	0.6339	0.3661	94.84
7.5	633,498		0.0000	1.0000	34.72
8.5	633,498		0.0000	1.0000	34.72
9.5	635,796		0.0000	1.0000	34.72
10.5	634,292	6,881	0.0108	0.9892	34.72
11.5	603,584		0.0000	1.0000	34.34
12.5	595,972	1,954	0.0033	0.9967	34.34
13.5	594,163		0.0000	1.0000	34.23
14.5	588,456	228	0.0004	0.9996	34.23
15.5	519,389	1,045	0.0020	0.9980	34.22
16.5	518,453		0.0000	1.0000	34.15
17.5	517,117	7,751	0.0150	0.9850	34.15
18.5	509,816		0.0000	1.0000	33.64
19.5	512,426	1,550	0.0030	0.9970	33.64
20.5	510,992	12,542	0.0245	0.9755	33.53
21.5	513,989	2,196	0.0043	0.9957	32.71
22.5	511,793	2,468	0.0048	0.9952	32.57
23.5	509,325	197	0.0004	0.9996	32.41
24.5	501,828		0.0000	1.0000	32.40
25.5	502,258		0.0000	1.0000	32.40
26.5	502,258	62,917	0.1253	0.8747	32.40
27.5	163,286	430	0.0026	0.9974	28.34
28.5	162,856	1,616	0.0099	0.9901	28.27
29.5	161,241	8,130	0.0504	0.9496	27.99
30.5	153,111	982	0.0064	0.9936	26.58
31.5	152,129	243	0.0016	0.9984	26.41
32.5	151,885	4,762	0.0314	0.9686	26.36
33.5	147,123		0.0000	1.0000	25.54
34.5	147,123		0.0000	1.0000	25.54
35.5	147,123	767	0.0052	0.9948	25.54
36.5	146,356	11,646	0.0796	0.9204	25.40
37.5	134,710	150	0.0011	0.9989	23.38
38.5	134,560	821	0.0061	0.9939	23.36

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - TRANSPORTATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2004 EXPERIENCE BAND 1934-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	133,739	6,631	0.0496	0.9504	23.21
40.5	127,107	992	0.0078	0.9922	22.06
41.5	126,116	4,783	0.0379	0.9621	21.89
42.5	121,333	200	0.0016	0.9984	21.06
43.5	121,133	24,481	0.2021	0.7979	21.03
44.5	96,652		0.0000	1.0000	16.78
45.5	96,652		0.0000	1.0000	16.78
46.5	96,652		0.0000	1.0000	16.78
47.5	96,652	175	0.0018	0.9982	16.78
48.5	96,477		0.0000	1.0000	16.75
49.5	96,477		0.0000	1.0000	16.75
50.5	96,477		0.0000	1.0000	16.75
51.5	96,477	261	0.0027	0.9973	16.75
52.5	96,216	379	0.0039	0.9961	16.70
53.5	95,837	200	0.0021	0.9979	16.64
54.5	95,637		0.0000	1.0000	16.60
55.5	95,637	1,500	0.0157	0.9843	16.60
56.5	94,137		0.0000	1.0000	16.34
57.5	94,137		0.0000	1.0000	16.34
58.5	94,137	1,081	0.0115	0.9885	16.34
59.5	93,057		0.0000	1.0000	16.15
60.5	93,057		0.0000	1.0000	16.15
61.5	93,057		0.0000	1.0000	16.15
62.5	93,057		0.0000	1.0000	16.15
63.5	93,057		0.0000	1.0000	16.15
64.5	93,057		0.0000	1.0000	16.15
65.5	93,057		0.0000	1.0000	16.15
66.5	93,057		0.0000	1.0000	16.15
67.5	93,057	26,028	0.2797	0.7203	16.15
68.5	67,028		0.0000	1.0000	11.63
69.5	67,028	197	0.0029	0.9971	11.63
70.5	66,831		0.0000	1.0000	11.60
71.5	66,831	64	0.0010	0.9990	11.60
72.5	66,767		0.0000	1.0000	11.59
73.5	66,767		0.0000	1.0000	11.59
74.5	66,767	786	0.0118	0.9882	11.59
75.5	65,981	23,262	0.3526	0.6474	11.45
76.5	42,719		0.0000	1.0000	7.42
77.5	42,719		0.0000	1.0000	7.42
78.5	42,719		0.0000	1.0000	7.42

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

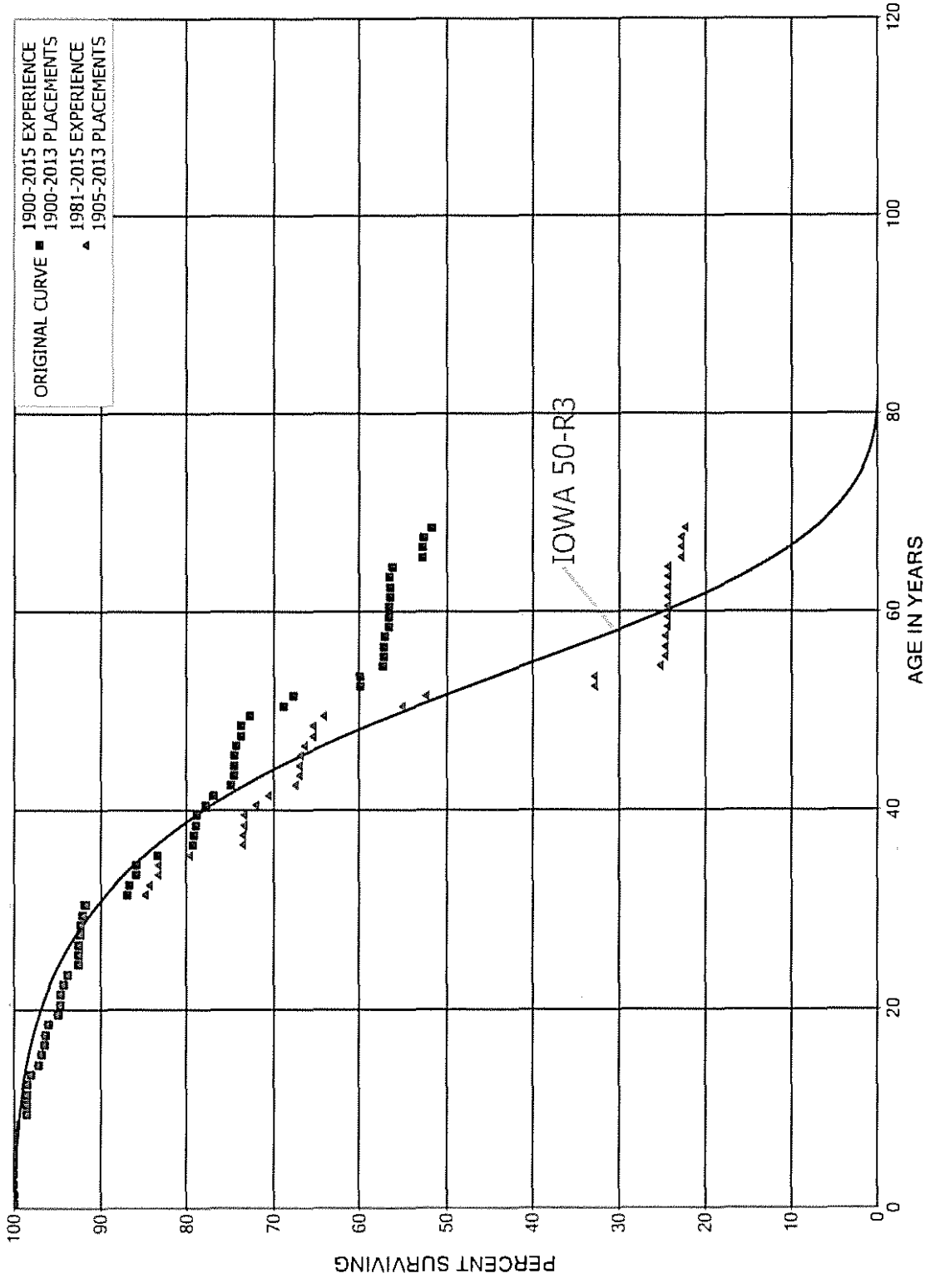
ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - TRANSPORTATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2004 EXPERIENCE BAND 1934-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	42,719		0.0000	1.0000	7.42
80.5	42,719	2,298	0.0538	0.9462	7.42
81.5	40,421	376	0.0093	0.9907	7.02
82.5	40,045	7,692	0.1921	0.8079	6.95
83.5	32,353	8,211	0.2538	0.7462	5.62
84.5	24,142	145	0.0060	0.9940	4.19
85.5	23,997	348	0.0145	0.9855	4.17
86.5	23,649	251	0.0106	0.9894	4.11
87.5	23,398	109	0.0047	0.9953	4.06
88.5	23,289	47	0.0020	0.9980	4.04
89.5	23,242	450	0.0194	0.9806	4.03
90.5	22,792	2,610	0.1145	0.8855	3.96
91.5	20,182	6,467	0.3204	0.6796	3.50
92.5	13,715	13,715	1.0000		2.38
93.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT
ACCOUNT 390.3 STRUCTURES AND IMPROVEMENTS - STORES
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.3 STRUCTURES AND IMPROVEMENTS - STORES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2013 EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,056,908		0.0000	1.0000	100.00
0.5	11,056,908		0.0000	1.0000	100.00
1.5	12,057,620	10	0.0000	1.0000	100.00
2.5	11,550,533	1,875	0.0002	0.9998	100.00
3.5	11,571,799	3,938	0.0003	0.9997	99.98
4.5	11,608,987	3,840	0.0003	0.9997	99.95
5.5	11,545,673	546	0.0000	1.0000	99.92
6.5	11,510,863	12,415	0.0011	0.9989	99.91
7.5	11,507,438	8,518	0.0007	0.9993	99.80
8.5	11,494,077	138,365	0.0120	0.9880	99.73
9.5	11,298,153	923	0.0001	0.9999	98.53
10.5	11,341,573	1,209	0.0001	0.9999	98.52
11.5	11,334,280	17,484	0.0015	0.9985	98.51
12.5	11,235,209	40,721	0.0036	0.9964	98.36
13.5	11,267,324	107,398	0.0095	0.9905	98.00
14.5	11,103,435	40,639	0.0037	0.9963	97.07
15.5	11,046,589	41,670	0.0038	0.9962	96.71
16.5	9,685,909	1,920	0.0002	0.9998	96.35
17.5	9,607,938	43,017	0.0045	0.9955	96.33
18.5	9,001,030	96,368	0.0107	0.9893	95.90
19.5	8,934,796	26,481	0.0030	0.9970	94.87
20.5	8,822,334	9,567	0.0011	0.9989	94.59
21.5	8,911,661	31,632	0.0035	0.9965	94.49
22.5	8,812,281	42,848	0.0049	0.9951	94.15
23.5	8,841,256	111,721	0.0126	0.9874	93.69
24.5	8,724,659	5,168	0.0006	0.9994	92.51
25.5	8,673,010		0.0000	1.0000	92.46
26.5	8,591,209	11,330	0.0013	0.9987	92.46
27.5	8,102,392	5,925	0.0007	0.9993	92.33
28.5	7,904,468	20,520	0.0026	0.9974	92.27
29.5	3,106,388	7,319	0.0024	0.9976	92.03
30.5	3,089,622	163,311	0.0529	0.9471	91.81
31.5	2,900,392	9,533	0.0033	0.9967	86.96
32.5	2,855,641	27,466	0.0096	0.9904	86.67
33.5	2,608,911	116	0.0000	1.0000	85.84
34.5	2,560,246	73,433	0.0287	0.9713	85.83
35.5	2,446,276	121,380	0.0496	0.9504	83.37
36.5	2,237,381	1,258	0.0006	0.9994	79.24
37.5	2,171,562	6,380	0.0029	0.9971	79.19
38.5	2,125,703	3,231	0.0015	0.9985	78.96

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.3 STRUCTURES AND IMPROVEMENTS - STORES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013 EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,092,125	25,392	0.0121	0.9879	78.84
40.5	2,059,382	25,667	0.0125	0.9875	77.88
41.5	2,043,320	53,333	0.0261	0.9739	76.91
42.5	1,952,462	9,039	0.0046	0.9954	74.90
43.5	1,939,379	321	0.0002	0.9998	74.56
44.5	1,821,641	32	0.0000	1.0000	74.54
45.5	1,719,647	5,551	0.0032	0.9968	74.54
46.5	1,713,799	12,444	0.0073	0.9927	74.30
47.5	1,658,256	1,468	0.0009	0.9991	73.76
48.5	1,658,132	22,615	0.0136	0.9864	73.70
49.5	1,401,580	74,523	0.0532	0.9468	72.69
50.5	1,327,056	20,887	0.0157	0.9843	68.83
51.5	1,272,957	146,062	0.1147	0.8853	67.74
52.5	1,126,149		0.0000	1.0000	59.97
53.5	1,085,042	47,977	0.0442	0.9558	59.97
54.5	1,035,745	2,934	0.0028	0.9972	57.32
55.5	916,084	81	0.0001	0.9999	57.16
56.5	916,003	2,141	0.0023	0.9977	57.15
57.5	913,862	7,271	0.0080	0.9920	57.02
58.5	906,591		0.0000	1.0000	56.56
59.5	906,401		0.0000	1.0000	56.56
60.5	906,401	1,172	0.0013	0.9987	56.56
61.5	905,229	194	0.0002	0.9998	56.49
62.5	905,035	340	0.0004	0.9996	56.48
63.5	904,695	3,989	0.0044	0.9956	56.46
64.5	896,909	55,746	0.0622	0.9378	56.21
65.5	841,163	579	0.0007	0.9993	52.72
66.5	840,585	1,144	0.0014	0.9986	52.68
67.5	836,038	14,208	0.0170	0.9830	52.61
68.5	821,830	1,727	0.0021	0.9979	51.71
69.5	822,507	5,820	0.0071	0.9929	51.60
70.5	816,687		0.0000	1.0000	51.24
71.5	816,687	173	0.0002	0.9998	51.24
72.5	823,410	283	0.0003	0.9997	51.23
73.5	823,127	352	0.0004	0.9996	51.21
74.5	822,775	5,007	0.0061	0.9939	51.19
75.5	817,725	697	0.0009	0.9991	50.88
76.5	817,027	117	0.0001	0.9999	50.83
77.5	816,910		0.0000	1.0000	50.83
78.5	816,910	2,062	0.0025	0.9975	50.83

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.3 STRUCTURES AND IMPROVEMENTS - STORES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013 EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	814,849	7,802	0.0096	0.9904	50.70
80.5	807,047		0.0000	1.0000	50.21
81.5	807,047	6,253	0.0077	0.9923	50.21
82.5	800,794		0.0000	1.0000	49.82
83.5	800,794		0.0000	1.0000	49.82
84.5	800,794		0.0000	1.0000	49.82
85.5	800,794		0.0000	1.0000	49.82
86.5	757,936		0.0000	1.0000	49.82
87.5	757,936		0.0000	1.0000	49.82
88.5	757,936	757,936	1.0000		49.82
89.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.3 STRUCTURES AND IMPROVEMENTS - STORES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2013 EXPERIENCE BAND 1981-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,192,823		0.0000	1.0000	100.00
0.5	9,193,747		0.0000	1.0000	100.00
1.5	9,921,978		0.0000	1.0000	100.00
2.5	9,244,192		0.0000	1.0000	100.00
3.5	9,332,544	917	0.0001	0.9999	100.00
4.5	9,420,420	3,653	0.0004	0.9996	99.99
5.5	9,386,845	546	0.0001	0.9999	99.95
6.5	9,401,785	3,136	0.0003	0.9997	99.95
7.5	9,548,917	5,305	0.0006	0.9994	99.91
8.5	9,550,187	135,124	0.0141	0.9859	99.86
9.5	9,473,734	923	0.0001	0.9999	98.44
10.5	9,518,133	807	0.0001	0.9999	98.43
11.5	9,544,251	15,609	0.0016	0.9984	98.43
12.5	9,447,340	28,252	0.0030	0.9970	98.26
13.5	9,504,828	79,096	0.0083	0.9917	97.97
14.5	9,645,125	36,801	0.0038	0.9962	97.16
15.5	9,602,643	39,578	0.0041	0.9959	96.79
16.5	8,358,665	1,803	0.0002	0.9998	96.39
17.5	8,306,992	24,654	0.0030	0.9970	96.37
18.5	7,920,959	95,935	0.0121	0.9879	96.08
19.5	7,856,690	25,600	0.0033	0.9967	94.92
20.5	7,923,726	8,803	0.0011	0.9989	94.61
21.5	8,016,752	31,182	0.0039	0.9961	94.50
22.5	7,917,903	42,674	0.0054	0.9946	94.13
23.5	7,948,518	110,671	0.0139	0.9861	93.63
24.5	7,835,083	5,168	0.0007	0.9993	92.32
25.5	7,783,254		0.0000	1.0000	92.26
26.5	7,701,453	11,330	0.0015	0.9985	92.26
27.5	7,213,808	5,925	0.0008	0.9992	92.13
28.5	7,016,268	20,449	0.0029	0.9971	92.05
29.5	2,218,905	7,319	0.0033	0.9967	91.78
30.5	2,206,128	163,311	0.0740	0.9260	91.48
31.5	2,024,436	9,283	0.0046	0.9954	84.71
32.5	1,983,916	27,466	0.0138	0.9862	84.32
33.5	1,739,295		0.0000	1.0000	83.15
34.5	1,690,746	73,433	0.0434	0.9566	83.15
35.5	1,578,503	121,182	0.0768	0.9232	79.54
36.5	1,370,589	1,258	0.0009	0.9991	73.43
37.5	1,304,770	860	0.0007	0.9993	73.37
38.5	1,265,131		0.0000	1.0000	73.32

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.3 STRUCTURES AND IMPROVEMENTS - STORES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2013 EXPERIENCE BAND 1981-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,235,067	22,879	0.0185	0.9815	73.32
40.5	1,205,369	23,661	0.0196	0.9804	71.96
41.5	1,148,012	51,833	0.0452	0.9548	70.55
42.5	1,059,351	9,039	0.0085	0.9915	67.36
43.5	1,046,385	85	0.0001	0.9999	66.79
44.5	928,926	32	0.0000	1.0000	66.78
45.5	828,994	5,551	0.0067	0.9933	66.78
46.5	823,146	12,343	0.0150	0.9850	66.33
47.5	767,704		0.0000	1.0000	65.34
48.5	767,674	14,393	0.0187	0.9813	65.34
49.5	519,344	74,523	0.1435	0.8565	64.11
50.5	444,820	20,887	0.0470	0.9530	54.91
51.5	390,721	146,062	0.3738	0.6262	52.33
52.5	243,913		0.0000	1.0000	32.77
53.5	202,806	47,977	0.2366	0.7634	32.77
54.5	153,509	2,934	0.0191	0.9809	25.02
55.5	864,079	81	0.0001	0.9999	24.54
56.5	912,206	2,141	0.0023	0.9977	24.54
57.5	910,065	7,271	0.0080	0.9920	24.48
58.5	902,794		0.0000	1.0000	24.28
59.5	902,604		0.0000	1.0000	24.28
60.5	902,604	1,172	0.0013	0.9987	24.28
61.5	901,432	194	0.0002	0.9998	24.25
62.5	901,238	340	0.0004	0.9996	24.25
63.5	900,898	3,989	0.0044	0.9956	24.24
64.5	896,909	55,746	0.0622	0.9378	24.13
65.5	841,163	579	0.0007	0.9993	22.63
66.5	840,585	1,144	0.0014	0.9986	22.62
67.5	836,038	14,208	0.0170	0.9830	22.59
68.5	821,830	1,727	0.0021	0.9979	22.20
69.5	822,507	5,820	0.0071	0.9929	22.15
70.5	816,687		0.0000	1.0000	22.00
71.5	816,687	173	0.0002	0.9998	22.00
72.5	815,608	283	0.0003	0.9997	21.99
73.5	815,325	352	0.0004	0.9996	21.99
74.5	814,973	5,007	0.0061	0.9939	21.98
75.5	817,725	697	0.0009	0.9991	21.84
76.5	817,027	117	0.0001	0.9999	21.82
77.5	816,910		0.0000	1.0000	21.82
78.5	816,910	2,062	0.0025	0.9975	21.82

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

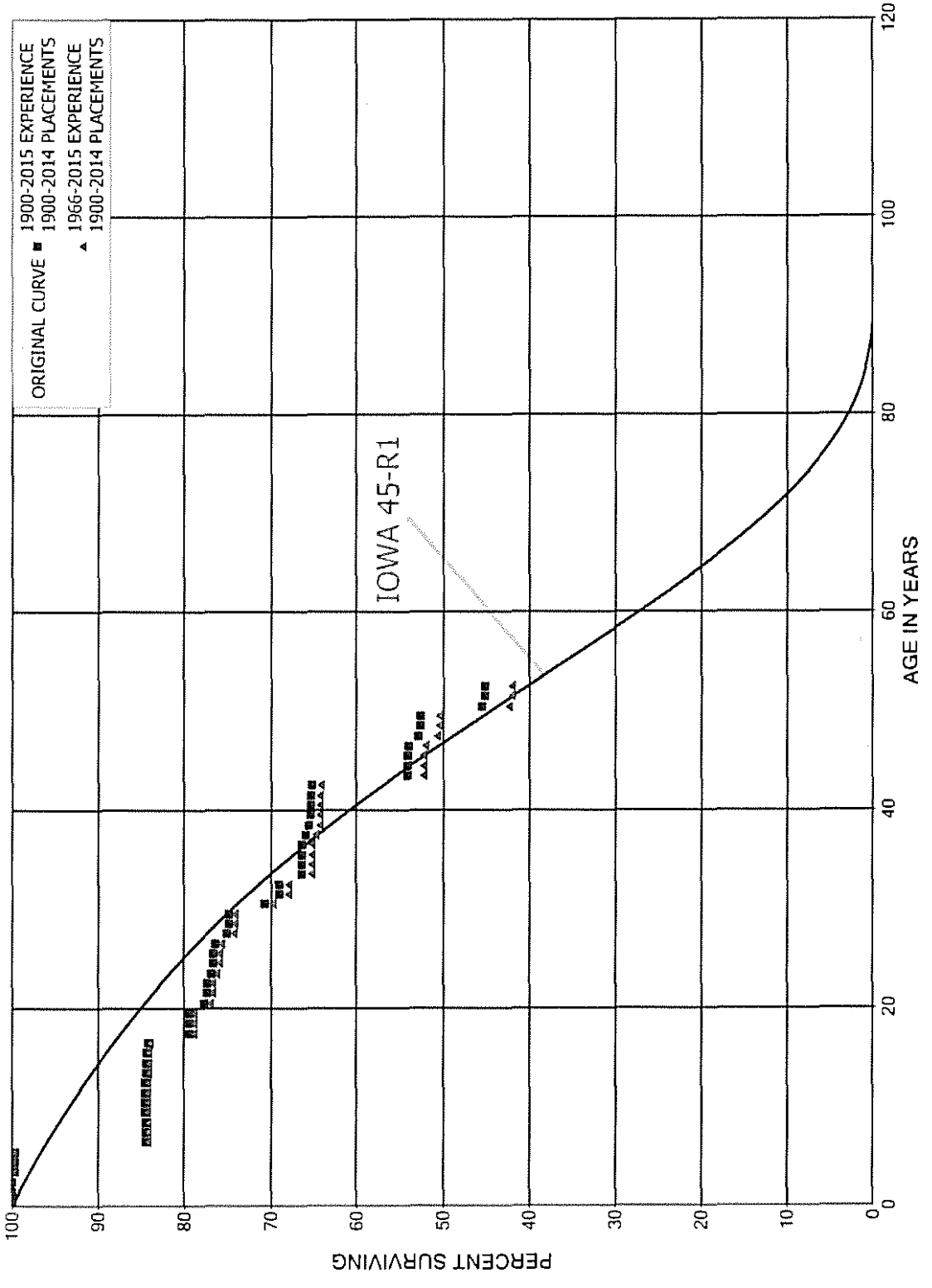
ACCOUNT 390.3 STRUCTURES AND IMPROVEMENTS - STORES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2013 EXPERIENCE BAND 1981-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	814,849	7,802	0.0096	0.9904	21.76
80.5	807,047		0.0000	1.0000	21.56
81.5	807,047	6,253	0.0077	0.9923	21.56
82.5	800,794		0.0000	1.0000	21.39
83.5	800,794		0.0000	1.0000	21.39
84.5	800,794		0.0000	1.0000	21.39
85.5	800,794		0.0000	1.0000	21.39
86.5	757,936		0.0000	1.0000	21.39
87.5	757,936		0.0000	1.0000	21.39
88.5	757,936	757,936	1.0000		21.39
89.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT
ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - SHOPS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - SHOPS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2014 EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	825,520		0.0000	1.0000	100.00
0.5	839,909		0.0000	1.0000	100.00
1.5	835,472	752	0.0009	0.9991	100.00
2.5	698,474	1,705	0.0024	0.9976	99.91
3.5	697,062		0.0000	1.0000	99.67
4.5	640,023		0.0000	1.0000	99.67
5.5	640,023	97,320	0.1521	0.8479	99.67
6.5	496,619		0.0000	1.0000	84.51
7.5	496,619		0.0000	1.0000	84.51
8.5	482,231		0.0000	1.0000	84.51
9.5	482,231		0.0000	1.0000	84.51
10.5	401,076		0.0000	1.0000	84.51
11.5	400,695		0.0000	1.0000	84.51
12.5	273,839	423	0.0015	0.9985	84.51
13.5	265,645		0.0000	1.0000	84.38
14.5	265,645		0.0000	1.0000	84.38
15.5	265,645	536	0.0020	0.9980	84.38
16.5	265,109	15,026	0.0567	0.9433	84.21
17.5	250,083		0.0000	1.0000	79.44
18.5	250,083		0.0000	1.0000	79.44
19.5	250,083	5,552	0.0222	0.9778	79.44
20.5	198,704	922	0.0046	0.9954	77.67
21.5	243,609		0.0000	1.0000	77.31
22.5	243,609	1,388	0.0057	0.9943	77.31
23.5	240,959	872	0.0036	0.9964	76.87
24.5	240,086		0.0000	1.0000	76.59
25.5	239,468	645	0.0027	0.9973	76.59
26.5	238,823	4,207	0.0176	0.9824	76.39
27.5	234,616	721	0.0031	0.9969	75.04
28.5	234,091		0.0000	1.0000	74.81
29.5	234,091	12,656	0.0541	0.9459	74.81
30.5	221,435	5,183	0.0234	0.9766	70.77
31.5	211,831		0.0000	1.0000	69.11
32.5	211,831	8,198	0.0387	0.9613	69.11
33.5	203,634		0.0000	1.0000	66.44
34.5	203,254		0.0000	1.0000	66.44
35.5	165,946		0.0000	1.0000	66.44
36.5	165,946	1,077	0.0065	0.9935	66.44
37.5	164,869	844	0.0051	0.9949	66.01
38.5	164,025	674	0.0041	0.9959	65.67

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - SHOPS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014 EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	163,351		0.0000	1.0000	65.40
40.5	163,351		0.0000	1.0000	65.40
41.5	163,351	213	0.0013	0.9987	65.40
42.5	162,682	27,917	0.1716	0.8284	65.31
43.5	134,034		0.0000	1.0000	54.10
44.5	134,034		0.0000	1.0000	54.10
45.5	92,921	288	0.0031	0.9969	54.10
46.5	92,633	1,908	0.0206	0.9794	53.94
47.5	90,725	368	0.0041	0.9959	52.83
48.5	90,357		0.0000	1.0000	52.61
49.5	90,357	12,184	0.1348	0.8652	52.61
50.5	78,173	526	0.0067	0.9933	45.52
51.5	15,444		0.0000	1.0000	45.21
52.5	15,444		0.0000	1.0000	45.21
53.5	15,444		0.0000	1.0000	45.21
54.5	15,150		0.0000	1.0000	45.21
55.5	15,150		0.0000	1.0000	45.21
56.5	15,150		0.0000	1.0000	45.21
57.5	15,150		0.0000	1.0000	45.21
58.5	15,150		0.0000	1.0000	45.21
59.5	15,150		0.0000	1.0000	45.21
60.5	15,150		0.0000	1.0000	45.21
61.5	15,150		0.0000	1.0000	45.21
62.5	15,150		0.0000	1.0000	45.21
63.5	15,150	126	0.0083	0.9917	45.21
64.5	42,858		0.0000	1.0000	44.84
65.5	42,858		0.0000	1.0000	44.84
66.5	42,858		0.0000	1.0000	44.84
67.5	42,858	269	0.0063	0.9937	44.84
68.5	42,590		0.0000	1.0000	44.55
69.5	42,590		0.0000	1.0000	44.55
70.5	42,590		0.0000	1.0000	44.55
71.5	42,590		0.0000	1.0000	44.55
72.5	42,590		0.0000	1.0000	44.55
73.5	42,590		0.0000	1.0000	44.55
74.5	42,590		0.0000	1.0000	44.55
75.5	42,590	71	0.0017	0.9983	44.55
76.5	42,375		0.0000	1.0000	44.48
77.5	42,375		0.0000	1.0000	44.48
78.5	42,375		0.0000	1.0000	44.48

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - SHOPS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014 EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	42,375		0.0000	1.0000	44.48
80.5	42,375		0.0000	1.0000	44.48
81.5	42,375		0.0000	1.0000	44.48
82.5	42,375		0.0000	1.0000	44.48
83.5	42,375		0.0000	1.0000	44.48
84.5	42,375		0.0000	1.0000	44.48
85.5	42,375		0.0000	1.0000	44.48
86.5	42,375		0.0000	1.0000	44.48
87.5	42,375		0.0000	1.0000	44.48
88.5	42,375		0.0000	1.0000	44.48
89.5	42,375	288	0.0068	0.9932	44.48
90.5	42,087		0.0000	1.0000	44.18
91.5	42,087		0.0000	1.0000	44.18
92.5	42,087		0.0000	1.0000	44.18
93.5	42,087		0.0000	1.0000	44.18
94.5	42,087		0.0000	1.0000	44.18
95.5	42,087		0.0000	1.0000	44.18
96.5	42,087		0.0000	1.0000	44.18
97.5	42,087		0.0000	1.0000	44.18
98.5	42,087		0.0000	1.0000	44.18
99.5	42,087		0.0000	1.0000	44.18
100.5	42,087		0.0000	1.0000	44.18
101.5	42,087		0.0000	1.0000	44.18
102.5	42,087		0.0000	1.0000	44.18
103.5	42,087		0.0000	1.0000	44.18
104.5	42,087		0.0000	1.0000	44.18
105.5	42,087		0.0000	1.0000	44.18
106.5	42,087	14,667	0.3485	0.6515	44.18
107.5	27,420		0.0000	1.0000	28.78
108.5	27,420		0.0000	1.0000	28.78
109.5	22,106		0.0000	1.0000	28.78
110.5	22,106		0.0000	1.0000	28.78
111.5	22,106		0.0000	1.0000	28.78
112.5	22,106		0.0000	1.0000	28.78
113.5	22,106		0.0000	1.0000	28.78
114.5	22,106		0.0000	1.0000	28.78
115.5					28.78

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - SHOPS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2014 EXPERIENCE BAND 1966-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	694,109		0.0000	1.0000	100.00
0.5	708,497		0.0000	1.0000	100.00
1.5	818,853	752	0.0009	0.9991	100.00
2.5	681,855	1,705	0.0025	0.9975	99.91
3.5	680,150		0.0000	1.0000	99.66
4.5	623,404		0.0000	1.0000	99.66
5.5	623,684	97,320	0.1560	0.8440	99.66
6.5	480,648		0.0000	1.0000	84.11
7.5	480,648		0.0000	1.0000	84.11
8.5	466,259		0.0000	1.0000	84.11
9.5	466,259		0.0000	1.0000	84.11
10.5	385,104		0.0000	1.0000	84.11
11.5	384,723		0.0000	1.0000	84.11
12.5	257,868	423	0.0016	0.9984	84.11
13.5	249,673		0.0000	1.0000	83.97
14.5	249,673		0.0000	1.0000	83.97
15.5	249,673	536	0.0021	0.9979	83.97
16.5	249,137	15,026	0.0603	0.9397	83.79
17.5	234,111		0.0000	1.0000	78.74
18.5	234,111		0.0000	1.0000	78.74
19.5	234,111	5,552	0.0237	0.9763	78.74
20.5	182,732	922	0.0050	0.9950	76.87
21.5	227,638		0.0000	1.0000	76.48
22.5	227,928	1,388	0.0061	0.9939	76.48
23.5	225,277	872	0.0039	0.9961	76.01
24.5	224,405		0.0000	1.0000	75.72
25.5	223,644	645	0.0029	0.9971	75.72
26.5	223,411	4,207	0.0188	0.9812	75.50
27.5	219,204	525	0.0024	0.9976	74.08
28.5	218,679		0.0000	1.0000	73.90
29.5	218,679	12,656	0.0579	0.9421	73.90
30.5	206,022	5,183	0.0252	0.9748	69.63
31.5	196,419		0.0000	1.0000	67.87
32.5	196,419	8,198	0.0417	0.9583	67.87
33.5	188,221		0.0000	1.0000	65.04
34.5	187,841		0.0000	1.0000	65.04
35.5	150,533		0.0000	1.0000	65.04
36.5	150,533	1,077	0.0072	0.9928	65.04
37.5	149,456	844	0.0056	0.9944	64.58
38.5	148,613		0.0000	1.0000	64.21

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - SHOPS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014 EXPERIENCE BAND 1966-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	148,613		0.0000	1.0000	64.21
40.5	148,613		0.0000	1.0000	64.21
41.5	148,613	213	0.0014	0.9986	64.21
42.5	147,944	27,917	0.1887	0.8113	64.12
43.5	119,295		0.0000	1.0000	52.02
44.5	119,295		0.0000	1.0000	52.02
45.5	78,182	288	0.0037	0.9963	52.02
46.5	77,894	1,908	0.0245	0.9755	51.83
47.5	75,986	368	0.0048	0.9952	50.56
48.5	75,618		0.0000	1.0000	50.31
49.5	75,618	12,184	0.1611	0.8389	50.31
50.5	63,435	526	0.0083	0.9917	42.21
51.5	706		0.0000	1.0000	41.86
52.5	706		0.0000	1.0000	41.86
53.5	706		0.0000	1.0000	41.86
54.5	412		0.0000	1.0000	41.86
55.5	412		0.0000	1.0000	41.86
56.5	412		0.0000	1.0000	41.86
57.5	412		0.0000	1.0000	41.86
58.5	412		0.0000	1.0000	41.86
59.5	5,726		0.0000	1.0000	41.86
60.5	5,726		0.0000	1.0000	41.86
61.5	5,726		0.0000	1.0000	41.86
62.5	5,726		0.0000	1.0000	41.86
63.5	5,726		0.0000	1.0000	41.86
64.5	5,726		0.0000	1.0000	41.86
65.5	42,858		0.0000	1.0000	41.86
66.5	42,858		0.0000	1.0000	41.86
67.5	42,858	269	0.0063	0.9937	41.86
68.5	42,590		0.0000	1.0000	41.60
69.5	42,590		0.0000	1.0000	41.60
70.5	42,590		0.0000	1.0000	41.60
71.5	42,590		0.0000	1.0000	41.60
72.5	42,590		0.0000	1.0000	41.60
73.5	42,590		0.0000	1.0000	41.60
74.5	42,590		0.0000	1.0000	41.60
75.5	42,590	71	0.0017	0.9983	41.60
76.5	42,375		0.0000	1.0000	41.53
77.5	42,375		0.0000	1.0000	41.53
78.5	42,375		0.0000	1.0000	41.53

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

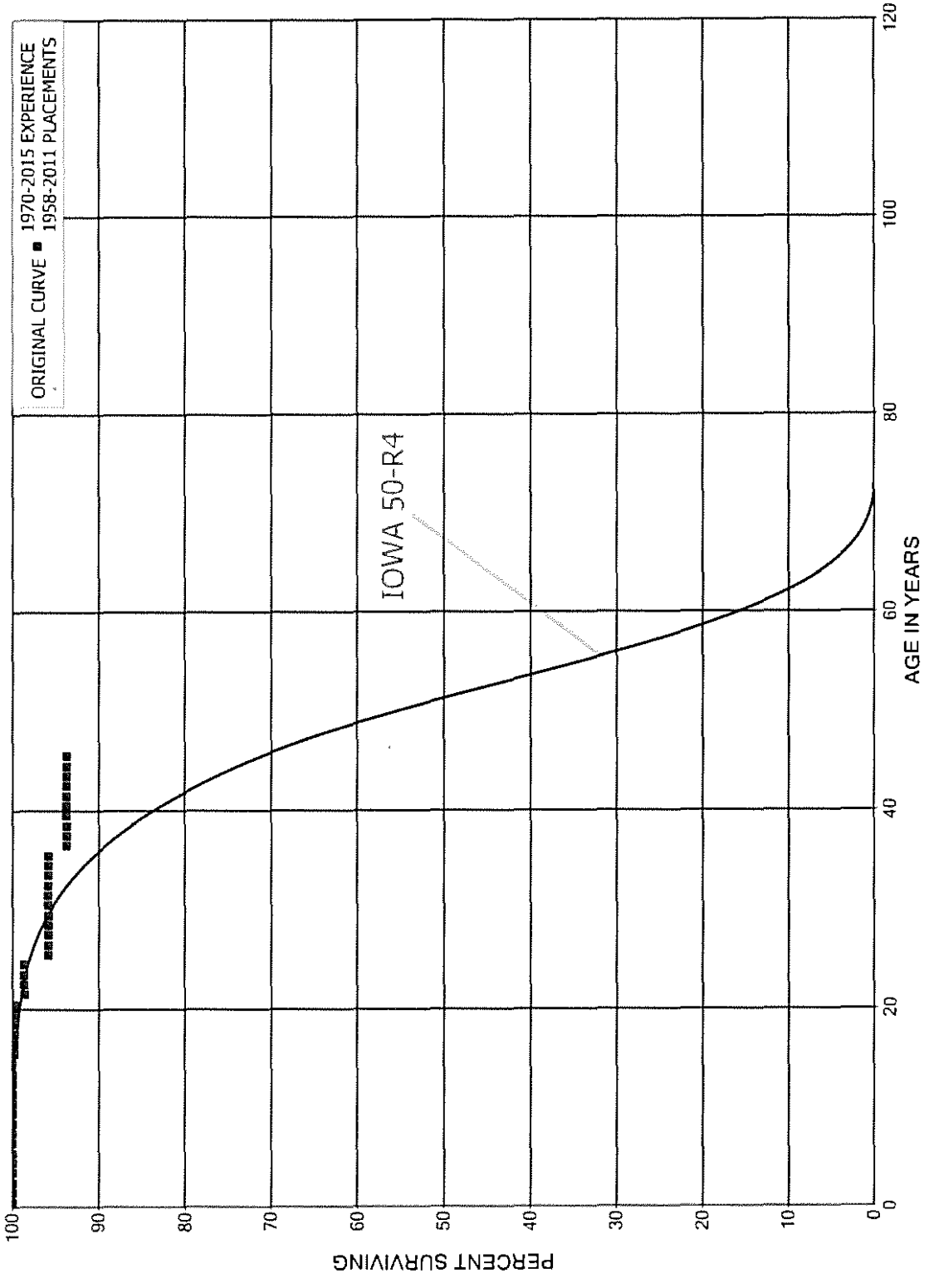
ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - SHOPS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014 EXPERIENCE BAND 1966-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	42,375		0.0000	1.0000	41.53
80.5	42,375		0.0000	1.0000	41.53
81.5	42,375		0.0000	1.0000	41.53
82.5	42,375		0.0000	1.0000	41.53
83.5	42,375		0.0000	1.0000	41.53
84.5	42,375		0.0000	1.0000	41.53
85.5	42,375		0.0000	1.0000	41.53
86.5	42,375		0.0000	1.0000	41.53
87.5	42,375		0.0000	1.0000	41.53
88.5	42,375		0.0000	1.0000	41.53
89.5	42,375	288	0.0068	0.9932	41.53
90.5	42,087		0.0000	1.0000	41.24
91.5	42,087		0.0000	1.0000	41.24
92.5	42,087		0.0000	1.0000	41.24
93.5	42,087		0.0000	1.0000	41.24
94.5	42,087		0.0000	1.0000	41.24
95.5	42,087		0.0000	1.0000	41.24
96.5	42,087		0.0000	1.0000	41.24
97.5	42,087		0.0000	1.0000	41.24
98.5	42,087		0.0000	1.0000	41.24
99.5	42,087		0.0000	1.0000	41.24
100.5	42,087		0.0000	1.0000	41.24
101.5	42,087		0.0000	1.0000	41.24
102.5	42,087		0.0000	1.0000	41.24
103.5	42,087		0.0000	1.0000	41.24
104.5	42,087		0.0000	1.0000	41.24
105.5	42,087		0.0000	1.0000	41.24
106.5	42,087	14,667	0.3485	0.6515	41.24
107.5	27,420		0.0000	1.0000	26.87
108.5	27,420		0.0000	1.0000	26.87
109.5	22,106		0.0000	1.0000	26.87
110.5	22,106		0.0000	1.0000	26.87
111.5	22,106		0.0000	1.0000	26.87
112.5	22,106		0.0000	1.0000	26.87
113.5	22,106		0.0000	1.0000	26.87
114.5	22,106		0.0000	1.0000	26.87
115.5					26.87

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT
ACCOUNT 390.6 STRUCTURES AND IMPROVEMENTS - MICROWAVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.6 STRUCTURES AND IMPROVEMENTS - MICROWAVE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2011 EXPERIENCE BAND 1970-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,055,948		0.0000	1.0000	100.00
0.5	1,055,948		0.0000	1.0000	100.00
1.5	1,057,087		0.0000	1.0000	100.00
2.5	1,057,087		0.0000	1.0000	100.00
3.5	1,057,087		0.0000	1.0000	100.00
4.5	912,627		0.0000	1.0000	100.00
5.5	919,043		0.0000	1.0000	100.00
6.5	891,809	433	0.0005	0.9995	100.00
7.5	841,242		0.0000	1.0000	99.95
8.5	841,612		0.0000	1.0000	99.95
9.5	841,612		0.0000	1.0000	99.95
10.5	684,118		0.0000	1.0000	99.95
11.5	694,829		0.0000	1.0000	99.95
12.5	694,829		0.0000	1.0000	99.95
13.5	631,081		0.0000	1.0000	99.95
14.5	627,511	1,281	0.0020	0.9980	99.95
15.5	92,723		0.0000	1.0000	99.75
16.5	92,723		0.0000	1.0000	99.75
17.5	92,723		0.0000	1.0000	99.75
18.5	92,380		0.0000	1.0000	99.75
19.5	92,723		0.0000	1.0000	99.75
20.5	92,723	1,009	0.0109	0.9891	99.75
21.5	91,714		0.0000	1.0000	98.66
22.5	39,261		0.0000	1.0000	98.66
23.5	39,261		0.0000	1.0000	98.66
24.5	39,261	1,138	0.0290	0.9710	98.66
25.5	37,617		0.0000	1.0000	95.80
26.5	37,617		0.0000	1.0000	95.80
27.5	37,617		0.0000	1.0000	95.80
28.5	35,941		0.0000	1.0000	95.80
29.5	35,941		0.0000	1.0000	95.80
30.5	34,928		0.0000	1.0000	95.80
31.5	34,928		0.0000	1.0000	95.80
32.5	34,928		0.0000	1.0000	95.80
33.5	34,928		0.0000	1.0000	95.80
34.5	34,928		0.0000	1.0000	95.80
35.5	34,928	761	0.0218	0.9782	95.80
36.5	34,167		0.0000	1.0000	93.71
37.5	34,167		0.0000	1.0000	93.71
38.5	34,167		0.0000	1.0000	93.71

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

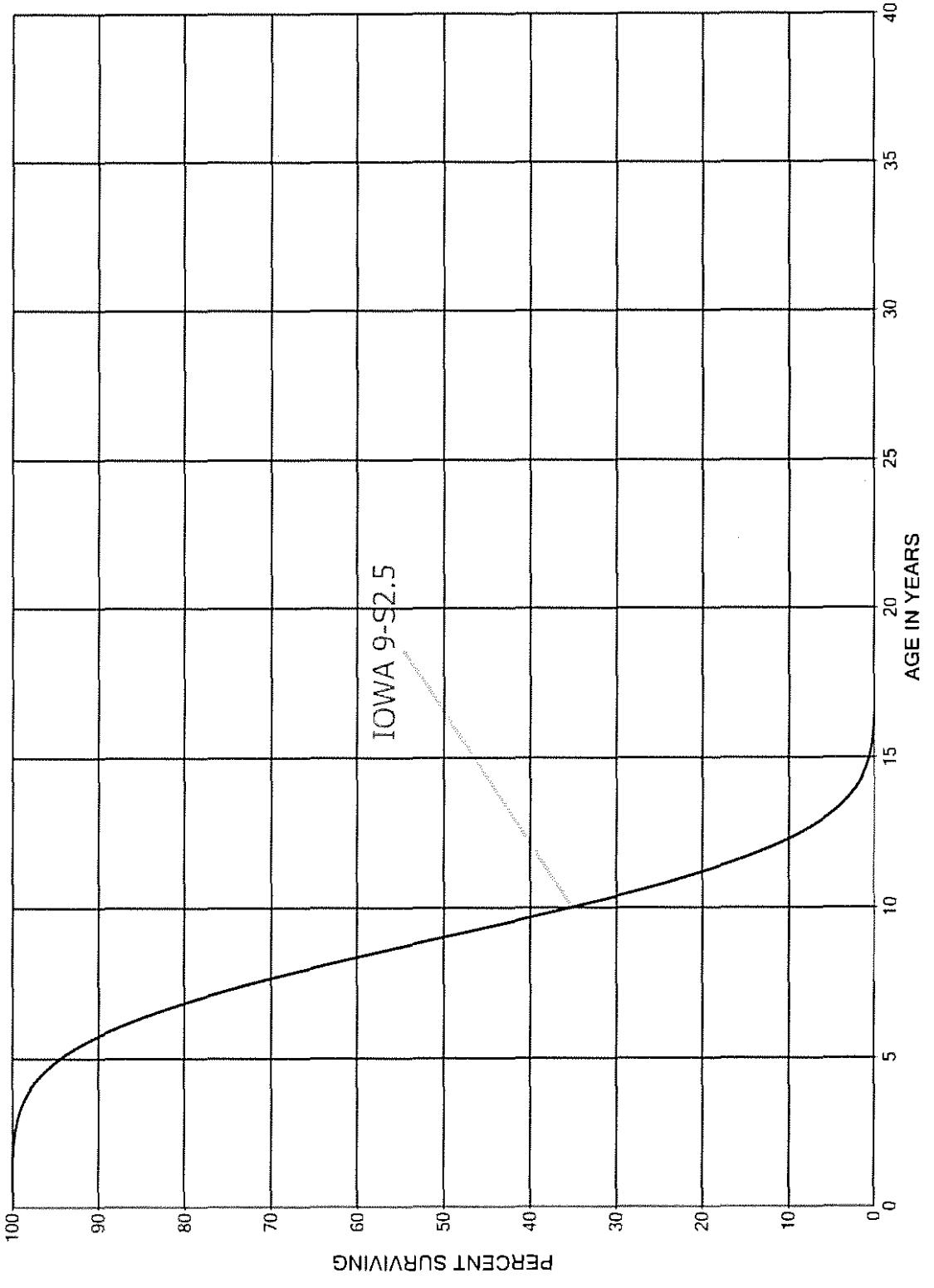
ACCOUNT 390.6 STRUCTURES AND IMPROVEMENTS - MICROWAVE

ORIGINAL LIFE TABLE, CONT.

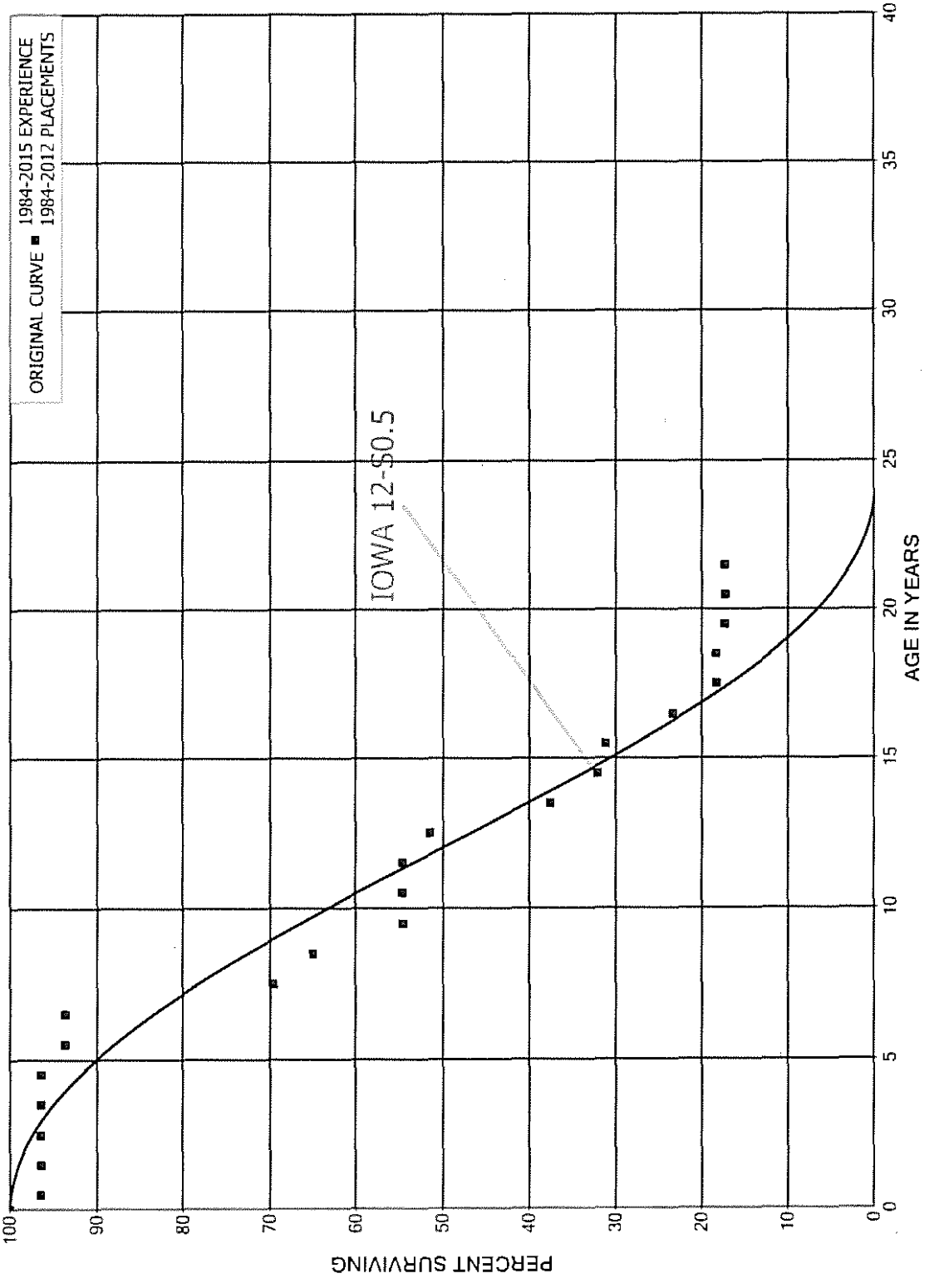
PLACEMENT BAND 1958-2011 EXPERIENCE BAND 1970-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	34,167		0.0000	1.0000	93.71
40.5	34,167		0.0000	1.0000	93.71
41.5	34,167		0.0000	1.0000	93.71
42.5	34,167		0.0000	1.0000	93.71
43.5	33,824		0.0000	1.0000	93.71
44.5	33,824		0.0000	1.0000	93.71
45.5	23,010		0.0000	1.0000	93.71
46.5	23,010		0.0000	1.0000	93.71
47.5	23,010		0.0000	1.0000	93.71
48.5	21,675		0.0000	1.0000	93.71
49.5	21,675		0.0000	1.0000	93.71
50.5	17,839		0.0000	1.0000	93.71
51.5	17,839		0.0000	1.0000	93.71
52.5	17,469		0.0000	1.0000	93.71
53.5	17,469		0.0000	1.0000	93.71
54.5	14,306		0.0000	1.0000	93.71
55.5	3,595		0.0000	1.0000	93.71
56.5	3,595		0.0000	1.0000	93.71
57.5					93.71

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT
ACCOUNT 392 TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS
SMOOTH SURVIVOR CURVE



LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

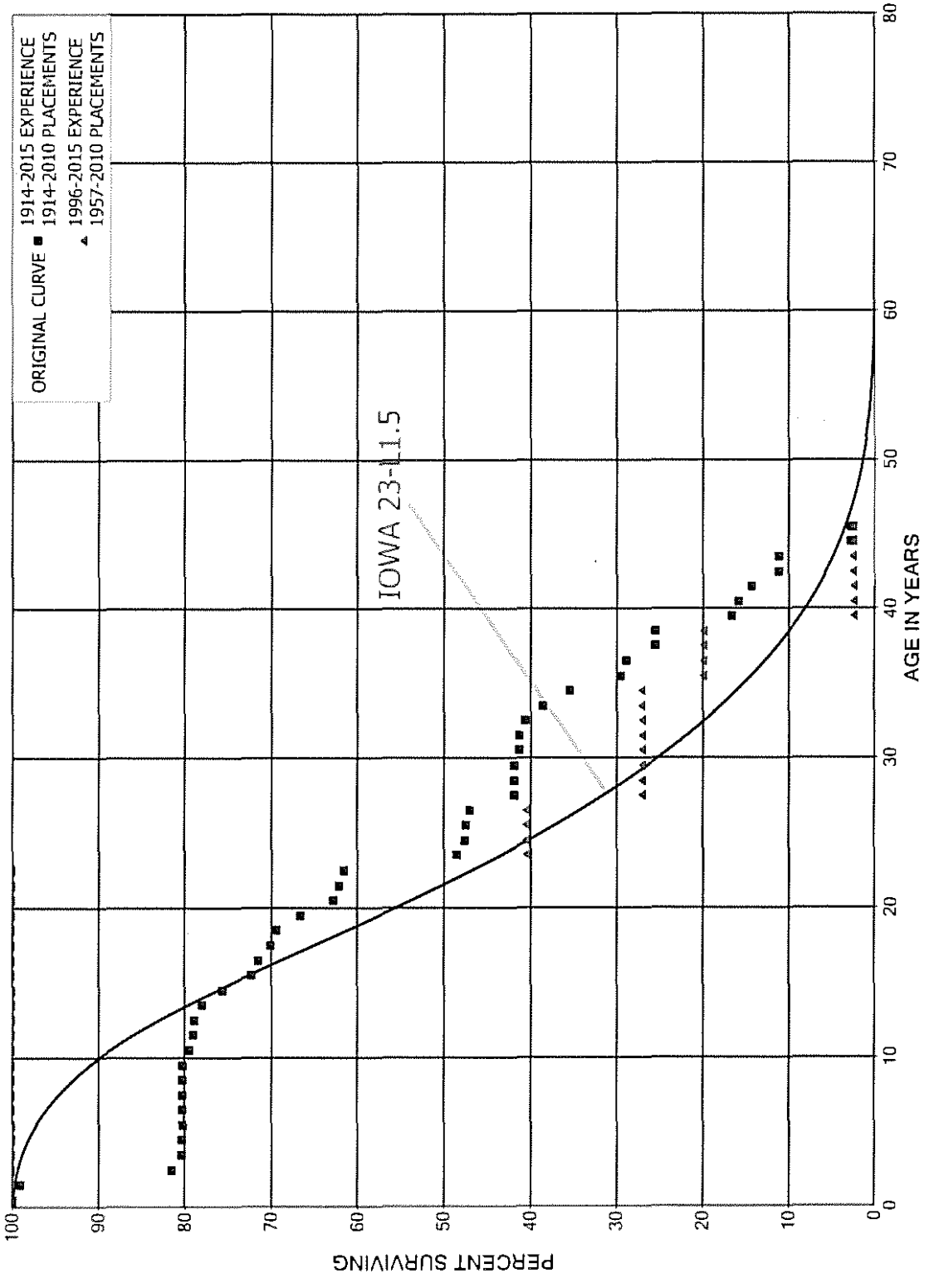
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1984-2012 EXPERIENCE BAND 1984-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	556,681	20,028	0.0360	0.9640	100.00
0.5	559,570		0.0000	1.0000	96.40
1.5	599,549		0.0000	1.0000	96.40
2.5	599,549		0.0000	1.0000	96.40
3.5	527,833		0.0000	1.0000	96.40
4.5	414,964	12,001	0.0289	0.9711	96.40
5.5	402,963		0.0000	1.0000	93.61
6.5	355,214	90,989	0.2562	0.7438	93.61
7.5	264,225	17,675	0.0669	0.9331	69.63
8.5	246,550	39,155	0.1588	0.8412	64.98
9.5	207,395		0.0000	1.0000	54.66
10.5	207,395		0.0000	1.0000	54.66
11.5	207,395	11,921	0.0575	0.9425	54.66
12.5	195,474	53,273	0.2725	0.7275	51.52
13.5	142,201	20,489	0.1441	0.8559	37.48
14.5	121,712	3,503	0.0288	0.9712	32.08
15.5	118,209	29,887	0.2528	0.7472	31.15
16.5	88,322	18,895	0.2139	0.7861	23.28
17.5	69,426		0.0000	1.0000	18.30
18.5	69,426	3,843	0.0554	0.9446	18.30
19.5	65,584		0.0000	1.0000	17.28
20.5	65,584		0.0000	1.0000	17.28
21.5					17.28

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT
ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2010 EXPERIENCE BAND 1914-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	584,075		0.0000	1.0000	100.00
0.5	597,858	5,606	0.0094	0.9906	100.00
1.5	568,059	100,519	0.1770	0.8230	99.06
2.5	456,142	6,626	0.0145	0.9855	81.53
3.5	438,457		0.0000	1.0000	80.35
4.5	431,781	100	0.0002	0.9998	80.35
5.5	405,694		0.0000	1.0000	80.33
6.5	331,425		0.0000	1.0000	80.33
7.5	303,997		0.0000	1.0000	80.33
8.5	296,497		0.0000	1.0000	80.33
9.5	296,497	3,134	0.0106	0.9894	80.33
10.5	299,363	1,648	0.0055	0.9945	79.48
11.5	282,882	163	0.0006	0.9994	79.04
12.5	281,727	3,460	0.0123	0.9877	79.00
13.5	266,016	7,758	0.0292	0.9708	78.03
14.5	250,989	11,471	0.0457	0.9543	75.75
15.5	223,454	2,277	0.0102	0.9898	72.29
16.5	194,706	4,190	0.0215	0.9785	71.55
17.5	203,691	1,660	0.0081	0.9919	70.01
18.5	193,652	7,894	0.0408	0.9592	69.44
19.5	171,557	9,802	0.0571	0.9429	66.61
20.5	147,032	1,510	0.0103	0.9897	62.81
21.5	134,863	1,237	0.0092	0.9908	62.16
22.5	133,626	28,373	0.2123	0.7877	61.59
23.5	105,252	2,129	0.0202	0.9798	48.51
24.5	102,001	246	0.0024	0.9976	47.53
25.5	101,755	1,051	0.0103	0.9897	47.42
26.5	98,305	10,777	0.1096	0.8904	46.93
27.5	74,851		0.0000	1.0000	41.78
28.5	66,832		0.0000	1.0000	41.78
29.5	63,311	739	0.0117	0.9883	41.78
30.5	62,572		0.0000	1.0000	41.30
31.5	60,243	923	0.0153	0.9847	41.30
32.5	56,244	2,913	0.0518	0.9482	40.66
33.5	51,367	4,155	0.0809	0.9191	38.56
34.5	47,212	7,858	0.1664	0.8336	35.44
35.5	28,526	660	0.0231	0.9769	29.54
36.5	27,765	3,230	0.1163	0.8837	28.86
37.5	23,526		0.0000	1.0000	25.50
38.5	23,526	8,203	0.3487	0.6513	25.50

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2010 EXPERIENCE BAND 1914-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,617	671	0.0459	0.9541	16.61
40.5	11,348	1,148	0.1012	0.8988	15.85
41.5	10,075	2,259	0.2242	0.7758	14.24
42.5	7,816		0.0000	1.0000	11.05
43.5	7,701	5,765	0.7486	0.2514	11.05
44.5	1,936		0.0000	1.0000	2.78
45.5	1,936	945	0.4881	0.5119	2.78
46.5	991		0.0000	1.0000	1.42
47.5	991		0.0000	1.0000	1.42
48.5	991	275	0.2775	0.7225	1.42
49.5	716		0.0000	1.0000	1.03
50.5	716	601	0.8394	0.1606	1.03
51.5	115		0.0000	1.0000	0.16
52.5	115		0.0000	1.0000	0.16
53.5	115		0.0000	1.0000	0.16
54.5	115		0.0000	1.0000	0.16
55.5	115		0.0000	1.0000	0.16
56.5	115		0.0000	1.0000	0.16
57.5	115		0.0000	1.0000	0.16
58.5	115		0.0000	1.0000	0.16
59.5	115		0.0000	1.0000	0.16
60.5	115		0.0000	1.0000	0.16
61.5	115		0.0000	1.0000	0.16
62.5	115		0.0000	1.0000	0.16
63.5	115		0.0000	1.0000	0.16
64.5	115		0.0000	1.0000	0.16
65.5	115		0.0000	1.0000	0.16
66.5	115		0.0000	1.0000	0.16
67.5	115	115	1.0000		0.16
68.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2010 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,059		0.0000	1.0000	100.00
0.5	41,843		0.0000	1.0000	100.00
1.5	41,843		0.0000	1.0000	100.00
2.5	41,843		0.0000	1.0000	100.00
3.5	68,467		0.0000	1.0000	100.00
4.5	68,467		0.0000	1.0000	100.00
5.5	40,408		0.0000	1.0000	100.00
6.5	40,408		0.0000	1.0000	100.00
7.5	55,815		0.0000	1.0000	100.00
8.5	55,815		0.0000	1.0000	100.00
9.5	55,815		0.0000	1.0000	100.00
10.5	55,815		0.0000	1.0000	100.00
11.5	55,815		0.0000	1.0000	100.00
12.5	55,815		0.0000	1.0000	100.00
13.5	55,815		0.0000	1.0000	100.00
14.5	55,815		0.0000	1.0000	100.00
15.5	55,815		0.0000	1.0000	100.00
16.5	55,815		0.0000	1.0000	100.00
17.5	55,815		0.0000	1.0000	100.00
18.5	55,815		0.0000	1.0000	100.00
19.5	42,032		0.0000	1.0000	100.00
20.5	42,032		0.0000	1.0000	100.00
21.5	44,621		0.0000	1.0000	100.00
22.5	44,621	26,624	0.5967	0.4033	100.00
23.5	17,996		0.0000	1.0000	40.33
24.5	17,996		0.0000	1.0000	40.33
25.5	22,996		0.0000	1.0000	40.33
26.5	22,996	7,704	0.3350	0.6650	40.33
27.5	7,589		0.0000	1.0000	26.82
28.5	7,589		0.0000	1.0000	26.82
29.5	7,589		0.0000	1.0000	26.82
30.5	7,589		0.0000	1.0000	26.82
31.5	9,757		0.0000	1.0000	26.82
32.5	9,757		0.0000	1.0000	26.82
33.5	9,757		0.0000	1.0000	26.82
34.5	9,757	2,589	0.2654	0.7346	26.82
35.5	7,167		0.0000	1.0000	19.70
36.5	7,167		0.0000	1.0000	19.70
37.5	7,167		0.0000	1.0000	19.70
38.5	8,112	7,167	0.8835	0.1165	19.70

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

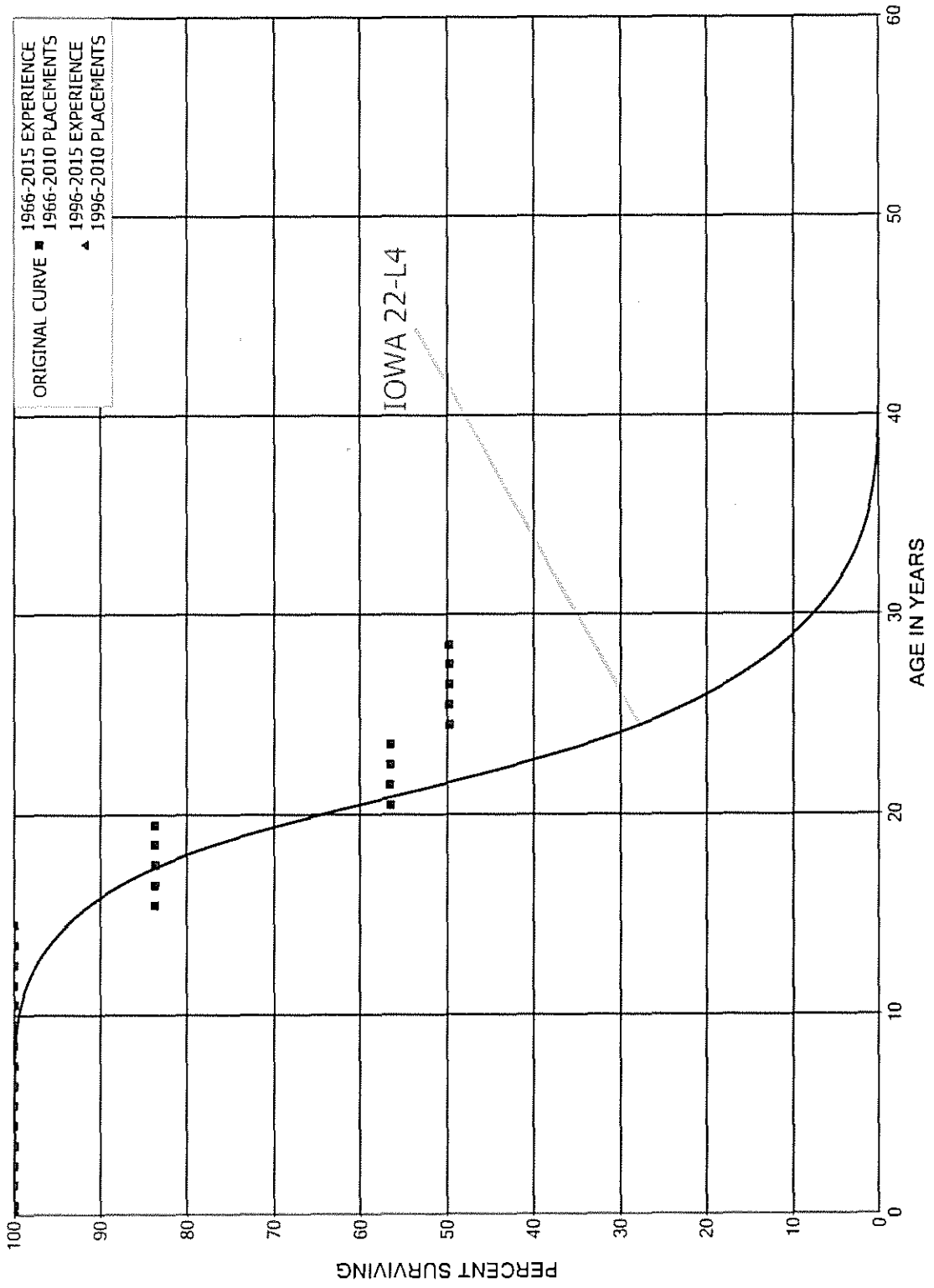
ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2010 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	945		0.0000	1.0000	2.30
40.5	945		0.0000	1.0000	2.30
41.5	945		0.0000	1.0000	2.30
42.5	945		0.0000	1.0000	2.30
43.5	945		0.0000	1.0000	2.30
44.5	945		0.0000	1.0000	2.30
45.5	945	945	1.0000		2.30
46.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT
ACCOUNTS 396.1 POWER OPERATED EQUIPMENT - LARGE MACHINERY
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNTS 396.1 POWER OPERATED EQUIPMENT - LARGE MACHINERY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2010 EXPERIENCE BAND 1966-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	497,669		0.0000	1.0000	100.00
0.5	497,669		0.0000	1.0000	100.00
1.5	497,669		0.0000	1.0000	100.00
2.5	497,669		0.0000	1.0000	100.00
3.5	497,669		0.0000	1.0000	100.00
4.5	497,669		0.0000	1.0000	100.00
5.5	480,614		0.0000	1.0000	100.00
6.5	462,708		0.0000	1.0000	100.00
7.5	462,708		0.0000	1.0000	100.00
8.5	462,708		0.0000	1.0000	100.00
9.5	462,708		0.0000	1.0000	100.00
10.5	462,708		0.0000	1.0000	100.00
11.5	462,708		0.0000	1.0000	100.00
12.5	462,708		0.0000	1.0000	100.00
13.5	462,708		0.0000	1.0000	100.00
14.5	462,708	75,053	0.1622	0.8378	100.00
15.5	387,655		0.0000	1.0000	83.78
16.5	387,655		0.0000	1.0000	83.78
17.5	387,655		0.0000	1.0000	83.78
18.5	387,655		0.0000	1.0000	83.78
19.5	387,655	126,208	0.3256	0.6744	83.78
20.5	261,447		0.0000	1.0000	56.50
21.5	253,090		0.0000	1.0000	56.50
22.5	253,090		0.0000	1.0000	56.50
23.5	222,272	26,626	0.1198	0.8802	56.50
24.5	132,122		0.0000	1.0000	49.74
25.5	132,122		0.0000	1.0000	49.74
26.5	132,122		0.0000	1.0000	49.74
27.5	101,926		0.0000	1.0000	49.74
28.5	3,133		0.0000	1.0000	49.74
29.5	3,133		0.0000	1.0000	49.74
30.5	3,133		0.0000	1.0000	49.74
31.5	3,133	2,242	0.7155	0.2845	49.74
32.5	891		0.0000	1.0000	14.15
33.5	891		0.0000	1.0000	14.15
34.5	891		0.0000	1.0000	14.15
35.5	891		0.0000	1.0000	14.15
36.5	891	891	1.0000		14.15
37.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

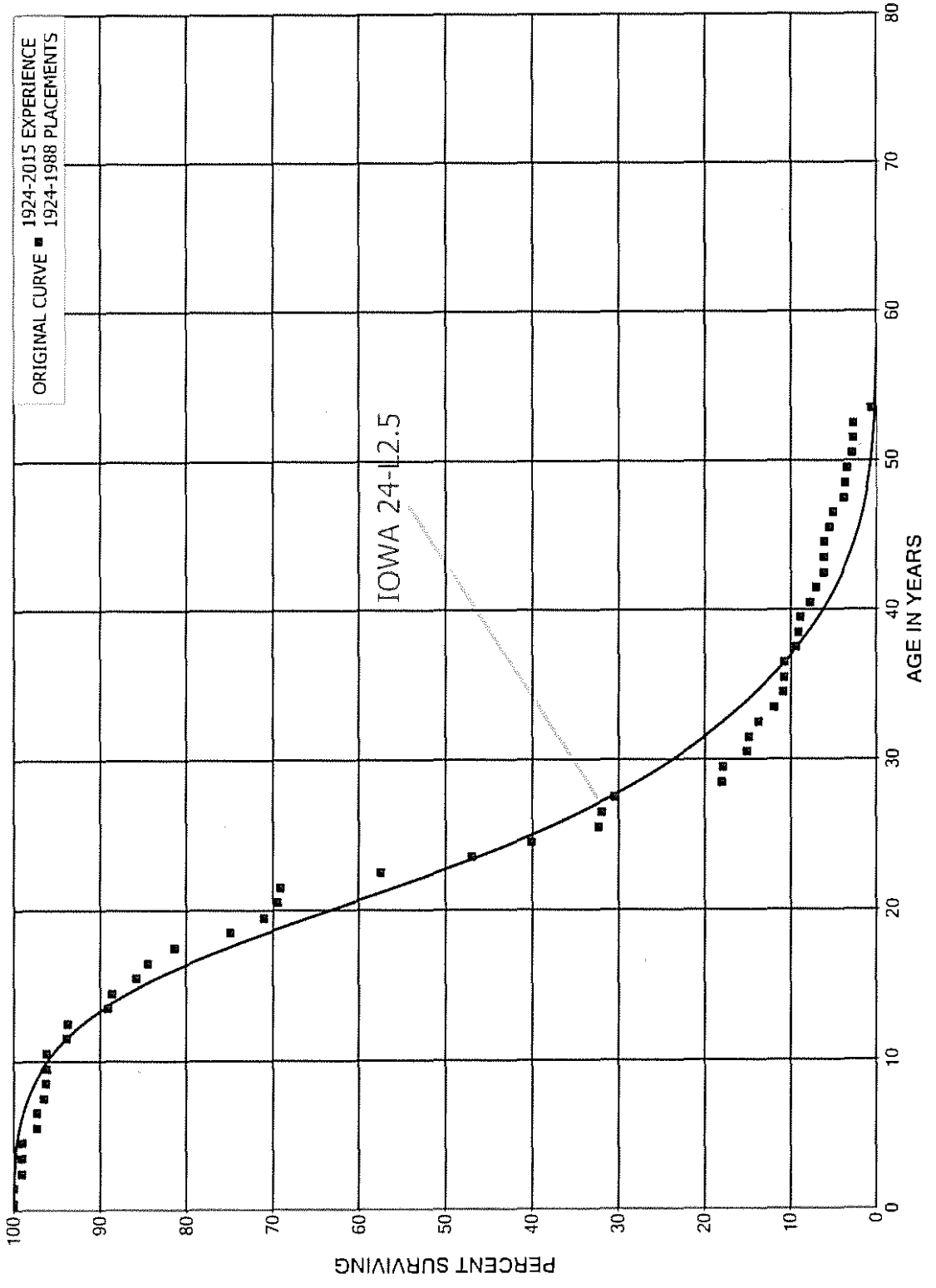
ACCOUNTS 396.1 POWER OPERATED EQUIPMENT - LARGE MACHINERY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1996-2010 EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	34,961		0.0000	1.0000	100.00
0.5	34,961		0.0000	1.0000	100.00
1.5	34,961		0.0000	1.0000	100.00
2.5	34,961		0.0000	1.0000	100.00
3.5	34,961		0.0000	1.0000	100.00
4.5	34,961		0.0000	1.0000	100.00
5.5	17,906		0.0000	1.0000	100.00
6.5					100.00

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT
ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-1988 EXPERIENCE BAND 1924-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	445,579		0.0000	1.0000	100.00
0.5	445,579	170	0.0004	0.9996	100.00
1.5	395,448	3,491	0.0088	0.9912	99.96
2.5	392,257		0.0000	1.0000	99.08
3.5	393,240	393	0.0010	0.9990	99.08
4.5	408,107	6,908	0.0169	0.9831	98.98
5.5	405,886		0.0000	1.0000	97.30
6.5	406,174	3,291	0.0081	0.9919	97.30
7.5	407,583	1,137	0.0028	0.9972	96.52
8.5	407,146	150	0.0004	0.9996	96.25
9.5	406,996		0.0000	1.0000	96.21
10.5	410,046	10,295	0.0251	0.9749	96.21
11.5	401,301	95	0.0002	0.9998	93.80
12.5	400,382	20,272	0.0506	0.9494	93.77
13.5	380,811	1,880	0.0049	0.9951	89.03
14.5	376,244	12,156	0.0323	0.9677	88.59
15.5	352,165	5,473	0.0155	0.9845	85.72
16.5	359,550	12,544	0.0349	0.9651	84.39
17.5	347,306	27,547	0.0793	0.9207	81.45
18.5	286,619	14,952	0.0522	0.9478	74.99
19.5	309,850	7,566	0.0244	0.9756	71.08
20.5	303,821	1,050	0.0035	0.9965	69.34
21.5	302,771	50,649	0.1673	0.8327	69.10
22.5	249,859	46,102	0.1845	0.8155	57.54
23.5	203,757	29,956	0.1470	0.8530	46.92
24.5	130,179	25,150	0.1932	0.8068	40.03
25.5	138,221	2,007	0.0145	0.9855	32.29
26.5	136,214	6,150	0.0451	0.9549	31.82
27.5	128,114	52,548	0.4102	0.5898	30.39
28.5	75,566	450	0.0060	0.9940	17.92
29.5	75,116	11,578	0.1541	0.8459	17.82
30.5	63,538	860	0.0135	0.9865	15.07
31.5	62,678	5,476	0.0874	0.9126	14.87
32.5	57,202	7,484	0.1308	0.8692	13.57
33.5	49,718	4,092	0.0823	0.9177	11.79
34.5	45,626	293	0.0064	0.9936	10.82
35.5	45,333	242	0.0053	0.9947	10.75
36.5	45,091	5,790	0.1284	0.8716	10.70
37.5	39,301	1,076	0.0274	0.9726	9.32
38.5	38,225	1,154	0.0302	0.9698	9.07

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

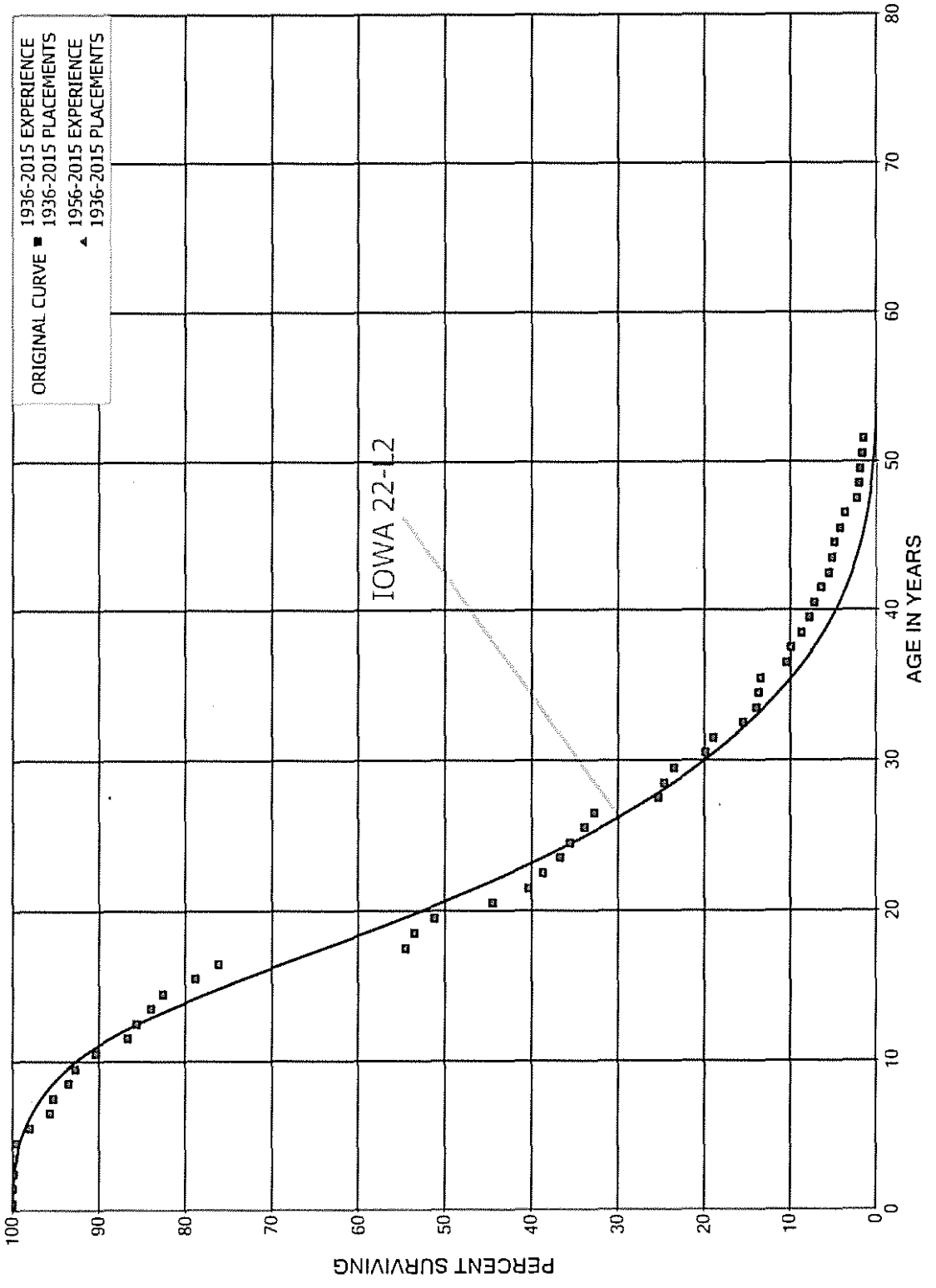
ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-1988 EXPERIENCE BAND 1924-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	37,071	4,687	0.1264	0.8736	8.79
40.5	32,384	2,475	0.0764	0.9236	7.68
41.5	29,909	4,066	0.1359	0.8641	7.09
42.5	25,843	300	0.0116	0.9884	6.13
43.5	25,543	79	0.0031	0.9969	6.06
44.5	25,464	2,450	0.0962	0.9038	6.04
45.5	23,014	1,500	0.0652	0.9348	5.46
46.5	21,514	5,225	0.2429	0.7571	5.10
47.5	16,289	850	0.0522	0.9478	3.86
48.5	15,439	1,000	0.0648	0.9352	3.66
49.5	14,439	2,671	0.1850	0.8150	3.42
50.5	11,768	200	0.0170	0.9830	2.79
51.5	11,568	300	0.0259	0.9741	2.74
52.5	11,268	8,731	0.7748	0.2252	2.67
53.5	2,537		0.0000	1.0000	0.60
54.5	2,537		0.0000	1.0000	0.60
55.5	2,537		0.0000	1.0000	0.60
56.5	2,537		0.0000	1.0000	0.60
57.5	2,537		0.0000	1.0000	0.60
58.5	2,537		0.0000	1.0000	0.60
59.5	2,537		0.0000	1.0000	0.60
60.5	2,537		0.0000	1.0000	0.60
61.5	2,537		0.0000	1.0000	0.60
62.5	2,537		0.0000	1.0000	0.60
63.5	2,537		0.0000	1.0000	0.60
64.5	2,537		0.0000	1.0000	0.60
65.5	2,537		0.0000	1.0000	0.60
66.5	2,537		0.0000	1.0000	0.60
67.5	2,537	100	0.0394	0.9606	0.60
68.5	2,437		0.0000	1.0000	0.58
69.5	2,437	2,437	1.0000		0.58
70.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT
ACCOUNT 397 COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND OTHER
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 397 COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2015 EXPERIENCE BAND 1936-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	52,433,062	2,431	0.0000	1.0000	100.00
0.5	49,150,441	16,932	0.0003	0.9997	100.00
1.5	50,720,545	43,542	0.0009	0.9991	99.96
2.5	51,879,099	31,937	0.0006	0.9994	99.88
3.5	51,290,336	148,244	0.0029	0.9971	99.81
4.5	49,906,049	810,665	0.0162	0.9838	99.53
5.5	43,870,639	1,031,214	0.0235	0.9765	97.91
6.5	41,956,632	144,840	0.0035	0.9965	95.61
7.5	41,109,750	782,192	0.0190	0.9810	95.28
8.5	39,219,511	295,324	0.0075	0.9925	93.46
9.5	38,113,259	1,015,676	0.0266	0.9734	92.76
10.5	34,828,394	1,410,536	0.0405	0.9595	90.29
11.5	33,176,622	400,147	0.0121	0.9879	86.63
12.5	29,048,193	565,344	0.0195	0.9805	85.59
13.5	25,624,587	403,670	0.0158	0.9842	83.92
14.5	23,615,902	1,078,577	0.0457	0.9543	82.60
15.5	18,762,454	619,523	0.0330	0.9670	78.83
16.5	15,391,045	4,392,346	0.2854	0.7146	76.22
17.5	10,858,563	190,564	0.0175	0.9825	54.47
18.5	9,764,803	433,361	0.0444	0.9556	53.51
19.5	9,203,558	1,185,152	0.1288	0.8712	51.14
20.5	7,623,568	733,121	0.0962	0.9038	44.55
21.5	6,434,514	262,581	0.0408	0.9592	40.27
22.5	6,130,961	316,727	0.0517	0.9483	38.63
23.5	5,623,082	165,946	0.0295	0.9705	36.63
24.5	5,227,112	245,721	0.0470	0.9530	35.55
25.5	4,814,259	181,501	0.0377	0.9623	33.88
26.5	4,492,769	1,007,103	0.2242	0.7758	32.60
27.5	3,483,974	87,623	0.0252	0.9748	25.29
28.5	3,395,949	163,314	0.0481	0.9519	24.66
29.5	2,632,059	405,601	0.1541	0.8459	23.47
30.5	2,081,350	95,868	0.0461	0.9539	19.85
31.5	1,887,984	351,841	0.1864	0.8136	18.94
32.5	1,507,370	154,204	0.1023	0.8977	15.41
33.5	1,229,052	18,223	0.0148	0.9852	13.83
34.5	1,155,209	18,024	0.0156	0.9844	13.63
35.5	1,137,186	254,984	0.2242	0.7758	13.42
36.5	882,202	52,165	0.0591	0.9409	10.41
37.5	830,036	101,262	0.1220	0.8780	9.79
38.5	728,774	74,254	0.1019	0.8981	8.60

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 397 COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2015 EXPERIENCE BAND 1936-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	654,520	46,374	0.0709	0.9291	7.72
40.5	608,147	64,774	0.1065	0.8935	7.17
41.5	543,373	74,572	0.1372	0.8628	6.41
42.5	468,800	37,496	0.0800	0.9200	5.53
43.5	431,304	19,874	0.0461	0.9539	5.09
44.5	411,430	59,720	0.1452	0.8548	4.85
45.5	351,710	43,411	0.1234	0.8766	4.15
46.5	308,299	117,759	0.3820	0.6180	3.64
47.5	190,540	25,157	0.1320	0.8680	2.25
48.5	165,427	10,964	0.0663	0.9337	1.95
49.5	148,166	13,582	0.0917	0.9083	1.82
50.5	134,583	12,040	0.0895	0.9105	1.65
51.5	122,543	33,134	0.2704	0.7296	1.51
52.5	89,409	21,471	0.2401	0.7599	1.10
53.5	67,938	21,048	0.3098	0.6902	0.84
54.5	46,891	5,225	0.1114	0.8886	0.58
55.5	41,665	4,976	0.1194	0.8806	0.51
56.5	36,690	25,965	0.7077	0.2923	0.45
57.5	10,725		0.0000	1.0000	0.13
58.5	10,725		0.0000	1.0000	0.13
59.5	10,725		0.0000	1.0000	0.13
60.5	10,725	1,155	0.1077	0.8923	0.13
61.5	9,570		0.0000	1.0000	0.12
62.5	9,570	7,444	0.7778	0.2222	0.12
63.5	2,127		0.0000	1.0000	0.03
64.5	2,127		0.0000	1.0000	0.03
65.5	2,127		0.0000	1.0000	0.03
66.5	2,127		0.0000	1.0000	0.03
67.5	2,127		0.0000	1.0000	0.03
68.5	2,127		0.0000	1.0000	0.03
69.5	2,127		0.0000	1.0000	0.03
70.5	2,127		0.0000	1.0000	0.03
71.5	2,127		0.0000	1.0000	0.03
72.5	2,127		0.0000	1.0000	0.03
73.5	2,127	2,127	1.0000		0.03
74.5					

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 397 COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2015 EXPERIENCE BAND 1956-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	52,338,827	2,431	0.0000	1.0000	100.00
0.5	49,060,642	16,932	0.0003	0.9997	100.00
1.5	50,635,216	43,542	0.0009	0.9991	99.96
2.5	51,799,432	31,937	0.0006	0.9994	99.87
3.5	51,214,096	148,244	0.0029	0.9971	99.81
4.5	49,834,570	810,665	0.0163	0.9837	99.52
5.5	43,821,378	1,031,214	0.0235	0.9765	97.91
6.5	41,924,573	140,935	0.0034	0.9966	95.60
7.5	41,059,143	782,192	0.0191	0.9809	95.28
8.5	39,185,327	295,324	0.0075	0.9925	93.46
9.5	38,079,074	1,015,676	0.0267	0.9733	92.76
10.5	34,794,243	1,410,412	0.0405	0.9595	90.29
11.5	33,142,595	400,147	0.0121	0.9879	86.63
12.5	29,014,166	565,344	0.0195	0.9805	85.58
13.5	25,619,069	403,670	0.0158	0.9842	83.91
14.5	23,610,385	1,078,577	0.0457	0.9543	82.59
15.5	18,757,068	619,523	0.0330	0.9670	78.82
16.5	15,388,918	4,392,346	0.2854	0.7146	76.21
17.5	10,856,437	190,564	0.0176	0.9824	54.46
18.5	9,762,676	433,361	0.0444	0.9556	53.51
19.5	9,203,558	1,185,152	0.1288	0.8712	51.13
20.5	7,623,568	733,121	0.0962	0.9038	44.55
21.5	6,434,514	262,581	0.0408	0.9592	40.26
22.5	6,130,961	316,727	0.0517	0.9483	38.62
23.5	5,623,082	165,946	0.0295	0.9705	36.62
24.5	5,227,112	245,721	0.0470	0.9530	35.54
25.5	4,814,259	181,501	0.0377	0.9623	33.87
26.5	4,492,769	1,007,103	0.2242	0.7758	32.60
27.5	3,483,974	87,623	0.0252	0.9748	25.29
28.5	3,395,949	163,314	0.0481	0.9519	24.65
29.5	2,632,059	405,601	0.1541	0.8459	23.47
30.5	2,081,350	95,868	0.0461	0.9539	19.85
31.5	1,887,984	351,841	0.1864	0.8136	18.94
32.5	1,507,370	154,204	0.1023	0.8977	15.41
33.5	1,229,052	18,223	0.0148	0.9852	13.83
34.5	1,155,209	18,024	0.0156	0.9844	13.63
35.5	1,137,186	254,984	0.2242	0.7758	13.41
36.5	882,202	52,165	0.0591	0.9409	10.41
37.5	830,036	101,262	0.1220	0.8780	9.79
38.5	728,774	74,254	0.1019	0.8981	8.60

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 397 COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2015 EXPERIENCE BAND 1956-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	654,520	46,374	0.0709	0.9291	7.72
40.5	608,147	64,774	0.1065	0.8935	7.17
41.5	543,373	74,572	0.1372	0.8628	6.41
42.5	468,800	37,496	0.0800	0.9200	5.53
43.5	431,304	19,874	0.0461	0.9539	5.09
44.5	411,430	59,720	0.1452	0.8548	4.85
45.5	351,710	43,411	0.1234	0.8766	4.15
46.5	308,299	117,759	0.3820	0.6180	3.64
47.5	190,540	25,157	0.1320	0.8680	2.25
48.5	165,427	10,964	0.0663	0.9337	1.95
49.5	148,166	13,582	0.0917	0.9083	1.82
50.5	134,583	12,040	0.0895	0.9105	1.65
51.5	122,543	33,134	0.2704	0.7296	1.51
52.5	89,409	21,471	0.2401	0.7599	1.10
53.5	67,938	21,048	0.3098	0.6902	0.84
54.5	46,891	5,225	0.1114	0.8886	0.58
55.5	41,665	4,976	0.1194	0.8806	0.51
56.5	36,690	25,965	0.7077	0.2923	0.45
57.5	10,725		0.0000	1.0000	0.13
58.5	10,725		0.0000	1.0000	0.13
59.5	10,725		0.0000	1.0000	0.13
60.5	10,725	1,155	0.1077	0.8923	0.13
61.5	9,570		0.0000	1.0000	0.12
62.5	9,570	7,444	0.7778	0.2222	0.12
63.5	2,127		0.0000	1.0000	0.03
64.5	2,127		0.0000	1.0000	0.03
65.5	2,127		0.0000	1.0000	0.03
66.5	2,127		0.0000	1.0000	0.03
67.5	2,127		0.0000	1.0000	0.03
68.5	2,127		0.0000	1.0000	0.03
69.5	2,127		0.0000	1.0000	0.03
70.5	2,127		0.0000	1.0000	0.03
71.5	2,127		0.0000	1.0000	0.03
72.5	2,127		0.0000	1.0000	0.03
73.5	2,127	2,127	1.0000		0.03
74.5					

PART VIII. NET SALVAGE STATISTICS

LOUISVILLE GAS AND ELECTRIC COMPANY

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2015

Account		Terminal Retirements			Interim Retirements			Total	Total	Estimated
		Retirements ($)	Net Salvage ($)	Net Salvage (%)	Retirements ($)	Net Salvage (%)	Net Salvage ($)	Net Salvage ($)	Retirements	Net Salvage (%)
(1)		(2)	(3)	(4)=(3)/(2)	(5)	(6)	(7)=(5)x(6)	(8)=(3)+(7)	(9)=(2)+(5)	(10)=(8)/(9)
STEAM PRODUCTION PLANT										
	CANE RUN GENERATING STATION									
311	STRUCTURES AND IMPROVEMENTS	17,304,448	(1,730,445)	(10)	-	(25)		1,730,445	17,304,448	(10)
312	BOILER PLANT EQUIPMENT	11,298,863	(1,129,886)	(10)	-	(25)		1,129,886	11,298,863	(10)
314	TURBOGENERATOR UNITS	1,179,946	(117,995)	(10)		(20)		117,995	1,179,946	(10)
315	ACCESSORY ELECTRIC EQUIPMENT	-	0	(10)		(10)			-	(10)
316	MISCELLANEOUS POWER PLANT EQUIPMENT	607,624	(60,762)	(10)	-	(5)	-	60,762	607,624	(10)
	TOTAL CANE RUN GENERATING STATION	*30,390,880*	*(3,039,088)*		-		-	*3,039,088*	*30,390,880*	*(10)*
	MILL CREEK GENERATING STATION									
311	STRUCTURES AND IMPROVEMENTS	132,884,292	(9,301,900)	(7)	9,584,902	(25)	2,396,225	11,698,126	142,469,193	(10)
312	BOILER PLANT EQUIPMENT	1,134,783,598	(79,434,852)	(7)	233,961,793	(25)	58,490,448	137,925,300	1,368,745,392	(10)
314	TURBOGENERATOR UNITS	115,684,838	(8,111,939)	(7)	27,463,353	(20)	5,492,671	13,604,609	143,348,191	(10)
315	ACCESSORY ELECTRIC EQUIPMENT	60,982,930	(4,268,905)	(7)	17,982,115	(10)	1,798,211	6,065,016 59	78,945,045	(10)
316	MISCELLANEOUS POWER PLANT EQUIPMENT	8,252,138	(577,650)	(7)	2,843,010	(5)	142,151	719,800	11,095,148	(10)
	TOTAL MILL CREEK GENERATING STATION	*1,452,787,796*	*(101,695,148)*		*291,815,173*		*68,317,706*	*170,012,852*	*1,744,602,969*	*(10)*
	TRIMBLE COUNTY GENERATING STATION									
311	STRUCTURES AND IMPROVEMENTS	115,798,487	(13,895,578)	(12)	13,775,802	(25)	3,443,951	17,339,529	129,572,290	(16)
312	BOILER PLANT EQUIPMENT	328,399,033	(39,407,884)	(12)	210,665,343	(25)	52,666,336	92,074,220	539,064,375	(16)
314	TURBOGENERATOR UNITS	50,828,287	(6,075,394)	(12)	28,717,718	(20)	5,743,544	11,818 938	79,346,005	(16)
315	ACCESSORY ELECTRIC EQUIPMENT	38,083,453	(4,567,614)	(12)	24,640,456	(10)	2,464,049	7,031 663	62,703,941	(16)
316	MISCELLANEOUS POWER PLANT EQUIPMENT	2,696,022	(323,523)	(12)	3,371 487	(5)	168,574	492,097	6,067,508	(16)
	TOTAL TRIMBLE COUNTY GENERATING STATION	*535,583,282*	*(64,269,994)*		*281,170,837*		*64,486,453*	*128,756,447*	*816,754,120*	*(16)*
TOTAL STEAM PRODUCTION PLANT		**2,018,761,958**	**(169,004,228)**		**572,986,010**		**132,804,159**	**301,808,387**	**2,591,747,969**	*(12)*
HYDRAULIC PRODUCTION PLANT										
	OHIO FALLS									
331	STRUCTURES AND IMPROVEMENTS	6,235,864	(62,359)	(1)	1,838,144	(20)	327,229	389,587	7,872,008	(2)
332	RESERVOIRS, DAMS AND WATERWAYS	16,858,152	(168,582)	(1)	180,031	(10)	18,003	186,585	17,038,183	(2)
333	WATER WHEELS, TURBINES AND GENERATORS	60,881,411	(608,814)	(1)	1,435,991	(20)	287,198	894,012	62,317,401	(2)
334	ACCESSORY ELECTRIC EQUIPMENT	7,694,049	(76,940)	(1)	526,420	(10)	52,642	129,582	8,220,469	(2)
335	MISCELLANEOUS POWER PLANT EQUIPMENT	1,110,681	(11,107)	(1)	79,141	(10)	7,914	19,021	1,189,822	(2)
336	ROADS, RAILROADS AND BRIDGES	10,822	(108)	(1)	19,108	0	-	108	29,931	(2)
	TOTAL OHIO FALLS	*92,590,980*	*(925,910)*		*3,878,834*		*692,986*	*1,618,896*	*96,467,814*	*(2)*
TOTAL HYDRAULIC PRODUCTION PLANT										
OTHER PRODUCTION PLANT										
	BROWN CTS									
341	STRUCTURES AND IMPROVEMENTS	1,095,411	(98,587)	(9)	25,661	(5)	1,283	99,870	1 121,072	(9)
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,975,278	(177 775)	(9)	100,416	(10)	10,042	187,817	2 075,694	(9)
343	PRIME MOVERS	43,182,895	(3,886,461)	(9)	11,298,333	(10)	1 129,833	5,016,094	54,479,228	(9)
344	GENERATORS	8,043,492	(723,914)	(9)	113,412	(10)	11,341	735,255	8 156,904	(9)
345	ACCESSORY ELECTRIC EQUIPMENT	4,093,891	(368,450)	(9)	450,766	(10)	45,077	413,527	4,544,656	(9)
346	MISCELLANEOUS POWER PLANT EQUIPMENT	2,347,878	(211,318)	(9)	92,751	0	-	211,318	2,440 729	(9)
	TOTAL BROWN CTS	*60,738,943*	*(5,466,505)*		*12,079,340*		*1,197,376*	*6,663,881*	*72,818,283*	*(9)*

LOUISVILLE GAS AND ELECTRIC COMPANY

TABLE 1. CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2015

Account		Terminal Retirements			Interim Retirements			Total	Total	Estimated
		Retirements	Net Salvage	Net Salvage	Retirements	Net Salvage	Net Salvage	Net Salvage	Retirements	Net Salvage
(1)		(2)	(3)	(4)=(3)/(2)	(5)	(6)	(7)=(5)x(6)	(8)=(3)+(7)	(9)=(2)+(5)	(10)=(8)/(9)
CANE RUN CT										
341	STRUCTURES AND IMPROVEMENTS	12,019,704	(240,394)	(2)	4,912,788	(5)	245,639	486,033	16,932,492	(4)
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	31,002,131	(620,043)	(2)	7,143,777	(10)	714,378	1,334,420	38,145,908	(4)
343	PRIME MOVERS	10,148,406	(202,928)	(2)	15,012,714	(10)	1,501,271	1,704,199	25,159,120	(4)
344	GENERATORS	31,933,371	(638,667)	(2)	2,719,179	(10)	271,918	910,585	34,652,550	(4)
345	ACCESSORY ELECTRIC EQUIPMENT	5,014,448	(100,289)	(2)	2,467,893	(10)	246,789	349,078	7,502,339	(4)
346	MISCELLANEOUS POWER PLANT EQUIPMENT	3,001	(60)	(2)	550	0	-	60	3,552	(4)
	TOTAL *CANE RUN CT*	90,119,059	(1,802,381)		32,276,901		2,987,996	4,784,377	122,395,961	(4)
PADDY'S RUN										
341	STRUCTURES AND IMPROVEMENTS	2,421,692	(217,852)	(9)	56,485	(5)	2,824	220,777	2,478,177	(9)
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,124,703	(191,223)	(9)	182,867	(10)	18,287	207,510	2,307,570	(9)
343	PRIME MOVERS	17,843,950	(1,605,956)	(9)	4,780,347	(10)	478,035	2,083,990	22,624,297	(9)
344	GENERATORS	10,479,887	(943,190)	(9)	254,134	(10)	25,413	968,603	10,734,021	(9)
345	ACCESSORY ELECTRIC EQUIPMENT	4,017,383	(361,564)	(9)	316,103	(10)	31,610	393,175	4,333,486	(9)
346	MISCELLANEOUS POWER PLANT EQUIPMENT	1,244,188	(111,977)	(9)	48,756	0	-	111,977	1,292,945	(9)
	TOTAL *PADDY'S RUN*	37,931,804	(3,413,862)		5,618,692		554,169	3,968,032	43,550,496	(9)
TRIMBLE COUNTY CTS										
341	STRUCTURES AND IMPROVEMENTS	11,160,285	(558,014)	(5)	292,711	(5)	14,636	572,650	11,452,996	(5)
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3,260,291	(164,015)	(5)	300,890	(10)	30,089	194,104	3,561,180	(5)
343	PRIME MOVERS	64,621,583	(3,231,078)	(5)	21,599,455	(10)	2,159,945	5,391,024	86,221,037	(6)
344	GENERATORS	9,808,224	(495,411)	(5)	190,911	(10)	19,091	511,502	10,000,135	(5)
345	ACCESSORY ELECTRIC EQUIPMENT	11,899,800	(594,990)	(5)	1,372,073	(10)	137,207	732,197	13,071,873	(6)
346	MISCELLANEOUS POWER PLANT EQUIPMENT	54,138	(2,707)	(5)	1,439	0	-	2,707	55,577	(5)
	TOTAL *TRIMBLE COUNTY CTS*	100,724,301	(5,046,215)		23,727,478		2,357,968	7,304,183	124,451,779	(6)
ZORN AND RIVER ROAD CTS										
341	STRUCTURES AND IMPROVEMENTS	7,614	(381)	(5)	627	(5)	31	412	8,241	(5)
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	22,664	(1,133)	(5)	770	(10)	77	1,210	23,434	(5)
343	PRIME MOVERS	-	0	(5)	-	(10)	-	-	-	(5)
344	GENERATORS	1,730,639	(86,537)	(5)	96,942	(10)	9,694	96,226	1,827,581	(5)
345	ACCESSORY ELECTRIC EQUIPMENT	86,627	(4,331)	(5)	7,441	(10)	744	5,076	94,069	(5)
346	MISCELLANEOUS POWER PLANT EQUIPMENT	9,482	(474)	(5)	0	0	-	474	9,488	(5)
	TOTAL *ZORN AND RIVER ROAD CTS*	1,857,026	(92,857)		105,787		10,547	103,398	1,962,813	(5)
TOTAL OTHER PRODUCTION PLANT		231,371,133	(15,811,815)		73,608,198		7,102,054	22,913,871	365,179,331	
GRAND TOTAL		2,402,724,072	(185,741,953)		650,871,042		140,599,201	326,341,154	3,053,595,114	

ELECTRIC PLANT

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNTS 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	5,380	162	3		0	162-	3-
1973	9,301		0	775	8	775	8
1974	166,455	30,008	18	552	0	29,456-	18-
1975	4,816	2,201	46		0	2,201-	46-
1976	17,364	2,461	14	148	1	2,313-	13-
1977	9,993	3,390	34		0	3,390-	34-
1978	706		0		0		0
1979	35,088	9,102	26	1,550	4	7,552-	22-
1980	4,245		0		0		0
1981	336,223	1,656	0		0	1,656-	0
1982	3,566	335	9		0	335-	9-
1983	527,107	734	0	11	0	723-	0
1984	7,999,955	139,134	2		0	139,134-	2-
1985	27,301	57,960	212		0	57,960-	212-
1986	83,061	29,750	36	10,787	13	18,963-	23-
1987	125,887	20,183	16	69	0	20,114-	16-
1988	19,638		0		0		0
1989	4,499		0		0		0
1990							
1991	67,462	17,694	26		0	17,694-	26-
1992	141,612	1,588	1		0	1,588-	1-
1993	279,758	44,837	16		0	44,837-	16-
1994	52,490		0		0		0
1995	258,855	21,373	8	1,279	0	20,094-	8-
1996	135,288	54,185	40	6,329	5	47,856-	35-
1997	70,532	8,504	12	8,625	12	121	0
1998	448,015	207,901	46		0	207,901-	46-
1999	110,093	36,068	33	697	1	35,371-	32-
2000	40,964		0		0		0
2001	171,276	990	1		0	990-	1-
2002	111,468		0		0		0
2003	865,133	100,649	12		0	100,649-	12-
2004	629,199	260,812	41		0	260,812-	41-
2005	921,450	114,744	12		0	114,744-	12-
2006	697,724	278,680	40		0	278,680-	40-
2007	78,460	3,894	5		0	3,894-	5-
2008	81,616	16,027	20		0	16,027-	20-
2009	484,516	172,070	36		0	172,070-	36-
2010	176,038	90,160	51		0	90,160-	51-
2011	4,196,980	1,255,579	30		0	1,255,579-	30-
2012	346,525	407,133	117		0	407,133-	117-
2013	524,191	840,164	160	398	0	839,766-	160-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNTS 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	639,283	480,834	75		0	480,834-	75-
2015	849,133	418,910	49		0	418,910-	49-
TOTAL	21,758,647	5,129,872	24	31,220	0	5,098,652-	23-
THREE-YEAR MOVING AVERAGES							
72-74	60,379	10,057	17	442	1	9,614-	16-
73-75	60,191	10,736	18	442	1	10,294-	17-
74-76	62,878	11,557	18	233	0	11,323-	18-
75-77	10,724	2,684	25	49	0	2,635-	25-
76-78	9,354	1,950	21	49	1	1,901-	20-
77-79	15,262	4,164	27	517	3	3,647-	24-
78-80	13,346	3,034	23	517	4	2,517-	19-
79-81	125,185	3,586	3	517	0	3,069-	2-
80-82	114,678	664	1		0	664-	1-
81-83	288,965	908	0	4	0	905-	0
82-84	2,843,543	46,734	2	4	0	46,731-	2-
83-85	2,851,454	65,943	2	4	0	65,939-	2-
84-86	2,703,439	75,615	3	3,596	0	72,019-	3-
85-87	78,750	35,964	46	3,619	5	32,346-	41-
86-88	76,195	16,644	22	3,619	5	13,026-	17-
87-89	50,008	6,728	13	23	0	6,705-	13-
88-90	8,046		0		0		0
89-91	23,987	5,898	25		0	5,898-	25-
90-92	69,691	6,427	9		0	6,427-	9-
91-93	162,944	21,373	13		0	21,373-	13-
92-94	157,953	15,475	10		0	15,475-	10-
93-95	197,034	22,070	11	426	0	21,644-	11-
94-96	148,878	25,186	17	2,536	2	22,650-	15-
95-97	154,892	28,021	18	5,411	3	22,610-	15-
96-98	217,945	90,197	41	4,985	2	85,212-	39-
97-99	209,547	84,158	40	3,107	1	81,050-	39-
98-00	199,691	81,323	41	232	0	81,091-	41-
99-01	107,444	12,353	11	232	0	12,120-	11-
00-02	107,903	330	0		0	330-	0
01-03	382,626	33,880	9		0	33,880-	9-
02-04	535,267	120,487	23		0	120,487-	23-
03-05	805,261	158,735	20		0	158,735-	20-
04-06	749,457	218,078	29		0	218,078-	29-
05-07	565,878	132,439	23		0	132,439-	23-
06-08	285,933	99,533	35		0	99,533-	35-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNTS 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	214,864	63,997	30		0	63,997-	30-
08-10	247,390	92,752	37		0	92,752-	37-
09-11	1,619,178	505,937	31		0	505,937-	31-
10-12	1,573,181	584,291	37		0	584,291-	37-
11-13	1,689,232	834,292	49	133	0	834,159-	49-
12-14	503,333	576,044	114	133	0	575,911-	114-
13-15	670,869	579,970	86	133	0	579,837-	86-
FIVE-YEAR AVERAGE							
11-15	1,311,223	680,524	52	80	0	680,445-	52-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNTS 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1973	62,803	4,171	7	648	1	3,523-	6-
1974	7,673	6,835	89	12	0	6,823-	89-
1975	3,085	402	13	383	12	19-	1-
1976	3,221		0		0		0
1977	326,169	62,640	19	5,757	2	56,883-	17-
1978	194,645	243	0	2,078	1	1,835	1
1979	2,069,174	10,000	0		0	10,000-	0
1980	553,764	39,529	7	5,000	1	34,529-	6-
1981	5,642,246	130,545	2		0	130,545-	2-
1982	1,289,749	35,582	3		0	35,582-	3-
1983	2,872,642	34,486	1	10,535	0	23,951-	1-
1984	19,009,765	1,405,123	7	25,077	0	1,380,046-	7-
1985	11,336,125	1,868,829	16	24,791	0	1,844,038-	16-
1986	4,583,696	2,041,987	45	23,452	1	2,018,535-	44-
1987	5,711,646	882,146	15	7,564	0	874,582-	15-
1988	981,609	220,046	22	84-	0	220,130-	22-
1989	1,150,890	29,619	3		0	29,619-	3-
1990	274,896	45,528	17		0	45,528-	17-
1991	514,723	1,963	0		0	1,963-	0
1992	657,502	37,558-	6-		0	37,558	6
1993	727,737	130,969-	18-	8,692	1	139,661	19
1994	518,558	102,303	20	4,250	1	98,053-	19-
1995	8,391,354	687,291	8	41,471	0	645,820-	8-
1996	2,043,488	614,554	30	95,593	5	518,961-	25-
1997	1,563,889	188,562	12	191,250	12	2,688	0
1998	2,744,038	1,273,372	46		0	1,273,372-	46-
1999	6,407,359	2,121,390	33	41,005	1	2,080,385-	32-
2000	1,939,284	549,421	28	319,613	16	229,808-	12-
2001	8,057,111	330,086	4		0	330,086-	4-
2002	5,505,871	495,797	9		0	495,797-	9-
2003	7,090,285	9,195	0		0	9,195-	0
2004	6,901,489	1,994,239	29		0	1,994,239-	29-
2005	4,197,701	1,079,108	26		0	1,079,108-	26-
2006	27,711,972	10,223,501	37	577,580	2	9,645,921-	35-
2007	3,095,537	815,490	26	281,090	9	534,400-	17-
2008	3,796,631	1,500,760	40	86,662	2	1,414,098-	37-
2009	7,012,615	3,053,175	44	27,191	0	3,025,984-	43-
2010	3,987,134	597,884	15	45,462	1	552,423-	14-
2011	17,737,600	2,541,970	14	34,636	0	2,507,334-	14-
2012	11,636,251	2,473,206	21	199,351	2	2,273,855-	20-
2013	5,121,553	4,060,365	79	76,189	1	3,984,177-	78-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNTS 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	6,768,408	1,151,687	17		0	1,151,687-	17-
2015	18,814,164	5,191,059	28	44,171	0	5,146,888-	27-
TOTAL	219,016,051	47,705,562	22	2,179,419	1	45,526,143-	21-
THREE-YEAR MOVING AVERAGES							
73-75	24,520	3,803	16	348	1	3,455-	14-
74-76	4,660	2,412	52	132	3	2,281-	49-
75-77	110,825	21,014	19	2,047	2	18,967-	17-
76-78	174,678	20,961	12	2,612	1	18,349-	11-
77-79	863,329	24,294	3	2,612	0	21,683-	3-
78-80	939,194	16,591	2	2,359	0	14,231-	2-
79-81	2,755,061	60,025	2	1,667	0	58,358-	2-
80-82	2,495,253	68,552	3	1,667	0	66,885-	3-
81-83	3,268,212	66,871	2	3,512	0	63,359-	2-
82-84	7,724,052	491,730	6	11,871	0	479,860-	6-
83-85	11,072,844	1,102,813	10	20,134	0	1,082,678-	10-
84-86	11,643,195	1,771,980	15	24,440	0	1,747,540-	15-
85-87	7,210,489	1,597,654	22	18,602	0	1,579,052-	22-
86-88	3,758,984	1,048,060	28	10,311	0	1,037,749-	28-
87-89	2,614,715	377,270	14	2,493	0	374,777-	14-
88-90	802,465	98,398	12	28-	0	98,426-	12-
89-91	646,836	25,703	4		0	25,703-	4-
90-92	482,374	3,311	1		0	3,311-	1-
91-93	633,321	55,521-	9-	2,897	0	58,419	9
92-94	634,599	22,075-	3-	4,314	1	26,389	4
93-95	3,212,550	219,542	7	18,138	1	201,404-	6-
94-96	3,651,133	468,049	13	47,105	1	420,945-	12-
95-97	3,999,577	496,802	12	109,438	3	387,364-	10-
96-98	2,117,138	692,163	33	95,614	5	596,548-	28-
97-99	3,571,762	1,194,441	33	77,418	2	1,117,023-	31-
98-00	3,696,894	1,314,728	36	120,206	3	1,194,522-	32-
99-01	5,467,918	1,000,299	18	120,206	2	880,093-	16-
00-02	5,167,422	458,435	9	106,538	2	351,897-	7-
01-03	6,884,422	278,359	4		0	278,359-	4-
02-04	6,499,215	833,077	13		0	833,077-	13-
03-05	6,063,158	1,027,514	17		0	1,027,514-	17-
04-06	12,937,054	4,432,282	34	192,527	1	4,239,756-	33-
05-07	11,668,403	4,039,366	35	286,223	2	3,753,143-	32-
06-08	11,534,714	4,179,917	36	315,110	3	3,864,806-	34-
07-09	4,634,928	1,789,808	39	131,648	3	1,658,161-	36-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNTS 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	4,932,127	1,717,273	35	53,105	1	1,664,168-	34-
09-11	9,579,116	2,064,343	22	35,763	0	2,028,580-	21-
10-12	11,120,328	1,871,020	17	93,150	1	1,777,870-	16-
11-13	11,498,468	3,025,181	26	103,392	1	2,921,788-	25-
12-14	7,842,070	2,561,753	33	91,847	1	2,469,906-	31-
13-15	10,234,708	3,467,704	34	40,120	0	3,427,584-	33-
FIVE-YEAR AVERAGE							
11-15	12,015,595	3,083,658	26	70,869	1	3,012,788-	25-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNTS 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1974	5,300	3,167	60		0	3,167-	60-
1975	5,583		0		0		0
1976							
1977							
1978	17,277	2,051	12	2,818	16	767	4
1979	1,527,611		0		0		0
1980	8,705		0		0		0
1981	3,710,700		0		0		0
1982	6,074	620	10		0	620-	10-
1983	2,465,234		0		0		0
1984	2,791,319		0		0		0
1985	7,690,532	899	0		0	899-	0
1986	18,073	813	4		0	813-	4-
1987	43,600	2,606	6	17	0	2,589-	6-
1988	122,693		0		0		0
1989							
1990	15,000		0		0		0
1991	1,406,443		0		0		0
1992	15,000		0		0		0
1993	22,000	524	2		0	524-	2-
1994	110,318	22,262	20		0	22,262-	20-
1995	4,566,240	377,019	8	22,567	0	354,452-	8-
1996	1,314,385	530,805	40	61,486	5	469,319-	36-
1997	612,710	73,876	12	74,929	12	1,053	0
1998							
1999	5,000	1,782	36	34	1	1,748-	35-
2000							
2001							
2002	94,480		0		0		0
2003	3,077,538	277,920	9		0	277,920-	9-
2004	1,160,157	373,601	32		0	373,601-	32-
2005	464,123	60,425	13		0	60,425-	13-
2006	2,965,022	532,312	18		0	532,312-	18-
2007	115,565	2,600	2		0	2,600-	2-
2008	33,017	46,464	141		0	46,464-	141-
2009	754,568	465,855	62		0	465,855-	62-
2010	103,475	3,278	3		0	3,278-	3-
2011	3,093,988	109,173	4		0	109,173-	4-
2012	2,675,754	1,278,417	48		0	1,278,417-	48-
2013	998,736	661,894	66		0	661,894-	66-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNTS 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	564,792	500,640	89		0	500,640-	89-
2015	8,822,347	1,289,267	15	923,936	10	365,331-	4-
TOTAL	51,403,359	6,618,270	13	1,085,787	2	5,532,484-	11-
THREE-YEAR MOVING AVERAGES							
74-76	3,628	1,056	29		0	1,056-	29-
75-77	1,861		0		0		0
76-78	5,759	684	12	939	16	256	4
77-79	514,963	684	0	939	0	256	0
78-80	517,864	684	0	939	0	256	0
79-81	1,749,005		0		0		0
80-82	1,241,826	207	0		0	207-	0
81-83	2,060,669	207	0		0	207-	0
82-84	1,754,209	207	0		0	207-	0
83-85	4,315,695	300	0		0	300-	0
84-86	3,499,975	571	0		0	571-	0
85-87	2,584,068	1,439	0	6	0	1,434-	0
86-88	61,455	1,140	2	6	0	1,134-	2-
87-89	55,431	869	2	6	0	863-	2-
88-90	45,898		0		0		0
89-91	473,814		0		0		0
90-92	478,814		0		0		0
91-93	481,148	175	0		0	175-	0
92-94	49,106	7,595	15		0	7,595-	15-
93-95	1,566,186	133,268	9	7,522	0	125,746-	8-
94-96	1,996,981	310,029	16	28,018	1	282,011-	14-
95-97	2,164,445	327,233	15	52,994	2	274,239-	13-
96-98	642,365	201,560	31	45,472	7	156,089-	24-
97-99	205,903	25,219	12	24,988	12	232-	0
98-00	1,667	594	36	11	1	583-	35-
99-01	1,667	594	36	11	1	583-	35-
00-02	31,493		0		0		0
01-03	1,057,339	92,640	9		0	92,640-	9-
02-04	1,444,058	217,174	15		0	217,174-	15-
03-05	1,567,273	237,316	15		0	237,316-	15-
04-06	1,529,767	322,113	21		0	322,113-	21-
05-07	1,181,570	198,446	17		0	198,446-	17-
06-08	1,037,868	193,792	19		0	193,792-	19-
07-09	301,050	171,639	57		0	171,639-	57-
08-10	297,020	171,866	58		0	171,866-	58-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNTS 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	1,317,344	192,769	15		0	192,769-	15-
10-12	1,957,739	463,623	24		0	463,623-	24-
11-13	2,256,159	683,161	30		0	683,161-	30-
12-14	1,413,094	813,650	58		0	813,650-	58-
13-15	3,461,958	817,267	24	307,979	9	509,289-	15-
FIVE-YEAR AVERAGE							
11-15	3,231,124	767,878	24	184,787	6	583,091-	18-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNTS 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	33,729	502	1		0	502-	1-
1973	7,724		0	1,966	25	1,966	25
1974	10,311	417	4		0	417-	4-
1975	11,172	521	5	2,381	21	1,860	17
1976	3,903	38,121	977	2,393	61	35,728-	915-
1977	22,153	794	4		0	794-	4-
1978	23,703	1,238	5	4,573	19	3,335	14
1979	140,861	388	0	123	0	265-	0
1980	127,304	1,849	1		0	1,849-	1-
1981	963,033		0	1,261	0	1,261	0
1982	8,574	993	12	999	12	6	0
1983	302,710	13-	0	688	0	701	0
1984	1,628,052	4,221	0		0	4,221-	0
1985	1,108,851	2,002	0		0	2,002-	0
1986	13,971		0		0		0
1987	807,408	95,681	12	926	0	94,755-	12-
1988	12,928	3,297	26	10-	0	3,307-	26-
1989	97,796		0		0		0
1990	76,484	16,433-	21-	2,100	3	18,533	24
1991	313,936	1,028	0		0	1,028-	0
1992	61,486	10,547	17		0	10,547-	17-
1993	473,682	6,732-	1-		0	6,732	1
1994	22,000		0		0		0
1995	822,779	67,935	8	4,066	0	63,869-	8-
1996	348,770	140,848	40	16,315	5	124,533-	36-
1997	1,032,181	124,452	12	126,227	12	1,775	0
1998							
1999	2,918	1,040	36	21	1	1,019-	35-
2000	671,474	16,128	2		0	16,128-	2-
2001	34,589		0		0		0
2002	102,272		0		0		0
2003	74,452		0		0		0
2004	829,101	26,830	3		0	26,830-	3-
2005							
2006	1,043,304	59,113	6		0	59,113-	6-
2007	106,068	23,111	22	500	0	22,611-	21-
2008	32,633	1,065	3		0	1,065-	3-
2009	197,219	109,483	56		0	109,483-	56-
2010	20,993	18,899	90		0	18,899-	90-
2011	639,407	243,700	38		0	243,700-	38-
2012	282,287	303,914	108	11,875	4	292,039-	103-
2013	671,068	33,992	5		0	33,992-	5-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNTS 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	196,133	211,869	108		0	211,869-	108-
2015	103,922	131,720	127	27,260	26	104,461-	101-
TOTAL	13,483,342	1,652,521	12	203,664	2	1,448,857-	11-
THREE-YEAR MOVING AVERAGES							
72-74	17,255	306	2	655	4	349	2
73-75	9,736	313	3	1,449	15	1,136	12
74-76	8,462	13,020	154	1,591	19	11,428-	135-
75-77	12,409	13,145	106	1,591	13	11,554-	93-
76-78	16,586	13,384	81	2,322	14	11,062-	67-
77-79	62,239	807	1	1,565	3	759	1
78-80	97,289	1,158	1	1,565	2	407	0
79-81	410,399	746	0	461	0	284-	0
80-82	366,304	947	0	753	0	194-	0
81-83	424,772	327	0	983	0	656	0
82-84	646,445	1,734	0	562	0	1,171-	0
83-85	1,013,204	2,070	0	229	0	1,841-	0
84-86	916,958	2,074	0		0	2,074-	0
85-87	643,410	32,561	5	309	0	32,252-	5-
86-88	278,102	32,993	12	305	0	32,687-	12-
87-89	306,044	32,993	11	305	0	32,687-	11-
88-90	62,403	4,379-	7-	697	1	5,075	8
89-91	162,739	5,135-	3-	700	0	5,835	4
90-92	150,635	1,619-	1-	700	0	2,319	2
91-93	283,035	1,614	1		0	1,614-	1-
92-94	185,723	1,272	1		0	1,272-	1-
93-95	439,487	20,401	5	1,355	0	19,046-	4-
94-96	397,850	69,594	17	6,794	2	62,801-	16-
95-97	734,577	111,078	15	48,869	7	62,209-	8-
96-98	460,317	88,433	19	47,514	10	40,919-	9-
97-99	345,033	41,831	12	42,083	12	252	0
98-00	224,797	5,723	3	7	0	5,716-	3-
99-01	236,327	5,723	2	7	0	5,716-	2-
00-02	269,445	5,376	2		0	5,376-	2-
01-03	70,438		0		0		0
02-04	335,275	8,943	3		0	8,943-	3-
03-05	301,184	8,943	3		0	8,943-	3-
04-06	624,135	28,648	5		0	28,648-	5-
05-07	383,124	27,408	7	167	0	27,241-	7-
06-08	394,002	27,763	7	167	0	27,596-	7-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNTS 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	111,974	44,553	40	167	0	44,386-	40-
08-10	83,615	43,149	52		0	43,149-	52-
09-11	285,873	124,027	43		0	124,027-	43-
10-12	314,229	188,838	60	3,958	1	184,879-	59-
11-13	530,921	193,869	37	3,958	1	189,910-	36-
12-14	383,163	183,258	48	3,958	1	179,300-	47-
13-15	323,708	125,860	39	9,087	3	116,774-	36-
FIVE-YEAR AVERAGE							
11-15	378,563	185,039	49	7,827	2	177,212-	47-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNTS 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	985	62	6		0	62-	6-
1973							
1974	2,625		0	2,800	107	2,800	107
1975	2,166		0		0		0
1976	3,217		0		0		0
1977	4,112		0		0		0
1978	2,193		0	48	2	48	2
1979	33,145	43	0		0	43-	0
1980	1,734		0		0		0
1981	15,052		0	7,500	50	7,500	50
1982	350		0		0		0
1983	309		0		0		0
1984	344,269		0		0		0
1985	68,016		0	53	0	53	0
1986	7,808		0		0		0
1987	5,311		0		0		0
1988	1,311		0		0		0
1989	318		0	175	55	175	55
1990	17,214	1,000-	6-		0	1,000	6
1991	15,986		0		0		0
1992	5,162		0		0		0
1993	137,323		0		0		0
1994							
1995	114,896	9,487	8	568	0	8,919-	8-
1996	386,595	156,124	40	18,085	5	138,039-	36-
1997	63,113	7,610	12	7,719	12	109	0
1998							
1999							
2000							
2001							
2002		537				537-	
2003	1,600	437	27		0	437-	27-
2004	159,413	4,944	3		0	4,944-	3-
2005							
2006	85,294	1,237	1		0	1,237-	1-
2007	76,996		0		0		0
2008	37,166		0	103,285	278	103,285	278
2009	31,210	2,109	7		0	2,109-	7-
2010	18,529		0		0		0
2011	66,012		0		0		0
2012	20,219		0		0		0
2013	7,457		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNTS 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	94,077		0		0		0
2015	79,363	188	0		0	188-	0
TOTAL	1,910,545	181,777	10	140,233	7	41,544-	2-
THREE-YEAR MOVING AVERAGES							
72-74	1,203	21	2	933	78	913	76
73-75	1,597		0	933	58	933	58
74-76	2,669		0	933	35	933	35
75-77	3,165		0		0		0
76-78	3,174		0	16	1	16	1
77-79	13,150	14	0	16	0	2	0
78-80	12,357	14	0	16	0	2	0
79-81	16,644	14	0	2,500	15	2,486	15
80-82	5,712		0	2,500	44	2,500	44
81-83	5,237		0	2,500	48	2,500	48
82-84	114,976		0		0		0
83-85	137,531		0	18	0	18	0
84-86	140,031		0	18	0	18	0
85-87	27,045		0	18	0	18	0
86-88	4,810		0		0		0
87-89	2,313		0	58	3	58	3
88-90	6,281	333-	5-	58	1	392	6
89-91	11,173	333-	3-	58	1	392	4
90-92	12,787	333-	3-		0	333	3
91-93	52,824		0		0		0
92-94	47,495		0		0		0
93-95	84,073	3,162	4	189	0	2,973-	4-
94-96	167,164	55,204	33	6,218	4	48,986-	29-
95-97	188,201	57,740	31	8,791	5	48,950-	26-
96-98	149,903	54,578	36	8,601	6	45,977-	31-
97-99	21,038	2,537	12	2,573	12	36	0
98-00							
99-01							
00-02		179				179-	
01-03	533	325	61		0	325-	61-
02-04	53,671	1,973	4		0	1,973-	4-
03-05	53,671	1,794	3		0	1,794-	3-
04-06	81,569	2,060	3		0	2,060-	3-
05-07	54,097	412	1		0	412-	1-
06-08	66,485	412	1	34,428	52	34,016	51

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNTS 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	48,457	703	1	34,428	71	33,725	70
08-10	28,968	703	2	34,428	119	33,725	116
09-11	38,584	703	2		0	703-	2-
10-12	34,920		0		0		0
11-13	31,229		0		0		0
12-14	40,584		0		0		0
13-15	60,299	63	0		0	63-	0
FIVE-YEAR AVERAGE							
11-15	53,425	38	0		0	38-	0

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1974	15,000	1,633	11		0	1,633-	11-
1975	265		0		0		0
1976							
1977							
1978							
1979							
1980	9,400	25,350	270		0	25,350-	270-
1981							
1982							
1983							
1984	1,239		0		0		0
1985	100	3,175			0	3,175-	
1986							
1987							
1988	1,519		0		0		0
1989							
1990							
1991							
1992							
1993	19,092	5,937	31		0	5,937-	31-
1994							
1995	8,858	966	11		0	966-	11-
1996							
1997	400	10,359			0	10,359-	
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006	7,650	76,939			0	76,939-	
2007	1,101,085	417,395	38		0	417,395-	38-
2008							
2009							
2010							
2011							
2012	9,438	1,271	13		0	1,271-	13-
2013	43,799		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	13,366	7,405	55		0	7,405-	55-
2015	5,837	14,861	255		0	14,861-	255-
TOTAL	1,237,048	565,291	46		0	565,291-	46-
THREE-YEAR MOVING AVERAGES							
74-76	5,088	544	11		0	544-	11-
75-77	88		0		0		0
76-78							
77-79							
78-80	3,133	8,450	270		0	8,450-	270-
79-81	3,133	8,450	270		0	8,450-	270-
80-82	3,133	8,450	270		0	8,450-	270-
81-83							
82-84	413		0		0		0
83-85	446	1,058	237		0	1,058-	237-
84-86	446	1,058	237		0	1,058-	237-
85-87	33	1,058			0	1,058-	
86-88	506		0		0		0
87-89	506		0		0		0
88-90	506		0		0		0
89-91							
90-92							
91-93	6,364	1,979	31		0	1,979-	31-
92-94	6,364	1,979	31		0	1,979-	31-
93-95	9,317	2,301	25		0	2,301-	25-
94-96	2,953	322	11		0	322-	11-
95-97	3,086	3,775	122		0	3,775-	122-
96-98	133	3,453			0	3,453-	
97-99	133	3,453			0	3,453-	
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06	2,550	25,646			0	25,646-	
05-07	369,578	164,778	45		0	164,778-	45-
06-08	369,578	164,778	45		0	164,778-	45-
07-09	367,028	139,132	38		0	139,132-	38-
08-10							

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11							
10-12	3,146	424	13		0	424-	13-
11-13	17,746	424	2		0	424-	2-
12-14	22,201	2,892	13		0	2,892-	13-
13-15	21,001	7,422	35		0	7,422-	35-
FIVE-YEAR AVERAGE							
11-15	14,488	4,707	32		0	4,707-	32-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1995	1,016	111	11		0	111-	11-
1996							
1997							
1998							
1999							
2000	8,455	10,197	121		0	10,197-	121-
2001							
2002							
2003							
2004	12,512		0		0		0
2005							
2006	28,264	11,080	39		0	11,080-	39-
2007	22,246	8,433	38		0	8,433-	38-
2008							
2009							
2010							
2011	155,565		0		0		0
2012	34,230		0		0		0
2013							
2014	161,058		0		0		0
2015							
TOTAL	423,345	29,821	7		0	29,821-	7-
THREE-YEAR MOVING AVERAGES							
95-97	339	37	11		0	37-	11-
96-98							
97-99							
98-00	2,818	3,399	121		0	3,399-	121-
99-01	2,818	3,399	121		0	3,399-	121-
00-02	2,818	3,399	121		0	3,399-	121-
01-03							
02-04	4,171		0		0		0
03-05	4,171		0		0		0
04-06	13,592	3,693	27		0	3,693-	27-
05-07	16,836	6,504	39		0	6,504-	39-
06-08	16,836	6,504	39		0	6,504-	39-
07-09	7,415	2,811	38		0	2,811-	38-
08-10							
09-11	51,855		0		0		0
10-12	63,265		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	63,265		0		0		0
12-14	65,096		0		0		0
13-15	53,686		0		0		0
FIVE-YEAR AVERAGE							
11-15	70,170		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	16,964	26,051	154		0	26,051-	154-
2004							
2005							
2006	6,705	43,415	647		0	43,415-	647-
2007	973,655	369,089	38		0	369,089-	38-
2008	172,006	891,897	519		0	891,897-	519-
2009							
2010							
2011	55,574	34,591	62		0	34,591-	62-
2012	181,376		0		0		0
2013	200	998,102			0	998,102-	
2014	301,530		0		0		0
2015	48,704	2,035	4		0	2,035-	4-
TOTAL	1,756,715	2,365,182	135		0	2,365,182-	135-
THREE-YEAR MOVING AVERAGES							
03-05	5,655	8,684	154		0	8,684-	154-
04-06	2,235	14,472	647		0	14,472-	647-
05-07	326,787	137,502	42		0	137,502-	42-
06-08	384,122	434,801	113		0	434,801-	113-
07-09	381,887	420,329	110		0	420,329-	110-
08-10	57,335	297,299	519		0	297,299-	519-
09-11	18,525	11,530	62		0	11,530-	62-
10-12	78,983	11,530	15		0	11,530-	15-
11-13	79,050	344,231	435		0	344,231-	435-
12-14	161,036	332,701	207		0	332,701-	207-
13-15	116,812	333,379	285		0	333,379-	285-
FIVE-YEAR AVERAGE							
11-15	117,477	206,946	176		0	206,946-	176-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1978	133	527	396		0	527-	396-
1979							
1980							
1981							
1982							
1983							
1984							
1985							
1986							
1987	4,583	2,770	60	132	3	2,638-	58-
1988	9,437	6,306	67		0	6,306-	67-
1989	74,507	2,186	3		0	2,186-	3-
1990							
1991							
1992							
1993							
1994							
1995	143,390	15,641	11		0	15,641-	11-
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006	154,676	84,221	54		0	84,221-	54-
2007	27,344	10,365	38		0	10,365-	38-
2008							
2009	1,372	3,620	264	56,678		53,058	
2010							
2011	18,753	3,760	20		0	3,760-	20-
2012	312		0		0		0
2013							
2014	2,726		0		0		0
2015	10,626		0		0		0
TOTAL	447,858	129,396	29	56,810	13	72,586-	16-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
78-80	44	176	396		0	176-	396-
79-81							
80-82							
81-83							
82-84							
83-85							
84-86							
85-87	1,528	923	60	44	3	879-	58-
86-88	4,673	3,025	65	44	1	2,981-	64-
87-89	29,509	3,754	13	44	0	3,710-	13-
88-90	27,981	2,831	10		0	2,831-	10-
89-91	24,836	729	3		0	729-	3-
90-92							
91-93							
92-94							
93-95	47,797	5,214	11		0	5,214-	11-
94-96	47,797	5,214	11		0	5,214-	11-
95-97	47,797	5,214	11		0	5,214-	11-
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06	51,559	28,074	54		0	28,074-	54-
05-07	60,673	31,529	52		0	31,529-	52-
06-08	60,673	31,529	52		0	31,529-	52-
07-09	9,572	4,662	49	18,893	197	14,231	149
08-10	457	1,207	264	18,893		17,686	
09-11	6,708	2,460	37	18,893	282	16,433	245
10-12	6,355	1,253	20		0	1,253-	20-
11-13	6,355	1,253	20		0	1,253-	20-
12-14	1,013		0		0		0
13-15	4,451		0		0		0
FIVE-YEAR AVERAGE							
11-15	6,483	752	12		0	752-	12-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1973	885		0	228	26	228	26
1974	140		0		0		0
1975							
1976							
1977							
1978							
1979							
1980							
1981	150	397	265		0	397-	265-
1982	335		0	5	1	5	1
1983	335-		0	5-	1	5-	1
1984	3,813		0		0		0
1985							
1986	335		0	12	4	12	4
1987							
1988	3,546		0		0		0
1989	225		0		0		0
1990							
1991	525		0		0		0
1992							
1993							
1994							
1995	2,523	275	11		0	275-	11-
1996	4,073		0		0		0
1997							
1998							
1999							
2000							
2001							
2002	3,647	14	0	76	2	62	2
2003							
2004	2,554	1,753	69		0	1,753-	69-
2005							
2006	6,784	6,873	101		0	6,873-	101-
2007	43,898	16,641	38		0	16,641-	38-
2008							
2009							
2010							
2011	53		0		0		0
2012							
2013							

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014							
2015							
TOTAL	73,151	25,952	35	316	0	25,636-	35-
THREE-YEAR MOVING AVERAGES							
73-75	342		0	76	22	76	22
74-76	47		0		0		0
75-77							
76-78							
77-79							
78-80							
79-81	50	132	265		0	132-	265-
80-82	162	132	82	2	1	131-	81-
81-83	50	132	265		0	132-	265-
82-84	1,271		0		0		0
83-85	1,159		0	2-	0	2-	0
84-86	1,383		0	4	0	4	0
85-87	112		0	4	4	4	4
86-88	1,294		0	4	0	4	0
87-89	1,257		0		0		0
88-90	1,257		0		0		0
89-91	250		0		0		0
90-92	175		0		0		0
91-93	175		0		0		0
92-94							
93-95	841	92	11		0	92-	11-
94-96	2,199	92	4		0	92-	4-
95-97	2,199	92	4		0	92-	4-
96-98	1,358		0		0		0
97-99							
98-00							
99-01							
00-02	1,216	5	0	25	2	21	2
01-03	1,216	5	0	25	2	21	2
02-04	2,067	589	28	25	1	564-	27-
03-05	851	584	69		0	584-	69-
04-06	3,113	2,875	92		0	2,875-	92-
05-07	16,894	7,838	46		0	7,838-	46-
06-08	16,894	7,838	46		0	7,838-	46-
07-09	14,633	5,547	38		0	5,547-	38-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
08-10							
09-11	18		0		0		0
10-12	18		0		0		0
11-13	18		0		0		0
12-14							
13-15							
FIVE-YEAR AVERAGE							
11-15	11		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2000	5,682	6,852	121		0	6,852-	121-
2001							
2002							
2003							
2004							
2005							
2006							
2007	150,050	56,881	38		0	56,881-	38-
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
TOTAL	155,732	63,733	41		0	63,733-	41-
THREE-YEAR MOVING AVERAGES							
00-02	1,894	2,284	121		0	2,284-	121-
01-03							
02-04							
03-05							
04-06							
05-07	50,017	18,960	38		0	18,960-	38-
06-08	50,017	18,960	38		0	18,960-	38-
07-09	50,017	18,960	38		0	18,960-	38-
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
FIVE-YEAR AVERAGE							
11-15							

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1979	6,112	6,510	107		0	6,510-	107-
1980							
1981							
1982							
1983							
1984							
1985							
1986							
1987							
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004	9,265	6,707	72		0	6,707-	72-
2005							
2006		18,000				18,000-	
2007							
2008							
2009	25,423	13,023	51		0	13,023-	51-
2010							
2011							
2012							
2013							
2014							
2015							
TOTAL	40,801	44,240	108		0	44,240-	108-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
79-81	2,037	2,170	107	0		2,170-	107-
80-82							
81-83							
82-84							
83-85							
84-86							
85-87							
86-88							
87-89							
88-90							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04	3,088	2,236	72	0		2,236-	72-
03-05	3,088	2,236	72	0		2,236-	72-
04-06	3,088	8,236	267	0		8,236-	267-
05-07		6,000				6,000-	
06-08		6,000				6,000-	
07-09	8,474	4,341	51	0		4,341-	51-
08-10	8,474	4,341	51	0		4,341-	51-
09-11	8,474	4,341	51	0		4,341-	51-
10-12							
11-13							
12-14							
13-15							
FIVE-YEAR AVERAGE							
11-15							

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	4,128	8,322	202		0	8,322-	202-
2004	4,465		0		0		0
2005							
2006							
2007							
2008							
2009							
2010	174,612		0		0		0
2011	95,084	22,264	23		0	22,264-	23-
2012							
2013							
2014							
2015							
TOTAL	278,290	30,586	11		0	30,586-	11-
THREE-YEAR MOVING AVERAGES							
03-05	2,864	2,774	97		0	2,774-	97-
04-06	1,488		0		0		0
05-07							
06-08							
07-09							
08-10	58,204		0		0		0
09-11	89,899	7,421	8		0	7,421-	8-
10-12	89,899	7,421	8		0	7,421-	8-
11-13	31,695	7,421	23		0	7,421-	23-
12-14							
13-15							
FIVE-YEAR AVERAGE							
11-15	19,017	4,453	23		0	4,453-	23-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 343 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1984	3,454	21	1		0	21-	1-
1985							
1986							
1987							
1988							
1989							
1990							
1991	8,498		0		0		0
1992							
1993							
1994							
1995	13,003	479	4		0	479-	4-
1996							
1997							
1998							
1999		14,899				14,899-	
2000	3,969		0		0		0
2001							
2002	49,334		0		0		0
2003							
2004	133,032		0		0		0
2005							
2006	4,152,762	51,591	1		0	51,591-	1-
2007	158,697	2,645	2		0	2,645-	2-
2008	3,094,134	33,968	1		0	33,968-	1-
2009	4,821,769	187,922	4		0	187,922-	4-
2010	10,198		0		0		0
2011	864,934	246,198	28		0	246,198-	28-
2012	4,352,088	491,905	11		0	491,905-	11-
2013	2,272,451	180,391	8		0	180,391-	8-
2014	37,831	84,508	223	6,771	18	77,737-	205-
2015	177,521		0		0		0
TOTAL	20,153,675	1,294,527	6	6,771	0	1,287,756-	6-
THREE-YEAR MOVING AVERAGES							
84-86	1,151	7	1		0	7-	1-
85-87							
86-88							
87-89							
88-90							

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 343 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
89-91	2,833		0		0		0
90-92	2,833		0		0		0
91-93	2,833		0		0		0
92-94							
93-95	4,334	160	4		0	160-	4-
94-96	4,334	160	4		0	160-	4-
95-97	4,334	160	4		0	160-	4-
96-98							
97-99		4,966				4,966-	
98-00	1,323	4,966	375		0	4,966-	375-
99-01	1,323	4,966	375		0	4,966-	375-
00-02	17,768		0		0		0
01-03	16,445		0		0		0
02-04	60,789		0		0		0
03-05	44,344		0		0		0
04-06	1,428,598	17,197	1		0	17,197-	1-
05-07	1,437,153	18,079	1		0	18,079-	1-
06-08	2,468,531	29,401	1		0	29,401-	1-
07-09	2,691,533	74,845	3		0	74,845-	3-
08-10	2,642,034	73,963	3		0	73,963-	3-
09-11	1,898,967	144,707	8		0	144,707-	8-
10-12	1,742,407	246,034	14		0	246,034-	14-
11-13	2,496,491	306,165	12		0	306,165-	12-
12-14	2,220,790	252,268	11	2,257	0	250,011-	11-
13-15	829,267	88,300	11	2,257	0	86,043-	10-
FIVE-YEAR AVERAGE							
11-15	1,540,965	200,600	13	1,354	0	199,246-	13-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1974	250	16	6		0	16-	6-
1975							
1976							
1977							
1978							
1979							
1980							
1981	1,984		0		0		0
1982							
1983	10,000	386	4		0	386-	4-
1984							
1985							
1986							
1987	5,000	1,209	24		0	1,209-	24-
1988	290		0		0		0
1989							
1990							
1991							
1992							
1993	2,000	196	10		0	196-	10-
1994							
1995	16,367	603	4		0	603-	4-
1996	50,000	5,018	10		0	5,018-	10-
1997	50,000	342	1		0	342-	1-
1998							
1999							
2000							
2001							
2002	191,176	19,600	10		0	19,600-	10-
2003							
2004							
2005							
2006							
2007							
2008	94,470	20,158	21		0	20,158-	21-
2009	156	413	264	6,460		6,047	
2010							
2011	46,427	6,632	14		0	6,632-	14-
2012	9,823	21,038	214		0	21,038-	214-
2013							

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	248,506		0		0		0
2015							
TOTAL	726,449	75,611	10	6,460	1	69,152-	10-
THREE-YEAR MOVING AVERAGES							
74-76	83	5	6		0	5-	6-
75-77							
76-78							
77-79							
78-80							
79-81	661		0		0		0
80-82	661		0		0		0
81-83	3,995	129	3		0	129-	3-
82-84	3,333	129	4		0	129-	4-
83-85	3,333	129	4		0	129-	4-
84-86							
85-87	1,667	403	24		0	403-	24-
86-88	1,763	403	23		0	403-	23-
87-89	1,763	403	23		0	403-	23-
88-90	97		0		0		0
89-91							
90-92							
91-93	667	65	10		0	65-	10-
92-94	667	65	10		0	65-	10-
93-95	6,122	266	4		0	266-	4-
94-96	22,122	1,874	8		0	1,874-	8-
95-97	38,789	1,988	5		0	1,988-	5-
96-98	33,333	1,787	5		0	1,787-	5-
97-99	16,667	114	1		0	114-	1-
98-00							
99-01							
00-02	63,725	6,533	10		0	6,533-	10-
01-03	63,725	6,533	10		0	6,533-	10-
02-04	63,725	6,533	10		0	6,533-	10-
03-05							
04-06							
05-07							
06-08	31,490	6,719	21		0	6,719-	21-
07-09	31,542	6,857	22	2,153	7	4,704-	15-
08-10	31,542	6,857	22	2,153	7	4,704-	15-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	15,528	2,348	15	2,153	14	195-	1-
10-12	18,750	9,223	49		0	9,223-	49-
11-13	18,750	9,223	49		0	9,223-	49-
12-14	86,110	7,013	8		0	7,013-	8-
13-15	82,835		0		0		0
FIVE-YEAR AVERAGE							
11-15	60,951	5,534	9		0	5,534-	9-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1995	36,041	1,329	4		0	1,329-	4-
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009	368	970	264	15,184		14,214	
2010							
2011	8,552	12,756	149		0	12,756-	149-
2012	19,982	30,858	154		0	30,858-	154-
2013	57,671		0		0		0
2014							
2015	23,086	7,520	33		0	7,520-	33-
TOTAL	145,700	53,432	37	15,184	10	38,248-	26-
THREE-YEAR MOVING AVERAGES							
95-97	12,014	443	4		0	443-	4-
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09	123	323	264	5,061		4,738	
08-10	123	323	264	5,061		4,738	
09-11	2,973	4,575	154	5,061	170	486	16
10-12	9,511	14,538	153		0	14,538-	153-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	28,735	14,538	51		0	14,538-	51-
12-14	25,885	10,286	40		0	10,286-	40-
13-15	26,919	2,507	9		0	2,507-	9-
FIVE-YEAR AVERAGE							
11-15	21,858	10,227	47		0	10,227-	47-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1995	1,263	47	4		0	47-	4-
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011	1,141	33,120			0	33,120-	
2012							
2013							
2014							
2015							
TOTAL	2,404	33,167			0	33,167-	
THREE-YEAR MOVING AVERAGES							
95-97	421	16	4		0	16-	4-
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11	380	11,040			0	11,040-	
10-12	380	11,040			0	11,040-	

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	380	11,040			0	11,040-	
12-14							
13-15							
FIVE-YEAR AVERAGE							
11-15	228	6,624			0	6,624-	

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 350.1 LAND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1974	1,500		0	3,000	200	3,000	200
1975							
1976							
1977							
1978							
1979							
1980							
1981							
1982							
1983							
1984							
1985							
1986							
1987							
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 350.1 LAND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014							
2015							
TOTAL	1,500		0	3,000	200	3,000	200
THREE-YEAR MOVING AVERAGES							
74-76	500		0	1,000	200	1,000	200
75-77							
76-78							
77-79							
78-80							
79-81							
80-82							
81-83							
82-84							
83-85							
84-86							
85-87							
86-88							
87-89							
88-90							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 350.1 LAND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
09-11							
10-12							
11-13							
12-14							
13-15							
FIVE-YEAR AVERAGE							
11-15							

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1976	619	43	7	529	85	486	79
1977	51,877	328	1	150	0	178-	0
1978	393	21	5	333	85	312	79
1979							
1980							
1981							
1982							
1983							
1984							
1985	763	264	35		0	264-	35-
1986	17,761	15,241	86		0	15,241-	86-
1987	5,215		0		0		0
1988	13,043		0		0		0
1989							
1990							
1991	4,469	500	11		0	500-	11-
1992	5,166	18	0		0	18-	0
1993	28,316	949	3		0	949-	3-
1994	11,420	541	5		0	541-	5-
1995	3,295	95	3	57	2	38-	1-
1996	5,519	37	1		0	37-	1-
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006	1,392	543	39		0	543-	39-
2007	22,943	3,751	16		0	3,751-	16-
2008	405,495	17,057	4	6,215	2	10,841-	3-
2009	15,069	9,723	65		0	9,723-	65-
2010	200,353		0		0		0
2011							
2012							
2013							
2014	8,173	18,886	231		0	18,886-	231-
2015	17,437	11,027	63		0	11,027-	63-
TOTAL	818,718	79,025	10	7,284	1	71,740-	9-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
76-78	17,630	131	1	337	2	207	1
77-79	17,423	116	1	161	1	45	0
78-80	131	7	5	111	85	104	79
79-81							
80-82							
81-83							
82-84							
83-85	254	88	35		0	88-	35-
84-86	6,175	5,168	84		0	5,168-	84-
85-87	7,913	5,168	65		0	5,168-	65-
86-88	12,006	5,080	42		0	5,080-	42-
87-89	6,086		0		0		0
88-90	4,348		0		0		0
89-91	1,490	167	11		0	167-	11-
90-92	3,212	173	5		0	173-	5-
91-93	12,650	489	4		0	489-	4-
92-94	14,967	503	3		0	503-	3-
93-95	14,344	528	4	19	0	509-	4-
94-96	6,745	224	3	19	0	205-	3-
95-97	2,938	44	1	19	1	25-	1-
96-98	1,840	12	1		0	12-	1-
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06	464	181	39		0	181-	39-
05-07	8,112	1,431	18		0	1,431-	18-
06-08	143,277	7,117	5	2,072	1	5,045-	4-
07-09	147,836	10,177	7	2,072	1	8,105-	5-
08-10	206,973	8,927	4	2,072	1	6,855-	3-
09-11	71,808	3,241	5		0	3,241-	5-
10-12	66,784		0		0		0
11-13							

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	2,724	6,295	231		0	6,295-	231-
13-15	8,536	9,971	117		0	9,971-	117-
FIVE-YEAR AVERAGE							
11-15	5,122	5,983	117		0	5,983-	117-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 353.1 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	9,504	33	0		0	33-	0
1973	27,523	3,513	13	640	2	2,873-	10-
1974	36,315	1,159	3	14,277	39	13,118	36
1975	31,274	5,356	17	9,236	30	3,880	12
1976	63,202	8,258	13	26,745	42	18,487	29
1977	329,812	36,179	11	72,773	22	36,594	11
1978	117,987	10,281	9	15,461	13	5,180	4
1979	167,581	39,068	23	28,697	17	10,371-	6-
1980	40,617	4,429	11	23,892	59	19,463	48
1981	111,864	7,931	7	8,463	8	532	0
1982	61,638	53,854	87	2,515	4	51,339-	83-
1983	52,035	19,019	37	8,841	17	10,178-	20-
1984	4,430		0		0		0
1985	217,227	102,797	47	2,908	1	99,889-	46-
1986	237,354	65,583	28	66,121	28	538	0
1987	409,677	90,072	22	155,385	38	65,313	16
1988	530,419	92,126	17	246,275	46	154,149	29
1989	100,959	9,246	9	5,536	5	3,710-	4-
1990	30,997	2,527	8		0	2,527-	8-
1991	129,160	3,993	3		0	3,993-	3-
1992	105,050	10,953	10		0	10,953-	10-
1993	204,560	31,374	15	5,264	3	26,110-	13-
1994	131,400	6,237	5	34,044	26	27,807	21
1995	582,642	16,868	3	9,988	2	6,880-	1-
1996	449,821	3,000	1		0	3,000-	1-
1997	304,959	33,813	11	14,615	5	19,198-	6-
1998	7,839	11,273	144	9	0	11,264-	144-
1999		107,665				107,665-	
2000	1,515	105,112		16,998		88,114-	
2001	40,883		0		0		0
2002	1,222,628	27,845	2		0	27,845-	2-
2003	13,875	8,599	62		0	8,599-	62-
2004	263,024	36,772	14		0	36,772-	14-
2005							
2006	2,146,397	367,595	17		0	367,595-	17-
2007	665,339	290,612	44		0	290,612-	44-
2008	3,404,433	139,017	4	54,436	2	84,581-	2-
2009	523,412	250,120	48		0	250,120-	48-
2010	335,979	161,304	48		0	161,304-	48-
2011	1,148,921	69,771	6		0	69,771-	6-
2012	3,119,015	446,972	14	217,828	7	229,144-	7-
2013	789,941	311,000	39		0	311,000-	39-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 353.1 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	458,805	141,102	31	54,000	12	87,102-	19-
2015	3,227,744	1,082,022	34	154,731	5	927,290-	29-
TOTAL	21,857,757	4,214,450	19	1,249,678	6	2,964,771-	14-
THREE-YEAR MOVING AVERAGES							
72-74	24,447	1,568	6	4,972	20	3,404	14
73-75	31,704	3,343	11	8,051	25	4,708	15
74-76	43,597	4,924	11	16,753	38	11,828	27
75-77	141,429	16,598	12	36,251	26	19,654	14
76-78	170,334	18,239	11	38,326	23	20,087	12
77-79	205,127	28,509	14	38,977	19	10,468	5
78-80	108,728	17,926	16	22,683	21	4,757	4
79-81	106,687	17,143	16	20,351	19	3,208	3
80-82	71,373	22,071	31	11,623	16	10,448-	15-
81-83	75,179	26,935	36	6,606	9	20,328-	27-
82-84	39,368	24,291	62	3,785	10	20,506-	52-
83-85	91,231	40,605	45	3,916	4	36,689-	40-
84-86	153,004	56,127	37	23,010	15	33,117-	22-
85-87	288,086	86,151	30	74,805	26	11,346-	4-
86-88	392,483	82,594	21	155,927	40	73,333	19
87-89	347,018	63,815	18	135,732	39	71,917	21
88-90	220,792	34,633	16	83,937	38	49,304	22
89-91	87,039	5,255	6	1,845	2	3,410-	4-
90-92	88,402	5,824	7		0	5,824-	7-
91-93	146,257	15,440	11	1,755	1	13,685-	9-
92-94	147,003	16,188	11	13,103	9	3,085-	2-
93-95	306,201	18,160	6	16,432	5	1,728-	1-
94-96	387,954	8,702	2	14,677	4	5,976	2
95-97	445,807	17,894	4	8,201	2	9,693-	2-
96-98	254,206	16,029	6	4,875	2	11,154-	4-
97-99	104,266	50,917	49	4,875	5	46,042-	44-
98-00	3,118	74,683		5,669	182	69,014-	
99-01	14,133	70,926	502	5,666	40	65,260-	462-
00-02	421,675	44,319	11	5,666	1	38,653-	9-
01-03	425,795	12,148	3		0	12,148-	3-
02-04	499,842	24,405	5		0	24,405-	5-
03-05	92,300	15,124	16		0	15,124-	16-
04-06	803,140	134,789	17		0	134,789-	17-
05-07	937,245	219,402	23		0	219,402-	23-
06-08	2,072,056	265,741	13	18,145	1	247,596-	12-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 353.1 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	1,531,062	226,583	15	18,145	1	208,438-	14-
08-10	1,421,275	183,480	13	18,145	1	165,335-	12-
09-11	669,437	160,399	24		0	160,399-	24-
10-12	1,534,638	226,016	15	72,609	5	153,406-	10-
11-13	1,685,959	275,914	16	72,609	4	203,305-	12-
12-14	1,455,920	299,691	21	90,609	6	209,082-	14-
13-15	1,492,163	511,375	34	69,577	5	441,797-	30-
FIVE-YEAR AVERAGE							
11-15	1,748,885	410,173	23	85,312	5	324,861-	19-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1974	80,109	2,748	3	2,353	3	395-	0
1975	9,884	5,013	51	19,181	194	14,168	143
1976	63,081	30,554	48	12,398	20	18,156-	29-
1977	38,580	32,752	85	59,546	154	26,794	69
1978	34,789	49,395	142	8,604	25	40,791-	117-
1979	14,587	4,847	33	5,974	41	1,127	8
1980							
1981							
1982	20,560	4,178	20	4,278	21	100	0
1983	360	975	271	1,600	444	625	174
1984	3,387	13,663	403	5,928	175	7,735-	228-
1985	9,098	6,134	67	10,290	113	4,156	46
1986							
1987							
1988							
1989	3,250	8,836	272		0	8,836-	272-
1990							
1991	8,495	2,035	24		0	2,035-	24-
1992	131,331	52,432	40	804	1	51,628-	39-
1993							
1994							
1995							
1996	26,231	50,408	192	6,280	24	44,128-	168-
1997							
1998	110,605	159,051	144	129	0	158,922-	144-
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006	1,877	10,950	583		0	10,950-	583-
2007							
2008							
2009	53,943	7,060	13		0	7,060-	13-
2010	125,472	115,830	92	21,571	17	94,259-	75-
2011	21	4,244			0	4,244-	
2012	133,815	222,428	166	86,867	65	135,561-	101-
2013	84,626	10,254	12		0	10,254-	12-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	127,268	283,367	223	2,448	2	280,919-	221-
2015	22,677	78,105	344		0	78,105-	344-
TOTAL	1,104,045	1,155,258	105	248,251	22	907,007-	82-
THREE-YEAR MOVING AVERAGES							
74-76	51,025	12,772	25	11,311	22	1,461-	3-
75-77	37,182	22,773	61	30,375	82	7,602	20
76-78	45,483	37,567	83	26,849	59	10,718-	24-
77-79	29,319	28,998	99	24,708	84	4,290-	15-
78-80	16,459	18,081	110	4,859	30	13,221-	80-
79-81	4,862	1,616	33	1,991	41	376	8
80-82	6,853	1,393	20	1,426	21	33	0
81-83	6,973	1,718	25	1,959	28	242	3
82-84	8,102	6,272	77	3,935	49	2,337-	29-
83-85	4,282	6,924	162	5,939	139	985-	23-
84-86	4,162	6,599	159	5,406	130	1,193-	29-
85-87	3,033	2,045	67	3,430	113	1,385	46
86-88							
87-89	1,083	2,945	272		0	2,945-	272-
88-90	1,083	2,945	272		0	2,945-	272-
89-91	3,915	3,624	93		0	3,624-	93-
90-92	46,609	18,156	39	268	1	17,888-	38-
91-93	46,609	18,156	39	268	1	17,888-	38-
92-94	43,777	17,477	40	268	1	17,209-	39-
93-95							
94-96	8,744	16,803	192	2,093	24	14,709-	168-
95-97	8,744	16,803	192	2,093	24	14,709-	168-
96-98	45,612	69,820	153	2,136	5	67,683-	148-
97-99	36,868	53,017	144	43	0	52,974-	144-
98-00	36,868	53,017	144	43	0	52,974-	144-
99-01							
00-02							
01-03							
02-04							
03-05							
04-06	626	3,650	583		0	3,650-	583-
05-07	626	3,650	583		0	3,650-	583-
06-08	626	3,650	583		0	3,650-	583-
07-09	17,981	2,353	13		0	2,353-	13-
08-10	59,805	40,964	68	7,190	12	33,773-	56-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	59,812	42,378	71	7,190	12	35,188-	59-
10-12	86,436	114,167	132	36,146	42	78,021-	90-
11-13	72,820	78,975	108	28,956	40	50,020-	69-
12-14	115,236	172,016	149	29,772	26	142,245-	123-
13-15	78,190	123,909	158	816	1	123,093-	157-
FIVE-YEAR AVERAGE							
11-15	73,681	119,679	162	17,863	24	101,816-	138-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	27,938	19,333	69	8,910	32	10,423-	37-
1973	6,443	2,763	43	36,502	567	33,739	524
1974	36,081	13,883	38	11,252	31	2,631-	7-
1975	31,006	14,970	48	14,879	48	91-	0
1976	58,590	40,898	70	16,677	28	24,221-	41-
1977	9,197	4,587	50	3,595	39	992-	11-
1978	131,666	53,085	40	54,640	41	1,555	1
1979	41,446	43,084	104	5,180	12	37,904-	91-
1980	63,017	50,091	79	13,593	22	36,498-	58-
1981	24,516	15,709	64	7,164	29	8,545-	35-
1982	47,269	44,204	94	24,766	52	19,438-	41-
1983	13,572	12,785	94	23,331	172	10,546	78
1984	27,608	33,295	121	4,913	18	28,382-	103-
1985	37,544	23,233	62	3,083	8	20,150-	54-
1986	49,007	51,511	105	11,485	23	40,026-	82-
1987	76,286	76,088	100	1,216	2	74,872-	98-
1988	104,755	44,133	42	5,958	6	38,175-	36-
1989	131,938	118,951	90	86,007	65	32,944-	25-
1990	70,809	40,334	57	25,218	36	15,116-	21-
1991	139,613	40,109	29	1,345	1	38,764-	28-
1992	55,786	5,622	10	4,333	8	1,289-	2-
1993	19,383	10,081	52	4,586	24	5,495-	28-
1994	85,604	20,589	24	37,583	44	16,994	20
1995	27,541	32,810	119	8,179	30	24,631-	89-
1996	20,902	40,167	192	5,004	24	35,163-	168-
1997	354,471	39,303	11	16,988	5	22,315-	6-
1998	16,195	23,289	144	19	0	23,270-	144-
1999							
2000	33,756		0		0		0
2001	28,631	2,777	10	18	0	2,759-	10-
2002							
2003	124,060	26,319	21	516-	0	26,835-	22-
2004	563	8,868			0	8,868-	
2005							
2006	243,925	129,294-	53-		0	129,294	53
2007	105,188	208,464	198		0	208,464-	198-
2008	56,090	218,931	390		0	218,931-	390-
2009	167,620	429,090	256	2,474	1	426,616-	255-
2010	59,796	59,415	99		0	59,415-	99-
2011	276,058	206,654	75		0	206,654-	75-
2012	147,653	303,559	206		0	303,559-	206-
2013	154,719	477,777	309		0	477,777-	309-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	252,096	407,782	162	31,287	12	376,495-	149-
2015	553,177	695,254	126	18,067	3	677,187-	122-
TOTAL	3,911,515	3,830,504	98	487,736	12	3,342,768-	85-
THREE-YEAR MOVING AVERAGES							
72-74	23,487	11,993	51	18,888	80	6,895	29
73-75	24,510	10,539	43	20,878	85	10,339	42
74-76	41,892	23,250	56	14,269	34	8,981-	21-
75-77	32,931	20,152	61	11,717	36	8,435-	26-
76-78	66,484	32,857	49	24,971	38	7,886-	12-
77-79	60,770	33,585	55	21,138	35	12,447-	20-
78-80	78,710	48,753	62	24,471	31	24,282-	31-
79-81	42,993	36,295	84	8,646	20	27,649-	64-
80-82	44,934	36,668	82	15,174	34	21,494-	48-
81-83	28,452	24,233	85	18,420	65	5,812-	20-
82-84	29,483	30,095	102	17,670	60	12,425-	42-
83-85	26,241	23,104	88	10,442	40	12,662-	48-
84-86	38,053	36,013	95	6,494	17	29,519-	78-
85-87	54,279	50,277	93	5,261	10	45,016-	83-
86-88	76,683	57,244	75	6,220	8	51,024-	67-
87-89	104,326	79,724	76	31,060	30	48,664-	47-
88-90	102,501	67,806	66	39,061	38	28,745-	28-
89-91	114,120	66,465	58	37,523	33	28,941-	25-
90-92	88,736	28,688	32	10,299	12	18,390-	21-
91-93	71,594	18,604	26	3,421	5	15,183-	21-
92-94	53,591	12,097	23	15,501	29	3,403	6
93-95	44,176	21,160	48	16,783	38	4,377-	10-
94-96	44,682	31,189	70	16,922	38	14,267-	32-
95-97	134,305	37,427	28	10,057	7	27,370-	20-
96-98	130,523	34,253	26	7,337	6	26,916-	21-
97-99	123,555	20,864	17	5,669	5	15,195-	12-
98-00	16,650	7,763	47	6	0	7,757-	47-
99-01	20,796	926	4	6	0	920-	4-
00-02	20,796	926	4	6	0	920-	4-
01-03	50,897	9,699	19	166-	0	9,865-	19-
02-04	41,541	11,729	28	172-	0	11,901-	29-
03-05	41,541	11,729	28	172-	0	11,901-	29-
04-06	81,496	40,142-	49-		0	40,142	49
05-07	116,371	26,390	23		0	26,390-	23-
06-08	135,068	99,367	74		0	99,367-	74-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	109,632	285,495	260	825	1	284,670-	260-
08-10	94,502	235,812	250	825	1	234,987-	249-
09-11	167,825	231,720	138	825	0	230,895-	138-
10-12	161,169	189,876	118		0	189,876-	118-
11-13	192,810	329,330	171		0	329,330-	171-
12-14	184,823	396,373	214	10,429	6	385,944-	209-
13-15	319,998	526,938	165	16,451	5	510,487-	160-
FIVE-YEAR AVERAGE							
11-15	276,741	418,205	151	9,871	4	408,335-	148-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	41,755	24,889	60	17,286	41	7,603-	18-
1973	23,069	5,031	22	30,024	130	24,993	108
1974	74,884	34,409	46	15,192	20	19,217-	26-
1975	36,355	21,155	58	33,133	91	11,978	33
1976	155,602	97,925	63	33,304	21	64,621-	42-
1977	8,274	1,778	21	3,431	41	1,653	20
1978	174,718	95,877	55	96,189	55	312	0
1979	136,058	97,978	72	109,600	81	11,622	9
1980	88,788	83,134	94	42,446	48	40,688-	46-
1981	22,085	19,576	89	5,235	24	14,341-	65-
1982	101,611	83,419	82	15,440	15	67,979-	67-
1983	20,414	5,801	28	2,757	14	3,044-	15-
1984	33,900	60,494	178	15,519	46	44,975-	133-
1985	35,640	36,943	104	7,128	20	29,815-	84-
1986	13,323	38,341	288	27,856	209	10,485-	79-
1987	26,816	14,798	55	452-	2-	15,250-	57-
1988	56,186	34,305	61	2,595	5	31,710-	56-
1989	36,537	42,293	116	38,533	105	3,760-	10-
1990	157,597	33,346	21	12,220	8	21,126-	13-
1991	141,259	45,298	32	2,324	2	42,974-	30-
1992	122,126	12,248	10	4,429	4	7,819-	6-
1993	21,079	3,946	19	3,117	15	829-	4-
1994	96,818	20,608	21	19,442	20	1,166-	1-
1995	33,122	39,459	119	9,837	30	29,622-	89-
1996	67,890	130,466	192	16,254	24	114,212-	168-
1997	220,263	24,422	11	10,557	5	13,865-	6-
1998	81,524	117,232	144	95	0	117,137-	144-
1999							
2000	19,149		0		0		0
2001	9,747	2,212	23	6	0	2,206-	23-
2002							
2003	4,695	12,476	266		0	12,476-	266-
2004							
2005							
2006	187,304	56,934	30	12,504	7	44,430-	24-
2007	1,292	7,585	587		0	7,585-	587-
2008	39,171	39,527-	101-	7,978	20	47,505	121
2009	44,702	378,760	847	1,060	2	377,701-	845-
2010	163,189	81,482	50	75,753	46	5,730-	4-
2011	165,679	71,740-	43-		0	71,740	43
2012	265,927	263,496	99	9,999	4	253,497-	95-
2013	286,924	528,679	184	23,277	8	505,402-	176-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	409,195	291,289	71	8,851	2	282,438-	69-
2015	84,639	619,991	733	30,300	36	589,690-	697-
TOTAL	3,709,306	3,356,809	90	743,218	20	2,613,591-	70-
THREE-YEAR MOVING AVERAGES							
72-74	46,569	21,443	46	20,834	45	609-	1-
73-75	44,769	20,198	45	26,116	58	5,918	13
74-76	88,947	51,163	58	27,210	31	23,953-	27-
75-77	66,744	40,286	60	23,289	35	16,997-	25-
76-78	112,865	65,193	58	44,308	39	20,885-	19-
77-79	106,350	65,211	61	69,740	66	4,529	4
78-80	133,188	92,330	69	82,745	62	9,585-	7-
79-81	82,310	66,896	81	52,427	64	14,469-	18-
80-82	70,828	62,043	88	21,040	30	41,003-	58-
81-83	48,037	36,265	75	7,811	16	28,455-	59-
82-84	51,975	49,905	96	11,239	22	38,666-	74-
83-85	29,985	34,413	115	8,468	28	25,945-	87-
84-86	27,621	45,259	164	16,834	61	28,425-	103-
85-87	25,260	30,027	119	11,511	46	18,517-	73-
86-88	32,108	29,148	91	10,000	31	19,148-	60-
87-89	39,846	30,465	76	13,559	34	16,907-	42-
88-90	83,440	36,648	44	17,783	21	18,865-	23-
89-91	111,798	40,312	36	17,692	16	22,620-	20-
90-92	140,327	30,297	22	6,324	5	23,973-	17-
91-93	94,821	20,497	22	3,290	3	17,207-	18-
92-94	80,008	12,267	15	8,996	11	3,271-	4-
93-95	50,340	21,338	42	10,799	21	10,539-	21-
94-96	65,943	63,511	96	15,178	23	48,333-	73-
95-97	107,092	64,782	60	12,216	11	52,566-	49-
96-98	123,226	90,707	74	8,969	7	81,738-	66-
97-99	100,596	47,218	47	3,551	4	43,667-	43-
98-00	33,558	39,077	116	32	0	39,046-	116-
99-01	9,632	737	8	2	0	735-	8-
00-02	9,632	737	8	2	0	735-	8-
01-03	4,814	4,896	102	2	0	4,894-	102-
02-04	1,565	4,159	266		0	4,159-	266-
03-05	1,565	4,159	266		0	4,159-	266-
04-06	62,435	18,978	30	4,168	7	14,810-	24-
05-07	62,865	21,506	34	4,168	7	17,339-	28-
06-08	75,922	8,331	11	6,827	9	1,504-	2-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	28,388	115,606	407	3,013	11	112,594-	397-
08-10	82,354	140,239	170	28,264	34	111,975-	136-
09-11	124,523	129,501	104	25,604	21	103,897-	83-
10-12	198,265	91,080	46	28,584	14	62,496-	32-
11-13	239,510	240,145	100	11,092	5	229,053-	96-
12-14	320,682	361,155	113	14,042	4	347,112-	108-
13-15	260,253	479,986	184	20,809	8	459,177-	176-
FIVE-YEAR AVERAGE							
11-15	242,473	326,343	135	14,485	6	311,858-	129-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 357 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1975	441		0	6	1	6	1
1976							
1977							
1978							
1979							
1980							
1981							
1982							
1983							
1984							
1985							
1986							
1987							
1988							
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1994							
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1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	22,040	1,211	5	506	2	705-	3-
2009							
2010							
2011							
2012	166,872	251,732	151	48,334	29	203,397-	122-
2013							

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 357 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014							
2015							
TOTAL	189,353	252,942	134	48,847	26	204,096-	108-
THREE-YEAR MOVING AVERAGES							
75-77	147		0	2	1	2	1
76-78							
77-79							
78-80							
79-81							
80-82							
81-83							
82-84							
83-85							
84-86							
85-87							
86-88							
87-89							
88-90							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08	7,347	404	5	169	2	235-	3-
07-09	7,347	404	5	169	2	235-	3-
08-10	7,347	404	5	169	2	235-	3-
09-11							

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 357 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
10-12	55,624	83,911	151	16,111	29	67,799-	122-
11-13	55,624	83,911	151	16,111	29	67,799-	122-
12-14	55,624	83,911	151	16,111	29	67,799-	122-
13-15							
FIVE-YEAR AVERAGE							
11-15	33,374	50,346	151	9,667	29	40,679-	122-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1975	5,979		0	85	1	85	1
1976							
1977	5,482	510	9	2,686	49	2,176	40
1978							
1979							
1980							
1981							
1982							
1983							
1984							
1985							
1986							
1987							
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998	131,846	189,594	144	155	0	189,439-	144-
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006	20,825		0		0		0
2007							
2008	191,873	17,055	9	7,131	4	9,924-	5-
2009	916	2,801	306		0	2,801-	306-
2010							
2011	8,492	2,951	35		0	2,951-	35-
2012	239,384	289,665	121	56,018	23	233,647-	98-
2013							

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014							
2015							
TOTAL	604,797	502,577	83	66,075	11	436,502-	72-
THREE-YEAR MOVING AVERAGES							
75-77	3,820	170	4	924	24	754	20
76-78	1,827	170	9	895	49	725	40
77-79	1,827	170	9	895	49	725	40
78-80							
79-81							
80-82							
81-83							
82-84							
83-85							
84-86							
85-87							
86-88							
87-89							
88-90							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98	43,949	63,198	144	52	0	63,146-	144-
97-99	43,949	63,198	144	52	0	63,146-	144-
98-00	43,949	63,198	144	52	0	63,146-	144-
99-01							
00-02							
01-03							
02-04							
03-05							
04-06	6,942		0		0		0
05-07	6,942		0		0		0
06-08	70,899	5,685	8	2,377	3	3,308-	5-
07-09	64,263	6,619	10	2,377	4	4,242-	7-
08-10	64,263	6,619	10	2,377	4	4,242-	7-
09-11	3,136	1,917	61		0	1,917-	61-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
10-12	82,625	97,539	118	18,673	23	78,866-	95-
11-13	82,625	97,539	118	18,673	23	78,866-	95-
12-14	79,795	96,555	121	18,673	23	77,882-	98-
13-15							
FIVE-YEAR AVERAGE							
11-15	49,575	58,523	118	11,204	23	47,320-	95-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1975	62,188	298	0	1,949	3	1,651	3
1976	89		0	30	34	30	34
1977	3,383	4,011	119	7,650	226	3,639	108
1978							
1979	15,209	15,022	99		0	15,022-	99-
1980							
1981							
1982	1,167	1,582	136		0	1,582-	136-
1983	10,896	2,037	19	1,691	16	346-	3-
1984	2,212	282	13		0	282-	13-
1985	5,912	1,531	26		0	1,531-	26-
1986	7,530	9,246	123	1,613	21	7,633-	101-
1987	13,280	693	5		0	693-	5-
1988	1,142		0		0		0
1989	2,985	225	8		0	225-	8-
1990							
1991	210	479	228		0	479-	228-
1992	2,274	36	2		0	36-	2-
1993	12,449	1,105	9		0	1,105-	9-
1994	39,323	651	2		0	651-	2-
1995	22,668	215	1	410	2	195	1
1996	45,010	1,988	4		0	1,988-	4-
1997							
1998	11,183	11,342	101	2,677	24	8,665-	77-
1999							
2000	2,139		0		0		0
2001							
2002							
2003	1,426		0		0		0
2004							
2005							
2006	19,330	14,657	76		0	14,657-	76-
2007	391,030	2,486	1		0	2,486-	1-
2008	2,951,209	3,915	0		0	3,915-	0
2009	40,036	5,592	14		0	5,592-	14-
2010	5,399	13,864	257		0	13,864-	257-
2011	14,411	13,564	94		0	13,564-	94-
2012	11,160	9,314	83		0	9,314-	83-
2013	13,609	7,161	53		0	7,161-	53-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	16,653		0		0		0
2015	81,049	11,333	14		0	11,333-	14-
TOTAL	3,806,562	132,628	3	16,020	0	116,608-	3-
THREE-YEAR MOVING AVERAGES							
75-77	21,887	1,436	7	3,210	15	1,773	8
76-78	1,157	1,337	116	2,560	221	1,223	106
77-79	6,197	6,344	102	2,550	41	3,794-	61-
78-80	5,070	5,007	99		0	5,007-	99-
79-81	5,070	5,007	99		0	5,007-	99-
80-82	389	527	136		0	527-	136-
81-83	4,021	1,206	30	564	14	643-	16-
82-84	4,758	1,300	27	564	12	737-	15-
83-85	6,340	1,283	20	564	9	720-	11-
84-86	5,218	3,686	71	538	10	3,149-	60-
85-87	8,907	3,823	43	538	6	3,286-	37-
86-88	7,317	3,313	45	538	7	2,775-	38-
87-89	5,802	306	5		0	306-	5-
88-90	1,376	75	5		0	75-	5-
89-91	1,065	235	22		0	235-	22-
90-92	828	172	21		0	172-	21-
91-93	4,978	540	11		0	540-	11-
92-94	18,015	597	3		0	597-	3-
93-95	24,813	657	3	137	1	520-	2-
94-96	35,667	951	3	137	0	815-	2-
95-97	22,559	734	3	137	1	598-	3-
96-98	18,731	4,443	24	892	5	3,551-	19-
97-99	3,728	3,781	101	892	24	2,888-	77-
98-00	4,441	3,781	85	892	20	2,888-	65-
99-01	713		0		0		0
00-02	713		0		0		0
01-03	475		0		0		0
02-04	475		0		0		0
03-05	475		0		0		0
04-06	6,443	4,886	76		0	4,886-	76-
05-07	136,787	5,714	4		0	5,714-	4-
06-08	1,120,523	7,019	1		0	7,019-	1-
07-09	1,127,425	3,997	0		0	3,997-	0
08-10	998,882	7,790	1		0	7,790-	1-
09-11	19,949	11,006	55		0	11,006-	55-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
10-12	10,323	12,247	119		0	12,247-	119-
11-13	13,060	10,013	77		0	10,013-	77-
12-14	13,807	5,492	40		0	5,492-	40-
13-15	37,104	6,165	17		0	6,165-	17-
FIVE-YEAR AVERAGE							
11-15	27,376	8,274	30		0	8,274-	30-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	194,729	12,736	7	13,978	7	1,242	1
1973	42,514	5,623	13	9,696	23	4,073	10
1974	113,004	5,763	5	24,779	22	19,016	17
1975	318,921	10,989	3	33,190	10	22,201	7
1976	93,350	11,531	12	35,762	38	24,231	26
1977	63,267	29,362	46	50,366	80	21,004	33
1978	407,897	18,874	5	58,063	14	39,189	10
1979	350,793	62,820	18	12,692	4	50,128-	14-
1980	167,925	9,421-	6-	35,828	21	45,249	27
1981	68,573	27,634	40	887	1	26,747-	39-
1982	232,965	77,618	33	139,316	60	61,698	26
1983	162,672	23,125	14	31,251	19	8,126	5
1984	90,385	6,843	8	2,582	3	4,261-	5-
1985	66,363	7,816	12	58	0	7,758-	12-
1986	360,887	99,226	27	3,855	1	95,371-	26-
1987	670,901	36,271	5	56,997	8	20,726	3
1988	201,228	52,621	26		0	52,621-	26-
1989	318,283	41,203	13	7,621	2	33,582-	11-
1990	29,520	10,413	35	11	0	10,402-	35-
1991	345,833	18,189	5		0	18,189-	5-
1992	260,448	438	0		0	438-	0
1993	88,961		0		0		0
1994	157,468	1,003	1	91	0	912-	1-
1995	644,342	6,119	1	11,640	2	5,521	1
1996	1,452,240	64,148	4		0	64,148-	4-
1997	171,306	85,952	50	33,538	20	52,414-	31-
1998	42,480	43,085	101	10,168	24	32,917-	77-
1999							
2000	37,760		0		0		0
2001	424,172	5,081	1		0	5,081-	1-
2002	857	255	30		0	255-	30-
2003	2,124	5,308	250		0	5,308-	250-
2004	261,151	67,251	26		0	67,251-	26-
2005							
2006	639,554	239,122	37		0	239,122-	37-
2007	1,258,626	72,772	6		0	72,772-	6-
2008	12,592,836	217,883	2	419	0	217,464-	2-
2009	894,286	486,883	54		0	486,883-	54-
2010	100,421	114,943	114		0	114,943-	114-
2011	517,602	226,623	44		0	226,623-	44-
2012	824,388	126,025	15	1,771	0	124,255-	15-
2013	1,574,062	334,507	21	559	0	333,949-	21-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	323,005	218,574	68	2,748	1	215,826-	67-
2015	854,431	278,424	33	37,326	4	241,098-	28-
TOTAL	27,422,528	3,143,633	11	615,192	2	2,528,441-	9-
THREE-YEAR MOVING AVERAGES							
72-74	116,749	8,041	7	16,151	14	8,110	7
73-75	158,146	7,458	5	22,555	14	15,097	10
74-76	175,092	9,428	5	31,244	18	21,816	12
75-77	158,513	17,294	11	39,773	25	22,479	14
76-78	188,171	19,922	11	48,064	26	28,141	15
77-79	273,986	37,019	14	40,374	15	3,355	1
78-80	308,872	24,091	8	35,528	12	11,437	4
79-81	195,764	27,011	14	16,469	8	10,542-	5-
80-82	156,488	31,944	20	58,677	37	26,733	17
81-83	154,737	42,792	28	57,151	37	14,359	9
82-84	162,007	35,862	22	57,716	36	21,854	13
83-85	106,473	12,595	12	11,297	11	1,298-	1-
84-86	172,545	37,962	22	2,165	1	35,797-	21-
85-87	366,050	47,771	13	20,303	6	27,468-	8-
86-88	411,005	62,706	15	20,284	5	42,422-	10-
87-89	396,804	43,365	11	21,539	5	21,826-	6-
88-90	183,010	34,746	19	2,544	1	32,202-	18-
89-91	231,212	23,268	10	2,544	1	20,724-	9-
90-92	211,934	9,680	5	4	0	9,676-	5-
91-93	231,747	6,209	3		0	6,209-	3-
92-94	168,959	480	0	30	0	450-	0
93-95	296,924	2,374	1	3,910	1	1,536	1
94-96	751,350	23,757	3	3,910	1	19,846-	3-
95-97	755,963	52,073	7	15,059	2	37,014-	5-
96-98	555,342	64,395	12	14,569	3	49,826-	9-
97-99	71,262	43,012	60	14,569	20	28,444-	40-
98-00	26,747	14,362	54	3,389	13	10,972-	41-
99-01	153,977	1,694	1		0	1,694-	1-
00-02	154,263	1,779	1		0	1,779-	1-
01-03	142,384	3,548	2		0	3,548-	2-
02-04	88,044	24,271	28		0	24,271-	28-
03-05	87,758	24,186	28		0	24,186-	28-
04-06	300,235	102,124	34		0	102,124-	34-
05-07	632,727	103,965	16		0	103,965-	16-
06-08	4,830,339	176,592	4	140	0	176,453-	4-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	4,915,249	259,179	5	140	0	259,040-	5-
08-10	4,529,181	273,236	6	140	0	273,097-	6-
09-11	504,103	276,150	55		0	276,150-	55-
10-12	480,804	155,864	32	590	0	155,273-	32-
11-13	972,017	229,052	24	776	0	228,275-	23-
12-14	907,151	226,369	25	1,693	0	224,676-	25-
13-15	917,166	277,169	30	13,544	1	263,624-	29-
FIVE-YEAR AVERAGE							
11-15	818,697	236,831	29	8,481	1	228,350-	28-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	86,876	98,888	114	30,984	36	67,904-	78-
1973	112,681	117,281	104	85,526	76	31,755-	28-
1974	93,401	115,319	123	114,123	122	1,196-	1-
1975	97,706	129,585	133	43,943	45	85,642-	88-
1976	138,110	192,708	140	42,488	31	150,220-	109-
1977	102,019	125,384	123	46,733	46	78,651-	77-
1978	132,933	220,131	166	47,060	35	173,071-	130-
1979	138,467	258,902	187	37,323	27	221,579-	160-
1980	169,410	344,068	203	24,442	14	319,626-	189-
1981	155,231	346,621	223	41,343	27	305,278-	197-
1982	162,068	370,293	228	70,487	43	299,806-	185-
1983	178,082	325,544	183	70,702	40	254,842-	143-
1984	277,367	449,322	162	79,503	29	369,819-	133-
1985	244,216	449,184	184	84,511	35	364,673-	149-
1986	327,100	586,252	179	183,591	56	402,661-	123-
1987	205,456	403,590	196	170,413	83	233,177-	113-
1988	326,944	326,763	100	250,362	77	76,401-	23-
1989	251,258	218,569	87	168,106	67	50,463-	20-
1990	232,795	250,811	108	179,224	77	71,587-	31-
1991	230,349	222,671	97	165,771	72	56,900-	25-
1992	167,920	186,975	111	101,865	61	85,110-	51-
1993	176,283	180,183	102	63,356	36	116,827-	66-
1994	194,097	250,359	129	56,918	29	193,441-	100-
1995	165,819	229,279	138	13,724	8	215,555-	130-
1996	202,113	111,359	55	30,288	15	81,071-	40-
1997	270,517	135,729	50	52,961	20	82,768-	31-
1998	118,509	120,198	101	28,365	24	91,833-	77-
1999	10,018	70,733	706	59,952	598	10,781-	108-
2000	63,143	649,282		121,595	193	527,687-	836-
2001	239,428	111,588	47	10,685	4	100,903-	42-
2002	103,870	664,097	639	2,257	2	661,840-	637-
2003	91,959	742,602	808	502	1	742,101-	807-
2004	32,132	426,047		414	1	425,633-	
2005							
2006	57,426	290,070	505		0	290,070-	505-
2007	119,678	371,344	310	40,543	34	330,800-	276-
2008	10,376	48,685	469		0	48,685-	469-
2009	887,654	4,995,735	563	25,499	3	4,970,236-	560-
2010	1,151,012	2,155,538	187	10,659	1	2,144,879-	186-
2011	1,601,286	1,269,326	79	20,668	1	1,248,658-	78-
2012	1,171,919	2,211,010	189	16,631	1	2,194,379-	187-
2013	928,004	938,414	101	4,892	1	933,522-	101-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	1,350,739	3,139,620	232	213,141	16	2,926,478-	217-
2015	1,562,249	1,666,674	107	10,551	1	1,656,124-	106-
TOTAL	14,338,619	26,516,733	185	2,822,101	20	23,694,632-	165-
THREE-YEAR MOVING AVERAGES							
72-74	97,653	110,496	113	76,878	79	33,618-	34-
73-75	101,263	120,728	119	81,197	80	39,531-	39-
74-76	109,739	145,871	133	66,851	61	79,019-	72-
75-77	112,612	149,226	133	44,388	39	104,838-	93-
76-78	124,354	179,408	144	45,427	37	133,981-	108-
77-79	124,473	201,472	162	43,705	35	157,767-	127-
78-80	146,937	274,367	187	36,275	25	238,092-	162-
79-81	154,369	316,530	205	34,369	22	282,161-	183-
80-82	162,236	353,661	218	45,424	28	308,237-	190-
81-83	165,127	347,486	210	60,844	37	286,642-	174-
82-84	205,839	381,720	185	73,564	36	308,156-	150-
83-85	233,222	408,017	175	78,239	34	329,778-	141-
84-86	282,894	494,919	175	115,868	41	379,051-	134-
85-87	258,924	479,675	185	146,172	56	333,504-	129-
86-88	286,500	438,868	153	201,455	70	237,413-	83-
87-89	261,219	316,307	121	196,294	75	120,014-	46-
88-90	270,332	265,381	98	199,231	74	66,150-	24-
89-91	238,134	230,684	97	171,034	72	59,650-	25-
90-92	210,355	220,152	105	148,953	71	71,199-	34-
91-93	191,517	196,610	103	110,331	58	86,279-	45-
92-94	179,433	205,839	115	74,046	41	131,793-	73-
93-95	178,733	219,940	123	44,666	25	175,274-	98-
94-96	187,343	196,999	105	33,643	18	163,356-	87-
95-97	212,816	158,789	75	32,324	15	126,465-	59-
96-98	197,046	122,429	62	37,205	19	85,224-	43-
97-99	133,015	108,887	82	47,093	35	61,794-	46-
98-00	63,890	280,071	438	69,971	110	210,100-	329-
99-01	104,196	277,201	266	64,077	61	213,124-	205-
00-02	135,480	474,989	351	44,846	33	430,143-	317-
01-03	145,086	506,096	349	4,481	3	501,615-	346-
02-04	75,987	610,916	804	1,058	1	609,858-	803-
03-05	41,364	389,550	942	305	1	389,245-	941-
04-06	29,853	238,706	800	138	0	238,568-	799-
05-07	59,035	220,471	373	13,514	23	206,957-	351-
06-08	62,493	236,700	379	13,514	22	223,185-	357-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	339,236	1,805,254	532	22,014	6	1,783,240-	526-
08-10	683,014	2,399,986	351	12,053	2	2,387,933-	350-
09-11	1,213,317	2,806,866	231	18,942	2	2,787,924-	230-
10-12	1,308,072	1,878,625	144	15,986	1	1,862,639-	142-
11-13	1,233,736	1,472,917	119	14,064	1	1,458,853-	118-
12-14	1,150,221	2,096,348	182	78,221	7	2,018,127-	175-
13-15	1,280,331	1,914,903	150	76,194	6	1,838,708-	144-
FIVE-YEAR AVERAGE							
11-15	1,322,839	1,845,009	139	53,277	4	1,791,832-	135-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	301,704	147,110	49	216,547	72	69,437	23
1973	307,960	148,980	48	388,352	126	239,372	78
1974	274,179	154,786	56	226,615	83	71,829	26
1975	298,983	192,596	64	168,453	56	24,143-	8-
1976	471,655	276,041	59	325,589	69	49,548	11
1977	336,851	166,049	49	181,566	54	15,517	5
1978	547,210	320,086	58	168,169	31	151,917-	28-
1979	452,863	305,648	67	227,306	50	78,342-	17-
1980	552,752	449,450	81	334,664	61	114,786-	21-
1981	527,829	40,730	8	86,062	16	45,332	9
1982	543,637	475,181	87	140,888	26	334,293-	61-
1983	665,940	715,609	107	158,787	24	556,822-	84-
1984	479,926	453,369	94	54,479	11	398,890-	83-
1985	335,524	681,921	203	118,626	35	563,295-	168-
1986	734,893	724,359	99	217,015	30	507,344-	69-
1987	201,036	394,908	196	166,747	83	228,161-	113-
1988	629,361	629,014	100	481,942	77	147,072-	23-
1989	612,376	532,708	87	409,717	67	122,991-	20-
1990	574,864	619,351	108	442,575	77	176,776-	31-
1991	806,506	779,626	97	580,404	72	199,222-	25-
1992	472,440	526,051	111	286,595	61	239,456-	51-
1993	534,481	530,708	99	185,260	35	345,448-	65-
1994	280,298	365,627	130	83,123	30	282,504-	101-
1995	348,063	481,270	138	28,807	8	452,463-	130-
1996	388,888	214,268	55	58,277	15	155,991-	40-
1997	397,305	199,344	50	77,784	20	121,560-	31-
1998	236,765	240,139	101	56,670	24	183,469-	77-
1999	20,082	141,791	706	120,179	598	21,612-	108-
2000	85,859	694,247	809	173,188	202	521,059-	607-
2001	415,337	231,781	56	1,489-	0	233,270-	56-
2002	321,801	240,218	75	2,980-	1-	243,198-	76-
2003	1,357,459	283,055	21	73	0	282,982-	21-
2004	37,393	516,936		39	0	516,898-	
2005							
2006	95,400	434,964	456		0	434,964-	456-
2007	630,024	1,289,244	205	49,018	8	1,240,226-	197-
2008	171,790	74,845	44	156,808	91	81,963	48
2009	2,369,625	7,272,331	307	155,094	7	7,117,236-	300-
2010	2,089,940	2,163,477	104	31,712	2	2,131,765-	102-
2011	185,026	966,849	523	60,170	33	906,679-	490-
2012	2,359,917	2,467,708	105	16,968	1	2,450,740-	104-
2013	1,851,319	1,671,495	90	5,945	0	1,665,550-	90-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	1,732,260	1,718,155	99	59,995	3	1,658,160-	96-
2015	2,583,878	2,543,871	98	235,092	9	2,308,779-	89-
TOTAL	28,621,399	33,475,896	117	6,930,830	24	26,545,066-	93-
THREE-YEAR MOVING AVERAGES							
72-74	294,614	150,292	51	277,171	94	126,879	43
73-75	293,707	165,454	56	261,140	89	95,686	33
74-76	348,272	207,808	60	240,219	69	32,411	9
75-77	369,163	211,562	57	225,203	61	13,641	4
76-78	451,905	254,059	56	225,108	50	28,951-	6-
77-79	445,641	263,928	59	192,347	43	71,581-	16-
78-80	517,608	358,395	69	243,380	47	115,015-	22-
79-81	511,148	265,276	52	216,011	42	49,265-	10-
80-82	541,406	321,787	59	187,205	35	134,582-	25-
81-83	579,135	410,507	71	128,579	22	281,928-	49-
82-84	563,168	548,053	97	118,051	21	430,002-	76-
83-85	493,797	616,966	125	110,631	22	506,336-	103-
84-86	516,781	619,883	120	130,040	25	489,843-	95-
85-87	423,818	600,396	142	167,463	40	432,933-	102-
86-88	521,763	582,760	112	288,568	55	294,192-	56-
87-89	480,924	518,877	108	352,802	73	166,075-	35-
88-90	605,534	593,691	98	444,745	73	148,946-	25-
89-91	664,582	643,895	97	477,565	72	166,330-	25-
90-92	617,937	641,676	104	436,525	71	205,151-	33-
91-93	604,476	612,128	101	350,753	58	261,375-	43-
92-94	429,073	474,129	111	184,993	43	289,136-	67-
93-95	387,614	459,202	118	99,063	26	360,138-	93-
94-96	339,083	353,722	104	56,736	17	296,986-	88-
95-97	378,085	298,294	79	54,956	15	243,338-	64-
96-98	340,986	217,917	64	64,244	19	153,673-	45-
97-99	218,051	193,758	89	84,878	39	108,880-	50-
98-00	114,235	358,726	314	116,679	102	242,047-	212-
99-01	173,759	355,940	205	97,293	56	258,647-	149-
00-02	274,332	388,749	142	56,240	21	332,509-	121-
01-03	698,199	251,685	36	1,465-	0	253,150-	36-
02-04	572,218	346,736	61	956-	0	347,692-	61-
03-05	464,951	266,664	57	37	0	266,626-	57-
04-06	44,264	317,300	717	13	0	317,287-	717-
05-07	241,808	574,736	238	16,339	7	558,397-	231-
06-08	299,072	599,684	201	68,609	23	531,076-	178-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	1,057,147	2,878,806	272	120,307	11	2,758,500-	261-
08-10	1,543,785	3,170,217	205	114,538	7	3,055,679-	198-
09-11	1,548,197	3,467,552	224	82,325	5	3,385,227-	219-
10-12	1,544,961	1,866,011	121	36,283	2	1,829,728-	118-
11-13	1,465,421	1,702,017	116	27,694	2	1,674,323-	114-
12-14	1,981,165	1,952,453	99	27,636	1	1,924,817-	97-
13-15	2,055,819	1,977,840	96	100,344	5	1,877,497-	91-
FIVE-YEAR AVERAGE							
11-15	1,742,480	1,873,616	108	75,634	4	1,797,982-	103-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	5,189	852	16	643	12	209-	4-
1973	22,232	1,779	8	3,224	15	1,445	6
1974	29,511	4,274	14	11,275	38	7,001	24
1975	4,380	2,836	65	1,156	26	1,680-	38-
1976	6,178	2,084	34	15,472	250	13,388	217
1977	11,937	8,531	71	6,894	58	1,637-	14-
1978	15,259	6,678	44	4,148	27	2,530-	17-
1979	9,259	3,465	37	8,279	89	4,814	52
1980	72,242	27,304	38	40,688	56	13,384	19
1981	10,030	3,751	37	13,322	133	9,571	95
1982	35,125	9,965	28	5,008	14	4,957-	14-
1983	17,862	17,007	95	3,869	22	13,138-	74-
1984	6,502	6,392	98	1,435	22	4,957-	76-
1985	12,231	5,830	48	4,181	34	1,649-	13-
1986	31,146	12,004	39	4,822	15	7,182-	23-
1987	22,046	12,871	58	6,568	30	6,303-	29-
1988	17,311	10,990	63	2,462	14	8,528-	49-
1989	27,180	4,722	17	6,004	22	1,282	5
1990	56,366	16,528	29	32,419	58	15,891	28
1991	17,777	10,111	57	728	4	9,383-	53-
1992	17,070	3,150	18	896	5	2,254-	13-
1993	2,544	2,826	111	59	2	2,767-	109-
1994	1,717	381	22	52	3	329-	19-
1995	18,148	25,093	138	1,502	8	23,591-	130-
1996	16,344	9,005	55	2,450	15	6,555-	40-
1997	1,108	556	50	217	20	339-	31-
1998	1,075	1,090	101	257	24	833-	77-
1999							
2000	216	183	85	104	48	79-	37-
2001	14,706	2,914	20	511	3	2,403-	16-
2002	41,863	6,954	17		0	6,954-	17-
2003							
2004	1,532	21,408			0	21,408-	
2005							
2006							
2007	2,190	16,257	742		0	16,257-	742-
2008		65				65-	
2009	9,720	42,333	436	611	6	41,722-	429-
2010	133,388	483,416	362	10,169	8	473,246-	355-
2011	9,214	81,226	882	11,342	123	69,884-	758-
2012	169,432	152,537	90	3,255	2	149,282-	88-
2013	13,099	3,060	23		0	3,060-	23-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	3,121	8,190	262		0	8,190-	262-
2015	144,362	150	0	2,817	2	2,667	2
TOTAL	1,030,612	1,028,767	100	206,839	20	821,928-	80-
THREE-YEAR MOVING AVERAGES							
72-74	18,977	2,302	12	5,047	27	2,746	14
73-75	18,708	2,963	16	5,218	28	2,255	12
74-76	13,356	3,065	23	9,301	70	6,236	47
75-77	7,498	4,484	60	7,841	105	3,357	45
76-78	11,125	5,764	52	8,838	79	3,074	28
77-79	12,152	6,225	51	6,440	53	216	2
78-80	32,253	12,482	39	17,705	55	5,223	16
79-81	30,510	11,507	38	20,763	68	9,256	30
80-82	39,132	13,673	35	19,673	50	5,999	15
81-83	21,006	10,241	49	7,400	35	2,841-	14-
82-84	19,830	11,121	56	3,437	17	7,684-	39-
83-85	12,198	9,743	80	3,162	26	6,581-	54-
84-86	16,626	8,075	49	3,479	21	4,596-	28-
85-87	21,808	10,235	47	5,190	24	5,045-	23-
86-88	23,501	11,955	51	4,617	20	7,338-	31-
87-89	22,179	9,528	43	5,011	23	4,516-	20-
88-90	33,619	10,747	32	13,628	41	2,882	9
89-91	33,774	10,454	31	13,050	39	2,597	8
90-92	30,404	9,930	33	11,348	37	1,418	5
91-93	12,464	5,362	43	561	5	4,801-	39-
92-94	7,110	2,119	30	336	5	1,783-	25-
93-95	7,470	9,433	126	538	7	8,896-	119-
94-96	12,070	11,493	95	1,335	11	10,158-	84-
95-97	11,867	11,551	97	1,390	12	10,162-	86-
96-98	6,176	3,550	57	975	16	2,576-	42-
97-99	728	549	75	158	22	391-	54-
98-00	430	424	99	120	28	304-	71-
99-01	4,974	1,032	21	205	4	827-	17-
00-02	18,928	3,350	18	205	1	3,145-	17-
01-03	18,856	3,289	17	170	1	3,119-	17-
02-04	14,465	9,454	65		0	9,454-	65-
03-05	510	7,136			0	7,136-	
04-06	510	7,136			0	7,136-	
05-07	730	5,419	742		0	5,419-	742-
06-08	730	5,441	745		0	5,441-	745-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	3,970	19,552	492	204	5	19,348-	487-
08-10	47,702	175,271	367	3,594	8	171,678-	360-
09-11	50,774	202,325	398	7,374	15	194,951-	384-
10-12	104,011	239,059	230	8,255	8	230,804-	222-
11-13	63,915	78,941	124	4,865	8	74,075-	116-
12-14	61,884	54,595	88	1,085	2	53,511-	86-
13-15	53,527	3,800	7	939	2	2,861-	5-
FIVE-YEAR AVERAGE							
11-15	67,846	49,032	72	3,483	5	45,550-	67-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	180,805	22,921	13	444,619	246	421,698	233
1973	62,213	14,490	23	31,624	51	17,134	28
1974	130,232	48,850	38	113,588	87	64,738	50
1975	100,997	21,957	22	78,922	78	56,965	56
1976	88,600	31,098	35	74,432	84	43,334	49
1977	106,792	25,685	24	58,286	55	32,601	31
1978	87,661	23,850	27	29,448	34	5,598	6
1979	106,182	39,075	37	63,031	59	23,956	23
1980	245,023	82,494	34	186,304	76	103,810	42
1981	77,333	49,748	64	54,571	71	4,823	6
1982	143,403	45,640	32	40,631	28	5,009-	3-
1983	207,947	37,671	18	190,922	92	153,251	74
1984	101,471	47,206	47	44,424	44	2,782-	3-
1985	91,883	44,719	49	39,025	42	5,694-	6-
1986	200,003	98,283	49	77,305	39	20,978-	10-
1987	156,282	34,936	22	71,337	46	36,401	23
1988	142,346	35,775	25	107,914	76	72,139	51
1989	185,975	87,581	47	117,400	63	29,819	16
1990	192,163	68,680	36	117,904	61	49,224	26
1991	202,959	132,937	65	45,929	23	87,008-	43-
1992	113,814	38,151	34	11,199	10	26,952-	24-
1993	73,068	76,597	105	10,762	15	65,835-	90-
1994	102,703	65,828	64	28,919	28	36,909-	36-
1995	214,389	296,437	138	17,744	8	278,693-	130-
1996	408,232	224,926	55	61,176	15	163,750-	40-
1997	232,609	116,709	50	45,540	20	71,169-	31-
1998	21,926	22,238	101	5,248	24	16,990-	77-
1999	3,140	22,170	706	18,791	598	3,379-	108-
2000	24,745	27,465	111	12,836	52	14,629-	59-
2001	41,770	52,579	126	116	0	52,463-	126-
2002	286,355	68,961	24	1,674	1	67,287-	23-
2003	52,468	27,632	53		0	27,632-	53-
2004	17,852	146,249	819		0	146,249-	819-
2005							
2006	5,805	7,816	135		0	7,816-	135-
2007	121,047	132,334	109		0	132,334-	109-
2008	1,414	6,663	471		0	6,663-	471-
2009	158,363	1,474,791	931	54,750	35	1,420,041-	897-
2010	1,179,733	449,799	38	7,786	1	442,013-	37-
2011	299,028	350,205	117	100,654	34	249,552-	83-
2012	614,279	879,158	143	24,417	4	854,741-	139-
2013	322,300	89,594	28		0	89,594-	28-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	621,293	923,711	149	88,411	14	835,300-	134-
2015	282,084	250,420	89	68,829	24	181,591-	64-
TOTAL	8,008,689	6,744,030	84	2,546,468	32	4,197,562-	52-
THREE-YEAR MOVING AVERAGES							
72-74	124,417	28,754	23	196,610	158	167,857	135
73-75	97,814	28,432	29	74,711	76	46,279	47
74-76	106,610	33,968	32	88,981	83	55,012	52
75-77	98,796	26,247	27	70,547	71	44,300	45
76-78	94,351	26,878	28	54,055	57	27,178	29
77-79	100,212	29,537	29	50,255	50	20,718	21
78-80	146,289	48,473	33	92,928	64	44,455	30
79-81	142,846	57,106	40	101,302	71	44,196	31
80-82	155,253	59,294	38	93,835	60	34,541	22
81-83	142,894	44,353	31	95,375	67	51,022	36
82-84	150,940	43,506	29	91,992	61	48,487	32
83-85	133,767	43,199	32	91,457	68	48,258	36
84-86	131,119	63,403	48	53,585	41	9,818-	7-
85-87	149,389	59,313	40	62,556	42	3,243	2
86-88	166,210	56,331	34	85,519	51	29,187	18
87-89	161,534	52,764	33	98,884	61	46,120	29
88-90	173,495	64,012	37	114,406	66	50,394	29
89-91	193,699	96,399	50	93,744	48	2,655-	1-
90-92	169,645	79,923	47	58,344	34	21,579-	13-
91-93	129,947	82,562	64	22,630	17	59,932-	46-
92-94	96,528	60,192	62	16,960	18	43,232-	45-
93-95	130,053	146,287	112	19,142	15	127,146-	98-
94-96	241,775	195,730	81	35,946	15	159,784-	66-
95-97	285,077	212,691	75	41,487	15	171,204-	60-
96-98	220,922	121,291	55	37,321	17	83,970-	38-
97-99	85,892	53,706	63	23,193	27	30,513-	36-
98-00	16,604	23,958	144	12,292	74	11,666-	70-
99-01	23,218	34,071	147	10,581	46	23,490-	101-
00-02	117,623	49,668	42	4,875	4	44,793-	38-
01-03	126,864	49,724	39	597	0	49,127-	39-
02-04	118,892	80,947	68	558	0	80,389-	68-
03-05	23,440	57,960	247		0	57,960-	247-
04-06	7,886	51,355	651		0	51,355-	651-
05-07	42,284	46,717	110		0	46,717-	110-
06-08	42,756	48,938	114		0	48,938-	114-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	93,608	537,930	575	18,250	19	519,679-	555-
08-10	446,504	643,751	144	20,845	5	622,906-	140-
09-11	545,708	758,265	139	54,397	10	703,868-	129-
10-12	697,680	559,721	80	44,285	6	515,435-	74-
11-13	411,869	439,652	107	41,690	10	397,962-	97-
12-14	519,291	630,821	121	37,609	7	593,211-	114-
13-15	408,559	421,242	103	52,413	13	368,828-	90-
FIVE-YEAR AVERAGE							
11-15	427,797	498,618	117	56,462	13	442,155-	103-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	169,152	8	0	10,736	6	10,728	6
1973	240,023		0	40,615	17	40,615	17
1974	149,627	104	0	178,736	119	178,632	119
1975	135,551	305	0	21,643	16	21,338	16
1976	230,831	615	0	26,363	11	25,748	11
1977	151,983	13	0	2,377	2	2,364	2
1978	193,092	16	0	42,390	22	42,374	22
1979	253,924	111	0	118,770	47	118,659	47
1980	212,513	2,329-	1-	32,463	15	34,792	16
1981	201,233	56-	0	32,991	16	33,047	16
1982	203,899	73,305	36	26,415	13	46,890-	23-
1983	110,374	10,113	9	27,329	25	17,216	16
1984	141,058	215,371	153	37,136	26	178,235-	126-
1985	572,242	17,010	3	24,176	4	7,166	1
1986	955,707	466,501	49	55,334	6	411,167-	43-
1987	662,152	14,562	2	41,628	6	27,066	4
1988	570,247	37,991	7	3,283	1	34,708-	6-
1989	276,028	370,908	134	5,345	2	365,563-	132-
1990	170,575	15,313-	9-	8,859	5	24,172	14
1991	221,603	15,120	7	53,920	24	38,800	18
1992	432,054	10,061	2	78,434	18	68,373	16
1993	482,224	69,073	14	107,697	22	38,624	8
1994	2,774,303	74,767	3	350,156	13	275,389	10
1995	762,161-	1,053,427	138-	63,080	8-	990,347-	130
1996	395,687	218,015	55	59,297	15	158,718-	40-
1997	398,770	200,079	50	78,070	20	122,009-	31-
1998	160,617	162,906	101	38,444	24	124,462-	77-
1999							
2000	361,539	36,895	10	359,601	99	322,706	89
2001							
2002	837,394	240,244	29	229,205	27	11,039-	1-
2003	327,313	493,888	151	168,491	51	325,397-	99-
2004							
2005							
2006	991,937	642,503	65	40,523	4	601,980-	61-
2007							
2008	29,983	620,637		488,930		131,707-	439-
2009	528,348	692,178	131	125,154	24	567,024-	107-
2010	190,083	240,110	126	125,183	66	114,927-	60-
2011	89,118	240,211	270	203,668	229	36,543-	41-
2012	414,815	245,951	59	226,939	55	19,012-	5-
2013	1,357,714	81,824	6	146,907	11	65,082	5

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	895,124	198,281	22	294,942	33	96,661	11
2015	260,203	458,476	176	250,062	96	208,415-	80-
TOTAL	15,986,878	7,183,882	45	4,225,292	26	2,958,590-	19-
THREE-YEAR MOVING AVERAGES							
72-74	186,267	37	0	76,696	41	76,658	41
73-75	175,067	136	0	80,331	46	80,195	46
74-76	172,003	341	0	75,581	44	75,239	44
75-77	172,788	311	0	16,794	10	16,483	10
76-78	191,969	215	0	23,710	12	23,495	12
77-79	199,666	47	0	54,512	27	54,466	27
78-80	219,843	734-	0	64,541	29	65,275	30
79-81	222,557	758-	0	61,408	28	62,166	28
80-82	205,882	23,640	11	30,623	15	6,983	3
81-83	171,835	27,787	16	28,912	17	1,124	1
82-84	151,777	99,596	66	30,293	20	69,303-	46-
83-85	274,558	80,831	29	29,547	11	51,284-	19-
84-86	556,336	232,961	42	38,882	7	194,079-	35-
85-87	730,034	166,024	23	40,379	6	125,645-	17-
86-88	729,369	173,018	24	33,415	5	139,603-	19-
87-89	502,809	141,154	28	16,752	3	124,402-	25-
88-90	338,950	131,195	39	5,829	2	125,366-	37-
89-91	222,735	123,572	55	22,708	10	100,864-	45-
90-92	274,744	3,289	1	47,071	17	43,782	16
91-93	378,627	31,418	8	80,017	21	48,599	13
92-94	1,229,527	51,300	4	178,762	15	127,462	10
93-95	831,455	399,089	48	173,644	21	225,445-	27-
94-96	802,610	448,736	56	157,511	20	291,225-	36-
95-97	10,765	490,507		66,816	621	423,691-	
96-98	318,358	193,667	61	58,604	18	135,063-	42-
97-99	186,462	120,995	65	38,838	21	82,157-	44-
98-00	174,052	66,600	38	132,682	76	66,081	38
99-01	120,513	12,298	10	119,867	99	107,569	89
00-02	399,644	92,380	23	196,269	49	103,889	26
01-03	388,236	244,711	63	132,565	34	112,145-	29-
02-04	388,236	244,711	63	132,565	34	112,145-	29-
03-05	109,104	164,629	151	56,164	51	108,466-	99-
04-06	330,646	214,168	65	13,508	4	200,660-	61-
05-07	330,646	214,168	65	13,508	4	200,660-	61-
06-08	340,640	421,047	124	176,484	52	244,562-	72-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	186,110	437,605	235	204,695	110	232,910-	125-
08-10	249,471	517,642	207	246,422	99	271,220-	109-
09-11	269,183	390,833	145	151,335	56	239,498-	89-
10-12	231,338	242,091	105	185,263	80	56,827-	25-
11-13	620,549	189,329	31	192,505	31	3,176	1
12-14	889,217	175,352	20	222,929	25	47,577	5
13-15	837,680	246,194	29	230,637	28	15,557-	2-
FIVE-YEAR AVERAGE							
11-15	603,395	244,949	41	224,503	37	20,445-	3-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 369.1 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	5,982	1,978	33	2,027	34	49	1
1973	6,858	5,102	74	3,340	49	1,762-	26-
1974	23,595	8,751	37	14,536	62	5,785	25
1975	5,375	3,278	61	4,677	87	1,399	26
1976	8,079	3,790	47	4,815	60	1,025	13
1977	8,378	2,714	32	3,482	42	768	9
1978	5,289	3,695	70	2,311	44	1,384-	26-
1979	1,559	4,312	277	1,321	85	2,991-	192-
1980	18,627	10,258	55	8,669	47	1,589-	9-
1981	4,035	5,525	137	1,715-	43-	7,240-	179-
1982	17,760	15,258	86	3,779	21	11,479-	65-
1983	18,906	13,403	71	18,943	100	5,540	29
1984	19,841	9,953	50	5,857	30	4,096-	21-
1985	5,200	7,765	149	4,044	78	3,721-	72-
1986	3,660	6,477	177	1,856	51	4,621-	126-
1987	11,475	5,913	52	5,439	47	474-	4-
1988	2,136	2,155	101	63	3	2,092-	98-
1989	12,193	11,112	91	5,341	44	5,771-	47-
1990	11,156	6,640	60	1,556	14	5,084-	46-
1991	1,172	2,750	235	49	4	2,701-	230-
1992	6,267	16,177	258	1,499	24	14,678-	234-
1993	87,670	32,803	37	1,404	2	31,399-	36-
1994	3,677	16,746	455	231	6	16,515-	449-
1995	2,923	4,042	138	242	8	3,800-	130-
1996							
1997	2,975	1,493	50	582	20	911-	31-
1998	2,780	2,820	101	665	24	2,155-	78-
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006	689	223	32		0	223-	32-
2007	2,362	215,321			0	215,321-	
2008							
2009	1,606	230,558			0	230,558-	
2010	22,544	160,033	710		0	160,033-	710-
2011	4,230	145,587			0	145,587-	
2012	125,015	717,460	574	3,976	3	713,483-	571-
2013	11,529	25,930	225		0	25,930-	225-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 369.1 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	344	808	235		0	808-	235-
2015	4		0		0		0
TOTAL	465,891	1,700,831	365	98,989	21	1,601,842-	344-
THREE-YEAR MOVING AVERAGES							
72-74	12,145	5,277	43	6,634	55	1,357	11
73-75	11,943	5,710	48	7,518	63	1,807	15
74-76	12,350	5,273	43	8,009	65	2,736	22
75-77	7,277	3,261	45	4,325	59	1,064	15
76-78	7,249	3,400	47	3,536	49	136	2
77-79	5,075	3,574	70	2,371	47	1,202-	24-
78-80	8,492	6,088	72	4,100	48	1,988-	23-
79-81	8,074	6,698	83	2,758	34	3,940-	49-
80-82	13,474	10,347	77	3,578	27	6,769-	50-
81-83	13,567	11,395	84	7,002	52	4,393-	32-
82-84	18,836	12,871	68	9,526	51	3,345-	18-
83-85	14,649	10,374	71	9,615	66	759-	5-
84-86	9,567	8,065	84	3,919	41	4,146-	43-
85-87	6,778	6,718	99	3,780	56	2,939-	43-
86-88	5,757	4,848	84	2,453	43	2,396-	42-
87-89	8,601	6,393	74	3,614	42	2,779-	32-
88-90	8,495	6,636	78	2,320	27	4,316-	51-
89-91	8,174	6,834	84	2,315	28	4,519-	55-
90-92	6,198	8,522	137	1,035	17	7,488-	121-
91-93	31,703	17,243	54	984	3	16,259-	51-
92-94	32,538	21,909	67	1,045	3	20,864-	64-
93-95	31,423	17,864	57	626	2	17,238-	55-
94-96	2,200	6,929	315	158	7	6,772-	308-
95-97	1,966	1,845	94	275	14	1,570-	80-
96-98	1,918	1,438	75	416	22	1,022-	53-
97-99	1,918	1,438	75	416	22	1,022-	53-
98-00	927	940	101	222	24	718-	78-
99-01							
00-02							
01-03							
02-04							
03-05							
04-06	230	74	32		0	74-	32-
05-07	1,017	71,848			0	71,848-	
06-08	1,017	71,848			0	71,848-	

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 369.1 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	1,323	148,626			0	148,626-	
08-10	8,050	130,197			0	130,197-	
09-11	9,460	178,726			0	178,726-	
10-12	50,596	341,027	674	1,325	3	339,701-	671-
11-13	46,925	296,326	631	1,325	3	295,000-	629-
12-14	45,630	248,066	544	1,325	3	246,740-	541-
13-15	3,959	8,913	225		0	8,913-	225-
FIVE-YEAR AVERAGE							
11-15	28,224	177,957	631	795	3	177,162-	628-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 369.2 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	81,834	63,630	78	15,377	19	48,253-	59-
1973	157,853	72,086	46	40,436	26	31,650-	20-
1974	27,641	82,033	297	37,459	136	44,574-	161-
1975	109,041	92,198	85	21,797	20	70,401-	65-
1976	103,025	108,065	105	37,704	37	70,361-	68-
1977	100,894	115,708	115	34,652	34	81,056-	80-
1978	100,428	130,957	130	27,047	27	103,910-	103-
1979	93,855	133,559	142	42,378	45	91,181-	97-
1980	93,701	138,530	148	41,452	44	97,078-	104-
1981	84,721	150,614	178	32,097	38	118,517-	140-
1982	100,354	187,119	186	20,863-	21-	207,982-	207-
1983	106,374	202,985	191	3,557	3	199,428-	187-
1984	93,083	184,688	198	36,277	39	148,411-	159-
1985	79,987	184,000	230	22,953	29	161,047-	201-
1986	96,670	192,980	200	52,014	54	140,966-	146-
1987	79,882	156,918	196	66,257	83	90,661-	113-
1988	75,797	75,755	100	58,043	77	17,712-	23-
1989	66,533	57,894	87	44,536	67	13,358-	20-
1990	64,751	69,762	108	49,851	77	19,911-	31-
1991	48,468	46,852	97	34,880	72	11,972-	25-
1992	26,611	29,630	111	16,143	61	13,487-	51-
1993	31,909	32,615	102	11,468	36	21,147-	66-
1994	14,263	18,631	131	4,236	30	14,395-	101-
1995	11,188	15,470	138	926	8	14,544-	130-
1996	11,661	6,425	55	1,748	15	4,677-	40-
1997	6,788	3,406	50	1,329	20	2,077-	31-
1998	5,559	5,638	101	1,331	24	4,307-	77-
1999							
2000							
2001	2,294	7,648	333		0	7,648-	333-
2002	41,513	171,349	413		0	171,349-	413-
2003	94,957	161,654	170		0	161,654-	170-
2004							
2005							
2006	18	5,617			0	5,617-	
2007							
2008							
2009							
2010	63,114	127,294	202		0	127,294-	202-
2011	47,315	69,896	148		0	69,896-	148-
2012	60,108	318,944	531		0	318,944-	531-
2013	6,209		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 369.2 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014							
2015							
TOTAL	2,188,398	3,420,550	156	715,085	33	2,705,465-	124-
THREE-YEAR MOVING AVERAGES							
72-74	89,109	72,583	81	31,091	35	41,492-	47-
73-75	98,178	82,106	84	33,231	34	48,875-	50-
74-76	79,902	94,099	118	32,320	40	61,779-	77-
75-77	104,320	105,324	101	31,384	30	73,939-	71-
76-78	101,449	118,243	117	33,134	33	85,109-	84-
77-79	98,392	126,741	129	34,692	35	92,049-	94-
78-80	95,995	134,349	140	36,959	39	97,390-	101-
79-81	90,759	140,901	155	38,642	43	102,259-	113-
80-82	92,925	158,754	171	17,562	19	141,192-	152-
81-83	97,150	180,239	186	4,930	5	175,309-	180-
82-84	99,937	191,597	192	6,324	6	185,274-	185-
83-85	93,148	190,558	205	20,929	22	169,629-	182-
84-86	89,913	187,223	208	37,081	41	150,141-	167-
85-87	85,513	177,966	208	47,075	55	130,891-	153-
86-88	84,116	141,884	169	58,771	70	83,113-	99-
87-89	74,071	96,856	131	56,279	76	40,577-	55-
88-90	69,027	67,804	98	50,810	74	16,994-	25-
89-91	59,917	58,169	97	43,089	72	15,080-	25-
90-92	46,610	48,748	105	33,625	72	15,123-	32-
91-93	35,663	36,366	102	20,830	58	15,535-	44-
92-94	24,261	26,959	111	10,616	44	16,343-	67-
93-95	19,120	22,239	116	5,543	29	16,695-	87-
94-96	12,371	13,509	109	2,303	19	11,205-	91-
95-97	9,879	8,434	85	1,334	14	7,099-	72-
96-98	8,003	5,156	64	1,469	18	3,687-	46-
97-99	4,116	3,015	73	887	22	2,128-	52-
98-00	1,853	1,879	101	444	24	1,436-	77-
99-01	765	2,549	333		0	2,549-	333-
00-02	14,602	59,666	409		0	59,666-	409-
01-03	46,255	113,550	245		0	113,550-	245-
02-04	45,490	111,001	244		0	111,001-	244-
03-05	31,652	53,885	170		0	53,885-	170-
04-06	6	1,872			0	1,872-	
05-07	6	1,872			0	1,872-	
06-08	6	1,872			0	1,872-	

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 369.2 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09							
08-10	21,038	42,431	202		0	42,431-	202-
09-11	36,809	65,730	179		0	65,730-	179-
10-12	56,845	172,045	303		0	172,045-	303-
11-13	37,877	129,613	342		0	129,613-	342-
12-14	22,106	106,315	481		0	106,315-	481-
13-15	2,070		0		0		0
FIVE-YEAR AVERAGE							
11-15	22,726	77,768	342		0	77,768-	342-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	67,710	493	1	1,576	2	1,083	2
1973	87,218	944	1	2,411	3	1,467	2
1974	82,009	1,356	2	4,458	5	3,102	4
1975	80,281	988	1	735	1	253-	0
1976	106,187	1,008	1	2,601	2	1,593	2
1977	93,242	939	1	2,648	3	1,709	2
1978	106,298	733	1	3,963	4	3,230	3
1979	96,427	1,299	1	4,452	5	3,153	3
1980	162,946	612	0	1,921	1	1,309	1
1981	88,463	1,363	2	2,169	2	806	1
1982	118,455	1,845	2	888	1	957-	1-
1983	111,470	2,338	2	1,187	1	1,151-	1-
1984	140,196	1,606	1	1,101	1	505-	0
1985	118,196	664	1	1,839	2	1,175	1
1986	469,663	153	0	1,521	0	1,368	0
1987	507,099	5,543	1	5,646	1	103	0
1988	397,772	4,332	1	3,866	1	466-	0
1989	509,256	43,076	8	60,395	12	17,319	3
1990	269,810	37,279	14	3,617	1	33,662-	12-
1991	306,721	33,402	11	1,644	1	31,758-	10-
1992	500,495	42,423	8	8,146	2	34,277-	7-
1993	467,650	42,980	9	14,632	3	28,348-	6-
1994	595,584	28,989	5	66,339	11	37,350	6
1995	318,861	440,893	138	26,390	8	414,503-	130-
1996	246,480	135,805	55	36,937	15	98,868-	40-
1997	350,453	175,837	50	68,611	20	107,226-	31-
1998	147,240	149,338	101	35,242	24	114,096-	77-
1999							
2000							
2001							
2002	280,496		0	990	0	990	0
2003	1,199,462		0		0		0
2004							
2005							
2006	2,035,798		0		0		0
2007							
2008							
2009	1,185,222		0		0		0
2010	75,698		0		0		0
2011	20,204		0		0		0
2012	122,852		0		0		0
2013	107,836		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	178,035		0		0		0
2015	56,716		0		0		0
TOTAL	11,808,501	1,156,238	10	365,925	3	790,313-	7-
THREE-YEAR MOVING AVERAGES							
72-74	78,979	931	1	2,815	4	1,884	2
73-75	83,169	1,096	1	2,535	3	1,439	2
74-76	89,492	1,117	1	2,598	3	1,481	2
75-77	93,237	978	1	1,995	2	1,016	1
76-78	101,909	893	1	3,071	3	2,177	2
77-79	98,656	990	1	3,688	4	2,697	3
78-80	121,890	881	1	3,445	3	2,564	2
79-81	115,945	1,091	1	2,847	2	1,756	2
80-82	123,288	1,273	1	1,659	1	386	0
81-83	106,129	1,849	2	1,415	1	434-	0
82-84	123,374	1,930	2	1,059	1	871-	1-
83-85	123,287	1,536	1	1,376	1	160-	0
84-86	242,685	808	0	1,487	1	679	0
85-87	364,986	2,120	1	3,002	1	882	0
86-88	458,178	3,343	1	3,678	1	335	0
87-89	471,376	17,650	4	23,302	5	5,652	1
88-90	392,279	28,229	7	22,626	6	5,603-	1-
89-91	361,929	37,919	10	21,885	6	16,034-	4-
90-92	359,009	37,701	11	4,469	1	33,232-	9-
91-93	424,955	39,602	9	8,141	2	31,461-	7-
92-94	521,243	38,131	7	29,706	6	8,425-	2-
93-95	460,698	170,954	37	35,787	8	135,167-	29-
94-96	386,975	201,896	52	43,222	11	158,674-	41-
95-97	305,265	250,845	82	43,979	14	206,866-	68-
96-98	248,058	153,660	62	46,930	19	106,730-	43-
97-99	165,898	108,392	65	34,618	21	73,774-	44-
98-00	49,080	49,779	101	11,747	24	38,032-	77-
99-01							
00-02	93,499		0	330	0	330	0
01-03	493,319		0	330	0	330	0
02-04	493,319		0	330	0	330	0
03-05	399,821		0		0		0
04-06	678,599		0		0		0
05-07	678,599		0		0		0
06-08	678,599		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	395,074		0		0		0
08-10	420,307		0		0		0
09-11	427,041		0		0		0
10-12	72,918		0		0		0
11-13	83,631		0		0		0
12-14	136,241		0		0		0
13-15	114,195		0		0		0
FIVE-YEAR AVERAGE							
11-15	97,128		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 373.1 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	239,445	43,714	18	92,542	39	48,828	20
1973	257,796	50,716	20	190,352	74	139,636	54
1974	162,870	33,403	21	136,319	84	102,916	63
1975	212,579	48,131	23	98,936	47	50,805	24
1976	256,893	52,172	20	142,618	56	90,446	35
1977	198,151	47,443	24	158,387	80	110,944	56
1978	176,874	37,555	21	210,761	119	173,206	98
1979	148,889	34,760	23	133,710	90	98,950	66
1980	288,781	7,974	3	160,697	56	152,723	53
1981	153,393	443,875	289	201,204	131	242,671-	158-
1982	222,372	62,623	28	149,008	67	86,385	39
1983	217,100	85,552	39	179,220	83	93,668	43
1984	257,918	74,747	29	152,828	59	78,081	30
1985	184,583	30,456	16	69,811	38	39,355	21
1986	321,810	98,648	31	132,327	41	33,679	10
1987	277,917	545,928	196	230,514	83	315,414-	113-
1988	342,842	342,652	100	262,536	77	80,116-	23-
1989	529,400	460,660	87	354,370	67	106,290-	20-
1990	392,777	423,173	108	302,391	77	120,782-	31-
1991	338,835	327,542	97	243,844	72	83,698-	25-
1992	316,197	352,078	111	191,814	61	160,264-	51-
1993	365,761	367,417	100	128,636	35	238,781-	65-
1994	419,634	548,144	131	124,618	30	423,526-	101-
1995	346,204	478,700	138	28,653	8	450,047-	130-
1996	413,959	228,082	55	62,035	15	166,047-	40-
1997	468,372	235,001	50	91,697	20	143,304-	31-
1998	262,260	265,997	101	62,772	24	203,225-	77-
1999							
2000	57,375	120,443	210	2,598	5	117,845-	205-
2001	74,135	17,086	23	435	1	16,651-	22-
2002	193,896	251,426	130	18,069	9	233,357-	120-
2003	66,928	94,331	141		0	94,331-	141-
2004	31,777	16,865	53		0	16,865-	53-
2005							
2006	81,276		0		0		0
2007	84,641	18,720	22	1,238	1	17,482-	21-
2008		19,412				19,412-	
2009	5,104	13,995	274		0	13,995-	274-
2010	929,573	2,269,682	244	3,611	0	2,266,071-	244-
2011	3,349,954	703,671	21		0	703,671-	21-
2012	997,659	559,183	56	2,897	0	556,285-	56-
2013	1,358,316	574,302	42		0	574,302-	42-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 373.1 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	946,872	839,337	89	27,260	3	812,077-	86-
2015	789,929	538,572	68	1,838	0	536,734-	68-
TOTAL	16,741,048	11,764,167	70	4,350,546	26	7,413,622-	44-
THREE-YEAR MOVING AVERAGES							
72-74	220,037	42,611	19	139,738	64	97,127	44
73-75	211,082	44,083	21	141,869	67	97,786	46
74-76	210,781	44,569	21	125,958	60	81,389	39
75-77	222,541	49,249	22	133,314	60	84,065	38
76-78	210,639	45,723	22	170,589	81	124,865	59
77-79	174,638	39,919	23	167,619	96	127,700	73
78-80	204,848	26,763	13	168,389	82	141,626	69
79-81	197,021	162,203	82	165,204	84	3,001	2
80-82	221,515	171,491	77	170,303	77	1,188-	1-
81-83	197,622	197,350	100	176,477	89	20,873-	11-
82-84	232,463	74,307	32	160,352	69	86,045	37
83-85	219,867	63,585	29	133,953	61	70,368	32
84-86	254,770	67,950	27	118,322	46	50,372	20
85-87	261,437	225,011	86	144,217	55	80,793-	31-
86-88	314,190	329,076	105	208,459	66	120,617-	38-
87-89	383,386	449,747	117	282,473	74	167,273-	44-
88-90	421,673	408,828	97	306,432	73	102,396-	24-
89-91	420,337	403,792	96	300,202	71	103,590-	25-
90-92	349,270	367,598	105	246,016	70	121,581-	35-
91-93	340,264	349,012	103	188,098	55	160,914-	47-
92-94	367,197	422,546	115	148,356	40	274,190-	75-
93-95	377,200	464,754	123	93,969	25	370,785-	98-
94-96	393,266	418,309	106	71,769	18	346,540-	88-
95-97	409,512	313,928	77	60,795	15	253,133-	62-
96-98	381,530	243,027	64	72,168	19	170,859-	45-
97-99	243,544	166,999	69	51,490	21	115,510-	47-
98-00	106,545	128,813	121	21,790	20	107,023-	100-
99-01	43,837	45,843	105	1,011	2	44,832-	102-
00-02	108,469	129,652	120	7,034	6	122,618-	113-
01-03	111,653	120,948	108	6,168	6	114,780-	103-
02-04	97,534	120,874	124	6,023	6	114,851-	118-
03-05	32,902	37,065	113		0	37,065-	113-
04-06	37,684	5,622	15		0	5,622-	15-
05-07	55,306	6,240	11	413	1	5,827-	11-
06-08	55,306	12,711	23	413	1	12,298-	22-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 373.1 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	29,915	17,376	58	413	1	16,963-	57-
08-10	311,559	767,696	246	1,204	0	766,493-	246-
09-11	1,428,210	995,782	70	1,204	0	994,579-	70-
10-12	1,759,062	1,177,512	67	2,169	0	1,175,342-	67-
11-13	1,901,976	612,385	32	966	0	611,419-	32-
12-14	1,100,949	657,607	60	10,052	1	647,555-	59-
13-15	1,031,706	650,737	63	9,699	1	641,038-	62-
FIVE-YEAR AVERAGE							
11-15	1,488,546	643,013	43	6,399	0	636,614-	43-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	81,204	10,997	14	1,463-	2-	12,460-	15-
1973	180,857	19,438	11	18,101	10	1,337-	1-
1974	40,708	11,365	28	6,980	17	4,385-	11-
1975	54,684	10,137	19	7,007	13	3,130-	6-
1976	120,176	21,227	18	6,299	5	14,928-	12-
1977	102,068	39,894	39	16,569	16	23,325-	23-
1978	37,734	15,624	41	26,138	69	10,514	28
1979	23,732	11,708	49	19,556	82	7,848	33
1980	31,861	21,907	69	18,790	59	3,117-	10-
1981	110,198	70,206	64	21,318	19	48,888-	44-
1982	64,912	33,857	52	50,218	77	16,361	25
1983	43,305	17,862	41	30,040	69	12,178	28
1984	17,273	9,906	57	15,013	87	5,107	30
1985	45,940	9,283	20	34,923	76	25,640	56
1986	120,740	71,314	59	208,590	173	137,276	114
1987	101,319	19,753	19	74,975	74	55,222	55
1988	75,606	20,080	27	56,166	74	36,086	48
1989	164,400	30,819	19	47,256	29	16,437	10
1990	145,133	49,797	34	28,021	19	21,776-	15-
1991	114,736	45,743	40	8,427	7	37,316-	33-
1992	67,771	16,597	24	13,093	19	3,504-	5-
1993	69,450	29,266	42	2,955	4	26,311-	38-
1994	89,719	34,016	38	11,990	13	22,026-	25-
1995	181,761	251,323	138	15,043	8	236,280-	130-
1996	481,179	265,119	55	72,109	15	193,010-	40-
1997	464,297	232,957	50	90,899	20	142,058-	31-
1998	133,352	135,254	101	31,918	24	103,336-	77-
1999							
2000	47,742	71,491	150	30,303	63	41,188-	86-
2001	144,489	172,258	119	2,059	1	170,199-	118-
2002	230,965	81,625-	35-	252	0	81,877	35
2003	207,200	208,662	101		0	208,662-	101-
2004	171,679	72,029	42		0	72,029-	42-
2005							
2006	103,177		0		0		0
2007	164,283	64,856	39	5,866	4	58,990-	36-
2008		19,072				19,072-	
2009	53,584	62,663	117		0	62,663-	117-
2010	80,772	352,672	437	1,761	2	350,911-	434-
2011	627,619	604,677	96	7,632	1	597,046-	95-
2012	239,300	195,149	82	1,238	1	193,911-	81-
2013	457,632	301,569	66	1,426	0	300,142-	66-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	543,674	286,050	53	2,639	0	283,411-	52-
2015	157,229	135,198	86	519	0	134,679-	86-
TOTAL	6,393,460	3,970,170	62	984,627	15	2,985,544-	47-
THREE-YEAR MOVING AVERAGES							
72-74	100,923	13,933	14	7,873	8	6,061-	6-
73-75	92,083	13,647	15	10,696	12	2,951-	3-
74-76	71,856	14,243	20	6,762	9	7,481-	10-
75-77	92,309	23,753	26	9,958	11	13,794-	15-
76-78	86,659	25,582	30	16,335	19	9,246-	11-
77-79	54,511	22,409	41	20,754	38	1,654-	3-
78-80	31,109	16,413	53	21,495	69	5,082	16
79-81	55,264	34,607	63	19,888	36	14,719-	27-
80-82	68,990	41,990	61	30,109	44	11,881-	17-
81-83	72,805	40,642	56	33,859	47	6,783-	9-
82-84	41,830	20,542	49	31,757	76	11,215	27
83-85	35,506	12,350	35	26,659	75	14,308	40
84-86	61,318	30,168	49	86,175	141	56,008	91
85-87	89,333	33,450	37	106,163	119	72,713	81
86-88	99,222	37,049	37	113,244	114	76,195	77
87-89	113,775	23,551	21	59,466	52	35,915	32
88-90	128,380	33,565	26	43,814	34	10,249	8
89-91	141,423	42,120	30	27,901	20	14,218-	10-
90-92	109,213	37,379	34	16,514	15	20,865-	19-
91-93	83,986	30,535	36	8,158	10	22,377-	27-
92-94	75,647	26,626	35	9,346	12	17,280-	23-
93-95	113,643	104,868	92	9,996	9	94,872-	83-
94-96	250,886	183,486	73	33,047	13	150,439-	60-
95-97	375,746	249,800	66	59,350	16	190,449-	51-
96-98	359,609	211,110	59	64,975	18	146,135-	41-
97-99	199,216	122,737	62	40,939	21	81,798-	41-
98-00	60,365	68,915	114	20,740	34	48,175-	80-
99-01	64,077	81,250	127	10,787	17	70,462-	110-
00-02	141,065	54,041	38	10,871	8	43,170-	31-
01-03	194,218	99,765	51	770	0	98,995-	51-
02-04	203,281	66,355	33	84	0	66,271-	33-
03-05	126,293	93,564	74		0	93,564-	74-
04-06	91,619	24,010	26		0	24,010-	26-
05-07	89,153	21,619	24	1,955	2	19,663-	22-
06-08	89,153	27,976	31	1,955	2	26,021-	29-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	72,622	48,864	67	1,955	3	46,908-	65-
08-10	44,785	144,802	323	587	1	144,215-	322-
09-11	253,992	340,004	134	3,131	1	336,873-	133-
10-12	315,897	384,166	122	3,544	1	380,622-	120-
11-13	441,517	367,132	83	3,432	1	363,700-	82-
12-14	413,535	260,922	63	1,768	0	259,155-	63-
13-15	386,178	240,939	62	1,528	0	239,411-	62-
FIVE-YEAR AVERAGE							
11-15	405,091	304,529	75	2,691	1	301,838-	75-

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	67,299		0		0		0
2000	828,624	41,842-	5-	42,937	5	84,779	10
2001	787,692		0		0		0
2002	1,629,220	1,792	0	102,042	6	100,250	6
2003	2,059,945		0		0		0
2004	919,186	3,411	0	7,269-	1-	10,680-	1-
2005							
2006							
2007	257,535		0		0		0
2008							
2009	63,429		0		0		0
2010	276,316		0		0		0
2011	1,875,946		0		0		0
2012	627,925		0		0		0
2013	40,601		0		0		0
2014	110,843		0		0		0
2015	5,284,389		0		0		0
TOTAL	14,828,951	36,639-	0	137,710	1	174,349	1
THREE-YEAR MOVING AVERAGES							
99-01	561,205	13,947-	2-	14,312	3	28,260	5
00-02	1,081,845	13,350-	1-	48,326	4	61,676	6
01-03	1,492,286	597	0	34,014	2	33,417	2
02-04	1,536,117	1,734	0	31,591	2	29,857	2
03-05	993,044	1,137	0	2,423-	0	3,560-	0
04-06	306,395	1,137	0	2,423-	1-	3,560-	1-
05-07	85,845		0		0		0
06-08	85,845		0		0		0
07-09	106,988		0		0		0
08-10	113,248		0		0		0
09-11	738,564		0		0		0
10-12	926,729		0		0		0
11-13	848,157		0		0		0
12-14	259,790		0		0		0
13-15	1,811,944		0		0		0
FIVE-YEAR AVERAGE							
11-15	1,587,941		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	15,173	5	0	2,683	18	2,678	18
1993	5,270	270	5		0	270-	5-
1994							
1995							
1996							
1997							
1998							
1999	10,629		0		0		0
2000	13,048	692-	5-	803	6	1,495	11
2001							
2002							
2003							
2004							
2005							
2006	42,876		0		0		0
2007	18,323	487	3		0	487-	3-
2008							
2009	1,569		0		0		0
2010							
2011	17,070		0		0		0
2012							
2013							
2014							
2015	295,106		0		0		0
TOTAL	419,063	70	0	3,486	1	3,416	1
THREE-YEAR MOVING AVERAGES							
92-94	6,814	92	1	894	13	803	12
93-95	1,757	90	5		0	90-	5-
94-96							
95-97							
96-98							
97-99	3,543		0		0		0
98-00	7,892	231-	3-	268	3	498	6
99-01	7,892	231-	3-	268	3	498	6
00-02	4,349	231-	5-	268	6	498	11
01-03							
02-04							
03-05							
04-06	14,292		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	20,400	162	1		0	162-	1-
06-08	20,400	162	1		0	162-	1-
07-09	6,631	162	2		0	162-	2-
08-10	523		0		0		0
09-11	6,213		0		0		0
10-12	5,690		0		0		0
11-13	5,690		0		0		0
12-14							
13-15	98,369		0		0		0
FIVE-YEAR AVERAGE							
11-15	62,435		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 396.1 POWER OPERATED EQUIPMENT - LARGE MACHINERY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	95,125		0		0		0
2000	254,699	13,505-	5-	15,676	6	29,181	11
2001	51,214		0		0		0
2002	164,237	619	0	3,408	2	2,789	2
2003	132,400		0		0		0
2004							
2005							
2006	26,090		0		0		0
2007							
2008							
2009	24,729		0		0		0
2010	56,703		0		0		0
2011	108,666		0		0		0
2012	144,603		0		0		0
2013	103,943		0		0		0
2014							
2015	425,796		0		0		0
TOTAL	1,588,205	12,886-	1-	19,084	1	31,970	2
THREE-YEAR MOVING AVERAGES							
99-01	133,679	4,502-	3-	5,225	4	9,727	7
00-02	156,717	4,295-	3-	6,361	4	10,657	7
01-03	115,950	206	0	1,136	1	930	1
02-04	98,879	206	0	1,136	1	930	1
03-05	44,133		0		0		0
04-06	8,697		0		0		0
05-07	8,697		0		0		0
06-08	8,697		0		0		0
07-09	8,243		0		0		0
08-10	27,144		0		0		0
09-11	63,366		0		0		0
10-12	103,324		0		0		0
11-13	119,071		0		0		0
12-14	82,849		0		0		0
13-15	176,580		0		0		0
FIVE-YEAR AVERAGE							
11-15	156,602		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1974	33		0		0		0
1975	727		0		0		0
1976							
1977	1,515		0	11	1	11	1
1978	3,890		0	500	13	500	13
1979	4,571		0		0		0
1980	669		0		0		0
1981	393		0		0		0
1982							
1983	242		0		0		0
1984	3,472		0		0		0
1985							
1986							
1987	1,559		0	48	3	48	3
1988	811		0		0		0
1989							
1990	599		0		0		0
1991	900		0		0		0
1992	256		0		0		0
1993							
1994							
1995							
1996	62,362		0		0		0
1997							
1998							
1999	2,710		0		0		0
2000							
2001							
2002							
2003							
2004							
2005							
2006	94,399		0		0		0
2007							
2008							
2009							
2010							
2011	4,429		0		0		0
2012							
2013							

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2014							
2015							
TOTAL	183,537		0	559	0	559	0
THREE-YEAR MOVING AVERAGES							
74-76	253		0		0		0
75-77	747		0	4	0	4	0
76-78	1,802		0	170	9	170	9
77-79	3,325		0	170	5	170	5
78-80	3,043		0	167	5	167	5
79-81	1,878		0		0		0
80-82	354		0		0		0
81-83	212		0		0		0
82-84	1,238		0		0		0
83-85	1,238		0		0		0
84-86	1,157		0		0		0
85-87	520		0	16	3	16	3
86-88	790		0	16	2	16	2
87-89	790		0	16	2	16	2
88-90	470		0		0		0
89-91	500		0		0		0
90-92	585		0		0		0
91-93	385		0		0		0
92-94	85		0		0		0
93-95							
94-96	20,787		0		0		0
95-97	20,787		0		0		0
96-98	20,787		0		0		0
97-99	903		0		0		0
98-00	903		0		0		0
99-01	903		0		0		0
00-02							
01-03							
02-04							
03-05							
04-06	31,466		0		0		0
05-07	31,466		0		0		0
06-08	31,466		0		0		0
07-09							
08-10							

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
09-11	1,476		0		0		0
10-12	1,476		0		0		0
11-13	1,476		0		0		0
12-14							
13-15							
FIVE-YEAR AVERAGE							
11-15	886		0		0		0

GAS PLANT

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 351.2 COMPRESSOR STATION STRUCTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1974	13,657	4,225	31		0	4,225-	31-
1975							
1976							
1977							
1978							
1979							
1980							
1981							
1982							
1983	926	52	6	169	18	117	13
1984	5,660	125	2		0	125-	2-
1985	110,552		0		0		0
1986							
1987							
1988							
1989	200		0		0		0
1990							
1991							
1992	2,102		0		0		0
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004	881	849	96		0	849-	96-
2005							
2006	2,610	12,438	477		0	12,438-	477-
2007							
2008	3,503		0		0		0
2009	6,180	1,887	31		0	1,887-	31-
2010	14,163		0		0		0
2011	14,882	22,480	151		0	22,480-	151-
2012	23,720	2,119	9		0	2,119-	9-
2013	73,061	2,740	4		0	2,740-	4-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 351.2 COMPRESSOR STATION STRUCTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	695		0		0		0
2015							
TOTAL	272,792	46,914	17	169	0	46,745-	17-
THREE-YEAR MOVING AVERAGES							
74-76	4,552	1,408	31		0	1,408-	31-
75-77							
76-78							
77-79							
78-80							
79-81							
80-82							
81-83	309	17	6	56	18	39	13
82-84	2,195	59	3	56	3	3-	0
83-85	39,046	59	0	56	0	3-	0
84-86	38,737	42	0		0	42-	0
85-87	36,851		0		0		0
86-88							
87-89	67		0		0		0
88-90	67		0		0		0
89-91	67		0		0		0
90-92	701		0		0		0
91-93	701		0		0		0
92-94	701		0		0		0
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04	294	283	96		0	283-	96-
03-05	294	283	96		0	283-	96-
04-06	1,163	4,429	381		0	4,429-	381-
05-07	870	4,146	477		0	4,146-	477-
06-08	2,038	4,146	203		0	4,146-	203-
07-09	3,228	629	19		0	629-	19-
08-10	7,949	629	8		0	629-	8-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 351.2 COMPRESSOR STATION STRUCTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	11,742	8,123	69		0	8,123-	69-
10-12	17,588	8,200	47		0	8,200-	47-
11-13	37,221	9,113	24		0	9,113-	24-
12-14	32,492	1,619	5		0	1,619-	5-
13-15	24,585	913	4		0	913-	4-
FIVE-YEAR AVERAGE							
11-15	22,471	5,468	24		0	5,468-	24-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 351.3 MEASURING AND REGULATING STATION STRUCTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1977	1,135	268	24	800	70	532	47
1978							
1979							
1980							
1981							
1982							
1983							
1984							
1985	4,627		0		0		0
1986	1,233-		0		0		0
1987							
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
TOTAL	4,529	268	6	800	18	532	12

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 351.3 MEASURING AND REGULATING STATION STRUCTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
77-79	378	89	24	267	70	177	47
78-80							
79-81							
80-82							
81-83							
82-84							
83-85	1,542		0		0		0
84-86	1,131		0		0		0
85-87	1,131		0		0		0
86-88	411-		0		0		0
87-89							
88-90							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 351.3 MEASURING AND REGULATING STATION STRUCTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
12-14							
13-15							
FIVE-YEAR AVERAGE							
11-15							

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 351.4 OTHER STRUCTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1974	4,885	958	20		0	958-	20-
1975							
1976							
1977							
1978							
1979							
1980							
1981							
1982	1,070	68	6		0	68-	6-
1983	3,415	298	9	556	16	258	8
1984	12,463	279	2	38	0	241-	2-
1985	128,728	157	0	100	0	57-	0
1986	1,718		0		0		0
1987							
1988	1,262	40	3		0	40-	3-
1989	2,594	3,525	136	1,499	58	2,026-	78-
1990							
1991							
1992	2,000		0		0		0
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000	1,765		0		0		0
2001							
2002							
2003							
2004	382	2,580	676		0	2,580-	676-
2005							
2006	2,234	864	39		0	864-	39-
2007							
2008							
2009	519		0		0		0
2010	25,726	47,605	185	64	0	47,541-	185-
2011	34,699	10,953	32		0	10,953-	32-
2012	2,728	2,438	89		0	2,438-	89-
2013	63,298	48,295	76		0	48,295-	76-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 351.4 OTHER STRUCTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	10,397	35,000	337		0	35,000-	337-
2015	7,544	46,910	622		0	46,910-	622-
TOTAL	307,426	199,969	65	2,257	1	197,712-	64-
THREE-YEAR MOVING AVERAGES							
74-76	1,628	319	20		0	319-	20-
75-77							
76-78							
77-79							
78-80							
79-81							
80-82	357	23	6		0	23-	6-
81-83	1,495	122	8	185	12	63	4
82-84	5,649	215	4	198	4	17-	0
83-85	48,202	245	1	231	0	13-	0
84-86	47,636	145	0	46	0	99-	0
85-87	43,482	52	0	33	0	19-	0
86-88	993	13	1		0	13-	1-
87-89	1,285	1,188	92	500	39	689-	54-
88-90	1,285	1,188	92	500	39	689-	54-
89-91	865	1,175	136	500	58	675-	78-
90-92	667		0		0		0
91-93	667		0		0		0
92-94	667		0		0		0
93-95							
94-96							
95-97							
96-98							
97-99							
98-00	588		0		0		0
99-01	588		0		0		0
00-02	588		0		0		0
01-03							
02-04	127	860	676		0	860-	676-
03-05	127	860	676		0	860-	676-
04-06	872	1,148	132		0	1,148-	132-
05-07	745	288	39		0	288-	39-
06-08	745	288	39		0	288-	39-
07-09	173		0		0		0
08-10	8,748	15,868	181	21	0	15,847-	181-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 351.4 OTHER STRUCTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	20,315	19,519	96	21	0	19,498-	96-
10-12	21,051	20,332	97	21	0	20,311-	96-
11-13	33,575	20,562	61		0	20,562-	61-
12-14	25,474	28,578	112		0	28,578-	112-
13-15	27,080	43,402	160		0	43,402-	160-
FIVE-YEAR AVERAGE							
11-15	23,733	28,719	121		0	28,719-	121-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 352.1 STORAGE LEASEHOLDS AND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1985	330,734		0		0		0
1986							
1987							
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004	3,804	360	9		0	360-	9-
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
TOTAL	334,538	360	0		0	360-	0
THREE-YEAR MOVING AVERAGES							
85-87	110,245		0		0		0
86-88							
87-89							
88-90							
89-91							
90-92							

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 352.1 STORAGE LEASEHOLDS AND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04	1,268	120	9	0		120-	9-
03-05	1,268	120	9	0		120-	9-
04-06	1,268	120	9	0		120-	9-
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
FIVE-YEAR AVERAGE							
11-15							

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 352.2 RESERVOIRS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1985	241,330		0		0		0
1986							
1987							
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
TOTAL	241,330		0		0		0
THREE-YEAR MOVING AVERAGES							
85-87	80,443		0		0		0
86-88							
87-89							
88-90							
89-91							
90-92							

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 352.2 RESERVOIRS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
FIVE-YEAR AVERAGE							
11-15							

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 352.4 WELL DRILLING

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	9,586	3,603	38	696	7	2,907-	30-
1973	7,754	3,416	44	125	2	3,291-	42-
1974							
1975	7,878	1,231	16	65	1	1,166-	15-
1976							
1977	2,611	2,994	115		0	2,994-	115-
1978	18,762	3,801	20		0	3,801-	20-
1979	37,681	4,452	12		0	4,452-	12-
1980							
1981							
1982	8,329	4,903	59	233	3	4,670-	56-
1983	13,201	13,819	105		0	13,819-	105-
1984	14,880	8,452	57	1,641	11	6,811-	46-
1985	1,378,120	291,281	21	28,820	2	262,461-	19-
1986	13,574	11,464	84		0	11,464-	84-
1987							
1988	247,022	5,824	2	3,842-	2-	9,666-	4-
1989	13,281		0		0		0
1990	5,294		0		0		0
1991	17,326	3,313	19		0	3,313-	19-
1992	23,812		0		0		0
1993							
1994							
1995	2,911	1,694	58		0	1,694-	58-
1996	21,155	2,095	10		0	2,095-	10-
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009	73,032	156,182	214		0	156,182-	214-
2010							
2011	70,145	165,955	237		0	165,955-	237-
2012							
2013	8,237		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 352.4 WELL DRILLING

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	45,343	103,487	228		0	103,487-	228-
2015	69,704	186,241	267		0	186,241-	267-
TOTAL	2,109,638	974,206	46	27,738	1	946,468-	45-
THREE-YEAR MOVING AVERAGES							
72-74	5,780	2,340	40	274	5	2,066-	36-
73-75	5,211	1,549	30	63	1	1,486-	29-
74-76	2,626	410	16	22	1	389-	15-
75-77	3,496	1,408	40	22	1	1,387-	40-
76-78	7,124	2,265	32		0	2,265-	32-
77-79	19,685	3,749	19		0	3,749-	19-
78-80	18,814	2,751	15		0	2,751-	15-
79-81	12,560	1,484	12		0	1,484-	12-
80-82	2,776	1,634	59	78	3	1,557-	56-
81-83	7,177	6,241	87	78	1	6,163-	86-
82-84	12,137	9,058	75	625	5	8,433-	69-
83-85	468,734	104,517	22	10,154	2	94,364-	20-
84-86	468,858	103,732	22	10,154	2	93,579-	20-
85-87	463,898	100,915	22	9,607	2	91,308-	20-
86-88	86,865	5,763	7	1,281-	1-	7,043-	8-
87-89	86,768	1,941	2	1,281-	1-	3,222-	4-
88-90	88,532	1,941	2	1,281-	1-	3,222-	4-
89-91	11,967	1,104	9		0	1,104-	9-
90-92	15,477	1,104	7		0	1,104-	7-
91-93	13,713	1,104	8		0	1,104-	8-
92-94	7,937		0		0		0
93-95	970	565	58		0	565-	58-
94-96	8,022	1,263	16		0	1,263-	16-
95-97	8,022	1,263	16		0	1,263-	16-
96-98	7,052	698	10		0	698-	10-
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 352.4 WELL DRILLING

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	24,344	52,061	214		0	52,061-	214-
08-10	24,344	52,061	214		0	52,061-	214-
09-11	47,726	107,379	225		0	107,379-	225-
10-12	23,382	55,318	237		0	55,318-	237-
11-13	26,127	55,318	212		0	55,318-	212-
12-14	17,860	34,496	193		0	34,496-	193-
13-15	41,095	96,576	235		0	96,576-	235-
FIVE-YEAR AVERAGE							
11-15	38,686	91,137	236		0	91,137-	236-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 352.5 WELL EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	8,001	2,792	35	492	6	2,300-	29-
1973	5,665	2,689	47	162	3	2,527-	45-
1974							
1975	10,623	3,354	32	60	1	3,294-	31-
1976							
1977	2,737	2,848	104		0	2,848-	104-
1978	6,086	1,246	20		0	1,246-	20-
1979	21,317	16,727	78		0	16,727-	78-
1980							
1981	4,107		0	883	21	883	21
1982	5,139	12,077	235	328	6	11,749-	229-
1983	5,125	5,213	102		0	5,213-	102-
1984	13,921	5,323	38	1,119	8	4,204-	30-
1985	1,197,451	227,089	19	27,626	2	199,463-	17-
1986	23,771	15,118	64		0	15,118-	64-
1987	25-		0		0		0
1988	314,880	6,804	2	2,374-	1-	9,178-	3-
1989	7,178		0		0		0
1990	4,000		0		0		0
1991	26,100	5,194	20		0	5,194-	20-
1992	58,108		0		0		0
1993	15,155		0		0		0
1994	9,352		0		0		0
1995	4,276	2,488	58		0	2,488-	58-
1996	23,940	2,371	10		0	2,371-	10-
1997	26,774	5,163	19	263	1	4,900-	18-
1998	850	337	40		0	337-	40-
1999	14,560	827	6		0	827-	6-
2000	10,993		0		0		0
2001							
2002							
2003							
2004	14,297	74,770	523		0	74,770-	523-
2005							
2006	48,825	32,192	66		0	32,192-	66-
2007							
2008							
2009	350,717	19,447	6		0	19,447-	6-
2010	504,706	3,427	1		0	3,427-	1-
2011	521,481	568,672	109		0	568,672-	109-
2012	231,254		0		0		0
2013	147,819	15,584	11		0	15,584-	11-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 352.5 WELL EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	113,826	243,949	214		0	243,949-	214-
2015	436,018	404,105	93	3,019	1	401,087-	92-
TOTAL	4,189,029	1,679,806	40	31,578	1	1,648,229-	39-
THREE-YEAR MOVING AVERAGES							
72-74	4,555	1,827	40	218	5	1,609-	35-
73-75	5,429	2,014	37	74	1	1,940-	36-
74-76	3,541	1,118	32	20	1	1,098-	31-
75-77	4,453	2,067	46	20	0	2,047-	46-
76-78	2,941	1,365	46		0	1,365-	46-
77-79	10,047	6,940	69		0	6,940-	69-
78-80	9,134	5,991	66		0	5,991-	66-
79-81	8,475	5,576	66	294	3	5,281-	62-
80-82	3,082	4,026	131	404	13	3,622-	118-
81-83	4,790	5,763	120	404	8	5,360-	112-
82-84	8,062	7,538	94	482	6	7,055-	88-
83-85	405,499	79,208	20	9,582	2	69,627-	17-
84-86	411,714	82,510	20	9,582	2	72,928-	18-
85-87	407,066	80,736	20	9,209	2	71,527-	18-
86-88	112,875	7,307	6	791-	1-	8,099-	7-
87-89	107,344	2,268	2	791-	1-	3,059-	3-
88-90	108,686	2,268	2	791-	1-	3,059-	3-
89-91	12,426	1,731	14		0	1,731-	14-
90-92	29,403	1,731	6		0	1,731-	6-
91-93	33,121	1,731	5		0	1,731-	5-
92-94	27,538		0		0		0
93-95	9,594	829	9		0	829-	9-
94-96	12,523	1,620	13		0	1,620-	13-
95-97	18,330	3,341	18	88	0	3,253-	18-
96-98	17,188	2,624	15	88	1	2,536-	15-
97-99	14,061	2,109	15	88	1	2,021-	14-
98-00	8,801	388	4		0	388-	4-
99-01	8,518	276	3		0	276-	3-
00-02	3,664		0		0		0
01-03							
02-04	4,766	24,923	523		0	24,923-	523-
03-05	4,766	24,923	523		0	24,923-	523-
04-06	21,041	35,654	169		0	35,654-	169-
05-07	16,275	10,731	66		0	10,731-	66-
06-08	16,275	10,731	66		0	10,731-	66-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 352.5 WELL EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	116,906	6,482	6		0	6,482-	6-
08-10	285,141	7,625	3		0	7,625-	3-
09-11	458,968	197,182	43		0	197,182-	43-
10-12	419,147	190,700	45		0	190,700-	45-
11-13	300,185	194,752	65		0	194,752-	65-
12-14	164,300	86,511	53		0	86,511-	53-
13-15	232,555	221,213	95	1,006	0	220,206-	95-
FIVE-YEAR AVERAGE							
11-15	290,080	246,462	85	604	0	245,858-	85-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 353 LINES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	12,171	788	6	200	2	588-	5-
1973	16,756	1,268	8	311	2	957-	6-
1974	7,253	277	4	1,132	16	855	12
1975	28		0		0		0
1976	20,412	902	4	198	1	704-	3-
1977	6,597	93	1		0	93-	1-
1978	11,815	143	1		0	143-	1-
1979	70,270	2,301	3	162	0	2,139-	3-
1980	138,024	6,466	5	102	0	6,364-	5-
1981	784	102	13		0	102-	13-
1982	193,835	2,803	1		0	2,803-	1-
1983	17,902	1,221	7	1,412	8	191	1
1984	52,364	1,613	3	1,355	3	258-	0
1985	1,115,981	1,944	0	149	0	1,795-	0
1986	24,142	4,723	20	1,644	7	3,079-	13-
1987	94,114	4,635	5	4,022	4	613-	1-
1988	415,320		0		0		0
1989	45,430	1,128	2		0	1,128-	2-
1990	16,428		0		0		0
1991	61,296	1,150	2	614	1	536-	1-
1992	85,490	308	0		0	308-	0
1993	26,349		0		0		0
1994							
1995	18,779	10,925	58		0	10,925-	58-
1996	127,839	12,661	10		0	12,661-	10-
1997	5,472	1,055	19	54	1	1,001-	18-
1998	22,329	8,855	40		0	8,855-	40-
1999	49,669	2,822	6		0	2,822-	6-
2000	6,702		0		0		0
2001	36,423		0		0		0
2002							
2003	32,116		0		0		0
2004	92,230	44,595	48		0	44,595-	48-
2005							
2006	128,441	79,227	62	1,718	1	77,509-	60-
2007	17,940	12,936	72		0	12,936-	72-
2008							
2009	26,987	25,121	93		0	25,121-	93-
2010	279,620	60,619	22		0	60,619-	22-
2011	192,992	47,572	25		0	47,572-	25-
2012	32,697		0		0		0
2013	88,601	17,863	20		0	17,863-	20-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 353 LINES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	56,041	29,758	53		0	29,758-	53-
2015	24,531	41,579	169		0	41,579-	169-
TOTAL	3,672,170	427,453	12	13,073	0	414,380-	11-
THREE-YEAR MOVING AVERAGES							
72-74	12,060	778	6	548	5	230-	2-
73-75	8,012	515	6	481	6	34-	0
74-76	9,231	393	4	443	5	50	1
75-77	9,012	332	4	66	1	266-	3-
76-78	12,941	379	3	66	1	313-	2-
77-79	29,561	846	3	54	0	792-	3-
78-80	73,370	2,970	4	88	0	2,882-	4-
79-81	69,693	2,956	4	88	0	2,868-	4-
80-82	110,881	3,124	3	34	0	3,090-	3-
81-83	70,840	1,375	2	471	1	905-	1-
82-84	88,034	1,879	2	922	1	957-	1-
83-85	395,416	1,593	0	972	0	621-	0
84-86	397,496	2,760	1	1,049	0	1,711-	0
85-87	411,412	3,767	1	1,938	0	1,829-	0
86-88	177,859	3,119	2	1,889	1	1,231-	1-
87-89	184,955	1,921	1	1,341	1	580-	0
88-90	159,059	376	0		0	376-	0
89-91	41,051	759	2	205	0	555-	1-
90-92	54,405	486	1	205	0	281-	1-
91-93	57,712	486	1	205	0	281-	0
92-94	37,280	103	0		0	103-	0
93-95	15,043	3,642	24		0	3,642-	24-
94-96	48,873	7,862	16		0	7,862-	16-
95-97	50,697	8,214	16	18	0	8,196-	16-
96-98	51,880	7,524	15	18	0	7,506-	14-
97-99	25,823	4,244	16	18	0	4,226-	16-
98-00	26,233	3,892	15		0	3,892-	15-
99-01	30,931	941	3		0	941-	3-
00-02	14,375		0		0		0
01-03	22,846		0		0		0
02-04	41,449	14,865	36		0	14,865-	36-
03-05	41,449	14,865	36		0	14,865-	36-
04-06	73,557	41,274	56	573	1	40,702-	55-
05-07	48,794	30,721	63	573	1	30,148-	62-
06-08	48,794	30,721	63	573	1	30,148-	62-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 353 LINES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	14,976	12,686	85		0	12,686-	85-
08-10	102,203	28,580	28		0	28,580-	28-
09-11	166,533	44,437	27		0	44,437-	27-
10-12	168,436	36,064	21		0	36,064-	21-
11-13	104,763	21,811	21		0	21,811-	21-
12-14	59,113	15,874	27		0	15,874-	27-
13-15	56,391	29,733	53		0	29,733-	53-
FIVE-YEAR AVERAGE							
11-15	78,972	27,354	35		0	27,354-	35-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	7,409		0	5,077	69	5,077	69
1973							
1974	2,533		0		0		0
1975	1,300		0		0		0
1976							
1977							
1978	1,769	42	2		0	42-	2-
1979	491	34	7		0	34-	7-
1980							
1981	2,553		0	1,645	64	1,645	64
1982							
1983	7,520	492	7	2,185	29	1,693	23
1984	223	131	59		0	131-	59-
1985	469,290	221	0	4,305	1	4,084	1
1986	483		0		0		0
1987							
1988							
1989							
1990							
1991	4,797	363	8		0	363-	8-
1992	21,418	1,410	7		0	1,410-	7-
1993	3,927		0		0		0
1994	15,000		0		0		0
1995	4,556	2,651	58		0	2,651-	58-
1996	5,047	500	10		0	500-	10-
1997	13,065	2,520	19	128	1	2,392-	18-
1998							
1999	8,000	455	6		0	455-	6-
2000							
2001	13,788		0		0		0
2002	268,374	1,229	0		0	1,229-	0
2003							
2004	8,380	5,149	61		0	5,149-	61-
2005							
2006	373,259	31,921	9		0	31,921-	9-
2007	47,351	7,738	16		0	7,738-	16-
2008							
2009	2,248,342	24,277	1		0	24,277-	1-
2010	1,094,363	45,190	4		0	45,190-	4-
2011	450,121	13,162	3		0	13,162-	3-
2012	97,054	6,958	7		0	6,958-	7-
2013	103,148	11,736	11		0	11,736-	11-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	101,549	41,978	41	415	0	41,564-	41-
2015	43,150	32,200	75		0	32,200-	75-
TOTAL	5,418,260	230,357	4	13,755	0	216,602-	4-
THREE-YEAR MOVING AVERAGES							
72-74	3,314		0	1,692	51	1,692	51
73-75	1,278		0		0		0
74-76	1,278		0		0		0
75-77	433		0		0		0
76-78	590	14	2		0	14-	2-
77-79	753	25	3		0	25-	3-
78-80	753	25	3		0	25-	3-
79-81	1,015	11	1	548	54	537	53
80-82	851		0	548	64	548	64
81-83	3,358	164	5	1,277	38	1,113	33
82-84	2,581	208	8	728	28	521	20
83-85	159,011	281	0	2,163	1	1,882	1
84-86	156,665	117	0	1,435	1	1,318	1
85-87	156,591	74	0	1,435	1	1,361	1
86-88	161		0		0		0
87-89							
88-90							
89-91	1,599	121	8		0	121-	8-
90-92	8,738	591	7		0	591-	7-
91-93	10,047	591	6		0	591-	6-
92-94	13,448	470	3		0	470-	3-
93-95	7,828	884	11		0	884-	11-
94-96	8,201	1,050	13		0	1,050-	13-
95-97	7,556	1,890	25	43	1	1,848-	24-
96-98	6,037	1,007	17	43	1	964-	16-
97-99	7,022	992	14	43	1	949-	14-
98-00	2,667	152	6		0	152-	6-
99-01	7,263	152	2		0	152-	2-
00-02	94,054	410	0		0	410-	0
01-03	94,054	410	0		0	410-	0
02-04	92,251	2,126	2		0	2,126-	2-
03-05	2,793	1,716	61		0	1,716-	61-
04-06	127,213	12,356	10		0	12,356-	10-
05-07	140,204	13,220	9		0	13,220-	9-
06-08	140,204	13,220	9		0	13,220-	9-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	765,231	10,672	1		0	10,672-	1-
08-10	1,114,235	23,156	2		0	23,156-	2-
09-11	1,264,275	27,543	2		0	27,543-	2-
10-12	547,179	21,770	4		0	21,770-	4-
11-13	216,774	10,618	5		0	10,618-	5-
12-14	100,584	20,224	20	138	0	20,086-	20-
13-15	82,616	28,638	35	138	0	28,500-	34-
FIVE-YEAR AVERAGE							
11-15	159,004	21,207	13	83	0	21,124-	13-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1974	10,031	312	3		0	312-	3-
1975	1,736	274	16	539	31	265	15
1976	968		0	645	67	645	67
1977							
1978							
1979							
1980	3,497	628	18	1,775	51	1,147	33
1981	326	38	12	244	75	206	63
1982							
1983							
1984							
1985	69,599	391	1	1,229	2	838	1
1986	393		0		0		0
1987	3,950	590	15		0	590-	15-
1988							
1989	2,566		0		0		0
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997	16,710	3,223	19	165	1	3,058-	18-
1998							
1999							
2000							
2001	2,589		0		0		0
2002							
2003							
2004							
2005							
2006	7,143	5,202	73		0	5,202-	73-
2007							
2008							
2009	1,134	611	54		0	611-	54-
2010							
2011							
2012	6,382	2,344	37		0	2,344-	37-
2013							

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	40,157	41,334	103		0	41,334-	103-
2015							
TOTAL	167,101	54,948	33	4,597	3	50,351-	30-
THREE-YEAR MOVING AVERAGES							
74-76	4,245	195	5	395	9	199	5
75-77	901	91	10	395	44	303	34
76-78	323		0	215	67	215	67
77-79							
78-80	1,166	209	18	592	51	382	33
79-81	1,274	222	17	673	53	451	35
80-82	1,274	222	17	673	53	451	35
81-83	109	13	12	81	75	69	63
82-84							
83-85	23,200	130	1	410	2	279	1
84-86	23,331	130	1	410	2	279	1
85-87	24,647	327	1	410	2	83	0
86-88	1,448	197	14		0	197-	14-
87-89	2,172	197	9		0	197-	9-
88-90	855		0		0		0
89-91	855		0		0		0
90-92							
91-93							
92-94							
93-95							
94-96							
95-97	5,570	1,074	19	55	1	1,019-	18-
96-98	5,570	1,074	19	55	1	1,019-	18-
97-99	5,570	1,074	19	55	1	1,019-	18-
98-00							
99-01	836		0		0		0
00-02	836		0		0		0
01-03	836		0		0		0
02-04							
03-05							
04-06	2,381	1,734	73		0	1,734-	73-
05-07	2,381	1,734	73		0	1,734-	73-
06-08	2,381	1,734	73		0	1,734-	73-
07-09	378	204	54		0	204-	54-
08-10	378	204	54		0	204-	54-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	378	204	54		0	204-	54-
10-12	2,127	781	37		0	781-	37-
11-13	2,127	781	37		0	781-	37-
12-14	15,513	14,559	94		0	14,559-	94-
13-15	13,386	13,778	103		0	13,778-	103-
FIVE-YEAR AVERAGE							
11-15	9,308	8,736	94		0	8,736-	94-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 356 PURIFICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	4,152		0		0		0
1973							
1974	20,827	5,454	26	5,201	25	253-	1-
1975							
1976	5,294	724	14	1,321	25	597	11
1977							
1978	6,173		0		0		0
1979							
1980							
1981							
1982							
1983							
1984							
1985	52,643		0		0		0
1986	759		0		0		0
1987	13,241	7,656	58		0	7,656-	58-
1988							
1989	3,331		0		0		0
1990	14,016		0		0		0
1991	4,736		0		0		0
1992	9,743	8,133	83		0	8,133-	83-
1993	14,757		0		0		0
1994							
1995	149,973	87,247	58		0	87,247-	58-
1996	32,747	3,243	10		0	3,243-	10-
1997							
1998							
1999							
2000	78,203		0		0		0
2001							
2002	59,534	1,767	3		0	1,767-	3-
2003							
2004	64,917	6,238	10		0	6,238-	10-
2005							
2006	213,645	3,460	2		0	3,460-	2-
2007	6,130	3,415	56		0	3,415-	56-
2008							
2009	18,066		0		0		0
2010	58,123	27,449	47		0	27,449-	47-
2011	22,683	3,183	14		0	3,183-	14-
2012	69,739	56,393	81		0	56,393-	81-
2013	414,543	1,748	0		0	1,748-	0

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 356 PURIFICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	152,763	128,604	84		0	128,604-	84-
2015	32,233	23,010	71		0	23,010-	71-
TOTAL	1,522,971	367,724	24	6,522	0	361,202-	24-
THREE-YEAR MOVING AVERAGES							
72-74	8,326	1,818	22	1,734	21	84-	1-
73-75	6,942	1,818	26	1,734	25	84-	1-
74-76	8,707	2,059	24	2,174	25	115	1
75-77	1,765	241	14	440	25	199	11
76-78	3,822	241	6	440	12	199	5
77-79	2,058		0		0		0
78-80	2,058		0		0		0
79-81							
80-82							
81-83							
82-84							
83-85	17,548		0		0		0
84-86	17,801		0		0		0
85-87	22,214	2,552	11		0	2,552-	11-
86-88	4,667	2,552	55		0	2,552-	55-
87-89	5,524	2,552	46		0	2,552-	46-
88-90	5,782		0		0		0
89-91	7,361		0		0		0
90-92	9,498	2,711	29		0	2,711-	29-
91-93	9,745	2,711	28		0	2,711-	28-
92-94	8,167	2,711	33		0	2,711-	33-
93-95	54,910	29,082	53		0	29,082-	53-
94-96	60,907	30,163	50		0	30,163-	50-
95-97	60,907	30,163	50		0	30,163-	50-
96-98	10,916	1,081	10		0	1,081-	10-
97-99							
98-00	26,068		0		0		0
99-01	26,068		0		0		0
00-02	45,912	589	1		0	589-	1-
01-03	19,845	589	3		0	589-	3-
02-04	41,484	2,668	6		0	2,668-	6-
03-05	21,639	2,079	10		0	2,079-	10-
04-06	92,854	3,233	3		0	3,233-	3-
05-07	73,258	2,292	3		0	2,292-	3-
06-08	73,258	2,292	3		0	2,292-	3-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 356 PURIFICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	8,065	1,138	14		0	1,138-	14-
08-10	25,396	9,150	36		0	9,150-	36-
09-11	32,957	10,211	31		0	10,211-	31-
10-12	50,182	29,008	58		0	29,008-	58-
11-13	168,988	20,441	12		0	20,441-	12-
12-14	212,348	62,248	29		0	62,248-	29-
13-15	199,846	51,121	26		0	51,121-	26-
FIVE-YEAR AVERAGE							
11-15	138,392	42,588	31		0	42,588-	31-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 357 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1974	128	45	35		0	45-	35-
1975							
1976							
1977							
1978							
1979	1,108	27	2		0	27-	2-
1980							
1981	1,736		0	714	41	714	41
1982	1,772	50	3		0	50-	3-
1983							
1984	2,300		0		0		0
1985	7,519		0		0		0
1986	2,993	148	5		0	148-	5-
1987							
1988	1,283	43	3		0	43-	3-
1989							
1990							
1991							
1992	10,874		0		0		0
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000	1,384		0		0		0
2001							
2002	563		0		0		0
2003							
2004							
2005							
2006	4,812	20,640	429		0	20,640-	429-
2007							
2008	463	905	195		0	905-	195-
2009	11,543	57,968	502		0	57,968-	502-
2010							
2011	2,705		0		0		0
2012							
2013	24,779	109	0		0	109-	0

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 357 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	106,888	11,494	11	767	1	10,727-	10-
2015	7,067	557	8	3,850	54	3,293	47
TOTAL	189,916	91,986	48	5,331	3	86,655-	46-
THREE-YEAR MOVING AVERAGES							
74-76	43	15	35		0	15-	35-
75-77							
76-78							
77-79	369	9	2		0	9-	2-
78-80	369	9	2		0	9-	2-
79-81	948	9	1	238	25	229	24
80-82	1,169	17	1	238	20	221	19
81-83	1,169	17	1	238	20	221	19
82-84	1,357	17	1		0	17-	1-
83-85	3,273		0		0		0
84-86	4,271	49	1		0	49-	1-
85-87	3,504	49	1		0	49-	1-
86-88	1,425	64	4		0	64-	4-
87-89	428	14	3		0	14-	3-
88-90	428	14	3		0	14-	3-
89-91							
90-92	3,625		0		0		0
91-93	3,625		0		0		0
92-94	3,625		0		0		0
93-95							
94-96							
95-97							
96-98							
97-99							
98-00	461		0		0		0
99-01	461		0		0		0
00-02	649		0		0		0
01-03	188		0		0		0
02-04	188		0		0		0
03-05							
04-06	1,604	6,880	429		0	6,880-	429-
05-07	1,604	6,880	429		0	6,880-	429-
06-08	1,758	7,182	408		0	7,182-	408-
07-09	4,002	19,624	490		0	19,624-	490-
08-10	4,002	19,624	490		0	19,624-	490-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 357 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	4,749	19,323	407		0	19,323-	407-
10-12	902		0		0		0
11-13	9,161	36	0		0	36-	0
12-14	43,889	3,868	9	256	1	3,612-	8-
13-15	46,245	4,054	9	1,539	3	2,514-	5-
FIVE-YEAR AVERAGE							
11-15	28,288	2,432	9	923	3	1,509-	5-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 367 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	70,393	541	1	127,424	181	126,883	180
1973	5,796		0	125,200		125,200	
1974	6,099	1,275	21	5,270	86	3,995	66
1975							
1976	2,564	499	19	1,828	71	1,329	52
1977	16,167	4,840	30		0	4,840-	30-
1978	37,472	3,063	8	3,725	10	662	2
1979	28,412	2,367	8		0	2,367-	8-
1980	10,811	780	7	14,976	139	14,196	131
1981	11,402	2,458	22	5,539	49	3,081	27
1982	73,159	2,670	4	91,350	125	88,680	121
1983	14,331	256	2	20,476	143	20,220	141
1984	24,720	1,397	6	332	1	1,065-	4-
1985	25,785	1,043	4		0	1,043-	4-
1986							
1987	83,400	379,068	455	119,180	143	259,888-	312-
1988							
1989	17,304		0		0		0
1990	11,135		0		0		0
1991	9,540	256	3		0	256-	3-
1992	116,707		0		0		0
1993	37,225		0		0		0
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004	7,950	5,693	72		0	5,693-	72-
2005							
2006	8,338	51,392	616		0	51,392-	616-
2007							
2008							
2009	5,662	56,745			0	56,745-	
2010	6,099	19,918	327		0	19,918-	327-
2011	20,300	46,320	228		0	46,320-	228-
2012	65,830	505,316	768		0	505,316-	768-
2013	8,668	272,808			0	272,808-	

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 367 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	441,353	187,258	42		0	187,258-	42-
2015	362,789	118,409	33		0	118,409-	33-
TOTAL	1,529,412	1,664,371	109	515,300	34	1,149,071-	75-
THREE-YEAR MOVING AVERAGES							
72-74	27,429	605	2	85,965	313	85,359	311
73-75	3,965	425	11	43,490		43,065	
74-76	2,888	591	20	2,366	82	1,775	61
75-77	6,244	1,780	29	609	10	1,170-	19-
76-78	18,734	2,801	15	1,851	10	950-	5-
77-79	27,350	3,423	13	1,242	5	2,182-	8-
78-80	25,565	2,070	8	6,234	24	4,164	16
79-81	16,875	1,868	11	6,838	41	4,970	29
80-82	31,791	1,969	6	37,288	117	35,319	111
81-83	32,964	1,795	5	39,122	119	37,327	113
82-84	37,403	1,441	4	37,386	100	35,945	96
83-85	21,612	899	4	6,936	32	6,037	28
84-86	16,835	813	5	111	1	703-	4-
85-87	36,395	126,704	348	39,727	109	86,977-	239-
86-88	27,800	126,356	455	39,727	143	86,629-	312-
87-89	33,568	126,356	376	39,727	118	86,629-	258-
88-90	9,480		0		0		0
89-91	12,660	85	1		0	85-	1-
90-92	45,794	85	0		0	85-	0
91-93	54,491	85	0		0	85-	0
92-94	51,311		0		0		0
93-95	12,408		0		0		0
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04	2,650	1,898	72		0	1,898-	72-
03-05	2,650	1,898	72		0	1,898-	72-
04-06	5,429	19,028	350		0	19,028-	350-
05-07	2,779	17,131	616		0	17,131-	616-
06-08	2,779	17,131	616		0	17,131-	616-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 367 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	1,887	18,915			0	18,915-	
08-10	3,921	25,554	652		0	25,554-	652-
09-11	10,687	40,994	384		0	40,994-	384-
10-12	30,743	190,518	620		0	190,518-	620-
11-13	31,599	274,815	870		0	274,815-	870-
12-14	171,950	321,794	187		0	321,794-	187-
13-15	270,937	192,825	71		0	192,825-	71-
FIVE-YEAR AVERAGE							
11-15	179,788	226,022	126		0	226,022-	126-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 375.1 AND 375.2 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	245	239	98		0	239-	98-
1973	558	84	15		0	84-	15-
1974	1,561	724	46	148	9	576-	37-
1975	46,819	1,492	3		0	1,492-	3-
1976	77,515	1,627	2	64	0	1,563-	2-
1977							
1978							
1979							
1980	3,262	203	6		0	203-	6-
1981	439	2,927	667		0	2,927-	667-
1982	244		0		0		0
1983							
1984	1,013		0		0		0
1985	278		0		0		0
1986							
1987	5,414		0		0		0
1988							
1989							
1990	990		0		0		0
1991	607		0		0		0
1992	15,943	300	2		0	300-	2-
1993	1,314	92	7		0	92-	7-
1994	8,959	31	0		0	31-	0
1995							
1996	230,334	1,590	1	1,703	1	113	0
1997							
1998							
1999							
2000	20,000	11	0		0	11-	0
2001							
2002	60		0		0		0
2003							
2004							
2005							
2006	1,254	1,780	142		0	1,780-	142-
2007							
2008							
2009	27,426	15,607	57		0	15,607-	57-
2010	4,564	13,833	303		0	13,833-	303-
2011	16,951	11,364	67		0	11,364-	67-
2012	50,216	9,144	18		0	9,144-	18-
2013	3,912	2,208	56		0	2,208-	56-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 375.1 AND 375.2 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	27,785	11,730	42		0	11,730-	42-
2015	33,752	33,880	100	352	1	33,527-	99-
TOTAL	581,417	108,865	19	2,267	0	106,598-	18-
THREE-YEAR MOVING AVERAGES							
72-74	788	349	44	49	6	300-	38-
73-75	16,313	767	5	49	0	717-	4-
74-76	41,965	1,281	3	71	0	1,210-	3-
75-77	41,445	1,040	3	21	0	1,018-	2-
76-78	25,838	542	2	21	0	521-	2-
77-79							
78-80	1,087	68	6		0	68-	6-
79-81	1,234	1,043	85		0	1,043-	85-
80-82	1,315	1,043	79		0	1,043-	79-
81-83	228	976	429		0	976-	429-
82-84	419		0		0		0
83-85	430		0		0		0
84-86	430		0		0		0
85-87	1,897		0		0		0
86-88	1,805		0		0		0
87-89	1,805		0		0		0
88-90	330		0		0		0
89-91	532		0		0		0
90-92	5,847	100	2		0	100-	2-
91-93	5,955	131	2		0	131-	2-
92-94	8,739	141	2		0	141-	2-
93-95	3,424	41	1		0	41-	1-
94-96	79,764	540	1	568	1	27	0
95-97	76,778	530	1	568	1	38	0
96-98	76,778	530	1	568	1	38	0
97-99							
98-00	6,667	4	0		0	4-	0
99-01	6,667	4	0		0	4-	0
00-02	6,687	4	0		0	4-	0
01-03	20		0		0		0
02-04	20		0		0		0
03-05							
04-06	418	593	142		0	593-	142-
05-07	418	593	142		0	593-	142-
06-08	418	593	142		0	593-	142-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 375.1 AND 375.2 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	9,142	5,202	57		0	5,202-	57-
08-10	10,664	9,813	92		0	9,813-	92-
09-11	16,314	13,601	83		0	13,601-	83-
10-12	23,911	11,447	48		0	11,447-	48-
11-13	23,693	7,572	32		0	7,572-	32-
12-14	27,304	7,694	28		0	7,694-	28-
13-15	21,816	15,939	73	117	1	15,822-	73-
FIVE-YEAR AVERAGE							
11-15	26,523	13,665	52	70	0	13,595-	51-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 376 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	223,283	25,044	11	39,933	18	14,889	7
1973	162,350	21,895	13	75,042	46	53,147	33
1974	144,028	26,994	19	23,989	17	3,005-	2-
1975	138,953	22,909	16	4,531	3	18,378-	13-
1976	91,341	18,218	20	23,825	26	5,607	6
1977	105,087	32,446	31	21,068	20	11,378-	11-
1978	65,545	20,241	31	11,876	18	8,365-	13-
1979	172,699	23,406	14	19,432	11	3,974-	2-
1980	135,991	43,385	32	20,734	15	22,651-	17-
1981	159,297	31,184	20	29,060	18	2,124-	1-
1982	217,806	52,589	24	7,099	3	45,490-	21-
1983	160,778	60,227	37	22,011	14	38,216-	24-
1984	200,202	60,047	30	8,647	4	51,400-	26-
1985	303,208	72,459	24	6,570	2	65,889-	22-
1986	462,023	102,260	22	68,078	15	34,182-	7-
1987	293,096	101,079	34	17,159	6	83,920-	29-
1988	165,500	67,975	41	64,453	39	3,522-	2-
1989	189,730	47,979	25	7,688	4	40,291-	21-
1990	150,123	31,737	21	35,044	23	3,307	2
1991	263,641	72,648	28	2,406	1	70,242-	27-
1992	209,976	33,259	16	9,862	5	23,397-	11-
1993	268,410	19,088	7	386	0	18,702-	7-
1994	144,869	8,102	6	10,790	7	2,688	2
1995	195,058	128,094	66	33,329	17	94,765-	49-
1996	389,237	116,786	30	8,109	2	108,677-	28-
1997	124,701	17,221	14	2,071	2	15,150-	12-
1998	520,442	74,074	14	475	0	73,599-	14-
1999	3,685,503	778,706	21		0	778,706-	21-
2000	448,171	520,718	116	46,252	10	474,466-	106-
2001	206,172	51,153	25	13,136	6	38,017-	18-
2002	749,343	268,857	36	4,095	1	264,762-	35-
2003	509,410	236,891	47	1,303	0	235,588-	46-
2004	153,466	234,478	153	5,948	4	228,530-	149-
2005							
2006	123,038	254,317	207		0	254,317-	207-
2007	1,556,298	47,296	3	4,646	0	42,649-	3-
2008		981,404		462		980,942-	
2009	1,045,646	380,863	36		0	380,863-	36-
2010	494,167	54,868	11		0	54,868-	11-
2011	274,128	772,182	282		0	772,182-	282-
2012	2,570,160	657,090	26		0	657,090-	26-
2013	2,785,051	367,886	13		0	367,886-	13-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 376 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	3,106,365	560,838	18		0	560,838-	18-
2015	291,983	225,729	77		0	225,729-	77-
TOTAL	23,656,275	7,724,620	33	649,509	3	7,075,111-	30-
THREE-YEAR MOVING AVERAGES							
72-74	176,554	24,644	14	46,321	26	21,677	12
73-75	148,444	23,933	16	34,521	23	10,588	7
74-76	124,774	22,707	18	17,448	14	5,259-	4-
75-77	111,794	24,524	22	16,475	15	8,050-	7-
76-78	87,324	23,635	27	18,923	22	4,712-	5-
77-79	114,444	25,364	22	17,459	15	7,906-	7-
78-80	124,745	29,011	23	17,347	14	11,663-	9-
79-81	155,996	32,658	21	23,075	15	9,583-	6-
80-82	171,031	42,386	25	18,964	11	23,422-	14-
81-83	179,294	48,000	27	19,390	11	28,610-	16-
82-84	192,929	57,621	30	12,586	7	45,035-	23-
83-85	221,396	64,244	29	12,409	6	51,835-	23-
84-86	321,811	78,255	24	27,765	9	50,490-	16-
85-87	352,776	91,933	26	30,602	9	61,330-	17-
86-88	306,873	90,438	29	49,897	16	40,541-	13-
87-89	216,109	72,344	33	29,767	14	42,578-	20-
88-90	168,451	49,230	29	35,728	21	13,502-	8-
89-91	201,165	50,788	25	15,046	7	35,742-	18-
90-92	207,913	45,881	22	15,771	8	30,111-	14-
91-93	247,342	41,665	17	4,218	2	37,447-	15-
92-94	207,752	20,150	10	7,013	3	13,137-	6-
93-95	202,779	51,761	26	14,835	7	36,926-	18-
94-96	243,055	84,327	35	17,409	7	66,918-	28-
95-97	236,332	87,367	37	14,503	6	72,864-	31-
96-98	344,793	69,360	20	3,552	1	65,809-	19-
97-99	1,443,549	290,000	20	849	0	289,152-	20-
98-00	1,551,372	457,833	30	15,576	1	442,257-	29-
99-01	1,446,615	450,192	31	19,796	1	430,396-	30-
00-02	467,895	280,243	60	21,161	5	259,082-	55-
01-03	488,308	185,634	38	6,178	1	179,456-	37-
02-04	470,740	246,742	52	3,782	1	242,960-	52-
03-05	220,959	157,123	71	2,417	1	154,706-	70-
04-06	92,168	162,932	177	1,983	2	160,949-	175-
05-07	559,779	100,538	18	1,549	0	98,989-	18-
06-08	559,779	427,672	76	1,703	0	425,969-	76-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 376 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	867,315	469,854	54	1,703	0	468,151-	54-
08-10	513,271	472,378	92	154	0	472,224-	92-
09-11	604,647	402,637	67		0	402,637-	67-
10-12	1,112,818	494,713	44		0	494,713-	44-
11-13	1,876,446	599,052	32		0	599,052-	32-
12-14	2,820,525	528,604	19		0	528,604-	19-
13-15	2,061,133	384,817	19		0	384,817-	19-
FIVE-YEAR AVERAGE							
11-15	1,805,537	516,745	29		0	516,745-	29-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	36,875	5,561	15	4,126	11	1,435-	4-
1973	8,012	1,669	21	1,020	13	649-	8-
1974	41,552	15,892	38	3,865	9	12,027-	29-
1975	10,607	2,740	26	4,295	40	1,555	15
1976	9,214	1,634	18	3,799	41	2,165	23
1977	33,330	7,823	23	7,549	23	274-	1-
1978	5,376	1,615	30	907	17	708-	13-
1979	9,959	2,994	30	1,305	13	1,689-	17-
1980	7,907	3,605	46	7,922	100	4,317	55
1981	10,293	1,381	13	7,071	69	5,690	55
1982	13,359	3,072	23	12,040	90	8,968	67
1983	14,163	5,284	37	2,945	21	2,339-	17-
1984	21,073	2,210	10	9,862	47	7,652	36
1985	3,117	1,355	43	1,982	64	627	20
1986	31,769	7,144	22	8,184	26	1,040	3
1987	1,457	1,214	83		0	1,214-	83-
1988	11,121	1,391	13	1,142	10	249-	2-
1989	10,828	1,829	17	403	4	1,426-	13-
1990	12,149	3,090	25	2,276	19	814-	7-
1991	12,634	843	7		0	843-	7-
1992	130,889	5,761	4		0	5,761-	4-
1993	27,466	3,182	12		0	3,182-	12-
1994	4,488	12,749	284		0	12,749-	284-
1995	13,973	11,039	79	5,469	39	5,570-	40-
1996	12,427	86	1	92	1	6	0
1997	22,261	3,074	14	370	2	2,704-	12-
1998	13,787	1,962	14	13	0	1,949-	14-
1999							
2000	73,203	89	0		0	89-	0
2001	5,849		0		0		0
2002	8,998		0		0		0
2003	2,957		0		0		0
2004	74,549	19,059	26		0	19,059-	26-
2005							
2006	627,150	46,990	7		0	46,990-	7-
2007	10,455	1,941	19		0	1,941-	19-
2008	13,377	2,308	17		0	2,308-	17-
2009	88,463	27,657	31		0	27,657-	31-
2010	98,140	27,829	28		0	27,829-	28-
2011	53,303	95,653	179		0	95,653-	179-
2012	62,102	145,226	234		0	145,226-	234-
2013	1,838,098	2,144	0		0	2,144-	0

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	1,766		0		0		0
2015	68,553	29,991	44		0	29,991-	44-
TOTAL	3,557,050	509,085	14	86,637	2	422,448-	12-
THREE-YEAR MOVING AVERAGES							
72-74	28,813	7,707	27	3,004	10	4,704-	16-
73-75	20,057	6,767	34	3,060	15	3,707-	18-
74-76	20,458	6,755	33	3,986	19	2,769-	14-
75-77	17,717	4,066	23	5,214	29	1,149	6
76-78	15,973	3,691	23	4,085	26	394	2
77-79	16,222	4,144	26	3,254	20	890-	5-
78-80	7,747	2,738	35	3,378	44	640	8
79-81	9,386	2,660	28	5,433	58	2,773	30
80-82	10,520	2,686	26	9,011	86	6,325	60
81-83	12,605	3,246	26	7,352	58	4,106	33
82-84	16,198	3,522	22	8,282	51	4,760	29
83-85	12,784	2,950	23	4,930	39	1,980	15
84-86	18,653	3,570	19	6,676	36	3,106	17
85-87	12,114	3,238	27	3,389	28	151	1
86-88	14,782	3,250	22	3,109	21	141-	1-
87-89	7,802	1,478	19	515	7	963-	12-
88-90	11,366	2,103	19	1,274	11	830-	7-
89-91	11,870	1,921	16	893	8	1,028-	9-
90-92	51,891	3,231	6	759	1	2,473-	5-
91-93	56,996	3,262	6		0	3,262-	6-
92-94	54,281	7,231	13		0	7,231-	13-
93-95	15,309	8,990	59	1,823	12	7,167-	47-
94-96	10,296	7,958	77	1,854	18	6,104-	59-
95-97	16,220	4,733	29	1,977	12	2,756-	17-
96-98	16,158	1,707	11	158	1	1,549-	10-
97-99	12,016	1,679	14	128	1	1,551-	13-
98-00	28,997	684	2	4	0	679-	2-
99-01	26,351	30	0		0	30-	0
00-02	29,350	30	0		0	30-	0
01-03	5,935		0		0		0
02-04	28,835	6,353	22		0	6,353-	22-
03-05	25,835	6,353	25		0	6,353-	25-
04-06	233,900	22,016	9		0	22,016-	9-
05-07	212,535	16,310	8		0	16,310-	8-
06-08	216,994	17,080	8		0	17,080-	8-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	37,432	10,635	28		0	10,635-	28-
08-10	66,660	19,265	29		0	19,265-	29-
09-11	79,969	50,380	63		0	50,380-	63-
10-12	71,182	89,569	126		0	89,569-	126-
11-13	651,168	81,008	12		0	81,008-	12-
12-14	633,989	49,123	8		0	49,123-	8-
13-15	636,139	10,712	2		0	10,712-	2-
FIVE-YEAR AVERAGE							
11-15	404,764	54,603	13		0	54,603-	13-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	19,060	1,627	9	1,961	10	334	2
1973	2,561	161	6	716	28	555	22
1974	146	26	18		0	26-	18-
1975	409	76	19		0	76-	19-
1976							
1977	1,523	38	2		0	38-	2-
1978							
1979	467	510	109	1,020	218	510	109
1980	2,698	389	14		0	389-	14-
1981	8,600	61	1	981	11	920	11
1982	10,165	2,437	24	1,891	19	546-	5-
1983	2,530	209	8		0	209-	8-
1984	924	210	23	1,011	109	801	87
1985	1,766	49	3		0	49-	3-
1986	6,457	285	4	4,402	68	4,117	64
1987	5,341	99	2	3,452	65	3,353	63
1988	22,533		0		0		0
1989							
1990	41,822		0		0		0
1991	38,238		0		0		0
1992	78,537		0	2,330	3	2,330	3
1993							
1994	25,570		0		0		0
1995	245	193	79	96	39	97-	40-
1996	689	5	1	5	1		0
1997							
1998	6,061	863	14	6	0	857-	14-
1999							
2000	5,828		0		0		0
2001							
2002							
2003	83,859		0		0		0
2004	57,724	53,867	93		0	53,867-	93-
2005							
2006	10,470	24,385	233		0	24,385-	233-
2007	19,580	6,627	34		0	6,627-	34-
2008	9,891	236	2		0	236-	2-
2009	7,012	2,227	32		0	2,227-	32-
2010	37,749	12,902	34		0	12,902-	34-
2011	59,021	14,154	24		0	14,154-	24-
2012	103,132	59,054	57		0	59,054-	57-
2013	277,751	44,862	16		0	44,862-	16-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	47,418	32,317	68		0	32,317-	68-
2015	386,646	335,769	87	3,085	1	332,684-	86-
TOTAL	1,382,422	593,636	43	20,956	2	572,680-	41-
THREE-YEAR MOVING AVERAGES							
72-74	7,256	605	8	892	12	288	4
73-75	1,039	88	8	239	23	151	15
74-76	185	34	18		0	34-	18-
75-77	644	38	6		0	38-	6-
76-78	508	13	2		0	13-	2-
77-79	663	183	28	340	51	157	24
78-80	1,055	300	28	340	32	40	4
79-81	3,922	320	8	667	17	347	9
80-82	7,154	962	13	957	13	5-	0
81-83	7,098	902	13	957	13	55	1
82-84	4,540	952	21	967	21	15	0
83-85	1,740	156	9	337	19	181	10
84-86	3,049	181	6	1,804	59	1,623	53
85-87	4,521	144	3	2,618	58	2,474	55
86-88	11,444	128	1	2,618	23	2,490	22
87-89	9,291	33	0	1,151	12	1,118	12
88-90	21,452		0		0		0
89-91	26,687		0		0		0
90-92	52,866		0	777	1	777	1
91-93	38,925		0	777	2	777	2
92-94	34,702		0	777	2	777	2
93-95	8,605	64	1	32	0	32-	0
94-96	8,835	66	1	34	0	32-	0
95-97	311	66	21	34	11	32-	10-
96-98	2,250	289	13	4	0	286-	13-
97-99	2,020	288	14	2	0	286-	14-
98-00	3,963	288	7	2	0	286-	7-
99-01	1,943		0		0		0
00-02	1,943		0		0		0
01-03	27,953		0		0		0
02-04	47,194	17,956	38		0	17,956-	38-
03-05	47,194	17,956	38		0	17,956-	38-
04-06	22,731	26,084	115		0	26,084-	115-
05-07	10,016	10,337	103		0	10,337-	103-
06-08	13,314	10,416	78		0	10,416-	78-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	12,161	3,030	25		0	3,030-	25-
08-10	18,217	5,122	28		0	5,122-	28-
09-11	34,594	9,761	28		0	9,761-	28-
10-12	66,634	28,703	43		0	28,703-	43-
11-13	146,635	39,356	27		0	39,356-	27-
12-14	142,767	45,411	32		0	45,411-	32-
13-15	237,271	137,649	58	1,028	0	136,621-	58-
FIVE-YEAR AVERAGE							
11-15	174,793	97,231	56	617	0	96,614-	55-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 380 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	115,449	99,696	86	·172	0	99,524-	86-
1973	95,115	97,882	103	1,058	1	96,824-	102-
1974	165,383	166,143	100	448	0	165,695-	100-
1975	132,279	183,148	138	332	0	182,816-	138-
1976	139,235	184,674	133		0	184,674-	133-
1977	124,246	192,113	155		0	192,113-	155-
1978	108,052	204,967	190		0	204,967-	190-
1979	117,239	197,632	169		0	197,632-	169-
1980	118,701	165,368	139		0	165,368-	139-
1981	101,867	200,370	197		0	200,370-	197-
1982	118,377	262,552	222		0	262,552-	222-
1983	209,034	336,324	161		0	336,324-	161-
1984	223,005	319,862	143	264	0	319,598-	143-
1985	348,062	407,654	117	792-	0	408,446-	117-
1986	230,064	289,929	126		0	289,929-	126-
1987	281,537	318,085	113		0	318,085-	113-
1988	247,152	505,594	205	16-	0	505,610-	205-
1989	481,388	520,680	108	71	0	520,609-	108-
1990	442,828	549,593	124		0	549,593-	124-
1991	520,043	891,568	171		0	891,568-	171-
1992	514,645	1,215,808	236		0	1,215,808-	236-
1993	985,624	880,652	89		0	880,652-	89-
1994	361,527	540,459	149		0	540,459-	149-
1995	478,218	314,043	66	81,713	17	232,330-	49-
1996	940,163	282,085	30	19,585	2	262,500-	28-
1997	940,912	129,938	14	15,628	2	114,310-	12-
1998	1,328,402	189,071	14	1,212	0	187,859-	14-
1999	714,531	150,973	21		0	150,973-	21-
2000	2,034,330	105,438	5		0	105,438-	5-
2001	3,198,483	104,311	3	24,468	1	79,843-	2-
2002	1,598,106	182,196	11	1,932	0	180,264-	11-
2003	1,485,702	496,683	33	15	0	496,668-	33-
2004	217,830	123,224	57		0	123,224-	57-
2005							
2006	340	241	71		0	241-	71-
2007	14,110	76,246	540		0	76,246-	540-
2008							
2009	3,245,937	3,480,405	107		0	3,480,405-	107-
2010	41,172	58,468	142		0	58,468-	142-
2011	135,083	593,859	440		0	593,859-	440-
2012	177,937	502,669	282	1,902	1	500,767-	281-
2013	3,696,998	268,338	7		0	268,338-	7-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 380 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	3,862,707	312,017	8		0	312,017-	8-
2015	4,016,408	761,115	19		0	761,115-	19-
TOTAL	34,308,221	16,862,074	49	147,992	0	16,714,082-	49-
THREE-YEAR MOVING AVERAGES							
72-74	125,316	121,240	97	559	0	120,681-	96-
73-75	130,926	149,058	114	613	0	148,445-	113-
74-76	145,632	177,988	122	260	0	177,728-	122-
75-77	131,920	186,645	141	111	0	186,534-	141-
76-78	123,844	193,918	157		0	193,918-	157-
77-79	116,512	198,237	170		0	198,237-	170-
78-80	114,664	189,322	165		0	189,322-	165-
79-81	112,602	187,790	167		0	187,790-	167-
80-82	112,982	209,430	185		0	209,430-	185-
81-83	143,093	266,415	186		0	266,415-	186-
82-84	183,472	306,246	167	88	0	306,158-	167-
83-85	260,034	354,613	136	176-	0	354,789-	136-
84-86	267,044	339,148	127	176-	0	339,324-	127-
85-87	286,554	338,556	118	264-	0	338,820-	118-
86-88	252,918	371,203	147	5-	0	371,208-	147-
87-89	336,692	448,120	133	18	0	448,101-	133-
88-90	390,456	525,289	135	18	0	525,271-	135-
89-91	481,420	653,947	136	24	0	653,923-	136-
90-92	492,505	885,656	180		0	885,656-	180-
91-93	673,437	996,009	148		0	996,009-	148-
92-94	620,599	878,973	142		0	878,973-	142-
93-95	608,456	578,385	95	27,238	4	551,147-	91-
94-96	593,303	378,862	64	33,766	6	345,096-	58-
95-97	786,431	242,022	31	38,975	5	203,047-	26-
96-98	1,069,826	200,365	19	12,142	1	188,223-	18-
97-99	994,615	156,661	16	5,613	1	151,047-	15-
98-00	1,359,088	148,494	11	404	0	148,090-	11-
99-01	1,982,448	120,241	6	8,156	0	112,085-	6-
00-02	2,276,973	130,648	6	8,800	0	121,848-	5-
01-03	2,094,097	261,063	12	8,805	0	252,258-	12-
02-04	1,100,546	267,367	24	649	0	266,719-	24-
03-05	567,844	206,635	36	5	0	206,631-	36-
04-06	72,723	41,155	57		0	41,155-	57-
05-07	4,817	25,496	529		0	25,496-	529-
06-08	4,817	25,496	529		0	25,496-	529-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 380 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	1,086,683	1,185,550	109		0	1,185,550-	109-
08-10	1,095,703	1,179,625	108		0	1,179,625-	108-
09-11	1,140,731	1,377,578	121		0	1,377,578-	121-
10-12	118,064	384,999	326	634	1	384,365-	326-
11-13	1,336,673	454,955	34	634	0	454,321-	34-
12-14	2,579,214	361,008	14	634	0	360,374-	14-
13-15	3,858,704	447,157	12		0	447,157-	12-
FIVE-YEAR AVERAGE							
11-15	2,377,826	487,600	21	380	0	487,219-	20-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 381 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	106,191		0	1,088	1	1,088	1
1973	35,758		0	15,988	45	15,988	45
1974	46,441		0	7,657	16	7,657	16
1975	64,178		0	13,322	21	13,322	21
1976	79,823		0	13,042	16	13,042	16
1977	116,748		0	34,019	29	34,019	29
1978	67,017		0	6,300	9	6,300	9
1979	68,783		0	35,142	51	35,142	51
1980	97,074		0	43,462	45	43,462	45
1981	118,445	1	0	30,841	26	30,840	26
1982	192,363		0	12,808	7	12,808	7
1983	104,497		0	44,794	43	44,794	43
1984	91,530		0	34	0	34	0
1985	110,986		0		0		0
1986	125,861		0	43,783	35	43,783	35
1987	127,337		0	1,509	1	1,509	1
1988	143,086		0	8,065	6	8,065	6
1989	61,096	433-	1-	341	1	774	1
1990	109,705	6,543-	6-	882	1	7,425	7
1991	105,904		0	911	1	911	1
1992	733,628		0	63	0	63	0
1993	537,419	2,100-	0		0	2,100	0
1994	336,464	52-	0	6,725	2	6,777	2
1995	462,757	296,695	64	66,731	14	229,964-	50-
1996	635,712	188,605	30	13,038	2	175,567-	28-
1997	649,084	89,638	14	10,781	2	78,857-	12-
1998	134,861	19,195	14	122	0	19,073-	14-
1999							
2000	925,105		0		0		0
2001	450,405		0		0		0
2002							
2003	5,299,413		0		0		0
2004	102,792		0		0		0
2005							
2006	2,139,469		0		0		0
2007							
2008							
2009	1,524,628	2,321	0		0	2,321-	0
2010	11,216		0		0		0
2011	52,310		0		0		0
2012	21,456	161	1		0	161-	1-
2013	48,974	135,572	277	15,720	32	119,852-	245-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 381 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	1,136,717	115,037	10	8,763	1	106,274-	9-
2015	744,043	169,790	23	14,814	2	154,976-	21-
TOTAL	17,919,277	1,007,886	6	450,745	3	557,141-	3-
THREE-YEAR MOVING AVERAGES							
72-74	62,797		0	8,244	13	8,244	13
73-75	48,792		0	12,322	25	12,322	25
74-76	63,481		0	11,340	18	11,340	18
75-77	86,916		0	20,128	23	20,128	23
76-78	87,863		0	17,787	20	17,787	20
77-79	84,183		0	25,154	30	25,154	30
78-80	77,625		0	28,301	36	28,301	36
79-81	94,767		0	36,482	38	36,481	38
80-82	135,961		0	29,037	21	29,037	21
81-83	138,435		0	29,481	21	29,481	21
82-84	129,463		0	19,212	15	19,212	15
83-85	102,338		0	14,943	15	14,943	15
84-86	109,459		0	14,606	13	14,606	13
85-87	121,395		0	15,097	12	15,097	12
86-88	132,095		0	17,786	13	17,786	13
87-89	110,506	144-	0	3,305	3	3,449	3
88-90	104,629	2,325-	2-	3,096	3	5,421	5
89-91	92,235	2,325-	3-	711	1	3,037	3
90-92	316,412	2,181-	1-	619	0	2,800	1
91-93	458,984	700-	0	325	0	1,025	0
92-94	535,837	717-	0	2,263	0	2,980	1
93-95	445,547	98,181	22	24,485	5	73,696-	17-
94-96	478,311	161,749	34	28,831	6	132,918-	28-
95-97	582,518	191,646	33	30,183	5	161,463-	28-
96-98	473,219	99,146	21	7,980	2	91,166-	19-
97-99	261,315	36,278	14	3,634	1	32,643-	12-
98-00	353,322	6,398	2	41	0	6,358-	2-
99-01	458,503		0		0		0
00-02	458,503		0		0		0
01-03	1,916,606		0		0		0
02-04	1,800,735		0		0		0
03-05	1,800,735		0		0		0
04-06	747,420		0		0		0
05-07	713,156		0		0		0
06-08	713,156		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 381 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	508,209	774	0		0	774-	0
08-10	511,948	774	0		0	774-	0
09-11	529,385	774	0		0	774-	0
10-12	28,327	54	0		0	54-	0
11-13	40,914	45,244	111	5,240	13	40,004-	98-
12-14	402,382	83,590	21	8,161	2	75,429-	19-
13-15	643,245	140,133	22	13,099	2	127,034-	20-
FIVE-YEAR AVERAGE							
11-15	400,700	84,112	21	7,859	2	76,252-	19-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 383 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	12,889		0	132	1	132	1
1973	8,455		0	3,777	45	3,777	45
1974	5,620		0	926	16	926	16
1975	5,474		0	1,136	21	1,136	21
1976	8,019		0	1,308	16	1,308	16
1977	5,362		0	1,417	26	1,417	26
1978	5,557		0	522	9	522	9
1979							
1980	11,842		0	5,372	45	5,372	45
1981	4,470		0	954	21	954	21
1982	3,064		0	262	9	262	9
1983	13,108		0	5,619	43	5,619	43
1984	8,425		0	3	0	3	0
1985	8,846		0		0		0
1986	7,857		0	2,441	31	2,441	31
1987	2,095		0	25	1	25	1
1988	16,081		0		0		0
1989	10,216		0		0		0
1990	9,673		0		0		0
1991	27,724		0		0		0
1992	40,280	174	0		0	174-	0
1993	19,034		0		0		0
1994							
1995	115,922	74,739	64	17,429	15	57,310-	49-
1996							
1997							
1998							
1999							
2000	37,399		0		0		0
2001							
2002							
2003	343,150	57,777	17		0	57,777-	17-
2004							
2005							
2006	459,973		0		0		0
2007	246,783	127,717	52		0	127,717-	52-
2008	402,567	152,047	38	3,794	1	148,252-	37-
2009	461,022	122,130	26	1,730	0	120,400-	26-
2010	918,069	69,070	8	9,301	1	59,769-	7-
2011	380,488	14,395	4	3,122	1	11,274-	3-
2012	34,187	74	0		0	74-	0
2013							

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 383 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	219,488	510	0		0	510-	0
2015	379,125	1,461	0		0	1,461-	0
TOTAL	4,232,262	620,094	15	59,270	1	560,824-	13-
THREE-YEAR MOVING AVERAGES							
72-74	8,988		0	1,612	18	1,612	18
73-75	6,516		0	1,946	30	1,946	30
74-76	6,371		0	1,123	18	1,123	18
75-77	6,285		0	1,287	20	1,287	20
76-78	6,313		0	1,082	17	1,082	17
77-79	3,640		0	646	18	646	18
78-80	5,800		0	1,965	34	1,965	34
79-81	5,437		0	2,109	39	2,109	39
80-82	6,459		0	2,196	34	2,196	34
81-83	6,881		0	2,278	33	2,278	33
82-84	8,199		0	1,961	24	1,961	24
83-85	10,126		0	1,874	19	1,874	19
84-86	8,376		0	815	10	815	10
85-87	6,266		0	822	13	822	13
86-88	8,678		0	822	9	822	9
87-89	9,464		0	8	0	8	0
88-90	11,990		0		0		0
89-91	15,871		0		0		0
90-92	25,892	58	0		0	58-	0
91-93	29,013	58	0		0	58-	0
92-94	19,771	58	0		0	58-	0
93-95	44,985	24,913	55	5,810	13	19,103-	42-
94-96	38,641	24,913	64	5,810	15	19,103-	49-
95-97	38,641	24,913	64	5,810	15	19,103-	49-
96-98							
97-99							
98-00	12,466		0		0		0
99-01	12,466		0		0		0
00-02	12,466		0		0		0
01-03	114,383	19,259	17		0	19,259-	17-
02-04	114,383	19,259	17		0	19,259-	17-
03-05	114,383	19,259	17		0	19,259-	17-
04-06	153,324		0		0		0
05-07	235,585	42,572	18		0	42,572-	18-
06-08	369,774	93,255	25	1,265	0	91,990-	25-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 383 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	370,124	133,965	36	1,842	0	132,123-	36-
08-10	593,886	114,416	19	4,942	1	109,474-	18-
09-11	586,526	68,532	12	4,718	1	63,814-	11-
10-12	444,248	27,846	6	4,141	1	23,706-	5-
11-13	138,225	4,823	3	1,041	1	3,782-	3-
12-14	84,558	195	0		0	195-	0
13-15	199,537	657	0		0	657-	0
FIVE-YEAR AVERAGE							
11-15	202,657	3,288	2	624	0	2,664-	1-

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1983	1,189	98	8		0	98-	8-
1984							
1985							
1986							
1987							
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000	4,370		0		0		0
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009	15,457		0		0		0
2010	12,109	14,344	118		0	14,344-	118-
2011							
2012							
2013							
2014							
2015							
TOTAL	33,125	14,442	44		0	14,442-	44-
THREE-YEAR MOVING AVERAGES							
83-85	396	33	8		0	33-	8-
84-86							
85-87							
86-88							

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
87-89							
88-90							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00	1,457		0		0		0
99-01	1,457		0		0		0
00-02	1,457		0		0		0
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09	5,152		0		0		0
08-10	9,189	4,781	52		0	4,781-	52-
09-11	9,189	4,781	52		0	4,781-	52-
10-12	4,036	4,781	118		0	4,781-	118-
11-13							
12-14							
13-15							
FIVE-YEAR AVERAGE							
11-15							

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 387 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1976	37,585	638	2	525	1	113-	0
1977							
1978							
1979							
1980							
1981							
1982							
1983							
1984							
1985							
1986							
1987							
1988							
1989							
1990							
1991	6,897		0	651	9	651	9
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006	13,939		0		0		0
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
TOTAL	58,421	638	1	1,176	2	538	1

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 387 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
76-78	12,528	213	2	175	1	38-	0
77-79							
78-80							
79-81							
80-82							
81-83							
82-84							
83-85							
84-86							
85-87							
86-88							
87-89							
88-90							
89-91	2,299		0	217	9	217	9
90-92	2,299		0	217	9	217	9
91-93	2,299		0	217	9	217	9
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06	4,646		0		0		0
05-07	4,646		0		0		0
06-08	4,646		0		0		0
07-09							
08-10							
09-11							
10-12							
11-13							

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 387 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
12-14							
13-15							
FIVE-YEAR AVERAGE							
11-15							

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	318,611		0		0		0
2000	565,832	21,861-	4-	4,665-	1-	17,196	3
2001	834,850		0		0		0
2002	1,391,962	2,591	0	99,569-	7-	102,160-	7-
2003	99,969		0		0		0
2004	217,646	149,719-	69-	1,368	1	151,087	69
2005							
2006							
2007	980,374		0		0		0
2008							
2009	68,040		0		0		0
2010	139,831		0		0		0
2011	668,360		0		0		0
2012	310,706		0		0		0
2013	80,757		0		0		0
2014							
2015	137,416		0		0		0
TOTAL	5,814,353	168,989-	3-	102,866-	2-	66,123	1
THREE-YEAR MOVING AVERAGES							
99-01	573,098	7,287-	1-	1,555-	0	5,732	1
00-02	930,881	6,423-	1-	34,745-	4-	28,321-	3-
01-03	775,594	864	0	33,190-	4-	34,053-	4-
02-04	569,859	49,043-	9-	32,734-	6-	16,309	3
03-05	105,872	49,906-	47-	456	0	50,362	48
04-06	72,549	49,906-	69-	456	1	50,362	69
05-07	326,791		0		0		0
06-08	326,791		0		0		0
07-09	349,471		0		0		0
08-10	69,290		0		0		0
09-11	292,077		0		0		0
10-12	372,966		0		0		0
11-13	353,274		0		0		0
12-14	130,488		0		0		0
13-15	72,724		0		0		0
FIVE-YEAR AVERAGE							
11-15	239,448		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	8,769	8	0	1,914	22	1,906	22
1993							
1994	3,255		0	400	12	400	12
1995	24,778		0		0		0
1996	21,671		0		0		0
1997							
1998							
1999	11,805		0		0		0
2000	9,202	488-	5-	566	6	1,054	11
2001							
2002							
2003							
2004							
2005							
2006	1,331		0		0		0
2007	15,739		0		0		0
2008							
2009							
2010							
2011	11,515		0		0		0
2012							
2013							
2014	2,861	7	0	97	3	90	3
2015	247,098	104	0	1,681	1	1,577	1
TOTAL	358,023	368-	0	4,658	1	5,027	1
THREE-YEAR MOVING AVERAGES							
92-94	4,008	3	0	771	19	769	19
93-95	9,344		0	133	1	133	1
94-96	16,568		0	133	1	133	1
95-97	15,483		0		0		0
96-98	7,224		0		0		0
97-99	3,935		0		0		0
98-00	7,002	163-	2-	189	3	351	5
99-01	7,002	163-	2-	189	3	351	5
00-02	3,067	163-	5-	189	6	351	11
01-03							
02-04							
03-05							
04-06	444		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	5,690		0		0		0
06-08	5,690		0		0		0
07-09	5,246		0		0		0
08-10							
09-11	3,838		0		0		0
10-12	3,838		0		0		0
11-13	3,838		0		0		0
12-14	954	2	0	32	3	30	3
13-15	83,320	37	0	593	1	556	1
FIVE-YEAR AVERAGE							
11-15	52,295	22	0	356	1	333	1

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 396.1 POWER OPERATED EQUIPMENT - HOURLY RATED

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2000	39,994	2,121-	5-	2,461	6	4,582	11
2001	192,918		0		0		0
2002	464,971	408	0	36,372-	8-	36,780-	8-
2003	237,391		0		0		0
2004	50,180	78	0	181	0	103	0
2005							
2006							
2007	574,946		0		0		0
2008							
2009	20,078		0		0		0
2010	35,487		0		0		0
2011	422,274		0		0		0
2012	38,115		0		0		0
2013	10,345		0		0		0
2014	134,492		0		0		0
2015	81,787		0		0		0
TOTAL	2,302,977	1,635-	0	33,730-	1-	32,095-	1-
THREE-YEAR MOVING AVERAGES							
00-02	232,628	571-	0	11,304-	5-	10,733-	5-
01-03	298,427	136	0	12,124-	4-	12,260-	4-
02-04	250,847	162	0	12,064-	5-	12,226-	5-
03-05	95,857	26	0	60	0	34	0
04-06	16,727	26	0	60	0	34	0
05-07	191,649		0		0		0
06-08	191,649		0		0		0
07-09	198,341		0		0		0
08-10	18,522		0		0		0
09-11	159,280		0		0		0
10-12	165,292		0		0		0
11-13	156,911		0		0		0
12-14	60,984		0		0		0
13-15	75,541		0		0		0
FIVE-YEAR AVERAGE							
11-15	137,403		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1974	2,397		0	750	31	750	31
1975	850		0		0		0
1976	986		0	252	26	252	26
1977	1,867		0	1,302	70	1,302	70
1978	1,132		0		0		0
1979	252		0		0		0
1980							
1981	1,009		0		0		0
1982	563		0		0		0
1983	2,309		0		0		0
1984							
1985	1,095		0		0		0
1986							
1987	7,200		0		0		0
1988	418		0		0		0
1989							
1990							
1991	30,448		0		0		0
1992	5,997		0	750	13	750	13
1993							
1994							
1995							
1996	83,142		0		0		0
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006	4,749		0		0		0
2007	1,844		0		0		0
2008							
2009	3,570		0		0		0
2010							
2011							
2012							
2013							

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014							
2015							
TOTAL	149,829		0	3,054	2	3,054	2
THREE-YEAR MOVING AVERAGES							
74-76	1,411		0	334	24	334	24
75-77	1,234		0	518	42	518	42
76-78	1,328		0	518	39	518	39
77-79	1,084		0	434	40	434	40
78-80	461		0		0		0
79-81	420		0		0		0
80-82	524		0		0		0
81-83	1,294		0		0		0
82-84	957		0		0		0
83-85	1,135		0		0		0
84-86	365		0		0		0
85-87	2,765		0		0		0
86-88	2,539		0		0		0
87-89	2,539		0		0		0
88-90	139		0		0		0
89-91	10,149		0		0		0
90-92	12,148		0	250	2	250	2
91-93	12,148		0	250	2	250	2
92-94	1,999		0	250	13	250	13
93-95							
94-96	27,714		0		0		0
95-97	27,714		0		0		0
96-98	27,714		0		0		0
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06	1,583		0		0		0
05-07	2,198		0		0		0
06-08	2,198		0		0		0
07-09	1,805		0		0		0
08-10	1,190		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	1,190		0		0		0
10-12							
11-13							
12-14							
13-15							
FIVE-YEAR AVERAGE							
11-15							

COMMON PLANT

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - GENERAL OFFICE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	8,869	532	6	1,030	12	498	6
1973	12,713	4,707	37	451	4	4,256-	33-
1974	22,655	9,164	40		0	9,164-	40-
1975							
1976	15,929	1,986	12	1,545	10	441-	3-
1977	3,917	508	13	453	12	55-	1-
1978							
1979	14,338	3,867	27	101	1	3,766-	26-
1980	5,768	140	2		0	140-	2-
1981	4,577	198	4	187	4	11-	0
1982	3,996		0		0		0
1983	37,552	29,827	79	8	0	29,819-	79-
1984	5,644	6,574	116		0	6,574-	116-
1985	12,404	20,207	163	152	1	20,055-	162-
1986	23,388	18,015	77		0	18,015-	77-
1987	1,431		0		0		0
1988	34,225	2,687	8	1,143	3	1,544-	5-
1989	68,361	55,238	81	449	1	54,789-	80-
1990	297		0		0		0
1991	737		0		0		0
1992							
1993	69,905	9,139	13		0	9,139-	13-
1994	2,931-		0		0		0
1995	3,499,524	45,498	1		0	45,498-	1-
1996	4,379	34,184	781	3,450	79	30,734-	702-
1997	277,421	23,350	8	507	0	22,843-	8-
1998	26,365	28,703-	109-	1,755	7	30,458	116
1999	15,527	10,150	65	664-	4-	10,814-	70-
2000	49,928	226,988	455	243,700	488	16,712	33
2001							
2002	275,234	11,716	4		0	11,716-	4-
2003	449,588	192,692	43		0	192,692-	43-
2004	994,068	112,047	11		0	112,047-	11-
2005							
2006	1,471,553	229,582	16		0	229,582-	16-
2007	1,398,874	165,304	12		0	165,304-	12-
2008	324,631	38,070	12	3,503	1	34,566-	11-
2009	298,691	108,109	36		0	108,109-	36-
2010	245,205	148,381	61		0	148,381-	61-
2011	415,186	249,065	60		0	249,065-	60-
2012	141,161	25,221	18		0	25,221-	18-
2013	402,973	35,638	9		0	35,638-	9-

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - GENERAL OFFICE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	258,316	44,055	17		0	44,055-	17-
2015	944,933	16,510	2		0	16,510-	2-
TOTAL	11,837,334	1,850,647	16	257,770	2	1,592,876-	13-
THREE-YEAR MOVING AVERAGES							
72-74	14,746	4,801	33	494	3	4,307-	29-
73-75	11,789	4,624	39	150	1	4,473-	38-
74-76	12,861	3,717	29	515	4	3,202-	25-
75-77	6,615	831	13	666	10	165-	2-
76-78	6,615	831	13	666	10	165-	2-
77-79	6,085	1,458	24	185	3	1,274-	21-
78-80	6,702	1,336	20	34	1	1,302-	19-
79-81	8,228	1,402	17	96	1	1,306-	16-
80-82	4,780	113	2	62	1	50-	1-
81-83	15,375	10,008	65	65	0	9,943-	65-
82-84	15,731	12,134	77	3	0	12,131-	77-
83-85	18,533	18,869	102	53	0	18,816-	102-
84-86	13,812	14,932	108	51	0	14,881-	108-
85-87	12,408	12,741	103	51	0	12,690-	102-
86-88	19,681	6,901	35	381	2	6,520-	33-
87-89	34,672	19,308	56	531	2	18,778-	54-
88-90	34,294	19,308	56	531	2	18,778-	55-
89-91	23,132	18,413	80	150	1	18,263-	79-
90-92	345		0		0		0
91-93	23,547	3,046	13		0	3,046-	13-
92-94	22,325	3,046	14		0	3,046-	14-
93-95	1,188,833	18,212	2		0	18,212-	2-
94-96	1,166,991	26,561	2	1,150	0	25,411-	2-
95-97	1,260,441	34,344	3	1,319	0	33,025-	3-
96-98	102,722	9,610	9	1,904	2	7,706-	8-
97-99	106,438	1,599	2	533	1	1,066-	1-
98-00	30,607	69,478	227	81,597	267	12,119	40
99-01	21,818	79,046	362	81,012	371	1,966	9
00-02	108,387	79,568	73	81,233	75	1,665	2
01-03	241,607	68,136	28		0	68,136-	28-
02-04	572,964	105,485	18		0	105,485-	18-
03-05	481,219	101,580	21		0	101,580-	21-
04-06	821,874	113,876	14		0	113,876-	14-
05-07	956,809	131,629	14		0	131,629-	14-
06-08	1,065,019	144,319	14	1,168	0	143,151-	13-

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - GENERAL OFFICE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	674,066	103,828	15	1,168	0	102,660-	15-
08-10	289,509	98,187	34	1,168	0	97,019-	34-
09-11	319,694	168,518	53		0	168,518-	53-
10-12	267,184	140,889	53		0	140,889-	53-
11-13	319,774	103,308	32		0	103,308-	32-
12-14	267,483	34,971	13		0	34,971-	13-
13-15	535,407	32,068	6		0	32,068-	6-
FIVE-YEAR AVERAGE							
11-15	432,514	74,098	17		0	74,098-	17-

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - TRANSPORTATION

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1973	200		0		0		0
1974	276	47	17		0	47-	17-
1975							
1976							
1977	200	150	75		0	150-	75-
1978							
1979							
1980							
1981							
1982	261		0		0		0
1983	379		0		0		0
1984							
1985							
1986							
1987							
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004	1,190,893	45,676	4		0	45,676-	4-
2005							
2006	233,278		0		0		0
2007							
2008							
2009	19,423	10,990	57		0	10,990-	57-
2010							
2011							
2012							
2013							

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - TRANSPORTATION

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014							
2015							
TOTAL	1,444,910	56,863	4		0	56,863-	4-
THREE-YEAR MOVING AVERAGES							
73-75	159	16	10		0	16-	10-
74-76	92	16	17		0	16-	17-
75-77	67	50	75		0	50-	75-
76-78	67	50	75		0	50-	75-
77-79	67	50	75		0	50-	75-
78-80							
79-81							
80-82	87		0		0		0
81-83	213		0		0		0
82-84	213		0		0		0
83-85	126		0		0		0
84-86							
85-87							
86-88							
87-89							
88-90							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04	396,964	15,225	4		0	15,225-	4-
03-05	396,964	15,225	4		0	15,225-	4-
04-06	474,724	15,225	3		0	15,225-	3-
05-07	77,759		0		0		0
06-08	77,759		0		0		0
07-09	6,474	3,663	57		0	3,663-	57-

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - TRANSPORTATION

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	6,474	3,663	57		0	3,663-	57-
09-11	6,474	3,663	57		0	3,663-	57-
10-12							
11-13							
12-14							
13-15							
FIVE-YEAR AVERAGE							
11-15							

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.3 STRUCTURES AND IMPROVEMENTS - STORES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2001	20,419		0	563	3	563	3
2002							
2003	3,428		0		0		0
2004							
2005							
2006	9,326	19,622	210		0	19,622-	210-
2007	10,295		0		0		0
2008							
2009	42,097	14,612	35		0	14,612-	35-
2010	31,314	8,140	26		0	8,140-	26-
2011							
2012	126,116	13,918	11		0	13,918-	11-
2013	4,924	3,774	77		0	3,774-	77-
2014	1,002	5,071-	506-		0	5,071	506
2015	8,932		0		0		0
TOTAL	257,855	54,995	21	563	0	54,432-	21-
THREE-YEAR MOVING AVERAGES							
01-03	7,949		0	188	2	188	2
02-04	1,143		0		0		0
03-05	1,143		0		0		0
04-06	3,109	6,541	210		0	6,541-	210-
05-07	6,540	6,541	100		0	6,541-	100-
06-08	6,540	6,541	100		0	6,541-	100-
07-09	17,464	4,871	28		0	4,871-	28-
08-10	24,470	7,584	31		0	7,584-	31-
09-11	24,470	7,584	31		0	7,584-	31-
10-12	52,477	7,353	14		0	7,353-	14-
11-13	43,680	5,897	14		0	5,897-	14-
12-14	44,014	4,207	10		0	4,207-	10-
13-15	4,953	432-	9-		0	432	9
FIVE-YEAR AVERAGE							
11-15	28,195	2,524	9		0	2,524-	9-

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - SHOPS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1976	71	409	576		0	409-	576-
1977	423	58	14		0	58-	14-
1978							
1979							
1980	536		0		0		0
1981							
1982							
1983							
1984	5,552	2,461	44		0	2,461-	44-
1985							
1986	752	17	2		0	17-	2-
1987							
1988							
1989							
1990	1,694		0		0		0
1991							
1992							
1993							
1994	525		0		0		0
1995							
1996							
1997	9,569	805	8	17	0	788-	8-
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007	74,173		0		0		0
2008	95,608	3,672	4	1,535	2	2,137-	2-
2009							
2010	288	1,000	347		0	1,000-	347-
2011	216	7	3		0	7-	3-
2012							
2013	2,748	17,436	635		0	17,436-	635-
2014	776		0		0		0
2015	526		0		0		0
TOTAL	193,457	25,865	13	1,552	1	24,313-	13-

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - SHOPS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
76-78	165	156	95		0	156-	95-
77-79	141	19	14		0	19-	14-
78-80	179		0		0		0
79-81	179		0		0		0
80-82	179		0		0		0
81-83							
82-84	1,851	820	44		0	820-	44-
83-85	1,851	820	44		0	820-	44-
84-86	2,101	826	39		0	826-	39-
85-87	251	6	2		0	6-	2-
86-88	251	6	2		0	6-	2-
87-89							
88-90	565		0		0		0
89-91	565		0		0		0
90-92	565		0		0		0
91-93							
92-94	175		0		0		0
93-95	175		0		0		0
94-96	175		0		0		0
95-97	3,190	268	8	6	0	263-	8-
96-98	3,190	268	8	6	0	263-	8-
97-99	3,190	268	8	6	0	263-	8-
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07	24,724		0		0		0
06-08	56,594	1,224	2	512	1	712-	1-
07-09	56,594	1,224	2	512	1	712-	1-
08-10	31,966	1,557	5	512	2	1,046-	3-
09-11	168	336	200		0	336-	200-
10-12	168	336	200		0	336-	200-
11-13	988	5,814	588		0	5,814-	588-

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - SHOPS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	1,175	5,812	495		0	5,812-	495-
13-15	1,350	5,812	431		0	5,812-	431-
FIVE-YEAR AVERAGE							
11-15	853	3,489	409		0	3,489-	409-

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.6 STRUCTURES AND IMPROVEMENTS - MICROWAVE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1973	433	37	9		0	37-	9-
1974							
1975							
1976							
1977							
1978							
1979							
1980							
1981							
1982							
1983							
1984							
1985	1,280	73	6		0	73-	6-
1986							
1987	1,009	138	14		0	138-	14-
1988							
1989							
1990	1,139	0			0	0	
1991							
1992							
1993							
1994	761	0			0	0	
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.6 STRUCTURES AND IMPROVEMENTS - MICROWAVE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014							
2015							
TOTAL	4,622	248	5		0	248-	5-
THREE-YEAR MOVING AVERAGES							
73-75	144	12	9		0	12-	9-
74-76							
75-77							
76-78							
77-79							
78-80							
79-81							
80-82							
81-83							
82-84							
83-85	427	24	6		0	24-	6-
84-86	427	24	6		0	24-	6-
85-87	763	70	9		0	70-	9-
86-88	336	46	14		0	46-	14-
87-89	336	46	14		0	46-	14-
88-90	380		0		0		0
89-91	380		0		0		0
90-92	380		0		0		0
91-93							
92-94	254		0		0		0
93-95	254		0		0		0
94-96	254		0		0		0
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.6 STRUCTURES AND IMPROVEMENTS - MICROWAVE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
FIVE-YEAR AVERAGE							
11-15							

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNTS 392.1 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	74,705		0		0		0
2000	87,800	3,082-	4-	2,229-	3-	853	1
2001	21,759		0		0		0
2002	34,305	129	0	712	2	583	2
2003	33,832		0		0		0
2004	56,851	100	0	466	1	366	1
2005							
2006							
2007	48,190		0		0		0
2008							
2009							
2010							
2011							
2012	18,895		0		0		0
2013							
2014							
2015							
TOTAL	376,337	2,853-	1-	1,051-	0	1,802	0
THREE-YEAR MOVING AVERAGES							
99-01	61,421	1,027-	2-	743-	1-	284	0
00-02	47,955	984-	2-	506-	1-	479	1
01-03	29,965	43	0	237	1	194	1
02-04	41,663	76	0	393	1	316	1
03-05	30,228	33	0	155	1	122	0
04-06	18,950	33	0	155	1	122	1
05-07	16,063		0		0		0
06-08	16,063		0		0		0
07-09	16,063		0		0		0
08-10							
09-11							
10-12	6,298		0		0		0
11-13	6,298		0		0		0
12-14	6,298		0		0		0
13-15							
FIVE-YEAR AVERAGE							
11-15	3,779		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1972	881		0	19	2	19	2
1973							
1974							
1975	1,273		0	20	2	20	2
1976							
1977	1,244		0	50	4	50	4
1978							
1979							
1980	2,597		0		0		0
1981	907		0		0		0
1982	246		0		0		0
1983							
1984	6,500		0		0		0
1985							
1986							
1987	404		0		0		0
1988	4,342		0		0		0
1989	10,269		0	2,111	21	2,111	21
1990							
1991	15,794		0	1,490	9	1,490	9
1992	3,338		0		0		0
1993	431		0		0		0
1994	128,910	304	0	78,304	61	78,000	61
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003	3,112		0		0		0
2004							
2005							
2006							
2007							
2008							
2009	7,589		0		0		0
2010							
2011							
2012							
2013							

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014							
2015	34,328		0		0		0
TOTAL	222,166	304	0	81,994	37	81,690	37
THREE-YEAR MOVING AVERAGES							
72-74	294		0	6	2	6	2
73-75	424		0	7	2	7	2
74-76	424		0	7	2	7	2
75-77	839		0	23	3	23	3
76-78	415		0	17	4	17	4
77-79	415		0	17	4	17	4
78-80	866		0		0		0
79-81	1,168		0		0		0
80-82	1,250		0		0		0
81-83	384		0		0		0
82-84	2,249		0		0		0
83-85	2,167		0		0		0
84-86	2,167		0		0		0
85-87	135		0		0		0
86-88	1,582		0		0		0
87-89	5,005		0	704	14	704	14
88-90	4,870		0	704	14	704	14
89-91	8,688		0	1,200	14	1,200	14
90-92	6,377		0	497	8	497	8
91-93	6,521		0	497	8	497	8
92-94	44,226	101	0	26,101	59	26,000	59
93-95	43,114	101	0	26,101	61	26,000	60
94-96	42,970	101	0	26,101	61	26,000	61
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03	1,037		0		0		0
02-04	1,037		0		0		0
03-05	1,037		0		0		0
04-06							
05-07							
06-08							

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	2,530		0		0		0
08-10	2,530		0		0		0
09-11	2,530		0		0		0
10-12							
11-13							
12-14							
13-15	11,443		0		0		0
FIVE-YEAR AVERAGE							
11-15	6,866		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNTS 396.1 POWER OPERATED EQUIPMENT - LARGE MACHINERY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2002	201,261		0		0		0
2003	3,133		0		0		0
2004							
2005							
2006							
2007							
2008							
2009							
2010	26,626		0		0		0
2011							
2012							
2013							
2014							
2015							
TOTAL	231,020		0		0		0
THREE-YEAR MOVING AVERAGES							
02-04	68,131		0		0		0
03-05	1,044		0		0		0
04-06							
05-07							
06-08							
07-09							
08-10	8,875		0		0		0
09-11	8,875		0		0		0
10-12	8,875		0		0		0
11-13							
12-14							
13-15							
FIVE-YEAR AVERAGE							
11-15							

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	1,035		0		0		0
1973	6,725		0		0		0
1974	1,147		0		0		0
1975	50		0		0		0
1976	748		0	1,000	134	1,000	134
1977	745		0		0		0
1978	473		0		0		0
1979							
1980	50		0		0		0
1981	7,271		0	1,500	21	1,500	21
1982							
1983							
1984							
1985	648		0		0		0
1986							
1987	200		0		0		0
1988	257		0	125	49	125	49
1989	1,574		0	841	53	841	53
1990							
1991							
1992	100		0	778	778	778	778
1993							
1994	370,828	5,881	2	71,646	19	65,765	18
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002	2,196		0		0		0
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014							
2015							
TOTAL	394,047	5,881	1	75,890	19	70,009	18
THREE-YEAR MOVING AVERAGES							
72-74	2,969		0		0		0
73-75	2,641		0		0		0
74-76	648		0	333	51	333	51
75-77	514		0	333	65	333	65
76-78	655		0	333	51	333	51
77-79	406		0		0		0
78-80	174		0		0		0
79-81	2,440		0	500	20	500	20
80-82	2,440		0	500	20	500	20
81-83	2,424		0	500	21	500	21
82-84							
83-85	216		0		0		0
84-86	216		0		0		0
85-87	283		0		0		0
86-88	152		0	42	27	42	27
87-89	677		0	322	48	322	48
88-90	610		0	322	53	322	53
89-91	525		0	280	53	280	53
90-92	33		0	259	778	259	778
91-93	33		0	259	778	259	778
92-94	123,643	1,960	2	24,141	20	22,181	18
93-95	123,609	1,960	2	23,882	19	21,922	18
94-96	123,609	1,960	2	23,882	19	21,922	18
95-97							
96-98							
97-99							
98-00							
99-01							
00-02	732		0		0		0
01-03	732		0		0		0
02-04	732		0		0		0
03-05							
04-06							
05-07							
06-08							

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
FIVE-YEAR AVERAGE							
11-15							

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 397 COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	72		0	5	7	5	7
1973	13,492	831	6	10,707	79	9,876	73
1974	9,357	741	8	10,918	117	10,177	109
1975	106,938	1,551	1	14,528	14	12,977	12
1976	52,136	7,259	14	30,203	58	22,944	44
1977	55,509	11,245	20	31,750	57	20,505	37
1978	13,986	835	6	2,937	21	2,102	15
1979	38,007	2,467	6	5,169	14	2,702	7
1980	13,375	1,003	7	1,258	9	255	2
1981	72,145	858	1	11,702	16	10,844	15
1982	253,234	1,727	1	67,578	27	65,851	26
1983	19,461	5,769	30	619	3	5,150-	26-
1984	40,780	8,685	21	5,505	13	3,180-	8-
1985	50,961	5,494	11	2,387	5	3,107-	6-
1986	70,934	5,416	8	772	1	4,644-	7-
1987	27,034	2,536	9	181	1	2,355-	9-
1988	33,348	2,578	8	1,084	3	1,494-	4-
1989	44,524	10,469	24	4,140	9	6,329-	14-
1990	157,605	5,806	4		0	5,806-	4-
1991	60,019	1,251	2	4,702	8	3,451	6
1992	51,909	5,182	10	2,512	5	2,670-	5-
1993	64,042	2,666	4		0	2,666-	4-
1994	43,479	1,452	3	458	1	994-	2-
1995	1,667,024	21,942	1	281	0	21,661-	1-
1996	808,552	5,046	1		0	5,046-	1-
1997	638,377	53,732	8	1,167	0	52,565-	8-
1998	105,064	114,380-	109-	6,993	7	121,373	116
1999	284,763	186,148	65	12,179-	4-	198,327-	70-
2000	14,328		0		0		0
2001							
2002	7,983		0		0		0
2003							
2004	437,794	23,147	5		0	23,147-	5-
2005							
2006	123,119	30,504	25		0	30,504-	25-
2007	2,574,392	62,511	2		0	62,511-	2-
2008	1,709,330	77,325	5	26,918	2	50,407-	3-
2009	101,874	3,037	3	29,830	29	26,793	26
2010	10,744	9,834	92		0	9,834-	92-
2011	154,552	79,818	52		0	79,818-	52-
2012	9,920,467	34,954	0	3,000	0	31,954-	0
2013	18,964	52,795	278		0	52,795-	278-

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 397 COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	3,158	9,084	288		0	9,084-	288-
2015	259,440		0		0		0
TOTAL	20,132,273	621,319	3	265,125	1	356,194-	2-
THREE-YEAR MOVING AVERAGES							
72-74	7,640	524	7	7,210	94	6,686	88
73-75	43,262	1,041	2	12,051	28	11,010	25
74-76	56,144	3,184	6	18,550	33	15,366	27
75-77	71,528	6,685	9	25,494	36	18,809	26
76-78	40,544	6,446	16	21,630	53	15,184	37
77-79	35,834	4,849	14	13,285	37	8,436	24
78-80	21,789	1,435	7	3,121	14	1,686	8
79-81	41,176	1,443	4	6,043	15	4,600	11
80-82	112,918	1,196	1	26,846	24	25,650	23
81-83	114,947	2,785	2	26,633	23	23,848	21
82-84	104,492	5,394	5	24,567	24	19,174	18
83-85	37,067	6,649	18	2,837	8	3,812-	10-
84-86	54,225	6,532	12	2,888	5	3,644-	7-
85-87	49,643	4,482	9	1,113	2	3,369-	7-
86-88	43,772	3,510	8	679	2	2,831-	6-
87-89	34,969	5,194	15	1,802	5	3,393-	10-
88-90	78,492	6,284	8	1,741	2	4,543-	6-
89-91	87,383	5,842	7	2,947	3	2,895-	3-
90-92	89,844	4,080	5	2,405	3	1,675-	2-
91-93	58,657	3,033	5	2,405	4	628-	1-
92-94	53,143	3,100	6	990	2	2,110-	4-
93-95	591,515	8,687	1	246	0	8,440-	1-
94-96	839,685	9,480	1	246	0	9,234-	1-
95-97	1,037,984	26,907	3	483	0	26,424-	3-
96-98	517,331	18,534-	4-	2,720	1	21,254	4
97-99	342,735	41,833	12	1,340-	0	43,173-	13-
98-00	134,718	23,923	18	1,729-	1-	25,651-	19-
99-01	99,697	62,049	62	4,060-	4-	66,109-	66-
00-02	7,437		0		0		0
01-03	2,661		0		0		0
02-04	148,592	7,716	5		0	7,716-	5-
03-05	145,931	7,716	5		0	7,716-	5-
04-06	186,971	17,884	10		0	17,884-	10-
05-07	899,170	31,005	3		0	31,005-	3-
06-08	1,468,947	56,780	4	8,973	1	47,807-	3-

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 397 COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	1,461,866	47,624	3	18,916	1	28,708-	2-
08-10	607,316	30,065	5	18,916	3	11,149-	2-
09-11	89,057	30,896	35	9,943	11	20,953-	24-
10-12	3,361,921	41,535	1	1,000	0	40,535-	1-
11-13	3,364,661	55,856	2	1,000	0	54,856-	2-
12-14	3,314,196	32,278	1	1,000	0	31,278-	1-
13-15	93,854	20,627	22		0	20,627-	22-
FIVE-YEAR AVERAGE							
11-15	2,071,316	35,330	2	600	0	34,730-	2-

PART IX. DETAILED DEPRECIATION CALCULATIONS

ELECTRIC PLANT

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVERPORT DISTRIBUTION CENTER						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. -25						
2013	2,350,495.38	147,523	105,093	2,833,026	45.97	61,628
2014	33,726.75	1,296	923	41,235	46.03	896
2015	64,586.69	849	605	80,129	46.09	1,739
	2,448,808.82	149,668	106,621	2,954,390		64,263
MILL CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -10						
1965	11,431.71	9,435	11,768	807	15.77	51
1972	15,890,121.37	12,616,439	15,736,169	1,742,965	15.93	109,414
1975	218,872.61	170,316	212,431	28,329	15.99	1,772
1977	4,197.77	3,218	4,014	604	16.03	38
1980	21,540.90	16,107	20,090	3,605	16.08	224
1981	8,073.16	5,983	7,462	1,418	16.09	88
1987	79,882.23	55,418	69,121	18,749	16.18	1,159
1991	3,386.36	2,218	2,766	959	16.22	59
1995	24,680.99	14,981	18,685	8,464	16.27	520
1996	38,411.41	22,806	28,445	13,807	16.27	849
1997	9,807.25	5,681	7,086	3,702	16.28	227
1998	370,102.29	208,792	260,421	146,691	16.29	9,005
1999	37,622.65	20,616	25,714	15,671	16.30	961
2001	98,083.06	50,274	62,706	45,186	16.32	2,769
2002	180,486.93	89,035	111,051	87,484	16.32	5,361
2003	741,965.92	350,477	437,141	379,021	16.33	23,210
2004	357,057.23	160,656	200,382	192,381	16.34	11,774
2005	439,217.59	187,245	233,546	249,593	16.34	15,275
2007	22,336.81	8,323	10,381	14,189	16.36	867
2008	272,031.03	93,196	116,241	182,993	16.36	11,185
2009	52,008.41	16,116	20,101	37,108	16.37	2,267
2011	119,120.13	27,992	34,914	96,118	16.38	5,868
2012	103,784.67	19,957	24,892	89,271	16.38	5,450
2015	2,114,218.02	67,467	84,150	2,241,490	16.40	136,676
	21,218,440.50	14,222,748	17,739,678	5,600,607		345,069

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
1975	9,869,165.59	7,420,241	9,367,613	1,488,469	17.85	83,388
1976	96,856.85	72,256	91,219	15,324	17.87	858
1977	4,197.78	3,106	3,921	696	17.89	39
1979	3,493.45	2,539	3,205	637	17.94	36
1986	5,995.00	4,036	5,095	1,499	18.07	83
1998	184,368.44	98,219	123,996	78,810	18.23	4,323
2003	120,824.91	53,406	67,422	65,486	18.28	3,582
2005	22,227.29	8,816	11,130	13,320	18.30	728
2006	171,004.69	63,540	80,215	107,890	18.31	5,892
2007	5,838.00	2,015	2,544	3,878	18.31	212
2011	500,905.40	107,587	135,822	415,174	18.34	22,638
2012	313,472.11	54,702	69,058	275,761	18.35	15,028
2015	2,485,654.70	71,035	89,677	2,644,543	18.37	143,960
	13,784,004.21	7,961,498	10,050,918	5,111,487		280,767
MILL CREEK UNIT 2 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
1984	818,857.06	565,198	753,146	147,597	18.03	8,186
2015	4,086,212.25	116,776	155,608	4,339,225	18.37	236,213
	4,905,069.31	681,974	908,754	4,486,822		244,399
MILL CREEK UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -10						
1980	6,510.54	4,368	6,143	1,018	21.66	47
1982	21,317,591.12	13,977,220	19,658,545	3,790,806	21.72	174,531
1984	108,219.15	69,205	97,335	21,706	21.77	997
1986	436,730.18	271,538	381,910	98,493	21.83	4,512
1987	164,685.65	100,883	141,889	39,265	21.85	1,797
1988	31,410.69	18,932	26,627	7,924	21.88	362
1997	7,192.32	3,557	5,003	2,909	22.06	132

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -10						
2002	21,186.01	8,709	12,249	11,056	22.14	499
2004	249,234.02	92,397	129,954	144,204	22.17	6,504
2006	240,970.16	78,378	110,236	154,831	22.20	6,974
2009	414,775.80	101,868	143,274	312,979	22.23	14,079
2010	229,013.42	49,290	69,325	182,590	22.24	8,210
2015	219,835.16	5,306	7,463	234,356	22.29	10,514
	23,447,354.22	14,781,651	20,789,953	5,002,137		229,158
MILL CREEL UNIT 3 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -10						
1982	362,866.58	237,919	381,081	18,072	21.72	832
	362,866.58	237,919	381,081	18,072		832
MILL CREEK UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
1978	16,235.95	10,446	12,235	5,625	25.18	223
1983	2,920,019.88	1,765,488	2,067,804	1,144,218	25.40	45,048
1984	33,166,396.62	19,769,063	23,154,248	13,328,788	25.44	523,930
1985	16,032.01	9,413	11,025	6,610	25.48	259
1986	10,855,152.95	6,275,657	7,350,279	4,590,390	25.51	179,945
1987	2,771,401.99	1,575,852	1,845,695	1,202,847	25.55	47,078
1988	1,194,038.51	667,334	781,606	531,836	25.58	20,791
1989	420,234.94	230,542	270,019	192,239	25.62	7,503
1990	139,393.92	75,003	87,846	65,487	25.65	2,553
1991	31,466.81	16,587	19,427	15,186	25.68	591
1994	168,295.50	82,706	96,868	88,257	25.77	3,425
1995	1,133,017.06	542,086	634,911	611,408	25.80	23,698
1996	311,789.92	144,959	169,781	173,188	25.83	6,705
1997	227,958.65	102,797	120,400	130,355	25.85	5,043
1998	442,793.64	193,105	226,172	260,901	25.88	10,081

LOUISVILLE GAS AND ELECTRIC COMPANY
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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
1999	113,470.26	47,755	55,932	68,885	25.90	2,660
2000	74,447.42	30,126	35,285	46,607	25.93	1,797
2001	739,452.55	286,755	335,858	477,540	25.95	18,402
2002	586,204.16	216,971	254,124	390,700	25.97	15,044
2003	1,368,701.79	480,970	563,330	942,242	25.99	36,254
2004	292,312.92	97,023	113,637	207,907	26.01	7,993
2005	525,643.99	163,587	191,599	386,609	26.03	14,852
2006	166,238.65	48,107	56,345	126,518	26.05	4,857
2007	19,894.23	5,294	6,201	15,683	26.07	602
2008	25,127.93	6,075	7,115	20,525	26.09	787
2009	956,448.27	206,663	242,051	810,042	26.10	31,036
2010	494,909.94	93,267	109,238	435,163	26.12	16,660
2011	1,236,829.35	196,771	230,465	1,130,047	26.14	43,231
2012	252,495.83	32,291	37,820	239,925	26.15	9,175
2013	479,312.70	45,317	53,077	474,167	26.16	18,126
2014	9,500,493.24	555,551	650,682	9,799,861	26.18	374,326
2015	655,715.81	13,250	15,519	705,769	26.19	26,948
	71,301,927.39	33,986,811	39,806,594	38,625,526		1,499,623
MILL CREEK UNIT 4 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
1983	1,812,836.17	1,096,068	1,662,588	331,532	25.40	13,052
1984	320,219.90	190,869	289,523	62,719	25.44	2,465
2001	58,236.12	22,584	34,257	29,803	25.95	1,148
2004	212,084.02	70,394	106,778	126,514	26.01	4,864
2005	14,020.31	4,363	6,618	8,804	26.03	338
2006	12,043.50	3,485	5,286	7,962	26.05	306
2013	7,305.53	691	1,048	6,988	26.16	267
2014	3,337,266.72	195,150	296,016	3,374,977	26.18	128,914
	5,774,012.27	1,583,604	2,402,114	3,949,299		151,354

LOUISVILLE GAS AND ELECTRIC COMPANY
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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -16						
1990	103,528,328.77	51,111,522	61,174,666	58,918,196	32.89	1,791,371
1993	261,010.60	119,559	143,098	159,674	33.07	4,828
1994	362,457.24	161,470	193,261	227,189	33.12	6,860
1995	520,162.37	224,973	269,267	334,121	33.17	10,073
1996	124,393.22	52,113	62,373	81,923	33.22	2,466
1997	540,527.91	218,859	261,949	365,063	33.27	10,973
1998	291,947.64	113,922	136,352	202,308	33.32	6,072
1999	20,033.30	7,517	8,997	14,242	33.36	427
2000	112,766.78	40,540	48,522	82,288	33.40	2,464
2001	60,760.43	20,837	24,940	45,543	33.45	1,362
2002	259,907.60	84,726	101,407	200,085	33.49	5,974
2003	446,282.16	137,529	164,607	353,081	33.53	10,530
2004	80,252.62	23,263	27,843	65,250	33.56	1,944
2006	5,878.80	1,470	1,759	5,060	33.64	150
2007	3,126.83	716	857	2,770	33.67	82
2008	510,515.04	105,678	126,485	465,713	33.70	13,819
2009	150,166.01	27,554	32,979	141,214	33.74	4,185
2010	85,397.39	13,591	16,267	82,794	33.77	2,452
2011	33,353.80	4,447	5,323	33,368	33.80	987
2013	43,040.44	3,370	4,034	45,893	33.85	1,356
	107,440,308.95	52,473,656	62,804,985	61,825,773		1,878,375
TRIMBLE COUNTY UNIT 1 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -16						
1990	101,916.70	50,316	24,285	93,938	32.89	2,856
1996	20,052.22	8,401	4,055	19,206	33.22	578
2004	61,254.94	17,756	8,570	62,486	33.56	1,862
2013	705,791.36	55,255	26,669	792,049	33.85	23,399
	889,015.22	131,728	63,579	967,679		28,695

LOUISVILLE GAS AND ELECTRIC COMPANY
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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -16						
1990	22,344.25	8,865	9,495	16,425	46.21	355
2011	15,290,586.58	1,462,245	1,566,106	16,170,974	48.53	333,216
2012	409,666.94	30,979	33,179	442,034	48.61	9,093
2013	86,118.30	4,749	5,086	94,811	48.68	1,948
2014	154,925.17	5,226	5,597	174,116	48.75	3,572
2015	266,573.70	3,074	3,292	305,933	48.82	6,267
	16,230,214.94	1,515,138	1,622,756	17,204,293		354,451
TRIMBLE COUNTY UNIT 2 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -16						
2011	69,521.69	6,648	4,553	76,092	48.53	1,568
2012	411.79	31	21	456	48.61	9
	69,933.48	6,679	4,574	76,549		1,577
	267,871,955.89	127,733,074	156,681,607	145,822,634		5,078,563
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					28.7	1.90

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 311.1 STRUCTURES AND IMPROVEMENTS - ASH PONDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 1 ASH POND INTERIM SURVIVOR CURVE.. IOWA 100-S4 PROBABLE RETIREMENT YEAR.. 6-2032 NET SALVAGE PERCENT.. 0						
1972	411,750.29	298,717	409,203	2,547	16.46	155
	411,750.29	298,717	409,203	2,547		155
MILL CREEK UNIT 3 ASH POND INTERIM SURVIVOR CURVE.. IOWA 100-S4 PROBABLE RETIREMENT YEAR.. 6-2038 NET SALVAGE PERCENT.. 0						
1982	1,263,768.52	756,277	1,143,318	120,451	22.48	5,358
	1,263,768.52	756,277	1,143,318	120,451		5,358
TRIMBLE COUNTY - UNIT 1 ASH POND INTERIM SURVIVOR CURVE.. IOWA 100-S4 PROBABLE RETIREMENT YEAR.. 6-2050 NET SALVAGE PERCENT.. 0						
1990	4,942,817.00	2,102,081	2,913,165	2,029,652	34.46	58,899
	4,942,817.00	2,102,081	2,913,165	2,029,652		58,899
	6,618,335.81	3,157,075	4,465,686	2,152,650		64,412
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					33.4	0.97

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 311.2 STRUCTURES AND IMPROVEMENTS - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1955	1,639,190.12	1,803,109	1,803,109			
1986	0.40		0			
1997	39,193.77	43,113	43,113			
1998	41,520.99	45,673	45,673			
2014	33,589.49	36,948	36,948			
2015	437,834.19	481,618	481,618			
	2,191,328.96	2,410,461	2,410,462			
CANE RUN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1956	1,184,900.77	1,303,391	1,303,391			
1997	43,063.97	47,370	47,370			
	1,227,964.74	1,350,761	1,350,761			
CANE RUN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1959	1,952,265.06	2,147,492	2,147,492			
1997	82,878.31	91,166	91,166			
	2,035,143.37	2,238,658	2,238,658			

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 311.2 STRUCTURES AND IMPROVEMENTS - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1964	1,814,704.93	1,996,175	1,996,175			
1966	107.89	119	119			
1969	301.74	332	332			
1997	97,687.75	107,457	107,457			
	1,912,802.31	2,104,083	2,104,083			
CANE RUN - SO2 UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
2014	17,192.20	18,911	18,911			
	17,192.20	18,911	18,911			
CANE RUN UNIT 5 AND UNIT 5 SO2						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1967	2,209,914.99	2,430,906	2,430,906			
1997	460,252.28	506,278	506,278			
1998	77,110.41	84,821	84,821			
2015	28,789.01	31,668	31,668			
	2,776,066.69	3,053,673	3,053,673			
CANE RUN UNIT 6 AND UNIT 6 SO2						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1968	25,970.52	28,568	28,568			
1970	2,318,410.10	2,550,251	2,550,251			
1973	245,128.95	269,642	269,642			
1977	10,404.66	11,445	11,445			
1978	104,011.35	114,412	114,412			

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 311.2 STRUCTURES AND IMPROVEMENTS - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN UNIT 6 AND UNIT 6 SO2						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1983	1,000,000.00	1,100,000	1,100,000			
1984	147,868.83	162,656	162,656			
1987	240,188.77	264,208	264,208			
1997	67,252.33	73,978	73,978			
1998	6,924.37	7,617	7,617			
1999	0.21		0			
2001	583,023.78	641,326	641,326			
2002	454,475.91	499,924	499,924			
2003	22,649.25	24,914	24,914			
2004	181,731.32	199,904	199,904			
2006	46,381.08	51,019	51,019			
2007	1,124,191.86	1,236,611	1,236,611			
2010	65,587.73	72,147	72,147			
2011	411,930.85	453,124	453,124			
2014	56,551.84	62,207	62,207			
2015	31,265.63	34,392	34,392			
	7,143,949.34	7,858,345	7,858,344			
	17,304,447.61	19,034,892	19,034,892			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -10						
1972	21,484,286.50	16,894,792	17,012,234	6,620,481	13.58	487,517
1973	7,977.20	6,229	6,272	2,503	13.69	183
1975	265,320.08	204,075	205,494	86,358	13.91	6,208
1976	1,821.92	1,391	1,401	603	14.01	43
1977	35,816.91	27,113	27,301	12,097	14.11	857
1978	121,581.83	91,244	91,878	41,862	14.21	2,946
1979	5,258.44	3,912	3,939	1,845	14.30	129
1980	40,473.88	29,834	30,041	14,480	14.39	1,006
1981	68,546.02	50,051	50,399	25,002	14.47	1,728
1982	350,502.00	253,312	255,073	130,479	14.56	8,961
1983	208,728.99	149,338	150,376	79,226	14.63	5,415
1984	13,324.05	9,427	9,493	5,164	14.71	351
1986	373,158.68	257,856	259,648	150,826	14.85	10,157
1987	186,502.84	127,228	128,112	77,041	14.92	5,164
1988	1,185.12	798	804	500	14.98	33
1989	64,563.44	42,852	43,150	27,870	15.04	1,853
1992	48,372.08	30,584	30,797	22,413	15.21	1,474
1993	23,285.15	14,456	14,556	11,057	15.26	725
1994	330,734.56	201,324	202,723	161,085	15.31	10,522
1995	272,815.11	162,670	163,801	136,296	15.35	8,879
1996	449,017.28	261,663	263,482	230,437	15.40	14,963
1997	775,321.29	440,968	444,033	408,820	15.44	26,478
1998	5,674,059.19	3,141,766	3,163,606	3,077,860	15.48	198,828
1999	3,906,667.89	2,101,268	2,115,875	2,181,460	15.52	140,558
2000	203,312.67	105,996	106,733	116,911	15.55	7,518
2001	962,802.63	484,583	487,952	571,131	15.59	36,634
2002	496,398.14	240,442	242,113	303,925	15.62	19,457
2003	2,979,926.02	1,382,856	1,392,469	1,885,450	15.65	120,476
2004	2,902,846.86	1,283,575	1,292,498	1,900,634	15.68	121,214
2005	298,953.89	125,213	126,083	202,766	15.71	12,907
2006	1,876,339.42	737,974	743,104	1,320,869	15.74	83,918
2007	141,819.17	51,891	52,252	103,749	15.77	6,579
2008	3,673,504.84	1,237,472	1,246,074	2,794,781	15.79	176,997
2009	101,933.21	31,018	31,234	80,893	15.82	5,113
2010	11,986.69	3,230	3,252	9,933	15.84	627
2011	3,542,654.92	817,028	822,707	3,074,213	15.87	193,712
2012	162,731.37	30,705	30,918	148,086	15.89	9,319

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -10						
2013	6,867,421.77	975,771	982,554	6,571,610	15.91	413,049
2014	448,194.73	40,348	40,628	452,386	15.93	28,398
2015	119,561,858.90	3,841,642	3,868,347	127,649,698	15.95	8,003,116
	178,942,005.68	35,893,895	36,143,407	160,692,799		10,174,012
MILL CREEK UNIT 1 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -10						
1991	5,546,971.24	3,567,401	3,705,468	2,396,201	15.16	158,061
1997	2,685,050.95	1,527,136	1,586,240	1,367,316	15.44	88,557
1998	39.61	22	23	21	15.48	1
2001	9,599.04	4,831	5,018	5,541	15.59	355
2002	2,876,370.68	1,393,239	1,447,161	1,716,847	15.62	109,913
2003	5,225,116.30	2,424,752	2,518,595	3,229,032	15.65	206,328
2004	100,971.20	44,647	46,375	64,693	15.68	4,126
2005	54,427.99	22,796	23,678	36,193	15.71	2,304
2008	430,882.82	145,149	150,767	323,205	15.79	20,469
	16,929,429.83	9,129,973	9,483,324	9,139,049		590,114
MILL CREEK UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
1975	17,141,814.59	12,785,120	11,928,291	6,927,705	15.19	456,070
1979	327,798.84	235,631	219,840	140,739	15.68	8,976
1980	2,634.46	1,874	1,748	1,149	15.80	73
1981	148,305.42	104,425	97,427	65,709	15.90	4,133
1982	70,679.74	49,212	45,914	31,834	16.01	1,988
1983	83,301.87	57,334	53,492	38,140	16.11	2,367
1984	80,377.49	54,673	51,009	37,406	16.20	2,309
1986	231,601.12	153,550	143,259	111,502	16.38	6,807
1987	20,698.83	13,530	12,623	10,145	16.47	616
1988	963.59	621	579	481	16.55	29

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MILL CREEK UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
1989	64,563.44	40,952	38,207	32,812	16.63	1,973
1992	52,695.31	31,732	29,605	28,359	16.84	1,684
1993	4,287.61	2,533	2,363	2,353	16.90	139
1995	154,316.73	87,225	81,379	88,369	17.03	5,189
1996	46,271.80	25,539	23,827	27,072	17.08	1,585
1997	648,626.26	348,653	325,287	388,202	17.14	22,649
1998	3,474,151.24	1,815,664	1,693,982	2,127,584	17.19	123,769
1999	1,444,123.25	731,902	682,852	905,684	17.24	52,534
2001	2,429,671.48	1,147,551	1,070,645	1,601,994	17.33	92,441
2002	8,976,057.20	4,071,701	3,798,825	6,074,838	17.37	349,732
2003	2,880,639.68	1,249,166	1,165,450	2,003,254	17.41	115,063
2004	1,373,435.07	566,210	528,264	982,515	17.45	56,305
2005	1,683,302.66	655,293	611,377	1,240,256	17.49	70,912
2006	352,406.11	128,625	120,005	267,642	17.52	15,276
2008	1,251,577.09	388,294	362,271	1,014,463	17.59	57,673
2009	412,257.46	115,339	107,609	345,874	17.62	19,630
2010	4,479,120.12	1,104,049	1,030,058	3,896,974	17.66	220,667
2011	410,920.22	86,393	80,603	371,409	17.69	20,995
2012	4,552,070.67	780,434	728,131	4,279,147	17.71	241,623
2014	2,660,793.03	215,154	200,735	2,726,137	17.77	153,412
2015	139,646,473.07	3,952,414	3,687,532	149,923,588	17.80	8,422,673
	195,105,935.45	31,000,793	28,923,192	185,693,337		10,529,292
MILL CREEK UNIT 2 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
2002	203,535.72	92,327	36,869	187,020	17.37	10,767
2005	6,998.17	2,724	1,088	6,610	17.49	378
2008	332,266.71	103,084	41,165	324,328	17.59	18,438
2015	109,882,273.98	3,109,998	1,241,933	119,628,569	17.80	6,720,706
	110,425,074.58	3,308,133	1,321,055	120,146,527		6,750,289

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MILL CREEK UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -10						
1979	4,767.06	3,222	3,481	1,762	18.19	97
1980	3,428,357.32	2,289,491	2,473,733	1,297,460	18.36	70,668
1981	11,318.35	7,465	8,066	4,384	18.52	237
1982	44,878,570.50	29,224,925	31,576,741	17,789,686	18.67	952,849
1984	1,957,212.86	1,240,155	1,339,954	812,980	18.96	42,879
1985	1,704.37	1,064	1,150	725	19.10	38
1986	608,706.59	374,394	404,523	265,055	19.23	13,783
1987	123,117.61	74,512	80,508	54,921	19.36	2,837
1988	401,560.78	239,017	258,251	183,465	19.48	9,418
1990	65,980.65	37,882	40,930	31,648	19.71	1,606
1992	63,366.14	34,921	37,731	31,972	19.93	1,604
1993	72,295.22	38,973	42,109	37,415	20.03	1,868
1994	175,632.11	92,494	99,937	93,258	20.12	4,635
1995	2,320,393.62	1,192,088	1,288,019	1,264,414	20.21	62,564
1996	261,791.90	130,868	141,399	146,572	20.30	7,220
1997	641,399.71	311,595	336,670	368,870	20.38	18,100
1998	186,673.04	87,888	94,961	110,380	20.46	5,395
1999	499,059.76	227,080	245,354	303,612	20.54	14,781
2000	9,899.82	4,343	4,692	6,197	20.61	301
2001	321,317.64	135,389	146,284	207,165	20.68	10,018
2002	1,558,350.90	628,095	678,640	1,035,546	20.75	49,906
2003	18,867,559.36	7,244,916	7,827,936	12,926,379	20.81	621,162
2004	53,103,489.96	19,302,853	20,856,211	37,557,628	20.87	1,799,599
2005	107,671.37	36,814	39,777	78,662	20.93	3,758
2006	958,853.85	305,790	330,398	724,341	20.99	34,509
2007	3,840,458.53	1,131,829	1,222,911	3,001,594	21.04	142,661
2008	2,272,645.38	610,878	660,037	1,839,873	21.09	87,239
2009	1,282,542.79	309,049	333,919	1,076,878	21.14	50,940
2010	98,917.56	20,874	22,554	86,256	21.19	4,071
2011	2,402,919.02	430,288	464,915	2,178,296	21.24	102,556
2012	1,378,381.83	199,277	215,313	1,300,907	21.28	61,133
2013	11,516,833.46	1,238,474	1,338,138	11,330,379	21.32	531,444
2014	190,039.04	12,766	13,793	195,250	21.37	9,137
2015	864,249.38	19,993	21,602	929,072	21.41	43,394
	154,476,037.48	67,239,662	72,650,637	97,273,004		4,762,407

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MILL CREEL UNIT 3 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -10						
1982	2,168,693.73	1,412,253	1,514,643	870,920	18.67	46,648
1991	19,173,174.77	10,792,005	11,574,440	9,516,052	19.82	480,124
1993	34,707.24	18,710	20,067	18,111	20.03	904
1994	1,142,160.17	601,503	645,113	611,263	20.12	30,381
1995	1,841,123.95	945,866	1,014,443	1,010,794	20.21	50,015
1996	6,283,825.08	3,141,253	3,368,998	3,543,209	20.30	174,542
1998	24,958.17	11,751	12,603	14,851	20.46	726
1999	68,421.27	31,133	33,390	41,873	20.54	2,039
2000	6,439,536.36	2,824,683	3,029,476	4,054,014	20.61	196,701
2001	7,515,341.03	3,166,627	3,396,212	4,870,663	20.68	235,525
2003	1,111,969.58	426,983	457,940	765,227	20.81	36,772
2004	16,548,937.17	6,015,456	6,451,585	11,752,246	20.87	563,117
2006	571,670.20	182,312	195,530	433,307	20.99	20,643
2007	72,067.10	21,239	22,779	56,495	21.04	2,685
2011	58,208.96	10,423	11,179	52,851	21.24	2,488
2013	232,063.36	24,955	26,764	228,505	21.32	10,718
	63,286,858.14	29,627,152	31,775,161	37,840,383		1,854,028
MILL CREEK UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
1973	147,111.85	101,717	104,310	57,513	18.88	3,046
1980	466,312.58	295,215	302,740	210,204	20.57	10,219
1981	227,438.94	141,936	145,554	104,629	20.79	5,033
1982	333,336.91	205,006	210,232	156,439	21.00	7,449
1984	76,812,676.23	45,799,942	46,967,370	37,526,574	21.40	1,753,578
1985	332,766.67	195,090	200,063	165,981	21.60	7,684
1986	9,003,862.11	5,190,222	5,322,519	4,581,729	21.78	210,364
1987	376,721.61	213,288	218,725	195,669	21.96	8,910
1988	462,486.94	256,983	263,533	245,202	22.13	11,080
1989	1,013,914.11	552,355	566,434	548,871	22.30	24,613
1990	1,327,667.49	708,457	726,515	733,919	22.46	32,677
1991	5,021,081.98	2,621,693	2,688,519	2,834,671	22.61	125,372
1992	844,777.73	431,026	442,013	487,243	22.76	21,408
1993	114,757.39	57,129	58,585	67,648	22.91	2,953
1994	250,426.34	121,531	124,629	150,840	23.04	6,547

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MILL CREEK UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
1995	797,416.49	376,450	386,046	491,113	23.17	21,196
1996	3,460,654.50	1,585,956	1,626,382	2,180,338	23.30	93,577
1997	876,303.85	389,208	399,129	564,805	23.42	24,116
1998	3,656,385.26	1,570,238	1,610,263	2,411,761	23.53	102,497
1999	1,833,933.14	759,685	779,049	1,238,277	23.64	52,381
2000	5,871,514.94	2,336,293	2,395,844	4,062,822	23.75	171,066
2001	25,740,824.50	9,813,380	10,063,520	18,251,387	23.85	765,257
2002	4,879,231.04	1,773,522	1,818,729	3,548,426	23.95	148,160
2003	62,347,329.89	21,516,251	22,064,694	46,517,369	24.04	1,934,999
2004	1,326,226.15	431,951	442,961	1,015,887	24.13	42,101
2005	2,556,930.89	780,363	800,254	2,012,370	24.22	83,087
2006	9,814,897.13	2,785,684	2,856,690	7,939,697	24.30	326,737
2007	962,856.88	251,451	257,860	801,282	24.38	32,866
2008	3,687,741.26	874,544	896,836	3,159,680	24.45	129,230
2009	2,114,686.17	448,064	459,485	1,866,670	24.52	76,128
2010	4,371,742.10	808,523	829,132	3,979,784	24.59	161,846
2011	6,758,529.97	1,055,385	1,082,286	6,352,096	24.66	257,587
2012	4,910,365.62	615,436	631,123	4,770,279	24.73	192,894
2013	663,117.47	61,440	63,006	666,423	24.79	26,883
2014	208,318,622.95	11,973,113	12,278,304	216,872,181	24.85	8,727,251
2015	5,095,607.70	101,622	104,212	5,500,956	24.91	220,833
	456,780,256.78	117,200,149	120,187,548	382,270,734		15,821,625
MILL CREEK UNIT 4 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
1983	4,903,950.91	2,969,318	1,287,498	4,106,848	21.21	193,628
1988	230,585.19	128,126	55,555	198,088	22.13	8,951
1989	7,208.39	3,927	1,703	6,226	22.30	279
1996	3,808,915.50	1,745,557	756,874	3,432,933	23.30	147,336
1997	68,399.24	30,379	13,172	62,067	23.42	2,650
2000	21,635,151.15	8,608,692	3,732,733	20,065,933	23.75	844,881
2001	1,393,120.25	531,110	230,290	1,302,143	23.85	54,597
2002	5,020,125.34	1,824,735	791,206	4,730,932	23.95	197,534
2003	527,503.85	182,043	78,934	501,320	24.04	20,854
2004	43,152.01	14,055	6,094	41,373	24.13	1,715

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MILL CREEK UNIT 4 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
2005	200,932.91	61,324	26,590	194,436	24.22	8,028
2006	419,388.57	119,032	51,612	409,715	24.30	16,861
2007	383,959.54	100,271	43,478	378,878	24.38	15,541
2008	7,529.57	1,786	774	7,508	24.45	307
2009	100,088.52	21,207	9,195	100,902	24.52	4,115
2010	55,099.59	10,190	4,418	56,191	24.59	2,285
2011	2,128,403.02	332,363	144,113	2,197,131	24.66	89,097
2012	10,359,773.51	1,298,432	563,001	10,832,750	24.73	438,041
2013	108,472.50	10,050	4,358	114,962	24.79	4,637
2014	141,385,875.63	8,126,153	3,523,504	152,000,959	24.85	6,116,739
2015	12,158.39	242	105	13,269	24.91	533
	192,799,793.58	26,118,992	11,325,207	200,754,566		8,168,609
TRIMBLE COUNTY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -16						
1990	129,504,095.72	64,846,016	55,564,233	94,660,518	27.07	3,496,879
1992	38,267.84	18,182	15,580	28,811	27.59	1,044
1994	196,865.96	88,231	75,602	152,763	28.08	5,440
1995	12,880.29	5,590	4,790	10,151	28.32	358
1996	434,526.73	182,371	156,267	347,784	28.54	12,186
1997	1,438,339.70	582,347	498,992	1,169,482	28.76	40,663
1998	5,164,667.09	2,012,142	1,724,133	4,266,881	28.97	147,286
1999	300,546.33	112,351	96,270	252,364	29.17	8,651
2000	82,881.85	29,647	25,403	70,739	29.36	2,409
2001	475,951.02	162,269	139,043	413,061	29.55	13,978
2002	38,068,176.33	12,316,852	10,553,870	33,605,214	29.73	1,130,347
2003	5,176,645.95	1,581,513	1,355,142	4,649,767	29.90	155,511
2004	462,392.40	132,683	113,691	422,684	30.06	14,061
2005	3,601,206.91	963,517	825,603	3,351,797	30.22	110,913
2006	362,695.01	89,594	76,770	343,956	30.38	11,322
2007	272,649.64	61,721	52,887	263,387	30.52	8,630
2008	4,446,173.39	907,885	777,934	4,379,627	30.66	142,845
2009	2,660,534.52	481,944	412,961	2,673,259	30.80	86,794
2010	9,587,665.50	1,504,876	1,289,474	9,832,218	30.93	317,886
2011	10,836,418.82	1,424,586	1,220,677	11,349,569	31.06	365,408

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TRIMBLE COUNTY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -16						
2012	588,820.22	61,767	52,926	630,106	31.18	20,209
2013	3,422,355.95	262,929	225,294	3,744,638	31.30	119,637
2014	404,146.80	19,184	16,438	452,372	31.41	14,402
2015	97,695,640.70	1,595,643	1,367,249	111,959,694	31.52	3,552,021
	315,234,544.67	89,443,840	76,641,229	289,030,843		9,778,880
TRIMBLE COUNTY UNIT 1 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -16						
1990	50,457,240.91	25,265,232	41,140,504	17,389,895	27.07	642,405
1994	253,366.21	113,553	184,903	109,001	28.08	3,882
1996	7,760.87	3,257	5,304	3,699	28.54	130
1997	146,964.06	59,502	96,890	73,589	28.76	2,559
1998	546,174.12	212,788	346,492	287,070	28.97	9,909
1999	178,777.27	66,831	108,824	98,558	29.17	3,379
2002	1,958,503.95	633,668	1,031,830	1,240,035	29.73	41,710
2004	3,912.29	1,123	1,829	2,710	30.06	90
2005	4,281,077.44	1,145,419	1,865,137	3,100,913	30.22	102,611
2006	4,579,814.50	1,131,315	1,842,171	3,470,414	30.38	114,234
2007	850,100.00	192,441	313,360	672,756	30.52	22,043
2010	33,337.92	5,233	8,521	30,151	30.93	975
2012	552,605.79	57,968	94,392	546,631	31.18	17,531
2015	89,147.45	1,456	2,371	101,040	31.52	3,206
	63,938,782.78	28,889,786	47,042,527	27,126,461		964,664
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -16						
2003	2,946.99	718	1,093	2,325	38.59	60
2011	127,596,491.25	12,462,604	18,972,932	129,038,998	41.44	3,113,875
2012	3,547,409.00	274,223	417,474	3,697,520	41.74	88,585

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -16						
2013	749,362.16	42,107	64,103	805,157	42.04	19,152
2014	3,436,836.29	117,888	179,471	3,807,259	42.33	89,942
2015	4,456,796.80	51,647	78,627	5,091,257	42.61	119,485
	139,789,842.49	12,949,187	19,713,701	142,442,516		3,431,099
TRIMBLE COUNTY UNIT 2 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -16						
2011	14,329,393.13	1,399,580	2,219,573	14,402,523	41.44	347,551
2012	298,031.71	23,039	36,537	309,180	41.74	7,407
2013	141,070.30	7,927	12,571	151,070	42.04	3,593
2014	275,467.84	9,449	14,985	304,558	42.33	7,195
	15,043,962.98	1,439,995	2,283,667	15,167,330		365,746
	1,902,752,524.44	452,241,557	457,490,655	1,667,577,549		73,190,765
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					22.8	3.85

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 312.02 BOILER PLANT EQUIPMENT - RAIL CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN RAIL CARS						
INTERIM SURVIVOR CURVE.. IOWA 25-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2016						
NET SALVAGE PERCENT.. 0						
1994	4,466,784.44	4,252,825	3,863,668	603,116	0.97	603,116
	4,466,784.44	4,252,825	3,863,668	603,116		603,116
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					1.0	13.50

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 312.1 BOILER PLANT EQUIPMENT - ASH PONDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY - UNIT 2 ASH POND						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2011	5,057,242.50	583,505	695,214	4,362,028	34.50	126,436
	5,057,242.50	583,505	695,214	4,362,028		126,436
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.5	2.50

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 312.2 BOILER PLANT EQUIPMENT - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN UNIT 4 AND UNIT 4 SO2						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1994	55,376.38	60,914	60,914			
2009	99,942.00	109,936	109,936			
	155,318.38	170,850	170,850			
CANE RUN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
2014	191,818.30	211,000	211,000			
	191,818.30	211,000	211,000			
CANE RUN UNIT 5 SO2						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
2015	45,899.53	50,489	50,489			
	45,899.53	50,489	50,489			
CANE RUN UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1972	51,549.42	56,704	56,704			
1973	580,956.24	639,052	639,052			
1992	766,897.47	843,587	843,587			
2003	122,052.22	134,257	134,257			
2006	2,323,293.28	2,555,623	2,555,623			
2007	674,536.74	741,990	741,990			
2009	1,381,963.09	1,520,159	1,520,159			
2010	56,057.04	61,663	61,663			

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 312.2 BOILER PLANT EQUIPMENT - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
2011	298,050.97	327,856	327,856			
2012	746,314.32	820,946	820,946			
2014	3,782,635.99	4,160,900	4,160,899			
	10,784,306.78	11,862,737	11,862,737			
CANE RUN UNIT 6 SO2						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
2014	121,519.99	133,672	133,672			
	121,519.99	133,672	133,672			
	11,298,862.98	12,428,748	12,428,748			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -10						
1972	9,932,937.94	7,977,023	8,531,665	2,394,567	14.09	169,948
1975	33,622.25	26,398	28,233	8,751	14.45	606
1988	9,480.76	6,510	6,963	3,466	15.50	224
1992	27,075.30	17,465	18,679	11,103	15.70	707
1993	971,441.12	615,355	658,141	410,445	15.74	26,077
1994	185,064.18	114,922	122,913	80,658	15.79	5,108
1995	28,446.40	17,295	18,498	12,794	15.83	808
1996	254,031.63	150,970	161,467	117,968	15.87	7,433
1999	18,356.35	10,068	10,768	9,424	15.97	590
2002	180,996.96	89,331	95,542	103,554	16.06	6,448
2003	271,428.49	128,275	137,194	161,377	16.09	10,030
2004	691,281.91	311,358	333,007	427,403	16.11	26,530
2007	200,644.13	74,772	79,971	140,738	16.18	8,698
2008	175,609.64	60,177	64,361	128,810	16.20	7,951
2012	326,557.97	62,543	66,892	292,322	16.27	17,967
2013	6,506,511.77	939,521	1,004,846	6,152,317	16.28	377,906
2015	6,242,518.01	200,304	214,231	6,652,539	16.31	407,881
	26,056,004.81	10,802,287	11,553,369	17,108,236		1,074,912
MILL CREEK UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
1975	9,956,539.89	7,593,375	7,876,250	3,075,944	15.84	194,188
1977	32,117.17	24,054	24,950	10,379	16.11	644
1986	8,428.02	5,709	5,922	3,349	17.04	197
1988	95,857.98	63,124	65,476	39,968	17.19	2,325
1995	666,220.77	384,889	399,227	333,616	17.62	18,934
1996	37,365.50	21,073	21,858	19,244	17.67	1,089
1997	333,008.13	182,894	189,707	176,602	17.72	9,966
1999	7,342.02	3,803	3,945	4,132	17.80	232
2003	1,519,049.93	672,493	697,545	973,410	17.95	54,229
2005	196,319.25	78,006	80,912	135,039	18.02	7,494
2007	109,533.51	37,815	39,224	81,263	18.08	4,495
2008	56,103.77	17,754	18,415	43,299	18.10	2,392
2010	57,422.60	14,442	14,980	48,185	18.15	2,655
2011	266,698.44	57,298	59,433	233,936	18.17	12,875

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
2012	5,789,721.97	1,010,393	1,048,033	5,320,661	18.19	292,505
2013	75,226.48	9,813	10,179	72,571	18.21	3,985
2014	350,971.22	28,808	29,881	356,187	18.23	19,539
2015	7,586,447.08	218,224	226,353	8,118,738	18.25	444,862
	27,144,373.73	10,423,967	10,812,289	19,046,522		1,072,606
MILL CREEK UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -10						
1978	2,296,618.42	1,610,150	1,826,755	699,526	18.93	36,953
1982	19,395,030.06	12,945,368	14,686,837	6,647,697	19.61	338,995
1989	2,208.14	1,324	1,502	927	20.52	45
1993	27,779.22	15,359	17,425	13,132	20.91	628
1994	904,453.22	488,406	554,109	440,790	21.00	20,990
1995	96,282.76	50,703	57,524	48,387	21.08	2,295
1996	1,108,386.56	568,232	644,673	574,552	21.16	27,153
1997	174,257.56	86,752	98,422	93,261	21.24	4,391
1999	7,342.02	3,423	3,883	4,193	21.38	196
2003	93,997.54	36,976	41,950	61,447	21.61	2,843
2004	1,744,925.53	649,378	736,735	1,182,683	21.67	54,577
2006	107,652.56	35,162	39,892	78,526	21.76	3,609
2007	23,053.86	6,948	7,883	17,477	21.81	801
2008	1,168,159.07	321,128	364,328	920,647	21.85	42,135
2009	159,202.21	39,233	44,511	130,612	21.89	5,967
2010	260,400.84	56,174	63,731	222,710	21.93	10,155
2011	380,117.96	69,660	79,031	339,099	21.96	15,442
2012	3,017,515.58	445,446	505,369	2,813,898	22.00	127,904
2013	1,095,663.46	120,173	136,339	1,068,891	22.03	48,520
2014	78,875.74	5,420	6,149	80,614	22.06	3,654
2015	2,986,643.68	71,291	80,881	3,204,427	22.09	145,062
	35,128,565.99	17,626,706	19,997,929	18,643,494		892,315

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
1984	26,936,779.95	16,497,350	17,547,813	12,082,645	22.64	533,686
1989	2,208.14	1,236	1,315	1,114	23.54	47
1990	10,208.27	5,598	5,954	5,275	23.69	223
1991	2,277,121.66	1,221,733	1,299,526	1,205,307	23.84	50,558
1992	1,626,712.57	853,107	907,428	881,956	23.98	36,779
1993	30,320.47	15,515	16,503	16,850	24.12	699
1994	51,864.99	25,869	27,516	29,535	24.24	1,218
1996	209,000.84	98,499	104,771	125,130	24.48	5,112
1997	474,920.55	216,843	230,650	291,762	24.59	11,865
1998	63,359.58	27,963	29,744	39,952	24.70	1,617
1999	7,342.02	3,123	3,322	4,754	24.80	192
2000	2,816.43	1,152	1,225	1,873	24.89	75
2001	732,712.71	287,083	305,363	500,621	24.98	20,041
2003	253,031.34	89,704	95,416	182,919	25.15	7,273
2005	1,800,731.23	564,747	600,707	1,380,097	25.30	54,549
2006	906,191.19	264,215	281,039	715,772	25.37	28,213
2008	560,545.24	136,497	145,188	471,411	25.50	18,487
2009	25,026.43	5,437	5,783	21,746	25.56	851
2011	3,696,430.48	591,492	629,155	3,436,918	25.67	133,889
2012	2,267,042.35	291,918	310,506	2,183,241	25.72	84,885
2013	139,939.53	13,314	14,162	139,772	25.77	5,424
2014	12,071,479.73	710,672	755,924	12,522,704	25.82	485,000
2015	873,461.09	17,871	19,009	941,798	25.86	36,419
	55,019,246.79	21,940,938	23,338,020	37,183,151		1,517,102
TRIMBLE COUNTY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -16						
1990	39,208,203.86	20,240,184	23,149,161	22,332,356	28.97	770,879
1994	38,695.05	17,876	20,445	24,441	30.01	814
1996	35,401.53	15,322	17,524	23,542	30.46	773
1997	231,629.41	96,720	110,621	158,069	30.67	5,154
1998	17,799.41	7,155	8,183	12,464	30.87	404
2000	64,645.65	23,856	27,285	47,704	31.25	1,527
2001	172,557.22	60,670	69,390	130,777	31.43	4,161
2002	1,635,647.75	545,887	624,343	1,273,008	31.59	40,298

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -16						
2003	257,463.44	81,172	92,838	205,819	31.75	6,482
2005	65,186.67	17,969	20,552	55,065	32.05	1,718
2007	14,260,066.39	3,321,403	3,798,764	12,742,913	32.32	394,273
2008	40,206.06	8,462	9,678	36,961	32.44	1,139
2009	57,074.38	10,647	12,177	54,029	32.56	1,659
2010	670,352.58	108,368	123,943	653,666	32.67	20,008
2011	481,291.72	65,142	74,504	483,794	32.78	14,759
2012	38,994.69	4,217	4,823	40,411	32.88	1,229
2013	52,600.67	4,155	4,752	56,265	32.98	1,706
2014	195,870.01	9,543	10,915	216,295	33.07	6,541
	57,523,686.49	24,638,748	28,179,899	38,547,577		1,273,524
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -16						
1990	4,145,218.19	1,889,674	2,312,962	2,495,491	35.31	70,674
2011	16,967,968.62	1,710,833	2,094,061	17,588,783	44.96	391,210
2012	15,127.01	1,203	1,472	16,075	45.26	355
2014	557,510.81	19,576	23,961	622,752	45.81	13,594
2015	136,494.28	1,632	1,998	156,336	46.06	3,394
	21,822,318.91	3,622,918	4,434,454	20,879,436		479,227
	222,694,196.72	89,055,564	98,315,960	151,408,416		6,309,686
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.0 2.83						

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 314.1 TURBOGENERATOR UNITS - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
2012	80,618.11	88,680	88,680			
2013	1,018,709.71	1,120,581	1,120,581			
	1,099,327.82	1,209,261	1,209,261			
CANE RUN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
2012	80,617.90	88,680	88,680			
	80,617.90	88,680	88,680			
	1,179,945.72	1,297,941	1,297,941			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -10						
1972	4,741,613.55	3,848,564	4,272,702	943,073	13.99	67,411
1974	782,485.11	625,237	694,142	166,591	14.29	11,658
1975	176,219.38	139,703	155,099	38,742	14.42	2,687
1985	6,939.48	4,990	5,540	2,093	15.41	136
1986	10,096.51	7,172	7,962	3,144	15.48	203
1987	44,680.97	31,330	34,783	14,366	15.55	924
1988	88,192.17	61,007	67,730	29,281	15.61	1,876
1989	96,763.03	65,975	73,246	33,193	15.67	2,118
1993	23,071.28	14,706	16,327	9,052	15.88	570
1994	178,344.24	111,494	123,781	72,397	15.92	4,548
1996	0.30		0			
1997	1,313,417.99	766,358	850,816	593,944	16.04	37,029
1998	147,043.85	83,525	92,730	69,018	16.08	4,292
2000	6,796,392.22	3,632,006	4,032,277	3,443,754	16.14	213,368
2001	216,842.59	111,862	124,190	114,337	16.17	7,071
2004	12,633.27	5,718	6,348	7,548	16.25	464
2008	4,667.04	1,605	1,782	3,352	16.33	205
2011	261,938.32	61,801	68,612	219,520	16.37	13,410
2013	19,456.75	2,811	3,121	18,282	16.40	1,115
2015	3,104,942.35	100,926	112,049	3,303,388	16.42	201,181
	18,025,740.40	9,676,790	10,743,237	9,085,077		570,266
MILL CREEK UNIT 1 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -10						
1983	202,167.22	148,706	202,539	19,845	15.26	1,300
	202,167.22	148,706	202,539	19,845		1,300

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
1975	4,599,215.71	3,546,455	4,156,528	902,609	15.79	57,163
1981	19,704.77	14,308	16,769	4,906	16.65	295
1983	8,343.81	5,923	6,942	2,236	16.87	133
1984	66,767.91	46,825	54,880	18,565	16.97	1,094
1986	29,960.29	20,469	23,990	8,966	17.16	522
1987	1,136.02	765	897	353	17.25	20
1988	82,230.58	54,582	63,971	26,482	17.33	1,528
1989	99,084.22	64,750	75,889	33,104	17.41	1,901
1990	46,374.58	29,811	34,939	16,073	17.48	920
1991	78,172.89	49,379	57,873	28,117	17.55	1,602
1993	74,345.76	45,206	52,982	28,798	17.67	1,630
1994	137,636.61	81,930	96,024	55,376	17.73	3,123
1997	1,229,516.67	679,994	796,969	555,499	17.89	31,051
1998	497,415.48	267,494	313,509	233,648	17.93	13,031
2001	318,180.75	154,423	180,987	169,011	18.06	9,358
2002	32,290.53	15,050	17,639	17,881	18.09	988
2005	3,582.67	1,431	1,677	2,264	18.19	124
2008	12,413.17	3,953	4,633	9,021	18.26	494
2012	195,890.66	34,367	40,279	175,201	18.34	9,553
2013	74,934.03	9,809	11,496	70,931	18.36	3,863
2014	46,004.41	3,820	4,477	46,128	18.37	2,511
2015	867,384.74	24,759	29,018	925,105	18.39	50,305
	8,520,586.26	5,155,503	6,042,370	3,330,275		191,209
MILL CREEK UNIT 2 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
2015	2,652,362.06	75,712	765,601	2,151,997	18.39	117,020
	2,652,362.06	75,712	765,601	2,151,997		117,020

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MILL CREEK UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -10						
1982	13,899,203.03	9,386,299	12,977,978	2,311,145	19.69	117,377
1987	9,969.82	6,249	8,640	2,327	20.46	114
1988	3,231.24	1,991	2,753	802	20.59	39
1989	392,292.18	237,496	328,374	103,147	20.71	4,981
1990	150,092.97	89,168	123,288	41,814	20.83	2,007
1991	60,001.02	34,944	48,315	17,686	20.94	845
1993	94,815.20	52,890	73,128	31,168	21.14	1,474
1994	6,239.17	3,399	4,700	2,163	21.23	102
1997	151,399.17	75,998	105,079	61,460	21.48	2,861
2007	7,967.19	2,418	3,343	5,421	22.05	246
2009	173,735.34	43,026	59,490	131,619	22.13	5,948
2012	84,503.54	12,587	17,403	75,550	22.22	3,400
2013	10,937.97	1,207	1,669	10,363	22.25	466
2014	39,504.05	2,725	3,768	39,687	22.27	1,782
2015	142,860.84	3,379	4,672	152,475	22.30	6,837
	15,226,752.73	9,953,776	13,762,601	2,986,827		148,479
MILL CREEL UNIT 3 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -10						
1982	2,455,920.66	1,658,513	2,682,303	19,210	19.69	976
1993	75,852.16	42,312	68,431	15,006	21.14	710
	2,531,772.82	1,700,825	2,750,734	34,216		1,686
MILL CREEK UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
1975	610,264.79	432,500	521,085	150,206	20.13	7,462
1981	2,134,007.29	1,389,454	1,674,044	673,364	22.00	30,607
1983	426,163.93	268,963	324,052	144,728	22.51	6,429
1984	16,995,052.01	10,551,769	12,712,998	5,981,559	22.75	262,926
1985	68,296.45	41,702	50,243	24,883	22.97	1,083

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MILL CREEK UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
1986	1,536,512.19	921,629	1,110,398	579,765	23.19	25,001
1987	30,412.62	17,913	21,582	11,872	23.39	508
1988	429,640.93	248,288	299,143	173,462	23.58	7,356
1989	432,858.98	245,119	295,325	180,820	23.77	7,607
1991	89,579.56	48,606	58,562	39,976	24.10	1,659
1994	6,239.17	3,144	3,788	3,075	24.54	125
1996	14,195.63	6,753	8,136	7,479	24.80	302
1997	46,174.62	21,293	25,654	25,138	24.91	1,009
2000	70,461.55	29,068	35,022	42,486	25.23	1,684
2001	24,217.50	9,567	11,527	15,113	25.32	597
2002	106,974.51	40,290	48,542	69,130	25.41	2,721
2005	5,395.13	1,705	2,054	3,880	25.64	151
2007	8,334.63	2,249	2,710	6,458	25.78	251
2008	492,580.23	120,754	145,487	396,351	25.84	15,339
2009	58,526.04	12,808	15,431	48,947	25.89	1,891
2011	70,789.13	11,380	13,711	64,157	26.00	2,468
2012	1,135,269.23	146,846	176,923	1,071,873	26.04	41,163
2013	54,373.95	5,193	6,257	53,555	26.08	2,053
2014	2,354,305.36	139,768	168,395	2,421,340	26.12	92,701
2015	2,913,999.33	60,101	72,411	3,132,988	26.16	119,763
	30,114,624.76	14,776,862	17,803,481	15,322,606		632,856
MILL CREEK UNIT 4 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
1983	3,722.01	2,349	4,094			
2003	53,899.52	19,266	59,289			
2014	1,613,417.17	95,784	487,841	1,286,918	26.12	49,269
	1,671,038.70	117,399	551,225	1,286,918		49,269

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TRIMBLE COUNTY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -16						
1990	44,621,984.19	23,422,080	26,028,606	25,732,895	29.22	880,660
1992	7,925.03	3,943	4,382	4,811	29.83	161
1993	36,015.56	17,406	19,343	22,435	30.12	745
1994	3,105,541.63	1,455,813	1,617,823	1,984,605	30.39	65,305
1996	16,791.24	7,367	8,187	11,291	30.89	366
1997	11,557.40	4,888	5,432	7,975	31.13	256
1998	51,241.29	20,852	23,173	36,267	31.35	1,157
2000	79,034.14	29,509	32,793	58,887	31.75	1,855
2001	17,727.44	6,304	7,006	13,558	31.94	424
2003	31,908.05	10,164	11,295	25,718	32.28	797
2005	22,540.22	6,279	6,978	19,169	32.59	588
2009	249,300.73	46,843	52,056	237,133	33.11	7,162
2010	119,663.51	19,471	21,638	117,172	33.22	3,527
2011	694,741.82	94,758	105,303	700,597	33.32	21,026
2013	33,727.78	2,686	2,985	36,139	33.51	1,078
2015	159,497.19	2,653	2,948	182,069	33.67	5,407
	49,259,197.22	25,151,016	27,949,947	29,190,722		990,514
TRIMBLE COUNTY UNIT 1 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -16						
1979	71,999.18	47,857	77,610	5,909	24.71	239
1990	2,664,921.03	1,398,817	2,268,466	822,842	29.22	28,160
	2,736,920.21	1,446,674	2,346,076	828,751		28,399
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -16						
2010	34,379.96	4,223	4,255	35,626	45.60	781
2011	9,176,542.74	936,529	943,672	9,701,118	45.92	211,261
2012	1,130,271.18	90,782	91,474	1,219,640	46.24	26,376

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TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -16						
2013	11,211.95	653	658	12,348	46.53	265
2014	108,078.94	3,843	3,872	121,499	46.81	2,596
2015	247,338.42	2,955	2,978	283,935	47.07	6,032
	10,707,823.19	1,038,985	1,046,909	11,374,166		247,311
	141,648,985.57	69,242,248	83,964,720	75,611,400		2,978,309
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					25.4	2.10

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVERPORT DISTRIBUTION CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. -5						
2013	487,938.91	27,912	35,815	476,521	41.13	11,586
	487,938.91	27,912	35,815	476,521		11,586
MILL CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -10						
1972	363,325.82	300,016	334,378	65,280	11.88	5,495
1973	71,387.48	58,409	65,099	13,427	12.13	1,107
1974	8,386.40	6,801	7,580	1,645	12.36	133
1981	14,471.42	10,933	12,185	3,733	13.79	271
1983	1,073.94	793	884	298	14.11	21
2001	186,981.08	96,178	107,194	98,486	15.78	6,241
2003	50,572.50	23,964	26,709	28,921	15.87	1,822
2010	44,349.97	12,168	13,562	35,223	16.13	2,184
2012	17,602.50	3,379	3,766	15,597	16.18	964
2015	15,266.11	492	548	16,244	16.25	1,000
	773,417.22	513,133	571,904	278,855		19,238
MILL CREEK UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
1974	30,534.16	24,269	28,626	4,962	13.22	375
1975	2,906.46	2,286	2,696	501	13.50	37
1976	3,799.94	2,956	3,487	693	13.77	50
1977	17,116.38	13,169	15,533	3,295	14.03	235
1978	8,995.14	6,841	8,069	1,826	14.29	128
1979	9,135.22	6,868	8,101	1,948	14.53	134
1983	1,073.95	768	906	275	15.39	18
1991	31,738.22	20,078	23,682	11,230	16.63	675
1998	6,708.80	3,600	4,246	3,133	17.33	181
2005	3,862.94	1,539	1,815	2,434	17.78	137

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MILL CREEK UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
2010	9,949.34	2,503	2,952	7,992	18.01	444
2012	33,862.98	5,911	6,972	30,277	18.08	1,675
2015	4,224.17	122	144	4,503	18.16	248
	163,907.70	90,910	107,230	73,068		4,337
MILL CREEK UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -10						
1978	245,660.68	179,547	261,911	8,316	15.99	520
1980	16,548.69	11,755	17,147	1,056	16.66	63
1981	6,739.60	4,717	6,881	533	16.98	31
1982	7,650.83	5,274	7,693	723	17.29	42
1987	4,218.63	2,677	3,905	735	18.63	39
1991	33,921.67	19,908	29,040	8,273	19.48	425
2000	3,356.42	1,522	2,220	1,472	20.82	71
2010	9,949.34	2,157	3,146	7,798	21.67	360
2013	30,822.45	3,395	4,952	28,952	21.84	1,326
	358,868.31	230,952	336,897	57,858		2,877
MILL CREEK UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
1960	1,288.06	1,144	1,232	185	9.61	19
1961	3,517.80	3,098	3,337	533	9.96	54
1963	323.21	279	301	55	10.70	5
1964	1,723.62	1,475	1,589	307	11.09	28
1965	7,530.63	6,376	6,868	1,416	11.49	123
1966	8,187.42	6,856	7,385	1,621	11.90	136
1967	9,934.47	8,224	8,859	2,069	12.32	168
1968	1,598.94	1,308	1,409	350	12.74	27
1970	3,271.54	2,611	2,812	786	13.62	58
1971	4,018.61	3,165	3,409	1,011	14.07	72

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MILL CREEK UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
1972	1,903.66	1,479	1,593	501	14.52	35
1973	1,107.06	848	913	304	14.97	20
1974	1,351.50	1,021	1,100	387	15.42	25
1976	25,108.31	18,415	19,836	7,783	16.32	477
1977	11,323.62	8,175	8,806	3,650	16.77	218
1978	2,668.29	1,896	2,042	893	17.21	52
1980	3,507.56	2,411	2,597	1,261	18.07	70
1983	51,011.46	33,265	35,832	20,281	19.28	1,052
1984	141,532.62	90,572	97,561	58,125	19.67	2,955
1985	88,625.57	55,657	59,952	37,536	20.03	1,874
1986	182,415.80	112,310	120,977	79,681	20.39	3,908
1987	125,385.59	75,633	81,470	56,455	20.73	2,723
1988	139,373.82	82,353	88,708	64,603	21.05	3,069
1989	80,775.46	46,676	50,278	38,575	21.37	1,805
1990	32,896.89	18,589	20,023	16,163	21.66	746
1991	809,076.77	446,309	480,750	409,234	21.95	18,644
1992	96,148.30	51,739	55,732	50,031	22.22	2,252
1993	68,683.45	36,025	38,805	36,747	22.47	1,635
1994	237,826.72	121,327	130,690	130,920	22.72	5,762
1995	358,477.53	177,616	191,322	203,003	22.95	8,845
1996	328,555.13	157,951	170,140	191,271	23.16	8,259
1997	199,906.14	92,977	100,152	119,745	23.37	5,124
1998	49,525.85	22,232	23,948	30,531	23.57	1,295
1999	514,957.55	222,729	239,917	326,537	23.75	13,749
2000	78,250.75	32,477	34,983	51,093	23.93	2,135
2001	228,291.05	90,657	97,653	153,467	24.09	6,371
2002	159,666.55	60,399	65,060	110,573	24.25	4,560
2003	701,409.79	251,711	271,135	500,415	24.39	20,517
2004	124,948.53	42,284	45,547	91,896	24.53	3,746
2005	114,547.35	36,302	39,103	86,899	24.66	3,524
2006	139,516.12	41,088	44,259	109,209	24.78	4,407
2007	122,140.23	33,039	35,589	98,766	24.90	3,967
2008	395,548.12	97,050	104,539	330,564	25.01	13,217
2009	270,140.46	59,146	63,710	233,444	25.11	9,297
2010	728,879.93	139,059	149,790	651,978	25.21	25,862
2011	540,248.55	87,014	93,729	500,545	25.30	19,784
2012	335,858.22	43,532	46,891	322,553	25.38	12,709

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
2013	435,191.10	41,552	44,759	433,952	25.46	17,044
2014	1,557,767.13	92,052	99,156	1,614,388	25.54	63,210
2015	229,800.65	4,651	5,010	247,771	25.61	9,675
	9,755,743.48	3,064,754	3,301,258	7,430,060		305,309
MILL CREEK UNIT 4 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
2005	11,565.66	3,665	8,738	3,984	24.66	162
2008	9,333.18	2,290	5,460	4,807	25.01	192
2009	22,312.73	4,885	11,646	12,898	25.11	514
	43,211.57	10,840	25,844	21,689		868
TRIMBLE COUNTY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -16						
1990	1,636,998.57	899,840	989,275	909,643	25.07	36,284
1991	123,124.08	65,756	72,291	70,532	25.55	2,761
1992	11,512.41	5,966	6,559	6,795	26.02	261
1993	4,548.23	2,284	2,511	2,765	26.47	104
1994	64,029.36	31,115	34,208	40,067	26.91	1,489
1995	84,609.07	39,708	43,655	54,492	27.33	1,994
1996	130,300.78	58,990	64,853	86,296	27.73	3,112
1997	41,301.53	17,985	19,773	28,137	28.12	1,001
1998	29,577.96	12,371	13,601	20,710	28.48	727
1999	23,726.57	9,495	10,439	17,084	28.84	592
2000	32,185.43	12,299	13,521	23,814	29.17	816
2001	17,686.90	6,430	7,069	13,448	29.49	456
2002	139,323.17	47,946	52,711	108,904	29.80	3,654
2003	149,646.14	48,510	53,331	120,258	30.09	3,997
2004	70,762.03	21,508	23,646	58,438	30.36	1,925
2005	32,621.18	9,224	10,141	27,700	30.62	905

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -16						
2006	44,964.11	11,736	12,902	39,256	30.86	1,272
2008	93,628.50	20,094	22,091	86,518	31.32	2,762
2009	35,260.57	6,705	7,371	33,531	31.52	1,064
2010	143,979.41	23,678	26,031	140,985	31.72	4,445
2013	8,704.40	700	770	9,328	32.24	289
	2,918,490.40	1,352,340	1,486,749	1,898,700		69,910
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -16						
2011	2,251,069.02	241,200	243,222	2,368,018	41.66	56,842
2012	181,270.34	15,304	15,432	194,841	42.17	4,620
2013	274,940.16	16,789	16,930	302,001	42.65	7,081
2014	381,955.27	14,125	14,243	428,825	43.12	9,945
2015	59,783.28	740	746	68,602	43.56	1,575
	3,149,018.07	288,158	290,574	3,362,287		80,063
	17,650,595.66	5,578,999	6,156,271	13,599,038		494,188
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					27.5	2.80

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 316.1 MISCELLANEOUS POWER PLANT EQUIPMENT - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
2000	10.83	12	12			
	10.83	12	12			
CANE RUN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1975	44.28	49	49			
	44.28	49	49			
CANE RUN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
2012	133,003.43	146,304	146,304			
	133,003.43	146,304	146,304			
CANE RUN UNIT 5 SO2						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1979	5.68	6	6			
1980	5.63	6	6			
	11.31	12	12			

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 316.1 MISCELLANEOUS POWER PLANT EQUIPMENT - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN UNIT 6 AND UNIT 6 SO2						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
2002	220,998.98	243,099	243,099			
2003	52,227.09	57,450	57,450			
2009	25,450.94	27,996	27,996			
2010	22,033.12	24,236	24,236			
2011	52,937.05	58,231	58,231			
2013	70,027.02	77,030	77,030			
2014	30,880.05	33,968	33,968			
	474,554.25	522,010	522,010			
	607,624.10	668,387	668,387			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OHIO FALLS - NON-PROJECT						
INTERIM SURVIVOR CURVE.. IOWA 100-S2						
PROBABLE RETIREMENT YEAR.. 10-2045						
NET SALVAGE PERCENT.. -2						
1934	26,680.17	20,513	21,101	6,112	22.71	269
1937	946.11	720	741	224	23.16	10
1941	1,909.70	1,431	1,472	476	23.73	20
1943	4,739.57	3,522	3,623	1,211	24.02	50
1949	1,690.42	1,223	1,258	466	24.85	19
1958	100.43	69	71	31	26.01	1
1959	382.64	262	270	121	26.14	5
1961	877.35	592	609	286	26.38	11
1962	2,763.43	1,853	1,906	913	26.50	34
1965	4,322.71	2,837	2,918	1,491	26.84	56
1986	3,489.54	1,795	1,846	1,713	28.79	59
1989	1,418.88	689	709	738	28.99	25
1990	986.81	469	482	524	29.05	18
2002	15,488.38	4,949	5,091	10,707	29.57	362
	65,796.14	40,924	42,098	25,014		939
OHIO FALLS - PROJECT 289						
INTERIM SURVIVOR CURVE.. IOWA 100-S2						
PROBABLE RETIREMENT YEAR.. 10-2045						
NET SALVAGE PERCENT.. -2						
1934	3,108,854.24	2,390,292	3,171,031			
1937	753.86	573	766	3	23.16	
1938	249.22	189	253	2	23.30	
1939	2,699.27	2,038	2,724	29	23.45	1
1941	344.18	258	345	6	23.73	
1942	866.92	647	865	19	23.88	1
1946	1,916.57	1,406	1,879	75	24.44	3
1947	1,817.92	1,327	1,774	80	24.58	3
1949	5.35	4	5			
1950	12,456.53	8,966	11,985	721	24.98	29
1951	171,254.01	122,649	163,948	10,731	25.11	427
1962	7,102.79	4,763	6,367	878	26.50	33
1965	4,562.25	2,994	4,002	651	26.84	24
1967	1,772.00	1,144	1,529	278	27.07	10
1970	490.54	309	413	87	27.39	3
1974	23,084.70	13,971	18,675	4,871	27.79	175
1975	132.59	79	106	30	27.89	1

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OHIO FALLS - PROJECT 289						
INTERIM SURVIVOR CURVE.. IOWA 100-S2						
PROBABLE RETIREMENT YEAR.. 10-2045						
NET SALVAGE PERCENT.. -2						
1978	4,357.26	2,520	3,369	1,076	28.16	38
1979	4,588.49	2,620	3,502	1,178	28.25	42
1980	160,230.39	90,335	120,753	42,682	28.33	1,507
1983	1,693.75	915	1,223	505	28.57	18
1984	2,539.26	1,350	1,805	785	28.65	27
1988	7,614.12	3,774	5,045	2,722	28.92	94
1992	148,391.13	67,418	90,120	61,239	29.16	2,100
1993	12,678.26	5,617	7,508	5,423	29.21	186
1994	13,562.71	5,852	7,823	6,011	29.26	205
1995	109,318.86	45,825	61,256	50,250	29.31	1,714
1997	13,965.22	5,496	7,347	6,898	29.40	235
1998	31,540.40	11,981	16,015	16,156	29.44	549
2005	424,808.83	113,318	151,475	281,830	29.65	9,505
2007	204,665.26	46,463	62,108	146,650	29.69	4,939
2008	10,158.22	2,088	2,791	7,570	29.71	255
2009	149,446.41	27,356	36,568	115,868	29.72	3,899
2011	170,761.93	22,885	30,591	143,586	29.75	4,826
2012	1,075,592.59	115,448	154,323	942,782	29.76	31,680
2013	139,761.26	11,044	14,763	127,794	29.77	4,293
2014	1,638,872.91	80,156	107,147	1,564,504	29.78	52,535
2015	143,301.79	2,413	3,226	142,942	29.79	4,798
	7,806,211.99	3,216,483	4,275,424	3,686,912		124,155
	7,872,008.13	3,257,407	4,317,522	3,711,926		125,094

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.7 1.59

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OHIO FALLS - PROJECT 289						
SURVIVOR CURVE.. IOWA 100-S2.5						
NET SALVAGE PERCENT.. -2						
1934	40,767.83	28,755	41,583			
1939	563.44	382	575			
1949	3.92	2	4			
1977	7,416.11	2,852	6,843	722	62.30	12
2004	4,527,327.97	531,056	1,274,108	3,343,767	88.50	37,783
2007	4,425,091.14	383,655	920,464	3,593,129	91.50	39,269
2008	2,104,899.57	161,025	386,331	1,760,667	92.50	19,034
2011	388,893.77	17,850	42,826	353,846	95.50	3,705
2012	1,521,169.83	54,306	130,291	1,421,302	96.50	14,729
2013	230,634.48	5,881	14,110	221,137	97.50	2,268
2014	3,710,260.50	56,767	136,195	3,648,271	98.50	37,038
2015	81,154.44	414	993	81,784	99.50	822
	17,038,183.00	1,242,945	2,954,321	14,424,626		154,660

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 93.3 0.91

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OHIO FALLS - PROJECT 289						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 10-2045						
NET SALVAGE PERCENT.. -2						
1934	325,993.77	251,716	125,818	206,696	22.89	9,030
1936	1,125.31	861	430	717	23.35	31
1937	116,586.33	88,779	44,375	74,543	23.57	3,163
1938	11,097.29	8,410	4,204	7,116	23.79	299
1940	78,081.37	58,609	29,295	50,348	24.21	2,080
1943	6.75	5	2	4	24.79	
1947	3,896.01	2,823	1,411	2,563	25.49	101
1949	5.58	4	2	4	25.80	
1967	403.77	257	128	283	27.83	10
1981	134.92	74	37	101	28.72	4
1995	5,253.00	2,190	1,095	4,263	29.27	146
1996	65,437.14	26,465	13,228	53,518	29.30	1,827
2003	152,978.35	46,186	23,086	132,952	29.47	4,511
2005	180,534.43	48,055	24,020	160,125	29.51	5,426
2007	9,194,312.51	2,083,461	1,041,396	8,336,802	29.55	282,125
2008	8,874,906.49	1,821,706	910,561	8,141,844	29.57	275,341
2011	402,649.51	53,975	26,979	383,724	29.61	12,959
2012	16,551,392.65	1,774,342	886,886	15,995,534	29.63	539,843
2013	59,982.12	4,742	2,370	58,812	29.64	1,984
2014	26,092,624.04	1,281,487	640,538	25,973,939	29.65	876,018
	62,117,401.34	7,554,147	3,775,862	59,583,887		2,014,898

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.6 3.24

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OHIO FALLS - PROJECT 289						
INTERIM SURVIVOR CURVE.. IOWA 80-R4						
PROBABLE RETIREMENT YEAR.. 10-2045						
NET SALVAGE PERCENT.. -2						
1934	272,972.48	240,139	278,432			
1937	1,414.85	1,220	1,442	1	12.34	
1938	1,678.85	1,438	1,700	13	12.81	1
1939	4,565.18	3,881	4,588	69	13.30	5
1940	81.10	68	80	2	13.80	
1942	1,894.80	1,573	1,859	73	14.84	5
1948	9,591.33	7,556	8,932	851	18.04	47
1949	3,888.43	3,035	3,588	378	18.56	20
1952	31,275.41	23,754	28,080	3,821	20.06	190
1955	473.40	350	414	69	21.45	3
1959	5,038.79	3,587	4,240	899	23.11	39
1960	36.80	26	31	7	23.48	
1964	1,657.85	1,125	1,330	361	24.83	15
1966	52,148.70	34,719	41,042	12,149	25.40	478
1968	1,684.70	1,099	1,299	419	25.92	16
1970	5,121.17	3,273	3,869	1,354	26.39	51
1987	21,891.61	11,059	13,073	9,256	28.86	321
1988	85,946.82	42,595	50,353	37,313	28.94	1,289
1989	743,189.41	360,818	426,534	331,520	29.02	11,424
1995	581,850.88	243,615	287,985	305,503	29.37	10,402
1996	5,886.92	2,390	2,825	3,179	29.42	108
2003	292,849.31	88,507	104,627	194,080	29.64	6,548
2004	2,945,939.04	839,016	991,826	2,013,032	29.66	67,870
2005	3,855.04	1,027	1,214	2,718	29.68	92
2007	215,718.55	48,902	57,809	162,224	29.71	5,460
2008	86,395.31	17,757	20,991	67,132	29.72	2,259
2011	119,125.54	15,960	18,867	102,641	29.76	3,449
2012	685,241.79	73,529	86,921	612,026	29.77	20,558
2014	2,039,054.72	99,728	117,891	1,961,944	29.78	65,881
	8,220,468.78	2,171,746	2,561,842	5,823,036		196,531

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.6 2.39

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OHIO FALLS - NON-PROJECT						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 10-2045						
NET SALVAGE PERCENT.. -2						
1947	1,157.43	864	616	564	20.64	27
1956	231.34	162	116	120	23.10	5
1965	2,682.43	1,754	1,251	1,485	25.05	59
1967	3,583.24	2,303	1,643	2,012	25.41	79
1973	159.23	97	69	93	26.35	4
2008	17,644.74	3,612	2,577	15,421	29.07	530
	25,458.41	8,792	6,273	19,695		704
OHIO FALLS - PROJECT 289						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 10-2045						
NET SALVAGE PERCENT.. -2						
1934	8,218.98	6,616	6,646	1,737	16.67	104
1935	77.48	62	62	17	16.97	1
1938	27.34	22	22	6	17.89	
1939	119.73	94	94	28	18.20	2
1941	14.67	11	11	4	18.82	
1946	210.21	158	159	56	20.34	3
1947	682.37	509	511	185	20.64	9
1950	424.40	311	312	120	21.50	6
1951	203.02	148	149	58	21.78	3
1960	6,243.50	4,251	4,270	2,098	24.03	87
1972	462.00	283	284	187	26.21	7
1973	2,949.07	1,789	1,797	1,211	26.35	46
1978	994.95	570	573	442	26.99	16
1979	283.88	161	162	128	27.10	5
1982	2,030.23	1,103	1,108	963	27.42	35
1985	1,229.65	637	640	614	27.70	22
1986	2,076.71	1,058	1,063	1,055	27.79	38
1987	1,467.90	735	738	759	27.88	27
1988	35,652.05	17,508	17,588	18,777	27.96	672
1996	34,804.27	14,053	14,117	21,383	28.51	750
2004	24,113.47	6,840	6,871	17,725	28.92	613
2005	4,942.65	1,311	1,317	3,725	28.96	129
2007	97,222.44	21,961	22,061	77,106	29.04	2,655
2009	31,738.01	5,782	5,808	26,564	29.11	913

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OHIO FALLS - PROJECT 289						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 10-2045						
NET SALVAGE PERCENT.. -2						
2010	28,599.70	4,539	4,560	24,612	29.14	845
2012	59,225.28	6,332	6,361	54,049	29.21	1,850
2014	820,349.48	39,754	39,935	796,821	29.27	27,223
	1,164,363.44	136,598	137,221	1,050,430		36,061
	1,189,821.85	145,390	143,494	1,070,125		36,765

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.1 3.09

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OHIO FALLS - PROJECT 289						
INTERIM SURVIVOR CURVE.. IOWA 80-S4						
PROBABLE RETIREMENT YEAR.. 10-2045						
NET SALVAGE PERCENT.. -2						
1934	18,316.02	16,217	13,983	4,700	10.55	445
1941	1,133.98	966	833	324	13.17	25
1992	10,480.61	4,721	4,071	6,620	29.71	223
	29,930.61	21,904	18,886	11,643		693

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.8 2.32

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN GT 11						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -4						
1970	25,892.83	25,508	18,556	8,372	2.42	3,460
1982	17,615.55	17,043	12,398	5,922	2.48	2,388
2009	59,937.11	45,019	32,750	29,584	2.50	11,834
2011	108,072.94	72,255	52,564	59,832	2.50	23,933
	211,518.43	159,825	116,269	103,710		41,615
CANE RUN CC 7						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -7						
1955	753,848.84	720,383	806,618			
1956	8,223.71	7,804	8,799			
1959	1,037,233.40	960,921	1,109,840			
1967	1,038,868.75	875,532	1,095,107	16,483	11.68	1,411
1970	754,891.58	606,826	759,012	48,722	13.68	3,562
2015	13,127,907.45	179,097	224,013	13,822,848	38.72	356,995
	16,720,973.73	3,350,563	4,003,389	13,888,053		361,968
ZORN AND RIVER ROAD GAS TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. -5						
1970	8,241.14	8,032	8,653			
	8,241.14	8,032	8,653			

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PADDY'S RUN GENERATOR 12						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -9						
1970	42,864.53	44,258	42,950	3,772	2.42	1,559
2009	21,248.82	16,727	16,233	6,928	2.50	2,771
	64,113.35	60,985	59,183	10,701		4,330
PADDY'S RUN GENERATOR 13						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -9						
2001	2,154,198.12	1,138,230	1,036,936	1,311,140	15.37	85,305
2002	4,500.00	2,291	2,087	2,818	15.38	183
2013	47,564.58	7,209	6,567	45,278	15.48	2,925
2015	207,800.70	7,083	6,453	220,050	15.49	14,206
	2,414,063.40	1,154,813	1,052,043	1,579,286		102,619
BROWN CT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -9						
2001	857,280.64	452,968	417,335	517,101	15.37	33,644
2002	1,258.00	640	590	782	15.38	51
2015	12,199.46	416	383	12,914	15.49	834
	870,738.10	454,024	418,308	530,797		34,529
BROWN CT 6						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -9						
2000	69,733.40	40,717	36,366	39,643	13.40	2,958
2006	36,244.46	16,336	14,591	24,916	13.46	1,851
	105,977.86	57,053	50,957	64,559		4,809

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 7						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -9						
2000	105,588.33	61,653	54,141	60,950	13.40	4,549
2003	2,523.50	1,324	1,163	1,588	13.44	118
2006	36,244.46	16,336	14,346	25,161	13.46	1,869
	144,356.29	79,313	69,649	87,699		6,536
TRIMBLE COUNTY CT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -6						
2002	1,458,614.33	698,171	664,209	881,922	16.36	53,907
2004	11,339.85	4,949	4,708	7,312	16.40	446
2005	85,700.90	35,425	33,702	57,141	16.41	3,482
	1,555,655.08	738,545	702,619	946,375		57,835
TRIMBLE COUNTY CT 6						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -6						
2002	1,457,842.69	697,802	662,350	882,964	16.36	53,971
2004	10,081.20	4,400	4,176	6,510	16.40	397
	1,467,923.89	702,202	666,526	889,473		54,368
TRIMBLE COUNTY CT 7						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	2,083,698.13	850,026	823,174	1,385,546	18.35	75,507
	2,083,698.13	850,026	823,174	1,385,546		75,507

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 8						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	2,075,526.50	846,692	819,945	1,380,113	18.35	75,211
	2,075,526.50	846,692	819,945	1,380,113		75,211
TRIMBLE COUNTY CT 9						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	2,137,402.33	871,934	838,922	1,426,724	18.35	77,751
	2,137,402.33	871,934	838,922	1,426,724		77,751
TRIMBLE COUNTY CT 10						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	2,132,789.69	870,052	837,111	1,423,646	18.35	77,583
	2,132,789.69	870,052	837,111	1,423,646		77,583
	31,992,977.92	10,204,059	10,466,748	23,716,682		974,661
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					24.3	3.05

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN GT 11						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -4						
1970	6,979.23	6,853	5,062	2,197	2.43	904
1982	48,016.65	46,334	34,223	15,714	2.47	6,362
2001	30,291.77	26,829	19,816	11,687	2.49	4,694
2011	233,754.52	155,908	115,156	127,949	2.50	51,180
	319,042.17	235,924	174,257	157,547		63,140
CANE RUN CC 7						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -7						
2015	31,223,235.12	427,299	459,682	32,949,180	37.06	889,077
	31,223,235.12	427,299	459,682	32,949,180		889,077
CANE RUN GAS PIPELINE						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -7						
2015	6,603,630.80	90,373	97,339	6,968,546	37.06	188,034
	6,603,630.80	90,373	97,339	6,968,546		188,034
ZORN AND RIVER ROAD GAS TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. -5						
1970	10,085.27	9,785	9,440	1,150	3.36	342
2011	13,348.54	7,871	7,593	6,423	3.49	1,840
	23,433.81	17,656	17,033	7,573		2,182

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PADDY'S RUN GENERATOR 11						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -9						
1970	9,237.57	9,507	10,069			
	9,237.57	9,507	10,069			
PADDY'S RUN GENERATOR 12						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -9						
1970	9,978.71	10,270	9,925	952	2.43	392
1984	2,218.40	2,234	2,159	259	2.47	105
2011	9,469.97	6,620	6,397	3,925	2.50	1,570
	21,667.08	19,124	18,481	5,136		2,067
PADDY'S RUN GENERATOR 13						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -9						
2001	2,228,523.85	1,170,530	1,093,494	1,335,597	15.01	88,980
2002	5,250.00	2,656	2,481	3,241	15.04	215
2005	21,564.32	9,469	8,846	14,659	15.12	970
2014	1,326.76	128	120	1,327	15.30	87
	2,256,664.93	1,182,783	1,104,941	1,354,824		90,252
BROWN CT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -9						
2001	762,655.49	400,584	338,324	492,970	15.01	32,843
2002	943.92	478	404	625	15.04	42
2010	83,307.22	23,704	20,020	70,785	15.23	4,648
	846,906.63	424,766	358,748	564,380		37,533

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 6						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -9						
2000	276,555.92	160,550	99,901	201,545	13.12	15,362
2010	83,307.22	26,174	16,287	74,518	13.31	5,599
2011	43,196.99	11,731	7,300	39,785	13.32	2,987
2014	342,181.83	36,970	23,004	349,974	13.36	26,196
	745,241.96	235,425	146,491	665,823		50,144
BROWN CT 7						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -9						
2000	14,858.91	8,626	1,965	14,231	13.12	1,085
2010	83,307.24	26,174	5,964	84,841	13.31	6,374
2011	43,197.01	11,731	2,673	44,412	13.32	3,334
2014	342,181.77	36,970	8,423	364,555	13.36	27,287
	483,544.93	83,501	19,025	508,039		38,080
TRIMBLE COUNTY CT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -6						
2002	97,240.96	46,290	44,614	58,462	15.96	3,663
2004	755.94	328	316	485	16.03	30
	97,996.90	46,618	44,930	58,947		3,693
TRIMBLE COUNTY CT 6						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -6						
2002	97,189.52	46,266	44,592	58,429	15.96	3,661
2004	672.06	292	281	431	16.03	27
	97,861.58	46,558	44,873	58,860		3,688

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT PIPELINE						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2002	1,835,164.93	820,225	845,829	1,099,446	17.79	61,801
2005	157,329.57	60,304	62,186	104,583	17.92	5,836
2006	5,896.12	2,117	2,183	4,067	17.96	226
2013	2,405.48	302	311	2,238	18.17	123
	2,000,796.10	882,948	910,510	1,210,334		67,986
TRIMBLE COUNTY CT 7						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	338,423.07	137,325	135,077	223,651	17.88	12,508
	338,423.07	137,325	135,077	223,651		12,508
TRIMBLE COUNTY CT 8						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	337,096.18	136,786	134,548	222,774	17.88	12,459
	337,096.18	136,786	134,548	222,774		12,459
TRIMBLE COUNTY CT 9						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	347,146.53	140,865	137,775	230,200	17.88	12,875
	347,146.53	140,865	137,775	230,200		12,875

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 10						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	346,397.46	140,561	137,617	229,564	17.88	12,839
2007	15,462.56	5,153	5,045	11,345	17.99	631
	361,860.02	145,714	142,662	240,910		13,470
	46,113,785.38	4,263,172	3,956,441	45,426,724		1,487,188
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					30.5	3.23

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN CC 7						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -7						
2015	25,159,119.94	377,422	378,544	26,541,714	31.64	838,866
	25,159,119.94	377,422	378,544	26,541,714		838,866
PADDY'S RUN GENERATOR 11						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -9						
2013	16,843.43	9,143		18,359	2.49	7,373
	16,843.43	9,143		18,359		7,373
PADDY'S RUN GENERATOR 12						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -9						
2013	56,676.62	30,764		61,778	2.49	24,810
2014	211,526.81	86,316		230,564	2.49	92,596
	268,203.43	117,080		292,342		117,406
PADDY'S RUN GENERATOR 13						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -9						
2001	15,353,535.15	8,123,340	5,486,605	11,248,749	13.75	818,091
2002	43,500.00	22,141	14,954	32,461	13.88	2,339
2004	46,174.72	21,450	14,488	35,843	14.11	2,540
2005	26,959.17	11,870	8,017	21,368	14.21	1,504
2007	54,465.86	20,997	14,182	45,186	14.40	3,138
2009	1,932,208.56	620,101	418,824	1,687,283	14.57	115,805
2011	4,076,976.40	996,146	672,809	3,771,095	14.71	256,363

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PADDY'S RUN GENERATOR 13						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -9						
2012	429,269.99	85,874	58,000	409,904	14.77	27,752
2013	47,564.58	7,170	4,843	47,003	14.83	3,169
2014	128,595.73	12,282	8,295	131,874	14.89	8,857
	22,139,250.16	9,921,371	6,701,017	17,430,766		1,239,558
BROWN CT 5						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -9						
2001	13,940,964.15	7,375,969	7,128,629	8,067,022	13.75	586,693
2002	18,246.00	9,287	8,976	10,913	13.88	786
2006	179,014.46	74,091	71,606	123,519	14.31	8,632
2007	19,389.37	7,475	7,224	13,910	14.40	966
2011	1,686,101.02	411,972	398,157	1,439,693	14.71	97,872
2012	91,482.16	18,301	17,687	82,028	14.77	5,554
	15,935,197.16	7,897,095	7,632,280	9,737,085		700,503
BROWN CT 6						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -9						
2000	13,286,849.60	7,730,702	4,861,364	9,621,302	12.14	792,529
2003	267,629.11	139,741	87,875	203,841	12.42	16,412
2006	2,300,856.09	1,030,284	647,882	1,860,051	12.65	147,040
2007	13,901.82	5,826	3,664	11,489	12.71	904
2008	3,799,248.65	1,469,581	924,129	3,217,052	12.78	251,726
2009	94,897.04	33,442	21,030	82,408	12.83	6,423
2010	191,580.29	60,026	37,747	171,076	12.89	13,272
2012	87,292.43	19,473	12,245	82,903	12.98	6,387
2013	35,292.85	5,987	3,765	34,704	13.02	2,665
2014	38,055.90	4,119	2,590	38,891	13.06	2,978
2015	59,423.63	2,290	1,440	63,332	13.10	4,835
	20,175,027.41	10,501,471	6,603,730	15,387,050		1,245,171

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 7						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -9						
1999	54,479.22	32,647	27,391	31,992	12.03	2,659
2000	12,616,482.04	7,340,662	6,158,782	7,593,183	12.14	625,468
2001	1,389,112.87	782,474	656,492	857,641	12.24	70,069
2004	21,963.88	10,969	9,203	14,738	12.50	1,179
2006	2,123,163.65	950,716	797,646	1,516,602	12.65	119,889
2007	13,901.82	5,826	4,888	10,265	12.71	808
2009	1,976,458.44	696,520	584,377	1,569,963	12.83	122,367
2012	109,501.73	24,428	20,495	98,862	12.98	7,616
2013	63,940.18	10,847	9,101	60,594	13.02	4,654
	18,369,003.83	9,855,089	8,268,375	11,753,839		954,709
TRIMBLE COUNTY CT 5						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -6						
2002	11,520,694.36	5,530,053	5,238,120	6,973,816	14.62	477,005
2004	237,995.35	104,076	98,582	153,693	14.88	10,329
2005	67,728.62	27,999	26,521	45,271	15.00	3,018
2007	17,083.25	6,162	5,837	12,272	15.22	806
2010	25,132.71	6,644	6,293	20,347	15.50	1,313
2011	220,864.22	50,108	47,463	186,653	15.57	11,988
2012	1,443,631.38	267,151	253,048	1,277,201	15.65	81,610
2013	9,781.51	1,358	1,286	9,082	15.72	578
2014	35,366.84	3,115	2,951	34,538	15.78	2,189
	13,578,278.24	5,996,666	5,680,100	8,712,875		588,836
TRIMBLE COUNTY CT 6						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -6						
2002	11,464,338.12	5,503,002	5,163,244	6,988,954	14.62	478,041
2004	217,980.82	95,324	89,439	141,621	14.88	9,518
2007	3,918.62	1,413	1,326	2,828	15.22	186

LOUISVILLE GAS AND ELECTRIC COMPANY
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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 6						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -6						
2009	9,037.13	2,704	2,537	7,042	15.41	457
2010	9,920.21	2,622	2,460	8,055	15.50	520
2011	1,409,789.60	319,842	300,095	1,194,282	15.57	76,704
2012	336,317.02	62,237	58,394	298,102	15.65	19,048
2013	9,781.51	1,358	1,274	9,094	15.72	578
2014	35,337.81	3,112	2,920	34,538	15.78	2,189
	13,496,420.84	5,991,614	5,621,689	8,684,517		587,241
TRIMBLE COUNTY CT 7						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	12,270,719.62	5,043,060	4,651,030	8,355,933	16.36	510,754
2005	192,132.86	74,536	68,742	134,919	16.51	8,172
2006	34,314.19	12,450	11,482	24,891	16.66	1,494
2007	2,499.81	839	774	1,876	16.80	112
2011	281,775.88	58,569	54,016	244,666	17.26	14,175
2012	1,876,209.22	316,853	292,222	1,696,560	17.36	97,728
2013	704,866.44	89,009	82,090	665,069	17.45	38,113
2014	45,055.31	3,577	3,299	44,460	17.54	2,535
	15,407,573.33	5,598,893	5,163,654	11,168,374		673,083
TRIMBLE COUNTY CT 8						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	12,116,549.67	4,979,698	4,422,215	8,421,328	16.36	514,751
2006	173,870.82	63,083	56,021	128,282	16.66	7,700
2007	2,499.81	839	745	1,905	16.80	113
2010	9,920.21	2,416	2,146	8,370	17.16	488
2011	281,776.08	58,569	52,012	246,671	17.26	14,291

LOUISVILLE GAS AND ELECTRIC COMPANY
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ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 8						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2012	1,847,802.75	312,055	277,120	1,681,551	17.36	96,864
2013	151,513.75	19,133	16,991	143,614	17.45	8,230
2014	161,260.88	12,801	11,368	159,569	17.54	9,097
	14,745,193.97	5,448,594	4,838,617	10,791,289		651,534
TRIMBLE COUNTY CT 9						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	12,097,966.94	4,972,061	4,545,936	8,277,909	16.36	505,985
2006	169,909.36	61,646	56,363	123,741	16.66	7,427
2007	2,499.81	839	767	1,883	16.80	112
2009	113,540.03	31,405	28,713	91,639	17.05	5,375
2010	9,920.21	2,416	2,209	8,306	17.16	484
2011	281,775.90	58,569	53,549	245,133	17.26	14,202
2012	1,799,321.21	303,868	277,825	1,629,455	17.36	93,863
2013	10,202.23	1,288	1,178	9,637	17.45	552
2014	45,055.22	3,577	3,270	44,488	17.54	2,536
	14,530,190.91	5,435,669	4,969,811	10,432,191		630,536
TRIMBLE COUNTY CT 10						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	12,033,019.80	4,945,369	4,555,487	8,199,514	16.36	501,193
2006	169,917.60	61,649	56,789	123,324	16.66	7,402
2007	105,948.81	35,578	32,773	79,533	16.80	4,734
2009	9,037.12	2,500	2,303	7,276	17.05	427
2011	281,775.92	58,569	53,952	244,731	17.26	14,179

LOUISVILLE GAS AND ELECTRIC COMPANY
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ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 10						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2012	429,094.14	72,465	66,752	388,088	17.36	22,355
2013	1,374,995.69	173,631	159,942	1,297,553	17.45	74,358
2014	59,571.09	4,729	4,356	58,789	17.54	3,352
	14,463,360.17	5,354,490	4,932,354	10,398,808		628,000
	188,283,662.82	72,504,597	60,790,171	141,349,209		8,862,816
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.9	4.71

LOUISVILLE GAS AND ELECTRIC COMPANY
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ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN GT 11						
INTERIM SURVIVOR CURVE.. IOWA 60-S3						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -4						
1970	1,079,054.28	1,063,289	1,046,437	75,779	2.43	31,185
1980	7,909.40	7,686	7,564	662	2.47	268
1982	392,244.56	379,620	373,604	34,331	2.48	13,843
1983	16,103.24	15,553	15,307	1,441	2.48	581
1986	5,193.46	4,979	4,900	501	2.49	201
2002	897,521.10	787,575	775,093	158,329	2.50	63,332
2008	512,097.56	399,436	393,105	139,476	2.50	55,790
	2,910,123.60	2,658,138	2,616,010	410,519		165,200
CANE RUN CC 7						
INTERIM SURVIVOR CURVE.. IOWA 60-S3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -7						
2015	31,742,426.62	430,329	532,375	33,432,021	38.96	858,111
	31,742,426.62	430,329	532,375	33,432,021		858,111
ZORN AND RIVER ROAD GAS TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 60-S3						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. -5						
1970	1,426,738.54	1,391,113	1,498,075			
1975	2,429.22	2,348	2,551			
1984	3,115.19	2,945	3,271			
1993	9,818.66	8,924	10,310			
1996	385,479.27	343,134	497,471	92,718-		
	1,827,580.88	1,748,464	2,011,678	92,718-		

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
PADDY'S RUN GENERATOR 11						
INTERIM SURVIVOR CURVE.. IOWA 60-S3						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -9						
1970	1,215,926.17	1,255,765	1,325,360			
1984	3,115.19	3,147	3,396			
1993	9,343.42	9,165	10,184			
1997	294,730.78	282,995	321,257			
	1,523,115.56	1,551,072	1,660,196			
PADDY'S RUN GENERATOR 12						
INTERIM SURVIVOR CURVE.. IOWA 60-S3						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -9						
1968	40.59	42	44			
1970	2,519,878.74	2,602,440	2,746,668			
1987	20,505.89	20,551	22,351			
1993	20,111.98	19,728	21,922			
1995	38,755.83	37,650	42,244			
1999	382,473.30	362,041	416,896			
2012	84,843.82	53,946	92,480			
	3,066,610.15	3,096,398	3,342,605			
PADDY'S RUN GENERATOR 13						
INTERIM SURVIVOR CURVE.. IOWA 60-S3						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -9						
2001	5,598,601.95	2,956,406	2,505,707	3,596,770	15.43	233,102
2002	12,750.00	6,483	5,495	8,403	15.44	544
2012	31,468.17	6,318	5,355	28,945	15.50	1,867
2014	501,475.48	48,233	40,880	505,728	15.50	32,628
	6,144,295.60	3,017,440	2,557,436	4,139,846		268,141

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 5						
INTERIM SURVIVOR CURVE.. IOWA 60-S3						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -9						
2001	3,168,374.87	1,673,096	1,499,447	1,954,081	15.43	126,642
2002	4,404.00	2,239	2,007	2,794	15.44	181
2011	76,581.01	18,781	16,832	66,642	15.50	4,299
2012	22,823.36	4,583	4,107	20,770	15.50	1,340
	3,272,183.24	1,698,699	1,522,393	2,044,287		132,462
BROWN CT 6						
INTERIM SURVIVOR CURVE.. IOWA 60-S3						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -9						
2000	2,417,994.54	1,410,712	1,236,751	1,398,863	13.45	104,005
2012	22,823.35	5,122	4,490	20,387	13.50	1,510
	2,440,817.89	1,415,834	1,241,241	1,419,251		105,515
BROWN CT 7						
INTERIM SURVIVOR CURVE.. IOWA 60-S3						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -9						
2000	2,421,079.26	1,412,512	1,219,061	1,419,915	13.45	105,570
2012	22,823.35	5,122	4,421	20,457	13.50	1,515
	2,443,902.61	1,417,634	1,223,482	1,440,372		107,085
TRIMBLE COUNTY CT 5						
INTERIM SURVIVOR CURVE.. IOWA 60-S3						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -6						
2002	1,527,420.57	730,280	687,072	931,994	16.43	56,725
2004	11,874.67	5,177	4,871	7,716	16.46	469
2012	13,782.72	2,557	2,406	12,204	16.50	740
	1,553,077.96	738,014	694,348	951,915		57,934

LOUISVILLE GAS AND ELECTRIC COMPANY
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ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 6						
INTERIM SURVIVOR CURVE.. IOWA 60-S3						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -6						
2002	1,526,610.88	729,893	686,731	931,476	16.43	56,694
2004	10,556.72	4,602	4,330	6,860	16.46	417
2012	13,782.72	2,557	2,406	12,204	16.50	740
	1,550,950.32	737,052	693,467	950,540		57,851
TRIMBLE COUNTY CT 7						
INTERIM SURVIVOR CURVE.. IOWA 60-S3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	1,726,823.88	703,307	674,377	1,156,056	18.43	62,727
2012	17,580.79	2,966	2,844	15,792	18.49	854
	1,744,404.67	706,273	677,221	1,171,848		63,581
TRIMBLE COUNTY CT 8						
INTERIM SURVIVOR CURVE.. IOWA 60-S3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	1,717,276.72	699,419	670,646	1,149,667	18.43	62,380
2012	17,580.81	2,966	2,844	15,792	18.49	854
	1,734,857.53	702,385	673,490	1,165,459		63,234
TRIMBLE COUNTY CT 9						
INTERIM SURVIVOR CURVE.. IOWA 60-S3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	1,728,008.37	703,790	670,445	1,161,244	18.43	63,008
2012	17,580.79	2,966	2,825	15,810	18.49	855
	1,745,589.16	706,756	673,270	1,177,055		63,863

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ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 10						
INTERIM SURVIVOR CURVE.. IOWA 60-S3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	1,722,674.29	701,617	668,502	1,157,533	18.43	62,807
2012	17,580.74	2,966	2,826	15,810	18.49	855
	1,740,255.03	704,583	671,328	1,173,342		63,662
	65,440,190.82	21,329,071	20,790,540	49,383,737		2,006,639
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					24.6	3.07

LOUISVILLE GAS AND ELECTRIC COMPANY
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ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN GT 11						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -4						
1970	95,103.19	93,398	96,579	2,329	2.30	1,013
1971	1,756.28	1,723	1,782	45	2.31	19
1982	13,071.10	12,637	13,067	527	2.41	219
2008	2,943.40	2,296	2,374	687	2.50	275
2013	30,841.94	16,038	16,584	15,491	2.50	6,196
	143,715.91	126,092	130,386	19,079		7,722
CANE RUN CC 7						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -7						
2015	7,358,623.01	106,295	117,861	7,755,866	36.55	212,199
	7,358,623.01	106,295	117,861	7,755,866		212,199
ZORN AND RIVER ROAD GAS TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. -5						
1970	39,531.14	38,400	31,295	10,213	3.12	3,273
1974	330.33	319	260	87	3.20	27
2011	3,818.97	2,256	1,839	2,171	3.50	620
2012	41,019.14	21,535	17,550	25,520	3.50	7,291
2015	9,369.06	1,230	1,002	8,835	3.50	2,524
	94,068.64	63,740	51,946	46,826		13,735
PADDY'S RUN GENERATOR 11						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -9						
1970	43,100.94	44,363	8,532	38,448	2.30	16,717
1988	4,190.15	4,185	805	3,762	2.45	1,536
1998	6,870.11	6,552	1,260	6,228	2.49	2,501

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PADDY'S RUN GENERATOR 11						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -9						
2002	9,028.95	8,302	1,597	8,245	2.50	3,298
2011	509,883.19	357,284	68,715	487,058	2.50	194,823
2013	9,465.20	5,159	992	9,325	2.50	3,730
2015	9,931.03	1,804	347	10,478	2.50	4,191
	592,469.57	427,649	82,248	563,544		226,796
PADDY'S RUN GENERATOR 12						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -9						
1970	82,600.37	85,019	73,197	16,837	2.30	7,320
1998	16,896.62	16,115	13,874	4,543	2.49	1,824
2011	798,671.63	559,643	481,827	388,725	2.50	155,490
	898,168.62	660,777	568,899	410,105		164,634
PADDY'S RUN GENERATOR 13						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -9						
2001	2,749,906.79	1,474,151	1,348,758	1,648,640	14.89	110,721
2002	6,000.00	3,093	2,830	3,710	14.98	248
2012	28,330.61	5,706	5,221	25,660	15.44	1,662
2014	11,855.82	1,142	1,045	11,878	15.47	768
2015	46,754.60	1,595	1,459	49,503	15.48	3,198
	2,842,847.82	1,485,687	1,359,313	1,739,391		116,597

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 5						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -9						
2001	2,556,495.61	1,370,468	1,266,665	1,519,915	14.89	102,076
2002	3,460.00	1,784	1,649	2,123	14.98	142
2010	13,121.14	3,764	3,479	10,823	15.40	703
2012	29,296.54	5,901	5,454	26,479	15.44	1,715
	2,602,373.29	1,381,917	1,277,247	1,559,340		104,636
BROWN CT 6						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -9						
2000	931,031.12	549,547	482,272	532,552	13.03	40,871
2010	27,599.75	8,736	7,667	22,417	13.44	1,668
2012	21,005.07	4,722	4,144	18,752	13.47	1,392
	979,635.94	563,005	494,082	573,721		43,931
BROWN CT 7						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -9						
2000	932,233.68	550,257	476,281	539,854	13.03	41,432
2010	9,408.42	2,978	2,578	7,678	13.44	571
2012	21,005.07	4,722	4,087	18,808	13.47	1,396
	962,647.17	557,957	482,946	566,339		43,399
TRIMBLE COUNTY CT 5						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -6						
2002	668,349.81	324,726	298,122	410,329	15.87	25,856
2004	5,292.01	2,337	2,146	3,464	16.05	216
2011	11,234.08	2,564	2,354	9,554	16.40	583

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 5						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -6						
2012	20,807.27	3,875	3,558	18,498	16.42	1,127
2013	7,811.75	1,093	1,003	7,277	16.44	443
2014	130,160.28	11,530	10,585	127,385	16.45	7,744
	843,655.20	346,125	317,768	576,507		35,969
TRIMBLE COUNTY CT 6						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -6						
2002	1,590,187.87	772,611	681,689	1,003,911	15.87	63,258
2004	4,704.54	2,077	1,833	3,154	16.05	197
2012	2,977.10	554	489	2,667	16.42	162
	1,597,869.51	775,242	684,010	1,009,732		63,617
TRIMBLE COUNTY CT 7						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	1,836,362.04	761,352	718,935	1,227,609	17.84	68,812
2009	1,409.27	392	370	1,124	18.24	62
2012	2,977.10	505	477	2,679	18.37	146
2013	38,938.88	4,937	4,662	36,613	18.40	1,990
2014	421,629.16	33,654	31,779	415,148	18.42	22,538
	2,301,316.45	800,840	756,223	1,683,172		93,548

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 8						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	1,834,731.90	760,676	739,957	1,204,858	17.84	67,537
2009	1,409.27	392	381	1,113	18.24	61
2012	2,977.10	505	491	2,664	18.37	145
	1,839,118.27	761,573	740,830	1,208,635		67,743
TRIMBLE COUNTY CT 9						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	1,883,837.98	781,035	744,247	1,252,622	17.84	70,214
2009	1,409.24	392	374	1,120	18.24	61
2012	2,977.10	505	481	2,675	18.37	146
2013	10,043.69	1,274	1,214	9,432	18.40	513
2014	166,063.47	13,255	12,631	163,397	18.42	8,871
	2,064,331.48	796,461	758,946	1,429,245		79,805
TRIMBLE COUNTY CT 10						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	4,357,112.79	1,806,449	1,616,745	3,001,794	17.84	168,262
2009	1,409.27	392	351	1,143	18.24	63
2011	29,314.03	6,125	5,482	25,591	18.33	1,396
2012	2,977.10	505	452	2,704	18.37	147
2013	34,769.07	4,409	3,946	32,909	18.40	1,789
	4,425,582.26	1,817,880	1,626,976	3,064,141		171,657
	29,546,423.14	10,671,240	9,449,681	22,205,643		1,445,988

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.4 4.89

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN 7						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -7						
2015	3,551.54	49	4	3,796	38.31	99
	3,551.54	49	4	3,796		99
ZORN AND RIVER ROAD GAS TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. -5						
2007	9,488.39	7,057	4,131	5,832	3.50	1,666
	9,488.39	7,057	4,131	5,832		1,666
PADDY'S RUN GENERATOR 11						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -9						
2007	9,494.38	7,997	4,715	5,634	2.50	2,254
	9,494.38	7,997	4,715	5,634		2,254
PADDY'S RUN GENERATOR 13						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -9						
2001	1,257,054.85	665,981	605,206	764,984	15.29	50,032
2002	3,000.00	1,529	1,389	1,881	15.33	123
2007	14,428.54	5,582	5,073	10,654	15.43	690
2010	6,550.80	1,874	1,703	5,437	15.46	352
2014	2,416.55	233	212	2,422	15.48	156
	1,283,450.74	675,199	613,583	785,378		51,353

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -9						
2001	2,367,510.38	1,254,294	1,130,274	1,450,312	15.29	94,854
2002	3,146.00	1,603	1,445	1,985	15.33	129
2007	24,568.74	9,505	8,565	18,215	15.43	1,180
	2,395,225.12	1,265,402	1,140,284	1,470,511		96,163
BROWN CT 6						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -9						
2000	11,034.25	6,454	5,894	6,133	13.34	460
2003	11,421.52	6,004	5,484	6,966	13.40	520
	22,455.77	12,458	11,378	13,099		980
BROWN CT 7						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -9						
2000	11,048.30	6,463	5,819	6,223	13.34	466
2003	11,999.48	6,307	5,679	7,401	13.40	552
	23,047.78	12,770	11,498	13,624		1,018
TRIMBLE COUNTY CT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -6						
2005	8,937.45	3,698	3,895	5,578	16.37	341
2007	5,591.47	2,021	2,129	3,798	16.41	231
	14,528.92	5,719	6,024	9,377		572

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 7						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	5,204.51	2,129	2,006	3,511	18.27	192
	5,204.51	2,129	2,006	3,511		192
TRIMBLE COUNTY CT 8						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	5,182.59	2,120	1,999	3,495	18.27	191
	5,182.59	2,120	1,999	3,495		191
TRIMBLE COUNTY CT 9						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	5,328.44	2,180	2,042	3,606	18.27	197
	5,328.44	2,180	2,042	3,606		197
TRIMBLE COUNTY CT 10						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	5,316.29	2,175	1,997	3,638	18.27	199
2010	16,663.61	4,061	3,728	13,935	18.42	757
2011	3,353.01	696	639	2,915	18.44	158
	25,332.91	6,932	6,364	20,489		1,114
	3,802,291.09	2,000,012	1,804,028	2,338,352		155,799
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.0	4.10

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 350.1 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1924	524.00	499	524			
1936	6,427.00	5,815	6,427			
1937	106.83	96	107			
1938	1,197.13	1,072	1,197			
1939	10,690.00	9,522	10,690			
1940	134,404.63	119,044	134,405			
1941	2,306.00	2,031	2,306			
1943	98,666.00	85,769	98,666			
1945	1,599.00	1,370	1,599			
1948	45,332.00	37,898	45,332			
1949	73,107.00	60,564	73,107			
1950	49,327.76	40,470	49,328			
1951	4,444.00	3,609	4,444			
1952	212,138.00	170,438	212,138			
1954	10,061.48	7,903	10,061			
1955	2,054.00	1,594	2,054			
1956	103.00	79	102	1	16.33	
1957	48,020.00	36,351	46,974	1,046	17.01	61
1958	102,241.00	76,388	98,711	3,530	17.70	199
1959	41,920.00	30,907	39,939	1,981	18.39	108
1960	4,936.00	3,589	4,638	298	19.10	16
1961	9,374.00	6,721	8,685	689	19.81	35
1962	34,954.00	24,697	31,914	3,040	20.54	148
1963	124,253.00	86,480	111,753	12,500	21.28	587
1964	18,622.00	12,761	16,490	2,132	22.03	97
1965	9,159.00	6,178	7,983	1,176	22.78	52
1966	1,246.00	827	1,069	177	23.55	8
1967	11,816.77	7,710	9,963	1,854	24.33	76
1968	18,431.00	11,817	15,270	3,161	25.12	126
1969	315,902.00	198,882	257,003	58,899	25.93	2,271
1970	21,103.00	13,042	16,853	4,250	26.74	159
1971	16,398.00	9,942	12,847	3,551	27.56	129
1972	2,407.00	1,431	1,849	558	28.39	20
1973	66,035.00	38,461	49,701	16,334	29.23	559
1974	37,854.00	21,582	27,889	9,965	30.09	331
1975	87,044.86	48,559	62,750	24,295	30.95	785
1976	307,843.00	167,907	216,976	90,867	31.82	2,856
1977	40,880.00	21,783	28,149	12,731	32.70	389
1978	32,634.00	16,974	21,934	10,700	33.59	319
1979	138,276.00	70,165	90,670	47,606	34.48	1,381
1980	271,275.35	134,127	173,324	97,951	35.39	2,768

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 350.1 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1981	25,121.00	12,094	15,628	9,493	36.30	262
1982	82,797.00	38,773	50,104	32,693	37.22	878
1983	25.00	11	14	11	38.14	
1984	2,330.00	1,030	1,331	999	39.07	26
1986	5,634.00	2,338	3,021	2,613	40.95	64
1989	6.00	2	3	3	43.81	
1991	21,165.00	7,335	9,479	11,686	45.74	255
1994	2,763.00	842	1,088	1,675	48.66	34
1995	37,300.00	10,849	14,019	23,281	49.64	469
1998	520.00	129	167	353	52.59	7
2007	5,188,636.78	628,551	812,237	4,376,400	61.52	71,138
2012	806,242.00	40,312	52,093	754,149	66.50	11,341
	8,587,652.59	2,337,320	2,965,005	5,622,648		97,954

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 57.4 1.14

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -10						
1940	1,162.00	1,001	1,220	58	13.01	4
1941	11,330.40	9,688	11,807	656	13.36	49
1942	59,841.27	50,773	61,877	3,948	13.72	288
1947	1,530.00	1,245	1,517	166	15.61	11
1948	2,319.00	1,870	2,279	272	16.01	17
1949	16,355.00	13,067	15,925	2,066	16.42	126
1950	13,105.00	10,370	12,638	1,778	16.84	106
1951	1,673.00	1,311	1,598	242	17.26	14
1952	7,431.00	5,763	7,023	1,151	17.70	65
1953	48,775.00	37,432	45,618	8,034	18.14	443
1954	66,176.24	50,240	61,227	11,567	18.59	622
1955	8,087.08	6,071	7,399	1,497	19.05	79
1956	3.00	2	2	1	19.52	
1957	33,890.00	24,853	30,288	6,991	20.00	350
1958	74,490.00	53,957	65,757	16,182	20.49	790
1959	24,007.00	17,169	20,924	5,484	20.99	261
1960	8,810.00	6,220	7,580	2,111	21.49	98
1961	15,400.08	10,729	13,075	3,865	22.00	176
1963	4,710.00	3,190	3,888	1,293	23.06	56
1964	34,311.00	22,903	27,912	9,830	23.59	417
1965	4,965.00	3,264	3,978	1,484	24.14	61
1966	3,081.00	1,994	2,430	959	24.70	39
1967	10,540.00	6,713	8,181	3,413	25.26	135
1968	2,693.00	1,687	2,056	906	25.83	35
1969	3,083.12	1,899	2,314	1,077	26.41	41
1970	2,402.76	1,454	1,772	871	27.00	32
1971	6,045.00	3,591	4,376	2,274	27.60	82
1972	52,809.33	30,788	37,521	20,569	28.20	729
1973	9,020.82	5,158	6,286	3,637	28.81	126
1974	83,171.00	46,613	56,807	34,681	29.43	1,178
1975	151,081.00	82,928	101,064	65,125	30.06	2,167
1976	4,720.00	2,536	3,091	2,101	30.69	68
1977	32,594.00	17,132	20,879	14,974	31.33	478
1978	65,994.00	33,901	41,315	31,278	31.98	978
1979	49,165.00	24,670	30,065	24,016	32.63	736
1980	103,799.50	50,829	61,945	52,234	33.29	1,569
1981	155,328.00	74,154	90,371	80,490	33.96	2,370
1982	30,959.00	14,399	17,548	16,507	34.63	477
1983	15,832.73	7,167	8,734	8,682	35.31	246
1984	13,695.00	6,026	7,344	7,720	36.00	214
1985	13,414.00	5,732	6,986	7,769	36.69	212

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -10						
1986	65,150.48	27,006	32,912	38,754	37.39	1,036
1987	35,029.00	14,071	17,148	21,384	38.09	561
1988	12,383.21	4,813	5,866	7,756	38.80	200
1990	199,609.00	72,348	88,170	131,400	40.23	3,266
1991	48,040.89	16,769	20,436	32,409	40.96	791
1992	95,483.00	32,069	39,082	65,949	41.68	1,582
1993	4,265.59	1,375	1,676	3,016	42.42	71
1994	271,818.74	83,921	102,274	196,727	43.16	4,558
1995	36,997.21	10,920	13,308	27,389	43.90	624
1997	9,409.00	2,518	3,069	7,281	45.40	160
2000	112,924.29	25,527	31,109	93,108	47.67	1,953
2001	26,216.00	5,556	6,771	22,067	48.44	456
2002	410,134.89	81,130	98,872	352,276	49.21	7,159
2003	66,683.98	12,237	14,913	58,439	49.99	1,169
2004	71,578.65	12,125	14,777	63,960	50.76	1,260
2005	18,356.71	2,844	3,466	16,726	51.55	324
2006	66,363.10	9,332	11,373	61,626	52.33	1,178
2007	39,921.10	5,036	6,137	37,776	53.12	711
2008	2,190,842.45	244,198	297,601	2,112,326	53.92	39,175
2009	107,992.72	10,454	12,740	106,052	54.72	1,938
2010	979,921.03	80,488	98,090	979,823	55.52	17,648
2011	324,896.86	21,861	26,642	330,745	56.33	5,872
2012	81,500.91	4,274	5,209	84,442	57.14	1,478
2013	97,125.47	3,651	4,449	102,389	57.95	1,767
2014	665,933.91	15,017	18,301	714,226	58.77	12,153
2015	5,062,465.52	38,034	46,352	5,522,360	59.59	92,673
	12,348,843.04	1,588,063	1,935,360	11,648,367		215,708

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 54.0 1.75

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 353.1 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -15						
1939	2,070.41	1,984	2,381			
1940	484.18	461	557			
1941	205,735.67	194,442	236,596			
1942	802,574.54	753,136	922,961			
1943	74,197.00	69,115	85,327			
1944	115,753.77	107,026	133,117			
1945	102,813.00	94,312	118,235			
1946	8,472.58	7,710	9,743			
1947	87,404.00	78,887	100,515			
1948	86,583.21	77,483	98,904	667	13.31	50
1949	805,184.31	714,380	911,879	14,083	13.71	1,027
1950	346,838.93	304,932	389,234	9,631	14.13	682
1951	224,151.10	195,220	249,191	8,583	14.56	589
1952	636,669.16	549,252	701,099	31,071	14.99	2,073
1953	671,251.73	573,296	731,791	40,148	15.44	2,600
1954	1,602,730.00	1,354,708	1,729,233	113,906	15.90	7,164
1955	577,605.66	483,126	616,692	47,555	16.36	2,907
1956	1,775,326.21	1,468,602	1,874,615	167,010	16.84	9,917
1957	520,796.35	426,027	543,807	55,109	17.32	3,182
1958	1,662,150.49	1,343,766	1,715,266	196,207	17.82	11,010
1959	1,477,648.41	1,180,450	1,506,800	192,496	18.32	10,507
1960	356,653.86	281,364	359,150	51,002	18.84	2,707
1961	60,442.88	47,081	60,097	9,412	19.36	486
1962	748,353.10	575,169	734,181	126,425	19.90	6,353
1963	229,682.65	174,152	222,298	41,837	20.44	2,047
1964	296,257.91	221,453	282,676	58,021	21.00	2,763
1965	562,284.75	414,275	528,806	117,821	21.56	5,465
1966	1,319,248.88	957,313	1,221,974	295,162	22.14	13,332
1967	576,523.09	411,943	525,830	137,172	22.72	6,038
1968	667,601.50	469,474	599,266	168,476	23.31	7,228
1969	1,708,755.32	1,181,655	1,508,338	456,731	23.92	19,094
1970	215,368.67	146,417	186,896	60,778	24.53	2,478
1971	836,576.21	558,795	713,281	248,782	25.15	9,892
1972	6,597,023.20	4,326,852	5,523,062	2,063,515	25.78	80,043
1973	122,847.58	79,090	100,955	40,320	26.41	1,527
1974	3,349,807.23	2,114,901	2,699,591	1,152,687	27.06	42,597
1975	844,036.93	522,371	666,787	303,855	27.71	10,966
1976	3,014,024.42	1,826,649	2,331,648	1,134,480	28.38	39,975
1977	4,051,635.88	2,403,449	3,067,911	1,591,470	29.05	54,784
1978	4,632,532.70	2,687,680	3,430,721	1,896,692	29.73	63,797
1979	2,812,113.22	1,594,328	2,035,099	1,198,831	30.42	39,409

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 353.1 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -15						
1980	4,488,485.33	2,485,387	3,172,502	1,989,256	31.11	63,943
1981	1,288,777.94	696,333	888,843	593,252	31.81	18,650
1982	1,154,595.10	608,125	776,248	551,536	32.52	16,960
1983	207,283.61	106,316	135,708	102,668	33.24	3,089
1984	27,783.12	13,861	17,693	14,258	33.97	420
1985	307,706.00	149,213	190,465	163,397	34.70	4,709
1986	172,184.70	81,052	103,460	94,552	35.44	2,668
1987	225,712.88	103,005	131,482	128,088	36.19	3,539
1988	357,335.33	157,935	201,598	209,338	36.94	5,667
1989	142,892.35	61,075	77,960	86,366	37.70	2,291
1990	13,492,466.00	5,567,727	7,106,992	8,409,344	38.47	218,595
1991	1,049,515.15	417,397	532,791	674,151	39.25	17,176
1992	391,672.83	149,915	191,361	259,063	40.03	6,472
1993	1,679,075.19	617,571	788,306	1,142,630	40.81	27,999
1994	3,293,659.92	1,160,933	1,481,887	2,305,822	41.61	55,415
1995	654,854.17	220,781	281,819	471,263	42.41	11,112
1996	2,889,093.26	929,723	1,186,756	2,135,701	43.21	49,426
1997	1,494,611.24	457,769	584,325	1,134,478	44.02	25,772
1998	1,447,162.22	420,503	536,756	1,127,481	44.84	25,145
1999	465,724.36	127,913	163,276	372,307	45.67	8,152
2000	2,009,326.10	520,306	664,151	1,646,574	46.49	35,418
2001	152,706.31	37,084	47,336	128,276	47.33	2,710
2002	4,611,988.86	1,045,748	1,334,857	3,968,930	48.17	82,394
2003	5,942,060.63	1,251,668	1,597,707	5,235,663	49.01	106,828
2004	697,523.68	135,427	172,867	629,285	49.87	12,619
2005	6,933,760.68	1,233,311	1,574,275	6,399,550	50.72	126,174
2006	974,539.95	157,271	200,750	919,971	51.58	17,836
2007	2,691,853.89	389,523	497,211	2,598,421	52.45	49,541
2008	1,747,087.62	223,679	285,518	1,723,633	53.32	32,326
2009	1,573,645.89	174,943	223,308	1,586,385	54.20	29,269
2010	1,511,703.27	142,554	181,965	1,556,494	55.08	28,259
2011	5,792,171.83	448,485	572,474	6,088,524	55.96	108,801
2012	14,732,196.44	889,456	1,135,357	15,806,669	56.85	278,042
2013	2,345,684.80	101,158	129,124	2,568,414	57.75	44,475
2014	13,884,439.04	361,974	462,046	15,505,059	58.64	264,411
2015	31,601,416.12	272,562	347,915	35,993,714	59.55	604,428
	177,220,906.50	52,890,409	67,453,599	136,350,443		2,853,420

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.8 1.61

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. -50						
1942	705,684.00	926,210	1,058,526			
1948	162,592.53	203,891	238,534	5,355	11.48	466
1950	278,647.25	342,916	401,181	16,790	12.57	1,336
1952	87,435.00	105,372	123,276	7,876	13.76	572
1954	11,040.75	13,008	15,218	1,343	15.02	89
1955	614,150.00	715,000	836,487	84,738	15.67	5,408
1956	114,223.09	131,364	153,684	17,651	16.33	1,081
1957	95,283.85	108,195	126,579	16,347	17.01	961
1958	261,706.00	293,297	343,132	49,427	17.70	2,792
1959	480,095.65	530,955	621,171	98,972	18.39	5,382
1960	16,277.06	17,754	20,771	3,645	19.10	191
1961	11,708.00	12,592	14,732	2,830	19.81	143
1962	1,467,865.39	1,555,724	1,820,060	381,738	20.54	18,585
1963	5,650.00	5,899	6,901	1,574	21.28	74
1964	17,450.62	17,938	20,986	5,190	22.03	236
1965	15,715.05	15,901	18,603	4,970	22.78	218
1966	119,215.00	118,661	138,823	40,000	23.55	1,699
1967	66,487.00	65,067	76,123	23,608	24.33	970
1968	13,521.16	13,003	15,212	5,070	25.12	202
1969	2,339,967.17	2,209,760	2,585,224	924,727	25.93	35,662
1970	48,328.00	44,800	52,412	20,080	26.74	751
1971	214,059.00	194,673	227,750	93,338	27.56	3,387
1972	165,009.69	147,130	172,129	75,386	28.39	2,655
1973	194,826.64	170,209	199,130	93,110	29.23	3,185
1974	155,682.00	133,141	155,763	77,760	30.09	2,584
1975	531,929.00	445,113	520,743	277,150	30.95	8,955
1976	6,203,556.00	5,075,408	5,937,780	3,367,554	31.82	105,831
1977	897,947.00	717,720	839,669	507,252	32.70	15,512
1978	141,542.16	110,433	129,197	83,116	33.59	2,474
1979	103,749.53	78,968	92,386	63,238	34.48	1,834
1980	1,135,887.69	842,425	985,563	718,269	35.39	20,296
1982	1,886,216.09	1,324,944	1,550,067	1,279,257	37.22	34,370
1984	4,471.00	2,963	3,466	3,240	39.07	83
1985	6,969.00	4,479	5,240	5,214	40.01	130
1986	15,153.00	9,433	11,036	11,694	40.95	286
1993	13.57	6	7	13	47.68	
1994	4,284,591.72	1,959,301	2,292,209	4,134,679	48.66	84,971
1997	286,139.00	112,822	131,992	297,216	51.60	5,760
2001	24,582.00	7,612	8,905	27,968	55.55	503
2002	144,643.00	41,720	48,809	168,156	56.54	2,974
2004	48,122.49	11,828	13,838	58,346	58.53	997

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. -50						
2005	757,189.84	170,038	198,929	936,856	59.52	15,740
2006	22,848.65	4,642	5,431	28,842	60.52	477
2009	696,240.91	96,823	113,274	931,087	63.51	14,660
2010	14,730,191.30	1,732,933	2,027,379	20,067,908	64.51	311,082
2011	101,870.88	9,801	11,466	141,340	65.51	2,158
2012	1,079,741.29	80,981	94,741	1,524,871	66.50	22,930
2013	68,789.52	3,685	4,311	98,873	67.50	1,465
2014	416,145.60	13,377	15,650	608,568	68.50	8,884
2015	2,686,359.27	28,771	33,660	3,995,879	69.50	57,495
	43,937,509.41	20,978,686	24,518,155	41,388,109		808,496
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					51.2	1.84

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 59-R2						
NET SALVAGE PERCENT.. -75						
1935	395.82	597	586	107	8.17	13
1939	432.69	636	624	133	9.43	14
1941	3,523.05	5,111	5,018	1,147	10.09	114
1946	37.68	53	52	14	11.87	1
1949	40.34	55	54	17	13.03	1
1953	142,361.00	186,976	183,557	65,575	14.72	4,455
1954	6,028.00	7,838	7,695	2,854	15.16	188
1955	2,182.67	2,808	2,757	1,063	15.62	68
1956	12,184.06	15,511	15,227	6,095	16.08	379
1957	162,152.40	204,119	200,387	83,380	16.56	5,035
1958	263,248.43	327,556	321,567	139,118	17.05	8,159
1959	28,608.30	35,181	34,538	15,527	17.54	885
1960	366.66	445	437	205	18.05	11
1961	2,044.34	2,452	2,407	1,171	18.56	63
1962	42,111.00	49,850	48,939	24,755	19.09	1,297
1963	9,756.34	11,393	11,185	5,889	19.63	300
1964	60,324.40	69,478	68,208	37,360	20.17	1,852
1965	51,931.00	58,948	57,870	33,009	20.73	1,592
1966	73,863.67	82,617	81,106	48,155	21.29	2,262
1967	64,543.26	71,082	69,782	43,169	21.87	1,974
1968	153,879.25	166,822	163,772	105,517	22.45	4,700
1969	105,057.53	112,024	109,976	73,875	23.05	3,205
1970	214,511.23	224,918	220,806	154,589	23.65	6,537
1971	205,263.43	211,446	207,580	151,631	24.27	6,248
1972	42,465.54	42,964	42,178	32,137	24.89	1,291
1973	30,943.56	30,729	30,167	23,984	25.52	940
1974	220,165.70	214,456	210,535	174,755	26.16	6,680
1975	210,808.83	201,277	197,597	171,318	26.81	6,390
1976	599,583.84	560,741	550,488	498,784	27.47	18,157
1977	712,907.97	652,763	640,828	606,761	28.13	21,570
1978	413,875.89	370,608	363,832	360,451	28.81	12,511
1979	2,014,279.30	1,763,094	1,730,857	1,794,132	29.49	60,839
1980	2,473,076.82	2,114,042	2,075,389	2,252,495	30.18	74,635
1981	551,782.99	460,224	451,809	513,811	30.88	16,639
1982	1,638,757.03	1,332,334	1,307,973	1,559,852	31.59	49,378
1983	195,338.54	154,697	151,869	189,973	32.30	5,882
1984	139,252.23	107,307	105,345	138,346	33.02	4,190
1985	449,363.47	336,550	330,396	455,990	33.75	13,511
1986	550,714.52	400,361	393,041	570,709	34.49	16,547
1987	584,736.84	412,263	404,725	618,564	35.23	17,558
1988	355,303.08	242,600	238,164	383,616	35.98	10,662

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 59-R2						
NET SALVAGE PERCENT.. -75						
1989	819,820.02	541,292	531,395	903,290	36.74	24,586
1990	423,087.29	269,810	264,877	475,526	37.50	12,681
1991	793,735.21	487,816	478,897	910,140	38.28	23,776
1992	1,332,841.02	788,702	774,281	1,558,191	39.05	39,902
1993	405,906.07	230,681	226,463	483,873	39.84	12,145
1994	2,201,342.81	1,199,468	1,177,537	2,674,813	40.63	65,833
1995	1,704,239.37	888,164	871,925	2,110,494	41.43	50,941
1996	269,101.73	133,857	131,410	339,518	42.23	8,040
1997	550,926.95	260,805	256,036	708,086	43.04	16,452
1998	571,704.44	256,734	252,040	748,443	43.86	17,064
1999	232,332.57	98,682	96,878	309,704	44.68	6,932
2000	326,477.57	130,727	128,337	442,999	45.50	9,736
2001	2,668,781.30	1,002,167	983,843	3,686,524	46.34	79,554
2002	24,590.00	8,621	8,463	34,570	47.18	733
2003	667,028.45	217,234	213,262	954,038	48.02	19,868
2004	144,589.63	43,443	42,649	210,383	48.87	4,305
2005	4,751,123.74	1,306,369	1,282,483	7,031,984	49.73	141,403
2006	528,348.61	131,794	129,384	795,226	50.59	15,719
2007	5,217,339.93	1,168,410	1,147,047	7,983,298	51.45	155,166
2008	587,401.83	116,385	114,257	913,696	52.32	17,464
2009	1,915,843.25	329,606	323,579	3,029,147	53.20	56,939
2010	2,436,404.31	355,551	349,050	3,914,658	54.08	72,386
2011	1,282,028.62	153,616	150,807	2,092,743	54.96	38,078
2012	9,905,315.86	925,478	908,557	16,425,746	55.85	294,105
2013	3,956,538.26	264,079	259,250	6,664,692	56.75	117,440
2014	6,086,916.25	245,531	241,042	10,411,061	57.64	180,622
2015	10,030,330.59	133,930	131,481	17,421,598	58.55	297,551
	72,622,298.38	22,933,878	22,514,553	104,574,469		2,166,154

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.3 2.98

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -75						
1942	726,598.75	1,084,516	1,016,731	254,817	8.09	31,498
1943	41.75	62	58	15	8.41	2
1944	173.00	255	239	64	8.73	7
1945	6.00	9	8	2	9.06	
1947	13.00	19	18	5	9.73	1
1948	10,643.04	15,212	14,261	4,364	10.08	433
1949	257,261.15	364,830	342,027	108,180	10.43	10,372
1950	49,437.00	69,527	65,181	21,334	10.80	1,975
1951	2,515.42	3,508	3,289	1,113	11.17	100
1952	760.00	1,051	985	345	11.55	30
1953	76,321.30	104,543	98,009	35,553	11.95	2,975
1954	35,734.40	48,493	45,462	17,073	12.35	1,382
1955	15,387.18	20,680	19,387	7,541	12.76	591
1956	341,390.02	454,264	425,872	171,561	13.18	13,017
1957	71,026.29	93,515	87,670	36,626	13.62	2,689
1958	410,060.33	534,157	500,771	216,835	14.06	15,422
1959	132,225.72	170,348	159,701	71,694	14.51	4,941
1960	172,450.32	219,593	205,868	95,920	14.98	6,403
1961	7,704.75	9,696	9,090	4,393	15.45	284
1962	1,191,876.52	1,481,282	1,388,699	697,085	15.94	43,732
1963	48,165.99	59,095	55,401	28,889	16.44	1,757
1964	118,564.90	143,545	134,573	72,916	16.95	4,302
1965	104,958.24	125,334	117,500	66,177	17.47	3,788
1966	168,364.71	198,265	185,873	108,765	17.99	6,046
1967	171,885.28	199,403	186,940	113,859	18.54	6,141
1968	226,875.83	259,227	243,025	154,008	19.09	8,067
1969	2,113,943.44	2,377,716	2,229,104	1,470,297	19.65	74,824
1970	222,389.76	246,103	230,721	158,461	20.22	7,837
1971	295,707.22	321,784	301,672	215,816	20.80	10,376
1972	479,338.23	512,457	480,427	358,415	21.40	16,748
1973	171,621.37	180,202	168,939	131,398	22.00	5,973
1974	349,251.36	359,936	337,439	273,751	22.61	12,108
1975	720,472.26	728,304	682,783	578,043	23.23	24,883
1976	2,631,014.43	2,606,020	2,443,138	2,161,137	23.87	90,538
1977	845,377.56	820,126	768,866	710,545	24.51	28,990
1978	698,785.05	663,470	622,002	600,872	25.16	23,882
1979	1,515,292.30	1,406,892	1,318,958	1,332,804	25.82	51,619
1980	1,395,069.84	1,265,510	1,186,413	1,254,959	26.49	47,375
1981	140,150.60	124,103	116,346	128,918	27.17	4,745
1982	1,666,757.50	1,439,862	1,349,868	1,566,958	27.85	56,264
1983	561,248.04	472,342	442,820	539,364	28.55	18,892

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -75						
1984	58,391.96	47,841	44,851	57,335	29.25	1,960
1985	218,477.92	174,066	163,187	219,149	29.96	7,315
1986	288,502.40	223,247	209,294	295,585	30.68	9,634
1987	241,785.57	181,482	170,139	252,986	31.41	8,054
1988	300,347.61	218,364	204,716	320,892	32.15	9,981
1989	321,003.79	225,826	211,711	350,046	32.89	10,643
1990	489,142.93	332,436	311,658	544,342	33.64	16,181
1991	247,244.97	162,060	151,931	280,748	34.40	8,161
1992	738,809.59	466,161	437,025	855,892	35.17	24,336
1993	122,774.68	74,458	69,804	145,052	35.94	4,036
1994	2,530,856.16	1,472,022	1,380,017	3,048,981	36.72	83,033
1995	484,757.88	269,768	252,907	595,419	37.51	15,874
1996	78,475.35	41,673	39,068	98,264	38.31	2,565
1997	510,527.84	258,119	241,986	651,438	39.11	16,657
1998	63,948.29	30,683	28,765	83,145	39.92	2,083
1999	294,879.34	133,886	125,518	390,521	40.73	9,588
2001	1,561,501.95	627,002	587,813	2,144,815	42.38	50,609
2002	5,455,539.46	2,046,537	1,918,624	7,628,570	43.21	176,546
2003	778,828.34	271,350	254,390	1,108,560	44.05	25,166
2004	61,664.83	19,837	18,597	89,316	44.89	1,990
2005	1,042,645.85	306,866	287,686	1,536,944	45.75	33,594
2006	736,355.84	196,811	184,510	1,104,113	46.60	23,693
2007	2,084,692.72	500,133	468,874	3,179,338	47.46	66,990
2008	417,349.16	88,571	83,035	647,326	48.33	13,394
2009	1,637,753.16	302,227	283,337	2,582,731	49.20	52,495
2010	639,779.44	100,149	93,890	1,025,724	50.08	20,482
2011	629,529.52	80,720	75,675	1,026,002	50.97	20,130
2012	6,495,380.72	650,983	610,295	10,756,621	51.85	207,457
2013	946,563.57	67,767	63,532	1,592,954	52.75	30,198
2014	790,325.10	33,954	31,832	1,351,237	53.65	25,186
2015	6,655,383.28	95,272	89,317	11,557,604	54.55	211,872
	55,070,079.07	28,885,527	27,080,118	69,292,520		1,830,912

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.8 3.32

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -5						
1979	6,215.48	3,856	4,348	2,178	22.50	97
1994	14,948.90	5,788	6,526	9,170	34.72	264
1995	9,089.42	3,366	3,795	5,749	35.60	161
1998	1,131,845.28	360,857	406,896	781,542	38.30	20,406
2001	517,307.47	137,667	155,230	387,943	41.06	9,448
2003	12,433.92	2,865	3,231	9,825	42.93	229
2010	578,380.64	59,406	66,985	540,315	49.62	10,889
2012	8,406.41	550	620	8,207	51.57	159
	2,278,627.52	574,355	647,631	1,744,928		41,653

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.9 1.83

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. -10						
1966	10,511.00	9,793	11,562			
1967	18,010.95	16,642	19,812			
1969	67,240.30	60,984	73,138	826	7.02	118
1971	45,435.00	40,345	48,385	1,594	7.71	207
1972	15,084.00	13,241	15,880	712	8.08	88
1974	61,045.00	52,226	62,634	4,516	8.89	508
1975	42,996.98	36,265	43,492	3,805	9.33	408
1976	6,134.45	5,096	6,112	636	9.79	65
1978	10,231.75	8,225	9,864	1,391	10.77	129
1993	133,925.00	71,854	86,174	61,144	20.49	2,984
1995	89,983.40	44,468	53,330	45,652	22.03	2,072
1998	3,735,788.42	1,599,571	1,918,354	2,191,013	24.43	89,685
1999	89,467.00	36,290	43,522	54,892	25.25	2,174
2001	525,152.69	188,897	226,543	351,125	26.92	13,043
2003	1,781.01	557	668	1,291	28.63	45
2005	10,537.39	2,791	3,347	8,244	30.37	271
2011	557,090.35	64,497	77,351	535,448	35.79	14,961
2012	2,004,721.61	180,826	216,864	1,988,330	36.72	54,148
	7,425,136.30	2,432,568	2,917,032	5,250,618		180,906

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.0 2.44

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-S0.5						
NET SALVAGE PERCENT.. -10						
1922	21,804.66	23,535	23,985			
1924	14,461.00	15,377	15,907			
1925	17,850.00	18,841	19,635			
1928	34,451.00	35,551	37,896			
1932	12,352.81	12,368	13,588			
1937	37.00	36	41			
1939	412.00	390	453			
1940	4,530.00	4,256	4,983			
1941	44.00	41	48			
1946	61.00	54	67			
1947	11,841.00	10,472	13,025			
1948	3,584.00	3,141	3,911	31	9.76	3
1953	959.00	801	997	58	11.55	5
1954	7,109.00	5,878	7,319	501	11.92	42
1955	50.13	41	51	4	12.29	
1956	13,313.34	10,779	13,422	1,223	12.67	97
1957	7,966.74	6,381	7,945	818	13.05	63
1958	17,753.00	14,064	17,512	2,016	13.43	150
1959	11,778.00	9,228	11,490	1,466	13.81	106
1960	16,219.36	12,563	15,643	2,198	14.20	155
1961	4,664.00	3,571	4,446	684	14.59	47
1962	3,004.05	2,273	2,830	474	14.99	32
1963	32,269.21	24,115	30,027	5,469	15.39	355
1964	12,987.29	9,586	11,936	2,350	15.79	149
1965	2,436.86	1,776	2,211	470	16.20	29
1966	9,152.42	6,582	8,196	1,872	16.62	113
1967	68,745.68	48,775	60,733	14,887	17.04	874
1968	88,808.00	62,154	77,391	20,298	17.46	1,163
1969	36,136.56	24,935	31,048	8,702	17.89	486
1970	32,134.66	21,857	27,215	8,133	18.32	444
1971	50,013.86	33,514	41,730	13,285	18.76	708
1972	3,039.10	2,005	2,497	846	19.21	44
1973	109,633.29	71,203	88,659	31,938	19.66	1,625
1974	1,222.12	781	972	372	20.12	18
1975	59,045.49	37,103	46,199	18,751	20.58	911
1976	20,333.04	12,558	15,637	6,729	21.05	320
1977	143,946.85	87,319	108,726	49,616	21.53	2,305
1978	119,633.49	71,254	88,722	42,875	22.01	1,948
1979	68,713.66	40,139	49,979	25,606	22.51	1,138
1980	118,195.51	67,716	84,317	45,698	23.00	1,987
1981	1,024.87	575	716	411	23.51	17

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-S0.5						
NET SALVAGE PERCENT.. -10						
1982	9,110.74	5,005	6,232	3,790	24.03	158
1983	2,478.55	1,332	1,659	1,067	24.55	43
1984	19,457.65	10,220	12,726	8,677	25.08	346
1985	94,047.68	48,235	60,060	43,392	25.62	1,694
1986	4,882.47	2,443	3,042	2,329	26.17	89
1987	61,389.33	29,937	37,276	30,252	26.72	1,132
1988	38,163.12	18,112	22,552	19,427	27.29	712
1989	32,402.31	14,948	18,613	17,030	27.87	611
1991	36,086.80	15,671	19,513	20,182	29.05	695
1992	162,896.74	68,464	85,248	93,938	29.66	3,167
1993	138,297.15	56,161	69,929	82,198	30.28	2,715
1994	129,757.00	50,819	63,278	79,455	30.91	2,571
1995	124,937.65	47,070	58,610	78,821	31.56	2,497
1996	142,700.61	51,637	64,296	92,675	32.21	2,877
1997	2,113.67	732	911	1,414	32.88	43
1998	102,412.95	33,890	42,198	70,456	33.56	2,099
2000	144,308.49	43,125	53,698	105,041	34.96	3,005
2001	41,593.00	11,734	14,611	31,141	35.69	873
2003	73,187.52	18,164	22,617	57,889	37.17	1,557
2004	19,708.36	4,544	5,658	16,021	37.94	422
2005	223,396.95	47,508	59,155	186,582	38.72	4,819
2006	89,523.54	17,398	21,663	76,813	39.52	1,944
2007	98,071.12	17,238	21,464	86,414	40.33	2,143
2009	163,484.43	22,404	27,897	151,936	42.02	3,616
2010	632,208.26	74,181	92,367	603,062	42.88	14,064
2011	362,163.40	35,105	43,711	354,669	43.77	8,103
2012	1,941,157.03	148,145	184,464	1,950,809	44.67	43,672
2013	551,200.21	30,443	37,906	568,414	45.59	12,468
2014	208,976.93	6,993	8,708	221,167	46.54	4,752
2015	664,792.73	7,466	9,296	721,976	47.51	15,196
	7,496,623.44	1,752,712	2,161,463	6,084,823		153,417

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.7 2.05

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -15						
1926	156,782.69	167,355	180,300			
1927	103,427.00	109,687	118,941			
1928	37,450.00	39,467	43,068			
1929	1,288.07	1,349	1,481			
1931	22,810.00	23,566	26,232			
1932	40,404.86	41,466	46,466			
1935	293.00	294	337			
1936	1,147.00	1,144	1,319			
1937	13,059.00	12,930	15,018			
1938	43,195.36	42,442	49,675			
1939	22,835.87	22,264	26,164	97	7.61	13
1940	10,317.27	9,978	11,726	139	7.95	17
1941	193,454.35	185,587	218,099	4,374	8.29	528
1942	26,334.00	25,051	29,439	845	8.64	98
1943	46,325.77	43,696	51,351	1,924	8.99	214
1944	63.76	60	71	2	9.35	
1946	5,231.00	4,803	5,644	372	10.08	37
1947	100,710.56	91,611	107,660	8,157	10.45	781
1948	6,894.79	6,213	7,301	628	10.82	58
1949	134,463.29	119,964	140,980	13,653	11.21	1,218
1950	35,379.92	31,256	36,732	3,955	11.59	341
1951	72,176.00	63,098	74,152	8,850	11.99	738
1952	67,792.00	58,642	68,915	9,046	12.39	730
1953	225,961.41	193,385	227,263	32,593	12.79	2,548
1954	530,671.01	449,160	527,845	82,427	13.20	6,244
1955	699,782.83	585,536	688,112	116,638	13.62	8,564
1956	392,827.39	324,900	381,817	69,934	14.04	4,981
1957	634,898.22	518,832	609,722	120,411	14.47	8,321
1958	1,186,640.60	957,975	1,125,795	238,842	14.90	16,030
1959	453,119.00	361,217	424,496	96,591	15.34	6,297
1960	557,664.57	438,787	515,655	125,659	15.79	7,958
1961	145,099.62	112,667	132,404	34,461	16.24	2,122
1962	135,805.75	104,014	122,235	33,942	16.70	2,032
1963	18,395.06	13,890	16,323	4,831	17.17	281
1964	496,352.43	369,425	434,142	136,663	17.64	7,747
1965	293,338.51	215,088	252,768	84,571	18.12	4,667
1966	789,037.00	569,661	669,456	237,937	18.61	12,785
1967	544,105.38	386,696	454,438	171,283	19.10	8,968
1968	669,236.09	467,930	549,903	219,719	19.60	11,210
1969	1,308,563.16	899,598	1,057,192	447,656	20.11	22,260
1970	1,000,689.29	676,206	794,665	356,128	20.62	17,271

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -15						
1971	1,035,883.05	687,598	808,053	383,213	21.14	18,127
1972	726,245.20	473,214	556,113	279,069	21.67	12,878
1973	1,088,445.81	695,952	817,870	433,843	22.20	19,542
1974	1,632,733.18	1,023,691	1,203,024	674,619	22.74	29,667
1975	1,317,031.85	809,092	950,831	563,756	23.29	24,206
1976	1,218,807.39	733,052	861,470	540,158	23.85	22,648
1977	2,419,138.60	1,423,832	1,673,262	1,108,747	24.41	45,422
1978	4,501,018.77	2,590,156	3,043,905	2,132,267	24.98	85,359
1979	2,123,855.29	1,194,350	1,403,579	1,038,855	25.55	40,660
1980	204,770.55	112,374	132,060	103,426	26.14	3,957
1981	36,914.80	19,757	23,218	19,234	26.73	720
1982	1,982,623.71	1,034,216	1,215,392	1,064,625	27.32	38,969
1983	154,858.68	78,608	92,379	85,708	27.93	3,069
1984	349,664.51	172,668	202,916	199,198	28.53	6,982
1985	279,335.57	133,955	157,422	163,814	29.15	5,620
1986	899,095.32	418,340	491,626	542,334	29.77	18,217
1987	705,462.04	318,022	373,734	437,547	30.40	14,393
1988	101,875.09	44,449	52,236	64,920	31.03	2,092
1989	93,450.74	39,398	46,300	61,168	31.67	1,931
1990	115,227.45	46,883	55,096	77,416	32.31	2,396
1991	4,510,157.05	1,767,621	2,077,277	3,109,404	32.96	94,339
1992	4,917,483.67	1,853,744	2,178,487	3,476,619	33.61	103,440
1993	2,909,466.63	1,052,616	1,237,016	2,108,871	34.27	61,537
1994	366,963.15	127,193	149,475	272,533	34.93	7,802
1995	3,093,039.01	1,024,415	1,203,874	2,353,121	35.60	66,099
1996	2,379,282.52	751,901	883,621	1,852,554	36.26	51,091
1997	2,028,264.00	609,250	715,980	1,616,524	36.94	43,761
1998	435,828.28	124,198	145,955	355,248	37.61	9,446
1999	3,986,305.89	1,073,632	1,261,713	3,322,539	38.29	86,773
2000	99,057.79	25,107	29,505	84,411	38.98	2,165
2001	2,775,615.82	660,097	775,734	2,416,224	39.66	60,923
2002	517,633.04	114,889	135,016	460,262	40.35	11,407
2003	1,805,578.17	372,094	437,278	1,639,137	41.04	39,940
2004	988,670.25	187,828	220,732	916,239	41.74	21,951
2005	3,377,749.00	588,100	691,125	3,193,286	42.43	75,260
2006	3,863,056.19	610,402	717,334	3,725,181	43.13	86,371
2007	2,060,096.40	291,874	343,005	2,026,106	43.84	46,216
2008	724,385.83	90,802	106,709	726,335	44.55	16,304
2009	6,629,711.01	722,771	849,388	6,774,780	45.26	149,686
2010	10,744,571.96	993,443	1,167,476	11,188,782	45.98	243,340
2011	3,867,827.68	293,568	344,996	4,103,006	46.70	87,859

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -15						
2012	14,977,848.58	885,341	1,040,437	16,184,089	47.43	341,221
2013	8,695,514.23	367,994	432,460	9,567,381	48.16	198,658
2014	6,596,900.57	168,419	197,923	7,388,513	48.89	151,125
2015	6,283,062.59	53,469	62,836	7,162,686	49.63	144,322
	130,844,529.79	35,607,265	41,811,140	108,660,069		2,752,950
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					39.5	2.10

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 56-R2						
NET SALVAGE PERCENT.. -80						
1915	833.00	1,475	1,499			
1925	1,470.52	2,475	2,530	117	3.63	32
1932	445.49	721	737	65	5.66	11
1935	16,549.24	26,315	26,897	2,892	6.53	443
1936	2,060.59	3,257	3,329	380	6.83	56
1937	11,877.57	18,658	19,071	2,309	7.13	324
1938	897.40	1,401	1,432	183	7.43	25
1939	17,748.72	27,538	28,147	3,801	7.73	492
1940	61,572.46	94,919	97,019	13,811	8.04	1,718
1941	29,226.82	44,764	45,754	6,854	8.35	821
1942	30,488.24	46,392	47,418	7,461	8.66	862
1943	8,653.55	13,076	13,365	2,211	8.99	246
1944	5,871.11	8,811	9,006	1,562	9.31	168
1945	4,491.39	6,691	6,839	1,246	9.65	129
1946	26,210.06	38,762	39,620	7,558	9.99	757
1947	15,740.39	23,101	23,612	4,721	10.34	457
1948	56,156.65	81,768	83,577	17,505	10.70	1,636
1949	5,086.76	7,348	7,511	1,645	11.06	149
1950	12,024.57	17,223	17,604	4,040	11.44	353
1951	130,037.12	184,662	188,747	45,320	11.82	3,834
1952	5,966.03	8,396	8,582	2,157	12.22	177
1953	52,607.36	73,353	74,976	19,717	12.62	1,562
1954	37,612.23	51,949	53,098	14,604	13.03	1,121
1955	129,192.33	176,651	180,559	51,987	13.46	3,862
1956	102,295.78	138,460	141,523	42,609	13.89	3,068
1957	22,416.50	30,017	30,681	9,669	14.34	674
1958	254.88	338	345	114	14.79	8
1959	244,921.99	320,805	327,903	112,957	15.25	7,407
1960	521,341.39	674,823	689,753	248,662	15.73	15,808
1961	371,789.15	475,387	485,905	183,315	16.22	11,302
1962	510,644.38	644,892	659,160	260,000	16.71	15,560
1963	221,150.98	275,665	281,764	116,308	17.22	6,754
1964	486,709.23	598,544	611,786	264,291	17.74	14,898
1965	423,648.50	513,780	525,147	237,420	18.27	12,995
1966	430,025.87	514,052	525,425	248,622	18.81	13,218
1967	532,531.76	627,174	641,050	317,507	19.36	16,400
1968	615,782.76	714,137	729,937	378,472	19.92	19,000
1969	640,424.61	730,979	747,151	405,613	20.49	19,796
1970	674,888.09	757,731	774,495	440,304	21.07	20,897
1971	795,808.62	878,396	897,830	534,626	21.66	24,683
1972	870,841.87	944,428	965,323	602,192	22.26	27,053

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 56-R2						
NET SALVAGE PERCENT.. -80						
1973	966,548.72	1,029,276	1,052,048	687,740	22.87	30,072
1974	1,069,201.90	1,117,286	1,142,005	782,558	23.49	33,315
1975	1,250,329.75	1,281,240	1,309,586	941,008	24.12	39,014
1976	1,479,102.62	1,485,238	1,518,098	1,144,287	24.76	46,215
1977	1,437,410.26	1,413,334	1,444,603	1,142,735	25.41	44,972
1978	1,932,488.59	1,859,734	1,900,879	1,577,600	26.06	60,537
1979	2,027,548.53	1,907,566	1,949,769	1,699,818	26.73	63,592
1980	2,350,725.83	2,160,251	2,208,045	2,023,261	27.41	73,815
1981	2,357,195.94	2,114,645	2,161,430	2,081,523	28.09	74,102
1982	2,388,984.81	2,090,185	2,136,429	2,163,744	28.78	75,182
1983	3,020,690.23	2,574,915	2,631,883	2,805,359	29.48	95,161
1984	2,362,656.00	1,960,064	2,003,429	2,249,352	30.19	74,507
1985	2,540,626.57	2,048,944	2,094,275	2,478,853	30.91	80,196
1986	2,789,607.26	2,185,166	2,233,511	2,787,782	31.63	88,137
1987	2,488,191.92	1,890,658	1,932,487	2,546,258	32.36	78,685
1988	3,061,345.30	2,253,377	2,303,231	3,207,191	33.10	96,894
1989	3,148,920.01	2,241,943	2,291,544	3,376,512	33.85	99,749
1990	3,118,540.61	2,144,084	2,191,520	3,421,853	34.61	98,869
1991	3,088,977.94	2,048,307	2,093,624	3,466,536	35.37	98,008
1992	2,904,176.32	1,853,887	1,894,903	3,332,614	36.14	92,214
1993	3,301,884.04	2,024,973	2,069,774	3,873,617	36.92	104,919
1994	3,313,070.52	1,948,821	1,991,937	3,971,590	37.70	105,347
1995	3,215,672.99	1,809,858	1,849,900	3,938,311	38.49	102,320
1996	3,376,295.32	1,813,415	1,853,535	4,223,797	39.29	107,503
1997	3,970,681.79	2,030,599	2,075,524	5,071,703	40.09	126,508
1998	2,875,273.31	1,395,520	1,426,395	3,749,097	40.90	91,665
1999	2,016,878.90	925,747	946,228	2,684,154	41.72	64,337
2000	1,822,968.29	788,704	806,153	2,475,190	42.54	58,185
2001	4,182,375.96	1,697,928	1,735,493	5,792,784	43.37	133,567
2002	3,424,459.95	1,298,822	1,327,557	4,836,471	44.20	109,422
2003	3,579,705.67	1,261,052	1,288,952	5,154,518	45.04	114,443
2004	2,052,492.72	667,003	681,760	3,012,727	45.89	65,651
2005	2,815,543.13	838,041	856,582	4,211,396	46.74	90,103
2006	1,564,609.57	422,445	431,791	2,384,506	47.60	50,095
2007	1,075,129.22	260,560	266,325	1,668,908	48.46	34,439
2008	5,298,360.76	1,135,958	1,161,090	8,375,959	49.33	169,794
2009	14,119,206.21	2,632,187	2,690,422	22,724,149	50.20	452,672
2010	8,600,483.91	1,360,149	1,390,241	14,090,630	51.08	275,854
2011	5,056,184.73	654,917	669,407	8,431,726	51.97	162,242
2012	11,881,846.41	1,203,037	1,229,653	20,157,671	52.85	381,413

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 56-R2						
NET SALVAGE PERCENT.. -80						
2013	10,447,950.05	755,638	772,356	18,033,954	53.75	335,515
2014	17,524,582.34	766,210	783,162	30,761,086	54.64	562,977
2015	11,312,526.17	163,715	167,337	20,195,210	55.55	363,550
	180,739,747.03	75,314,713	76,980,980	248,350,565		5,754,513
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					43.2	3.18

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1.5						
NET SALVAGE PERCENT.. -75						
1925	4,765.14	7,596	7,922	417	4.72	88
1932	4,302.24	6,616	6,900	629	6.43	98
1934	28,370.54	43,119	44,969	4,679	6.97	671
1935	15,017.46	22,691	23,664	2,617	7.24	361
1936	4,470.41	6,713	7,001	822	7.52	109
1937	35,044.12	52,290	54,533	6,794	7.81	870
1938	3,410.48	5,057	5,274	694	8.09	86
1939	3,389.96	4,994	5,208	724	8.38	86
1940	17,913.10	26,214	27,338	4,010	8.68	462
1941	16,471.80	23,942	24,969	3,857	8.98	430
1942	71.54	103	107	18	9.28	2
1943	65,237.01	93,508	97,519	16,646	9.59	1,736
1944	11,635.07	16,554	17,264	3,097	9.91	313
1945	13,889.75	19,620	20,462	3,845	10.22	376
1946	3,272.92	4,587	4,784	944	10.55	89
1947	27,267.30	37,922	39,549	8,169	10.88	751
1948	3,038.95	4,192	4,372	946	11.22	84
1949	5,916.79	8,096	8,443	1,911	11.56	165
1950	7,387.19	10,022	10,452	2,476	11.91	208
1951	7,120.43	9,576	9,987	2,474	12.27	202
1952	48,359.13	64,445	67,209	17,419	12.64	1,378
1953	3,857.63	5,094	5,313	1,438	13.01	111
1954	25,147.94	32,882	34,292	9,717	13.40	725
1955	28,099.98	36,380	37,941	11,234	13.79	815
1956	28,955.78	37,106	38,698	11,975	14.19	844
1957	3,563.70	4,519	4,713	1,523	14.60	104
1958	37,060.06	46,475	48,469	16,386	15.02	1,091
1959	146,428.13	181,550	189,337	66,912	15.45	4,331
1960	141,417.37	173,283	180,716	66,764	15.89	4,202
1961	166,508.36	201,554	210,200	81,190	16.34	4,969
1962	160,720.39	192,107	200,347	80,914	16.80	4,816
1963	36,481.86	43,040	44,886	18,957	17.27	1,098
1964	7,756.90	9,028	9,415	4,160	17.75	234
1965	341.58	392	409	189	18.24	10
1966	52,694.91	59,610	62,167	30,049	18.74	1,603
1967	963,326.48	1,073,514	1,119,562	566,259	19.25	29,416
1968	923,195.68	1,012,944	1,056,394	559,198	19.77	28,285
1969	1,353,924.94	1,461,853	1,524,558	844,811	20.30	41,616
1970	988,833.79	1,050,025	1,095,065	635,394	20.84	30,489
1971	1,301,836.02	1,359,182	1,417,483	860,730	21.38	40,259
1972	1,226,021.75	1,257,371	1,311,305	834,233	21.94	38,023

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1.5						
NET SALVAGE PERCENT.. -75						
1973	1,408,495.70	1,417,989	1,478,813	986,054	22.51	43,805
1974	1,281,907.49	1,266,432	1,320,755	922,583	23.08	39,973
1975	2,009,986.06	1,946,571	2,030,068	1,487,408	23.67	62,839
1976	2,168,377.00	2,057,692	2,145,956	1,648,704	24.26	67,960
1977	2,408,881.72	2,237,399	2,333,371	1,882,172	24.87	75,680
1978	3,241,959.18	2,945,928	3,072,292	2,601,137	25.48	102,085
1979	3,375,700.36	2,998,339	3,126,951	2,780,525	26.10	106,534
1980	3,202,356.14	2,778,805	2,898,000	2,706,123	26.72	101,277
1981	3,004,293.11	2,543,427	2,652,526	2,604,987	27.36	95,212
1982	3,236,844.68	2,671,934	2,786,545	2,877,933	28.00	102,783
1983	3,104,190.76	2,494,799	2,601,812	2,830,522	28.66	98,762
1984	2,727,472.90	2,132,563	2,224,038	2,549,040	29.32	86,939
1985	2,494,468.63	1,896,033	1,977,362	2,387,958	29.98	79,652
1986	3,428,885.24	2,529,291	2,637,784	3,362,765	30.66	109,679
1987	2,852,778.43	2,040,279	2,127,796	2,864,566	31.34	91,403
1988	3,777,351.66	2,616,713	2,728,956	3,881,409	32.02	121,218
1989	4,007,719.53	2,683,649	2,798,763	4,214,746	32.72	128,813
1990	4,751,597.40	3,071,920	3,203,689	5,111,606	33.42	152,951
1991	4,533,016.26	2,824,386	2,945,537	4,987,241	34.13	146,125
1992	4,138,897.85	2,481,766	2,588,220	4,654,851	34.84	133,607
1993	3,651,198.93	2,102,561	2,192,749	4,196,849	35.56	118,022
1994	3,144,098.40	1,735,770	1,810,225	3,691,947	36.28	101,763
1995	7,413,643.05	3,914,218	4,082,116	8,891,759	37.01	240,253
1996	3,699,889.56	1,863,061	1,942,976	4,531,831	37.75	120,049
1997	5,129,912.64	2,457,728	2,563,151	6,414,196	38.49	166,646
1998	3,115,900.82	1,416,699	1,477,468	3,975,358	39.23	101,335
1999	6,629,983.20	2,850,263	2,972,524	8,629,947	39.98	215,857
2000	11,361,087.33	4,602,859	4,800,296	15,081,607	40.73	370,283
2001	7,548,841.51	2,868,918	2,991,979	10,218,494	41.49	246,288
2002	12,403,283.57	4,398,452	4,587,122	17,118,624	42.26	405,079
2003	14,398,453.43	4,739,863	4,943,177	20,254,117	43.03	470,698
2004	5,914,935.18	1,796,750	1,873,821	8,477,316	43.80	193,546
2005	4,645,428.51	1,293,078	1,348,544	6,780,956	44.57	152,142
2006	6,824,030.98	1,721,447	1,795,288	10,146,766	45.36	223,694
2007	5,021,283.85	1,137,333	1,186,118	7,601,129	46.14	164,741
2008	6,006,096.29	1,203,787	1,255,423	9,255,246	46.93	197,214
2009	26,720,048.48	4,649,355	4,848,787	41,911,298	47.73	878,091
2010	12,424,155.31	1,833,743	1,912,400	19,829,872	48.53	408,611
2011	7,324,288.06	887,612	925,686	11,891,818	49.33	241,067
2012	17,964,905.01	1,696,426	1,769,193	29,669,391	50.14	591,731

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1.5						
NET SALVAGE PERCENT.. -75						
2013	11,662,371.96	789,426	823,288	19,585,863	50.95	384,413
2014	30,075,235.23	1,221,581	1,273,980	51,357,682	51.77	992,036
2015	12,474,874.80	168,972	176,220	21,654,811	52.59	411,767
	294,631,650.78	107,691,583	112,310,961	403,294,428		9,584,229
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					42.1	3.25

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. -30						
1915	8,302.68	10,359	10,793			
1925	510,313.84	613,785	663,408			
1936	1,618.91	1,850	2,105			
1937	401.00	455	521			
1938	71,135.59	80,294	92,476			
1939	5,699.16	6,391	7,409			
1940	45,810.96	51,018	59,554			
1941	8,933.00	9,877	11,613			
1942	10,393.66	11,404	13,512			
1943	5,837.00	6,353	7,554	34	12.21	3
1944	2,111.00	2,278	2,709	35	12.74	3
1945	1,090.00	1,166	1,386	31	13.29	2
1946	300.00	318	378	12	13.86	1
1947	40,890.23	42,909	51,019	2,138	14.46	148
1948	7,007.00	7,279	8,655	454	15.07	30
1949	136,213.00	140,009	166,471	10,606	15.70	676
1950	33,277.00	33,835	40,230	3,030	16.34	185
1951	67,183.00	67,541	80,306	7,032	17.00	414
1952	31,827.00	31,627	37,604	3,771	17.67	213
1953	59,172.06	58,103	69,084	7,840	18.35	427
1954	15,762.00	15,292	18,182	2,309	19.03	121
1955	36,708.00	35,167	41,814	5,906	19.73	299
1956	58,302.00	55,137	65,558	10,235	20.44	501
1957	58,432.40	54,541	64,849	11,113	21.15	525
1958	80,559.00	74,175	88,194	16,533	21.88	756
1959	37,101.00	33,691	40,059	8,172	22.61	361
1960	72,450.00	64,849	77,105	17,080	23.36	731
1961	28,793.00	25,398	30,198	7,233	24.11	300
1962	61,751.07	53,646	63,785	16,491	24.88	663
1963	109,519.76	93,683	111,389	30,987	25.65	1,208
1964	70,446.02	59,295	70,502	21,078	26.44	797
1965	83,281.89	68,958	81,991	26,275	27.23	965
1966	85,476.36	69,575	82,725	28,394	28.04	1,013
1967	161,731.57	129,374	153,826	56,425	28.85	1,956
1968	193,265.67	151,820	180,514	70,731	29.68	2,383
1969	233,626.55	180,163	214,214	89,501	30.51	2,933
1970	338,213.52	255,892	304,255	135,423	31.35	4,320
1971	520,901.77	386,347	459,366	217,806	32.21	6,762
1972	444,681.74	323,191	384,274	193,812	33.07	5,861
1973	620,378.17	441,530	524,979	281,513	33.94	8,294
1974	406,159.71	282,943	336,419	191,589	34.81	5,504

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. -30						
1975	402,635.79	274,276	326,114	197,313	35.70	5,527
1976	531,943.19	354,151	421,085	270,441	36.59	7,391
1977	471,215.09	306,369	364,272	248,308	37.49	6,623
1978	520,594.98	330,265	392,685	284,088	38.40	7,398
1979	382,516.11	236,567	281,278	215,993	39.32	5,493
1980	637,101.18	383,860	456,409	371,823	40.24	9,240
1981	425,959.13	249,851	297,072	256,675	41.16	6,236
1982	644,208.57	367,373	436,806	400,665	42.10	9,517
1983	477,415.21	264,473	314,458	306,182	43.04	7,114
1984	340,692.66	183,184	217,806	225,094	43.98	5,118
1985	745,552.19	388,589	462,032	507,186	44.93	11,288
1986	1,294,156.82	653,227	776,686	905,718	45.88	19,741
1987	580,119.69	283,163	336,680	417,476	46.84	8,913
1988	1,370,702.51	646,246	768,386	1,013,527	47.80	21,203
1989	1,856,632.22	844,116	1,003,653	1,409,969	48.77	28,911
1990	1,780,761.52	779,990	927,407	1,387,583	49.73	27,902
1991	2,483,278.56	1,045,537	1,243,142	1,985,120	50.71	39,147
1992	1,952,825.70	789,350	938,536	1,600,137	51.68	30,962
1993	4,150,556.20	1,607,224	1,910,987	3,484,736	52.66	66,174
1994	3,787,745.58	1,402,375	1,667,422	3,256,647	53.64	60,713
1995	4,704,319.68	1,661,796	1,975,873	4,139,743	54.62	75,792
1996	4,351,443.89	1,463,264	1,739,818	3,917,059	55.60	70,451
1997	3,733,006.68	1,191,243	1,416,386	3,436,523	56.59	60,727
1998	1,552,535.00	468,789	557,389	1,460,906	57.58	25,372
1999	999,659.99	284,694	338,501	961,057	58.57	16,409
2000	1,768,583.19	473,328	562,786	1,736,372	59.56	29,153
2001	2,229,775.47	558,494	664,049	2,234,659	60.55	36,906
2002	3,263,931.27	761,511	905,435	3,337,676	61.54	54,236
2003	3,837,677.73	829,518	986,296	4,002,685	62.53	64,012
2004	4,084,342.35	812,004	965,471	4,344,174	63.53	68,380
2005	1,132,984.54	205,806	244,703	1,228,177	64.52	19,036
2007	757,009.28	111,274	132,305	851,807	66.52	12,805
2008	687,585.26	89,270	106,142	787,719	67.51	11,668
2009	3,994,335.29	449,319	534,239	4,658,397	68.51	67,996
2010	1,252,078.86	119,148	141,667	1,486,036	69.51	21,379
2011	40,499.67	3,152	3,748	48,902	70.51	694
2012	4,351,172.64	263,990	313,884	5,342,640	71.50	74,722

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. -30						
2013	2,218,237.92	96,114	114,279	2,769,430	72.50	38,199
2014	8,378,349.99	217,837	259,008	10,632,847	73.50	144,665
2015	343,814.88	2,981	3,544	443,415	74.50	5,952
	83,283,013.77	25,485,236	30,229,424	78,038,494		1,331,520
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					58.6	1.60

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -40						
1947	4,611.73	5,308	6,125	331	11.56	29
1953	158,002.03	172,436	198,961	22,242	14.33	1,552
1957	282,700.63	295,435	340,881	54,900	16.48	3,331
1963	89,623.79	86,673	100,006	25,467	20.10	1,267
1964	75,227.62	71,698	82,727	22,592	20.75	1,089
1965	131,697.19	123,646	142,666	41,710	21.41	1,948
1966	148,775.53	137,533	158,689	49,597	22.08	2,246
1967	331,941.69	301,997	348,452	116,266	22.76	5,108
1968	375,495.24	336,039	387,731	137,962	23.45	5,883
1969	339,544.53	298,675	344,619	130,743	24.16	5,412
1970	576,097.28	497,939	574,536	232,000	24.87	9,329
1971	1,085,399.02	921,324	1,063,049	456,510	25.59	17,839
1972	1,255,611.78	1,045,784	1,206,654	551,202	26.33	20,934
1973	520,014.29	424,829	490,179	237,841	27.07	8,786
1974	1,073,512.41	859,669	991,910	511,007	27.82	18,368
1975	1,248,452.76	979,329	1,129,977	617,857	28.58	21,619
1976	1,029,869.99	790,779	912,423	529,395	29.35	18,037
1977	1,087,199.17	816,534	942,139	579,940	30.13	19,248
1978	1,133,584.07	832,327	960,362	626,656	30.91	20,274
1979	1,590,378.50	1,140,317	1,315,729	910,801	31.71	28,723
1980	1,055,397.39	738,557	852,167	625,389	32.51	19,237
1981	1,469,620.96	1,002,769	1,157,023	900,446	33.32	27,024
1982	1,739,871.85	1,156,455	1,334,350	1,101,471	34.14	32,263
1983	1,731,994.05	1,120,617	1,292,999	1,131,793	34.96	32,374
1984	1,103,101.98	693,765	800,485	743,858	35.80	20,778
1985	1,035,213.69	632,344	729,616	719,683	36.64	19,642
1986	1,485,380.78	880,121	1,015,508	1,064,025	37.49	28,382
1987	1,850,728.95	1,062,707	1,226,181	1,364,840	38.34	35,598
1988	1,734,648.77	963,559	1,111,781	1,316,727	39.21	33,581
1989	2,444,288.07	1,311,928	1,513,739	1,908,264	40.08	47,611
1990	2,316,907.42	1,200,158	1,384,775	1,858,895	40.95	45,394
1991	3,443,265.29	1,718,341	1,982,669	2,837,902	41.83	67,844
1992	2,281,449.60	1,094,817	1,263,230	1,930,799	42.72	45,197
1993	3,484,436.75	1,604,541	1,851,364	3,026,847	43.62	69,391
1994	2,142,975.79	945,292	1,090,704	1,909,462	44.52	42,890
1995	3,128,007.76	1,318,493	1,521,314	2,857,897	45.43	62,908
1996	2,010,176.06	807,914	932,193	1,882,053	46.34	40,614
1997	3,680,791.64	1,406,386	1,622,727	3,530,381	47.26	74,701
1998	3,718,897.16	1,347,275	1,554,523	3,651,933	48.18	75,798
1999	3,823,590.05	1,308,601	1,509,900	3,843,126	49.11	78,255
2000	7,867,791.23	2,533,429	2,923,140	8,091,768	50.05	161,674

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -40						
2001	4,866,486.85	1,468,492	1,694,387	5,118,695	50.99	100,386
2002	3,283,875.75	924,450	1,066,656	3,530,770	51.93	67,991
2003	5,964,193.27	1,556,917	1,796,414	6,553,457	52.88	123,931
2004	3,314,265.65	797,379	920,038	3,719,934	53.83	69,105
2005	2,454,918.11	540,381	623,506	2,813,379	54.78	51,358
2006	1,278,401.09	254,969	294,190	1,495,572	55.74	26,831
2007	2,128,422.48	380,043	438,504	2,541,287	56.71	44,812
2008	5,753,815.98	908,401	1,048,138	7,007,204	57.67	121,505
2009	18,962,063.45	2,597,613	2,997,198	23,549,691	58.64	401,598
2010	17,949,705.24	2,083,745	2,404,283	22,725,304	59.61	381,233
2011	7,773,930.73	738,446	852,039	10,031,464	60.59	165,563
2012	14,737,449.93	1,091,868	1,259,827	19,372,603	61.56	314,695
2013	5,802,424.57	307,470	354,767	7,768,627	62.54	124,219
2014	32,703,771.44	1,042,531	1,202,902	44,582,378	63.52	701,864
2015	8,612,612.97	90,915	104,900	11,952,758	64.51	185,285
	201,672,612.00	49,769,960	57,425,952	224,915,705		4,152,554
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 54.2						2.06

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 46-R3						
NET SALVAGE PERCENT.. -20						
1967	15,410.84	15,208	17,212	1,281	8.17	157
1968	537,124.48	524,044	593,097	51,452	8.60	5,983
1969	1,338,929.76	1,290,610	1,460,674	146,042	9.05	16,137
1970	1,196,681.91	1,138,820	1,288,883	147,135	9.52	15,455
1971	1,114,471.34	1,046,341	1,184,218	153,148	10.01	15,300
1972	1,500,902.59	1,389,175	1,572,227	228,856	10.52	21,754
1973	1,571,718.25	1,432,992	1,621,818	264,244	11.05	23,913
1974	2,414,569.81	2,166,825	2,452,348	445,136	11.60	38,374
1975	1,037,146.67	915,299	1,035,908	208,668	12.17	17,146
1976	1,140,664.22	988,805	1,119,100	249,697	12.77	19,553
1977	1,470,781.90	1,251,571	1,416,491	348,447	13.38	26,042
1978	1,909,668.22	1,594,153	1,804,215	487,387	14.00	34,813
1979	1,438,966.43	1,176,821	1,331,891	394,869	14.65	26,954
1980	1,012,998.76	811,011	917,878	297,721	15.31	19,446
1981	1,944,441.42	1,522,241	1,722,827	610,503	15.99	38,180
1982	1,411,541.01	1,079,643	1,221,908	471,941	16.68	28,294
1983	1,251,017.51	933,699	1,056,733	444,488	17.39	25,560
1984	2,517,051.50	1,831,306	2,072,618	947,844	18.11	52,338
1985	2,358,243.43	1,670,853	1,891,022	938,870	18.84	49,834
1986	6,536,378.17	4,503,277	5,096,676	2,746,978	19.59	140,223
1987	3,772,934.51	2,524,591	2,857,258	1,670,263	20.35	82,077
1988	4,791,641.24	3,109,986	3,519,790	2,230,179	21.12	105,596
1989	4,049,688.16	2,544,986	2,880,340	1,979,286	21.91	90,337
1990	3,537,198.12	2,149,994	2,433,300	1,811,338	22.70	79,795
1991	4,188,884.24	2,457,585	2,781,422	2,245,239	23.51	95,501
1992	3,490,332.66	1,973,113	2,233,111	1,955,288	24.33	80,365
1993	2,505,551.39	1,362,138	1,541,628	1,465,034	25.16	58,229
1994	2,597,459.66	1,355,188	1,533,762	1,583,190	26.00	60,892
1995	2,515,962.11	1,256,874	1,422,493	1,596,662	26.85	59,466
1996	2,319,784.89	1,106,844	1,252,693	1,531,049	27.71	55,253
1997	3,739,979.01	1,699,596	1,923,553	2,564,422	28.58	89,728
1998	1,918,408.61	827,763	936,838	1,365,252	29.46	46,343
1999	4,005,544.73	1,635,320	1,850,807	2,955,847	30.35	97,392
2000	4,546,917.59	1,749,563	1,980,104	3,476,197	31.25	111,238
2001	2,746,330.81	991,546	1,122,202	2,173,395	32.16	67,581
2002	3,274,308.44	1,104,450	1,249,984	2,679,186	33.07	81,016
2003	1,730,781.73	542,268	613,723	1,463,215	33.99	43,048
2004	3,535,782.19	1,021,997	1,156,666	3,086,273	34.92	88,381
2005	3,729,952.51	986,632	1,116,641	3,359,302	35.86	93,678
2006	4,740,700.44	1,137,768	1,287,692	4,401,149	36.80	119,596
2007	465,331.57	100,149	113,346	445,052	37.75	11,789

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 46-R3						
NET SALVAGE PERCENT.. -20						
2008	11,757,163.94	2,239,034	2,534,072	11,574,525	38.70	299,083
2009	10,239,071.39	1,693,501	1,916,654	10,370,232	39.66	261,478
2010	6,893,521.54	965,700	1,092,951	7,179,275	40.63	176,699
2011	4,806,704.87	551,714	624,413	5,143,633	41.60	123,645
2012	4,720,124.65	422,376	478,033	5,186,117	42.57	121,826
2013	3,587,195.73	229,265	259,475	4,045,160	43.55	92,885
2014	5,753,073.42	220,642	249,716	6,653,972	44.53	149,427
2015	8,935,005.86	114,189	129,236	10,592,771	45.51	232,757
	158,614,044.23	65,357,466	73,969,647	116,367,206		3,690,557
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					31.5	2.33

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 369.1 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-S1.5						
NET SALVAGE PERCENT.. -50						
1952	115.05	143	87	86	7.96	11
1953	128.25	159	96	96	8.25	12
1954	1,448.58	1,778	1,078	1,095	8.55	128
1955	2,415.57	2,941	1,783	1,840	8.85	208
1956	2,404.09	2,904	1,761	1,845	9.15	202
1957	1,568.36	1,879	1,139	1,214	9.46	128
1958	1,882.75	2,236	1,356	1,468	9.78	150
1959	287.43	338	205	226	10.10	22
1960	3,452.73	4,031	2,444	2,735	10.42	262
1961	7,915.89	9,155	5,551	6,323	10.76	588
1962	2,384.10	2,732	1,657	1,919	11.10	173
1963	13,673.33	15,513	9,406	11,104	11.45	970
1964	10,338.88	11,615	7,043	8,465	11.80	717
1965	15,149.88	16,845	10,214	12,511	12.16	1,029
1966	12,421.31	13,661	8,283	10,349	12.54	825
1967	11,078.23	12,049	7,306	9,311	12.92	721
1968	11,798.33	12,689	7,694	10,003	13.30	752
1969	16,979.32	18,045	10,942	14,527	13.70	1,060
1970	21,829.53	22,914	13,894	18,850	14.11	1,336
1971	15,164.16	15,719	9,531	13,215	14.52	910
1972	25,626.63	26,213	15,894	22,546	14.95	1,508
1973	25,376.21	25,600	15,523	22,541	15.39	1,465
1974	17,570.93	17,479	10,599	15,757	15.83	995
1975	56,645.83	55,519	33,664	51,305	16.29	3,149
1976	49,892.72	48,151	29,197	45,642	16.76	2,723
1977	21,305.40	20,236	12,270	19,688	17.24	1,142
1978	30,177.15	28,180	17,087	28,179	17.74	1,588
1979	54,517.01	50,022	30,331	51,445	18.25	2,819
1980	28,681.99	25,841	15,669	27,354	18.77	1,457
1981	41,512.73	36,699	22,253	40,016	19.30	2,073
1982	56,600.74	49,044	29,738	55,163	19.85	2,779
1983	62,495.62	53,034	32,158	61,585	20.41	3,017
1984	68,010.72	56,456	34,233	67,783	20.99	3,229
1985	84,378.91	68,455	41,508	85,060	21.58	3,942
1986	70,861.81	56,109	34,022	72,271	22.19	3,257
1987	33,294.61	25,704	15,586	34,356	22.81	1,506
1988	50,517.79	37,969	23,023	52,754	23.45	2,250
1989	41,457.44	30,299	18,372	43,814	24.10	1,818
1990	192,484.75	136,562	82,806	205,921	24.77	8,313
1991	98,282.24	67,564	40,968	106,455	25.46	4,181
1992	37,528.77	24,960	15,135	41,158	26.16	1,573

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 369.1 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-S1.5						
NET SALVAGE PERCENT.. -50						
1993	183,481.40	117,820	71,441	203,781	26.88	7,581
1994	150,430.45	93,043	56,417	169,229	27.62	6,127
1995	13,452.00	7,994	4,847	15,331	28.38	540
1996	179,450.00	102,230	61,988	207,187	29.15	7,108
1997	317,669.27	172,961	104,877	371,627	29.94	12,412
1998	29,361.00	15,237	9,239	34,802	30.74	1,132
2000	1,344.00	626	380	1,636	32.40	50
2003	1,153,459.93	441,389	267,640	1,462,550	35.01	41,775
2004	29,090.43	10,296	6,243	37,393	35.91	1,041
2008	178,517.84	41,990	25,461	242,316	39.63	6,114
2009	929,991.93	190,248	115,359	1,279,629	40.59	31,526
2010	706,771.14	122,703	74,402	985,755	41.56	23,719
2011	664,218.04	94,761	57,459	938,868	42.53	22,075
2012	1,190,449.34	132,211	80,168	1,705,506	43.52	39,189
2013	431,389.35	34,283	20,788	626,296	44.51	14,071
2014	80,511.39	3,854	2,337	118,430	45.50	2,603
2015	182,660.24	2,915	1,767	272,223	46.50	5,854
	7,721,903.52	2,692,003	1,632,319	9,950,536		287,905

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.6 3.73

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 369.2 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -100						
1900	32.41	65	65			
1905	169.68	338	339			
1915	3,412.47	6,496	6,825			
1925	17,241.64	31,455	34,483			
1934	4,513.48	7,927	9,027			
1935	18,523.14	32,385	37,046			
1936	1,056.93	1,839	2,114			
1937	29,644.31	51,334	59,289			
1938	323.36	557	647			
1939	25,675.38	44,025	51,351			
1940	22,921.81	39,097	45,844			
1941	30,832.83	52,303	61,666			
1942	28,803.25	48,591	57,606			
1943	13,309.04	22,324	26,618			
1944	15,233.00	25,399	30,466			
1945	18,376.41	30,450	36,753			
1946	5,674.20	9,340	11,348			
1947	26,368.00	43,112	52,736			
1948	1,249.16	2,028	2,498			
1949	59,429.63	95,761	118,859			
1950	36,088.09	57,705	72,005	171	12.03	14
1951	29,232.09	46,362	57,851	613	12.42	49
1952	3,962.80	6,232	7,776	150	12.82	12
1953	15,185.03	23,673	29,539	831	13.23	63
1954	8,184.38	12,642	15,775	594	13.66	43
1955	1,224.27	1,873	2,337	112	14.11	8
1956	3,476.17	5,264	6,568	384	14.57	26
1957	13,734.61	20,584	25,685	1,784	15.04	119
1958	21,347.49	31,644	39,486	3,209	15.53	207
1959	42,400.66	62,145	77,545	7,256	16.03	453
1960	14,364.03	20,804	25,959	2,769	16.55	167
1961	22,908.42	32,774	40,896	4,921	17.08	288
1962	44,389.47	62,707	78,246	10,533	17.62	598
1963	166,332.26	231,867	289,325	43,340	18.18	2,384
1964	174,116.16	239,410	298,737	49,495	18.75	2,640
1965	194,779.22	263,992	329,410	60,148	19.34	3,110
1966	193,712.00	258,733	322,848	64,576	19.93	3,240
1967	188,686.14	248,186	309,688	67,684	20.54	3,295
1968	204,802.99	265,150	330,855	78,751	21.16	3,722
1969	215,516.76	274,495	342,516	88,518	21.79	4,062
1970	215,752.42	270,122	337,060	94,445	22.44	4,209

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 369.2 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -100						
1971	245,251.80	301,743	376,516	113,988	23.09	4,937
1972	283,014.25	341,881	426,601	139,428	23.76	5,868
1973	310,325.01	367,940	459,117	161,533	24.43	6,612
1974	316,055.06	367,572	458,658	173,452	25.11	6,908
1975	359,901.10	410,165	511,806	207,996	25.81	8,059
1976	406,623.83	453,930	566,416	246,832	26.51	9,311
1977	435,408.40	475,614	593,473	277,344	27.23	10,185
1978	489,976.69	523,462	653,178	326,775	27.95	11,691
1979	529,244.72	552,531	689,451	369,038	28.68	12,867
1980	587,736.50	599,103	747,564	427,909	29.42	14,545
1981	608,722.37	605,277	755,268	462,177	30.17	15,319
1982	684,080.02	663,106	827,427	540,733	30.92	17,488
1983	779,713.72	735,785	918,116	641,311	31.69	20,237
1984	869,986.39	798,648	996,557	743,416	32.46	22,903
1985	740,172.61	660,234	823,843	656,502	33.24	19,750
1986	806,881.99	698,485	871,573	742,191	34.03	21,810
1987	705,301.94	591,988	738,685	671,919	34.82	19,297
1988	597,824.81	485,637	605,980	589,670	35.63	16,550
1989	578,493.15	454,314	566,895	590,091	36.44	16,193
1990	659,942.00	500,460	624,476	695,408	37.25	18,669
1991	750,508.00	548,366	684,254	816,762	38.08	21,449
1992	794,278.42	558,378	696,747	891,810	38.91	22,920
1993	688,747.00	465,138	580,401	797,093	39.74	20,058
1994	731,710.00	473,416	590,731	872,689	40.59	21,500
1995	945,204.00	584,760	729,666	1,160,742	41.44	28,010
1996	803,048.00	473,798	591,207	1,014,889	42.30	23,993
1997	864,836.00	485,467	605,768	1,123,904	43.16	26,040
1998	618,609.00	329,310	410,915	826,303	44.03	18,767
1999	525,880.00	264,696	330,289	721,471	44.90	16,068
2000	140,364.00	66,533	83,020	197,708	45.78	4,319
2001	260,024.00	115,539	144,170	375,878	46.67	8,054
2002	246.00	102	127	365	47.56	8
2003	611,358.99	235,373	293,700	929,018	48.45	19,175
2010	186,624.34	32,036	39,975	333,274	54.85	6,076
2012	1,497,342.92	164,199	204,888	2,789,798	56.71	49,194
	22,546,422.62	18,366,176	22,883,145	22,209,700		593,539

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.4 2.63

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 25-L1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
1905	246.00	246	246			
1915	7,512.00	7,512	7,512			
1925	3,104.00	3,104	3,104			
1934	8,631.00	8,631	8,631			
1935	20,738.00	20,738	20,738			
1936	1,068.00	1,068	1,068			
1937	24,621.00	24,503	24,621			
1938	23,539.00	23,012	23,539			
1939	38,657.00	37,606	38,657			
1940	50,782.00	49,055	50,782			
1941	1,531.00	1,470	1,531			
1942	52,252.00	49,828	52,252			
1943	18,299.00	17,340	18,299			
1944	19,077.00	17,971	19,077			
1945	51,756.00	48,464	51,756			
1946	55,880.00	52,013	55,880			
1947	144,988.00	134,259	144,988			
1948	43,978.00	40,513	43,978			
1949	46,757.00	42,848	46,757			
1950	75,308.00	68,711	75,308			
1951	83,622.00	75,962	83,622			
1952	91,921.00	83,170	91,921			
1953	63,097.00	56,863	63,097			
1954	167,477.00	150,394	167,477			
1955	97,075.00	86,863	97,075			
1956	23,251.00	20,739	23,251			
1957	162,087.00	144,121	162,087			
1958	137,359.00	121,803	137,359			
1959	10,805.00	9,551	10,805			
1960	77,970.00	68,763	77,970			
1961	182,733.00	160,706	182,733			
1962	96,862.00	84,987	96,862			
1963	37,512.00	32,836	37,512			
1964	104,799.00	91,521	104,799			
1965	158,862.00	138,463	158,862			
1966	271,558.00	236,114	271,558			
1967	5,703.00	4,949	5,703			
1968	102,297.00	88,589	102,297			
1969	210,863.00	182,221	210,863			
1970	80,843.58	69,747	80,844			

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 25-L1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
1971	67,248.94	57,895	67,249			
1974	64,875.21	55,520	64,875			
1975	100,097.09	85,494	100,097			
1976	204,169.08	174,021	204,169			
1977	307,621.25	261,758	307,621			
1978	87,986.33	74,700	87,986			
1980	67,515.60	57,068	67,516			
1982	446,381.22	375,451	446,381			
1983	422,401.85	354,408	422,402			
1984	589,177.99	492,759	589,178			
1985	343,263.84	286,251	343,264			
1986	1,930,148.41	1,604,648	1,930,148			
1987	2,157,643.35	1,787,651	2,157,643			
1988	1,565,380.24	1,292,284	1,562,058	3,322	3.88	856
1989	1,927,170.61	1,584,597	1,915,393	11,778	3.90	3,020
1990	885,256.06	724,750	876,047	9,209	3.92	2,349
1991	697,774.76	568,519	687,201	10,574	3.94	2,684
1992	1,227,342.44	994,908	1,202,602	24,740	3.96	6,247
1993	1,127,633.69	909,470	1,099,328	28,306	3.97	7,130
1994	566,262.83	453,854	548,599	17,664	3.99	4,427
1995	2,415,691.72	1,922,963	2,324,395	91,297	4.01	22,767
1996	759,620.73	600,093	725,367	34,254	4.03	8,500
1997	624,222.92	489,291	591,434	32,789	4.04	8,116
1998	316,657.38	245,862	297,187	19,470	4.06	4,796
1999	261,729.09	201,238	243,248	18,481	4.07	4,541
2000	349,696.22	265,713	321,183	28,513	4.09	6,971
2001	794,135.11	595,840	720,226	73,909	4.10	18,027
2002	1,412,188.07	1,043,480	1,261,314	150,874	4.12	36,620
2003	1,021,904.21	741,913	896,793	125,111	4.14	30,220
2004	500,399.99	355,940	430,245	70,155	4.16	16,864
2005	1,085,631.73	753,906	911,289	174,343	4.18	41,709
2006	697,783.93	470,411	568,613	129,171	4.21	30,682
2007	6,377.66	4,148	5,014	1,364	4.24	322
2008	211,814.53	131,916	159,454	52,361	4.27	12,263
2009	2,616,726.16	1,542,037	1,863,948	752,778	4.30	175,065
2010	864,445.23	474,546	573,611	290,834	4.33	67,167
2011	344,171.65	171,890	207,773	136,399	4.36	31,284
2012	1,029,637.33	450,713	544,803	484,834	4.38	110,693

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 25-L1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
2013	447,186.06	159,708	193,048	254,138	4.41	57,628
2014	1,631,986.69	408,682	493,998	1,137,989	4.43	256,882
2015	51,674.07	5,126	6,196	45,478	4.45	10,220
	35,084,451.85	25,788,676	30,874,317	4,210,135		978,050
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					4.3	2.79

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 370.1 METERING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L1						
NET SALVAGE PERCENT.. 0						
1972	14,744.39	10,746	12,865	1,879	6.78	277
1973	37,883.48	27,276	32,655	5,228	7.00	747
1974	36,218.99	25,730	30,804	5,415	7.24	748
1975	29,421.23	20,630	24,699	4,722	7.47	632
1976	76,663.18	53,020	63,477	13,186	7.71	1,710
1977	68,266.98	46,531	55,708	12,559	7.96	1,578
1978	86,383.14	58,049	69,497	16,886	8.20	2,059
1979	103,101.16	68,212	81,665	21,436	8.46	2,534
1980	58,477.40	38,104	45,619	12,858	8.71	1,476
1981	417,238.38	267,533	320,295	96,943	8.97	10,807
1982	12,594.01	7,939	9,505	3,089	9.24	334
1983	153,909.26	95,362	114,169	39,740	9.51	4,179
1984	191,996.26	116,887	139,939	52,057	9.78	5,323
1985	153,098.17	91,491	109,535	43,563	10.06	4,330
1986	38,515.13	22,570	27,021	11,494	10.35	1,111
1987	1,083.53	622	745	339	10.64	32
1989	223,361.05	122,938	147,184	76,177	11.24	6,777
1990	345,316.24	185,780	222,419	122,897	11.55	10,640
1991	333,220.34	175,007	209,521	123,699	11.87	10,421
1992	453,539.19	232,393	278,225	175,314	12.19	14,382
1993	267,441.53	133,507	159,837	107,605	12.52	8,595
1994	64,481.45	31,338	37,518	26,963	12.85	2,098
1995	439,284.74	207,518	248,444	190,841	13.19	14,469
1996	74,683.18	34,235	40,987	33,696	13.54	2,489
1997	213,107.01	94,620	113,281	99,826	13.90	7,182
1998	150,012.09	64,385	77,083	72,929	14.27	5,111
2000	39,220.74	15,657	18,745	20,476	15.02	1,363
2001	284,897.56	109,287	130,840	154,058	15.41	9,997
2002	72,267.78	26,537	31,771	40,497	15.82	2,560
2003	41,678.26	14,604	17,484	24,194	16.24	1,490
2005	115,101.41	35,958	43,050	72,051	17.19	4,191
2006	181,790.18	52,937	63,377	118,413	17.72	6,682
2008	16,543.63	4,023	4,816	11,728	18.92	620
2009	240,115.98	51,961	62,209	177,907	19.59	9,082
2010	176,962.90	33,269	39,830	137,133	20.30	6,755
2011	55,806.03	8,773	10,503	45,303	21.07	2,150

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 370.1 METERING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L1						
NET SALVAGE PERCENT.. 0						
2012	50,134.92	6,257	7,491	42,644	21.88	1,949
2013	366,543.73	33,282	39,846	326,698	22.73	14,373
2014	1,000,904.06	55,650	66,625	934,279	23.61	39,571
	6,686,008.69	2,680,618	3,209,284	3,476,725		220,824
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					15.7	3.30

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 370.2 METERS - AMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. 0						
2015	1,195,968.08	39,862	8,471	1,187,497	14.50	81,896
	1,195,968.08	39,862	8,471	1,187,497		81,896
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					14.5	6.85

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 373.1 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-S0						
NET SALVAGE PERCENT.. -30						
1963	834.50	1,063	857	228	0.55	228
1964	152.12	191	154	44	0.92	44
1965	1,159.15	1,435	1,157	350	1.29	271
1966	1,521.55	1,856	1,496	482	1.66	290
1967	1,655.55	1,990	1,604	548	2.03	270
1968	404.80	479	386	140	2.41	58
1969	48,950.43	57,084	46,008	17,628	2.78	6,341
1970	94,698.69	108,700	87,610	35,498	3.16	11,234
1971	117,459.94	132,678	106,935	45,763	3.54	12,927
1974	91,844.89	98,615	79,481	39,917	4.70	8,493
1975	114,100.40	120,312	96,969	51,362	5.10	10,071
1976	137,772.43	142,687	115,002	64,102	5.49	11,676
1977	119,138.24	121,093	97,598	57,282	5.89	9,725
1978	143,864.74	143,455	115,621	71,403	6.29	11,352
1979	138,355.64	135,229	108,991	70,871	6.70	10,578
1980	166,409.20	159,445	128,509	87,823	7.10	12,369
1981	210,752.69	197,670	159,317	114,661	7.52	15,247
1982	311,192.68	285,734	230,295	174,255	7.93	21,974
1983	334,162.23	300,065	241,845	192,566	8.35	23,062
1984	242,763.25	213,085	171,741	143,851	8.77	16,403
1985	276,581.74	237,041	191,049	168,507	9.20	18,316
1986	321,926.53	269,236	216,998	201,506	9.63	20,925
1987	292,859.67	238,725	192,407	188,311	10.07	18,700
1988	300,950.80	238,943	192,582	198,654	10.51	18,901
1989	450,619.27	348,009	280,487	305,318	10.96	27,857
1990	717,848.34	538,841	434,293	498,910	11.41	43,726
1991	564,131.76	410,959	331,223	402,148	11.87	33,879
1992	753,522.05	531,872	428,676	550,903	12.34	44,644
1993	1,036,398.73	708,097	570,709	776,609	12.81	60,625
1994	1,179,129.59	778,360	627,339	905,529	13.29	68,136
1995	900,958.38	573,910	462,558	708,688	13.77	51,466
1996	1,153,695.11	707,127	569,927	929,877	14.27	65,163
1997	1,187,494.16	699,254	563,582	980,160	14.77	66,362
1998	1,199,138.60	676,663	545,374	1,013,506	15.28	66,329
1999	764,402.33	412,206	332,228	661,495	15.80	41,867
2000	718,137.29	368,941	297,358	636,220	16.33	38,960
2001	479,613.91	233,693	188,351	435,147	16.88	25,779
2002	608,358.79	280,315	225,927	564,939	17.43	32,412
2003	400,986.76	173,759	140,046	381,237	18.00	21,180
2004	255,112.02	103,424	83,357	248,289	18.58	13,363
2005	649,697.55	244,623	197,160	647,447	19.18	33,756

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 373.1 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-S0						
NET SALVAGE PERCENT.. -30						
2006	572.15	198	160	584	19.80	29
2007	693,577.73	219,399	176,830	724,821	20.43	35,478
2008	534,677.27	152,403	122,833	572,247	21.08	27,146
2009	51,824.69	13,075	10,538	56,834	21.76	2,612
2010	9,914,568.91	2,167,275	1,746,771	11,142,169	22.46	496,089
2011	2,447,503.38	448,977	361,865	2,819,889	23.19	121,599
2012	3,481,441.55	509,568	410,699	4,115,175	23.96	171,752
2013	1,736,563.65	187,285	150,947	2,106,586	24.76	85,080
2014	4,055,605.31	271,417	218,756	5,053,531	25.61	197,326
2015	1,864,988.02	43,107	34,743	2,389,741	26.52	90,111
	41,270,079.16	15,009,568	12,097,349	41,553,754		2,222,181

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.7 5.38

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-R2.5						
NET SALVAGE PERCENT.. -40						
1961	977.46	1,226	1,251	117	3.96	30
1962	2,779.40	3,462	3,532	359	4.19	86
1963	4,301.75	5,322	5,429	593	4.42	134
1964	2,764.76	3,396	3,464	407	4.66	87
1965	848.16	1,034	1,055	132	4.90	27
1966	4,856.65	5,878	5,996	803	5.15	156
1967	2,997.89	3,600	3,672	525	5.41	97
1968	1,511.37	1,800	1,836	280	5.68	49
1969	5,295.76	6,251	6,377	1,037	5.96	174
1970	6,097.38	7,130	7,273	1,263	6.26	202
1971	52,475.56	60,764	61,985	11,481	6.57	1,747
1972	127,003.81	145,519	148,442	29,363	6.90	4,256
1973	178,726.05	202,543	206,612	43,604	7.24	6,023
1974	147,042.30	164,634	167,942	37,917	7.61	4,983
1975	239,191.91	264,369	269,680	65,189	8.00	8,149
1976	201,144.89	219,205	223,609	57,994	8.42	6,888
1977	267,608.61	287,399	293,173	81,479	8.85	9,207
1978	156,237.31	165,143	168,461	50,271	9.31	5,400
1979	153,077.26	159,096	162,292	52,016	9.79	5,313
1980	143,671.29	146,621	149,567	51,573	10.30	5,007
1981	177,622.25	177,800	181,372	67,299	10.83	6,214
1982	243,166.11	238,572	243,365	97,068	11.37	8,537
1983	225,248.65	216,263	220,608	94,740	11.94	7,935
1984	176,325.94	165,458	168,782	78,074	12.53	6,231
1985	117,530.26	107,645	109,808	54,734	13.14	4,165
1986	375,212.74	334,946	341,675	183,623	13.77	13,335
1987	525,671.62	456,673	465,848	270,092	14.42	18,730
1988	465,978.78	393,484	401,389	250,981	15.08	16,643
1989	468,507.42	383,878	391,590	264,320	15.76	16,772
1990	1,459,618.09	1,158,870	1,182,152	861,313	16.45	52,359
1991	1,933,818.13	1,484,762	1,514,591	1,192,754	17.16	69,508
1992	974,527.18	722,376	736,889	627,449	17.88	35,092
1993	2,454,199.03	1,752,298	1,787,502	1,648,377	18.62	88,527
1994	1,625,021.34	1,115,356	1,137,764	1,137,266	19.37	58,713
1995	1,539,522.10	1,013,566	1,033,929	1,121,402	20.13	55,708
1996	2,807,518.28	1,767,715	1,803,228	2,127,298	20.91	101,736
1997	2,950,246.02	1,771,711	1,807,305	2,323,039	21.70	107,052
1998	766,376.55	437,636	446,428	626,499	22.50	27,844
1999	995,049.94	538,533	549,352	843,718	23.31	36,196
2000	1,745,380.74	891,890	909,808	1,533,725	24.13	63,561
2001	2,230,016.85	1,071,354	1,092,878	2,029,146	24.96	81,296

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-R2.5						
NET SALVAGE PERCENT.. -40						
2002	3,974,132.95	1,784,807	1,820,664	3,743,122	25.81	145,026
2003	2,786,940.87	1,164,350	1,187,742	2,713,975	26.66	101,800
2004	2,106,879.63	813,479	829,822	2,119,809	27.52	77,028
2005	4,056,867.04	1,436,318	1,465,173	4,214,441	28.39	148,448
2006	110,916.55	35,675	36,392	118,891	29.27	4,062
2007	19,812.60	5,723	5,838	21,900	30.16	726
2008	1,723,639.14	440,704	449,558	1,963,537	31.06	63,218
2009	1,770,139.56	393,909	401,823	2,076,372	31.96	64,968
2010	2,248,368.12	424,123	432,643	2,715,072	32.88	82,575
2011	1,994,458.66	308,627	314,827	2,477,415	33.80	73,296
2012	1,785,198.32	215,738	220,072	2,279,206	34.72	65,645
2013	637,929.41	55,229	56,339	836,762	35.65	23,472
2014	6,540,224.50	339,791	346,617	8,809,697	36.59	240,768
2015	735,336.74	12,735	12,991	1,016,480	37.53	27,084
	56,446,011.68	25,486,386	25,998,412	53,026,004		2,052,285

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.8 3.64

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 392 TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-S2						
NET SALVAGE PERCENT.. 0						
1994	12,838.66	11,646	12,839			
2003	9,460.57	6,629	9,461			
2005	38,279.31	24,089	38,279			
2006	10,651.13	6,261	10,651			
2008	16,451.00	8,096	15,988	463	7.11	65
2009	9,834.01	4,299	8,490	1,344	7.88	171
2010	105,654.83	39,923	78,842	26,813	8.71	3,078
2011	222,944.94	70,069	138,377	84,568	9.60	8,809
2012	95,673.69	23,645	46,696	48,978	10.54	4,647
2013	34,850.42	6,198	12,240	22,610	11.51	1,964
2014	154,339.61	16,536	32,656	121,684	12.50	9,735
2015	29,187.86	1,042	2,058	27,130	13.50	2,010
	740,166.03	218,433	406,577	333,589		30,479

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.9 4.12

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-R2						
NET SALVAGE PERCENT.. 0						
1981	662.54	663	663			
1986	46,791.44	46,791	46,791			
1991	98,889.78	98,890	98,890			
1992	18,325.50	18,086	18,326			
1993	15,616.87	15,100	15,617			
1994	79,736.73	75,443	79,737			
1996	74,017.57	66,730	74,018			
1997	111,297.09	97,856	111,297			
1998	36,667.37	31,393	36,667			
1999	36,621.40	30,452	36,621			
2000	76,475.24	61,475	76,475			
2001	36,238.00	28,071	36,238			
2003	37,496.70	26,421	37,497			
2005	93,604.14	58,107	93,604			
2007	5,974.31	3,130	5,974			
2008	68,227.51	32,119	63,123	5,105	6.88	742
2009	6,562.57	2,726	5,357	1,206	7.60	159
2010	65,126.35	23,295	45,781	19,345	8.35	2,317
2011	851,019.86	252,685	496,596	354,424	9.14	38,777
2012	138,445.91	32,376	63,628	74,818	9.96	7,512
2013	94,558.50	16,002	31,448	63,110	10.80	5,844
2014	974,306.71	100,432	197,377	776,930	11.66	66,632
2015	63,449.05	2,197	4,318	59,131	12.55	4,712
	3,030,111.14	1,120,440	1,676,043	1,354,068		126,695

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.7 4.18

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L4						
NET SALVAGE PERCENT.. 0						
1996	6,909.15	4,966	3,125	3,784	7.03	538
1997	108,487.80	75,030	47,220	61,268	7.71	7,947
1999	6,088.71	3,843	2,419	3,670	9.22	398
2000	5,987.00	3,583	2,255	3,732	10.04	372
2002	87,767.00	46,517	29,275	58,492	11.75	4,978
2005	28,091.30	11,753	7,397	20,694	14.54	1,423
2009	54,380.23	14,139	8,898	45,482	18.50	2,458
2010	30,920.52	6,803	4,281	26,640	19.50	1,366
2012	94,907.33	13,287	8,362	86,545	21.50	4,025
2013	39,065.80	3,907	2,459	36,607	22.50	1,627
2014	36,799.99	2,208	1,390	35,410	23.50	1,507
	499,404.83	186,036	117,081	382,324		26,639

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.4 5.33

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	92,166.14	90,323	86,538	5,628	0.50	5,628
1992	143,955.40	135,318	129,648	14,307	1.50	9,538
1993	147,225.94	132,503	126,951	20,275	2.50	8,110
1994	73,231.16	62,979	60,340	12,891	3.50	3,683
1995	137,716.09	112,927	108,195	29,521	4.50	6,560
1996	216,868.73	169,158	162,069	54,800	5.50	9,964
1997	182,157.83	134,797	129,148	53,010	6.50	8,155
1998	201,239.01	140,867	134,964	66,275	7.50	8,837
1999	572,997.86	378,179	362,332	210,666	8.50	24,784
2000	181,858.39	112,752	108,027	73,831	9.50	7,772
2001	543,383.54	315,162	301,955	241,429	10.50	22,993
2002	73,586.47	39,737	38,072	35,514	11.50	3,088
2003	155,546.13	77,773	74,514	81,032	12.50	6,483
2004	19,792.68	9,105	8,723	11,070	13.50	820
2005	23,499.51	9,870	9,456	14,044	14.50	969
2006	21,063.87	8,004	7,669	13,395	15.50	864
2007	6,380.55	2,169	2,078	4,303	16.50	261
2008	92,859.95	27,858	26,691	66,169	17.50	3,781
2009	118,290.08	30,755	29,466	88,824	18.50	4,801
2010	1,030,307.85	226,668	217,170	813,138	19.50	41,699
2011	480,965.13	86,574	82,946	398,019	20.50	19,416
2012	203,338.27	28,467	27,274	176,064	21.50	8,189
2013	177,708.66	17,771	17,026	160,683	22.50	7,141
2014	1,052,032.24	63,122	60,477	991,555	23.50	42,194
2015	403,940.30	8,079	7,741	396,199	24.50	16,171
	6,352,111.78	2,420,917	2,319,470	4,032,642		271,901

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.8 4.28

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 396.1 POWER OPERATED EQUIPMENT - LARGE MACHINERY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S1.5						
NET SALVAGE PERCENT.. 0						
1986	133,275.84	115,284	133,276			
1987	82,489.60	70,240	82,490			
1988	109,126.67	91,394	109,127			
1989	272,707.80	224,439	272,708			
1990	8,130.57	6,570	8,131			
1991	10,483.43	8,308	10,483			
1992	83,913.24	65,159	83,913			
1993	41,727.68	31,692	41,728			
1994	177,214.06	131,404	177,214			
1995	57,783.79	41,749	57,784			
1997	113,220.27	77,160	113,220			
1998	41,319.61	27,250	41,320			
1999	195,340.45	124,237	195,340			
2000	171,624.39	104,863	171,624			
2002	49,786.43	27,681	49,786			
2007	32,252.67	12,498	32,253			
2008	63,870.30	22,227	57,866	6,004	13.04	460
2010	157,063.39	41,308	107,541	49,522	14.74	3,360
2014	76,537.12	5,702	14,844	61,693	18.51	3,333
	1,877,867.31	1,229,165	1,760,648	117,219		7,153

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.4 0.38

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-S1						
NET SALVAGE PERCENT.. 0						
1991	4,038.60	2,926	3,813	226	6.06	37
1992	22,129.87	15,642	20,382	1,748	6.45	271
1993	18,380.27	12,649	16,482	1,898	6.86	277
1995	2,090.19	1,359	1,771	319	7.70	41
2010	73,054.36	17,101	22,284	50,770	16.85	3,013
2011	31,393.64	6,122	7,977	23,417	17.71	1,322
2013	45,161.31	5,029	6,553	38,608	19.55	1,975
2015	8,260.70	188	245	8,016	21.50	373
	204,508.94	61,016	79,507	125,002		7,309

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1 3.57

LOUISVILLE GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 397.2 COMMUNICATION EQUIPMENT - DSM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	4,947,585.72	1,731,655	997,917	3,949,669	6.50	607,641
	4,947,585.72	1,731,655	997,917	3,949,669		607,641
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.5	12.28

GAS PLANT

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 302 FRANCHISES AND CONSENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE NET SALVAGE PERCENT.. 0						
2001	387.49	281	123	264	5.50	48
	387.49	281	123	264		48
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.5	12.39

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 350.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. 0						
1949	2,301.70	2,062	2,302			
1950	23.11	21	23			
1990	14,774.44	6,181	14,774			
2001	42,921.89	10,323	37,942	4,980	45.57	109
2002	3,657.00	819	3,010	647	46.56	14
2009	31,935.45	3,454	12,695	19,240	53.51	360
2013	9,255.90	386	1,419	7,837	57.50	136
	104,869.49	23,246	72,165	32,704		619

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.8 0.59

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 351.2 COMPRESSOR STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -15						
1942	5,083.23	5,103	5,449	397	6.99	57
1944	3,714.69	3,690	3,940	332	7.49	44
1947	1,605.25	1,568	1,674	172	8.29	21
1949	10,919.66	10,535	11,250	1,308	8.86	148
1952	20,583.49	19,453	20,773	2,898	9.80	296
1953	4,465.00	4,188	4,472	663	10.14	65
1956	1,383.00	1,265	1,351	239	11.24	21
1958	3,446.26	3,096	3,306	657	12.04	55
1959	65,205.22	57,984	61,918	13,068	12.47	1,048
1960	395.73	348	372	83	12.91	6
1962	46,911.00	40,363	43,101	10,847	13.85	783
1963	1,519.00	1,291	1,379	368	14.34	26
1964	43,861.00	36,821	39,319	11,121	14.85	749
1970	47,445.00	36,507	38,984	15,578	18.20	856
1971	403.00	305	326	137	18.80	7
1972	784.87	584	624	279	19.42	14
1974	16,480.00	11,819	12,621	6,331	20.70	306
1975	2,693.05	1,894	2,022	1,075	21.36	50
1977	1,023.23	691	738	439	22.71	19
1979	12,480.44	8,064	8,611	5,742	24.10	238
1982	72,569.52	43,609	46,567	36,888	26.26	1,405
1983	6,077.00	3,558	3,799	3,190	27.00	118
1987	43,647.00	22,770	24,315	25,879	30.05	861
1988	4,403.78	2,226	2,377	2,687	30.83	87
1989	9,989.00	4,883	5,214	6,273	31.62	198
1990	2,119.31	1,001	1,069	1,368	32.42	42
1991	8,000.00	3,642	3,889	5,311	33.23	160
1996	187,196.00	68,966	73,644	141,631	37.38	3,789
1997	176,318.56	61,825	66,019	136,747	38.23	3,577
1998	7,922.00	2,635	2,814	6,296	39.09	161
2001	154,920.74	43,050	45,970	132,189	41.71	3,169
2003	177,445.34	42,741	45,640	158,422	43.48	3,644
2004	284,036.54	63,071	67,350	259,292	44.38	5,843
2005	134,563.01	27,349	29,204	125,543	45.28	2,773
2006	14,093.03	2,599	2,775	13,432	46.18	291
2008	30,410.72	4,445	4,747	30,225	48.01	630
2009	145,144.03	18,421	19,671	147,245	48.93	3,009
2010	3,542,270.90	381,453	407,329	3,666,283	49.85	73,546
2011	21,187.03	1,870	1,997	22,368	50.78	440
2012	222,549.43	15,310	16,349	239,583	51.71	4,633

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 351.2 COMPRESSOR STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -15						
2013	156,083.71	7,670	8,190	171,306	52.65	3,254
2014	3,933,630.89	116,801	124,724	4,398,952	53.58	82,101
2015	143,153.95	1,408	1,504	163,123	54.53	2,991
	9,768,133.61	1,186,872	1,267,387	9,965,967		201,531
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					49.5	2.06

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 351.3 MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -5						
1959	3,000.00	2,423	3,150			
1960	1,697.83	1,355	1,783			
1965	5,577.00	4,170	5,856			
1966	239.41	176	251			
1968	365.37	261	384			
2010	22,272.00	2,097	4,508	18,878	54.62	346
	33,151.61	10,482	15,932	18,877		346

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 54.6 1.04

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 351.4 OTHER STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -15						
1942	5,761.00	5,588	6,089	536	9.39	57
1947	44.98	42	46	6	10.95	1
1948	754.00	704	767	100	11.30	9
1951	1,697.00	1,548	1,687	265	12.42	21
1952	765.00	692	754	126	12.82	10
1953	4,945.00	4,433	4,831	856	13.23	65
1954	6,961.08	6,183	6,737	1,268	13.66	93
1959	122,955.14	103,621	112,913	28,485	16.03	1,777
1961	10,393.61	8,550	9,317	2,636	17.08	154
1962	9,453.61	7,679	8,368	2,504	17.62	142
1963	1,439.55	1,154	1,257	398	18.18	22
1964	49,531.38	39,161	42,673	14,288	18.75	762
1965	5,865.00	4,571	4,981	1,764	19.34	91
1966	2,181.47	1,675	1,825	684	19.93	34
1967	26,544.84	20,076	21,876	8,651	20.54	421
1968	35,072.99	26,109	28,450	11,884	21.16	562
1969	3,545.26	2,596	2,829	1,248	21.79	57
1970	19,673.16	14,163	15,433	7,191	22.44	320
1971	272.00	192	209	104	23.09	5
1972	1,435.06	997	1,086	564	23.76	24
1974	21,780.80	14,565	15,871	9,177	25.11	365
1976	4,879.94	3,132	3,413	2,199	26.51	83
1977	1,823.01	1,145	1,248	848	27.23	31
1978	2,308.40	1,418	1,545	1,110	27.95	40
1980	22,046.11	12,922	14,081	11,272	29.42	383
1982	7,851.69	4,376	4,768	4,261	30.92	138
1985	4,478.55	2,297	2,503	2,647	33.24	80
1986	8,424.66	4,193	4,569	5,119	34.03	150
1987	5,901.00	2,848	3,103	3,683	34.82	106
1988	78,245.00	36,548	39,825	50,157	35.63	1,408
1989	28,140.00	12,707	13,846	18,515	36.44	508
1992	13,975.00	5,649	6,156	9,915	38.91	255
1993	52,743.24	20,481	22,318	38,337	39.74	965
1994	4,264.82	1,587	1,729	3,176	40.59	78
1996	39,914.00	13,541	14,755	31,146	42.30	736
1998	42,054.00	12,873	14,027	34,335	44.03	780
2000	301,793.01	82,254	89,630	257,432	45.78	5,623
2002	79,807.00	19,028	20,734	71,044	47.56	1,494
2003	1,488.78	330	360	1,352	48.45	28
2004	39,299.24	8,022	8,741	36,453	49.35	739
2005	30,409.57	5,677	6,186	28,785	50.26	573

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 351.4 OTHER STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -15						
2006	14,041.34	2,376	2,589	13,559	51.17	265
2007	65,474.78	9,939	10,830	64,466	52.08	1,238
2008	15,645.53	2,099	2,287	15,705	53.00	296
2009	373,964.64	43,578	47,486	382,573	53.92	7,095
2010	493,621.51	48,723	53,092	514,573	54.85	9,381
2011	478,282.92	38,777	42,255	507,770	55.77	9,105
2012	46,768.42	2,949	3,213	50,571	56.71	892
2013	1,484,492.43	67,143	73,165	1,634,001	57.64	28,348
2014	624,345.70	16,995	18,519	699,479	58.58	11,941
2015	112,908.29	1,017	1,108	128,737	59.53	2,163
	4,810,464.51	748,923	816,080	4,715,954		89,914

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.4 1.87

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 352.1 STORAGE LEASEHOLDS AND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1930	3,937.46	3,658	3,937			
1959	206,067.42	151,931	206,067			
1960	15.43	11	15			
1961	2,198.00	1,576	2,198			
1964	43,127.71	29,555	43,128			
1971	257,345.05	156,026	257,345			
1973	292.00	170	292			
1975	30,166.00	16,828	30,166			
1982	1,500.00	702	1,500			
1990	2,005.50	723	2,006			
1998	1,586.57	395	22,936	21,349-		
	548,241.14	361,575	569,590	21,349-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 352.2 RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. 0						
1968	84,535.13	61,400	84,535			
1969	112,400.82	80,291	112,401			
1970	29,156.24	20,473	29,156			
1971	110,767.57	76,411	110,768			
1972	38,151.80	25,835	38,152			
1975	25,499.84	16,273	77,015	51,515-		
	400,511.40	280,683	452,027	51,516-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 352.3 NONRECOVERABLE NATURAL GAS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 50-SQUARE						
NET SALVAGE PERCENT.. 0						
1971	1,067,813.00	950,354	1,067,813			
1977	1,179,520.00	908,230	1,177,933	1,587	11.50	138
1985	7,401,522.00	4,514,928	5,855,657	1,545,865	19.50	79,275
	9,648,855.00	6,373,512	8,101,403	1,547,452		79,413

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.5 0.82

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 352.4 WELL DRILLING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -30						
1944	2,106.88	2,388	2,466	273	7.69	36
1947	7,078.00	7,872	8,128	1,073	8.67	124
1948	17,898.07	19,770	20,414	2,853	9.02	316
1949	8,657.00	9,495	9,804	1,450	9.38	155
1950	2,341.30	2,549	2,632	412	9.76	42
1951	16,230.20	17,530	18,101	2,998	10.15	295
1952	27,903.59	29,890	30,863	5,412	10.56	512
1953	12,897.11	13,698	14,144	2,622	10.98	239
1954	5,534.85	5,826	6,016	1,179	11.42	103
1955	20,551.14	21,431	22,129	4,587	11.87	386
1956	23,438.29	24,203	24,991	5,479	12.34	444
1957	23,901.12	24,427	25,222	5,849	12.83	456
1958	6,983.00	7,061	7,291	1,787	13.33	134
1959	170,378.06	170,365	175,913	45,578	13.85	3,291
1960	35,518.38	35,107	36,250	9,924	14.38	690
1961	42,342.41	41,348	42,695	12,350	14.93	827
1962	49,218.74	47,466	49,012	14,972	15.49	967
1963	50,031.48	47,621	49,172	15,869	16.07	987
1964	53,252.50	50,006	51,634	17,594	16.66	1,056
1965	29,405.38	27,224	28,111	10,116	17.27	586
1966	34,667.50	31,630	32,660	12,408	17.89	694
1967	32,049.00	28,797	29,735	11,929	18.53	644
1968	344,701.00	304,864	314,792	133,319	19.18	6,951
1969	131,839.29	114,717	118,453	52,938	19.84	2,668
1970	109,933.05	94,061	97,124	45,789	20.51	2,233
1971	49,189.27	41,362	42,709	21,237	21.19	1,002
1972	41,621.30	34,368	35,487	18,621	21.89	851
1973	53,713.00	43,525	44,942	24,885	22.60	1,101
1974	28,462.00	22,620	23,357	13,644	23.32	585
1975	27,567.00	21,473	22,172	13,665	24.05	568
1976	24,102.30	18,387	18,986	12,347	24.79	498
1977	52,406.00	39,139	40,414	27,714	25.53	1,086
1978	58,353.00	42,620	44,008	31,851	26.29	1,212
1979	37,421.32	26,708	27,578	21,070	27.06	779
1981	23,542.00	16,001	16,522	14,083	28.63	492
1982	108,956.00	72,191	74,542	67,101	29.42	2,281
1984	31,530.01	19,784	20,428	20,561	31.04	662
1985	72,316.00	44,091	45,527	48,484	31.86	1,522
1986	66,588.00	39,402	40,685	45,879	32.69	1,403
1987	10,849.94	6,223	6,426	7,679	33.53	229
1988	7,903.00	4,387	4,530	5,744	34.38	167

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 352.4 WELL DRILLING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -30						
1996	14,588.00	5,876	6,067	12,897	41.41	311
1997	73,331.00	28,091	29,006	66,324	42.32	1,567
2000	165,003.00	53,341	55,078	159,426	45.08	3,537
2001	76,894.00	23,291	24,049	75,913	46.02	1,650
2003	73,242.65	19,202	19,827	75,388	47.90	1,574
2012	1,832,097.48	136,544	140,991	2,240,736	56.56	39,617
2013	1,290,396.03	68,778	71,018	1,606,497	57.54	27,920
2014	516,404.88	16,562	17,101	654,225	58.52	11,180
	5,995,334.52	2,023,312	2,089,202	5,704,733		126,630

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.1 2.11

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 352.5 WELL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. -30						
1934	1,086.19	1,286	1,091	321	4.02	80
1942	618.97	673	571	234	7.36	32
1944	1,692.34	1,802	1,529	671	8.15	82
1947	954.62	983	834	407	9.34	44
1948	9,197.64	9,369	7,948	4,009	9.74	412
1949	5,677.76	5,718	4,851	2,530	10.14	250
1950	6,489.47	6,462	5,482	2,954	10.53	281
1951	12,056.36	11,866	10,067	5,606	10.93	513
1952	21,359.37	20,770	17,621	10,146	11.34	895
1953	10,581.90	10,168	8,626	5,130	11.74	437
1954	7,919.47	7,516	6,376	3,919	12.15	323
1955	29,285.27	27,445	23,283	14,788	12.56	1,177
1956	15,254.56	14,115	11,975	7,856	12.97	606
1957	21,142.31	19,307	16,379	11,106	13.39	829
1958	5,386.70	4,854	4,118	2,885	13.81	209
1959	114,718.11	101,975	86,512	62,622	14.23	4,401
1960	29,390.24	25,760	21,854	16,353	14.66	1,115
1961	31,819.50	27,494	23,325	18,040	15.09	1,195
1962	45,590.68	38,814	32,928	26,340	15.53	1,696
1963	52,314.50	43,873	37,220	30,789	15.97	1,928
1964	58,159.31	48,019	40,738	34,869	16.42	2,124
1965	27,943.67	22,708	19,265	17,062	16.87	1,011
1966	49,485.79	39,571	33,571	30,761	17.32	1,776
1967	40,459.62	31,816	26,992	25,606	17.78	1,440
1968	168,012.81	129,836	110,148	108,269	18.25	5,933
1969	67,701.34	51,399	43,605	44,407	18.72	2,372
1970	97,099.53	72,400	61,422	64,807	19.19	3,377
1971	43,533.53	31,856	27,026	29,568	19.67	1,503
1972	31,871.00	22,880	19,411	22,021	20.15	1,093
1973	58,359.98	41,070	34,842	41,026	20.64	1,988
1974	13,209.11	9,105	7,724	9,448	21.14	447
1975	35,378.22	23,875	20,255	25,737	21.64	1,189
1976	11,005.12	7,268	6,166	8,141	22.14	368
1977	35,607.00	22,980	19,495	26,794	22.66	1,182
1978	52,362.82	33,022	28,015	40,057	23.17	1,729
1979	18,272.97	11,249	9,543	14,212	23.69	600
1981	49,363.00	28,877	24,498	39,674	24.75	1,603
1982	54,202.29	30,878	26,196	44,267	25.28	1,751
1983	272.09	151	128	226	25.82	9
1984	90,816.56	48,877	41,466	76,596	26.37	2,905
1985	90,376.99	47,205	40,047	77,443	26.92	2,877

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 352.5 WELL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. -30						
1986	109,460.44	55,434	47,028	95,271	27.47	3,468
1987	80,743.58	39,584	33,582	71,385	28.03	2,547
1988	6,572.45	3,116	2,644	5,900	28.59	206
1989	14,839.82	6,791	5,761	13,531	29.16	464
1990	116,052.00	51,194	43,431	107,437	29.73	3,614
1991	257,374.11	109,299	92,726	241,860	30.30	7,982
1992	4,511.30	1,842	1,563	4,302	30.87	139
1993	186,701.55	73,083	62,001	180,711	31.45	5,746
1994	114,149.99	42,738	36,257	112,138	32.04	3,500
1995	22,685.59	8,113	6,883	22,608	32.62	693
1996	68,512.21	23,335	19,797	69,269	33.21	2,086
1997	210,327.34	68,053	57,734	215,692	33.80	6,381
1998	12,926.39	3,962	3,361	13,443	34.39	391
1999	58,951.18	17,065	14,477	62,160	34.98	1,777
2000	332,872.32	90,584	76,848	355,886	35.58	10,002
2001	307,665.21	78,481	66,581	333,384	36.17	9,217
2002	229,505.05	54,566	46,292	252,065	36.77	6,855
2003	200,560.10	44,209	37,505	223,223	37.37	5,973
2004	369,592.69	75,059	63,678	416,792	37.97	10,977
2005	359,555.37	66,790	56,662	410,760	38.57	10,650
2006	40,723.31	6,847	5,809	47,131	39.18	1,203
2007	12,077.06	1,821	1,545	14,155	39.78	356
2008	25,531.90	3,400	2,884	30,307	40.39	750
2009	1,080,310.12	124,837	105,908	1,298,495	41.00	31,671
2010	1,383,066.90	135,442	114,905	1,683,082	41.61	40,449
2011	1,230,985.60	98,865	83,874	1,516,407	42.22	35,917
2012	2,451,539.56	152,976	129,779	3,057,222	42.84	71,364
2013	1,674,683.21	74,979	63,610	2,113,478	43.45	48,642
2014	441,081.63	11,852	10,055	563,351	44.07	12,783
2015	242,038.69	2,168	1,839	312,811	44.69	7,000
	13,161,625.38	2,661,777	2,258,162	14,851,951		396,585

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.4 3.01

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 353 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R2						
NET SALVAGE PERCENT.. -15						
1952	35,981.07	35,111	41,378			
1953	387.78	375	446			
1954	12,676.23	12,175	14,578			
1955	8,974.17	8,546	10,320			
1956	1,924.28	1,817	2,213			
1957	43,903.15	41,085	50,489			
1958	350.73	325	403			
1959	21,994.01	20,198	25,293			
1960	8,535.92	7,761	9,816			
1961	35,388.61	31,845	40,697			
1962	20,773.89	18,490	23,890			
1963	7,508.83	6,610	8,635			
1964	3,960.98	3,446	4,525	30	11.69	3
1965	10,236.33	8,797	11,552	220	12.13	18
1966	13,453.97	11,417	14,992	480	12.58	38
1967	131,308.44	109,981	144,421	6,584	13.04	505
1968	180,036.32	148,724	195,296	11,746	13.52	869
1969	2,097.90	1,708	2,243	170	14.01	12
1970	242,988.57	194,966	256,018	23,419	14.51	1,614
1971	28,594.71	22,594	29,669	3,215	15.02	214
1972	20,863.18	16,225	21,306	2,687	15.54	173
1973	1,794.08	1,372	1,802	261	16.08	16
1974	34,503.96	25,932	34,052	5,628	16.63	338
1975	35,869.97	26,478	34,769	6,481	17.19	377
1976	13,023.13	9,432	12,386	2,591	17.77	146
1977	27,652.53	19,643	25,794	6,006	18.35	327
1978	329,000.81	228,982	300,686	77,665	18.95	4,098
1979	99,005.70	67,460	88,585	25,272	19.56	1,292
1980	602,877.40	401,828	527,657	165,652	20.18	8,209
1981	496,009.92	323,115	424,296	146,115	20.81	7,021
1982	510,687.69	324,842	426,564	160,727	21.45	7,493
1983	197,362.28	122,421	160,756	66,211	22.11	2,995
1984	217,933.07	131,732	172,983	77,640	22.77	3,410
1985	597,941.59	351,841	462,017	225,616	23.44	9,625
1986	534,540.26	305,695	401,421	213,300	24.13	8,840
1987	773,573.71	429,610	564,139	325,471	24.82	13,113
1988	107,859.03	58,091	76,282	47,756	25.52	1,871
1989	227,276.48	118,541	155,661	105,707	26.23	4,030
1990	212,131.45	106,931	140,416	103,535	26.96	3,840
1991	869,933.96	423,299	555,852	444,572	27.69	16,055
1992	218,324.88	102,365	134,420	116,654	28.43	4,103

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 353 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R2						
NET SALVAGE PERCENT.. -15						
1994	103,160.84	44,661	58,646	59,989	29.93	2,004
1995	129,327.99	53,604	70,390	78,337	30.70	2,552
1996	868,895.35	344,115	451,872	547,358	31.47	17,393
1997	11,634.00	4,387	5,761	7,618	32.26	236
1998	206,111.33	73,825	96,943	140,085	33.05	4,239
1999	160,192.29	54,307	71,313	112,908	33.85	3,336
2001	818,557.07	245,925	322,934	618,407	35.46	17,440
2002	144,240.19	40,502	53,185	112,691	36.28	3,106
2003	256,295.12	66,870	87,810	206,929	37.11	5,576
2004	1,263,528.76	304,241	399,512	1,053,546	37.95	27,761
2005	539,132.96	118,966	156,219	463,784	38.79	11,956
2006	299,165.88	59,922	78,686	265,355	39.64	6,694
2009	1,427,757.94	197,720	259,635	1,382,287	42.22	32,740
2010	706,960.63	83,162	109,203	703,802	43.09	16,333
2011	635,394.56	61,350	80,561	650,143	43.97	14,786
2012	1,329,371.97	100,013	131,331	1,397,447	44.86	31,151
2013	2,553,955.20	137,689	180,806	2,756,242	45.75	60,246
2014	1,782,616.55	57,646	75,697	1,974,312	46.65	42,322
2015	1,100,537.81	11,872	15,590	1,250,028	47.55	26,289
	21,276,077.41	6,342,583	8,314,812	16,152,677		426,805

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.8 2.01

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. -5						
1947	1,057.01	959	1,048	62	6.11	10
1948	198.67	179	196	13	6.39	2
1949	55,190.79	49,361	53,942	4,008	6.67	601
1951	4,783.65	4,214	4,605	418	7.25	58
1952	204,740.22	178,908	195,511	19,466	7.55	2,578
1953	24.26	21	23	2	7.85	
1954	223.00	192	210	24	8.16	3
1956	80,399.15	67,910	74,212	10,207	8.80	1,160
1957	18,702.20	15,657	17,110	2,527	9.12	277
1959	730,245.38	599,773	655,431	111,327	9.80	11,360
1960	699.00	568	621	113	10.15	11
1961	17,028.51	13,700	14,971	2,909	10.52	277
1962	568,947.73	452,825	494,847	102,548	10.89	9,417
1963	13,514.42	10,636	11,623	2,567	11.27	228
1964	438,354.40	341,011	372,657	87,615	11.66	7,514
1965	76,114.50	58,502	63,931	15,989	12.06	1,326
1966	4,851.19	3,682	4,024	1,070	12.47	86
1967	87,716.88	65,721	71,820	20,283	12.89	1,574
1968	23,016.68	17,009	18,587	5,581	13.33	419
1969	73,075.45	53,250	58,192	18,537	13.77	1,346
1970	371,362.81	266,627	291,370	98,561	14.23	6,926
1971	15,626.35	11,048	12,073	4,335	14.70	295
1972	1,306.25	909	993	379	15.18	25
1973	47,483.00	32,485	35,500	14,357	15.68	916
1974	358,378.03	240,996	263,360	112,937	16.18	6,980
1975	286.05	189	207	93	16.70	6
1976	90,991.00	58,980	64,453	31,088	17.22	1,805
1977	135,235.14	85,955	93,932	48,065	17.76	2,706
1978	4,720.15	2,940	3,213	1,743	18.31	95
1979	10,621.08	6,476	7,077	4,075	18.87	216
1980	1,745.00	1,040	1,137	695	19.45	36
1981	6,577.00	3,832	4,188	2,718	20.03	136
1982	848.00	482	527	363	20.62	18
1983	27,946.72	15,500	16,938	12,406	21.23	584
1984	5,076.67	2,743	2,998	2,333	21.84	107
1985	5,256.67	2,765	3,022	2,498	22.46	111
1987	1,346.99	668	730	684	23.74	29
1988	39,372.00	18,934	20,691	20,650	24.39	847
1989	5,620.00	2,616	2,859	3,042	25.05	121
1990	7,392.00	3,325	3,634	4,128	25.72	160
1991	85,136.00	36,949	40,378	49,015	26.40	1,857

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. -5						
1992	219,812.00	91,859	100,383	130,420	27.09	4,814
1993	144,032.60	57,873	63,243	87,991	27.78	3,167
1994	208,751.45	80,466	87,933	131,256	28.48	4,609
1995	2,780.16	1,026	1,121	1,798	29.19	62
1996	280,153.84	98,709	107,869	186,293	29.90	6,231
1997	55,126.00	18,484	20,199	37,683	30.63	1,230
1998	410,799.19	130,743	142,876	288,463	31.36	9,198
1999	12,281.93	3,700	4,043	8,853	32.09	276
2000	2,271,508.91	645,022	704,879	1,680,205	32.83	51,179
2001	1,531,694.82	408,149	446,025	1,162,255	33.58	34,612
2002	549,308.61	136,759	149,450	427,324	34.33	12,448
2003	69,524.29	16,076	17,568	55,433	35.09	1,580
2004	10,519.20	2,246	2,454	8,591	35.85	240
2005	227,295.86	44,443	48,567	190,094	36.62	5,191
2006	75,975.78	13,491	14,743	65,032	37.39	1,739
2007	1,152,592.93	183,688	200,734	1,009,489	38.17	26,447
2008	111,159.44	15,691	17,147	99,570	38.95	2,556
2009	2,217,187.84	272,125	297,378	2,030,669	39.74	51,099
2010	1,721,912.08	179,192	195,821	1,612,187	40.54	39,768
2011	920,149.60	78,578	85,870	880,287	41.34	21,294
2012	580,289.92	38,727	42,321	566,983	42.14	13,455
2013	1,167,212.31	55,837	61,019	1,164,554	42.95	27,114
2014	27,611,970.74	792,367	865,896	28,126,673	43.77	642,602
2015	772,524.44	7,390	8,076	803,075	44.59	18,010
	45,945,773.94	6,102,178	6,668,456	41,574,607		1,041,144

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.9 2.27

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1						
NET SALVAGE PERCENT.. -10						
1951	1,151.71	1,108	1,214	53	5.02	11
1954	1,576.10	1,474	1,615	119	5.99	20
1957	3,723.60	3,377	3,701	395	7.02	56
1958	428.07	384	421	50	7.37	7
1959	34,788.71	30,872	33,835	4,433	7.73	573
1962	1,472.35	1,261	1,382	238	8.85	27
1964	369.92	309	339	68	9.63	7
1965	33,282.00	27,430	30,063	6,547	10.03	653
1966	23,382.87	19,008	20,833	4,888	10.44	468
1968	6,972.00	5,508	6,037	1,632	11.27	145
1970	19,308.00	14,793	16,213	5,026	12.14	414
1971	906.00	683	749	248	12.59	20
1972	179.00	133	146	51	13.04	4
1980	2,848.81	1,805	1,978	1,156	16.96	68
1983	4,467.49	2,632	2,885	2,029	18.58	109
1986	5,089.85	2,762	3,027	2,572	20.27	127
1987	11,571.60	6,094	6,679	6,050	20.85	290
1989	52,825.00	26,090	28,594	29,514	22.04	1,339
1990	32,112.95	15,331	16,802	18,522	22.64	818
2001	42,158.70	11,883	13,024	33,351	29.75	1,121
2002	36,889.85	9,708	10,640	29,939	30.43	984
2003	13,292.02	3,250	3,562	11,059	31.11	355
2006	11,339.56	2,127	2,331	10,143	33.18	306
2009	11,379.40	1,477	1,619	10,898	35.28	309
2010	114,669.26	12,614	13,824	112,312	36.00	3,120
2011	12,125.84	1,097	1,202	12,136	36.71	331
2012	70,069.00	4,952	5,427	71,649	37.43	1,914
2013	38,659.77	1,956	2,144	40,382	38.16	1,058
2014	162,396.23	4,957	5,433	173,203	38.89	4,454
	749,435.66	215,075	235,719	588,660		19,108

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.8 2.55

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 356 PURIFICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R2						
NET SALVAGE PERCENT.. -25						
1959	17,168.67	17,137	21,461			
1961	71,283.36	69,724	88,063	1,041	10.44	100
1963	10,122.16	9,685	12,232	421	11.26	37
1964	220,745.35	208,731	263,632	12,300	11.69	1,052
1965	3,707.63	3,463	4,374	261	12.13	22
1966	1,902.00	1,754	2,215	162	12.58	13
1967	275,317.00	250,652	316,580	27,566	13.04	2,114
1968	118,248.77	106,177	134,104	13,707	13.52	1,014
1969	40,059.83	35,459	44,786	5,289	14.01	378
1970	972.55	848	1,071	145	14.51	10
1971	1,123.74	965	1,219	186	15.02	12
1972	769.00	650	821	140	15.54	9
1974	115,156.00	94,074	118,818	25,127	16.63	1,511
1975	13,233.03	10,618	13,411	3,130	17.19	182
1976	769.00	605	764	197	17.77	11
1977	6,047.08	4,669	5,897	1,662	18.35	91
1984	45,577.00	29,945	37,821	19,150	22.77	841
1985	3,754.30	2,401	3,033	1,660	23.44	71
1986	78,743.00	48,948	61,823	36,606	24.13	1,517
1987	16,866.00	10,181	12,859	8,224	24.82	331
1989	64,213.00	36,404	45,979	34,287	26.23	1,307
1990	8,546.00	4,682	5,913	4,770	26.96	177
1991	22,118.35	11,698	14,775	12,873	27.69	465
1992	113,847.00	58,021	73,282	69,027	28.43	2,428
1993	46,039.00	22,564	28,499	29,050	29.18	996
1994	57,567.92	27,090	34,215	37,745	29.93	1,261
1995	66,415.00	29,922	37,792	45,227	30.70	1,473
1996	886,023.69	381,411	481,731	625,799	31.47	19,886
1997	2,267,980.30	929,645	1,174,164	1,660,811	32.26	51,482
1999	499,045.85	183,892	232,260	391,547	33.85	11,567
2000	1,038,709.52	361,107	456,087	842,300	34.65	24,309
2001	1,455,443.21	475,293	600,307	1,218,997	35.46	34,377
2002	744,603.00	227,262	287,037	643,717	36.28	17,743
2003	461,484.57	130,877	165,301	411,555	37.11	11,090
2004	263,428.56	68,946	87,080	242,206	37.95	6,382
2005	92,430.18	22,169	28,000	87,538	38.79	2,257
2006	30,516.54	6,644	8,392	29,754	39.64	751
2007	5,533.37	1,082	1,367	5,550	40.49	137
2009	284,178.16	42,776	54,027	301,196	42.22	7,134
2010	1,480,250.72	189,269	239,051	1,611,262	43.09	37,393
2011	423,289.04	44,424	56,109	473,002	43.97	10,757

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 356 PURIFICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R2						
NET SALVAGE PERCENT.. -25						
2012	1,357,472.77	111,007	140,204	1,556,637	44.86	34,700
2013	1,170,884.65	68,614	86,661	1,376,945	45.75	30,097
2014	1,436,274.22	50,485	63,764	1,731,579	46.65	37,119
2015	3,518,545.20	41,255	52,106	4,346,076	47.55	91,400
	18,836,405.29	4,433,225	5,599,087	17,946,420		446,004
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					40.2	2.37

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 357 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. -10						
1956	186.56	174	149	56	6.82	8
1958	271.46	249	213	86	7.47	12
1959	13,392.00	12,174	10,438	4,293	7.81	550
1960	1,622.00	1,461	1,253	531	8.15	65
1961	433.00	386	331	145	8.50	17
1962	5,031.40	4,444	3,810	1,725	8.87	194
1963	122.43	107	92	43	9.24	5
1964	2,957.00	2,557	2,192	1,061	9.63	110
1965	1,061.00	907	778	389	10.03	39
1966	762.94	645	553	286	10.44	27
1967	3,764.00	3,141	2,693	1,447	10.86	133
1968	4,359.00	3,591	3,079	1,716	11.30	152
1969	2,699.97	2,194	1,881	1,089	11.75	93
1970	275.87	221	189	114	12.21	9
1981	16,010.77	10,504	9,006	8,606	18.16	474
1982	1,733.39	1,111	953	954	18.78	51
1983	6,482.00	4,055	3,477	3,653	19.41	188
1986	866.00	500	429	524	21.37	25
1987	18,300.00	10,271	8,806	11,324	22.04	514
1989	15,115.00	7,973	6,836	9,790	23.42	418
1990	8,951.00	4,566	3,915	5,931	24.13	246
1991	33,678.00	16,597	14,230	22,816	24.84	919
1992	55,559.51	26,388	22,625	38,490	25.57	1,505
1995	51,149.00	21,505	18,438	37,826	27.80	1,361
1997	11,007.00	4,213	3,612	8,496	29.34	290
2001	222,940.23	68,067	58,360	186,874	32.51	5,748
2002	331,365.96	94,610	81,117	283,386	33.32	8,505
2003	591.31	157	135	515	34.15	15
2004	42,348.74	10,373	8,894	37,690	34.98	1,077
2005	33,803.28	7,594	6,511	30,673	35.81	857
2006	121,725.95	24,815	21,276	112,623	36.66	3,072
2007	16,368.60	2,997	2,570	15,435	37.51	411
2008	34,601.54	5,616	4,815	33,247	38.36	867
2009	138,396.24	19,520	16,736	135,500	39.23	3,454
2010	271,456.87	32,515	27,878	270,725	40.10	6,751
2011	59,622.70	5,859	5,023	60,562	40.98	1,478
2012	396,867.86	30,463	26,118	410,437	41.86	9,805

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 357 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. -10						
2013	886,669.17	48,767	41,812	933,524	42.75	21,837
2014	298,661.79	9,856	8,450	320,078	43.65	7,333
2015	42,899.87	472	405	46,785	44.55	1,050
	3,154,110.41	501,615	430,078	3,039,443		79,665
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					38.2	2.53

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 365.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1941	190.15	167	190			
1942	10,446.81	9,141	10,447			
1947	391.73	330	392			
1948	13,137.32	10,983	13,137			
1949	11,311.93	9,371	11,312			
1952	6,225.01	5,001	6,225			
1953	22,843.90	18,151	22,844			
1956	632.50	485	632			
1960	58,857.92	42,798	58,858			
1962	8,796.11	6,215	8,796			
1970	26,318.99	16,265	26,319			
1971	3,075.02	1,864	3,038	37	27.56	1
1972	25.84	15	24	2	28.39	
1979	57,934.38	29,398	47,908	10,026	34.48	291
1981	471.44	227	370	101	36.30	3
	220,659.05	150,411	210,492	10,167		295

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.5 0.13

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -35						
1947	59.30	63	65	15	14.01	1
1952	87,419.36	88,530	91,283	26,733	16.24	1,646
1953	125,948.48	126,294	130,221	39,809	16.72	2,381
1955	74,966.00	73,599	75,888	25,316	17.73	1,428
1956	134,786.00	130,845	134,914	47,047	18.26	2,577
1957	268,614.64	257,746	265,760	96,870	18.80	5,153
1958	1,690,487.00	1,602,782	1,652,620	629,537	19.35	32,534
1959	942,960.84	883,065	910,524	362,473	19.91	18,206
1960	6,725.00	6,218	6,411	2,668	20.48	130
1961	2,353.76	2,148	2,215	963	21.07	46
1962	250,698.00	225,612	232,627	105,815	21.67	4,883
1963	195,465.81	173,429	178,822	85,057	22.28	3,818
1964	1,567.00	1,370	1,413	702	22.90	31
1965	106,461.50	91,695	94,546	49,177	23.53	2,090
1966	3,104.25	2,632	2,714	1,477	24.17	61
1967	208,781.00	174,228	179,646	102,208	24.82	4,118
1968	1,245,718.48	1,022,486	1,054,280	627,440	25.48	24,625
1969	168,601.05	136,007	140,236	87,375	26.16	3,340
1970	1,022,018.00	810,009	835,196	544,528	26.84	20,288
1971	128,778.21	100,218	103,334	70,517	27.53	2,561
1972	1,103,892.49	843,261	869,482	620,773	28.22	21,998
1973	812,569.53	608,730	627,658	469,311	28.93	16,222
1975	2,554.37	1,837	1,894	1,554	30.37	51
1976	485.00	341	352	303	31.10	10
1977	107,901.93	74,312	76,623	69,045	31.84	2,168
1978	55,855.26	37,598	38,767	36,638	32.59	1,124
1979	115,480.35	75,935	78,296	77,602	33.34	2,328
1980	22,508.92	14,445	14,894	15,493	34.10	454
1981	48,287.91	30,218	31,158	34,031	34.87	976
1982	212,233.21	129,373	133,396	153,119	35.65	4,295
1983	1,552.34	921	950	1,146	36.44	31
1984	117,364.00	67,691	69,796	88,645	37.23	2,381
1985	114,742.25	64,297	66,296	88,606	38.02	2,331
1986	11,774.72	6,400	6,599	9,297	38.83	239
1987	7,053.00	3,715	3,831	5,691	39.64	144
1989	94,983.34	46,793	48,248	79,980	41.28	1,938
1991	1,285,435.90	588,679	606,983	1,128,355	42.95	26,271
1993	3,848.65	1,627	1,678	3,518	44.64	79
1996	218,401.83	80,651	83,159	211,683	47.22	4,483
1998	420,685.86	140,062	144,417	423,509	48.97	8,648
1999	3,356.59	1,056	1,089	3,442	49.85	69

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -35						
2003	300,010.47	72,093	74,335	330,679	53.43	6,189
2004	7,671.74	1,700	1,753	8,604	54.33	158
2005	188,063.30	38,121	39,306	214,579	55.24	3,884
2007	7,816.74	1,287	1,327	9,226	57.07	162
2009	613,220.59	77,561	79,973	747,875	58.91	12,695
2010	3,009,552.99	322,513	332,541	3,730,356	59.84	62,339
2011	1,109,099.40	97,443	100,473	1,396,811	60.77	22,985
2012	4,936,422.68	337,340	347,829	6,316,342	61.71	102,355
2013	11,646,198.59	570,879	588,629	15,133,739	62.64	241,599
2014	16,110,973.74	475,233	490,010	21,259,805	63.58	334,379
2015	864,655.24	8,439	8,701	1,158,584	64.53	17,954
	50,220,166.61	10,729,527	11,063,158	56,734,067		1,030,856

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.0 2.05

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 374.22 OTHER DISTRIBUTION LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-S3						
NET SALVAGE PERCENT.. 0						
1914	14,904.32	13,742	14,904			
1957	5,219.36	3,801	5,219			
1958	19,774.35	14,252	19,774			
1960	4,795.00	3,380	4,795			
1962	400.00	275	400			
1964	20,823.97	13,961	20,824			
1979	4,600.00	2,339	4,600			
1990	3,501.23	1,269	6,924	3,423-		
	74,018.23	53,019	77,440	3,422-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 375.1 STRUCTURES AND IMPROVEMENTS - CITY GATE STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -15						
1950	3,579.00	3,726	3,169	947	4.74	200
1952	717.00	738	628	197	5.27	37
1955	781.00	788	670	228	6.13	37
1957	597.48	594	505	182	6.75	27
1962	675.00	643	547	229	8.56	27
1965	5,389.72	4,977	4,233	1,965	9.85	199
1969	24,996.25	21,933	18,656	10,090	11.85	851
1970	925.82	801	681	384	12.39	31
1971	1,531.01	1,304	1,109	652	12.96	50
1972	402.78	338	288	175	13.54	13
1994	8,479.00	3,928	3,341	6,410	29.86	215
2001	26,343.08	8,416	7,159	23,136	36.11	641
2003	27,404.15	7,589	6,455	25,060	37.96	660
2004	37,769.79	9,651	8,209	35,226	38.89	906
2006	15,450.34	3,276	2,787	14,981	40.78	367
2010	160,898.55	19,910	16,936	168,097	44.62	3,767
2013	183,680.95	10,393	8,840	202,393	47.54	4,257
	499,620.92	99,005	84,213	490,351		12,285

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.9 2.46

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1						
NET SALVAGE PERCENT.. -15						
1906	4,918.00	5,656	5,656			
1911	792.00	911	911			
1914	17,930.00	20,620	20,620			
1915	405.00	466	466			
1916	351.00	404	404			
1920	1,286.00	1,479	1,479			
1924	1,047.00	1,204	1,204			
1926	5,811.71	6,683	6,683			
1928	5,135.00	5,905	5,905			
1929	1,476.15	1,698	1,698			
1941	3,121.00	3,457	2,638	951	1.47	647
1942	153.00	168	128	48	1.74	28
1943	1,494.00	1,631	1,245	473	2.02	234
1944	193.00	209	160	62	2.29	27
1945	4,247.00	4,570	3,488	1,396	2.57	543
1949	1,820.00	1,898	1,449	644	3.72	173
1950	4,663.00	4,825	3,682	1,680	4.01	419
1951	18,339.00	18,817	14,361	6,729	4.31	1,561
1953	4,464.00	4,503	3,437	1,697	4.91	346
1954	13,104.00	13,103	10,000	5,070	5.22	971
1955	2,847.00	2,821	2,153	1,121	5.53	203
1957	2,370.00	2,306	1,760	966	6.15	157
1958	1,040.00	1,003	765	431	6.47	67
1959	60.00	57	44	25	6.80	4
1960	891.26	843	643	382	7.12	54
1961	1,321.53	1,236	943	577	7.46	77
1964	3,530.00	3,199	2,441	1,618	8.48	191
1965	16,732.04	14,994	11,443	7,799	8.83	883
1966	4,398.06	3,897	2,974	2,084	9.18	227
1967	1,040.00	911	695	501	9.54	53
1968	2,730.00	2,362	1,803	1,336	9.91	135
1969	5,172.31	4,419	3,372	2,576	10.28	251
1970	2,582.33	2,179	1,663	1,307	10.65	123
1975	8,524.00	6,707	5,119	4,684	12.63	371
1976	314.00	243	185	176	13.05	13
1977	1,318.00	1,005	767	749	13.48	56
1982	1,692.00	1,181	901	1,045	15.73	66
1983	4,642.00	3,176	2,424	2,914	16.20	180
1986	1,225.00	785	599	810	17.70	46
1989	11,245.00	6,692	5,107	7,825	19.30	405
1992	16,080.00	8,774	6,696	11,796	21.02	561

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1						
NET SALVAGE PERCENT.. -15						
1993	4,615.00	2,437	1,860	3,447	21.63	159
1994	208,970.52	106,700	81,431	158,885	22.24	7,144
1996	7,807.56	3,697	2,821	6,158	23.53	262
2002	7,827.00	2,743	2,094	6,907	27.81	248
2010	59,133.02	9,112	6,954	61,049	34.64	1,762
2014	39,540.71	1,705	1,301	44,171	38.50	1,147
2015	136,973.37	1,969	1,503	156,016	39.50	3,950
	645,371.57	295,360	236,075	506,102		23,744

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.3 3.68

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 376 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 63-R2.5						
NET SALVAGE PERCENT.. -30						
1942	1,646.81	1,768	1,911	230	10.98	21
1943	1,245.45	1,329	1,437	182	11.30	16
1944	3,216.07	3,408	3,685	496	11.64	43
1945	2,890.66	3,042	3,289	469	12.00	39
1946	87,743.67	91,688	99,128	14,939	12.36	1,209
1947	1,817.80	1,885	2,038	325	12.74	26
1948	11,080.84	11,403	12,328	2,077	13.13	158
1949	179,768.14	183,509	198,401	35,298	13.53	2,609
1950	18,214.46	18,436	19,932	3,747	13.95	269
1951	230,994.13	231,751	250,557	49,735	14.38	3,459
1952	130,305.26	129,521	140,032	29,365	14.83	1,980
1953	1,110.57	1,094	1,183	261	15.28	17
1954	973,653.57	949,110	1,026,129	239,621	15.76	15,204
1955	932,324.83	899,587	972,588	239,434	16.24	14,743
1956	1,673,550.03	1,597,184	1,726,794	448,821	16.75	26,795
1957	944,440.16	891,399	963,735	264,037	17.26	15,298
1958	1,459,484.98	1,361,562	1,472,052	425,278	17.79	23,905
1959	762,626.05	702,962	760,007	231,407	18.33	12,624
1960	1,294,957.64	1,178,950	1,274,621	408,824	18.88	21,654
1961	1,365,428.84	1,227,044	1,326,618	448,439	19.45	23,056
1962	979,160.64	868,404	938,874	334,035	20.02	16,685
1963	1,702,151.36	1,488,548	1,609,342	603,455	20.62	29,266
1964	1,632,802.10	1,407,673	1,521,904	600,739	21.22	28,310
1965	1,385,668.35	1,177,177	1,272,704	528,665	21.83	24,217
1966	2,542,767.24	2,127,119	2,299,733	1,005,864	22.46	44,785
1967	1,068,977.95	880,343	951,782	437,889	23.09	18,964
1968	2,303,986.12	1,866,508	2,017,973	977,209	23.74	41,163
1969	1,540,200.92	1,227,106	1,326,685	675,576	24.39	27,699
1970	1,617,544.55	1,266,353	1,369,116	733,692	25.06	29,277
1971	2,030,969.13	1,561,529	1,688,246	952,014	25.74	36,986
1972	4,463,683.38	3,369,273	3,642,687	2,160,101	26.42	81,760
1973	2,073,709.45	1,535,325	1,659,915	1,035,907	27.12	38,197
1974	1,102,791.81	800,553	865,517	568,112	27.82	20,421
1975	963,164.77	685,082	740,676	511,438	28.53	17,926
1976	559,142.29	389,291	420,882	306,003	29.26	10,458
1977	930,735.53	634,174	685,637	524,319	29.98	17,489
1978	311,459.42	207,461	224,296	180,601	30.72	5,879
1979	1,262,543.05	821,441	888,100	753,206	31.47	23,934
1980	1,307,002.85	830,131	897,495	801,609	32.22	24,879
1981	2,712,097.61	1,680,044	1,816,378	1,709,349	32.98	51,830
1982	3,793,896.46	2,289,909	2,475,733	2,456,332	33.75	72,780

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 376 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 63-R2.5						
NET SALVAGE PERCENT.. -30						
1983	2,146,514.04	1,261,013	1,363,343	1,427,125	34.53	41,330
1984	2,385,239.16	1,362,868	1,473,464	1,627,347	35.31	46,087
1985	1,799,712.30	998,623	1,079,660	1,259,966	36.11	34,892
1986	5,673,596.43	3,055,669	3,303,634	4,072,041	36.90	110,353
1987	6,954,979.50	3,629,519	3,924,051	5,117,422	37.71	135,705
1988	2,132,567.12	1,077,247	1,164,665	1,607,672	38.52	41,736
1989	4,407,291.75	2,151,763	2,326,377	3,403,102	39.34	86,505
1990	4,759,761.55	2,242,295	2,424,255	3,763,435	40.17	93,688
1991	7,150,348.12	3,246,065	3,509,480	5,785,973	41.00	141,121
1992	5,173,113.95	2,258,742	2,442,037	4,283,011	41.84	102,366
1993	7,887,784.08	3,307,364	3,575,754	6,678,365	42.68	156,475
1994	7,683,705.62	3,087,044	3,337,555	6,651,262	43.53	152,797
1995	11,770,198.50	4,519,992	4,886,785	10,414,473	44.39	234,613
1996	7,980,582.97	2,923,088	3,160,294	7,214,464	45.25	159,436
1997	6,885,462.13	2,398,358	2,592,983	6,358,118	46.12	137,860
1998	9,279,425.19	3,065,634	3,314,408	8,748,845	46.99	186,185
1999	15,131,153.81	4,724,067	5,107,421	14,563,079	47.87	304,221
2000	11,426,488.43	3,359,925	3,632,580	11,221,855	48.75	230,192
2001	10,564,698.86	2,912,455	3,148,798	10,585,311	49.64	213,242
2002	19,606,436.56	5,041,089	5,450,169	20,038,199	50.54	396,482
2003	19,931,854.87	4,754,485	5,140,307	20,771,104	51.44	403,793
2004	8,849,032.55	1,946,548	2,104,509	9,399,233	52.34	179,580
2005	10,022,268.05	2,016,360	2,179,986	10,848,962	53.25	203,736
2006	5,774,061.32	1,053,281	1,138,754	6,367,526	54.16	117,569
2007	11,400,318.84	1,865,446	2,016,825	12,803,589	55.07	232,497
2008	10,434,109.49	1,509,304	1,631,783	11,932,559	55.99	213,119
2009	26,913,565.13	3,376,657	3,650,669	31,336,966	56.92	550,544
2010	4,188,703.48	445,971	482,161	4,963,154	57.84	85,808
2011	9,611,437.70	838,906	906,983	11,587,886	58.77	197,173
2012	19,933,245.34	1,353,188	1,462,998	24,450,221	59.71	409,483
2013	18,639,187.44	907,691	981,349	23,249,595	60.64	383,404
2014	13,608,272.74	398,750	431,108	17,259,647	61.58	280,280
2015	24,518,599.93	237,781	257,077	31,617,103	62.53	505,631
	380,984,671.89	113,927,264	123,172,362	372,107,711		7,593,933
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.0						1.99

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S0						
NET SALVAGE PERCENT.. -10						
1954	2,340.85	2,017	1,379	1,196	9.31	128
1955	31,097.39	26,483	18,102	16,105	9.71	1,659
1956	41,902.16	35,255	24,098	21,994	10.11	2,175
1957	40,920.35	34,010	23,247	21,765	10.51	2,071
1958	34,072.81	27,962	19,113	18,367	10.92	1,682
1959	13,196.75	10,691	7,308	7,208	11.33	636
1960	42,725.55	34,167	23,355	23,643	11.74	2,014
1961	28,133.23	22,202	15,176	15,771	12.15	1,298
1962	12,830.65	9,988	6,827	7,287	12.57	580
1963	11,167.66	8,573	5,860	6,424	12.99	495
1964	37,190.00	28,151	19,242	21,667	13.41	1,616
1965	23,089.98	17,230	11,777	13,622	13.83	985
1966	53,219.07	39,127	26,745	31,796	14.26	2,230
1967	54,173.33	39,233	26,818	32,773	14.69	2,231
1968	76,320.10	54,432	37,207	46,745	15.12	3,092
1969	21,427.46	15,047	10,285	13,285	15.55	854
1970	89,589.67	61,902	42,313	56,236	15.99	3,517
1971	35,121.96	23,872	16,318	22,316	16.43	1,358
1972	30,981.50	20,709	14,156	19,924	16.87	1,181
1973	53,070.23	34,863	23,830	34,547	17.32	1,995
1974	45,448.58	29,333	20,050	29,943	17.77	1,685
1975	5,669.55	3,593	2,456	3,781	18.23	207
1976	44,651.07	27,779	18,988	30,128	18.68	1,613
1977	3,331.66	2,033	1,390	2,275	19.15	119
1978	14,110.00	8,443	5,771	9,750	19.61	497
1979	34,588.00	20,280	13,862	24,185	20.08	1,204
1980	30,884.35	17,729	12,119	21,854	20.56	1,063
1981	28,112.00	15,800	10,800	20,123	21.03	957
1982	43,106.68	23,686	16,190	31,227	21.52	1,451
1983	59,095.66	31,732	21,690	43,315	22.01	1,968
1984	34,958.48	18,333	12,531	25,923	22.50	1,152
1985	69,111.43	35,360	24,170	51,853	23.00	2,254
1986	435,001.03	216,995	148,326	330,175	23.50	14,050
1987	135,640.13	65,893	45,041	104,163	24.01	4,338
1988	17,369.72	8,207	5,610	13,497	24.53	550
1989	80,859.14	37,129	25,379	63,566	25.05	2,538
1990	110,421.38	49,207	33,635	87,829	25.58	3,434
1991	43,470.64	18,782	12,838	34,980	26.11	1,340
1993	31,222.77	12,620	8,626	25,719	27.20	946
1994	4,914.00	1,916	1,310	4,095	27.76	148
1995	76,316.30	28,640	19,577	64,371	28.33	2,272

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S0						
NET SALVAGE PERCENT.. -10						
1996	102,722.68	37,052	25,327	87,668	28.90	3,033
1997	112,484.19	38,876	26,574	97,159	29.49	3,295
1998	279,920.21	92,518	63,240	244,672	30.08	8,134
1999	36,984.71	11,656	7,967	32,716	30.68	1,066
2000	658,063.25	196,958	134,630	589,240	31.30	18,826
2001	65,359.23	18,525	12,663	59,232	31.92	1,856
2002	54,768.38	14,627	9,998	50,247	32.56	1,543
2003	493,417.83	123,570	84,466	458,294	33.21	13,800
2004	486,785.36	113,567	77,628	457,836	33.88	13,513
2005	783,519.04	169,366	115,769	746,102	34.55	21,595
2006	295,129.71	58,510	39,994	284,649	35.25	8,075
2007	165,397.30	29,787	20,361	161,576	35.96	4,493
2008	205,516.47	33,173	22,675	203,393	36.69	5,544
2009	1,025,400.73	145,843	99,690	1,028,251	37.44	27,464
2010	1,238,849.89	151,482	103,545	1,259,190	38.22	32,946
2011	1,333,702.54	136,130	93,051	1,374,022	39.01	35,222
2012	2,477,604.55	200,287	136,905	2,588,460	39.84	64,971
2013	2,159,775.62	127,625	87,238	2,288,515	40.69	56,243
2014	1,907,983.74	69,302	47,371	2,051,411	41.58	49,336
2015	1,712,142.96	21,470	14,676	1,868,681	42.51	43,959
	17,676,381.66	3,009,728	2,057,283	17,386,737		490,497
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					35.4	2.77

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-S0						
NET SALVAGE PERCENT.. -25						
1950	732.58	822	582	334	3.89	86
1953	1,910.75	2,072	1,466	922	5.04	183
1954	324.73	348	246	160	5.42	30
1956	3,334.62	3,488	2,468	1,700	6.20	274
1957	2,161.00	2,233	1,580	1,121	6.59	170
1958	14,204.22	14,494	10,256	7,499	6.98	1,074
1960	8,217.38	8,171	5,782	4,490	7.77	578
1961	1,480.19	1,453	1,028	822	8.16	101
1962	11,428.02	11,067	7,831	6,454	8.56	754
1963	58,938.25	56,282	39,825	33,848	8.97	3,773
1964	6,677.00	6,288	4,449	3,897	9.37	416
1965	56,475.00	52,425	37,096	33,498	9.78	3,425
1966	2,180.02	1,994	1,411	1,314	10.19	129
1967	35,618.15	32,103	22,716	21,807	10.60	2,057
1968	28,098.41	24,937	17,645	17,478	11.02	1,586
1969	25,296.31	22,109	15,644	15,976	11.43	1,398
1970	51,914.67	44,657	31,599	33,294	11.85	2,810
1971	3,264.33	2,762	1,954	2,126	12.28	173
1972	1,960.09	1,631	1,154	1,296	12.70	102
1973	93.49	76	54	63	13.13	5
1974	4,250.78	3,416	2,417	2,896	13.57	213
1975	12,943.00	10,218	7,230	8,949	14.00	639
1976	8,356.00	6,476	4,582	5,863	14.44	406
1977	653.00	496	351	465	14.89	31
1979	4,457.00	3,258	2,305	3,266	15.78	207
1980	262.00	188	133	194	16.24	12
1982	109,372.31	74,977	53,054	83,661	17.16	4,875
1983	5,689.62	3,812	2,697	4,415	17.63	250
1984	28,422.06	18,605	13,165	22,363	18.10	1,236
1985	35,811.67	22,877	16,188	28,577	18.58	1,538
1987	3,577.83	2,170	1,535	2,937	19.56	150
1989	54,048.94	31,025	21,953	45,608	20.55	2,219
1990	2,821.88	1,572	1,112	2,415	21.06	115
1991	144,860.71	78,292	55,400	125,676	21.57	5,826
1992	10,217.69	5,347	3,784	8,988	22.09	407
1994	3,917.32	1,912	1,353	3,544	23.16	153
1995	985.70	464	328	904	23.70	38
1997	8,403.26	3,643	2,578	7,926	24.82	319
1998	577,073.00	239,370	169,378	551,963	25.39	21,739
1999	26,378.16	10,438	7,386	25,587	25.97	985
2000	70,063.36	26,366	18,657	68,922	26.56	2,595

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-S0						
NET SALVAGE PERCENT.. -25						
2001	638,743.85	227,760	161,163	637,267	27.16	23,463
2002	8,901.00	2,992	2,117	9,009	27.78	324
2003	719,344.20	226,926	160,573	738,607	28.41	25,998
2004	176,938.06	52,093	36,861	184,312	29.05	6,345
2005	98,876.83	26,964	19,080	104,516	29.71	3,518
2006	52,150.90	13,072	9,250	55,939	30.38	1,841
2007	37,525.78	8,542	6,044	40,863	31.08	1,315
2008	50,427.29	10,301	7,289	55,745	31.79	1,754
2009	106,872.10	19,265	13,632	119,958	32.52	3,689
2010	207,116.06	32,157	22,754	236,141	33.28	7,096
2011	273,754.06	35,479	25,105	317,088	34.06	9,310
2012	358,718.20	36,935	26,135	422,263	34.87	12,110
2013	1,876,292.54	141,332	100,007	2,245,359	35.71	62,878
2014	1,018,619.86	47,251	33,435	1,239,840	36.59	33,885
2015	134,235.44	2,163	1,531	166,263	37.51	4,432
	7,185,390.67	1,717,566	1,215,348	7,766,390		261,035

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.8 3.63

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R1.5						
NET SALVAGE PERCENT.. -45						
1947	463.61	600	672			
1948	98.10	126	142			
1949	331.22	423	480			
1950	8,244.32	10,454	11,954			
1951	13,088.46	16,475	18,978			
1952	1,778.87	2,222	2,579			
1953	11,664.62	14,457	16,870	44	6.10	7
1954	7,916.82	9,733	11,358	121	6.39	19
1955	13,045.81	15,908	18,563	353	6.68	53
1956	12,634.52	15,275	17,825	495	6.98	71
1958	40,642.28	48,282	56,341	2,590	7.59	341
1959	7,507.84	8,839	10,314	572	7.90	72
1960	13,029.31	15,195	17,731	1,161	8.22	141
1961	208,485.00	240,763	280,949	21,354	8.55	2,498
1962	482,746.52	551,817	643,922	56,060	8.89	6,306
1963	283,273.50	320,481	373,973	36,774	9.23	3,984
1964	563,384.63	630,571	735,821	81,087	9.58	8,464
1965	450,065.49	497,995	581,117	71,478	9.95	7,184
1966	354,277.72	387,481	452,156	61,547	10.32	5,964
1967	348,868.70	376,865	439,768	66,092	10.71	6,171
1968	508,829.34	542,639	633,212	104,591	11.11	9,414
1969	492,245.49	518,151	604,637	109,119	11.51	9,480
1970	563,584.93	585,073	682,729	134,469	11.93	11,272
1971	822,261.04	841,129	981,524	210,755	12.37	17,038
1972	850,747.44	857,341	1,000,442	233,142	12.81	18,200
1973	1,003,858.31	995,699	1,161,894	293,701	13.27	22,133
1974	446,681.31	435,803	508,544	139,144	13.74	10,127
1975	406,901.76	390,249	455,386	134,622	14.22	9,467
1976	369,566.59	348,188	406,305	129,567	14.71	8,808
1977	515,560.98	476,661	556,222	191,341	15.22	12,572
1978	424,560.45	384,906	449,152	166,461	15.74	10,576
1979	583,185.97	518,044	604,512	241,108	16.27	14,819
1980	1,049,697.56	912,506	1,064,815	457,246	16.82	27,185
1981	1,153,956.76	981,237	1,145,018	528,219	17.37	30,410
1982	1,043,962.46	867,164	1,011,904	501,842	17.94	27,973
1983	1,235,230.46	1,001,306	1,168,436	622,648	18.52	33,620
1984	1,421,428.86	1,123,284	1,310,774	750,298	19.11	39,262
1985	1,549,476.07	1,192,368	1,391,389	855,351	19.71	43,397
1986	1,940,227.84	1,452,213	1,694,605	1,118,725	20.32	55,055
1987	2,689,799.13	1,954,746	2,281,017	1,619,192	20.95	77,288
1988	2,806,895.10	1,978,792	2,309,077	1,760,921	21.58	81,600

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R1.5						
NET SALVAGE PERCENT.. -45						
1989	2,626,010.21	1,793,243	2,092,558	1,715,157	22.22	77,190
1990	3,068,834.56	2,025,732	2,363,852	2,085,958	22.88	91,169
1991	4,642,568.60	2,958,728	3,452,577	3,279,147	23.54	139,301
1992	5,564,058.13	3,417,314	3,987,706	4,080,178	24.21	168,533
1993	5,903,348.91	3,487,114	4,069,157	4,490,699	24.89	180,422
1994	4,769,396.26	2,703,663	3,154,938	3,760,687	25.58	147,017
1995	5,274,727.32	2,862,703	3,340,524	4,307,831	26.28	163,921
1996	4,878,836.61	2,529,916	2,952,191	4,122,122	26.98	152,784
1997	3,885,554.71	1,918,283	2,238,468	3,395,586	27.70	122,584
1998	3,510,903.37	1,646,012	1,920,752	3,170,058	28.42	111,543
1999	8,537,814.69	3,790,581	4,423,276	7,956,555	29.14	273,046
2000	7,694,005.10	3,219,376	3,756,730	7,399,577	29.88	247,643
2001	2,655,937.03	1,043,458	1,217,624	2,633,485	30.62	86,005
2002	5,008,760.44	1,839,860	2,146,956	5,115,747	31.36	163,130
2003	7,271,256.67	2,480,211	2,894,189	7,649,133	32.12	238,142
2004	4,732,341.85	1,491,639	1,740,612	5,121,284	32.87	155,804
2005	7,246,869.05	2,091,609	2,440,725	8,067,235	33.64	239,811
2006	105,939.65	27,759	32,392	121,220	34.41	3,523
2007	9,980,132.72	2,349,832	2,742,048	11,729,144	35.18	333,404
2008	5,822,769.09	1,212,164	1,414,489	7,028,526	35.97	195,400
2009	28,956,569.99	5,248,378	6,124,398	35,862,628	36.75	975,854
2010	1,725,657.69	265,709	310,059	2,192,145	37.54	58,395
2011	16,665,900.22	2,105,786	2,457,268	21,708,287	38.34	566,205
2012	22,533,207.04	2,217,200	2,587,279	30,085,871	39.15	768,477
2013	17,760,714.66	1,257,006	1,466,816	24,286,220	39.95	607,915
2014	29,084,315.85	1,235,225	1,441,399	40,730,859	40.77	999,040
2015	82,241,579.17	1,163,883	1,358,150	117,892,140	41.59	2,834,627
	326,848,214.78	79,903,845	93,240,240	380,689,671		10,711,856

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.5 3.28

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R2						
NET SALVAGE PERCENT.. -5						
1983	179,063.88	143,081	118,122	69,895	7.17	9,748
1984	77,642.87	60,845	50,231	31,294	7.61	4,112
1985	112,667.93	86,517	71,425	46,876	8.06	5,816
1986	100,885.10	75,774	62,556	43,373	8.54	5,079
1987	169,782.75	124,612	102,874	75,398	9.03	8,350
1988	25,671.80	18,375	15,170	11,785	9.55	1,234
1989	147,207.46	102,582	84,687	69,881	10.09	6,926
1990	204,251.77	138,400	114,257	100,207	10.64	9,418
1991	134,056.12	88,162	72,783	67,976	11.21	6,064
1992	455,866.24	290,226	239,599	239,061	11.81	20,242
1993	1,200,394.12	738,603	609,760	650,654	12.42	52,388
1994	1,573,558.75	933,514	770,670	881,567	13.05	67,553
1995	1,102,804.65	629,540	519,722	638,223	13.69	46,620
1996	1,748,594.35	957,174	790,203	1,045,821	14.36	72,829
1997	1,790,097.00	937,301	773,797	1,105,805	15.04	73,524
1998	1,029,239.91	514,057	424,384	656,318	15.73	41,724
1999	936,178.25	444,310	366,804	616,183	16.44	37,481
2000	1,120,206.00	503,032	415,282	760,934	17.17	44,318
2001	4,379,895.20	1,853,353	1,530,052	3,068,838	17.91	171,348
2002	271,683.00	107,831	89,021	196,246	18.66	10,517
2003	4,850,728.81	1,794,510	1,481,473	3,611,792	19.43	185,887
2004	446,576.39	153,018	126,325	342,580	20.21	16,951
2006	5,468,519.91	1,567,551	1,294,105	4,447,841	21.81	203,936
2007	1,253,775.46	323,416	266,999	1,049,465	22.63	46,375
2008	292,704.77	67,000	55,312	252,028	23.46	10,743
2009	3,958,221.63	789,665	651,915	3,504,218	24.30	144,207
2010	1,210,344.23	205,460	169,619	1,101,242	25.15	43,787
2011	3,845,208.57	536,983	443,311	3,594,158	26.01	138,184
2012	2,439,365.51	266,379	219,912	2,341,422	26.88	87,106
2013	2,231,832.08	174,983	144,459	2,198,965	27.76	79,213
2014	2,259,734.05	106,772	88,146	2,284,575	28.65	79,741
2015	2,334,260.13	36,765	30,352	2,420,621	29.55	81,916
	47,351,018.69	14,769,791	12,193,327	37,525,243		1,813,337

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.7 3.83

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-S1.5						
NET SALVAGE PERCENT.. -10						
1997	57,005.95	31,138	19,902	42,805	16.11	2,657
1998	249,939.00	130,852	83,636	191,297	16.77	11,407
2003	2,059,424.49	816,937	522,160	1,743,207	20.46	85,201
2004	18,468.30	6,812	4,354	15,961	21.27	750
2005	80,423.54	27,341	17,475	70,991	22.11	3,211
2006	3,798,461.59	1,180,372	754,456	3,423,852	22.96	149,122
2007	1,180,776.85	331,208	211,697	1,087,158	23.84	45,602
2008	2,787,571.51	694,707	444,034	2,622,295	24.75	105,951
2009	1,810,331.08	393,912	251,776	1,739,588	25.67	67,767
2010	4,540,379.89	841,260	537,707	4,456,711	26.61	167,483
2011	5,947,817.69	907,786	580,228	5,962,371	27.56	216,341
2012	1,806,635.72	215,503	137,742	1,849,557	28.53	64,828
2014	699,408.99	36,067	23,053	746,297	30.50	24,469
2015	513,735.36	8,827	5,642	559,467	31.50	17,761
	25,550,379.96	5,622,722	3,593,862	24,511,556		962,550
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					25.5	3.77

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -5						
1957	10,036.15	9,102	9,287	1,251	6.13	204
1960	23,309.56	20,706	21,128	3,347	6.93	483
1964	7,102.05	6,103	6,227	1,230	8.17	151
1968	18,406.00	15,173	15,482	3,844	9.67	398
1969	4,902.00	3,993	4,074	1,073	10.09	106
1970	7,574.00	6,092	6,216	1,737	10.53	165
1971	2,670.00	2,119	2,162	642	10.98	58
1972	521.00	408	416	131	11.46	11
1974	10,965.53	8,321	8,490	3,024	12.48	242
1983	4,519.00	2,858	2,916	1,829	17.90	102
1990	2,094.65	1,080	1,102	1,097	22.91	48
2000	23,135.70	7,574	7,728	16,564	30.97	535
2005	16,560.23	3,737	3,813	13,575	35.33	384
2009	11,863.75	1,675	1,709	10,748	38.95	276
2010	800,664.97	96,025	97,981	742,717	39.86	18,633
2014	16,362.36	538	549	16,631	43.59	382
	960,686.95	185,504	189,280	819,441		22,178

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.9 2.31

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1953	8,948.41	8,268	8,948			
1987	4,390.75	2,616	2,857	1,534	16.17	95
1988	43.00	25	27	16	16.86	1
1999	630.65	233	254	377	25.25	15
2000	33,691.23	11,725	12,807	20,884	26.08	801
2002	3,408.30	1,042	1,138	2,270	27.77	82
	51,112.34	23,909	26,031	25,081		994

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.2 1.94

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 392 TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S2						
NET SALVAGE PERCENT.. 0						
2010	12,617.94	6,347	9,768	2,850	4.97	573
	12,617.94	6,347	9,768	2,850		573

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0 4.54

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-L3						
NET SALVAGE PERCENT.. 0						
1988	46,644.42	46,644	46,644			
1991	40,581.50	39,290	40,582			
1994	96,430.59	88,277	96,431			
1995	48,240.66	43,241	48,241			
1999	58,519.96	47,508	58,520			
2001	172,357.96	131,931	165,967	6,391	2.58	2,477
2010	109,987.48	52,094	65,533	44,454	5.79	7,678
2011	128,263.60	50,722	63,808	64,456	6.65	9,693
2012	151,843.99	47,486	59,737	92,107	7.56	12,183
2013	8,440.63	1,911	2,404	6,037	8.51	709
2014	64,881.44	8,847	11,129	53,752	9.50	5,658
	926,192.23	557,951	658,996	267,196		38,398

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0 4.15

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 18-S1.5						
NET SALVAGE PERCENT.. 0						
1990	11,398.00	9,676	5,680	5,718	2.72	2,102
1997	17,563.35	12,714	7,463	10,100	4.97	2,032
1998	2,235.97	1,569	921	1,315	5.37	245
1999	27,985.14	18,983	11,143	16,842	5.79	2,909
2000	14,939.58	9,760	5,729	9,211	6.24	1,476
2002	2,798.00	1,673	982	1,816	7.24	251
2004	55,993.81	29,957	17,586	38,408	8.37	4,589
2005	45,525.94	22,763	13,363	32,163	9.00	3,574
2006	5,679.65	2,628	1,543	4,137	9.67	428
2007	5,801.52	2,456	1,442	4,360	10.38	420
2010	53,365.71	15,476	9,085	44,281	12.78	3,465
2011	49,270.85	11,880	6,974	42,297	13.66	3,096
2012	97,247.90	18,477	10,846	86,402	14.58	5,926
2013	22,638.61	3,106	1,823	20,816	15.53	1,340
2014	165,518.07	13,702	8,043	157,475	16.51	9,538
	577,962.10	174,820	102,623	475,339		41,391

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5 7.16

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	245,638.37	240,726	233,677	11,961	0.50	11,961
1992	335,120.42	315,013	305,788	29,332	1.50	19,555
1993	201,687.03	181,518	176,203	25,484	2.50	10,194
1994	107,642.84	92,573	89,862	17,781	3.50	5,080
1995	22,071.60	18,099	17,569	4,503	4.50	1,001
1996	428,334.65	334,101	324,317	104,018	5.50	18,912
1997	61,102.73	45,216	43,892	17,211	6.50	2,648
1999	341,633.48	225,478	218,875	122,758	8.50	14,442
2000	466,222.69	289,058	280,593	185,630	9.50	19,540
2001	125,333.72	72,694	70,565	54,769	10.50	5,216
2002	28,810.98	15,558	15,102	13,709	11.50	1,192
2003	317,715.91	158,858	154,206	163,510	12.50	13,081
2004	165,137.39	75,963	73,739	91,398	13.50	6,770
2005	247,875.10	104,108	101,060	146,815	14.50	10,125
2006	90,928.58	34,553	33,541	57,388	15.50	3,702
2007	98,700.97	33,558	32,575	66,126	16.50	4,008
2008	31,925.95	9,578	9,298	22,628	17.50	1,293
2009	156,091.28	40,584	39,396	116,695	18.50	6,308
2010	340,141.82	74,831	72,640	267,502	19.50	13,718
2011	251,290.74	45,232	43,907	207,384	20.50	10,116
2012	823,993.71	115,359	111,981	712,013	21.50	33,117
2013	390,984.61	39,098	37,953	353,032	22.50	15,690
2014	757,197.08	45,432	44,102	713,095	23.50	30,344
2015	366,342.62	7,327	7,112	359,231	24.50	14,662
	6,401,924.27	2,614,515	2,537,953	3,863,971		272,675

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.2 4.26

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 396.1 POWER OPERATED EQUIPMENT - HOURLY RATED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-S2						
NET SALVAGE PERCENT.. 0						
1991	161,097.31	153,503	161,097			
1993	21,416.12	19,779	21,416			
1994	13,963.38	12,667	13,963			
1997	116,644.89	99,482	116,645			
1999	95,995.95	77,757	95,996			
2000	19,654.58	15,457	19,655			
2002	6,387.56	4,677	6,388			
2004	649,273.18	433,156	649,273			
2005	588,931.32	370,609	588,931			
2009	37,337.36	16,322	33,019	4,318	7.88	548
2010	12,727.88	4,809	9,728	3,000	8.71	344
2011	298,583.83	93,842	189,839	108,745	9.60	11,328
2012	194,823.37	48,149	97,404	97,419	10.54	9,243
2014	714,688.75	76,572	154,903	559,786	12.50	44,783
	2,931,525.48	1,426,781	2,158,257	773,268		66,246

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 2.26

LOUISVILLE GAS AND ELECTRIC COMPANY
GAS PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S0.5						
NET SALVAGE PERCENT.. 0						
1985	3,174.15	2,660	3,174			
1987	24,017.44	19,298	24,017			
1988	3,704.44	2,910	3,704			
1992	12,695.67	9,033	12,696			
1997	4,363.43	2,653	4,363			
2010	41,621.67	9,844	16,677	24,945	15.27	1,634
2011	15,607.60	3,090	5,235	10,373	16.04	647
2012	60,334.56	9,533	16,150	44,185	16.84	2,624
2013	35,451.06	4,095	6,938	28,513	17.69	1,612
2014	13,358.49	955	1,618	11,740	18.57	632
	214,328.51	64,071	94,572	119,757		7,149

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.8 3.34

COMMON PLANT

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 303 COMPUTER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	1,059,136.76	1,059,137	1,059,137			
2010	620,157.95	620,158	620,158			
2011	5,267,495.89	4,740,746	4,016,540	1,250,956	0.50	1,250,956
2012	8,199,312.55	5,739,519	4,862,739	3,336,574	1.50	2,224,383
2013	6,816,460.12	3,408,230	2,887,582	3,928,878	2.50	1,571,551
2014	11,548,405.10	3,464,522	2,935,275	8,613,130	3.50	2,460,894
2015	16,717,490.74	1,671,749	1,416,370	15,301,121	4.50	3,400,249
	50,228,459.11	20,704,061	17,797,801	32,430,658		10,908,033
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.0	21.72

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 303.1 CCS SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. 0						
2009	40,427,359.16	26,277,783	26,724,041	13,703,318	3.50	3,915,234
2010	1,068,878.91	653,203	664,296	404,583	3.50	115,595
2011	2,561,113.19	1,440,626	1,465,091	1,096,022	3.50	313,149
2012	171,102.11	85,551	87,004	84,098	3.50	24,028
2013	1,121,581.88	467,330	475,266	646,316	3.50	184,662
	45,350,035.25	28,924,493	29,415,698	15,934,337		4,552,668
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.5	10.04

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 389.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. 0						
1986	202,094.94	105,237	140,829	61,266	26.36	2,324
	202,094.94	105,237	140,829	61,266		2,324
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					26.4	1.15

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - GENERAL OFFICE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S0.5						
NET SALVAGE PERCENT.. -15						
1983	279,965.00	179,171	193,536	128,424	17.74	7,239
1984	7,259,646.01	4,545,809	4,910,280	3,438,313	18.22	188,711
1985	1,795,188.95	1,098,813	1,186,913	877,554	18.71	46,903
1986	379,087.26	226,585	244,752	191,198	19.21	9,953
1987	25,553.61	14,899	16,094	13,293	19.72	674
1988	27,664.00	15,716	16,976	14,838	20.24	733
1990	290,748.00	156,313	168,846	165,514	21.30	7,771
1991	674,245.55	351,830	380,039	395,343	21.85	18,094
1992	28,144.21	14,233	15,374	16,992	22.41	758
1993	113,494.48	55,536	59,989	70,530	22.98	3,069
1994	10,709,341.47	5,058,691	5,464,283	6,851,460	23.57	290,686
1995	14,120,010.50	6,430,253	6,945,813	9,292,199	24.16	384,611
1996	136,139.16	59,610	64,389	92,171	24.77	3,721
1997	238,301.69	100,096	108,121	165,926	25.39	6,535
1998	619,176.31	248,684	268,623	443,430	26.03	17,035
1999	2,184,811.47	836,674	903,756	1,608,777	26.68	60,299
2000	521,535.96	189,826	205,046	394,720	27.34	14,437
2001	176,344.33	60,687	65,553	137,243	28.03	4,896
2002	1,067,192.37	346,090	373,839	853,432	28.72	29,716
2003	720,413.62	218,718	236,254	592,222	29.44	20,116
2004	973,679.24	275,174	297,237	822,494	30.17	27,262
2005	2,191,390.13	572,692	618,609	1,901,490	30.91	61,517
2006	667,666.61	159,706	172,511	595,306	31.68	18,791
2007	967,009.36	209,345	226,130	885,931	32.47	27,285
2008	4,498,708.63	870,444	940,234	4,233,281	33.27	127,240
2009	3,138,997.87	532,453	575,143	3,034,705	34.10	88,994
2010	1,351,407.15	196,596	212,359	1,341,759	34.94	38,402
2011	3,819,073.13	460,055	496,941	3,894,993	35.81	108,768
2012	1,602,455.20	152,033	164,222	1,678,601	36.70	45,738
2013	986,989.79	67,819	73,257	1,061,781	37.61	28,231
2014	855,953.13	35,929	38,810	945,536	38.54	24,534
2015	3,253,314.53	45,831	49,505	3,691,807	39.51	93,440
	65,673,648.72	23,786,311	25,693,434	49,831,262		1,806,159

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.6 2.75

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - TRANSPORTATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L0.5						
NET SALVAGE PERCENT.. -5						
1988	276,054.58	131,500	181,742	108,115	16.39	6,596
1991	7,300.00	3,229	4,463	3,202	17.36	184
1995	6,351.19	2,505	3,462	3,207	18.73	171
1998	1,382.80	492	680	772	19.84	39
2000	69,090.53	22,707	31,382	41,163	20.61	1,997
2003	18,752.40	5,316	7,347	12,343	21.90	564
2004	33,219.07	8,860	12,245	22,635	22.38	1,011
	412,150.57	174,609	241,321	191,437		10,562

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.1 2.56

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.3 STRUCTURES AND IMPROVEMENTS - STORES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -15						
1948	3,402.67	3,583	3,913			
1960	115,640.63	112,267	127,563	5,424	7.79	696
1961	1,319.26	1,270	1,443	74	8.16	9
1962	41,107.31	39,180	44,518	2,755	8.56	322
1963	745.67	704	800	58	8.97	6
1964	30,211.76	28,212	32,056	2,688	9.40	286
1965	0.41					
1966	224,375.00	204,774	232,673	25,358	10.32	2,457
1967	30.42	27	31	4	10.81	
1968	42,415.59	37,735	42,876	5,902	11.32	521
1969	297.00	261	297	45	11.85	4
1970	101,963.00	88,201	100,218	17,039	12.39	1,375
1971	117,262.29	99,898	113,509	21,343	12.96	1,647
1972	4,044.28	3,391	3,853	798	13.54	59
1973	37,524.29	30,949	35,166	7,987	14.14	565
1974	40,609.41	32,924	37,410	9,291	14.75	630
1975	7,351.00	5,852	6,649	1,805	15.39	117
1976	30,092.64	23,512	26,715	7,892	16.03	492
1977	39,478.87	30,237	34,357	11,044	16.70	661
1978	64,360.65	48,287	54,866	19,149	17.38	1,102
1979	87,515.34	64,270	73,026	27,617	18.07	1,528
1980	39,169.92	28,135	31,968	13,077	18.77	697
1981	48,549.50	34,069	38,711	17,121	19.49	878
1982	219,263.40	150,182	170,644	81,509	20.22	4,031
1983	33,590.53	22,428	25,484	13,145	20.97	627
1984	22,890.74	14,889	16,918	9,406	21.72	433
1985	799.00	506	575	344	22.49	15
1986	4,776,345.00	2,937,548	3,337,773	2,155,024	23.26	92,649
1987	191,999.00	114,595	130,208	90,591	24.05	3,767
1988	471,399.02	272,681	309,832	232,277	24.85	9,347
1989	81,801.35	45,794	52,033	42,039	25.66	1,638
1991	4,550.00	2,375	2,699	2,534	27.31	93
1993	10,683.00	5,160	5,863	6,422	29.00	221
1994	2,090.00	968	1,100	1,304	29.86	44
1995	92,623.87	41,052	46,645	59,872	30.73	1,948
1996	16,037.20	6,787	7,712	10,731	31.60	340
1997	542,034.43	218,294	248,035	375,305	32.49	11,551
1998	90,261.13	34,503	39,204	64,596	33.38	1,935
1999	1,196,499.56	432,606	491,547	884,427	34.28	25,800
2001	30,771.17	9,830	11,169	24,218	36.11	671
2002	8,828.80	2,634	2,993	7,160	37.03	193

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.3 STRUCTURES AND IMPROVEMENTS - STORES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -15						
2006	23,335.76	4,949	5,623	21,213	40.78	520
2009	35,062.67	5,113	5,810	34,512	43.66	790
2010	119,202.74	14,750	16,760	120,323	44.62	2,697
2013	766,511.42	43,369	49,277	832,211	47.54	17,505
	9,814,046.70	5,298,751	6,020,522	5,265,632		190,867
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					27.6	1.94

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - SHOPS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -15						
1900	22,106.14	25,422	25,422			
1906	5,314.00	6,111	6,111			
1939	143.03	148	129	35	4.43	8
1961	294.00	246	214	124	12.24	10
1964	62,202.70	50,042	43,590	27,943	13.52	2,067
1970	41,113.03	30,175	26,285	20,995	16.28	1,290
1972	731.63	519	452	389	17.26	23
1973	456.06	317	276	248	17.77	14
1980	37,308.00	22,415	19,525	23,379	21.49	1,088
1981	380.00	223	194	243	22.05	11
1984	4,420.87	2,396	2,087	2,997	23.79	126
1990	760.83	341	297	578	27.45	21
1992	1,262.14	525	457	994	28.73	35
2002	7,771.55	1,909	1,663	7,274	35.39	206
2003	126,855.39	28,949	25,217	120,667	36.07	3,345
2005	81,535.18	15,711	13,686	80,079	37.46	2,138
2007	14,388.56	2,258	1,967	14,580	38.86	375
2009	46,083.39	5,570	4,852	48,144	40.27	1,196
2011	57,039.17	4,796	4,178	61,417	41.71	1,472
2013	176,220.00	8,286	7,217	195,436	43.16	4,528
2014	21,096.37	599	522	23,739	43.89	541
	707,482.04	206,958	184,341	629,263		18,494

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.0 2.61

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 390.6 STRUCTURES AND IMPROVEMENTS - MICROWAVE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. -5						
1958	3,595.10	3,431	3,775			
1960	10,711.00	10,081	11,209	38	5.18	7
1961	3,163.00	2,955	3,286	35	5.51	6
1963	370.00	340	378	10	6.25	2
1965	3,836.00	3,457	3,844	184	7.09	26
1967	1,335.00	1,176	1,308	94	8.05	12
1970	10,814.00	9,143	10,166	1,189	9.74	122
1972	343.00	281	312	48	11.00	4
1973	0.06					
1985	1,012.66	622	692	371	20.76	18
1987	1,675.72	968	1,076	684	22.48	30
1990	506.10	264	294	237	25.15	9
1993	52,453.00	24,332	27,054	28,022	27.91	1,004
2000	533,507.00	172,312	191,585	368,597	34.62	10,647
2001	3,570.75	1,080	1,201	2,548	35.60	72
2002	68,104.00	19,193	21,340	50,169	36.58	1,371
2005	160,656.37	35,290	39,237	129,452	39.54	3,274
2008	50,133.90	7,875	8,756	43,885	42.52	1,032
2009	27,234.52	3,712	4,127	24,469	43.51	562
2011	145,795.12	13,747	15,285	137,800	45.51	3,028
	1,078,816.30	310,259	344,925	787,832		21,226

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.1 1.97

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	146,305.31	142,648	146,305			
1997	97,474.13	90,164	97,474			
1998	304,646.05	266,565	304,646			
1999	603,515.98	497,901	603,516			
2000	548,724.47	425,261	548,724			
2001	277,006.49	200,830	277,006			
2002	85,418.33	57,657	85,418			
2003	366,817.44	229,261	366,817			
2004	559,471.40	321,696	559,471			
2005	253,803.99	133,247	253,804			
2006	240,714.52	114,339	240,715			
2007	359,226.26	152,671	359,226			
2008	258,259.64	96,847	258,260			
2009	142,112.23	46,186	124,669	17,443	13.50	1,292
2010	235,921.41	64,878	175,124	60,797	14.50	4,193
2011	33,112.97	7,450	20,110	13,003	15.50	839
2012	181,812.75	31,817	85,883	95,930	16.50	5,814
2013	949,800.94	118,725	320,471	629,330	17.50	35,962
2014	436,003.86	32,700	88,266	347,738	18.50	18,797
2015	558,082.64	13,952	37,660	520,423	19.50	26,688
	6,638,230.81	3,044,795	4,953,565	1,684,666		93,585

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.0 1.41

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	135,769.88	122,193	72,542	63,228	1.50	42,152
2003	91,975.60	76,646	45,502	46,474	2.50	18,590
2004	212,876.52	163,206	96,889	115,988	3.50	33,139
2005	98,246.54	68,773	40,828	57,419	4.50	12,760
2006	45,462.27	28,793	17,093	28,369	5.50	5,158
2007	205,216.62	116,290	69,037	136,180	6.50	20,951
2008	158,110.43	79,055	46,932	111,178	7.50	14,824
2010	43,735.11	16,036	9,520	34,215	9.50	3,602
2012	2,659.54	621	369	2,291	11.50	199
2013	90,413.02	15,069	8,946	81,467	12.50	6,517
2014	40,536.44	4,054	2,407	38,129	13.50	2,824
2015	124,781.75	4,159	2,469	122,313	14.50	8,435
	1,249,783.72	694,895	412,534	837,250		169,151

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.9 13.53

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	537,300.50	537,300	537,300			
2011	3,592,865.38	3,233,579	3,166,621	426,244	0.50	426,244
2012	4,262,366.08	2,983,656	2,921,873	1,340,493	1.50	893,662
2013	2,998,632.87	1,499,316	1,468,269	1,530,364	2.50	612,146
2014	4,454,298.98	1,336,290	1,308,619	3,145,680	3.50	898,766
2015	7,860,944.36	786,094	769,816	7,091,128	4.50	1,575,806
	23,706,408.17	10,376,235	10,172,498	13,533,910		4,406,624
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.1	18.59

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 391.31 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 4-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	640,900.54	640,901	640,901			
2012	587,605.04	514,154	499,252	88,353	0.50	88,353
2013	1,005,087.57	628,180	609,972	395,116	1.50	263,411
2014	942,497.28	353,436	343,192	599,305	2.50	239,722
2015	2,891,765.77	361,471	350,994	2,540,772	3.50	725,935
	6,067,856.20	2,498,142	2,444,311	3,623,545		1,317,421
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					2.8	21.71

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - SECURITY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	47,206.91	44,847	42,022	5,185	0.50	5,185
2007	239,496.27	203,572	190,747	48,749	1.50	32,499
2008	97,170.99	72,878	68,287	28,884	2.50	11,554
2010	151,728.76	83,451	78,193	73,536	4.50	16,341
2011	110,523.31	49,735	46,602	63,921	5.50	11,622
2013	17,085.70	4,271	4,002	13,084	7.50	1,745
2014	248,318.36	37,248	34,901	213,417	8.50	25,108
	911,530.30	496,002	464,754	446,776		104,054

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.3 11.42

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 392 TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 9-S2.5						
NET SALVAGE PERCENT.. 0						
2009	20,757.36	13,262	19,940	817	3.25	251
	20,757.36	13,262	19,940	817		251
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.3	1.21

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S0.5						
NET SALVAGE PERCENT.. 0						
2009	26,992.29	11,157	25,943	1,049	7.04	149
2011	112,868.01	34,801	80,920	31,948	8.30	3,849
2012	71,716.02	17,869	41,549	30,167	9.01	3,348
	211,576.32	63,827	148,412	63,164		7,346

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.6 3.47

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 23-L1.5						
NET SALVAGE PERCENT.. 0						
1988	7,703.58	4,793	2,848	4,856	8.69	559
1996	13,783.47	7,281	4,326	9,457	10.85	872
2010	28,059.22	6,039	3,588	24,471	18.05	1,356
	49,546.27	18,113	10,762	38,784		2,787

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.9 5.63

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	1,048,710.62	859,943	783,785	264,926	4.50	58,872
2009	25,140.50	6,537	5,958	19,182	18.50	1,037
2010	13,234.95	2,912	2,654	10,581	19.50	543
2011	18,326.34	3,299	3,007	15,319	20.50	747
2012	121,083.00	16,952	15,451	105,632	21.50	4,913
2013	107,225.89	10,723	9,773	97,453	22.50	4,331
2014	113,858.46	6,832	6,227	107,631	23.50	4,580
2015	46,262.58	925	843	45,420	24.50	1,854
	1,493,842.34	908,123	827,698	666,144		76,877

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.7 5.15

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1993	112,930.86	101,638	98,072	14,859	2.50	5,944
1994	44,164.49	37,981	36,649	7,515	3.50	2,147
1995	482,263.72	395,456	381,582	100,682	4.50	22,374
1996	26,178.38	20,419	19,703	6,475	5.50	1,177
1997	66,557.30	49,252	47,524	19,033	6.50	2,928
1998	88,199.73	61,740	59,574	28,626	7.50	3,817
1999	121,348.00	80,090	77,280	44,068	8.50	5,184
2000	315,891.49	195,853	188,982	126,909	9.50	13,359
2001	346,825.04	201,159	194,102	152,723	10.50	14,545
2002	260,877.56	140,874	135,932	124,946	11.50	10,865
2003	1,016,987.43	508,494	490,655	526,332	12.50	42,107
2004	159,776.78	73,497	70,919	88,858	13.50	6,582
2005	103,031.86	43,273	41,755	61,277	14.50	4,226
2006	127,724.69	48,535	46,832	80,893	15.50	5,219
2007	127,136.15	43,226	41,709	85,427	16.50	5,177
2008	3,454.86	1,036	1,000	2,455	17.50	140
2010	121,288.80	26,684	25,748	95,541	19.50	4,900
2011	116,687.79	21,004	20,267	96,421	20.50	4,703
2012	91,264.87	12,777	12,329	78,936	21.50	3,671
2013	57,977.91	5,798	5,594	52,384	22.50	2,328
2014	153,637.84	9,218	8,895	144,743	23.50	6,159
2015	39,400.79	788	760	38,641	24.50	1,577
	3,983,606.34	2,078,792	2,005,863	1,977,743		169,129

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 4.25

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 396.1 POWER OPERATED EQUIPMENT - LARGE MACHINERY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-L4						
NET SALVAGE PERCENT.. 0						
1987	98,792.55	84,512	98,793			
1988	30,196.78	25,530	30,197			
1991	63,523.57	52,061	63,524			
1994	73,940.65	59,085	73,941			
2009	17,905.52	5,290	10,511	7,395	15.50	477
2010	17,055.60	4,264	8,472	8,584	16.50	520
	301,414.67	230,742	285,438	15,977		997

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.0 0.33

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-L2.5						
NET SALVAGE PERCENT.. 0						
1988	14,147.08	9,661	12,642	1,505	7.61	198
	14,147.08	9,661	12,642	1,505		198
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					7.6	1.40

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 397 COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-L2						
NET SALVAGE PERCENT.. 0						
1966	6,297.22	5,625	6,297			
1981	48,699.61	36,569	48,700			
1982	124,114.34	91,845	124,114			
1983	28,773.20	20,965	28,773			
1984	97,497.38	69,932	97,497			
1985	145,088.91	102,420	145,089			
1986	538,997.86	374,361	538,998			
1987	402.60	275	403			
1988	3,698.32	2,485	3,698			
1989	187,535.57	123,858	187,536			
1990	110,966.42	72,027	110,966			
1991	235,192.66	150,095	235,193			
1992	187,945.50	117,893	187,946			
1993	66,715.28	41,121	66,715			
1994	458,908.15	277,846	458,908			
1995	305,546.27	181,522	305,546			
1996	107,093.18	62,406	107,093			
1997	934,426.84	533,474	934,427			
1998	183,538.20	102,447	183,538			
1999	2,610,639.55	1,420,423	2,610,640			
2000	3,483,611.53	1,841,576	3,483,612			
2001	1,248,702.34	637,975	1,248,702			
2002	2,745,527.18	1,349,042	2,745,527			
2003	2,373,377.32	1,113,328	2,373,377			
2004	300,406.97	133,408	300,407			
2005	2,004,645.03	834,654	2,004,645			
2007	912,570.16	320,641	912,570			
2008	786,461.13	247,735	786,461			
2009	859,091.85	238,200	859,092			
2010	882,566.09	209,812	867,019	15,547	16.77	927
2011	548,899.73	108,281	447,456	101,444	17.66	5,744
2012	607,513.31	94,438	390,252	217,261	18.58	11,693
2013	507,011.53	56,922	235,222	271,790	19.53	13,917
2014	1,429,698.13	96,833	400,149	1,029,549	20.51	50,197
2015	3,404,982.60	77,395	319,824	3,085,159	21.50	143,496
	28,477,141.96	11,147,829	23,756,392	4,720,750		225,974

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.9 0.79

LOUISVILLE GAS AND ELECTRIC COMPANY
COMMON PLANT

ACCOUNT 397.1 COMMUNICATION EQUIPMENT - RADIO AND TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1981	6,920.20	6,920	6,920			
1986	61,577.60	61,578	61,578			
1988	3,314.77	3,315	3,315			
1989	4,396.70	4,397	4,397			
1991	10,533.35	10,533	10,533			
1994	6,487.07	6,487	6,487			
1995	64,990.60	64,991	64,991			
1996	6,026.30	6,026	6,026			
1997	3.00	3	3			
1998	7,177.01	7,177	7,177			
1999	380,560.16	380,560	380,560			
2000	3,629,541.63	3,629,542	3,629,542			
2001	149,078.15	149,078	149,078			
2002	107,256.16	107,256	107,256			
2003	1,602,730.17	1,602,730	1,602,730			
2004	38,017.32	38,017	38,017			
2005	304,328.51	304,329	304,329			
2006	881,357.34	837,289	881,357			
2007	1,029,803.94	875,333	1,029,804			
2008	42,195.22	31,646	42,195			
2010	4,289,974.15	2,359,486	3,815,517	474,457	4.50	105,435
2011	722,023.60	324,911	525,413	196,611	5.50	35,747
2012	137,025.92	47,959	77,554	59,472	6.50	9,150
2013	180,719.18	45,180	73,060	107,659	7.50	14,355
2014	231,950.13	34,793	56,264	175,686	8.50	20,669
2015	3,804,784.29	190,239	307,635	3,497,149	9.50	368,121
	17,702,772.47	11,129,775	13,191,738	4,511,034		553,477

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.2 3.13