

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF)	
KENTUCKY UTILITIES COMPANY FOR AN)	CASE NO. 2018-00294
ADJUSTMENT OF ITS ELECTRIC RATES)	

In the Matter of:

ELECTRONIC APPLICATION OF)	
LOUISVILLE GAS AND ELECTRIC)	CASE NO. 2018-00295
COMPANY FOR AN ADJUSTMENT OF ITS)	
ELECTRIC AND GAS RATES)	

DIRECT TESTIMONY OF
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THE PRIME GROUP, LLC

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Exhibits

- Exhibit WSS-1 – Qualifications
- Exhibit WSS-2 – Cost Components for Residential Service Rate RS
- Exhibit WSS-3 – Study of Rate TODS Base Demand Ratchets
- Exhibit WSS-4 – Cost Support for LED Fixture and Underground Pole Charges
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- Exhibit WSS-6 – Cost Support for Solar Capacity Charges
- Exhibit WSS-7 – Cost Support for Electric Vehicle Supply Equipment Rate and Rider
- Exhibit WSS-8 – Cost Support for Redundant Capacity Charge
- Exhibit WSS-9 – Cost Components for Residential Gas Service Rate RGS
- Exhibit WSS-10 – Cost Components for Rate FT
- Exhibit WSS-11 – Cost Support for Utilization Charge for Daily Imbalances
- Exhibit WSS-12 – Cost Support for Substitute Gas Sales Service Rate SGSS
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- Exhibit WSS-19 – LOLP Analysis for Electric COS
- Exhibit WSS-20 – Zero Intercept Overhead Conductor (KU)
- Exhibit WSS-21 – Zero Intercept Underground Conductor (KU)
- Exhibit WSS-22 – Zero Intercept Line Transformers (KU)
- Exhibit WSS-23 – Zero Intercept Overhead Conductor (LG&E)
- Exhibit WSS-24 – Zero Intercept Underground Conductor (LG&E)
- Exhibit WSS-25 – Zero Intercept Line Transformers (LG&E)
- Exhibit WSS-26 – Electric COS Functional Assignment (KU)
- Exhibit WSS-27 – Electric COS Functional Assignment (LG&E)
- Exhibit WSS-28 – Electric COS Class Allocation (KU)
- Exhibit WSS-29 – Electric COS Class Allocation (LG&E)
- Exhibit WSS-30 – Gas Transmission Plant Functional Assignment for COS
- Exhibit WSS-31 – Zero Intercept Distribution Mains
- Exhibit WSS-32 – Low-, Medium-, and High-Pressure Distribution Mains
- Exhibit WSS-33 – Gas COS Functional Assignment and Classification
- Exhibit WSS-34 – Gas COS Class Allocation
- Exhibit WSS-35 – Gas COS Storage Allocation
- Exhibit WSS-36 – Summary Results of Lead-Lag Study

1 **I. INTRODUCTION**

2 **Q. Please state your name and business address.**

3 A. My name is William Steven Seelye. My business address is 6001 Claymont Village
4 Drive, Suite 8, Crestwood, Kentucky 40014.

5 **Q. By whom and in what capacity are you employed?**

6 A. I am the managing partner for The Prime Group, LLC, a firm located in Crestwood,
7 Kentucky, providing consulting and educational services in the areas of utility
8 regulatory analysis, revenue requirement support, cost of service, rate design and
9 economic analysis.

10 **Q. On whose behalf are you testifying in this proceeding?**

11 A. I am testifying on behalf of Kentucky Utilities Company (“KU”), which provides
12 electric service to utilities throughout Kentucky, and Louisville Gas and Electric
13 Company (“LG&E”) (collectively, “Companies”), which provides both electric and
14 natural gas sales and delivery services in Louisville-Jefferson County and
15 surrounding counties in Kentucky.

16 **Q. What is the purpose of your testimony?**

17 A. The purpose of my testimony is (i) to describe the proposed allocation of the revenue
18 increases for KU and for LG&E’s electric and natural gas operations; (ii) to support
19 KU and LG&E’s proposed rates; (iii) to sponsor the fully allocated cost of service
20 studies based on KU and LG&E’s embedded cost of providing electric and natural
21 gas service for the fully forecasted test year, which is the 12 months beginning May
22 1, 2019; and (iv) to sponsor the lead-lag studies for KU and LG&E.

1 **Q. Please summarize your testimony.**

2 A. In developing its proposed rates in this proceeding, KU and LG&E relied heavily on
3 the results of the cost of service studies. The purpose of a class cost of service study
4 is to determine the contribution that each customer class is making towards the
5 utility's overall rate of return. Cost of service is a standard measure of
6 reasonableness for utility rate design. Rates of return are calculated for each rate
7 class. In the electric cost of service studies, production fixed costs were allocated
8 based on hourly class loads weighted by the hourly Loss of Load Probability
9 ("LOLP"), which is a key measure that has been used by KU and LG&E for many
10 years to plan their generation resources. The Companies used LOLP as an electric
11 cost of service methodology in their 2016 rate cases, which several of the intervenors
12 to those proceedings supported. LG&E's gas cost of service study used the same
13 methodology as was filed in its 2016 rate case. The class cost of service studies were
14 also used as a guide for developing unit charges for electric and gas service.

15 KU and LG&E are taking steps toward implementing rate changes that will
16 provide appropriate and equitable cost recovery in a changing utility industry. To
17 more accurately reflect cost of service and to create greater flexibility for possible
18 future development of rates for emerging technologies, the Companies are proposing
19 to structure the Basic Service Charge as a daily rather than a monthly charge. The
20 Companies are also proposing to separate out the infrastructure and variable cost
21 components of the energy charge for Residential Service (Rate RS), General Service
22 (Rate GS) and other two-part rates that include only a customer charge and an

1 energy charge. The purpose of this change in the presentation of these rate
2 schedules is to provide more information to customers, stakeholders and employees
3 about which costs are avoidable through the installation of distributed generation
4 (i.e., the variable cost component) and which costs are less likely to be avoided (i.e.,
5 the fixed cost component).

6 KU and LG&E are also proposing changes to Time-of-Day Secondary
7 Service (Rate TODS) so that the demand charge will be billed on a kilo-Volt-Amp
8 (kVA) basis rather than on a kilo-Watt (kW) basis. Time-of-Day Primary Service
9 (Rate TODP), Retail Transmission Service (Rate RTS), and Fluctuating Load
10 Service (Rate FLS) are already billed on a kVA basis.

11 The Companies are introducing 24 new and replacement light emitting diode
12 (LED) lighting offerings, lowering their current rates for LED lights, and proposing
13 to restrict most of their non-LED lighting rate offerings so that they will no longer be
14 available for new installations. As non-LED fixtures fail and are no longer
15 functioning, they will be replaced with LED lights. KU and LG&E will also allow
16 customers, at their option, to replace functioning non-LED lights with LED lights,
17 but they will be assessed an LED Conversion Fee for five years to ensure that
18 stranded investment costs created by the conversion to LED lights are not shifted to
19 other customers. While KU and LG&E desire to be proactive in transitioning to
20 LED lights, the Companies want to take steps to ensure that stranded costs are not
21 shifted to other customers.

22 The Companies are also proposing changes to the Solar Share Program Rider

1 (Rider SSP) and Electric Vehicle Charging (Rate EVC) rate to increase customer
2 interest in these offerings while ensuring that these programs will not be subsidized
3 by non-participating customers.

4 For the natural gas side of the business, LG&E is proposing a three-part rate
5 for Firm Transportation Service (Rate FT) consisting of a customer charge, demand
6 charge and volumetric charge. This rate structure is cost-based and corresponds to
7 the rate structure currently being applied to large-volume loads on the electric side of
8 the business. LG&E is also offering a Standard Facility Contribution Rider (SFC)
9 that will allow commercial and industrial customers that are required to make a
10 contribution-in-aid-of-construction (CIAC) payment for a gas main extension to
11 make monthly installment payments, including interest, for the CIAC over a five-
12 year period.

13 I also supervised the preparation of the lead-lag studies the Companies used
14 to determine components of cash working capital. The lead-lag studies were
15 performed using detailed revenue and expense data for the calendar year 2017.

16 **Q. Are you supporting certain information required by Commission Regulations**
17 **807 KAR 5:001, Section 16(7) and 16(8)?**

18 A. Yes. I am sponsoring the following schedules for the corresponding Filing
19 Requirements:

- 20 • Cost of Service Studies Section 16(7)(v) Tab 52
- 21 • Revenue Summary Section 16(8)(m) Tab 66

22 **Q. How is your testimony organized?**

1 A. My testimony is divided into the following sections: (I) Introduction, (II)
2 Qualifications, (III) Electric Rate Design and the Allocation of the Increases, (IV)
3 Gas Rate Design and the Allocation of the Increase, (V) Miscellaneous Service
4 Charges, (VI) Electric Cost of Service Studies, (VII) Gas Cost of Service Study, and
5 (VIII) Lead-Lag Studies.

6

7 **II. QUALIFICATIONS**

8 **Q. Please describe your educational and professional background.**

9 A. I received a Bachelor of Science degree in Mathematics from the University of
10 Louisville in 1979. I have also completed 54 hours of graduate level course work in
11 Industrial Engineering and Physics. From 2014 through 2015 I completed an
12 additional 12 hours of Electrical Engineering coursework at the University of
13 Louisville's Speed School of Engineering (courses in computer design,
14 microcontroller programming, digital signal processing, and computer
15 communications). In addition, from 2012 through 2015, I was an instructor at
16 Louisville's Walden School and a private tutor and instructor in advanced placement
17 calculus, linear algebra, pre-calculus, college algebra and differential equations.

18 Concerning my professional background, from May 1979 until July 1996, I
19 was employed by LG&E. From May 1979 until December, 1990, I held various
20 positions within the Rate Department of LG&E. In December 1990, I became
21 Manager of Rates and Regulatory Analysis. In May 1994, I was given additional
22 responsibilities in the marketing area and was promoted to Manager of Market

1 Management and Rates. I left LG&E in July 1996 to form The Prime Group, LLC,
2 with two other former employees of LG&E. Since leaving LG&E, I have performed
3 or supervised the preparation of cost of service and rate studies for over 150
4 investor-owned utilities, rural electric distribution cooperatives, generation and
5 transmission cooperatives, and municipal utilities. Therefore, including my time at
6 LG&E, I have more than 35 years of experience in the utility industry. A more
7 detailed description of my qualifications is included in Exhibit WSS-1.

8 **Q. Have you ever testified before any state or federal regulatory commissions?**

9 A. Yes. I have testified in over 70 regulatory and court proceedings in 13 different
10 jurisdictions. I have testified before the Kentucky Public Service Commission on
11 behalf of both KU and LG&E, as well as on behalf of other utilities, on numerous
12 occasions. A listing of my testimony in other proceedings is included in Exhibit
13 WSS-1.

14 **Q. Please describe your work and testimony experience as they relate to topics
15 addressed in your testimony.**

16 A. I have performed or supervised the development of cost of service and rate studies
17 for over 150 utilities throughout North America. I have testified on numerous
18 occasions regarding the rates proposed by electric, gas and water utilities, including
19 KU and LG&E. I have also testified on numerous occasions regarding lead-lag
20 studies.

21

1 **III. ELECTRIC RATE DESIGN AND THE ALLOCATION OF THE**
2 **INCREASES**

3 **A. ALLOCATION OF THE ELECTRIC INCREASES**

4 **Q. Please summarize your recommendations for allocating the electric revenue**
5 **increases to the classes of service.**

6 A. The Companies are proposing an overall revenue increase of \$112,459,859 for KU,
7 which corresponds to a 6.91% increase, and a \$34,887,485, revenue increase for
8 LG&E, which corresponds to a 3.01% increase. The Companies are also proposing
9 changes to the late payment charge and other miscellaneous charges which result in
10 changes to other operating revenue. Accounting for changes in other operating
11 revenue, the overall increase in revenues from *sales to ultimate customers* is
12 \$112,918,875 (or 7.11%) for KU and \$35,210,457 (or 3.09%) for LG&E. (See
13 Schedule M-2.1 for KU and Schedule M-2.1-E for LG&E in the Companies' Filing
14 Requirements.) After reviewing the results of the cost of service studies and
15 carefully considering other factors, I am recommending that the Companies' rates be
16 increased as follows (see Table 1) for the specified rate schedules:

17

1

Table 1

Approximate Percentage Increases in Revenues By Rate Class			
TIER	Rate Schedules	KU	LG&E
I	Residential (RS, VFD, RTOD-Energy, RTOD-Demand)	8.11%	4.09%
II	General Service (GS) Power Service (PS) All-Electric Schools (AES) (KU) Lighting Service (LS) Restricted Lighting Service (RLS) Outdoor Sports Lighting (OSL) Special Contract (LG&E)	6.61%	2.65%
III	Time-of-Day Secondary (TODS) Time-of-Day Primary (TODP) Retail Transmission Service (RTS) Fluctuating Load Service (FLS)	6.11%	2.09%
IV	Lighting Energy Service (LE) Traffic Energy Service (TE)	0.00%	0.00%
Total Sales to Ultimate Customers		7.11%	3.09%

2

3 As shown above, for the residential rate classes (TIER I), I am recommending an
4 increase of one percentage point above the overall increases. In the Companies'
5 class cost of service studies, the residential rate classes indicate the lowest rates of
6 return on rate base of any major rate class. For KU, the residential rate of return on
7 rate base is only 3.03% as compared to 5.58% overall. For LG&E, the residential
8 rate of return on rate base is only 2.69% as compared to 6.73% overall. Therefore, I
9 am recommending larger percentage increases for the residential rate classes to
10 address the class subsidies that the residential rate classes are currently receiving
11 while recognizing the ratemaking principle of gradualism. To bring the rates of

1 return for the residential rate classes to the proposed overall rates of return on rate
2 base would require much larger increases to residential rate classes.

3 On the other end of the spectrum, I am recommending no rate increases for
4 Rates LE and TE (TIER IV). The cost of service studies indicate extremely high
5 rates of return for these two rate classes. However, with few customers taking
6 service under these schedules, the revenue collected from these two rates are
7 relatively small.

8 I am recommending that the large customer rates (TIER III) receive an
9 increase that is one percentage point below the overall increases for KU and for
10 LG&E. These rate classes indicate higher rates of return than the residential
11 customer classes. Therefore, I am recommending that a percentage increase of
12 6.11% be applied to the four KU large customer rate schedules and that a percentage
13 increase of 2.09% be applied to the four LG&E large customer rate schedules.

14 The proposed percentage increases for all other rate schedules (TIER II) are
15 approximately 6.61% for KU and 2.65% for LG&E. These rate classes indicate
16 higher rates of return than the residential rate classes but are generally less critical
17 than the large customer rate schedules with respect to economic development and
18 customer retention.

19 **Q. In developing your recommended increases, were you guided by the results of**
20 **the electric cost of service studies?**

21 A. Yes. While other considerations came into play, the results of the Companies' cost
22 of service studies were important. With respect to Rates TE and LE, the cost of

1 service studies indicated high rates of return for these two rate classes. For KU, the
2 combined rate of return for Rates TE and LE was 17.84%, and for LG&E, the
3 combined rate of return for Rates TE and LE was 17.60%. These rates of return are
4 significantly higher than the overall rate of return of 5.58% for KU and 6.73% for
5 LG&E. I also compared the rates of return from the Companies' cost of service
6 studies for the large customer rates to the rates of return of the other rate classes
7 excluding Rates TE and LE ("other rate schedules"). For KU, the rate of return for
8 the large customer rates is 5.17%, and for LG&E, the rate of return for the large
9 customer rates is 10.06%. These results suggest that the large customer rates should
10 receive a lower increase than certain other rate classes, particularly KU and LG&E's
11 residential rate classes, which indicate extremely low rates of return.

12 **Q. Are there other considerations for recommending a lower percentage increase**
13 **for the large customer rates?**

14 A. Yes. To be eligible for Rates TODS, TODP or RTS, a customer must have a 12-
15 month average demand of at least 250 kVA. To be eligible for Rate FLS, a
16 customer must have a monthly demand of at least 20,000 kVA. These rates are
17 therefore only available to the largest customers on KU's and LG&E's systems.
18 Thus, these rates would be applicable to large businesses looking to locate their
19 operations in KU's and LG&E's service territories. Large businesses, such as
20 manufacturers (e.g., North American Stainless, Ford Motor Company, and Toyota),
21 shipping companies (e.g., United Parcel Service) and internet-based suppliers (e.g.,
22 Amazon), will often have options for where they locate their operations and will

1 decide on a location based on an array of factors, including the prices of electric
2 energy and natural gas. In many cases, the price of electricity is one of the more
3 important considerations in determining the location of a large new business facility
4 or where a business will choose to expand its existing operations. Over the years, I
5 have been involved in negotiating electric and gas contracts with numerous large
6 businesses in connection with new or expanded operations. In all cases, it was clear
7 that the businesses had choices regarding where they located or expanded their
8 operations and that the price of energy was a critical consideration in their decision-
9 making process.

10 Adding large commercial and industrial sales generally allows a utility to
11 spread its fixed costs over a larger sales base.¹ Likewise, losing existing large
12 commercial and industrial customers will generally have the opposite effect,
13 resulting in fixed costs being spread over a smaller sales base. Furthermore, for
14 many large commercial or industrial customers, the business considerations for
15 making siting decisions are often quite different from small to medium-size
16 customers. Small and medium-size customers are often located in a particular area
17 because that is where their customers are located. A convenience store, for
18 example, will locate its operations in an area because its customers are located in
19 *that area*. Large customers will usually have greater optionality regarding their
20 siting decisions than small and medium-size customers. In a sense, small and
21 medium-size customers can be viewed as *native customers* in comparison to large

¹ A possible exception is when a utility's marginal costs exceed the embedded costs reflected in its rates.

1 customers which are often less *anchored* to a specific regional market. Even after
2 locating at a site, studies have shown that large industrial consumers, especially
3 metal, chemical, and plastic/rubber manufacturers, exhibit significantly higher price
4 elasticity than residential, government, and small commercial and industrial
5 consumers.² To promote economic development and to create an environment
6 favorable to customer retention, it is my recommendation to apply a lower
7 percentage increase for large customer rates, particularly given the somewhat higher
8 rates of return for this group of customers.

9 **Q. Have you prepared schedules showing the proposed revenue increase for each**
10 **standard rate schedule?**

11 A. Yes. The electric revenue increases for each rate class are shown on Schedule M-2.1
12 of Section 16(8)(m) of the Filing Requirements for KU and Schedule M-2.1-E of
13 Section 16(8)(m) of the Filing Requirements for LG&E. The detailed billing
14 calculations for each rate schedule are shown on Schedule M-2.3 for KU and
15 Schedule M-2.3-E for LG&E. The proposed unit charges for each rate schedule are

² *Price elasticity* (e_p) is the ratio of the percentage change in demand (energy usage in this instance) (Q) to the percentage change in price (P), as follows:

$$e_p = \frac{\frac{dQ}{Q}}{\frac{dP}{P}}$$

and is generally estimated using log-linear regression techniques. For example, see Mathew E. Kahn and Erin T. Mansur, “Do local energy prices and regulation affect the geographic concentration of employment,” *Journal of Public Economics* (May 2013); Mathew E. Kahn and Erin T. Mansur, “How do Energy Prices, and Labor and Environmental Regulations, Affect Local Manufacturing Employment Dynamics? A Regression Discontinuity Approach,” Working Paper 16538, National Bureau of Economic Research (November 2010); and Gale Boyd and Jonathan M. Lee, “Energy Efficiency and Price Responsiveness in Energy Intensive Chemicals Manufacturing,” U.S. Energy Information Administration (January 2018).

1 shown on these schedules.

2 **B. RESIDENTIAL SERVICE (RATE RS)**

3 **Q. Please provide a brief description of Rate RS.**

4 A. Rate RS is the standard electric rate schedule available to single-family residential
5 service. KU and LG&E serve approximately 436,000 and 371,000 residential
6 customers, respectively, under this rate schedule. Rate RS has a two-part rate
7 structure that includes a Basic Service Charge and an Energy Charge.

8 **Q. What are the charges that KU and LG&E are proposing for Rate RS?**

9 A. The Companies are proposing a Basic Service Charge of \$0.53 per day. This
10 proposed charge is equivalent to a monthly charge of \$16.13 per month, assuming
11 365.25 days per year, normalized for leap years which occur every four years.
12 Therefore, KU and LG&E are proposing to increase the Basic Service Charge from
13 \$12.25 per month to a charge *equivalent* to \$16.13 per month. KU is proposing to
14 increase its energy charge from \$0.09047 per kWh to \$0.09552 per kWh. LG&E is
15 proposing to increase its energy charge from \$0.09382 per kWh to \$0.09420 per
16 kWh.

17 **Q. Are the Companies proposing daily Basic Service Charges for other rate**
18 **schedules?**

19 A. Yes. For all *electric* rates that include a Basic Service Charge as a pricing
20 component, KU and LG&E are proposing that the Basic Service Charge be stated as
21 a daily charge. LG&E's gas rates will be discussed later in my testimony, but the
22 Basic Service Charge for all gas rates that include a Basic Service Charge and are

1 also billed on a CCF basis will be stated as a daily charge.

2 **Q. Why are the Companies proposing that the Basic Service Charge be stated as a**
3 **daily charge?**

4 A. A daily charge more accurately accounts for the actual days in a billing period and
5 thus more accurately reflects cost of service. Because customer meters are generally
6 read about the same day each month, a month such as February will typically result
7 in fewer days within the billing period. With a daily charge, customers will receive
8 a lower Basic Service Charge during billing cycles with fewer days, more accurately
9 reflecting the fixed costs for each day that a customer takes service. A daily charge
10 also facilitates the pro-ration of customer bills when there is a change in service
11 status, such as a move-in/move-out at a residential premise. While KU and LG&E
12 currently prorate the Basic Service Charge during a month for move-in/move-outs,
13 the Companies believe that a daily charge is easier for customers to understand than
14 the concept of pro-ration. Furthermore, in general, a daily customer charge could
15 also create future optionality for new programs such as electric vehicle rates and pre-
16 paid metering, which may need to be billed on a daily basis.

17 **Q. Has the Commission approved a daily customer charge for any other utility in**
18 **Kentucky?**

19 A. Yes, the customer charges for Meade County Rural Electric Cooperative
20 Corporation's (Meade County RECC) residential, commercial and industrial rates
21 are stated as a daily charge. Daily charges were first approved for Meade County
22 RECC by the Commission in its Order in Case No. 2010-00222 dated February 17,

1 2011. Also, while not rate regulated by the Commission, it should be noted that
2 Louisville Water Company's and Louisville & Jefferson County Metropolitan Sewer
3 District's service charges are stated and billed as daily charges.

4 **Q. Are the Companies proposing any other changes in the presentation of the**
5 **charges for Rate RS?**

6 A. Yes, KU and LG&E are proposing that the energy charge be broken down into a
7 variable cost component (Variable Energy Charge) and a fixed cost component
8 (Infrastructure Energy Charge). For KU, the Variable Energy Charge is \$0.03234
9 per kWh and the Infrastructure Energy Charge is \$0.06318 per kWh. For LG&E, the
10 Variable Energy Charge is \$0.03206 per kWh and the Infrastructure Energy Charge
11 is \$0.06214 per kWh. These charges would also apply to Volunteer Fire Department
12 Service (Rate VFD), Residential Time-of-Day Service (Rates RTOD-Energy and
13 RTOD-Demand), General Service (Rate GS), and All Electric Schools Service (Rate
14 AES) (KU only).

15 **Q. Why are the Companies proposing this change?**

16 A. The purpose of showing the energy charge as consisting of both a variable cost
17 component and a fixed cost component is solely educational and informational at
18 this point in time. The Companies want customers, stakeholders and employees to
19 be aware that two types of costs are included in the energy charge for Rate RS and
20 other rates that have a two-part rate structure consisting of a Basic Service Charge
21 and an Energy Charge. The energy cost component consists of costs that vary
22 directly with the kWh usage of customers, such as fuel expenses and variable

1 operation and maintenance expenses. The fixed cost component consists of demand-
2 related costs that do not vary directly with energy usage, such as depreciation
3 expenses, return, taxes, and fixed operation and maintenance expenses related to
4 utility infrastructure. It is important for customers, stakeholders and employees to
5 understand that not all costs are automatically reduced when customers use less
6 energy. For example, the fixed costs associated with poles, transformers,
7 conductors, power plants, office buildings, etc., are not automatically reduced when
8 consumers reduce their energy usage.³ As greater emphasis is placed on distributed
9 generation and energy conservation in our society, it is important for customers,
10 stakeholders and employees to understand the distinction between fixed and variable
11 costs.

12 **Q. What is the breakdown of total costs among these three cost components for**
13 **Rate RS?**

14 A. The following table (Table 2) shows how the cost of providing service to customers
15 under Rate RS is broken down between customer-related fixed costs, demand-related
16 fixed costs, and energy-related variable costs for KU and LG&E:

17

³ The Commission recently recognized the magnitude of fixed-cost recovery accomplished through residential energy rates in the Commission's recent order in the Companies' Advanced Metering Systems application proceeding. *In the Matter of: Electronic Joint Application of Louisville Gas and Electric Company and Kentucky Utilities Company for a Certificate of Public Convenience and Necessity for Full Deployment of Advanced Metering Systems*, Case No. 2018-00005, Order at 13 (Aug. 30, 2018).

1

Table 2

Cost Component	KU Percentage of Cost	LG&E Percentage of Cost
Customer-Related Fixed Costs	20.9%	22.2%
Demand-Related Fixed Costs (Infrastructure Demand Costs)	46.9%	45.6%
Energy-Related Variable Costs	32.2%	32.2%

2

3 **Q. How are these costs currently recovered from Rate RS customers?**

4 A. Rate RS, as well as a number of the Companies' other rate schedules that serve
5 smaller commercial and industrial customers (for example Rate GS), are currently
6 structured as a *two-part rate* consisting of a customer charge (Basic Service Charge)
7 and an energy charge. The Basic Service Charge is billed as a flat monthly charge
8 per customer, and the energy charge is a variable charge billed on a cents-per-kWh
9 basis. Under a two-part rate design, all *three cost components* (customer costs,
10 demand costs and energy costs) are recovered through *two rate components*
11 (customer charge and energy charge). Unlike the three- and multi-part rates that are
12 used for larger customers, the two-part rate for Rate RS does not utilize a demand
13 charge. Therefore, demand costs (costs associated with transformers, overhead and
14 underground conductor, transmission lines, and generation capacity) must be
15 recovered through either the customer charge or the energy charge. For Rate RS, all
16 demand costs and a portion of the customer costs are currently being recovered

1 through the energy charge. The following tables compares the percentage of costs
2 broken down by component (customer cost, demand cost, and energy cost) to the
3 percentage of recovery through the proposed rate components (customer charge and
4 energy charge) for KU (Table 3) and LG&E (Table 4):
5
6

Table 3 – KU

Component	Percentage of Cost	Rate Design
Customer	20.9%	11.7%
Demand	46.9%	0.0%
Energy	32.2%	88.3%

7

8

9

Table 4 – LG&E

Component	Percentage of Cost	Rate Design
Customer	22.2%	14.1%
Demand	45.6%	0.0%
Energy	32.2%	85.9%

10

11

1 As can be seen from these tables, all demand costs and a significant portion of
2 customer costs are currently recovered through a variable energy charge.

3 **Q. What are three- and multi-part rate designs?**

4 A. A *three-part rate* is a rate structure that includes a customer charge, energy charge
5 and demand charge. KU and LG&E's rate for medium commercial and industrial
6 customers (Rate PS) is a three-part rate consisting of a customer charge, energy
7 charge and demand charge. The rates for large commercial and industrial customers
8 (Rates TODS, TODP, RTS, and FLS) are structured as a *multi-part rate* consisting
9 of a customer charge, energy charge and multi-part demand charge that is unbundled
10 between production fixed cost components and transmission/distribution fixed cost
11 components. The reason that a two-part rate structure traditionally has been used in
12 the industry for residential and small commercial and industrial accounts is that the
13 cost of the metering technology necessary to bill a three- or multi-part rate for small
14 customers has been prohibitive. In my experience, this is changing in the industry.
15 As utilities install advanced metering technology for all types of customers, it
16 becomes more feasible to use three- or multi-part rates for residential and general
17 service (small commercial and industrial) customers and thereby offer rates that
18 more accurately reflect cost of service.

19 **Q. Does recovering fixed customer and demand costs through a variable energy
20 charge create problems?**

21 A. Yes, it certainly does. The Companies must install generation, transmission and
22 distribution infrastructure to serve customers. The costs associated with this

1 infrastructure are fixed. As explained earlier, some of these fixed costs are demand-
2 related and are thus related to utility infrastructure that is sized to meet maximum
3 loads that customers place on the system while other fixed costs are customer-related
4 and are thus related to the number of customers that the utility serves. These fixed
5 costs typically will not change if a customer uses more energy or if a customer uses
6 less energy. For example, once KU or LG&E installs a distribution line,
7 transformer, service line, and meter to serve a customer, the operation and
8 maintenance expenses, depreciation expenses, property taxes, interest expenses, and
9 other such costs are not decreased if a customer uses less energy. Once the facilities
10 are installed they are invariant to customer usage and are therefore fixed. If the costs
11 are recovered through a volumetric charge rather than a fixed charge, then when a
12 customer uses less energy these fixed costs will not be recovered from the customer,
13 and those costs must be recovered from other customers. This is particularly
14 problematic if a customer reduces energy consumption by installing distributed
15 generation technology such as solar panels or a wind turbine but falls back on the
16 utility when sunlight is unavailable or when the wind isn't blowing. In those
17 instances, the customer will have reduced its energy usage with distributed
18 generation but will still require the same generation, transmission and distribution
19 capacity to meet its demand requirements. The customer will have reduced the
20 billing of fixed costs collected through the energy charge but will not have caused
21 the utility to reduce its fixed costs. In those instances, the fixed costs are thus shifted
22 to customers who have *not* installed distributed generation technology.

1 **Q. What is the basis for the proposed increase in the Basic Service Charge for Rate**
2 **RS?**

3 A. The Companies are proposing a Basic Service Charge that moves the charge
4 significantly towards the customer-related costs from the Companies' cost of service
5 studies. As will be explained in greater detail in the portion of my testimony dealing
6 with the electric cost of service study, the methodology that is used to classify costs
7 as customer related corresponds to the methodology that has been accepted by the
8 Commission in the past. The methodology for classifying costs as customer-related
9 also corresponds to one of the standard methodologies set forth in the *Electric Utility*
10 *Cost Allocation Manual* published by the National Association of Utility Regulatory
11 Commissioners (NARUC).

12 **Q. Have you prepared an exhibit showing the calculation of the cost components**
13 **for Rate RS?**

14 A. Yes. Exhibit WSS-2 shows the calculation of the unit customer cost, demand related
15 cost, and energy costs from the Companies' cost of service studies. From this
16 calculation, the customer cost for KU is \$23.89 per customer per month; the
17 demand-related cost is \$0.04702/kWh; and the energy cost is \$0.03234/kWh. KU is
18 proposing a Basic Service Charge of \$16.13 (stated monthly) which is 67.5% of the
19 unit cost from KU's cost of service study. The customer cost for LG&E is \$20.34
20 per customer per month; the demand-related cost is \$0.04541/kWh; and the energy
21 cost is \$0.03206/kWh. LG&E is also proposing Basic Service Charge of \$16.13
22 (stated monthly) which is 79.3% of the unit cost from LG&E's cost of service study.

1 **Q. Please describe the type of costs that are recovered through the Basic Service**
2 **Charge.**

3 A. Customer costs include costs related to the minimum system that each customer
4 must have in place to access the electric grid. Customer costs also include the cost
5 of operating and maintaining this minimum system as well as other costs not related
6 to customer usage, such as meter reading, billing and customer service costs. The
7 minimum system comprises the meter, service drop from the transformer, the
8 transformer, the minimum size of wire, and poles extending to the distribution
9 substation that is necessary to provide a customer with access to the electric grid.
10 Once the cost of this minimum system is determined using the zero-intercept
11 methodology (discussed later in my testimony), it can be allocated to each customer.

12 **Q. What other costs need to be considered in developing the Basic Service Charge?**

13 A. Customers often need more equipment than the minimum system in order to receive
14 adequate service. The cost of this equipment above the minimum is related to the
15 customer's usage level and is a demand-related fixed cost that is recovered through
16 either a demand or energy charge. A cost of service study is performed for the
17 purpose of allocating costs as accurately as possible based on cost causation. In a
18 cost of service study, it is important to distinguish the distribution system costs
19 related to demand from the distribution system costs that are related to the minimum
20 system that are not related to demand, as discussed in the NARUC *Electric Utility*
21 *Cost Allocation Manual*. As discussed earlier, the Companies must install the
22 minimum amount of equipment to provide customers with access to the electric grid.

1 This minimum amount of equipment is not related to the volume of electricity used
2 by the customer, and each customer must have that minimum amount of equipment
3 in place to obtain electric service. These non-volumetric fixed distribution costs are
4 associated with serving the customer and therefore should be borne by the customer
5 through a fixed customer charge regardless of usage. The remainder of the
6 distribution costs, which are related to installed capacity, are classified as demand-
7 related and are collected through a kWh energy charge for Rate RS or through a kW
8 or kVA charge for customer classes billed under a three- or multi-part rate that has a
9 demand charge. This split of distribution system costs between volumetric and fixed
10 assures that customers only have to pay for what they are actually using, namely the
11 basic minimum system that all customers require plus as much additional equipment
12 as required to meet their needs.

13 **Q. Will the Companies' proposed Basic Service Charge of \$16.13 recover all of KU**
14 **and LG&E's customer-related costs for Rate RS?**

15 A. No. The proposed effective Basic Service Charge of \$16.13 per customer per month
16 does not recover all of the customer-related fixed costs of \$23.89 for KU and \$20.34
17 for LG&E. The differences between the proposed Basic Service Charge and customer-
18 related fixed costs will therefore be recovered in the energy charge.

19 **Q. Will the Companies' proposed residential rates help to eliminate subsidies?**

20 A. Yes. There are two types of subsidies that need to be considered – inter-class subsidies
21 and intra-class subsidies. The term “*inter-class subsidies*” refers to subsidies that are
22 provided from or to one class of customers to or from another class of customers, and

1 the “*intra-class subsidies*” refers to subsidies that are provided from or to customers
2 within the same rate class. The Companies’ proposed rates are designed to make
3 progress towards reducing both *inter-* and *intra-class* rate subsidies. The
4 apportionment of the total revenue increase to the customers was developed in such a
5 manner as to provide a reduction in *inter-class subsidies*.

6 The rate making principle to follow to avoid *intra-class subsidies* is that fixed
7 costs should be recovered through fixed charges (such as the customer charge and
8 demand charge), and variable costs should be recovered through variable charges (such
9 as the energy charge and the fuel adjustment charge). If fixed costs are recovered
10 through variable charges, such as the energy charge assessed on a kWh basis, each
11 kWh contains a component of fixed costs and customers using more energy than the
12 average customer in the class are paying more than their fair share of the utility’s fixed
13 costs while customers using less energy than the average customer in the class are
14 paying less than their fair share of the utility’s fixed costs. These fixed costs should be
15 collected through the billing units associated with the appropriate cost driver, and
16 energy usage clearly is not the correct cost driver for collecting fixed costs.

17 The collection of fixed costs through the energy charge typically results in
18 customers with above-average usage subsidizing customers with below-average usage.
19 In order to eliminate this source of *intra-class subsidies*, the Companies propose a rate
20 design that more closely follows the ratemaking principle of recovering fixed costs
21 through fixed charges and variable costs through variable charges than does their
22 current rate design.

1 Increasing the Basic Service Charge by a larger percentage than the energy
2 charge will help eliminate subsidies by bringing the charges toward the actual cost of
3 providing service. Increasing the Basic Service Charge from \$12.25 per month to a
4 monthly equivalent of \$16.13 will eliminate some of the subsidies that high-usage
5 customers are currently providing low-usage customers.

6

7 **C. RESIDENTIAL TIME-OF-DAY ENERGY AND DEMAND SERVICES**

8 **Q. Please provide a brief description of the Companies' residential time-of-day**
9 **rates.**

10 A. The Companies offer two residential time-of-day rates, RTOD-Energy and RTOD-
11 Demand. Rate RTOD-Energy is a time-of-day rate that includes a time
12 differentiated energy charge. Under the rate, customers are charged a significantly
13 lower energy charge for off-peak usage. There are currently approximately 95
14 customers taking service under RTOD-Energy from both KU and LG&E.

15 Rate RTOD-Demand is a time-of-day rate that includes a flat energy charge
16 but a time differentiated demand charge. There is currently one customer taking
17 service under RTOD-Demand from LG&E.

18 **Q. What charges are KU and LG&E proposing for Rate RTOD-Energy?**

19 A. KU is proposing to increase the Basic Service Charge from \$12.25 per month to a
20 monthly equivalent of \$16.13 (\$0.53 per day) and to increase the peak energy charge
21 from \$0.27615 per kWh to \$0.31817 per kWh. LG&E is proposing to increase the
22 Basic Service Charge from \$12.25 per month to a monthly equivalent of \$16.13

1 (\$0.53 per day) and to increase the peak energy charge from \$0.23483 per kWh to
2 \$0.24058 per kWh. As with Rate RS, the energy charge for Rate RTOD-Energy will
3 be broken down into Variable Energy Charge and Infrastructure Energy Charge.
4 The Companies are proposing to increase the Basic Service Charge to the same level
5 as being proposed for Rate RS. No changes are being proposed to the off-peak
6 energy charge other than breaking them down into a Variable Energy Charge and an
7 Infrastructure Energy Charge.

8 **Q. What charges are KU and LG&E proposing for Rate RTOD-Demand?**

9 A. KU is proposing a Basic Service Charge of \$0.53 per day, an Energy Charge of
10 \$0.04478 per kWh, a Base Demand charge of \$3.44 per kW, and a Peak Demand
11 charge of \$8.90 per kW. LG&E is proposing a Basic Service Charge of \$0.53 per
12 day, an Energy Charge of \$0.05183 per kWh, a Base Demand charge of \$3.48 per
13 kW, and a Peak Demand charge of \$7.62 per kWh. The energy charge for Rate
14 RTOD-Demand will be broken down into Variable Energy Charge and Infrastructure
15 Energy Charge.

16 **Q. Is there any difference between the Variable Energy Charge for Rates RS,**
17 **RTOD-Demand, and RTOD-Energy?**

18 A. No, the Variable Energy Charge is the same for all three rate schedules. The
19 difference in the rates is how the fixed costs are recovered through the rate
20 components. For example, for RTOD-Energy fixed costs are recovered through the
21 peak energy charge while for RTOD-Demand fixed costs are recovered through both
22 the energy charge and the demand charges.

1 **D. GENERAL SERVICE (RATE GS)**

2 **Q. Please provide a brief description of Rate GS.**

3 A. Rate GS is the standard electric rate schedule available to small commercial and
4 industrial customers served at secondary voltages (available voltages *less than*
5 2,400/4,160Y volts). The rate schedule is limited to customers whose 12-month
6 average monthly demands do not exceed 50 kW. Approximately 84,000 small
7 commercial and industrial customers are served under Rate GS on KU and
8 approximately 46,000 are served under Rate GS on LG&E. Rate GS has a two-part
9 rate structure that includes a Basic Service Charge and an Energy Charge.

10 **Q. What charges are the Companies proposing for Rate GS?**

11 A. It is the Companies' objective to leave the Basic Service Charges for Rate GS at the
12 current levels. However, due to the effect of rounding the proposed daily Basic
13 Service Charges to two decimal places, the Companies are proposing a slight
14 increase in the Basic Service Charge for Rate GS from \$31.50 per month to a
15 monthly equivalent of \$31.66 (\$1.04 per day) for single-phase service and from
16 \$50.40 to a monthly equivalent of \$50.53 (\$1.66 per day) for three-phase service.
17 KU is proposing to increase the energy charge from \$0.10490 per kWh to \$0.11379
18 per kWh, and LG&E is proposing to increase the energy charge from \$0.10297 per
19 kWh to \$0.10637 per kWh. As with Rate RS, the energy charge for Rate GS will be
20 broken down into Variable Energy Charge and Infrastructure Energy Charge. For
21 KU the Variable Energy Charge is \$0.03271 per kWh and the Infrastructure Energy
22 Charge is \$0.08108 per kWh, and for LG&E the Variable Energy Charge is

1 \$0.03283 per kWh and the Infrastructure Energy Charge is \$0.07354 per kWh.

2

3 **E. ALL ELECTRIC SCHOOLS SERVICE (AES) (KU ONLY)**

4 **Q. Please provide a brief description of Rate AES.**

5 A. Rate AES is a KU-only rate generally available for school buildings although the
6 rate is closed to new customers and is limited to customers that were qualified for,
7 and being served on, Rate AES as of July 1, 2011. There are approximately 560
8 schools taking service under Rate AES. KU is proposing a slight increase in the
9 Basic Service Charge for Rate AES from \$85.00 per month to a monthly equivalent
10 of \$85.23 (\$2.80 daily) for single-phase service and from \$140.00 to a monthly
11 equivalent of \$140.01 (\$4.60 daily) for three-phase service. Again, the proposed
12 changes in the Basic Service Charges reflect the effect of rounding the daily charges
13 to two decimal places while leaving the charges equivalent to their current levels.
14 KU is proposing to increase the energy charge from \$0.08244 per kWh to \$0.08888
15 per kWh. As with Rates RS and GS, the energy charge for Rate AES will be broken
16 down into Variable Energy Charge and Infrastructure Energy Charge. The Variable
17 Energy Charge is \$0.03251 per kWh and the Infrastructure Energy Charge is
18 \$0.05637 per kWh.

19

20 **F. POWER SERVICE (RATE PS)**

21 **Q. What charges are the Companies proposing for Rate PS?**

22 A. Rate PS is available for large commercial and industrial customers served at

1 secondary voltages (available voltages less than 2,400/4,160Y volts) whose 12-
2 month average loads exceed 50 kW but do not exceed 250 kW and for large
3 commercial and industrial customers served at primary voltages (2,400/4,160Y volts,
4 7,200/12,470Y volts, or 34,500 volts) whose 12-month average do not exceed 250
5 kW. The Companies are proposing a slight increase in the Basic Service Charge
6 from \$90 per month to a monthly equivalent of \$90.10 (\$2.96 per day) for secondary
7 voltage customers. The Companies are proposing a slight increase in the Basic
8 Service Charge from \$240.00 to a monthly equivalent of \$240.15 (\$7.89 per day) for
9 customers served at primary voltages. Again, the proposed changes in the Basic
10 Service Charges reflect the effect of rounding the daily charges to two decimal
11 places while leaving the charges equivalent to their current levels. Other rate
12 changes proposed for Rate PS are shown on Schedule M-2.3 for KU and Schedule
13 M-2.3-E for LG&E.

14

15 **G. OUTDOOR SPORTS LIGHTING SERVICE (OSL)**

16 **Q. Please describe OSL.**

17 A. OSL is a pilot rate introduced in the Stipulation and Recommendation in the
18 Companies' 2016 rate case proceedings. The pilot rate is limited to 20 customers
19 each for KU and LG&E on a first-come-first-served basis. The rate affords
20 customers with lighting for outdoor sports fields to realize savings by operating their
21 lighting equipment during off-peak hours. The rate consists of a Basic Service
22 Charge, Energy Charge, and Base and Peak Demand Charges. KU currently serves

1 seven customers, and LG&E currently serves one customer under OSL.

2 **Q. Are the Companies proposing to retain OSL?**

3 A. Yes. The Companies are proposing to retain the rate schedule as a pilot program.
4 By allowing sports fields the opportunity to avoid the Companies' system peaks and
5 thereby avoid costs, the rate schedule appears to be operating effectively.
6 Furthermore, the Companies' cost of service studies do not indicate that OSL is
7 being subsidized by other customer classes. Therefore, the Companies' propose to
8 continue the rate as a pilot program. Because there are fewer than 20 customers
9 currently taking service under OSL, the Companies propose to leave the maximum
10 number of customers under the schedules at the current level of 20 customers on
11 each system.

12 **Q. Are the Companies proposing to adjust the charges for OSL?**

13 A. Yes. The Companies are proposing a slight increase in the Basic Service Charge
14 from \$90 per month to a monthly equivalent of \$90.10 (\$2.96 per day) for secondary
15 voltage customers. The Companies are proposing a slight increase in the Basic
16 Service Charge from \$240.00 to a monthly equivalent of \$240.15 (\$7.89 per day) for
17 customers served at primary voltages. The proposed changes in the Basic Service
18 Charges reflect the effect of rounding the daily charges to two decimal places while
19 leaving the charges equivalent to their current levels. Other rate changes proposed
20 for OSL are shown on pages 16 and 17 of Schedule M-2.3 for KU and Schedule M-
21 2.3-E for LG&E.

22

1 **H. LARGE CUSTOMER RATES (RATES TODS, TODP, RTS, FLS)**

2 **Q. What are the standard large customer rates offered by KU and LG&E?**

3 A. KU and LG&E offer four standard rates for large commercial and industrial
4 customers: Time-of-Day Secondary Service (Rate TODS), Time-of-Day Primary
5 Service (Rate TODP), Retail Transmission Service (Rate RTS), and Fluctuating
6 Load Service (Rate FLS). Rate TODS is available to customers served at secondary
7 voltages (available voltages less than 2,400/4,160Y volts) with average demands
8 between 250 kW and 5,000 kW. Rate TODP is available to customers served at
9 primary voltages (2,400/4,160Y volts, 7,200/12,470Y volts, or 34,500 volts) with
10 average demands greater than 250 kVA. Rate RTS is available to customers served
11 at transmission voltages (69,000 volts or higher) with average demands greater than
12 250 kVA. Rate FLS is available to customers served at primary or transmission
13 voltage whose demands are 20,000 kW or greater. Customers with demands of
14 20,000 kW or greater whose load either increases or decreases 20 MVA or more per
15 minute or whose load either increases or decreases 70 MVA or more in ten minutes,
16 when any such increases or decreases occur more than once during any hour of the
17 month, are required to take service under Rate FLS. The Companies' largest
18 customers are served under these rate schedules. For KU, the proposed charges for
19 Rates TODS, TODP, RTS, and FLS are shown on pages 9, 10, 11, and 12,
20 respectively, of Schedule M-2.3 of KU's Filing Requirements. For LG&E, the
21 proposed charges for Rates TODS, TODP, RTS, and FLS are shown on pages 8, 9,
22 10, and 11, respectively, of Schedule M-2.3-E of LG&E's Filing Requirements.

1 **Q. Do all of these rate schedules have the same basic rate structure?**

2 A. Yes. All four of these rates have a rate structure consisting of a Basic Service
3 Charge, an Energy Charge, and a Maximum Load Charge comprising a Peak
4 Demand Charge, an Intermediate Demand Charge, and a Base Demand Charge. For
5 Rate TODS, the demand charges are currently billed based on a charge per kW while
6 Rates TODP, RTS, and FLS are billed based on a charge per kVA. The Peak
7 Demand Charge applies to billing demands (maximum demands) that occur during
8 the weekday hours (“Peak Demand Period”) from 1:00 PM to 7:00 PM during the
9 summer months of May through September (“summer peak months”) and during the
10 weekday hours from 6:00 AM to 12:00 Noon during winter months of October
11 through April (“winter peak months”). The Intermediate Demand Charge applies to
12 billing demands that occur during the weekday hours (“Intermediate Demand
13 Period”) from 10:00 AM to 10:00 PM during the summer peak months and from
14 6:00 AM to 10:00 PM during the winter peak months. The Base Demand Charge
15 applies to the billing demands that occur at any time during the month.

16 **Q. Is there a cost basis for this rate structure?**

17 A. Yes. The Companies must install sufficient generation resources to meet their peak
18 demands. Peak demand conditions occur during the summer peak months and the
19 winter peak months. Furthermore, peak conditions occur during hours between 6:00
20 AM and 10:00 PM but vary by season. The Companies must also install sufficient
21 transmission and distribution facilities to deliver power to individual customers
22 regardless of when they need it – during the peak or intermediate period or

1 otherwise. Over the years, the Companies have structured the Peak Demand Charge
2 and the Intermediate Demand Charge so that these charges would essentially provide
3 recovery of generation fixed costs. The Base Demand Charge was structured so that
4 the charge would basically provide recovery of transmission and distribution
5 demand-related costs. Therefore, the Maximum Load Charge was, and is,
6 essentially unbundled between generation fixed costs, which are recovered through
7 the Peak and Intermediate Demand Charges, and transmission and distribution
8 demand-related fixed costs, which are recovered through the Base Demand Charge.

9 **Q. How are the billing demands determined?**

10 A. The billing demands for the Peak and Intermediate Demand Charges are determined
11 as the greater of (a) the maximum measured load during the Peak or Intermediate
12 Demand Periods in the current billing period or (b) 50% of the highest measured
13 demand for the Peak or Intermediate Demand Periods during the preceding 11
14 monthly billing periods. This means that a 50% demand ratchet applies to the Peak
15 and Intermediate Demand Charges. The billing demands for the Base Demand
16 Charge are determined as the greater of (a) the maximum measured load in the
17 current billing period (i.e., all hours of the months), (b) 100% of the highest
18 measured demand determined the same way in the preceding 11 monthly billing
19 periods, or (c) 100% of the contract capacity based on the customer's maximum
20 load. This means that a 100% demand ratchet applies to the Base Demand Charge.
21 A higher ratchet was implemented for the Base Demand Charge because the charge
22 was designed to recover transmission and distribution demand-related costs, which

1 must be adequately sized to meet the customer's maximum demand whenever the
2 demand occurs.

3 **Q. What changes are KU and LG&E proposing to these rates?**

4 A. KU and LG&E propose to keep the same basic rate structure for all four rates, but
5 for Rate TODS the Companies propose to modify the demand charges so that they
6 will be billed based on a charge per kVA. Over the past decade or more, the
7 Companies have been transitioning the demand billing for their large customer rate
8 schedules to kVA billing. Rate TODS is the last large customer rate class to be
9 transitioned to kVA billing. Rates TODP, RTS, and FLS are already being billed on
10 a kVA basis.

11 **Q. Why are KU and LG&E proposing to transition demand billing for Rate TODS
12 customers from kW to kVA?**

13 A. Currently, the Rate TODS tariff stipulates that if a Rate TODS Customer has a kVA
14 meter, the maximum load for demand billing purposes is 90 percent of the measured
15 kVA load for each billing period (Peak, Intermediate, and Base), as the demand
16 charge is based on \$/kW. If a Customer does not have a kVA meter and the power
17 factor (ratio of kW to kVA) measured at the time of maximum load is less than 90
18 percent, the maximum load for demand billing purposes will be increased by a kW
19 power factor adjustment up to a 90 percent power factor. This 90 percent ceiling on
20 power factor does not accurately reflect the cost of providing service to customers of
21 the same demand. Any power factor less than 100 percent increases the energy lost
22 in distribution systems and imposes additional costs on the Companies.

1 Transitioning from kW to kVA demand billing will thereby eliminate this 90 percent
2 factor ceiling (in effect raising it to 100 percent), lower the demand rates (with all
3 else being equal), and allow the Companies to allocate costs more in line with
4 providing service.

5 **Q. In the Stipulation and Recommendation in the Companies' 2016 rate case**
6 **proceedings the Companies agreed to file a study in their next rate case**
7 **proceedings concerning the impacts of the 100% base demand ratchets for Rate**
8 **TODS. Did the Companies conduct this study?**

9 A. Yes. The study is included as Exhibit WSS-3. The study demonstrates that the
10 100% demand ratchet that was agreed to by the parties in the Stipulation and
11 Recommendation in the Companies' 2016 rate case proceedings is accomplishing
12 what the ratchet was designed to do, which was to more accurately reflect the cost of
13 providing service to the Companies' largest customers.

14

15 **I. CURTAILABLE SERVICE RIDERS (CSR)**

16 **Q. Please describe the Companies' CSR schedules.**

17 A. The Companies' CSR schedules provide credits to industrial or commercial
18 customers who have agreed to interrupt a portion of their load when called upon by
19 KU or LG&E. KU and LG&E have two CSR schedules: Curtailable Service Rider-1
20 (Rider CSR-1) and Curtailable Service-2 (Rider CSR-2). KU's CSR schedules were
21 closed to new participation, including additional participation from customers
22 already taking service under one of the riders, as of July 1, 2017.

1 For LG&E, the riders are limited *inter alia* to customers who had either (i)
2 executed contracts for service under the riders by July 1, 2017, or (ii) gave notice of
3 interest in being served under the riders by July 1, 2017. Customers giving notice
4 of interest in the CSR schedules must begin taking service under the riders by
5 January 1, 2019. Curtailable customers receive a discount in the form of a credit to
6 their demand charges in exchange for their willingness to receive curtailable service
7 on a designated portion of their load.

8 **Q. Are KU and LG&E proposing changes to the CSR schedules?**

9 A. No, other than minor grammatical edits. Specifically, the Companies are not
10 proposing to change the CSR credits.

11 **Q. Did any of LG&E's customers give notice by July 1, 2017, expressing interest in
12 being served under the CSR schedules?**

13 A. Yes. Five LG&E customers gave notice of interest in being served under CSR. As
14 of the date of filing of the Applications in these proceedings, none of the customers
15 have entered into contracts to be served under CSR. The forecasted CSR credits for
16 the five customers who have given notice of interest in taking service under CSR are
17 reflected in LG&E's Schedule M-2.1-E and the supporting schedules in LG&E's
18 Filing Requirements on the assumption that all five customers would take service
19 under Rider CSR-2. If any of these customers are not taking service under CSR by
20 January 1, 2019, then the associated credits will need to be removed from the
21 revenue calculations later in these proceedings.

22

1 **J. LIGHTING RATES**

2 **Q. Please provide an overview of the lighting rates currently offered by KU and**
3 **LG&E.**

4 A. KU and LG&E offer two rates that include the lighting fixture along with the
5 delivered energy to operate the lights. Those two rates are Lighting Service (Rate
6 LS) and Restricted Lighting Service (Rate RLS). Under Rates LS and RLS, the rates
7 include the lighting fixtures along with the delivered energy to operate the lighting
8 fixtures. Under these two rates, the lights can be fed by either overhead or
9 underground service. For lights fed from underground service, the cost of a non-
10 wood pole is currently included in the rate. For lights fed from overhead service, the
11 fixture is typically attached to an existing pole; therefore, the cost of the pole is not
12 included in the rate. However, if a wood pole must be installed to provide service
13 for an overhead light, then the customer would pay a separate monthly fee for that
14 pole. KU provides approximately 172,000 lights under Rates LS and RLS to 52,000
15 customers in 77 counties in Kentucky. LG&E provides approximately 90,000 lights
16 to 12,000 customers in Louisville (Jefferson County) and five surrounding counties.
17 Of these amounts, municipal and governmental customers utilize KU and LG&E's
18 Rates LS and RLS to illuminate streets, parks, and parking lots with approximately
19 130,000 lights.

20 KU and LG&E also offer two types of delivered energy service to customers
21 who own their lighting fixtures or traffic signal and control equipment. Those two
22 rates are Lighting Energy Service (Rate LE) and Traffic Energy Service (Rate TE).

1 **Q. Please provide an overview of the proposed modifications to Rates LS and RLS.**

2 A. In their 2016 rate cases, KU and LG&E each introduced eight light emitting diode
3 (LED) offerings. In the current proceedings, the Companies are proposing to reduce
4 the LED rates introduced in the 2016 rate cases to reflect the lower overall costs of
5 LED fixtures and to reflect changes in certain factors in the carrying charge
6 calculations used to determine the charges. The Companies are also proposing to
7 introduce 16 new LED offerings. Therefore, KU and LG&E are proposing to offer
8 a total of 24 LED offerings for each company. Under the proposed tariffs in these
9 proceedings, except for the London and Victorian fixtures, for which adequate LED
10 replacements are still under evaluation, the Companies would no longer install new
11 non-LED lights. Accordingly, all non-LED lights, except for the London and
12 Victorian fixtures, as applicable,⁴ would be moved from Rate LS to Rate RLS and
13 thus be restricted. The Companies would continue to maintain the existing non-
14 LED lights; however, if a non-LED fixture fails and the Companies no longer have
15 replacement equipment in inventory to repair or replace the fixture, then the
16 customer will be given a choice to have the light removed or to replace the non-LED
17 light with an LED light. KU and LG&E will also allow customers, at their option,
18 to replace non-LED lights that are functioning (i.e., in good working order) with
19 LED lights, but in those instances the customer would pay an LED Conversion Fee
20 over five years to ensure that the stranded costs associated with functioning non-
21 LED lights are not imposed on other customers.

⁴ KU does not offer London fixtures.

1 **Q. How were the proposed LED charges determined?**

2 A. For overhead lights, the proposed charge reflects the current cost to the Companies
3 of the LED fixture, photocell and associated equipment (service wire, connectors,
4 etc.), labor required for installation, and expected maintenance of the fixture. For
5 underground lights, the Companies are proposing to break out the charges into a
6 fixture charge and a pole charge. The fixture charge consists of the costs to the
7 Companies of an LED fixture, photocell, labor required for installation, and expected
8 maintenance of the fixture. Included in the pole charge is the cost to the Companies
9 of the pole and associated equipment (base, connectors, etc.), labor to install the
10 pole, and expected maintenance of the pole. This is in contrast to the current
11 underground LED rates, where the cost of the fixture and the pole are bundled
12 together into a single charge. The proposed charges for both underground and
13 overhead fixtures are determined by calculating the monthly costs of the various
14 types of fixtures using a standard carrying cost methodology that is consistent with
15 how overall revenue requirements are determined in this proceeding. The cost of the
16 fixtures reflects the installed cost of *new* fixtures, associated equipment, and
17 maintenance, which in total are lower than what they were in the 2016 rate cases. In
18 calculating the charge for poles for underground lighting service, the annual cost was
19 determined based on the embedded cost of an *existing* pole. In other words, it is
20 assumed that an LED fixture will be installed on an existing pole, and the cost of the
21 pole thus reflects the net depreciated cost of a pole on KU or LG&E's system. This
22 is a reasonable assumption because for most LED conversions the existing pole will

1 be used. Again, this contrasts with the way that the underground LED charges were
2 developed in the 2016 rate cases, which reflected the cost of a new pole, which
3 would be higher than the depreciated cost of an existing pole. The carrying charge
4 calculations used to develop the rates for the fixtures assume an average service life
5 of 25 years for all LED lights except for the Open Bottom (4,500-6,000 Lumen)
6 fixture, for which a 15-year life was utilized because of the shorter life expectancy
7 provided by the manufacturer of that light. This contrasts with a 13-year life that
8 was assumed for all LED fixtures in the Companies' 2016 rate cases. The
9 calculation of the charges for the overhead and underground fixtures and the
10 underground poles are shown in Exhibit WSS-4.

11 **Q. Do the proposed LED rates address certain concerns raised by customers?**

12 A. Yes. KU and LG&E's customers, particularly their municipal customers, have
13 expressed a desire for the Companies to do more to transition to LED lights. KU
14 and LG&E are taking significant steps to address those particular concerns in a
15 reasonable manner. Introducing 16 new LED lighting types, with various rates, will
16 give customers much greater flexibility in choosing LED lighting options to meet
17 their needs. The Companies have also identified LED equipment supply options that
18 will help reduce the cost of LED service. Additionally, as described above, the
19 Companies have made reasonable modifications to the carrying charge calculations
20 for LED lighting service that have the effect of lowering the Companies' LED
21 service rates. Specifically, the embedded cost of poles is used, and longer service
22 lives for fixtures and poles, representative of the expected lives of the property, are

1 utilized in the carrying charge calculations. Furthermore, by offering separate pole
2 and fixture charges for underground service, customers switching to LED lights will
3 be able to do so at a lower conversion cost.

4 Ultimately, KU and LG&E must balance a multitude of customer needs,
5 including the needs of municipal and non-municipal customers, and the needs of
6 lighting and non-lighting customers. Although KU and LG&E desire to be pro-
7 active in transitioning to LED lights, the Companies must consider the stranded
8 investment that could potentially be created by replacing working non-LED lights
9 with LED lights. When a currently functioning non-LED fixture is replaced with an
10 LED fixture, a stranded investment is created. To avoid cost shifts to other
11 customers, KU and LG&E are proposing to charge an LED Conversion Fee, spread
12 over five years, to cover the stranded costs created by the replacement of a
13 functioning non-LED fixture.

14 **Q. Please describe how the LED Conversion Fee was determined.**

15 A. The LED Conversion Fee was calculated based on the annual carrying charge
16 applicable to the average embedded cost of a non-LED fixture, assuming an
17 amortization period of five years. The calculation of the charges for KU and LG&E
18 are shown in Exhibit WSS-5.

19 **Q. Please discuss the proposed rate changes to Rates RLS, LE, and TE.**

20 A. KU is proposing to increase each charge under Rate RLS by a uniform percentage
21 increase of 7.09%, and LG&E is proposing to increase each charge under Rate RLS
22 by a uniform percentage increase 2.97%. The overall percentage increases for Rate

1 RLS, after accounting for revenues from the rate mechanisms (FAC, ECR, etc.) are
2 6.61% for KU and 2.66% for LG&E. The Companies are not proposing to change
3 the charges set forth in Rates LE and TE.
4

5 **K. SOLAR SHARE AND ELECTRIC VEHICLE CHARGING RATES**

6 **Q. Please describe KU and LG&E's Solar Share rates.**

7 A. KU and LG&E offer an optional Solar Share Program Rider (Rider SSP) under which
8 customers can purchase electric energy from solar panels jointly installed and
9 maintained by the Companies. Rider SSP was filed by the Companies on August 2,
10 2016, in Case No. 2016-00274 and was approved by the Commission in its Order dated
11 November 4, 2016. As originally filed, Rider SSP included three rate components: (1)
12 an upfront subscription fee, (2) a monthly Solar Capacity Charge, and (3) monthly
13 Solar Energy Credits for the energy produced by the Solar Share Facilities. On August
14 2, 2018, the Companies filed revised tariff sheets with the Commission to consolidate
15 the upfront subscription fee with the Solar Capacity Charge and account for the effects
16 of the Tax Cuts and Jobs Act (Federal Tax Reform Legislation) and Kentucky House
17 Bill 487 (Kentucky Tax Reform Legislation). This change, which was accepted for
18 filing by the Commission on August 28, 2018, resulted in the currently effective
19 monthly Solar Capacity Charge of \$6.27 per quarter-kW (nominal) subscribed.

20 **Q. Are the Companies proposing modifications to these programs?**

21 A. Yes, the Companies are proposing changes to Rider SSP. Changes to the terms and
22 conditions of Rider SSP are discussed in Mr. Conroy's testimony. Regarding the rate

1 components of Rider SSP, LG&E and KU are proposing (i) to levelize the monthly
2 Solar Capacity Charge, which lowers the cost from the current level of \$6.27 to \$5.68
3 per quarter-kW subscribed, (ii) to provide an option for the customer to make a One-
4 Time Solar Capacity Charge of \$790 per quarter-kW subscribed in lieu of making
5 monthly payments of the Solar Capacity Charge, and (iii) to modify the monthly Solar
6 Energy Credit to a Net Billing methodology as more fully discussed below.

7 **Q. Please describe how the proposed Solar Capacity Charge is calculated.**

8 A. The monthly charge has been recalculated to reflect the latest projected cost of the solar
9 facilities (e.g., land, solar panels, inverters, and transformers) and to reflect levelized
10 carrying charges for the determination of the Solar Capacity Charge. In previous
11 filings, non-levelized carrying charges were used to develop the Solar Capacity Charge.
12 While non-levelized carrying charges are more consistent with the determination of
13 revenue requirements for other facilities in rate case filings, the Companies are
14 proposing to utilize levelized carrying charges to incorporate the lowest possible charge
15 for Rider SSP service while still reflecting cost of service principles. With a levelized
16 charge, the Companies would collect the same revenue requirement on a present value
17 basis over the life of the project, but, as compared to non-levelized carrying charges,
18 levelizing the carrying costs results in a lower charge during the early years of the
19 service life of the facilities and a higher charge during the latter years of the service life.
20 As will be discussed below, the Companies are making revenue adjustments in these
21 proceedings to ensure that the under-recovery of these costs in the early years of the
22 program are not borne by other customers.

1 The Companies are also proposing to offer customers an alternative to make a
2 One-Time Solar Capacity Charge payment for the solar capacity in lieu of making
3 monthly payments. This upfront charge reflects the present value of the annual
4 carrying charges for the Rider SSP facilities over the 25-year estimated service life of
5 the facilities. In other words, the One-Time Solar Capacity Charge is the present value
6 of the monthly Solar Capacity Charge as applied over 25 years.

7 **Q. Have you prepared an exhibit showing the calculation of the proposed monthly**
8 **Solar Capacity Charge and the One-Time Solar Capacity Charge?**

9 A. Yes. I have updated the exhibits supporting the Solar Capacity Charge, as filed with
10 the Commission in Case No. 2016-00274, to reflect the latest estimated cost of the solar
11 facilities, to reflect levelized carrying charges, and to calculate the One-Time Solar
12 Capacity Charge based on the present value of the monthly Solar Capacity Charge over
13 25 years. These modifications result in a Solar Capacity Charge of \$5.68 per quarter-
14 kW and a One-Time Solar Capacity Charge of \$790 per quarter-kW. The updated
15 exhibit is included as Exhibit WSS-6.

16 **Q. Please describe the proposed changes to the Solar Energy Credit.**

17 A. For the Solar Energy Credit, Rider SSP currently uses a Buy-All/Sell-All compensation
18 mechanism for energy generated from the solar panels. Under a Buy-All/Sell-All
19 approach, the Companies sell energy and capacity to the participants under the
20 Companies' standard rates but in effect buy solar energy from the Solar Share
21 participants through the credit mechanism at an energy charge that only reflects
22 variable costs. In calculating the monthly Solar Energy Credit the Companies are

1 proposing to use a Net Billing compensation mechanism. This mechanism compares a
2 subscribing customer's share of energy (alternating current energy) from the Rider SSP
3 facilities to the customer's energy usage for each fifteen-minute interval within the
4 billing period. For each 15-minute interval, if the customer's share of energy from the
5 solar facilities is less than the customer's energy consumption, then the Company will
6 bill the customer for its net usage at the energy charge set forth in the rate schedule
7 under which the customer takes service. This is comparable to providing a Solar
8 Energy Credit equivalent to the energy charges set forth in the rate schedule under
9 which the customer is served for the customer's share of energy from the Rider SSP
10 facilities. For energy from the customer's share of the solar facilities that exceeds the
11 customer's energy consumption within each fifteen-minute interval within the billing
12 period, the customer will receive a bill credit per kWh equal to the non-time-
13 differentiated rate set forth in Standard Rate Rider SQF, which is based on the
14 Companies' estimated avoided cost for such generation. This proposal helps place
15 Rider SSP on a level playing field with customer-owned solar panels for generation up
16 to the customer's energy usage.

17 **Q. Please describe KU and LG&E's Electric Vehicle Charging Service (Rate**
18 **EVC).**

19 A. Under Rate EVC, KU and LG&E provide charging service to licensed electric vehicles
20 from Company-owned charging stations. KU and LG&E currently charge \$2.84 and
21 \$2.86 per hour, respectively, for charging service. These fees, which are equivalent to
22 approximately \$6.91 to \$6.96 per gallon of gasoline, respectively, are cost-prohibitive

1 for many customers.⁵ To increase customer interest, the Companies are therefore
 2 proposing to charge \$0.75 per hour for the first two charging hours and \$1.00 per
 3 charging hour thereafter. For four hours of charging, this pricing structure results in an
 4 equivalent price of \$2.13 per gallon of gasoline.⁶ While these fees fully cover the
 5 delivered cost of energy to the charging station (as compared to Rate GS, for example),
 6 the fee structure will not fully recover the carrying costs of the charging stations.
 7 However, the Companies are making revenue adjustments in these proceedings to
 8 ensure that the under-recovery of these costs are borne by shareholders and not by other
 9 customers.

10 **Q. Are the Companies proposing changes to any other electric vehicle (EV) rates?**

11 A. Yes. The Companies offer two other electric vehicle rates, both of which are cost-
 12 based. Under Electric Vehicle Supply Equipment – Rider (Rider EVSE-R) the
 13 Companies provide charging stations behind the customers’ meters which can be used
 14 by the customers to charge electric vehicles. Under Rider EVSE-R, the customer is
 15 responsible for providing the electric energy for the charging station and the Companies

⁵ The equivalent price of gasoline is referred to as an eGallon. For example, assuming (i) a gasoline-powered vehicle with a fuel economy of 27.9 miles per gallon, (ii) an average efficiency for top selling electric vehicles of 0.326 kWh per mile, (iii) 3.74 kWh per hour of charging, and (iv) \$2.84 per hour of charging, the eGallon price is calculated as follow:

$$\begin{aligned}
 eGallon\ Price &= 27.9 \frac{\text{miles}}{\text{gal}} \times 0.326 \frac{\text{kWh}}{\text{mile}} \times \frac{1\ \text{hour}}{3.74\ \text{kwh}} \times \frac{\$2.84}{\text{hour}} \\
 &= 2.432 \frac{\text{hours}}{\text{gal}} \times \frac{\$2.84}{\text{hour}} \\
 &= \frac{\$6.91}{\text{gal}}
 \end{aligned}$$

See “The “eGallon””, published U.S Department of Energy, January 2016 at www/energy.gov. The conversion factor is therefore 2.432 hours of charging to 1 eGallon.

⁶ (2 hr x \$0.75/hr x 2.432 hr/gal + 2 hr x \$1.00/hr x 2.432 hr/gal) / 4hr = \$2.13/gal)

1 bill the customers a monthly fixed charge for the use of the charging station. Under
 2 Electric Vehicle Supply Equipment (Rate EVSE), the Companies provide an unmetered
 3 charging station which can be used by customers to charge electric vehicles. Under
 4 Rate EVSE, the Companies provide the energy for the charging station, the cost of
 5 which is bundled into the monthly fixed charge. The Companies are proposing to
 6 decrease the charges for these services to reflect the lower equipment cost and current
 7 weighted cost of capital and income tax rates, as summarized below:

8

	KU		LG&E	
	Current	Proposed	Current	Proposed
Rider EVSE-R				
Single Charger	\$131.41	\$123.99	\$132.00	\$125.14
Dual Charger	\$204.31	\$175.95	\$205.15	\$177.49
Rate EVSE				
Single Charger	\$182.31	\$134.34	\$180.50	\$135.83
Dual Charge	\$306.10	\$196.64	\$302.13	\$198.85

9

10 The cost support for these charges and the effect on other operating revenues are shown
 11 in Exhibit WSS-7.

12 **Q. Please describe the revenue adjustments being made to ensure that costs related**
 13 **to the Rider SSP and EV programs are not shifted to other customers.**

14 A. To increase customer interest in Rider SSP and EV programs, the Companies’
 15 proposed charges for those services do not provide full fixed-cost recovery (but only
 16 during the early years of Rider SSP due to the proposed use of levelized charges).
 17 Even though the cost shifts related to the use of levelized carrying charges will be

1 reversed over time, the Companies want to ensure that any cost shifts, including
2 temporary and reversible cost shifts, are not borne by other customers. To ensure
3 this, the Companies have imputed revenues for the Rider SSP and EV programs to
4 bring the class rates of return for Rider SSP and EV programs in the Companies'
5 cost of service studies up to the overall rate of return on rate base proposed by the
6 Companies in these proceedings. Revenues of \$199,767 were imputed for KU
7 (\$168,568 for Rider SSP and \$31,199 for EV programs), and revenues of \$90,078
8 were imputed for LG&E (\$58,229 for Rider SSP and a solar special contract,
9 referred to as Business Solar in the cost of service study, and \$31,849 for EV
10 programs). The imputed revenues for solar and EV programs are shown on
11 Schedule M-2.1 for KU and Schedule M-2.1-E for LG&E. These imputed revenues
12 have the effect of lowering the proposed revenue increases to KU and LG&E's other
13 electric rate classes by the amount of the imputed revenues.

14

15 **L. REDUNDANT CAPACITY (RIDER RC)**

16 **Q. Please describe the Companies' Redundant Capacity rider.**

17 A. The Redundant Capacity rider allows customers that have one or more redundant
18 distribution feeds to reserve back-up capacity on the distribution system. This rider
19 would typically be used by customers, such as hospitals, who want greater assurance
20 that their service will not be interrupted because of an outage on a distribution line.
21 These customers would want a redundant feed along with automatic relay equipment
22 capable of switching from a principal circuit to a backup circuit if electric service from

1 the primary feed is lost. With the greater use of technology, some customers are
2 finding it increasingly difficult to tolerate electrical outages for even short periods of
3 time.

4 **Q. How is a customer charged for redundant capacity?**

5 A. A customer who wants a second feed must pay the cost of the customer-specific
6 facilities required to provide the feed, including the second distribution line, automatic
7 relay equipment, or other customer-specific facilities that may be required. Customers
8 can pay for the customer-specific facilities by either making a contribution-in-aid-of-
9 construction or by taking service under the Excess Facilities rider. To provide a
10 customer full backup capacity on a second feed, the Companies must incur additional
11 costs to ensure sufficient network distribution capacity for full backup if a relay occurs
12 on the automatic switchgear. To ensure that there is sufficient capacity on the
13 redundant feed to serve the load if the primary feed goes down, the utility must plan the
14 distribution facility as if there were two customers placing demands on the system. For
15 this reason, the Companies assess a demand charge to cover the distribution demand-
16 related cost of providing backup service for customers with redundant feeds. The
17 demand charge is applied to the customer's monthly billing demand determined under
18 the standard rate schedule under which the customer receives electric service. Rider
19 RC includes a charge for customers taking service at primary voltages and a charge for
20 customers taking service at secondary voltages.

21 **Q. What changes are the Companies proposing to the Redundant Capacity**
22 **charges?**

1 A. KU is proposing to increase the demand charge for primary voltage customers from
2 \$0.86 to \$0.99 per kW per month and from \$1.04 to \$1.16 per kW per month for
3 secondary voltage customers. LG&E is proposing to decrease the demand charge for
4 primary voltage customers from \$1.44 to \$1.41 per kW per month and to increase the
5 charge from \$1.59 to \$1.84 per kW per month for secondary voltage customers. The
6 cost support for the proposed redundant capacity charges is included in Exhibit WSS-8.

7

8 **IV. GAS RATE DESIGN AND THE ALLOCATION OF THE INCREASE**

9 **A. ALLOCATION OF THE GAS REVENUE INCREASE**

10 **Q. Please summarize your recommendations for allocating the gas revenue**
11 **increase to the classes of service?**

12 A. LG&E is proposing an overall revenue increase of \$24,924,874 for its gas line of
13 business, which corresponds to a 7.50% increase. LG&E is also proposing changes
14 to the late payment charge and other miscellaneous charges which result in changes
15 to other operating revenue. Accounting for changes in other operating revenue
16 results in increases in revenues from sales to ultimate customers of \$25,042,771 (or
17 7.57%) for LG&E's gas operations. (See Schedule M 2.1-G in LG&E's Filing
18 Requirements.)

19 I relied on the results of the gas cost of service study to develop my
20 recommendations for allocating the gas revenue increase to the classes of service.
21 As seen in the table below, the class rates of return for Residential Gas Service (Rate
22 RGS) and Commercial Gas Service (Rate CGS) are significantly lower than for the

1 other rate classes. I am therefore recommending that all of the revenue increase be
 2 allocated to these two rate schedules. Specifically, I am recommending a revenue
 3 increase of 8.12% for both Rate RGS and Rate CGS and no increases for the other
 4 rate classes. A comparison of the rate of return at current rates and the percentage
 5 revenue increase (decrease) proposed for each rate class is shown below in Table 5:
 6

7 **Table 5**

Rate Class	Rate of Return On Rate Base	Revenue Increase	Rate of Return On Rate Base After Increase
Residential Service Rate RGS	4.46%	8.12%	6.81%
Commercial Service Rate CGS	6.21%	8.12%	9.14%
Industrial Service Rate IGS	16.70%	0.00%	16.70%
As Available Gas Service Rate AAGS	101.95%	0.00%	101.95%
Firm Transportation Service Rate FT	15.79%	0.00%	15.79%
	5.34%	7.66%	7.75%

8
9

10 **Q. Is LG&E proposing to eliminate all subsidies?**

11 A. No. As with the allocation of the revenue increase for electric service, LG&E is not
 12 proposing to eliminate all rate subsidies in this filing but intends to continue to
 13 eliminate subsidies gradually over time.

14 **Q. Are there any rate classes not shown on the above table?**

15 A. Yes. Rate VFD is not broken out in the cost of service study but is included with
 16 Rate RGS. Distributed Generation Gas Service (Rate DGGS) is a rate class that
 17 serves a small number of customers. It is a demand/commodity rate that is derived
 18 from unit costs from the cost of service study for Rate IGS. Rate DGGS is not

1 broken out in the cost of service study but is included in Rate IGS in the study, as is
2 the Companies' special contract with LG&E to provide gas sales and transportation
3 service to the Mill Creek Generating Station. Local Gas Delivery Service (Rate
4 LGDS) is a rate for the transportation of natural gas produced locally through
5 LG&E's delivery system. There are currently no customers served under the rate
6 schedule. Substitute Gas Sales Service (Rate SGSS) is a rate available to serve
7 customers that desire substitute sales and delivery service from the Company. It is a
8 demand/commodity rate that is derived from unit costs from the cost of service study
9 based on either Rate CGS or Rate IGS, as applicable. One commercial customer is
10 served under Rate SGSS. Rate SGSS is not broken out separately in the study but is
11 included in Rate CGS.

12 **Q. Have you prepared an exhibit showing the proposed gas revenue increase for**
13 **each rate schedule?**

14 A. Yes. The revenue increase for each rate class is shown on Schedule M-2.1-G of
15 Section 16(8)(m) of the Filing Requirements. The detailed billing calculations and
16 proposed unit charges for each rate schedule are shown on Schedule M-2.3-G.

17

18 **B. RESIDENTIAL GAS SERVICE (RATE RGS)**

19 **Q. Please provide a brief description of Rate RGS.**

20 A. Rate RGS is the standard gas rate schedule available to single-family residential
21 service. Approximately 297,000 residential customers are served under this rate

1 schedule. Rate RGS consists of a Basic Service Charge, Distribution Charge and
2 Gas Supply Cost Component.

3 **Q. What are the charges that LG&E is proposing for Rate RGS?**

4 A. LG&E is proposing to increase the Basic Service Charge from \$16.35 per month to a
5 monthly equivalent of \$19.78 (\$0.65 per day), which corresponds to an increase of
6 \$3.43 per month. As discussed earlier, LG&E is proposing to bill the Basic Service
7 Charge on a daily basis for all gas rates that are billed on a CCF basis (i.e., Rates
8 RGS, VFD, CGS and IGS). Gas rates that are billed on an MCF basis will continue
9 to have a monthly Basic Service Charge. The Company is proposing to increase the
10 Distribution Charge from \$0.36300 per CCF to \$0.39076 per CCF. LG&E is
11 proposing the same charges for Volunteer Fire Department Service (Rate VFD).

12 **Q. What is the basis for the proposed increase in the Basic Service Charge for Rate**
13 **RGS?**

14 A. LG&E is proposing a Basic Service Charge that moves the Basic Service Charge
15 significantly towards the customer-related costs from the Company's cost of service
16 study. As will be explained in greater detail later in my testimony regarding the gas
17 cost of service study, the methodology that is used to classify costs as customer
18 related corresponds to the methodology that has been accepted by the Commission in
19 prior rate case orders.

20 **Q. Have you prepared an exhibit showing the calculation of the unit cost**
21 **components for Rate RGS?**

22 A. Yes. Exhibit WSS-9 shows the calculation of the unit customer cost and distribution

1 delivery cost. From this exhibit, the customer cost is calculated to be \$24.94 per
2 customer per month, and the distribution delivery cost is \$0.2951 per CCF. LG&E
3 is proposing a Basic Service Charge equivalent to \$19.78 per month (\$0.65 per day),
4 which is approximately 79.3% of the unit cost from the cost of service study.

5

6 **C. COMMERCIAL GAS SERVICE (RATE CGS)**

7 **Q. Please provide a brief description of Rate CGS.**

8 A. Rate CGS is the standard gas rate schedule available to commercial customers for
9 gas sales service. Approximately 26,000 commercial customers are served under
10 this rate schedule. Rate CGS consists of a Basic Service Charge, Distribution
11 Charge and Gas Supply Cost Component. The Basic Service Charge is
12 differentiated between customers who do not have a meter with a capacity equal to
13 or greater than 5,000 cubic feet per hour (cf/hr) and customers who do have at least
14 one meter with a capacity equal to or greater than 5,000 cf/hr.

15 **Q. What are the charges that LG&E is proposing for Rate CGS?**

16 A. LG&E is proposing to decrease the Basic Service Charge from \$60.00 per month to
17 a monthly equivalent of \$59.96 (\$1.97 per day) for customers who do not have a
18 meter with a capacity equal to or greater than 5,000 cf/hr and to increase the charge
19 from \$285.00 to a monthly equivalent of \$285.20 (\$9.37 per day) for customers who
20 do have at least one meter with a capacity equal to or greater than 5,000 cf/hr. The
21 proposed changes in the Basic Service Charges simply reflect the effect of rounding
22 the daily charges to two decimal places while leaving the charges equivalent to their

1 current levels. It is LG&E's objective to leave the Basic Service Charges for Rate
2 CGS at the current levels. LG&E is proposing to increase the Distribution Charge
3 from \$0.25133 to \$0.32525 per CCF for on-peak usage and from \$0.20133 to
4 \$0.27525 per CCF for off-peak usage.

5

6 **D. INDUSTRIAL GAS SERVICE (RATE IGS)**

7 **Q. Please provide a brief description of Rate IGS.**

8 A. Rate IGS is the standard gas rate schedule available to industrial customers for gas
9 sales service. Approximately 230 industrial customers are served under this rate
10 schedule. Rate IGS consists of a Basic Service Charge, Distribution Charge and Gas
11 Supply Cost Component. The Basic Service Charge is differentiated on the same
12 basis as Rate CGS.

13 **Q. What are the charges that LG&E is proposing for Rate IGS?**

14 A. Except for converting the monthly Basic Service Charge to a daily charge, LG&E is
15 not proposing changes to Rate IGS. As a result of converting the Basic Service
16 Charge to a daily charge, LG&E is proposing a slight decrease in the Basic Service
17 Charge from \$165.00 per month to \$164.97 per month (\$5.42 per day) for customers
18 who do not have a meter with a capacity equal to or greater than 5,000 cf/hr and a
19 slight decrease from \$750.00 to \$749.98 (\$24.64 per day) for customers who do have
20 at least one meter with a capacity equal to or greater than 5,000 cf/hr. Again, the
21 proposed changes in the Basic Service Charges reflect the effect of rounding the
22 daily charges to two decimal places while leaving the charges equivalent to their

1 current levels. It is LG&E's objective to leave the Basic Service Charges for Rate
2 IGS at their current levels. The Company is not proposing to change the
3 Distribution Charge from the current level of \$0.21929 per CCF for on-peak usage
4 and \$0.16929 per CCF for off-peak usage.

5

6 **E. AS AVAILABLE GAS SERVICE (RATE AAGS)**

7 **Q. Please provide a brief description of Rate AAGS.**

8 A. Rate AAGS is the rate schedule available to commercial and industrial customers
9 that agree to take gas sales service on a non-firm basis. There are currently only
10 four customers on this rate schedule. Rate AAGS consists of a Basic Service
11 Charge, Distribution Charge and Gas Supply Cost Component.

12 **Q. Is LG&E proposing changes to Rate AAGS?**

13 A. No.

14

15 **F. FIRM TRANSPORTATION SERVICE (RATE FT)**

16 **Q. Please provide a brief description of Rate FT.**

17 A. Rate FT is the standard gas rate schedule available to large commercial and
18 industrial customers for firm gas transportation service. It is generally available to
19 customers who use at least 50 Mcf per day at each delivery point. Rate FT currently
20 includes an Administrative Charge of \$550.00 per delivery point per month and a
21 Distribution Charge of \$0.4440 per Mcf. LG&E's largest gas customers receive
22 service under this rate schedule.

1 **Q. What are the charges that LG&E is proposing for Rate FT?**

2 A. LG&E is proposing to restructure Rate FT without changing the overall revenue
3 responsibility for the rate class. LG&E is proposing a three-part rate for Rate FT
4 consisting of a customer charge, demand charge and volumetric charge.
5 Specifically, LG&E is proposing to separate the Distribution Charge into three
6 standard cost components: Basic Service Charge, Demand Charge, and Distribution
7 Charge. LG&E is proposing the following charges for Rate FT:

8	Administrative Charge	\$550.00 per delivery point per month
9	Basic Service Charge:	\$750.00 per delivery point per month
10	Demand Charge	\$4.89 per Mcf of Monthly Billing Demand
11	Distribution Charge	\$0.0380 per Mcf

12 The Basic Service Charge recovers customer-related costs and will be applied to
13 each delivery point. The Demand Charge will be applied to the customer's Monthly
14 Billing Demand. The Monthly Billing Demand will be the greater of (a) the
15 maximum volume of gas measured on any day during the current billing period, (b)
16 the highest volume of gas measured on any day in the preceding 11 billing periods,
17 or (c) 50% of the customer's Maximum Daily Quantity (MDQ) as defined in Rate
18 FT. The Distribution Charge is a volumetric charge (or commodity charge) that will
19 be billed based on the customer's monthly gas volumes. The proposed changes in
20 the rate structure for Rate FT are designed to be revenue neutral and will not result in
21 a material change in the revenue for the rate class.

22 **Q. Why is it appropriate to utilize a three-part rate schedule for Rate FT?**

1 A. The implementation of a three-part rate accurately reflects the cost of providing firm
2 transportation service. In LG&E's gas cost of service study, costs are segregated as
3 to whether they are commodity-related, demand-related or customer-related.
4 Commodity-related costs vary with the quantity of gas delivered. Demand-related
5 costs are those costs that relate to facilities installed to meet maximum usage
6 requirements (i.e., demand requirements). Customer-related costs include non-
7 volumetric costs incurred to serve customers regardless of the quantity of gas
8 purchased or the peak requirements of the customers. LG&E's proposed three-part
9 rate therefore corresponds to the classification of costs for Rate FT in its cost of
10 service study and thus reflects the way in which costs are incurred on LG&E's gas
11 delivery system. Furthermore, LG&E's proposed three-part rate for Rate FT is
12 fundamentally consistent with the three-part rate designs used for large power
13 customers under Rates PS, TODS, TODP, RTS, and FLS for the Companies' electric
14 operations.

15 **Q. Were the proposed customer, demand and distribution charges derived from**
16 **LG&E's gas cost of service study?**

17 A. Yes. The Basic Service Charge, Demand Charge, and Distribution Charge were
18 derived from annual revenue requirements for Rate FT from LG&E's cost of service
19 study. The development of the charges is shown in Exhibit WSS-10.

20 **Q. Is LG&E proposing any other changes to Rate FT?**

21 A. Yes. LG&E is also proposing to increase the Daily Storage Charge component of
22 the Utilization Charge for Daily Imbalances (UCDI) from \$0.2785 per Mcf to

1 \$0.3797 per Mcf. The UCDI is a charge that is applied to daily transportation
2 imbalances that exceed $\pm 5\%$. The cost support for the charge is shown in Exhibit
3 WSS-11.

4

5 **G. SUBSTITUTE GAS SALES SERVICE (RATE SGSS)**

6 **Q. Please describe Rate SGSS.**

7 A. Rate SGSS is a standard rate schedule that provides substitute gas sales service for
8 any customer who desires to receive firm sales service from LG&E in addition to gas
9 received from other sources with which the customer is physically connected. This
10 rate therefore applies to customers who normally receive gas supply directly from an
11 interstate pipeline, from another local distribution company, or from a local producer
12 but desire to rely on LG&E as an alternative or substitute supplier of natural gas.

13 **Q. Please describe the rate components for Rate SGSS and the cost basis for the**
14 **charges.**

15 A. Rate SGSS consists of a Basic Service Charge, Demand Charge, and Distribution
16 Charge. The Basic Service Charge is applied to each customer delivery point. The
17 Demand Charge is applied to the customer's Monthly Billing Demand, which is the
18 greater of (1) the customer's Maximum Daily Quantity (MDQ), (2) the highest daily
19 volume of gas delivered to the delivery point during the current billing period, or (3)
20 70 percent of the highest daily volume of gas delivered during the preceding 11
21 monthly billing periods. The Distribution Charge is applied to the quantity of gas
22 (Mcf) delivered to the customer. Currently, for commercial service under Rate

1 SGSS, the Basic Service Charge is \$285.00 per delivery point per month; the
2 Demand Charge is \$6.04 per Mcf of Monthly Billing Demand; and the Distribution
3 Charge is \$0.3600 per Mcf. For industrial service under Rate SGSS, the Basic
4 Service Charge is \$750.00 per delivery point per month; the Demand Charge is
5 \$10.90 per Mcf of Monthly Billing Demand; and the Distribution Charge is \$0.2992
6 per Mcf. Currently, one commercial customer takes service under Rate SGSS.

7 **Q. Please describe the proposed charges for Rate SGSS.**

8 A. For commercial customers, LG&E is proposing a Basic Service Charge of \$285.00
9 per month, a Demand Charge of \$6.73 per Mcf of Monthly Billing Demand, and a
10 Distribution Charge of \$0.3603 per Mcf. For industrial service under Rate SGSS,
11 LG&E is not proposing any changes to the charges. LG&E is also proposing to
12 change the determination of the Customer's Monthly Billing Demand so that it is the
13 greater of the customer's MDQ or the highest daily volume of gas delivered to the
14 delivery point during the current billing period or preceding 11 billing periods.
15 Because LG&E must install transmission and distribution capacity to serve the
16 customer's maximum demand whenever it occurs, it is appropriate to apply the
17 Demand Charge based on the higher of the customer's MDQ or daily demand in the
18 current billing period or preceding 11 billing periods. These proposed charges
19 reflect the unbundled costs from LG&E's gas cost of service study filed in this
20 proceeding for Rate CGS and Rate IGS. Specifically, for commercial customers, the
21 unbundled costs are determined based on revenue requirements for Rate CGS; for
22 industrial customers, the unbundled costs are determined based on revenue

1 requirements for Rate IGS. The calculation supporting the charges for the rate is
2 shown in Exhibit WSS-12. The costs shown in this exhibit are derived from
3 LG&E's gas cost of service study discussed later in my testimony. Specifically,
4 Exhibit WSS-12 reflects cost elements from the cost of service study for Rate CGS
5 and Rate IGS.

6

7 **H. LOCAL GAS DELIVERY SERVICE (RATE LGDS)**

8 **Q. Please describe Rate LGDS.**

9 A. Rate LGDS is a rate schedule that is available to parties who contract with LG&E to
10 provide firm transportation service of locally produced gas.

11 **Q. Please describe the rate components for Rate LGDS and cost basis for the**
12 **charges.**

13 A. Rate LGDS consists of an Administrative Charge, Basic Service Charge (customer
14 charge), Demand Charge, and Distribution Charge. The Basic Service Charge is
15 applied to each customer receipt point. The Demand Charge is applied to the
16 customer's monthly billing demand, which is the greater of the Maximum Daily
17 Quantity (MDQ) or the highest daily volume of gas delivered to the delivery point
18 during the current or preceding 11 monthly billing periods. The Distribution Charge
19 is applied to the net nominated volumes of gas (Mcf) at the delivery point. LG&E is
20 proposing the same charges for Rate LGDS as Rate FT as previously described.

21

1 **I. DISTRIBUTED GENERATION GAS SERVICE (RATE DGGS)**

2 **Q. Please describe Rate DGGS.**

3 A. Rate DGGS is a rate schedule that is available to parties with customer-owned
4 electric generation facilities who require natural gas service.

5 **Q. Is LG&E proposing any modification to the charges for Rate DGGS?**

6 A. No.

7

8 **J. PROPOSED STANDARD FACILITY CONTRIBUTION (RIDER SFC)**

9 **Q. Please describe LG&E's proposed Rider SFC.**

10 A. New commercial and industrial gas customers are required to make a lump-sum, up-
11 front contribution-in-aid-of-construction (CIAC) payment for a gas main extension
12 when the customer's revenue-based allowance described in LG&E's Gas Main
13 Extension Rules does not cover the cost of the gas main extension. Rider SFC will
14 allow new qualifying customers to make equalized monthly payments for the CIAC
15 amount plus interest over a five-year period. Proposed changes to LG&E's Main
16 Extension Rules are discussed in Mr. Conroy's testimony.

17 **Q. Please describe the monthly payment required under Rider SFC.**

18 A. Under Rider SFC, the customer would pay an equalized monthly payment for a
19 period of 60 months. The monthly payment would be calculated by applying a
20 Standard Facility Contribution Factor as determined in Rider SFC to the CIAC
21 amount. The Standard Facility Contribution Factor is determined based on the
22 *capital recovery factor* formula used to calculate constant annuities and loan

1 payments, as follows:

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$$\text{Standard Facility Contribution Factor} = \frac{i(1+i)^{60}}{(1+i)^{60}-1}$$

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The 5-year Treasury rate plus a spread of 100 basis points (1%), divided by 12 months, will be utilized as the interest rate (*i*) for the payment. The 5-year Treasury rate will correspond to the 5-year Treasury constant maturity rate published in the latest Federal Reserve Statistical Release H-15 immediately prior to the date when the customer enters into a written contract to have the Company install the facilities. Pursuant to that contract, the customer will agree to make the monthly payments in accordance with the provisions found in Rider SFC and LG&E's Gas Main Extension Rules.

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Q. Why is the rider needed?

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A. Rider SFC is designed to provide potential commercial and industrial customers an option, and perhaps even an inducement, to locate in LG&E's service territory by allowing customers that might otherwise be required to make a large up-front CIAC payment to make monthly payments over a 5-year period at a reasonable interest rate. Adding large commercial and industrial natural gas customers generally benefits LG&E's existing customers by spreading fixed costs over a larger throughput volume (i.e., over a larger Mcf sales volume). Because other natural gas customers generally benefit from adding commercial and industrial load, LG&E desires to encourage cost-effective growth on its gas system without the impediment

1 of a large up-front CIAC payment. Importantly, other gas customers do not subsidize
2 this effort to expand LG&E's gas system to new customers.

3

4 **V. MISCELLANEOUS SERVICE CHARGES**

5 **A. POLE AND STRUCTURE ATTACHMENT CHARGES (RATE PSA)**

6 **Q. Are KU and LG&E proposing to increase the pole and structure attachment**
7 **charges set forth in Rate PSA?**

8 A. No. The Companies are proposing to maintain the pole attachment charge applicable
9 to cable television operators and telecommunication carriers at the current annual
10 levels of \$7.25 per wireline attachment, \$0.81 per linear foot of duct, and \$36.25 per
11 wireless facility located on the top of a pole. Of the three charges, the wireline
12 attachment charge has by far the greatest utilization. Currently, there are minimal
13 wireless and duct attachments.

14 **Q. Did you validate the reasonableness of the current wireline attachment charge?**

15 A. Yes. When I calculated the wireline attachment charge using forecasted costs based
16 on a revenue requirement reflecting net cost plant (net cost rate base), the analysis
17 resulted in a unit cost for KU and LG&E of \$7.35 per attachment. Because the
18 current charge reasonably reflects the updated cost based on forecasted net plant, the
19 Companies decided not to propose a change in the rates at this time.

20 **Q. Please describe the methodology used to calculate the charges.**

21 A. In its Order in Administrative Case No. 251, the Commission prescribed a
22 methodology for determining the attachment charges. The calculations set forth in

1 Exhibit WSS-13 follow the guidelines established in Administrative Case No. 251.
2 In this exhibit, the weighted average carrying costs are calculated for 35-, 40- and
3 45-foot poles. The charge is calculated by multiplying a usage factor of 0.0759 by
4 the annual carrying costs of a bare pole. The 0.0759 usage factor was the prescribed
5 percentage for a three-user pole set forth in the Commission's Order in
6 Administrative Case No. 251 dated September 17, 1982, and assumes that a cable
7 television attachment would utilize one foot of the usable space on the pole. In
8 calculating bare pole costs, 15% of the pole costs have been removed from plant in
9 service costs for 35-, 40- and 45-foot poles to reflect the elimination of
10 appurtenances.

11 **Q. How are the carrying charges calculated?**

12 A. They are calculated using a standard revenue requirement (cost of service)
13 methodology. The carrying charges include the following cost-of-service
14 components: (1) return on net investment (rate base), (2) income taxes, (3)
15 depreciation expenses, (4) O&M expenses, and (5) property taxes. These are the
16 standard items included in a utility's revenue requirements.

17 **Q. Are the charges based on net depreciated plant?**

18 A. Yes. Net depreciated plant (or rate base), along with straight line depreciation, is
19 used in the carrying charge calculation. This approach is consistent with the way
20 that all other revenue requirements are determined in this proceeding. Therefore, the
21 charges shown in Exhibit WSS-13 are reflective of current revenue requirements
22 associated with the cost of providing attachment service.

1 **B. LATE PAYMENT CHARGES**

2 **Q. Are the Companies proposing to modify policies related to their late payment**
3 **charges?**

4 A. Yes. The Companies are proposing to waive a residential customer’s late payment
5 charge if the customer requests a waiver and has not incurred a late payment charge
6 in the previous 11 billing cycles.

7 **Q. Will this modification affect the Companies’ other operating revenues?**

8 A. Yes. The change will result in lower other operating revenues from billing fewer
9 late payment charges. The reductions in other operating revenues are reflected in
10 Schedule M-2.1 for KU and Schedules M-2.1-E and M-2.1-G for LG&E. The
11 reductions in other operating revenues, which are shown in Exhibit WSS-14, were
12 based on an analysis of late payments for the 12 months ended December 31, 2017.
13 This change in the Companies’ late payment policy results in a decrease in other
14 operating revenues of \$337,386 for KU, \$231,059 for LG&E’s electric operations,
15 and \$97,753 for LG&E’s gas operations. By applying the proposed policy to 2017
16 late payments, it was calculated that out of 255,246 KU residential customers
17 charged late payments during 2017, a total of 103,782 would have been waived
18 under the proposed policy if all of the affected customers had requested a waiver.
19 For LG&E’s electric operations, out of 195,437 residential customers charged late
20 payments during 2017, 84,905 would have been waived if all of the affected
21 customers had requested a waiver. For LG&E’s gas operations, out of 150,614
22 residential customers charged late payments, 62,151 would have been waived if all

1 of the affected customers had requested a waiver. This analysis indicates that the
2 majority of late payment charges are from customers with more than one late
3 payment per 12-month period. The Companies view late payments made from
4 customers multiple times during a year as being more problematic than those from
5 customers who are only late once paying their bills during a 12-month period. KU
6 and LG&E therefore are proposing a more lenient policy for customers who are only
7 late once paying their bills during a 12-month period.

8

9 **C. EXCESS FACILITIES CHARGES**

10 **Q. Please describe the Companies' Excess Facilities Rider.**

11 A. The Excess Facilities Rider applies to customer requests for service arrangements
12 requiring equipment and facilities in excess of those the Companies would normally
13 install. Examples of excess facilities include requests for non-standard facilities such as
14 emergency backup feeds, automatic transfer switches, redundant transformer capacity,
15 and duplicate or check meters. Under the rider, customers have the option of either (i)
16 requesting that KU or LG&E incur the full cost of the equipment (including up-front
17 equipment cost), in which event the monthly excess facilities charge would cover the
18 expected carrying charges on the equipment, the estimated maintenance cost on the
19 equipment, and the estimated cost of replacing the equipment if it fails prior to the
20 service life of the facilities or (ii) making an up-front payment to cover the cost of the
21 facilities, in which event the monthly excess facilities charge would only cover the
22 estimated maintenance cost on the equipment and the estimated cost of replacing the

1 facilities if they fail prior to the expected service life of the equipment. Because
2 estimated failure costs would be included in the charge for either scenario, KU or
3 LG&E would replace the equipment if it fails prior to the end of the specified service
4 life under either option.

5 **Q. What are the proposed excess facilities charges?**

6 A. Under the first option, in which the Companies would make the up-front investment,
7 the proposed monthly charges as a percentage of the original cost of the facilities are
8 1.20 percent for KU, 1.26 percent for LG&E's electric operations, and 1.19 percent for
9 LG&E's gas operations. These are slight reductions from the current charges of 1.24
10 percent for KU, 1.32 percent for LG&E's electric operations, and 1.24 percent for
11 LG&E's gas operations.

12 Under the second option, in which the customer makes the initial up-front
13 investment, the proposed monthly charges as a percentage of the original cost of the
14 facilities are 0.47 percent for KU, 0.53 percent for LG&E's electric operations, and
15 0.46 percent for LG&E's gas operations. Again, these are slight reductions from the
16 current charges of 0.48 percent for KU, 0.54 percent for LG&E's electric operations,
17 and 0.47 percent for LG&E's gas operations.

18 **Q. How are the excess facilities charges calculated?**

19 A. For the first option, in which LG&E makes the up-front investment, the charge includes
20 (i) the levelized carrying charges associated with both the original cost of the facilities
21 and the present value of the expected replacement cost of the facilities, plus (ii)
22 operation and maintenance expenses as a percentage of the original cost of the plant.

1 The levelized carrying charge rate is calculated using a 7.56 percent cost of capital for
2 KU and a 7.62 percent cost of capital for LG&E for the estimated 30-year recovery
3 period for long-lived distribution property. The present value of the expected
4 replacement costs is determined using an actuarial approach based on Iowa-type
5 survivor curves, which are the survival frequency distributions developed by Iowa State
6 University that are used in depreciation studies for electric and gas utilities throughout
7 the U.S. Specifically, the present value replacement cost is determined by calculating
8 the replacement cost for each year based on the failure percentage given by a specified
9 survivor curve and adjusted to reflect a three percent inflation factor. A 30-year R-2
10 Iowa curve is used to determine the annual replacement percentages. This curve is
11 typical of an Iowa curve that might be used for transformers and other distribution
12 facilities.

13 For the second option, in which the customer makes the initial up-front
14 investment, the charge includes (i) the levelized carrying charges associated with the
15 present value of the expected replacement cost of the facilities, plus (ii) operation and
16 maintenance expenses as a percentage of the original cost of plant. Therefore, under
17 this option, the charge would not include the carrying charges associated with the initial
18 cost of the facilities but would include carrying charges on the present value of the
19 replacement cost.

20 For both options, the operation and maintenance component is determined by
21 dividing (i) actual operation and maintenance expenses less purchased power expenses

1 during the test year by (ii) electric plant in service as of the end of the test year. Cost
2 support for the proposed excess facilities charges is included in Exhibit WSS-15.

3 **Q. What was the primary reason for the decrease in the charges for the Excess**
4 **Facilities Rider?**

5 A. The decreased charges are primarily the result of lower federal and Kentucky corporate
6 income tax rates established by the Tax Credit and Jobs Act and Kentucky House Bill
7 487. The reduction in other operating revenues are reflected in Schedule M-2.1 for KU
8 and Schedule M-2.1-E and Schedule M-2-1-G for LG&E. The impact on other
9 operating revenues is shown in Exhibit WSS-16.

10

11 **D. OTHER MISCELLANEOUS CHARGES**

12 **Q. Are KU and LG&E proposing changes to any other miscellaneous charges?**

13 A. Yes. KU and LG&E are proposing to reduce the returned check charge from \$10.00
14 to \$3.00. The Companies are also proposing to increase the electric meter pulse
15 charge from \$15.00 to \$25.00 per month. The cost support for these charges is
16 shown in Exhibit WSS-17, and the impact on other operating revenues is shown in
17 Exhibit WSS-18.

18

19 **VI. ELECTRIC COST OF SERVICE STUDIES**

20 **Q. Did The Prime Group prepare cost of service studies for KU and for LG&E's**
21 **electric operations based on forecasted financial and operating results for the**
22 **12 months beginning May 1, 2019?**

1 A. Yes. The Prime Group prepared fully allocated embedded cost of service studies
2 based on a forecasted test year beginning May 1, 2019 for KU and for LG&E's
3 electric operations. The cost of service study for LG&E's gas operations will be
4 discussed later in my testimony. The cost of service studies correspond to the pro-
5 forma financial exhibits that the Companies are providing to meet the requirements
6 of Section 16(8). The Companies' objectives in performing the electric cost of
7 service studies were to determine the rate of return on rate base the Companies are
8 earning from each customer class, allocate revenue requirements as fairly as possible
9 among all of the classes of customers the Companies serve, and provide the data
10 necessary to develop rate components that more accurately reflect cost causation.

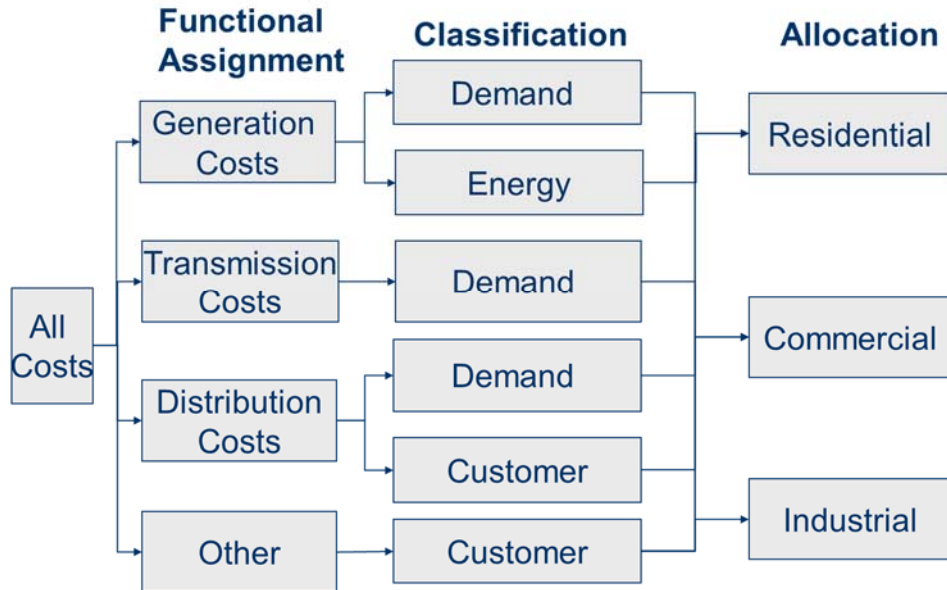
11 **Q. What model was used to perform the cost of service studies?**

12 A. The cost of service studies were performed using an EXCEL™ spreadsheet model
13 that was developed by The Prime Group and that has been utilized in previous filings
14 by KU and LG&E to support requests for adjustments in their rates.

15 **Q. What procedure was used in performing the cost of service studies?**

16 A. Regardless of whether a historical test year or a forecasted test year is used to
17 develop a cost of service study, the methodology for developing a cost of service
18 study is basically the same. The three traditional steps of an embedded cost of
19 service study – functional assignment, classification, and allocation – were utilized
20 to classify costs. The cost of service studies for KU and LG&E were therefore
21 prepared using the following procedure: (1) costs were functionally assigned
22 (*functionalized*) to the major functional groups; (2) costs were then *classified* as

1 commodity-related, demand-related, or customer-related; and then finally (3) costs
 2 were allocated to the rate classes. These steps are depicted in the following diagram
 3 (Figure 1).



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Figure 1

6 The following functional groups were identified in the cost of service studies: (1)
 7 Production, (2) Transmission, (3) Distribution Substation, (4) Distribution Primary
 8 Lines, (5) Distribution Secondary Lines, (6) Distribution Line Transformers, (7)
 9 Distribution Services, (8) Distribution Meters, (9) Distribution Street and Customer
 10 Lighting, (10) Customer Accounts Expense, (11) Customer Service and Information,
 11 and (12) Sales Expense. Because KU operates in multiple jurisdictions, it was
 12 necessary to identify costs for the Kentucky jurisdiction prior to developing a cost of
 13 service study. Therefore, the spreadsheet model used to perform the cost of service
 14 study also includes a jurisdictional separation analysis.

1 **Q. Did you supervise the preparation of KU’s jurisdictional separation study for**
2 **the forecasted test period?**

3 A. Yes. Because KU operates in four jurisdictions (Kentucky State Jurisdiction,
4 Virginia State Jurisdiction, Tennessee State Jurisdiction, and FERC Jurisdiction),
5 *joint costs* incurred to provide service *jointly* to all four jurisdictions, such as
6 production fixed costs, must be *allocated* to the jurisdictions based on relative cost
7 responsibility by jurisdiction, and any identifiable *direct costs* incurred in providing
8 service to a particular jurisdiction must be *directly assigned* to that jurisdiction.
9 Because production plant, for example, is *jointly used* by all four jurisdictions to
10 meet each jurisdiction’s demand requirements, these *joint costs* related to production
11 plant must be allocated to the jurisdictions based on the demand responsibility of
12 each jurisdiction relative to the total. On the other hand, distribution plant costs are
13 recorded on KU’s accounting records *by jurisdiction* and can be *directly assigned* to
14 each jurisdiction. The jurisdictional separation study generated the Kentucky
15 jurisdiction allocation factors shown on Schedule B-7. The jurisdictional separation
16 study includes updates to the allocation factors to reflect the termination of the
17 municipal contracts in April 2019 as discussed in Mr. Bellar’s testimony. As noted
18 on Schedule B-7.2, as a result of the termination of KU’s municipal contracts, a
19 portion of KU’s accruals of FERC-jurisdictional Allowance for Funds Used During
20 Construction (AFUDC) have been directly assigned to the Kentucky jurisdiction.

21 **Q. How were production fixed costs allocated in the Companies’ cost of service**
22 **studies?**

1 A. KU and LG&E's production fixed costs were allocated using the Loss of Load
2 Probability (LOLP) methodology, which was filed in the Companies' 2016 rate case
3 proceedings and was supported by several of the intervenors in those proceedings.
4 LOLP represents the probability that a utility system's total demand will exceed its
5 generation capacity during a given hour. LOLP therefore takes into consideration
6 the magnitude of the load, installed generation capacity, forced outage rates,
7 maintenance schedules, and ramp-up rates of generating units. LOLP can be
8 calculated for any period – an hour, a day, a week, etc. LOLP is a critical
9 measurement the Companies use to plan their generation resources. Specifically, it
10 is used to evaluate the level of reserve margins the Companies target. Therefore,
11 LOLP can serve as a foundation for allocating fixed production costs to the classes
12 of customers. In other words, allocating fixed production costs on the basis of LOLP
13 links the cost-of-service allocation methodology to a key measurement the
14 Companies use to plan the system.

15 For the cost of service studies, LOLP was calculated for each hour of the test
16 year based on the hourly loads for the test year and the characteristics of the
17 Companies' generating facilities, including capacity, forced outage rates, and
18 maintenance schedules. Hourly loads for each rate class were then weighted by the
19 LOLP for each hour to determine LOLP weighted hourly load for each rate class.
20 The weighted loads for each rate class are then summed for the test year to determine
21 a production fixed cost allocator. Mathematically, this is equivalent to calculating an
22 allocation vector for fixed production costs using the following formula:

$$\overline{PROD ALLOCATOR} = \sum_{i=1}^{8784} LOLP_i * \overline{LOAD}_i$$

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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, $\overline{LOAD}_i = (\text{load for Rate RS at hour i, load for Rate GS for hour i, load for Rate PS at hour i, ...})$;
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. Is the LOLP approach a time-differentiated methodology?**
- A. Yes, and at a fine level of granularity. The LOLP methodology is identified in NARUC’s *Electric Utility Cost Allocation Manual* as a standard methodology for performing time-differentiated cost of service studies. With the LOLP methodology, costs are differentiated for each hour of the test year. The approach can be adapted to calculate costs for any set of time periods during the test year Exhibit WSS-20 is a summary of the production fixed cost allocators used in the study.

1 **Q. How were costs classified as energy-related, demand-related or customer-**
2 **related?**

3 A. Classification involves utilizing the appropriate cost driver for each functionally
4 assigned cost, which provides a method of arranging costs so that the service
5 characteristics that give rise to the costs can serve as a basis for allocation. For costs
6 classified as *energy-related*, the appropriate cost driver is the amount of kilowatt-
7 hours consumed. Fuel and purchased power expenses are examples of costs
8 typically classified as energy costs. Costs classified as *demand-related* tend to vary
9 with the capacity needs of customers, such as the amount of generation, transmission
10 or distribution equipment necessary to meet a customer's needs. The costs of
11 production plant and transmission lines are examples of costs typically classified as
12 demand-related costs. Costs classified as *customer-related* include costs incurred to
13 serve customers regardless of the quantity of electric energy purchased or the peak
14 requirements of the customers and include the cost of the minimum system
15 necessary to provide a customer with access to the electric grid. As will be
16 discussed later in my testimony, a portion of the costs related to Distribution Primary
17 Lines, Distribution Secondary Lines and Distribution Line Transformers were
18 classified as demand-related and customer-related using the zero-intercept
19 methodology. Distribution Services, Distribution Meters, Distribution Street and
20 Customer Lighting, Customer Accounts Expense, Customer Service and Information
21 and Sales Expense were classified as customer-related because these costs do not
22 vary with customers' capacity or energy usage.

1 **Q. What methodologies are commonly used to classify distribution plant between**
2 **customer-related and demand-related components?**

3 A. Two commonly used methodologies for determining demand/customer splits of
4 distribution plant are the “minimum system” methodology and the “zero-intercept”
5 methodology. In the minimum system approach, “minimum” standard poles,
6 conductor, and line transformers are selected and the minimum system is obtained
7 by pricing all of the applicable distribution facilities at the unit cost of the minimum
8 size plant. The minimum system determined in this manner is then classified as
9 customer-related and allocated on the basis of the average number of customers in
10 each rate class. All costs in excess of the minimum system are classified as demand-
11 related. The theory supporting this approach maintains that in order for a utility to
12 serve even the smallest customer, it would have to install a minimum size system.
13 Therefore, the costs associated with the minimum system are related to the number
14 of customers that are served, instead of the demand imposed by the customers on the
15 system.

16 In preparing the studies, the “zero-intercept” methodology was used to
17 determine the customer components of overhead conductor, underground conductor,
18 and line transformers. Because the zero-intercept methodology is less subjective
19 than the minimum system approach, the zero-intercept methodology is preferred
20 over the minimum system methodology when the necessary data is available.
21 Additionally, KU and LG&E have utilized the zero-intercept methodology in
22 determining customer-related costs in prior rate case filings before this Commission.

1 With the zero-intercept methodology, we are not forced to choose a minimum size
2 conductor or line transformer to determine the customer-related component of
3 distribution costs. In the zero-intercept methodology, the estimated cost of a zero-
4 size conductor or line transformer is the absolute minimum system for determining
5 customer-related costs.

6 **Q. What is the theory behind the zero-intercept methodology?**

7 A. The theory behind the zero-intercept methodology is that there is a linear
8 relationship between the unit cost of conductor (\$/ft) or line transformers (\$/kVA of
9 transformer size) and the load flow capability of the plant measured as the cross-
10 sectional area of the conductor or the kVA rating of the transformer. After
11 establishing a linear relation, which is given by the equation:

$$y = a + bx$$

12 where:

13 **y** is the unit cost of the conductor or transformer,

14 **x** is the size of the conductor (MCM) or transformer (kVA), and

15 **a, b** are the coefficients representing the intercept and slope,
16 respectively

17 it can be determined that, theoretically, the unit cost of a foot of conductor or
18 transformer with zero size (or conductor or transformer with zero load carrying
19 capability) is **a**, the zero-intercept. The zero-intercept is essentially the cost
20 component of conductor or transformers that is invariant to the size and load
21 carrying capability of the plant.

1 Like most electric utilities, the feet of conductor and the number of
2 transformers on KU and LG&E’s systems are not uniformly distributed over all sizes
3 of wire and transformer. For this reason, it was necessary to use a weighted linear
4 regression analysis, instead of a standard least-squares analysis, in the determination
5 of the zero intercept. Without performing a weighted linear regression analysis all
6 types of conductor and transformers would have the same impact on the analyses,
7 even though the quantity of conductor and transformers are not the same for each
8 size and type.

9 Using a weighted linear regression analysis, the cost and size of each type of
10 conductor or transformer is weighted by the number of feet of installed conductor or
11 the number of transformers. In a weighted linear regression analysis, the following
12 weighted sum of squared differences

$$\sum_i w_i (y_i - \hat{y}_i)^2$$

13 is minimized, where **w** is the weighting factor for each size of conductor or
14 transformer, and **y** is the observed value and **ŷ** is the predicted value of the
15 dependent variable.

- 16 **Q. Has the Commission accepted the use of the zero-intercept methodology?**
17 A. Yes. The Commission found LG&E’s cost of service studies (both electric and gas)
18 submitted in Case No. 2000-080 and Case No. 90-158 to be reasonable, thus
19 providing a means of measuring class rates of return that are suitable for use as a
20 guide in developing appropriate revenue allocations and rate design. The cost of
21 service studies in both proceedings utilized a zero-intercept methodology to calculate

1 the splits between demand-related and customer-related distribution costs. The
2 Commission also found the embedded cost of service study submitted by Union
3 Light Heat and Power in Case No. 2001-00092, which utilized a zero-intercept
4 methodology, to be reasonable. Furthermore, the zero-intercept methodology has
5 been used in every cost of service study filed by both KU and LG&E since the early
6 1980s, including the cost of service studies filed in Case Nos. 2016-00370 and 2016-
7 00371, the Companies' last general rate case filings.

8 **Q. Have you prepared exhibits showing the results of the zero-intercept analysis?**

9 A. Yes. For KU, the zero-intercept analyses for overhead conductor, underground
10 conductor, and line transformers are included in Exhibits WSS-20, WSS-21 and
11 WSS-22, respectively. For LG&E, the zero-intercept analyses for overhead
12 conductor, underground conductor, and line transformers are included in Exhibits
13 WSS-23, WSS-24 and WSS-25, respectively. For overhead conductor, the LG&E
14 results were utilized because the weighted regression analysis for KU did not yield
15 statistically valid results.

16 **Q. Have you prepared an exhibit showing the results of the functional assignment,
17 time-differentiation and classification steps of the electric cost of service study?**

18 A. Yes. Exhibit WSS-26 shows the results of the first two steps of the electric cost of
19 service study, namely functional assignment and classification, for KU. Exhibit
20 WSS-27 shows the same two steps for LG&E. In the cost of service model used in
21 this study, the calculations for functionally assigning and classifying Companies'
22 accounting costs are made using what are referred to in the model as "functional

1 vectors”. These vectors are multiplied (using *scalar multiplication*⁷) by the dollar
2 amount in the various accounts to simultaneously functionally assign and classify
3 KU and LG&E’s accounting costs. These calculations are made in the portion of the
4 cost of service model included in Exhibits WSS-26 (KU) and WSS-27 (LG&E). In
5 these exhibits, the Companies’ accounting costs are functionally assigned and
6 classified using explicitly determined functional vectors (i.e., “external vectors”) and
7 using internally generated functional vectors. The explicitly determined functional
8 vectors, which are primarily used to direct where costs are functionally assigned and
9 classified, are shown on pages 29 and 30 of Exhibits WSS-26 for KU and WSS-27
10 for LG&E. Internally generated functional vectors are utilized throughout the study
11 to functionally assign and classify costs on the basis of similar costs or on the basis
12 of internal cost drivers. The internally generated functional vectors are also shown
13 on pages 29 and 30 of Exhibits WSS-26 for KU and WSS-27 for LG&E. The
14 functional vector used to allocate a specific cost is identified in the column of the
15 model labeled “Vector” and refers to a vector identified elsewhere in the analysis by
16 the column labeled “Name”.

17 **Q. Please describe how the functionally assigned and classified costs were allocated**
18 **to the various classes of customers.**

19 A. Exhibits WSS-28 (KU) and WSS-29 (LG&E) show the allocation of the functionally
20 assigned and classified costs to the various classes of customers that KU and LG&E

⁷ “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).

1 serve. For a forecasted test year, the average number of customers is used for
2 allocating customer-related costs rather than the year-end number of customers that
3 is used for a historical test year. The following allocation factors were used in the
4 electric cost of service study to allocate the functionally assigned and classified
5 costs:

- 6 • **E01** – The energy cost component of purchased power
7 costs was allocated on the basis of the loss adjusted
8 kWh sales to each class of customers during the test
9 year.
- 10 • **LOLP** – The cost components of production fixed
11 costs were allocated on the basis of the total sum of
12 each class’s contribution to the forecasted loss of load
13 probability during every hour of the test year.
- 14 • **NCPT** – The demand cost component is allocated
15 based on the maximum class demands for
16 transmission, primary and secondary voltage
17 customers. This allocation vector is used to allocate
18 transmission costs.
- 19 • **NCPP** – The demand cost component is allocated on
20 the basis of the maximum class demands for primary
21 and secondary voltage customers. This allocation
22 vector is used to allocate distribution substations and

- 1 primary distribution demand-related costs.
- 2 • **SICD** – The demand cost component is allocated on
3 the basis of the sum of individual customer demands
4 for secondary voltage customers.
- 5 • **C02** – The customer cost component of customer
6 services is allocated on the basis of the average
7 number of customers for the test year.
- 8 • **C03** – Meter costs were specifically assigned by
9 relating the costs associated with various types of
10 meters to the class of customers for whom these
11 meters were installed.
- 12 • **Cust04** – Customer-related O&M costs associated
13 with lighting systems were specifically assigned to the
14 lighting class of customers.
- 15 • **PCust04** – Customer-related plant and rate base
16 associated with lighting systems were specifically
17 assigned to the lighting class of customers.
- 18 • **Cust05 and Cust06** – Meter reading, billing costs and
19 customer service O&M expenses were allocated on the
20 basis of a customer weighting factor calculated using
21 the 12 month average number of customers for the test
22 year based on discussions with the Companies' meter

1 reading, billing and customer service departments.

- 2 • **PCust05 and PCust06** – Meter reading, billing costs
3 and customer service plant expenses were allocated on
4 the basis of a customer weighting factor calculated
5 using the 13 month average number of customers for
6 the test year based on discussions with the Companies’
7 meter reading, billing and customer service
8 departments.

- 9 • **Cust07** – Customer-related O&M costs for secondary-
10 voltage distribution facilities are allocated on the basis
11 of the 12 month average number of customers using
12 line transformers and secondary voltage conductor.

- 13 • **PCust07** – Customer-related plant costs for secondary-
14 voltage distribution facilities are allocated on the basis
15 of the 13 month average number of customers using
16 line transformers and secondary voltage conductor.

- 17 • **Cust08** – Customer-related O&M costs for primary-
18 voltage distribution facilities are allocated on the basis
19 of the 12 month average number of customers using
20 primary voltage conductor.

- 21 • **PCust08** – Customer-related plant costs for primary-
22 voltage distribution facilities are allocated on the basis

1 of the 13 month average number of customers using
2 primary voltage conductor.

3 • **Cust09** – Customer-related O&M costs for
4 transformers are allocated on the basis of the 12 month
5 average number of customers using distribution
6 transformers.

7 • **PCust09** – Customer-related plant costs for
8 transformers are allocated on the basis of the 13 month
9 average number of customers using distribution
10 transformers.

11 • **GPLOLPDA, NPLOLPDA, RBLOLPDA,**
12 **POMLOLPDA, PDEPLOLPDA, and**
13 **PPTLOLPDA** – These allocators are used to
14 specifically assign production-related demand costs
15 associated with the Solar Share and Business Solar
16 programs directly to those respective rate classes.
17 These allocators directly assign Gross Plant, Net Plant,
18 Net Rate Base, O&M, Depreciation, and Property
19 Taxes associated with those programs directly to
20 customers participating in those programs.

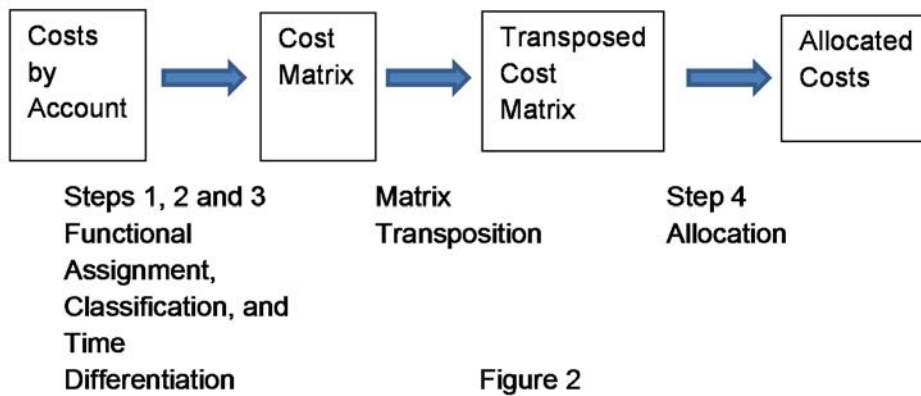
21 • **MGPA, MNPA, MRBA, MOMA, MDA, and**
22 **MPTA** – These allocators are used to specifically

1 assign customer-related costs associated with the
2 Electric Vehicle Charging programs directly to those
3 respective rate classes. These allocators directly assign
4 Gross Plant, Net Plant, Net Rate Base, O&M,
5 Depreciation, and Property Taxes associated with
6 those programs directly to customers participating in
7 those programs.

8 **Q. Once costs are functionally assigned and classified, what calculations are used**
9 **to allocate these costs to the various customer classes the Companies serve?**

10 A. Once costs for all of the major accounts are functionally assigned and classified, the
11 resultant cost matrix for the major cost groupings (e.g., Plant in Service, Rate Base,
12 O&M Expenses) is then transposed and allocated to the customer classes using
13 “allocation vectors” or “allocation factors”. A transpose of a matrix is formed by
14 turning all the rows of a given matrix into columns and vice-versa. This process
15 results in the columns of functionally assigned and classified costs becoming rows in
16 the transposed matrix which then can be allocated to the various classes of
17 customers. This process is illustrated in Figure 2 below.

18



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9 **Q.**

Please summarize the results of the electric cost of service studies.

10 **A.**

The following tables (Table 6 for KU and Table 7 for LG&E) summarize the rates of return for each customer class before and after reflecting the rate adjustments proposed by the Companies. The Current Rate of Return on Rate Base 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 Rate of Return on Rate Base were calculated by dividing the net operating income adjusted for the proposed rate increase by the adjusted net cost rate

17

1 base.

2

3

Table 6

Kentucky Utilities Company				
	Operating		Current	Proposed
	Margin	Rate Base	Rate of Return	Rate of Return
			on Rate Base	on Rate Base
Residential Rate RS	\$ 58,058,382	\$ 1,913,829,758	3.03%	4.99%
General Service Rate GS	52,900,967	467,548,044	11.31%	13.80%
All Electric Schools Rate AES	1,888,555	28,196,993	6.70%	8.94%
Power Service Secondary Rate PS	39,017,870	349,060,438	11.18%	13.59%
Power Service Primary Rate PS	3,581,160	23,535,963	15.22%	18.05%
Time of Day Secondary Rate TODS	18,854,889	306,358,758	6.15%	8.20%
Time of Day Primary Rate TODP	26,905,899	598,196,354	4.50%	6.49%
Retail Transmission Service Rate RTS	10,349,768	179,279,651	5.77%	8.00%
Fluctuating Load Service Rate FLS	4,130,190	81,805,214	5.05%	6.95%
Lighting Rate LS & RLS	10,009,740	95,549,460	10.48%	12.11%
Lighting Rate LE	23,579	110,710	21.30%	21.30%
Lighting Rate TE	48,239	291,866	16.53%	16.43%
Outdoor Sports Lighting Rate OSL	15,018	158,533	9.47%	11.32%
Electric Vehicle Charging Rate EV	(11,653)	124,112	-9.39%	7.66%
Solar Share Rate SSP	(32,257)	1,173,128	-2.75%	7.66%
Overall	225,740,344	4,045,218,982	5.58%	7.66%

4

5

6

Table 7

Louisville Gas and Electric Company				
	Operating		Current	Proposed
	Margin	Rate Base	Rate of Return	Rate of Return
			on Rate Base	on Rate Base
Residential Rate RS	\$ 36,443,658	\$ 1,356,499,921	2.69%	3.71%
General Service Rate GS	34,998,137	298,181,087	11.74%	12.84%
Power Service Primary Rate PS	1,864,701	14,681,000	12.70%	13.94%
Power Service Secondary Rate PS	39,688,736	274,810,100	14.44%	15.65%
TOD Rate TOD Primary	23,603,613	247,890,134	9.52%	10.46%
TOD Rate TOD Secondary	16,390,796	172,588,952	9.50%	10.37%
Retail Transmission Service Rate RTS	11,634,126	92,553,893	12.57%	13.72%
Special Contract Customer	449,262	6,588,622	6.82%	7.94%
Lighting Rate RLS & LS	6,152,176	82,099,363	7.49%	8.07%
Lighting Rate LE	59,435	313,497	18.96%	18.96%
Lighting Rate TE	72,955	438,520	16.64%	16.63%
Outdoor Sports Lighting OSL	2,977	23,525	12.65%	13.52%
Electric Vehicle Charging EV	(10,397)	139,009	-7.48%	7.75%
Solar Share SS	59,955	1,193,920	5.02%	7.75%
Business Solar BS	5,271	75,609	6.97%	7.75%
Overall	171,415,400	2,548,077,151	6.73%	7.75%

7

1 The determination of the actual adjusted and proposed rates of return are detailed on
2 pages 25 through 28 and pages 27 through 30, respectively, of Exhibits WSS-28 and
3 WSS-29, for KU and LG&E, respectively.

4

5 **VII. GAS COST OF SERVICE STUDY**

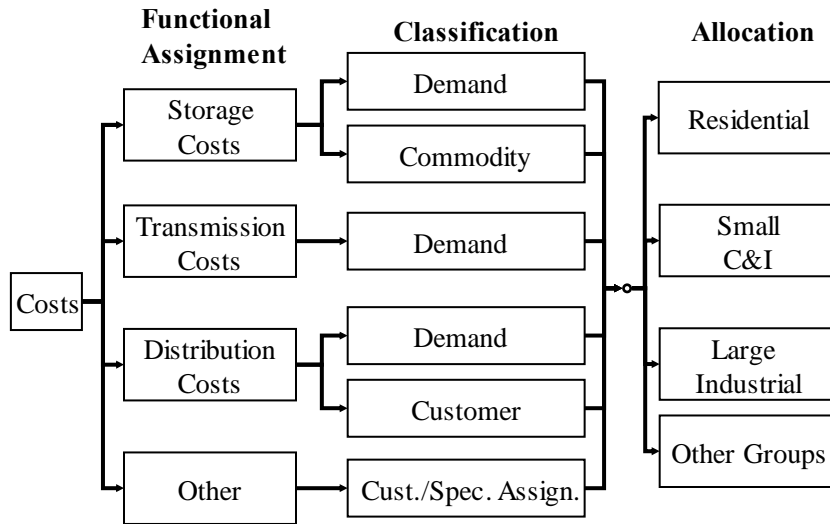
6 **Q. Did you prepare a cost of service study for LG&E's gas operations based on**
7 **financial and operating results for the 12 months beginning May 1, 2019?**

8 A. Yes. I supervised the preparation of a fully allocated, embedded cost of service study
9 for gas operations for the forecasted test year beginning May 1, 2019, based on
10 LG&E's forecasted accounting costs. The cost of service study corresponds to the
11 pro-forma financial exhibits included in the testimony of Mr. Garrett. As with the
12 electric cost of service studies, the objective in performing the gas cost of service
13 study is to determine the rate of return on rate base that LG&E is earning from each
14 customer class, allocate LG&E's natural gas revenue requirement as fairly as
15 possible to the various classes of customers that LG&E serves, and provide the data
16 necessary to develop rate components that more accurately reflect cost causation.

17 **Q. Generally, were the procedures used in performing the gas cost of service study**
18 **the same as those that you described above for the electric cost of service**
19 **studies?**

20 A. Yes. The gas cost of service study was prepared using the following procedure: (1)
21 costs were functionally assigned (*functionalized*) to the major functional groups, (2)
22 costs were then *classified* as commodity-related, demand-related, or customer-

1 related; and then finally (3) costs were allocated to the various natural gas rate
 2 classes that LG&E serves. These steps are depicted in the following diagram (Figure
 3 3). This is a standard approach utilized in the preparation of embedded cost of
 4 service studies for natural gas utilities.



5 **Figure 3**

6 **Q. What functional groups were used in the natural gas cost of service study?**

7 A. The following functional groups were identified in the cost of service study: (1)
 8 Procurement, (2) Storage, (3) Storage-Related Transmission, (4) Non-Storage-
 9 Related Transmission, (5) Distribution Commodity, (6) Distribution Structures and
 10 Equipment, (7) Distribution Mains – Low- and Medium-Pressure, (8) Distribution
 11 Mains – High-Pressure, (9) Services, (10) Meters, (11) Customer Accounts, and (12)
 12 Customer Service Expense.

13 **Q. Please describe the functional assignment of transmission costs.**

1 A. There are two functional groups for transmission costs: Storage-Related
2 Transmission and Non-Storage-Related Transmission. Storage-Related
3 Transmission costs represent the transmission facilities that are used to deliver
4 natural gas from LG&E's storage fields to the distribution system. The Non-
5 Storage-Related Transmission functional group represents costs of transmission
6 facilities used to deliver gas from interstate pipelines both to the distribution system
7 and directly to customers. It is important to distinguish between the two types of
8 costs because the Non-Storage-Related Transmission facilities are used to serve all
9 customer classes, including both sales and transportation customers, by delivering
10 gas to the distribution system and directly to individual customers, whereas the use
11 of Storage-Related Transmission facilities is limited to delivering storage gas to
12 sales customers and to serving daily imbalances created by transportation customers.
13 Therefore, the use of Storage-Related Transmission facilities to serve customers
14 under Rate FT and any other firm transportation-only service would be limited to
15 their use of daily imbalance service facilitated through storage. Exhibit WSS-30
16 shows the derivation of the functional assignment for transmission plant.

17 **Q. How were costs classified as commodity-related, demand-related or customer-**
18 **related?**

19 A. Classification involves identifying the appropriate cost driver for each account,
20 which provides a method of arranging costs so that the service characteristics that
21 give rise to the costs can serve as a basis for allocation. Costs classified as
22 *commodity-related* tend to vary with the quantity of gas delivered, such as gas

1 supply and the operation of compressors. Since gas supply costs were removed from
2 the cost of service study, it was not necessary to classify gas supply costs. Costs
3 classified as *demand-related* are costs related to facilities installed to meet design-
4 day usage requirements. Costs classified as *customer-related* include non-
5 volumetric costs incurred to serve customers regardless of the quantity of gas
6 purchased or the peak requirements of the customers. All transmission plant costs
7 were classified as demand-related. The transmission plant used to deliver natural gas
8 from and to storage is allocated on the same basis as storage. The transmission plant
9 used to deliver gas from the pipelines into LG&E's distribution system was allocated
10 on design-day demands. Distribution Structures and Equipment costs were
11 classified as demand-related. Costs related to Distribution Mains were functionally
12 assigned as either low- and medium-pressure mains or high-pressure mains and then
13 classified as demand-related and customer-related using the zero-intercept
14 methodology. Services, Meters, Customer Accounts, and Customer Service
15 Expenses were classified as customer-related.

16 **Q. Explain the zero-intercept methodology that you used to classify the costs of**
17 **mains between demand-related and customer-related costs.**

18 A. A portion of the cost of mains was classified as demand-related and a portion was
19 classified as customer-related using the zero-intercept methodology, which was
20 described above in connection with the electric cost of service study. The zero-
21 intercept analysis is included in Exhibit WSS-31.

22 **Q. How were distribution mains functionally separated between high-, low- and**

1 **medium-pressure categories?**

2 A. The feet of high-pressure mains by size of pipe were identified from LG&E's maps
3 and records. The feet of low- and medium-pressure pipe were determined residually
4 by subtracting the specifically identified high-pressure mains from the total feet for
5 each pipe size. The zero-intercept unit cost of \$9.12 was then applied to the high-
6 pressure mains and to the low- and medium-pressure mains to determine the
7 customer-related portion of the mains.⁸ By identifying high-pressure mains from
8 LG&E's maps and records, it was determined that LG&E's high-pressure
9 distribution mains represent 9.62% of the total installed cost, with 4.42%
10 corresponding to customer-related costs and 5.20% corresponding to demand-related
11 costs. The low- and medium-pressure pipe make up the remaining 90.38% of
12 installed cost, with 59.95% classified as customer-related and 30.43% classified as
13 demand-related. The breakdown is shown on Exhibit WSS-31. The allocation of
14 the cost to the customer classes is shown on Exhibit WSS-32.

15 **Q. Was a similar separation made in the electric cost of service studies?**

16 A. Yes. The electric cost of service studies separate distribution conductor between
17 primary voltage conductor and secondary voltage conductor. The functional
18 separation in the gas cost of service study between high-pressure and low- and
19 medium-pressure pipe is analogous to the primary and secondary splits determined

⁸ 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, 2018.

1 in the electric cost of service studies. Differences in the pressure in a pipe are often
2 used as an analogy to differences in voltages.

3 **Q. Have you prepared an exhibit showing the results of the functional assignment
4 and classification steps of the cost of service study?**

5 A. Yes. Exhibit WSS-33 shows the results of the first two steps of the natural gas cost
6 of service study: functional assignment and classification.

7 **Q. Please describe the allocation factors used in the gas cost of service study.**

8 A. The results of allocating LG&E's functionally assigned and classified costs to the
9 various classes of customers that LG&E serves are provided in Exhibit WSS-34.

10 The following allocation factors were used in the gas cost of service study:

11

12 • **DEM01** is used to allocate procurement demand-
13 related costs; these costs are the procurement-related
14 expenses that are not recovered through LG&E's Gas
15 Supply Clause.

16

17 • **DEM02** is used to allocate Storage demand-related
18 costs and represents a composite allocation based on
19 extreme winter season requirements and design-day
20 demands. The class allocation factor is the sum of (a)
21 the volumes (commodity) withdrawn from storage
22 during the design winter season and (b) the volumes

1 needed in storage to meet the design-day demands.
2 Rate FT is assigned an allocation based on its
3 utilization of balancing service in accordance with the
4 provision set forth in the rate schedule to allow
5 imbalances that do not exceed $\pm 5\%$ of delivered
6 volumes when an Operational Flow Order (“OFO”)
7 has not been issued. The calculation of this allocation
8 factor is shown in Exhibit WSS-36.

- 9
- 10 • **DEM03** is used to allocate Transmission demand-
11 related costs for the portion of the transmission system
12 that is used to move gas to and from storage. Because
13 this portion of LG&E’s transmission lines is used to
14 either fill the storage fields or remove gas from
15 storage, transmission demand-related costs are
16 allocated on the same basis as storage demand-related
17 costs.

- 18
- 19 • **DEM04** is used to allocate Distribution Structures and
20 Equipment demand-related costs and represents
21 forecasted maximum class demands determined at
22 LG&E’s -14° F design-day mean temperature.

1 • **DEM05** is used to allocate the demand-related portion
2 of the cost of high-pressure distribution mains and the
3 cost of transmission lines used to move gas from the
4 pipelines to LG&E’s distribution system. It represents
5 maximum class demands determined at the design-day
6 mean temperature of customers served at high-pressure
7 or below. The high-pressure system consists of pipe
8 pressured above 60 psi. All of the gas delivered into
9 the low- and medium-pressure system must first pass
10 through the high-pressure system. Consequently, all
11 customers utilize the high-pressure system.

12
13 • **DEM05a** is used to allocate the demand-related
14 portion of the cost of low- and medium-pressure
15 distribution mains and represents maximum class
16 demands determined at the design-day mean
17 temperature of customers served at medium pressure
18 or low pressure. The low- and medium- pressure
19 system consists of pipe pressured at 60 psi and below.
20 The demands of customers served at high pressure are
21 not included in the determination of this allocation
22 factor. The low- and medium-pressure system is not

1 used to provide distribution delivery service to
2 customers served at high pressure.

3

4 • **COM01** is used to allocate commodity-related
5 procurement expenses and represents annual
6 throughput volumes (including both sales and
7 transportation). Procurement expenses correspond to
8 expenses incurred by LG&E's gas supply department
9 (including labor), which are not recovered through the
10 Gas Supply Clause. This department not only
11 purchases gas for sales customers but also administers
12 LG&E's transportation service schedules.

13

14 • **COM02** is used to allocate Storage commodity-related
15 costs and represents forecasted customer class
16 deliveries during the winter withdrawal season
17 (defined as the months of November through March.)

18

19 • **COM03** is used to allocate Transmission commodity-
20 related costs and represents forecasted customer class
21 deliveries during the winter withdrawal season
22 (defined as the months of November through March.)

- 1 • **COM04** is used to allocate Distribution commodity-
2 related costs and represents annual throughput
3 volumes (including both sales and transportation.)
4
- 5 • **CUSTPT01** is used to allocate the customer-related
6 portion of LG&E's high-pressure distribution mains
7 and represents the 13 month average number of
8 customers served at high pressure and below.
9
- 10 • **CUSTPT01a** is used to allocate the customer-related
11 portion of LG&E's low- and medium-pressure
12 distribution mains and represents the 13 month
13 average number of customers at low and medium
14 pressure. The customers served at high pressure are
15 not included in the determination of this allocation
16 factor because the low- and medium-pressure system
17 is not used to provide distribution delivery service to
18 customers served at high pressure.
19
- 20 • **CUST02** is used to allocate Services and is based on
21 the total estimated cost of installing a service line per
22 customer in each customer class weighted by the

1 average number of customers in each class.

2

3 • **CUST03** is used to allocate Meters and is based on the
4 total cost of meters and meter installation costs per
5 customer in each customer class weighted by the
6 average number of customers in each class.

7

8 • **CUSTPT04** is used to allocate the plant and rate base
9 components of customer accounts expense and
10 represents 13 month average customers.

11

12 • **CUSTPT05** is used to allocate the plant and rate base
13 components of customer service. It is based on 13
14 month average customers adjusted for weighting
15 factors for each class.

16

17 • **CUSTOM01** is used to allocate the customer-related
18 portion of O&M expenses for high-pressure
19 distribution mains and represents the 12 month
20 average number of customers served at high pressure
21 and below.

22

23 • **CUSTOM01a** is used to allocate the customer-related
24 portion of O&M expenses for low- and medium-

1 pressure distribution mains and represents the average
2 number of customers at low and medium pressure.
3 The customers served at high pressure are not included
4 in the determination of this allocation factor because
5 the low- and medium-pressure system is not used to
6 provide distribution delivery service to customers
7 served at high pressure.

8

9 • **CUSTOM04** is used to allocate customer accounts
10 expenses (Accounts 901 through 905) and represents a
11 composite allocation factor.⁹

12

13 • **CUSTOM05** is used to allocate customer service expenses using the
14 same customer-weighting factor used to allocate Accounts 901, 902,
15 903, and 905 as in the calculation of CUST04.

16

17 **Q. Summarize the results of the gas cost of service study.**

⁹ 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 Rates IGS and AAGS, and a customer weighting factor of 20 was utilized for 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.

1 A. Table 8 summarizes the rates of return on net cost rate base for natural gas service
 2 for each customer class before and after reflecting the rate adjustments proposed by
 3 LG&E. The rates of return shown in Table 8 can be found on pages 12 and 13 of
 4 Exhibit WSS-34.

6 **Table 8**

Rate Class	Operating Margin	Rate Base	Rate of Return On Rate Base
Residential Service Rate RGS	\$ 24,916,205	\$ 558,738,578	4.46%
Commercial Service Rate CGS	11,629,142	187,399,745	6.21%
Industrial Service Rate IGS	2,187,444	13,099,968	16.70%
As Available Gas Service Rate AAGS	183,800	180,289	101.95%
Firm Transportation Service Rate FT	2,505,842	15,865,057	15.79%
	41,422,432.02	775,283,637.05	5.34%

7
 8
 9 The current Rate of Return on Rate Base was calculated by dividing the adjusted net
 10 operating income by the adjusted net cost rate base for each customer class. The
 11 adjusted net operating income and rate base reflect the forecasted amounts discussed
 12 in the testimony of Mr. Garrett. The Proposed Rate of Return on Rate Base was
 13 calculated by dividing the net operating income adjusted for the proposed rate
 14 increase by the adjusted net cost rate base. Rate DGGS is not broken out in the cost
 15 of service study but is included in Rate IGS. Rate LGDS is not shown in the table
 16 because there are currently no customers served under the rate schedule. Currently,
 17 there is one commercial customer served under Rate SGSS. However, Rate SGSS is
 18 not broken out in the cost of service study but is included in Rate CGS.

19

1 **VIII. LEAD-LAG STUDIES**

2 **Q. Did you prepare lead-lag studies for KU and LG&E for these proceedings?**

3 A. Yes. I supervised the preparation of the lead-lag studies for KU and for LG&E's
4 electric and gas operations. Mr. Garrett provided the balance sheet analyses used for
5 the study of cash working capital based on amounts from the Companies' forecast.
6 The lead-lag studies used historical payment activity to calculate revenue lag days
7 and expense lead days. *Revenue lag days* represent the difference between the date
8 when services are rendered by the Companies and the date when revenues for those
9 services are collected from customers. *Expense lead days* represent the date when
10 expenses are incurred to provide service and the date when those expenses are paid.
11 The net lead-lag days are multiplied by the respective average daily expenses and
12 pass-through items (*viz.*, sales taxes, school taxes, and franchise fees) to determine
13 cash working capital.

14 **Q. Did KU utilize the same lead-lag methodology to determine cash working**
15 **capital that the Virginia State Corporation Commission (VA SCC) approved**
16 **for setting rates for Old Dominion Power Company (KU-ODP)?**

17 A. Yes. Following a detailed review by the VA SCC Staff, the VA SCC Staff
18 proposed changes to the cash working capital methodology filed by KU-ODP.
19 These changes were agreed to by KU-ODP and approved by the VA SCC. The cash
20 working capital methodology that the Companies are proposing in this case before

1 the Kentucky Commission is the same methodology that was approved by the VA
2 SCC.¹⁰

3 **Q. What period was used to perform the lead-lag study?**

4 A. Although the Companies utilize a forecasted test year, the lead and lag days must be
5 determined using actual historical data. A lead-lag study is essentially a statistical
6 analysis that utilizes historical payment data to calculate lead days and lag days. The
7 lead-lag studies were performed using revenue and expense data for the calendar
8 year 2017.

9 **Q. What was the source of information used to determine the revenue lag days and
10 expense lead days in the income statement analysis?**

11 A. Information from the Companies' general ledger systems, customer billing and
12 reporting system, fuels supply management system, accounts payable system,
13 customer billing, payroll and employee benefits, and taxes, was used to perform the
14 study. This data, along with analyses of specific invoices, was used to determine
15 the appropriate number of lead and lag days for KU and LG&E's electric and gas
16 operations. As necessary, random samples were used based on statistically valid
17 sampling methods.

18 **Q. How were revenue lag days determined?**

19 A. The revenue lag measures the number of days from the date service was rendered by
20 the Companies until the date payment was received from customers and the funds

¹⁰ *Kentucky Utilities Company d/b/a Old Dominion Power Company For an Adjustment of Electric Base Rates, Case No. PUR-2017-00106, Testimony of Justin M. Morgan (VSCC Feb. 28, 2018).*

1 deposited and available to the Companies. In the calculation, the revenue lag
 2 consists of four time spans: (1) meter reading lag, which is the time period from the
 3 midpoint of the service period to the meter read date; (2) billing lag, which is the
 4 period from when the meter is read to the date when the bill is invoiced; (3)
 5 collection lag, which is the period from when the bill is invoiced to when the
 6 customer payment is received; and (4) bank lag, which is the period from when the
 7 customer payment is received to when the Companies have access to the funds. The
 8 collection lag was determined using the turnover approach, which calculates the
 9 collection lag days by dividing the average daily accounts receivable balance by the
 10 average daily revenues and pass-through items (*viz.*, sales taxes, gross receipt taxes,
 11 and franchise fees). The turn-over method was used in KU-ODP's recent rate case
 12 filing in Virginia.

13 **Q. Please summarize the components of the revenue lag for KU and LG&E's**
 14 **electric and gas operations?**

15 A. The revenue lags by component are summarized below:

Lag Component	Lag Days		
	KU	LG&E-Elec	LG&E-Gas
Meter Reading Lag	15.21	15.21	15.21
Billing Lag	4.21	3.85	3.95
Collection Lag	24.88	23.59	23.59
Bank Lag	1.00	1.00	1.00
Total Revenue Lag	45.30	43.65	43.75

17

18 **Q. How were expense lead days determined?**

1 A. Expense lead days were determined for the following expense categories, as
2 applicable: (1) O&M expenses including fuel, non-fuel commodities, purchased
3 power, purchased gas, payroll and related expenses, uncollectible expenses, major
4 storm damage expenses, charges from affiliates, and other; (2) income tax expenses,
5 (3) taxes other than income, and (4) interest expenses. Expense lead days were
6 determined by calculating the difference between the service date of the expense, or
7 the mid-point of the service period of the expense, as applicable, and the date the
8 expenditure was paid (i.e., cleared the bank) by the Companies, and weighted by the
9 contribution of each expense payment amount or category to the total. For example,
10 with payroll expenses, the expense leads were determined by calculating the number
11 of days from the mid-point of the payroll period (normally, bi-weekly) to the actual
12 payment clearing date. For the Companies' Team Incentive Awards (TIAs) and
13 Retirement Income Account (RIAs) contributions, the leads were calculated from the
14 mid-point of the previous calendar year (service period) to the payment clearing date
15 the following year. For fuel and commodity expenses, leads were determined by
16 calculating the days from the ownership date (for coal contracts for example, this is
17 when the coal is added to inventory) to the date when the invoice payment for the
18 fuel or commodity clears the Companies' bank accounts. Affiliate charges are
19 settled in the month following the month in which the charges are incurred;
20 therefore, the leads are determined by calculating the days from the middle of the
21 service month to the date when the expense is settled. For interest expenses, leads
22 were determined by calculating the days from the mid-point of the interest accrual

1 period to the date when the payment clears the Companies' bank accounts. For
2 income taxes, leads were determined by calculating the days from the mid-point of
3 the tax year to the statutory due date for the quarterly tax payments.

4 **Q. Do you have an exhibit showing the lead-lag days for each category of revenue**
5 **and expense?**

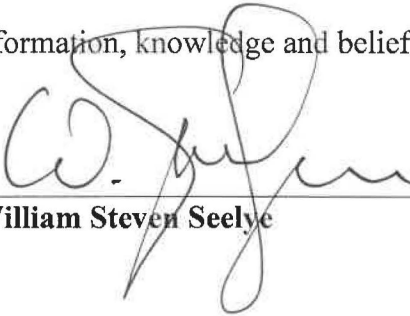
6 A. Yes. The lead-lag days used to determine cash working capital are shown on
7 Exhibit WSS-36.

8 **Q. Does this conclude your testimony?**

9 A. Yes, it does.

COMMONWEALTH OF KENTUCKY)
)
COUNTY OF JEFFERSON)

The undersigned, **William Steven Seelye**, being duly sworn, deposes and states that he is a Principal of The Prime Group, 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.



William Steven Seelye

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 24th day of September 2018.



Notary Public

My Commission Expires:
Judy Schooler
Notary Public, ID No. 603967
State at Large, Kentucky

Commission Expires 7/11/2022

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 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.

Submitted testimony in Case No. 2016-00370 on behalf of Kentucky Utilities Company and in Case No. 2016-00371 on behalf of Louisville Gas and Electric Company regarding electric and gas class cost of service studies and proposed rates.

Submitted rebuttal testimony in Case No. 2018-00050 on behalf of South Kentucky Rural Electric Cooperative Corporation regarding the regulatory application of the filed rate doctrine and cost shifts to other electric cooperatives related to a proposed purchased power agreement.

Submitted testimony in Case No. 2018-00044 on behalf of Columbia Gas Company of Kentucky regarding an assessment of its energy efficiency and conservation rider and programs.

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

Kentucky Utilities Company

Unit Cost of Service Based on the Cost of Service Study
For the 12 Months Ended April 30, 2020

Rate RS

Description	Reference Total	Production		Transmission	Distribution		Customer Service Expenses	Total
		Demand-Related	Energy-Related	Demand-Related	Demand-Related	Customer-Related	Customer-Related	
(1) Rate Base	\$ 1,913,829,758	\$ 931,997,397	\$ 20,417,466	\$ 280,536,597	\$ 246,639,560	\$ 429,846,848	\$ 4,391,890	\$ 1,913,829,758
(2) Rate Base Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(3) Rate Base as Adjusted	\$ 1,913,829,758	\$ 931,997,397	\$ 20,417,466	\$ 280,536,597	\$ 246,639,560	\$ 429,846,848	\$ 4,391,890	\$ 1,913,829,758
(4) Rate of Return	4.99%	4.99%	4.99%	4.99%	4.99%	4.99%	4.99%	4.99%
(5) Return	\$ 95,459,108	\$ 46,486,705	\$ 1,018,394	\$ 13,992,767	\$ 12,302,031	\$ 21,440,150	\$ 219,061	\$ 95,459,108
(6) Interest Expenses	\$ 51,558,645	\$ 25,108,044	\$ 550,047	\$ 7,557,666	\$ 6,644,479	\$ 11,580,090	\$ 118,318	\$ 51,558,645
(7) Net Income	\$ 43,900,464	\$ 21,378,661	\$ 468,347	\$ 6,435,100	\$ 5,657,552	\$ 9,860,060	\$ 100,744	\$ 43,900,464
(8) Income Taxes	\$ 15,397,349	\$ 7,498,206	\$ 164,265	\$ 2,257,003	\$ 1,984,291	\$ 3,458,250	\$ 35,334	\$ 15,397,349
(9) Operation and Maintenance Expenses	\$ 356,817,400	\$ 47,483,864	\$ 193,619,855	\$ 23,238,595	\$ 17,203,661	\$ 36,714,210	\$ 38,557,215	\$ 356,817,400
(10) Depreciation Expenses	\$ 123,419,571	\$ 77,218,587	\$ -	\$ 12,164,546	\$ 12,440,554	\$ 21,595,884	\$ -	\$ 123,419,571
(11) Other Taxes	\$ 20,621,091	\$ 10,779,662	\$ -	\$ 2,714,986	\$ 2,604,550	\$ 4,521,892	\$ -	\$ 20,621,091
(12) Curtailable Service Credit	\$ 7,520,510	\$ 7,520,510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,520,510
(13) Expense Adjustments - Prod. Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(14) Expense Adjustments - Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(15) Expense Adjustments - Trans. Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(16) Expense Adjustments - Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(17) Expense Adjustments - Other	\$ 258,479	\$ 125,874	\$ 2,758	\$ 37,889	\$ 33,311	\$ 58,055	\$ 593	\$ 258,479
(18) Revenue Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(19) Expense Adjustments - Total	\$ 258,479	\$ 125,874	\$ 2,758	\$ 37,889	\$ 33,311	\$ 58,055	\$ 593	\$ 258,479
(20) Total Cost of Service	\$ 619,493,509	\$ 197,113,409	\$ 194,805,272	\$ 54,405,786	\$ 46,568,397	\$ 87,788,441	\$ 38,812,203	\$ 619,493,509
(21) Less: Misc Revenue - Prod Demand	\$ (3,499,549)	\$ (3,499,549)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,499,549)
(22) Less: Misc Revenue - Energy	\$ (1,831,584)	\$ -	\$ (1,831,584)	\$ -	\$ -	\$ -	\$ -	\$ (1,831,584)
(23) Less: Misc Revenue - Transmission	\$ (9,023,835)	\$ -	\$ -	\$ (9,023,835)	\$ -	\$ -	\$ -	\$ (9,023,835)
(24) Less: Misc Revenue - Other	\$ (6,629,895)	\$ (3,228,628)	\$ (70,730)	\$ (971,836)	\$ (854,409)	\$ (1,489,077)	\$ (15,214)	\$ (6,629,895)
(25) Less: Misc Revenue - Total	\$ (20,984,862)	\$ (6,728,177)	\$ (1,902,314)	\$ (9,995,671)	\$ (854,409)	\$ (1,489,077)	\$ (15,214)	\$ (20,984,862)
(26) Net Cost of Service	\$ 598,508,647	\$ 190,385,233	\$ 192,902,958	\$ 44,410,115	\$ 45,713,988	\$ 86,299,364	\$ 38,796,989	\$ 598,508,647
(27) Billing Units		5,965,245,032	5,965,245,032	5,965,245,032	5,965,245,032	5,237,077	5,237,077	
(28) Unit Costs		0.031915744	0.03233781	0.00744481	0.007663388	16.48	7.41	23.89

Customer Cost 23.89
Infrastructure Energy Cost 0.047024
Variable Energy Cost 0.032338

Louisville Gas and Electric Company

Unit Cost of Service Based on the Cost of Service Study
For the 12 Months Ended April 30, 2020

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	\$ 1,356,499,921	\$ 631,112,928	\$ 26,129,904	\$ 133,002,371	\$ 207,112,698	\$ 355,467,438	\$ 3,674,582	\$ 1,356,499,921
(2) Rate Base Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(3) Rate Base as Adjusted	\$ 1,356,499,921	\$ 631,112,928	\$ 26,129,904	\$ 133,002,371	\$ 207,112,698	\$ 355,467,438	\$ 3,674,582	\$ 1,356,499,921
(4) Rate of Return	3.71%	3.71%	3.71%	3.71%	3.71%	3.71%	3.71%	3.71%
(5) Return	\$ 50,305,604	\$ 23,404,732	\$ 969,024	\$ 4,932,374	\$ 7,680,745	\$ 13,182,459	\$ 136,271	\$ 50,305,604
(6) Interest Expenses	\$ 43,780,002	\$ 20,368,689	\$ 843,323	\$ 4,292,550	\$ 6,684,405	\$ 11,472,441	\$ 118,594	\$ 43,780,002
(7) Net Income	\$ 6,525,602	\$ 3,036,043	\$ 125,701	\$ 639,823	\$ 996,340	\$ 1,710,018	\$ 17,677	\$ 6,525,602
(8) Income Taxes	\$ 3,402,554	\$ 1,583,041	\$ 65,543	\$ 333,614	\$ 519,508	\$ 891,631	\$ 9,217	\$ 3,402,554
(9) Operation and Maintenance Expenses	\$ 270,536,060	\$ 51,613,769	\$ 140,100,927	\$ 13,301,220	\$ 13,534,125	\$ 33,892,226	\$ 18,093,793	\$ 270,536,060
(10) Depreciation Expenses	\$ 82,988,804	\$ 45,067,626	\$ -	\$ 5,861,855	\$ 11,842,025	\$ 20,217,298	\$ -	\$ 82,988,804
(11) Other Taxes	\$ 18,210,111	\$ 8,871,660	\$ -	\$ 1,720,105	\$ 2,813,744	\$ 4,804,602	\$ -	\$ 18,210,111
(12) Curtailable Service Rider	\$ 3,051,773	\$ 1,419,840	\$ 58,786	\$ 299,221	\$ 465,950	\$ 799,710	\$ 8,267	\$ 3,051,773
(13) Expense Adjustments - Prod. Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(14) Expense Adjustments - Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(15) Expense Adjustments - Trans. Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(16) Expense Adjustments - Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(17) Expense Adjustments - Other	\$ 70,827	\$ 32,952	\$ 1,364	\$ 6,944	\$ 10,814	\$ 18,560	\$ 192	\$ 70,827
(18) Revenue Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(19) Proforma Adjustments - Total	\$ 70,827	\$ 32,952	\$ 1,364	\$ 6,944	\$ 10,814	\$ 18,560	\$ 192	\$ 70,827
(20) Total Cost of Service	\$ 428,565,732	\$ 131,993,620	\$ 141,195,643	\$ 26,455,333	\$ 36,866,910	\$ 73,806,484	\$ 18,247,740	\$ 428,565,732
(21) Less: Misc Revenue - Prod Demand	\$ (366,834)	\$ (366,834)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (366,834)
(22) Less: Misc Revenue - Energy	\$ (10,331,842)	\$ -	\$ (10,331,842)	\$ -	\$ -	\$ -	\$ -	\$ (10,331,842)
(23) Less: Misc Revenue - Transmission	\$ (5,323,401)	\$ -	\$ -	\$ (5,323,401)	\$ -	\$ -	\$ -	\$ (5,323,401)
(24) Less: Misc Revenue - Other	\$ (6,219,357)	\$ (2,893,562)	\$ (119,802)	\$ (609,797)	\$ (949,582)	\$ (1,629,767)	\$ (16,847)	\$ (6,219,357)
(25) Less: Misc Revenue - Total	\$ (22,241,434)	\$ (3,260,396)	\$ (10,451,644)	\$ (5,933,198)	\$ (949,582)	\$ (1,629,767)	\$ (16,847)	\$ (22,241,434)
(26) Net Cost of Service	\$ 406,324,298	\$ 128,733,225	\$ 130,744,000	\$ 20,522,135	\$ 35,917,328	\$ 72,176,717	\$ 18,230,893	\$ 406,324,298
(27) Billing Units		4,077,649,481	4,077,649,481	4,077,649,481	4,077,649,481	4,445,796	4,445,796	
(28) Unit Costs		\$ 0.03157	\$ 0.03206	\$ 0.00503	\$ 0.00881	\$ 16.23	\$ 4.10	\$ 20.34

Customer Cost 20.34
Infrastructure Energy Cost 0.045412
Variable Energy Cost 0.032064

Exhibit WSS-3

Study of Rate TODS Base Demand Ratchets

The Prime Group LLC

Study of the Impacts of the 100% Base Demand Ratchets for Rate TODS

Kentucky Utilities Company
Louisville Gas and Electric Company

September 2018

Study of the Impacts of the 100% Base Demand Ratchets for TODS Adopted in the Stipulation and Recommendation

Background

In Kentucky Utilities Company's ("KU's") and Louisville Gas and Electric Company's ("LG&E's") (collectively "Companies") last rate case proceedings filed in Case Nos. 2016-00370 and 2016-00371, the Companies proposed to increase the base demand ratchet for Time-of-Day Secondary Service (TODS), Time-of-Day Primary Service (TODP), Retail Transmission Service (RTS), and Fluctuating Load Service (FLS), from 75% to 100%, whereby the billing demand for the Base Demand Charge would be determined based on the customer's highest non-coincident peak demand during the current and the preceding eleven months. In Case Nos. 2016-00370 and 2016-00371, the Companies did not propose to change the demand ratchets for the Peak Demand Charge and the Intermediate Demand Charge, which were based on a 50% demand ratchet. Because the Peak and Intermediate Demand Charges represent over 70% of the total demand charges for the four rate schedules, the overall ratchet for these rate schedules is closer to a 50% ratchet than a 100% ratchet. KU and LG&E estimated that the weighted effect of the Base, Intermediate and Peak demand ratchets resulted in an effective overall demand ratchet of 63% to 67% for KU and 61% to 65% for LG&E, which are in line with ratchet percentages used by other investor-owned utilities in the region.

The parties to the Stipulation and Recommendation in Case Nos. 2016-00370 and 2016-00371 agreed to the 100% base demand ratchet for these four rate schedules; however, the Stipulation and Recommendation stated that the Companies would file a study in their next rate case proceedings concerning the impacts of 100% base demand ratchet. The provisions of the Stipulation and Recommendation, as related to the demand ratchet, were approved by the Commission in Orders dated June 22, 2017.

Description of the Data

A billing analysis was conducted for customers served under TODS for the 12 months ended June 2018. However, to analyze the billing impacts for the change in the ratchet for the period, it was necessary to collect monthly actual demand demands for 23 months. With ratcheted demands, to calculate a billing demand for any month it is necessary to collect the actual demand for the current month plus the preceding 11 months. Thus, for a 12-month billing analysis, 23 months of demand data are needed (12 months of data for the test year plus the data for the preceding 11 months). The data were downloaded from the Companies' customer information system, which included all components necessary to calculate customer bills for the 12-month period, including the customer demand data necessary to calculate the differential impact of the ratchets.

Findings

An analysis was performed to calculate the differences in annual customer billings utilizing a 75% base demand ratchet compared to a 100% base demand ratchet. The billing differences for each TODS customer due to the implementation of the demand ratchet for the 12 months ended June 30, 2018, are shown in the Appendix of this study.

The following table (Table 1) shows the distribution of the billing decreases and increases for KU and LG&E from the 100% base demand ratchet agreed to in the Stipulation and Recommendation:

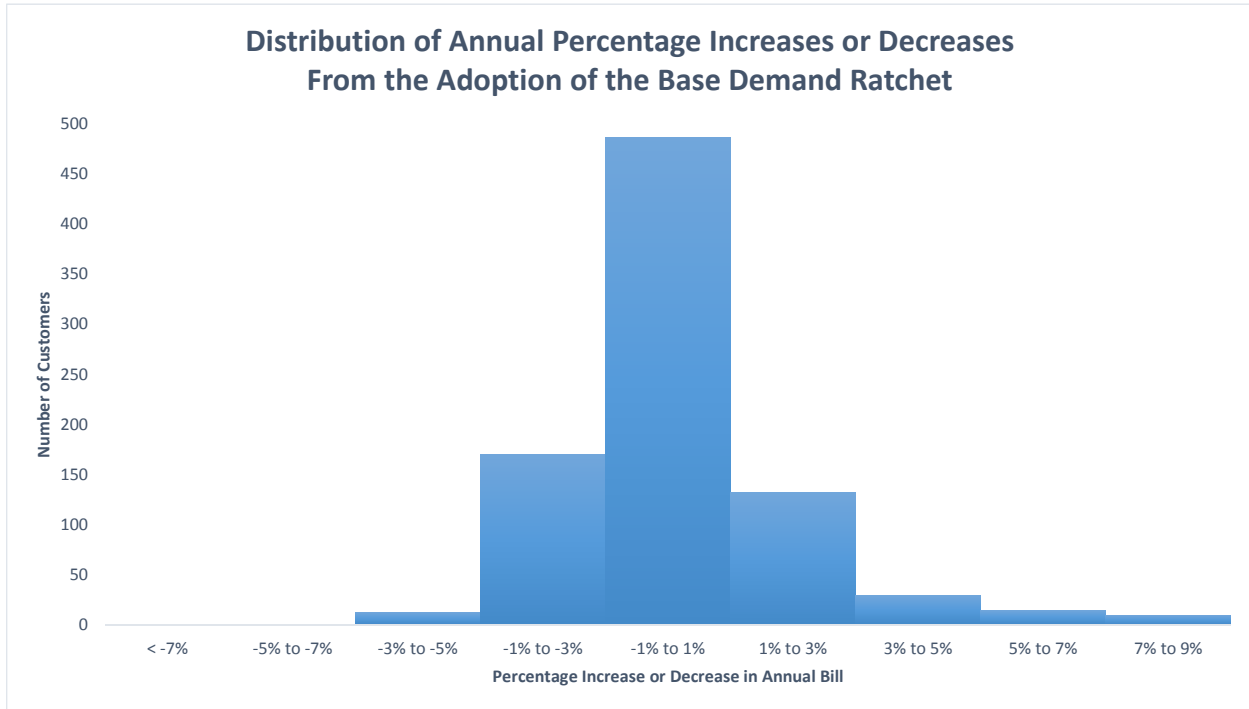
TABLE 1

Percentage Increase or Decrease in Customer's Annual Bill			Number of Customers	Percentage
	<	-5.00%	0	0%
-5.00%	to	-3.00%	12	1%
-3.00%	to	-1.00%	170	20%
-1.00%	to	1.00%	487	57%
1.00%	to	3.00%	132	15%
3.00%	to	5.00%	29	3%
5.00%	to	7.00%	14	2%
7.00%	to	9.00%	9	1%
	>	9.00%	0	0%

As shown in Table 1, the difference in annual customer billings resulting from the adoption of the 100% base demand ratchet in the Stipulation and Recommendation had less than a 1% percent increase or decrease for 57% of TODS customers. According to the analysis, 92% of TODS customers experienced less than a 3% annual impact, either positive or negative, which can be seen by adding the middle blocks of the frequency table (20% + 57% + 15% = 92%). On the bottom end of the frequency table, 1% of TODS customers (12 customers) experienced a decrease between -3% and -5%. On the top end of the table, 1% of TODS customers (9 customers) experienced an increase between 7% and 9%, with no customer experiencing an increase greater than 9%.

The frequency data in the above table is shown graphically in the following histogram (Graph 1):

GRAPH 1



This graph, showing a characteristic bell-shaped curve, illustrates that the billing impact for the vast majority of TODS customer was in the range of a 3% billing decrease to a 3% billing increase.

The factor that accounts of the differences in the annual bill impact is the ratio of the customer’s average monthly demand to its maximum annual demand. The following table (Table 2) shows the average ratio of the customers’ average billing demands to their maximum annual demand for the groupings shown in Table 1:

TABLE 2

Percentage Increase or Decrease in Customer's Annual Bill			Ratio of Average Monthly Demand to Maximum Annual Demand
-9.00%	to	-7.00%	0
-7.00%	to	-5.00%	0
-5.00%	to	-3.00%	0.8483
-3.00%	to	-1.00%	0.8449
-1.00%	to	1.00%	0.7803
1.00%	to	3.00%	0.7287
3.00%	to	5.00%	0.7480
5.00%	to	7.00%	0.7355
7.00%	to	9.00%	0.6627

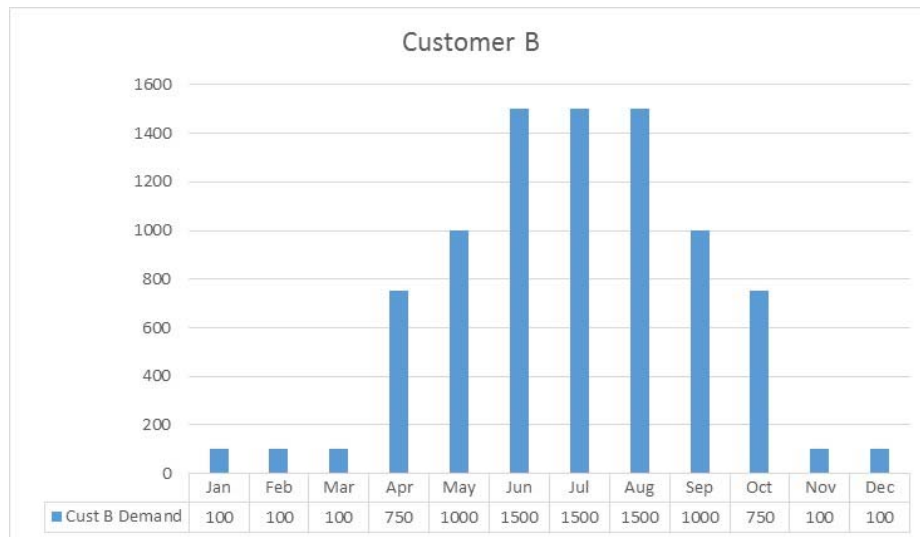
As shown in the above table, the customers that experienced the largest increase due to the change in the ratchet have the lowest ratio of average monthly demand to maximum annual demand.

If a customer has large variations in its monthly demands, with a significant difference between its maximum demand during the year and its lowest or average monthly demand, then it is likely that the customer will have experienced increased billings under the base demand ratchet adopted in the Stipulation Recommendation. Given two customers with the same maximum demand during the year, with Customer A having a constant demand during the year, and Customer B having a demand that varies throughout the year, as shown in the following graphs (Graph 2 and Graph 3), Customer A would have experienced decrease demand billings under the 100% base demand ratchet and Customer B would have experienced increase demand billings under the 100% base demand ratchet, as compared to the 75% ratchet.

GRAPH 2



GRAPH 3



The Companies must install the same distribution capacity to serve both Customer A and Customer B, but without the demand ratchet, Customer A will pay higher demand charges than Customer B. But with the 100% base demand charge, both customers will pay the same demand billings, thus more accurately reflecting the cost of providing service to both customers. Therefore, the base demand ratchet is accomplishing what it was designed to do, which was to more accurately reflect the cost of providing service to the Companies' largest customers.

APPENDIX

TODS Base Demand Ratchet Change from 75% to 100% (%) - Smallest to Largest

CC Name	TODS Total Bill @ 100% Ratchet (\$)	TODS Total Bill @ 75% Ratchet (\$)	Annual Bill Change (\$)	Annual Bill Change (%)
LG&E	\$ 25,534	\$ 23,426	\$ 2,107	9.0%
LG&E	\$ 88,283	\$ 81,163	\$ 7,120	8.8%
KU	\$ 17,099	\$ 15,792	\$ 1,308	8.3%
KU	\$ 39,980	\$ 36,986	\$ 2,993	8.1%
KU	\$ 4,718	\$ 4,383	\$ 334	7.6%
LG&E	\$ 48,049	\$ 44,789	\$ 3,259	7.3%
LG&E	\$ 43,588	\$ 40,635	\$ 2,952	7.3%
KU	\$ 18,704	\$ 17,446	\$ 1,258	7.2%
LG&E	\$ 223,801	\$ 208,774	\$ 15,027	7.2%
KU	\$ 99,358	\$ 92,867	\$ 6,491	7.0%
LG&E	\$ 106,328	\$ 99,614	\$ 6,714	6.7%
LG&E	\$ 103,427	\$ 97,206	\$ 6,220	6.4%
LG&E	\$ 324,982	\$ 305,890	\$ 19,093	6.2%
KU	\$ 38,691	\$ 36,460	\$ 2,230	6.1%
KU	\$ 65,770	\$ 62,064	\$ 3,706	6.0%
KU	\$ 851,817	\$ 805,341	\$ 46,477	5.8%
KU	\$ 279,240	\$ 264,008	\$ 15,233	5.8%
KU	\$ 44,956	\$ 42,521	\$ 2,435	5.7%
LG&E	\$ 103,201	\$ 97,794	\$ 5,407	5.5%
KU	\$ 74,678	\$ 70,909	\$ 3,769	5.3%
LG&E	\$ 63,984	\$ 60,818	\$ 3,165	5.2%
KU	\$ 38,599	\$ 36,700	\$ 1,898	5.2%
KU	\$ 174,379	\$ 165,975	\$ 8,404	5.1%
KU	\$ 41,838	\$ 39,861	\$ 1,977	5.0%
LG&E	\$ 797,957	\$ 762,067	\$ 35,889	4.7%
LG&E	\$ 241,282	\$ 230,495	\$ 10,787	4.7%
KU	\$ 247,849	\$ 236,826	\$ 11,023	4.7%
KU	\$ 409,294	\$ 391,236	\$ 18,058	4.6%
KU	\$ 8,007	\$ 7,654	\$ 353	4.6%
KU	\$ 77,611	\$ 74,198	\$ 3,413	4.6%
KU	\$ 35,582	\$ 34,032	\$ 1,550	4.6%
KU	\$ 66,572	\$ 63,702	\$ 2,870	4.5%
KU	\$ 6,696	\$ 6,413	\$ 283	4.4%
LG&E	\$ 116,390	\$ 111,654	\$ 4,735	4.2%
KU	\$ 23,999	\$ 23,043	\$ 956	4.1%
LG&E	\$ 235,304	\$ 226,138	\$ 9,165	4.1%
LG&E	\$ 225,947	\$ 217,196	\$ 8,751	4.0%
KU	\$ 11,336	\$ 10,899	\$ 437	4.0%
KU	\$ 34,740	\$ 33,405	\$ 1,335	4.0%
LG&E	\$ 121,640	\$ 117,214	\$ 4,425	3.8%
LG&E	\$ 265,098	\$ 255,746	\$ 9,352	3.7%
LG&E	\$ 44,471	\$ 42,942	\$ 1,528	3.6%
LG&E	\$ 29,052	\$ 28,055	\$ 997	3.6%
KU	\$ 267,119	\$ 257,996	\$ 9,122	3.5%
LG&E	\$ 140,468	\$ 135,760	\$ 4,708	3.5%
LG&E	\$ 218,246	\$ 211,000	\$ 7,247	3.4%
LG&E	\$ 196,708	\$ 190,288	\$ 6,420	3.4%
KU	\$ 39,264	\$ 38,000	\$ 1,264	3.3%
LG&E	\$ 18,507	\$ 17,913	\$ 594	3.3%
KU	\$ 654,003	\$ 633,790	\$ 20,213	3.2%
KU	\$ 53,231	\$ 51,601	\$ 1,629	3.2%
LG&E	\$ 178,073	\$ 172,825	\$ 5,248	3.0%
KU	\$ 23,303	\$ 22,624	\$ 679	3.0%
LG&E	\$ 94,194	\$ 91,524	\$ 2,670	2.9%
LG&E	\$ 160,809	\$ 156,330	\$ 4,479	2.9%
KU	\$ 14,833	\$ 14,428	\$ 405	2.8%
LG&E	\$ 119,087	\$ 115,896	\$ 3,191	2.8%
LG&E	\$ 78,915	\$ 76,827	\$ 2,089	2.7%
LG&E	\$ 137,140	\$ 133,544	\$ 3,597	2.7%
KU	\$ 198,367	\$ 193,189	\$ 5,178	2.7%
KU	\$ 15,068	\$ 14,685	\$ 383	2.6%
KU	\$ 71,204	\$ 69,405	\$ 1,800	2.6%
LG&E	\$ 169,533	\$ 165,251	\$ 4,282	2.6%

TODS Base Demand Ratchet Change from 75% to 100% (%) - Smallest to Largest

CC Name	TODS Total Bill @ 100% Ratchet (\$)	TODS Total Bill @ 75% Ratchet (\$)	Annual Bill Change (\$)	Annual Bill Change (%)
KU	\$ 26,334	\$ 25,677	\$ 658	2.6%
KU	\$ 63,133	\$ 61,564	\$ 1,569	2.5%
LG&E	\$ 128,748	\$ 125,565	\$ 3,183	2.5%
LG&E	\$ 156,611	\$ 152,763	\$ 3,848	2.5%
KU	\$ 13,434	\$ 13,105	\$ 329	2.5%
KU	\$ 68,595	\$ 66,941	\$ 1,654	2.5%
LG&E	\$ 129,170	\$ 126,077	\$ 3,093	2.5%
LG&E	\$ 84,003	\$ 81,996	\$ 2,007	2.4%
KU	\$ 198,197	\$ 193,516	\$ 4,681	2.4%
KU	\$ 23,653	\$ 23,102	\$ 551	2.4%
LG&E	\$ 112,152	\$ 109,589	\$ 2,563	2.3%
KU	\$ 185,188	\$ 180,974	\$ 4,213	2.3%
LG&E	\$ 215,457	\$ 210,607	\$ 4,850	2.3%
LG&E	\$ 97,400	\$ 95,222	\$ 2,178	2.3%
LG&E	\$ 105,120	\$ 102,773	\$ 2,347	2.3%
KU	\$ 169,404	\$ 165,640	\$ 3,764	2.3%
KU	\$ 137,180	\$ 134,178	\$ 3,002	2.2%
KU	\$ 18,466	\$ 18,063	\$ 404	2.2%
LG&E	\$ 216,834	\$ 212,121	\$ 4,713	2.2%
KU	\$ 15,540	\$ 15,204	\$ 336	2.2%
KU	\$ 19,533	\$ 19,117	\$ 416	2.2%
KU	\$ 74,951	\$ 73,367	\$ 1,584	2.2%
KU	\$ 14,835	\$ 14,523	\$ 312	2.1%
KU	\$ 19,198	\$ 18,795	\$ 403	2.1%
KU	\$ 117,146	\$ 114,709	\$ 2,437	2.1%
LG&E	\$ 114,419	\$ 112,105	\$ 2,313	2.1%
KU	\$ 155,918	\$ 152,784	\$ 3,133	2.1%
LG&E	\$ 224,396	\$ 219,953	\$ 4,443	2.0%
KU	\$ 189,874	\$ 186,241	\$ 3,633	2.0%
LG&E	\$ 136,108	\$ 133,537	\$ 2,571	1.9%
KU	\$ 12,121	\$ 11,893	\$ 228	1.9%
LG&E	\$ 174,844	\$ 171,609	\$ 3,235	1.9%
LG&E	\$ 135,767	\$ 133,283	\$ 2,484	1.9%
KU	\$ 252,756	\$ 248,160	\$ 4,596	1.9%
KU	\$ 219,803	\$ 215,815	\$ 3,988	1.8%
LG&E	\$ 251,554	\$ 247,095	\$ 4,459	1.8%
LG&E	\$ 123,243	\$ 121,075	\$ 2,168	1.8%
KU	\$ 45,714	\$ 44,913	\$ 801	1.8%
KU	\$ 127,305	\$ 125,101	\$ 2,204	1.8%
LG&E	\$ 596,816	\$ 586,548	\$ 10,268	1.8%
LG&E	\$ 153,668	\$ 151,035	\$ 2,633	1.7%
LG&E	\$ 13,735	\$ 13,500	\$ 235	1.7%
KU	\$ 336,864	\$ 331,127	\$ 5,736	1.7%
KU	\$ 105,875	\$ 104,121	\$ 1,754	1.7%
LG&E	\$ 197,543	\$ 194,343	\$ 3,199	1.6%
KU	\$ 547,647	\$ 538,778	\$ 8,869	1.6%
LG&E	\$ 155,882	\$ 153,360	\$ 2,522	1.6%
KU	\$ 178,338	\$ 175,463	\$ 2,875	1.6%
LG&E	\$ 270,417	\$ 266,106	\$ 4,311	1.6%
LG&E	\$ 160,430	\$ 157,875	\$ 2,555	1.6%
LG&E	\$ 150,152	\$ 147,778	\$ 2,374	1.6%
KU	\$ 65,863	\$ 64,826	\$ 1,037	1.6%
LG&E	\$ 138,564	\$ 136,385	\$ 2,179	1.6%
KU	\$ 13,549	\$ 13,337	\$ 212	1.6%
KU	\$ 191,453	\$ 188,464	\$ 2,989	1.6%
LG&E	\$ 566,248	\$ 557,412	\$ 8,836	1.6%
LG&E	\$ 189,200	\$ 186,255	\$ 2,945	1.6%
KU	\$ 176,168	\$ 173,444	\$ 2,724	1.6%
LG&E	\$ 143,583	\$ 141,362	\$ 2,220	1.6%
KU	\$ 105,864	\$ 104,227	\$ 1,636	1.6%
KU	\$ 206,159	\$ 202,975	\$ 3,184	1.6%
KU	\$ 220,753	\$ 217,362	\$ 3,392	1.6%
KU	\$ 211,964	\$ 208,765	\$ 3,199	1.5%

TODS Base Demand Ratchet Change from 75% to 100% (%) - Smallest to Largest

CC Name	TODS Total Bill @ 100% Ratchet (\$)	TODS Total Bill @ 75% Ratchet (\$)	Annual Bill Change (\$)	Annual Bill Change (%)
KU	\$ 47,341	\$ 46,627	\$ 714	1.5%
LG&E	\$ 427,007	\$ 420,585	\$ 6,422	1.5%
LG&E	\$ 130,859	\$ 128,913	\$ 1,946	1.5%
KU	\$ 157,319	\$ 155,001	\$ 2,319	1.5%
KU	\$ 22,572	\$ 22,241	\$ 330	1.5%
KU	\$ 873,570	\$ 860,821	\$ 12,748	1.5%
KU	\$ 96,148	\$ 94,747	\$ 1,401	1.5%
KU	\$ 44,470	\$ 43,823	\$ 647	1.5%
LG&E	\$ 410,344	\$ 404,404	\$ 5,940	1.5%
KU	\$ 137,051	\$ 135,100	\$ 1,951	1.4%
LG&E	\$ 134,710	\$ 132,812	\$ 1,898	1.4%
KU	\$ 228,088	\$ 224,875	\$ 3,212	1.4%
KU	\$ 48,706	\$ 48,029	\$ 678	1.4%
LG&E	\$ 182,725	\$ 180,204	\$ 2,521	1.4%
LG&E	\$ 232,375	\$ 229,253	\$ 3,122	1.4%
LG&E	\$ 296,976	\$ 293,015	\$ 3,961	1.4%
LG&E	\$ 169,637	\$ 167,381	\$ 2,257	1.3%
KU	\$ 1,204,310	\$ 1,188,327	\$ 15,983	1.3%
KU	\$ 8,261	\$ 8,152	\$ 109	1.3%
KU	\$ 353,983	\$ 349,357	\$ 4,626	1.3%
KU	\$ 20,585	\$ 20,318	\$ 266	1.3%
KU	\$ 227,457	\$ 224,516	\$ 2,941	1.3%
KU	\$ 300,666	\$ 296,792	\$ 3,874	1.3%
LG&E	\$ 121,149	\$ 119,589	\$ 1,560	1.3%
KU	\$ 150,145	\$ 148,220	\$ 1,925	1.3%
KU	\$ 175,381	\$ 173,195	\$ 2,186	1.3%
LG&E	\$ 87,829	\$ 86,746	\$ 1,083	1.2%
KU	\$ 237,642	\$ 234,719	\$ 2,923	1.2%
LG&E	\$ 2,472,074	\$ 2,441,982	\$ 30,092	1.2%
KU	\$ 146,264	\$ 144,522	\$ 1,742	1.2%
KU	\$ 147,094	\$ 145,347	\$ 1,747	1.2%
KU	\$ 30,689	\$ 30,324	\$ 364	1.2%
KU	\$ 180,851	\$ 178,706	\$ 2,146	1.2%
KU	\$ 96,168	\$ 95,042	\$ 1,126	1.2%
KU	\$ 591,904	\$ 585,038	\$ 6,866	1.2%
LG&E	\$ 182,559	\$ 180,460	\$ 2,099	1.2%
KU	\$ 96,599	\$ 95,491	\$ 1,109	1.2%
KU	\$ 90,725	\$ 89,688	\$ 1,037	1.2%
LG&E	\$ 92,202	\$ 91,149	\$ 1,053	1.2%
KU	\$ 241,769	\$ 239,018	\$ 2,751	1.2%
LG&E	\$ 128,070	\$ 126,616	\$ 1,454	1.1%
KU	\$ 245,274	\$ 242,528	\$ 2,746	1.1%
LG&E	\$ 154,427	\$ 152,698	\$ 1,729	1.1%
KU	\$ 163,510	\$ 161,692	\$ 1,818	1.1%
LG&E	\$ 259,513	\$ 256,697	\$ 2,816	1.1%
KU	\$ 45,984	\$ 45,485	\$ 499	1.1%
KU	\$ 91,056	\$ 90,075	\$ 981	1.1%
KU	\$ 185,716	\$ 183,738	\$ 1,978	1.1%
KU	\$ 1,381,218	\$ 1,366,539	\$ 14,679	1.1%
KU	\$ 27,986	\$ 27,691	\$ 295	1.1%
KU	\$ 859,488	\$ 850,654	\$ 8,834	1.0%
KU	\$ 10,903	\$ 10,792	\$ 111	1.0%
KU	\$ 326,878	\$ 323,585	\$ 3,293	1.0%
KU	\$ 107,196	\$ 106,119	\$ 1,077	1.0%
KU	\$ 35,952	\$ 35,591	\$ 361	1.0%
LG&E	\$ 132,002	\$ 130,685	\$ 1,318	1.0%
LG&E	\$ 317,573	\$ 314,420	\$ 3,153	1.0%
LG&E	\$ 679,842	\$ 673,095	\$ 6,747	1.0%
KU	\$ 99,912	\$ 98,931	\$ 981	1.0%
KU	\$ 24,553	\$ 24,312	\$ 241	1.0%
KU	\$ 118,021	\$ 116,875	\$ 1,146	1.0%
KU	\$ 179,417	\$ 177,677	\$ 1,739	1.0%
KU	\$ 429,577	\$ 425,451	\$ 4,126	1.0%

TODS Base Demand Ratchet Change from 75% to 100% (%) - Smallest to Largest

CC Name	TODS Total Bill @ 100% Ratchet (\$)	TODS Total Bill @ 75% Ratchet (\$)	Annual Bill Change (\$)	Annual Bill Change (%)
KU	\$ 193,173	\$ 191,320	\$ 1,853	1.0%
LG&E	\$ 98,932	\$ 97,987	\$ 946	1.0%
KU	\$ 125,894	\$ 124,707	\$ 1,187	1.0%
KU	\$ 23,985	\$ 23,759	\$ 226	1.0%
KU	\$ 144,018	\$ 142,669	\$ 1,349	0.9%
KU	\$ 167,375	\$ 165,809	\$ 1,566	0.9%
LG&E	\$ 112,090	\$ 111,055	\$ 1,035	0.9%
KU	\$ 233,579	\$ 231,451	\$ 2,128	0.9%
KU	\$ 83,448	\$ 82,690	\$ 758	0.9%
KU	\$ 322,185	\$ 319,266	\$ 2,919	0.9%
KU	\$ 206,301	\$ 204,437	\$ 1,865	0.9%
KU	\$ 38,196	\$ 37,853	\$ 343	0.9%
KU	\$ 244,486	\$ 242,308	\$ 2,177	0.9%
KU	\$ 108,059	\$ 107,099	\$ 960	0.9%
KU	\$ 136,160	\$ 134,960	\$ 1,200	0.9%
LG&E	\$ 142,234	\$ 140,988	\$ 1,246	0.9%
KU	\$ 247,678	\$ 245,517	\$ 2,161	0.9%
KU	\$ 231,035	\$ 229,023	\$ 2,012	0.9%
KU	\$ 18,733	\$ 18,571	\$ 162	0.9%
LG&E	\$ 163,351	\$ 161,958	\$ 1,393	0.9%
KU	\$ 1,265,725	\$ 1,254,955	\$ 10,770	0.9%
KU	\$ 121,504	\$ 120,503	\$ 1,002	0.8%
KU	\$ 137,583	\$ 136,467	\$ 1,116	0.8%
KU	\$ 121,718	\$ 120,732	\$ 986	0.8%
LG&E	\$ 155,537	\$ 154,284	\$ 1,253	0.8%
LG&E	\$ 169,013	\$ 167,671	\$ 1,341	0.8%
KU	\$ 136,542	\$ 135,469	\$ 1,074	0.8%
LG&E	\$ 146,087	\$ 144,945	\$ 1,142	0.8%
KU	\$ 157,967	\$ 156,738	\$ 1,229	0.8%
KU	\$ 84,612	\$ 83,964	\$ 647	0.8%
KU	\$ 542,754	\$ 538,617	\$ 4,137	0.8%
KU	\$ 171,937	\$ 170,634	\$ 1,304	0.8%
KU	\$ 207,669	\$ 206,098	\$ 1,572	0.8%
LG&E	\$ 152,200	\$ 151,069	\$ 1,131	0.7%
LG&E	\$ 167,282	\$ 166,056	\$ 1,226	0.7%
LG&E	\$ 156,838	\$ 155,691	\$ 1,147	0.7%
LG&E	\$ 297,080	\$ 294,930	\$ 2,150	0.7%
KU	\$ 173,360	\$ 172,111	\$ 1,249	0.7%
LG&E	\$ 141,538	\$ 140,523	\$ 1,015	0.7%
KU	\$ 195,733	\$ 194,338	\$ 1,396	0.7%
KU	\$ 173,364	\$ 172,129	\$ 1,235	0.7%
LG&E	\$ 695,458	\$ 690,590	\$ 4,868	0.7%
KU	\$ 402,499	\$ 399,687	\$ 2,812	0.7%
KU	\$ 64,178	\$ 63,732	\$ 446	0.7%
LG&E	\$ 201,598	\$ 200,207	\$ 1,391	0.7%
KU	\$ 26,148	\$ 25,969	\$ 179	0.7%
LG&E	\$ 198,629	\$ 197,278	\$ 1,351	0.7%
KU	\$ 30,321	\$ 30,118	\$ 203	0.7%
KU	\$ 790,578	\$ 785,291	\$ 5,286	0.7%
KU	\$ 93,340	\$ 92,726	\$ 614	0.7%
KU	\$ 289,348	\$ 287,462	\$ 1,885	0.7%
LG&E	\$ 1,094,292	\$ 1,087,195	\$ 7,097	0.7%
KU	\$ 62,249	\$ 61,850	\$ 399	0.6%
LG&E	\$ 127,864	\$ 127,048	\$ 817	0.6%
KU	\$ 295,107	\$ 293,333	\$ 1,774	0.6%
LG&E	\$ 136,149	\$ 135,331	\$ 818	0.6%
LG&E	\$ 150,479	\$ 149,578	\$ 902	0.6%
KU	\$ 115,294	\$ 114,607	\$ 687	0.6%
KU	\$ 398,378	\$ 396,016	\$ 2,362	0.6%
KU	\$ 178,893	\$ 177,843	\$ 1,050	0.6%
LG&E	\$ 209,916	\$ 208,730	\$ 1,186	0.6%
LG&E	\$ 911,777	\$ 906,652	\$ 5,125	0.6%
KU	\$ 1,552,568	\$ 1,543,895	\$ 8,674	0.6%

TODS Base Demand Ratchet Change from 75% to 100% (%) - Smallest to Largest

CC Name	TODS Total Bill @ 100% Ratchet (\$)	TODS Total Bill @ 75% Ratchet (\$)	Annual Bill Change (\$)	Annual Bill Change (%)
LG&E	\$ 164,517	\$ 163,603	\$ 914	0.6%
LG&E	\$ 109,628	\$ 109,021	\$ 607	0.6%
KU	\$ 676,445	\$ 672,707	\$ 3,738	0.6%
KU	\$ 79,273	\$ 78,840	\$ 433	0.5%
LG&E	\$ 124,345	\$ 123,668	\$ 677	0.5%
KU	\$ 438,805	\$ 436,422	\$ 2,383	0.5%
KU	\$ 107,044	\$ 106,488	\$ 556	0.5%
KU	\$ 181,006	\$ 180,078	\$ 928	0.5%
LG&E	\$ 347,349	\$ 345,579	\$ 1,770	0.5%
KU	\$ 104,996	\$ 104,461	\$ 535	0.5%
KU	\$ 238,623	\$ 237,412	\$ 1,211	0.5%
KU	\$ 3,760	\$ 3,741	\$ 19	0.5%
KU	\$ 17,647	\$ 17,558	\$ 88	0.5%
LG&E	\$ 114,110	\$ 113,543	\$ 567	0.5%
LG&E	\$ 106,308	\$ 105,792	\$ 516	0.5%
LG&E	\$ 1,325,697	\$ 1,319,269	\$ 6,428	0.5%
LG&E	\$ 233,744	\$ 232,624	\$ 1,121	0.5%
LG&E	\$ 406,070	\$ 404,212	\$ 1,858	0.5%
KU	\$ 17,615	\$ 17,535	\$ 80	0.5%
KU	\$ 83,268	\$ 82,893	\$ 375	0.5%
KU	\$ 145,493	\$ 144,845	\$ 648	0.4%
KU	\$ 105,762	\$ 105,293	\$ 469	0.4%
KU	\$ 185,067	\$ 184,249	\$ 818	0.4%
LG&E	\$ 166,708	\$ 165,972	\$ 736	0.4%
LG&E	\$ 207,625	\$ 206,716	\$ 909	0.4%
KU	\$ 198,290	\$ 197,447	\$ 842	0.4%
KU	\$ 143,682	\$ 143,083	\$ 598	0.4%
KU	\$ 101,749	\$ 101,326	\$ 423	0.4%
KU	\$ 161,673	\$ 161,007	\$ 665	0.4%
KU	\$ 127,467	\$ 126,947	\$ 519	0.4%
KU	\$ 19,764	\$ 19,687	\$ 77	0.4%
KU	\$ 121,614	\$ 121,143	\$ 471	0.4%
LG&E	\$ 142,692	\$ 142,143	\$ 550	0.4%
LG&E	\$ 705,276	\$ 702,588	\$ 2,688	0.4%
KU	\$ 370,799	\$ 369,409	\$ 1,391	0.4%
LG&E	\$ 293,139	\$ 292,052	\$ 1,087	0.4%
KU	\$ 178,048	\$ 177,388	\$ 659	0.4%
KU	\$ 125,573	\$ 125,114	\$ 460	0.4%
KU	\$ 126,781	\$ 126,323	\$ 458	0.4%
KU	\$ 24,952	\$ 24,863	\$ 89	0.4%
KU	\$ 103,589	\$ 103,230	\$ 359	0.3%
LG&E	\$ 686,716	\$ 684,354	\$ 2,362	0.3%
KU	\$ 326,932	\$ 325,847	\$ 1,085	0.3%
KU	\$ 375,436	\$ 374,196	\$ 1,239	0.3%
KU	\$ 116,957	\$ 116,576	\$ 381	0.3%
KU	\$ 125,662	\$ 125,265	\$ 397	0.3%
KU	\$ 125,174	\$ 124,787	\$ 387	0.3%
KU	\$ 171,430	\$ 170,902	\$ 528	0.3%
KU	\$ 298,047	\$ 297,133	\$ 914	0.3%
KU	\$ 138,525	\$ 138,102	\$ 422	0.3%
KU	\$ 93,659	\$ 93,377	\$ 282	0.3%
LG&E	\$ 144,033	\$ 143,599	\$ 434	0.3%
LG&E	\$ 60,051	\$ 59,870	\$ 180	0.3%
LG&E	\$ 256,469	\$ 255,712	\$ 757	0.3%
KU	\$ 29,466	\$ 29,381	\$ 85	0.3%
KU	\$ 168,421	\$ 167,946	\$ 475	0.3%
KU	\$ 153,723	\$ 153,311	\$ 413	0.3%
KU	\$ 177,526	\$ 177,049	\$ 477	0.3%
KU	\$ 223,930	\$ 223,329	\$ 601	0.3%
KU	\$ 127,644	\$ 127,302	\$ 341	0.3%
LG&E	\$ 124,388	\$ 124,056	\$ 332	0.3%
LG&E	\$ 824,574	\$ 822,378	\$ 2,196	0.3%
KU	\$ 195,111	\$ 194,592	\$ 519	0.3%

TODS Base Demand Ratchet Change from 75% to 100% (%) - Smallest to Largest

CC Name	TODS Total Bill @ 100% Ratchet (\$)	TODS Total Bill @ 75% Ratchet (\$)	Annual Bill Change (\$)	Annual Bill Change (%)
KU	\$ 301,992	\$ 301,192	\$ 799	0.3%
LG&E	\$ 347,366	\$ 346,480	\$ 886	0.3%
KU	\$ 180,780	\$ 180,344	\$ 436	0.2%
KU	\$ 23,459	\$ 23,403	\$ 56	0.2%
KU	\$ 11,685	\$ 11,658	\$ 27	0.2%
KU	\$ 133,182	\$ 132,871	\$ 311	0.2%
KU	\$ 120,742	\$ 120,462	\$ 280	0.2%
KU	\$ 124,404	\$ 124,121	\$ 284	0.2%
LG&E	\$ 270,035	\$ 269,426	\$ 609	0.2%
LG&E	\$ 113,689	\$ 113,433	\$ 255	0.2%
KU	\$ 106,543	\$ 106,304	\$ 239	0.2%
KU	\$ 119,923	\$ 119,658	\$ 265	0.2%
KU	\$ 144,488	\$ 144,174	\$ 314	0.2%
LG&E	\$ 194,034	\$ 193,617	\$ 417	0.2%
KU	\$ 100,357	\$ 100,146	\$ 212	0.2%
KU	\$ 119,613	\$ 119,362	\$ 251	0.2%
KU	\$ 119,201	\$ 118,954	\$ 247	0.2%
KU	\$ 77,560	\$ 77,401	\$ 159	0.2%
KU	\$ 25,670	\$ 25,618	\$ 52	0.2%
KU	\$ 561,157	\$ 560,025	\$ 1,132	0.2%
KU	\$ 55,248	\$ 55,141	\$ 107	0.2%
KU	\$ 342,026	\$ 341,368	\$ 657	0.2%
KU	\$ 254,811	\$ 254,334	\$ 477	0.2%
LG&E	\$ 348,269	\$ 347,630	\$ 638	0.2%
KU	\$ 114,860	\$ 114,653	\$ 207	0.2%
LG&E	\$ 482,804	\$ 481,986	\$ 818	0.2%
KU	\$ 175,936	\$ 175,640	\$ 296	0.2%
KU	\$ 100,086	\$ 99,917	\$ 168	0.2%
KU	\$ 116,636	\$ 116,443	\$ 194	0.2%
KU	\$ 404,443	\$ 403,789	\$ 654	0.2%
KU	\$ 166,474	\$ 166,222	\$ 253	0.2%
LG&E	\$ 137,118	\$ 136,914	\$ 204	0.1%
KU	\$ 237,489	\$ 237,149	\$ 339	0.1%
LG&E	\$ 186,101	\$ 185,842	\$ 259	0.1%
KU	\$ 27,445	\$ 27,408	\$ 37	0.1%
LG&E	\$ 1,980,539	\$ 1,977,847	\$ 2,691	0.1%
KU	\$ 78,649	\$ 78,546	\$ 103	0.1%
KU	\$ 324,685	\$ 324,264	\$ 421	0.1%
KU	\$ 160,729	\$ 160,524	\$ 205	0.1%
LG&E	\$ 127,681	\$ 127,519	\$ 162	0.1%
KU	\$ 149,316	\$ 149,128	\$ 189	0.1%
KU	\$ 117,583	\$ 117,440	\$ 143	0.1%
KU	\$ 36,374	\$ 36,331	\$ 43	0.1%
KU	\$ 252,585	\$ 252,288	\$ 297	0.1%
KU	\$ 152,331	\$ 152,157	\$ 174	0.1%
LG&E	\$ 207,650	\$ 207,417	\$ 233	0.1%
LG&E	\$ 302,975	\$ 302,635	\$ 340	0.1%
KU	\$ 284,624	\$ 284,304	\$ 319	0.1%
KU	\$ 248,511	\$ 248,255	\$ 256	0.1%
KU	\$ 72,333	\$ 72,262	\$ 71	0.1%
LG&E	\$ 421,443	\$ 421,034	\$ 409	0.1%
KU	\$ 366,348	\$ 365,996	\$ 352	0.1%
LG&E	\$ 203,039	\$ 202,848	\$ 191	0.1%
KU	\$ 51,176	\$ 51,128	\$ 48	0.1%
KU	\$ 113,362	\$ 113,259	\$ 103	0.1%
KU	\$ 126,326	\$ 126,213	\$ 114	0.1%
KU	\$ 905,272	\$ 904,468	\$ 803	0.1%
KU	\$ 204,669	\$ 204,490	\$ 179	0.1%
LG&E	\$ 430,553	\$ 430,198	\$ 355	0.1%
KU	\$ 121,650	\$ 121,550	\$ 100	0.1%
KU	\$ 456,267	\$ 455,924	\$ 344	0.1%
KU	\$ 79,000	\$ 78,946	\$ 54	0.1%
LG&E	\$ 155,493	\$ 155,391	\$ 103	0.1%

TODS Base Demand Ratchet Change from 75% to 100% (%) - Smallest to Largest

CC Name	TODS Total Bill @ 100% Ratchet (\$)	TODS Total Bill @ 75% Ratchet (\$)	Annual Bill Change (\$)	Annual Bill Change (%)
LG&E	\$ 851,046	\$ 850,494	\$ 552	0.1%
LG&E	\$ 392,490	\$ 392,276	\$ 214	0.1%
KU	\$ 109,568	\$ 109,517	\$ 51	0.0%
KU	\$ 762,827	\$ 762,474	\$ 353	0.0%
KU	\$ 117,731	\$ 117,680	\$ 51	0.0%
KU	\$ 204,427	\$ 204,344	\$ 83	0.0%
LG&E	\$ 173,492	\$ 173,422	\$ 70	0.0%
KU	\$ 134,042	\$ 133,989	\$ 53	0.0%
KU	\$ 284,403	\$ 284,307	\$ 96	0.0%
LG&E	\$ 205,572	\$ 205,505	\$ 67	0.0%
KU	\$ 617,125	\$ 616,944	\$ 181	0.0%
KU	\$ 261,855	\$ 261,783	\$ 72	0.0%
KU	\$ 122,383	\$ 122,351	\$ 31	0.0%
LG&E	\$ 1,501,882	\$ 1,501,497	\$ 384	0.0%
KU	\$ 303,855	\$ 303,786	\$ 69	0.0%
KU	\$ 119,089	\$ 119,066	\$ 24	0.0%
KU	\$ 33,427	\$ 33,422	\$ 5	0.0%
KU	\$ 13,755	\$ 13,753	\$ 2	0.0%
KU	\$ 15,825	\$ 15,823	\$ 2	0.0%
LG&E	\$ 499,539	\$ 499,479	\$ 60	0.0%
LG&E	\$ 151,072	\$ 151,056	\$ 16	0.0%
KU	\$ 78,146	\$ 78,138	\$ 8	0.0%
LG&E	\$ 477,906	\$ 477,862	\$ 44	0.0%
KU	\$ 79,173	\$ 79,168	\$ 5	0.0%
LG&E	\$ 219,998	\$ 219,997	\$ 2	0.0%
KU	\$ 26,428	\$ 26,428	\$ (0)	0.0%
LG&E	\$ 214,841	\$ 214,855	\$ (14)	0.0%
KU	\$ 206,109	\$ 206,128	\$ (20)	0.0%
LG&E	\$ 322,419	\$ 322,464	\$ (45)	0.0%
KU	\$ 176,180	\$ 176,212	\$ (32)	0.0%
KU	\$ 242,606	\$ 242,666	\$ (61)	0.0%
KU	\$ 218,497	\$ 218,555	\$ (58)	0.0%
KU	\$ 167,863	\$ 167,915	\$ (51)	0.0%
KU	\$ 365,707	\$ 365,821	\$ (114)	0.0%
KU	\$ 124,066	\$ 124,116	\$ (50)	0.0%
KU	\$ 259,785	\$ 259,898	\$ (113)	0.0%
KU	\$ 37,439	\$ 37,457	\$ (18)	0.0%
KU	\$ 176,679	\$ 176,776	\$ (98)	-0.1%
LG&E	\$ 255,697	\$ 255,847	\$ (150)	-0.1%
LG&E	\$ 537,902	\$ 538,248	\$ (346)	-0.1%
LG&E	\$ 314,860	\$ 315,063	\$ (203)	-0.1%
LG&E	\$ 221,810	\$ 221,956	\$ (146)	-0.1%
KU	\$ 1,147,513	\$ 1,148,290	\$ (777)	-0.1%
LG&E	\$ 257,412	\$ 257,589	\$ (177)	-0.1%
KU	\$ 128,524	\$ 128,618	\$ (94)	-0.1%
KU	\$ 145,143	\$ 145,252	\$ (109)	-0.1%
LG&E	\$ 1,554,847	\$ 1,556,044	\$ (1,197)	-0.1%
KU	\$ 139,523	\$ 139,631	\$ (108)	-0.1%
LG&E	\$ 120,620	\$ 120,724	\$ (104)	-0.1%
KU	\$ 138,770	\$ 138,890	\$ (120)	-0.1%
KU	\$ 208,112	\$ 208,300	\$ (188)	-0.1%
KU	\$ 101,383	\$ 101,476	\$ (94)	-0.1%
KU	\$ 148,100	\$ 148,245	\$ (145)	-0.1%
KU	\$ 120,872	\$ 120,993	\$ (121)	-0.1%
KU	\$ 388,985	\$ 389,376	\$ (391)	-0.1%
LG&E	\$ 263,126	\$ 263,393	\$ (267)	-0.1%
LG&E	\$ 659,769	\$ 660,441	\$ (673)	-0.1%
KU	\$ 2,010,389	\$ 2,012,487	\$ (2,098)	-0.1%
KU	\$ 171,082	\$ 171,261	\$ (179)	-0.1%
KU	\$ 483,529	\$ 484,050	\$ (521)	-0.1%
LG&E	\$ 535,711	\$ 536,289	\$ (578)	-0.1%
KU	\$ 147,961	\$ 148,122	\$ (161)	-0.1%
LG&E	\$ 589,686	\$ 590,351	\$ (665)	-0.1%

TODS Base Demand Ratchet Change from 75% to 100% (%) - Smallest to Largest

CC Name	TODS Total Bill @ 100% Ratchet (\$)	TODS Total Bill @ 75% Ratchet (\$)	Annual Bill Change (\$)	Annual Bill Change (%)
KU	\$ 128,580	\$ 128,726	\$ (146)	-0.1%
KU	\$ 18,354	\$ 18,376	\$ (22)	-0.1%
LG&E	\$ 149,910	\$ 150,092	\$ (182)	-0.1%
KU	\$ 82,490	\$ 82,591	\$ (101)	-0.1%
KU	\$ 237,091	\$ 237,386	\$ (295)	-0.1%
KU	\$ 193,834	\$ 194,075	\$ (242)	-0.1%
KU	\$ 270,076	\$ 270,421	\$ (345)	-0.1%
KU	\$ 168,569	\$ 168,792	\$ (222)	-0.1%
KU	\$ 80,450	\$ 80,559	\$ (108)	-0.1%
KU	\$ 303,358	\$ 303,768	\$ (410)	-0.1%
KU	\$ 109,991	\$ 110,143	\$ (151)	-0.1%
KU	\$ 118,841	\$ 119,016	\$ (175)	-0.1%
KU	\$ 325,817	\$ 326,303	\$ (486)	-0.1%
LG&E	\$ 134,630	\$ 134,832	\$ (202)	-0.2%
KU	\$ 347,807	\$ 348,336	\$ (529)	-0.2%
LG&E	\$ 2,830,478	\$ 2,834,860	\$ (4,381)	-0.2%
LG&E	\$ 367,407	\$ 367,990	\$ (583)	-0.2%
KU	\$ 156,253	\$ 156,506	\$ (253)	-0.2%
KU	\$ 234,431	\$ 234,813	\$ (382)	-0.2%
KU	\$ 239,447	\$ 239,838	\$ (391)	-0.2%
KU	\$ 166,703	\$ 166,976	\$ (273)	-0.2%
LG&E	\$ 552,188	\$ 553,112	\$ (923)	-0.2%
LG&E	\$ 143,552	\$ 143,798	\$ (245)	-0.2%
LG&E	\$ 272,401	\$ 272,874	\$ (474)	-0.2%
LG&E	\$ 1,134,364	\$ 1,136,351	\$ (1,987)	-0.2%
LG&E	\$ 532,185	\$ 533,118	\$ (934)	-0.2%
KU	\$ 223,935	\$ 224,332	\$ (397)	-0.2%
KU	\$ 247,840	\$ 248,280	\$ (440)	-0.2%
KU	\$ 114,652	\$ 114,858	\$ (206)	-0.2%
LG&E	\$ 157,271	\$ 157,563	\$ (292)	-0.2%
KU	\$ 28,817	\$ 28,872	\$ (54)	-0.2%
KU	\$ 178,099	\$ 178,436	\$ (336)	-0.2%
KU	\$ 139,224	\$ 139,489	\$ (265)	-0.2%
KU	\$ 127,425	\$ 127,675	\$ (250)	-0.2%
KU	\$ 120,650	\$ 120,890	\$ (240)	-0.2%
KU	\$ 15,156	\$ 15,186	\$ (30)	-0.2%
LG&E	\$ 1,014,057	\$ 1,016,144	\$ (2,087)	-0.2%
KU	\$ 278,239	\$ 278,868	\$ (629)	-0.2%
LG&E	\$ 106,674	\$ 106,918	\$ (244)	-0.2%
KU	\$ 152,734	\$ 153,084	\$ (350)	-0.2%
LG&E	\$ 238,723	\$ 239,294	\$ (571)	-0.2%
KU	\$ 93,481	\$ 93,709	\$ (228)	-0.2%
KU	\$ 583,703	\$ 585,133	\$ (1,430)	-0.2%
KU	\$ 139,470	\$ 139,814	\$ (344)	-0.2%
KU	\$ 113,582	\$ 113,863	\$ (280)	-0.2%
KU	\$ 91,145	\$ 91,374	\$ (229)	-0.3%
KU	\$ 138,945	\$ 139,298	\$ (353)	-0.3%
KU	\$ 359,450	\$ 360,371	\$ (922)	-0.3%
KU	\$ 131,881	\$ 132,224	\$ (343)	-0.3%
KU	\$ 104,566	\$ 104,844	\$ (278)	-0.3%
KU	\$ 144,407	\$ 144,794	\$ (387)	-0.3%
KU	\$ 180,449	\$ 180,940	\$ (491)	-0.3%
KU	\$ 892,744	\$ 895,222	\$ (2,477)	-0.3%
KU	\$ 271,517	\$ 272,286	\$ (769)	-0.3%
KU	\$ 826,018	\$ 828,358	\$ (2,341)	-0.3%
KU	\$ 124,898	\$ 125,253	\$ (354)	-0.3%
KU	\$ 130,523	\$ 130,895	\$ (372)	-0.3%
KU	\$ 228,468	\$ 229,129	\$ (661)	-0.3%
LG&E	\$ 656,278	\$ 658,199	\$ (1,921)	-0.3%
KU	\$ 556,487	\$ 558,116	\$ (1,629)	-0.3%
KU	\$ 241,608	\$ 242,322	\$ (715)	-0.3%
KU	\$ 761,622	\$ 763,877	\$ (2,255)	-0.3%
KU	\$ 58,353	\$ 58,527	\$ (174)	-0.3%

TODS Base Demand Ratchet Change from 75% to 100% (%) - Smallest to Largest

CC Name	TODS Total Bill @ 100% Ratchet (\$)	TODS Total Bill @ 75% Ratchet (\$)	Annual Bill Change (\$)	Annual Bill Change (%)
LG&E	\$ 964,290	\$ 967,165	\$ (2,875)	-0.3%
KU	\$ 236,817	\$ 237,526	\$ (709)	-0.3%
KU	\$ 3,064,385	\$ 3,073,707	\$ (9,321)	-0.3%
LG&E	\$ 70,918	\$ 71,134	\$ (216)	-0.3%
LG&E	\$ 799,445	\$ 801,934	\$ (2,489)	-0.3%
LG&E	\$ 377,424	\$ 378,602	\$ (1,178)	-0.3%
KU	\$ 93,211	\$ 93,511	\$ (301)	-0.3%
KU	\$ 88,816	\$ 89,107	\$ (290)	-0.3%
LG&E	\$ 292,563	\$ 293,520	\$ (957)	-0.3%
KU	\$ 102,516	\$ 102,853	\$ (337)	-0.3%
KU	\$ 319,065	\$ 320,116	\$ (1,052)	-0.3%
LG&E	\$ 156,538	\$ 157,056	\$ (518)	-0.3%
KU	\$ 178,726	\$ 179,319	\$ (593)	-0.3%
LG&E	\$ 225,413	\$ 226,164	\$ (752)	-0.3%
KU	\$ 11,785	\$ 11,825	\$ (39)	-0.3%
KU	\$ 544,352	\$ 546,184	\$ (1,832)	-0.3%
LG&E	\$ 133,674	\$ 134,127	\$ (453)	-0.3%
KU	\$ 135,060	\$ 135,519	\$ (459)	-0.3%
KU	\$ 188,573	\$ 189,218	\$ (646)	-0.3%
LG&E	\$ 132,175	\$ 132,633	\$ (459)	-0.3%
KU	\$ 129,836	\$ 130,288	\$ (452)	-0.3%
KU	\$ 24,009	\$ 24,093	\$ (84)	-0.3%
KU	\$ 114,296	\$ 114,699	\$ (402)	-0.4%
KU	\$ 988,279	\$ 991,783	\$ (3,504)	-0.4%
KU	\$ 944,214	\$ 947,603	\$ (3,389)	-0.4%
KU	\$ 129,986	\$ 130,453	\$ (467)	-0.4%
KU	\$ 196,050	\$ 196,759	\$ (709)	-0.4%
KU	\$ 136,433	\$ 136,927	\$ (495)	-0.4%
KU	\$ 1,166,950	\$ 1,171,215	\$ (4,265)	-0.4%
KU	\$ 112,480	\$ 112,898	\$ (418)	-0.4%
LG&E	\$ 189,308	\$ 190,027	\$ (719)	-0.4%
KU	\$ 266,972	\$ 267,998	\$ (1,026)	-0.4%
LG&E	\$ 140,690	\$ 141,235	\$ (545)	-0.4%
LG&E	\$ 132,220	\$ 132,741	\$ (521)	-0.4%
KU	\$ 87,993	\$ 88,342	\$ (349)	-0.4%
KU	\$ 723,595	\$ 726,491	\$ (2,896)	-0.4%
LG&E	\$ 138,812	\$ 139,373	\$ (561)	-0.4%
KU	\$ 407,482	\$ 409,172	\$ (1,690)	-0.4%
KU	\$ 673,574	\$ 676,382	\$ (2,808)	-0.4%
KU	\$ 103,536	\$ 103,982	\$ (446)	-0.4%
KU	\$ 467,621	\$ 469,636	\$ (2,015)	-0.4%
KU	\$ 91,624	\$ 92,020	\$ (395)	-0.4%
LG&E	\$ 1,148,221	\$ 1,153,184	\$ (4,963)	-0.4%
LG&E	\$ 139,662	\$ 140,268	\$ (606)	-0.4%
LG&E	\$ 168,036	\$ 168,793	\$ (757)	-0.4%
LG&E	\$ 1,416,276	\$ 1,422,697	\$ (6,421)	-0.5%
KU	\$ 156,564	\$ 157,285	\$ (720)	-0.5%
LG&E	\$ 130,764	\$ 131,370	\$ (606)	-0.5%
KU	\$ 168,750	\$ 169,538	\$ (787)	-0.5%
LG&E	\$ 117,486	\$ 118,035	\$ (548)	-0.5%
KU	\$ 98,031	\$ 98,493	\$ (462)	-0.5%
KU	\$ 59,815	\$ 60,098	\$ (283)	-0.5%
KU	\$ 152,110	\$ 152,842	\$ (732)	-0.5%
LG&E	\$ 153,354	\$ 154,096	\$ (742)	-0.5%
KU	\$ 244,868	\$ 246,065	\$ (1,197)	-0.5%
KU	\$ 106,854	\$ 107,377	\$ (522)	-0.5%
LG&E	\$ 554,529	\$ 557,256	\$ (2,727)	-0.5%
KU	\$ 290,733	\$ 292,171	\$ (1,438)	-0.5%
KU	\$ 132,828	\$ 133,488	\$ (660)	-0.5%
KU	\$ 371,171	\$ 373,019	\$ (1,848)	-0.5%
LG&E	\$ 136,146	\$ 136,837	\$ (691)	-0.5%
LG&E	\$ 114,847	\$ 115,430	\$ (584)	-0.5%
LG&E	\$ 1,459,952	\$ 1,467,408	\$ (7,456)	-0.5%

TODS Base Demand Ratchet Change from 75% to 100% (%) - Smallest to Largest

CC Name	TODS Total Bill @ 100% Ratchet (\$)	TODS Total Bill @ 75% Ratchet (\$)	Annual Bill Change (\$)	Annual Bill Change (%)
LG&E	\$ 62,558	\$ 62,882	\$ (324)	-0.5%
KU	\$ 1,258,877	\$ 1,265,562	\$ (6,685)	-0.5%
KU	\$ 135,492	\$ 136,216	\$ (724)	-0.5%
LG&E	\$ 437,945	\$ 440,285	\$ (2,340)	-0.5%
LG&E	\$ 459,421	\$ 461,876	\$ (2,455)	-0.5%
KU	\$ 68,499	\$ 68,868	\$ (368)	-0.5%
KU	\$ 484,582	\$ 487,191	\$ (2,609)	-0.5%
LG&E	\$ 715,488	\$ 719,347	\$ (3,860)	-0.5%
KU	\$ 598,892	\$ 602,129	\$ (3,237)	-0.5%
KU	\$ 163,139	\$ 164,025	\$ (886)	-0.5%
KU	\$ 102,047	\$ 102,604	\$ (557)	-0.5%
KU	\$ 23,040	\$ 23,170	\$ (131)	-0.6%
KU	\$ 2,860,334	\$ 2,876,778	\$ (16,444)	-0.6%
KU	\$ 92,877	\$ 93,413	\$ (536)	-0.6%
LG&E	\$ 251,786	\$ 253,243	\$ (1,457)	-0.6%
KU	\$ 1,008,122	\$ 1,013,992	\$ (5,870)	-0.6%
KU	\$ 822,704	\$ 827,514	\$ (4,810)	-0.6%
KU	\$ 219,124	\$ 220,412	\$ (1,288)	-0.6%
KU	\$ 97,905	\$ 98,488	\$ (583)	-0.6%
KU	\$ 123,065	\$ 123,806	\$ (741)	-0.6%
KU	\$ 341,396	\$ 343,511	\$ (2,114)	-0.6%
KU	\$ 157,677	\$ 158,667	\$ (990)	-0.6%
KU	\$ 361,104	\$ 363,377	\$ (2,272)	-0.6%
LG&E	\$ 252,471	\$ 254,068	\$ (1,597)	-0.6%
KU	\$ 287,288	\$ 289,116	\$ (1,828)	-0.6%
KU	\$ 24,285	\$ 24,440	\$ (155)	-0.6%
LG&E	\$ 195,226	\$ 196,473	\$ (1,246)	-0.6%
KU	\$ 128,083	\$ 128,907	\$ (824)	-0.6%
KU	\$ 1,249,874	\$ 1,257,936	\$ (8,062)	-0.6%
KU	\$ 82,159	\$ 82,690	\$ (531)	-0.6%
KU	\$ 176,629	\$ 177,793	\$ (1,164)	-0.7%
KU	\$ 188,446	\$ 189,700	\$ (1,254)	-0.7%
LG&E	\$ 212,038	\$ 213,457	\$ (1,419)	-0.7%
KU	\$ 90,374	\$ 90,990	\$ (615)	-0.7%
LG&E	\$ 126,421	\$ 127,282	\$ (861)	-0.7%
KU	\$ 129,284	\$ 130,169	\$ (884)	-0.7%
KU	\$ 159,125	\$ 160,214	\$ (1,089)	-0.7%
LG&E	\$ 203,924	\$ 205,324	\$ (1,401)	-0.7%
KU	\$ 303,489	\$ 305,575	\$ (2,085)	-0.7%
KU	\$ 100,499	\$ 101,190	\$ (692)	-0.7%
LG&E	\$ 165,841	\$ 166,982	\$ (1,142)	-0.7%
KU	\$ 155,935	\$ 157,014	\$ (1,080)	-0.7%
KU	\$ 198,402	\$ 199,789	\$ (1,387)	-0.7%
KU	\$ 451,531	\$ 454,704	\$ (3,173)	-0.7%
KU	\$ 110,783	\$ 111,563	\$ (779)	-0.7%
KU	\$ 97,532	\$ 98,218	\$ (686)	-0.7%
LG&E	\$ 122,980	\$ 123,847	\$ (867)	-0.7%
LG&E	\$ 190,052	\$ 191,411	\$ (1,359)	-0.7%
KU	\$ 132,773	\$ 133,723	\$ (950)	-0.7%
KU	\$ 19,091	\$ 19,230	\$ (139)	-0.7%
KU	\$ 1,578,183	\$ 1,589,711	\$ (11,528)	-0.7%
LG&E	\$ 81,449	\$ 82,055	\$ (606)	-0.7%
KU	\$ 454,765	\$ 458,161	\$ (3,396)	-0.7%
KU	\$ 88,263	\$ 88,926	\$ (662)	-0.7%
KU	\$ 182,801	\$ 184,177	\$ (1,376)	-0.7%
KU	\$ 9,397	\$ 9,468	\$ (71)	-0.7%
LG&E	\$ 3,793,938	\$ 3,822,594	\$ (28,656)	-0.7%
KU	\$ 226,463	\$ 228,198	\$ (1,736)	-0.8%
KU	\$ 355,142	\$ 357,881	\$ (2,739)	-0.8%
KU	\$ 419,563	\$ 422,838	\$ (3,275)	-0.8%
LG&E	\$ 319,787	\$ 322,302	\$ (2,516)	-0.8%
KU	\$ 404,385	\$ 407,583	\$ (3,198)	-0.8%
KU	\$ 314,733	\$ 317,240	\$ (2,507)	-0.8%

TODS Base Demand Ratchet Change from 75% to 100% (%) - Smallest to Largest

CC Name	TODS Total Bill @ 100% Ratchet (\$)	TODS Total Bill @ 75% Ratchet (\$)	Annual Bill Change (\$)	Annual Bill Change (%)
KU	\$ 353,078	\$ 355,895	\$ (2,817)	-0.8%
LG&E	\$ 183,896	\$ 185,367	\$ (1,471)	-0.8%
LG&E	\$ 222,214	\$ 223,997	\$ (1,783)	-0.8%
KU	\$ 200,935	\$ 202,569	\$ (1,634)	-0.8%
LG&E	\$ 1,100,184	\$ 1,109,155	\$ (8,971)	-0.8%
LG&E	\$ 248,488	\$ 250,541	\$ (2,053)	-0.8%
LG&E	\$ 600,253	\$ 605,231	\$ (4,979)	-0.8%
LG&E	\$ 336,048	\$ 338,851	\$ (2,802)	-0.8%
KU	\$ 1,097,599	\$ 1,106,793	\$ (9,194)	-0.8%
KU	\$ 204,706	\$ 206,425	\$ (1,719)	-0.8%
LG&E	\$ 129,880	\$ 130,973	\$ (1,093)	-0.8%
LG&E	\$ 508,705	\$ 513,017	\$ (4,312)	-0.8%
KU	\$ 268,365	\$ 270,643	\$ (2,278)	-0.8%
KU	\$ 105,458	\$ 106,360	\$ (902)	-0.8%
LG&E	\$ 231,349	\$ 233,336	\$ (1,988)	-0.9%
KU	\$ 951,173	\$ 959,405	\$ (8,232)	-0.9%
LG&E	\$ 191,398	\$ 193,065	\$ (1,667)	-0.9%
LG&E	\$ 209,868	\$ 211,724	\$ (1,855)	-0.9%
LG&E	\$ 230,264	\$ 232,304	\$ (2,040)	-0.9%
KU	\$ 85,840	\$ 86,602	\$ (763)	-0.9%
KU	\$ 82,078	\$ 82,816	\$ (738)	-0.9%
KU	\$ 201,851	\$ 203,670	\$ (1,819)	-0.9%
LG&E	\$ 48,846	\$ 49,287	\$ (441)	-0.9%
KU	\$ 208,992	\$ 210,892	\$ (1,901)	-0.9%
KU	\$ 98,539	\$ 99,436	\$ (897)	-0.9%
KU	\$ 349,744	\$ 352,934	\$ (3,190)	-0.9%
KU	\$ 531,565	\$ 536,416	\$ (4,851)	-0.9%
LG&E	\$ 92,721	\$ 93,570	\$ (849)	-0.9%
KU	\$ 102,482	\$ 103,437	\$ (955)	-0.9%
KU	\$ 191,872	\$ 193,668	\$ (1,796)	-0.9%
KU	\$ 70,528	\$ 71,191	\$ (663)	-0.9%
KU	\$ 619,529	\$ 625,434	\$ (5,906)	-0.9%
KU	\$ 180,863	\$ 182,615	\$ (1,753)	-1.0%
LG&E	\$ 144,015	\$ 145,423	\$ (1,407)	-1.0%
LG&E	\$ 220,275	\$ 222,434	\$ (2,159)	-1.0%
KU	\$ 475,598	\$ 480,320	\$ (4,722)	-1.0%
KU	\$ 85,301	\$ 86,149	\$ (848)	-1.0%
KU	\$ 614,117	\$ 620,227	\$ (6,109)	-1.0%
KU	\$ 503,723	\$ 508,765	\$ (5,043)	-1.0%
KU	\$ 381,958	\$ 385,785	\$ (3,827)	-1.0%
KU	\$ 129,640	\$ 130,946	\$ (1,306)	-1.0%
LG&E	\$ 124,247	\$ 125,505	\$ (1,258)	-1.0%
LG&E	\$ 107,194	\$ 108,287	\$ (1,093)	-1.0%
LG&E	\$ 137,423	\$ 138,831	\$ (1,408)	-1.0%
KU	\$ 278,437	\$ 281,297	\$ (2,860)	-1.0%
KU	\$ 862,686	\$ 871,555	\$ (8,869)	-1.0%
LG&E	\$ 113,514	\$ 114,684	\$ (1,170)	-1.0%
KU	\$ 114,718	\$ 115,904	\$ (1,185)	-1.0%
LG&E	\$ 345,493	\$ 349,103	\$ (3,610)	-1.0%
KU	\$ 37,638	\$ 38,032	\$ (394)	-1.0%
KU	\$ 791,303	\$ 799,641	\$ (8,338)	-1.0%
KU	\$ 71,953	\$ 72,712	\$ (760)	-1.0%
KU	\$ 17,836	\$ 18,025	\$ (189)	-1.0%
LG&E	\$ 399,591	\$ 403,838	\$ (4,247)	-1.1%
LG&E	\$ 108,682	\$ 109,847	\$ (1,164)	-1.1%
LG&E	\$ 171,782	\$ 173,624	\$ (1,842)	-1.1%
KU	\$ 136,566	\$ 138,036	\$ (1,469)	-1.1%
KU	\$ 16,540	\$ 16,718	\$ (178)	-1.1%
KU	\$ 486,411	\$ 491,689	\$ (5,278)	-1.1%
KU	\$ 88,571	\$ 89,539	\$ (968)	-1.1%
KU	\$ 341,545	\$ 345,290	\$ (3,745)	-1.1%
LG&E	\$ 715,038	\$ 722,966	\$ (7,928)	-1.1%
KU	\$ 139,540	\$ 141,097	\$ (1,557)	-1.1%

TODS Base Demand Ratchet Change from 75% to 100% (%) - Smallest to Largest

CC Name	TODS Total Bill @ 100% Ratchet (\$)	TODS Total Bill @ 75% Ratchet (\$)	Annual Bill Change (\$)	Annual Bill Change (%)
KU	\$ 391,433	\$ 395,802	\$ (4,369)	-1.1%
KU	\$ 123,447	\$ 124,828	\$ (1,381)	-1.1%
KU	\$ 339,382	\$ 343,181	\$ (3,799)	-1.1%
KU	\$ 21,650	\$ 21,895	\$ (245)	-1.1%
KU	\$ 239,146	\$ 241,884	\$ (2,737)	-1.1%
KU	\$ 104,959	\$ 106,161	\$ (1,203)	-1.1%
LG&E	\$ 133,296	\$ 134,859	\$ (1,562)	-1.2%
KU	\$ 134,993	\$ 136,605	\$ (1,611)	-1.2%
KU	\$ 391,118	\$ 395,802	\$ (4,684)	-1.2%
LG&E	\$ 142,816	\$ 144,528	\$ (1,713)	-1.2%
KU	\$ 125,482	\$ 127,020	\$ (1,538)	-1.2%
KU	\$ 362,956	\$ 367,407	\$ (4,451)	-1.2%
KU	\$ 208,846	\$ 211,426	\$ (2,580)	-1.2%
KU	\$ 94,930	\$ 96,105	\$ (1,175)	-1.2%
KU	\$ 930,772	\$ 942,461	\$ (11,689)	-1.2%
KU	\$ 522,324	\$ 528,889	\$ (6,565)	-1.2%
KU	\$ 155,253	\$ 157,207	\$ (1,954)	-1.2%
KU	\$ 145,840	\$ 147,675	\$ (1,836)	-1.2%
KU	\$ 77,117	\$ 78,090	\$ (973)	-1.2%
LG&E	\$ 390,773	\$ 395,702	\$ (4,929)	-1.2%
KU	\$ 97,802	\$ 99,048	\$ (1,246)	-1.3%
LG&E	\$ 111,365	\$ 112,799	\$ (1,435)	-1.3%
KU	\$ 270,202	\$ 273,731	\$ (3,529)	-1.3%
KU	\$ 209,518	\$ 212,286	\$ (2,768)	-1.3%
KU	\$ 304,775	\$ 308,815	\$ (4,039)	-1.3%
KU	\$ 145,694	\$ 147,632	\$ (1,937)	-1.3%
LG&E	\$ 113,867	\$ 115,395	\$ (1,528)	-1.3%
KU	\$ 154,394	\$ 156,475	\$ (2,081)	-1.3%
LG&E	\$ 110,016	\$ 111,500	\$ (1,484)	-1.3%
KU	\$ 182,962	\$ 185,433	\$ (2,472)	-1.3%
KU	\$ 110,405	\$ 111,902	\$ (1,496)	-1.3%
LG&E	\$ 1,003,145	\$ 1,016,750	\$ (13,605)	-1.3%
KU	\$ 580,834	\$ 588,713	\$ (7,879)	-1.3%
KU	\$ 1,150,576	\$ 1,166,257	\$ (15,681)	-1.3%
LG&E	\$ 367,152	\$ 372,185	\$ (5,033)	-1.4%
KU	\$ 319,624	\$ 324,012	\$ (4,388)	-1.4%
LG&E	\$ 149,378	\$ 151,445	\$ (2,066)	-1.4%
KU	\$ 359,531	\$ 364,515	\$ (4,984)	-1.4%
KU	\$ 210,262	\$ 213,183	\$ (2,921)	-1.4%
KU	\$ 946,257	\$ 959,493	\$ (13,236)	-1.4%
KU	\$ 32,073	\$ 32,524	\$ (451)	-1.4%
LG&E	\$ 132,650	\$ 134,528	\$ (1,878)	-1.4%
LG&E	\$ 123,293	\$ 125,050	\$ (1,757)	-1.4%
KU	\$ 156,499	\$ 158,730	\$ (2,231)	-1.4%
LG&E	\$ 57,118	\$ 57,934	\$ (816)	-1.4%
KU	\$ 373,468	\$ 378,819	\$ (5,351)	-1.4%
LG&E	\$ 666,293	\$ 675,862	\$ (9,569)	-1.4%
KU	\$ 510,814	\$ 518,164	\$ (7,350)	-1.4%
LG&E	\$ 162,734	\$ 165,078	\$ (2,343)	-1.4%
KU	\$ 178,883	\$ 181,468	\$ (2,585)	-1.4%
LG&E	\$ 1,203,552	\$ 1,220,958	\$ (17,406)	-1.4%
KU	\$ 573,975	\$ 582,355	\$ (8,379)	-1.4%
LG&E	\$ 866,188	\$ 878,835	\$ (12,647)	-1.4%
KU	\$ 465,505	\$ 472,323	\$ (6,818)	-1.4%
LG&E	\$ 453,376	\$ 460,119	\$ (6,744)	-1.5%
KU	\$ 438,269	\$ 444,896	\$ (6,627)	-1.5%
LG&E	\$ 251,738	\$ 255,564	\$ (3,825)	-1.5%
LG&E	\$ 89,664	\$ 91,029	\$ (1,365)	-1.5%
KU	\$ 311,551	\$ 316,305	\$ (4,754)	-1.5%
LG&E	\$ 116,917	\$ 118,708	\$ (1,790)	-1.5%
KU	\$ 478,546	\$ 485,891	\$ (7,345)	-1.5%
LG&E	\$ 116,068	\$ 117,862	\$ (1,793)	-1.5%
KU	\$ 38,788	\$ 39,389	\$ (601)	-1.5%

TODS Base Demand Ratchet Change from 75% to 100% (%) - Smallest to Largest

CC Name	TODS Total Bill @ 100% Ratchet (\$)	TODS Total Bill @ 75% Ratchet (\$)	Annual Bill Change (\$)	Annual Bill Change (%)
KU	\$ 185,253	\$ 188,126	\$ (2,874)	-1.5%
KU	\$ 399,826	\$ 406,073	\$ (6,247)	-1.5%
LG&E	\$ 30,941	\$ 31,425	\$ (484)	-1.5%
LG&E	\$ 68,496	\$ 69,572	\$ (1,076)	-1.5%
KU	\$ 130,343	\$ 132,409	\$ (2,066)	-1.6%
LG&E	\$ 279,106	\$ 283,549	\$ (4,443)	-1.6%
KU	\$ 240,531	\$ 244,399	\$ (3,868)	-1.6%
LG&E	\$ 201,217	\$ 204,457	\$ (3,240)	-1.6%
KU	\$ 144,157	\$ 146,488	\$ (2,331)	-1.6%
KU	\$ 132,735	\$ 134,915	\$ (2,179)	-1.6%
KU	\$ 58,476	\$ 59,451	\$ (974)	-1.6%
KU	\$ 236,354	\$ 240,329	\$ (3,974)	-1.7%
LG&E	\$ 219,120	\$ 222,842	\$ (3,722)	-1.7%
KU	\$ 113,231	\$ 115,157	\$ (1,925)	-1.7%
KU	\$ 45,601	\$ 46,382	\$ (781)	-1.7%
KU	\$ 122,669	\$ 124,776	\$ (2,107)	-1.7%
LG&E	\$ 116,853	\$ 118,877	\$ (2,024)	-1.7%
KU	\$ 1,164,365	\$ 1,184,569	\$ (20,204)	-1.7%
KU	\$ 221,065	\$ 224,902	\$ (3,837)	-1.7%
LG&E	\$ 806,178	\$ 820,237	\$ (14,058)	-1.7%
KU	\$ 105,163	\$ 106,998	\$ (1,835)	-1.7%
KU	\$ 92,776	\$ 94,398	\$ (1,622)	-1.7%
KU	\$ 198,288	\$ 201,767	\$ (3,479)	-1.7%
LG&E	\$ 88,442	\$ 89,996	\$ (1,554)	-1.7%
KU	\$ 178,429	\$ 181,572	\$ (3,143)	-1.7%
KU	\$ 452,893	\$ 460,924	\$ (8,031)	-1.7%
KU	\$ 39,049	\$ 39,742	\$ (693)	-1.7%
KU	\$ 214,544	\$ 218,362	\$ (3,817)	-1.7%
LG&E	\$ 308,748	\$ 314,262	\$ (5,514)	-1.8%
KU	\$ 140,260	\$ 142,825	\$ (2,564)	-1.8%
LG&E	\$ 325,024	\$ 330,992	\$ (5,968)	-1.8%
KU	\$ 241,078	\$ 245,514	\$ (4,436)	-1.8%
KU	\$ 139,562	\$ 142,159	\$ (2,598)	-1.8%
LG&E	\$ 301,348	\$ 306,975	\$ (5,627)	-1.8%
LG&E	\$ 89,105	\$ 90,780	\$ (1,675)	-1.8%
LG&E	\$ 911,913	\$ 929,212	\$ (17,299)	-1.9%
KU	\$ 93,275	\$ 95,071	\$ (1,796)	-1.9%
KU	\$ 204,827	\$ 208,830	\$ (4,003)	-1.9%
LG&E	\$ 57,494	\$ 58,618	\$ (1,124)	-1.9%
LG&E	\$ 155,081	\$ 158,130	\$ (3,049)	-1.9%
LG&E	\$ 226,732	\$ 231,219	\$ (4,486)	-1.9%
LG&E	\$ 262,908	\$ 268,136	\$ (5,228)	-1.9%
LG&E	\$ 149,199	\$ 152,239	\$ (3,040)	-2.0%
KU	\$ 111,864	\$ 114,163	\$ (2,299)	-2.0%
LG&E	\$ 23,455	\$ 23,943	\$ (487)	-2.0%
LG&E	\$ 268,898	\$ 274,524	\$ (5,625)	-2.0%
KU	\$ 30,736	\$ 31,382	\$ (646)	-2.1%
LG&E	\$ 1,105,716	\$ 1,129,168	\$ (23,451)	-2.1%
LG&E	\$ 90,561	\$ 92,485	\$ (1,924)	-2.1%
KU	\$ 42,153	\$ 43,051	\$ (899)	-2.1%
KU	\$ 122,777	\$ 125,414	\$ (2,637)	-2.1%
KU	\$ 35,807	\$ 36,577	\$ (770)	-2.1%
KU	\$ 255,307	\$ 260,811	\$ (5,504)	-2.1%
KU	\$ 13,184	\$ 13,471	\$ (287)	-2.1%
LG&E	\$ 218,429	\$ 223,219	\$ (4,790)	-2.1%
LG&E	\$ 491,956	\$ 502,810	\$ (10,854)	-2.2%
KU	\$ 84,668	\$ 86,546	\$ (1,877)	-2.2%
LG&E	\$ 371,508	\$ 379,786	\$ (8,279)	-2.2%
LG&E	\$ 875,593	\$ 895,238	\$ (19,645)	-2.2%
KU	\$ 20,711	\$ 21,181	\$ (470)	-2.2%
KU	\$ 50,934	\$ 52,119	\$ (1,185)	-2.3%
LG&E	\$ 139,266	\$ 142,521	\$ (3,255)	-2.3%
KU	\$ 42,023	\$ 43,007	\$ (984)	-2.3%

TODS Base Demand Ratchet Change from 75% to 100% (%) - Smallest to Largest

CC Name	TODS Total Bill @ 100% Ratchet (\$)	TODS Total Bill @ 75% Ratchet (\$)	Annual Bill Change (\$)	Annual Bill Change (%)
KU	\$ 117,840	\$ 120,611	\$ (2,771)	-2.3%
LG&E	\$ 36,687	\$ 37,556	\$ (869)	-2.3%
LG&E	\$ 275,541	\$ 282,081	\$ (6,540)	-2.3%
LG&E	\$ 46,494	\$ 47,601	\$ (1,107)	-2.3%
KU	\$ 7,225	\$ 7,398	\$ (173)	-2.3%
LG&E	\$ 275,116	\$ 281,729	\$ (6,612)	-2.3%
KU	\$ 10,540	\$ 10,795	\$ (254)	-2.4%
LG&E	\$ 150,207	\$ 153,854	\$ (3,647)	-2.4%
KU	\$ 20,359	\$ 20,866	\$ (507)	-2.4%
KU	\$ 16,925	\$ 17,347	\$ (422)	-2.4%
KU	\$ 11,503	\$ 11,790	\$ (287)	-2.4%
KU	\$ 35,242	\$ 36,121	\$ (880)	-2.4%
LG&E	\$ 1,162,180	\$ 1,192,721	\$ (30,541)	-2.6%
LG&E	\$ 289,660	\$ 297,383	\$ (7,723)	-2.6%
KU	\$ 12,213	\$ 12,543	\$ (330)	-2.6%
LG&E	\$ 204,783	\$ 210,318	\$ (5,535)	-2.6%
KU	\$ 23,783	\$ 24,436	\$ (653)	-2.7%
KU	\$ 1,336	\$ 1,373	\$ (37)	-2.7%
LG&E	\$ 731,108	\$ 751,372	\$ (20,264)	-2.7%
KU	\$ 13,360	\$ 13,744	\$ (384)	-2.8%
LG&E	\$ 155,577	\$ 160,105	\$ (4,528)	-2.8%
KU	\$ 1,335	\$ 1,374	\$ (39)	-2.9%
LG&E	\$ 38,795	\$ 40,046	\$ (1,251)	-3.1%
LG&E	\$ 35,131	\$ 36,283	\$ (1,152)	-3.2%
LG&E	\$ 106,387	\$ 109,968	\$ (3,581)	-3.3%
LG&E	\$ 33,926	\$ 35,078	\$ (1,151)	-3.3%
LG&E	\$ 2,178	\$ 2,253	\$ (75)	-3.3%
LG&E	\$ 59,996	\$ 62,109	\$ (2,114)	-3.4%
LG&E	\$ 25,281	\$ 26,183	\$ (902)	-3.4%
LG&E	\$ 9,240	\$ 9,570	\$ (330)	-3.4%
LG&E	\$ 18,222	\$ 18,930	\$ (708)	-3.7%
LG&E	\$ 3,843	\$ 3,994	\$ (150)	-3.8%
LG&E	\$ 1,830	\$ 1,905	\$ (75)	-3.9%
LG&E	\$ 3,713	\$ 3,891	\$ (179)	-4.6%

Exhibit WSS-4

Cost Support for LED Fixtures and Underground Poles

Kentucky Utilities Company
 Cost Support for LED Fixtures and Underground Poles

Company	OH/UG Poles	Property Type	Wattage	Lumen	Useful Life	Total Installed Cost	Fixed Carrying Charge	Annual Carrying Cost	Annual	Annual	Total Annual Revenue Requirement	Monthly Rate
									Maintenance Cost	Energy @ LE Rate		
KU	OH	Cobra	71	6000-8200	25	\$ 654.22	14.90%	\$ 97.48	\$ 4.63	\$ 20.63	\$ 122.74	\$ 10.23
KU	OH	Cobra	122	13000-16500	25	\$ 725.09	14.90%	\$ 108.04	\$ 4.63	\$ 35.45	\$ 148.12	\$ 12.34
KU	OH	Cobra	194	22000-29000	25	\$ 852.66	14.90%	\$ 127.05	\$ 4.63	\$ 56.37	\$ 188.05	\$ 15.67
KU	OH	Open Bottom	48	4500-6000	15	\$ 495.72	17.57%	\$ 87.08	\$ 4.63	\$ 13.95	\$ 105.66	\$ 8.80
KU	OH	Cobra	22	2500-4000	25	\$ 647.13	14.90%	\$ 96.42	\$ 4.63	\$ 6.39	\$ 107.45	\$ 8.95
KU	OH	Flood	30	4500-6000	25	\$ 848.89	14.90%	\$ 126.49	\$ 4.63	\$ 8.72	\$ 139.83	\$ 11.65
KU	OH	Flood	96	14000-17500	25	\$ 870.15	14.90%	\$ 129.65	\$ 4.63	\$ 27.89	\$ 162.18	\$ 13.51
KU	OH	Flood	175	22000-28000	25	\$ 912.67	14.90%	\$ 135.99	\$ 4.63	\$ 50.85	\$ 191.47	\$ 15.96
KU	OH	Flood	297	35000-50000	25	\$ 1,231.60	14.90%	\$ 183.51	\$ 4.63	\$ 86.30	\$ 274.44	\$ 22.87
KU	UG	Cobra	71	6000-8200	25	\$ 296.68	14.90%	\$ 44.21	\$ -	\$ 20.63	\$ 64.84	\$ 5.40
KU	UG	Cobra	122	13000-16500	25	\$ 367.55	14.90%	\$ 54.77	\$ -	\$ 35.45	\$ 90.21	\$ 7.52
KU	UG	Cobra	194	22000-29000	25	\$ 495.12	14.90%	\$ 73.77	\$ -	\$ 56.37	\$ 130.143	\$ 10.85
KU	UG	Colonial	44	4000-7000	25	\$ 530.56	14.90%	\$ 79.05	\$ -	\$ 12.78	\$ 91.84	\$ 7.65
KU	UG	Acorn	40	4000-7000	25	\$ 656.71	14.90%	\$ 97.85	\$ -	\$ 11.62	\$ 109.47	\$ 9.12
KU	UG	Contemporary	57	4000-7000	25	\$ 459.69	14.90%	\$ 68.49	\$ -	\$ 16.56	\$ 85.06	\$ 7.09
KU	UG	Contemporary	87	8000-11000	25	\$ 495.12	14.90%	\$ 73.77	\$ -	\$ 25.28	\$ 99.05	\$ 8.25
KU	UG	Contemporary	143	13500-16500	25	\$ 529.14	14.90%	\$ 78.84	\$ -	\$ 41.55	\$ 120.39	\$ 10.03
KU	UG	Contemporary	220	21000-28000	25	\$ 743.18	14.90%	\$ 110.74	\$ -	\$ 63.92	\$ 174.66	\$ 14.55
KU	UG	Contemporary	380	45000-50000	25	\$ 1,026.67	14.90%	\$ 152.98	\$ -	\$ 110.41	\$ 263.39	\$ 21.95
KU	UG	Cobra	22	2500-4000	25	\$ 289.59	14.90%	\$ 43.15	\$ -	\$ 6.39	\$ 49.54	\$ 4.13
KU	UG	Flood	30	4500-6000	25	\$ 622.14	14.90%	\$ 92.70	\$ -	\$ 8.72	\$ 101.42	\$ 8.45
KU	UG	Flood	96	14000-17500	25	\$ 643.40	14.90%	\$ 95.87	\$ -	\$ 27.89	\$ 123.76	\$ 10.31
KU	UG	Flood	175	22000-28000	25	\$ 685.93	14.90%	\$ 102.20	\$ -	\$ 50.85	\$ 153.05	\$ 12.75
KU	UG	Flood	297	35000-50000	25	\$ 1,004.85	14.90%	\$ 149.73	\$ -	\$ 86.30	\$ 236.02	\$ 19.67

Company	OH/UG Poles	Property Type	Wattage	Lumen	Useful Life	Total Installed Cos	Fixed Carrying Charge	Annual	Annual	Annual	Total Annual Revenue Requirement	Monthly Rate
								Maintenance Cost	Carrying Cost	Non-Fixture		
KU	Poles	Cobra - Ornamental			28	\$ 886.02	16.39%	\$ 145.24	\$ 4.63	\$ 149.87	\$ 12.49	
KU	Poles	Decorative Smooth - Post Top			28	\$ 575.38	16.39%	\$ 94.32	\$ 4.63	\$ 98.95	\$ 8.25	
KU	Poles	Contemporary			28	\$ 850.07	16.39%	\$ 139.35	\$ 4.63	\$ 143.98	\$ 12.00	
KU	Poles	Historic Fluted - Post Top			28	\$ 1,104.70	16.39%	\$ 181.09	\$ 4.63	\$ 185.72	\$ 15.48	

Louisville Gas and Electric Company
 Cost Support for LED Fixtures and Underground Poles

Company	OH/UG Poles	Property Type	Wattage	Lumen	Useful Life	Total Installed Cost	Fixed Carrying Charge	Annual Carrying Cost	Annual Non-Fixture Maintenance Cost	Annual Distribution Energy @ LE Rate 0.07046	Total Annual Revenue Requirement	Monthly Rate
LG&E	OH	Cobra	71	5500-8200	25	\$ 596.60	15.17%	\$ 90.48	\$ 5.05	\$ 20.01	\$ 115.54	\$ 9.63
LG&E	OH	Cobra	122	13000-16500	25	\$ 661.71	15.17%	\$ 100.36	\$ 5.05	\$ 34.38	\$ 139.79	\$ 11.65
LG&E	OH	Cobra	144	22000-29000	25	\$ 778.92	15.17%	\$ 118.13	\$ 5.05	\$ 40.58	\$ 163.77	\$ 13.65
LG&E	OH	Open Bottom	48	4500-6000	15	\$ 483.80	17.83%	\$ 86.27	\$ 5.05	\$ 13.53	\$ 104.85	\$ 8.74
LG&E	OH	Cobra	22	2500-4000	25	\$ 590.08	15.17%	\$ 89.49	\$ 5.05	\$ 6.20	\$ 100.74	\$ 8.40
LG&E	OH	Flood	30	4500-6000	25	\$ 798.24	15.17%	\$ 121.06	\$ 5.05	\$ 8.46	\$ 134.57	\$ 11.21
LG&E	OH	Flood	96	14000-17500	25	\$ 817.78	15.17%	\$ 124.03	\$ 5.05	\$ 27.06	\$ 156.13	\$ 13.01
LG&E	OH	Flood	175	22000-28000	25	\$ 856.85	15.17%	\$ 129.95	\$ 5.05	\$ 49.32	\$ 184.32	\$ 15.36
LG&E	OH	Flood	297	35000-50000	25	\$ 1,149.87	15.17%	\$ 174.39	\$ 5.05	\$ 83.71	\$ 263.15	\$ 21.93
LG&E	UG	Cobra	71	5500-8200	25	\$ 277.20	15.17%	\$ 42.04	\$ -	\$ 20.01	\$ 62.05	\$ 5.17
LG&E	UG	Cobra	122	13000-16500	25	\$ 342.32	15.17%	\$ 51.92	\$ -	\$ 34.38	\$ 86.30	\$ 7.19
LG&E	UG	Cobra	194	22000-29000	25	\$ 459.53	15.17%	\$ 69.69	\$ -	\$ 54.68	\$ 124.37	\$ 10.36
LG&E	UG	Colonial	44	4000-7000	25	\$ 492.09	15.17%	\$ 74.63	\$ -	\$ 12.40	\$ 87.03	\$ 7.25
LG&E	UG	Acorn	40	4000-7000	25	\$ 459.53	15.17%	\$ 69.69	\$ -	\$ 11.27	\$ 80.97	\$ 6.75
LG&E	UG	Contemporary	57	4000-7000	25	\$ 426.97	15.17%	\$ 64.76	\$ -	\$ 16.06	\$ 80.82	\$ 6.74
LG&E	UG	Contemporary	87	8000-11000	25	\$ 459.53	15.17%	\$ 69.69	\$ -	\$ 24.52	\$ 94.21	\$ 7.85
LG&E	UG	Contemporary	143	13500-16500	25	\$ 490.79	15.17%	\$ 74.43	\$ -	\$ 40.30	\$ 114.74	\$ 9.56
LG&E	UG	Contemporary	220	21000-28000	25	\$ 687.44	15.17%	\$ 104.26	\$ -	\$ 62.00	\$ 166.26	\$ 13.86
LG&E	UG	Contemporary	380	45000-50000	25	\$ 947.91	15.17%	\$ 143.76	\$ -	\$ 107.10	\$ 250.86	\$ 20.91
LG&E	UG	Cobra	22	2500-4000	25	\$ 270.69	15.17%	\$ 41.05	\$ -	\$ 6.20	\$ 47.25	\$ 3.94
LG&E	UG	Flood	30	4500-6000	25	\$ 566.19	15.17%	\$ 85.87	\$ -	\$ 8.46	\$ 94.33	\$ 7.86
LG&E	UG	Flood	96	14000-17500	25	\$ 585.73	15.17%	\$ 88.83	\$ -	\$ 27.06	\$ 115.89	\$ 9.66
LG&E	UG	Flood	175	22000-28000	25	\$ 624.80	15.17%	\$ 94.76	\$ -	\$ 49.32	\$ 144.08	\$ 12.01
LG&E	UG	Flood	297	35000-50000	25	\$ 917.83	15.17%	\$ 139.20	\$ -	\$ 83.71	\$ 222.91	\$ 18.58

Company	OH/UG Poles	Property Type	Wattage	Lumen	Useful Life	Total Installed Cost	Fixed Carrying Charge	Annual Carrying Cost	Annual Non-Fixture Maintenance Cost	Total Annual Revenue Requirement	Monthly Rate
LG&E	Poles	Decorative Smooth - Post Top			28	\$ 1,006.48	17.07%	\$ 171.76	\$ 5.05	\$ 176.81	\$ 14.73
LG&E	Poles	Contemporary (Short)			28	\$ 1,020.77	17.07%	\$ 174.20	\$ 5.05	\$ 179.25	\$ 14.94
LG&E	Poles	Contemporary (Tall)			28	\$ 1,512.40	17.07%	\$ 258.10	\$ 5.05	\$ 263.15	\$ 21.93
LG&E	Poles	Cobra - Ornamental			28	\$ 2,149.66	17.07%	\$ 366.85	\$ 5.05	\$ 371.90	\$ 30.99
LG&E	Poles	Historic Fluted - Post Top			28	\$ 1412.184367	17.07%	\$ 241.00	\$ 5.05	\$ 246.05	\$ 20.50

Exhibit WSS-5

Cost Support for
LED Conversion Fee

Kentucky Utilities Company
Determination of Conversion Fee

Number of Fixtures	172,880		
2017 Net Book Value		\$	77,987,536
Estimated NBV for Poles	47.34%	\$	36,919,020
Estimated NBV for Fixtures		\$	41,068,516
NBV per Fixture		\$	237.56

5 Year Carrying charge Rate

Overall Rate of Return			7.559%
Depreciation			20.000%
Income Taxes			1.830%
Property Taxes			1.511%
Carrying Charge Rate			<u>30.900%</u>

Annual Conversion Fee		\$	73.40
Monthly Conversion Fee		\$	6.12

Louisville Gas and Electric Company

Determination of Conversion Fee

Number of Fixtures	89,627		
2017 Net Book Value		\$	70,512,610
Estimated NBV for Poles	63.34%	\$	44,665,582
Estimated NBV for Fixtures		\$	25,847,028
NBV per Fixture		\$	288.38

5 Year Carrying charge Rate

Overall Rate of Return			7.618%
Depreciation			20.000%
Income Taxes			1.830%
Property Taxes			1.718%
Carrying Charge Rate			<u>31.166%</u>

Annual Conversion Fee		\$	89.88
Monthly Conversion Fee		\$	7.49

Exhibit WSS-6

Cost Support for
Solar Share Capacity Charges

Kentucky Utilities Company and Louisville Gas and Electric Company
Monthly Fixed Charge and One-Time Payment Amount
(Levelized)

	<u>KU</u>	<u>LG&E</u>
1 Cost of Solar Facilities	\$ 1,120,671	
2 Land Cost	\$ 73,563	
3 Company Percentage	56%	44%
Rate Base		
4 Land Cost	\$ 41,195	\$ 32,368
5 Original Cost Investment in Solar	627,576	493,095
6 Accumulated Depreciation	25,103	19,724
7 Accumulated Deferred Income Taxes	21,295	16,732
8 Unamortized Investment Tax Credit (KU Only)	180,742	
9 Net Cost Rate Base (Line 4+ 5 less Sum of Lines 6 thru 8)	<u>\$ 441,631</u>	<u>\$ 489,007</u>
Carrying Charges (Levelized)		
10 Weighted Average Cost of Capital	7.56%	7.62%
11 Return	18,728	21,766
12 Income Taxes	5,787	6,213
13 Amortization of ITC	0	(5,917)
14 Depreciation Expenses	25,103	19,724
15 Operation & Maintenance Expenses	24,552	19,291
16 Property Taxes	641	504
17 Annual Revenue Requirements (Carrying Costs) (Sum of Lines 11 thru 16)	<u>\$ 74,812</u>	<u>\$ 61,581</u>
18 Total for LG&E and KU	\$	136,392
19 Quarter-kW Shares (500 kW x 4 Qtr-kW/kW)		2,000
20 Monthly Fixed Charge	\$ 5.68	
21 Present Value Revenue Requirement	\$	1,579,981
22 Quarter-kW Shares (500 kW x 4 Qtr-kW/kW)		2,000
23 One-Time Solar Capacity Charge	\$ 790	

Kentucky Utilities Company and Louisville Gas and Electric Company

Weighted Cost of Capital

Kentucky Utilities Company					
Component of Capital	Percent	Rate	Weighted Cost of Capital	Income Tax Rate	Adjusted Cost of Capital
Debt	47.16%	4.35%	2.05%	24.95%	1.54%
Preferred Equity	0.00%	0.00%	0.00%		
Common Equity	52.84%	10.42%	5.51%		5.51%
	100.00%		7.56%		7.05%

Louisville Gas & Electric Company					
Component of Capital	Percent	Rate	Weighted Cost of Capital	Income Tax Rate	Adjusted Cost of Capital
Debt	47.16%	4.48%	2.11%	24.95%	1.59%
Preferred Equity	0.00%	0.00%	0.00%		
Common Equity	52.84%	10.42%	5.51%		5.51%
	100.00%		7.62%		7.09%

Exhibit WSS-7

Cost Support for
Electric Vehicle Supply Equipment Rate
And Rider

Kentucky Utilities Company
Derivation of EVSE and EVSE-R Rates

	EVSE / EVSE-R	
	Single Charger	Dual Charger
Estimated Investment per Unit	\$ 5,301.85	\$ 7,067.11
Fixed Charges @ 20.88%	\$ 1,106.90	\$ 1,475.44
O&M (Scheduled/Trouble)	\$ 126.00	\$ 126.00
Chargepoint Annual Cost	\$ 255.00	\$ 510.00
	<u>\$ 1,487.90</u>	<u>\$ 2,111.44</u>
Monthly Rate for Equipment Only	\$ 123.99	\$ 175.95
EVC Rate per Hour for Equipment Only	-	-
Distribution Energy per kWh per year (Calculated with GS Rate) \$ 0.11379	\$ 125.94	\$ 251.89
Distribution Energy per kWh per month	\$ 10.50	\$ 20.99
Distribution Energy per kWh per hour	-	-
Basic Service Charge	\$ -	\$ -
Fuel Adjustment Clause	\$ (0.70)	\$ (1.41)
Environmental Surcharge (Level 2)	\$ 0.55	\$ 1.11
Franchise Fee	\$ -	\$ -
School Tax	\$ -	\$ -
State Sales Tax	\$ -	\$ -
EVSE Monthly Rate for Equipment, Energy & Factors	\$ 134.34	\$ 196.64
EVC Fee per Hour for Equipment, Energy & Factors		
EVSE-R Monthly Rate for Equipment Only	\$ 123.99	\$ 175.95

EVSE - Company furnishes, owns, installs, and maintains the charging unit and cable. Customer furnishes, owns, and installs all duct systems and associated equipment. Customer is responsible for the charging equipment installation costs.

EVSE-R - Customer installs and owns facilities on its side of the meter to serve Company-provided charging station.

**Louisville Gas and Electric Company
Derivation of EVSE and EVSE-R Rates**

	EVSE / EVSE-R	
	Single Charger	Dual Charger
Estimated Investment per Unit	\$ 5,301.85	\$ 7,067.11
Fixed Charges @ 21.14%	\$ 1,120.73	\$ 1,493.88
O&M (Scheduled/Trouble)	\$ 126.00	\$ 126.00
Chargepoint Annual Cost	\$ 255.00	\$ 510.00
	<u>\$ 1,501.73</u>	<u>\$ 2,129.88</u>
Monthly Rate for Equipment Only	\$ 125.14	\$ 177.49
EVC Rate per Hour for Equipment Only	-	-
Distribution Energy per kWh per year (Calculated with GS Rate) \$ 0.10637	\$ 117.73	\$ 235.46
Distribution Energy per kWh per month	\$ 9.81	\$ 19.62
Distribution Energy per kWh per hour	-	-
Basic Service Charge	\$ -	\$ -
Fuel Adjustment Clause	\$ (0.48)	\$ (0.96)
Environmental Surcharge (Level 2)	\$ 1.35	\$ 2.70
Franchise Fee	\$ -	\$ -
School Tax	\$ -	\$ -
State Sales Tax	\$ -	\$ -
EVSE Monthly Rate for Equipment, Energy & Factors	\$ 135.83	\$ 198.85
EVC Fee per Hour for Equipment, Energy & Factors		
EVSE-R Monthly Rate for Equipment Only	\$ 125.14	\$ 177.49

EVSE - Company furnishes, owns, installs, and maintains the charging unit and cable. Customer furnishes, owns, and installs all duct systems and associated equipment. Customer is responsible for the charging equipment installation costs.

EVSE-R - Customer installs and owns facilities on its side of the meter to serve Company-provided charging station.

Kentucky Utilities Company/Louisville Gas and Electric Company
EVSE-R Other Operating Revenue Adjustment

	<u>Billing Units</u>	<u>Current Rate</u>	<u>Revenue at Current Rate</u>	<u>Proposed Rate</u>	<u>Revenue at Proposed Rate</u>	<u>Proposed Increase (Decrease)</u>
KU	28	\$ 204.31	\$ 5,721	\$ 175.95	\$ 4,927	\$ (794)
LG&E	52	\$ 205.15	\$ 10,668	\$ 177.49	\$ 9,229	\$ (1,439)

Note: No customers are currently taking service under the EVSE-R Rider for Single Chargers and none are projected for the forecasted test year.

Exhibit WSS-8

Cost Support for
Redundant Capacity Charge

Kentucky Utilities Company

Derivation of Distribution Demand-Related Cost for
Redundant Capacity

Based on the 12 Months Ended April 30, 2020

Secondary Service

Distribution Demand Costs

PSS	\$	4,647,876
TODS	\$	3,593,648
Total Cost	\$	<u>8,241,524</u>

Billing Demand

PSS		5,473,847
TODS		6,303,689
Total Cost		<u>11,777,536</u>

Unit Cost \$ 0.70

Rate Base

PSS	\$	39,504,045
TODS	\$	30,497,227
Total Cost	\$	<u>70,001,272</u>

Return \$ 5,361,874

Unit Return \$ 0.46

Capacity Charge \$ 1.16 / KW

Kentucky Utilities Company

Derivation of Distribution Demand-Related Cost for
Redundant Capacity

Based on the 12 Months Ended April 30, 2020

Primary Service

Distribution Demand Costs

PSP	\$	247,640
TODP	\$	<u>6,375,193</u>
Total Cost	\$	6,622,833

Billing Demand

PSP		422,439
TODP		<u>10,331,779</u>
Total Cost		10,754,218

Unit Cost \$ 0.62

Rate Base

PSP	\$	1,958,881
TODP	\$	<u>50,384,927</u>
Total Cost	\$	52,343,808

Return \$ 4,009,369

Unit Return \$ 0.37

Capacity Charge \$ 0.99 / KW

Louisville Gas and Electric Company

Derivation of Distribution Demand-Related Cost for
Redundant Capacity

Based on the 12 Months Ended April 30, 2020

Secondary Service

Distribution Demand Costs

PSS	\$	5,689,160
TODS		3,623,853
Total Cost	\$	<u>9,313,013</u>

Billing Demand

PSS		4,774,578
TODS		3,403,989
Total Cost		<u>8,178,567</u>

Unit Cost \$ 1.14

Rate Base

PSS	\$	45,407,955
TODS		28,904,055
Total Cost	\$	<u>74,312,010</u>

Return \$ 5,759,181

Unit Return \$ 0.70

Capacity Charge \$ 1.84 / KW

Louisville Gas and Electric Company

Derivation of Distribution Demand-Related Cost for
Redundant Capacity

Based on the 12 Months Ended April 30, 2020

Primary Service

Distribution Demand Costs

PSP	\$	292,392
TODP		4,761,637
Total Cost	\$	<u>5,054,028</u>

Billing Demand

PSP		283,163
TODP		5,382,700
Total Cost		<u>5,665,863</u>

Unit Cost \$ 0.89

Rate Base

PSP	\$	2,200,445
TODP		35,935,516
Total Cost	\$	<u>38,135,961</u>

Return \$ 2,955,537

Unit Return \$ 0.52

Capacity Charge \$ 1.41 / KW

Exhibit WSS-9

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 April 30, 2020

Rate RGS

Description	Customer Costs				Storage/Transmission 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
	Customer-Related Low Pressure Mains Costs	Customer-Related High Pressure Main Costs	Customer-Related Direct Costs	Total Customer-Related Costs						
(1) Rate Base	\$ 128,879,743	\$ 10,425,384	\$ 205,507,749	\$ 344,812,876	\$ 133,753,493	\$ 1,430,049	\$ 302,408	\$ 40,591,511	\$ 37,848,241	\$ 558,738,578
(2) Rate Base Adjustments	-	-	-	-	-	-	-	-	-	-
(3) Rate Base as Adjusted [(1) + (2)]	\$ 128,879,743	\$ 10,425,384	\$ 205,507,749	\$ 344,812,876	\$ 133,753,493	\$ 1,430,049	\$ 302,408	\$ 40,591,511	\$ 37,848,241	\$ 558,738,578
(4) Rate of Return	6.81%	6.81%	6.81%	6.81%	6.81%	6.81%	6.81%	6.81%	6.81%	6.81%
(5) Return [(3) x (4)]	\$ 8,778,919	\$ 710,147	\$ 13,998,600	\$ 23,487,666	\$ 9,110,905	\$ 97,411	\$ 20,599	\$ 2,764,978	\$ 2,578,114	\$ 38,059,673
(6) Interest Expenses	\$ 3,422,876	\$ 251,929	\$ 4,912,289	\$ 8,587,094	\$ 2,337,238	\$ -	\$ -	\$ 1,221,752	\$ 720,567	\$ 12,866,651
(7) Net Income [(5) - (6)]	\$ 5,356,043	\$ 458,218	\$ 9,086,311	\$ 14,900,572	\$ 6,773,667	\$ 97,411	\$ 20,599	\$ 1,543,225	\$ 1,857,547	\$ 25,193,022
(8) Income Taxes	\$ 1,501,131	\$ 128,424	\$ 2,546,608	\$ 4,176,163	\$ 1,898,447	\$ 27,301	\$ 5,773	\$ 432,518	\$ 520,612	\$ 7,060,814
(9) Operation and Maintenance Expenses	\$ 13,698,286	\$ 1,008,217	\$ 22,559,697	\$ 37,266,200	\$ 12,184,954	\$ 5,959,264	\$ 1,260,188	\$ 4,889,430	\$ 5,867,733	\$ 67,427,770
(10) Depreciation Expenses	5,668,087	417,181	14,267,011	20,352,279	4,307,709	-	-	2,023,152	1,269,045	27,952,184
(11) Other Taxes	2,292,457	168,729	3,289,985	5,751,171	1,565,355	-	-	818,263	482,597	8,617,386
(12) Other Expenses	(932)	(69)	(1,355)	(2,355)	(552)	-	-	(333)	(182)	(3,422)
(13) Expense Adjustments (Non-Income Tax)	13,643	1,004	22,469	37,116	12,136	5,935	1,255	4,870	5,844	67,156
(14) Total Cost of Service [(4)+(8)+(9)+(10)+(11)+(12)+(13)]	\$ 31,951,592	\$ 2,433,633	\$ 56,683,015	\$ 91,068,240	\$ 29,078,954	\$ 6,089,912	\$ 1,287,816	\$ 10,932,878	\$ 10,723,763	\$ 149,181,561
(15) Less: Misc Revenue	561,879	42,796	996,788	1,601,463	511,362	107,093	22,647	192,258	188,581	2,623,404
(16) Net Cost of Service [(13) - (14)]	\$ 31,389,713	\$ 2,390,837	\$ 55,686,227	\$ 89,466,777	\$ 28,567,591	\$ 5,982,819	\$ 1,265,169	\$ 10,740,620	\$ 10,535,182	\$ 146,558,157
(17) Billing Units	3,587,761	3,587,761	3,587,761	3,587,761	7,762,070	19,344,465	19,344,465	306,513	306,513	
(18) Unit Costs [(15) / (16)]	\$8.75/Cust/Mo	\$0.67/Cust/Mo	\$15.52/Cust/Mo	\$24.94/Cust/Mo	\$3.6804/Mcf	\$0.3093/Mcf	\$0.0654/Mcf	\$35.0413/Mcf	\$34.3711/Mcf	

Exhibit WSS-10

Cost Components for Firm Transportation Service Rate FT

Louisville Gas and Electric Company
Unit Cost of Service Based on the Cost of Service Study
For the 12 Months Ended April 30, 2020

Rate FT

Description	Customer Costs				Storage/Transmission 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
	Customer-Related Low Pressure Mains Costs	Customer-Related High Pressure Main Costs	Customer-Related Direct Costs	Total Customer-Related Costs						
(1) Rate Base	\$ -	\$ 2,685	\$ 2,046,167	\$ 2,048,851	\$ 1,210,836	\$ -	\$ 116,169	\$ -	\$ 12,489,201	\$ 15,865,057
(2) Rate Base Adjustments	-	-	-	-	-	-	-	-	-	-
(3) Rate Base as Adjusted [(1) + (2)]	\$ -	\$ 2,685	\$ 2,046,167	\$ 2,048,851	\$ 1,210,836	\$ -	\$ 116,169	\$ -	\$ 12,489,201	\$ 15,865,057
(4) Rate of Return	15.79%	15.79%	15.79%	15.79%	15.79%	15.79%	15.79%	15.79%	15.79%	15.79%
(5) Return [(3) x (4)]	\$ -	\$ 424	\$ 323,178	\$ 323,602	\$ 191,243	\$ -	\$ 18,348	\$ -	\$ 1,972,585	\$ 2,505,778
(6) Interest Expenses	\$ -	\$ 65	\$ 46,349	\$ 46,414	\$ 21,158	\$ -	\$ -	\$ -	\$ 237,890	\$ 305,462
(7) Net Income [(5) - (6)]	\$ -	\$ 359	\$ 276,829	\$ 277,188	\$ 170,085	\$ -	\$ 18,348	\$ -	\$ 1,734,695	\$ 2,200,316
(8) Income Taxes	\$ -	\$ 80	\$ 61,830	\$ 61,911	\$ 37,989	\$ -	\$ 4,098	\$ -	\$ 387,448	\$ 491,446
(9) Operation and Maintenance Expenses	\$ -	\$ 260	\$ 205,868	\$ 206,128	\$ 110,307	\$ -	\$ 484,097	\$ -	\$ 1,911,703	\$ 2,712,236
(10) Depreciation Expenses	-	107	145,728	145,836	38,997	-	-	-	418,966	603,798
(11) Other Taxes	-	43	31,042	31,085	14,171	-	-	-	159,326	204,582
(12) Other Expenses	-	(0)	(13)	(13)	(5)	-	-	-	(60)	(78)
(13) Expense Adjustments (Non-Income Tax)	-	(0)	(0)	(0)	(0)	-	(0)	-	(0)	(0)
(14) Total Cost of Service [(4)+(8)+(9)+(10)+(11)+(12)+(13)]	\$ -	\$ 915	\$ 767,634	\$ 768,549	\$ 392,702	\$ -	\$ 506,543	\$ -	\$ 4,849,967	\$ 6,517,761
(15) Less: Misc Revenue	-	6	5,420	5,426	2,773	-	3,577	-	34,244	46,019
(16) Net Cost of Service [(13) - (14)]	\$ -	\$ 908	\$ 762,214	\$ 763,123	\$ 389,929	\$ -	\$ 502,967	\$ -	\$ 4,815,723	\$ 6,471,742
(17) Billing Units	924	924	924	924	70,268	-	13,291,727	-	101,193	
(18) Unit Costs [(15) / (16)]	\$0.00/Cust/Mo	\$0.98/Cust/Mo	\$824.91/Cust/Mo	\$825.89/Cust/Mo	\$ 5.5492	\$ -	\$ 0.0378	\$ -	\$ 47.5895	

Exhibit WSS-11

Cost Support for
Utilization Charges for Daily Imbalances

Louisville Gas and Electric Company

Daily Utilization Charges Under Rate FT

For the 12 Months Ended April 30, 2020

Exhibit WSS-11**Page 1 of 1**

		LG&E System Transmission Costs Firm Rate Classes	LG&E System Storage Costs Firm Rate Classes	Total
Rate Base		-	202,812,236	202,812,236
Return (at Rate FT ROR)	15.8%	-	32,032,820	32,032,820
O&M Expenses		-	18,476,212	18,476,212
Depreciation		-	6,531,837	6,531,837
Taxes (Other than Income)		-	2,373,570	2,373,570
Accretion Expenses		-	-	-
Regulatory Credits		-	-	-
Income Taxes	19.61%	-	6,282,436	6,282,436
Total		-	65,696,873	65,696,873
Design-Day Demands				473,754
Annual Cost			\$	138.67
Monthly Cost			\$	11.56
Unit Cost at 100 Percent Load Factor				0.3797

Firm Rate Classes are RGS, CGS, IGS

Exhibit WSS-12

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 April 30, 2020

Rate CGS (and SGSS-C)

Description	Customer Costs				Storage/Transmission 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
	Customer-Related Low Pressure Mains Costs	Customer-Related High Pressure Main Costs	Customer-Related Direct Costs	Total Customer-Related Costs						
(1) Rate Base	\$ 10,819,429	\$ 875,209	\$ 73,562,998	\$ 85,257,636	\$ 63,241,414	\$ 695,889	\$ 155,591	\$ 19,689,954	\$ 18,359,261	\$ 187,399,745
(2) Rate Base Adjustments	-	-	-	-	-	-	-	-	-	-
(3) Rate Base as Adjusted [(1) + (2)]	\$ 10,819,429	\$ 875,209	\$ 73,562,998	\$ 85,257,636	\$ 63,241,414	\$ 695,889	\$ 155,591	\$ 19,689,954	\$ 18,359,261	\$ 187,399,745
(4) Rate of Return	9.14%	9.14%	9.14%	9.14%	9.14%	9.14%	9.14%	9.14%	9.14%	9.14%
(5) Return [(3) x (4)]	\$ 988,454	\$ 79,958	\$ 6,720,654	\$ 7,789,067	\$ 5,777,683	\$ 63,576	\$ 14,215	\$ 1,798,858	\$ 1,677,287	\$ 17,120,685
(6) Interest Expenses	\$ 287,118	\$ 21,132	\$ 1,765,332	\$ 2,073,583	\$ 1,105,094	\$ -	\$ -	\$ 592,642	\$ 349,529	\$ 4,120,849
(7) Net Income [(5) - (6)]	\$ 701,336	\$ 58,826	\$ 4,955,322	\$ 5,715,484	\$ 4,672,589	\$ 63,576	\$ 14,215	\$ 1,206,216	\$ 1,327,757	\$ 12,999,836
(8) Income Taxes	\$ 188,967	\$ 15,850	\$ 1,335,154	\$ 1,539,971	\$ 1,258,975	\$ 17,130	\$ 3,830	\$ 325,001	\$ 357,749	\$ 3,502,654
(9) Operation and Maintenance Expenses	\$ 1,149,041	\$ 84,571	\$ 5,834,452	\$ 7,068,065	\$ 5,761,298	\$ 2,899,892	\$ 648,373	\$ 2,371,743	\$ 2,846,295	\$ 21,595,666
(10) Depreciation Expenses	475,451	34,994	5,153,138	5,663,583	2,036,774	-	-	981,382	615,583	9,297,321
(11) Other Taxes	192,296	14,153	1,182,324	1,388,773	740,132	-	-	396,920	234,096	2,759,921
(12) Other Expenses	(78)	(6)	(487)	(571)	(261)	-	-	(161)	(88)	(1,082)
(13) Expense Adjustments (Non-Income Tax)	1,493	110	7,581	9,183	7,486	3,768	842	3,082	3,698	28,059
(14) Total Cost of Service [(4)+(8)+(9)+(10)+(11)+(12)+(13)]	\$ 2,995,624	\$ 229,631	\$ 20,232,816	\$ 23,458,071	\$ 15,582,086	\$ 2,984,365	\$ 667,261	\$ 5,876,824	\$ 5,734,619	\$ 54,303,225
(15) Less: Misc Revenue	52,773	4,045	356,436	413,255	274,505	52,575	11,755	103,530	101,025	\$ 956,645
(16) Net Cost of Service [(13) - (14)]	\$ 2,942,851	\$ 225,586	\$ 19,876,379	\$ 23,044,816	\$ 15,307,581	\$ 2,931,790	\$ 655,506	\$ 5,773,293	\$ 5,633,593	\$ 53,346,579
(17) Billing Units	300,949	300,949	300,949	300,949	3,670,067	9,952,828	9,952,828	148,682	148,682	
(18) Unit Costs [(15) / (16)]	\$9.78/Cust/Mo	\$0.75/Cust/Mo	\$66.05/Cust/Mo	\$76.57/Cust/Mo	\$ 4.1709	\$ 0.2946	\$ 0.0659	\$ 38.8298	\$ 37.8902	

Exhibit WSS-13

Cost Support for
Pole Attachment Charges

Kentucky Utilities Company and Louisville Gas & Electric Company

Cost Support for Attachment Charges for Wireline Pole Attachments

Based on 12 Months Ended April 30, 2020

Pole Description	35'	40'	45'	Total	
Gross Plant	\$ 42,137,018	\$ 144,958,978	\$ 132,995,341	\$ 320,091,337	
Remove Appurtenances	15%	15%	15%		
Gross Plant less Appurtenances	\$ 35,816,465	\$ 123,215,132	\$ 113,046,040	\$ 272,077,637	
Accumulated Depreciation	(17,161,320)	(59,038,051)	(54,165,570)	(130,364,941)	
Remove Appurtenances	15%	15%	15%		
Accumulated Depreciation less Appurtenances	\$ (14,587,122)	\$ (50,182,343)	\$ (46,040,735)	\$ (110,810,200)	
Net Plant	\$ 21,229,343	\$ 73,032,788	\$ 67,005,305	\$ 161,267,437	
Accumulated Deferred Income Taxes	\$ (5,644,675)	\$ (19,418,705)	\$ (17,816,056)	\$ (42,879,436)	
Cash Working Capital	282,730	972,641	892,368	2,147,739	
Common Plant	907,132	3,120,697	2,863,143	6,890,972	
Net Cost Rate Base	\$ 16,774,530	\$ 57,707,422	\$ 52,944,760	\$ 127,426,712	
Rate of Return	7.58%	7.58%	7.58%		
Return	\$ 1,271,283	\$ 4,373,443	\$ 4,012,498	\$ 9,657,224	
Income Taxes	24.95%	\$ 307,058	\$ 1,056,336	\$ 969,156	\$ 2,332,550
Property Taxes	\$ 201,412	\$ 692,892	\$ 635,707	\$ 1,530,011	
Depreciation Expenses	\$ 1,020,034	\$ 3,509,103	\$ 3,219,493	\$ 7,748,630	
Maintenance of Poles	\$ 463,951	\$ 1,596,077	\$ 1,464,351	\$ 3,524,380	
Tree Trimming of Poles	1,605,903	5,524,599	5,068,647	\$ 12,199,149	
A&G Expense Allocation to Poles	312,667	1,075,630	986,857	\$ 2,375,153	
Revenue Requirement	\$ 5,182,309	\$ 17,828,081	\$ 16,356,708	\$ 39,367,097	
Quantity	111,058	199,906	95,859	406,823	
Average Installed Cost	\$ 46.66	\$ 89.18	\$ 170.63	\$ 96.77	
(1) Amount of Usable Space Occupied (in feet)	1.00	1.00	1.00	1.00	
(2) Total Usable Space (per Order 251)	13.17	13.17	13.17	13.17	
Space Usage Factor ((1) / (2))	0.0759	0.0759	0.0759	0.0759	
Pole Attachment Rate	\$ 3.54	\$ 6.77	\$ 12.96	\$ 7.35	

Exhibit WSS-14

Change in Other Operating Revenues
Due to Change in
Late Payment Charge Policy

**Kentucky Utilities Company and Louisville Gas and Electric Company
Revenue Impact of Proposed Change in the Late Payment Charge
2017**

	<u>Kentucky Utilities Company (KY Jurisdiction)</u>			<u>Louisville Gas and Electric Company - Electric</u>			<u>Louisville Gas and Electric Company - Gas</u>		
	# Customers	Sum of 1st LPC Amount	Average Amount of 1st LPC per Customer	# Customers	Sum of 1st LPC Amount	Average Amount of 1st LPC per Customer	# Customers	Sum of 1st LPC Amount	Average Amount of 1st LPC per Customer
January	8,685	\$ 32,639.37	\$ 3.76	6,787	\$18,009.68	\$ 2.65	5,073	12,096	\$ 2.38
February	8,083	36,663.97	4.54	6,630	\$19,347.65	2.92	4,771	14,498	3.04
March	8,305	30,139.36	3.63	6,648	\$16,206.30	2.44	5,427	14,111	2.60
April	8,890	28,948.52	3.26	6,345	\$13,550.81	2.14	4,663	9,897	2.12
May	8,237	22,566.77	2.74	6,614	\$14,415.40	2.18	4,810	8,439	1.75
June	8,043	21,214.48	2.64	7,000	\$16,052.35	2.29	5,239	6,143	1.17
July	7,953	23,914.16	3.01	6,586	\$19,762.87	3.00	4,673	4,429	0.95
August	10,676	39,213.85	3.67	8,481	\$32,204.68	3.80	6,362	5,729	0.90
September	8,938	30,415.14	3.40	7,832	\$26,465.21	3.38	5,499	4,566	0.83
October	8,504	24,647.01	2.90	6,963	\$19,334.29	2.78	4,956	4,237	0.85
November	9,168	23,938.51	2.61	7,659	\$18,618.22	2.43	5,468	5,101	0.93
December	8,300	23,085.25	2.78	7,360	\$17,091.90	2.32	5,210	8,507	1.63
	103,782	\$ 337,386.39		84,905	\$ 231,059.36		62,151	\$ 97,753.41	
Total Number of Residential Customers Assessed LPC during 2017 and Amount Assessed	255,246	\$ 2,868,732.01		195,437	\$ 2,146,012.57		150,614	\$ 853,591.73	

Exhibit WSS-15

Cost Support for
Excess Facilities Rider

Kentucky Utilities
Excess Facilities Charges

	Assuming Customer Does Not Make Contribution In Aid of Construction	Assuming Customer Makes Contribution In Aid of Construction
1 Present Value of Replacement Plant as a Percentage of Original Cost	21.77	21.77
2 Original Cost Value	100	-
3 Total Present Value of Original and Replacement Cost Value as a Percentage of Original Cost	121.77	21.77
4 Monthly Carrying Charge Percentage (Levelized Carrying Charge Rate / 12 months)	0.00727	0.00727
5 Applicable Carrying Charge Charge Percentage (Lines 3 x 5)	0.89%	0.16%
6 O&M Percentage	0.32%	0.32%
7 Total Excess Facilities Charge	1.20%	0.47%

Louisville Gas and Electric Company
Excess Facilities Charges
Electric Service

	Assuming Customer Does Not Make Contribution In Aid of Construction	Assuming Customer Makes Contribution In Aid of Construction
1 Present Value of Replacement Plant as a Percentage of Original Cost	21.77	21.77
2 Original Cost Value	100	-
3 Total Present Value of Original and Replacement Cost Value as a Percentage of Original Cost	121.77	21.77
4 Monthly Carrying Charge Percentage (Levelized Carrying Charge Rate / 12 months)	0.00730	0.00730
5 Applicable Carrying Charge Charge Percentage (Lines 3 x 5)	0.89%	0.16%
6 O&M Percentage	0.37%	0.37%
7 Total Excess Facilities Charge	1.26%	0.53%

Louisville Gas and Electric Company

Excess Facilities Charges
Gas Service

	Assuming Customer Does Not Make Contribution In Aid of Construction	Assuming Customer Makes Contribution In Aid of Construction
1 Present Value of Replacement Plant as a Percentage of Original Cost	21.77	21.77
2 Original Cost Value	100	-
3 Total Present Value of Original and Replacement Cost Value as a Percentage of Original Cost	121.77	21.77
4 Monthly Carrying Charge Percentage (Levelized Carrying Charge Rate / 12 months)	0.00730	0.00730
5 Applicable Carrying Charge Percentage (Lines 3 x 5)	0.89%	0.16%
6 O&M Percentage	0.30%	0.30%
7 Total Excess Facilities Charge	1.19%	0.46%

Exhibit WSS-16

Change in Other Operating Revenues For Excess Facilities Rider

Kentucky Utilities Company/Louisville Gas and Electric Company

Excess Facilities Proposed Rate Change and Revenue Impact

Case Nos. 2018-000294 and 2018-000295

	<u>Installed Cost of Excess Facilities</u>	<u>Current Rate</u>	<u>Forecasted Test Year Revenue at Current Rate</u>	<u>Proposed Rate</u>	<u>Forecasted Test Year Revenue at Proposed Rate</u>	<u>Revenue Increase (Decrease)</u>
<u>Kentucky Utilities Company</u>						
Excess Facilities Percentage With No Contribution-in-Aid-of-Construction	\$ 9,549,986.36	1.24%	\$ 1,421,037.97	1.20%	\$ 1,375,198.04	\$ (45,840)
Excess Facilities Percentage With Contribution-in-Aid-of-Construction	\$ 2,034,863.37	0.48%	\$ 117,208.13	0.47%	\$ 114,766.29	\$ (2,442)
Total -- KU						<u>\$ (48,282)</u>
<u>Louisville Gas and Electric Company</u>						
Excess Facilities Percentage With No Contribution-in-Aid-of-Construction	\$ 3,937,187.56	1.32%	\$ 623,650.51	1.26%	\$ 595,302.76	\$ (28,348)
Excess Facilities Percentage With Contribution-in-Aid-of-Construction	\$ 162,472.07	0.54%	\$ 10,528.19	0.53%	\$ 10,333.22	\$ (195)
Total -- LG&E						<u>\$ (28,543)</u>

Note: No gas customers are currently taking service under the Excess Facilities Rider and none are projected for the forecasted test year.

Exhibit WSS-17

Cost Support for
Miscellaneous Charges

Kentucky Utilities Company
Louisville Gas and Electric Company

Returned Check/ACH
Cost Support

LG&E/KU Combined Returned Check/ACH Costs			
	Returns	Cost	Average
US Bank/MUFG	25,787	\$ 46,325	\$ 1.80
Labor (incl. burdens)	62 hours x \$48.39 (straight time labor with burdens) / 25,787 returns		0.12
Postage/Material	\$.47 postage, plus \$.09 letterhead & \$.05 envelope		0.61
Total Per Item Cost at May 31, 2018			<u>\$ 2.52</u>
Inflation Factor			2.0%
Adjusted Cost at April 30, 2020			<u>\$2.63</u>
Proposed Charge (as Rounded)			<u>\$3.00</u>

**Kentucky Utilities Company
Louisville Gas and Electric Company**

Meter Pulse - ELECTRIC
Cost Support

	KU Cost	LG&E Cost
Equipment Installed Costs:		
Pulse Relay	\$ 200.00	\$ 200.00
Pulse Initiator Board	125.00	\$ 125.00
Relay Enclosure	75.00	\$ 75.00
5 Hours Labor (loaded)	359.44	\$ 350.94
Vehicle 2 hours	11.04	\$ 12.42
Total Cost at May 31, 2018	\$ 770.48	\$ 763.36
Inflation Factor	2.5%	2.5%
Inflated Cost at April 30, 2020	\$809.18	\$801.63
Monthly carrying charge per pulse per meter per month (5 Year Contract)	\$ 24.52	\$ 24.55
Proposed Charge (Rounded)	\$ 25.00	\$ 25.00

Exhibit WSS-18

Change in Other Operating Revenues
For Other Miscellaneous Charges

**Kentucky Utilities Company
Louisville Gas and Electric Company**

Summary of Increases (Decreases) to Miscellaneous Charges - Current vs. Proposed
Based on the 12 Months Ended December 31, 2017

Miscellaneous Charge	LG&E - Electric	LG&E - Gas	LG&E - Total	KU
Returned Check Fee*	\$ (73,551)	\$ (20,144)	\$ (93,695)	\$ (86,814)
Meter Pulse Relaying	\$ 11,620	\$	\$ 11,620	\$ 14,260
Total	\$ (61,931)	\$ (20,144)	\$ (82,075)	\$ (72,554)

*Returned check fees split between Electric/Gas based on Electric and Gas Ultimate Consumer Revenues as a % of total Ultimate Consumer Revenues:

LG&E Revenues for the 12 Months Ended December 31, 2017	<u>Amount</u>	<u>%</u>
Total Electric Revenue - Ultimate Consumers	1,085,461,268	78.50%
Total Gas Revenue - Ultimate Consumers	297,283,771	21.50%
Total Ultimate Consumers	1,382,745,038	100.00%

Kentucky Utilities Company
Louisville Gas and Electric Company

Return Check Fees
Based on the 12 Months Ended December 31, 2017

	<u>LGE</u>	<u>KU</u>	<u>Weighted</u>
Proposed Fee	\$ 3.00	\$ 3.00	\$ 3.00
Current Fee	\$ 10.00	\$ 10.00	\$ 10.00
Difference	\$ (7.00)	\$ (7.00)	\$ (7.00)
Quantity	13,385	12,402	25,787
Total Increase/(Decrease) Current to Proposed	<u>\$ (93,695)</u>	<u>\$ (86,814)</u>	<u>\$ (180,509)</u>

*Proposed Fee is equal to Actual Fee rounded to the nearest whole dollar.

Kentucky Utilities Company
Louisville Gas and Electric Company

Meter Pulse Relaying
Based on the 12 Months Ended December 31, 2017

Description	Current		Proposed	
KU				
Meter Pulse Relays During Test-Year		1,426		1,426
Meter Pulse Relay Charge	\$	15.00	\$	25.00
Total	\$	<u>21,390.00</u>	\$	<u>35,650.00</u>
Increase			\$	14,260.00
LG&E				
Meter Pulse Relays During Test-Year		1,162		1,162
Meter Pulse Relay Charge	\$	15.00	\$	25.00
Total	\$	<u>17,430.00</u>	\$	<u>29,050.00</u>
Increase			\$	11,620.00

Exhibit WSS-19

LOLP Analysis for Electric Cost of Service Study

Kentucky Utilities Company

LOLP Fixed Production Cost Allocation Factor

For the 12 Months Ended April 30, 2020

Rate Class	Weighted LOLP
	$\sum_{i=1}^{8784} LOLP_i * \overline{LOAD}_i$
Residential	95,986.63
General Service	21,772.37
All Electric Schools	1,471.64
TOD Secondary	22,490.88
TOD Primary	43,929.94
PS Secondary	24,107.99
PS Primary	1,665.09
RTS	14,385.96
FLS	6,067.11
Unmetered Lighting	88.20
Traffic Energy Service	12.09
Lighting Energy Service	1.01
Outdoor Sports Lighting	2.04
Total	231,980.94

Louisville Gas & Electric Company

LOLP Fixed Production Cost Allocation Factor

For the 12 Months Ended April 30, 2020

Rate Class	Weighted LOLP
	$\sum_{i=1}^{8784} LOLP_i * \overline{LOAD}_i$
Residential	84,319.97
General Service	20,422.72
TOD Secondary	14,736.10
TOD Primary	21,619.67
PS Secondary	22,550.63
PS Primary	1,245.25
RTS	9,257.46
Special Contract	504.70
Unmetered Lighting	72.00
Traffic Energy Service	26.52
Lighting Energy Service	2.88
Outdoor Sports Lighthing	0.11
Total	174,758.00

Exhibit WSS-20

Zero Intercept Analysis for Overhead Conductor (Kentucky Utilities)

Kentucky Utilities Company
Zero Intercept Analysis
Account 365 -- Overhead Conductor

June 30, 2018

Weighted Linear Regression Statistics

	Estimate	Standard Error
Size Coefficient (\$ per MCM)	0.0042250	0.0007210
Zero Intercept (\$ per Unit)	1.2691538	0.2151763
R-Square	0.8518889	

Plant Classification

Total Number of Units		99,440,155
Zero Intercept		1.2691538
Zero Intercept Cost	\$	126,204,848
Total Cost of Sample	\$	204,500,148
Percentage of Total		0.617138174
Percentage Classified as Customer-Related		61.71%
Percentage Classified as Demand-Related		38.29%

Zero Intercept Analysis
Account 365 -- Overhead Conductor

June 30, 2018

Description	Size	Cost	Quantity	Avg Cost
#2 Triplex	66.369	14,060,548.25	9,449,134.00	1.4880251
#4 Aluminum Poly	41.74	107,147.80	24,198.00	4.427961
#2 ACSR	66.36	1,389,430.78	183,400.00	7.5759585
1/0 CONDUCTOR	105.6	4,273,962.57	693,265.00	6.1649767
1/0 Triplex	105.6	7,454.77	1,500.00	4.9698467
1/0 Aluminum	105.6	19,519.07	5,787.00	3.3729169
123,270 ACAR WIRE	123.27	16,609,568.21	9,278,091.00	1.7901924
195,700 ACAR WIRE	195.7	2,520,334.69	1,863,462.00	1.3525013
2/0 COPPER CONDUCTOR	133.1	1,355,957.97	626,081.00	2.1657868
20 M.A.W. MESSENGER WIRE	20	2,847,878.13	1,334,578.00	2.1339166
336,400 19 STR. ALL ALUMINUM	336.4	9,070,739.07	5,629,682.00	1.6112347
350 MCM COPPER CONDUCTOR	350	1,354,731.61	73,343.00	18.471178
392,500 24/13 ACAR WIRE	392.5	1,018,369.50	863,538.00	1.179299
4 COPPER CONDUCTOR	41.74	19,112,602.50	11,719,095.00	1.6308941
4A COPPER CONDUCTOR	41.74	621,598.69	78,872.00	7.8811072
6 COPPER CONDUCTOR	26.25	10,889,728.20	15,210,387.00	0.7159402
6A COPPER CONDUCTOR	26.25	752,926.42	101,690.00	7.4041343
750 MCM COPPER CONDUCTOR	750	853,486.08	26,479.00	32.232565
795 MCM ALUMINUM CONDUCTOR	795	51,777,659.00	10,826,474.00	4.7825043
8 COPPER CONDUCTOR	16.51	734,261.81	344,702.00	2.130135
840,200 24/13 ACAR WIRE	840.2	580,130.00	211,997.00	2.736501
1/0 CABLE	105.6	43,514,876.01	22,091,533.00	1.9697536
101 MCM ACSR CONDUCTOR	101	1,181.18	250.00	4.72472
1272 MCM ACSR CONDUCTOR	1272	79,529.08	30,823.00	2.5801862
200 MCM CABLE	200	3,238.76	500.00	6.47752
3/0 CONDUCTOR	167.8	5,952,720.28	2,037,990.00	2.9208781
300 MCM COPPER CONDUCTOR	300	3,564.60	260.00	13.71
4/0 CONDUCTOR	211.6	14,270,281.87	6,580,539.00	2.1685582
520 MCM CONDUCTOR	520	688.25	112.00	6.1450893
600 MCM CONDUCTOR	600	105,914.75	16,060.00	6.5949408
636 MCM ALUMINUM CONDUCTOR	636	21,911.09	3,040.00	7.2075954
7/C CONDUCTOR	20.92	18,059.98	4,050.00	4.4592543
80 MCM ACSR CONDUCTOR	80	16,623.99	7,500.00	2.216532
954 MCM ACSR CONDUCTOR	954	553,522.85	121,743.00	4.5466503

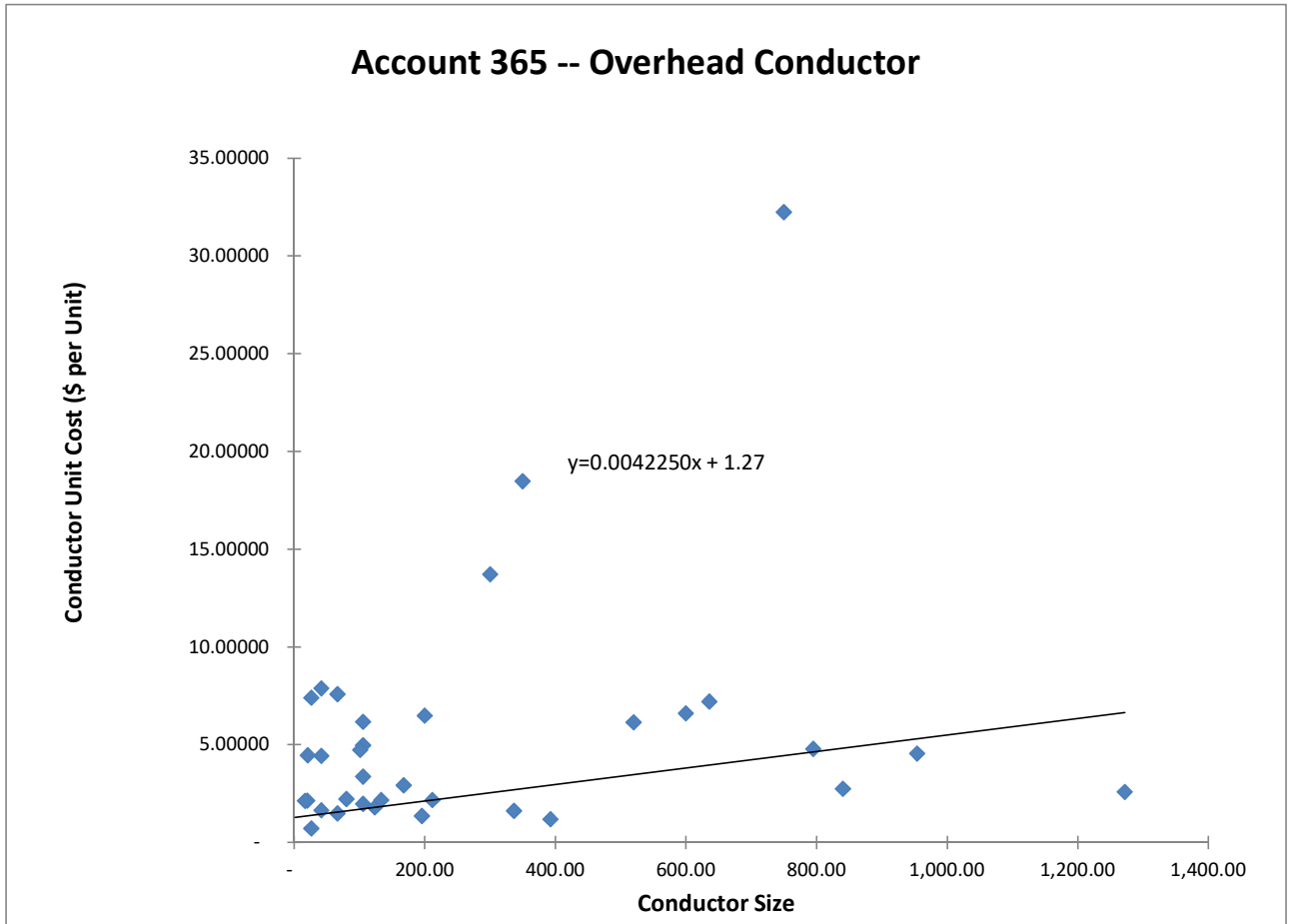
Zero Intercept Analysis
 Account 365 -- Overhead Conductor

June 30, 2018

n	y	x	est y	y*n ^{.5}	n ^{.5}	xn ^{.5}
9,449,134	1.48803	66.37	1.550	4574.106278	3,073.94	204014.6
24,198	4.42796	41.74	1.446	688.8006086	155.56	6492.952
183,400	7.57596	66.36	1.550	3244.421344	428.25	28418.82
693,265	6.16498	105.60	1.715	5133.115979	832.63	87925.24
1,500	4.96985	105.60	1.715	192.4813337	38.73	4089.87
5,787	3.37292	105.60	1.715	256.5856596	76.07	8033.238
9,278,091	1.79019	123.27	1.790	5452.918775	3,046.00	375479.9
1,863,462	1.35250	195.70	2.096	1846.281622	1,365.09	267147.5
626,081	2.16579	133.10	1.832	1713.684884	791.25	105315.7
1,334,578	2.13392	20.00	1.354	2465.184451	1,155.24	23104.79
5,629,682	1.61123	336.40	2.690	3822.968699	2,372.70	798174.6
73,343	18.47118	350.00	2.748	5002.348323	270.82	94786.69
863,538	1.17930	392.50	2.927	1095.884179	929.27	364737.5
11,719,095	1.63089	41.74	1.446	5583.066363	3,423.32	142889.2
78,872	7.88111	41.74	1.446	2213.342706	280.84	11722.33
15,210,387	0.71594	26.25	1.380	2792.202478	3,900.05	102376.3
101,690	7.40413	26.25	1.380	2361.094736	318.89	8370.828
26,479	32.23256	750.00	4.438	5245.001932	162.72	122042.8
10,826,474	4.78250	795.00	4.628	15736.1647	3,290.36	2615837
344,702	2.13014	16.51	1.339	1250.630566	587.11	9693.24
211,997	2.73650	840.20	4.819	1259.970761	460.43	386854.4
22,091,533	1.96975	105.60	1.715	9258.163014	4,700.16	496337.2
250	4.72472	101.00	1.696	74.70438253	15.81	1596.95
30,823	2.58019	1,272.00	6.643	452.9898858	175.56	223318.4
500	6.47752	200.00	2.114	144.8417505	22.36	4472.136
2,037,990	2.92088	167.80	1.978	4169.792569	1,427.58	239548.2
260	13.71000	300.00	2.537	221.0671075	16.12	4837.355
6,580,539	2.16856	211.60	2.163	5562.907234	2,565.26	542808.2
112	6.14509	520.00	3.466	65.03351214	10.58	5503.163
16,060	6.59494	600.00	3.804	835.7640283	126.73	76036.83
3,040	7.20760	636.00	3.956	397.3993852	55.14	35066.62
4,050	4.45925	20.92	1.358	283.7852072	63.64	1331.341
7,500	2.21653	80.00	1.607	191.957302	86.60	6928.203
121,743	4.54665	954.00	5.300	1586.403115	348.92	332866.7

Zero Intercept Analysis
Account 365 -- Overhead Conductor

June 30, 2018



Kentucky Utilities Company
Pri/Sec Splits for Overhead Conductor

		Customer	Demand
Overhead		61.71%	38.29%
Primary	64.33%	0.396977	0.246317
Secondary	35.67%	0.220123	0.136583

Exhibit WSS-21

Zero Intercept Analysis for Underground Conductor (Kentucky Utilities)

Zero Intercept Analysis
Account 367 -- Underground Conductor

June 30, 2018

Weighted Linear Regression Statistics

	<u>Estimate</u>	<u>Standard Error</u>
Size Coefficient (\$ per MCM)	0.0117450	0.0032781
Zero Intercept (\$ per Unit)	4.7769571	0.5569655
R-Square	0.9019424	

Plant Classification

Total Number of Units	28,883,418
Zero Intercept	4.7769571
Zero Intercept Cost	\$137,974,849
Total Cost of Sample	177,224,911
Percentage of Total	0.778529655
Percentage Classified as Customer-Related	<input type="text" value="77.85%"/>
Percentage Classified as Demand-Related	<input type="text" value="22.15%"/>

Zero Intercept Analysis
Account 367 -- Underground Conductor

June 30, 2018

Description	Size	Cost	Quantity	Avg Cost
#12 CABLE	13.12	120,114.27	49,387	2.432102983
#2 Triplex	66.36	87,172,443.41	15,828,107	5.507445926
#2 ACSR	66.36	1,250,374.51	120,419	10.38353175
1/0 CABLE	105.6	12,233,972.58	879,690	13.90714067
1/0 CONDUCTOR	105.6	4,096,996.41	206,882	19.80354216
1/0 Triplex	105.6	44,974.14	7,912	5.684294742
1000 MCM CONDUCTOR	1000	5,606,428.45	360,289	15.5609204
1500 MCM UGAL CABLE	1500	44,861.19	4,026	11.14286885
2/0 COPPER CONDUCTOR	133.1	35,424,150.86	6,401,808	5.533460369
20 M.A.W. MESSENGER WIRE	20	1,880.60	2,834	0.663585039
200 MCM CABLE	200	44,255.13	5,194	8.520433192
2000 MCM 1/C 1000V CABLE	2000	501.81	578	0.868183391
266 MCM ACSR CONDUCTOR	266	7,717.86	400	19.29465
3/0 CONDUCTOR	167.8	994,247.11	224,357	4.431540402
300 MCM COPPER CONDUCTOR	300	8,963.91	126	71.14214286
350 MCM COPPER CONDUCTOR	350	3,998,899.68	412,920	9.684441732
397 MCM ACSR CONDUCTOR	397	431,312.05	39,590	10.89446956
4 COPPER CONDUCTOR	41.74	374,991.52	45,767	8.19349138
4/0 CONDUCTOR	211.6	21,729,416.34	2,845,558	7.636258456
4A COPPER CONDUCTOR	41.74	9,810.69	4,140	2.369731884
500 MCM COPPER CONDUCTOR	500	697,175.57	67,781	10.28570794
520 MCM CONDUCTOR	520	451.53	75	6.0204
6 COPPER CONDUCTOR	26.25	1,228,918.00	972,879	1.263176613
600 MCM CONDUCTOR	600	76,600.45	3,983	19.23184785
6A COPPER CONDUCTOR	26.25	337,831.10	299328	1.128631802
750 MCM COPPER CONDUCTOR	750	1,248,122.15	96109	12.98652728
795 MCM ALUMINUM CONDUCTOR	795	38,247.86	2606	14.67684574
8 COPPER CONDUCTOR	795	1,252.12	673	1.860505201

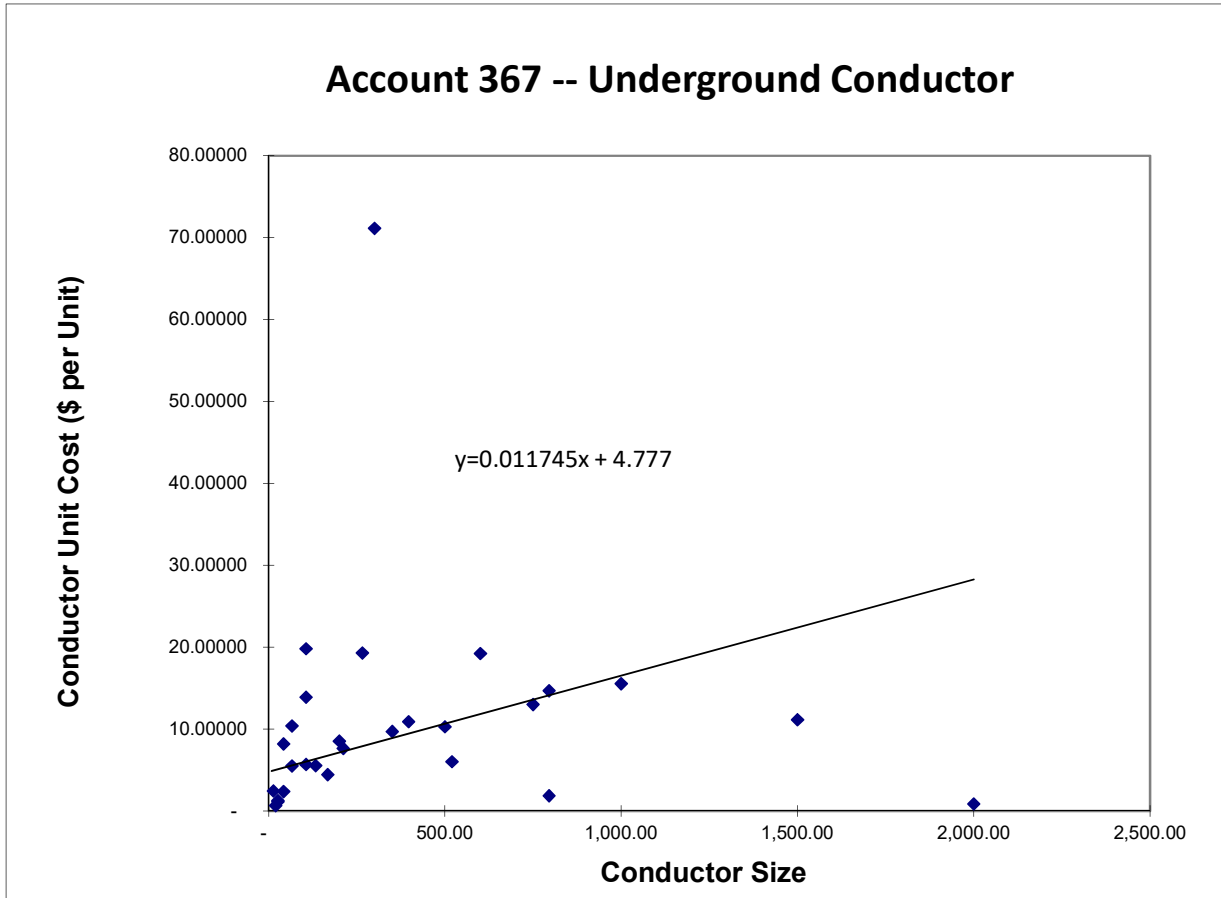
Zero Intercept Analysis
Account 367 -- Underground Conductor

June 30, 2018

n	y	x	est y	y*n ^{.5}	n ^{.5}	xn ^{.5}
49,387	2.43210	13.12	4.931	540.4907717	222.23	2915.682015
15,828,107	5.50745	66.36	5.556	21911.12773	3,978.46	264010.2973
120,419	10.38353	66.36	5.556	3603.235133	347.01	23027.87618
879,690	13.90714	105.60	6.017	13043.75627	937.92	99044.13096
206,882	19.80354	105.60	6.017	9007.499162	454.84	48031.40285
7,912	5.68429	105.60	6.017	505.6147422	88.95	9393.059157
360,289	15.56092	1,000.00	16.522	9340.299077	600.24	600240.785
4,026	11.14287	1,500.00	22.394	707.0235899	63.45	95176.15248
6,401,808	5.53346	133.10	6.340	14000.64766	2,530.18	336766.8835
2,834	0.66359	20.00	5.012	35.32616628	53.24	1064.706532
5,194	8.52043	200.00	7.126	614.0626015	72.07	14413.8822
578	0.86818	2,000.00	28.267	20.87254435	24.04	48083.26112
400	19.29465	266.00	7.901	385.893	20.00	5320
224,357	4.43154	167.80	6.748	2099.058417	473.66	79480.7156
126	71.14214	300.00	8.300	798.568573	11.22	3367.491648
412,920	9.68444	350.00	8.888	6223.111034	642.59	224905.9804
39,590	10.89447	397.00	9.440	2167.698319	198.97	78992.02688
45,767	8.19349	41.74	5.267	1752.851901	213.93	8929.531375
2,845,558	7.63626	211.60	7.262	12881.43778	1,686.88	356943.4233
4,140	2.36973	41.74	5.267	152.47526	64.34	2685.669798
67,781	10.28571	500.00	10.649	2677.861889	260.35	130173.9221
75	6.02040	520.00	10.884	52.13819341	8.66	4503.3321
972,879	1.26318	26.25	5.085	1245.929563	986.35	25891.59006
3,983	19.23185	600.00	11.824	1213.741406	63.11	37866.60798
299,328	1.12863	26.25	5.085	617.4843505	547.11	14361.60506
96,109	12.98653	750.00	13.586	4026.011965	310.01	232510.8868
2,606	14.67685	795.00	14.114	749.2382406	51.05	40583.95188
673	1.86051	795.00	14.114	48.26567903	25.94	20624.08362

Zero Intercept Analysis
Account 367 -- Underground Conductor

June 30, 2018



Kentucky Utilities Company
Pri/Sec Splits for Underground Conductor

		Customer	Demand
Underground		77.85%	22.15%
Primary	67.31%	0.5240	0.1491
Secondary	32.69%	0.2545	0.0724

Exhibit WSS-22

Zero Intercept Analysis
for Line Transformers
(Kentucky Utilities)

Zero Intercept Analysis
Account 368 - Line Transformers

June 30, 2018

Weighted Linear Regression Statistics

	<u>Estimate</u>	<u>Standard Error</u>
Size Coefficient (\$ per kVA)	11.4095453	0.4601403
Zero Intercept (\$ per Unit)	445.06	59.6077221
R-Square	0.9498269	

Plant Classification

Total Number of Units	247,836
Zero Intercept	\$ 445.06
Zero Intercept Cost	\$ 110,301,416
Total Cost of Sample	\$ 237,486,391
Percentage of Total	0.46445363
Percentage Classified as Customer-Related	46.45%
Percentage Classified as Demand-Related	53.55%

Zero Intercept Analysis
Account 368 - Line Transformers

June 30, 2018

Description	Size	Cost	Quantity	Avg Cost
TRANSFORMERS - OH 1P - .6 KVA	0.6	473.46	1	473.46
TRANSFORMERS - OH 1P - 1 KVA	1	10910.01	26	419.62
TRANSFORMERS - OH 1P - 1.5 KVA	1.5	1202.57	17	70.74
TRANSFORMERS - OH 1P - 10 KVA	10	7974699.54	21811	365.63
TRANSFORMERS - OH 1P - 100 KVA	100	6127771.63	4235	1446.94
TRANSFORMERS - OH 1P - 1250 KVA	1250	148540.75	14	10610.05
TRANSFORMERS - OH 1P - 15 KVA	15	28855730.82	55444	520.45
TRANSFORMERS - OH 1P - 150 KVA	150	1793.73	3	597.91
TRANSFORMERS - OH 1P - 167 KVA	167	4081324.30	2201	1854.30
TRANSFORMERS - OH 1P - 25 KVA	25	40525913.93	62826	645.05
TRANSFORMERS - OH 1P - 250 KVA	250	1027259.35	291	3530.10
TRANSFORMERS - OH 1P - 3 KVA	3	41858.56	130	321.99
TRANSFORMERS - OH 1P - 333 KVA	333	501025.93	131	3824.63
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	24077855.82	31059	775.23
TRANSFORMERS - OH 1P - 5 KVA	5	491119.87	2966	165.58
TRANSFORMERS - OH 1P - 50 KVA	50	19489502.77	15513	1256.33
TRANSFORMERS - OH 1P - 500 KVA	500	1027563.74	215	4779.37
TRANSFORMERS - OH 1P - 667 KVA	667	92692.95	17	5452.53
TRANSFORMERS - OH 1P - 7.5 KVA	7.5	946.90	2	473.45
TRANSFORMERS - OH 1P - 75 KVA	75	8065175.71	6706	1202.68
TRANSFORMERS - OH 1P - 833 KVA	833	215904.20	19	11363.38
TRANSFORMERS - PM 1P - 10 KVA	10	115615.97	151	765.67
TRANSFORMERS - PM 1P - 100 KVA	100	2767813.10	1464	1890.58
TRANSFORMERS - PM 1P - 15 KVA	15	2592682.70	2912	890.34
TRANSFORMERS - PM 1P - 150 KVA	150	78245.20	16	4890.33
TRANSFORMERS - PM 1P - 167 KVA	167	2556401.27	1058	2416.26
TRANSFORMERS - PM 1P - 225 KVA	225	21702.74	5	4340.55
TRANSFORMERS - PM 1P - 25 KVA	25	11169439.20	11164	1000.49
TRANSFORMERS - PM 1P - 250 KVA	250	2054453.20	518	3966.13
TRANSFORMERS - PM 1P - 333 KVA	333	3901.90	2	1950.95
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	10494953.35	9607	1092.43
TRANSFORMERS - PM 1P - 50 KVA	50	9357923.90	7897	1185.00
TRANSFORMERS - PM 1P - 75 KVA	75	4637714.05	3149	1472.76
TRANSFORMERS - PM 3P - 1000 KVA	1000	4608586.39	374	12322.42
TRANSFORMERS - PM 3P - 112 KVA	112	72785.98	25	2911.44
TRANSFORMERS - PM 3P - 112.5 KVA	112.5	785392.49	220	3569.97
TRANSFORMERS - PM 3P - 1250 KVA	1250	14355.37	2	7177.69
TRANSFORMERS - PM 3P - 150 KVA	150	3998110.84	911	4388.71
TRANSFORMERS - PM 3P - 1500 KVA	1500	5296631.77	302	17538.52
TRANSFORMERS - PM 3P - 2000 KVA	2000	3126540.55	131	23866.72
TRANSFORMERS - PM 3P - 225 KVA	225	2873568.13	599	4797.28
TRANSFORMERS - PM 3P - 2500 KVA	2500	3792786.86	175	21673.07
TRANSFORMERS - PM 3P - 300 KVA	300	6005565.78	1049	5725.04
TRANSFORMERS - PM 3P - 3000 KVA	3000	829107.16	22	37686.69
TRANSFORMERS - PM 3P - 333 KVA	333	117861.40	33	3571.56
TRANSFORMERS - PM 3P - 45 KVA	45	366528.57	115	3187.20
TRANSFORMERS - PM 3P - 500 KVA	500	8362374.91	1064	7859.37
TRANSFORMERS - PM 3P - 75 KVA	75	2468914.01	673	3668.52
TRANSFORMERS - PM 3P - 750 KVA	750	6140753.65	568	10811.19
TRANSFORMERS - PM 3P - 833 KVA	833	16413.78	3	5471.26

Zero Intercept Analysis
Account 368 - Line Transformers

June 30, 2018

n	y	x	est y	y*n ^{.5}	n ^{.5}	xn ^{.5}
1	473	0.60	278	473.46	1.00	0.6
26	420	1.00	456	2139.628996	5.10	5.099019514
17	71	1.50	679	291.6660666	4.12	6.184658438
21,811	366	10.00	4,462	53997.85899	147.69	1476.854766
4,235	1,447	100.00	44,517	94162.04118	65.08	6507.687761
14	10,610	1,250.00	556,334	39699.18532	3.74	4677.071733
55,444	520	15.00	6,687	122547.5972	235.47	3531.982446
3	598	150.00	66,770	1035.610498	1.73	259.8076211
2,201	1,854	167.00	74,336	86994.35725	46.91	7834.774343
62,826	645	25.00	11,138	161682.5361	250.65	6266.2788
291	3,530	250.00	111,276	60219.00957	17.06	4264.680527
130	322	3.00	1,347	3671.238572	11.40	34.20526275
131	3,825	333.00	148,216	43774.83875	11.45	3811.359206
31,059	775	37.50	16,701	136623.0811	176.24	6608.836414
2,966	166	5.00	2,237	9017.827677	54.46	272.3049761
15,513	1,256	50.00	22,264	156477.8474	124.55	6227.559715
215	4,779	500.00	222,540	70079.26541	14.66	7331.439149
17	5,453	667.00	296,865	22481.34256	4.12	2750.111452
2	473	7.50	3,349	669.5594111	1.41	10.60660172
6,706	1,203	75.00	33,391	98487.7144	81.89	6141.762776
19	11,363	833.00	370,745	49531.82049	4.36	3630.96282
151	766	10.00	4,462	9408.694204	12.29	122.8820573
1,464	1,891	100.00	44,517	72337.95418	38.26	3826.225294
2,912	890	15.00	6,687	48045.60699	53.96	809.4442538
16	4,890	150.00	66,770	19561.3	4.00	600
1,058	2,416	167.00	74,336	78593.42058	32.53	5431.994293
5	4,341	225.00	100,149	9705.760388	2.24	503.1152949
11,164	1,000	25.00	11,138	105711.3099	105.66	2641.495788
518	3,966	250.00	111,276	90267.49128	22.76	5689.903338
2	1,951	333.00	148,216	2759.05995	1.41	470.9331163
9,607	1,092	37.50	16,701	107074.6386	98.02	3675.573935
7,897	1,185	50.00	22,264	105304.8661	88.87	4443.253313
3,149	1,473	75.00	33,391	82645.20044	56.12	4208.696354
374	12,322	1,000.00	445,069	238304.3291	19.34	19339.07961
25	2,911	112.00	49,858	14557.196	5.00	560
220	3,570	112.50	50,080	52951.15087	14.83	1668.64466
2	7,178	1,250.00	556,334	10150.77947	1.41	1767.766953
911	4,389	150.00	66,770	132463.3217	30.18	4527.416482
302	17,539	1,500.00	667,599	304786.9091	17.38	26067.2208
131	23,867	2,000.00	890,128	273167.1162	11.45	22891.04628
599	4,797	225.00	100,149	117410.8108	24.47	5506.757213
175	21,673	2,500.00	1,112,657	286707.7374	13.23	33071.89139
1,049	5,725	300.00	133,529	185424.1019	32.39	9716.480844
22	37,687	3,000.00	1,335,186	176766.2404	4.69	14071.24728
33	3,572	333.00	148,216	20517.03624	5.74	1912.939361
115	3,187	45.00	20,039	34178.96539	10.72	482.5712383
1,064	7,859	500.00	222,540	256365.0514	32.62	16309.50643
673	3,669	75.00	33,391	95169.64121	25.94	1945.668266
568	10,811	750.00	333,805	257660.2994	23.83	17874.56293
3	5,471	833.00	370,745	9476.500301	1.73	1442.798323

Zero Intercept Analysis
Account 368 - Line Transformers

June 30, 2018

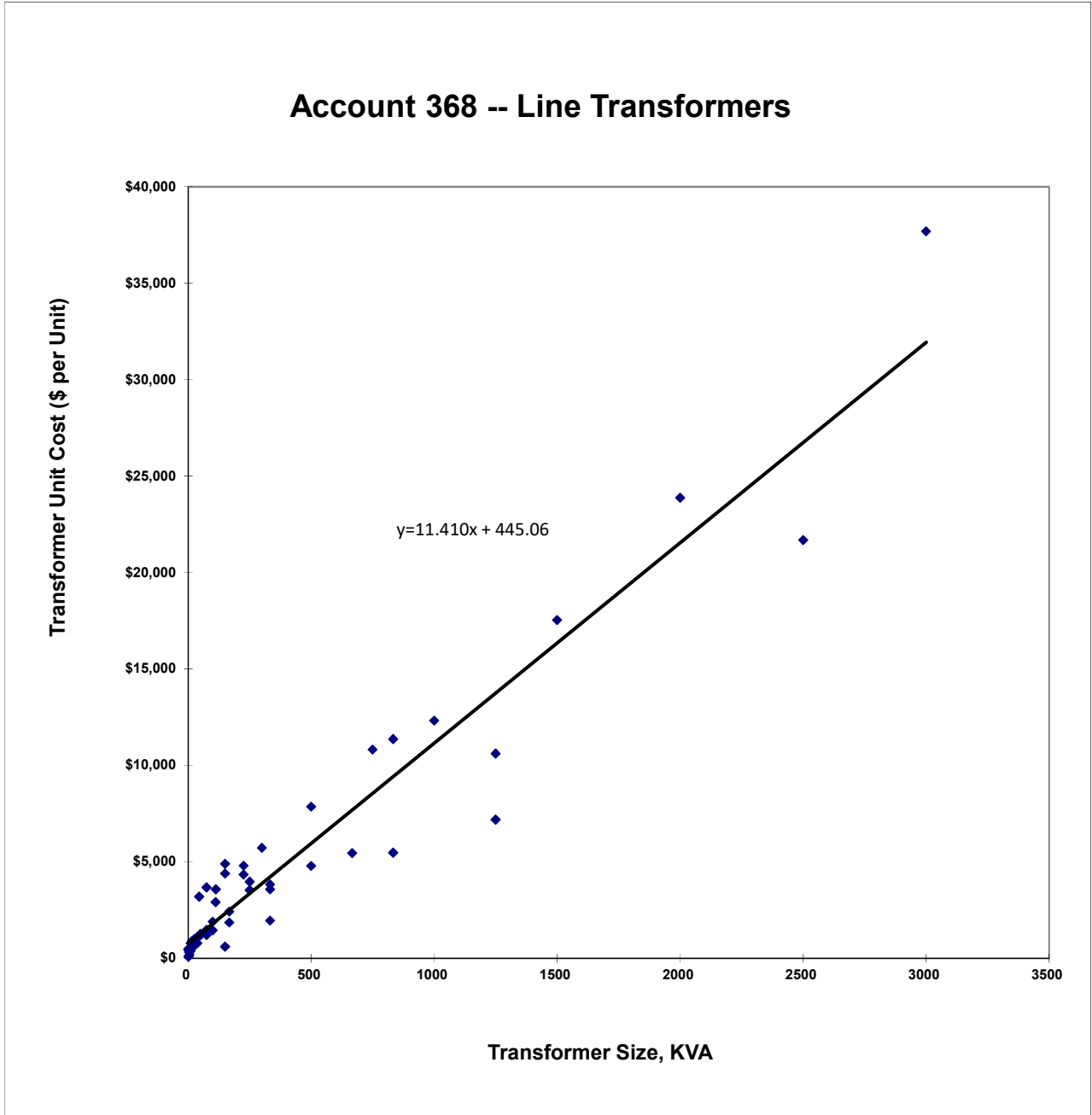


Exhibit WSS-23

Zero Intercept Analysis for Overhead Conductor (Louisville Gas and Electric Company)

**Zero Intercept Analysis
Account 365 -- Overhead Conductor**

June 30, 2018

Weighted Linear Regression Statistics

	<u>Estimate</u>	<u>Standard Error</u>
Size Coefficient (\$ per MCM)	0.0042250	0.0007210
Zero Intercept (\$ per Unit)	1.2691538	0.2151763
R-Square	0.8518889	

Plant Classification

Total Number of Units		99,440,155
Zero Intercept		1.2691538
Zero Intercept Cost	\$	126,204,848
Total Cost of Sample	\$	204,500,148
Percentage of Total		0.617138174
Percentage Classified as Customer-Related		61.71%
Percentage Classified as Demand-Related		38.29%

Zero Intercept Analysis
Account 365 -- Overhead Conductor

June 30, 2018

Description	Size	Cost	Quantity	Avg Cost
#2 Triplex	66.369	14,060,548.25	9,449,134.00	1.4880251
#4 Aluminum Poly	41.74	107,147.80	24,198.00	4.427961
#2 ACSR	66.36	1,389,430.78	183,400.00	7.5759585
1/0 CONDUCTOR	105.6	4,273,962.57	693,265.00	6.1649767
1/0 Triplex	105.6	7,454.77	1,500.00	4.9698467
1/0 Aluminum	105.6	19,519.07	5,787.00	3.3729169
123,270 ACAR WIRE	123.27	16,609,568.21	9,278,091.00	1.7901924
195,700 ACAR WIRE	195.7	2,520,334.69	1,863,462.00	1.3525013
2/0 COPPER CONDUCTOR	133.1	1,355,957.97	626,081.00	2.1657868
20 M.A.W. MESSENGER WIRE	20	2,847,878.13	1,334,578.00	2.1339166
336,400 19 STR. ALL ALUMINUM	336.4	9,070,739.07	5,629,682.00	1.6112347
350 MCM COPPER CONDUCTOR	350	1,354,731.61	73,343.00	18.471178
392,500 24/13 ACAR WIRE	392.5	1,018,369.50	863,538.00	1.179299
4 COPPER CONDUCTOR	41.74	19,112,602.50	11,719,095.00	1.6308941
4A COPPER CONDUCTOR	41.74	621,598.69	78,872.00	7.8811072
6 COPPER CONDUCTOR	26.25	10,889,728.20	15,210,387.00	0.7159402
6A COPPER CONDUCTOR	26.25	752,926.42	101,690.00	7.4041343
750 MCM COPPER CONDUCTOR	750	853,486.08	26,479.00	32.232565
795 MCM ALUMINUM CONDUCTOR	795	51,777,659.00	10,826,474.00	4.7825043
8 COPPER CONDUCTOR	16.51	734,261.81	344,702.00	2.130135
840,200 24/13 ACAR WIRE	840.2	580,130.00	211,997.00	2.736501
1/0 CABLE	105.6	43,514,876.01	22,091,533.00	1.9697536
101 MCM ACSR CONDUCTOR	101	1,181.18	250.00	4.72472
1272 MCM ACSR CONDUCTOR	1272	79,529.08	30,823.00	2.5801862
200 MCM CABLE	200	3,238.76	500.00	6.47752
3/0 CONDUCTOR	167.8	5,952,720.28	2,037,990.00	2.9208781
300 MCM COPPER CONDUCTOR	300	3,564.60	260.00	13.71
4/0 CONDUCTOR	211.6	14,270,281.87	6,580,539.00	2.1685582
520 MCM CONDUCTOR	520	688.25	112.00	6.1450893
600 MCM CONDUCTOR	600	105,914.75	16,060.00	6.5949408
636 MCM ALUMINUM CONDUCTOR	636	21,911.09	3,040.00	7.2075954
7/C CONDUCTOR	20.92	18,059.98	4,050.00	4.4592543
80 MCM ACSR CONDUCTOR	80	16,623.99	7,500.00	2.216532
954 MCM ACSR CONDUCTOR	954	553,522.85	121,743.00	4.5466503

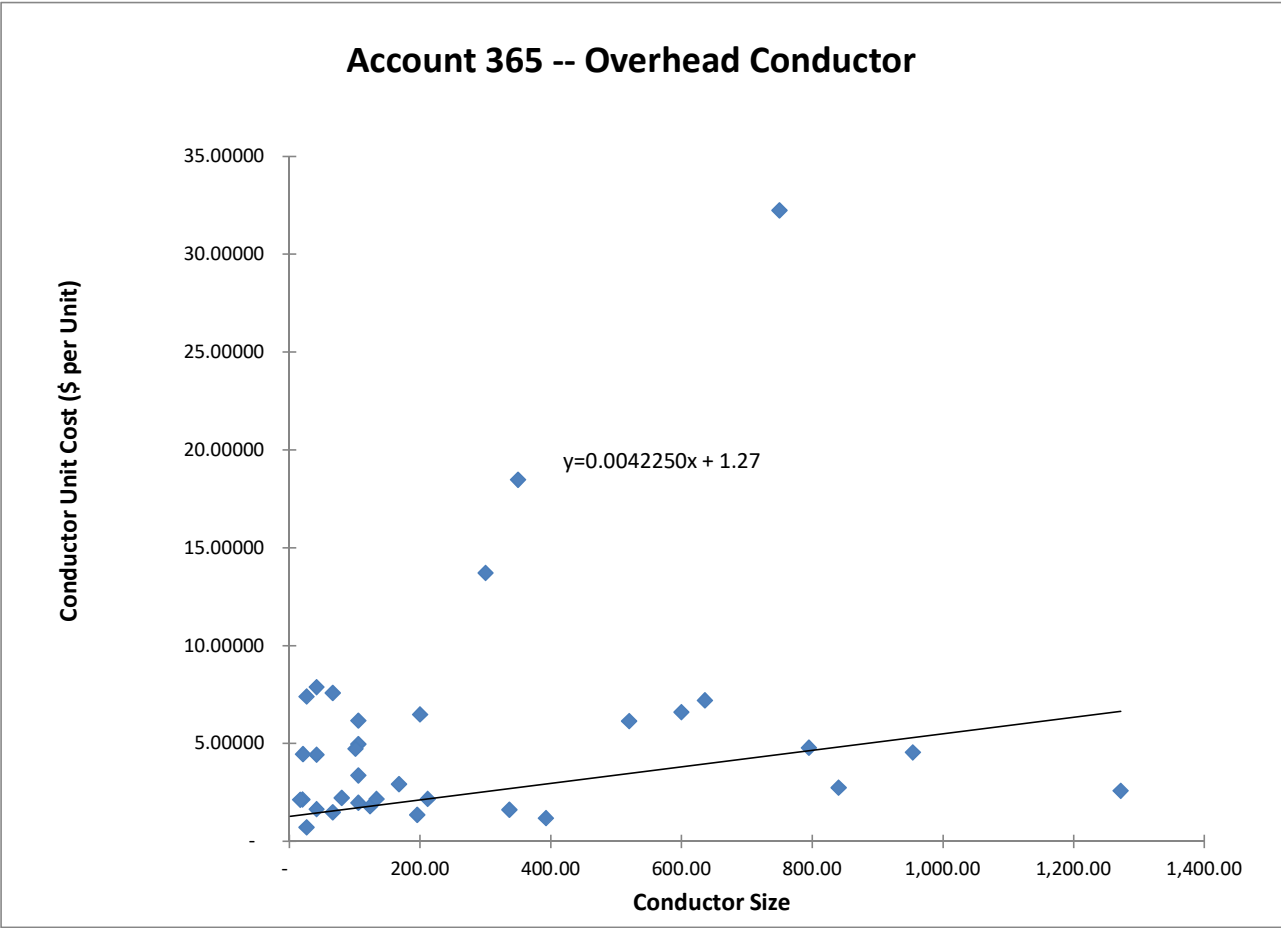
Zero Intercept Analysis
 Account 365 -- Overhead Conductor

June 30, 2018

n	y	x	est y	y*n ^{.5}	n ^{.5}	xn ^{.5}
9,449,134	1.48803	66.37	1.550	4574.106278	3,073.94	204014.6
24,198	4.42796	41.74	1.446	688.8006086	155.56	6492.952
183,400	7.57596	66.36	1.550	3244.421344	428.25	28418.82
693,265	6.16498	105.60	1.715	5133.115979	832.63	87925.24
1,500	4.96985	105.60	1.715	192.4813337	38.73	4089.87
5,787	3.37292	105.60	1.715	256.5856596	76.07	8033.238
9,278,091	1.79019	123.27	1.790	5452.918775	3,046.00	375479.9
1,863,462	1.35250	195.70	2.096	1846.281622	1,365.09	267147.5
626,081	2.16579	133.10	1.832	1713.684884	791.25	105315.7
1,334,578	2.13392	20.00	1.354	2465.184451	1,155.24	23104.79
5,629,682	1.61123	336.40	2.690	3822.968699	2,372.70	798174.6
73,343	18.47118	350.00	2.748	5002.348323	270.82	94786.69
863,538	1.17930	392.50	2.927	1095.884179	929.27	364737.5
11,719,095	1.63089	41.74	1.446	5583.066363	3,423.32	142889.2
78,872	7.88111	41.74	1.446	2213.342706	280.84	11722.33
15,210,387	0.71594	26.25	1.380	2792.202478	3,900.05	102376.3
101,690	7.40413	26.25	1.380	2361.094736	318.89	8370.828
26,479	32.23256	750.00	4.438	5245.001932	162.72	122042.8
10,826,474	4.78250	795.00	4.628	15736.1647	3,290.36	2615837
344,702	2.13014	16.51	1.339	1250.630566	587.11	9693.24
211,997	2.73650	840.20	4.819	1259.970761	460.43	386854.4
22,091,533	1.96975	105.60	1.715	9258.163014	4,700.16	496337.2
250	4.72472	101.00	1.696	74.70438253	15.81	1596.95
30,823	2.58019	1,272.00	6.643	452.9898858	175.56	223318.4
500	6.47752	200.00	2.114	144.8417505	22.36	4472.136
2,037,990	2.92088	167.80	1.978	4169.792569	1,427.58	239548.2
260	13.71000	300.00	2.537	221.0671075	16.12	4837.355
6,580,539	2.16856	211.60	2.163	5562.907234	2,565.26	542808.2
112	6.14509	520.00	3.466	65.03351214	10.58	5503.163
16,060	6.59494	600.00	3.804	835.7640283	126.73	76036.83
3,040	7.20760	636.00	3.956	397.3993852	55.14	35066.62
4,050	4.45925	20.92	1.358	283.7852072	63.64	1331.341
7,500	2.21653	80.00	1.607	191.957302	86.60	6928.203
121,743	4.54665	954.00	5.300	1586.403115	348.92	332866.7

Zero Intercept Analysis
Account 365 -- Overhead Conductor

June 30, 2018



Louisville Gas & Electric Company
Pri/Sec Splits for Overhead Conductor

		Customer	Demand
Overhead		61.71%	38.29%
Primary	70.78%	0.436809	0.271033
Secondary	29.22%	0.180291	0.111867

Exhibit WSS-24

Zero Intercept Analysis
for Underground Conductor
(Louisville Gas and Electric Company)

**Zero Intercept Analysis
Account 367 -- Underground Conductor**

June 30, 2018

Weighted Linear Regression Statistics

	<u>Estimate</u>	<u>Standard Error</u>
Size Coefficient (\$ per MCM)	0.0112594	0.0019792
Zero Intercept (\$ per Unit)	3.5687967	0.6379071
R-Square	0.8911851	

Plant Classification

Total Number of Units	27,791,095
Zero Intercept	3.5687967
Zero Intercept Cost	\$99,180,768
Total Cost of Sample	162,704,993
Percentage of Total	0.609574214
Percentage Classified as Customer-Related	60.96%
Percentage Classified as Demand-Related	39.04%

Zero Intercept Analysis
Account 367 -- Underground Conductor

June 30, 2018

Description	Size	Cost	Quantity	Avg Cost
#12 CABLE	13.12	1,556,985.31	466,502	3.33757478
#2 ACSR	66.36	1,557,878.07	156,578	9.949533587
1/0 CONDUCTOR	105.6	6,638,283.44	492,534	13.47781765
1000 MCM CONDUCTOR	1000	29,798,166.72	2,162,896	13.7769762
2/0 COPPER CONDUCTOR	133.1	2,267,801.41	546,558	4.149242002
200 MCM 1/C 500/600V CABLE	200	28,562.39	1,550	18.42734839
250 MCM COPPER CONDUCTOR	250	173,594.76	121,698	1.42643889
350 MCM COPPER CONDUCTOR	350	15,630,747.36	990,340	15.7832132
4 COPPER CONDUCTOR	41.74	817,066.14	653,992	1.249351888
6 COPPER CONDUCTOR	26.25	1,217,808.01	503,299	2.419651162
750 MCM COPPER CONDUCTOR	750	4,473,395.61	268,164	16.68156654
795 MCM ALUMINUM CONDUCTOR	795	502,850.86	53,029	9.482563503
8 COPPER CONDUCTOR	16.51	32,254.05	21,774	1.481310278
#2 Triplex	66.36	17,778,632.98	3,594,430	4.946161973
1/0 CABLE	105.6	54,055,675.68	12,353,550	4.37571999
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	25,404,979.46	5307392	4.786716237
600 MCM CONDUCTOR	600	21,636.43	1634	13.24138923
6A COPPER CONDUCTOR	26.25	307,231.56	52777	5.821315346
840,200 24/13 ACAR WIRE	840.2	177.03	108	1.639166667

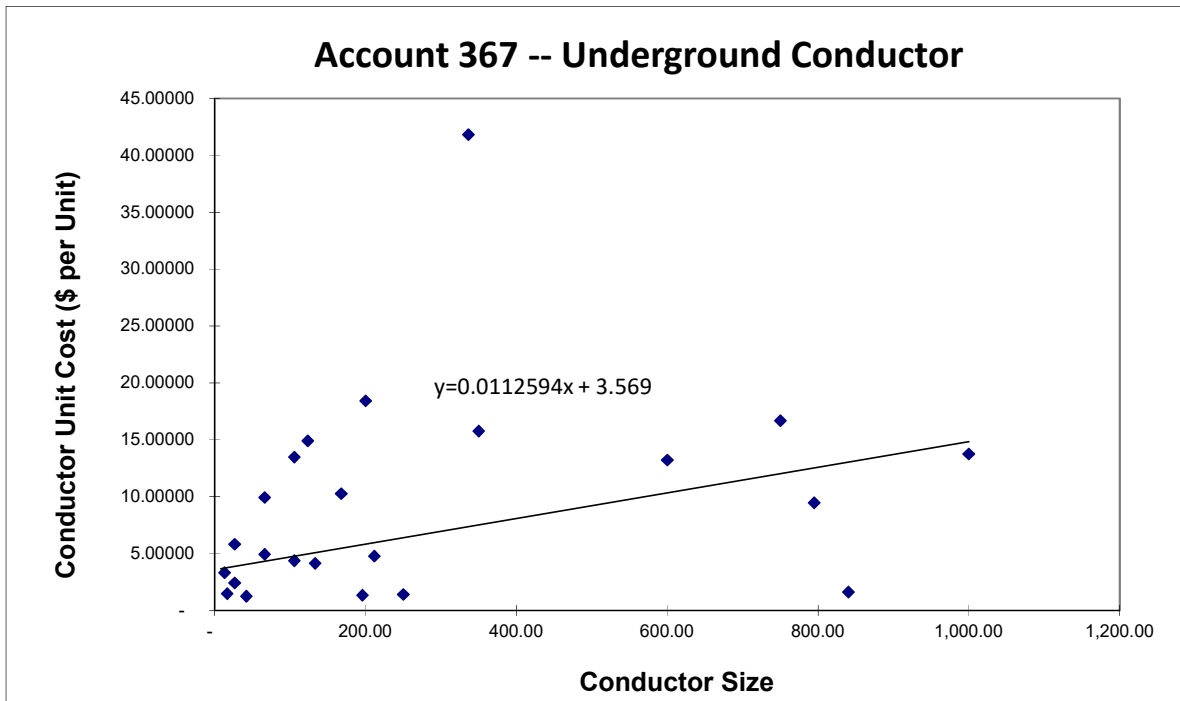
Zero Intercept Analysis
Account 367 -- Underground Conductor

June 30, 2018

n	y	x	est y	y*n ^{.5}	n ^{.5}	xn ^{.5}
466,502	3.33757	13.12	3.717	2279.595338	683.01	8961.08486
156,578	9.94953	66.36	4.316	3937.02428	395.70	26258.61091
492,534	13.47782	105.60	4.758	9458.835749	701.81	74110.88953
2,162,896	13.77698	1,000.00	14.828	20261.50621	1,470.68	1470678.755
546,558	4.14924	133.10	5.067	3067.5164	739.30	98400.24578
1,550	18.42735	200.00	5.821	725.4854315	39.37	7874.007874
121,698	1.42644	250.00	6.384	497.6166363	348.85	87213.10108
990,340	15.78321	350.00	7.510	15706.79528	995.16	348305.3976
653,992	1.24935	41.74	4.039	1010.348022	808.70	33755.04277
503,299	2.41965	26.25	3.864	1716.586894	709.44	18622.68689
268,164	16.68157	750.00	12.013	8638.474781	517.85	388384.1526
53,029	9.48256	795.00	12.520	2183.647227	230.28	183072.8099
21,774	1.48131	16.51	3.755	218.5823776	147.56	2436.218196
3,594,430	4.94616	66.36	4.316	9377.419601	1,895.90	125811.8048
12,353,550	4.37572	105.60	4.758	15379.61315	3,514.76	371158.8384
496	14.91355	123.27	4.957	332.1404929	22.27	2745.353252
7,611	1.35194	195.70	5.772	117.9444831	87.24	17073.07258
31,894	10.27914	167.80	5.458	1835.740213	178.59	29967.21967
2,289	41.82465	336.40	7.356	2001.037347	47.84	16094.55167
5,307,392	4.78672	211.60	5.951	11027.53044	2,303.78	487479.3755
1,634	13.24139	600.00	10.324	535.2535765	40.42	24253.65952
52,777	5.82132	26.25	3.864	1337.345055	229.73	6030.476893
108	1.63917	840.20	13.029	17.03471969	10.39	8731.614531

Zero Intercept Analysis
Account 367 -- Underground Conductor

June 30, 2018



Louisville Gas & Electric Company
Pri/Sec Splits for Underground Conductor

		Customer	Demand
Underground		60.96%	39.04%
Primary	87.35%	0.532486	0.341014
Secondary	12.65%	0.077114	0.049386

Exhibit WSS-25

Zero Intercept Analysis
for Line Transformers

(Louisville Gas and Electric Company)

Zero Intercept Analysis
Account 368 - Line Transformers

June 30, 2018

Weighted Linear Regression Statistics

	<u>Estimate</u>	<u>Standard Error</u>
Size Coefficient (\$ per KVA)	16.8746259	1.0357435
Zero Intercept (\$ per Unit)	770.23	211.2553641
R-Square	0.9156608	

Plant Classification

Total Number of Units	35,034
Zero Intercept	\$ 770.23
Zero Intercept Cost	\$ 26,984,398
Total Cost of Sample	\$ 73,172,012
Percentage of Total	0.368780316
Percentage Classified as Customer-Related	36.88%
Percentage Classified as Demand-Related	63.12%

Zero Intercept Analysis
Account 368 - Line Transformers

June 30, 2018

	Size	Cost	Quantity	Avg Cost
TRANSFORMERS - OH 1P - 100 KVA	100	1389723.58	558	2490.54
TRANSFORMERS - OH 1P - 1 KVA	1	102634.96	192	534.56
TRANSFORMERS - OH 1P - 15 KVA	15	2752223.18	3447	798.44
TRANSFORMERS - OH 1P - 150 KVA	150	239101.48	64	3735.96
TRANSFORMERS - OH 1P - 167 KVA	167	780305.52	309	2525.26
TRANSFORMERS - OH 1P - 25 KVA	25	6271630.07	6212	1009.60
TRANSFORMERS - OH 1P - 250 KVA	250	122961.96	39	3152.87
TRANSFORMERS - OH 1P - 3 KVA	3	16304.27	16	1019.02
TRANSFORMERS - OH 1P - 333 KVA	333	26809.90	3	8936.63
TRANSFORMERS - OH 1P - 37.5 KVA	37.5	6520191.00	5838	1116.85
TRANSFORMERS - OH 1P - 50 KVA	50	4964852.47	3162	1570.16
TRANSFORMERS - OH 1P - 500 KVA	500	381419.35	98	3892.03
TRANSFORMERS - OH 1P - 75 KVA	75	2030658.71	1056	1922.97
TRANSFORMERS - PM 1P - 100 KVA	100	2122874.38	830	2557.68
TRANSFORMERS - PM 1P - 150 KVA	150	583737.81	175	3335.64
TRANSFORMERS - PM 1P - 225 KVA	225	540183.84	104	5194.08
TRANSFORMERS - PM 1P - 25 KVA	25	1969378.12	1924	1023.59
TRANSFORMERS - PM 1P - 37.5 KVA	37.5	3313723.55	2434	1361.43
TRANSFORMERS - PM 1P - 50 KVA	50	6013020.51	3428	1754.09
TRANSFORMERS - PM 1P - 75 KVA	75	5520103.23	2707	2039.20
TRANSFORMERS - PM 3P - 1000 KVA	1000	6119681.04	229	26723.50
TRANSFORMERS - PM 3P - 150 KVA	150	1295565.59	221	5862.29
TRANSFORMERS - PM 3P - 1500 KVA	1500	2090925.38	100	20909.25
TRANSFORMERS - PM 3P - 2000 KVA	2000	1590181.24	57	27897.92
TRANSFORMERS - PM 3P - 225 KVA	225	752407.20	92	8178.34
TRANSFORMERS - PM 3P - 2500 KVA	2500	1347010.05	42	32071.67
TRANSFORMERS - PM 3P - 300 KVA	300	3407907.07	403	8456.35
TRANSFORMERS - PM 3P - 3000 KVA	3000	515587.16	12	42965.60
TRANSFORMERS - PM 3P - 500 KVA	500	3524476.86	291	12111.60
TRANSFORMERS - OH 1P - 7.5 KVA	7.5	2397.60	1	2397.60
TRANSFORMERS - PM 3P - 75 KVA	75	649676.09	91	7139.30
TRANSFORMERS - PM 3P - 750 KVA	750	3830517.48	264	14509.54
TRANSFORMERS - OH 1P - 10 KVA	10	58402.84	89	656.21
TRANSFORMERS - PM 1P - 15 KVA	15	83044.45	112	741.47
TRANSFORMERS - PM 1P - 167 KVA	167	1257509.49	340	3698.56
TRANSFORMERS - PM 1P - 250 KVA	250	442686.99	60	7378.12
TRANSFORMERS - PM 1P - 500 KVA	500	542197.87	34	15947.00

Zero Intercept Analysis
Account 368 - Line Transformers

June 30, 2018

n	y	x	est y	y*n ^{.5}	n ^{.5}	xn ^{.5}
558	2,491	100.00	77,040	58831.69039	23.62	2362.202362
192	535	1.00	787	7407.040223	13.86	13.85640646
3,447	798	15.00	11,570	46877.34501	58.71	880.6673606
64	3,736	150.00	115,552	29887.685	8.00	1200
309	2,525	167.00	128,646	44390.0301	17.58	2935.592104
6,212	1,010	25.00	19,273	79572.81282	78.82	1970.40605
39	3,153	250.00	192,576	19689.67164	6.24	1561.2495
16	1,019	3.00	2,328	4076.0675	4.00	12
3	8,937	333.00	256,505	15478.70298	1.73	576.7729189
5,838	1,117	37.50	28,901	85335.21218	76.41	2865.255224
3,162	1,570	50.00	38,529	88292.82552	56.23	2811.583184
98	3,892	500.00	385,134	38529.17269	9.90	4949.747468
1,056	1,923	75.00	57,784	62489.20207	32.50	2437.211521
830	2,558	100.00	77,040	73686.04544	28.81	2880.972058
175	3,336	150.00	115,552	44126.43075	13.23	1984.313483
104	5,194	225.00	173,320	52969.38348	10.20	2294.558781
1,924	1,024	25.00	19,273	44897.95649	43.86	1096.58561
2,434	1,361	37.50	28,901	67167.0056	49.34	1850.084458
3,428	1,754	50.00	38,529	102700.4339	58.55	2927.456234
2,707	2,039	75.00	57,784	106096.9921	52.03	3902.162862
229	26,723	1,000.00	770,251	404399.906	15.13	15132.74595
221	5,862	150.00	115,552	87149.17252	14.87	2229.910312
100	20,909	1,500.00	1,155,369	209092.538	10.00	15000
57	27,898	2,000.00	1,540,486	210624.6506	7.55	15099.66887
92	8,178	225.00	173,320	78443.87322	9.59	2158.124185
42	32,072	2,500.00	1,925,603	207848.1631	6.48	16201.85175
403	8,456	300.00	231,087	169759.9429	20.07	6022.45797
12	42,966	3,000.00	2,310,721	148837.1928	3.46	10392.30485
291	12,112	500.00	385,134	206608.4926	17.06	8529.361055
1	2,398	7.50	5,794	2397.6	1.00	7.5
91	7,139	75.00	57,784	68104.55939	9.54	715.4544011
264	14,510	750.00	577,693	235752.0539	16.25	12186.05761
89	656	10.00	7,719	6190.688659	9.43	94.33981132
112	741	15.00	11,570	7846.962945	10.58	158.7450787
340	3,699	167.00	128,646	68198.02734	18.44	3079.327849
60	7,378	250.00	192,576	57150.64466	7.75	1936.491673
34	15,947	500.00	385,134	92986.16757	5.83	2915.475947

Zero Intercept Analysis
Account 368 - Line Transformers

June 30, 2018

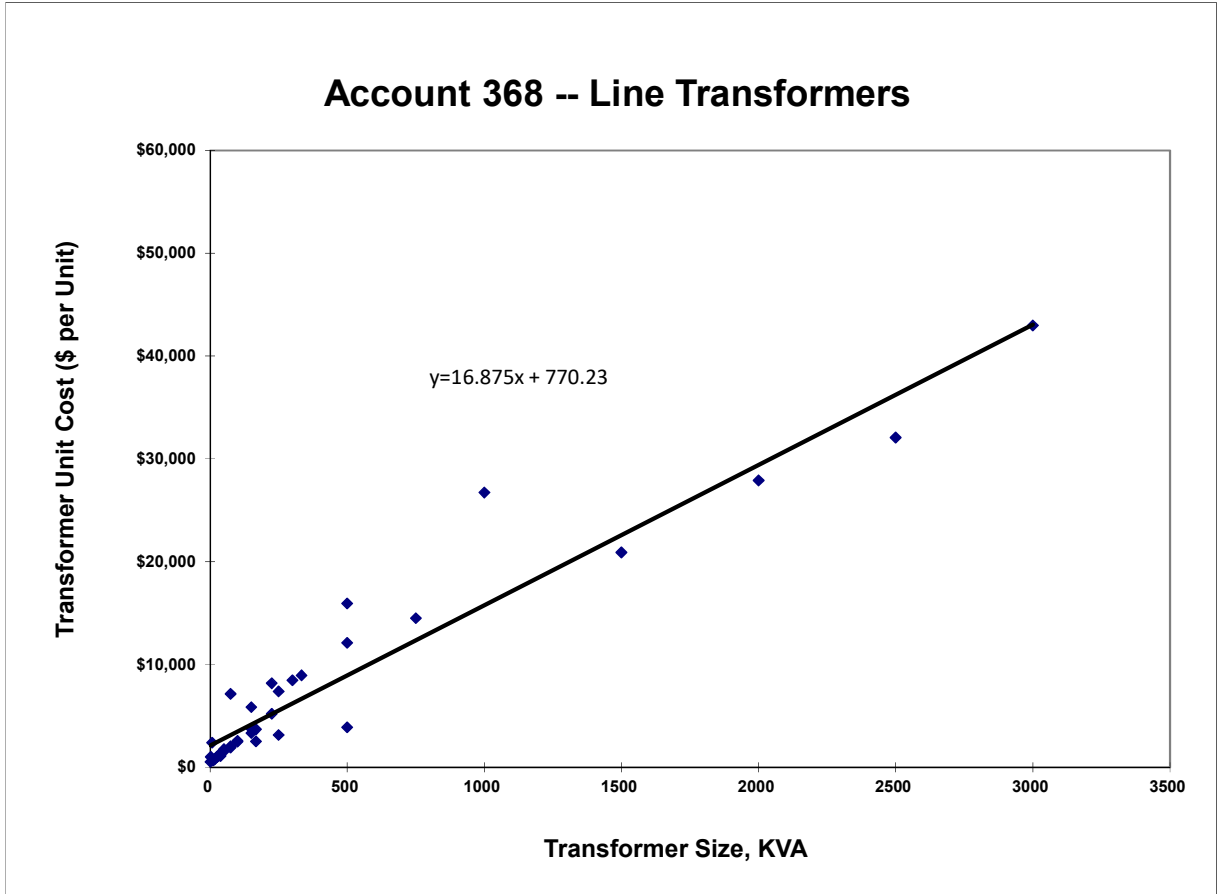


Exhibit WSS-26

Electric Cost of Service Study Functional Assignment and Classification (Kentucky Utilities)

KENTUCKY UTILITIES COMPANY
 Cost of Service Study
 Functional Assignment and Classification
 12 Months Ended April 30, 2020

LOLP METHODOLOGY

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
				LOLP	Energy	Demand	Specific	General	Specific	Demand	Customer	Demand	Customer
Plant in Service													
Intangible Plant													
301.00 ORGANIZATION	P301	PT&D	\$ 41,566	24,984	-	5,787	-	1,570	-	1,285	2,417	700	1,296
302.00 FRANCHISE AND CONSENTS	P301	PT&D	55,919	33,611	-	7,786	-	2,112	-	1,728	3,252	941	1,744
303.00 SOFTWARE	P302	PT&D	91,539,639	55,021,412	-	12,745,074	-	3,458,043	-	2,829,141	5,323,767	1,541,079	2,854,815
Total Intangible Plant	PINT		\$ 91,637,124	\$ 55,080,007	\$ -	\$ 12,758,647	\$ -	\$ 3,461,726	\$ -	\$ 2,832,154	\$ 5,329,437	\$ 1,542,720	\$ 2,857,855
Steam Production Plant													
Total Steam Production Plant	PSTPR	F017	\$ 3,418,275,071	3,418,275,071	-	-	-	-	-	-	-	-	-
Hydraulic Production Plant													
Total Hydraulic Production Plant	PHDPR	F017	\$ 40,503,711	40,503,711	-	-	-	-	-	-	-	-	-
Other Production Plant													
Total Other Production Plant	POTPR	F017	\$ 1,001,258,640	1,001,258,640	-	-	-	-	-	-	-	-	-
Total Production Plant	PPRTL		\$ 4,460,037,422	\$ 4,460,037,422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission													
KENTUCKY SYSTEM PROPERTY	P350	F011	\$ 1,024,885,704	-	-	1,024,885,704	-	-	-	-	-	-	-
VIRGINIA PROPERTY - 500 KV LINE	P352	F011	8,230,403	-	-	8,230,403	-	-	-	-	-	-	-
Total Transmission Plant	PTRAN		\$ 1,033,116,107	\$ -	\$ -	\$ 1,033,116,107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution													
TOTAL ACCTS 360-362	P362	F001	\$ 280,309,100	-	-	-	-	280,309,100	-	-	-	-	-
364 & 365-OVERHEAD LINES	P365	F003	798,878,552	-	-	-	-	-	-	196,779,422	317,139,151	109,111,176	175,848,803
366 & 367-UNDERGROUND LINES	P367	F004	218,327,803	-	-	-	-	-	-	32,550,852	114,405,592	15,808,756	55,562,603
368-TRANSFORMERS - POWER POOL	P368	F005	5,932,112	-	-	-	-	-	-	-	-	-	-
368-TRANSFORMERS - ALL OTHER	P368a	F005	310,042,206	-	-	-	-	-	-	-	-	-	-
369-SERVICES	P369	F006	108,672,088	-	-	-	-	-	-	-	-	-	-
370-METERS	P370	F007	77,500,987	-	-	-	-	-	-	-	-	-	-
371-CUSTOMER INSTALLATION	P371	F007	148,818	-	-	-	-	-	-	-	-	-	-
373-STREET LIGHTING	P373	F008	127,240,903	-	-	-	-	-	-	-	-	-	-
Total Distribution Plant	PDIST		\$ 1,927,052,570	\$ -	\$ -	\$ -	\$ -	\$ 280,309,100	\$ -	\$ 229,330,274	\$ 431,544,743	\$ 124,919,932	\$ 231,411,406
Total Prod, Trans, and Dist Plant	PT&D		\$ 7,420,206,098	\$ 4,460,037,422	\$ -	\$ 1,033,116,107	\$ -	\$ 280,309,100	\$ -	\$ 229,330,274	\$ 431,544,743	\$ 124,919,932	\$ 231,411,406

KENTUCKY UTILITIES COMPANY
 Cost of Service Study
 Functional Assignment and Classification
 12 Months Ended April 30, 2020

LOLP METHODOLOGY

Description	Name	Functional Vector	Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
			Demand	Customer	Customer					
Plant in Service										
Intangible Plant										
301.00 ORGANIZATION	P301	PT&D	948	822	609	435	713	-	-	-
302.00 FRANCHISE AND CONSENTS	P301	PT&D	1,275	1,106	819	585	959	-	-	-
303.00 SOFTWARE	P302	PT&D	2,087,575	1,810,453	1,340,637	957,930	1,569,712	-	-	-
Total Intangible Plant	PINT		\$ 2,089,798	\$ 1,812,382	\$ 1,342,065	\$ 958,950	\$ 1,571,384	\$ -	\$ -	\$ -
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										
KENTUCKY SYSTEM PROPERTY	P350	F011	-	-	-	-	-	-	-	-
VIRGINIA PROPERTY - 500 KV LINE	P352	F011	-	-	-	-	-	-	-	-
Total Transmission Plant	PTRAN		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution										
TOTAL ACCTS 360-362	P362	F001	-	-	-	-	-	-	-	-
364 & 365-OVERHEAD LINES	P365	F003	-	-	-	-	-	-	-	-
366 & 367-UNDERGROUND LINES	P367	F004	-	-	-	-	-	-	-	-
368-TRANSFORMERS - POWER POOL	P368	F005	3,176,921	2,755,191	-	-	-	-	-	-
368-TRANSFORMERS - ALL OTHER	P368a	F005	166,041,978	144,000,228	-	-	-	-	-	-
369-SERVICES	P369	F006	-	-	108,672,088	-	-	-	-	-
370-METERS	P370	F007	-	-	-	77,500,987	-	-	-	-
371-CUSTOMER INSTALLATION	P371	F007	-	-	-	148,818	-	-	-	-
373-STREET LIGHTING	P373	F008	-	-	-	-	127,240,903	-	-	-
Total Distribution Plant	PDIST		\$ 169,218,899	\$ 146,755,419	\$ 108,672,088	\$ 77,649,805	\$ 127,240,903	\$ -	\$ -	\$ -
Total Prod, Trans, and Dist Plant	PT&D		\$ 169,218,899	\$ 146,755,419	\$ 108,672,088	\$ 77,649,805	\$ 127,240,903	\$ -	\$ -	\$ -

KENTUCKY UTILITIES COMPANY
 Cost of Service Study
 Functional Assignment and Classification
 12 Months Ended April 30, 2020

LOLP METHODOLOGY

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
				LOLP	Energy	Demand	Specific	General	Specific	Demand	Customer	Demand	Customer
Plant in Service (Continued)													
General Plant													
Total General Plant	PGP	PT&D	\$ 207,270,158	124,583,152	-	28,858,247	-	7,829,932	-	6,405,930	12,054,429	3,489,414	6,464,063
TOTAL COMMON PLANT	PCOM	PT&D	\$ -	-	-	-	-	-	-	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE - PRODUCTION	P105	PPRTL	\$ 290,169	290,169	-	-	-	-	-	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE - DISTRIBUTION	P105	PDIST	\$ 1,147,335	-	-	-	-	166,891	-	136,539	256,934	74,375	137,778
105.00 PLANT HELD FOR FUTURE USE - GENERAL	P105	PT&D	\$ 124,131	74,611	-	17,283	-	4,689	-	3,836	7,219	2,090	3,871
OTHER		PDIST	-	-	-	-	-	-	-	-	-	-	-
Total Plant in Service	TPIS		\$ 7,720,675,015	\$ 4,640,065,360	\$ -	\$ 1,074,750,283	\$ -	\$ 291,772,339	\$ -	\$ 238,708,734	\$ 449,192,762	\$ 130,028,532	\$ 240,874,974
Construction Work in Progress (CWIP)													
CWIP Production	CWIP1	F017	\$ 32,168,828	32,168,828	-	-	-	-	-	-	-	-	-
CWIP Transmission	CWIP2	F011	\$ 58,686,002	-	-	58,686,002	-	-	-	-	-	-	-
CWIP Distribution Plant	CWIP3	PDIST	\$ 21,055,068	-	-	-	-	3,062,671	-	2,505,673	4,715,078	1,364,881	2,528,412
CWIP General Plant	CWIP4	PT&D	\$ 22,569,420	13,565,722	-	3,142,343	-	852,593	-	697,535	1,312,594	379,958	703,865
RWIP	CWIP5	F004	-	-	-	-	-	-	-	-	-	-	-
Total Construction Work in Progress	TCWIP		\$ 134,479,318	\$ 45,734,551	\$ -	\$ 61,828,345	\$ -	\$ 3,915,263	\$ -	\$ 3,203,208	\$ 6,027,672	\$ 1,744,840	\$ 3,232,277
Total Utility Plant			\$ 7,855,154,333	\$ 4,685,799,910	\$ -	\$ 1,136,578,628	\$ -	\$ 295,687,602	\$ -	\$ 241,911,942	\$ 455,220,434	\$ 131,773,372	\$ 244,107,251

KENTUCKY UTILITIES COMPANY
 Cost of Service Study
 Functional Assignment and Classification
 12 Months Ended April 30, 2020

LOLP METHODOLOGY

Description	Name	Functional Vector	Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
			Demand	Customer	Customer					
Plant in Service (Continued)										
General Plant										
Total General Plant	PGP	PT&D	4,726,827	4,099,350	3,035,560	2,169,008	3,554,247	-	-	-
TOTAL COMMON PLANT	PCOM	PT&D	-	-	-	-	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE - PRODUCTION	P105	PPRTL	-	-	-	-	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE - DISTRIBUTION	P105	PDIST	100,750	87,376	64,702	46,231	75,757	-	-	-
105.00 PLANT HELD FOR FUTURE USE - GENERAL	P105	PT&D	2,831	2,455	1,818	1,299	2,129	-	-	-
OTHER		PDIST	-	-	-	-	-	-	-	-
Total Plant in Service	TPIS		\$ 176,139,105	\$ 152,756,981	\$ 113,116,232	\$ 80,825,293	\$ 132,444,419	\$ -	\$ -	\$ -
Construction Work in Progress (CWIP)										
CWIP Production	CWIP1	F017	-	-	-	-	-	-	-	-
CWIP Transmission	CWIP2	F011	-	-	-	-	-	-	-	-
CWIP Distribution Plant	CWIP3	PDIST	1,848,894	1,603,457	1,187,356	848,405	1,390,240	-	-	-
CWIP General Plant	CWIP4	PT&D	514,699	446,374	330,539	236,181	387,018	-	-	-
RWIP	CWIP5	F004	-	-	-	-	-	-	-	-
Total Construction Work in Progress	TCWIP		\$ 2,363,593	\$ 2,049,830	\$ 1,517,895	\$ 1,084,586	\$ 1,777,258	\$ -	\$ -	\$ -
Total Utility Plant			\$ 178,502,698	\$ 154,806,811	\$ 114,634,128	\$ 81,909,880	\$ 134,221,677	\$ -	\$ -	\$ -

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Functional Assignment and Classification
12 Months Ended April 30, 2020

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LOLP METHODOLOGY

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
				LOLP	Energy	Demand	Specific	General	Specific	Demand	Customer	Demand	Customer
Rate Base													
Utility Plant													
Plant in Service			\$ 7,720,675,015	\$ 4,640,065,360	\$ -	\$ 1,074,750,283	\$ -	\$ 291,772,339	\$ -	\$ 238,708,734	\$ 449,192,762	\$ 130,028,532	\$ 240,874,974
Construction Work in Progress (CWIP)			134,479,318	45,734,550.52	-	61,828,345.03	-	3,915,263.28	-	3,203,208.17	6,027,671.90	1,744,839.62	3,232,276.73
Total Utility Plant	TUP		\$ 7,855,154,333	\$ 4,685,799,910	\$ -	\$ 1,136,578,628	\$ -	\$ 295,687,602	\$ -	\$ 241,911,942	\$ 455,220,434	\$ 131,773,372	\$ 244,107,251
Less: Accumulated Provision for Depreciation													
Steam Production	ADEPREPA	F017	\$ 1,494,613,702	1,494,613,702	-	-	-	-	-	-	-	-	-
Hydraulic Production	RWIP	F017	14,258,849	14,258,849	-	-	-	-	-	-	-	-	-
Other Production		F017	357,830,460	357,830,460	-	-	-	-	-	-	-	-	-
Transmission - Kentucky System Property	ADEPRTP	PTRAN	314,428,059	-	-	314,428,059	-	-	-	-	-	-	-
Transmission - Virginia Property	ADEPRD1	PTRAN	3,955,152	-	-	3,955,152	-	-	-	-	-	-	-
Transmission - FERC	ADEPRD10	PTRAN	1,696,415	-	-	1,696,415	-	-	-	-	-	-	-
Distribution	ADEPRD11	PDIST	678,424,689	-	-	-	-	98,683,667	-	80,736,417	151,926,633	43,978,440	81,469,086
General Plant	ADEPRD12	PT&D	71,036,434	42,697,622	-	9,890,410	-	2,683,505	-	2,195,465	4,131,341	1,195,906	2,215,389
Intangible Plant	ADEPRGP	PT&D	37,831,707	22,739,372	-	5,267,313	-	1,429,148	-	1,169,234	2,200,218	636,901	1,179,844
Total Accumulated Depreciation	TADEPR		\$ 2,974,075,465	\$ 1,932,140,004	\$ -	\$ 335,237,349	\$ -	\$ 102,796,320	\$ -	\$ 84,101,116	\$ 158,258,192	\$ 45,811,246	\$ 84,864,319
Net Utility Plant	NTPANT		\$ 4,881,078,867	\$ 2,753,659,906	\$ -	\$ 801,341,280	\$ -	\$ 192,891,282	\$ -	\$ 157,810,826	\$ 296,962,242	\$ 85,962,125	\$ 159,242,932
Working Capital													
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	\$ 94,636,138	11,805,177	60,528,492	6,161,591	-	954,599	-	1,458,119	2,485,656	803,598	1,361,013
Materials and Supplies	M&S	TPIS	56,084,637	33,706,429	-	7,807,216	-	2,119,497	-	1,734,031	3,263,032	944,555	1,749,767
Prepayments	PREPAY	TPIS	15,605,034	9,378,503	-	2,172,286	-	589,730	-	482,478	907,909	262,814	486,857
Fuel Stock		F017	59,241,661	59,241,661	-	-	-	-	-	-	-	-	-
Total Working Capital	TWC		\$ 225,567,469	\$ 114,131,769	\$ 60,528,492	\$ 16,141,093	\$ -	\$ 3,663,826	\$ -	\$ 3,674,629	\$ 6,656,598	\$ 2,010,967	\$ 3,597,637
Emission Allowance	EMALL	PROFIX	-	-	-	-	-	-	-	-	-	-	-
Deferred Debits													
Service Pension Cost	PENSCOST	TLB	\$ -	-	-	-	-	-	-	-	-	-	-
Accumulated Deferred Income Tax													
Total Production Plant	ADITPP	F017	511,565,986	511,565,986	-	-	-	-	-	-	-	-	-
Total Transmission Plant	ADITTP	F011	160,120,439	-	-	160,120,439	-	-	-	-	-	-	-
Total Distribution Plant	ADITDP	PDIST	273,945,345	-	-	-	-	39,848,095	-	32,601,062	61,347,405	17,758,329	32,896,911
Total General Plant	ADITGP	PT&D	30,699,611	18,452,508	-	4,274,310	-	1,159,723	-	948,808	1,785,430	516,831	957,418
Total Accumulated Deferred Income Tax	ADITT		976,331,381	530,018,494	-	164,394,749	-	41,007,817	-	33,549,870	63,132,834	18,275,160	33,854,330
Accumulated Deferred Investment Tax Credits													
Production	ADITCP	F017	\$ 84,144,327	84,144,327	-	-	-	-	-	-	-	-	-
Transmission	ADITCT	F011	-	-	-	-	-	-	-	-	-	-	-
Transmission VA	ADITCTVA	F011	-	-	-	-	-	-	-	-	-	-	-
Distribution VA	ADITCDVA	PDIST	-	-	-	-	-	-	-	-	-	-	-
Distribution Plant KY,FERC & TN	ADITCDKY	PDIST	-	-	-	-	-	-	-	-	-	-	-
General	ADITCG	PT&D	-	-	-	-	-	-	-	-	-	-	-
Total Accum. Deferred Investment Tax Credits	ADITCTL		84,144,327	84,144,327	-	-	-	-	-	-	-	-	-
Total Deferred Debits			\$ 1,060,475,708	\$ 614,162,821	\$ -	\$ 164,394,749	\$ -	\$ 41,007,817	\$ -	\$ 33,549,870	\$ 63,132,834	\$ 18,275,160	\$ 33,854,330
Less: Customer Advances	CSTDEP	F027	\$ 951,647	-	-	-	-	-	-	214,550	403,731	116,869	216,497
Less: Asset Retirement Obligations		F017	-	-	-	-	-	-	-	-	-	-	-
Net Rate Base	RB		\$ 4,045,218,982	\$ 2,253,628,855	\$ 60,528,492	\$ 653,087,624	\$ -	\$ 155,547,292	\$ -	\$ 127,721,035	\$ 240,082,274	\$ 69,581,063	\$ 128,769,742

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Functional Assignment and Classification
12 Months Ended April 30, 2020

Exhibit WSS-26
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LOLP METHODOLOGY

Description	Name	Functional Vector	Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
			Demand	Customer	Customer					
Rate Base										
Utility Plant										
Plant in Service			\$ 176,139,105	\$ 152,756,981	\$ 113,116,232	\$ 80,825,293	\$ 132,444,419	\$ -	\$ -	\$ -
Construction Work in Progress (CWIP)			2,363,592.70	2,049,830.36	1,517,895.20	1,084,586.38	1,777,258.16	-	-	-
Total Utility Plant	TUP		\$ 178,502,698	\$ 154,806,811	\$ 114,634,128	\$ 81,909,880	\$ 134,221,677	\$ -	\$ -	\$ -
Less: Accumulated Provision for Depreciation										
Steam Production	ADEPREPA	F017	-	-	-	-	-	-	-	-
Hydraulic Production	RWIP	F017	-	-	-	-	-	-	-	-
Other Production		F017	-	-	-	-	-	-	-	-
Transmission - Kentucky System Property	ADEPRTP	PTRAN	-	-	-	-	-	-	-	-
Transmission - Virginia Property	ADEPRD1	PTRAN	-	-	-	-	-	-	-	-
Transmission - FERC	ADEPRD10	PTRAN	-	-	-	-	-	-	-	-
Distribution	ADEPRD11	PDIST	59,574,026	51,665,689	38,258,338	27,336,849	44,795,545	-	-	-
General Plant	ADEPRD12	PT&D	1,619,996	1,404,945	1,040,359	743,371	1,218,125	-	-	-
Intangible Plant	ADEPRGP	PT&D	862,758	748,228	554,062	395,895	648,734	-	-	-
Total Accumulated Depreciation	TADEPR		\$ 62,056,780	\$ 53,818,863	\$ 39,852,758	\$ 28,476,115	\$ 46,662,404	\$ -	\$ -	\$ -
Net Utility Plant	NTPLANT		\$ 116,445,918	\$ 100,987,948	\$ 74,781,370	\$ 53,433,765	\$ 87,559,273	\$ -	\$ -	\$ -
Working Capital										
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	318,634	276,336	200,343	1,213,279	234,575	6,133,964	700,761	-
Materials and Supplies	M&S	TPIS	1,279,512	1,109,659	821,701	587,132	962,105	-	-	-
Prepayments	PREPAY	TPIS	356,012	308,753	228,631	163,364	267,697	-	-	-
Fuel Stock		F017	-	-	-	-	-	-	-	-
Total Working Capital	TWC		\$ 1,954,159	\$ 1,694,748	\$ 1,250,674	\$ 1,963,776	\$ 1,464,377	\$ 6,133,964	\$ 700,761	\$ -
Emission Allowance	EMALL	PROFIX	-	-	-	-	-	-	-	-
Deferred Debits										
Service Pension Cost	PENSCOST	TLB	-	-	-	-	-	-	-	-
Accumulated Deferred Income Tax										
Total Production Plant	ADITPP	F017	-	-	-	-	-	-	-	-
Total Transmission Plant	ADITTP	F011	-	-	-	-	-	-	-	-
Total Distribution Plant	ADITDP	PDIST	24,055,768	20,862,412	15,448,573	11,038,517	18,088,273	-	-	-
Total General Plant	ADITGP	PT&D	700,109	607,171	449,609	321,260	526,434	-	-	-
Total Accumulated Deferred Income Tax	ADITT		24,755,877	21,469,583	15,898,182	11,359,778	18,614,707	-	-	-
Accumulated Deferred Investment Tax Credits										
Production	ADITCP	F017	-	-	-	-	-	-	-	-
Transmission	ADITCT	F011	-	-	-	-	-	-	-	-
Transmission VA	ADITCTVA	F011	-	-	-	-	-	-	-	-
Distribution VA	ADITCDVA	PDIST	-	-	-	-	-	-	-	-
Distribution Plant KY,FERC & TN	ADITCDKY	PDIST	-	-	-	-	-	-	-	-
General	ADITCG	PT&D	-	-	-	-	-	-	-	-
Total Accum. Deferred Investment Tax Credits	ADITCTL		-	-	-	-	-	-	-	-
Total Deferred Debits			\$ 24,755,877	\$ 21,469,583	\$ 15,898,182	\$ 11,359,778	\$ 18,614,707	\$ -	\$ -	\$ -
Less: Customer Advances	CSTDEP	F027	-	-	-	-	-	-	-	-
Less: Asset Retirement Obligations		F017	-	-	-	-	-	-	-	-
Net Rate Base	RB		\$ 93,644,200	\$ 81,213,114	\$ 60,133,861	\$ 44,037,763	\$ 70,408,943	\$ 6,133,964	\$ 700,761	\$ -

KENTUCKY UTILITIES COMPANY
 Cost of Service Study
 Functional Assignment and Classification
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LOLP METHODOLOGY

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines		
				LOLP	Energy	Demand	Specific	General	Specific	Demand	Customer	Demand	Customer	
Operation and Maintenance Expenses (Continued)														
Transmission Expenses														
560 OPERATION SUPERVISION AND ENG	OM560	LBTRAN	\$ 1,754,566	-	-	1,754,566	-	-	-	-	-	-	-	-
561 LOAD DISPATCHING	OM561	LBTRAN	3,371,714	-	-	3,371,714	-	-	-	-	-	-	-	-
562 STATION EXPENSES	OM562	LBTRAN	1,200,024	-	-	1,200,024	-	-	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	LBTRAN	883,152	-	-	883,152	-	-	-	-	-	-	-	-
565 TRANSMISSION OF ELECTRICITY BY OTHERS	OM565	LBTRAN	3,463,757	-	-	3,463,757	-	-	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	21,086,168	-	-	21,086,168	-	-	-	-	-	-	-	-
567 RENTS	OM567	PTRAN	112,529	-	-	112,529	-	-	-	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	OM568	LBTRAN	-	-	-	-	-	-	-	-	-	-	-	-
569 STRUCTURES	OM569	LBTRAN	-	-	-	-	-	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	LBTRAN	1,773,674	-	-	1,773,674	-	-	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	LBTRAN	12,345,182	-	-	12,345,182	-	-	-	-	-	-	-	-
572 UNDERGROUND LINES	OM572	LBTRAN	-	-	-	-	-	-	-	-	-	-	-	-
573 MISC PLANT	OM573	PTRAN	295,004	-	-	295,004	-	-	-	-	-	-	-	-
575 MISO DAY 1&2 EXPENSE	OM575	PTRAN	-	-	-	-	-	-	-	-	-	-	-	-
Total Transmission Expenses			\$ 46,285,770	\$ -	\$ -	\$ 46,285,770	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Operation Expense														
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	\$ 1,881,212	-	-	-	-	293,111	-	155,327	-	266,411	85,545	145,677
581 LOAD DISPATCHING	OM581	P362	356,174	-	-	-	-	356,174	-	-	-	-	-	-
582 STATION EXPENSES	OM582	P362	2,059,422	-	-	-	-	2,059,422	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	5,524,751	-	-	-	-	-	-	1,360,854	2,193,218	754,573	1,216,106	
584 UNDERGROUND LINE EXPENSES	OM584	P367	312	-	-	-	-	-	-	46	163	23	79	
585 STREET LIGHTING EXPENSE	OM585	P373	-	-	-	-	-	-	-	-	-	-	-	
586 METER EXPENSES	OM586	P370	8,624,080	-	-	-	-	-	-	-	-	-	-	
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	-	-	-	-	-	-	-	-	
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P371	-	-	-	-	-	-	-	-	-	-	-	
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	7,572,405	-	-	-	-	1,101,482	-	901,160	1,695,767	490,876	909,337	
588 MISC DISTR EXP -- MAPPIN	OM588x	PDIST	-	-	-	-	-	-	-	-	-	-	-	
589 RENTS	OM589	PDIST	-	-	-	-	-	-	-	-	-	-	-	
Total Distribution Operation Expense	OMDO		\$ 26,018,355	\$ -	\$ -	\$ -	\$ -	\$ 3,810,189	\$ -	\$ 2,417,387	\$ 4,155,559	\$ 1,331,017	\$ 2,271,199	

KENTUCKY UTILITIES COMPANY
 Cost of Service Study
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LOLP METHODOLOGY

Description	Name	Functional Vector	Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
			Demand	Customer	Customer					
Operation and Maintenance Expenses (Continued)										
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 MISO DAY 1&2 EXPENSE	OM575	PTRAN	-	-	-	-	-	-	-	-
Total Transmission Expenses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Operation Expense										
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	43,923	38,092	28,207	791,893	33,027	-	-	-
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	-	-	-	8,624,080	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P371	-	-	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	664,950	576,679	427,030	305,127	499,997	-	-	-
588 MISC DISTR EXP -- MAPPIN	OM588x	PDIST	-	-	-	-	-	-	-	-
589 RENTS	OM589	PDIST	-	-	-	-	-	-	-	-
Total Distribution Operation Expense	OMDO		\$ 708,873	\$ 614,772	\$ 455,237	\$ 9,721,100	\$ 533,024	\$ -	\$ -	\$ -

KENTUCKY UTILITIES COMPANY
Cost of Service Study
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Exhibit WSS-26
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LOLP METHODOLOGY

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
				LOLP	Energy	Demand	Specific	General	Specific	Demand	Customer	Demand	Customer
Operation and Maintenance Expenses (Continued)													
Distribution Maintenance Expense													
590 MAINTENANCE SUPERVISION AND EN	OM590	LBDM	\$ 73,842	-	-	-	-	5,535	-	16,405	27,285	9,065	15,021
591 STRUCTURES	OM591	P362	-	-	-	-	-	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	1,202,754	-	-	-	-	1,202,754	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	30,523,885	-	-	-	-	-	-	7,518,630	12,117,385	4,168,965	6,718,904
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	661,498	-	-	-	-	-	-	98,624	346,631	47,898	168,346
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	108,851	-	-	-	-	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	-	-	-	-	-	-	-	-	-	-	-
597 MAINTENANCE OF METERS	OM597	P370	-	-	-	-	-	-	-	-	-	-	-
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST	334,584	-	-	-	-	48,669	-	39,817	74,927	21,689	40,179
Total Distribution Maintenance Expense	OMDM		\$ 32,905,414	\$ -	\$ -	\$ -	\$ -	\$ 1,256,958	\$ -	\$ 7,673,476	\$ 12,566,227	\$ 4,247,618	\$ 6,942,450
Total Distribution Operation and Maintenance Expenses			58,923,770	-	-	-	-	5,067,146	-	10,090,863	16,721,786	5,578,634	9,213,650
Transmission and Distribution Expenses			105,209,540	-	-	46,285,770	-	5,067,146	-	10,090,863	16,721,786	5,578,634	9,213,650
Production, Transmission and Distribution Expenses	OMSUB		\$ 733,313,187	\$ 76,121,605	\$ 551,982,042	\$ 46,285,770	\$ -	\$ 5,067,146	\$ -	\$ 10,090,863	\$ 16,721,786	\$ 5,578,634	\$ 9,213,650
Customer Accounts Expense													
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025	\$ 3,992,023	-	-	-	-	-	-	-	-	-	-
902 METER READING EXPENSES	OM902	F025	8,696,616	-	-	-	-	-	-	-	-	-	-
903 RECORDS AND COLLECTION	OM903	F025	20,079,309	-	-	-	-	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025	4,897,522	-	-	-	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	OM903	F025	-	-	-	-	-	-	-	-	-	-	-
Total Customer Accounts Expense	OMCA		\$ 37,665,470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service Expense													
907 SUPERVISION	OM907	F026	\$ 648,023	-	-	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026	704,792	-	-	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F026	-	-	-	-	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F026	1,764,188	-	-	-	-	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F026	-	-	-	-	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026	1,506,052	-	-	-	-	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	OM911	F026	-	-	-	-	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F026	-	-	-	-	-	-	-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F026	-	-	-	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F026	-	-	-	-	-	-	-	-	-	-	-
Total Customer Service Expense	OMCS		\$ 4,623,055	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		775,601,712	76,121,605	551,982,042	46,285,770	-	5,067,146	-	10,090,863	16,721,786	5,578,634	9,213,650

KENTUCKY UTILITIES COMPANY
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LOLP METHODOLOGY

Description	Name	Functional Vector	Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
			Demand	Customer	Customer					
Operation and Maintenance Expenses (Continued)										
Distribution Maintenance Expense										
590 MAINTENANCE SUPERVISION AND EN STRUCTURES	OM590	LBDM	277	240	5	3	5	-	-	-
591 MAINTENANCE OF STATION EQUIPME	OM591	P362	-	-	-	-	-	-	-	-
592 MAINTENANCE OF OVERHEAD LINES	OM592	P362	-	-	-	-	-	-	-	-
593 MAINTENANCE OF UNDERGROUND LIN	OM593	P365	-	-	-	-	-	-	-	-
594 MAINTENANCE OF LINE TRANSFORME	OM594	P367	-	-	-	-	-	-	-	-
595 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM595	P368	58,295	50,556	-	-	-	-	-	-
596 MAINTENANCE OF METERS	OM596	P373	-	-	-	-	-	-	-	-
597 MISCELLANEOUS DISTRIBUTION EXPENSES	OM597	P370	-	-	-	-	-	-	-	-
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST	29,381	25,480	18,868	13,482	22,092	-	-	-
Total Distribution Maintenance Expense	OMDM		\$ 87,953	\$ 76,277	\$ 18,873	\$ 13,485	\$ 22,097	\$ -	\$ -	\$ -
Total Distribution Operation and Maintenance Expenses			796,826	691,049	474,110	9,734,585	555,121	-	-	-
Transmission and Distribution Expenses			796,826	691,049	474,110	9,734,585	555,121	-	-	-
Production, Transmission and Distribution Expenses	OMSUB		\$ 796,826	\$ 691,049	\$ 474,110	\$ 9,734,585	\$ 555,121	\$ -	\$ -	\$ -
Customer Accounts Expense										
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025	-	-	-	-	-	3,992,023	-	-
902 METER READING EXPENSES	OM902	F025	-	-	-	-	-	8,696,616	-	-
903 RECORDS AND COLLECTION	OM903	F025	-	-	-	-	-	20,079,309	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025	-	-	-	-	-	4,897,522	-	-
905 MISC CUST ACCOUNTS	OM903	F025	-	-	-	-	-	-	-	-
Total Customer Accounts Expense	OMCA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,665,470	\$ -	\$ -
Customer Service Expense										
907 SUPERVISION	OM907	F026	-	-	-	-	-	-	648,023	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026	-	-	-	-	-	-	704,792	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F026	-	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F026	-	-	-	-	-	-	1,764,188	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F026	-	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026	-	-	-	-	-	-	1,506,052	-
911 DEMONSTRATION AND SELLING EXP	OM911	F026	-	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F026	-	-	-	-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F026	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F026	-	-	-	-	-	-	-	-
Total Customer Service Expense	OMCS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,623,055	\$ -
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		796,826	691,049	474,110	9,734,585	555,121	37,665,470	4,623,055	-

KENTUCKY UTILITIES COMPANY
 Cost of Service Study
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LOLP METHODOLOGY

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
				LOLP	Energy	Demand	Specific	General	Specific	Demand	Customer	Demand	Customer
Operation and Maintenance Expenses (Continued)													
Administrative and General Expense													
920 ADMIN. & GEN. SALARIES-	OM920	LBSUB7	\$ 35,568,344	11,565,376	8,061,171	2,238,466	-	1,049,321	-	858,484	1,615,462	467,630	866,275
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7	9,741,161	3,167,429	2,207,726	613,052	-	287,379	-	235,115	442,429	128,071	237,248
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7	(5,788,737)	(1,882,261)	(1,311,953)	(364,310)	-	(170,777)	-	(139,718)	(262,916)	(76,107)	(140,986)
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	20,762,163	6,751,009	4,705,514	1,306,651	-	612,516	-	501,120	942,987	272,968	505,667
924 PROPERTY INSURANCE	OM924	TUP	5,794,834	3,456,766	-	838,467	-	218,132	-	178,461	335,821	97,211	180,081
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB7	4,711,419	1,531,961	1,067,791	296,509	-	138,994	-	113,716	213,986	61,943	114,748
926 EMPLOYEE BENEFITS	OM926	LBSUB7	28,639,698	9,312,463	6,490,870	1,802,417	-	844,915	-	691,253	1,300,773	376,537	697,526
928 REGULATORY COMMISSION FEES	OM928	TUP	1,988,558	1,186,226	-	287,729	-	74,854	-	61,241	115,241	33,359	61,797
929 DUPLICATE CHARGES	OM929	LBSUB7	-	-	-	-	-	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7	3,492,614	1,135,656	791,562	219,805	-	103,037	-	84,298	158,629	45,919	85,063
931 RENTS AND LEASES	OM931	PGP	2,812,319	1,690,391	-	391,560	-	106,239	-	86,918	163,559	47,346	87,707
935 MAINTENANCE OF GENERAL PLANT	OM935	PGP	1,315,836	790,905	-	183,204	-	49,708	-	40,667	76,526	22,152	41,037
Total Administrative and General Expense	OMAG		\$ 109,038,209	\$ 38,705,920	\$ 22,012,682	\$ 7,813,549	\$ -	\$ 3,314,319	\$ -	\$ 2,711,555	\$ 5,102,499	\$ 1,477,028	\$ 2,736,162
Total Operation and Maintenance Expenses	TOM		\$ 884,639,921	\$ 114,827,525	\$ 573,994,724	\$ 54,099,320	\$ -	\$ 8,381,465	\$ -	\$ 12,802,418	\$ 21,824,285	\$ 7,055,663	\$ 11,949,812
Operation and Maintenance Expenses Less Purchase Power	OMLPP		\$ 830,913,745	\$ 103,650,507	\$ 531,445,567	\$ 54,099,320	\$ -	\$ 8,381,465	\$ -	\$ 12,802,418	\$ 21,824,285	\$ 7,055,663	\$ 11,949,812

KENTUCKY UTILITIES COMPANY
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LOLP METHODOLOGY

Description	Name	Functional Vector	Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
			Demand	Customer	Customer					
Operation and Maintenance Expenses (Continued)										
Administrative and General Expense										
920 ADMIN. & GEN. SALARIES-	OM920	LBSUB7	633,461	549,370	406,808	290,677	476,319	5,929,341	560,182	-
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7	173,487	150,457	111,413	79,608	130,450	1,623,878	153,418	-
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7	(103,096)	(89,410)	(66,208)	(47,308)	(77,521)	(964,998)	(91,169)	-
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	369,768	320,682	237,464	169,676	278,040	3,461,110	326,993	-
924 PROPERTY INSURANCE	OM924	TUP	131,683	114,203	84,567	60,426	99,017	-	-	-
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB7	83,909	72,770	53,886	38,503	63,094	785,406	74,202	-
926 EMPLOYEE BENEFITS	OM926	LBSUB7	510,064	442,354	327,562	234,054	383,533	4,774,316	451,060	-
928 REGULATORY COMMISSION FEES	OM928	TUP	45,189	39,190	29,020	20,736	33,979	-	-	-
929 DUPLICATE CHARGES	OM929	LBSUB7	-	-	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7	62,202	53,945	39,946	28,543	46,772	582,228	55,007	-
931 RENTS AND LEASES	OM931	PGP	64,135	55,622	41,188	29,430	48,225	-	-	-
935 MAINTENANCE OF GENERAL PLANT	OM935	PGP	30,008	26,024	19,271	13,770	22,564	-	-	-
Total Administrative and General Expense	OMAG		\$ 2,000,810	\$ 1,735,207	\$ 1,284,917	\$ 918,116	\$ 1,504,471	\$ 16,191,281	\$ 1,529,692	\$ -
Total Operation and Maintenance Expenses	TOM		\$ 2,797,636	\$ 2,426,255	\$ 1,759,027	\$ 10,652,701	\$ 2,059,592	\$ 53,856,752	\$ 6,152,747	\$ -
Operation and Maintenance Expenses Less Purchase Power	OMLPP		\$ 2,797,636	\$ 2,426,255	\$ 1,759,027	\$ 10,652,701	\$ 2,059,592	\$ 53,856,752	\$ 6,152,747	\$ -

KENTUCKY UTILITIES COMPANY
 Cost of Service Study
 Functional Assignment and Classification
 12 Months Ended April 30, 2020

LOLP METHODOLOGY

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines		
				LOLP	Energy	Demand	Specific	General	Specific	Demand	Customer	Demand	Customer	
Labor Expenses (Continued)														
Transmission Labor Expenses														
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	\$ 1,514,487	-	-	1,514,487	-	-	-	-	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	3,113,529	-	-	3,113,529	-	-	-	-	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	477,877	-	-	477,877	-	-	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	41,376	-	-	41,376	-	-	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	-	-	-	-	-	-	-	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	LB568	PTRAN	232,080	-	-	232,080	-	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	-	-	-	-	-	-	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	-	-	-	-	-	-	-	-	-	-	-	-
572 UNDERGROUND LINES	LB572	PTRAN	1,040,941	-	-	1,040,941	-	-	-	-	-	-	-	-
573 MISC PLANT	LB573	PTRAN	291,255	-	-	291,255	-	-	-	-	-	-	-	-
Total Transmission Labor Expenses	LBTRAN		\$ 6,711,546	\$ -	\$ -	\$ 6,711,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Operation Labor Expense														
580 OPERATION SUPERVISION AND ENGI	LB580	F023	\$ 1,359,013	-	-	-	-	211,747	-	112,210	-	192,459	61,799	105,239
581 LOAD DISPATCHING	LB581	P362	334,335	-	-	-	-	334,335	-	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	1,097,043	-	-	-	-	1,097,043	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	2,526,427	-	-	-	-	-	-	622,308	1,002,942	345,060	556,116	
584 UNDERGROUND LINE EXPENSES	LB584	P367	-	-	-	-	-	-	-	-	-	-	-	
585 STREET LIGHTING EXPENSE	LB585	P371	-	-	-	-	-	-	-	-	-	-	-	
586 METER EXPENSES	LB586	P370	5,013,078	-	-	-	-	-	-	-	-	-	-	
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	-	-	-	-	-	-	-	-	
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371	-	-	-	-	-	-	-	-	-	-	-	
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	3,249,155	-	-	-	-	472,622	-	386,668	727,617	210,624	390,177	
589 RENTS	LB589	PDIST	-	-	-	-	-	-	-	-	-	-	-	
Total Distribution Operation Labor Expense	LBDO		\$ 13,579,050	\$ -	\$ -	\$ -	\$ -	\$ 2,115,747	\$ -	\$ 1,121,187	\$ 1,923,017	\$ 617,484	\$ 1,051,532	

KENTUCKY UTILITIES COMPANY
 Cost of Service Study
 Functional Assignment and Classification
 12 Months Ended April 30, 2020

LOLP METHODOLOGY

Description	Name	Functional Vector	Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
			Demand	Customer	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	-	-	-	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	LB568	PTRAN	-	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	-	-	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	-	-	-	-	-	-	-	-
572 UNDERGROUND LINES	LB572	PTRAN	-	-	-	-	-	-	-	-
573 MISC PLANT	LB573	PTRAN	-	-	-	-	-	-	-	-
Total Transmission Labor Expenses	LBTRAN		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Operation Labor Expense										
580 OPERATION SUPERVISION AND ENGI	LB580	F023	31,730	27,518	20,377	572,074	23,859	-	-	-
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	P371	-	-	-	-	-	-	-	-
586 METER EXPENSES	LB586	P370	-	-	-	5,013,078	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371	-	-	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	285,316	247,441	183,229	130,923	214,538	-	-	-
589 RENTS	LB589	PDIST	-	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		\$ 317,046	\$ 274,959	\$ 203,607	\$ 5,716,075	\$ 238,397	\$ -	\$ -	\$ -

KENTUCKY UTILITIES COMPANY
 Cost of Service Study
 Functional Assignment and Classification
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LOLP METHODOLOGY

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines		
				LOLP	Energy	Demand	Specific	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	602,121	-	-	-	-	602,121	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	7,059,806	-	-	-	-	-	-	1,738,968	2,802,605	964,231	1,554,001	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	324,286	-	-	-	-	-	-	48,348	169,928	23,481	82,528	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	55,009	-	-	-	-	-	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-	-	-	-	-	-	-	-	-	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	-	-	-	-	-	-	-	-	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	8,738	-	-	-	-	1,271	-	1,040	1,957	566	1,049	-
Total Distribution Maintenance Labor Expense	LBDM		\$ 8,049,959	\$ -	\$ -	\$ -	\$ -	\$ 603,392	\$ -	\$ 1,788,357	\$ 2,974,490	\$ 988,279	\$ 1,637,579	
Total Distribution Operation and Maintenance Labor Expenses		PDIST	21,629,010	-	-	-	-	3,146,156	-	2,573,976	4,843,607	1,402,087	2,597,334	
Transmission and Distribution Labor Expenses			28,340,555	-	-	6,711,546	-	3,146,156	-	2,573,976	4,843,607	1,402,087	2,597,334	
Production, Transmission and Distribution Labor Expenses	LBSUB		\$ 87,186,421	\$ 34,676,225	\$ 24,169,641	\$ 6,711,546	\$ -	\$ 3,146,156	\$ -	\$ 2,573,976	\$ 4,843,607	\$ 1,402,087	\$ 2,597,334	
Customer Accounts Expense														
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	\$ 3,459,213	-	-	-	-	-	-	-	-	-	-	-
902 METER READING EXPENSES	LB902	F025	688,304	-	-	-	-	-	-	-	-	-	-	-
903 RECORDS AND COLLECTION	LB903	F025	13,630,301	-	-	-	-	-	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	-	-	-	-	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F025	-	-	-	-	-	-	-	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		\$ 17,777,818	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service Expense														
907 SUPERVISION	LB907	F026	\$ 616,105	-	-	-	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	1,063,477	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F026	-	-	-	-	-	-	-	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		\$ 1,679,582	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Labor Exp	LBSUB7		106,643,821	34,676,225	24,169,641	6,711,546	-	3,146,156	-	2,573,976	4,843,607	1,402,087	2,597,334	

KENTUCKY UTILITIES COMPANY
 Cost of Service Study
 Functional Assignment and Classification
 12 Months Ended April 30, 2020

LOLP METHODOLOGY

Description	Name	Functional Vector	Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
			Demand	Customer	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	-	-	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	-	-	-	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	-	-	-	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	29,460	25,549	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-	-	-	-	-	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	-	-	-	-	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	767	665	493	352	577	-	-	-
Total Distribution Maintenance Labor Expense	LBDM		\$ 30,227	\$ 26,214	\$ 493	\$ 352	\$ 577	\$ -	\$ -	\$ -
Total Distribution Operation and Maintenance Labor Expenses		PDIST	1,899,293	1,647,165	1,219,723	871,532	1,428,137	-	-	-
Transmission and Distribution Labor Expenses			1,899,293	1,647,165	1,219,723	871,532	1,428,137	-	-	-
Production, Transmission and Distribution Labor Expenses	LBSUB		\$ 1,899,293	\$ 1,647,165	\$ 1,219,723	\$ 871,532	\$ 1,428,137	\$ -	\$ -	\$ -
Customer Accounts Expense										
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	-	-	-	-	-	3,459,213	-	-
902 METER READING EXPENSES	LB902	F025	-	-	-	-	-	688,304	-	-
903 RECORDS AND COLLECTION	LB903	F025	-	-	-	-	-	13,630,301	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F025	-	-	-	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,777,818	\$ -	\$ -
Customer Service Expense										
907 SUPERVISION	LB907	F026	-	-	-	-	-	-	616,105	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	-	-	-	-	-	-	1,063,477	-
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	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F026	-	-	-	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,679,582	\$ -
Sub-Total Labor Exp	LBSUB7		1,899,293	1,647,165	1,219,723	871,532	1,428,137	17,777,818	1,679,582	-

KENTUCKY UTILITIES COMPANY
 Cost of Service Study
 Functional Assignment and Classification
 12 Months Ended April 30, 2020

LOLP METHODOLOGY

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
				LOLP	Energy	Demand	Specific	General	Specific	Demand	Customer	Demand	Customer
Labor Expenses (Continued)													
Administrative and General Expense													
920 ADMIN. & GEN. SALARIES-	LB920	LBSUB7	\$ 35,568,345	11,565,376	8,061,171	2,238,466	-	1,049,321	-	858,484	1,615,462	467,630	866,275
921 OFFICE SUPPLIES AND EXPENSES	LB921	LBSUB7	72,081	23,438	16,336	4,536	-	2,127	-	1,740	3,274	948	1,756
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	(4,253,605)	(1,383,099)	(964,032)	(267,697)	-	(125,488)	-	(102,666)	(193,193)	(55,924)	(103,598)
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7	-	-	-	-	-	-	-	-	-	-	-
924 PROPERTY INSURANCE	LB924	TUP	-	-	-	-	-	-	-	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7	712,328	231,620	161,441	44,830	-	21,015	-	17,193	32,353	9,365	17,349
926 EMPLOYEE BENEFITS	LB926	LBSUB7	28,726,256	9,340,608	6,510,488	1,807,864	-	847,469	-	693,342	1,304,705	377,675	699,634
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	LB935	PGP	790,884	475,374	-	110,115	-	29,877	-	24,443	45,996	13,315	24,665
Total Administrative and General Expense	LBAG		\$ 61,616,289	\$ 20,253,317	\$ 13,785,404	\$ 3,938,114	\$ -	\$ 1,824,319	\$ -	\$ 1,492,537	\$ 2,808,598	\$ 813,009	\$ 1,506,081
Total Operation and Maintenance Expenses	TLB		\$ 168,260,110	\$ 54,929,542	\$ 37,955,046	\$ 10,649,660	\$ -	\$ 4,970,476	\$ -	\$ 4,066,513	\$ 7,652,205	\$ 2,215,096	\$ 4,103,416
Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$ 168,260,110	\$ 54,929,542	\$ 37,955,046	\$ 10,649,660	\$ -	\$ 4,970,476	\$ -	\$ 4,066,513	\$ 7,652,205	\$ 2,215,096	\$ 4,103,416

KENTUCKY UTILITIES COMPANY
 Cost of Service Study
 Functional Assignment and Classification
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LOLP METHODOLOGY

Description	Name	Functional Vector	Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
			Demand	Customer	Customer					
Labor Expenses (Continued)										
Administrative and General Expense										
920 ADMIN. & GEN. SALARIES-	LB920	LBSUB7	633,461	549,370	406,808	290,677	476,319	5,929,341	560,182	-
921 OFFICE SUPPLIES AND EXPENSES	LB921	LBSUB7	1,284	1,113	824	589	965	12,016	1,135	-
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	(75,755)	(65,699)	(48,650)	(34,762)	(56,963)	(709,088)	(66,992)	-
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB7	-	-	-	-	-	-	-	-
924 PROPERTY INSURANCE	LB924	TUP	-	-	-	-	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB7	12,686	11,002	8,147	5,821	9,539	118,747	11,219	-
926 EMPLOYEE BENEFITS	LB926	LBSUB7	511,606	443,691	328,552	234,761	384,692	4,788,746	452,423	-
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	LB935	PGP	18,036	15,642	11,583	8,276	13,562	-	-	-
Total Administrative and General Expense	LBAG		\$ 1,101,318	\$ 955,120	\$ 707,264	\$ 505,364	\$ 828,115	\$ 10,139,762	\$ 957,967	\$ -
Total Operation and Maintenance Expenses	TLB		\$ 3,000,610	\$ 2,602,285	\$ 1,926,987	\$ 1,376,896	\$ 2,256,251	\$ 27,917,580	\$ 2,637,549	\$ -
Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$ 3,000,610	\$ 2,602,285	\$ 1,926,987	\$ 1,376,896	\$ 2,256,251	\$ 27,917,580	\$ 2,637,549	\$ -

KENTUCKY UTILITIES COMPANY
 Cost of Service Study
 Functional Assignment and Classification
 12 Months Ended April 30, 2020

Exhibit WSS-26
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LOLP METHODOLOGY

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines		
				LOLP	Energy	Demand	Specific	General	Specific	Demand	Customer	Demand	Customer	
Other Expenses														
Depreciation Expenses														
Steam Production	DEPRTP	PPRTL	\$ 128,277,456	128,277,456	-	-	-	-	-	-	-	-	-	-
Hydraulic Production	DEPRDP1	PPRTL	1,216,002	1,216,002	-	-	-	-	-	-	-	-	-	-
Other Production	DEPRDP2	PPRTL	39,294,287	39,294,287	-	-	-	-	-	-	-	-	-	-
Transmission - Kentucky System Property	DEPRDP3	PTRAN	23,941,156	-	-	23,941,156	-	-	-	-	-	-	-	-
Transmission - Virginia Property	DEPRDP4	PTRAN	184,158	-	-	184,158	-	-	-	-	-	-	-	-
Transmission - Virginia Property	DEPRDP5	PTRAN	58,176	-	-	58,176	-	-	-	-	-	-	-	-
Distribution	DEPRDP6	PDIST	46,280,247	-	-	-	-	6,731,925	-	5,507,614	10,364,013	3,000,087	5,557,595	
General Plant	DEPRDP7	PGP	12,484,171	7,503,817	-	1,738,172	-	471,608	-	385,838	726,055	210,172	389,340	
Intangible Plant	DEPRDP8	PINT	17,218,495	10,349,461	-	2,397,333	-	650,454	-	532,158	1,001,394	289,875	536,987	
Total Depreciation Expense	TDEPR		\$ 268,954,148	186,641,024	-	28,318,995	-	7,853,987	-	6,425,610	12,091,462	3,500,134	6,483,921	
Regulatory Credits and Accretion Expenses														
Production Plant	ACRTPP	PPRTL	\$ -	-	-	-	-	-	-	-	-	-	-	-
Transmission Plant	ACRTPP	PTRAN	-	-	-	-	-	-	-	-	-	-	-	-
Distribution Plant		PDIST	-	-	-	-	-	-	-	-	-	-	-	-
Total Regulatory Credits and Accretion Expenses	TACRT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	PTAX	TUP	\$ 30,253,263	18,046,843	-	4,377,408	-	1,138,808	-	931,697	1,753,231	507,511	940,152	
Other Taxes	OTAX	TUP	\$ 13,428,960	8,010,717	-	1,943,064	-	505,500	-	413,566	778,233	225,276	417,319	
Gain Disposition of Allowances	GAIN	F013	\$ -	-	-	-	-	-	-	-	-	-	-	
Interest	INTLTD	TUP	\$ 109,200,168	65,140,685	-	15,800,400	-	4,110,567	-	3,362,992	6,328,348	1,831,877	3,393,511	
Other Expenses	OT	TUP	\$ -	-	-	-	-	-	-	-	-	-	-	
Total Other Expenses	TOE		\$ 421,836,540	\$ 277,839,269	\$ -	\$ 50,439,867	\$ -	\$ 13,608,862	\$ -	\$ 11,133,866	\$ 20,951,274	\$ 6,064,798	\$ 11,234,904	
Total Cost of Service (O&M + Other Expenses)			\$ 1,306,476,461	\$ 392,666,795	\$ 573,994,724	\$ 104,539,186	\$ -	\$ 21,990,326	\$ -	\$ 23,936,284	\$ 42,775,558	\$ 13,120,461	\$ 23,184,716	

KENTUCKY UTILITIES COMPANY
 Cost of Service Study
 Functional Assignment and Classification
 12 Months Ended April 30, 2020

LOLP METHODOLOGY

Description	Name	Functional Vector	Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
			Demand	Customer	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	-	-	-	-	-	-	-	-
Transmission - Virginia Property	DEPRDP5	PTRAN	-	-	-	-	-	-	-	-
Distribution	DEPRDP6	PDIST	4,063,974	3,524,490	2,609,877	1,864,844	3,055,828	-	-	-
General Plant	DEPRDP7	PGP	284,703	246,910	182,836	130,642	214,077	-	-	-
Intangible Plant	DEPRDP8	PINT	392,670	340,544	252,172	180,185	295,261	-	-	-
Total Depreciation Expense	TDEPR		4,741,348	4,111,943	3,044,886	2,175,672	3,565,166	-	-	-
Regulatory Credits and Accretion Expenses										
Production Plant	ACRTPP	PPRTL	-	-	-	-	-	-	-	-
Transmission Plant	ACRTPP	PTRAN	-	-	-	-	-	-	-	-
Distribution Plant		PDIST	-	-	-	-	-	-	-	-
Total Regulatory Credits and Accretion Expenses	TACRT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	PTAX	TUP	687,484	596,221	441,501	315,467	516,940	-	-	-
Other Taxes	OTAX	TUP	305,163	264,654	195,975	140,031	229,462	-	-	-
Gain Disposition of Allowances	GAIN	F013	-	-	-	-	-	-	-	-
Interest	INTLTD	TUP	2,481,495	2,152,081	1,593,612	1,138,688	1,865,912	-	-	-
Other Expenses	OT	TUP	-	-	-	-	-	-	-	-
Total Other Expenses	TOE		\$ 8,215,490	\$ 7,124,900	\$ 5,275,974	\$ 3,769,858	\$ 6,177,480	\$ -	\$ -	\$ -
Total Cost of Service (O&M + Other Expenses)			\$ 11,013,126	\$ 9,551,155	\$ 7,035,000	\$ 14,422,558	\$ 8,237,072	\$ 53,856,752	\$ 6,152,747	\$ -

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Functional Assignment and Classification
12 Months Ended April 30, 2020

Exhibit WSS-26
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LOLP METHODOLOGY

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand	Distribution Poles	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines		
				LOLP	Energy	Demand	Specific	General	Specific	Demand	Customer	Demand	Customer	
Functional Vectors														
Station Equipment	F001		1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	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	0.000000	0.246320	0.396980	0.136580	0.220120	
Overhead Conductors and Devices	F003		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.246320	0.396980	0.136580	0.220120	
Underground Conductors and Devices	F004		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.149092	0.524008	0.072408	0.254492	
Line Transformers	F005		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Services	F006		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Meters	F007		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	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	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	0.000000	0.000000	0.000000	0.000000	0.000000	
Billing	F010		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Transmission	F011		1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Load Management	F012		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Production Plant	F017		1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Provar	PROVAR		1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Fuel	F018		1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Steam Generation Operation Labor	F019		19,752,416	17,511,684	2,240,733	-	-	-	-	-	-	-	-	
PROFIX	PROFIX		1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Steam Generation Maintenance Labor	F020		14,751,130	1,193,372	13,557,758	-	-	-	-	-	-	-	-	
Hydraulic Generation Operation Labor	F021		-	-	-	-	-	-	-	-	-	-	-	
Hydraulic Generation Maintenance Labor	F022		58,969	56,881	2,088	-	-	-	-	-	-	-	-	
Distribution Operation Labor	F023		12,220,037	-	-	-	-	1,904,000	-	1,008,976	1,730,559	555,685	946,293	
Distribution Maintenance Labor	F024		8,049,959	-	-	-	-	603,392	-	1,788,357	2,974,490	988,279	1,637,579	
Customer Accounts Expense	F025		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	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	0.000000	0.000000	0.000000	0.000000	0.000000	
Customer Advances	F027		1,017,206,355	-	-	-	-	-	-	229,330,274	431,544,743	124,919,932	231,411,406	
Purchase Power Demand	F017		11,352,373	11,352,373	-	-	-	-	-	-	-	-	-	
Purchase Power Energy	F018		43,216,705	-	43,216,705	-	-	-	-	-	-	-	-	
Purchased Power Expenses	OMPP		54,569,078	11,352,373	43,216,705	-	-	-	-	-	-	-	-	
Gain Disposition of Allowances	F013		1.000000	-	1.000000	-	-	-	-	-	-	-	-	
Intallations on Customer Premises - Accum Depr	F014		1.000000	-	-	-	-	-	-	-	-	-	-	
Generators -Energy	F015		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
Energy			1.000000	0.000000	1.000000	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		1.000000	0.601067	-	0.139230	-	0.037776	-	0.030906	0.058158	0.016835	0.031187	
Total Distribution Plant	PDIST		1.000000	-	-	-	-	0.145460	-	0.119006	0.223940	0.064824	0.120086	
Total Transmission Plant	PTRAN		1.000000	-	-	1.000000	-	-	-	-	-	-	-	
Operation and Maintenance Expenses Less Purchase Power	OMLPP		1.000000	0.124743	0.639592	0.065108	-	0.010087	-	0.015408	0.026265	0.008491	0.014382	
Total Plant in Service	TPIS		1.000000	0.600992	-	0.139204	-	0.037791	-	0.030918	0.058181	0.016842	0.031199	
Total Operation and Maintenance Expenses (Labor)	TLB		1.000000	0.326456	0.225574	0.063293	-	0.029540	-	0.024168	0.045478	0.013165	0.024387	
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		1.000000	0.098145	0.711682	0.059677	-	0.006533	-	0.013010	0.021560	0.007193	0.011879	
Total Steam Power Operation Expenses (Labor)	LBSUB1		1.000000	0.886559	0.113441	-	-	-	-	-	-	-	-	
Total Steam Power Generation Maintenance Expense (Labor)	LBSUB2		1.000000	0.080900	0.919100	-	-	-	-	-	-	-	-	
Total Hydraulic Power Operation Expenses (Labor)	LBSUB3		1.000000	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Total Hydraulic Power Generation Maint. Expense (Labor)	LBSUB4		1.000000	0.964585	0.035415	-	-	-	-	-	-	-	-	
Total Other Power Generation Expenses (Labor)	LBSUB5		1.000000	1.000000	-	-	-	-	-	-	-	-	-	
Total Transmission Labor Expenses	LBTRAN		1.000000	-	-	1.000000	-	-	-	-	-	-	-	
Total Distribution Operation Labor Expense	LBDO		1.000000	-	-	-	-	0.155810	-	0.082567	0.141616	0.045473	0.077438	
Total Distribution Maintenance Labor Expense	LBDM		1.000000	-	-	-	-	0.074956	-	0.222157	0.369504	0.122768	0.203427	
Sub-Total Labor Exp	LBSUB7		1.000000	0.325159	0.226639	0.062934	-	0.029502	-	0.024136	0.045419	0.013147	0.024355	
Total General Plant	PGP		1.000000	0.601067	-	0.139230	-	0.037776	-	0.030906	0.058158	0.016835	0.031187	
Total Production Plant	PPRTL		1.000000	1.000000	-	-	-	-	-	-	-	-	-	
Total Intangible Plant	PINT		1.000000	0.601067	-	0.139230	-	0.037776	-	0.030906	0.058158	0.016835	0.031187	

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Functional Assignment and Classification
12 Months Ended April 30, 2020

LOLP METHODOLOGY

Description	Name	Functional Vector	Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
			Demand	Customer	Customer					
Functional Vectors										
Station Equipment	F001		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Poles, Towers and Fixtures	F002		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Overhead Conductors and Devices	F003		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Underground Conductors and Devices	F004		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Line Transformers	F005		0.535546	0.464454	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Services	F006		0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Meters	F007		0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
Street Lighting	F008		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
Meter Reading	F009		0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
Billing	F010		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
Transmission	F011		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Load Management	F012		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
Production Plant	F017		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Provar	PROVAR		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Fuel	F018		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Steam Generation Operation Labor	F019		-	-	-	-	-	-	-	-
PROFIX	PROFIX		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Steam Generation Maintenance Labor	F020		-	-	-	-	-	-	-	-
Hydraulic Generation Operation Labor	F021		-	-	-	-	-	-	-	-
Hydraulic Generation Maintenance Labor	F022		-	-	-	-	-	-	-	-
Distribution Operation Labor	F023		285,316	247,441	183,229	5,144,001	214,538	-	-	-
Distribution Maintenance Labor	F024		30,227	26,214	493	352	577	-	-	-
Customer Accounts Expense	F025		0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
Customer Service Expense	F026		0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
Customer Advances	F027		-	-	-	-	-	-	-	-
Purchase Power Demand	F017		-	-	-	-	-	-	-	-
Purchase Power Energy	F018		-	-	-	-	-	-	-	-
Purchased Power Expenses	OMPP		-	-	-	-	-	-	-	-
Gain Disposition of Allowances	F013		-	-	-	-	-	-	-	-
Intallations on Customer Premises - Accum Depr	F014		-	-	-	-	-	1.00000	-	-
Generators -Energy	F015		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Energy	Energy		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Internally Generated Functional Vectors										
Total Prod, Trans, and Dist Plant	PT&D		0.022805	0.019778	0.014645	0.010465	0.017148	-	-	-
Total Distribution Plant	PDIST		0.087812	0.076155	0.056393	0.040295	0.066029	-	-	-
Total Transmission Plant	PTRAN		-	-	-	-	-	-	-	-
Operation and Maintenance Expenses Less Purchase Power	OMLPP		0.003367	0.002920	0.002117	0.012820	0.002479	0.064816	0.007405	-
Total Plant in Service	TPIS		0.022814	0.019785	0.014651	0.010469	0.017155	-	-	-
Total Operation and Maintenance Expenses (Labor)	TLB		0.017833	0.015466	0.011452	0.008183	0.013409	0.165919	0.015675	-
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		0.001027	0.000891	0.000611	0.012551	0.000716	0.048563	0.005961	-
Total Steam Power Operation Expenses (Labor)	LBSUB1		-	-	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense (Labor)	LBSUB2		-	-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses (Labor)	LBSUB3		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
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		0.023348	0.020249	0.014994	0.420948	0.017556	-	-	-
Total Distribution Maintenance Labor Expense	LBDM		0.003755	0.003256	0.000061	0.000044	0.000072	-	-	-
Sub-Total Labor Exp	LBSUB7		0.017810	0.015445	0.011437	0.008172	0.013392	0.166703	0.015749	-
Total General Plant	PGP		0.022805	0.019778	0.014645	0.010465	0.017148	-	-	-
Total Production Plant	PPRTL		-	-	-	-	-	-	-	-
Total Intangible Plant	PINT		0.022805	0.019778	0.014645	0.010465	0.017148	-	-	-

Exhibit WSS-27

Electric Cost of Service Study

Functional Assignment and

Classification

(Louisville Gas and Electric Company)

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 April 30, 2020

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
				LOLP	Energy	Demand	General	Specific	Demand	Customer	Demand	Customer
Plant in Service												
Intangible Plant												
301.00 ORGANIZATION	P301	PT&D	\$ 2,240	1,219	-	249	95	-	147	233	43	68
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	\$ 1,219	\$ -	\$ 249	\$ 95	\$ -	\$ 147	\$ 233	\$ 43	\$ 68
Steam Production Plant												
Total Steam Production Plant	PSTPR	F017	\$ 1,886,824,025	1,886,824,025	-	-	-	-	-	-	-	-
Hydraulic Production Plant												
Total Hydraulic Production Plant	PHDPR	F017	\$ 157,809,727	157,809,727	-	-	-	-	-	-	-	-
Other Production Plant												
Total Other Production Plant	POTPR	F017	\$ 409,932,114	409,932,114	-	-	-	-	-	-	-	-
Total Production Plant	PPRTL		\$ 2,454,565,866	\$ 2,454,565,866	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission												
Total Transmission Plant	PTRAN	F011	\$ 500,625,107	-	-	500,625,107	-	-	-	-	-	-
Total Transmission Plant	PTRTL		\$ 500,625,107	\$ -	\$ -	\$ 500,625,107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution												
TOTAL ACCTS 360-362	P362	F001	\$ 191,106,218	-	-	-	191,106,218	-	-	-	-	-
364 & 365-OVERHEAD LINES	P365	F003	592,409,823	-	-	-	-	-	160,552,908	258,754,765	66,280,813	106,821,337
366 & 367-UNDERGROUND LINES	P367	F004	395,177,380	-	-	-	-	-	134,761,177	210,426,264	19,516,072	30,473,867
368-TRANSFORMERS	P368	F005	176,418,522	-	-	-	-	-	-	-	-	-
369-SERVICES	P369	F006	37,740,878	-	-	-	-	-	-	-	-	-
370-METERS	P370	F007	42,039,099	-	-	-	-	-	-	-	-	-
371-CUSTOMER INSTALLATION	P371	F007	156,536	-	-	-	-	-	-	-	-	-
373-STREET LIGHTING	P373	F008	120,047,050	-	-	-	-	-	-	-	-	-
374-ASSET RETIRE OBLIGATIONS DIST PLANT	P374	F003	-	-	-	-	-	-	-	-	-	-
Total Distribution Plant	PDIST		\$ 1,555,095,506	\$ -	\$ -	\$ -	\$ 191,106,218	\$ -	\$ 295,314,085	\$ 469,181,029	\$ 85,796,885	\$ 137,295,203
Total Prod, Trans, and Dist Plant	PT&D		\$ 4,510,286,479	\$ 2,454,565,866	\$ -	\$ 500,625,107	\$ 191,106,218	\$ -	\$ 295,314,085	\$ 469,181,029	\$ 85,796,885	\$ 137,295,203

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 April 30, 2020

Description	Name	Functional Vector	Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
			Demand	Customer	Customer					
<u>Plant in Service</u>										
<u>Intangible Plant</u>										
301.00 ORGANIZATION	P301	PT&D	55	32	19	21	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		\$ 55	\$ 32	\$ 19	\$ 21	\$ 60	\$ -	\$ -	\$ -
<u>Steam Production Plant</u>										
Total Steam Production Plant	PSTPR	F017	-	-	-	-	-	-	-	-
<u>Hydraulic Production Plant</u>										
Total Hydraulic Production Plant	PHDPR	F017	-	-	-	-	-	-	-	-
<u>Other Production Plant</u>										
Total Other Production Plant	POTPR	F017	-	-	-	-	-	-	-	-
Total Production Plant	PPRTL		\$ -	\$ -	-	-	\$ -	\$ -	\$ -	\$ -
<u>Transmission</u>										
Total Transmission Plant	PTRAN	F011	-	-	-	-	-	-	-	-
Total Transmission Plant	PTRTL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Distribution</u>										
TOTAL ACCTS 360-362	P362	F001	-	-	-	-	-	-	-	-
364 & 365-OVERHEAD LINES	P365	F003	-	-	-	-	-	-	-	-
366 & 367-UNDERGROUND LINES	P367	F004	-	-	-	-	-	-	-	-
368-TRANSFORMERS	P368	F005	111,358,844	65,059,678	-	-	-	-	-	-
369-SERVICES	P369	F006	-	-	37,740,878	-	-	-	-	-
370-METERS	P370	F007	-	-	-	42,039,099	-	-	-	-
371-CUSTOMER INSTALLATION	P371	F007	-	-	-	156,536	-	-	-	-
373-STREET LIGHTING	P373	F008	-	-	-	-	120,047,050	-	-	-
374-ASSET RETIRE OBLIGATIONS DIST PLANT	P374	F003	-	-	-	-	-	-	-	-
Total Distribution Plant	PDIST		\$ 111,358,844	\$ 65,059,678	\$ 37,740,878	\$ 42,195,635	\$ 120,047,050	\$ -	\$ -	\$ -
Total Prod, Trans, and Dist Plant	PT&D		\$ 111,358,844	\$ 65,059,678	\$ 37,740,878	\$ 42,195,635	\$ 120,047,050	\$ -	\$ -	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 April 30, 2020

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
				LOLP	Energy	Demand	General	Specific	Demand	Customer	Demand	Customer
Plant in Service (Continued)												
General Plant												
Total General Plant	PGP	PT&D	\$ 16,149,224	8,788,651	-	1,792,504	684,262	-	1,057,381	1,679,918	307,198	491,590
TOTAL COMMON PLANT	PCOM	PT&D	\$ 183,181,104	99,689,917	-	20,332,425	7,761,602	-	11,993,908	19,055,353	3,484,561	5,576,117
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	-	-	-	-	-	-	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE - DIST	P105	PDIST	2,908,741	-	-	-	357,456	-	552,373	877,583	160,479	256,805
105.00 PLANT HELD FOR FUTURE USE - PROD	P105	F017	211,410	211,410	-	-	-	-	-	-	-	-
PROPERTY HELD UNDER CAPITAL LEASE	F017	F017	-	0	0	0	0	0	0	0	0	0
OTHER	PDIST	PDIST	\$ -	-	-	-	-	-	-	-	-	-
Total Plant in Service	TPIS		\$ 4,712,739,197	\$ 2,563,257,063	\$ -	\$ 522,750,284	\$ 199,909,633	\$ -	\$ 308,917,894	\$ 490,794,116	\$ 89,749,167	\$ 143,619,784
Construction Work in Progress (CWIP)												
CWIP Production	CWIP1	F017	\$ 24,531,730	24,531,730	-	-	-	-	-	-	-	-
CWIP Transmission	CWIP2	F011	12,182,687	-	-	12,182,687	-	-	-	-	-	-
CWIP Distribution	CWIP3	PDIST	26,191,269	-	-	-	3,218,654	-	4,973,746	7,902,053	1,445,010	2,312,357
CWIP General & Common	CWIP4	PT&D	18,562,957	10,102,241	-	2,060,420	786,535	-	1,215,422	1,931,005	353,114	565,065
Total Construction Work in Progress	TCWIP		\$ 81,468,643	\$ 34,633,971	\$ -	\$ 14,243,107	\$ 4,005,189	\$ -	\$ 6,189,169	\$ 9,833,058	\$ 1,798,124	\$ 2,877,422
Total Utility Plant			\$ 4,794,207,841	\$ 2,597,891,034	\$ -	\$ 536,993,391	\$ 203,914,821	\$ -	\$ 315,107,062	\$ 500,627,174	\$ 91,547,291	\$ 146,497,206

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 April 30, 2020

Description	Name	Functional Vector	Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
			Demand	Customer	Customer					
Plant in Service (Continued)										
General Plant										
Total General Plant	PGP	PT&D	398,724	232,948	135,132	151,083	429,832	-	-	-
TOTAL COMMON PLANT	PCOM	PT&D	4,522,736	2,642,339	1,532,811	1,713,737	4,875,600	-	-	-
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	-	-	-	-	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE - DIST	P105	PDIST	208,292	121,691	70,593	78,925	224,543	-	-	-
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		\$ 116,488,651	\$ 68,056,689	\$ 39,479,433	\$ 44,139,401	\$ 125,577,084	\$ -	\$ -	\$ -
Construction Work in Progress (CWIP)										
CWIP Production	CWIP1	F017	-	-	-	-	-	-	-	-
CWIP Transmission	CWIP2	F011	-	-	-	-	-	-	-	-
CWIP Distribution	CWIP3	PDIST	1,875,531	1,095,750	635,640	710,668	2,021,859	-	-	-
CWIP General & Common	CWIP4	PT&D	458,319	267,766	155,330	173,664	494,077	-	-	-
Total Construction Work in Progress	TCWIP		\$ 2,333,850	\$ 1,363,515	\$ 790,970	\$ 884,333	\$ 2,515,936	\$ -	\$ -	\$ -
Total Utility Plant			\$ 118,822,501	\$ 69,420,204	\$ 40,270,403	\$ 45,023,733	\$ 128,093,020	\$ -	\$ -	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
April 30, 2020

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand	Distribution Substation	Distribution Primary Lines		Distribution Sec. Lines		
				LOLP	Energy	Demand	General	Specific	Demand	Customer	Demand	Customer
Rate Base												
Utility Plant												
Plant in Service			\$ 4,712,739,197	\$ 2,563,257,063	\$ -	\$ 522,750,284	\$ 199,909,633	\$ -	\$ 308,917,894	\$ 490,794,116	\$ 89,749,167	\$ 143,619,784
Construction Work in Progress (CWIP)			81,468,643	34,633,970.97	-	14,243,106.79	4,005,188.61	-	6,189,168.63	9,833,057.93	1,798,124.16	2,877,421.73
Total Utility Plant	TUP		\$ 4,794,207,841	\$ 2,597,891,034	\$ -	\$ 536,993,391	\$ 203,914,821	\$ -	\$ 315,107,062	\$ 500,627,174	\$ 91,547,291	\$ 146,497,206
Less: Accumulated Provision for Depreciation and RWIP												
Production	ADEPREPA	F017	\$ 950,254,731	950,254,731	-	-	-	-	-	-	-	-
Transmission	ADEPRTP	PTRAN	169,958,084	-	-	169,958,084	-	-	-	-	-	-
Distribution	ADEPRD11	PDIST	554,753,936	-	-	-	68,173,901	-	105,348,289	167,372,371	30,606,583	48,977,734
General & Common Plant	ADEPRD12	PT&D	93,098,153	50,665,418	-	10,333,550	3,944,680	-	6,095,665	9,684,504	1,770,959	2,833,951
Intangible Plant	ADEPRGP	PT&D	-	-	-	-	-	-	-	-	-	-
RWIP	RWIP	PT&D	-	-	-	-	-	-	-	-	-	-
Total Accumulated Depreciation	TADEPR		\$ 1,768,064,904	\$ 1,000,920,149	\$ -	\$ 180,291,635	\$ 72,118,580	\$ -	\$ 111,443,954	\$ 177,056,875	\$ 32,377,542	\$ 51,811,685
Net Utility Plant	NTPLANT		\$ 3,026,142,936	\$ 1,596,970,885	\$ -	\$ 356,701,756	\$ 131,796,241	\$ -	\$ 203,663,108	\$ 323,570,298	\$ 59,169,749	\$ 94,685,521
Working Capital												
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	\$ 114,229,325	15,838,078	74,104,271	5,805,432	1,500,620	-	2,411,859	3,866,687	886,819	1,426,289
Materials and Supplies	M&S	TPIS	39,959,219	21,733,804	-	4,432,389	1,695,030	-	2,619,308	4,161,433	760,981	1,217,749
Prepayments	PREPAY	TPIS	13,197,915	7,178,341	-	1,463,950	559,842	-	865,117	1,374,457	251,340	402,204
Fuel Stock		F017	33,134,737	33,134,737	-	-	-	-	-	-	-	-
Total Working Capital	TWC		\$ 200,521,196	\$ 77,884,960	\$ 74,104,271	\$ 11,701,771	\$ 3,755,492	\$ -	\$ 5,896,284	\$ 9,402,578	\$ 1,899,141	\$ 3,046,242
Deferred Debits												
Service Pension Cost	PENSCOST	TLB	\$ -	-	-	-	-	-	-	-	-	-
Other Deferred Debits	DDEBPP	OMSUB2	-	-	-	-	-	-	-	-	-	-
Total Deferred Debits			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Customer Advances	CSTDEP	F027	\$ 6,462,455	-	-	-	-	-	1,932,441	3,070,171	561,427	898,416
Accumulated Deferred Income Taxes			\$ 672,124,527	365,568,275	-	74,553,943	28,510,843	-	44,057,455	69,996,397	12,799,905	20,482,860
Accumulated Deferred Income Taxes	DIT	TPIS	\$ 672,124,527	365,568,275	-	74,553,943	28,510,843	-	44,057,455	69,996,397	12,799,905	20,482,860
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			\$ 672,124,527	\$ 365,568,275	\$ -	\$ 74,553,943	\$ 28,510,843	\$ -	\$ 44,057,455	\$ 69,996,397	\$ 12,799,905	\$ 20,482,860
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		\$ 2,548,077,151	\$ 1,309,287,569	\$ 74,104,271	\$ 293,849,584	\$ 107,040,890	\$ -	\$ 163,569,497	\$ 259,906,309	\$ 47,707,557	\$ 76,350,487

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
April 30, 2020

Description	Name	Functional Vector	Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
			Demand	Customer	Customer					
Rate Base										
Utility Plant										
Plant in Service			\$ 116,488,651	\$ 68,056,689	\$ 39,479,433	\$ 44,139,401	\$ 125,577,084	\$ -	\$ -	\$ -
Construction Work in Progress (CWIP)			2,333,849.61	1,363,515.46	790,970.27	884,332.70	2,515,936.32	-	-	-
Total Utility Plant	TUP		\$ 118,822,501	\$ 69,420,204	\$ 40,270,403	\$ 45,023,733	\$ 128,093,020	\$ -	\$ -	\$ -
Less: Accumulated Provision for Depreciation and RWIP										
Production	ADEPREPA	F017	-	-	-	-	-	-	-	-
Transmission	ADEPRTP	PTRAN	-	-	-	-	-	-	-	-
Distribution	ADEPRD11	PDIST	39,725,378	23,208,936	13,463,418	15,052,577	42,824,748	-	-	-
General & Common Plant	ADEPRD12	PT&D	2,298,591	1,342,916	779,021	870,973	2,477,927	-	-	-
Intangible Plant	ADEPRGP	PT&D	-	-	-	-	-	-	-	-
RWIP	RWIP	PT&D	-	-	-	-	-	-	-	-
Total Accumulated Depreciation	TADEPR		\$ 42,023,969	\$ 24,551,852	\$ 14,242,439	\$ 15,923,549	\$ 45,302,675	\$ -	\$ -	\$ -
Net Utility Plant	NTPLANT		\$ 76,798,532	\$ 44,868,352	\$ 26,027,965	\$ 29,100,184	\$ 82,790,346	\$ -	\$ -	\$ -
Working Capital										
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	210,297	122,863	60,030	2,865,521	282,295	4,097,791	750,474	-
Materials and Supplies	M&S	TPIS	987,705	577,051	334,745	374,257	1,064,766	-	-	-
Prepayments	PREPAY	TPIS	326,224	190,591	110,561	123,611	351,676	-	-	-
Fuel Stock		F017	-	-	-	-	-	-	-	-
Total Working Capital	TWC		\$ 1,524,225	\$ 890,505	\$ 505,337	\$ 3,363,389	\$ 1,698,736	\$ 4,097,791	\$ 750,474	\$ -
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	16,613,455	9,706,153	5,630,504	6,295,102	17,909,635	-	-	-
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			\$ 16,613,455	\$ 9,706,153	\$ 5,630,504	\$ 6,295,102	\$ 17,909,635	\$ -	\$ -	\$ -
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		\$ 61,709,303	\$ 36,052,703	\$ 20,902,798	\$ 26,168,471	\$ 66,579,447	\$ 4,097,791	\$ 750,474	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 April 30, 2020

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
				LOLP	Energy	Demand	General	Specific	Demand	Customer	Demand	Customer
Operation and Maintenance Expenses (Continued)												
Other Power Generation Maintenance Expense												
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	\$ 119,677	119,677	-	-	-	-	-	-	-	-
552 MAINTENANCE OF STRUCTURES	OM552	PROFIX	216,286	216,286	-	-	-	-	-	-	-	-
553 MAINTENANCE OF GENERATING & ELEC PLANT	OM553	PROFIX	2,456,569	2,456,569	-	-	-	-	-	-	-	-
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	1,720,577	1,720,577	-	-	-	-	-	-	-	-
Total Other Power Generation Maintenance Expense			\$ 4,513,109	\$ 4,513,109	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Power Generation Expense			\$ 56,413,152	\$ 6,520,478	\$ 49,892,674	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Station Expense			\$ 405,861,862	\$ 49,089,366	\$ 356,772,495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Power Supply Expenses												
555 PURCHASED POWER	OM555	OMPP	\$ 49,062,975	26,853,740	22,209,234	-	-	-	-	-	-	-
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	1,221,517	1,221,517	-	-	-	-	-	-	-	-
557 OTHER EXPENSES	OM557	PROFIX	97,490	97,490	-	-	-	-	-	-	-	-
558 DUPLICATE CHARGES	OM558	Energy	-	-	-	-	-	-	-	-	-	-
Total Other Power Supply Expenses	TPP		\$ 50,381,982	\$ 28,172,747	\$ 22,209,234	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Electric Power Generation Expenses			\$ 456,243,843	\$ 77,262,114	\$ 378,981,730	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Expenses												
560 OPERATION SUPERVISION AND ENG	OM560	LBTRAN	\$ 1,137,829	-	-	1,137,829	-	-	-	-	-	-
561 LOAD DISPATCHING	OM561	LBTRAN	2,820,947	-	-	2,820,947	-	-	-	-	-	-
562 STATION EXPENSES	OM562	LBTRAN	879,604	-	-	879,604	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	LBTRAN	282,836	-	-	282,836	-	-	-	-	-	-
565 TRANSMISSION OF ELECTRICITY BY OTHERS	OM565	LBTRAN	74,482	-	-	74,482	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	12,483,912	-	-	12,483,912	-	-	-	-	-	-
567 RENTS	OM567	PTRAN	106,236	-	-	106,236	-	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	OM568	LBTRAN	-	-	-	-	-	-	-	-	-	-
569 STRUCTURES	OM569	LBTRAN	-	-	-	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	LBTRAN	1,626,847	-	-	1,626,847	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	LBTRAN	4,036,038	-	-	4,036,038	-	-	-	-	-	-
572 UNDERGROUND LINES	OM572	LBTRAN	-	-	-	-	-	-	-	-	-	-
573 MISC PLANT	OM573	PTRAN	241,427	-	-	241,427	-	-	-	-	-	-
575 MISO DAY 1 & 2 EXPENSES	OM575	LBTRAN	-	-	-	-	-	-	-	-	-	-
Total Transmission Expenses			\$ 23,690,158	\$ -	\$ -	\$ 23,690,158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 April 30, 2020

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
				LOLP	Energy	Demand	General	Specific	Demand	Customer	Demand	Customer
Operation and Maintenance Expenses (Continued)												
Distribution Operation Expense												
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	\$ 2,214,910	-	-	-	338,506	-	254,002	406,553	89,855	144,409
581 LOAD DISPATCHING	OM581	P362	206,350	-	-	-	206,350	-	-	-	-	-
582 STATION EXPENSES	OM582	P362	1,704,223	-	-	-	1,704,223	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	8,116,043	-	-	-	-	-	2,199,583	3,544,953	908,050	1,463,457
584 UNDERGROUND LINE EXPENSES	OM584	P367	535,265	-	-	-	-	-	182,533	285,021	26,434	41,277
585 STREET LIGHTING EXPENSE	OM585	P373	-	-	-	-	-	-	-	-	-	-
586 METER EXPENSES	OM586	P370	8,418,826	-	-	-	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	PDIST	-	-	-	-	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	6,162,193	-	-	-	757,274	-	1,170,206	1,859,168	339,977	544,043
588 MISC DISTR EXP - MAPPIN	OM588x	PDIST	-	-	-	-	-	-	-	-	-	-
589 RENTS	OM589	PDIST	20,000	-	-	-	2,458	-	3,798	6,034	1,103	1,766
Total Distribution Operation Expense	OMDO		\$ 27,377,810	\$ -	\$ -	\$ -	\$ 3,008,811	\$ -	\$ 3,810,122	\$ 6,101,729	\$ 1,365,421	\$ 2,194,952
Distribution Maintenance Expense												
590 MAINTENANCE SUPERVISION AND EN	OM590	LBDM	\$ 48,021	-	-	-	6,073	-	11,399	18,275	4,188	6,736
591 STRUCTURES	OM591	P362	-	-	-	-	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	1,805,482	-	-	-	1,805,482	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	18,161,827	-	-	-	-	-	4,922,157	7,932,784	2,032,007	3,274,879
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	1,475,026	-	-	-	-	-	503,005	785,430	72,845	113,746
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	175,876	-	-	-	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	449,923	-	-	-	-	-	-	-	-	-
597 MAINTENANCE OF METERS	OM597	P370	-	-	-	-	-	-	-	-	-	-
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST	607,016	-	-	-	74,596	-	115,273	183,140	33,490	53,592
Total Distribution Maintenance Expense	OMDM		\$ 22,723,171	\$ -	\$ -	\$ -	\$ 1,886,151	\$ -	\$ 5,551,834	\$ 8,919,629	\$ 2,142,530	\$ 3,448,953
Total Distribution Operation and Maintenance Expenses			\$ 50,100,981	-	-	-	4,894,962	-	9,361,956	15,021,358	3,507,951	5,643,905
Transmission and Distribution Expenses			\$ 73,791,139	-	-	23,690,158	4,894,962	-	9,361,956	15,021,358	3,507,951	5,643,905
Production, Transmission and Distribution Expenses	OMSUB		\$ 530,034,982	\$ 77,262,114	\$ 378,981,730	\$ 23,690,158	\$ 4,894,962	\$ -	\$ 9,361,956	\$ 15,021,358	\$ 3,507,951	\$ 5,643,905

LOUISVILLE GAS AND ELECTRIC COMPANY
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12 Months Ended
 April 30, 2020

Description	Name	Functional Vector	Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
			Demand	Customer	Customer					
Operation and Maintenance Expenses (Continued)										
Distribution Operation Expense										
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	28,605	16,712	9,695	895,737	30,837	-	-	-
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	-	-	-	8,418,826	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	PDIST	-	-	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	441,269	257,804	149,551	167,204	475,696	-	-	-
588 MISC DISTR EXP - MAPPIN	OM588x	PDIST	-	-	-	-	-	-	-	-
589 RENTS	OM589	PDIST	1,432	837	485	543	1,544	-	-	-
Total Distribution Operation Expense	OMDO		\$ 471,306	\$ 275,353	\$ 159,731	\$ 9,482,310	\$ 508,077	\$ -	\$ -	\$ -
Distribution Maintenance Expense										
590 MAINTENANCE SUPERVISION AND EN	OM590	LBDM	748	437	-	-	164	-	-	-
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	111,016	64,860	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	-	-	-	-	449,923	-	-	-
597 MAINTENANCE OF METERS	OM597	P370	-	-	-	-	-	-	-	-
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST	43,468	25,395	14,732	16,471	46,859	-	-	-
Total Distribution Maintenance Expense	OMDM		\$ 155,232	\$ 90,692	\$ 14,732	\$ 16,471	\$ 496,946	\$ -	\$ -	\$ -
Total Distribution Operation and Maintenance Expenses			626,538	366,045	174,463	9,498,780	1,005,023	-	-	-
Transmission and Distribution Expenses			626,538	366,045	174,463	9,498,780	1,005,023	-	-	-
Production, Transmission and Distribution Expenses	OMSUB		\$ 626,538	\$ 366,045	\$ 174,463	\$ 9,498,780	\$ 1,005,023	\$ -	\$ -	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
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Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
				LOLP	Energy	Demand	General	Specific	Demand	Customer	Demand	Customer
Operation and Maintenance Expenses (Continued)												
Customer Accounts Expense												
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025	\$ 1,574,018	-	-	-	-	-	-	-	-	-
902 METER READING EXPENSES	OM902	F025	3,447,792	-	-	-	-	-	-	-	-	-
903 RECORDS AND COLLECTION	OM903	F025	7,045,716	-	-	-	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025	2,034,192	-	-	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	OM903	F025		-	-	-	-	-	-	-	-	-
Total Customer Accounts Expense	OMCA		\$ 14,101,718	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service Expense												
907 SUPERVISION	OM907	F026	\$ 372,339	-	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026	453,574	-	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F026		-	-	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F026	1,231,414	-	-	-	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F026		-	-	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026	726,137	-	-	-	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	OM911	F026		-	-	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F026		-	-	-	-	-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F026		-	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F026		-	-	-	-	-	-	-	-	-
Total Customer Service Expense	OMCS		\$ 2,783,464	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		546,920,164	77,262,114	378,981,730	23,690,158	4,894,962	-	9,361,956	15,021,358	3,507,951	5,643,905

LOUISVILLE GAS AND ELECTRIC COMPANY
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12 Months Ended
 April 30, 2020

Description	Name	Functional Vector	Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
			Demand	Customer	Customer					
Operation and Maintenance Expenses (Continued)										
Customer Accounts Expense										
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025	-	-	-	-	-	1,574,018	-	-
902 METER READING EXPENSES	OM902	F025	-	-	-	-	-	3,447,792	-	-
903 RECORDS AND COLLECTION	OM903	F025	-	-	-	-	-	7,045,716	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025	-	-	-	-	-	2,034,192	-	-
905 MISC CUST ACCOUNTS	OM903	F025	-	-	-	-	-	-	-	-
Total Customer Accounts Expense	OMCA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,101,718	\$ -	\$ -
Customer Service Expense										
907 SUPERVISION	OM907	F026	-	-	-	-	-	-	372,339	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F026	-	-	-	-	-	-	453,574	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F026	-	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F026	-	-	-	-	-	-	1,231,414	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F026	-	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F026	-	-	-	-	-	-	726,137	-
911 DEMONSTRATION AND SELLING EXP	OM911	F026	-	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F026	-	-	-	-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F026	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F026	-	-	-	-	-	-	-	-
Total Customer Service Expense	OMCS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,783,464	\$ -
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		626,538	366,045	174,463	9,498,780	1,005,023	14,101,718	2,783,464	-

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
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12 Months Ended
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Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
				LOLP	Energy	Demand	General	Specific	Demand	Customer	Demand	Customer
Operation and Maintenance Expenses (Continued)												
Administrative and General Expense												
920 ADMIN. & GEN. SALARIES-	OM920	LBSUB7	\$ 26,605,961	9,269,623	6,845,349	1,747,611	864,119	-	840,031	1,345,362	301,534	484,739
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7	7,294,110	2,541,297	1,876,674	479,113	236,901	-	230,297	368,835	82,666	132,893
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7	(4,417,049)	(1,538,918)	(1,136,446)	(290,134)	(143,459)	-	(139,460)	(223,353)	(50,060)	(80,475)
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	15,879,771	5,532,575	4,085,647	1,043,062	515,749	-	501,373	802,980	179,970	289,317
924 PROPERTY INSURANCE	OM924	TUP	4,891,049	2,650,368	-	547,840	208,034	-	321,472	510,740	93,397	149,456
925 INJURIES AND DAMAGES	OM925	LBSUB7	2,666,967	929,182	686,174	175,180	86,619	-	84,204	134,858	30,226	48,590
926 EMPLOYEE BENEFITS	OM926	LBSUB7	20,921,160	7,289,016	5,382,728	1,374,205	679,486	-	660,545	1,057,904	237,106	381,167
927 FRANCHISE REQUIREMENTS	OM927	TUP	-	-	-	-	-	-	-	-	-	-
928 REGULATORY COMMISSION FEES	OM928	TUP	1,537,951	833,386	-	172,264	65,415	-	101,084	160,598	29,368	46,995
929 DUPLICATE CHARGES-CR	OM929	LBSUB7	(216,193)	(75,323)	(55,623)	(14,201)	(7,022)	-	(6,826)	(10,932)	(2,450)	(3,939)
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7	2,562,355	892,735	659,259	168,308	83,221	-	80,901	129,569	29,040	46,684
931 RENTS AND LEASES	OM931	PGP	1,862,066	1,013,364	-	206,682	78,898	-	121,920	193,701	35,421	56,682
935 MAINTENANCE OF GENERAL PLANT	OM935	PGP	784,181	426,763	-	87,041	33,227	-	51,345	81,574	14,917	23,871
Total Administrative and General Expense	OMAG		\$ 80,372,329	\$ 29,764,069	\$ 18,343,761	\$ 5,696,973	\$ 2,701,187	\$ -	\$ 2,846,887	\$ 4,551,835	\$ 981,135	\$ 1,575,980
Total Operation and Maintenance Expenses	TOM		\$ 627,292,493	\$ 107,026,183	\$ 397,325,491	\$ 29,387,131	\$ 7,596,149	\$ -	\$ 12,208,843	\$ 19,573,193	\$ 4,489,085	\$ 7,219,885
Operation and Maintenance Expenses Less Purchase Power	OMLPP		\$ 578,229,518	\$ 80,172,443	\$ 375,116,257	\$ 29,387,131	\$ 7,596,149	\$ -	\$ 12,208,843	\$ 19,573,193	\$ 4,489,085	\$ 7,219,885

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Description	Name	Functional Vector	Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
			Demand	Customer	Customer					
Operation and Maintenance Expenses (Continued)										
Administrative and General Expense										
920 ADMIN. & GEN. SALARIES-	OM920	LBSUB7	79,600	46,505	19,877	1,836,510	67,824	2,478,345	378,932	-
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB7	21,823	12,750	5,449	503,485	18,594	679,446	103,885	-
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB7	(13,215)	(7,721)	(3,300)	(304,892)	(11,260)	(411,448)	(62,909)	-
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB7	47,510	27,757	11,863	1,096,121	40,481	1,479,200	226,165	-
924 PROPERTY INSURANCE	OM924	TUP	121,223	70,822	41,084	45,933	130,680	-	-	-
925 INJURIES AND DAMAGES	OM925	LBSUB7	7,979	4,662	1,992	184,091	6,799	248,428	37,984	-
926 EMPLOYEE BENEFITS	OM926	LBSUB7	62,593	36,569	15,630	1,444,109	53,332	1,948,806	297,967	-
927 FRANCHISE REQUIREMENTS	OM927	TUP	-	-	-	-	-	-	-	-
928 REGULATORY COMMISSION FEES	OM928	TUP	38,117	22,270	12,918	14,443	41,091	-	-	-
929 DUPLICATE CHARGES-CR	OM929	LBSUB7	(647)	(378)	(162)	(14,923)	(551)	(20,138)	(3,079)	-
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB7	7,666	4,479	1,914	176,870	6,532	238,683	36,494	-
931 RENTS AND LEASES	OM931	PGP	45,974	26,860	15,581	17,420	49,561	-	-	-
935 MAINTENANCE OF GENERAL PLANT	OM935	PGP	19,361	11,312	6,562	7,336	20,872	-	-	-
Total Administrative and General Expense	OMAG		\$ 437,985	\$ 255,886	\$ 129,409	\$ 5,006,504	\$ 423,956	\$ 6,641,323	\$ 1,015,439	\$ -
Total Operation and Maintenance Expenses	TOM		\$ 1,064,522	\$ 621,931	\$ 303,872	\$ 14,505,284	\$ 1,428,979	\$ 20,743,041	\$ 3,798,903	\$ -
Operation and Maintenance Expenses Less Purchase Power	OMLPP		\$ 1,064,522	\$ 621,931	\$ 303,872	\$ 14,505,284	\$ 1,428,979	\$ 20,743,041	\$ 3,798,903	\$ -
						\$ 67,582,765				

LOUISVILLE GAS AND ELECTRIC COMPANY
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12 Months Ended
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Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
				LOLP	Energy	Demand	General	Specific	Demand	Customer	Demand	Customer
Labor Expenses (Continued)												
Transmission Labor Expenses												
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	\$ 673,194	-	-	673,194	-	-	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	1,730,156	-	-	1,730,156	-	-	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	289,960	-	-	289,960	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	11,416	-	-	11,416	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	47,798	-	-	47,798	-	-	-	-	-	-
569 MAINTENACE OF STRUCTURES	LB569	PTRAN	-	-	-	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	678,822	-	-	678,822	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	43,484	-	-	43,484	-	-	-	-	-	-
573 MAINT OF MISC. TRANSMISSION PLANT	LB573	PTRAN	-	-	-	-	-	-	-	-	-	-
Total Transmission Labor Expenses	LBTRAN		\$ 3,474,830	\$ -	\$ -	\$ 3,474,830	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Operation Labor Expense												
580 OPERATION SUPERVISION AND ENGI	LB580	F023	\$ 1,132,905	-	-	-	173,142	-	129,919	207,948	45,960	73,864
581 LOAD DISPATCHING	LB581	P362	143,893	-	-	-	143,893	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	887,916	-	-	-	887,916	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	2,062,370	-	-	-	-	-	558,937	900,809	230,745	371,880
584 UNDERGROUND LINE EXPENSES	LB584	P367	223,368	-	-	-	-	-	76,172	118,940	11,031	17,225
585 STREET LIGHTING EXPENSE	LB585	P373	-	-	-	-	-	-	-	-	-	-
586 METER EXPENSES	LB586	P370	3,154,787	-	-	-	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371	-	-	-	-	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	1,424,129	-	-	-	175,012	-	270,443	429,668	78,571	125,733
589 RENTS	LB589	PDIST	-	-	-	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		\$ 9,029,368	\$ -	\$ -	\$ -	\$ 1,379,963	\$ -	\$ 1,035,471	\$ 1,657,365	\$ 366,308	\$ 588,701

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Description	Name	Functional Vector	Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
			Demand	Customer	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	14,631	8,548	4,959	458,161	15,773	-	-	-
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	-	-	-	3,154,787	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P371	-	-	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	101,980	59,581	34,562	38,642	109,937	-	-	-
589 RENTS	LB589	PDIST	-	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		\$ 116,612	\$ 68,129	\$ 39,521	\$ 3,651,590	\$ 125,710	\$ -	\$ -	\$ -

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Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
				LOLP	Energy	Demand	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	338,191	-	-	-	338,191	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	1,945,503	-	-	-	-	-	527,264	849,763	217,669	350,807
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	315,310	-	-	-	-	-	107,525	167,898	15,572	24,315
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	66,000	-	-	-	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	9,147	-	-	-	-	-	-	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	-	-	-	-	-	-	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	-	-	-	-	-	-	-	-	-	-
Total Distribution Maintenance Labor Expense	LBDM		\$ 2,674,151	\$ -	\$ -	\$ -	\$ 338,191	\$ -	\$ 634,789	\$ 1,017,661	\$ 233,241	\$ 375,121
Total Distribution Operation and Maintenance Labor Expenses		PDIST	\$ 11,703,519	-	-	-	1,718,154	-	1,670,260	2,675,026	599,549	963,822
Transmission and Distribution Labor Expenses			\$ 15,178,349	-	-	3,474,830	1,718,154	-	1,670,260	2,675,026	599,549	963,822
Production, Transmission and Distribution Labor Expenses	LBSUB		\$ 47,220,252	\$ 18,431,082	\$ 13,610,821	\$ 3,474,830	\$ 1,718,154	\$ -	\$ 1,670,260	\$ 2,675,026	\$ 599,549	\$ 963,822
Customer Accounts Expense												
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	\$ 1,059,219	-	-	-	-	-	-	-	-	-
902 METER READING EXPENSES	LB902	F025	352,339	-	-	-	-	-	-	-	-	-
903 RECORDS AND COLLECTION	LB903	F025	3,516,213	-	-	-	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	-	-	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F025	-	-	-	-	-	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		\$ 4,927,771	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service Expense												
907 SUPERVISION	LB907	F026	\$ 273,528	-	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	479,914	-	-	-	-	-	-	-	-	-
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-JOBING-CONTRACT	LB915	F026	-	-	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F026	-	-	-	-	-	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		\$ 753,442	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Labor Exp	LBSUB7		\$ 52,901,465	18,431,082	13,610,821	3,474,830	1,718,154	-	1,670,260	2,675,026	599,549	963,822

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 April 30, 2020

Description	Name	Functional Vector	Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
			Demand	Customer	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	-	-	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	-	-	-	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	-	-	-	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	41,660	24,340	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-	-	-	-	9,147	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	-	-	-	-	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	-	-	-	-	-	-	-	-
Total Distribution Maintenance Labor Expense	LBDM		\$ 41,660	\$ 24,340	\$ -	\$ -	\$ 9,147	\$ -	\$ -	\$ -
Total Distribution Operation and Maintenance Labor Expenses		PDIST	158,272	92,468	39,521	3,651,590	134,857	-	-	-
Transmission and Distribution Labor Expenses			158,272	92,468	39,521	3,651,590	134,857	-	-	-
Production, Transmission and Distribution Labor Expenses	LBSUB		\$ 158,272	\$ 92,468	\$ 39,521	\$ 3,651,590	\$ 134,857	\$ -	\$ -	\$ -
Customer Accounts Expense										
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	-	-	-	-	-	1,059,219	-	-
902 METER READING EXPENSES	LB902	F025	-	-	-	-	-	352,339	-	-
903 RECORDS AND COLLECTION	LB903	F025	-	-	-	-	-	3,516,213	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F025	-	-	-	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,927,771	\$ -	\$ -
Customer Service Expense										
907 SUPERVISION	LB907	F026	-	-	-	-	-	-	273,528	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F026	-	-	-	-	-	-	479,914	-
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-JOBING-CONTRACT	LB915	F026	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F026	-	-	-	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 753,442	\$ -
Sub-Total Labor Exp	LBSUB7		158,272	92,468	39,521	3,651,590	134,857	4,927,771	753,442	-

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 April 30, 2020

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
				LOLP	Energy	Demand	General	Specific	Demand	Customer	Demand	Customer
Labor Expenses (Continued)												
Administrative and General Expense												
920 ADMIN. & GEN. SALARIES-	LB920	LBSUB7	\$ 20,746,114	7,228,029	5,337,691	1,362,707	673,800	-	655,018	1,049,052	235,122	377,977
921 OFFICE SUPPLIES AND EXPENSES	LB920	LBSUB7	25,178	8,772	6,478	1,654	818	-	795	1,273	285	459
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	(2,571,153)	(895,800)	(661,522)	(168,886)	(83,507)	-	(81,179)	(130,013)	(29,140)	(46,844)
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	518,659	282,262	-	57,569	21,976	-	33,960	53,953	9,866	15,788
Total Administrative and General Expense	LBAG		\$ 18,718,798	\$ 6,623,263	\$ 4,682,646	\$ 1,253,044	\$ 613,087	\$ -	\$ 608,593	\$ 974,265	\$ 216,134	\$ 347,380
Total Operation and Maintenance Expenses	TLB		\$ 71,620,263	\$ 25,054,345	\$ 18,293,468	\$ 4,727,874	\$ 2,331,242	\$ -	\$ 2,278,853	\$ 3,649,291	\$ 815,683	\$ 1,311,202
Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$ 71,620,263	\$ 25,054,345	\$ 18,293,468	\$ 4,727,874	\$ 2,331,242	\$ -	\$ 2,278,853	\$ 3,649,291	\$ 815,683	\$ 1,311,202

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 April 30, 2020

Description	Name	Functional Vector	Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
			Demand	Customer	Customer					
Labor Expenses (Continued)										
Administrative and General Expense										
920 ADMIN. & GEN. SALARIES-	LB920	LBSUB7	62,069	36,263	15,499	1,432,027	52,886	1,932,500	295,474	-
921 OFFICE SUPPLIES AND EXPENSES	LB920	LBSUB7	75	44	19	1,738	64	2,345	359	-
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB7	(7,692)	(4,494)	(1,921)	(177,477)	(6,554)	(239,503)	(36,619)	-
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	12,806	7,482	4,340	4,852	13,805	-	-	-
Total Administrative and General Expense	LBAG		\$ 67,257	\$ 39,294	\$ 17,937	\$ 1,261,140	\$ 60,201	\$ 1,695,343	\$ 259,213	\$ -
Total Operation and Maintenance Expenses	TLB		\$ 225,529	\$ 131,762	\$ 57,458	\$ 4,912,730	\$ 195,057	\$ 6,623,114	\$ 1,012,655	\$ -
Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$ 225,529	\$ 131,762	\$ 57,458	\$ 4,912,730	\$ 195,057	\$ 6,623,114	\$ 1,012,655	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 April 30, 2020

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
				LOLP	Energy	Demand	General	Specific	Demand	Customer	Demand	Customer
Other Expenses												
Depreciation Expenses												
Steam Production	DEPRTP	PPRTL	\$ 61,426,634	61,426,634	-	-	-	-	-	-	-	-
Hydraulic Production	DEPRDP1	PPRTL	4,170,843	4,170,843	-	-	-	-	-	-	-	-
Other Production	DEPRDP2	PPRTL	16,945,220	16,945,220	-	-	-	-	-	-	-	-
Transmission - Kentucky System Property	DEPRDP3	PTRAN	10,730,994	-	-	10,730,994	-	-	-	-	-	-
Transmission - Virginia Property	DEPRDP4	PTRAN	-	-	-	-	-	-	-	-	-	-
Distribution	DEPRDP5	PDIST	42,526,650	-	-	-	5,226,115	-	8,075,851	12,830,529	2,346,257	3,754,564
General & Common Plant	DEPRDP6	PGP	8,302,106	4,518,131	-	921,503	351,770	-	543,586	863,624	157,927	252,720
Intangible Plant	DEPRDP7	PINT	11,697,933	6,366,191	-	1,298,427	495,655	-	765,930	1,216,874	222,524	356,090
Total Depreciation Expense	TDEPR		\$ 155,800,380	93,427,020	-	12,950,924	6,073,540	-	9,385,367	14,911,026	2,726,708	4,363,374
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	\$ 34,932,925	18,929,495	-	3,912,794	1,485,822	-	2,296,023	3,647,813	667,058	1,067,450
Amortization of Investment Tax Credit	OTAX	TUP	\$ (1,004,121)	(544,114)	-	(112,470)	(42,709)	-	(65,997)	(104,854)	(19,174)	(30,683)
Gain on Disposition of Allowances	OT	TUP	\$ -	-	-	-	-	-	-	-	-	-
Interest	INTLTD	TUP	\$ 81,566,017	44,199,090	-	9,136,110	3,469,295	-	5,361,058	8,517,396	1,557,535	2,492,423
Other Deductions	DEDUCT	TUP	\$ -	-	-	-	-	-	-	-	-	-
Total Other Expenses	TOE		\$ 271,295,202	\$ 156,011,491	\$ -	\$ 25,887,358	\$ 10,985,948	\$ -	\$ 16,976,451	\$ 26,971,381	\$ 4,932,127	\$ 7,892,564
Total Cost of Service (O&M + Other Expenses)			\$ 898,587,694	\$ 263,037,674	\$ 397,325,491	\$ 55,274,489	\$ 18,582,098	\$ -	\$ 29,185,293	\$ 46,544,573	\$ 9,421,212	\$ 15,112,449

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
April 30, 2020

Description	Name	Functional Vector	Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
			Demand	Customer	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	3,045,291	1,779,164	1,032,087	1,153,909	3,282,884	-	-	-
General & Common Plant	DEPRDP6	PGP	204,979	119,756	69,470	77,670	220,971	-	-	-
Intangible Plant	DEPRDP7	PINT	288,822	168,740	97,885	109,439	311,355	-	-	-
Total Depreciation Expense	TDEPR		3,539,092	2,067,659	1,199,442	1,341,018	3,815,211	-	-	-
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	865,798	505,829	293,430	328,065	933,348	-	-	-
Amortization of Investment Tax Credit	OTAX	TUP	(24,887)	(14,540)	(8,434)	(9,430)	(26,828)	-	-	-
Gain on Disposition of Allowances	OT	TUP	-	-	-	-	-	-	-	-
Interest	INTLTD	TUP	2,021,581	1,181,077	685,139	766,009	2,179,304	-	-	-
Other Deductions	DEDUCT	TUP	-	-	-	-	-	-	-	-
Total Other Expenses	TOE		\$ 6,401,584	\$ 3,740,026	\$ 2,169,575	\$ 2,425,662	\$ 6,901,035	\$ -	\$ -	\$ -
Total Cost of Service (O&M + Other Expenses)			\$ 7,466,106	\$ 4,361,957	\$ 2,473,448	\$ 16,930,946	\$ 8,330,014	\$ 20,743,041	\$ 3,798,903	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
Functional Assignment and Classification

Exhibit WSS-27

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12 Months Ended
April 30, 2020

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Transmission Demand	Distribution Substation	Distribution Primary Lines			Distribution Sec. Lines	
				LOLP	Energy	Demand	General	Specific	Demand	Customer	Demand	Customer
External Functional Vectors												
Station Equipment	F001		1.000000	0.000000	0.000000	0.000000	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	0.271017	0.436783	0.111883	0.180317
Overhead Conductors and Devices	F003		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.271017	0.436783	0.111883	0.180317
Underground Conductors and Devices	F004		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.341014	0.532486	0.049386	0.077114
Line Transformers	F005		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Services	F006		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meters	F007		1.000000	0.000000	0.000000	0.000000	0.000000	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	0.000000	0.000000	0.000000	0.000000
Meter Reading	F009		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Billing	F010		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Transmission	F011		1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Load Management	F012		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Production Plant	F017		1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Provar	PROVAR		1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Fuel	F018		1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Operation Labor	F019		13,659,905	12,057,880	1,602,025	-	-	-	-	-	-	-
PROFIX	PROFIX		1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Steam Generation Maintenance Labor	F020		8,071,864	42,980	8,028,884	-	-	-	-	-	-	-
Hydraulic Generation Operation Labor	F021		276,115	276,115	-	-	-	-	-	-	-	-
Hydraulic Generation Maintenance Labor	F022		171,213	71,681	99,532	-	-	-	-	-	-	-
Distribution Operation Labor	F023		7,896,463	-	-	-	1,206,820.70	-	905,551.67	1,449,416.88	320,347.36	514,837.00
Distribution Maintenance Labor	F024		2,674,151	-	-	-	338,191.00	-	634,788.90	1,017,661.41	233,241.22	375,121.47
Customer Accounts Expense	F025		1.000000	0.000000	0.000000	0.000000	0.000000	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	0.000000	0.000000	0.000000	0.000000
Customer Advances	F027		987,587,203	-	-	-	-	-	295,314,085	469,181,029	85,796,885	137,295,203
Purchase Power Demand	F017		27,272,357	27,272,357	-	-	-	-	-	-	-	-
Purchase Power Energy	F018		22,555,449	-	22,555,449	-	-	-	-	-	-	-
Purchased Power Expenses	OMPP		49,827,806	27,272,357	22,555,449	-	-	-	-	-	-	-
Intallations on Customer Premises - Plant in Service	F013		1.000000	-	-	-	-	-	-	-	-	-
Intallations on Customer Premises - Accum Depr	F014		1.000000	-	-	-	-	-	-	-	-	-
Generators -Energy	F015		1.000000	0.000000	0.000000	0.000000	0.000000	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	0.000000	0.000000	0.000000	0.000000
Energy			1.000000	0.000000	1.000000	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		1.000000	0.544215	-	0.110996	0.042371	-	0.065476	0.104025	0.019022	0.030440
Total Distribution Plant	PDIST		1.000000	-	-	-	0.122890	-	0.189901	0.301706	0.055171	0.088287
Total Transmission Plant	PTRAN		1.000000	-	-	1.000000	-	-	-	-	-	-
Operation and Maintenance Expenses Less Purchase Power	OMLPP		1.000000	0.138652	0.648732	0.050823	0.013137	-	0.021114	0.033850	0.007764	0.012486
Total Plant in Service	TPIS		1.000000	0.543900	-	0.110923	0.042419	-	0.065550	0.104142	0.019044	0.030475
Total Operation and Maintenance Expenses (Labor)	TLB		1.000000	0.349822	0.255423	0.066013	0.032550	-	0.031819	0.050953	0.011389	0.018308
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		1.000000	0.141268	0.692938	0.043316	0.008950	-	0.017118	0.027465	0.006414	0.010319
Total Steam Power Operation Expenses (Labor)	LBSUB1		1.000000	0.882721	0.117279	-	-	-	-	-	-	-
Total Steam Power Generation Maintenance Expense (Labor)	LBSUB2		1.000000	0.005325	0.994675	-	-	-	-	-	-	-
Total Hydraulic Power Operation Expenses (Labor)	LBSUB3		1.000000	1.000000	-	-	-	-	-	-	-	-
Total Hydraulic Power Generation Maint. Expense (Labor)	LBSUB4		1.000000	0.418666	0.581334	-	-	-	-	-	-	-
Total Other Power Generation Expenses (Labor)	LBSUB5		1.000000	1.000000	-	-	-	-	-	-	-	-
Total Transmission Labor Expenses	LBTRAN		1.000000	-	-	1.000000	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		1.000000	-	-	-	0.152831	-	0.114678	0.183553	0.040568	0.065198
Total Distribution Maintenance Labor Expense	LBDM		1.000000	-	-	-	0.126467	-	0.237380	0.380555	0.087221	0.140277
Sub-Total Labor Exp	LBSUB7		1.000000	0.348404	0.257286	0.065685	0.032478	-	0.031573	0.050566	0.011333	0.018219
Total General Plant	PGP		1.000000	0.544215	-	0.110996	0.042371	-	0.065476	0.104025	0.019022	0.030440
Total Production Plant	PPRTL		1.000000	1.000000	-	-	-	-	-	-	-	-
Total Intangible Plant	PINT		1.000000	0.544215	-	0.110996	0.042371	-	0.065476	0.104025	0.019022	0.030440

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
April 30, 2020

Description	Name	Functional Vector	Distribution Line Trans.		Distribution Services	Distribution Meters	Distribution St. & Cust. Lighting	Customer Accounts Expense	Customer Service & Info.	Sales Expense
			Demand	Customer	Customer					
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		0.631220	0.368780	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	1.000000	0.000000	0.000000
Billing	F010		0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	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		101,980.46	59,580.50	34,562.43	3,193,429.02	109,936.97	-	-	-
Distribution Maintenance Labor	F024		41,660.50	24,339.50	-	-	9,147.00	-	-	-
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	1.000000	0.000000	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		0.024690	0.014425	0.008368	0.009355	0.026616	-	-	-
Total Distribution Plant	PDIST		0.071609	0.041836	0.024269	0.027134	0.077196	-	-	-
Total Transmission Plant	PTRAN		-	-	-	-	-	-	-	-
Operation and Maintenance Expenses Less Purchase Power	OMLPP		0.001841	0.001076	0.000526	0.025086	0.002471	0.035873	0.006570	-
Total Plant in Service	TPIS		0.024718	0.014441	0.008377	0.009366	0.026646	-	-	-
Total Operation and Maintenance Expenses (Labor)	TLB		0.003149	0.001840	0.000802	0.068594	0.002723	0.092475	0.014139	-
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service	OMSUB2		0.001146	0.000669	0.000319	0.017368	0.001838	0.025784	0.005089	-
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		0.012915	0.007545	0.004377	0.404413	0.013922	-	-	-
Total Distribution Maintenance Labor Expense	LBDM		0.015579	0.009102	-	-	0.003421	-	-	-
Sub-Total Labor Exp	LBSUB7		0.002992	0.001748	0.000747	0.069026	0.002549	0.093150	0.014242	-
Total General Plant	PGP		0.024690	0.014425	0.008368	0.009355	0.026616	-	-	-
Total Production Plant	PPRTL		-	-	-	-	-	-	-	-
Total Intangible Plant	PINT		0.024690	0.014425	0.008368	0.009355	0.026616	-	-	-

Exhibit WSS-28

Electric Cost of Service Study Class Allocation (Kentucky Utilities)

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Class Allocation
12 Months Ended April 30, 2020

LOLP Methodology

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service GS	All Electric Schools AES	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary
Plant in Service											
Power Production Plant											
Production Demand - LOLP	TPIS	PLPPDB	GPLOLPDA	\$ 4,640,065,360	\$ 1,919,356,254	\$ 435,361,974	\$ 29,426,980	\$ 482,065,201	\$ 33,295,340	\$ 449,729,430	\$ 878,426,638
Production Energy	TPIS	PLPPEB	E01	-	-	-	-	-	-	-	-
Total Power Production Plant		PLPPT		\$ 4,640,065,360	\$ 1,919,356,254	\$ 435,361,974	\$ 29,426,980	\$ 482,065,201	\$ 33,295,340	\$ 449,729,430	\$ 878,426,638
Transmission Plant											
Transmission Demand	TPIS	PLTRB	NCPT	\$ 1,074,750,283	\$ 461,663,605	\$ 136,188,485	\$ 12,045,735	\$ 102,747,658	\$ 6,807,761	\$ 81,977,173	\$ 175,104,351
Distribution Poles											
Specific	TPIS	PLDPS	NCPP	-	-	-	-	-	-	-	-
Distribution Substation											
General	TPIS	PLDSG	NCPP	\$ 291,772,339	\$ 136,828,145	\$ 40,363,627	\$ 3,570,122	\$ 30,452,414	\$ 2,017,688	\$ 24,296,445	\$ 51,897,536
Distribution Primary & Secondary Lines											
Primary Specific	TPIS	PLDPLS	NCPP	-	-	-	-	-	-	-	-
Primary Demand	TPIS	PLDPLD	NCPP	238,708,734	111,943,693	33,022,837	2,920,837	24,914,141	1,650,738	19,877,736	42,459,114
Primary Customer	TPIS	PLDPLC	PCust08	449,192,762	358,777,299	69,420,157	458,838	3,676,457	169,392	604,827	213,228
Secondary Demand	TPIS	PLDSL D	SICD	130,028,532	101,098,229	26,491,835	1,582,834	-	-	-	-
Secondary Customer	TPIS	PLDSL C	PCust07	240,874,974	194,411,296	37,616,825	248,631	-	-	-	-
Total Distribution Primary & Secondary Lines		PLDLT		\$ 1,058,805,002	\$ 766,230,517	\$ 166,551,654	\$ 5,211,140	\$ 28,590,598	\$ 1,820,130	\$ 20,482,563	\$ 42,672,342
Distribution Line Transformers											
Demand	TPIS	PLDLTD	SICDT	\$ 176,139,105	\$ 112,291,317	\$ 29,424,878	\$ 1,758,078	\$ 18,695,033	-	\$ 12,995,275	-
Customer	TPIS	PLDLTC	PCust09	152,756,981	122,113,410	23,627,839	156,170	1,251,319	-	205,859	-
Total Line Transformers		PLDLTT		\$ 328,896,086	\$ 234,404,727	\$ 53,052,716	\$ 1,914,248	\$ 19,946,352	-	\$ 13,201,134	-
Distribution Services											
Customer	TPIS	PLDSC	C02	\$ 113,116,232	\$ 79,372,838	\$ 31,128,071	\$ 267,107	\$ 1,991,235	-	\$ 354,308	-
Distribution Meters											
Customer	TPIS	PLDMC	MGPA	\$ 80,825,293	\$ 49,685,189	\$ 19,113,707	\$ 419,860	\$ 5,392,348	\$ 1,268,177	\$ 1,047,657	\$ 2,255,293
Distribution Street & Customer Lighting											
Customer	TPIS	PLDSCL	PCust04	\$ 132,444,419	-	-	-	-	-	-	-
Customer Accounts Expense											
Customer	TPIS	PLCAE	PCust05	-	-	-	-	-	-	-	-
Customer Service & Info.											
Customer	TPIS	PLCSI	PCust05	-	-	-	-	-	-	-	-
Sales Expense											
Customer	TPIS	PLSEC	PCust06	-	-	-	-	-	-	-	-
Total		PLT		\$ 7,720,675,015	\$ 3,647,541,275	\$ 881,760,235	\$ 52,855,192	\$ 671,185,806	\$ 45,209,096	\$ 591,088,710	\$ 1,150,356,161

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Class Allocation
12 Months Ended April 30, 2020

LOLP Methodology

Description	Ref	Name	Allocation Vector	Retail Transmission Service	Fluctuating Load Service	Outdoor Lighting	Lighting Energy	Traffic Energy	Outdoor Sports Lighting	Electric Vehicle Charging	Solar Share	
				RTS - Transmission	FLS - Transmission	LS & RLS	LE	TE	OSL	EV	SSP	
Plant in Service												
Power Production Plant												
Production Demand - LOLP	TPIS	PLPPDB	GPLOLPDA	\$ 287,662,732	\$ 121,318,462	\$ 1,763,674	\$ 20,116	\$ 241,738	\$ 40,755	\$ -	\$ 1,356,066	
Production Energy	TPIS	PLPPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Power Production Plant		PLPPT		\$ 287,662,732	\$ 121,318,462	\$ 1,763,674	\$ 20,116	\$ 241,738	\$ 40,755	\$ -	\$ 1,356,066	
Transmission Plant												
Transmission Demand	TPIS	PLTRB	NCPT	\$ 56,031,224	\$ 34,267,576	\$ 7,647,912	\$ 90,241	\$ 49,655	\$ 128,907	\$ -	\$ -	
Distribution Poles												
Specific	TPIS	PLDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Substation												
General	TPIS	PLDSG	NCPP	\$ -	\$ -	\$ 2,266,693	\$ 26,746	\$ 14,717	\$ 38,206	\$ -	\$ -	
Distribution Primary & Secondary Lines												
Primary Specific	TPIS	PLDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Primary Demand	TPIS	PLDPLD	NCPP	\$ -	\$ -	\$ 1,854,457	\$ 21,882	\$ 12,040	\$ 31,257	\$ -	\$ -	
Primary Customer	TPIS	PLDPLC	PCust08	\$ -	\$ -	\$ 15,795,270	\$ 2,467	\$ 69,895	\$ 4,934	\$ -	\$ -	
Secondary Demand	TPIS	PLDSL	SICD	\$ -	\$ -	\$ 840,264	\$ 9,915	\$ 5,455	\$ -	\$ -	\$ -	
Secondary Customer	TPIS	PLDSL	PCust07	\$ -	\$ -	\$ 8,559,011	\$ 1,337	\$ 37,874	\$ -	\$ -	\$ -	
Total Distribution Primary & Secondary Lines		PLDLT		\$ -	\$ -	\$ 27,049,002	\$ 35,600	\$ 125,264	\$ 36,191	\$ -	\$ -	
Distribution Line Transformers												
Demand	TPIS	PLDLTD	SICDT	\$ -	\$ -	\$ 933,293	\$ 11,012	\$ 6,059	\$ 24,159	\$ -	\$ -	
Customer	TPIS	PLDLTC	PCust09	\$ -	\$ -	\$ 5,376,077	\$ 840	\$ 23,789	\$ 1,679	\$ -	\$ -	
Total Line Transformers		PLDLTT		\$ -	\$ -	\$ 6,309,370	\$ 11,852	\$ 29,849	\$ 25,838	\$ -	\$ -	
Distribution Services												
Customer	TPIS	PLDSC	C02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,673	\$ -	\$ -	
Distribution Meters												
Customer	TPIS	PLDMC	MGPA	\$ 1,337,143	\$ 67,577	\$ -	\$ 3,529	\$ 87,092	\$ 7,239	\$ 140,481	\$ -	
Distribution Street & Customer Lighting												
Customer	TPIS	PLDSCL	PCust04	\$ -	\$ -	\$ 132,444,419	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer Accounts Expense												
Customer	TPIS	PLCAE	PCust05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer Service & Info.												
Customer	TPIS	PLCSI	PCust05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sales Expense												
Customer	TPIS	PLSEC	PCust06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total		PLT		\$ 345,031,100	\$ 155,653,615	\$ 177,481,071	\$ 188,083	\$ 548,315	\$ 279,808	\$ 140,481	\$ 1,356,066	

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Class Allocation
12 Months Ended April 30, 2020

LOLP Methodology

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service GS	All Electric Schools AES	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary
Net Utility Plant											
Power Production Plant											
Production Demand - LOLP	NTPLANT	UPPPDB	NPLOLPDA	\$ 2,753,659,906	\$ 1,138,820,906	\$ 258,315,420	\$ 17,460,052	\$ 286,026,072	\$ 19,755,285	\$ 266,840,132	\$ 521,201,115
Production Energy	NTPLANT	UPPPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant		UPPPT		\$ 2,753,659,906	\$ 1,138,820,906	\$ 258,315,420	\$ 17,460,052	\$ 286,026,072	\$ 19,755,285	\$ 266,840,132	\$ 521,201,115
Transmission Plant											
Transmission Demand	NTPLANT	UPTRB	NCPT	\$ 801,341,280	\$ 344,219,592	\$ 101,543,081	\$ 8,981,383	\$ 76,609,368	\$ 5,075,914	\$ 61,122,750	\$ 130,559,021
Distribution Poles											
Specific	NTPLANT	UPDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation											
General	NTPLANT	UPDSG	NCPP	\$ 192,891,282	\$ 90,457,363	\$ 26,684,476	\$ 2,360,215	\$ 20,132,153	\$ 1,333,898	\$ 16,062,429	\$ 34,309,566
Distribution Primary & Secondary Lines											
Primary Specific	NTPLANT	UPDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	NTPLANT	UPDPLD	NCPP	\$ 157,810,826	\$ 74,006,202	\$ 21,831,464	\$ 1,930,971	\$ 16,470,789	\$ 1,091,307	\$ 13,141,212	\$ 28,069,806
Primary Customer	NTPLANT	UPDPLC	PCust08	\$ 296,962,242	\$ 237,188,397	\$ 45,893,806	\$ 303,338	\$ 2,430,513	\$ 111,985	\$ 399,852	\$ 140,965
Secondary Demand	NTPLANT	UPDSL	SICD	\$ 85,962,125	\$ 66,836,244	\$ 17,513,805	\$ 1,046,415	\$ -	\$ -	\$ -	\$ -
Secondary Customer	NTPLANT	UPDSL	PCust07	\$ 159,242,932	\$ 128,525,701	\$ 24,868,559	\$ 164,371	\$ -	\$ -	\$ -	\$ -
Total Distribution Primary & Secondary Lines		UPDLT		\$ 699,978,125	\$ 506,556,542	\$ 110,107,635	\$ 3,445,095	\$ 18,901,302	\$ 1,203,292	\$ 13,541,064	\$ 28,210,772
Distribution Line Transformers											
Demand	NTPLANT	UPDLTD	SICDT	\$ 116,445,918	\$ 74,236,017	\$ 19,452,846	\$ 1,162,269	\$ 12,359,324	\$ -	\$ 8,591,203	\$ -
Customer	NTPLANT	UPDLTC	PCust09	\$ 100,987,948	\$ 80,729,422	\$ 15,620,412	\$ 103,244	\$ 827,249	\$ -	\$ 136,094	\$ -
Total Line Transformers		UPDLTT		\$ 217,433,867	\$ 154,965,438	\$ 35,073,258	\$ 1,265,513	\$ 13,186,574	\$ -	\$ 8,727,296	\$ -
Distribution Services											
Customer	NTPLANT	UPDSC	C02	\$ 74,781,370	\$ 52,473,543	\$ 20,578,831	\$ 176,585	\$ 1,316,409	\$ -	\$ 234,234	\$ -
Distribution Meters											
Customer	NTPLANT	UPDMC	MNPA	\$ 53,433,765	\$ 32,827,422	\$ 12,628,587	\$ 277,405	\$ 3,562,770	\$ 837,895	\$ 692,196	\$ 1,490,091
Distribution Street & Customer Lighting											
Customer	NTPLANT	UPDSCL	PCust04	\$ 87,559,273	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense											
Customer	NTPLANT	UPCAE	PCust05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.											
Customer	NTPLANT	UPCSI	PCust05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense											
Customer	NTPLANT	UPSEC	PCust06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		UPT		\$ 4,881,078,867	\$ 2,320,320,807	\$ 564,931,287	\$ 33,966,249	\$ 419,734,647	\$ 28,206,283	\$ 367,220,101	\$ 715,770,565

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Class Allocation
12 Months Ended April 30, 2020

LOLP Methodology

Description	Ref	Name	Allocation Vector	Retail Transmission	Fluctuating Load	Outdoor Lighting	Lighting Energy	Traffic Energy	Outdoor Sports	Electric Vehicle	Solar Share
				Service	Service				Lighting	Charging	Share
				RTS - Transmission	FLS - Transmission	LS & RLS	LE	TE	OSL	EV	SSP
Net Utility Plant											
Power Production Plant											
Production Demand - LOLP	NTPLANT	UPPPDB	NPLOLPDA	\$ 170,680,317	\$ 71,982,468	\$ 1,046,449	\$ 11,935	\$ 143,432	\$ 24,181	\$ -	\$ 1,352,141
Production Energy	NTPLANT	UPPPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant		UPPPT		\$ 170,680,317	\$ 71,982,468	\$ 1,046,449	\$ 11,935	\$ 143,432	\$ 24,181	\$ -	\$ 1,352,141
Transmission Plant											
Transmission Demand	NTPLANT	UPTRB	NCPT	\$ 41,777,270	\$ 25,550,143	\$ 5,702,336	\$ 67,284	\$ 37,023	\$ 96,114	\$ -	\$ -
Distribution Poles											
Specific	NTPLANT	UPDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation											
General	NTPLANT	UPDSG	NCPP	\$ -	\$ -	\$ 1,498,515	\$ 17,682	\$ 9,729	\$ 25,258	\$ -	\$ -
Distribution Primary & Secondary Lines											
Primary Specific	NTPLANT	UPDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	NTPLANT	UPDPLD	NCPP	\$ -	\$ -	\$ 1,225,986	\$ 14,466	\$ 7,960	\$ 20,664	\$ -	\$ -
Primary Customer	NTPLANT	UPDPLC	PCust08	\$ -	\$ -	\$ 10,442,285	\$ 1,631	\$ 46,207	\$ 3,262	\$ -	\$ -
Secondary Demand	NTPLANT	UPDSL	SICD	\$ -	\$ -	\$ 555,500	\$ 6,555	\$ 3,607	\$ -	\$ -	\$ -
Secondary Customer	NTPLANT	UPDPLC	PCust07	\$ -	\$ -	\$ 5,658,380	\$ 884	\$ 25,039	\$ -	\$ -	\$ -
Total Distribution Primary & Secondary Lines		UPDLT		\$ -	\$ -	\$ 17,882,150	\$ 23,535	\$ 82,812	\$ 23,926	\$ -	\$ -
Distribution Line Transformers											
Demand	NTPLANT	UPDLTD	SICDT	\$ -	\$ -	\$ 617,002	\$ 7,280	\$ 4,006	\$ 15,971	\$ -	\$ -
Customer	NTPLANT	UPDLTC	PCust09	\$ -	\$ -	\$ 3,554,135	\$ 555	\$ 15,727	\$ 1,110	\$ -	\$ -
Total Line Transformers		UPDLTT		\$ -	\$ -	\$ 4,171,137	\$ 7,835	\$ 19,733	\$ 17,082	\$ -	\$ -
Distribution Services											
Customer	NTPLANT	UPDSC	C02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,767	\$ -	\$ -
Distribution Meters											
Customer	NTPLANT	UPDMC	MNPA	\$ 883,461	\$ 44,649	\$ -	\$ 2,332	\$ 57,543	\$ 4,783	\$ 124,632	\$ -
Distribution Street & Customer Lighting											
Customer	NTPLANT	UPDSCL	PCust04	\$ -	\$ -	\$ 87,559,273	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense											
Customer	NTPLANT	UPCAE	PCust05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.											
Customer	NTPLANT	UPCSI	PCust05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense											
Customer	NTPLANT	UPSEC	PCust06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		UPT		\$ 213,341,049	\$ 97,577,260	\$ 117,859,862	\$ 130,604	\$ 350,272	\$ 193,110	\$ 124,632	\$ 1,352,141

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Class Allocation
12 Months Ended April 30, 2020

LOLP Methodology

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service GS	All Electric Schools AES	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary
Net Cost Rate Base											
Power Production Plant											
Production Demand - LOLP	RB	RBPPDB	RBLLOLPA	\$ 2,253,628,855	\$ 931,997,397	\$ 211,402,248	\$ 14,289,098	\$ 234,080,313	\$ 16,167,489	\$ 218,378,770	\$ 426,544,753
Production Energy	RB	RBPPPEB	E01	\$ 60,528,492	\$ 20,417,466	\$ 5,956,471	\$ 452,514	\$ 6,191,304	\$ 481,636	\$ 6,291,778	\$ 13,455,278
Total Power Production Plant		RBPPPT		\$ 2,314,157,347	\$ 952,414,863	\$ 217,358,719	\$ 14,741,612	\$ 240,271,617	\$ 16,649,124	\$ 224,670,548	\$ 440,000,032
Transmission Plant											
Transmission Demand	RB	RBTRB	NCPT	\$ 653,087,624	\$ 280,536,597	\$ 82,756,911	\$ 7,319,766	\$ 62,436,107	\$ 4,136,835	\$ 49,814,620	\$ 106,404,703
Distribution Poles											
Specific	RB	RBDPSP	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation											
General	RB	RBDSG	NCPP	\$ 155,547,292	\$ 72,944,705	\$ 21,518,328	\$ 1,903,274	\$ 16,234,543	\$ 1,075,654	\$ 12,952,723	\$ 27,667,191
Distribution Primary & Secondary Lines											
Primary Specific	RB	RBDPSP	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	RB	RBDPPLD	NCPP	\$ 127,721,035	\$ 59,895,439	\$ 17,668,859	\$ 1,562,793	\$ 13,330,304	\$ 883,227	\$ 10,635,577	\$ 22,717,736
Primary Customer	RB	RBDPPLC	PCust08	\$ 240,082,274	\$ 191,757,475	\$ 37,103,334	\$ 245,237	\$ 1,964,974	\$ 90,536	\$ 323,265	\$ 113,965
Secondary Demand	RB	RBDSLDC	SICD	\$ 69,581,063	\$ 54,099,836	\$ 14,176,350	\$ 847,009	\$ -	\$ -	\$ -	\$ -
Secondary Customer	RB	RBDSLCC	PCust07	\$ 128,769,742	\$ 103,930,650	\$ 20,109,639	\$ 132,916	\$ -	\$ -	\$ -	\$ -
Total Distribution Primary & Secondary Lines		RBDLTL		\$ 566,154,114	\$ 409,683,399	\$ 89,058,183	\$ 2,787,955	\$ 15,295,278	\$ 973,763	\$ 10,958,842	\$ 22,831,701
Distribution Line Transformers											
Demand	RB	RBDLTD	SICDT	\$ 93,644,200	\$ 59,699,580	\$ 15,643,710	\$ 934,680	\$ 9,939,198	\$ -	\$ 6,908,927	\$ -
Customer	RB	RBDLTC	PCust09	\$ 81,213,114	\$ 64,921,486	\$ 12,561,720	\$ 83,028	\$ 665,262	\$ -	\$ 109,445	\$ -
Total Line Transformers		RBDLTT		\$ 174,857,313	\$ 124,621,066	\$ 28,205,430	\$ 1,017,708	\$ 10,604,460	\$ -	\$ 7,018,371	\$ -
Distribution Services											
Customer	RB	RBDESC	C02	\$ 60,133,861	\$ 42,195,493	\$ 16,548,033	\$ 141,997	\$ 1,058,563	\$ -	\$ 188,354	\$ -
Distribution Meters											
Customer	RB	RBDMCC	MRBA	\$ 44,037,763	\$ 27,041,744	\$ 10,402,858	\$ 228,514	\$ 2,934,848	\$ 690,220	\$ 570,199	\$ 1,227,470
Distribution Street & Customer Lighting											
Customer	RB	RBDSCL	PCust04	\$ 70,408,943	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense											
Customer	RB	RBCAEC	PCust05	\$ 6,133,964	\$ 3,941,591	\$ 1,525,324	\$ 50,409	\$ 201,951	\$ 9,305	\$ 166,123	\$ 58,566
Customer Service & Info.											
Customer	RB	RBCSIC	PCust05	\$ 700,761	\$ 450,298	\$ 174,257	\$ 5,759	\$ 23,071	\$ 1,063	\$ 18,978	\$ 6,691
Sales Expense											
Customer	RB	RBSECC	PCust06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		RBT		\$ 4,045,218,982	\$ 1,913,829,758	\$ 467,548,044	\$ 28,196,993	\$ 349,060,438	\$ 23,535,963	\$ 306,358,758	\$ 598,196,354

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Class Allocation
12 Months Ended April 30, 2020

LOLP Methodology

Description	Ref	Name	Allocation Vector	Retail Transmission	Fluctuating Load	Outdoor Lighting	Lighting Energy	Traffic Energy	Outdoor Sports	Electric Vehicle	Solar Share
				Service	Service				Lighting	Charging	Share
				RTS - Transmission	FLS - Transmission	LS & RLS	LE	TE	OSL	EV	SSP
Net Cost Rate Base											
Power Production Plant											
Production Demand - LOLP	RB	RBPPDB	RBLLOLPA	\$ 139,682,728	\$ 58,909,590	\$ 856,402	\$ 9,768	\$ 117,383	\$ 19,790	\$ -	\$ 1,173,128
Production Energy	RB	RBPPPEB	E01	\$ 4,814,689	\$ 2,035,150	\$ 421,002	\$ 4,549	\$ 5,373	\$ 1,283	\$ -	\$ -
Total Power Production Plant		RBPPPT		\$ 144,497,417	\$ 60,944,741	\$ 1,277,404	\$ 14,317	\$ 122,755	\$ 21,072	\$ -	\$ 1,173,128
Transmission Plant											
Transmission Demand	RB	RBTRB	NCPT	\$ 34,048,188	\$ 20,823,191	\$ 4,647,365	\$ 54,836	\$ 30,173	\$ 78,332	\$ -	\$ -
Distribution Poles											
Specific	RB	RBDPSP	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation											
General	RB	RBDSG	NCPP	\$ -	\$ -	\$ 1,208,401	\$ 14,258	\$ 7,846	\$ 20,368	\$ -	\$ -
Distribution Primary & Secondary Lines											
Primary Specific	RB	RBDPSP	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	RB	RBDPPLD	NCPP	\$ -	\$ -	\$ 992,227	\$ 11,708	\$ 6,442	\$ 16,724	\$ -	\$ -
Primary Customer	RB	RBDPPLC	PCust08	\$ -	\$ -	\$ 8,442,176	\$ 1,318	\$ 37,357	\$ 2,637	\$ -	\$ -
Secondary Demand	RB	RBDSLDC	SICD	\$ -	\$ -	\$ 449,643	\$ 5,306	\$ 2,919	\$ -	\$ -	\$ -
Secondary Customer	RB	RBDSLDC	PCust07	\$ -	\$ -	\$ 4,575,576	\$ 715	\$ 20,247	\$ -	\$ -	\$ -
Total Distribution Primary & Secondary Lines		RBDLTT		\$ -	\$ -	\$ 14,459,622	\$ 19,046	\$ 66,965	\$ 19,361	\$ -	\$ -
Distribution Line Transformers											
Demand	RB	RBDLTD	SICDT	\$ -	\$ -	\$ 496,185	\$ 5,855	\$ 3,222	\$ 12,844	\$ -	\$ -
Customer	RB	RBDLTC	PCust09	\$ -	\$ -	\$ 2,858,186	\$ 446	\$ 12,648	\$ 893	\$ -	\$ -
Total Line Transformers		RBDLTT		\$ -	\$ -	\$ 3,354,371	\$ 6,301	\$ 15,869	\$ 13,737	\$ -	\$ -
Distribution Services											
Customer	RB	RBDSCL	C02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,421	\$ -	\$ -
Distribution Meters											
Customer	RB	RBDMCM	MRBA	\$ 727,756	\$ 36,780	\$ -	\$ 1,921	\$ 47,401	\$ 3,940	\$ 124,112	\$ -
Distribution Street & Customer Lighting											
Customer	RB	RBDSCL	PCust04	\$ -	\$ -	\$ 70,408,943	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense											
Customer	RB	RBCAEM	PCust05	\$ 5,646	\$ 452	\$ 173,531	\$ 27	\$ 768	\$ 271	\$ -	\$ -
Customer Service & Info.											
Customer	RB	RBCSIM	PCust05	\$ 645	\$ 52	\$ 19,825	\$ 3	\$ 88	\$ 31	\$ -	\$ -
Sales Expense											
Customer	RB	RBSECM	PCust06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		RBT		\$ 179,279,651	\$ 81,805,214	\$ 95,549,460	\$ 110,710	\$ 291,866	\$ 158,533	\$ 124,112	\$ 1,173,128

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Class Allocation
12 Months Ended April 30, 2020

LOLP Methodology

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service GS	All Electric Schools AES	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary
Operation and Maintenance Expenses											
Power Production Plant											
Production Demand - LOLP	TOM	OMPPDB	POMLOLPDA	\$ 114,827,525	\$ 47,483,864	\$ 10,770,626	\$ 728,008	\$ 11,926,039	\$ 823,709	\$ 11,126,069	\$ 21,731,813
Production Energy	TOM	OMPPPEB	E01	\$ 573,994,724	\$ 193,619,855	\$ 56,485,516	\$ 4,291,214	\$ 58,712,442	\$ 4,567,376	\$ 59,665,245	\$ 127,597,080
Total Power Production Plant		OMPPT		\$ 688,822,249	\$ 241,103,719	\$ 67,256,142	\$ 5,019,222	\$ 70,638,481	\$ 5,391,086	\$ 70,791,314	\$ 149,328,893
Transmission Plant											
Transmission Demand	TOM	OMTRB	NCPT	\$ 54,099,320	\$ 23,238,595	\$ 6,855,271	\$ 606,342	\$ 5,171,972	\$ 342,680	\$ 4,126,456	\$ 8,814,165
Distribution Poles Specific											
Distribution Poles Specific	TOM	OMDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation General											
Distribution Substation General	TOM	OMDSG	NCPP	\$ 8,381,465	\$ 3,930,531	\$ 1,159,487	\$ 102,555	\$ 874,777	\$ 57,960	\$ 697,941	\$ 1,490,811
Distribution Primary & Secondary Lines											
Primary Specific	TOM	OMDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	TOM	OMDPLD	NCPP	\$ 12,802,418	\$ 6,003,760	\$ 1,771,080	\$ 156,650	\$ 1,336,194	\$ 88,532	\$ 1,066,082	\$ 2,277,166
Primary Customer	TOM	OMDPLC	Cust08	\$ 21,824,285	\$ 17,431,652	\$ 3,372,671	\$ 22,288	\$ 178,541	\$ 8,228	\$ 29,557	\$ 10,345
Secondary Demand	TOM	OMDSL D	SICD	\$ 7,055,663	\$ 5,485,835	\$ 1,437,511	\$ 85,888	\$ -	\$ -	\$ -	\$ -
Secondary Customer	TOM	OMDSL C	Cust07	\$ 11,949,812	\$ 9,552,771	\$ 1,848,267	\$ 12,214	\$ 97,843	\$ -	\$ 16,198	\$ -
Total Distribution Primary & Secondary Lines		OMDLT		\$ 53,632,178	\$ 38,474,018	\$ 8,429,529	\$ 277,040	\$ 1,612,578	\$ 96,760	\$ 1,111,837	\$ 2,287,511
Distribution Line Transformers											
Demand	TOM	OMDLTD	SICDT	\$ 2,797,636	\$ 1,783,535	\$ 467,358	\$ 27,924	\$ 296,935	\$ -	\$ 206,405	\$ -
Customer	TOM	OMDLTC	Cust09	\$ 2,426,255	\$ 1,939,567	\$ 375,267	\$ 2,480	\$ 19,866	\$ -	\$ 3,289	\$ -
Total Line Transformers		OMDLTT		\$ 5,223,891	\$ 3,723,102	\$ 842,625	\$ 30,404	\$ 316,801	\$ -	\$ 209,694	\$ -
Distribution Services Customer											
Distribution Services Customer	TOM	OMDSC	C02	\$ 1,759,027	\$ 1,234,296	\$ 484,061	\$ 4,154	\$ 30,965	\$ -	\$ 5,510	\$ -
Distribution Meters Customer											
Distribution Meters Customer	TOM	OMDMC	MOMA	\$ 10,652,701	\$ 6,555,924	\$ 2,522,040	\$ 55,400	\$ 711,516	\$ 167,335	\$ 138,238	\$ 297,584
Distribution Street & Customer Lighting Customer											
Distribution Street & Customer Lighting Customer	TOM	OMDSCL	C04	\$ 2,059,592	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense Customer											
Customer Accounts Expense Customer	TOM	OMCAE	C05	\$ 53,856,752	\$ 34,603,961	\$ 13,390,329	\$ 442,438	\$ 1,772,131	\$ 81,669	\$ 1,466,864	\$ 513,402
Customer Service & Info. Customer											
Customer Service & Info. Customer	TOM	OMCSI	C05	\$ 6,152,747	\$ 3,953,254	\$ 1,529,749	\$ 50,545	\$ 202,453	\$ 9,330	\$ 167,579	\$ 58,653
Sales Expense Customer											
Sales Expense Customer	TOM	OMSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		OMT		\$ 884,639,921	\$ 356,817,400	\$ 102,469,234	\$ 6,588,101	\$ 81,331,675	\$ 6,146,820	\$ 78,715,432	\$ 162,791,019

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Class Allocation
12 Months Ended April 30, 2020

LOLP Methodology

Description	Ref	Name	Allocation Vector	Retail Transmission Service	Fluctuating Load Service	Outdoor Lighting	Lighting Energy	Traffic Energy	Outdoor Sports Lighting	Electric Vehicle Charging	Solar Share	
				RTS - Transmission	FLS - Transmission	LS & RLS	LE	TE	OSL	EV	SSP	
Operation and Maintenance Expenses												
Power Production Plant												
Production Demand - LOLP	TOM	OMPPDB	POMLOLPDA	\$ 7,116,625	\$ 3,001,355	\$ 43,632	\$ 498	\$ 5,980	\$ 1,008	\$ -	\$ 68,299	
Production Energy	TOM	OMPPPEB	E01	\$ 45,657,932	\$ 19,299,434	\$ 3,992,381	\$ 43,137	\$ 50,949	\$ 12,162	\$ -	\$ -	
Total Power Production Plant		OMPPPT		\$ 52,774,557	\$ 22,300,789	\$ 4,036,013	\$ 43,634	\$ 56,929	\$ 13,171	\$ -	\$ 68,299	
Transmission Plant												
Transmission Demand	TOM	OMTRB	NCPT	\$ 2,820,424	\$ 1,724,915	\$ 384,970	\$ 4,542	\$ 2,499	\$ 6,489	\$ -	\$ -	
Distribution Poles Specific												
Distribution Poles Specific	TOM	OMDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Substation General												
Distribution Substation General	TOM	OMDSG	NCPP	\$ -	\$ -	\$ 65,113	\$ 768	\$ 423	\$ 1,097	\$ -	\$ -	
Distribution Primary & Secondary Lines												
Primary Specific	TOM	OMDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Primary Demand	TOM	OMDPLD	NCPP	\$ -	\$ -	\$ 99,458	\$ 1,174	\$ 646	\$ 1,676	\$ -	\$ -	
Primary Customer	TOM	OMDPLC	Cust08	\$ -	\$ -	\$ 767,248	\$ 120	\$ 3,395	\$ 240	\$ -	\$ -	
Secondary Demand	TOM	OMDSL D	SICD	\$ -	\$ -	\$ 45,595	\$ 538	\$ 296	\$ -	\$ -	\$ -	
Secondary Customer	TOM	OMDSL C	Cust07	\$ -	\$ -	\$ 420,462	\$ 66	\$ 1,861	\$ 131	\$ -	\$ -	
Total Distribution Primary & Secondary Lines		OMDLT		\$ -	\$ -	\$ 1,332,763	\$ 1,897	\$ 6,197	\$ 2,047	\$ -	\$ -	
Distribution Line Transformers												
Demand Customer	TOM	OMDLTD	SICDT	\$ -	\$ -	\$ 14,824	\$ 175	\$ 96	\$ 384	\$ -	\$ -	
Customer	TOM	OMDLTC	Cust09	\$ -	\$ -	\$ 85,369	\$ 13	\$ 378	\$ 27	\$ -	\$ -	
Total Line Transformers		OMDLTT		\$ -	\$ -	\$ 100,193	\$ 188	\$ 474	\$ 410	\$ -	\$ -	
Distribution Services Customer												
Distribution Services Customer	TOM	OMDSC	C02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42	\$ -	\$ -	
Distribution Meters Customer												
Distribution Meters Customer	TOM	OMDMC	MOMA	\$ 176,435	\$ 8,917	\$ -	\$ 466	\$ 11,492	\$ 955	\$ 6,399	\$ -	
Distribution Street & Customer Lighting Customer												
Distribution Street & Customer Lighting Customer	TOM	OMDSCL	C04	\$ -	\$ -	\$ 2,059,592	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer Accounts Expense Customer												
Customer Accounts Expense Customer	TOM	OMCAE	C05	\$ 49,556	\$ 3,964	\$ 1,523,081	\$ 238	\$ 6,740	\$ 2,379	\$ -	\$ -	
Customer Service & Info. Customer												
Customer Service & Info. Customer	TOM	OMCSI	C05	\$ 5,661	\$ 453	\$ 174,001	\$ 27	\$ 770	\$ 272	\$ -	\$ -	
Sales Expense Customer												
Sales Expense Customer	TOM	OMSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total		OMT		\$ 55,826,633	\$ 24,039,038	\$ 9,675,726	\$ 51,761	\$ 85,524	\$ 26,862	\$ 6,399	\$ 68,299	

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Class Allocation
12 Months Ended April 30, 2020

LOLP Methodology

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service GS	All Electric Schools AES	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary
Labor Expenses											
Power Production Plant											
Production Demand - LOLP	TLB	LBPPDB	LOLP	\$ 54,929,542	\$ 22,728,167	\$ 5,155,364	\$ 348,461	\$ 5,708,403	\$ 394,269	\$ 5,325,497	\$ 10,401,939
Production Energy	TLB	LBPEEB	E01	\$ 37,955,046	\$ 12,802,993	\$ 3,735,070	\$ 283,754	\$ 3,882,324	\$ 302,015	\$ 3,945,327	\$ 8,437,278
Total Power Production Plant		LBPPT		\$ 92,884,587	\$ 35,531,160	\$ 8,890,434	\$ 632,215	\$ 9,590,727	\$ 696,284	\$ 9,270,824	\$ 18,839,217
Transmission Plant											
Transmission Demand	TLB	LBTRB	NCPT	\$ 10,649,660	\$ 4,574,607	\$ 1,349,487	\$ 119,361	\$ 1,018,123	\$ 67,458	\$ 812,309	\$ 1,735,102
Distribution Poles Specific											
Distribution Poles Specific	TLB	LBGPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation General											
Distribution Substation General	TLB	LBDSG	NCPP	\$ 4,970,476	\$ 2,330,930	\$ 687,613	\$ 60,819	\$ 518,771	\$ 34,372	\$ 413,901	\$ 884,098
Distribution Primary & Secondary Lines											
Primary Specific	TLB	LBGPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	TLB	LBGPLD	NCPP	\$ 4,066,513	\$ 1,907,012	\$ 562,559	\$ 49,758	\$ 424,424	\$ 28,121	\$ 338,626	\$ 723,310
Primary Customer	TLB	LBGPLC	Cust08	\$ 7,652,205	\$ 6,112,025	\$ 1,182,553	\$ 7,815	\$ 62,602	\$ 2,885	\$ 10,364	\$ 3,627
Secondary Demand	TLB	LBDSL	SICD	\$ 2,215,096	\$ 1,722,255	\$ 451,301	\$ 26,964	\$ -	\$ -	\$ -	\$ -
Secondary Customer	TLB	LBDSL	Cust07	\$ 4,103,416	\$ 3,280,302	\$ 634,672	\$ 4,194	\$ 33,598	\$ -	\$ 5,562	\$ -
Total Distribution Primary & Secondary Lines		LBDLT		\$ 18,037,229	\$ 13,021,593	\$ 2,831,084	\$ 88,731	\$ 520,623	\$ 31,006	\$ 354,552	\$ 726,938
Distribution Line Transformers											
Demand	TLB	LBDLTD	SICDT	\$ 3,000,610	\$ 1,912,934	\$ 501,266	\$ 29,950	\$ 318,478	\$ -	\$ 221,380	\$ -
Customer	TLB	LBDLTC	Cust09	\$ 2,602,285	\$ 2,080,287	\$ 402,493	\$ 2,660	\$ 21,307	\$ -	\$ 3,527	\$ -
Total Line Transformers		LBDLTT		\$ 5,602,896	\$ 3,993,221	\$ 903,760	\$ 32,609	\$ 339,786	\$ -	\$ 224,908	\$ -
Distribution Services Customer											
Distribution Services Customer	TLB	LBDS	C02	\$ 1,926,987	\$ 1,352,153	\$ 530,281	\$ 4,550	\$ 33,922	\$ -	\$ 6,036	\$ -
Distribution Meters Customer											
Distribution Meters Customer	TLB	LBDMC	C03	\$ 1,376,896	\$ 847,884	\$ 326,178	\$ 7,165	\$ 92,021	\$ 21,642	\$ 17,878	\$ 38,487
Distribution Street & Customer Lighting Customer											
Distribution Street & Customer Lighting Customer	TLB	LBDSCL	C04	\$ 2,256,251	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense Customer											
Customer Accounts Expense Customer	TLB	LBCAE	C05	\$ 27,917,580	\$ 17,937,562	\$ 6,941,109	\$ 229,345	\$ 918,615	\$ 42,334	\$ 760,374	\$ 266,131
Customer Service & Info. Customer											
Customer Service & Info. Customer	TLB	LBCSI	C05	\$ 2,637,549	\$ 1,694,674	\$ 655,770	\$ 21,668	\$ 86,787	\$ 4,000	\$ 71,837	\$ 25,143
Sales Expense Customer											
Sales Expense Customer	TLB	LBSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		LBT		\$ 168,260,110	\$ 81,283,784	\$ 23,115,715	\$ 1,196,463	\$ 13,119,373	\$ 897,095	\$ 11,932,620	\$ 22,515,117

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Class Allocation
12 Months Ended April 30, 2020

LOLP Methodology

Description	Ref	Name	Allocation Vector	Retail Transmission Service	Fluctuating Load Service	Outdoor Lighting	Lighting Energy	Traffic Energy	Outdoor Sports Lighting	Electric Vehicle Charging	Solar Share	
				RTS - Transmission	FLS - Transmission	LS & RLS	LE	TE	OSL	EV	SSP	
Labor Expenses												
Power Production Plant												
Production Demand - LOLP	TLB	LBPPDB	LOLP	\$ 3,406,375	\$ 1,436,600	\$ 20,885	\$ 238	\$ 2,863	\$ 483	\$ -	\$ -	
Production Energy	TLB	LBPEEB	E01	\$ 3,019,102	\$ 1,276,163	\$ 263,994	\$ 2,852	\$ 3,369	\$ 804	\$ -	\$ -	
Total Power Production Plant		LBPPT		\$ 6,425,477	\$ 2,712,763	\$ 284,878	\$ 3,091	\$ 6,232	\$ 1,287	\$ -	\$ -	
Transmission Plant												
Transmission Demand	TLB	LBTRB	NCPT	\$ 555,211	\$ 339,556	\$ 75,783	\$ 894	\$ 492	\$ 1,277	\$ -	\$ -	
Distribution Poles Specific												
Distribution Poles Specific	TLB	LBPPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Substation General												
Distribution Substation General	TLB	LBDSG	NCPP	\$ -	\$ -	\$ 38,614	\$ 456	\$ 251	\$ 651	\$ -	\$ -	
Distribution Primary & Secondary Lines												
Primary Specific	TLB	LBPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Primary Demand	TLB	LBPLD	NCPP	\$ -	\$ -	\$ 31,592	\$ 373	\$ 205	\$ 532	\$ -	\$ -	
Primary Customer	TLB	LBPLC	Cust08	\$ -	\$ -	\$ 269,019	\$ 42	\$ 1,190	\$ 84	\$ -	\$ -	
Secondary Demand	TLB	LBDSL	SICD	\$ -	\$ -	\$ 14,314	\$ 169	\$ 93	\$ -	\$ -	\$ -	
Secondary Customer	TLB	LBDSL	Cust07	\$ -	\$ -	\$ 144,381	\$ 23	\$ 639	\$ 45	\$ -	\$ -	
Total Distribution Primary & Secondary Lines		LBDLT		\$ -	\$ -	\$ 459,306	\$ 606	\$ 2,127	\$ 662	\$ -	\$ -	
Distribution Line Transformers												
Demand	TLB	LBDLTD	SICDT	\$ -	\$ -	\$ 15,899	\$ 188	\$ 103	\$ 412	\$ -	\$ -	
Customer	TLB	LBDLTC	Cust09	\$ -	\$ -	\$ 91,563	\$ 14	\$ 405	\$ 29	\$ -	\$ -	
Total Line Transformers		LBDLTT		\$ -	\$ -	\$ 107,462	\$ 202	\$ 508	\$ 440	\$ -	\$ -	
Distribution Services Customer												
Distribution Services Customer	TLB	LBDS	C02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46	\$ -	\$ -	
Distribution Meters Customer												
Distribution Meters Customer	TLB	LBDMC	C03	\$ 22,819	\$ 1,153	\$ -	\$ 60	\$ 1,486	\$ 124	\$ -	\$ -	
Distribution Street & Customer Lighting Customer												
Distribution Street & Customer Lighting Customer	TLB	LBDSCL	C04	\$ -	\$ -	\$ 2,256,251	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer Accounts Expense Customer												
Customer Accounts Expense Customer	TLB	LBCAE	C05	\$ 25,688	\$ 2,055	\$ 789,515	\$ 123	\$ 3,494	\$ 1,233	\$ -	\$ -	
Customer Service & Info. Customer												
Customer Service & Info. Customer	TLB	LBCSI	C05	\$ 2,427	\$ 194	\$ 74,590	\$ 12	\$ 330	\$ 116	\$ -	\$ -	
Sales Expense Customer												
Sales Expense Customer	TLB	LBSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total		LBT		\$ 7,031,622	\$ 3,055,721	\$ 4,086,400	\$ 5,444	\$ 14,920	\$ 5,835	\$ -	\$ -	

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Class Allocation
12 Months Ended April 30, 2020

LOLP Methodology

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service GS	All Electric Schools AES	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary
Depreciation Expenses											
Power Production Plant											
Production Demand - LOLP	TDEPR	DEPPDB	PDEPLOLPDA	\$ 186,641,024	\$ 77,218,587	\$ 17,515,267	\$ 1,183,892	\$ 19,394,208	\$ 1,339,522	\$ 18,093,291	\$ 35,340,424
Production Energy	TDEPR	DEPPEB	E01	-	-	-	-	-	-	-	-
Total Power Production Plant		DEPPT		\$ 186,641,024	\$ 77,218,587	\$ 17,515,267	\$ 1,183,892	\$ 19,394,208	\$ 1,339,522	\$ 18,093,291	\$ 35,340,424
Transmission Plant											
Transmission Demand	TDEPR	DETRB	NCPT	\$ 28,318,995	\$ 12,164,546	\$ 3,588,481	\$ 317,398	\$ 2,707,336	\$ 179,380	\$ 2,160,047	\$ 4,613,890
Distribution Poles											
Specific	TDEPR	DEDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation											
General	TDEPR	DEDSG	NCPP	\$ 7,853,987	\$ 3,683,168	\$ 1,086,516	\$ 96,101	\$ 819,724	\$ 54,313	\$ 654,017	\$ 1,396,988
Distribution Primary & Secondary Lines											
Primary Specific	TDEPR	DEDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	TDEPR	DEDPLD	NCPP	\$ 6,425,610	\$ 3,013,323	\$ 888,915	\$ 78,624	\$ 670,644	\$ 44,435	\$ 535,073	\$ 1,142,923
Primary Customer	TDEPR	DEDPLC	Cust08	\$ 12,091,462	\$ 9,657,781	\$ 1,868,585	\$ 12,348	\$ 98,918	\$ 4,559	\$ 16,376	\$ 5,732
Secondary Demand	TDEPR	DEDSL	SICD	\$ 3,500,134	\$ 2,721,383	\$ 713,113	\$ 42,607	\$ -	\$ -	\$ -	\$ -
Secondary Customer	TDEPR	DEDSL	Cust07	\$ 6,483,921	\$ 5,183,296	\$ 1,002,863	\$ 6,627	\$ 53,089	\$ -	\$ 8,789	\$ -
Total Distribution Primary & Secondary Lines		DEDLT		\$ 28,501,128	\$ 20,575,783	\$ 4,473,475	\$ 140,206	\$ 822,652	\$ 48,994	\$ 560,238	\$ 1,148,655
Distribution Line Transformers											
Demand	TDEPR	DEDLTD	SICDT	\$ 4,741,348	\$ 3,022,680	\$ 792,065	\$ 47,324	\$ 503,237	\$ -	\$ 349,809	\$ -
Customer	TDEPR	DEDLTC	Cust09	\$ 4,111,943	\$ 3,287,119	\$ 635,991	\$ 4,203	\$ 33,668	\$ -	\$ 5,574	\$ -
Total Line Transformers		DEDLTT		\$ 8,853,292	\$ 6,309,799	\$ 1,428,056	\$ 51,527	\$ 536,905	\$ -	\$ 355,383	\$ -
Distribution Services											
Customer	TDEPR	DEDESC	C02	\$ 3,044,886	\$ 2,136,574	\$ 837,912	\$ 7,190	\$ 53,600	\$ -	\$ 9,537	\$ -
Distribution Meters											
Customer	TDEPR	DEDMC	MDA	\$ 2,175,672	\$ 1,331,114	\$ 512,075	\$ 11,248	\$ 144,466	\$ 33,976	\$ 28,068	\$ 60,421
Distribution Street & Customer Lighting											
Customer	TDEPR	DEDSCL	C04	\$ 3,565,166	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense											
Customer	TDEPR	DECAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.											
Customer	TDEPR	DECSI	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense											
Customer	TDEPR	DESEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		DET		\$ 268,954,148	\$ 123,419,571	\$ 29,441,781	\$ 1,807,562	\$ 24,478,891	\$ 1,656,184	\$ 21,860,580	\$ 42,560,378

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Class Allocation
12 Months Ended April 30, 2020

LOLP Methodology

Description	Ref	Name	Allocation Vector	Retail Transmission	Fluctuating Load	Outdoor Lighting	Lighting Energy	Traffic Energy	Outdoor Sports	Electric Vehicle	Solar Share	
				Service RTS - Transmission	Service FLS - Transmission	LS & RLS	LE	TE	Lighting OSL	Charging EV	SSP	
Depreciation Expenses												
Power Production Plant												
Production Demand - LOLP	TDEPR	DEPPDB	PDEPLOLPDA	\$ 11,573,104	\$ 4,880,824	\$ 70,955	\$ 809	\$ 9,725	\$ 1,640	\$ -	\$ 18,775	
Production Energy	TDEPR	DEPPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Power Production Plant		DEPPT		\$ 11,573,104	\$ 4,880,824	\$ 70,955	\$ 809	\$ 9,725	\$ 1,640	\$ -	\$ 18,775	
Transmission Plant												
Transmission Demand	TDEPR	DETRB	NCPT	\$ 1,476,388	\$ 902,929	\$ 201,518	\$ 2,378	\$ 1,308	\$ 3,397	\$ -	\$ -	
Distribution Poles												
Specific	TDEPR	DEDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Distribution Substation												
General	TDEPR	DEDSG	NCPP	\$ -	\$ -	\$ 61,015	\$ 720	\$ 396	\$ 1,028	\$ -	\$ -	
Distribution Primary & Secondary Lines												
Primary Specific	TDEPR	DEDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Primary Demand	TDEPR	DEDPLD	NCPP	\$ -	\$ -	\$ 49,919	\$ 589	\$ 324	\$ 841	\$ -	\$ -	
Primary Customer	TDEPR	DEDPLC	Cust08	\$ -	\$ -	\$ 425,084	\$ 66	\$ 1,881	\$ 133	\$ -	\$ -	
Secondary Demand	TDEPR	DEDSL D	SICD	\$ -	\$ -	\$ 22,618	\$ 267	\$ 147	\$ -	\$ -	\$ -	
Secondary Customer	TDEPR	DEDSL C	Cust07	\$ -	\$ -	\$ 228,141	\$ 36	\$ 1,010	\$ 71	\$ -	\$ -	
Total Distribution Primary & Secondary Lines		DEDLT		\$ -	\$ -	\$ 725,762	\$ 958	\$ 3,361	\$ 1,045	\$ -	\$ -	
Distribution Line Transformers												
Demand	TDEPR	DEDLTD	SICDT	\$ -	\$ -	\$ 25,123	\$ 296	\$ 163	\$ 650	\$ -	\$ -	
Customer	TDEPR	DEDLTC	Cust09	\$ -	\$ -	\$ 144,681	\$ 23	\$ 640	\$ 45	\$ -	\$ -	
Total Line Transformers		DEDLTT		\$ -	\$ -	\$ 169,804	\$ 319	\$ 803	\$ 696	\$ -	\$ -	
Distribution Services												
Customer	TDEPR	DEDESC	C02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72	\$ -	\$ -	
Distribution Meters												
Customer	TDEPR	DEDMC	MDA	\$ 35,823	\$ 1,810	\$ -	\$ 95	\$ 2,333	\$ 194	\$ 14,048	\$ -	
Distribution Street & Customer Lighting												
Customer	TDEPR	DEDSCL	C04	\$ -	\$ -	\$ 3,565,166	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer Accounts Expense												
Customer	TDEPR	DECAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer Service & Info.												
Customer	TDEPR	DECSI	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sales Expense												
Customer	TDEPR	DESEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total		DET		\$ 13,085,315	\$ 5,785,564	\$ 4,794,220	\$ 5,279	\$ 17,928	\$ 8,071	\$ 14,048	\$ 18,775	

KENTUCKY UTILITIES COMPANY
 Cost of Service Study
 Class Allocation
 12 Months Ended April 30, 2020

LOLP Methodology

Description	Ref	Name	Allocation Vector	Retail Transmission Service		Fluctuating Load Service		Outdoor Lighting	Lighting Energy	Traffic Energy	Outdoor Sports Lighting	Electric Vehicle Charging	Solar Share	
				RTS - Transmission	FLS - Transmission	LS & RLS	LE	TE	OSL	EV	SSP			
Accretion Expenses														
Power Production Plant														
Production Demand - LOLP	TACRT	ACPPDB	LOLP	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Production Energy	TACRT	ACPPEB	E01	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Total Power Production Plant		ACPPPT		\$	-	\$	-	\$	-	\$	-	\$	-	\$
Transmission Plant														
Transmission Demand	TACRT	ACTRB	NCPT	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Distribution Poles														
Specific	TACRT	ACDPS	NCPP	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Distribution Substation														
General	TACRT	ACDSG	NCPP	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Distribution Primary & Secondary Lines														
Primary Specific	TACRT	ACDPLS	NCPP	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Primary Demand	TACRT	ACDPLD	NCPP	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Primary Customer	TACRT	ACDPLC	Cust08	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Secondary Demand	TACRT	ACDSL	SICD	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Secondary Customer	TACRT	ACDSL	Cust07	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Total Distribution Primary & Secondary Lines		ACDLT		\$	-	\$	-	\$	-	\$	-	\$	-	\$
Distribution Line Transformers														
Demand	TACRT	ACDLTD	SICDT	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Customer	TACRT	ACDLTC	Cust09	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Total Line Transformers		ACDLTT		\$	-	\$	-	\$	-	\$	-	\$	-	\$
Distribution Services														
Customer	TACRT	ACDSC	C02	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Distribution Meters														
Customer	TACRT	ACDMC	C03	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Distribution Street & Customer Lighting														
Customer	TACRT	ACDSCL	C04	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Customer Accounts Expense														
Customer	TACRT	ACCAE	C05	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Customer Service & Info.														
Customer	TACRT	ACCSI	C05	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Sales Expense														
Customer	TACRT	DESEC	C06	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Total		ACT		\$	-	\$	-	\$	-	\$	-	\$	-	\$

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Class Allocation
12 Months Ended April 30, 2020

LOLP Methodology

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service GS	All Electric Schools AES	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary
Property Taxes											
Power Production Plant											
Production Demand - LOLP	PTAX	PTPPDB	PPTLOLPDA	\$ 18,046,843	\$ 7,465,072	\$ 1,693,281	\$ 114,452	\$ 1,874,926	\$ 129,498	\$ 1,749,161	\$ 3,416,520
Production Energy	PTAX	PTPPEB	E01	-	-	-	-	-	-	-	-
Total Power Production Plant		PTPPT		\$ 18,046,843	\$ 7,465,072	\$ 1,693,281	\$ 114,452	\$ 1,874,926	\$ 129,498	\$ 1,749,161	\$ 3,416,520
Transmission Plant											
Transmission Demand	PTAX	PTTRB	NCPT	\$ 4,377,408	\$ 1,880,334	\$ 554,689	\$ 49,062	\$ 418,486	\$ 27,728	\$ 333,889	\$ 713,192
Distribution Poles											
Specific	PTAX	PTDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation											
General	PTAX	PTDSG	NCPP	\$ 1,138,808	\$ 534,050	\$ 157,542	\$ 13,934	\$ 118,858	\$ 7,875	\$ 94,831	\$ 202,560
Distribution Primary & Secondary Lines											
Primary Specific	PTAX	PTDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	PTAX	PTDPLD	NCPP	\$ 931,697	\$ 436,924	\$ 128,890	\$ 11,400	\$ 97,242	\$ 6,443	\$ 77,584	\$ 165,721
Primary Customer	PTAX	PTDPLC	Cust08	\$ 1,753,231	\$ 1,400,354	\$ 270,940	\$ 1,790	\$ 14,343	\$ 661	\$ 2,374	\$ 831
Secondary Demand	PTAX	PTDSL	SICD	\$ 507,511	\$ 394,594	\$ 103,400	\$ 6,178	\$ -	\$ -	\$ -	\$ -
Secondary Customer	PTAX	PTDSL	Cust07	\$ 940,152	\$ 751,565	\$ 145,413	\$ 961	\$ 7,698	\$ -	\$ 1,274	\$ -
Total Distribution Primary & Secondary Lines		PTDLT		\$ 4,132,592	\$ 2,983,437	\$ 648,643	\$ 20,330	\$ 119,282	\$ 7,104	\$ 81,233	\$ 166,552
Distribution Line Transformers											
Demand	PTAX	PTDLTD	SICDT	\$ 687,484	\$ 438,281	\$ 114,847	\$ 6,862	\$ 72,968	\$ -	\$ 50,721	\$ -
Customer	PTAX	PTDLTC	Cust09	\$ 596,221	\$ 476,624	\$ 92,217	\$ 609	\$ 4,882	\$ -	\$ 808	\$ -
Total Line Transformers		PTDLTT		\$ 1,283,705	\$ 914,905	\$ 207,064	\$ 7,471	\$ 77,850	\$ -	\$ 51,530	\$ -
Distribution Services											
Customer	PTAX	PTDSC	C02	\$ 441,501	\$ 309,798	\$ 121,495	\$ 1,043	\$ 7,772	\$ -	\$ 1,383	\$ -
Distribution Meters											
Customer	PTAX	PTDMC	MPTA	\$ 315,467	\$ 193,037	\$ 74,261	\$ 1,631	\$ 20,950	\$ 4,927	\$ 4,070	\$ 8,762
Distribution Street & Customer Lighting											
Customer	PTAX	PTDSCL	C04	\$ 516,940	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense											
Customer	PTAX	PTCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.											
Customer	PTAX	PTCSI	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense											
Customer	PTAX	PTSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		PTT		\$ 30,253,263	\$ 14,280,633	\$ 3,456,975	\$ 207,923	\$ 2,638,125	\$ 177,132	\$ 2,316,097	\$ 4,507,586

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Class Allocation
12 Months Ended April 30, 2020

LOLP Methodology

Description	Ref	Name	Allocation Vector	Retail Transmission Service		Fluctuating Load Service		Outdoor Lighting	Lighting Energy	Traffic Energy	Outdoor Sports Lighting	Electric Vehicle Charging	Solar Share						
				RTS - Transmission	FLS - Transmission	LS & RLS	LE	TE	OSL	EV	SSP								
Property Taxes																			
Power Production Plant																			
Production Demand - LOLP	PTAX	PTPPDB	PPTLOLPDA	\$	1,118,825	\$	471,851	\$	6,860	\$	78	\$	940	\$	159	\$	-	\$	5,221
Production Energy	PTAX	PTPPEB	E01	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total Power Production Plant			PTPPT	\$	1,118,825	\$	471,851	\$	6,860	\$	78	\$	940	\$	159	\$	-	\$	5,221
Transmission Plant																			
Transmission Demand	PTAX	PTTRB	NCPT	\$	228,213	\$	139,570	\$	31,150	\$	368	\$	202	\$	525	\$	-	\$	-
Distribution Poles																			
Specific	PTAX	PTDPS	NCPP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Distribution Substation																			
General	PTAX	PTDSG	NCPP	\$	-	\$	-	\$	8,847	\$	104	\$	57	\$	149	\$	-	\$	-
Distribution Primary & Secondary Lines																			
Primary Specific	PTAX	PTDPLS	NCPP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Primary Demand	PTAX	PTDPLD	NCPP	\$	-	\$	-	\$	7,238	\$	85	\$	47	\$	122	\$	-	\$	-
Primary Customer	PTAX	PTDPLC	Cust08	\$	-	\$	-	\$	61,636	\$	10	\$	273	\$	19	\$	-	\$	-
Secondary Demand	PTAX	PTDSL	SICD	\$	-	\$	-	\$	3,280	\$	39	\$	21	\$	-	\$	-	\$	-
Secondary Customer	PTAX	PTDSL	Cust07	\$	-	\$	-	\$	33,080	\$	5	\$	146	\$	10	\$	-	\$	-
Total Distribution Primary & Secondary Lines			PTDLT	\$	-	\$	-	\$	105,234	\$	139	\$	487	\$	152	\$	-	\$	-
Distribution Line Transformers																			
Demand	PTAX	PTDLTD	SICDT	\$	-	\$	-	\$	3,643	\$	43	\$	24	\$	94	\$	-	\$	-
Customer	PTAX	PTDLTC	Cust09	\$	-	\$	-	\$	20,978	\$	3	\$	93	\$	7	\$	-	\$	-
Total Line Transformers			PTDLTT	\$	-	\$	-	\$	24,621	\$	46	\$	116	\$	101	\$	-	\$	-
Distribution Services																			
Customer	PTAX	PTDSC	C02	\$	-	\$	-	\$	-	\$	-	\$	-	\$	10	\$	-	\$	-
Distribution Meters																			
Customer	PTAX	PTDMC	MPTA	\$	5,195	\$	263	\$	-	\$	14	\$	338	\$	28	\$	1,989	\$	-
Distribution Street & Customer Lighting																			
Customer	PTAX	PTDSCL	C04	\$	-	\$	-	\$	516,940	\$	-	\$	-	\$	-	\$	-	\$	-
Customer Accounts Expense																			
Customer	PTAX	PTCAE	C05	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Customer Service & Info.																			
Customer	PTAX	PTCSI	C05	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Sales Expense																			
Customer	PTAX	PTSEC	C06	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total			PTT	\$	1,352,232	\$	611,684	\$	693,651	\$	749	\$	2,142	\$	1,124	\$	1,989	\$	5,221

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Class Allocation
12 Months Ended April 30, 2020

LOLP Methodology

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service GS	All Electric Schools AES	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary
Other Taxes											
Power Production Plant											
Production Demand - LOLP	OTAX	OTPPDB	LOLP	\$ 8,010,717	\$ 3,314,590	\$ 751,839	\$ 50,818	\$ 832,492	\$ 57,499	\$ 776,650	\$ 1,516,980
Production Energy	OTAX	OTPPEB	E01	-	-	-	-	-	-	-	-
Total Power Production Plant		OTPPPT		\$ 8,010,717	\$ 3,314,590	\$ 751,839	\$ 50,818	\$ 832,492	\$ 57,499	\$ 776,650	\$ 1,516,980
Transmission Plant											
Transmission Demand	OTAX	OTTRB	NCPT	\$ 1,943,064	\$ 834,652	\$ 246,218	\$ 21,778	\$ 185,760	\$ 12,308	\$ 148,208	\$ 316,575
Distribution Poles											
Specific	OTAX	OTDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation											
General	OTAX	OTDSG	NCPP	\$ 505,500	\$ 237,057	\$ 69,931	\$ 6,185	\$ 52,759	\$ 3,496	\$ 42,094	\$ 89,913
Distribution Primary & Secondary Lines											
Primary Specific	OTAX	OTDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	OTAX	OTDPLD	NCPP	\$ 413,566	\$ 193,944	\$ 57,213	\$ 5,060	\$ 43,164	\$ 2,860	\$ 34,438	\$ 73,561
Primary Customer	OTAX	OTDPLC	Cust08	\$ 778,233	\$ 621,596	\$ 120,266	\$ 795	\$ 6,367	\$ 293	\$ 1,054	\$ 369
Secondary Demand	OTAX	OTDSL D	SICD	\$ 225,276	\$ 175,154	\$ 45,897	\$ 2,742	\$ -	\$ -	\$ -	\$ -
Secondary Customer	OTAX	OTDSL C	Cust07	\$ 417,319	\$ 333,608	\$ 64,546	\$ 427	\$ 3,417	\$ -	\$ 566	\$ -
Total Distribution Primary & Secondary Lines		OTDLT		\$ 1,834,394	\$ 1,324,302	\$ 287,923	\$ 9,024	\$ 52,948	\$ 3,153	\$ 36,058	\$ 73,930
Distribution Line Transformers											
Demand	OTAX	OTDLTD	SICDT	\$ 305,163	\$ 194,546	\$ 50,979	\$ 3,046	\$ 32,389	\$ -	\$ 22,514	\$ -
Customer	OTAX	OTDLTC	Cust09	\$ 264,654	\$ 211,566	\$ 40,934	\$ 271	\$ 2,167	\$ -	\$ 359	\$ -
Total Line Transformers		OTDLTT		\$ 569,817	\$ 406,112	\$ 91,913	\$ 3,316	\$ 34,556	\$ -	\$ 22,873	\$ -
Distribution Services											
Customer	OTAX	OTDSC	C02	\$ 195,975	\$ 137,515	\$ 53,930	\$ 463	\$ 3,450	\$ -	\$ 614	\$ -
Distribution Meters											
Customer	OTAX	OTDMC	C03	\$ 140,031	\$ 86,230	\$ 33,172	\$ 729	\$ 9,359	\$ 2,201	\$ 1,818	\$ 3,914
Distribution Street & Customer Lighting											
Customer	OTAX	OTDSCL	C04	\$ 229,462	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense											
Customer	OTAX	OTCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.											
Customer	OTAX	OTCSI	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense											
Customer	OTAX	OTSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		OTT		\$ 13,428,960	\$ 6,340,457	\$ 1,534,925	\$ 92,313	\$ 1,171,323	\$ 78,657	\$ 1,028,316	\$ 2,001,312

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Class Allocation
12 Months Ended April 30, 2020

LOLP Methodology

Description	Ref	Name	Allocation Vector	Retail Transmission Service		Fluctuating Load Service		Outdoor Lighting	Lighting Energy	Traffic Energy	Outdoor Sports Lighting	Electric Vehicle Charging	Solar Share						
				RTS - Transmission	FLS - Transmission	LS & RLS	LE	TE	OSL	EV	SSP								
Other Taxes																			
Power Production Plant																			
Production Demand - LOLP	OTAX	OTPPDB	LOLP	\$	496,773	\$	209,508	\$	3,046	\$	35	\$	417	\$	70	\$	-	\$	-
Production Energy	OTAX	OTPPEB	E01	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total Power Production Plant		OTPPPT		\$	496,773	\$	209,508	\$	3,046	\$	35	\$	417	\$	70	\$	-	\$	-
Transmission Plant																			
Transmission Demand	OTAX	OTTRB	NCPT	\$	101,300	\$	61,953	\$	13,827	\$	163	\$	90	\$	233	\$	-	\$	-
Distribution Poles																			
Specific	OTAX	OTDPS	NCPP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Distribution Substation																			
General	OTAX	OTDSG	NCPP	\$	-	\$	-	\$	3,927	\$	46	\$	25	\$	66	\$	-	\$	-
Distribution Primary & Secondary Lines																			
Primary Specific	OTAX	OTDPLS	NCPP	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Primary Demand	OTAX	OTDPLD	NCPP	\$	-	\$	-	\$	3,213	\$	38	\$	21	\$	54	\$	-	\$	-
Primary Customer	OTAX	OTDPLC	Cust08	\$	-	\$	-	\$	27,359	\$	4	\$	121	\$	9	\$	-	\$	-
Secondary Demand	OTAX	OTDSL D	SICD	\$	-	\$	-	\$	1,456	\$	17	\$	9	\$	-	\$	-	\$	-
Secondary Customer	OTAX	OTDSL C	Cust07	\$	-	\$	-	\$	14,684	\$	2	\$	65	\$	5	\$	-	\$	-
Total Distribution Primary & Secondary Lines		OTDLT		\$	-	\$	-	\$	46,712	\$	62	\$	216	\$	67	\$	-	\$	-
Distribution Line Transformers																			
Demand	OTAX	OTDLTD	SICDT	\$	-	\$	-	\$	1,617	\$	19	\$	10	\$	42	\$	-	\$	-
Customer	OTAX	OTDLTC	Cust09	\$	-	\$	-	\$	9,312	\$	1	\$	41	\$	3	\$	-	\$	-
Total Line Transformers		OTDLTT		\$	-	\$	-	\$	10,929	\$	21	\$	52	\$	45	\$	-	\$	-
Distribution Services																			
Customer	OTAX	OTDSC	C02	\$	-	\$	-	\$	-	\$	-	\$	-	\$	5	\$	-	\$	-
Distribution Meters																			
Customer	OTAX	OTDMC	C03	\$	2,321	\$	117	\$	-	\$	6	\$	151	\$	13	\$	-	\$	-
Distribution Street & Customer Lighting																			
Customer	OTAX	OTDSCL	C04	\$	-	\$	-	\$	229,462	\$	-	\$	-	\$	-	\$	-	\$	-
Customer Accounts Expense																			
Customer	OTAX	OTCAE	C05	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Customer Service & Info.																			
Customer	OTAX	OTCSI	C05	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Sales Expense																			
Customer	OTAX	OTSEC	C06	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total		OTT		\$	600,394	\$	271,579	\$	307,902	\$	333	\$	952	\$	499	\$	-	\$	-

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Class Allocation
12 Months Ended April 30, 2020

LOLP Methodology

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service GS	All Electric Schools AES	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary
Interest											
Power Production Plant											
Production Demand - LOLP	INTLTD	INTPPDB	LOLP	\$ 65,140,685	\$ 26,953,226	\$ 6,113,722	\$ 413,239	\$ 6,769,568	\$ 467,561	\$ 6,315,482	\$ 12,335,611
Production Energy	INTLTD	INTPPEB	E01	-	-	-	-	-	-	-	-
Total Power Production Plant		INTPPT		\$ 65,140,685	\$ 26,953,226	\$ 6,113,722	\$ 413,239	\$ 6,769,568	\$ 467,561	\$ 6,315,482	\$ 12,335,611
Transmission Plant											
Transmission Demand	INTLTD	INTTRB	NCPT	\$ 15,800,400	\$ 6,787,130	\$ 2,002,170	\$ 177,090	\$ 1,510,541	\$ 100,084	\$ 1,205,184	\$ 2,574,290
Distribution Poles Specific											
Distribution Poles Specific	INTLTD	INTDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation General											
Distribution Substation General	INTLTD	INTDSG	NCPP	\$ 4,110,567	\$ 1,927,671	\$ 568,654	\$ 50,297	\$ 429,022	\$ 28,426	\$ 342,295	\$ 731,146
Distribution Primary & Secondary Lines											
Primary Specific	INTLTD	INTDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	INTLTD	INTDPLD	NCPP	\$ 3,362,992	\$ 1,577,093	\$ 465,235	\$ 41,150	\$ 350,997	\$ 23,256	\$ 280,043	\$ 598,175
Primary Customer	INTLTD	INTDPLC	Cust08	\$ 6,328,348	\$ 5,054,624	\$ 977,967	\$ 6,463	\$ 51,771	\$ 2,386	\$ 8,571	\$ 3,000
Secondary Demand	INTLTD	INTDSL D	SICD	\$ 1,831,877	\$ 1,424,299	\$ 373,224	\$ 22,299	\$ -	\$ -	\$ -	\$ -
Secondary Customer	INTLTD	INTDSL C	Cust07	\$ 3,393,511	\$ 2,712,799	\$ 524,872	\$ 3,469	\$ 27,785	\$ -	\$ 4,600	\$ -
Total Distribution Primary & Secondary Lines		INTDLT		\$ 14,916,728	\$ 10,768,814	\$ 2,341,297	\$ 73,380	\$ 430,554	\$ 25,642	\$ 293,213	\$ 601,175
Distribution Line Transformers											
Demand	INTLTD	INTDLTD	SICDT	\$ 2,481,495	\$ 1,581,990	\$ 414,546	\$ 24,768	\$ 263,381	\$ -	\$ 183,081	\$ -
Customer	INTLTD	INTDLTC	Cust09	\$ 2,152,081	\$ 1,720,390	\$ 332,861	\$ 2,200	\$ 17,621	\$ -	\$ 2,917	\$ -
Total Line Transformers		INTDLTT		\$ 4,633,576	\$ 3,302,380	\$ 747,406	\$ 26,968	\$ 281,001	\$ -	\$ 185,998	\$ -
Distribution Services Customer											
Distribution Services Customer	INTLTD	INTDSC	C02	\$ 1,593,612	\$ 1,118,226	\$ 438,541	\$ 3,763	\$ 28,053	\$ -	\$ 4,992	\$ -
Distribution Meters Customer											
Distribution Meters Customer	INTLTD	INTDMC	C03	\$ 1,138,688	\$ 701,197	\$ 269,748	\$ 5,925	\$ 76,101	\$ 17,898	\$ 14,785	\$ 31,828
Distribution Street & Customer Lighting Customer											
Distribution Street & Customer Lighting Customer	INTLTD	INTDSCL	C04	\$ 1,865,912	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense Customer											
Customer Accounts Expense Customer	INTLTD	INTCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info. Customer											
Customer Service & Info. Customer	INTLTD	INTCSI	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense Customer											
Sales Expense Customer	INTLTD	INTSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		INTT		\$ 109,200,168	\$ 51,558,645	\$ 12,481,537	\$ 750,662	\$ 9,524,840	\$ 639,611	\$ 8,361,949	\$ 16,274,051

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Class Allocation
12 Months Ended April 30, 2020

LOLP Methodology

Description	Ref	Name	Allocation Vector	Retail Transmission	Fluctuating Load	Outdoor Lighting	Lighting Energy	Traffic Energy	Outdoor Sports	Electric Vehicle	Solar Share
				Service	Service				Lighting	Charging	Share
				RTS - Transmission	FLS - Transmission	LS & RLS	LE	TE	OSL	EV	SSP
Interest											
Power Production Plant											
Production Demand - LOLP	INTLTD	INTPPDB	LOLP	\$ 4,039,604	\$ 1,703,657	\$ 24,767	\$ 282	\$ 3,395	\$ 572	\$ -	\$ -
Production Energy	INTLTD	INTPPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant		INTPPT		\$ 4,039,604	\$ 1,703,657	\$ 24,767	\$ 282	\$ 3,395	\$ 572	\$ -	\$ -
Transmission Plant											
Transmission Demand	INTLTD	INTTRB	NCPT	\$ 823,741	\$ 503,783	\$ 112,435	\$ 1,327	\$ 730	\$ 1,895	\$ -	\$ -
Distribution Poles											
Specific	INTLTD	INTDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation											
General	INTLTD	INTDSG	NCPP	\$ -	\$ -	\$ 31,934	\$ 377	\$ 207	\$ 538	\$ -	\$ -
Distribution Primary & Secondary Lines											
Primary Specific	INTLTD	INTDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	INTLTD	INTDPLD	NCPP	\$ -	\$ -	\$ 26,126	\$ 308	\$ 170	\$ 440	\$ -	\$ -
Primary Customer	INTLTD	INTDPLC	Cust08	\$ -	\$ -	\$ 222,477	\$ 35	\$ 984	\$ 69	\$ -	\$ -
Secondary Demand	INTLTD	INTDSL	SICD	\$ -	\$ -	\$ 11,838	\$ 140	\$ 77	\$ -	\$ -	\$ -
Secondary Customer	INTLTD	INTDSL	Cust07	\$ -	\$ -	\$ 119,403	\$ 19	\$ 528	\$ 37	\$ -	\$ -
Total Distribution Primary & Secondary Lines		INTDLT		\$ -	\$ -	\$ 379,844	\$ 501	\$ 1,759	\$ 547	\$ -	\$ -
Distribution Line Transformers											
Demand	INTLTD	INTDLTD	SICDT	\$ -	\$ -	\$ 13,148	\$ 155	\$ 85	\$ 340	\$ -	\$ -
Customer	INTLTD	INTDLTC	Cust09	\$ -	\$ -	\$ 75,722	\$ 12	\$ 335	\$ 24	\$ -	\$ -
Total Line Transformers		INTDLTT		\$ -	\$ -	\$ 88,871	\$ 167	\$ 420	\$ 364	\$ -	\$ -
Distribution Services											
Customer	INTLTD	INTDSC	C02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38	\$ -	\$ -
Distribution Meters											
Customer	INTLTD	INTDMC	C03	\$ 18,871	\$ 954	\$ -	\$ 50	\$ 1,229	\$ 102	\$ -	\$ -
Distribution Street & Customer Lighting											
Customer	INTLTD	INTDSCL	C04	\$ -	\$ -	\$ 1,865,912	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense											
Customer	INTLTD	INTCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.											
Customer	INTLTD	INTCSI	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense											
Customer	INTLTD	INTSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		INTT		\$ 4,882,215	\$ 2,208,394	\$ 2,503,764	\$ 2,704	\$ 7,741	\$ 4,057	\$ -	\$ -

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Class Allocation
12 Months Ended April 30, 2020

LOLP Methodology

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service GS	All Electric Schools AES	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary
Cost of Service Summary -- Unadjusted											
Operating Revenues											
Sales		REVUC	R01	\$ 1,421,546,812	\$ 548,415,756	\$ 195,335,990	\$ 10,580,354	\$ 153,184,603	\$ 12,152,454	\$ 123,859,983	\$ 238,251,994
Sales for Resale			Energy	5,429,812	1,831,584	534,335	40,594	555,401	43,206	564,415	1,207,029
Curtaileable Service Rider				(18,175,605)							(1,041,226)
LATE PAYMENT CHARGES			LPAY	3,803,817	2,958,791	596,155	21,981	176,072	8,115	29,157	10,216
RECONNECT CHARGES			RECON	2,110,069	2,015,255	91,574	256	2,048	94	339	119
OTHER SERVICE CHARGES			MISCSERV	59,265	6,765	9,972	3,765	30,159	1,390	4,994	1,750
RENT FROM ELEC PROPERTY			RFEP	3,139,768	1,485,929	363,012	21,893	271,016	18,274	237,862	464,450
TRANSMISSION SERVICE			PLTRT	21,007,438	9,023,835	2,661,987	235,450	2,008,341	133,067	1,602,354	3,422,650
ANCILLARY SERVICES			LOLP	1,406,543	581,985	132,010	8,923	146,171	10,096	136,366	266,355
TAX REMITTANCE COMPENSATION			MISCSERV	600	68	101	38	305	14	51	18
RETURN CHECK CHARGES			RETURN	162,427	151,263	10,024	97	776	36	129	45
OTHER MISC REVENUES			MISCSERV	72,900	8,321	12,267	4,631	37,098	1,710	6,143	2,152
EXCESS FACILITIES CHARGES			MISCSERV	30,678	3,502	5,162	1,949	15,612	720	2,585	906
REFINED COAL LICENSE FEES			LOLP	7,051,183	2,917,564	661,783	44,731	732,775	50,611	683,622	1,335,274
EV CHARGING STATION RENTAL				5,721							
Total Operating Revenues		TOR		\$ 1,447,651,428	\$ 569,400,618	\$ 200,414,371	\$ 10,964,662	\$ 157,160,378	\$ 12,419,786	\$ 127,128,001	\$ 243,921,731
Operating Expenses											
Operation and Maintenance Expenses				\$ 884,639,921	\$ 356,817,400	\$ 102,469,234	\$ 6,588,101	\$ 81,331,675	\$ 6,146,820	\$ 78,715,432	\$ 162,791,019
Depreciation and Amortization Expenses				268,954,148	123,419,571	29,441,781	1,807,562	24,478,891	1,656,184	21,860,580	42,560,378
Regulatory Credits and Accretion Expenses				-	-	-	-	-	-	-	-
Property Taxes			NPT	30,253,263	14,280,633	3,456,975	207,923	2,638,125	177,132	2,316,097	4,507,586
Other Taxes				13,428,960	6,340,457	1,534,925	92,313	1,171,323	78,657	1,028,316	2,001,312
Gain Disposition of Allowances				-	-	-	-	-	-	-	-
State and Federal Income Taxes			TAXINC	24,634,790	2,963,663	8,904,634	264,906	6,633,644	649,375	2,590,537	2,754,872
Total Operating Expenses		TOE		\$ 1,221,911,083	\$ 503,821,726	\$ 145,807,549	\$ 8,960,805	\$ 116,253,658	\$ 8,708,167	\$ 106,510,961	\$ 214,615,166
Net Operating Income (Unadjusted)		TOM		\$ 225,740,344	\$ 65,578,892	\$ 54,606,823	\$ 2,003,857	\$ 40,906,720	\$ 3,711,620	\$ 20,617,040	\$ 29,306,565
Net Cost Rate Base				\$ 4,045,218,982	\$ 1,913,829,758	\$ 467,548,044	\$ 28,196,993	\$ 349,060,438	\$ 23,535,963	\$ 306,358,758	\$ 598,196,354
Taxable Income Unadjusted											
Total Operating Revenue				\$ 1,447,651,428	\$ 569,400,618	\$ 200,414,371	\$ 10,964,662	\$ 157,160,378	\$ 12,419,786	\$ 127,128,001	\$ 243,921,731
Operating Expenses				\$ 1,197,276,293	\$ 500,858,062	\$ 136,902,915	\$ 8,695,899	\$ 109,620,015	\$ 8,058,792	\$ 103,920,425	\$ 211,860,294
Interest Expense		INTEXP		\$ 109,200,168	\$ 51,558,645	\$ 12,481,537	\$ 750,662	\$ 9,524,840	\$ 639,611	\$ 8,361,949	\$ 16,274,051
Taxable Income		TAXINC		\$ 141,174,967	\$ 16,983,911	\$ 51,029,919	\$ 1,518,101	\$ 38,015,524	\$ 3,721,384	\$ 14,845,627	\$ 15,787,386

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Class Allocation
12 Months Ended April 30, 2020

LOLP Methodology

Description	Ref	Name	Allocation Vector	Retail Transmission	Fluctuating Load	Outdoor Lighting	Lighting Energy	Traffic Energy	Outdoor Sports	Electric Vehicle	Solar Share	
				Service RTS - Transmission	Service FLS - Transmission	LS & RLS	LE	TE	Lighting OSL	Charging EV	SSP	
Cost of Service Summary -- Unadjusted												
Operating Revenues												
Sales	REVUC	R01		\$ 80,897,271	\$ 31,706,991	\$ 26,808,058	\$ 83,913	\$ 162,373	\$ 51,252	\$ 2,599	\$ 53,220	
Sales for Resale		Energy		431,910	182,567	37,767	408	482	115	-	-	
Curtailed Service Rider				(3,055,799)	(14,078,580)							
LATE PAYMENT CHARGES		LPAY		985	39	2,306	-	-	-	-	-	
RECONNECT CHARGES		RECON		11	0	373	-	-	-	-	-	
OTHER SERVICE CHARGES		MISCSERV		169	7	294	-	-	-	-	-	
RENT FROM ELEC PROPERTY		RFEP		139,196	63,515	74,186	86	227	123	-	-	
TRANSMISSION SERVICE		PLTRT		1,095,206	669,806	149,489	1,764	971	2,520	-	-	
ANCILLARY SERVICES		LOLP		87,225	36,786	535	6	73	12	-	-	
TAX REMITTANCE COMPENSATION		MISCSERV		2	0	3	-	-	-	-	-	
RETURN CHECK CHARGES		RETURN		4	0	53	-	-	-	-	-	
OTHER MISC REVENUES		MISCSERV		207	8	361	-	-	-	-	-	
EXCESS FACILITIES CHARGES		MISCSERV		87	3	152	-	-	-	-	-	
REFINED COAL LICENSE FEES		LOLP		437,269	184,413	2,681	31	367	62	-	-	
EV CHARGING STATION RENTAL										5,721	-	
Total Operating Revenues	TOR			\$ 80,033,743	\$ 18,765,556	\$ 27,076,258	\$ 86,208	\$ 164,493	\$ 54,084	\$ 8,320	\$ 53,220	
Operating Expenses												
Operation and Maintenance Expenses				\$ 55,826,633	\$ 24,039,038	\$ 9,675,726	\$ 51,761	\$ 85,524	\$ 26,862	\$ 6,399	\$ 68,299	
Depreciation and Amortization Expenses				13,085,315	5,785,564	4,794,220	5,279	17,928	8,071	14,048	18,775	
Regulatory Credits and Accretion Expenses				-	-	-	-	-	-	-	-	
Property Taxes		NPT		1,352,232	611,684	693,651	749	2,142	1,124	1,989	5,221	
Other Taxes				600,394	271,579	307,902	333	952	499	-	-	
Gain Disposition of Allowances				-	-	-	-	-	-	-	-	
State and Federal Income Taxes		TAXINC		\$ 748,066	\$ (2,469,273)	\$ 1,588,108	\$ 4,429	\$ 8,761	\$ 2,351	\$ (2,463)	\$ (6,819)	
Total Operating Expenses	TOE			\$ 71,612,640	\$ 28,238,591	\$ 17,059,607	\$ 62,550	\$ 115,307	\$ 38,906	\$ 19,973	\$ 85,477	
Net Operating Income (Unadjusted)	TOM			\$ 8,421,102	\$ (9,473,035)	\$ 10,016,651	\$ 23,657	\$ 49,186	\$ 15,178	\$ (11,653)	\$ (32,257)	
Net Cost Rate Base				\$ 179,279,651	\$ 81,805,214	\$ 95,549,460	\$ 110,710	\$ 291,866	\$ 158,533	\$ 124,112	\$ 1,173,128	
Taxable Income Unadjusted												
Total Operating Revenue				\$ 80,033,743	\$ 18,765,556	\$ 27,076,258	\$ 86,208	\$ 164,493	\$ 54,084	\$ 8,320	\$ 53,220	
Operating Expenses				\$ 70,864,574	\$ 30,707,864	\$ 15,471,499	\$ 58,121	\$ 106,546	\$ 36,556	\$ 22,436	\$ 92,295	
Interest Expense	INTEXP			\$ 4,882,215	\$ 2,208,394	\$ 2,503,764	\$ 2,704	\$ 7,741	\$ 4,057	\$ -	\$ -	
Taxable Income	TAXINC			\$ 4,286,953	\$ (14,150,702)	\$ 9,100,995	\$ 25,382	\$ 50,206	\$ 13,472	\$ (14,116)	\$ (39,075)	

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Class Allocation
12 Months Ended April 30, 2020

LOLP Methodology

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service GS	All Electric Schools AES	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary
Cost of Service Summary -- Pro-Forma											
Operating Revenues											
Total Pro-Forma Operating Revenue				\$ 1,447,651,428	\$ 569,400,618	\$ 200,414,371	\$ 10,964,662	\$ 157,160,378	\$ 12,419,786	\$ 127,128,001	\$ 243,921,731
Operating Expenses											
Operation and Maintenance Expenses				\$ 884,639,921	\$ 356,817,400	\$ 102,469,234	\$ 6,588,101	\$ 81,331,675	\$ 6,146,820	\$ 78,715,432	\$ 162,791,019
Depreciation and Amortization Expenses				268,954,148	123,419,571	29,441,781	1,807,562	24,478,891	1,656,184	21,860,580	42,560,378
Regulatory Credits and Accretion Expenses				-	-	-	-	-	-	-	-
Property Taxes			NPT	30,253,263	14,280,633	3,456,975	207,923	2,638,125	177,132	2,316,097	4,507,586
Other Taxes				13,428,960	6,340,457	1,534,925	92,313	1,171,323	78,657	1,028,316	2,001,312
Gain Disposition of Allowances				-	-	-	-	-	-	-	-
State and Federal Income Taxes			TAXINC	24,634,790	2,963,663	8,904,634	264,906	6,633,644	649,375	2,590,537	2,754,872
Specific Assignment of Curtailable Service Rider Credit				(18,175,605)	-	-	-	-	-	-	(1,041,226)
Total Operating Expenses			TOE	\$ 1,221,911,083	\$ 511,342,236	\$ 147,513,404	\$ 9,076,107	\$ 118,142,509	\$ 8,838,626	\$ 108,273,112	\$ 217,015,831
Net Operating Income (Adjusted)				\$ 225,740,344	\$ 58,058,382	\$ 52,900,967	\$ 1,888,555	\$ 39,017,870	\$ 3,581,160	\$ 18,854,889	\$ 26,905,899
Adjusted Net Cost Rate Base				\$ 4,045,218,982	\$ 1,913,829,758	\$ 467,548,044	\$ 28,196,993	\$ 349,060,438	\$ 23,535,963	\$ 306,358,758	\$ 598,196,354
Rate of Return				5.58%	3.03%	11.31%	6.70%	11.18%	15.22%	6.15%	4.50%
Taxable Income Pro-Forma											
Total Operating Revenue				\$ 1,447,651,428	\$ 569,400,618	\$ 200,414,371	\$ 10,964,662	\$ 157,160,378	\$ 12,419,786	\$ 127,128,001	\$ 243,921,731
Operating Expenses				\$ 1,197,276,293	\$ 508,378,573	\$ 138,608,770	\$ 8,811,201	\$ 111,508,865	\$ 8,189,251	\$ 105,682,575	\$ 214,260,960
Interest Expense			INTEXP	\$ 109,200,168	\$ 51,558,645	\$ 12,481,537	\$ 750,662	\$ 9,524,840	\$ 639,611	\$ 8,361,949	\$ 16,274,051
Interest Synchronization Adjustment			INTEXP	\$ 6,243,936	\$ 2,948,062	\$ 713,679	\$ 42,922	\$ 544,619	\$ 36,572	\$ 478,126	\$ 930,531
Taxable Income			TXINCPF	\$ 134,931,031	\$ 6,515,339	\$ 48,610,384	\$ 1,359,877	\$ 35,582,055	\$ 3,554,353	\$ 12,605,350	\$ 12,456,189

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Class Allocation
12 Months Ended April 30, 2020

LOLP Methodology

Description	Ref	Name	Allocation Vector	Retail Transmission Service	Fluctuating Load Service	Outdoor Lighting	Lighting Energy	Traffic Energy	Outdoor Sports Lighting	Electric Vehicle Charging	Solar Share	
				RTS - Transmission	FLS - Transmission	LS & RLS	LE	TE	OSL	EV	SSP	
Cost of Service Summary -- Pro-Forma												
Operating Revenues												
Total Pro-Forma Operating Revenue				\$ 80,033,743	\$ 18,765,556	\$ 27,076,258	\$ 86,208	\$ 164,493	\$ 54,084	\$ 8,320	\$ 53,220	
Operating Expenses												
Operation and Maintenance Expenses				\$ 55,826,633	\$ 24,039,038	\$ 9,675,726	\$ 51,761	\$ 85,524	\$ 26,862	\$ 6,399	\$ 68,299	
Depreciation and Amortization Expenses				13,085,315	5,785,564	4,794,220	5,279	17,928	8,071	14,048	18,775	
Regulatory Credits and Accretion Expenses				-	-	-	-	-	-	-	-	
Property Taxes		NPT		1,352,232	611,684	693,651	749	2,142	1,124	1,989	5,221	
Other Taxes				600,394	271,579	307,902	333	952	499	-	-	
Gain Disposition of Allowances				-	-	-	-	-	-	-	-	
State and Federal Income Taxes		TAXINC		\$ 748,066	\$ (2,469,273)	\$ 1,588,108	\$ 4,429	\$ 8,761	\$ 2,351	\$ (2,463)	\$ (6,819)	
Specific Assignment of Curtailable Service Rider Credit				(3,055,799)	(14,078,580)	-	-	-	-	-	-	
Total Operating Expenses		TOE		\$ 69,683,975	\$ 14,635,367	\$ 17,066,517	\$ 62,629	\$ 116,254	\$ 39,066	\$ 19,973	\$ 85,477	
Net Operating Income (Adjusted)				\$ 10,349,768	\$ 4,130,190	\$ 10,009,740	\$ 23,579	\$ 48,239	\$ 15,018	\$ (11,653)	\$ (32,257)	
Adjusted Net Cost Rate Base				\$ 179,279,651	\$ 81,805,214	\$ 95,549,460	\$ 110,710	\$ 291,866	\$ 158,533	\$ 124,112	\$ 1,173,128	
Rate of Return				5.77%	5.05%	10.48%	21.30%	16.53%	9.47%	-9.39%	-2.75%	
Taxable Income Pro-Forma												
Total Operating Revenue				\$ 80,033,743	\$ 18,765,556	\$ 27,076,258	\$ 86,208	\$ 164,493	\$ 54,084	\$ 8,320	\$ 53,220	
Operating Expenses				\$ 68,935,909	\$ 17,104,640	\$ 15,478,409	\$ 58,200	\$ 107,494	\$ 36,715	\$ 22,436	\$ 92,295	
Interest Expense		INTEXP		\$ 4,882,215	\$ 2,208,394	\$ 2,503,764	\$ 2,704	\$ 7,741	\$ 4,057	\$ -	\$ -	
Interest Synchronization Adjustment			INTEXP	\$ 279,159	\$ 126,273	\$ 143,162	\$ 155	\$ 443	\$ 232	\$ -	\$ -	
Taxable Income		TXINCPF		\$ 5,936,459	\$ (673,751)	\$ 8,950,923	\$ 25,149	\$ 48,816	\$ 13,080	\$ (14,116)	\$ (39,075)	

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Class Allocation
12 Months Ended April 30, 2020

LOLP Methodology

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service GS	All Electric Schools AES	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary
Cost of Service Summary – Adjusted for Proposed Increase											
Operating Revenue											
Total Operating Revenue				\$ 1,447,651,428	\$ 569,400,618	\$ 200,414,371	\$ 10,964,662	\$ 157,160,378	\$ 12,419,786	\$ 127,128,001	\$ 243,921,731
Proposed Increase				\$ 112,918,874	\$ 50,440,057	\$ 15,621,049	\$ 852,252	\$ 11,291,546	\$ 894,458	\$ 8,381,858	\$ 15,925,393
Revenue Adjustment for Solar Share and EV				\$ 199,767	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Changes to EVSE-R				\$ (794)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Changes in Late Payment Fees			LPAY	\$ (337,386)	\$ (262,435)	\$ (52,877)	\$ (1,950)	\$ (15,617)	\$ (720)	\$ (2,586)	\$ (906)
Changes in Return Check Charges			RETURN	\$ (86,814)	\$ (80,847)	\$ (5,357)	\$ (52)	\$ (415)	\$ (19)	\$ (69)	\$ (24)
Changes in Miscellaneous Charges			MISCSERV	\$ (34,022)	\$ (3,883)	\$ (5,725)	\$ (2,161)	\$ (17,313)	\$ (798)	\$ (2,867)	\$ (1,005)
Total Pro-Forma Operating Revenue				\$ 1,560,311,053	\$ 619,493,509	\$ 215,971,461	\$ 11,812,751	\$ 168,418,579	\$ 13,312,707	\$ 135,504,337	\$ 259,845,189
Operating Expenses											
Total Operating Expenses				\$ 1,221,911,083	\$ 511,342,236	\$ 147,513,404	\$ 9,076,107	\$ 118,142,509	\$ 8,838,626	\$ 108,273,112	\$ 217,015,831
Pro-Forma Adjustments											
Increase in Uncollectible Expense			0.316%	\$ 356,004	\$ 158,294	\$ 49,160	\$ 2,680	\$ 35,576	\$ 2,822	\$ 26,469	\$ 50,318
Increase in PSC Fees			0.200%	\$ 225,319	\$ 100,186	\$ 31,114	\$ 1,696	\$ 22,516	\$ 1,786	\$ 16,753	\$ 31,847
Incremental Income Taxes			24.82%	\$ 27,963,536	\$ 12,433,686	\$ 3,861,465	\$ 210,506	\$ 2,794,427	\$ 221,634	\$ 2,079,112	\$ 3,952,403
Total Pro-Forma Operating Expenses				\$ 1,250,455,943	\$ 524,034,401	\$ 151,455,144	\$ 9,290,990	\$ 120,995,028	\$ 9,064,868	\$ 110,395,446	\$ 221,050,399
Net Operating Income				\$ 309,855,110	\$ 95,459,108	\$ 64,516,317	\$ 2,521,761	\$ 47,423,551	\$ 4,247,840	\$ 25,108,891	\$ 38,794,790
Net Cost Rate Base				\$ 4,045,218,982	\$ 1,913,829,758	\$ 467,548,044	\$ 28,196,993	\$ 349,060,438	\$ 23,535,963	\$ 306,358,758	\$ 598,196,354
Rate of Return				7.66%	4.99%	13.80%	8.94%	13.59%	18.05%	8.20%	6.49%

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Class Allocation
12 Months Ended April 30, 2020

LOLP Methodology

Description	Ref	Name	Allocation Vector	Retail Transmission	Fluctuating Load	Outdoor Lighting	Lighting Energy	Traffic Energy	Outdoor Sports	Electric Vehicle	Solar Share	
				Service RTS - Transmission	Service FLS - Transmission	LS & RLS	LE	TE	Lighting OSL	Charging EV	SSP	
Cost of Service Summary – Adjusted for Proposed Increase												
Operating Revenue												
Total Operating Revenue				\$ 80,033,743	\$ 18,765,556	\$ 27,076,258	\$ 86,208	\$ 164,493	\$ 54,084	\$ 8,320	\$ 53,220	
Proposed Increase				\$ 5,347,588	\$ 2,077,780	\$ 2,090,440	\$ -	\$ (396)	\$ 3,921	\$ (2,064)	\$ (5,008)	
Revenue Adjustment for Solar Share and EV				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,199	\$ 168,568	
Changes to EVSE-R				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (794)	\$ -	
Changes in Late Payment Fees		LPAY		\$ (87)	\$ (3)	\$ (205)	\$ -	\$ -	\$ -	\$ -	\$ -	
Changes in Return Check Charges		RETURN		\$ (2)	\$ (0)	\$ (28)	\$ -	\$ -	\$ -	\$ -	\$ -	
Changes in Miscellaneous Charges		MISC SERV		\$ (97)	\$ (4)	\$ (169)	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Pro-Forma Operating Revenue				\$ 85,381,144	\$ 20,843,329	\$ 29,166,296	\$ 86,208	\$ 164,097	\$ 58,005	\$ 36,661	\$ 216,780	
Operating Expenses												
Total Operating Expenses				\$ 69,683,975	\$ 14,635,367	\$ 17,066,517	\$ 62,629	\$ 116,254	\$ 39,066	\$ 19,973	\$ 85,477	
Pro-Forma Adjustments												
Increase in Uncollectible Expense			0.316%	\$ 16,898	\$ 6,566	\$ 6,605	\$ -	\$ (1)	\$ 12	\$ 90	\$ 517	
Increase in PSC Fees			0.200%	\$ 10,695	\$ 4,156	\$ 4,180	\$ -	\$ (1)	\$ 8	\$ 57	\$ 327	
Incremental Income Taxes			24.82%	\$ 1,327,292	\$ 515,729	\$ 518,774	\$ -	\$ (98)	\$ 973	\$ 7,035	\$ 40,598	
Total Pro-Forma Operating Expenses				\$ 71,038,860	\$ 15,161,817	\$ 17,596,076	\$ 62,629	\$ 116,154	\$ 40,060	\$ 27,154	\$ 126,918	
Net Operating Income				\$ 14,342,284	\$ 5,681,512	\$ 11,570,220	\$ 23,579	\$ 47,943	\$ 17,945	\$ 9,507	\$ 89,862	
Net Cost Rate Base				\$ 179,279,651	\$ 81,805,214	\$ 95,549,460	\$ 110,710	\$ 291,866	\$ 158,533	\$ 124,112	\$ 1,173,128	
Rate of Return				8.00%	6.95%	12.11%	21.30%	16.43%	11.32%	7.66%	7.66%	

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Class Allocation
12 Months Ended April 30, 2020

LOLP Methodology

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service GS	All Electric Schools AES	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary
Allocation Factors											
Energy Allocation Factors											
Energy Usage by Class	E01		Energy	1.000000	0.337320	0.098408	0.007476	0.102287	0.007957	0.103947	0.222297
Customer Allocation Factors											
Primary Distribution Plant -- Average Number of Custom	C08		Cust08	1.000000	0.79873	0.15454	0.00102	0.00818	0.00038	0.00135	0.00047
Customer Services -- Weighted cost of Services	C02			1.000000	0.701693	0.275187	0.002361	0.017603	-	0.003132	-
Meter Costs -- Weighted Cost of Meters	C03			1.000000	0.615794	0.236893	0.005204	0.066832	0.015718	0.012985	0.027952
Lighting Systems -- Lighting Customers	C04		Cust04	1.000000	-	-	-	-	-	-	-
Meter Reading and Billing -- Weighted Cost	C05		Cust05	1.000000	0.64252	0.24863	0.00822	0.03290	0.00152	0.02724	0.00953
Marketing/Economic Development	C06		Cust06	1.000000	0.79869	0.15453	0.00102	0.00818	0.00038	0.00135	0.00047
Total billed revenue per Billing Determinants	R01			1,421,546,812	548,415,756	195,335,990	10,580,354	153,184,603	12,152,454	123,859,983	238,251,994
Energy (at the Meter)				17,880,431,062	5,965,245,032	1,740,265,447	132,208,261	1,808,874,932	144,252,627	1,838,229,887	4,029,931,451
Energy (Loss Adjusted)(at Source)			Energy	18,934,276,729	6,386,908,748	1,863,279,136	141,553,632	1,936,738,401	150,663,353	1,968,168,362	4,209,025,485
O&M Customer Allocators											
Customers (Monthly Bills)				8,409,641	5,237,077	1,013,270	6,696	53,636	2,472	8,882	3,112
Average Customers (Bills/12)				700,803	436,423	84,439	558	4,470	206	740	259
Average Customers (Lighting = Lights)				700,803	436,423	84,439	558	4,470	206	740	259
Weighted Average Customers (Lighting =9 Lights per Cu: Cust05				679,238	436,423	168,878	5,580	22,350	1,030	18,500	6,475
Street Lighting			Cust04	127,240,903	-	-	-	-	-	-	-
Average Customers			Cust01	700,803	436,423	84,439	558	4,470	206	740	259
Average Customers (Lighting = 9 Lights per Cust)			Cust06	546,424	436,423	84,439	558	4,470	206	740	259
Average Secondary Customers			Cust07	545,933	436,423	84,439	558	4,470	-	740	-
Average Primary Customers			Cust08	546,398	436,423	84,439	558	4,470	206	740	259
Average Transformer Customers			Cust09	545,933	436,423	84,439	558	4,470	-	740	-
Plant Customer Allocators											
Average Customers				700,676	436,315	84,423	558	4,471	206	736	259
Average Customers (Lighting = Lights)				700,676	436,315	84,423	558	4,471	206	736	259
Weighted Average Customers (Lighting =9 Lights per Cu: PCust05				679,000	436,315	168,846	5,580	22,355	1,030	18,389	6,483
Street Lighting			PCust04	127,240,903	-	-	-	-	-	-	-
Average Customers			PCust01	700,676	436,315	84,423	558	4,471	206	736	259
Average Customers (Lighting = 9 Lights per Cust)			PCust06	546,297	436,315	84,423	558	4,471	206	736	259
Average Secondary Customers			PCust07	540,593	436,315	84,423	558	-	-	-	-
Average Primary Customers			PCust08	546,271	436,315	84,423	558	4,471	206	736	259
Average Transformer Customers			PCust09	545,805	436,315	84,423	558	4,471	-	736	-
Demand Allocators											
Maximum Class Non-Coincident Peak Demands (Transm NCPT				4,894,227	2,102,336	620,179	54,854	467,895	31,001	373,310	797,395
Maximum Class Non-Coincident Peak Demands (Primary NCPP				4,483,022	2,102,336	620,179	54,854	467,895	31,001	373,310	797,395
Sum of the Individual Customer Demands (Transformer) SICDT				6,572,900	4,190,322	1,098,034	65,605	697,634	-	484,939	-
Sum of the Individual Customer Demands (Secondary) SICD				5,389,426	4,190,322	1,098,034	65,605	-	-	-	-
LOLP Demand Allocator			LOLP	231,981	95,987	21,772	1,472	24,108	1,665	22,491	43,930

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Class Allocation
12 Months Ended April 30, 2020

LOLP Methodology

Description	Ref	Name	Allocation Vector	Retail Transmission Service	Fluctuating Load Service	Outdoor Lighting	Lighting Energy	Traffic Energy	Outdoor Sports Lighting	Electric Vehicle Charging	Solar Share	
				RTS - Transmission	FLS - Transmission	LS & RLS	LE	TE	OSL	EV	SSP	
Allocation Factors												
Energy Allocation Factors												
Energy Usage by Class	E01	Energy		0.079544	0.033623	0.006955	0.000075	0.000089	0.000021	-	-	
Customer Allocation Factors												
Primary Distribution Plant -- Average Number of Custom	C08	Cust08		-	-	0.03516	0.00001	0.00016	0.00001	-	-	
Customer Services -- Weighted cost of Services	C02			-	-	-	-	-	0.000024	-	-	
Meter Costs -- Weighted Cost of Meters	C03			0.016572	0.000838	-	0.000044	0.001079	0.000090	-	-	
Lighting Systems -- Lighting Customers	C04	Cust04		-	-	1.00000	-	-	-	-	-	
Meter Reading and Billing -- Weighted Cost	C05	Cust05		0.00092	0.00007	0.02828	0.00000	0.00013	0.00004	-	-	
Marketing/Economic Development	C06	Cust06		0.00005	0.00000	0.03515	0.00001	0.00016	0.00001	-	-	
Total billed revenue per Billing Determinants	R01			80,897,271	31,706,991	26,808,058	83,913	162,373	51,252	2,599	53,220	
Energy (at the Meter)				1,472,660,548	622,487,994	123,001,492	1,329,000	1,569,682	374,709	-	-	
Energy (Loss Adjusted)(at Source)		Energy		1,506,111,280	636,627,491	131,696,066	1,422,943	1,680,638	401,196	-	-	
O&M Customer Allocators												
Customers (Monthly Bills)				300	12	2,074,560	372	9,180	72	-	-	
Average Customers (Bills/12)				25	1	172,880	31	765	6	-	-	
Average Customers (Lighting = Lights)				25	1	172,880	31	765	6	-	-	
Weighted Average Customers (Lighting =9 Lights per Cu: Cust05				625	50	19,209	3	85	30	-	-	
Street Lighting		Cust04		-	-	127,240,903	-	-	-	-	-	
Average Customers		Cust01		25	1	172,880	31	765	6	-	-	
Average Customers (Lighting = 9 Lights per Cust)		Cust06		25	1	19,209	3	85	6	-	-	
Average Secondary Customers		Cust07		-	-	19,209	3	85	6	-	-	
Average Primary Customers		Cust08		-	-	19,209	3	85	6	-	-	
Average Transformer Customers		Cust09		-	-	19,209	3	85	6	-	-	
Plant Customer Allocators												
Average Customers				25	1	172,880	31	765	6	-	-	
Average Customers (Lighting = Lights)				25	1	172,880	31	765	6	-	-	
Weighted Average Customers (Lighting =9 Lights per Cu: PCust05				625	50	19,209	3	85	30	-	-	
Street Lighting		PCust04		-	-	127,240,903	-	-	-	-	-	
Average Customers		PCust01		25	1	172,880	31	765	6	-	-	
Average Customers (Lighting = 9 Lights per Cust)		PCust06		25	1	19,209	3	85	6	-	-	
Average Secondary Customers		PCust07		-	-	19,209	3	85	-	-	-	
Average Primary Customers		PCust08		-	-	19,209	3	85	6	-	-	
Average Transformer Customers		PCust09		-	-	19,209	3	85	6	-	-	
Demand Allocators												
Maximum Class Non-Coincident Peak Demands (Transm NCPT				255,157	156,049	34,827	411	226	587	-	-	
Maximum Class Non-Coincident Peak Demands (Primary NCPP				-	-	34,827	411	226	587	-	-	
Sum of the Individual Customer Demands (Transformer) SICDT				-	-	34,827	411	226	902	-	-	
Sum of the Individual Customer Demands (Secondary) SICD				-	-	34,827	411	226	-	-	-	
LOLP Demand Allocator		LOLP		14,386	6,067	88	1	12	2	-	-	

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Class Allocation
12 Months Ended April 30, 2020

LOLP Methodology

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service GS	All Electric Schools AES	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary
Production Demand Cost Allocation											
Gross Plant Production Residual LOLP Demand Allocat		GPPLLOPDRA		231,981	95,987	21,772	1,472	24,108	1,665	22,491	43,930
Gross Plant Production LOLP Demand Costs	\$			4,640,065,360							
Customer Specific Assignment	\$			1,356,066							
Gross Plant Production LOLP Demand Residual	\$	GPPLLOPDRA		4,638,709,293	1,919,356,254	435,361,974	29,426,980	482,065,201	33,295,340	449,729,430	878,426,638
Gross Plant Production LOLP Demand Total	\$	GPPLLOPDT		4,640,065,360	1,919,356,254	435,361,974	29,426,980	482,065,201	33,295,340	449,729,430	878,426,638
Gross Plant Production LOLP Demand Allocator		GPLOLPDA	GPPLLOPDT	1.000000	0.41365	0.09383	0.00634	0.10389	0.00718	0.09692	0.18931
Net Production Residual LOLP Demand Allocator		NPPLLOPDRA		231,981	95,987	21,772	1,472	24,108	1,665	22,491	43,930
Net Production LOLP Demand Costs	\$			2,753,659,906							
Customer Specific Assignment	\$			1,352,141							
Net Production LOLP Demand Residual	\$	NPPLLOPDRA		2,752,307,765	1,138,820,906	258,315,420	17,460,052	286,026,072	19,755,285	266,840,132	521,201,115
Net Production LOLP Demand Total	\$	NPPLLOPDT		2,753,659,906	1,138,820,906	258,315,420	17,460,052	286,026,072	19,755,285	266,840,132	521,201,115
Net Production LOLP Demand Allocator		NPLOLPDA	NPPLLOPDT	1.000000	0.41357	0.09381	0.00634	0.10387	0.00717	0.09690	0.18928
Rate Base Production Residual LOLP Demand Allocator		RBLLOPDRA		231,981	95,987	21,772	1,472	24,108	1,665	22,491	43,930
Rate Base Production LOLP Demand Costs	\$			2,253,628,855							
Customer Specific Assignment	\$			1,173,128							
Rate Base Production LOLP Demand Residual	\$	RBLLOPDRA		2,252,455,727	931,997,397	211,402,248	14,289,098	234,080,313	16,167,489	218,378,770	426,544,753
Rate Base Production LOLP Demand Total	\$	RBLLOPDT		2,253,628,855	931,997,397	211,402,248	14,289,098	234,080,313	16,167,489	218,378,770	426,544,753
Rate Base Production LOLP Demand Allocator		RBLLOPDA	RBLLOPDT	1.000000	0.41355	0.09381	0.00634	0.10387	0.00717	0.09690	0.18927
Production O&M Residual LOLP Demand Allocator		POMLOPDRA		231,981	95,987	21,772	1,472	24,108	1,665	22,491	43,930
Production O&M LOLP Demand Costs	\$			114,827,525							
Customer Specific Assignment	\$			68,299							
Production O&M LOLP Demand Residual	\$	POMLOPDRA		114,759,227	47,483,864	10,770,626	728,008	11,926,039	823,709	11,126,069	21,731,813
Production O&M LOLP Demand Total	\$	POMLOPDT		114,827,525	47,483,864	10,770,626	728,008	11,926,039	823,709	11,126,069	21,731,813
Production O&M LOLP Demand Allocator		POMLOLPDA	POMLOPDT	1.000000	0.41352	0.09380	0.00634	0.10386	0.00717	0.09689	0.18926
Production Depreciation Residual LOLP Demand Allocat		PDEPLOPDRA		231,981	95,987	21,772	1,472	24,108	1,665	22,491	43,930
Production Depreciation LOLP Demand Costs	\$			186,641,024							
Customer Specific Assignment	\$			18,775							
Production Depreciation LOLP Demand Residual	\$	PDEPLOPDRA		186,622,248	77,218,587	17,515,267	1,183,892	19,394,208	1,339,522	18,093,291	35,340,424
Production Depreciation LOLP Demand Total	\$	PDEPLOPDT		186,641,024	77,218,587	17,515,267	1,183,892	19,394,208	1,339,522	18,093,291	35,340,424
Production Depreciation LOLP Demand Allocator		PDEPLOPDA	PDEPLOPDT	1.000000	0.41373	0.09384	0.00634	0.10391	0.00718	0.09694	0.18935
Production Prop Tax Residual LOLP Demand Allocator		PPTLOPDRA		231,981	95,987	21,772	1,472	24,108	1,665	22,491	43,930
Production Prop Tax LOLP Demand Costs	\$			18,046,843							
Customer Specific Assignment	\$			5,221							
Production Prop Tax LOLP Demand Residual	\$	PPTLOPDRA		18,041,622	7,465,072	1,693,281	114,452	1,874,926	129,498	1,749,161	3,416,520
Production Prop Tax LOLP Demand Total	\$	PPTLOPDT		18,046,843	7,465,072	1,693,281	114,452	1,874,926	129,498	1,749,161	3,416,520
Production Prop Tax LOLP Demand Allocator		PPTLOPDA	PPTLOPDT	1.000000	0.41365	0.09383	0.00634	0.10389	0.00718	0.09692	0.18931

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Class Allocation
12 Months Ended April 30, 2020

LOLP Methodology

Description	Ref	Name	Allocation Vector	Retail Transmission	Fluctuating Load	Outdoor Lighting	Lighting Energy	Traffic Energy	Outdoor Sports	Electric Vehicle	Solar Share	
				Service RTS - Transmission	Service FLS - Transmission	LS & RLS	LE	TE	Lighting OSL	Charging EV	SSP	
Production Demand Cost Allocation												
Gross Plant Production Residual LOLP Demand Allocato		GPPLLOLPDRA		14,386	6,067	88	1	12	2	-	-	
Gross Plant Production LOLP Demand Costs											\$ 1,356,066	
Customer Specific Assignment											\$ -	
Gross Plant Production LOLP Demand Residual		GPPLLOLPDRA	\$	287,662,732	\$ 121,318,462	\$ 1,763,674	\$ 20,116	\$ 241,738	\$ 40,755	\$ -	\$ -	
Gross Plant Production LOLP Demand Total		GPPLLOLPDT	\$	287,662,732	\$ 121,318,462	\$ 1,763,674	\$ 20,116	\$ 241,738	\$ 40,755	\$ -	\$ 1,356,066	
Gross Plant Production LOLP Demand Allocator		GPLOLPDA GPPLLOLPDT		0.06200	0.02615	0.00038	0.00000	0.00005	0.00001	-	0.00029	
Net Production Residual LOLP Demand Allocator		NPPLLOLPDRA		14,386	6,067	88	1	12	2	-	-	
Net Production LOLP Demand Costs											\$ 1,352,141	
Customer Specific Assignment											\$ -	
Net Production LOLP Demand Residual		NPPLLOLPDRA	\$	170,680,317	\$ 71,982,468	\$ 1,046,449	\$ 11,935	\$ 143,432	\$ 24,181	\$ -	\$ -	
Net Production LOLP Demand Total		NPPLLOLPDT	\$	170,680,317	\$ 71,982,468	\$ 1,046,449	\$ 11,935	\$ 143,432	\$ 24,181	\$ -	\$ 1,352,141	
Net Production LOLP Demand Allocator		NPLOLPDA NPPLLOLPDT		0.06198	0.02614	0.00038	0.00000	0.00005	0.00001	-	0.00049	
Rate Base Production Residual LOLP Demand Allocator		RBLLOLPDRA		14,386	6,067	88	1	12	2	-	-	
Rate Base Production LOLP Demand Costs											\$ 1,173,128	
Customer Specific Assignment											\$ -	
Rate Base Production LOLP Demand Residual		RBLLOLPDRA	\$	139,682,728	\$ 58,909,590	\$ 856,402	\$ 9,768	\$ 117,383	\$ 19,790	\$ -	\$ -	
Rate Base Production LOLP Demand Total		RBLLOLPDT	\$	139,682,728	\$ 58,909,590	\$ 856,402	\$ 9,768	\$ 117,383	\$ 19,790	\$ -	\$ 1,173,128	
Rate Base Production LOLP Demand Allocator		RBLLOLPDA RBLLOLPDT		0.06198	0.02614	0.00038	0.00000	0.00005	0.00001	-	0.00052	
Production O&M Residual LOLP Demand Allocator		POMLOLPDRA		14,386	6,067	88	1	12	2	-	-	
Production O&M LOLP Demand Costs											\$ 68,299	
Customer Specific Assignment											\$ -	
Production O&M LOLP Demand Residual		POMLOLPDRA	\$	7,116,625	\$ 3,001,355	\$ 43,632	\$ 498	\$ 5,980	\$ 1,008	\$ -	\$ -	
Production O&M LOLP Demand Total		POMLOLPDT	\$	7,116,625	\$ 3,001,355	\$ 43,632	\$ 498	\$ 5,980	\$ 1,008	\$ -	\$ 68,299	
Production O&M LOLP Demand Allocator		POMLOLPDA/ POMLOLPDT		0.06198	0.02614	0.00038	0.00000	0.00005	0.00001	-	0.00059	
Production Depreciation Residual LOLP Demand Allocat		PDEPLOLPDRA		14,386	6,067	88	1	12	2	-	-	
Production Depreciation LOLP Demand Costs											\$ 18,775	
Customer Specific Assignment											\$ -	
Production Depreciation LOLP Demand Residual		PDEPLOLPDRA	\$	11,573,104	\$ 4,880,824	\$ 70,955	\$ 809	\$ 9,725	\$ 1,640	\$ -	\$ -	
Production Depreciation LOLP Demand Total		PDEPLOLPDT	\$	11,573,104	\$ 4,880,824	\$ 70,955	\$ 809	\$ 9,725	\$ 1,640	\$ -	\$ 18,775	
Production Depreciation LOLP Demand Allocator		PDEPLOLPD/ PDEPLOLPDT		0.06201	0.02615	0.00038	0.00000	0.00005	0.00001	-	0.00010	
Production Prop Tax Residual LOLP Demand Allocator		PPTLOLPDRA		14,386	6,067	88	1	12	2	-	-	
Production Prop Tax LOLP Demand Costs											\$ 5,221	
Customer Specific Assignment											\$ -	
Production Prop Tax LOLP Demand Residual		PPTLOLPDRA	\$	1,118,825	\$ 471,851	\$ 6,860	\$ 78	\$ 940	\$ 159	\$ -	\$ -	
Production Prop Tax LOLP Demand Total		PPTLOLPDT	\$	1,118,825	\$ 471,851	\$ 6,860	\$ 78	\$ 940	\$ 159	\$ -	\$ 5,221	
Production Prop Tax LOLP Demand Allocator		PPTLOLPDA PPTLOLPDT		0.06200	0.02615	0.00038	0.00000	0.00005	0.00001	-	0.00029	

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Class Allocation
12 Months Ended April 30, 2020

LOLP Methodology

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service GS	All Electric Schools AES	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary
Meter Cost Allocation											
Meters Gross Plant Residual Allocator		MGPRA		47,484,007	29,240,347	11,248,653	247,093	3,173,463	746,338	616,559	1,327,268
Meters Gross Plant Costs			\$	80,825,293							
Customer Specific Assignment			\$	140,481							
Meters Gross Plant Residual		MGPRA	\$	80,684,812	\$ 49,685,189	\$ 19,113,707	\$ 419,860	\$ 5,392,348	\$ 1,268,177	\$ 1,047,657	\$ 2,255,293
Meters Gross Plant Total		MGPT	\$	80,825,293	\$ 49,685,189	\$ 19,113,707	\$ 419,860	\$ 5,392,348	\$ 1,268,177	\$ 1,047,657	\$ 2,255,293
Meters Gross Plant Allocator		MGPA	MGPT	1.000000	0.61472	0.23648	0.00519	0.06672	0.01569	0.01296	0.02790
Meters Net Plant Residual Allocator		MNPRA		47,484,007	29,240,347	11,248,653	247,093	3,173,463	746,338	616,559	1,327,268
Meters Net Plant Costs			\$	53,433,765							
Customer Specific Assignment			\$	124,632							
Meters Net Plant Residual		MNPRA	\$	53,309,133	\$ 32,827,422	\$ 12,628,587	\$ 277,405	\$ 3,562,770	\$ 837,895	\$ 692,196	\$ 1,490,091
Meters Net Plant Total		MNPT	\$	53,433,765	\$ 32,827,422	\$ 12,628,587	\$ 277,405	\$ 3,562,770	\$ 837,895	\$ 692,196	\$ 1,490,091
Meters Net Plant Allocator		MNPA	MNPT	1.000000	0.61436	0.23634	0.00519	0.06668	0.01568	0.01295	0.02789
Meters Rate Base Residual Allocator		MRBRA		47,484,007	29,240,347	11,248,653	247,093	3,173,463	746,338	616,559	1,327,268
Meters Rate Base Costs			\$	44,037,763							
Customer Specific Assignment			\$	124,112							
Meters Rate Base Residual		MRBRA	\$	43,913,651	\$ 27,041,744	\$ 10,402,858	\$ 228,514	\$ 2,934,848	\$ 690,220	\$ 570,199	\$ 1,227,470
Meters Rate Base Total		MRBT	\$	44,037,763	\$ 27,041,744	\$ 10,402,858	\$ 228,514	\$ 2,934,848	\$ 690,220	\$ 570,199	\$ 1,227,470
Meters Rate Base Allocator		MRBA	MRBT	1.000000	0.61406	0.23623	0.00519	0.06664	0.01567	0.01295	0.02787
Meters O&M Residual Allocator		MOMRA		47,484,007	29,240,347	11,248,653	247,093	3,173,463	746,338	616,559	1,327,268
Meters O&M Costs			\$	10,652,701							
Customer Specific Assignment			\$	6,399							
Meters O&M Residual		MOMRA	\$	10,646,302	\$ 6,555,924	\$ 2,522,040	\$ 55,400	\$ 711,516	\$ 167,335	\$ 138,238	\$ 297,584
Meters O&M Total		MOMT	\$	10,652,701	\$ 6,555,924	\$ 2,522,040	\$ 55,400	\$ 711,516	\$ 167,335	\$ 138,238	\$ 297,584
Meters O&M Allocator		MOMA	MOMT	1.000000	0.61542	0.23675	0.00520	0.06679	0.01571	0.01298	0.02794
Meters Depreciation Residual Allocator		MDRA		47,484,007	29,240,347	11,248,653	247,093	3,173,463	746,338	616,559	1,327,268
Meters Depreciation Costs			\$	2,175,672							
Customer Specific Assignment			\$	14,048							
Meters Depreciation Residual		MDRA	\$	2,161,624	\$ 1,331,114	\$ 512,075	\$ 11,248	\$ 144,466	\$ 33,976	\$ 28,068	\$ 60,421
Meters Depreciation Total		MDT	\$	2,175,672	\$ 1,331,114	\$ 512,075	\$ 11,248	\$ 144,466	\$ 33,976	\$ 28,068	\$ 60,421
Meters Depreciation Allocator		MDA	MDT	1.000000	0.61182	0.23536	0.00517	0.06640	0.01562	0.01290	0.02777
Meters Prop Tax Residual Allocator		MPTRA		47,484,007	29,240,347	11,248,653	247,093	3,173,463	746,338	616,559	1,327,268
Meters Prop Tax Costs			\$	315,467							
Customer Specific Assignment			\$	1,989							
Meters Prop Tax Residual		MPTRA	\$	313,478	\$ 193,037	\$ 74,261	\$ 1,631	\$ 20,950	\$ 4,927	\$ 4,070	\$ 8,762
Meters Prop Tax Total		MPTT	\$	315,467	\$ 193,037	\$ 74,261	\$ 1,631	\$ 20,950	\$ 4,927	\$ 4,070	\$ 8,762
Meters Prop Tax Allocator		MPTA	MPTT	1.000000	0.61191	0.23540	0.00517	0.06641	0.01562	0.01290	0.02778

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Class Allocation
12 Months Ended April 30, 2020

LOLP Methodology

Description	Ref	Name	Allocation Vector	Retail Transmission Service	Fluctuating Load Service	Outdoor Lighting	Lighting Energy	Traffic Energy	Outdoor Sports Lighting	Electric Vehicle Charging	Solar Share	
				RTS - Transmission	FLS - Transmission	LS & RLS	LE	TE	OSL	EV	SSP	
Meter Cost Allocation												
Meters Gross Plant Residual Allocator		MGPRA		786,925	39,770	-	2,077	51,255	4,260	-	-	
Meters Gross Plant Costs												
Customer Specific Assignment										\$	140,481 \$	
Meters Gross Plant Residual		MGPT	MGPRA	\$ 1,337,143	\$ 67,577	\$ -	\$ 3,529	\$ 87,092	\$ 7,239	\$ -	\$ -	
Meters Gross Plant Total		MGPT	MGPRA	\$ 1,337,143	\$ 67,577	\$ -	\$ 3,529	\$ 87,092	\$ 7,239	\$ 140,481	\$ -	
Meters Gross Plant Allocator		MGPA	MGPT	0.01654	0.00084	-	0.00004	0.00108	0.00009	0.00174	-	
Meters Net Plant Residual Allocator		MNPRA		786,925	39,770	-	2,077	51,255	4,260	-	-	
Meters Net Plant Costs												
Customer Specific Assignment										\$	124,632 \$	
Meters Net Plant Residual		MNPRA	MNPRA	\$ 883,461	\$ 44,649	\$ -	\$ 2,332	\$ 57,543	\$ 4,783	\$ -	\$ -	
Meters Net Plant Total		MNPPT	MNPRA	\$ 883,461	\$ 44,649	\$ -	\$ 2,332	\$ 57,543	\$ 4,783	\$ 124,632	\$ -	
Meters Net Plant Allocator		MNPA	MNPT	0.01653	0.00084	-	0.00004	0.00108	0.00009	0.00233	-	
Meters Rate Base Residual Allocator		MRBRA		786,925	39,770	-	2,077	51,255	4,260	-	-	
Meters Rate Base Costs												
Customer Specific Assignment										\$	124,112 \$	
Meters Rate Base Residual		MRBTA	MRBRA	\$ 727,756	\$ 36,780	\$ -	\$ 1,921	\$ 47,401	\$ 3,940	\$ -	\$ -	
Meters Rate Base Total		MRBT	MRBTA	\$ 727,756	\$ 36,780	\$ -	\$ 1,921	\$ 47,401	\$ 3,940	\$ 124,112	\$ -	
Meters Rate Base Allocator		MRBA	MRBT	0.01653	0.00084	-	0.00004	0.00108	0.00009	0.00282	-	
Meters O&M Residual Allocator		MOMRA		786,925	39,770	-	2,077	51,255	4,260	-	-	
Meters O&M Costs												
Customer Specific Assignment										\$	6,399 \$	
Meters O&M Residual		MOMRA	MOMRA	\$ 176,435	\$ 8,917	\$ -	\$ 466	\$ 11,492	\$ 955	\$ -	\$ -	
Meters O&M Total		MOMT	MOMRA	\$ 176,435	\$ 8,917	\$ -	\$ 466	\$ 11,492	\$ 955	\$ 6,399	\$ -	
Meters O&M Allocator		MOMA	MOMT	0.01656	0.00084	-	0.00004	0.00108	0.00009	0.00060	-	
Meters Depreciation Residual Allocator		MDRA		786,925	39,770	-	2,077	51,255	4,260	-	-	
Meters Depreciation Costs												
Customer Specific Assignment										\$	14,048 \$	
Meters Depreciation Residual		MDRTA	MDRA	\$ 35,823	\$ 1,810	\$ -	\$ 95	\$ 2,333	\$ 194	\$ -	\$ -	
Meters Depreciation Total		MDT	MDRTA	\$ 35,823	\$ 1,810	\$ -	\$ 95	\$ 2,333	\$ 194	\$ 14,048	\$ -	
Meters Depreciation Allocator		MDA	MDT	0.01647	0.00083	-	0.00004	0.00107	0.00009	0.00646	-	
Meters Prop Tax Residual Allocator		MPTRA		786,925	39,770	-	2,077	51,255	4,260	-	-	
Meters Prop Tax Costs												
Customer Specific Assignment										\$	1,989 \$	
Meters Prop Tax Residual		MPTRA	MPTRA	\$ 5,195	\$ 263	\$ -	\$ 14	\$ 338	\$ 28	\$ -	\$ -	
Meters Prop Tax Total		MPTT	MPTRA	\$ 5,195	\$ 263	\$ -	\$ 14	\$ 338	\$ 28	\$ 1,989	\$ -	
Meters Prop Tax Allocator		MPTA	MPTT	0.01647	0.00083	-	0.00004	0.00107	0.00009	0.00631	-	

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Class Allocation
12 Months Ended April 30, 2020

LOLP Methodology

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service GS	All Electric Schools AES	Power Service PS-Secondary	Power Service PS-Primary	Time of Day TOD-Secondary	Time of Day TOD-Primary
Revenue Adjustment Allocators											
Late Payment Revenue		LPAY		4,039,619	3,142,209	633,111	23,344	186,987	8,618	30,965	10,849
Misc Service Revenue Allocator		MISCSERV		1,721,763	196,532	289,720	109,384	876,186	40,382	145,094	50,837
Reconnect Charges		RECON		2,060,072	1,967,504	89,404	250	1,999	92	331	116
Return Check Charges		RETURN		183,760	171,130	11,340	110	878	40	145	51
Rent From Electric Property		RFEF		4,043,921,743	1,913,829,758	467,548,044	28,196,993	349,060,438	23,535,963	306,358,758	598,196,354
Interruptible Credit Allocator		INTCRE		4,638,709,293	1,919,356,254	435,361,974	29,426,980	482,065,201	33,295,340	449,729,430	878,426,638
Base Rate Revenue				1,421,546,812	548,415,756	195,335,990	10,580,354	153,184,603	12,152,454	123,859,983	238,251,994
Operation and Maintenance Less Fuel		OMLF		310,645,197	163,197,545	45,983,717	2,296,886	22,619,233	1,579,443	19,050,187	35,193,939
CSR Avoided Cost											
Interruptible Demand				3,103,908							199,776
Avoided Cost per kW										\$	(5.21)
Avoided Cost			\$	(18,175,605)						\$	(1,041,226)

KENTUCKY UTILITIES COMPANY
Cost of Service Study
Class Allocation
12 Months Ended April 30, 2020

LOLP Methodology

Description	Ref	Name	Allocation Vector	Retail Transmission	Fluctuating Load	Outdoor Lighting	Lighting Energy	Traffic Energy	Outdoor Sports	Electric Vehicle	Solar Share
				Service	Service						
				RTS - Transmission	FLS - Transmission	LS & RLS	LE	TE	OSL	EV	SSP
Revenue Adjustment Allocators											
Late Payment Revenue		LPAY		1,046	42	2,449	-	-	-	-	-
Misc Service Revenue Allocator		MISCSERV		4,901	196	8,530	-	-	-	-	-
Reconnect Charges		RECON		11	0	364					
Return Check Charges		RETURN		5	0	60					
Rent From Electric Property		RFEF		179,279,651	81,805,214	95,549,460	110,710	291,866	158,533		
Interruptible Credit Allocator		INTCRE		287,662,732	121,318,462	1,763,674	20,116	241,738	40,755		
Base Rate Revenue				80,897,271	31,706,991	26,808,058	83,913	162,373	51,252	2,599	53,220
Operation and Maintenance Less Fuel		OMLF		10,168,701	4,739,604	5,683,345	8,624	34,575	14,699	6,399	68,299
CSR Avoided Cost											
Interruptible Demand				517,932	2,386,200						
Avoided Cost per kW				\$ (5.90)	\$ (5.90)						
Avoided Cost				\$ (3,055,799)	\$ (14,078,580)						

Exhibit WSS-29

Electric Cost of Service Study

Class Allocation

(Louisville Gas and Electric Company)

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
Class Allocation

Exhibit WSS-29

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12 Months Ended
April 30, 2020

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission	Special Contract Customer
Plant in Service												
Power Production Plant												
Production Demand - LOLP	TUP	PLPPLOLP	GPLLOLPA	\$ 2,597,891,034	\$ 1,252,828,591	\$ 303,441,405	\$ 18,501,996	\$ 335,057,901	\$ 321,225,640	\$ 218,949,370	\$ 137,547,614	\$ 7,498,908
Production Energy	TUP	PLPPEB	E01	-	-	-	-	-	-	-	-	-
Total Power Production Plant		PLPPT		\$ 2,597,891,034	\$ 1,252,828,591	\$ 303,441,405	\$ 18,501,996	\$ 335,057,901	\$ 321,225,640	\$ 218,949,370	\$ 137,547,614	\$ 7,498,908
Transmission Plant												
Transmission Demand	TUP	PLTRB	NCPT	\$ 536,993,391	\$ 243,054,263	\$ 67,506,849	\$ 4,121,320	\$ 71,888,589	\$ 67,305,358	\$ 45,713,187	\$ 30,154,163	\$ 2,262,774
Distribution Poles												
Specific	TUP	PLDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation												
General	TUP	PLDSG	NCPP	\$ 203,914,821	\$ 97,787,156	\$ 27,159,790	\$ 1,658,116	\$ 28,922,680	\$ 27,078,725	\$ 18,391,624	\$ -	\$ 910,374
Distribution Primary & Secondary Lines												
Primary Specific	TUP	PLDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	TUP	PLDPLD	NCPP	315,107,062	151,109,288	41,969,689	2,562,266	44,693,861	41,844,420	28,420,350	-	1,406,790
Primary Customer	TUP	PLDPLC	PCust08	500,627,174	431,482,058	53,486,431	73,373	3,369,325	149,075	505,457	15,140	2,329
Secondary Demand	TUP	PLDSL	SICD	91,547,291	67,484,136	12,214,825	-	11,241,525	-	-	-	-
Secondary Customer	TUP	PLDSL	PCust07	146,497,206	127,253,111	15,774,271	21,639	-	43,965	-	-	-
Total Distribution Primary & Secondary Lines		PLDLT		\$ 1,053,778,732	\$ 777,328,593	\$ 123,445,217	\$ 2,657,278	\$ 59,304,711	\$ 42,037,461	\$ 28,925,807	\$ 15,140	\$ 1,409,119
Distribution Line Transformers												
Demand	TUP	PLDLTD	SICDT	\$ 118,822,501	\$ 81,207,067	\$ 14,698,716	\$ -	\$ 13,527,494	\$ -	\$ 8,659,025	\$ -	\$ -
Customer	TUP	PLDLTC	PCust09	69,420,204	59,860,782	7,420,331	-	467,436	-	70,124	-	-
Total Distribution Line Transformers		PLDLTT		\$ 188,242,705	\$ 141,067,849	\$ 22,119,047	\$ -	\$ 13,994,931	\$ -	\$ 8,729,149	\$ -	\$ -
Distribution Services												
Customer	TUP	PLDSC	C02	\$ 40,270,403	\$ 30,873,172	\$ 7,769,477	\$ -	\$ 1,363,036	\$ -	\$ 264,247	\$ -	\$ -
Distribution Meters												
Customer	TUP	PLDMC	MGPA	\$ 45,023,733	\$ 31,068,912	\$ 9,363,565	\$ 317,908	\$ 2,512,092	\$ 661,332	\$ 399,135	\$ 439,250	\$ 10,320
Distribution Street & Customer Lighting												
Customer	TUP	PLDSCL	PCust04	\$ 128,093,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense												
Customer	TUP	PLCAE	PCust05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.												
Customer	TUP	PLCSI	PCust06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense												
Customer	TUP	PLSEC	PCust06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		PLT		\$ 4,794,207,841	\$ 2,574,008,536	\$ 560,805,349	\$ 27,256,618	\$ 513,043,938	\$ 458,308,515	\$ 321,372,519	\$ 168,156,167	\$ 12,091,495

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
Class Allocation

12 Months Ended
April 30, 2020

Description	Ref	Name	Allocation Vector	Street Lighting Rate RLS, LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE	Outdoor Sports Lighting Rate OSL	Electric Vehicle Charging Rate EV	Solar Share Rate SSP	Business Solar Rate BS
Plant in Service										
Power Production Plant										
Production Demand - LOLP	TUP	PLPPLOLP	GPLOLPDA	\$ 1,069,758	\$ 42,822	\$ 394,025	\$ 1,675	\$ -	\$ 1,241,811	\$ 89,519
Production Energy	TUP	PLPPEB	E01	-	-	-	-	-	-	-
Total Power Production Plant		PLPPT		\$ 1,069,758	\$ 42,822	\$ 394,025	\$ 1,675	\$ -	\$ 1,241,811	\$ 89,519
Transmission Plant										
Transmission Demand	TUP	PLTRB	NCPT	\$ 4,697,073	\$ 198,433	\$ 74,137	\$ 17,244	\$ -	\$ -	\$ -
Distribution Poles										
Specific	TUP	PLDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation										
General	TUP	PLDSG	NCPP	\$ 1,889,757	\$ 79,835	\$ 29,827	\$ 6,938	\$ -	\$ -	\$ -
Distribution Primary & Secondary Lines										
Primary Specific	TUP	PLDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	TUP	PLDPLD	NCPP	2,920,218	123,368	46,092	10,721	-	-	-
Primary Customer	TUP	PLDPLC	PCust08	11,412,496	20,265	110,059	1,165	-	-	-
Secondary Demand	TUP	PLDSL	SICD	571,540	24,145	9,021	2,098	-	-	-
Secondary Customer	TUP	PLDSLC	PCust07	3,365,785	5,977	32,459	-	-	-	-
Total Distribution Primary & Secondary Lines		PLDLT		\$ 18,270,038	\$ 173,755	\$ 197,631	\$ 13,984	\$ -	\$ -	\$ -
Distribution Line Transformers										
Demand	TUP	PLDLTD	SICDT	\$ 687,763	\$ 29,055	\$ 10,855	\$ 2,525	\$ -	\$ -	\$ -
Customer	TUP	PLDLTC	PCust09	1,583,289	2,811	15,269	162	-	-	-
Total Distribution Line Transformers		PLDLTT		\$ 2,271,052	\$ 31,867	\$ 26,124	\$ 2,687	\$ -	\$ -	\$ -
Distribution Services										
Customer	TUP	PLDSC	C02	\$ -	\$ -	\$ -	\$ 471	\$ -	\$ -	\$ -
Distribution Meters										
Customer	TUP	PLDMC	MGPA	\$ -	\$ 14,588	\$ 79,227	\$ 868	\$ 156,536	\$ -	\$ -
Distribution Street & Customer Lighting										
Customer	TUP	PLDSCL	PCust04	\$ 128,093,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense										
Customer	TUP	PLCAE	PCust05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.										
Customer	TUP	PLCSI	PCust06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense										
Customer	TUP	PLSEC	PCust06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		PLT		\$ 156,290,699	\$ 541,300	\$ 800,973	\$ 43,866	\$ 156,536	\$ 1,241,811	\$ 89,519

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 April 30, 2020

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission	Special Contract Customer
Net Utility Plant												
Power Production Plant												
Production Demand - LOLP	NTPLANT	UPPLOLP	NPLOLPDA	\$ 1,596,970,885	\$ 769,893,396	\$ 186,472,065	\$ 11,369,923	\$ 205,901,164	\$ 197,400,906	\$ 134,549,671	\$ 84,526,327	\$ 4,608,260
Production Energy	NTPLANT	UPPPEB	E01	-	-	-	-	-	-	-	-	-
Total Power Production Plant		UPPPT		\$ 1,596,970,885	\$ 769,893,396	\$ 186,472,065	\$ 11,369,923	\$ 205,901,164	\$ 197,400,906	\$ 134,549,671	\$ 84,526,327	\$ 4,608,260
Transmission Plant												
Transmission Demand	NTPLANT	UPTRB	NCPT	\$ 356,701,756	\$ 161,450,558	\$ 44,841,914	\$ 2,737,616	\$ 47,752,517	\$ 44,708,073	\$ 30,365,316	\$ 20,030,121	\$ 1,503,064
Distribution Poles Specific												
	NTPLANT	UPDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation General												
	NTPLANT	UPDSG	NCPP	\$ 131,796,241	\$ 63,202,760	\$ 17,554,184	\$ 1,071,690	\$ 18,693,592	\$ 17,501,789	\$ 11,887,056	\$ -	\$ 588,402
Distribution Primary & Secondary Lines												
Primary Specific	NTPLANT	UPDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	NTPLANT	UPDPLD	NCPP	203,663,108	97,666,447	27,126,264	1,656,069	28,886,977	27,045,299	18,368,921	-	909,250
Primary Customer	NTPLANT	UPDPLC	PCust08	323,570,298	278,879,745	34,569,878	47,423	2,177,695	96,352	326,692	9,786	1,505
Secondary Demand	NTPLANT	UPDSL	SICD	59,169,749	43,617,013	7,894,807	-	7,265,733	-	-	-	-
Secondary Customer	NTPLANT	UPDSC	PCust07	94,685,521	82,247,487	10,195,382	13,986	-	28,416	-	-	-
Total Distribution Primary & Secondary Lines		UPDLT		\$ 681,088,676	\$ 502,410,692	\$ 79,786,331	\$ 1,717,478	\$ 38,330,406	\$ 27,170,067	\$ 18,695,613	\$ 9,786	\$ 910,756
Distribution Line Transformers												
Demand	NTPLANT	UPDLTD	SICDT	\$ 76,798,532	\$ 52,486,554	\$ 9,500,219	\$ -	\$ 8,743,224	\$ -	\$ 5,596,587	\$ -	\$ -
Customer	NTPLANT	UPDLTC	PCust09	44,868,352	38,689,812	4,795,981	-	302,118	-	45,323	-	-
Total Distribution Line Transformers		UPDLTT		\$ 121,666,884	\$ 91,176,365	\$ 14,296,201	\$ -	\$ 9,045,342	\$ -	\$ 5,641,910	\$ -	\$ -
Distribution Services Customer												
	NTPLANT	UPDSC	C02	\$ 26,027,965	\$ 19,954,254	\$ 5,021,645	\$ -	\$ 880,971	\$ -	\$ 170,791	\$ -	\$ -
Distribution Meters Customer												
	NTPLANT	UPDMC	MNPA	\$ 29,100,184	\$ 20,055,068	\$ 6,044,207	\$ 205,211	\$ 1,621,562	\$ 426,892	\$ 257,643	\$ 283,537	\$ 6,662
Distribution Street & Customer Lighting Customer												
	NTPLANT	UPDSCL	PCust04	\$ 82,790,346	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense Customer												
	NTPLANT	UPCAE	PCust05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info. Customer												
	NTPLANT	UPCSI	PCust06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense Customer												
	NTPLANT	UPSEC	PCust06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		UPT		\$ 3,026,142,936	\$ 1,628,143,093	\$ 354,016,547	\$ 17,101,918	\$ 322,225,554	\$ 287,207,725	\$ 201,567,999	\$ 104,849,772	\$ 7,617,143

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 April 30, 2020

Description	Ref	Name	Allocation Vector	Street Lighting Rate RLS, LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE	Outdoor Sports Lighting Rate OSL	Electric Vehicle Charging Rate EV	Solar Share Rate SSP	Business Solar Rate BS
Net Utility Plant										
Power Production Plant										
Production Demand - LOLP	NTPLANT	UPPLOLP	NPLOLPDA	\$ 657,392	\$ 26,315	\$ 242,138	\$ 1,029	\$ -	\$ 1,238,112	\$ 84,188
Production Energy	NTPLANT	UPPPEB	E01	-	-	-	-	-	-	-
Total Power Production Plant		UPPPT		\$ 657,392	\$ 26,315	\$ 242,138	\$ 1,029	\$ -	\$ 1,238,112	\$ 84,188
Transmission Plant										
Transmission Demand	NTPLANT	UPTRB	NCPT	\$ 3,120,065	\$ 131,811	\$ 49,246	\$ 11,455	\$ -	\$ -	\$ -
Distribution Poles										
Specific	NTPLANT	UPDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation										
General	NTPLANT	UPDSG	NCPP	\$ 1,221,406	\$ 51,600	\$ 19,278	\$ 4,484	\$ -	\$ -	\$ -
Distribution Primary & Secondary Lines										
Primary Specific	NTPLANT	UPDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	NTPLANT	UPDPLD	NCPP	1,887,424	79,736	29,791	6,929	-	-	-
Primary Customer	NTPLANT	UPDPLC	PCust08	7,376,237	13,098	71,135	753	-	-	-
Secondary Demand	NTPLANT	UPDSL	SICD	369,403	15,606	5,831	1,356	-	-	-
Secondary Customer	NTPLANT	UPDSL	PCust07	2,175,407	3,863	20,979	-	-	-	-
Total Distribution Primary & Secondary Lines		UPDLT		\$ 11,808,472	\$ 112,303	\$ 127,735	\$ 9,038	\$ -	\$ -	\$ -
Distribution Line Transformers										
Demand	NTPLANT	UPDLTD	SICDT	\$ 444,522	\$ 18,779	\$ 7,016	\$ 1,632	\$ -	\$ -	\$ -
Customer	NTPLANT	UPDLTC	PCust09	1,023,327	1,817	9,869	104	-	-	-
Total Distribution Line Transformers		UPDLTT		\$ 1,467,849	\$ 20,596	\$ 16,885	\$ 1,736	\$ -	\$ -	\$ -
Distribution Services										
Customer	NTPLANT	UPDSC	C02	\$ -	\$ -	\$ -	\$ 304	\$ -	\$ -	\$ -
Distribution Meters										
Customer	NTPLANT	UPDMC	MNPA	\$ -	\$ 9,417	\$ 51,142	\$ 560	\$ 138,284	\$ -	\$ -
Distribution Street & Customer Lighting										
Customer	NTPLANT	UPDSCL	PCust04	\$ 82,790,346	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense										
Customer	NTPLANT	UPCAE	PCust05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.										
Customer	NTPLANT	UPCSI	PCust06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense										
Customer	NTPLANT	UPSEC	PCust06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		UPT		\$ 101,065,530	\$ 352,041	\$ 506,424	\$ 28,607	\$ 138,284	\$ 1,238,112	\$ 84,188

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 April 30, 2020

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission	Special Contract Customer
Net Cost Rate Base												
Power Production Plant												
Production Demand - LOLP	RB	RBPPLP	RBLPLPDA	\$ 1,309,287,569	\$ 631,112,928	\$ 152,858,735	\$ 9,320,388	\$ 168,785,558	\$ 161,817,551	\$ 110,295,837	\$ 69,289,668	\$ 3,777,578
Production Energy	RB	RBPPEB	E01	74,104,271	26,129,904	8,200,795	668,441	11,139,881	12,796,372	7,617,248	6,498,118	357,408
Total Power Production Plant		RBPPT		\$ 1,383,391,840	\$ 657,242,832	\$ 161,059,530	\$ 9,988,829	\$ 179,925,439	\$ 174,613,923	\$ 117,913,085	\$ 75,787,786	\$ 4,134,986
Transmission Plant												
Transmission Demand	RB	RBTRB	NCPT	\$ 293,849,584	\$ 133,002,371	\$ 36,940,603	\$ 2,255,238	\$ 39,338,346	\$ 36,830,344	\$ 25,014,835	\$ 16,500,740	\$ 1,238,219
Distribution Poles												
Specific	RB	RBDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation												
General	RB	RBDSD	NCPP	\$ 107,040,890	\$ 51,331,356	\$ 14,256,973	\$ 870,394	\$ 15,182,366	\$ 14,214,420	\$ 9,654,304	\$ -	\$ 477,882
Distribution Primary & Secondary Lines												
Primary Specific	RB	RBDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	RB	RBDPLD	NCPP	163,569,497	78,439,594	21,786,122	1,330,051	23,200,217	21,721,096	14,752,771	-	730,253
Primary Customer	RB	RBDPLC	PCust08	259,906,309	224,008,833	27,768,091	38,092	1,749,223	77,394	262,414	7,860	1,209
Secondary Demand	RB	RBDSLD	SICD	47,707,557	35,167,652	6,365,448	-	5,858,237	-	-	-	-
Secondary Customer	RB	RBDSLC	PCust07	76,350,487	66,320,971	8,221,135	11,278	-	22,914	-	-	-
Total Distribution Primary & Secondary Lines		RBDLT		\$ 547,533,849	\$ 403,937,051	\$ 64,140,795	\$ 1,379,421	\$ 30,807,677	\$ 21,821,404	\$ 15,015,185	\$ 7,860	\$ 731,462
Distribution Line Transformers												
Demand	RB	RBDLTD	SICDT	\$ 61,709,303	\$ 42,174,095	\$ 7,633,634	\$ -	\$ 7,025,372	\$ -	\$ 4,496,980	\$ -	\$ -
Customer	RB	RBDLTC	PCust09	36,052,703	31,088,111	3,853,676	-	242,759	-	36,418	-	-
Total Distribution Line Transformers		RBDLTT		\$ 97,762,006	\$ 73,262,206	\$ 11,487,310	\$ -	\$ 7,268,130	\$ -	\$ 4,533,398	\$ -	\$ -
Distribution Services												
Customer	RB	RBDSC	C02	\$ 20,902,798	\$ 16,025,061	\$ 4,032,833	\$ -	\$ 707,499	\$ -	\$ 137,160	\$ -	\$ -
Distribution Meters												
Customer	RB	RBDMC	MRBA	\$ 26,168,471	\$ 18,024,462	\$ 5,432,222	\$ 184,433	\$ 1,457,376	\$ 383,668	\$ 231,556	\$ 254,829	\$ 5,987
Distribution Street & Customer Lighting												
Customer	RB	RBDSC	PCust04	\$ 66,579,447	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense												
Customer	RB	RBCAE	PCust05	\$ 4,097,791	\$ 3,027,761	\$ 750,641	\$ 2,574	\$ 118,215	\$ 26,152	\$ 88,671	\$ 2,656	\$ 82
Customer Service & Info.												
Customer	RB	RBCSI	PCust06	\$ 750,474	\$ 646,821	\$ 80,180	\$ 110	\$ 5,051	\$ 223	\$ 758	\$ 23	\$ 3
Sales Expense												
Customer	RB	RBSEC	PCust06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		RBT		\$ 2,548,077,151	\$ 1,356,499,921	\$ 298,181,087	\$ 14,681,000	\$ 274,810,100	\$ 247,890,134	\$ 172,588,952	\$ 92,553,893	\$ 6,588,622

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 April 30, 2020

Description	Ref	Name	Allocation Vector	Street Lighting Rate RLS, LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE	Outdoor Sports Lighting Rate OSL	Electric Vehicle Charging Rate EV	Solar Share Rate SSP	Business Solar Rate BS
Net Cost Rate Base										
Power Production Plant										
Production Demand - LOLP	RB	RBPPLP	RBLPLDA	\$ 538,891	\$ 21,572	\$ 198,490	\$ 844	\$ -	\$ 1,193,920	\$ 75,609
Production Energy	RB	RBPPEB	E01	649,308	25,989	20,653	154	-	-	-
Total Power Production Plant		RBPPT		\$ 1,188,199	\$ 47,561	\$ 219,143	\$ 997	\$ -	\$ 1,193,920	\$ 75,609
Transmission Plant										
Transmission Demand	RB	RBTRB	NCPT	\$ 2,570,298	\$ 108,585	\$ 40,569	\$ 9,436	\$ -	\$ -	\$ -
Distribution Poles										
Specific	RB	RBDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation										
General	RB	RBDSD	NCPP	\$ 991,989	\$ 41,908	\$ 15,657	\$ 3,642	\$ -	\$ -	\$ -
Distribution Primary & Secondary Lines										
Primary Specific	RB	RBDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	RB	RBDPLD	NCPP	1,515,861	64,039	23,926	5,565	-	-	-
Primary Customer	RB	RBDPLC	PCust08	5,924,928	10,521	57,138	605	-	-	-
Secondary Demand	RB	RBDSLD	SICD	297,844	12,583	4,701	1,093	-	-	-
Secondary Customer	RB	RBDSLC	PCust07	1,754,158	3,115	16,917	-	-	-	-
Total Distribution Primary & Secondary Lines		RBDLT		\$ 9,492,791	\$ 90,258	\$ 102,682	\$ 7,263	\$ -	\$ -	\$ -
Distribution Line Transformers										
Demand	RB	RBDLTD	SICDT	\$ 357,183	\$ 15,090	\$ 5,638	\$ 1,311	\$ -	\$ -	\$ -
Customer	RB	RBDLTC	PCust09	822,266	1,460	7,930	84	-	-	-
Total Distribution Line Transformers		RBDLTT		\$ 1,179,449	\$ 16,550	\$ 13,567	\$ 1,395	\$ -	\$ -	\$ -
Distribution Services										
Customer	RB	RBDSC	C02	\$ -	\$ -	\$ -	\$ 244	\$ -	\$ -	\$ -
Distribution Meters										
Customer	RB	RBDMC	MRBA	\$ -	\$ 8,463	\$ 45,963	\$ 504	\$ 139,009	\$ -	\$ -
Distribution Street & Customer Lighting										
Customer	RB	RBDSC	PCust04	\$ 66,579,447	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense										
Customer	RB	RBCAE	PCust05	\$ 80,083	\$ 142	\$ 772	\$ 41	\$ -	\$ -	\$ -
Customer Service & Info.										
Customer	RB	RBCSI	PCust06	\$ 17,108	\$ 30	\$ 165	\$ 2	\$ -	\$ -	\$ -
Sales Expense										
Customer	RB	RBSEC	PCust06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		RBT		\$ 82,099,363	\$ 313,497	\$ 438,520	\$ 23,525	\$ 139,009	\$ 1,193,920	\$ 75,609

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 April 30, 2020

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission	Special Contract Customer
Operation and Maintenance Expenses												
Power Production Plant												
Production Demand - LOLP	TOM	OMPPLOLP	POMLOLPDA	\$ 107,026,183	\$ 51,613,769	\$ 12,501,115	\$ 762,241	\$ 13,803,645	\$ 13,233,786	\$ 9,020,230	\$ 5,666,658	\$ 308,938
Production Energy	TOM	OMPPEB	E01	\$ 397,325,491	\$ 140,100,927	\$ 43,970,272	\$ 3,583,984	\$ 59,728,795	\$ 68,610,415	\$ 40,841,461	\$ 34,841,013	\$ 1,916,319
Total Power Production Plant		OMPPT		\$ 504,351,674	\$ 191,714,696	\$ 56,471,387	\$ 4,346,226	\$ 73,532,440	\$ 81,844,201	\$ 49,861,691	\$ 40,507,671	\$ 2,225,258
Transmission Plant												
Transmission Demand	TOM	OMTRB	NCPT	\$ 29,387,131	\$ 13,301,220	\$ 3,694,333	\$ 225,541	\$ 3,934,125	\$ 3,683,307	\$ 2,501,668	\$ 1,650,196	\$ 123,831
Distribution Poles												
Specific	TOM	OMDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation												
General	TOM	OMDSG	NCPP	\$ 7,596,149	\$ 3,642,726	\$ 1,011,745	\$ 61,767	\$ 1,077,416	\$ 1,008,725	\$ 685,117	\$ -	\$ 33,913
Distribution Primary & Secondary Lines												
Primary Specific	TOM	OMDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	TOM	OMDPLD	NCPP	\$ 12,208,843	\$ 5,854,739	\$ 1,626,118	\$ 99,275	\$ 1,731,666	\$ 1,621,265	\$ 1,101,148	\$ -	\$ 54,506
Primary Customer	TOM	OMDPLC	Cust08	\$ 19,573,193	\$ 16,827,539	\$ 2,085,644	\$ 2,861	\$ 131,413	\$ 5,820	\$ 19,730	\$ -	\$ 91
Secondary Demand	TOM	OMDSL D	SICD	\$ 4,489,085	\$ 3,309,132	\$ 598,962	\$ -	\$ 551,236	\$ -	\$ -	\$ -	\$ -
Secondary Customer	TOM	OMDSL C	Cust07	\$ 7,219,885	\$ 6,258,252	\$ 775,662	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Distribution Primary & Secondary Lines		OMDLT		\$ 43,491,006	\$ 32,249,662	\$ 5,086,387	\$ 102,136	\$ 2,414,315	\$ 1,627,085	\$ 1,120,878	\$ -	\$ 54,597
Distribution Line Transformers												
Demand	TOM	OMDLTD	SICDT	\$ 1,064,522	\$ 727,528	\$ 131,685	\$ -	\$ 121,192	\$ -	\$ 77,576	\$ -	\$ -
Customer	TOM	OMDLTC	Cust09	\$ 621,931	\$ 534,928	\$ 66,300	\$ -	\$ 4,177	\$ -	\$ 627	\$ -	\$ -
Total Distribution Line Transformers		OMDLTT		\$ 1,686,453	\$ 1,262,457	\$ 197,985	\$ -	\$ 125,369	\$ -	\$ 78,203	\$ -	\$ -
Distribution Services												
Customer	TOM	OMDSC	C02	\$ 303,872	\$ 232,963	\$ 58,627	\$ -	\$ 10,285	\$ -	\$ 1,994	\$ -	\$ -
Distribution Meters												
Customer	TOM	OMDMC	MOMA	\$ 14,505,284	\$ 10,038,543	\$ 3,025,421	\$ 102,718	\$ 811,671	\$ 213,680	\$ 128,963	\$ 141,924	\$ 3,334
Distribution Street & Customer Lighting												
Customer	TOM	OMD SCL	C04	\$ 1,428,979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense												
Customer	TOM	OMCAE	C05	\$ 20,743,041	\$ 15,293,014	\$ 3,790,903	\$ 12,999	\$ 597,144	\$ 132,229	\$ 448,271	\$ 13,412	\$ 413
Customer Service & Info.												
Customer	TOM	OMCSI	C05	\$ 3,798,903	\$ 2,800,779	\$ 694,270	\$ 2,381	\$ 109,362	\$ 24,217	\$ 82,097	\$ 2,456	\$ 76
Sales Expense												
Customer	TOM	OMSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		OMT		\$ 627,292,493	\$ 270,536,060	\$ 74,031,059	\$ 4,853,768	\$ 82,612,127	\$ 88,533,443	\$ 54,908,882	\$ 42,315,659	\$ 2,441,421

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 April 30, 2020

Description	Ref	Name	Allocation Vector	Street Lighting Rate RLS, LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE	Outdoor Sports Lighting Rate OSL	Electric Vehicle Charging Rate EV	Solar Share Rate SSP	Business Solar Rate BS
Operation and Maintenance Expenses										
Power Production Plant										
Production Demand - LOLP	TOM	OMPPLOLP	POMLOLPDA	\$ 44,072	\$ 1,764	\$ 16,233	\$ 69	\$ -	\$ 53,663	\$ -
Production Energy	TOM	OMPPEB	E01	3,481,398	139,347	110,736	825	-	-	-
Total Power Production Plant		OMPPT		\$ 3,525,469	\$ 141,111	\$ 126,969	\$ 894	\$ -	\$ 53,663	\$ -
Transmission Plant										
Transmission Demand	TOM	OMTRB	NCPT	\$ 257,049	\$ 10,859	\$ 4,057	\$ 944	\$ -	\$ -	\$ -
Distribution Poles										
Specific	TOM	OMDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation										
General	TOM	OMDSG	NCPP	\$ 70,396	\$ 2,974	\$ 1,111	\$ 258	\$ -	\$ -	\$ -
Distribution Primary & Secondary Lines										
Primary Specific	TOM	OMDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	TOM	OMDPLD	NCPP	113,144	4,780	1,786	415	-	-	-
Primary Customer	TOM	OMDPLC	Cust08	494,404	878	4,768	45	-	-	-
Secondary Demand	TOM	OMDSL D	SICD	28,026	1,184	442	103	-	-	-
Secondary Customer	TOM	OMDSL C	Cust07	183,871	326	1,773	-	-	-	-
Total Distribution Primary & Secondary Lines		OMDLT		\$ 819,445	\$ 7,168	\$ 8,769	\$ 564	\$ -	\$ -	\$ -
Distribution Line Transformers										
Demand	TOM	OMDLTD	SICDT	\$ 6,162	\$ 260	\$ 97	\$ 23	\$ -	\$ -	\$ -
Customer	TOM	OMDLTC	Cust09	15,717	28	152	1	-	-	-
Total Distribution Line Transformers		OMDLTT		\$ 21,878	\$ 288	\$ 249	\$ 24	\$ -	\$ -	\$ -
Distribution Services										
Customer	TOM	OMDSC	C02	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -
Distribution Meters										
Customer	TOM	OMDMC	MOMA	\$ -	\$ 4,713	\$ 25,599	\$ 280	\$ 8,436	\$ -	\$ -
Distribution Street & Customer Lighting										
Customer	TOM	OMDSC L	C04	\$ 1,428,979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense										
Customer	TOM	OMCAE	C05	\$ 449,319	\$ 798	\$ 4,333	\$ 206	\$ -	\$ -	\$ -
Customer Service & Info.										
Customer	TOM	OMCSI	C05	\$ 82,289	\$ 146	\$ 794	\$ 38	\$ -	\$ -	\$ -
Sales Expense										
Customer	TOM	OMSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		OMT		\$ 6,654,824	\$ 168,059	\$ 171,881	\$ 3,212	\$ 8,436	\$ 53,663	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 April 30, 2020

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission	Special Contract Customer
Labor Expenses												
Power Production Plant												
Production Demand - LOLP	TLB	LBPPLP	LOLP	\$ 25,054,345	\$ 12,088,611	\$ 2,927,922	\$ 178,527	\$ 3,232,992	\$ 3,099,524	\$ 2,112,654	\$ 1,327,204	\$ 72,357
Production Energy	TLB	LBPPFB	E01	18,293,468	6,450,459	2,024,458	165,012	2,750,004	3,158,927	1,880,403	1,604,133	88,230
Total Power Production Plant		LBPPPT		\$ 43,347,812	\$ 18,539,070	\$ 4,952,380	\$ 343,539	\$ 5,982,996	\$ 6,258,451	\$ 3,993,057	\$ 2,931,337	\$ 160,588
Transmission Plant												
Transmission Demand	TLB	LBTRB	NCPT	\$ 4,727,874	\$ 2,139,933	\$ 594,354	\$ 36,286	\$ 632,932	\$ 592,580	\$ 402,475	\$ 265,488	\$ 19,922
Distribution Poles												
Specific	TLB	LBDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation												
General	TLB	LBDSC	NCPP	\$ 2,331,242	\$ 1,117,945	\$ 310,502	\$ 18,956	\$ 330,656	\$ 309,576	\$ 210,261	\$ -	\$ 10,408
Distribution Primary & Secondary Lines												
Primary Specific	TLB	LBDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	TLB	LBDPLD	NCPP	2,278,853	1,092,822	303,525	18,530	323,226	302,619	205,536	-	10,174
Primary Customer	TLB	LBDPLC	Cust08	3,649,291	3,137,382	388,854	533	24,501	1,085	3,679	-	17
Secondary Demand	TLB	LBDSLD	SICD	815,683	601,281	108,834	-	100,162	-	-	-	-
Secondary Customer	TLB	LBDSLC	Cust07	1,311,202	1,136,560	140,868	-	-	-	-	-	-
Total Distribution Primary & Secondary Lines		LBDLT		\$ 8,055,030	\$ 5,968,046	\$ 942,081	\$ 19,064	\$ 447,888	\$ 303,704	\$ 209,214	\$ -	\$ 10,191
Distribution Line Transformers												
Demand	TLB	LBDLTD	SICDT	\$ 225,529	\$ 154,134	\$ 27,899	\$ -	\$ 25,676	\$ -	\$ 16,435	\$ -	\$ -
Customer	TLB	LBDLTC	Cust09	131,762	113,330	14,046	-	885	-	133	-	-
Total Distribution Line Transformers		LBDLTT		\$ 357,292	\$ 267,464	\$ 41,945	\$ -	\$ 26,561	\$ -	\$ 16,568	\$ -	\$ -
Distribution Services												
Customer	TLB	LBDSC	C02	\$ 57,458	\$ 44,050	\$ 11,086	\$ -	\$ 1,945	\$ -	\$ 377	\$ -	\$ -
Distribution Meters												
Customer	TLB	LBDMC	C03	\$ 4,912,730	\$ 3,401,888	\$ 1,025,263	\$ 34,809	\$ 275,061	\$ 72,412	\$ 43,703	\$ 48,096	\$ 1,130
Distribution Street & Customer Lighting												
Customer	TLB	LBDSC	C04	\$ 195,057	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense												
Customer	TLB	LBCAE	C05	\$ 6,623,114	\$ 4,882,957	\$ 1,210,410	\$ 4,151	\$ 190,664	\$ 42,220	\$ 143,130	\$ 4,282	\$ 132
Customer Service & Info.												
Customer	TLB	LBCSI	C05	\$ 1,012,655	\$ 746,590	\$ 185,068	\$ 635	\$ 29,152	\$ 6,455	\$ 21,884	\$ 655	\$ 20
Sales Expense												
Customer	TLB	LBSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		LBT		\$ 71,620,263	\$ 37,107,941	\$ 9,273,088	\$ 457,439	\$ 7,917,856	\$ 7,585,397	\$ 5,040,669	\$ 3,249,858	\$ 202,390

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
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12 Months Ended
 April 30, 2020

Description	Ref	Name	Allocation Vector	Street Lighting Rate RLS, LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE	Outdoor Sports Lighting Rate OSL	Electric Vehicle Charging Rate EV	Solar Share Rate SSP	Business Solar Rate BS
Labor Expenses										
Power Production Plant										
Production Demand - LOLP	TLB	LBPPLP	LOLP	\$ 10,322	\$ 413	\$ 3,802	\$ 16	\$ -	\$ -	\$ -
Production Energy	TLB	LBPFEB	E01	160,289	6,416	5,098	38	-	-	-
Total Power Production Plant		LBPPT		\$ 170,611	\$ 6,829	\$ 8,900	\$ 54	\$ -	\$ -	\$ -
Transmission Plant										
Transmission Demand	TLB	LBTRB	NCPT	\$ 41,355	\$ 1,747	\$ 653	\$ 152	\$ -	\$ -	\$ -
Distribution Poles										
Specific	TLB	LBDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation										
General	TLB	LBDSC	NCPP	\$ 21,605	\$ 913	\$ 341	\$ 79	\$ -	\$ -	\$ -
Distribution Primary & Secondary Lines										
Primary Specific	TLB	LBDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	TLB	LBDPLD	NCPP	21,119	892	333	78	-	-	-
Primary Customer	TLB	LBDPLC	Cust08	92,178	164	889	8	-	-	-
Secondary Demand	TLB	LBDSLD	SICD	5,092	215	80	19	-	-	-
Secondary Customer	TLB	LBDSLC	Cust07	33,393	59	322	-	-	-	-
Total Distribution Primary & Secondary Lines		LBDLT		\$ 151,783	\$ 1,330	\$ 1,625	\$ 105	\$ -	\$ -	\$ -
Distribution Line Transformers										
Demand	TLB	LBDLTD	SICDT	\$ 1,305	\$ 55	\$ 21	\$ 5	\$ -	\$ -	\$ -
Customer	TLB	LBDLTC	Cust09	3,330	6	32	0	-	-	-
Total Distribution Line Transformers		LBDLTT		\$ 4,635	\$ 61	\$ 53	\$ 5	\$ -	\$ -	\$ -
Distribution Services										
Customer	TLB	LBDSC	C02	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
Distribution Meters										
Customer	TLB	LBDMC	C03	\$ -	\$ 1,597	\$ 8,675	\$ 95	\$ -	\$ -	\$ -
Distribution Street & Customer Lighting										
Customer	TLB	LBDSC	C04	\$ 195,057	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense										
Customer	TLB	LBCAE	C05	\$ 143,464	\$ 255	\$ 1,384	\$ 66	\$ -	\$ -	\$ -
Customer Service & Info.										
Customer	TLB	LBCSI	C05	\$ 21,935	\$ 39	\$ 212	\$ 10	\$ -	\$ -	\$ -
Sales Expense										
Customer	TLB	LBSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		LBT		\$ 750,445	\$ 12,771	\$ 21,842	\$ 567	\$ -	\$ -	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
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12 Months Ended
 April 30, 2020

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission	Special Contract Customer
Depreciation Expenses												
Power Production Plant												
Production Demand - LOLP	TDEPR	DEPPLP	PDEPLOLPA	\$ 93,427,020	\$ 45,067,626	\$ 10,915,606	\$ 665,567	\$ 12,052,937	\$ 11,555,353	\$ 7,876,200	\$ 4,947,959	\$ 269,756
Production Energy	TDEPR	DEPPEB	E01	-	-	-	-	-	-	-	-	-
Total Power Production Plant		DEPPT		\$ 93,427,020	\$ 45,067,626	\$ 10,915,606	\$ 665,567	\$ 12,052,937	\$ 11,555,353	\$ 7,876,200	\$ 4,947,959	\$ 269,756
Transmission Plant												
Transmission Demand	TDEPR	DETRB	NCPT	\$ 12,950,924	\$ 5,861,855	\$ 1,628,095	\$ 99,396	\$ 1,733,771	\$ 1,623,235	\$ 1,102,487	\$ 727,242	\$ 54,572
Distribution Poles												
Specific	TDEPR	DEDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation												
General	TDEPR	DEDSG	NCPP	\$ 6,073,540	\$ 2,912,560	\$ 808,946	\$ 49,386	\$ 861,453	\$ 806,531	\$ 547,789	\$ -	\$ 27,115
Distribution Primary & Secondary Lines												
Primary Specific	TDEPR	DEDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	TDEPR	DEDPLD	NCPP	9,385,367	4,500,744	1,250,054	76,316	1,331,193	1,246,323	846,491	-	41,901
Primary Customer	TDEPR	DEDPLC	Cust08	14,911,026	12,819,364	1,588,862	2,179	100,111	4,434	15,031	-	69
Secondary Demand	TDEPR	DEDSLD	SICD	2,726,708	2,009,994	363,815	-	334,825	-	-	-	-
Secondary Customer	TDEPR	DEDSLCL	Cust07	4,363,374	3,782,206	468,775	-	-	-	-	-	-
Total Distribution Primary & Secondary Lines		DEDLT		\$ 31,386,475	\$ 23,112,308	\$ 3,671,506	\$ 78,496	\$ 1,766,129	\$ 1,250,757	\$ 861,522	\$ -	\$ 41,970
Distribution Line Transformers												
Demand	TDEPR	DEDLTD	SICDT	\$ 3,539,092	\$ 2,418,727	\$ 437,797	\$ -	\$ 402,912	\$ -	\$ 257,906	\$ -	\$ -
Customer	TDEPR	DEDLTC	Cust09	2,067,659	1,778,413	220,421	-	13,888	-	2,085	-	-
Total Distribution Line Transformers		DEDLTT		\$ 5,606,751	\$ 4,197,140	\$ 658,217	\$ -	\$ 416,801	\$ -	\$ 259,992	\$ -	\$ -
Distribution Services												
Customer	TDEPR	DEDSCL	C02	\$ 1,199,442	\$ 919,548	\$ 231,411	\$ -	\$ 40,598	\$ -	\$ 7,871	\$ -	\$ -
Distribution Meters												
Customer	TDEPR	DEDMC	MDT	\$ 1,341,018	\$ 917,767	\$ 276,597	\$ 9,391	\$ 74,206	\$ 19,536	\$ 11,790	\$ 12,975	\$ 305
Distribution Street & Customer Lighting												
Customer	TDEPR	DEDSCL	C04	\$ 3,815,211	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense												
Customer	TDEPR	DECAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.												
Customer	TDEPR	DECSI	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense												
Customer	TDEPR	DESEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		DET		\$ 155,800,380	\$ 82,988,804	\$ 18,190,379	\$ 902,236	\$ 16,945,895	\$ 15,255,412	\$ 10,667,649	\$ 5,688,176	\$ 393,718

LOUISVILLE GAS AND ELECTRIC COMPANY
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12 Months Ended
 April 30, 2020

Description	Ref	Name	Allocation Vector	Street Lighting Rate RLS, LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE	Outdoor Sports Lighting Rate OSL	Electric Vehicle Charging Rate EV	Solar Share Rate SSP	Business Solar Rate BS
Depreciation Expenses										
Power Production Plant										
Production Demand - LOLP	TDEPR	DEPPLOLP	PDEPLOLPDA	\$ 38,482	\$ 1,540	\$ 14,174	\$ 60	\$ -	\$ 17,632	\$ 4,127
Production Energy	TDEPR	DEPPEB	E01	-	-	-	-	-	-	-
Total Power Production Plant		DEPPT		\$ 38,482	\$ 1,540	\$ 14,174	\$ 60	\$ -	\$ 17,632	\$ 4,127
Transmission Plant										
Transmission Demand	TDEPR	DETRB	NCPT	\$ 113,282	\$ 4,786	\$ 1,788	\$ 416	\$ -	\$ -	\$ -
Distribution Poles										
Specific	TDEPR	DEDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation										
General	TDEPR	DEDSG	NCPP	\$ 56,286	\$ 2,378	\$ 888	\$ 207	\$ -	\$ -	\$ -
Distribution Primary & Secondary Lines										
Primary Specific	TDEPR	DEDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	TDEPR	DEDPLD	NCPP	86,978	3,674	1,373	319	-	-	-
Primary Customer	TDEPR	DEDPLC	Cust08	376,641	669	3,632	35	-	-	-
Secondary Demand	TDEPR	DEDSL	SICD	17,023	719	269	62	-	-	-
Secondary Customer	TDEPR	DEDSL	Cust07	111,124	197	1,072	-	-	-	-
Total Distribution Primary & Secondary Lines		DEDLT		\$ 591,766	\$ 5,260	\$ 6,345	\$ 416	\$ -	\$ -	\$ -
Distribution Line Transformers										
Demand	TDEPR	DEDLTD	SICDT	\$ 20,485	\$ 865	\$ 323	\$ 75	\$ -	\$ -	\$ -
Customer	TDEPR	DEDLTC	Cust09	52,251	93	504	5	-	-	-
Total Distribution Line Transformers		DEDLTT		\$ 72,736	\$ 958	\$ 827	\$ 80	\$ -	\$ -	\$ -
Distribution Services										
Customer	TDEPR	DEDESC	C02	\$ -	\$ -	\$ -	\$ 14	\$ -	\$ -	\$ -
Distribution Meters										
Customer	TDEPR	DEDMC	MDT	\$ -	\$ 431	\$ 2,340	\$ 26	\$ 15,654	\$ -	\$ -
Distribution Street & Customer Lighting										
Customer	TDEPR	DEDSCL	C04	\$ 3,815,211	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense										
Customer	TDEPR	DECAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.										
Customer	TDEPR	DECSI	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense										
Customer	TDEPR	DESEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		DET		\$ 4,687,762	\$ 15,353	\$ 26,364	\$ 1,219	\$ 15,654	\$ 17,632	\$ 4,127

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 April 30, 2020

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission	Special Contract Customer
Property and Other Taxes												
Power Production Plant												
Production Demand - LOLP	PTAX	PTPPLP	PPTLOLPDA	\$ 18,929,495	\$ 9,131,055	\$ 2,211,588	\$ 134,849	\$ 2,442,020	\$ 2,341,205	\$ 1,595,780	\$ 1,002,495	\$ 54,655
Production Energy	PTAX	PTPPEB	E01	-	-	-	-	-	-	-	-	-
Total Power Production Plant		PTPPT		\$ 18,929,495	\$ 9,131,055	\$ 2,211,588	\$ 134,849	\$ 2,442,020	\$ 2,341,205	\$ 1,595,780	\$ 1,002,495	\$ 54,655
Transmission Plant												
Transmission Demand	PTAX	PTTRB	NCPT	\$ 3,912,794	\$ 1,771,011	\$ 491,888	\$ 30,030	\$ 523,815	\$ 490,420	\$ 333,088	\$ 219,718	\$ 16,488
Distribution Poles												
Specific	PTAX	PTDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation												
General	PTAX	PTDSG	NCPP	\$ 1,485,822	\$ 712,525	\$ 197,899	\$ 12,082	\$ 210,745	\$ 197,309	\$ 134,010	\$ -	\$ 6,633
Distribution Primary & Secondary Lines												
Primary Specific	PTAX	PTDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	PTAX	PTDPLD	NCPP	2,296,023	1,101,056	305,812	18,670	325,661	304,899	207,084	-	10,251
Primary Customer	PTAX	PTDPLC	Cust08	3,647,813	3,136,111	388,697	533	24,491	1,085	3,677	-	17
Secondary Demand	PTAX	PTDSL	SICD	667,058	491,722	89,003	-	81,911	-	-	-	-
Secondary Customer	PTAX	PTDSL	Cust07	1,067,450	925,274	114,681	-	-	-	-	-	-
Total Distribution Primary & Secondary Lines		PTDLT		\$ 7,678,343	\$ 5,654,163	\$ 898,192	\$ 19,203	\$ 432,063	\$ 305,983	\$ 210,762	\$ -	\$ 10,267
Distribution Line Transformers												
Demand	PTAX	PTDLTD	SICDT	\$ 865,798	\$ 591,714	\$ 107,102	\$ -	\$ 98,568	\$ -	\$ 63,094	\$ -	\$ -
Customer	PTAX	PTDLTC	Cust09	505,829	435,068	53,923	-	3,398	-	510	-	-
Total Distribution Line Transformers		PTDLTT		\$ 1,371,628	\$ 1,026,783	\$ 161,025	\$ -	\$ 101,965	\$ -	\$ 63,604	\$ -	\$ -
Distribution Services												
Customer	PTAX	PTDSC	C02	\$ 293,430	\$ 224,957	\$ 56,612	\$ -	\$ 9,932	\$ -	\$ 1,925	\$ -	\$ -
Distribution Meters												
Customer	PTAX	PTDMC	MPTT	\$ 328,065	\$ 225,435	\$ 67,942	\$ 2,307	\$ 18,228	\$ 4,799	\$ 2,896	\$ 3,187	\$ 75
Distribution Street & Customer Lighting												
Customer	PTAX	PTDSCL	C04	\$ 933,348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense												
Customer	PTAX	PTCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.												
Customer	PTAX	PTCSI	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense												
Customer	PTAX	PTSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		PTT		\$ 34,932,925	\$ 18,745,928	\$ 4,085,146	\$ 198,471	\$ 3,738,768	\$ 3,339,715	\$ 2,342,066	\$ 1,225,400	\$ 88,118

LOUISVILLE GAS AND ELECTRIC COMPANY
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12 Months Ended
 April 30, 2020

Description	Ref	Name	Allocation Vector	Street Lighting Rate RLS, LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE	Outdoor Sports Lighting Rate OSL	Electric Vehicle Charging Rate EV	Solar Share Rate SSP	Business Solar Rate BS
Property and Other Taxes										
Power Production Plant										
Production Demand - LOLP	PTAX	PTPPLLOLP	PPTLOLPDA	\$ 7,797	\$ 312	\$ 2,872	\$ 12	\$ -	\$ 4,727	\$ 129
Production Energy	PTAX	PTPPEB	E01	-	-	-	-	-	-	-
Total Power Production Plant		PTPPT		\$ 7,797	\$ 312	\$ 2,872	\$ 12	\$ -	\$ 4,727	\$ 129
Transmission Plant										
Transmission Demand	PTAX	PTTRB	NCPT	\$ 34,225	\$ 1,446	\$ 540	\$ 126	\$ -	\$ -	\$ -
Distribution Poles										
Specific	PTAX	PTDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation										
General	PTAX	PTDSG	NCPP	\$ 13,770	\$ 582	\$ 217	\$ 51	\$ -	\$ -	\$ -
Distribution Primary & Secondary Lines										
Primary Specific	PTAX	PTDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	PTAX	PTDPLD	NCPP	21,278	899	336	78	-	-	-
Primary Customer	PTAX	PTDPLC	Cust08	92,141	164	889	8	-	-	-
Secondary Demand	PTAX	PTDSL	SICD	4,165	176	66	15	-	-	-
Secondary Customer	PTAX	PTDSL	Cust07	27,185	48	262	-	-	-	-
Total Distribution Primary & Secondary Lines		PTDLT		\$ 144,769	\$ 1,287	\$ 1,552	\$ 102	\$ -	\$ -	\$ -
Distribution Line Transformers										
Demand	PTAX	PTDLTD	SICDT	\$ 5,011	\$ 212	\$ 79	\$ 18	\$ -	\$ -	\$ -
Customer	PTAX	PTDLTC	Cust09	12,783	23	123	1	-	-	-
Total Distribution Line Transformers		PTDLTT		\$ 17,794	\$ 234	\$ 202	\$ 20	\$ -	\$ -	\$ -
Distribution Services										
Customer	PTAX	PTDSC	C02	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ -
Distribution Meters										
Customer	PTAX	PTDMC	MPTT	\$ -	\$ 106	\$ 575	\$ 6	\$ 2,510	\$ -	\$ -
Distribution Street & Customer Lighting										
Customer	PTAX	PTDSCL	C04	\$ 933,348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense										
Customer	PTAX	PTCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.										
Customer	PTAX	PTCSI	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense										
Customer	PTAX	PTSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		PTT		\$ 1,151,702	\$ 3,967	\$ 5,959	\$ 320	\$ 2,510	\$ 4,727	\$ 129

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 April 30, 2020

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission	Special Contract Customer
Amortization of ITC												
Power Production Plant												
Production Demand - LOLP	OTAX	OTPPLOLP	PITCLOLPDA	\$ (544,114)	\$ (259,395)	\$ (62,827)	\$ (3,831)	\$ (69,373)	\$ (66,509)	\$ (45,333)	\$ (28,479)	\$ (1,553)
Production Energy	OTAX	OTPPEB	E01	-	-	-	-	-	-	-	-	-
Total Power Production Plant		OTPPT		\$ (544,114)	\$ (259,395)	\$ (62,827)	\$ (3,831)	\$ (69,373)	\$ (66,509)	\$ (45,333)	\$ (28,479)	\$ (1,553)
Transmission Plant												
Transmission Demand	OTAX	OTTRB	NCPT	\$ (112,470)	\$ (50,906)	\$ (14,139)	\$ (863)	\$ (15,057)	\$ (14,097)	\$ (9,574)	\$ (6,316)	\$ (474)
Distribution Poles												
Specific	OTAX	OTDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation												
General	OTAX	OTDSG	NCPP	\$ (42,709)	\$ (20,481)	\$ (5,688)	\$ (347)	\$ (6,058)	\$ (5,671)	\$ (3,852)	\$ -	\$ (191)
Distribution Primary & Secondary Lines												
Primary Specific	OTAX	OTDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	OTAX	OTDPLD	NCPP	(65,997)	(31,649)	(8,790)	(537)	(9,361)	(8,764)	(5,952)	-	(295)
Primary Customer	OTAX	OTDPLC	Cust08	(104,854)	(90,145)	(11,173)	(15)	(704)	(31)	(106)	-	(0)
Secondary Demand	OTAX	OTDSL	SICD	(19,174)	(14,134)	(2,558)	-	(2,354)	-	-	-	-
Secondary Customer	OTAX	OTDSL	Cust07	(30,683)	(26,596)	(3,296)	-	-	-	-	-	-
Total Distribution Primary & Secondary Lines		OTDLT		\$ (220,708)	\$ (162,525)	\$ (25,818)	\$ (552)	\$ (12,419)	\$ (8,795)	\$ (6,058)	\$ -	\$ (295)
Distribution Line Transformers												
Demand	OTAX	OTDLTD	SICDT	\$ (24,887)	\$ (17,008)	\$ (3,079)	\$ -	\$ (2,833)	\$ -	\$ (1,814)	\$ -	\$ -
Customer	OTAX	OTDLTC	Cust09	(14,540)	(12,506)	(1,550)	-	(98)	-	(15)	-	-
Total Distribution Line Transformers		OTDLTT		\$ (39,426)	\$ (29,514)	\$ (4,629)	\$ -	\$ (2,931)	\$ -	\$ (1,828)	\$ -	\$ -
Distribution Services												
Customer	OTAX	OTDSC	C02	\$ (8,434)	\$ (6,466)	\$ (1,627)	\$ -	\$ (285)	\$ -	\$ (55)	\$ -	\$ -
Distribution Meters												
Customer	OTAX	OTDMC	C03	\$ (9,430)	\$ (6,530)	\$ (1,968)	\$ (67)	\$ (528)	\$ (139)	\$ (84)	\$ (92)	\$ (2)
Distribution Street & Customer Lighting												
Customer	OTAX	OTDSCL	C04	\$ (26,828)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense												
Customer	OTAX	OTCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.												
Customer	OTAX	OTCSI	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense												
Customer	OTAX	OTSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		OTT		\$ (1,004,121)	\$ (535,817)	\$ (116,696)	\$ (5,660)	\$ (106,651)	\$ (95,211)	\$ (66,785)	\$ (34,887)	\$ (2,515)

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 April 30, 2020

Description	Ref	Name	Allocation Vector	Street Lighting Rate RLS, LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE	Outdoor Sports Lighting Rate OSL	Electric Vehicle Charging Rate EV	Solar Share Rate SSP	Business Solar Rate BS
Amortization of ITC										
Power Production Plant										
Production Demand - LOLP	OTAX	OTPPLOLP	PITCLOLPDA	\$ (221)	\$ (9)	\$ (82)	\$ (0)	\$ -	\$ (5,429)	\$ (1,074)
Production Energy	OTAX	OTPPPEB	E01	-	-	-	-	-	-	-
Total Power Production Plant		OTPPPT		\$ (221)	\$ (9)	\$ (82)	\$ (0)	\$ -	\$ (5,429)	\$ (1,074)
Transmission Plant										
Transmission Demand	OTAX	OTTRB	NCPT	\$ (984)	\$ (42)	\$ (16)	\$ (4)	\$ -	\$ -	\$ -
Distribution Poles										
Specific	OTAX	OTDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation										
General	OTAX	OTDSG	NCPP	\$ (396)	\$ (17)	\$ (6)	\$ (1)	\$ -	\$ -	\$ -
Distribution Primary & Secondary Lines										
Primary Specific	OTAX	OTDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	OTAX	OTDPLD	NCPP	(612)	(26)	(10)	(2)	-	-	-
Primary Customer	OTAX	OTDPLC	Cust08	(2,649)	(5)	(26)	(0)	-	-	-
Secondary Demand	OTAX	OTDSL D	SICD	(120)	(5)	(2)	(0)	-	-	-
Secondary Customer	OTAX	OTDSL C	Cust07	(781)	(1)	(8)	-	-	-	-
Total Distribution Primary & Secondary Lines		OTDLT		\$ (4,161)	\$ (37)	\$ (45)	\$ (3)	\$ -	\$ -	\$ -
Distribution Line Transformers										
Demand	OTAX	OTDLTD	SICDT	\$ (144)	\$ (6)	\$ (2)	\$ (1)	\$ -	\$ -	\$ -
Customer	OTAX	OTDLTC	Cust09	(367)	(1)	(4)	(0)	-	-	-
Total Distribution Line Transformers		OTDLTT		\$ (511)	\$ (7)	\$ (6)	\$ (1)	\$ -	\$ -	\$ -
Distribution Services										
Customer	OTAX	OTDSC	C02	\$ -	\$ -	\$ -	\$ (0)	\$ -	\$ -	\$ -
Distribution Meters										
Customer	OTAX	OTDMC	C03	\$ -	\$ (3)	\$ (17)	\$ (0)	\$ -	\$ -	\$ -
Distribution Street & Customer Lighting										
Customer	OTAX	OTDSCL	C04	\$ (26,828)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense										
Customer	OTAX	OTCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.										
Customer	OTAX	OTCSI	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense										
Customer	OTAX	OTSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		OTT		\$ (33,102)	\$ (114)	\$ (170)	\$ (9)	\$ -	\$ (5,429)	\$ (1,074)

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

12 Months Ended
April 30, 2020

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission	Special Contract Customer
Interest Expenses												
Power Production Plant												
Production Demand - LOLP	INTLTD	INTPLOLP	LOLP	\$ 44,199,090	\$ 21,325,866	\$ 5,165,232	\$ 314,944	\$ 5,703,414	\$ 5,467,959	\$ 3,726,994	\$ 2,341,359	\$ 127,648
Production Energy	INTLTD	INTPEB	E01	-	-	-	-	-	-	-	-	-
Total Power Production Plant		INTPT		\$ 44,199,090	\$ 21,325,866	\$ 5,165,232	\$ 314,944	\$ 5,703,414	\$ 5,467,959	\$ 3,726,994	\$ 2,341,359	\$ 127,648
Transmission Plant												
Transmission Demand	INTLTD	INTTRB	NCPT	\$ 9,136,110	\$ 4,135,192	\$ 1,148,524	\$ 70,118	\$ 1,223,073	\$ 1,145,096	\$ 777,739	\$ 513,026	\$ 38,498
Distribution Poles												
Specific	INTLTD	INTDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation												
General	INTLTD	INTDSG	NCPP	\$ 3,469,295	\$ 1,663,697	\$ 462,082	\$ 28,210	\$ 492,075	\$ 460,703	\$ 312,905	\$ -	\$ 15,489
Distribution Primary & Secondary Lines												
Primary Specific	INTLTD	INDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	INTLTD	INDPLD	NCPP	5,361,058	2,570,890	714,049	43,593	760,397	711,918	483,528	-	23,934
Primary Customer	INTLTD	INDPLC	Cust08	8,517,396	7,322,608	907,581	1,245	57,185	2,533	8,586	-	40
Secondary Demand	INTLTD	INDSLD	SICD	1,557,535	1,148,138	207,816	-	191,257	-	-	-	-
Secondary Customer	INTLTD	INDSLC	Cust07	2,492,423	2,160,451	267,771	-	-	-	-	-	-
Total Distribution Primary & Secondary Lines		INDLT		\$ 17,928,412	\$ 13,202,087	\$ 2,097,218	\$ 44,838	\$ 1,008,839	\$ 714,451	\$ 492,114	\$ -	\$ 23,974
Distribution Line Transformers												
Demand	INTLTD	INDLTD	SICDT	\$ 2,021,581	\$ 1,381,612	\$ 250,076	\$ -	\$ 230,149	\$ -	\$ 147,320	\$ -	\$ -
Customer	INTLTD	INDLTC	Cust09	1,181,077	1,015,855	125,907	-	7,933	-	1,191	-	-
Total Distribution Line Transformers		INDLTT		\$ 3,202,658	\$ 2,397,468	\$ 375,983	\$ -	\$ 238,083	\$ -	\$ 148,511	\$ -	\$ -
Distribution Services												
Customer	INTLTD	INDSC	C02	\$ 685,139	\$ 525,259	\$ 132,186	\$ -	\$ 23,190	\$ -	\$ 4,496	\$ -	\$ -
Distribution Meters												
Customer	INTLTD	INDMC	C03	\$ 766,009	\$ 530,434	\$ 159,862	\$ 5,428	\$ 42,888	\$ 11,291	\$ 6,814	\$ 7,499	\$ 176
Distribution Street & Customer Lighting												
Customer	INTLTD	INDSCL	C04	\$ 2,179,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense												
Customer	INTLTD	INCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.												
Customer	INTLTD	INCSI	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense												
Customer	INTLTD	INSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		INTT		\$ 81,566,017	\$ 43,780,002	\$ 9,541,088	\$ 463,538	\$ 8,731,561	\$ 7,799,499	\$ 5,469,573	\$ 2,861,885	\$ 205,784

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 April 30, 2020

Description	Ref	Name	Allocation Vector	Street Lighting Rate RLS, LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE	Outdoor Sports Lighting Rate OSL	Electric Vehicle Charging Rate EV	Solar Share Rate SSP	Business Solar Rate BS
Interest Expenses										
Power Production Plant										
Production Demand - LOLP	INTLTD	INTPLOLP	LOLP	\$ 18,210	\$ 729	\$ 6,707	\$ 29	\$ -	\$ -	\$ -
Production Energy	INTLTD	INTPEB	E01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Power Production Plant		INTPT		\$ 18,210	\$ 729	\$ 6,707	\$ 29	\$ -	\$ -	\$ -
Transmission Plant										
Transmission Demand	INTLTD	INTTRB	NCPT	\$ 79,913	\$ 3,376	\$ 1,261	\$ 293	\$ -	\$ -	\$ -
Distribution Poles										
Specific	INTLTD	INTDPS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Substation										
General	INTLTD	INTDSG	NCPP	\$ 32,151	\$ 1,358	\$ 507	\$ 118	\$ -	\$ -	\$ -
Distribution Primary & Secondary Lines										
Primary Specific	INTLTD	INDPLS	NCPP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary Demand	INTLTD	INDPLD	NCPP	\$ 49,683	\$ 2,099	\$ 784	\$ 182	\$ -	\$ -	\$ -
Primary Customer	INTLTD	INDPLC	Cust08	\$ 215,143	\$ 382	\$ 2,075	\$ 20	\$ -	\$ -	\$ -
Secondary Demand	INTLTD	INDSLD	SICD	\$ 9,724	\$ 411	\$ 153	\$ 36	\$ -	\$ -	\$ -
Secondary Customer	INTLTD	INDSLC	Cust07	\$ 63,475	\$ 113	\$ 612	\$ -	\$ -	\$ -	\$ -
Total Distribution Primary & Secondary Lines		INDLT		\$ 338,025	\$ 3,004	\$ 3,625	\$ 238	\$ -	\$ -	\$ -
Distribution Line Transformers										
Demand	INTLTD	INDLTD	SICDT	\$ 11,701	\$ 494	\$ 185	\$ 43	\$ -	\$ -	\$ -
Customer	INTLTD	INDLTC	Cust09	\$ 29,846	\$ 53	\$ 288	\$ 3	\$ -	\$ -	\$ -
Total Distribution Line Transformers		INDLTT		\$ 41,548	\$ 547	\$ 473	\$ 46	\$ -	\$ -	\$ -
Distribution Services										
Customer	INTLTD	INDSC	C02	\$ -	\$ -	\$ -	\$ 8	\$ -	\$ -	\$ -
Distribution Meters										
Customer	INTLTD	INDMC	C03	\$ -	\$ 249	\$ 1,353	\$ 15	\$ -	\$ -	\$ -
Distribution Street & Customer Lighting										
Customer	INTLTD	INDSCL	C04	\$ 2,179,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Accounts Expense										
Customer	INTLTD	INCAE	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service & Info.										
Customer	INTLTD	INCSI	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Expense										
Customer	INTLTD	INSEC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		INTT		\$ 2,689,151	\$ 9,264	\$ 13,926	\$ 746	\$ -	\$ -	\$ -

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 April 30, 2020

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission	Special Contract Customer
Cost of Service Summary -- Unadjusted												
Operating Revenues												
Sales to Ultimate Consumers		REVUC	R01	\$ 968,972,525	\$ 387,783,189	\$ 133,562,579	\$ 7,870,665	\$ 145,748,336	\$ 128,374,674	\$ 83,539,672	\$ 59,071,972	\$ 3,255,770
Sales for Resale			Energy	29,301,049	10,331,842	3,242,619	264,303	4,404,742	5,059,724	3,011,882	2,569,375	141,320
Transmission Revenue			PLTRT	11,761,289	5,323,401	1,478,542	90,266	1,574,512	1,474,129	1,001,215	660,440	49,560
Ancillary Services			LOLP	760,284	366,834	88,849	5,417	98,106	94,056	64,109	40,275	2,196
Curtaillable Service Rider				(6,324,976)					(2,062,957)	-	(4,262,018)	
Forfeited Discounts		FORDIS	FDIS	2,710,126	2,189,455	210,098	5,536	254,308	11,263	38,181	1,142	-
Misc Service Revenues		REVMISC	MISC	1,473,099	1,335,303	124,417	238	10,932	484	1,641	49	-
Rent From Electric Property			RFEF	4,201,604	2,238,012	491,952	24,221	453,394	408,980	284,745	152,699	10,870
Other Electric Revenue			OER	857,187	456,586	100,365	4,941	92,499	83,438	58,092	31,153	2,218
Electric Vehicle Charging Fees				10,668								
Total Operating Revenues		TOR		\$ 1,013,722,856	\$ 410,024,623	\$ 139,299,421	\$ 8,265,588	\$ 152,636,829	\$ 133,443,790	\$ 87,999,538	\$ 58,265,087	\$ 3,461,933
Operating Expenses												
Operation and Maintenance Expenses				\$ 627,292,493	\$ 270,536,060	\$ 74,031,059	\$ 4,853,768	\$ 82,612,127	\$ 88,533,443	\$ 54,908,882	\$ 42,315,659	\$ 2,441,421
Depreciation Expenses				155,800,380	82,988,804	18,190,379	902,236	16,945,895	15,255,412	10,667,649	5,688,176	393,718
Regulatory Credits				-	-	-	-	-	-	-	-	-
Accretion Expense				-	-	-	-	-	-	-	-	-
Depreciation for Asset Retirement Costs			DET	-	-	-	-	-	-	-	-	-
Amortization Expense			DET	-	-	-	-	-	-	-	-	-
Property and Other Taxes			NPT	34,932,925	18,745,928	4,085,146	198,471	3,738,768	3,339,715	2,342,066	1,225,400	88,118
Amortization of Investment Tax Credit				(1,004,121)	(535,817)	(116,696)	(5,660)	(106,651)	(95,211)	(66,785)	(34,887)	(2,515)
Other Expenses				-	-	-	-	-	-	-	-	-
State and Federal Income Taxes			TAXINC	25,285,778	(1,205,782)	7,372,242	407,005	8,941,784	4,087,300	3,223,590	1,363,577	73,661
Total Operating Expenses		TOE		\$ 842,307,455	\$ 370,529,193	\$ 103,562,130	\$ 6,355,818	\$ 112,131,923	\$ 111,120,659	\$ 71,075,402	\$ 50,557,927	\$ 2,994,404
Utility Operating Income		TOM		\$ 171,415,400	\$ 39,495,431	\$ 35,737,291	\$ 1,909,770	\$ 40,504,906	\$ 22,323,131	\$ 16,924,137	\$ 7,707,160	\$ 467,529
Net Cost Rate Base				\$ 2,548,077,151	\$ 1,356,499,921	\$ 298,181,087	\$ 14,681,000	\$ 274,810,100	\$ 247,890,134	\$ 172,588,952	\$ 92,553,893	\$ 6,588,622
Taxable Income Unadjusted												
Total Operating Revenue				\$ 1,013,722,856	\$ 410,024,623	\$ 139,299,421	\$ 8,265,588	\$ 152,636,829	\$ 133,443,790	\$ 87,999,538	\$ 58,265,087	\$ 3,461,933
Operating Expenses				\$ 817,021,677	\$ 371,734,974	\$ 96,189,888	\$ 5,948,814	\$ 103,190,139	\$ 107,033,360	\$ 67,851,812	\$ 49,194,349	\$ 2,920,743
Interest Expense		INTEXP		\$ 81,566,017	\$ 43,780,002	\$ 9,541,088	\$ 463,538	\$ 8,731,561	\$ 7,799,499	\$ 5,469,573	\$ 2,861,885	\$ 205,784
Taxable Income		TAXINC		\$ 115,135,161	\$ (5,490,353)	\$ 33,568,446	\$ 1,853,237	\$ 40,715,128	\$ 18,610,932	\$ 14,678,153	\$ 6,208,853	\$ 335,406

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
Class Allocation

12 Months Ended
April 30, 2020

Description	Ref	Name	Allocation Vector	Street Lighting Rate RLS, LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE	Outdoor Sports Lighting Rate OSL	Electric Vehicle Charging Rate EV	Solar Share Rate SSP	Business Solar Rate BS
Cost of Service Summary -- Unadjusted										
Operating Revenues										
Sales to Ultimate Consumers		REVUC	R01	\$ 19,068,090	\$ 245,695	\$ 284,053	\$ 7,865	\$ 2,609	\$ 147,420	\$ 9,936
Sales for Resale			Energy	256,738	10,276	8,166	61	-	-	-
Transmission Revenue			PLTRT	102,876	4,346	1,624	378	-	-	-
Ancillary Services			LOLP	313	13	115	0	-	-	-
Curtable Service Rider										
Forfeited Discounts		FORDIS	FDIS	142	-	-	-	-	-	-
Misc Service Revenues		REVMISC	MISCR	36	-	-	-	-	-	-
Rent From Electric Property			RFEP	135,451	517	723	39	-	-	-
Other Electric Revenue			OER	27,634	106	148	8	-	-	-
Electric Vehicle Charging Fees								10,668	-	-
Total Operating Revenues		TOR		\$ 19,591,280	\$ 260,953	\$ 294,830	\$ 8,351	\$ 13,277	\$ 147,420	\$ 9,936
Operating Expenses										
Operation and Maintenance Expenses				\$ 6,654,824	\$ 168,059	\$ 171,881	\$ 3,212	\$ 8,436	\$ 53,663	\$ -
Depreciation Expenses				4,687,762	15,353	26,364	1,219	15,654	17,632	4,127
Regulatory Credits				-	-	-	-	-	-	-
Accretion Expense				-	-	-	-	-	-	-
Depreciation for Asset Retirement Costs			DET	-	-	-	-	-	-	-
Amortization Expense			DET	-	-	-	-	-	-	-
Property and Other Taxes			NPT	1,151,702	3,967	5,959	320	2,510	4,727	129
Amortization of Investment Tax Credit				(33,102)	(114)	(170)	(9)	-	(5,429)	(1,074)
Other Expenses				-	-	-	-	-	-	-
State and Federal Income Taxes			TAXINC	975,312	14,149	16,882	629	(2,926)	16,873	1,483
Total Operating Expenses		TOE		\$ 13,436,498	\$ 201,413	\$ 220,915	\$ 5,370	\$ 23,674	\$ 87,466	\$ 4,665
Utility Operating Income		TOM		\$ 6,154,782	\$ 59,540	\$ 73,915	\$ 2,981	\$ (10,397)	\$ 59,955	\$ 5,271
Net Cost Rate Base				\$ 82,099,363	\$ 313,497	\$ 438,520	\$ 23,525	\$ 139,009	\$ 1,193,920	\$ 75,609
Taxable Income Unadjusted										
Total Operating Revenue				\$ 19,591,280	\$ 260,953	\$ 294,830	\$ 8,351	\$ 13,277	\$ 147,420	\$ 9,936
Operating Expenses				\$ 12,461,186	\$ 187,264	\$ 204,033	\$ 4,741	\$ 26,600	\$ 70,593	\$ 3,182
Interest Expense		INTEXP		\$ 2,689,151	\$ 9,264	\$ 13,926	\$ 746	\$ -	\$ -	\$ -
Taxable Income		TAXINC		\$ 4,440,942	\$ 64,424	\$ 76,871	\$ 2,864	\$ (13,323)	\$ 76,827	\$ 6,754

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

12 Months Ended
April 30, 2020

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission	Special Contract Customer
Cost of Service Summary -- Pro-Forma												
Operating Revenues												
Total Pro-Forma Operating Revenue				\$ 1,013,722,856	\$ 410,024,623	\$ 139,299,421	\$ 8,265,588	\$ 152,636,829	\$ 133,443,790	\$ 87,999,538	\$ 58,265,087	\$ 3,461,933
Operating Expenses												
Operation and Maintenance Expenses				\$ 627,292,493	\$ 270,536,060	\$ 74,031,059	\$ 4,853,768	\$ 82,612,127	\$ 88,533,443	\$ 54,908,882	\$ 42,315,659	\$ 2,441,421
Depreciation and Amortization Expenses				155,800,380	82,988,804	18,190,379	902,236	16,945,895	15,255,412	10,667,649	5,688,176	393,718
Property and Other Taxes			NPT	34,932,925	18,745,928	4,085,146	198,471	3,738,768	3,339,715	2,342,066	1,225,400	88,118
Amortization of Investment Tax Credit				(1,004,121)	(535,817)	(116,696)	(5,660)	(106,651)	(95,211)	(66,785)	(34,887)	(2,515)
State and Federal Income Taxes			TAXINC	25,285,778	(1,205,782)	7,372,242	407,005	8,941,784	4,087,300	3,223,590	1,363,577	73,661
Specific Assignment of Interruptible Credit				(6,324,976)	-	-	-	-	(2,062,957)	-	(4,262,018)	-
Allocation of Interruptible Credits			INTCRE	6,324,976	3,051,773	739,155	45,069	816,170	782,476	533,340	335,053	18,267
Total Operating Expenses			TOE	\$ 842,307,455	\$ 373,580,966	\$ 104,301,285	\$ 6,400,887	\$ 112,948,092	\$ 109,840,177	\$ 71,608,742	\$ 46,630,961	\$ 3,012,671
Net Operating Income -- Pro-Forma				\$ 171,415,400	\$ 36,443,658	\$ 34,998,137	\$ 1,864,701	\$ 39,688,736	\$ 23,603,613	\$ 16,390,796	\$ 11,634,126	\$ 449,262
Cost of Service Summary -- Pro-Forma												
Net Operating Income -- Pro-Forma				\$ 171,415,400	\$ 36,443,658	\$ 34,998,137	\$ 1,864,701	\$ 39,688,736	\$ 23,603,613	\$ 16,390,796	\$ 11,634,126	\$ 449,262
Adjusted Net Cost Rate Base				\$ 2,548,077,151	\$ 1,356,499,921	\$ 298,181,087	\$ 14,681,000	\$ 274,810,100	\$ 247,890,134	\$ 172,588,952	\$ 92,553,893	\$ 6,588,622
Rate of Return				6.73%	2.69%	11.74%	12.70%	14.44%	9.52%	9.50%	12.57%	6.82%
Taxable Income Pro-Forma												
Total Operating Revenue				\$ 1,013,722,856	\$ 410,024,623	\$ 139,299,421	\$ 8,265,588	\$ 152,636,829	\$ 133,443,790	\$ 87,999,538	\$ 58,265,087	\$ 3,461,933
Operating Expenses				\$ 817,021,677	\$ 374,786,747	\$ 96,929,043	\$ 5,993,883	\$ 104,006,309	\$ 105,752,878	\$ 68,385,152	\$ 45,267,384	\$ 2,939,010
Interest Expense			INTEXP	\$ 81,566,017	\$ 43,780,002	\$ 9,541,088	\$ 463,538	\$ 8,731,561	\$ 7,799,499	\$ 5,469,573	\$ 2,861,885	\$ 205,784
Interest Synchronization Adjustment			INTEXP	\$ 6,215,728	\$ 3,336,250	\$ 727,077	\$ 35,324	\$ 665,388	\$ 594,360	\$ 416,808	\$ 218,090	\$ 15,682
Taxable Income			TXINCPF	\$ 108,919,433	\$ (11,878,376)	\$ 32,102,214	\$ 1,772,844	\$ 39,233,571	\$ 19,297,054	\$ 13,728,005	\$ 9,917,728	\$ 301,458

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 April 30, 2020

Description	Ref	Name	Allocation Vector	Street Lighting Rate RLS, LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE	Outdoor Sports Lighting Rate OSL	Electric Vehicle Charging Rate EV	Solar Share Rate SSP	Business Solar Rate BS
Cost of Service Summary -- Pro-Forma										
Operating Revenues										
Total Pro-Forma Operating Revenue				\$ 19,591,280	\$ 260,953	\$ 294,830	\$ 8,351	\$ 13,277	\$ 147,420	\$ 9,936
Operating Expenses										
Operation and Maintenance Expenses				\$ 6,654,824	\$ 168,059	\$ 171,881	\$ 3,212	\$ 8,436	\$ 53,663	\$ -
Depreciation and Amortization Expenses				4,687,762	15,353	26,364	1,219	15,654	17,632	4,127
Property and Other Taxes			NPT	1,151,702	3,967	5,959	320	2,510	4,727	129
Amortization of Investment Tax Credit				(33,102)	(114)	(170)	(9)	-	(5,429)	(1,074)
State and Federal Income Taxes			TAXINC	975,312	14,149	16,882	629	(2,926)	16,873	1,483
Specific Assignment of Interruptible Credit				-	-	-	-	-	-	-
Allocation of Interruptible Credits			INTCRE	2,606	104	960	4	-	-	-
Total Operating Expenses		TOE		\$ 13,439,104	\$ 201,517	\$ 221,875	\$ 5,374	\$ 23,674	\$ 87,466	\$ 4,665
Net Operating Income -- Pro-Forma				\$ 6,152,176	\$ 59,435	\$ 72,955	\$ 2,977	\$ (10,397)	\$ 59,955	\$ 5,271
Cost of Service Summary -- Pro-Forma										
Net Operating Income -- Pro-Forma				\$ 6,152,176	\$ 59,435	\$ 72,955	\$ 2,977	\$ (10,397)	\$ 59,955	\$ 5,271
Adjusted Net Cost Rate Base				\$ 82,099,363	\$ 313,497	\$ 438,520	\$ 23,525	\$ 139,009	\$ 1,193,920	\$ 75,609
Rate of Return				7.49%	18.96%	16.64%	12.65%	-7.48%	5.02%	6.97%
Taxable Income Pro-Forma										
Total Operating Revenue				\$ 19,591,280	\$ 260,953	\$ 294,830	\$ 8,351	\$ 13,277	\$ 147,420	\$ 9,936
Operating Expenses				\$ 12,463,792	\$ 187,368	\$ 204,992	\$ 4,745	\$ 26,600	\$ 70,593	\$ 3,182
Interest Expense		INTEXP		\$ 2,689,151	\$ 9,264	\$ 13,926	\$ 746	\$ -	\$ -	\$ -
Interest Synchronization Adjustment			INTEXP	\$ 204,926	\$ 706	\$ 1,061	\$ 57	\$ -	\$ -	\$ -
Taxable Income		TXINCPF		\$ 4,233,409	\$ 63,614	\$ 74,850	\$ 2,803	\$ (13,323)	\$ 76,827	\$ 6,754

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 April 30, 2020

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission	Special Contract Customer
Cost of Service Summary -- Pro-Forma (Adjusted for Proposed Increase)												
Operating Revenues												
Total Operating Revenue -- Actual				\$ 1,013,722,856	\$ 410,024,623	\$ 139,299,421	\$ 8,265,588	\$ 152,636,829	\$ 133,443,790	\$ 87,999,538	\$ 58,265,087	\$ 3,461,933
Pro-Forma Adjustments:												
Proposed Increase				\$ 35,210,485	\$ 18,799,118	\$ 4,410,485	\$ 244,262	\$ 4,479,563	\$ 3,100,289	\$ 2,031,137	\$ 1,426,166	\$ 98,615
Revenue Adjustment for Solar Share and EV				\$ 90,079	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Changes in Late Payment Fees			FDIS	\$ (231,059)	\$ (186,668)	\$ (17,912)	\$ (472)	\$ (21,682)	\$ (960)	\$ (3,255)	\$ (97)	\$ -
Changes to EVSE-R				\$ (1,439)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Changes in Rent on Electric Property			RFEP	\$ (28,543)	\$ (15,204)	\$ (3,342)	\$ (165)	\$ (3,080)	\$ (2,778)	\$ (1,934)	\$ (1,037)	\$ (74)
Changes in Miscellaneous Charges			MISCR	\$ (61,931)	\$ (56,138)	\$ (5,231)	\$ (10)	\$ (460)	\$ (20)	\$ (69)	\$ (2)	\$ -
Total Pro-Forma Operating Revenue				\$ 1,048,700,447	\$ 428,565,732	\$ 143,683,421	\$ 8,509,204	\$ 157,091,170	\$ 136,540,320	\$ 90,025,417	\$ 59,690,116	\$ 3,560,475
Operating Expenses												
Total Operating Expenses				\$ 842,307,455	\$ 373,580,966	\$ 104,301,285	\$ 6,400,887	\$ 112,948,092	\$ 109,840,177	\$ 71,608,742	\$ 46,630,961	\$ 3,012,671
Total Pro-Forma Adjustments												
Incremental Uncollectible Accounts Expense			0.182%	63,659	33,745	7,979	443	8,107	5,636	3,687	2,594	179
Incremental Commission Fees			0.200%	69,955	37,082	8,768	487	8,909	6,193	4,052	2,850	197
Incremental Income Taxes			24.85%	8,693,572	4,608,335	1,089,630	60,550	1,107,113	769,633	503,526	354,187	24,492
Total Pro-forma Operating Expenses				\$ 851,134,642	\$ 378,260,128	\$ 105,407,661	\$ 6,462,368	\$ 114,072,221	\$ 110,621,639	\$ 72,120,007	\$ 46,990,591	\$ 3,037,540
Net Operating Income -- Pro-Forma				\$ 197,565,805	\$ 50,305,604	\$ 38,275,760	\$ 2,046,836	\$ 43,018,949	\$ 25,918,681	\$ 17,905,410	\$ 12,699,525	\$ 522,935
Net Cost Rate Base				\$ 2,548,077,151	\$ 1,356,499,921	\$ 298,181,087	\$ 14,681,000	\$ 274,810,100	\$ 247,890,134	\$ 172,588,952	\$ 92,553,893	\$ 6,588,622
Rate of Return				7.75%	3.71%	12.84%	13.94%	15.65%	10.46%	10.37%	13.72%	7.94%

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 April 30, 2020

Description	Ref	Name	Allocation Vector	Street Lighting Rate RLS, LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE	Outdoor Sports Lighting Rate OSL	Electric Vehicle Charging Rate EV	Solar Share Rate SSP	Business Solar Rate BS
Cost of Service Summary -- Pro-Forma (Adjusted for Proposed Increase)										
Operating Revenues										
Total Operating Revenue -- Actual				\$ 19,591,280	\$ 260,953	\$ 294,830	\$ 8,351	\$ 13,277	\$ 147,420	\$ 9,936
Pro-Forma Adjustments:										
Proposed Increase				\$ 636,550	\$ -	\$ (6)	\$ 272	\$ (2,094)	\$ (13,872)	\$ -
Revenue Adjustment for Solar Share and EV				\$ -	\$ -	\$ -	\$ -	\$ 31,849	\$ 57,442	\$ 787
Changes in Late Payment Fees			FDIS	\$ (12)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Changes to EVSE-R				\$ -	\$ -	\$ -	\$ -	\$ (1,439)	\$ -	\$ -
Changes in Rent on Electric Property			RFEP	\$ (920)	\$ (4)	\$ (5)	\$ (0)	\$ -	\$ -	\$ -
Changes in Miscellaneous Charges			MISCR	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Pro-Forma Operating Revenue				\$ 20,226,896	\$ 260,949	\$ 294,819	\$ 8,622	\$ 41,593	\$ 190,990	\$ 10,723
Operating Expenses										
Total Operating Expenses				\$ 13,439,104	\$ 201,517	\$ 221,875	\$ 5,374	\$ 23,674	\$ 87,466	\$ 4,665
Total Pro-Forma Adjustments										
Incremental Uncollectible Accounts Expense			0.182%	1,157	(0)	(0)	0	52	79	1
Incremental Commission Fees			0.200%	1,271	(0)	(0)	1	57	87	2
Incremental Income Taxes			24.85%	157,980	(1)	(3)	68	7,038	10,829	196
Total Pro-forma Operating Expenses				\$ 13,599,512	\$ 201,516	\$ 221,872	\$ 5,442	\$ 30,820	\$ 98,461	\$ 4,864
Net Operating Income -- Pro-Forma				\$ 6,627,383	\$ 59,433	\$ 72,947	\$ 3,180	\$ 10,773	\$ 92,529	\$ 5,860
Net Cost Rate Base				\$ 82,099,363	\$ 313,497	\$ 438,520	\$ 23,525	\$ 139,009	\$ 1,193,920	\$ 75,609
Rate of Return				8.07%	18.96%	16.63%	13.52%	7.75%	7.75%	7.75%

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
Class Allocation

12 Months Ended
April 30, 2020

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission	Special Contract Customer
Allocation Factors												
Energy Allocation Factors												
Energy Usage by Class		E01	Energy	1.000000	0.352610	0.110666	0.009020	0.150327	0.172681	0.102791	0.087689	0.004823
Customer Allocation Factors												
Primary Distribution Plant -- Average Number of Customers		C01	Cust08	1.000000	0.85972	0.10656	0.00015	0.00671	0.00030	0.00101	-	0.00000
Customer Services -- Weighted cost of Services		C02		1.000000	0.76665	0.19293	-	0.03385	-	0.00656	-	-
Meter Costs -- Weighted Cost of Meters		C03		1.000000	0.69246	0.20870	0.00709	0.05599	0.01474	0.00890	0.00979	0.00023
Lighting Systems -- Lighting Customers		C04	Cust04	1.000000	-	-	-	-	-	-	-	-
Meter Reading and Billing -- Weighted Cost		C05	Cust05	1.000000	0.73726	0.18276	0.00063	0.02879	0.00637	0.02161	0.00065	0.00002
Marketing/Economic Development		C06	Cust06	1.000000	0.85970	0.10655	0.00015	0.00671	0.00030	0.00101	0.00003	0.00000
Revenue per Billing Determinants		R01		968,972,525	387,783,189	133,562,579	7,870,665	145,748,336	128,374,674	83,539,672	59,071,972	3,255,770
Energy				11,653,191,809	4,077,649,481	1,279,758,520	106,576,756	1,738,411,680	2,040,264,401	1,188,694,214	1,056,222,221	56,985,483
Energy (Loss Adjusted)		Energy		12,318,713,633	4,343,701,178	1,363,258,077	111,118,155	1,851,836,676	2,127,203,196	1,266,252,159	1,080,213,769	59,413,722
O&M Customer Allocators												
Customers (Monthly Bills)				6,229,879	4,446,964	551,167	756	34,728	1,538	5,214	156	24
Average Customers (Bills/12)				519,157	370,580	45,931	63	2,894	128	435	13	2
Average Customers (Lighting = Lights)				519,157	370,580	45,931	63	2,894	128	435	13	2
Weighted Average Customers (Lighting = 9 Lights per Cust)		Cust05		502,645	370,580	91,861	315	14,470	3,204	10,863	325	10
Street Lighting		Cust04		97,991	-	-	-	-	-	-	-	-
Average Customers		Cust01		519,157	370,580	45,931	63	2,894	128	435	13	2
Average Customers (Lighting = 9 Lights per Cust)		Cust06		431,059	370,580	45,931	63	2,894	128	435	13	2
Average Secondary Customers		Cust07		427,523	370,580	45,931	-	-	-	-	-	-
Average Primary Customers		Cust08		431,046	370,580	45,931	63	2,894	128	435	-	2
Average Transformer Customers		Cust09		430,853	370,580	45,931	-	2,894	-	435	-	-
Plant Customer Allocators												
Average Customers				519,052	370,483	45,925	63	2,893	128	434	13	2
Average Customers (Lighting = 9 Lights)				429,853	370,483	45,925	63	2,893	128	434	13	2
Weighted Average Customers		PCust05		501,414	370,483	91,850	315	14,465	3,200	10,850	325	10
Street Lighting (plant in service balance)		PCust04		126,670,914	-	-	-	-	-	-	-	-
Average Customers		PCust01		519,052	370,483	45,925	63	2,893	128	434	13	2
Average Customers (Lighting = 9 Lights per Cust)		PCust06		429,853	370,483	45,925	63	2,893	128	434	13	2
Average Secondary Customers		PCust07		426,510	370,483	45,925	63	2,893	128	-	-	-
Average Primary Customers		PCust08		429,853	370,483	45,925	63	2,893	128	434	13	2
Average Transformer Customers		PCust09		429,647	370,483	45,925	-	2,893	-	434	-	-
Demand Allocators												
Max Class Non-Coincident Peak Demands (Transmission)		NCPT		3,116,802	1,410,729	391,821	23,921	417,254	390,652	265,327	175,020	13,134
Max Class Non-Coincident Peak Demands (Primary)		NCPP		2,941,782	1,410,729	391,821	23,921	417,254	390,652	265,327	-	13,134
Sum of the Individual Customer Demands (Transformers)		SICDT		4,710,074	3,219,014	582,651	-	536,224	-	343,240	-	-
Sum of the Individual Customer Demands (Secondary)		SICD		4,366,834	3,219,014	582,651	-	536,224	-	-	-	-
LOLP Demand Allocator		LOLP		174,758	84,320	20,423	1,245	22,551	21,620	14,736	9,257	505

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
Class Allocation

12 Months Ended
April 30, 2020

Description	Ref	Name	Allocation Vector	Street Lighting Rate RLS, LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE	Outdoor Sports Lighting Rate OSL	Electric Vehicle Charging Rate EV	Solar Share Rate SSP	Business Solar Rate BS
Allocation Factors										
Energy Allocation Factors										
Energy Usage by Class		E01	Energy	0.008762	0.000351	0.000279	0.000002	-	-	-
Customer Allocation Factors										
Primary Distribution Plant -- Average Number of Customers		C01	Cust08	0.02526	0.00004	0.00024	0.00000	-	-	-
Customer Services -- Weighted cost of Services		C02		-	-	-	0.00001	-	-	-
Meter Costs -- Weighted Cost of Meters		C03		-	0.00033	0.00177	0.00002	-	-	-
Lighting Systems -- Lighting Customers		C04	Cust04	1.00000	-	-	-	-	-	-
Meter Reading and Billing -- Weighted Cost		C05	Cust05	0.02166	0.00004	0.00021	0.00001	-	-	-
Marketing/Economic Development		C06	Cust06	0.02526	0.00004	0.00024	0.00000	-	-	-
Revenue per Billing Determinants		R01		19,068,090	245,695	284,053	7,865	2,609	147,420	9,936
Energy				101,326,373	4,055,711	3,222,969	24,000	-	-	-
Energy (Loss Adjusted)		Energy		107,937,548	4,320,331	3,433,256	25,566	-	-	-
O&M Customer Allocators										
Customers (Monthly Bills)				1,175,892	2,088	11,340	12	-	-	-
Average Customers (Bills/12)				97,991	174	945	1	-	-	-
Average Customers (Lighting = Lights)				97,991	174	945	1	-	-	-
Weighted Average Customers (Lighting = 9 Lights per Cust)		Cust05		10,888	19	105	5	-	-	-
Street Lighting		Cust04		97,991	-	-	-	-	-	-
Average Customers		Cust01		97,991	174	945	1	-	-	-
Average Customers (Lighting = 9 Lights per Cust)		Cust06		10,888	19	105	1	-	-	-
Average Secondary Customers		Cust07		10,888	19	105	-	-	-	-
Average Primary Customers		Cust08		10,888	19	105	1	-	-	-
Average Transformer Customers		Cust09		10,888	19	105	1	-	-	-
Plant Customer Allocators										
Average Customers				97,991	174	945	1	-	-	-
Average Customers (Lighting = 9 Lights)				9,799	17	95	1	-	-	-
Weighted Average Customers		PCust05		9,799	17	95	5	-	-	-
Street Lighting (plant in service balance)		PCust04		126,670,914	-	-	-	-	-	-
Average Customers		PCust01		97,991	174	945	1	-	-	-
Average Customers (Lighting = 9 Lights per Cust)		PCust06		9,799	17	95	1	-	-	-
Average Secondary Customers		PCust07		9,799	17	95	-	-	-	-
Average Primary Customers		PCust08		9,799	17	95	1	-	-	-
Average Transformer Customers		PCust09		9,799	17	95	1	-	-	-
Demand Allocators										
Max Class Non-Coincident Peak Demands (Transmission)		NCPT		27,263	1,152	430	100	-	-	-
Max Class Non-Coincident Peak Demands (Primary)		NCPP		27,263	1,152	430	100	-	-	-
Sum of the Individual Customer Demands (Transformers)		SICDT		27,263	1,152	430	100	-	-	-
Sum of the Individual Customer Demands (Secondary)		SICD		27,263	1,152	430	100	-	-	-
LOLP Demand Allocator		LOLP		72	3	27	0	-	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
Class Allocation

Exhibit WSS-29

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12 Months Ended
April 30, 2020

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission	Special Contract Customer
Allocation Factors (Continued)												
Production Demand Cost Allocation												
Gross Plant Production Residual LOLP Demand Allocator		GPPLLOPDRA		174,758	84,320	20,423	1,245	22,551	21,620	14,736	9,257	505
Gross Plant Production LOLP Demand Costs				\$ 2,597,891,034								
Customer Specific Assignment				\$ 1,331,330								
Gross Plant Production LOLP Demand Residual		GPPLLOPDRA		\$ 2,596,559,704	\$ 1,252,828,591	\$ 303,441,405	\$ 18,501,996	\$ 335,057,901	\$ 321,225,640	\$ 218,949,370	\$ 137,547,614	\$ 7,498,908
Gross Plant Production LOLP Demand Total		GPPLLOPDT		\$ 2,597,891,034	\$ 1,252,828,591	\$ 303,441,405	\$ 18,501,996	\$ 335,057,901	\$ 321,225,640	\$ 218,949,370	\$ 137,547,614	\$ 7,498,908
Gross Plant Production LOLP Demand Allocator		GPLOLPDA	GPPLLOPDT	1.000000	0.48225	0.11680	0.00712	0.12897	0.12365	0.08428	0.05295	0.00289
Net Plant Production Residual LOLP Demand Allocator		NPPLLOPDRA		174,758	84,320	20,423	1,245	22,551	21,620	14,736	9,257	505
Net Plant Production LOLP Demand Costs				\$ 1,596,970,885								
Customer Specific Assignment				\$ 1,322,300								
Net Plant Production LOLP Demand Residual		NPPLLOPDRA		\$ 1,595,648,585	\$ 769,893,396	\$ 186,472,065	\$ 11,369,923	\$ 205,901,164	\$ 197,400,906	\$ 134,549,671	\$ 84,526,327	\$ 4,608,260
Net Plant Production LOLP Demand Total		NPPLLOPDT		\$ 1,596,970,885	\$ 769,893,396	\$ 186,472,065	\$ 11,369,923	\$ 205,901,164	\$ 197,400,906	\$ 134,549,671	\$ 84,526,327	\$ 4,608,260
Net Plant Production LOLP Demand Allocator		NPLOLPDA	NPPLLOPDT	1.000000	0.48210	0.11677	0.00712	0.12893	0.12361	0.08425	0.05293	0.00289
Rate Base Production Residual LOLP Demand Allocator		RBPLLOPDRA		174,758	84,320	20,423	1,245	22,551	21,620	14,736	9,257	505
Rate Base Production LOLP Demand Costs				\$ 1,309,287,569								
Customer Specific Assignment				\$ 1,269,529								
Rate Base Production LOLP Demand Residual		RBPLLOPDRA		\$ 1,308,018,040	\$ 631,112,928	\$ 152,858,735	\$ 9,320,388	\$ 168,785,558	\$ 161,817,551	\$ 110,295,837	\$ 69,289,668	\$ 3,777,578
Rate Base Production LOLP Demand Total		RBPLLOPDT		\$ 1,309,287,569	\$ 631,112,928	\$ 152,858,735	\$ 9,320,388	\$ 168,785,558	\$ 161,817,551	\$ 110,295,837	\$ 69,289,668	\$ 3,777,578
Rate Base Production LOLP Demand Allocator		RBLLOPDA	RBPLLOPDT	1.000000	0.48203	0.11675	0.00712	0.12891	0.12359	0.08424	0.05292	0.00289
Production O&M Residual LOLP Demand Allocator		POMLOLPDRA		174,758	84,320	20,423	1,245	22,551	21,620	14,736	9,257	505
Production O&M LOLP Demand Costs				\$ 107,026,183								
Customer Specific Assignment				\$ 53,663								
Production O&M LOLP Demand Residual		POMLOLPDRA		\$ 106,972,520	\$ 51,613,769	\$ 12,501,115	\$ 762,241	\$ 13,803,645	\$ 13,233,786	\$ 9,020,230	\$ 5,666,658	\$ 308,938
Production O&M LOLP Demand Total		POMLOLPDT		\$ 107,026,183	\$ 51,613,769	\$ 12,501,115	\$ 762,241	\$ 13,803,645	\$ 13,233,786	\$ 9,020,230	\$ 5,666,658	\$ 308,938
Production O&M LOLP Demand Allocator		POMLOLPDA	POMLOLPDT	1.000000	0.48225	0.11680	0.00712	0.12897	0.12365	0.08428	0.05295	0.00289
Production Depreciation Residual LOLP Demand Allocator		PDEPLOLPDRA		174,758	84,320	20,423	1,245	22,551	21,620	14,736	9,257	505
Production Depreciation LOLP Demand Costs				\$ 93,427,020								
Customer Specific Assignment				\$ 21,759								
Production Depreciation LOLP Demand Residual		PDEPLOLPDRA		\$ 93,405,261	\$ 45,067,626	\$ 10,915,606	\$ 665,567	\$ 12,052,937	\$ 11,555,353	\$ 7,876,200	\$ 4,947,959	\$ 269,756
Production Depreciation LOLP Demand Total		PDEPLOPDT		\$ 93,427,020	\$ 45,067,626	\$ 10,915,606	\$ 665,567	\$ 12,052,937	\$ 11,555,353	\$ 7,876,200	\$ 4,947,959	\$ 269,756
Production Depreciation LOLP Demand Allocator		PDEPLOPDA	PDEPLOPDT	1.000000	0.48238	0.11684	0.00712	0.12901	0.12368	0.08430	0.05296	0.00289
Production Prop Tax Residual LOLP Demand Allocator		PPTLOLPDRA		174,758	84,320	20,423	1,245	22,551	21,620	14,736	9,257	505
Production Prop Tax LOLP Demand Costs				\$ 18,929,495								
Customer Specific Assignment				\$ 4,856								
Production Prop Tax LOLP Demand Residual		PPTLOLPDRA		\$ 18,924,639	\$ 9,131,055	\$ 2,211,588	\$ 134,849	\$ 2,442,020	\$ 2,341,205	\$ 1,595,780	\$ 1,002,495	\$ 54,655
Production Prop Tax LOLP Demand Total		PPTLOLPDT		\$ 18,929,495	\$ 9,131,055	\$ 2,211,588	\$ 134,849	\$ 2,442,020	\$ 2,341,205	\$ 1,595,780	\$ 1,002,495	\$ 54,655
Production Prop Tax LOLP Demand Allocator		PPTLOLPDA	PPTLOLPDT	1.000000	0.48237	0.11683	0.00712	0.12901	0.12368	0.08430	0.05296	0.00289
Production ITC Residual LOLP Demand Allocator		PITCLOLPDRA		174,758	84,320	20,423	1,245	22,551	21,620	14,736	9,257	505
Production ITC LOLP Demand Costs				\$ (544,114)								
Customer Specific Assignment				\$ (6,504)								
Production ITC LOLP Demand Residual		PITCLOLPDRA		\$ (537,611)	\$ (259,395)	\$ (62,827)	\$ (3,831)	\$ (69,373)	\$ (66,509)	\$ (45,333)	\$ (28,479)	\$ (1,553)
Production ITC LOLP Demand Total		PITCLOLPDT		\$ (544,114)	\$ (259,395)	\$ (62,827)	\$ (3,831)	\$ (69,373)	\$ (66,509)	\$ (45,333)	\$ (28,479)	\$ (1,553)
Production ITC LOLP Demand Allocator		PITCLOLPDA	PITCLOLPDT	1.000000	0.47673	0.11547	0.00704	0.12750	0.12223	0.08331	0.05234	0.00285

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
Class Allocation

12 Months Ended
April 30, 2020

Description	Ref	Name	Allocation Vector	Street Lighting Rate RLS, LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE	Outdoor Sports Lighting Rate OSL	Electric Vehicle Charging Rate EV	Solar Share Rate SSP	Business Solar Rate BS
Allocation Factors (Continued)										
Production Demand Cost Allocation										
Gross Plant Production Residual LOLP Demand Allocator		GPPLLOPDRA		72	3	27	0	-	-	-
Gross Plant Production LOLP Demand Costs										
Customer Specific Assignment				-	-	-	-	-	1,241,811	89,519
Gross Plant Production LOLP Demand Residual		GPPLLOPDRA	\$	1,069,758	\$ 42,822	\$ 394,025	\$ 1,675	\$ -	\$ -	\$ -
Gross Plant Production LOLP Demand Total		GPPLLOPDT	\$	1,069,758	\$ 42,822	\$ 394,025	\$ 1,675	\$ -	\$ 1,241,811	\$ 89,519
Gross Plant Production LOLP Demand Allocator		GPLOLPDA	GPPLLOPDT	0.00041	0.00002	0.00015	0.00000	-	0.00048	0.00003
Net Plant Production Residual LOLP Demand Allocator		NPPLLOPDRA		72	3	27	0	-	-	-
Net Plant Production LOLP Demand Costs										
Customer Specific Assignment				-	-	-	-	-	1,238,112	84,188
Net Plant Production LOLP Demand Residual		NPPLLOPDRA	\$	657,392	\$ 26,315	\$ 242,138	\$ 1,029	\$ -	\$ -	\$ -
Net Plant Production LOLP Demand Total		NPPLLOPDT	\$	657,392	\$ 26,315	\$ 242,138	\$ 1,029	\$ -	\$ 1,238,112	\$ 84,188
Net Plant Production LOLP Demand Allocator		NPLOLPDA	NPPLLOPDT	0.00041	0.00002	0.00015	0.00000	-	0.00078	0.00005
Rate Base Production Residual LOLP Demand Allocator		RBPLOPDRA		72	3	27	0	-	-	-
Rate Base Production LOLP Demand Costs										
Customer Specific Assignment				-	-	-	-	-	1,193,920	75,609
Rate Base Production LOLP Demand Residual		RBPLOPDRA	\$	538,891	\$ 21,572	\$ 198,490	\$ 844	\$ -	\$ -	\$ -
Rate Base Production LOLP Demand Total		RBPLOPDT	\$	538,891	\$ 21,572	\$ 198,490	\$ 844	\$ -	\$ 1,193,920	\$ 75,609
Rate Base Production LOLP Demand Allocator		RBLLOPDA	RBPLOPDT	0.00041	0.00002	0.00015	0.00000	-	0.00091	0.00006
Production O&M Residual LOLP Demand Allocator		POMLOPDRA		72	3	27	0	-	-	-
Production O&M LOLP Demand Costs										
Customer Specific Assignment				-	-	-	-	-	53,663	-
Production O&M LOLP Demand Residual		POMLOPDRA	\$	44,072	\$ 1,764	\$ 16,233	\$ 69	\$ -	\$ -	\$ -
Production O&M LOLP Demand Total		POMLOPDT	\$	44,072	\$ 1,764	\$ 16,233	\$ 69	\$ -	\$ 53,663	\$ -
Production O&M LOLP Demand Allocator		POMLOPDA	POMLOPDT	0.00041	0.00002	0.00015	0.00000	-	0.00050	-
Production Depreciation Residual LOLP Demand Allocator		PDEPLOPDRA		72	3	27	0	-	-	-
Production Depreciation LOLP Demand Costs										
Customer Specific Assignment				-	-	-	-	-	17,632	4,127
Production Depreciation LOLP Demand Residual		PDEPLOPDRA	\$	38,482	\$ 1,540	\$ 14,174	\$ 60	\$ -	\$ -	\$ -
Production Depreciation LOLP Demand Total		PDEPLOPDT	\$	38,482	\$ 1,540	\$ 14,174	\$ 60	\$ -	\$ 17,632	\$ 4,127
Production Depreciation LOLP Demand Allocator		PDEPLOPDA	PDEPLOPDT	0.00041	0.00002	0.00015	0.00000	-	0.00019	0.00004
Production Prop Tax Residual LOLP Demand Allocator		PPTLOPDRA		72	3	27	0	-	-	-
Production Prop Tax LOLP Demand Costs										
Customer Specific Assignment				-	-	-	-	-	4,727	129
Production Prop Tax LOLP Demand Residual		PPTLOPDRA	\$	7,797	\$ 312	\$ 2,872	\$ 12	\$ -	\$ -	\$ -
Production Prop Tax LOLP Demand Total		PPTLOPDT	\$	7,797	\$ 312	\$ 2,872	\$ 12	\$ -	\$ 4,727	\$ 129
Production Prop Tax LOLP Demand Allocator		PPTLOPDA	PPTLOPDT	0.00041	0.00002	0.00015	0.00000	-	0.00025	0.00001
Production ITC Residual LOLP Demand Allocator		PITCLOPDRA		72	3	27	0	-	-	-
Production ITC LOLP Demand Costs										
Customer Specific Assignment				-	-	-	-	-	(5,429)	(1,074)
Production ITC LOLP Demand Residual		PITCLOPDRA	\$	(221)	\$ (9)	\$ (82)	\$ (0)	\$ -	\$ -	\$ -
Production ITC LOLP Demand Total		PITCLOPDT	\$	(221)	\$ (9)	\$ (82)	\$ (0)	\$ -	\$ (5,429)	\$ (1,074)
Production ITC LOLP Demand Allocator		PITCLOPDA	PITCLOPDT	0.00041	0.00002	0.00015	0.00000	-	0.00998	0.00197

LOUISVILLE GAS AND ELECTRIC COMPANY
Cost of Service Study
Class Allocation

12 Months Ended
April 30, 2020

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission	Special Contract Customer
Meter Cost Allocation												
Meters Gross Plant Residual Allocator		MGPRA		34,865,804	24,143,309	7,276,323	247,043	1,952,119	513,914	310,163	341,336	8,019
Meters Gross Plant Costs				\$ 45,023,733								
Customer Specific Assignment				\$ 156,536								
Meters Gross Plant Residual		MGPRA		\$ 44,867,197	\$ 31,068,912	\$ 9,363,565	\$ 317,908	\$ 2,512,092	\$ 661,332	\$ 399,135	\$ 439,250	\$ 10,320
Meters Gross Plant Total		MGPT		\$ 45,023,733	\$ 31,068,912	\$ 9,363,565	\$ 317,908	\$ 2,512,092	\$ 661,332	\$ 399,135	\$ 439,250	\$ 10,320
Meters Gross Plant Allocator		MGPA	MGPT	1.000000	0.690006	0.20797	0.00706	0.05579	0.01469	0.00886	0.00976	0.00023
Meters Net Plant Residual Allocator		MNPRA		34,865,804	24,143,309	7,276,323	247,043	1,952,119	513,914	310,163	341,336	8,019
Meters Net Plant Costs				\$ 29,100,184								
Customer Specific Assignment				\$ 138,284								
Meters Net Plant Residual		MNPRA		\$ 28,961,900	\$ 20,055,068	\$ 6,044,207	\$ 205,211	\$ 1,621,562	\$ 426,892	\$ 257,643	\$ 283,537	\$ 6,662
Meters Net Plant Total		MNPT		\$ 29,100,184	\$ 20,055,068	\$ 6,044,207	\$ 205,211	\$ 1,621,562	\$ 426,892	\$ 257,643	\$ 283,537	\$ 6,662
Meters Net Plant Allocator		MNPA	MNPT	1.000000	0.68917	0.20770	0.00705	0.05572	0.01467	0.00885	0.00974	0.00023
Meters Rate Base Residual Allocator		MRBRA		34,865,804	24,143,309	7,276,323	247,043	1,952,119	513,914	310,163	341,336	8,019
Meters Rate Base Costs				\$ 26,168,471								
Customer Specific Assignment				\$ 139,009								
Meters Rate Base Residual		MRBRA		\$ 26,029,463	\$ 18,024,462	\$ 5,432,222	\$ 184,433	\$ 1,457,376	\$ 383,668	\$ 231,556	\$ 254,829	\$ 5,987
Meters Rate Base Total		MRBT		\$ 26,168,471	\$ 18,024,462	\$ 5,432,222	\$ 184,433	\$ 1,457,376	\$ 383,668	\$ 231,556	\$ 254,829	\$ 5,987
Meters Rate Base Allocator		MRBA	MRBT	1.000000	0.68879	0.20759	0.00705	0.05569	0.01466	0.00885	0.00974	0.00023
Meters O&M Residual Allocator		MOMRA		34,865,804	24,143,309	7,276,323	247,043	1,952,119	513,914	310,163	341,336	8,019
Meters O&M Costs				\$ 14,505,284								
Customer Specific Assignment				\$ 8,436								
Meters O&M Residual		MOMRA		\$ 14,496,848	\$ 10,038,543	\$ 3,025,421	\$ 102,718	\$ 811,671	\$ 213,680	\$ 128,963	\$ 141,924	\$ 3,334
Meters O&M Total		MOMT		\$ 14,505,284	\$ 10,038,543	\$ 3,025,421	\$ 102,718	\$ 811,671	\$ 213,680	\$ 128,963	\$ 141,924	\$ 3,334
Meters O&M Allocator		MOMA	MOMT	1.000000	0.69206	0.20857	0.00708	0.05596	0.01473	0.00889	0.00978	0.00023
Meters Depreciation Residual Allocator		MDRA		34,865,804	24,143,309	7,276,323	247,043	1,952,119	513,914	310,163	341,336	8,019
Meters Depreciation Costs				\$ 1,341,018								
Customer Specific Assignment				\$ 15,654								
Meters Depreciation Residual		MDRA		\$ 1,325,364	\$ 917,767	\$ 276,597	\$ 9,391	\$ 74,206	\$ 19,536	\$ 11,790	\$ 12,975	\$ 305
Meters Depreciation Total		MDT		\$ 1,341,018	\$ 917,767	\$ 276,597	\$ 9,391	\$ 74,206	\$ 19,536	\$ 11,790	\$ 12,975	\$ 305
Meters Depreciation Allocator		MDA	MDT	1.000000	0.68438	0.20626	0.00700	0.05534	0.01457	0.00879	0.00968	0.00023
Meters Prop Tax Residual Allocator		MPTRA		34,865,804	24,143,309	7,276,323	247,043	1,952,119	513,914	310,163	341,336	8,019
Meters Prop Tax Costs				\$ 328,065								
Customer Specific Assignment				\$ 2,510								
Meters Prop Tax Residual		MPTRA		\$ 325,555	\$ 225,435	\$ 67,942	\$ 2,307	\$ 18,228	\$ 4,799	\$ 2,896	\$ 3,187	\$ 75
Meters Prop Tax Total		MPTT		\$ 328,065	\$ 225,435	\$ 67,942	\$ 2,307	\$ 18,228	\$ 4,799	\$ 2,896	\$ 3,187	\$ 75
Meters Prop Tax Allocator		MPTA	MPTT	1.000000	0.68717	0.20710	0.00703	0.05556	0.01463	0.00883	0.00972	0.00023

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
Class Allocation

12 Months Ended
April 30, 2020

Description	Ref	Name	Allocation Vector	Street Lighting Rate RLS, LS	Street Lighting Rate LE	Traffic Street Lighting Rate TLE	Outdoor Sports Lighting Rate OSL	Electric Vehicle Charging Rate EV	Solar Share Rate SSP	Business Solar Rate BS
Meter Cost Allocation										
Meters Gross Plant Residual Allocator		MGPRA		-	11,336	61,567	675	-	-	-
Meters Gross Plant Costs				-	-	-	-	-	-	-
Customer Specific Assignment				-	-	-	-	\$156,536	-	-
Meters Gross Plant Residual		MGPRA	\$	- \$	14,588 \$	79,227 \$	868 \$	- \$	- \$	- \$
Meters Gross Plant Total		MGPT	\$	- \$	14,588 \$	79,227 \$	868 \$	156,536 \$	- \$	- \$
Meters Gross Plant Allocator		MGPA		-	0.00032	0.00176	0.00002	0.00348	-	-
Meters Net Plant Residual Allocator		MNPRA		-	11,336	61,567	675	-	-	-
Meters Net Plant Costs				-	-	-	-	-	-	-
Customer Specific Assignment				-	-	-	-	\$138,284	-	-
Meters Net Plant Residual		MNPRA	\$	- \$	9,417 \$	51,142 \$	560 \$	- \$	- \$	- \$
Meters Net Plant Total		MNPT	\$	- \$	9,417 \$	51,142 \$	560 \$	138,284 \$	- \$	- \$
Meters Net Plant Allocator		MNPA		-	0.00032	0.00176	0.00002	0.00475	-	-
Meters Rate Base Residual Allocator		MRBRA		-	11,336	61,567	675	-	-	-
Meters Rate Base Costs				-	-	-	-	-	-	-
Customer Specific Assignment				-	-	-	-	\$139,009	-	-
Meters Rate Base Residual		MRBRA	\$	- \$	8,463 \$	45,963 \$	504 \$	- \$	- \$	- \$
Meters Rate Base Total		MRBT	\$	- \$	8,463 \$	45,963 \$	504 \$	139,009 \$	- \$	- \$
Meters Rate Base Allocator		MRBA		-	0.00032	0.00176	0.00002	0.00531	-	-
Meters O&M Residual Allocator		MOMRA		-	11,336	61,567	675	-	-	-
Meters O&M Costs				-	-	-	-	-	-	-
Customer Specific Assignment				-	-	-	-	\$8,436	-	-
Meters O&M Residual		MOMRA	\$	- \$	4,713 \$	25,599 \$	280 \$	- \$	- \$	- \$
Meters O&M Total		MOMT	\$	- \$	4,713 \$	25,599 \$	280 \$	8,436 \$	- \$	- \$
Meters O&M Allocator		MOMA		-	0.00032	0.00176	0.00002	0.00058	-	-
Meters Depreciation Residual Allocator		MDRA		-	11,336	61,567	675	-	-	-
Meters Depreciation Costs				-	-	-	-	-	-	-
Customer Specific Assignment				-	-	-	-	\$15,654	-	-
Meters Depreciation Residual		MDRA	\$	- \$	431 \$	2,340 \$	26 \$	- \$	- \$	- \$
Meters Depreciation Total		MDT	\$	- \$	431 \$	2,340 \$	26 \$	15,654 \$	- \$	- \$
Meters Depreciation Allocator		MDA		-	0.00032	0.00175	0.00002	0.01167	-	-
Meters Prop Tax Residual Allocator		MPTRA		-	11,336	61,567	675	-	-	-
Meters Prop Tax Costs				-	-	-	-	-	-	-
Customer Specific Assignment				-	-	-	-	\$2,510	-	-
Meters Prop Tax Residual		MPTRA	\$	- \$	106 \$	575 \$	6 \$	- \$	- \$	- \$
Meters Prop Tax Total		MPTT	\$	- \$	106 \$	575 \$	6 \$	2,510 \$	- \$	- \$
Meters Prop Tax Allocator		MPTA		-	0.00032	0.00175	0.00002	0.00765	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY
 Cost of Service Study
 Class Allocation

12 Months Ended
 April 30, 2020

Description	Ref	Name	Allocation Vector	Total System	Residential Rate RS	General Service Rate GS	Rate PS Primary	Rate PS Secondary	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission	Special Contract Customer
Revenue Adjustment Allocators												
Forfeited Discounts		FDIS		2,821,711	2,279,603	218,749	5,764	264,779	11,726	39,753	1,189	-
Misc Service Revenue Allocator		MISCR		1,160,190	1,051,664	97,989	187	8,610	381	1,293	39	-
Rent From Electric Property		RFEP		2,546,668,612	1,356,499,921	298,181,087	14,681,000	274,810,100	247,890,134	172,588,952	92,553,893	6,588,622
Other Electric Revenue		OER		2,546,668,612	1,356,499,921	298,181,087	14,681,000	274,810,100	247,890,134	172,588,952	92,553,893	6,588,622
Expense Adjustment Allocators												
Interruptible Credit Allocator (Prod Plant)		INTCRE		2,596,559,704	1,252,828,591	303,441,405	18,501,996	335,057,901	321,225,640	218,949,370	137,547,614	7,498,908
O&M less fuel		OMLF		229,967,002	130,435,133	30,060,787	1,269,783	22,883,332	19,923,028	14,067,421	7,474,646	525,102
Base Rate Revenue at Current Rates				968,972,525	387,783,189	133,562,579	7,870,665	145,748,336	128,374,674	83,539,672	59,071,972	3,255,770
CSR Avoided Cost												
Interruptible Demands				1,086,408					364,032		722,376	
Avoided Cost per kW									5.67		5.90	
Avoided Cost				6,324,976					2,062,957		4,262,018	

Exhibit WSS-30

Gas Transmission Plant Functional Assignment for the Cost of Service Study (Louisville Gas and Electric Company)

Louisville Gas and Electric company

Allocation of Gas Transmission between Storage and Non-Storage

Exhibit WSS-30**Page 1 of 1**

Account 367 Balance from June 2018	\$	48,553,725
Engineering Estimate of Storage Related Transmission as of June 2018	\$	55,934,455
Amount Included in Account 353	\$	<u>23,434,067</u>
Storage Related Transmission Included in Account 367	\$	32,500,388
Additional Storage Related Transmission Investment Included in Account 367 June 2020 Balance	\$	<u>6,595,470</u>
Estimated Storage Related Transmission Included in Account 367 June 2020 Balance	\$	39,095,857
Account 367 Forecasted Balance June 2020	\$	55,149,403
Percent of Account 367 Forecasted Balance as of June 2020 Related to Storage		70.8908%
Percent of Account 367 Forecasted Balance as of June 2020 Not Related to Storage		<u>29.1092%</u>
Total		100.0000%

Exhibit WSS-31

Zero Intercept Analysis of
Distribution Mains

(Louisville Gas and Electric Company)

Weighted Linear Regression Statistics

	<u>Estimate</u>	<u>Standard Error</u>
Size Coefficient (\$ per Foot)	1.2488203	0.5055081
Zero Intercept (\$ per Foot)	9.1201319	2.5218398
R-Square	73.69%	

Plant Classification

Total All Distribution Mains	25,002,900
Zero Intercept	9,120,131.9
Zero Intercept Cost	\$ 228,029,747
Total Cost of Sample	\$ 354,253,826
Customer Percentage of Total	64.37%

Louisville Gas and Electric Company
Zero Intercept Distribution Mains

Type of Main	Pipe Size	Net Cost of Plant	Quantity	Avg Cost	n	y	x	est y	y^n^5	n^5	xn^5
PIPE, CAST IRON, 10	10	77,658.52	45,547	1.70501943	45,547	1.70502	10.00	21.608	363.88	213.42	2134.174313
PIPE, CAST IRON, 12	12	66,566.15	31,106	2.139977818	31,106	2.13998	12.00	24.106	377.43	176.37	2116.427178
PIPE, CAST IRON, 14	14	21,255.50	7,950	2.673647799	7,950	2.67365	14.00	26.604	238.39	89.16	1248.278815
PIPE, CAST IRON, 16	16	90,103.45	28,376	3.175340076	28,376	3.17534	16.00	29.101	534.89	168.45	2695.228376
PIPE, CAST IRON, 18	18	34,815.59	8,985	3.874856984	8,985	3.87486	18.00	31.599	367.29	94.79	1706.206318
PIPE, CAST IRON, 24	24	6,523.65	1,220	5.347254098	1,220	5.34725	24.00	39.092	186.77	34.93	838.2839614
PIPE, CAST IRON, 4	4	232,011.34	284,533	0.815411007	284,533	0.81541	4.00	14.115	434.95	533.42	2133.665391
PIPE, CAST IRON, 6	6	30,092.75	29,657	1.01469299	29,657	1.01469	6.00	16.613	174.74	172.21	1033.272471
PIPE, CAST IRON, 8	8	39,006.81	28,205	1.382975004	28,205	1.38298	8.00	19.111	232.26	167.94	1343.547543
PIPE, PLASTIC, 2	2	98,278,566.72	6,881,007	14.28258491	6,881,007	14.28258	2.00	11.618	37466	2,623.17	5246.334721
PIPE, PLASTIC, 4	4	90,250,093.40	3,734,652	24.16559653	3,734,652	24.16560	4.00	14.115	46701	1,932.52	7730.099094
PIPE, PLASTIC, 6	6	25,908,230.65	714,107	36.28060032	714,107	36.28060	6.00	16.613	30659	845.05	5070.291116
PIPE, PLASTIC, 8	8	14,517,073.80	210,499	68.96504877	210,499	68.96505	8.00	19.111	31641	458.80	3670.413601
PIPE, PLASTIC, 10	10	19,616.26	46	426.4404348	46	426.44043	10.00	21.608	2892.3	6.78	67.82329983
PIPE, STEEL, 1	1	1,820,984.47	73,839	24.66155379	73,839	24.66155	1.00	10.369	6701.4	271.73	271.7333252
PIPE, STEEL, 1 1/2	1.5	25,393.20	652	38.94662577	652	38.94663	1.50	10.993	994.47	25.53	38.301436
PIPE, STEEL, 1 1/4	1.25	11,352.19	403	28.16920596	403	28.16921	1.25	10.681	565.49	20.07	25.09357487
PIPE, STEEL, 10	10	92,683.96	5,185	17.87540212	5,185	17.87540	10.00	21.608	1287.2	72.01	720.0694411
PIPE, STEEL, 12	12	13,390,656.75	516,049	25.94842108	516,049	25.94842	12.00	24.106	18640	718.37	8620.39607
PIPE, STEEL, 16	16	7,966,964.05	257,304	30.96323435	257,304	30.96323	16.00	29.101	15706	507.25	8116.022671
PIPE, STEEL, 2	2	18,410,462.68	4,254,943	4.326841201	4,254,943	4.32684	2.00	11.618	8925.2	2,062.75	4125.502636
PIPE, STEEL, 2 1/2	2.5	9,087.67	480	18.93264583	480	18.93265	2.50	12.242	414.79	21.91	54.77225575
PIPE, STEEL, 20	20	3,658,736.02	154,201	23.72705767	154,201	23.72706	20.00	34.097	9317.2	392.68	7853.687032
PIPE, STEEL, 22	22	56,616.99	3,497	16.19016014	3,497	16.19016	22.00	36.594	957.41	59.14	1300.979631
PIPE, STEEL, 24	24	122,746.10	871	140.9254879	871	140.92549	24.00	39.092	4159.1	29.51	708.305019
PIPE, STEEL, 4	4	38,017,834.63	4,737,539	8.024806683	4,737,539	8.02481	4.00	14.115	17467	2,176.59	8706.35538
PIPE, STEEL, 6	6	11,150,966.49	829,615	13.44113413	829,615	13.44113	6.00	16.613	12243	910.83	5464.992223
PIPE, STEEL, 8	8	29,664,562.80	1,973,663	15.03020668	1,973,663	15.03021	8.00	19.111	21116	1,404.87	11238.96935
PIPE, WROUGHT IRON, 1 1/2	1.5	952.91	2,403	0.396550146	2,403	0.39655	1.50	10.993	19.439	49.02	73.53060587
PIPE, WROUGHT IRON, 1 1/4	1.25	3,455.93	8,636	0.400177165	8,636	0.40018	1.25	10.681	37.188	92.93	116.1626016
PIPE, WROUGHT IRON, 10	10	49,188.14	26,564	1.851684234	26,564	1.85168	10.00	21.608	301.8	162.98	1629.846619
PIPE, WROUGHT IRON, 12	12	14,816.90	5,786	2.560819219	5,786	2.56082	12.00	24.106	194.79	76.07	912.7891323
PIPE, WROUGHT IRON, 16	16	46,942.53	14,045	3.342294767	14,045	3.34229	16.00	29.101	396.1	118.51	1896.185645
PIPE, WROUGHT IRON, 2	2	1,268.21	3,617	0.350624827	3,617	0.35062	2.00	11.618	21.087	60.14	120.2829996
PIPE, WROUGHT IRON, 3	3	1,348.82	2,388	0.564832496	2,388	0.56483	3.00	12.867	27.602	48.87	146.6015007
PIPE, WROUGHT IRON, 4	4	43,896.76	39,947	1.098875009	39,947	1.09888	4.00	14.115	219.63	199.87	799.4698243
PIPE, WROUGHT IRON, 8	8	121,293.54	85,383	1.420581849	85,383	1.42058	8.00	19.111	415.1	292.20	2337.629569

Louisville Gas and Electric Company
Zero Intercept Distribution Mains

Nominal Size (in inches)	Total Distribution Mains			High Pressure Mains			Low and Medium Pressure Mains	
	Feet of Pipe	Installed Costs	Unit Costs		Feet of Pipe	Installed Costs	Feet of Pipe	Installed Costs
				Category II 1"	0			
1	73,839	1,820,984	24.6616	Category III 1"	1,976		71,863	1,772,242
					1,976	48,742		
1.25	9,039	14,808	1.6382		0	0	9,039	14,808
1.5	3,055	26,346	8.6239		0	0	3,055	26,346
				Category II 2"	0			
2	11,139,567	116,690,298	10.4753	Category III 2"	58,835		11,080,732	116,073,982
					58,835	616,316		
2.5	480	9,088	18.9326		0	0	480	9,088
3	2,388	1,349	0.5648	Category II 3"	104	59	2,284	1,290
				Category II 4"	0			
4	8,796,671	128,543,836	14.6128	Category III 4"	455,056		8,341,615	121,894,195
					455,056	6,649,641		
				Category II 6"	0			
6	1,573,379	37,089,290	23.5730	Category III 6"	146,160		1,427,219	33,643,851
					146,160	3,445,439		
				Category II 8"	0			
8	2,297,750	44,341,937	19.2980	Category III 8"	554,032		1,743,718	33,650,234
					554,032	10,691,703		
10	77,342	239,147	3.0921	Category II 10"	258	798	77,084	238,349
				Category II 12"	0			
12	552,941	13,472,040	24.3643	Category III 12"	229,924		323,017	7,870,095
					229,924	5,601,945		
14	7,950	21,256	2.6736		0	0	7,950	21,256
16	299,725	8,104,010	27.0382	Category II 16"	191,487	5,177,466	108,238	2,926,544
18	8,985	34,816	3.8749		0	0	8,985	34,816
				Category II 20"	0			
20	154,201	3,658,736	23.7271	Category III 20"	72,262		81,939	1,944,168
					72,262	1,714,568		
22	3,497	56,617	16.1902	Category II 22"	3,497	56,622	0	-5
24	2,091	129,270	61.8220	Category II 24"	942	58,236	1,149	71,034
Total All Mains	25,002,900	\$ 354,253,826			1,714,536	\$ 34,061,535	23,288,364	\$ 320,192,291
Zero Intercept		\$ 9,120,139				\$ 9,120,139		\$ 9,120,139
Customer-Related Costs*		\$ 228,029,747				\$ 15,636,790		\$ 212,392,957
Portion of Total		64.37%				4.4140%		59.9550%
Demand-Related Costs**		\$ 126,224,080				\$ 18,424,745		\$ 107,799,335
Portion of Total		35.63%				5.2010%		30.4300%

Exhibit WSS-32

Analysis of Low-, Medium-, and High-
Pressure Mains for the
Cost of Service Study
(Louisville Gas and Electric Company)

Louisville Gas and Electric Company

Allocation of High Pressure and Medium and Low Pressure Mains

Exhibit WSS-32

Page 1 of 2

	Residential Rate RGS	Commercial Rate CGS (1)	Industrial Rate IGS (2)	Rate AAGS	IntraCompany	Rate FT	Total
Actual							
Total Mcf Sales and Transportation	19,344,465	9,952,828	1,793,673	215,902	404,400	13,291,727	45,002,995
Non-Temp. Sensitive Sales & Transportation - Jul. & Aug.	693,882	447,031	162,258	29,977	54,627	1,566,368	2,954,144
Annualized Non-Temperature Sensitive Sales & Transport.	4,163,294	2,682,188	973,546	179,865	327,764	9,398,210	17,724,866
Non-Temperature Sensitive Sales & Transportation per Day	11,406	7,348	2,667	493	898	25,749	48,561
Temperature Sensitive Sales & Transportation	15,181,171	7,270,640	820,127	36,037	-	3,893,517	27,278,129
Degree Days	4,064	4,064	4,077	4,077	4,077	4,077	
Temperature Sensitive Sales & Transportation per Degree Day	3,736	1,789	201	9	-	955	6,690
Calculated Daily Customer Deliveries (Demands) @ -14 Degrees (79 Degree Days)							
Total Demands	306,513	148,682	18,559	1,191	898	101,193	577,036.04
Percentage of Total	53.12%	25.77%	3.22%	0.21%	0.16%	17.54%	100.00%
Demands - High Pressure Distribution System	306,513	148,682	18,559	1,191	898	101,193	577,036
Demands - Low and Medium Pressure Distribution System	306,513	148,682	17,569	-	-	-	472,764

(1) Rate CGS includes Rate SGSS

(2) Rate IGS includes DGSS.

Louisville Gas and Electric Company

Allocation of High Pressure and Medium and Low Pressure Mains

Exhibit WSS-32

Page 2 of 2

	Residential Rate RGS	Commercial Rate CGS	Industrial Rate IGS	Rate AAGS	Rate FT	Total
Actual						
Total Mcf Sales and Transportation	-	-	361,202	215,902	13,291,727	13,868,830
Non-Temp. Sensitive Sales & Transportation - Jul. & Aug.	-	-	85,891	29,977	1,566,368	1,682,237
Annualized Non-Temperature Sensitive Sales & Transport.	-	-	361,202	179,865	9,398,210	9,939,276
Non-Temperature Sensitive Sales & Transportation per Day	-	-	990	493	25,749	27,231
Temperature Sensitive Sales & Transportation	-	-	-	36,037	3,893,517	3,929,554
Degree Days	4,261	4,261	4,376	4,077	4,077	
Temperature Sensitive Sales & Transportation per Degree Day	-	-	-	9	955	964
Calculated Daily Customer Deliveries (Demands) @ -14 Degrees (79 Degree Days)						
Total Demands	-	-	990	1,191	101,193	101,446
Percentage of Total	0.00%	0.00%	0.98%	1.17%	99.75%	101.90%

Exhibit WSS-33

Gas Cost of Service Study Functional Assignment and Classification

(Louisville Gas and Electric Company)

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2	Description	Name	Vector			Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand
3												
4	Gas Plant at Original Cost											
5												
6	Underground Storage Plant											
7	350-357	Underground Storage Plant	PT350	F003	\$	179,032,854	-	-	179,032,854	-	-	-
8	358	Asset Retire Obligation Gas Plant	PT350	F003	\$	-	-	-	-	-	-	-
9												
10	Total Storage Plant		PTST		\$	179,032,854	\$	-	\$	-	\$	-
11												
12	Transmission Plant											
13	365-372	Transmission	PT365	F005	\$	55,654,329	-	-	-	-	16,200,530	39,453,799
14												
15	Distribution Plant											
16	374	Land and Land Rights	PT374	F008	\$	725,340	-	-	-	-	-	-
17	375	Structures & Improvements	PT375	F008	-	1,283,158	-	-	-	-	-	-
18	376	Mains	PT376	F009	-	437,398,035	-	-	-	-	-	-
19	378	Meas. & Reg. Sta. Equip. - General	PT378	F008	-	33,128,817	-	-	-	-	-	-
20	379	Meas. & Reg. Sta. Equip. - City Gate	PT379	F008	-	14,862,015	-	-	-	-	-	-
21	380	Services	PT380	F010	-	390,754,787	-	-	-	-	-	-
22	381	Meters	PT381	F011	-	64,986,993	-	-	-	-	-	-
23	382	Meter Installations	PT382	F011	-	-	-	-	-	-	-	-
24	383	House Regulators	PT383	F011	-	26,848,132	-	-	-	-	-	-
25	384	House Regulator Installations	PT384	F011	-	-	-	-	-	-	-	-
26	385	Industrial Meas. & Reg. Equip.	PT385	F011	-	2,139,995	-	-	-	-	-	-
27	387	Other Equipment	PT387	F011	-	626,039	-	-	-	-	-	-
28	388	Asset Retire Obligation Gas Plant-City Gate	PT388	F008	-	-	-	-	-	-	-	-
29	388	Asset Retire Obligation Gas Plant-Mains	PT388	F009	-	-	-	-	-	-	-	-
30												
31	Sub-Total Distribution Plant		PTDSUB		\$	972,753,311	\$	-	\$	-	\$	-
32												
33	U-T-D Subtotal		PTSUB		\$	1,207,440,495	-	-	179,032,854	-	16,200,530	39,453,799
34												
35												
36	117 & 352	Gas Stored Underground/Non-Current	PT117	F003	\$	11,788,845	-	-	11,788,845	-	-	-
37	301-303	Intangible Plant	PT301	PTSUB	-	387	-	-	57	-	5	13
38	392-396	General Plant	PT389	PTSUB	-	14,994,092	-	-	2,223,244	-	201,179	489,940
39	389-399	Common Utility Plant	PTCP	PTSUB	-	82,298,757	-	-	12,202,822	-	1,104,223	2,689,158
40												
41	Total Plant in Service		PTIS		\$	1,316,522,576	-	-	205,247,823	-	17,505,938	42,632,910
42												
43												
44												
45												
46												
47												
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LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	M	N	O	P	Q	R
1										
2	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	
3										
4	Gas Plant at Original Cost									
5										
6	Underground Storage Plant									
7	350-357	Underground Storage Plant	PT350	F003	-	-	-	-	-	-
8	358	Asset Retire Obligation Gas Plant	PT350	F003	-	-	-	-	-	-
9										
10	Total Storage Plant		PTST	\$	-	\$	-	\$	-	\$
11										
12	Transmission Plant									
13	365-372	Transmission	PT365	F005	-	-	-	-	-	-
14										
15	Distribution Plant									
16	374	Land and Land Rights	PT374	F008	-	725,340	-	-	-	-
17	375	Structures & Improvements	PT375	F008	-	1,283,158	-	-	-	-
18	376	Mains	PT376	F009	-	-	133,100,222	262,241,992	22,749,072	19,306,749
19	378	Meas. & Reg. Sta. Equip. - General	PT378	F008	-	33,128,817	-	-	-	-
20	379	Meas. & Reg. Sta. Equip. - City Gate	PT379	F008	-	14,862,015	-	-	-	-
21	380	Services	PT380	F010	-	-	-	-	-	-
22	381	Meters	PT381	F011	-	-	-	-	-	-
23	382	Meter Installations	PT382	F011	-	-	-	-	-	-
24	383	House Regulators	PT383	F011	-	-	-	-	-	-
25	384	House Regulator Installations	PT384	F011	-	-	-	-	-	-
26	385	Industrial Meas. & Reg. Equip.	PT385	F011	-	-	-	-	-	-
27	387	Other Equipment	PT387	F011	-	-	-	-	-	-
28	388	Asset Retire Obligation Gas Plant-City Gate	PT388	F008	-	-	-	-	-	-
29	388	Asset Retire Obligation Gas Plant-Mains	PT388	F009	-	-	-	-	-	-
30										
31	Sub-Total Distribution Plant		PTDSUB	\$	-	\$ 49,999,330	\$ 133,100,222	\$ 262,241,992	\$ 22,749,072	\$ 19,306,749
32										
33	U-T-D Subtotal		PTSUB	-	-	49,999,330	133,100,222	262,241,992	22,749,072	19,306,749
34										
35										
36	117 & 352	Gas Stored Underground/Non-Current	PT117	F003	-	-	-	-	-	-
37	301-303	Intangible Plant	PT301	PTSUB	-	16	43	84	7	6
38	392-396	General Plant	PT389	PTSUB	-	620,896	1,652,849	3,256,542	282,500	239,753
39	389-399	Common Utility Plant	PTCP	PTSUB	-	3,407,938	9,072,068	17,874,330	1,550,569	1,315,942
40										
41	Total Plant in Service		PTIS	-	-	54,028,180	143,825,182	283,372,948	24,582,148	20,862,450
42										
43										
44										
45										
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LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	S	T	U	V
1								
2	Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer	
3								
4	Gas Plant at Original Cost							
5								
6	Underground Storage Plant							
7	350-357	Underground Storage Plant	PT350	F003	-	-	-	-
8	358	Asset Retire Obligation Gas Plant	PT350	F003	-	-	-	-
9								
10	Total Storage Plant		PTST		\$ -	\$ -	\$ -	\$ -
11								
12	Transmission Plant							
13	365-372	Transmission	PT365	F005	-	-	-	-
14								
15	Distribution Plant							
16	374	Land and Land Rights	PT374	F008	-	-	-	-
17	375	Structures & Improvements	PT375	F008	-	-	-	-
18	376	Mains	PT376	F009	-	-	-	-
19	378	Meas. & Reg. Sta. Equip. - General	PT378	F008	-	-	-	-
20	379	Meas. & Reg. Sta. Equip. - City Gate	PT379	F008	-	-	-	-
21	380	Services	PT380	F010	390,754,787	-	-	-
22	381	Meters	PT381	F011	-	64,986,993	-	-
23	382	Meter Installations	PT382	F011	-	-	-	-
24	383	House Regulators	PT383	F011	-	26,848,132	-	-
25	384	House Regulator Installations	PT384	F011	-	-	-	-
26	385	Industrial Meas. & Reg. Equip.	PT385	F011	-	2,139,995	-	-
27	387	Other Equipment	PT387	F011	-	626,039	-	-
28	388	Asset Retire Obligation Gas Plant-City Gate	PT388	F008	-	-	-	-
29	388	Asset Retire Obligation Gas Plant-Mains	PT388	F009	-	-	-	-
30								
31	Sub-Total Distribution Plant		PTDSUB		\$ 390,754,787	\$ 94,601,159	\$ -	\$ -
32								
33	U-T-D Subtotal		PTSUB		390,754,787	94,601,159	-	-
34								
35								
36	117 & 352	Gas Stored Underground/Non-Current	PT117	F003	-	-	-	-
37	301-303	Intangible Plant	PT301	PTSUB	125	30	-	-
38	392-396	General Plant	PT389	PTSUB	4,852,424	1,174,765	-	-
39	389-399	Common Utility Plant	PTCP	PTSUB	26,633,721	6,447,985	-	-
40								
41	Total Plant in Service		PTIS		422,241,058	102,223,939	-	-
42								
43								
44								
45								
46								
47								
48								
49								
50								

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	E	F	G	H	I	J	K	L						
1																		
2	Description	Name	Vector			Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand						
3																		
94																		
95	<u>Net Cost Rate Base</u>																	
96																		
97	Total Gas Utility Plant at Original Cost			\$		1,367,208,528	\$	-	\$	-	\$	214,158,318	\$	-	\$	25,965,465	\$	63,234,736
98	Less:																	
99	Reserve for Depreciation																	
100	Underground Storage																	
101	Underground Storage	DEPRUS	PTST	\$		42,201,177		-		-		42,201,177		-		-		-
102	Transmission	DEPTR	F005			12,621,504		-		-		-		-		3,674,019		8,947,485
103	Distribution	DEPRDI	DEPRDIS			309,172,055		-		-		-		-		-		-
104	General & Intangible	DEPRGE	PT389			6,220,604		-		-		922,358		-		83,463		203,262
105	Common	DEPRCO	PTCP			38,283,973		-		-		5,676,544		-		513,666		1,250,950
106	Total Depreciation Reserve																	
107		DEPR		\$		408,499,313	\$	-	\$	-	\$	48,800,079	\$	-	\$	4,271,148	\$	10,401,697
108	Customer Advances For Construction																	
109		CAD	CADAL	\$		7,666,910		-		-		-		-		-		-
110	Accum. Deferred Income Taxes	DIT	PTSUB			223,219,910		-		-		33,097,861		-		2,994,997		7,293,836
111	PLUS:																	
112	Materials and Supplies																	
113	Materials and Supplies	MSP	PTSUB	\$		768,185		-		-		113,902		-		10,307		25,101
114	Prepayments	PPY	PTSUB			3,178,701		-		-		471,321		-		42,649		103,866
115	Gas Stored Underground	GSU	F003			21,049,082		-		-		21,049,082		-		-		-
116	Cash Working Capital	CWC	OMT			22,465,273		28,704		215,794		1,260,528		2,212,803		1,313,858		3,199,691
117	Adjustments:																	
118	Unamortized Debt																	
119	Unamortized Debt		PTSUB	\$		-		-		-		-		-		-		-
120	Regulatory		PTSUB			-		-		-		-		-		-		-
121	Customer Advances for Construction		PTSUB			-		-		-		-		-		-		-
122	Depreciation Adjustment		PTSUB			-		-		-		-		-		-		-
123	Net Cost Rate Base																	
124		NCRB		\$		775,283,637	\$	28,704	\$	215,794	\$	155,155,212	\$	2,212,803	\$	20,066,134	\$	48,867,860
125																		
126																		
127																		
128																		
129																		
130																		
131																		
132																		
133																		
134																		
135																		
136																		
137																		
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139																		
140																		

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	M	N	O	P	Q	R
1										
2	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	
3										
94										
95	Net Cost Rate Base									
96										
97	Total Gas Utility Plant at Original Cost			\$	-	\$ 54,357,424	\$ 146,621,335	\$ 288,882,094	\$ 25,060,058	\$ 21,268,044
98	Less:									
99	Reserve for Depreciation									
100										
101	Underground Storage	DEPRUS	PTST	-	-	-	-	-	-	-
102	Transmission	DEPTR	F005	-	-	-	-	-	-	-
103	Distribution	DEPRDI	DEPRDIS	-	5,493,438	55,513,617	92,925,527	8,078,246	5,821,803	
104	General & Intangible	DEPRGE	PT389	-	257,591	685,718	1,351,043	117,201	99,466	
105	Common	DEPRCO	PTCP	-	1,585,315	4,220,171	8,314,832	721,298	612,154	
106										
107	Total Depreciation Reserve	DEPR		\$	-	\$ 7,336,344	\$ 60,419,506	\$ 102,591,402	\$ 8,916,746	\$ 6,533,422
108										
109	Customer Advances For Construction	CAD	CADAL	-	-	-	1,232,221	2,427,796	210,607	178,739
110	Accum. Deferred Income Taxes	DIT	PTSUB	-	-	9,243,392	24,606,281	48,480,761	4,205,628	3,569,245
111										
112										
113	PLUS:									
114										
115	Materials and Supplies	MSP	PTSUB	-	-	31,810	84,680	166,841	14,473	12,283
116	Prepayments	PPY	PTSUB	-	-	131,628	350,399	690,377	59,889	50,827
117	Gas Stored Underground	GSU	F003	-	-	-	-	-	-	-
118	Cash Working Capital	CWC	OMT	-	389,790	988,719	1,809,722	3,565,622	309,312	262,508
119										
120	Adjustments:									
121										
122	Unamortized Debt		PTSUB	-	-	-	-	-	-	-
123	Regulatory		PTSUB	-	-	-	-	-	-	-
124	Customer Advances for Construction		PTSUB	-	-	-	-	-	-	-
125	Depreciation Adjustment		PTSUB	-	-	-	-	-	-	-
126										
127	Net Cost Rate Base	NCRB		\$	389,790	\$ 38,929,845	\$ 62,608,128	\$ 139,804,976	\$ 12,110,751	\$ 11,312,255
128										
129										
130										
131										
132										
133										
134										
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138										
139										
140										

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	S	T	U	V
1								Customer Service
2	Description	Name	Vector	Services	Meters	Customer Accounts	Expense	
3								Customer
94								Customer
95	<u>Net Cost Rate Base</u>							
96								
97	Total Gas Utility Plant at Original Cost			\$	424,814,169	\$	102,846,885	\$ -
98								
99	Less:							
100								
101	Reserve for Depreciation							
102	Underground Storage	DEPRUS	PTST	-	-	-	-	-
103	Transmission	DEPTR	F005	-	-	-	-	-
104	Distribution	DEPRDI	DEPRDIS	117,005,313	24,334,111	-	-	-
105	General & Intangible	DEPRGE	PT389	2,013,127	487,375	-	-	-
106	Common	DEPRCO	PTCP	12,389,551	2,999,492	-	-	-
107								
108	Total Depreciation Reserve	DEPR		\$	131,407,991	\$	27,820,978	\$ -
109								
110	Customer Advances For Construction	CAD	CADAL	3,617,547	-	-	-	-
111	Accum. Deferred Income Taxes	DIT	PTSUB	72,238,962	17,488,946	-	-	-
118								
119	PLUS:							
120								
121	Materials and Supplies	MSP	PTSUB	248,602	60,186	-	-	-
122	Prepayments	PPY	PTSUB	1,028,699	249,046	-	-	-
123	Gas Stored Underground	GSU	F003	-	-	-	-	-
124	Cash Working Capital	CWC	OMT	1,949,619	1,343,595	3,323,875	291,135	
125								
126	Adjustments:							
127								
128	Unamortized Debt		PTSUB	-	-	-	-	-
129	Regulatory		PTSUB	-	-	-	-	-
130	Customer Advances for Construction		PTSUB	-	-	-	-	-
131	Depreciation Adjustment		PTSUB	-	-	-	-	-
132								
133	Net Cost Rate Base	NCRB		\$	220,776,588	\$	59,189,789	\$ 3,323,875
134								
135								
136								
137								
138								
139								
140								

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2	Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand		
3												
141												
142	Labor Expenses											
143												
144	807-813	Procurement Expenses	LB807	DMCM	666,851	78,288	588,563	-	-	-	-	-
145												
146	Storage Expenses											
147	Operation											
148	814	Operations Supervision and Engineer	LB814	OSE	756,094	-	-	177,524	578,570	-	-	-
149	815	Maps and Records	LB815	F003	-	-	-	-	-	-	-	-
150	816	Well Expenses	LB816	F003	67,876	-	-	67,876	-	-	-	-
151	817	Lines Expenses	LB817	F003	248,801	-	-	248,801	-	-	-	-
152	818	Compressor Station Exp - Payroll	LB818	F004	493,206	-	-	-	493,206	-	-	-
153	819	Compressor Station Fuel and Power	LB819	F004	-	-	-	-	-	-	-	-
154	820	Measurement and Regulator Station	LB820	F003	-	-	-	-	-	-	-	-
155	821	Purification of Natural Gas	LB821	F004	538,878	-	-	-	538,878	-	-	-
156	823	Gas losses	LB823	F004	-	-	-	-	-	-	-	-
157	824	Other Expenses	LB824	F004	-	-	-	-	-	-	-	-
158	825	Storage Well Royalties	LB825	F003	-	-	-	-	-	-	-	-
159	826	Rents	LB826	F003	-	-	-	-	-	-	-	-
160												
161	Total Storage Operation Labor	LBSO			\$ 2,104,855	\$ -	\$ -	\$ 494,201	\$ 1,610,654	\$ -	\$ -	-
162												
163												
164												
165	Storage Expense											
166	Maintenance											
167	830	Maintenance Super and Eng.	LB830	MSE	384,520	-	-	195,721	188,799	-	-	-
168	831	Maintenance of Structures	LB831	F003	-	-	-	-	-	-	-	-
169	832	Maintenance of Reservoirs	LB832	F003	107,377	-	-	107,377	-	-	-	-
170	833	Maintenance of Lines	LB833	F003	234,201	-	-	234,201	-	-	-	-
171	834	Main of Compressor Station Equipment	LB834	F004	208,846	-	-	-	208,846	-	-	-
172	835	Main of Meas and Reg Sta. Equip	LB835	F003	-	-	-	-	-	-	-	-
173	836	Main of Purification Equip	LB836	F004	315,412	-	-	-	315,412	-	-	-
174	837	Main of Other Equipment	LB837	F003	201,902	-	-	201,902	-	-	-	-
175												
176	Total Maintenance Labor	LBSM			\$ 1,452,258	\$ -	\$ -	\$ 739,201	\$ 713,057	\$ -	\$ -	-
177												
178												
179	Total Storage Labor	LBS			\$ 3,557,113	-	-	1,233,402	2,323,711	-	-	-
180												
181												
182												
183												

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	M	N	O	P	Q	R
1										
2	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	
3										
141										
142	<u>Labor Expenses</u>									
143										
144	807-813	Procurement Expenses	LB807	DMCM	-	-	-	-	-	-
145										
146	<u>Storage Expenses</u>									
147	<u>Operation</u>									
148	814	Operations Supervision and Engineer	LB814	OSE	-	-	-	-	-	-
149	815	Maps and Records	LB815	F003	-	-	-	-	-	-
150	816	Well Expenses	LB816	F003	-	-	-	-	-	-
151	817	Lines Expenses	LB817	F003	-	-	-	-	-	-
152	818	Compressor Station Exp - Payroll	LB818	F004	-	-	-	-	-	-
153	819	Compressor Station Fuel and Power	LB819	F004	-	-	-	-	-	-
154	820	Measurement and Regulator Station	LB820	F003	-	-	-	-	-	-
155	821	Purification of Natural Gas	LB821	F004	-	-	-	-	-	-
156	823	Gas losses	LB823	F004	-	-	-	-	-	-
157	824	Other Expenses	LB824	F004	-	-	-	-	-	-
158	825	Storage Well Royalties	LB825	F003	-	-	-	-	-	-
159	826	Rents	LB826	F003	-	-	-	-	-	-
160										
161	Total Storage Operation Labor	LBSO	\$	-	\$	-	\$	-	\$	-
162										
163										
164										
165	<u>Storage Expense</u>									
166	<u>Maintenance</u>									
167	830	Maintenance Super and Eng.	LB830	MSE	-	-	-	-	-	-
168	831	Maintenance of Structures	LB831	F003	-	-	-	-	-	-
169	832	Maintenance of Reservoirs	LB832	F003	-	-	-	-	-	-
170	833	Maintenance of Lines	LB833	F003	-	-	-	-	-	-
171	834	Main of Compressor Station Equipment	LB834	F004	-	-	-	-	-	-
172	835	Main of Meas and Reg Sta. Equip	LB835	F003	-	-	-	-	-	-
173	836	Main of Purification Equip	LB836	F004	-	-	-	-	-	-
174	837	Main of Other Equipment	LB837	F003	-	-	-	-	-	-
175										
176	Total Maintenance Labor	LBSM	\$	-	\$	-	\$	-	\$	-
177										
178										
179	Total Storage Labor	LBS		-		-		-		-
180										
181										
182										
183										

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	S	T	U	V
1								
2	Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer	
3								
141								
142	Labor Expenses							
143								
144	807-813	Procurement Expenses	LB807	DPCM	-	-	-	-
145								
146	Storage Expenses							
147	Operation							
148	814	Operations Supervision and Engineer	LB814	OSE	-	-	-	-
149	815	Maps and Records	LB815	F003	-	-	-	-
150	816	Well Expenses	LB816	F003	-	-	-	-
151	817	Lines Expenses	LB817	F003	-	-	-	-
152	818	Compressor Station Exp - Payroll	LB818	F004	-	-	-	-
153	819	Compressor Station Fuel and Power	LB819	F004	-	-	-	-
154	820	Measurement and Regulator Station	LB820	F003	-	-	-	-
155	821	Purification of Natural Gas	LB821	F004	-	-	-	-
156	823	Gas losses	LB823	F004	-	-	-	-
157	824	Other Expenses	LB824	F004	-	-	-	-
158	825	Storage Well Royalties	LB825	F003	-	-	-	-
159	826	Rents	LB826	F003	-	-	-	-
160								
161	Total Storage Operation Labor	LBSO	\$	-	\$	-	\$	-
162								
163								
164								
165	Storage Expense							
166	Maintenance							
167	830	Maintenance Super and Eng.	LB830	MSE	-	-	-	-
168	831	Maintenance of Structures	LB831	F003	-	-	-	-
169	832	Maintenance of Reservoirs	LB832	F003	-	-	-	-
170	833	Maintenance of Lines	LB833	F003	-	-	-	-
171	834	Main of Compressor Station Equipment	LB834	F004	-	-	-	-
172	835	Main of Meas and Reg Sta. Equip	LB835	F003	-	-	-	-
173	836	Main of Purification Equip	LB836	F004	-	-	-	-
174	837	Main of Other Equipment	LB837	F003	-	-	-	-
175								
176	Total Maintenance Labor	LBSM	\$	-	\$	-	\$	-
177								
178								
179	Total Storage Labor	LBS	-	-	-	-	-	-
180								
181								
182								
183								

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2	Description	Name	Vector			Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand
3												
184												
185	Labor Expenses (Continued)											
186												
187												
188	Transmission											
189	850-867	Transmission Expenses	LB850	F005	\$	2,554,210	-	-	-	-	743,510	1,810,700
190												
191	Distribution Expenses											
192	Operation											
193	870	Operation Supr and Engr	LB870	DOES	\$	-	-	-	-	-	-	-
194	871	Dist Load Dispatching	LB871	F007		690,001	-	-	-	-	-	-
195	872	Compr. Station Labor and Exp.	LB872	F007		-	-	-	-	-	-	-
196	873	Compr. Station Fuel and Power	LB873	F007		-	-	-	-	-	-	-
197	874.01	Other Mains/Serv. Expenses	LB874.01	CADAL		1,665,274	-	-	-	-	-	-
198	874.02	Leak Survey-Mains	LB874.02	F009		-	-	-	-	-	-	-
199	874.03	Leak Survey - Service	LB874.03	F010		-	-	-	-	-	-	-
200	874.04	Locate Main per Request	LB874.04	CADAL		-	-	-	-	-	-	-
201	874.05	Check Stop Box Access	LB874.05	F010		-	-	-	-	-	-	-
202	874.06	Patrolling Mains	LB874.06	F009		-	-	-	-	-	-	-
203	874.07	Check/Grease Valves	LB874.07	F009		-	-	-	-	-	-	-
204	874.08	Opr. Odor Equipment	LB874.08	F007		-	-	-	-	-	-	-
205	874.09	Locate and Inspect Valve Boxes	LB874.09	F009		-	-	-	-	-	-	-
206	874.1	Cut Grass - Right of Way	LB874.10	F009		-	-	-	-	-	-	-
207	875	Meas and Reg Station Exp.- General	LB875	F008	\$	742,997	-	-	-	-	-	-
208	876	Meas and Reg Station Exp.- Industrial	LB876	F011	\$	308,060	-	-	-	-	-	-
209	877	Meas and Reg Station Exp. - City Gate	LB877	F008	\$	80,000	-	-	-	-	-	-
210	878	Meter and House Reg. Expense	LB878	F011	\$	983,143	-	-	-	-	-	-
211	879	Customer Installation Expense	LB879	F011	\$	126,505	-	-	-	-	-	-
212	880	Other Expenses	LB880	PTDSUB	\$	1,935,103	-	-	-	-	-	-
213	881	Rents	LB881	PTDSUB	\$	-	-	-	-	-	-	-
214												
215	Total Operations Distribution Labor		LBDO		\$	6,531,083	\$	-	\$	-	\$	-
216												
217	Total Operations Transmission and Distribution Labor		LBTDO		\$	9,085,293	\$	-	\$	-	\$	743,510
218												
219												
220												
221												
222												
223												
224												
225												
226												

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	M	N	O	P	Q	R					
1															
2	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						
3															
184															
185	Labor Expenses (Continued)														
186															
187															
188	Transmission														
189	850-867	Transmission Expenses	LB850	F005	-	-	-	-	-	-					
190															
191	Distribution Expenses														
192	Operation														
193	870	Operation Supr and Engr	LB870	DOES	-	-	-	-	-	-					
194	871	Dist Load Dispatching	LB871	F007	690,001	-	-	-	-	-					
195	872	Compr. Station Labor and Exp.	LB872	F007	-	-	-	-	-	-					
196	873	Compr. Station Fuel and Power	LB873	F007	-	-	-	-	-	-					
197	874.01	Other Mains/Serv. Expenses	LB874.01	CADAL	-	-	267,642	527,324	45,745	38,823					
198	874.02	Leak Survey-Mains	LB874.02	F009	-	-	-	-	-	-					
199	874.03	Leak Survey - Service	LB874.03	F010	-	-	-	-	-	-					
200	874.04	Locate Main per Request	LB874.04	CADAL	-	-	-	-	-	-					
201	874.05	Check Stop Box Access	LB874.05	F010	-	-	-	-	-	-					
202	874.06	Patrolling Mains	LB874.06	F009	-	-	-	-	-	-					
203	874.07	Check/Grease Valves	LB874.07	F009	-	-	-	-	-	-					
204	874.08	Opr. Odor Equipment	LB874.08	F007	-	-	-	-	-	-					
205	874.09	Locate and Inspect Valve Boxes	LB874.09	F009	-	-	-	-	-	-					
206	874.1	Cut Grass - Right of Way	LB874.10	F009	-	-	-	-	-	-					
207	875	Meas and Reg Station Exp.- General	LB875	F008	-	742,997	-	-	-	-					
208	876	Meas and Reg Station Exp.- Industrial	LB876	F011	-	-	-	-	-	-					
209	877	Meas and Reg Station Exp.- City Gate	LB877	F008	-	80,000	-	-	-	-					
210	878	Meter and House Reg. Expense	LB878	F011	-	-	-	-	-	-					
211	879	Customer Installation Expense	LB879	F011	-	-	-	-	-	-					
212	880	Other Expenses	LB880	PTDSUB	-	99,464	264,777	521,679	45,255	38,407					
213	881	Rents	LB881	PTDSUB	-	-	-	-	-	-					
214															
215	Total Operations Distribution Labor	LBDO	\$		690,001	\$	922,461	\$	532,419	\$	1,049,003	\$	90,999	\$	77,230
216															
217	Total Operations Transmission and Distribution Labor	LBTDO	\$		690,001	\$	922,461	\$	532,419	\$	1,049,003	\$	90,999	\$	77,230
218															
219															
220															
221															
222															
223															
224															
225															
226															

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	S	T	U	V
1								
2	Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer	
3								
184								
185	Labor Expenses (Continued)							
186								
187								
188	Transmission							
189	850-867	Transmission Expenses	LB850	F005	-	-	-	-
190								
191	Distribution Expenses							
192	Operation							
193	870	Operation Supr and Engr	LB870	DOES	-	-	-	-
194	871	Dist Load Dispatching	LB871	F007	-	-	-	-
195	872	Compr. Station Labor and Exp.	LB872	F007	-	-	-	-
196	873	Compr. Station Fuel and Power	LB873	F007	-	-	-	-
197	874.01	Other Mains/Serv. Expenses	LB874.01	CADAL	785,741	-	-	-
198	874.02	Leak Survey-Mains	LB874.02	F009	-	-	-	-
199	874.03	Leak Survey - Service	LB874.03	F010	-	-	-	-
200	874.04	Locate Main per Request	LB874.04	CADAL	-	-	-	-
201	874.05	Check Stop Box Access	LB874.05	F010	-	-	-	-
202	874.06	Patrolling Mains	LB874.06	F009	-	-	-	-
203	874.07	Check/Grease Valves	LB874.07	F009	-	-	-	-
204	874.08	Opr. Odor Equipment	LB874.08	F007	-	-	-	-
205	874.09	Locate and Inspect Valve Boxes	LB874.09	F009	-	-	-	-
206	874.1	Cut Grass - Right of Way	LB874.10	F009	-	-	-	-
207	875	Meas and Reg Station Exp.- General	LB875	F008	-	-	-	-
208	876	Meas and Reg Station Exp.- Industrial	LB876	F011	-	308,060	-	-
209	877	Meas and Reg Station Exp. - City Gate	LB877	F008	-	-	-	-
210	878	Meter and House Reg. Expense	LB878	F011	-	983,143	-	-
211	879	Customer Installation Expense	LB879	F011	-	126,505	-	-
212	880	Other Expenses	LB880	PTDSUB	777,330	188,191	-	-
213	881	Rents	LB881	PTDSUB	-	-	-	-
214								
215	Total Operations Distribution Labor	LBDO		\$	1,563,072	\$	1,605,899	\$ -
216								
217	Total Operations Transmission and Distribution Labor	LBTDO		\$	1,563,072	\$	1,605,899	\$ -
218								
219								
220								
221								
222								
223								
224								
225								
226								

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2	Description	Name	Vector			Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand
3												
227												
228	Labor Expenses (Continued)											
229												
230												
231	Maintenance Expense -- Distribution											
232												
233	885	Maintenance Supr and Engr	LB885	DMES	\$	-	-	-	-	-	-	-
234	886	Maintenance Structures	LB886	F008		-	-	-	-	-	-	-
235	887	Maintenance Mains	LB887	F009		4,180,304	-	-	-	-	-	-
236	888	Maintenance Comp. Station Equip.	LB888	F007		-	-	-	-	-	-	-
237	889	Maintenance Meas and Reg. General	LB889	F008		77,000	-	-	-	-	-	-
238	890	Maintenance Meas and Reg - Industrial	LB890	F011		176,000	-	-	-	-	-	-
239	891	Maintenance Meas and Reg.-City Gate	LB891	F008		311,896	-	-	-	-	-	-
240	892	Maintenance Services	LB892	F010		600,685	-	-	-	-	-	-
241	893	Maintenance Meters and House Reg.	LB893	F011		-	-	-	-	-	-	-
242	894	Maintenance Other Equipment	LB894	PTDSUB		79,000	-	-	-	-	-	-
243												
244	Total Maintenance Labor		LBDM		\$	5,424,885	\$	-	\$	-	\$	-
245												
246	Total Transmission & Distribution Labor		LBTD		\$	14,510,178	\$	-	\$	-	\$	743,510
247												
248												
249	Customer Accounts Expense											
250	901	Supervision	LB901	F012	\$	832,243	-	-	-	-	-	-
251	902	Meter Reading	LB902	F012		276,837	-	-	-	-	-	-
252	903	Customer Records and Collections	LB903	F012		2,762,739	-	-	-	-	-	-
253	904	Uncollectible Accounts	LB904	F012		-	-	-	-	-	-	-
254	905	Misc. Cust Account Expenses	LB905	F012		-	-	-	-	-	-	-
255												
256	Total Customer Accounts Labor		LBCA		\$	3,871,820	\$	-	\$	-	\$	-
257												
258	Customer Service Expenses											
259	907-910	Customer Service	LB907	F013	\$	244,904	-	-	-	-	-	-
260												
261	Sales Expenses											
262	911-916	Sales Expenses	LB911	F013	\$	-	-	-	-	-	-	-
263												
264												
265												
266												
267												
268												
269												

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	M	N	O	P	Q	R						
1																
2	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							
3																
227																
228	Labor Expenses (Continued)															
229																
230																
231	Maintenance Expense -- Distribution															
232																
233	885	Maintenance Supr and Engr	LB885	DMES	-	-	-	-	-	-						
234	886	Maintenance Structures	LB886	F008	-	-	-	-	-	-						
235	887	Maintenance Mains	LB887	F009	-	-	1,272,067	2,506,301	217,418	184,519						
236	888	Maintenance Comp. Station Equip.	LB888	F007	-	-	-	-	-	-						
237	889	Maintenance Meas and Reg. General	LB889	F008	-	77,000	-	-	-	-						
238	890	Maintenance Meas and Reg. - Industrial	LB890	F011	-	-	-	-	-	-						
239	891	Maintenance Meas and Reg.-City Gate	LB891	F008	-	311,896	-	-	-	-						
240	892	Maintenance Services	LB892	F010	-	-	-	-	-	-						
241	893	Maintenance Meters and House Reg.	LB893	F011	-	-	-	-	-	-						
242	894	Maintenance Other Equipment	LB894	PTDSUB	-	4,061	10,809	21,297	1,848	1,568						
243																
244	Total Maintenance Labor	LBDM	\$		\$	392,957	\$	1,282,876	\$	2,527,599	\$	219,265	\$	186,087		
245																
246	Total Transmission & Distribution Labor	LBTD	\$		\$	690,001	\$	1,315,417	\$	1,815,295	\$	3,576,602	\$	310,264	\$	263,316
247																
248																
249	Customer Accounts Expense															
250	901	Supervision	LB901	F012	-	-	-	-	-	-						
251	902	Meter Reading	LB902	F012	-	-	-	-	-	-						
252	903	Customer Records and Collections	LB903	F012	-	-	-	-	-	-						
253	904	Uncollectible Accounts	LB904	F012	-	-	-	-	-	-						
254	905	Misc. Cust Account Expenses	LB905	F012	-	-	-	-	-	-						
255																
256	Total Customer Accounts Labor	LBCA	\$		\$	-	\$	-	\$	-	\$	-	\$	-		
257																
258	Customer Service Expenses															
259	907-910	Customer Service	LB907	F013	-	-	-	-	-	-						
260																
261	Sales Expenses															
262	911-916	Sales Expenses	LB911	F013	-	-	-	-	-	-						
263																
264																
265																
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268																
269																

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2	Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand		
3												
270												
271	Labor Expenses (Continued)											
272												
273												
274	Administrative & General											
275	920	Admin and General Salaries	LB920	LBSUB	\$6,715,478		23,008	172,968	362,476	682,899	218,505	532,134
276	921	Office Supplies and Expense	LB921	LBSUB	7,951		27	205	429	809	259	630
277	922	Admin. Expenses Transferred	LB922	LBSUB	(677,331)		(2,321)	(17,446)	(36,560)	(68,878)	(22,039)	(53,672)
278	923	Outside Services Employed	LB923	LBSUB	-		-	-	-	-	-	-
279	924	Property Insurance	LB924	PTT	-		-	-	-	-	-	-
280	925	Injuries and Damages	LB925	LBSUB	-		-	-	-	-	-	-
281	926	Employee Pensions and Benefits	LB926	LBSUB	-		-	-	-	-	-	-
282	927	Franchise Requirement	LB927	PTT	-		-	-	-	-	-	-
283	928	Regulatory Commission Fee	LB928	PTT	-		-	-	-	-	-	-
284	929	Duplicate Charges -Credit	LB929	LBSUB	-		-	-	-	-	-	-
285	930.1	General Advertising Expense	LB930.1	PTT	-		-	-	-	-	-	-
286	930.2	Misc. General Expense	LB930.2	LBSUB	-		-	-	-	-	-	-
287	931	Rents	LB931	PTT	-		-	-	-	-	-	-
288	935	Maintenance of General Plant	LB935	PT389	233,020		-	-	34,551	-	3,126	7,614
289												
290	Total Administrative and General Labor		LBAG		\$ 6,279,118	\$	20,714	\$ 155,727	\$ 360,896	\$ 614,829	\$ 199,851	\$ 486,706
291												
292	Total Labor Expense		LBTOT		\$ 29,129,984	\$	99,003	\$ 744,290	\$ 1,594,299	\$ 2,938,540	\$ 943,362	\$ 2,297,406
293												
294												
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LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	M	N	O	P	Q	R
1										
2	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	
3										
270										
271	Labor Expenses (Continued)									
272										
273										
274	Administrative & General									
275	920	Admin and General Salaries	LB920	LBSUB	202,779	386,579	533,484	1,051,102	91,181	77,384
276	921	Office Supplies and Expense	LB921	LBSUB	240	458	632	1,244	108	92
277	922	Admin. Expenses Transferred	LB922	LBSUB	(20,453)	(38,991)	(53,808)	(106,015)	(9,197)	(7,805)
278	923	Outside Services Employed	LB923	LBSUB	-	-	-	-	-	-
279	924	Property Insurance	LB924	PTT	-	-	-	-	-	-
280	925	Injuries and Damages	LB925	LBSUB	-	-	-	-	-	-
281	926	Employee Pensions and Benefits	LB926	LBSUB	-	-	-	-	-	-
282	927	Franchise Requirement	LB927	PTT	-	-	-	-	-	-
283	928	Regulatory Commission Fee	LB928	PTT	-	-	-	-	-	-
284	929	Duplicate Charges -Credit	LB929	LBSUB	-	-	-	-	-	-
285	930.1	General Advertising Expense	LB930.1	PTT	-	-	-	-	-	-
286	930.2	Misc. General Expense	LB930.2	LBSUB	-	-	-	-	-	-
287	931	Rents	LB931	PTT	-	-	-	-	-	-
288	935	Maintenance of General Plant	LB935	PT389	-	9,649	25,687	50,609	4,390	3,726
289										
290	Total Administrative and General Labor		LBAG	\$	182,567	\$ 357,695	\$ 505,994	\$ 996,940	\$ 86,483	\$ 73,397
291										
292	Total Labor Expense		LBTOT	\$	872,568	\$ 1,673,112	\$ 2,321,289	\$ 4,573,542	\$ 396,747	\$ 336,713
293										
294										
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LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	S	T	U	V
1								Customer Service
2	Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer	
3								
270								
271	Labor Expenses (Continued)							
272								
273								
274	Administrative & General							
275	920	Admin and General Salaries	LB920	LBSUB	645,217	525,927	1,137,861	71,973
276	921	Office Supplies and Expense	LB921	LBSUB	764	623	1,347	85
277	922	Admin. Expenses Transferred	LB922	LBSUB	(65,077)	(53,046)	(114,766)	(7,259)
278	923	Outside Services Employed	LB923	LBSUB	-	-	-	-
279	924	Property Insurance	LB924	PTT	-	-	-	-
280	925	Injuries and Damages	LB925	LBSUB	-	-	-	-
281	926	Employee Pensions and Benefits	LB926	LBSUB	-	-	-	-
282	927	Franchise Requirement	LB927	PTT	-	-	-	-
283	928	Regulatory Commission Fee	LB928	PTT	-	-	-	-
284	929	Duplicate Charges -Credit	LB929	LBSUB	-	-	-	-
285	930.1	General Advertising Expense	LB930.1	PTT	-	-	-	-
286	930.2	Misc. General Expense	LB930.2	LBSUB	-	-	-	-
287	931	Rents	LB931	PTT	-	-	-	-
288	935	Maintenance of General Plant	LB935	PT389	75,411	18,257	-	-
289								
290	Total Administrative and General Labor		LBAG	\$	656,314	\$	491,761	\$
291							1,024,443	\$
292	Total Labor Expense		LBTOT	\$	2,851,805	\$	2,281,343	\$
293							4,896,262	\$
294								
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LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	M	N	O	P	Q	R
1										
2	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	
3										
313										
314	Operation & Maintenance Expenses									
315										
316	807 & 813	Procurement Expenses	OM807	DPCM	-	-	-	-	-	-
317										
318	Storage Expenses									
319	Operation									
320	814	Operations Supervision and Engineer	OM814	OSE	-	-	-	-	-	-
321	815	Maps and Records	OM815	F003	-	-	-	-	-	-
322	816	Well Expenses	OM816	F003	-	-	-	-	-	-
323	817	Lines Expenses	OM817	F003	-	-	-	-	-	-
324	818	Compressor Station Exp - Payroll	OM818	F004	-	-	-	-	-	-
325	819	Compressor Station Fuel and Power	OM819	F004	-	-	-	-	-	-
326	820	Measurement and Regulator Station	OM820	F003	-	-	-	-	-	-
327	821	Purification of Natural Gas (1)	OM821	F004	-	-	-	-	-	-
328	823	Gas losses (2)	OM823	F004	-	-	-	-	-	-
329	824	Other Expenses	OM824	F004	-	-	-	-	-	-
330	825	Storage Well Royalties	OM825	F003	-	-	-	-	-	-
331	826	Rents	OM826	F003	-	-	-	-	-	-
332										
333	Total Operation Expenses	OMOE	\$		\$	\$	\$	\$	\$	\$
334										
335										
336										
337	Storage Expense									
338	Maintenance									
339	830	Maintenance Super and Eng.	OM830	MSE	-	-	-	-	-	-
340	831	Maintenance of Structures	OM831	F003	-	-	-	-	-	-
341	832	Maintenance of Reservoirs	OM832	F003	-	-	-	-	-	-
342	833	Maintenance of Lines	OM833	F003	-	-	-	-	-	-
343	834	Main of Compressor Station Equipment	OM834	F004	-	-	-	-	-	-
344	835	Main of Meas and Reg Sta. Equip	OM835	F003	-	-	-	-	-	-
345	836	Main of Purification Equip	OM836	F004	-	-	-	-	-	-
346	837	Main of Other Equipment	OM837	F003	-	-	-	-	-	-
347										
348	Total Maintenance Expense	OMME	\$		\$	\$	\$	\$	\$	\$
349										
350										
351	Total Storage Expense	OMS			-	-	-	-	-	-
352										
353										
354										
355										

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	S	T	U	V
1								
2	Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer	
3								
313								
314	Operation & Maintenance Expenses							
315								
316	807 & 813	Procurement Expenses	OM807	DPCM	-	-	-	-
317								
318	Storage Expenses							
319	Operation							
320	814	Operations Supervision and Engineer	OM814	OSE	-	-	-	-
321	815	Maps and Records	OM815	F003	-	-	-	-
322	816	Well Expenses	OM816	F003	-	-	-	-
323	817	Lines Expenses	OM817	F003	-	-	-	-
324	818	Compressor Station Exp - Payroll	OM818	F004	-	-	-	-
325	819	Compressor Station Fuel and Power	OM819	F004	-	-	-	-
326	820	Measurement and Regulator Station	OM820	F003	-	-	-	-
327	821	Purification of Natural Gas (1)	OM821	F004	-	-	-	-
328	823	Gas losses (2)	OM823	F004	-	-	-	-
329	824	Other Expenses	OM824	F004	-	-	-	-
330	825	Storage Well Royalties	OM825	F003	-	-	-	-
331	826	Rents	OM826	F003	-	-	-	-
332								
333	Total Operation Expenses	OMOE	\$	-	\$	-	\$	-
334								
335								
336								
337	Storage Expense							
338	Maintenance							
339	830	Maintenance Super and Eng.	OM830	MSE	-	-	-	-
340	831	Maintenance of Structures	OM831	F003	-	-	-	-
341	832	Maintenance of Reservoirs	OM832	F003	-	-	-	-
342	833	Maintenance of Lines	OM833	F003	-	-	-	-
343	834	Main of Compressor Station Equipment	OM834	F004	-	-	-	-
344	835	Main of Meas and Reg Sta. Equip	OM835	F003	-	-	-	-
345	836	Main of Purification Equip	OM836	F004	-	-	-	-
346	837	Main of Other Equipment	OM837	F003	-	-	-	-
347								
348	Total Maintenance Expense	OMME	\$	-	\$	-	\$	-
349								
350								
351	Total Storage Expense	OMS	-	-	-	-	-	-
352								
353								
354								
355								

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	E	F	G	H	I	J	K	L		
1														
2	Description	Name	Vector			Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand		
3														
356														
357	Operation & Maintenance Expenses (Continued)													
358														
359														
360	Transmission													
361	850-867	Transmission Expenses	OM850	F005	\$	16,082,390	-	-	-	-	4,681,455	11,400,935		
362														
363	Distribution Expenses													
364	Operation													
365	870	Operation Supr and Engr	OM870	DOES	\$	-	-	-	-	-	-	-		
366	871	Dist Load Dispatching	OM871	F007		912,658	-	-	-	-	-	-		
367	872	Compr. Station Labor and Exp.	OM872	F007		-	-	-	-	-	-	-		
368	873	Compr. Station Fuel and Power	OM873	F007		-	-	-	-	-	-	-		
369	874.01	Other Mains/Serv. Expenses	OM874.01	CADAL		5,470,694	-	-	-	-	-	-		
370	874.02	Leak Survey-Mains	OM874.02	F009		-	-	-	-	-	-	-		
371	874.03	Leak Survey - Service	OM874.03	F010		-	-	-	-	-	-	-		
372	874.04	Locate Main per Request	OM874.04	CADAL		-	-	-	-	-	-	-		
373	874.05	Check Stop Box Access	OM874.05	F010		-	-	-	-	-	-	-		
374	874.06	Patrolling Mains	OM874.06	F009		-	-	-	-	-	-	-		
375	874.07	Check/Grease Valves	OM874.07	F009		-	-	-	-	-	-	-		
376	874.08	Opr. Odor Equipment	OM874.08	F007		-	-	-	-	-	-	-		
377	874.09	Locate and Inspect Valve Boxes	OM874.09	F009		-	-	-	-	-	-	-		
378	874.1	Cut Grass - Right of Way	OM874.10	F009		-	-	-	-	-	-	-		
379	875	Meas and Reg Station Exp.- General	OM875	F008		1,320,894	-	-	-	-	-	-		
380	876	Meas and Reg Station Exp.- Industrial	OM876	F011		512,841	-	-	-	-	-	-		
381	877	Meas and Reg Station Exp.- City Gate	OM877	F008		199,059	-	-	-	-	-	-		
382	878	Meter and House Reg. Expense	OM878	F011		2,193,210	-	-	-	-	-	-		
383	879	Customer Installation Expense	OM879	F011		179,575	-	-	-	-	-	-		
384	880	Other Expenses	OM880	PTDSUB		4,591,201	-	-	-	-	-	-		
385	881	Rents	OM881	PTDSUB		10,000	-	-	-	-	-	-		
386														
387	Total Operations Distribution Expense		OMDO		\$	15,390,132	-	-	-	-	-	-		
388														
389	Total Transmission and Distribution Oper Exp		OMTDO		\$	31,472,522	\$	-	\$	-	\$	4,681,455	\$	11,400,935
390														
391														
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LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	M	N	O	P	Q	R					
1															
2	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						
3															
356															
357	Operation & Maintenance Expenses (Continued)														
358															
359															
360	Transmission														
361	850-867	Transmission Expenses	OM850	F005	-	-	-	-	-	-					
362															
363	Distribution Expenses														
364	Operation														
365	870	Operation Supr and Engr	OM870	DOES	-	-	-	-	-	-					
366	871	Dist Load Dispatching	OM871	F007	912,658	-	-	-	-	-					
367	872	Compr. Station Labor and Exp.	OM872	F007	-	-	-	-	-	-					
368	873	Compr. Station Fuel and Power	OM873	F007	-	-	-	-	-	-					
369	874.01	Other Mains/Serv. Expenses	OM874.01	CADAL	-	-	879,247	1,732,344	150,278	127,538					
370	874.02	Leak Survey-Mains	OM874.02	F009	-	-	-	-	-	-					
371	874.03	Leak Survey - Service	OM874.03	F010	-	-	-	-	-	-					
372	874.04	Locate Main per Request	OM874.04	CADAL	-	-	-	-	-	-					
373	874.05	Check Stop Box Access	OM874.05	F010	-	-	-	-	-	-					
374	874.06	Patrolling Mains	OM874.06	F009	-	-	-	-	-	-					
375	874.07	Check/Grease Valves	OM874.07	F009	-	-	-	-	-	-					
376	874.08	Opr. Odor Equipment	OM874.08	F007	-	-	-	-	-	-					
377	874.09	Locate and Inspect Valve Boxes	OM874.09	F009	-	-	-	-	-	-					
378	874.1	Cut Grass - Right of Way	OM874.10	F009	-	-	-	-	-	-					
379	875	Meas and Reg Station Exp.- General	OM875	F008	-	1,320,894	-	-	-	-					
380	876	Meas and Reg Station Exp.- Industrial	OM876	F011	-	-	-	-	-	-					
381	877	Meas and Reg Station Exp. - City Gate	OM877	F008	-	199,059	-	-	-	-					
382	878	Meter and House Reg. Expense	OM878	F011	-	-	-	-	-	-					
383	879	Customer Installation Expense	OM879	F011	-	-	-	-	-	-					
384	880	Other Expenses	OM880	PTDSUB	-	235,987	628,206	1,237,730	107,371	91,124					
385	881	Rents	OM881	PTDSUB	-	514	1,368	2,696	234	198					
386															
387	Total Operations Distribution Expense		OMDO		912,658	1,756,454	1,508,821	2,972,770	257,883	218,861					
388															
389	Total Transmission and Distribution Oper Exp		OMTDO	\$	912,658	\$	1,756,454	\$	1,508,821	\$	2,972,770	\$	257,883	\$	218,861
390															
391															
392															
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398															

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	S	T	U	V
1								
2	Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer	
3								
356								
357	Operation & Maintenance Expenses (Continued)							
358								
359								
360	Transmission							
361	850-867	Transmission Expenses	OM850	F005	-	-	-	-
362								
363	Distribution Expenses							
364	Operation							
365	870	Operation Supr and Engr	OM870	DOES	-	-	-	-
366	871	Dist Load Dispatching	OM871	F007	-	-	-	-
367	872	Compr. Station Labor and Exp.	OM872	F007	-	-	-	-
368	873	Compr. Station Fuel and Power	OM873	F007	-	-	-	-
369	874.01	Other Mains/Serv. Expenses	OM874.01	CADAL	2,581,287	-	-	-
370	874.02	Leak Survey-Mains	OM874.02	F009	-	-	-	-
371	874.03	Leak Survey - Service	OM874.03	F010	-	-	-	-
372	874.04	Locate Main per Request	OM874.04	CADAL	-	-	-	-
373	874.05	Check Stop Box Access	OM874.05	F010	-	-	-	-
374	874.06	Patrolling Mains	OM874.06	F009	-	-	-	-
375	874.07	Check/Grease Valves	OM874.07	F009	-	-	-	-
376	874.08	Opr. Odor Equipment	OM874.08	F007	-	-	-	-
377	874.09	Locate and Inspect Valve Boxes	OM874.09	F009	-	-	-	-
378	874.1	Cut Grass - Right of Way	OM874.10	F009	-	-	-	-
379	875	Meas and Reg Station Exp.- General	OM875	F008	-	-	-	-
380	876	Meas and Reg Station Exp.- Industrial	OM876	F011	-	512,841	-	-
381	877	Meas and Reg Station Exp. - City Gate	OM877	F008	-	-	-	-
382	878	Meter and House Reg. Expense	OM878	F011	-	2,193,210	-	-
383	879	Customer Installation Expense	OM879	F011	-	179,575	-	-
384	880	Other Expenses	OM880	PTDSUB	1,844,284	446,499	-	-
385	881	Rents	OM881	PTDSUB	4,017	973	-	-
386								
387	Total Operations Distribution Expense		OMDO		4,429,588	3,333,097	-	-
388								
389	Total Transmission and Distribution Oper Exp		OMTDO	\$	4,429,588	\$	3,333,097	\$
390								
391								
392								
393								
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395								
396								
397								
398								

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2	Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand		
3												
399												
400	Operation & Maintenance Expenses (Continued)											
401												
402												
403	Maintenance Expense -- Distribution											
404												
405	885	Maintenance Supr and Engr	OM885	DMES	-	-	-	-	-	-	-	-
406	886	Maintenance Structures	OM886	F008	-	-	-	-	-	-	-	-
407	887	Maintenance Mains	OM887	F009	12,943,632	-	-	-	-	-	-	-
408	888	Maintenance Comp. Station Equip.	OM888	F007	-	-	-	-	-	-	-	-
409	889	Maintenance Meas and Reg. General	OM889	F008	289,627	-	-	-	-	-	-	-
410	890	Maintenance Meas and Reg - Industrial	OM890	F011	263,808	-	-	-	-	-	-	-
411	891	Maintenance Meas and Reg.-City Gate	OM891	F008	634,746	-	-	-	-	-	-	-
412	892	Maintenance Services	OM892	F010	784,684	-	-	-	-	-	-	-
413	893	Maintenance Meters and House Reg.	OM893	F011	-	-	-	-	-	-	-	-
414	894	Maintenance Other Equipment	OM894	PTDSUB	425,857	-	-	-	-	-	-	-
415												
416	Total Maintenance Expenses	OMME		\$	15,342,354	\$	-	\$	-	\$	-	\$
417												
418	Total Transmission & Distribution Expenses	OMDE		\$	46,814,876	\$	-	\$	-	\$	4,681,455	\$
419												
420												
421	Customer Accounts Expense											
422	901	Supervision	OM901	F012	1,236,729	-	-	-	-	-	-	-
423	902	Meter Reading	OM902	F012	2,708,980	-	-	-	-	-	-	-
424	903	Customer Records and Collections	OM903	F012	5,535,920	-	-	-	-	-	-	-
425	904	Uncollectible Accounts	OM904	F012	376,164	-	-	-	-	-	-	-
426	905	Misc. Cust Account Expenses	OM905	F012	-	-	-	-	-	-	-	-
427												
428	Total Customer Accounts Expense	OMCA		\$	9,857,792	\$	-	\$	-	\$	-	\$
429												
430	Customer Service Expenses											
431	907-910	Customer Service	OM907	F013	\$	960,616	-	-	-	-	-	-
432												
433	Sales Expenses											
434	911-916	Sales Expenses	OM911	F013	\$	-	-	-	-	-	-	-
435												
436												
437												
438												
439												
440												
441												

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	M	N	O	P	Q	R				
1														
2	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					
3														
399														
400	<u>Operation & Maintenance Expenses (Continued)</u>													
401														
402														
403	Maintenance Expense -- Distribution													
404														
405	885	Maintenance Supr and Engr	OM885	DMES	-	-	-	-	-	-				
406	886	Maintenance Structures	OM886	F008	-	-	-	-	-	-				
407	887	Maintenance Mains	OM887	F009	-	-	3,938,747	7,760,355	673,198	571,332				
408	888	Maintenance Comp. Station Equip.	OM888	F007	-	-	-	-	-	-				
409	889	Maintenance Meas and Reg. General	OM889	F008	-	289,627	-	-	-	-				
410	890	Maintenance Meas and Reg - Industrial	OM890	F011	-	-	-	-	-	-				
411	891	Maintenance Meas and Reg.-City Gate	OM891	F008	-	634,746	-	-	-	-				
412	892	Maintenance Services	OM892	F010	-	-	-	-	-	-				
413	893	Maintenance Meters and House Reg.	OM893	F011	-	-	-	-	-	-				
414	894	Maintenance Other Equipment	OM894	PTDSUB	-	21,889	58,269	114,806	9,959	8,452				
415														
416	Total Maintenance Expenses	OMME	\$	-	\$	946,262	\$	3,997,017	\$	7,875,160	\$	683,158	\$	579,784
417														
418	Total Transmission & Distribution Expenses	OMDE	\$	912,658	\$	2,702,716	\$	5,505,838	\$	10,847,930	\$	941,041	\$	798,645
419														
420														
421	Customer Accounts Expense													
422	901	Supervision	OM901	F012	-	-	-	-	-	-				
423	902	Meter Reading	OM902	F012	-	-	-	-	-	-				
424	903	Customer Records and Collections	OM903	F012	-	-	-	-	-	-				
425	904	Uncollectible Accounts	OM904	F012	-	-	-	-	-	-				
426	905	Misc. Cust Account Expenses	OM905	F012	-	-	-	-	-	-				
427														
428	Total Customer Accounts Expense	OMCA	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
429														
430	Customer Service Expenses													
431	907-910	Customer Service	OM907	F013	-	-	-	-	-	-				
432														
433	Sales Expenses													
434	911-916	Sales Expenses	OM911	F013	-	-	-	-	-	-				
435														
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LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	S	T	U	V
1								Customer Service
2	Description	Name	Vector	Services	Meters	Customer Accounts	Expense	
3								Customer
399								Customer
400	<u>Operation & Maintenance Expenses (Continued)</u>							
401								
402								
403	Maintenance Expense -- Distribution							
404								
405	885	Maintenance Supr and Engr	OM885	DMES	-	-	-	-
406	886	Maintenance Structures	OM886	F008	-	-	-	-
407	887	Maintenance Mains	OM887	F009	-	-	-	-
408	888	Maintenance Comp. Station Equip.	OM888	F007	-	-	-	-
409	889	Maintenance Meas and Reg. General	OM889	F008	-	-	-	-
410	890	Maintenance Meas and Reg - Industrial	OM890	F011	-	263,808	-	-
411	891	Maintenance Meas and Reg.-City Gate	OM891	F008	-	-	-	-
412	892	Maintenance Services	OM892	F010	784,684	-	-	-
413	893	Maintenance Meters and House Reg.	OM893	F011	-	-	-	-
414	894	Maintenance Other Equipment	OM894	PTDSUB	171,067	41,415	-	-
415								
416	Total Maintenance Expenses	OMME	\$	955,751	\$	305,223	\$	-
417								
418	Total Transmission & Distribution Expenses	OMDE	\$	5,385,339	\$	3,638,320	\$	-
419								
420								
421	Customer Accounts Expense							
422	901	Supervision	OM901	F012	-	-	1,236,729	-
423	902	Meter Reading	OM902	F012	-	-	2,708,980	-
424	903	Customer Records and Collections	OM903	F012	-	-	5,535,920	-
425	904	Uncollectible Accounts	OM904	F012	-	-	376,164	-
426	905	Misc. Cust Account Expenses	OM905	F012	-	-	-	-
427								
428	Total Customer Accounts Expense	OMCA	\$	-	\$	-	\$	9,857,792
429								
430	Customer Service Expenses							
431	907-910	Customer Service	OM907	F013	-	-	-	960,616
432								
433	Sales Expenses							
434	911-916	Sales Expenses	OM911	F013	-	-	-	-
435								
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LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2	Description	Name	Vector			Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand
3												
442												
443	Operation & Maintenance Expenses (Continued)											
444												
445	Administrative & General											
447	920	Admin and General Salaries	OM920	LBSUB	\$	8,610,895	29,501	221,788	464,783	875,644	280,177	682,326
448	921	Office Supplies and Expense	OM921	LBSUB		2,429,073	8,322	62,565	131,112	247,013	79,036	192,479
449	922	Admin. Expenses Transferred	OM922	LBSUB		(1,104,283)	(3,783)	(28,443)	(59,605)	(112,295)	(35,931)	(87,503)
450	923	Outside Services Employed	OM923	LBSUB		5,014,664	17,181	129,161	270,672	509,943	163,165	397,361
451	924	Property Insurance	OM924	PTT		314,271	-	-	49,227	-	5,968	14,535
452	925	Injuries and Damages	OM925	LBSUB		966,970	3,313	24,906	52,193	98,331	31,463	76,623
453	926	Employee Pensions and Benefits	OM926	LBSUB		7,770,144	26,621	200,133	419,403	790,148	252,821	615,705
454	927	Franchise Requirement	OM927	PTT		-	-	-	-	-	-	-
455	928	Regulatory Commission Fee	OM928	PTT		258,344	-	-	40,467	-	4,906	11,949
456	929	Duplicate Charges -Credit	OM929	LBSUB		(571,000)	(1,956)	(14,707)	(30,820)	(58,065)	(18,579)	(45,246)
457	930.1	General Advertising Expense	OM930.1	PTT		-	-	-	-	-	-	-
458	930.2	Misc. General Expense	OM930.2	LBSUB		451,826	1,548	11,638	24,388	45,946	14,701	35,803
459	931	Rents	OM931	PTT		588,021	-	-	92,107	-	11,167	27,197
460	935	Maintenance of General Plant	OM935	PT389		352,313	-	-	52,239	-	4,727	11,512
461												
462	Total Administrative and General Expense		OMAGT		\$	25,081,237	\$ 80,746	\$ 607,041	\$ 1,506,166	\$ 2,396,666	\$ 793,623	\$ 1,932,741
463												
464	Total Operation & Maintenance Expense		OMT		\$	93,616,747	\$ 119,615	\$ 899,250	\$ 5,252,843	\$ 9,221,138	\$ 5,475,078	\$ 13,333,676
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LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	M	N	O	P	Q	R					
1															
2	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						
3															
442															
443	Operation & Maintenance Expenses (Continued)														
444															
445															
446	Administrative & General														
447	920	Admin and General Salaries	OM920	LBSUB	260,013	495,689	684,058	1,347,771	116,917	99,225					
448	921	Office Supplies and Expense	OM921	LBSUB	73,348	139,830	192,968	380,197	32,981	27,991					
449	922	Admin. Expenses Transferred	OM922	LBSUB	(33,345)	(63,568)	(87,725)	(172,842)	(14,994)	(12,725)					
450	923	Outside Services Employed	OM923	LBSUB	151,422	288,671	398,370	784,892	68,088	57,785					
451	924	Property Insurance	OM924	PTT	-	12,495	33,703	66,403	5,760	4,889					
452	925	Injuries and Damages	OM925	LBSUB	29,198	55,664	76,817	151,349	13,129	11,143					
453	926	Employee Pensions and Benefits	OM926	LBSUB	234,626	447,291	617,268	1,216,178	105,501	89,537					
454	927	Franchise Requirement	OM927	PTT	-	-	-	-	-	-					
455	928	Regulatory Commission Fee	OM928	PTT	-	10,271	27,705	54,586	4,735	4,019					
456	929	Duplicate Charges -Credit	OM929	LBSUB	(17,242)	(32,870)	(45,361)	(89,373)	(7,753)	(6,580)					
457	930.1	General Advertising Expense	OM930.1	PTT	-	-	-	-	-	-					
458	930.2	Misc. General Expense	OM930.2	LBSUB	13,643	26,010	35,893	70,719	6,135	5,207					
459	931	Rents	OM931	PTT	-	23,379	63,060	124,245	10,778	9,147					
460	935	Maintenance of General Plant	OM935	PT389	-	14,589	38,837	76,518	6,638	5,633					
461															
462	Total Administrative and General Expense		OMAGT	\$	711,664	\$	1,417,450	\$	2,035,592	\$	4,010,645	\$	347,917	\$	295,271
463															
464	Total Operation & Maintenance Expense		OMT	\$	1,624,322	\$	4,120,166	\$	7,541,430	\$	14,858,575	\$	1,288,958	\$	1,093,916
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LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	S	T	U	V
1								Customer Service
2	Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer	
3								
442								
443	Operation & Maintenance Expenses (Continued)							
444								
445								
446	Administrative & General							
447	920	Admin and General Salaries	OM920	LBSUB	827,327	674,368	1,459,018	92,287
448	921	Office Supplies and Expense	OM921	LBSUB	233,383	190,235	411,579	26,034
449	922	Admin. Expenses Transferred	OM922	LBSUB	(106,098)	(86,483)	(187,108)	(11,835)
450	923	Outside Services Employed	OM923	LBSUB	481,805	392,727	849,678	53,745
451	924	Property Insurance	OM924	PTT	97,649	23,641	-	-
452	925	Injuries and Damages	OM925	LBSUB	92,906	75,729	163,842	10,364
453	926	Employee Pensions and Benefits	OM926	LBSUB	746,548	608,524	1,316,563	83,277
454	927	Franchise Requirement	OM927	PTT	-	-	-	-
455	928	Regulatory Commission Fee	OM928	PTT	80,272	19,434	-	-
456	929	Duplicate Charges -Credit	OM929	LBSUB	(54,861)	(44,718)	(96,749)	(6,120)
457	930.1	General Advertising Expense	OM930.1	PTT	-	-	-	-
458	930.2	Misc. General Expense	OM930.2	LBSUB	43,411	35,385	76,557	4,842
459	931	Rents	OM931	PTT	182,708	44,233	-	-
460	935	Maintenance of General Plant	OM935	PT389	114,016	27,603	-	-
461								
462	Total Administrative and General Expense		OMAGT	\$	2,739,065	\$ 1,960,678	\$ 3,993,379	\$ 252,593
463								
464	Total Operation & Maintenance Expense		OMT	\$	8,124,404	\$ 5,598,998	\$ 13,851,171	\$ 1,213,209
465								
466						\$	44,250,769	
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LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2	Description	Name	Vector			Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand
3												
485												
486	Depreciation Expenses											
487												
488												
489	Underground Storage											
490	350-357	Underground Storage Plant	DP350	F003	\$	4,181,523	-	-	4,181,523	-	-	-
491	358	Asset Retire Obligation Gas Plant	DP350	F003	\$	-	-	-	-	-	-	-
492												
493	Total Underground Storage				\$	4,181,523	-	-	4,181,523	-	-	-
494												
495	Transmission											
496	365-372	Transmission Plant	DP365	F005	\$	1,137,055	-	-	-	-	330,988	806,067
497												
498	Distribution											
499	374	Land & Land Rights	DP374	F008	\$	-	-	-	-	-	-	-
500	375	Structures & Improvements	DP375	F008		40,857	-	-	-	-	-	-
501	376	Mains	DP376	F009		7,085,115	-	-	-	-	-	-
502	378	Meas & Reg Station Eq.-Gen	DP378	F008		731,566	-	-	-	-	-	-
503	379	Meas & Reg Station Eq.-City Gate	DP379	F008		268,896	-	-	-	-	-	-
504	380	Services	DP380	F010		12,660,955	-	-	-	-	-	-
505	381	Meters	DP381	F011		2,488,624	-	-	-	-	-	-
506	382	Meter Installations	DP382	F011		-	-	-	-	-	-	-
507	383	House Regulators	DP383	F011		1,012,176	-	-	-	-	-	-
508	384	House Regulator Installations	DP384	F011		-	-	-	-	-	-	-
509	385	Industrial Meas & Reg Equipment	DP385	F011		49,530	-	-	-	-	-	-
510	387	Other Equipment	DP387	F011		12,147	-	-	-	-	-	-
511	388	Asset Retire Obligation Gas Plant-City Gate	DP388	F008		-	-	-	-	-	-	-
512	388	Asset Retire Obligation Gas Plant-Mains	DP388	F009		-	-	-	-	-	-	-
513												
514	Total Distribution				\$	24,349,867	\$	-	\$	-	\$	-
515												
516	117	Gas Stored Underground	DP117	F003	\$	-	-	-	-	-	-	-
517	301-303	Intangible Plant	DP301	PTSUB		48	-	-	7	-	1	2
518	389-399	General Plant	DP389	PTSUB		440,659	-	-	65,339	-	5,912	14,399
519	Common Utility Plant		DPCP	PTSUB		8,308,897	-	-	1,231,999	-	111,483	271,498
520	Common Utility Plant Amortization		DPCP	PTSUB		-	-	-	-	-	-	-
521												
522	Total Depreciation Expense		DEPREX		\$	38,418,048	\$	-	\$	5,478,868	\$	448,383
523												
524					\$	30,109,152						
525	Regulatory Credits and Accretion											
526												
527		Regulatory Credits	REGCR	PTSUB	\$	-	-	-	-	-	-	-
528												
529		Accretion	ACCRE	PTSUB	\$	-	-	-	-	-	-	-
530												
531	Amortization of Investment Tax Credits		ITCAM	PTSUB	\$	(4,653)	-	-	(690)	-	(62)	(152)
532												
533												

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	M	N	O	P	Q	R						
1																
2	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							
3																
485																
486	Depreciation Expenses															
487																
488																
489	Underground Storage															
490	350-357	Underground Storage Plant	DP350	F003	-	-	-	-	-	-						
491	358	Asset Retire Obligation Gas Plant	DP350	F003	-	-	-	-	-	-						
492																
493	Total Underground Storage															
494																
495	Transmission															
496	365-372	Transmission Plant	DP365	F005	-	-	-	-	-	-						
497																
498	Distribution															
499	374	Land & Land Rights	DP374	F008	-	-	-	-	-	-						
500	375	Structures & Improvements	DP375	F008	-	40,857	-	-	-	-						
501	376	Mains	DP376	F009	-	-	2,156,000	4,247,881	368,497	312,737						
502	378	Meas & Reg Station Eq.-Gen	DP378	F008	-	731,566	-	-	-	-						
503	379	Meas & Reg Station Eq.-City Gate	DP379	F008	-	268,896	-	-	-	-						
504	380	Services	DP380	F010	-	-	-	-	-	-						
505	381	Meters	DP381	F011	-	-	-	-	-	-						
506	382	Meter Installations	DP382	F011	-	-	-	-	-	-						
507	383	House Regulators	DP383	F011	-	-	-	-	-	-						
508	384	House Regulator Installations	DP384	F011	-	-	-	-	-	-						
509	385	Industrial Meas & Reg Equipment	DP385	F011	-	-	-	-	-	-						
510	387	Other Equipment	DP387	F011	-	-	-	-	-	-						
511	388	Asset Retire Obligation Gas Plant-City Gate	DP388	F008	-	-	-	-	-	-						
512	388	Asset Retire Obligation Gas Plant-Mains	DP388	F009	-	-	-	-	-	-						
513																
514	Total Distribution															
515					\$	-	\$	1,041,319	\$	2,156,000	\$	4,247,881	\$	368,497	\$	312,737
516	117	Gas Stored Underground	DP117	F003	-	-	-	-	-	-	-	-	-	-	-	-
517	301-303	Intangible Plant	DP301	PTSUB	-	2	5	10	1	1						
518	389-399	General Plant	DP389	PTSUB	-	18,247	48,575	95,706	8,302	7,046						
519	Common Utility Plant															
520	Common Utility Plant Amortization															
521																
522	Total Depreciation Expense															
523					\$	-	\$	1,403,635	\$	3,120,499	\$	6,148,192	\$	533,346	\$	452,642
524																
525	Regulatory Credits and Accretion															
526																
527		Regulatory Credits	REGCR	PTSUB	-	-	-	-	-	-						
528																
529		Accretion	ACCRE	PTSUB	-	-	-	-	-	-						
530																
531	Amortization of Investment Tax Credits															
532			ITCAM	PTSUB	-	(193)	(513)	(1,011)	(88)	(74)						
533																

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	S	T	U	V
1								
2	Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer	
3								
485								
486	Depreciation Expenses							
487								
488								
489	Underground Storage							
490	350-357	Underground Storage Plant	DP350	F003	-	-	-	-
491	358	Asset Retire Obligation Gas Plant	DP350	F003	-	-	-	-
492								
493	Total Underground Storage							
494								
495	Transmission							
496	365-372	Transmission Plant	DP365	F005	-	-	-	-
497								
498	Distribution							
499	374	Land & Land Rights	DP374	F008	-	-	-	-
500	375	Structures & Improvements	DP375	F008	-	-	-	-
501	376	Mains	DP376	F009	-	-	-	-
502	378	Meas & Reg Station Eq.-Gen	DP378	F008	-	-	-	-
503	379	Meas & Reg Station Eq.-City Gate	DP379	F008	-	-	-	-
504	380	Services	DP380	F010	12,660,955	-	-	-
505	381	Meters	DP381	F011	-	2,488,624	-	-
506	382	Meter Installations	DP382	F011	-	-	-	-
507	383	House Regulators	DP383	F011	-	1,012,176	-	-
508	384	House Regulator Installations	DP384	F011	-	-	-	-
509	385	Industrial Meas & Reg Equipment	DP385	F011	-	49,530	-	-
510	387	Other Equipment	DP387	F011	-	12,147	-	-
511	388	Asset Retire Obligation Gas Plant-City Gate	DP388	F008	-	-	-	-
512	388	Asset Retire Obligation Gas Plant-Mains	DP388	F009	-	-	-	-
513								
514	Total Distribution							
515								
516	117	Gas Stored Underground	DP117	F003	-	-	-	-
517	301-303	Intangible Plant	DP301	PTSUB	16	4	-	-
518	389-399	General Plant	DP389	PTSUB	142,607	34,525	-	-
519	Common Utility Plant							
520	Common Utility Plant Amortization							
521								
522	Total Depreciation Expense							
523								
524								
525	Regulatory Credits and Accretion							
526								
527	Regulatory Credits		REGCR	PTSUB	-	-	-	-
528								
529	Accretion		ACCRE	PTSUB	-	-	-	-
530								
531	Amortization of Investment Tax Credits							
532								
533								

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2	Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand		
3												
577												
578	Functional Assignment Vectors											
579												
580	Gas Supply Demand	F001		1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
581	Gas Supply Commodity	F002		1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
582	Storage Demand	F003		1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	
583	Storage Commodity	F004		1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	
584	Transmission Demand	F005		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.291092	0.708908	
585	Distribution Expense Commodity	F007		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
586	Distribution Structures & Equipment	F008		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
587	Distribution Mains	F009		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
588	Services	F010		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
589	Meters	F011		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
590	Customer Accounts	F012		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
591	Customer Service Expense	F013		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
592												
593	Transmission & Distribution Mains	TDMSUB		\$ 493,052,364	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,200,530	\$ 39,453,799	
594												
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LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	M	N	O	P	Q	R				
1														
2	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					
3														
577														
578	Functional Assignment Vectors													
579														
580	Gas Supply Demand	F001		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000					
581	Gas Supply Commodity	F002		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000					
582	Storage Demand	F003		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000					
583	Storage Commodity	F004		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000					
584	Transmission Demand	F005		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000					
585	Distribution Expense Commodity	F007		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000					
586	Distribution Structures & Equipment	F008		0.000000	1.000000	0.000000	0.000000	0.000000	0.000000					
587	Distribution Mains	F009		0.000000	0.000000	0.304300	0.599550	0.052010	0.044140					
588	Services	F010		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000					
589	Meters	F011		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000					
590	Customer Accounts	F012		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000					
591	Customer Service Expense	F013		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000					
592														
593	Transmission & Distribution Mains	TDMSUB	\$	-	\$	-	\$	133,100,222	\$	262,241,992	\$	22,749,072	\$	19,306,749
594														
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LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Functional Assignment and Classification

	A	B	C	D	M	N	O	P	Q	R
1										
2	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	
3										
619	Internally Generated Functional Vectors									
620	Internally Generated Functional Vectors									
621										
622	Sub-Total Distribution Plant	PTDSUB		-	0.051400	0.136828	0.269587	0.023386	0.019848	
623	Storage-Transmission-Distribution Subtotal	PTSUB		-	0.041409	0.110233	0.217188	0	0	
624	Total Storage Plant	PTST		-	-	-	-	-	-	
625	Transmission Plant	PT365		-	-	-	-	-	-	
626	General Plant	PT389		-	0.041409	0.110233	0.217188	0	0	
627	Total Distribution Plant	PTDSUB		-	0.051400	0.136828	0.269587	0	0	
628	Sub-Total CWIP	CWIP		-	0.006496	0.055166	0.108692	0	0	
629	Total Operation and Maintenance Expenses	OMT		0.017351	0.044011	0.080556	0.158717	0	0	
630	Total Depreciation Reserve	DEPR		-	0.017959	0.147906	0.251142	0	0	
631	Storage-Transmission -Distribution Plant Subtotal	PTSUB		-	0.041409	0.110233	0.217188	0	0	
632	Total Labor Expenses	LBTOT		0.029954	0.057436	0.079687	0.157005	0	0	
633	Transmission and Distribution Payroll	LBTD		0.047553	0.090655	0.125105	0.246489	0	0	
634	Transmission and Distribution Mains	TDMSUB		-	-	0.269951	0.531875	0	0	
635	Storage Operation Expenses Labor Subtotal	OSE		-	-	-	-	-	-	
636	Storage Maintenance Expenses Labor Subtotal	MSE		-	-	-	-	-	-	
637	Mains & Services	CADAL		-	-	133,100,222	262,241,992	22,749,072	19,306,749	
638	Demand/Commodity Percent of Purchased Gas Cost	DMCM		-	-	-	-	-	-	
639	Distribution Operation Expenses Labor Subtotal	DOES		690,001	922,461	532,419	1,049,003	90,999	77,230	
640	Distribution Maintenance Expenses Labor Subtotal	DMES		-	392,957	1,282,876	2,527,599	219,265	186,087	
641	Subtotal Labor Expenses	LBSUB	\$	690,001	\$ 1,315,417	\$ 1,815,295	\$ 3,576,602	\$ 310,264	\$ 263,316	
642	Subtotal O&M Expenses	OMSUB	\$	912,658	\$ 2,702,716	\$ 5,505,838	\$ 10,847,930	\$ 941,041	\$ 798,645	
643	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 April 30, 2020

Functional Assignment and Classification

	A	B	C	D	S	T	U	V
1								Customer Service
2	Description	Name	Vector	Services	Meters	Customer Accounts	Customer Service	Expense
3								
619								
620	<u>Internally Generated Functional Vectors</u>							
621								
622	Sub-Total Distribution Plant		PTDSUB	0.401700	0.097251	-	-	-
623	Storage-Transmission-Distribution Subtotal		PTSUB	0	0	-	-	-
624	Total Storage Plant		PTST	-	-	-	-	-
625	Transmission Plant		PT365	-	-	-	-	-
626	General Plant		PT389	0	0	-	-	-
627	Total Distribution Plant		PTDSUB	0	0	-	-	-
628	Sub-Total CWIP		CWIP	0	0	-	-	-
629	Total Operation and Maintenance Expenses		OMT	0	0	0	0	0
630	Total Depreciation Reserve		DEPR	0	0	-	-	-
631	Storage-Transmission -Distribution Plant Subtotal		PTSUB	0	0	-	-	-
632	Total Labor Expenses		LBTOT	0	0	0	0	0
633	Transmission and Distribution Payroll		LBDT	0	0	-	-	-
634	Transmission and Distribution Mains		TDMSUB	-	-	-	-	-
635	Storage Operation Expenses Labor Subtotal		OSE	-	-	-	-	-
636	Storage Maintenance Expenses Labor Subtotal		MSE	-	-	-	-	-
637	Mains & Services		CADAL	390,754,787	-	-	-	-
638	Demand/Commodity Percent of Purchased Gas Cost		DMCM					
639	Distribution Operation Expenses Labor Subtotal		DOES	1,563,072	1,605,899	-	-	-
640	Distribution Maintenance Expenses Labor Subtotal		DMES	632,419	183,683	-	-	-
641	Subtotal Labor Expenses		LBSUB	\$ 2,195,491	\$ 1,789,581	\$ 3,871,820	\$ 244,904	
642	Subtotal O&M Expenses		OMSUB	\$ 5,385,339	\$ 3,638,320	\$ 9,857,792	\$ 960,616	
643	Depreciation Reserve - Distribution		DEPRDIS	\$ 90,460,693	\$ 18,813,509	\$ -	\$ -	

Exhibit WSS-34

Gas Cost of Service Study

Class Allocation

(Louisville Gas and Electric Company)

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Class Allocation

	A	B	C	D	E	F	G	H	I	J	K
3									As Available Gas	Firm	
4	Description	Ref	Name	Allocation	Total	Residential	Commercial	Industrial	Service	Transportation	
5				Vector	System	(RGS)	(CGS)	(IGS)	(AAGS)	Service	(FT)
6	Plant in Service										
7											
8	Procurement Expenses										
9	Demand	PTIS	PTISGSD	DEM01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Commodity	PTIS	PTISGSC	COM01	-	-	-	-	-	-	-
11	Total Procurement Expenses				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12											
13	Storage										
14	Demand	PTIS	PTISSD	DEM02	\$ 205,247,823	\$ 134,556,416	\$ 63,621,053	\$ 5,852,250	\$ -	\$ -	\$ 1,218,104
15	Commodity	PTIS	PTISSC	COM02	-	-	-	-	-	-	-
16	Total Storage				\$ 205,247,823	\$ 134,556,416	\$ 63,621,053	\$ 5,852,250	\$ -	\$ -	\$ 1,218,104
17											
18	Transmission										
19	Demand Non-Storage Related	PTIS	PTISTD	DEM04	\$ 17,505,938	\$ 9,313,389	\$ 4,517,699	\$ 563,915	\$ 36,189	\$ -	\$ 3,074,747
20	Storage Related	PTIS	PTISTC	DEM03	42,632,910	27,949,293	13,215,003	1,215,596	-	-	253,018
21	Total Transmission				\$ 60,138,848	\$ 37,262,683	\$ 17,732,702	\$ 1,779,511	\$ 36,189	\$ -	\$ 3,327,764
22											
23	Distribution Expenses										
24	Commodity	PTIS	PTISDEC	COM04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25											
26	Distribution Structures & Equipment										
27	Demand	PTIS	PTISDSD	DEM04	\$ 54,028,180	\$ 28,743,703	\$ 13,942,871	\$ 1,740,397	\$ 111,688	\$ -	\$ 9,489,521
28											
29											
30	Distribution Mains										
31	Low/Medium Pressure - Demand	PTIS	PTISDMD	DEM05a	\$ 143,825,182	\$ 93,247,980	\$ 45,232,327	\$ 5,344,875	\$ -	\$ -	\$ -
32	Low/Medium Pressure - Customer	PTIS	PTISDMC	CUSTPT01a	283,372,948	261,228,418	21,930,073	214,456	-	-	-
33	High Pressure - Demand	PTIS	PTISDMD	DEM05	24,582,148	13,078,026	6,343,833	791,859	50,817	-	4,317,614
34	High Pressure - Customer	PTIS	PTISDMC	CUSTPT01	20,862,450	19,226,852	1,614,090	16,234	322	-	4,951
35	Total Distribution Mains		PTISDIS		\$ 472,642,729	\$ 386,781,277	\$ 75,120,323	\$ 6,367,425	\$ 51,138	\$ -	\$ 4,322,565
36											
37	Services										
38	Customer	PTIS	PTISSC	CUST02	\$ 422,241,058	\$ 312,427,203	\$ 106,933,765	\$ 2,173,977	\$ 43,056	\$ -	\$ 663,056
39											
40	Meters										
41	Customer	PTIS	PTISMC	CUST03	\$ 102,223,939	\$ 67,468,067	\$ 29,589,429	\$ 2,232,883	\$ 12,191	\$ -	\$ 2,921,368
42											
43	Customer Accounts										
44	Customer	PTIS	PTISCAC	CUSTPT04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45											
46	Customer Service										
47	Customer	PTIS	PTISCSC	CUSTPT05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48											
49	Total		PLT		\$ 1,316,522,576	\$ 967,239,349	\$ 306,940,142	\$ 20,146,444	\$ 254,261	\$ -	\$ 21,942,379

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Class Allocation

	A	B	C	D	E	F	G	H	I	J	K
3											Firm
4	Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Transportation Service (FT)	
50											
51											
52											
53											
54	Rate Base										
55											
56	Procurement Expenses										
57	Demand	NCRB	RBGSD	DEM01	\$ 28,704	\$ 18,525	\$ 8,986	\$ 1,122	\$ 72	\$ -	
58	Commodity	NCRB	RBGSC	COM01	215,794	133,338	68,603	12,364	1,488	-	
59	Total Procurement Expenses				\$ 244,498	\$ 151,863	\$ 77,589	\$ 13,485	\$ 1,560	\$ -	
60											
61	Storage										
62	Demand	NCRB	RBSD	DEM02	\$ 155,155,212	\$ 101,716,690	\$ 48,093,752	\$ 4,423,955	\$ -	\$ 920,815	
63	Commodity	NCRB	RBSC	COM02	2,212,803	1,430,049	695,889	86,865	-	-	
64	Total Storage				\$ 157,368,014	\$ 103,146,739	\$ 48,789,641	\$ 4,510,820	\$ -	\$ 920,815	
65											
66	Transmission										
67	Demand Non-Storage Related	NCRB	RBTD	DEM04	\$ 20,066,134	\$ 10,675,448	\$ 5,178,400	\$ 646,386	\$ 41,481	\$ 3,524,420	
68	Storage Related	NCRB	RBTC	DEM03	48,867,860	32,036,803	15,147,662	1,393,374	-	290,021	
69	Total Transmission				\$ 68,933,994	\$ 42,712,251	\$ 20,326,062	\$ 2,039,760	\$ 41,481	\$ 3,814,441	
70											
71	Distribution Expenses										
72	Commodity	NCRB	RBDEC	COM04	\$ 389,790	\$ 169,070	\$ 86,987	\$ 15,677	\$ 1,887	\$ 116,169	
73											
74	Distribution Structures & Equipment										
75	Demand	NCRB	RBDSD	DEM04	\$ 38,929,845	\$ 20,711,190	\$ 10,046,494	\$ 1,254,038	\$ 80,476	\$ 6,837,646	
76											
77											
78	Distribution Mains										
79	Low/Medium Pressure - Demand	NCRB	RBDMD	DEM05a	\$ 62,608,128	\$ 40,591,511	\$ 19,689,954	\$ 2,326,662	\$ -	\$ -	
80	Low/Medium Pressure - Customer	NCRB	RBDMC	CUSTPT01a	139,804,976	128,879,743	10,819,429	105,804	-	-	
81	High Pressure - Demand	NCRB	RBDMD	DEM05	12,110,751	6,443,079	3,125,381	390,121	25,036	2,127,135	
82	High Pressure - Customer	NCRB	RBDMC	CUSTPT01	11,312,255	10,425,384	875,209	8,803	174	2,685	
83	Total Distribution Mains				\$ 225,836,110	\$ 186,339,717	\$ 34,509,973	\$ 2,831,390	\$ 25,210	\$ 2,129,820	
84											
85	Services										
86	Customer	NCRB	RBSC	CUST02	\$ 220,776,588	\$ 163,358,372	\$ 55,912,307	\$ 1,136,704	\$ 22,512	\$ 346,691	
87											
88	Meters										
89	Customer	NCRB	RBMC	CUST03	\$ 59,189,789	\$ 39,065,416	\$ 17,132,895	\$ 1,292,886	\$ 7,059	\$ 1,691,533	
90											
91	Customer Accounts										
92	Customer	NCRB	RBCAC	CUSTPT04	\$ 3,323,875	\$ 2,835,594	\$ 476,095	\$ 4,789	\$ 95	\$ 7,302	
93											
94	Customer Service										
95	Customer	NCRB	RBCSC	CUSTPT05	\$ 291,135	\$ 248,367	\$ 41,701	\$ 419	\$ 8	\$ 640	
96											
97	Total		RBT		\$ 775,283,637	\$ 558,738,578	\$ 187,399,745	\$ 13,099,968	\$ 180,289	\$ 15,865,057	

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Class Allocation

	A	B	C	D	E	F	G	H	I	J	K
3											Firm
4	Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Transportation Service (FT)	
326	ITC Amortization										
327	ITC Amortization										
328	ITC Amortization										
329	Procurement Expenses										
330	Demand	ITCAM	DEGSD	DEM01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
331	Commodity	ITCAM	DEGSC	COM01	-	-	-	-	-	-	-
332	Total Procurement Expenses		DEGST		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
333	Storage										
334	Storage										
335	Demand	ITCAM	DESD	DEM02	\$ (690)	\$ (452)	\$ (214)	\$ (20)	\$ -	\$ -	\$ (4)
336	Commodity	ITCAM	DESC	COM02	-	-	-	-	-	-	-
337	Total Storage		DEST		\$ (690)	\$ (452)	\$ (214)	\$ (20)	\$ -	\$ -	\$ (4)
338	Transmission										
339	Transmission										
340	Demand Non-Storage Related	ITCAM	DETD	DEM04	\$ (62)	\$ (33)	\$ (16)	\$ (2)	\$ (0)	\$ -	\$ (11)
341	Storage Related	ITCAM	DETC	DEM03	(152)	(100)	(47)	(4)	-	-	(1)
342	Total Transmission		DETT		\$ (214)	\$ (133)	\$ (63)	\$ (6)	\$ (0)	\$ -	\$ (12)
343	Distribution Expenses										
344	Distribution Expenses										
345	Commodity	ITCAM	DEDEC	COM04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
346	Distribution Structures & Equipment										
347	Distribution Structures & Equipment										
348	Demand	ITCAM	DESD	DEM04	\$ (193)	\$ (103)	\$ (50)	\$ (6)	\$ (0)	\$ -	\$ (34)
349	Distribution Mains										
350	Distribution Mains										
351	Low/Medium Pressure - Demand	ITCAM	DEDMD	DEM05a	\$ (513)	\$ (333)	\$ (161)	\$ (19)	\$ -	\$ -	\$ -
352	Low/Medium Pressure - Customer	ITCAM	DEDMC	CUSTOM01a	(1,011)	(932)	(78)	(1)	-	-	-
353	High Pressure - Demand	ITCAM	DEDMD	DEM05	(88)	(47)	(23)	(3)	(0)	(0)	(15)
354	High Pressure - Customer	ITCAM	DEDMC	CUSTOM01	(74)	(69)	(6)	(0)	(0)	(0)	(0)
355	Total Distribution Mains				\$ (1,686)	\$ (1,380)	\$ (268)	\$ (23)	\$ (0)	\$ -	\$ (15)
356	Services										
357	Services										
358	Customer	ITCAM	DESC	CUST02	\$ (1,506)	\$ (1,114)	\$ (381)	\$ (8)	\$ (0)	\$ -	\$ (2)
359	Meters										
360	Meters										
361	Customer	ITCAM	DEMC	CUST03	\$ (365)	\$ (241)	\$ (106)	\$ (8)	\$ (0)	\$ -	\$ (10)
362	Customer Accounts										
363	Customer Accounts										
364	Customer	ITCAM	DECAC	CUSTOM04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
365	Customer Service										
366	Customer Service										
367	Customer	ITCAM	DECSC	CUSTOM05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
368	Total										
369	Total		ITC		\$ (4,653)	\$ (3,422)	\$ (1,082)	\$ (71)	\$ (1)	\$ -	\$ (78)

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Class Allocation

	A	B	C	D	E	F	G	H	I	J	K
3											Firm
4	Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Transportation Service (FT)	
492	Net Operating Income -- Adjusted Forecast Period (Cont.)										
517	Net Income Before Income Taxes				\$ 46,749,601	\$ 27,607,539	\$ 13,306,160	\$ 2,614,527	\$ 224,066	\$ 2,997,309	
519	Income Taxes			TXINC	\$ 5,327,169	2,691,334	1,677,018	427,083	40,267	491,467	
521	Net Operating Income (Pro-Forma)		TOM		\$ 41,422,432	\$ 24,916,205	\$ 11,629,142	\$ 2,187,444	\$ 183,800	\$ 2,505,842	
523	Unadjusted Net Cost Rate Base				\$ 775,283,637	\$ 558,738,578	\$ 187,399,745	\$ 13,099,968	\$ 180,289	\$ 15,865,057	
524	Depreciation Adjustment			DET	\$ -	-	-	-	-	-	
525	Cash Working Capital Adjustment			OMTT	\$ -	-	-	-	-	-	
526	Net Cost Rate Base				\$ 775,283,637	\$ 558,738,578	\$ 187,399,745	\$ 13,099,968	\$ 180,289	\$ 15,865,057	
527	Rate of Return -- Pro-Forma				5.34%	4.46%	6.21%	16.70%	101.95%	15.79%	
528											

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended April 30, 2020

Class Allocation

	A	B	C	D	E	F	G	H	I	J	K
3											Firm
4	Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Transportation Service (FT)	
619	Allocation Factors Continued										
620											
621	Taxable Income										
622											
623											
624	Net Income Before Income Tax		NIBIT		\$ 46,749,601	\$ 27,607,539	\$ 13,306,160	\$ 2,614,527	\$ 224,066	\$ 2,997,309	
625											
626	Interest Expense		INT		\$ 17,571,799	\$ 12,866,651	\$ 4,120,849	\$ 275,319	\$ 3,518	\$ 305,462	
627	Interest Adjustment				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
628											
629	Taxable Income		TXINC		\$ 29,177,802	\$ 14,740,888	\$ 9,185,311	\$ 2,339,208	\$ 220,548	\$ 2,691,847	
630											
631	Total Distribution Expense		DISTR		\$ 44,250,769	\$ 32,885,013	\$ 9,041,959	\$ 696,056	\$ 20,558	\$ 1,607,183	
632											
633	Number of Customers				324,431	298,996	25,101	252	5	77	
634											
635	Services Cost				291,897,259	215,982,417	73,923,822	1,502,881	29,765	458,374	
636					\$ 722.36	\$ 2,945.10	\$ 5,952.91	\$ 5,952.91	\$ 5,952.91	\$ 5,952.91	
637											
638	Actual Revenue		REV01		326,874,820	217,967,718	90,537,707	10,983,883	832,735	6,552,778	
639	DSM Allocation		REVADJ4		2,269,121	1,435,561	824,841	-	8,718	-	
640	Forfeited Discounts		REVD		1,177,078	960,121	202,313	14,644	-	-	
641	Miscellaneous Revenue Allocation		REVMISC		83,829	57,772	24,770	1,287	-	-	
642	GSC Revenue		REVGSC		123,682,587	78,109,569	39,688,113	5,367,376	517,529	40,082	
643	Removal of GLT Revenue		REVGLT		14,201,946	9,542,288	4,023,411	515,214	40,082	80,951	
644	Pro-Forma Adjustments		PROFO		(141,624,346)	(90,068,110)	(44,943,718)	(5,932,009)	(570,076)	(110,434)	
645											
646	High Pressure System		RBTHP		23,423,006	16,868,463	4,000,590	398,924	25,210	2,129,820	

Exhibit WSS-35

Gas Cost of Service Study

Storage Allocation

(Louisville Gas and Electric Company)

Calculation of Maximum Class Demands On February 26th 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)	421,195	277,184	132,340	11,671	0
Percentage of Total		65.81%	31.42%	2.77%	0.00%

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	8,550,035	5,596,944	2,636,360	246,463	70,268
Balance of Working Gas Allocated on the Basis of 4 Degrees (Feb. 26th)	3,289,965	2,165,126	1,033,707	91,132	0
Total Working Gas Cycled	11,840,000	7,762,070	3,670,067	337,595	70,268
Total Allocation Factor For Underground Storage	1.000000	0.655580	0.309972	0.028513	0.005935

Exhibit WSS-36

Summary Results of
Lead-Lag Study

Kentucky Utilities Company
Cash Working Capital Analysis
2018 Kentucky Rate Case
Based on the Year Ended December 31, 2017

Lead/Lag Days Summary	
	<u>Lag Days</u>
Revenue	
Meter Reading.....	15.21
Billing.....	4.21
Collection.....	24.88
Bank.....	1.00
Total.....	45.30
	<u>Lead Days</u>
O&M Expense	
Fuel: Coal.....	27.28
Fuel: Gas.....	39.32
Fuel: Oil.....	17.32
Other Non-Fuel Commodities.....	27.76
Purchased Power.....	23.66
Payroll Expense.....	13.01
Pension Expense.....	-
OPEB Expense.....	-
Team Incentive Award Compensation.....	244.79
401k Match Expense.....	22.56
Retirement Income Account Expense.....	283.50
Uncollectible Expense.....	131.70
Major Storm Damage Expense.....	41.74
Charges from Affiliates.....	25.39
Other O&M.....	48.05
Depreciation and Amortization Expense	
Depreciation and Amortization.....	-
Regulatory Debits.....	-
Amortization of Regulatory Assets.....	-
Amortization of Regulatory Liabilities.....	-
Income Tax Expense	
Current: Federal.....	37.50
Current: State.....	37.50
Deferred: Federal and State (Including ITC).....	-
Taxes Other Than Income	
Property Tax Expense.....	157.57
Payroll Tax Expense.....	35.64
Other Taxes.....	(152.00)
Interest Expense.....	88.65
Sales Tax.....	39.80
School Tax.....	34.95
Franchise Fees.....	67.16

Louisville Gas and Electric Company
Cash Working Capital Analysis
2018 Kentucky Rate Case
Based on the Year Ended December 31, 2017

Lead/Lag Days Summary		
	Lag Days	
	Electric	Gas
Revenue		
Meter Reading.....	15.21	15.21
Billing.....	3.85	3.95
Collection.....	23.59	23.59
Bank.....	1.00	1.00
Total.....	43.65	43.75
Lead Days		
	Electric	Gas
O&M Expense		
Fuel: Coal.....	24.36	n/a
Fuel: Gas.....	38.99	n/a
Fuel: Oil.....	8.40	n/a
Other Non-Fuel Commodities.....	26.87	n/a
Purchased Gas.....	n/a	39.66
No-Notice Storage Injections and Withdrawals.....	n/a	-
Purchased Power.....	28.37	n/a
Payroll Expense.....	12.00	12.00
Pension Expense.....	-	-
OPEB Expense.....	-	-
Team Incentive Award Compensation.....	245.22	245.22
401k Match Expense.....	22.99	22.99
Retirement Income Account Expense.....	283.50	283.50
Uncollectible Expense.....	174.20	256.34
Major Storm Damage Expense.....	35.32	35.32
Charges from Affiliates.....	25.40	25.40
Other O&M.....	49.19	49.19
Depreciation and Amortization Expense		
Depreciation and Amortization.....	-	-
Regulatory Debits.....	-	-
Amortization of Regulatory Assets.....	-	-
Amortization of Regulatory Liabilities.....	-	-
Income Tax Expense		
Current: Federal.....	37.50	37.50
Current: State.....	37.50	37.50
Deferred: Federal and State (Including ITC).....	-	-
Taxes Other Than Income		
Property Tax Expense.....	216.26	216.26
Payroll Tax Expense.....	35.48	35.48
Other Taxes.....	(148.70)	(148.70)
Interest Expense.....	87.50	87.50
Sales Taxes.....	39.83	39.83
School Taxes.....	35.05	35.05
Franchise Fees.....	100.24	100.24