

KENTUCKY UTILITIES COMPANY

**Response to First Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated November 13, 2018**

Case No. 2018-00294

Question No. 21

Responding Witness: David S. Sinclair

- Q.1-21. Did the Companies make any adjustments to the sales forecasts developed pursuant to the “Electric Sales & Demand Forecast Process” to account for additional energy conservation? If so, please identify the gWh adjustment to each rate class sales forecast for the test year in this case. Also include an explanation of the source of the energy conservation adjustment (i.e., energy efficiency program or other assumption).
- A.1-21. No. All energy efficiency effects are accounted for directly in the load forecast process or via the Companies’ DSM program impacts.

KENTUCKY UTILITIES COMPANY

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Case No. 2018-00294

Question No. 22

Responding Witness: Robert M. Conroy

Q.1-22. Please provide a copy of the 2018 Integrated Resource Plan when it is available.

A.1-22. The case number for the 2018 Integrated Resource Plan is 2018-00348 and can be found at:

https://psc.ky.gov/PSC_WebNet/ViewCaseFilings.aspx?Case=2018-00348

KENTUCKY UTILITIES COMPANY

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Case No. 2018-00294

Question No. 23

Responding Witness: David S. Sinclair

Q.1-23. With regard to the Rate FLS, please identify, by month for the last 3 years, each curtailment pursuant to the following provision of the FLS tariff.

***SYSTEM CONTINGENCIES AND INDUSTRY SYSTEM
PERFORMANCE CRITERIA***

Company reserves the right to interrupt up to 95% of Customer's load to facilitate Company compliance with system contingencies and with industry performance criteria. Customer will permit Company to install electronic equipment and associated real-time metering to permit Company interruption of Customer's load. Such equipment will immediately notify Customer five (5) minutes before an electronically initiated interruption that will begin immediately thereafter and last no longer than ten (10) minutes nor shall the interruptions exceed twenty (20) per month. Such interruptions will not be accumulated nor credited against annual hours, if any, under either Rider CSR-1 or CSR-2. Company's right to interrupt under this provision is restricted to responses to unplanned outage or de-rates of LG&E and KU Energy LLC System (LKE System) owned or purchased generation or when Automatic Reserve Sharing is invoked. LKE System, as used herein, shall consist of KU and LG&E. At Customer's request, Company shall provide documentation of the need for interruption under this provision within sixty (60) days of the end of the applicable billing period.

For each such curtailment, provide the following information:

- a. The length of the interruption, and the date and hour of the interruption.
- b. The MW amount of load interrupted.
- b. The specific reason (e.g., unplanned outage or de-rate of LG&E and KU owned generation or when Automatic Reserve Sharing is invoked) for the curtailment.
- c. The specific actions taken by LKE during the 10-minute interruption to respond to the unplanned outage or de-rate, once the 10-minute maximum

interruption period is completed (for example, start-up a quick start unit, rely on spinning reserve capacity, etc.).

- A.1-23. a.-c. See attachment for details of events during the period November 1, 2015 thru November 14, 2018 where curtailment occurred under the FLS tariff.

Date	Est. Time (EST)	Event	Response			FLS load before curtailment (MW)
			Spinning Reserves	Fast Start CT	Automatic Reserve Sharing	
11/08/2015	19:19	Unplanned Outage	Yes	Yes	No	122
11/09/2015	09:33	Unplanned Outage	Yes	Yes	No	0
11/13/2015	03:55	Unplanned Outage	Yes	Yes	No	54
11/13/2015	22:24	Unplanned Outage	Yes	Yes	No	0
11/16/2015	09:43	Unplanned Outage	Yes	Yes	No	80
11/16/2015	21:23	Unplanned Outage	Yes	Yes	Yes	51
11/17/2015	07:13	Unplanned Outage	Yes	Yes	No	63
11/17/2015	21:00	Unplanned Outage	Yes	No	No	157
11/30/2015	2:38	Unplanned Outage	Yes	No	Yes	0
12/03/2015	21:58	Unplanned Outage	Yes	No	No	115
12/18/2015	09:28	Unplanned Outage	Yes	No	No	74
01/05/2016	06:03	Unplanned Outage	Yes	No	No	83
01/10/2016	11:54	Unplanned Outage	Yes	Yes	No	83
01/11/2016	13:47	Unplanned Outage	Yes	No	No	158
01/13/2016	21:19	Unplanned Outage	Yes	Yes	No	0
01/14/2016	18:12	Unplanned Outage	Yes	No	No	77
01/20/2016	09:15	Unplanned Outage	Yes	Yes	No	81
02/01/2016	08:22	Unplanned Outage	Yes	No	No	106
02/02/2016	13:01	Unplanned Outage	Yes	Yes	No	73
02/04/2016	16:51	Unplanned Outage	Yes	Yes	No	57
02/27/2016	21:44	Unplanned Outage	Yes	No	No	0
03/14/2016	06:18	Unplanned Outage	Yes	Yes	No	64
03/15/2016	18:13	Unplanned Outage	Yes	Yes	No	0
03/18/2016	06:03	Unplanned Derate	Yes	Yes	No	81
03/24/2016	08:06	Unplanned Outage	Yes	Yes	No	76
04/02/2016	08:08	Unplanned Outage	Yes	No	No	147
04/06/2016	20:27	Unplanned Outage	Yes	Yes	No	64
05/17/2016	19:46	Unplanned Outage	Yes	Yes	No	185
06/06/2016	11:31	Unplanned Outage	Yes	Yes	No	56
06/25/2016	15:01	Unplanned Outage	Yes	Yes	No	0
06/26/2016	15:52	Unplanned Outage	Yes	Yes	Yes	115
07/15/2016	02:41	Unplanned Outage	Yes	No	No	65
07/18/2016	12:33	Unplanned Outage	Yes	Yes	Yes	56
07/31/2016	7:44	Unplanned Outage	Yes	No	Yes	129
08/04/2016	12:18	Unplanned Outage	Yes	Yes	No	124
09/11/2016	01:33	Unplanned Outage	Yes	Yes	No	59
09/16/2016	18:37	Unplanned Outage	Yes	No	No	53
09/27/2016	6:47	Unplanned Outage	Yes	No	Yes	0
10/05/2016	00:06	Unplanned Outage	Yes	No	No	124
10/28/2016	06:26	Unplanned Outage	Yes	No	No	61
10/30/2016	08:46	Unplanned Outage	Yes	Yes	No	0
11/01/2016	06:56	Unplanned Outage	Yes	No	No	72
11/03/2016	04:43	Unplanned Outage	Yes	Yes	No	147
11/03/2016	17:17	Unplanned Outage	Yes	No	No	141
11/14/2016	08:48	Unplanned Outage	Yes	Yes	No	57
12/08/2016	23:50	Unplanned Outage	Yes	No	No	0

Date	Est. Time (EST)	Event	Response			FLS load before curtailment (MW)
			Spinning Reserves	Fast Start CT	Automatic Reserve Sharing	
12/18/2016	18:38	Unplanned Outage	Yes	No	No	67
01/05/2017	10:47	Unplanned Outage	Yes	Yes	No	126
01/26/2017	19:00	Unplanned Outage	Yes	Yes	No	59
02/08/2017	21:58	Unplanned Outage	Yes	No	No	57
02/14/2017	02:17	Unplanned Outage	Yes	No	No	56
02/14/2017	14:41	Unplanned Outage	Yes	No	No	0
02/21/2017	21:32	Unplanned Outage	Yes	No	Yes	142
02/25/2017	18:02	Unplanned Outage	Yes	Yes	No	0
02/26/2017	22:51	Unplanned Outage	Yes	Yes	No	134
03/08/2017	08:23	Unplanned Outage	Yes	No	No	134
03/20/2017	16:27	Unplanned Outage	Yes	No	No	44
03/24/2017	10:45	Unplanned Outage	Yes	Yes	No	108
03/24/2017	11:36	Unplanned Outage	Yes	Yes	No	66
03/30/2017	14:49	Unplanned Outage	Yes	No	No	61
04/07/2017	00:53	Unplanned Outage	Yes	No	No	81
04/29/2017	07:44	Unplanned Outage	Yes	No	No	121
05/08/2017	01:47	Unplanned Outage	Yes	No	No	85
05/19/2017	02:16	Unplanned Outage	Yes	No	No	51
05/25/2017	06:02	Unplanned Outage	Yes	No	No	125
05/31/2017	13:51	Unplanned Outage	Yes	Yes	Yes	67
06/04/2017	15:48	Unplanned Outage	Yes	Yes	No	138
06/08/2017	09:09	Unplanned Outage	Yes	No	No	58
06/13/2017	20:46	Unplanned Outage	Yes	No	No	0
06/25/2017	07:02	Unplanned Outage	Yes	No	No	65
07/20/2017	14:53	Unplanned Outage	Yes	No	No	13
09/02/2017	00:25	Unplanned Outage	Yes	No	No	142
09/20/2017	14:12	Unplanned Outage	Yes	No	No	158
11/18/2017	17:13	Unplanned Outage	Yes	No	No	137
11/25/2017	02:34	Unplanned Outage	Yes	No	No	55
11/28/2017	18:02	Unplanned Outage	Yes	Yes	No	81
12/01/2017	09:40	Unplanned Outage	Yes	Yes	No	0
01/31/2018	22:04	Unplanned Outage	Yes	No	No	112
02/07/2018	18:04	Unplanned Outage	Yes	No	No	0
02/19/2018	10:24	Unplanned Outage	Yes	No	No	12
02/24/2018	11:54	Unplanned Outage	Yes	No	No	123
02/24/2018	16:55	Unplanned Outage	Yes	Yes	No	120
02/25/2018	06:55	Unplanned Outage	Yes	Yes	No	69
03/07/2018	03:06	Unplanned Outage	Yes	Yes	No	0
03/12/2018	01:46	Unplanned Outage	Yes	Yes	No	61
03/28/2018	13:41	Unplanned Outage	Yes	Yes	No	0
03/28/2018	14:42	Unplanned Outage	Yes	Yes	No	164
04/12/2018	17:17	Unplanned Outage	Yes	No	No	146
04/29/2018	07:20	Unplanned Outage	Yes	Yes	No	58
05/01/2018	18:32	Unplanned Outage	Yes	No	No	130
05/13/2018	12:19	Unplanned Outage	Yes	Yes	No	124
05/14/2018	19:08	Unplanned Outage	Yes	Yes	No	56
05/15/2018	00:12	Unplanned Outage	Yes	No	No	71
05/20/2018	13:35	Unplanned Outage	Yes	No	No	94

Date	Est. Time (EST)	Event	Response			FLS load before curtailment (MW)
			Spinning Reserves	Fast Start CT	Automatic Reserve Sharing	
05/23/2018	16:58	Unplanned Outage	Yes	Yes	No	40
05/29/2018	20:10	Unplanned Outage	Yes	No	No	0
06/07/2018	15:11	Unplanned Outage	Yes	Yes	No	0
06/13/2018	12:38	Unplanned Outage	Yes	No	No	195
06/14/2018	00:50	Unplanned Outage	Yes	No	No	147
06/17/2018	23:21	Unplanned Outage	Yes	No	No	84
06/18/2018	13:01	Unplanned Outage	Yes	Yes	No	139
06/29/2018	14:19	Unplanned Outage	Yes	Yes	No	14
08/21/2018	12:15	Unplanned Outage	Yes	No	No	62
08/25/2018	21:26	Unplanned Derate	Yes	No	No	106
09/08/2018	22:11	Unplanned Outage	Yes	No	No	58
09/18/2018	12:10	Unplanned Outage	Yes	Yes	No	55
09/30/2018	23:52	Unplanned Outage	Yes	No	No	0
10/02/2018	19:11	Unplanned Outage	Yes	No	Yes	118
10/03/2018	11:35	Unplanned Outage	Yes	No	No	52
10/03/2018	12:12	Unplanned Outage	Yes	No	Yes	62
10/05/2018	11:25	Unplanned Outage	Yes	Yes	Yes	84
10/07/2018	17:31	Unplanned Outage	Yes	No	No	148
11/01/2018	0:45	Unplanned Outage	Yes	No	Yes	77
11/01/2018	23:23	Unplanned Outage	Yes	Yes	No	0

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Case No. 2018-00294

Question No. 24

Responding Witness: David S. Sinclair

Q.1-24. With regard to the FLS “SYSTEM CONTINGENCIES AND INDUSTRY SYSTEM PERFORMANCE CRITERIA,” please provide the following:

- a. a detailed explanation of Automatic Reserve Sharing, including LKE’s obligations under that provision.
- b. identification of each instance during the past 3 years in which Automatic Reserve Sharing was invoked, including the name of the party invoking this provision.
- c. LKE’s obligations under the Automatic Reserve Sharing provision
- d. identification of each instance during the past 3 years in which LKE relied on Automatic Reserve Sharing, and a description of the reason(s) for LKE’s need for Automatic Reserve Sharing.

A.1-24.

- a. LG&E/KU and TVA constitute an Automatic Reserve Sharing (“ARS”) group that collectively maintains, allocates, and supplies operating reserves required for each member’s use in recovering from contingencies within the required 15 minute period. More details are contained in the SERC Regional Criteria-Contingency Reserve Policy, located at the following link: [http://serc1.org/docs/default-source/program-areas/standards-regional-criteria/regional-criteria-and-guidelines/archive/contingency-reserve-policy-\(serc-regional-criteria\).pdf?sfvrsn=432d34ff_2](http://serc1.org/docs/default-source/program-areas/standards-regional-criteria/regional-criteria-and-guidelines/archive/contingency-reserve-policy-(serc-regional-criteria).pdf?sfvrsn=432d34ff_2) beginning on page 8. The TCRSG Deliverability Certificate is located on the Companies’ Transmission OATI OASIS website (under Miscellaneous): <http://www.oatioasis.com/LGEE/index.html>. The current LG&E/KU contingency reserve allocation is equal to the TRM deliverability value contained in this document.

- b. The table below details events during the period November 1, 2015 thru November 14, 2018 where LG&E/KU received ARS assistance. TVA did not call on ARS during this time period.

Date	Party initiating ARS	Event Start Time (EST)	Event End Time (EST)	ARS assistance (MW)	Event
11/16/2015	LGEKU	21:23	22:00	356	Unplanned outage
11/30/2015	LGEKU	2:38	3:30	565	Unplanned outage
6/26/2016	LGEKU	15:52	16:30	555	Unplanned outage
7/18/2016	LGEKU	12:33	13:30	536	Unplanned outage
7/31/2016	LGEKU	7:44	8:30	355	Unplanned outage
9/27/2016	LGEKU	6:47	7:30	505	Unplanned outage
2/21/2017	LGEKU	21:32	22:30	559	Unplanned outage
5/31/2017	LGEKU	13:51	14:30	540	Unplanned outage
7/13/2017	LGEKU	11:15	12:00	400	Unplanned outage
10/3/2018	LGEKU	12:12	13:00	149	Unplanned outage
10/5/2018	LGEKU	11:25	12:00	400	Unplanned outage
11/1/2018	LGEKU	0:45	1:30	449	Unplanned outage

c. See the response to part a.

d. See the response to part b.

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Case No. 2018-00294

Question No. 25

Responding Witness: David S. Sinclair

Q.1-25. With regard to the FLS “SYSTEM CONTINGENCIES AND INDUSTRY SYSTEM PERFORMANCE CRITERIA,” provision, please explain how the Companies would respond to unplanned outage or de-rates of LG&E and KU Energy LLC System (LKE System) owned or purchased generation or when Automatic Reserve Sharing is invoked if this curtailment provision was not in the FLS tariff.

A.1-25. LG&E/KU currently responds to generation contingencies, such as unplanned outages or derates, in the first 15 minutes by 1) deploying spinning reserves, 2) if needed, calling on the FLS curtailment provision to remove the uncertainty of fluctuating load during an ensuing 10 minute period, 3) if needed, deploying quick start combustion turbines, and 4) if needed, invoking ARS.

Without the FLS curtailment provision, LG&E/KU would perform the same steps, excluding step 2. The fluctuation of FLS load could potentially increase the amount of time required to restore the balance of generation and load to its pre-contingency state within the allowed 15 minute window.

KENTUCKY UTILITIES COMPANY

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Case No. 2018-00294

Question No. 26

Responding Witness: Daniel K. Arbough

Q.1-26. Refer to the tables depicted on page 6 of Mr. Blake’s Direct Testimony. Please provide the same information for the calendar years ended 2014, 2015, 2016, 2017, 2018 actual to date, 2018 projected, 2019 projected, and the first four projected months of 2020.

A.1-26.

KU- Total Capital								
\$ millions	2014	2015	2016	2017	2018 Actuals to Date	2018 Projected	2019 Projected	2020 Projected (Jan-Apr)
Generation	\$456	\$290	\$148	\$231	\$234	\$334	\$289	\$84
Electric Transmission	40	53	69	110	95	113	132	56
Electric Distribution	78	95	94	108	102	127	145	44
Gas Operations								
Customer Service	8	10	7	15	14	20	16	3
Other	19	20	31	23	17	26	28	11
Total	\$601	\$469	\$349	\$487	\$462	\$620	\$610	\$198
KU- Non Mech								
\$ millions	2014	2015	2016	2017	2018 Actuals to Date	2018 Projected	2019 Projected	2020 Projected (Jan-Apr)
Generation	\$129	\$82	\$69	\$93	\$69	\$113	\$161	\$65
Electric Transmission	40	53	69	110	95	113	132	56
Electric Distribution	78	95	94	108	102	127	145	44
Gas Operations								
Customer Service	6	7	5	14	14	20	15	3
Other	19	20	31	23	17	26	28	11
Total	\$272	\$258	\$269	\$348	\$297	\$400	\$482	\$179

KENTUCKY UTILITIES COMPANY

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Case No. 2018-00294

Question No. 27

Responding Witness: Daniel K. Arbough

Q.1-27. For each of the generating units, please provide copies of the 2018, 2019, and 2020 capital budgets and provide a description of the capital projects budgeted for each separated by amounts to be recovered through the ECR, or other non-base rate mechanisms, and through base rates.

A.1-27. See attached.

**Kentucky Utilities Company
Case No. 2018-00294**

Kentucky Utilities Capital Budgets 2018-2020

Base/Mechanism	Project Description	Project No.	2018	2019	2020
Base	2017 PE VEHICLES KU	155967	\$5,138		
Base	BR 0-1 Gyp Dewat Vac Pump Rbld	147993		\$103,824	
Base	BR 0-1 SFC Overhaul	155102			\$591,294
Base	BR 0-2 Gyp Dewat Vac Pump Rbld	155100	\$101,962		
Base	BR 0-2 SFC Overhaul	155103			\$591,294
Base	BR 1A Feedwater Heater Repl	147928			
Base	BR 3-1 Contr Air Compress Ovhl	155085		\$63,670	
Base	BR Abs to FGD Exp Joints Repl	157462		\$256,121	
Base	BR Alarm Shelving Utility	157442	\$33,000		
Base	BR All Terrain Forklift	147894			\$138,818
Base	BR Annhydrous Ammonia Fog Sys	157379			\$260,234
Base	BR CCRT LP Bot Ash Pump Rbld	148002			\$124,575
Base	BR CombineStack Dilution Probe	156710	\$38,106		
Base	BR Crusher House Vac System	144456		\$179,053	
Base	BR CY "J" Conv Gear Box	155841	\$9,694		
Base	BR CY PLC Upgrade	144933	\$158,115		
Base	BR DCS PAV Server	155853	\$177		
Base	BR Engineering Dept Kubota	157756	\$20,449		
Base	BR Fall Protect-SelfClose Gate	155081			
Base	BR FGD 0-2 Recycle Pump Rebl	156122	\$106,408		
Base	BR FGD 0-3 Recycle Pump Rebl	156123	\$138,884		
Base	BR FGD 0-4 Recycle Pump Rebl	156124	\$108,535		
Base	BR FGD Absorb Hydro-Cyc Hoist	156128	\$11,416		
Base	BR FGD Agitator Blade Repl	151997			\$464,786

Kentucky Utilities Capital Budgets 2018-2020

Base/Mechanism	Project Description	Project No.	2018	2019	2020
Base	BR FGD Heater Repl	155056	\$163,000		
Base	BR FGD Recycle Pump Rbld	135116			\$432,618
Base	BR FGD Umbilical Repl	155091		\$33,819	
Base	BR Fire Pump Recirc Piping	155256	\$29,281		
Base	BR Gyp Dewatering Belt Repl	147992			\$43,118
Base	BR HP Heater Head Lift Device	156016	\$2,992		
Base	BR Landfill Capping (LTP)	157259		\$143,894	\$98,561
Base	BR Landfill Capping '18-'19	157543			
Base	BR LF ALL PHASE EVALUATION	155546	(\$63,686)		
Base	BR Limestone Slurry Pump Repl	157463			\$43,115
Base	BR Miscellaneous Cap	BRMISCCAP	\$115,874	\$500,000	\$500,000
Base	BR Regravel Main Ash Pond Dam	157375		\$74,316	
Base	BR Rolling Doors Repl - Storm	158253			
Base	BR Skid Loader	147896			\$90,288
Base	BR Slurry Feed Pump Repl	156017	\$4,860		
Base	BR Stack Flow Analyzer Repl	155087		\$67,270	
Base	BR Stack HG Analyzer Repl	155089		\$222,811	
Base	BR Stack PM Analyzer Repl	155088		\$139,529	
Base	BR Stack Umbilical Repl	155090		\$48,666	
Base	BR SW Lines Coating	137190		\$2,173,979	
Base	BR Sys 1 Serv Comp Upgr	155053	\$43,758		
Base	BR System 1 Point Expansion	155083		\$73,924	
Base	BR Tool Room Access Ctrls	157815	\$14,906		
Base	BR Tractor Shed Hoist Repl	155169			
Base	BR Vehicle Replacement	144426		\$36,755	
Base	BR Welding Equipment 2018	156484	\$44,767		
Base	BR1 Aux Trans Bush Repl	155055	\$71,398		

Kentucky Utilities Capital Budgets 2018-2020

Base/Mechanism	Project Description	Project No.	2018	2019	2020
Base	BR1 Main Trans-DGA Monitor Sys	154282	(\$490)		
Base	BR1 Main Xfmr Bushing Repl	147904	\$182,551		
Base	BR1 Stack Cap	157374		\$69,338	
Base	BR2 Cooling Tower Demolition	157743		\$324,009	
Base	BR2 Hydrogen Coolers Retube	147903	\$38,318		
Base	BR2/3 Bypass Stack Cap	157377		\$147,241	
Base	BR2-1 BFP Overhaul	153446			
Base	BR3 3-1/3-5 Pulv Sep Manways	131242	\$33,072		
Base	BR3 AB Heater Repl	157942		\$180,330	\$659,947
Base	BR3 Auxiliary Boiler	157306		\$299,408	
Base	BR3 BCWP Overhauls	152981		\$90,087	\$90,718
Base	BR3 BFPT Electronic Ovspd Cntr	148006		\$82,751	
Base	BR3 BMS Repl-Upgrade	133964		\$1,403,985	
Base	BR3 Coal Fdr Transition Chutes	135113		\$168,622	
Base	BR3 Coal Feeder Motor Repl	157253		\$96,328	
Base	BR3 Condens CW Exp Joints Repl	155060	\$211,480		
Base	BR3 Conveyor Room LED Lighting	156711	\$30,000		
Base	BR3 Cool Twr Vibration Monitor	156095	\$91		
Base	BR3 Cool Water Head Refr	155059	\$3,013		
Base	BR3 Cooling Tower Repairs 2018	158249			
Base	BR3 CW Sep Media Repl	155048	\$196,599		
Base	BR3 Deluge Header Repl	158194			
Base	BR3 Duct Flow Analyzer Repl	155092		\$66,345	
Base	BR3 Duct Umbilical Repl	155093		\$48,481	
Base	BR3 Eng Work Station (AW) Upgr	155070	\$248,000	\$386,875	
Base	BR3 F-2 Feedwater Heater Repl	149122			
Base	'BR3 Field Ground Detector	137165		\$95,291	

Kentucky Utilities Capital Budgets 2018-2020

Base/Mechanism	Project Description	Project No.	2018	2019	2020
Base	BR3 Fire Header Replacement	145783	\$408,000		
Base	BR3 Generator Rotor Rewind	157251		\$1,749,647	
Base	BR3 Heat Stm & Att Vlv Repl	155057	\$53,382		
Base	BR3 HP Inlet Bell Seals	144727		\$345,301	
Base	BR3 HP Inner Casing Bolting	144728		\$415,794	
Base	BR3 HP-IP Blading	144722		\$3,432,758	
Base	BR3 HP-IP Seals	144725		\$316,603	
Base	BR3 HVAC Chiller Controls	157444	\$12,000		
Base	BR3 Hyd Gas Dryer Refurb	147918		\$64,720	
Base	BR3 IDF Exp Joints Repl	157373		\$22,215	
Base	BR3 IDF to FGD Exp Joints Rpl	157402		\$123,998	
Base	BR3 Ignitor Upgrade	155094		\$537,939	
Base	BR3 Oper WorkStation (WP) Upgr	155082		\$354,286	
Base	BR3 Pulv Dynmc Classifier Repl	147930		\$189,159	
Base	BR3 Pulv Exh Manway Mods 18	126073	\$21,267		
Base	BR3 Pulv Sep Manways (3) 12	126072			\$73,916
Base	BR3 RRH Inlet Header Abatement	156501	\$279,560		
Base	BR3 SCR Doors - Middle	157404		\$139,821	
Base	BR3 SCR Inlet Duct Exp Joints	156979	\$78,939		
Base	BR3 SCR Sound Generators Repl	156709	\$78,178		
Base	BR3 Steam Seperator Repl	151998		\$454,297	
Base	BR3 Turb Rm Crane Cntrl Upgr	147900		\$265,190	
Base	BR3-1 Air Preheating Coil Pump	156616	\$39,388		
Base	BR3-1 BFPT Blading	144717		\$772,880	
Base	BR3-1 Condensate Pump Overhaul	153458		\$98,493	
Base	BR3-1 HWRS Pump Overhaul	153465			\$211,134
Base	BR3-1 ID Fan Motor Rewind	157250	\$883,052		

Kentucky Utilities Capital Budgets 2018-2020

Base/Mechanism	Project Description	Project No.	2018	2019	2020
Base	BR3-1 Mech Exhauster Ovhl	158059	\$18,019		
Base	BR3-2 ID Fan Motor Rewind	157252		\$954,334	
Base	BR3-2 Station AirCompress Ovhl	155086		\$42,430	
Base	BR3-2 SW Pump Mech Seal Repl	156452	\$13,627		
Base	BR3-3 BCWP Overhaul	157544	\$130,422		
Base	BR3-3 Pulv Gearbox Rblld	156457	\$243,050		
Base	BR3-3 SB Air Compressor	157254			\$209,434
Base	BR3-3/4 Spare Compressor Motor	158157	\$141,598		
Base	BR3-5 Pulverizer Gearbox Ovhl	135117		\$701,262	
Base	BRCT 11N2 AJO Pump Motor Rblld	158013	\$25,000		
Base	BRCT 6&7 Auto Gas Shutoff	151959	\$10,208		
Base	BRCT 6&7 SFC Controls Upgr	157261			\$495,092
Base	BRCT Demin Plant	157260		\$2,992,878	
Base	BRCT Gas Compressor Ovhl	157267			\$59,916
Base	BRCT Gas Pipeline Relocation	144541	\$4,598,998	\$15,948,000	
Base	BRCT Gas PL Land Purchase	156706	\$60,323		
Base	BRCT Pipe Heat Trace Insul Rpl	156476	\$44,343		
Base	BRCT TN Gas PL Overpres Prot	156176	\$184,234		
Base	BRCT10 Inlet Coils Repl	155927	\$20,542		
Base	BRCT11 C Insp & Parts Recond	147949	\$6,230,251		
Base	BRCT11 CO2 Discharge Valve Rpl	157596	\$10,392		
Base	BRCT11 Cooling Water Pump Upgr	155148	\$43,425		
Base	BRCT11 LCI Repl 2018	156470	\$160,138		
Base	BRCT5 C Insp & Parts Recond	147942	(\$7,040)		
Base	BRCT5 Encl Vent Ctrl's Upgr	155146	\$22,090		
Base	BRCT5 Gen Protect Relay Upgr	155109	\$78,197		
Base	BRCT5 Inlet Coils Repl KU	155923	\$103,400		

Kentucky Utilities Capital Budgets 2018-2020

Base/Mechanism	Project Description	Project No.	2018	2019	2020
Base	BRCT5 Spare NOx Pump	156544	\$30,632		
Base	BRCT6 AVR Upgrade	157263			\$123,720
Base	BRCT6 C Inspection	123906		\$12,984,532	
Base	BRCT6 Gen Protect Relay Upgr	155110		\$49,386	
Base	BRCT6 GT Thermal Insulation	155149	\$93,000	\$381,568	
Base	BRCT6 Quench Cooler Nozzles	155155	\$137,056		
Base	BRCT6&7 Spare Gas Anlyzr - KU	155544	\$27,052		
Base	BRCT7 AVR Upgrade	157265			\$123,720
Base	BRCT7 Gen Protect Relay Upgr	155144			\$48,253
Base	BRCT7 Quench Cooler Nozzles	155158			\$85,933
Base	BRCT8 C Insp & Parts Recond	147950			\$1,897,420
Base	BRCT8 Cooling Water Pump Upgr	155147			\$48,933
Base	BRCT9 Vane R2 Replacement	157757	\$292,526		
Base	BRFGD HydroCyc Return Line	156453	\$119,271		
Base	BRFGD Mist Eliminator Repl	144436	\$663,788		
Base	CCCW Motor Rewind KU	156108 KU	(\$25,728)		
Base	CR Misc Capital KU (multi)	144531 KU	\$160,438	\$411,450	\$412,404
Base	CR7 8" Gas Valves KU	158001 KU	\$39,000		
Base	CR7 Annual Outage KU (2018)	152057 KU			
Base	CR7 Annual Outage KU (2020)	148104 KU			\$805,191
Base	CR7 BFP Instruments KU	157995 KU	\$78,000		
Base	CR7 Bypass Valve Upgrade KU	154322 KU	\$8,885		
Base	CR7 CCI Valve Outage Work KU	155821 KU	\$2,970		
Base	CR7 CO Analyzer KU	158007 KU	\$27,300		
Base	CR7 Contractor Parking KU	154537 KU	\$1,104		
Base	CR7 CT 1&2 Insulation KU	152772 KU		\$294,222	\$1,176,886
Base	CR7 DCS Controls Plat KU	148115 KU	\$471,099		

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Base/Mechanism	Project Description	Project No.	2018	2019	2020
Base	CR7 EQ OVERHAUL KU	154833 KU	\$159,510	\$418,219	\$722,799
Base	CR7 HRH2 Blending Valve KU	157322 KU	\$182,520		
Base	CR7 HVAC Controls Upgrade KU	157131 KU		\$72,782	
Base	CR7 Hytorc Wrenches KU	158003 KU	\$19,500		
Base	CR7 NGCC CI KU (2017)	148092 KU			
Base	CR7 NGCC HGP KU (2020)	144542 KU			\$17,706,597
Base	CR7 NGCC Inventory KU	143640 KU	(\$131,679)		
Base	CR7 NGCC STG KU (2019)	148096 KU			\$1,082,719
Base	CR7 Ovation Serial Card Conv K	157143 KU			\$27,057
Base	CR7 Raw Water Intake KU	151949 KU			
Base	CR7 Spare CCCW Pump KU	156183 KU	\$53,772		
Base	CR7 Station Support Bldg KU	152050 KU	\$141,355		
Base	CR7 STB CRANE VFD KU	158005 KU	\$15,600		
Base	CR7 Sump Pumps KU	157997 KU	\$70,200		
Base	CR7 T3K Hardware Refresh KU	152055 KU		\$238,098	\$356,375
Base	CR7 UV LIGHTING KU	154831 KU		\$154,779	
Base	DX Access Bridge Refurb	151917	\$205,172		
Base	DX Ceiling Drywall & Coating	158154	\$450,000		
Base	DX Crest Gate Walkway Repl	157389		\$99,946	
Base	DX Dam Parapet Wall	146434	\$1,199		\$99,774
Base	EFFLUENT WATER STUDY-GH	133641		\$242,000	(\$278,380)
Base	EFFLUENT WATER STUDY-TC KU	133683	\$295,122	\$87,120	(\$1,702,927)
Base	GH #1 Ammonia Farm Air Comp	154846		\$76,657	
Base	GH #2 Ammonia Farm Air Comp	154847		\$76,657	
Base	GH 1&2 Bromine Bldg Roof Repl	158164	\$34,482		
Base	GH 1&2 Womens Restroom Install	3GH	\$61,168		
Base	GH 1/2 Bromination Upgrade	4GH	\$431,168		

Kentucky Utilities Capital Budgets 2018-2020

Base/Mechanism	Project Description	Project No.	2018	2019	2020
Base	GH 10K Silo Dust Collector	156571		\$790,992	
Base	GH 1-1 BFPT Bucket Replacement	155294	\$305,762		
Base	GH 1-1 Coal Mill Mtr Cble Repl	154863	\$23,122		
Base	GH 1-1 Well Wtr Pump Rebuild19	7GH		\$20,383	
Base	GH 1-2 BCWP Major Overhaul 18	158163	\$64,000		
Base	GH 1-2 BFPT Bucket Replacement	155295	\$301,180		
Base	GH 1-2 CWP Major Overhaul 18	10GH	\$184,276		
Base	GH 1-2 LPSW Pump Mjr Overhaul	152825	\$7,943		
Base	GH 1-2 LPSW Strainer Repl 18	158162	\$350,000		
Base	GH 1-2 Pulv Gearbox	144424	\$2,906		
Base	GH 1-2 SBAC Major Overhaul	152817		\$359,084	
Base	GH 1-2 Transport Blower Repl19	155025		\$51,334	
Base	GH 1-3 BCWP Major Ovrhl 20	155174			\$60,576
Base	GH 1-3 SBAC Major Overhaul18	152814	\$322,918		
Base	GH 1-3 Trav Wtr Screen Repl	154699	\$9,221		
Base	GH 1-4 BCWP Major Ovrhl 20	152800			\$60,576
Base	GH 1A Conveyor Repl 17	155998	\$2,983		
Base	GH 1K Conveyor Repl 18	156673	\$13,203		
Base	GH 2&3 Stack Elevator	154940		\$307,338	
Base	GH 2/3 CEM Shelter HVAC Repl	15GH	(\$262)		
Base	GH 2/3 Stack CEM Umbilical Rpl	151419		\$41,474	
Base	GH 2-1 BCWP DschrgCheckVlv Rpl	18GH	\$119,224		
Base	GH 2-1 BFP Major Ovrhl 19	152770		\$258,902	
Base	GH 2-1 CWP Overhaul 17	155548	\$8,798		
Base	GH 2-1 FGD Header Repl	151393	\$1,846		
Base	GH 2-1 Well Wtr Pump Rebuild20	20GH			\$20,176
Base	GH 2-2 BCWP Major Ovrhl 20	152802			\$60,576

Kentucky Utilities Capital Budgets 2018-2020

Base/Mechanism	Project Description	Project No.	2018	2019	2020
Base	GH 2-2 PA Fan Var Inlet Vane	154104			
Base	GH 2-3 Oxidation Air Motor	158024	\$44,850		
Base	GH 2-4 BCWP Major Ovrhl 19	152809		\$61,220	
Base	GH 2-4 BCWP Replacement	156416	\$53,329		
Base	GH 25kV A&B Bus Brker Comp Rpl	23GH	\$71,255		
Base	GH 2J Conveyor Belt Repl 17	155820	\$21,830		
Base	GH 3&4 Bromine Bldg Roof Repl	158165	\$41,942		
Base	GH 3&4 Coal ConvyRm Light Upg	156199	\$3,842		
Base	GH 3&4 Elec Equip Rm Light Upg	156133	(\$485)		
Base	GH 3&4 J Conveyor LED Lighting	154920		\$74,644	
Base	GH 3&4 M Convyr LED Light Upgd	156595		\$15,815	
Base	GH 3&4 Spare Ash Sluice Pmp 17	156007	\$189,102		
Base	GH 3&4 Stack Elevator	25GH		\$486,619	
Base	GH 3&4 Womens Restroom Install	27GH	\$54,293		
Base	GH 3-1 BFP Major Ovrhl 18	152774	\$185,922		
Base	GH 3-1 Condenser Vac Pmp Ovrhl	29GH			\$131,367
Base	GH 3-1 LPSW Pump Major Ovrhl19	155173		\$214,359	
Base	GH 3-1 LPSW Pump Mjr Overhaul	152821	\$208,829		
Base	GH 3-1 LPSW Strainer Repl	154885	\$369,250		
Base	GH 3-1 Sand Filter Rebuild	156532		\$59,453	
Base	GH 3-1 Well Wtr Pump Rebuild18	31GH	\$20,535		
Base	GH 3-1A SO3 Air Comp	154895			\$80,868
Base	GH 3-1B SO3 Air Comp	154896			\$80,868
Base	GH 3-2 BFP Major Ovrhl 19	152779		\$208,016	
Base	GH 3-2 CT Fan Gearbox Repl18	157529	\$26,385		
Base	GH 3-2 CWP Major Ovrhl 18	152760	\$166,881		
Base	GH 3-2 LPSW Pump Mjr Overhl18	36GH	\$218,880		

Kentucky Utilities Capital Budgets 2018-2020

Base/Mechanism	Project Description	Project No.	2018	2019	2020
Base	GH 3-2 Sand Filter Rebuild	156534		\$59,453	
Base	GH 3-3 Sand Filter Rebuild	156535		\$59,453	
Base	GH 3-4 Sand Filter Rebuild	156536		\$59,453	
Base	GH 3-4 Transport Blower Repl20	157396			\$50,688
Base	GH 3-6 Mill Motor Rotor Repl	156179	\$15,114		
Base	GH 3B Transfer House Comp Repl	157426	\$77,256		
Base	GH 3H Conveyor Repl 18	156672	\$34,984		
Base	GH 3N4 Conveyor Repl 18	157425	\$9,511		
Base	GH 3N5 Conveyor Repl 18	157424	\$7,629		
Base	GH 4 AH and Fan Area LED Light	154922		\$53,317	
Base	GH 4 E Heater Nozzle Tray Repl	130997	\$370,509		
Base	GH 4-1 BFP Major Overhaul	156417	\$160,466		
Base	GH 4-1 LPSW Pump Mjr Ovrhl 19	152819		\$202,894	
Base	GH 4-1 LPSW Strainer Repl18	158264			
Base	GH 4-1 Transport Blower Repl18	155026	\$52,657		
Base	GH 4-14 CT Fan Gearbox	158025	\$65,825		
Base	GH 4-1A SO3 Air Comp	154904			\$80,868
Base	GH 4-1B SO3 Air Comp	154905			\$80,868
Base	GH 4-2 CCW Pump Motor	158023	\$9,787		
Base	GH 4-2 CWP Major Overhaul19	45GH		\$198,884	
Base	GH 4-3 Pulv Gearbox	151354		\$479,220	
Base	GH 4-4 RecyclePmpImpeller Rfrb	157727	\$41,108		
Base	GH 4D Forklift Repl	156550			\$95,931
Base	GH 657 Scraper Replacement	137377	(\$95,057)		
Base	GH 657E Scraper Recert 2019	156570		\$874,310	
Base	GH 7&8 G Conveyor LED Lighting	154911		\$47,599	
Base	GH 7&8 G Conveyor Siding Repl	151375		\$480,260	

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Base/Mechanism	Project Description	Project No.	2018	2019	2020
Base	GH Air Flow and Dew Pt Monitor	47GH			\$75,923
Base	GH Ammonia Storage Deluge Sys	157703		\$532,300	
Base	GH B Conveyor LED Light Upgd	156600			\$40,823
Base	GH Barge Unloader DC Drive Rpl	48GH		\$152,784	
Base	GH Barge Unloader Recert	140203	\$6,324,460		
Base	GH BU Bucket and Chain 20	140170			\$353,783
Base	GH Calibration & Test Equip	52GH	\$10,478		
Base	GH CCR Bottom Ash Sump Submer	155030			\$126,422
Base	GH CCR BottomAsh Sump Agitator	155024		\$174,158	
Base	GH CCR Fly Ash Compressor Repl	155031		\$286,495	
Base	GH CCR Gypsum Bldg Submer Pump	155032		\$107,391	
Base	GH CCR Pipe Conveyor Belt	144365	\$20,026	\$3,640,201	
Base	GH CCR Pug Mill Replacement	156523	\$3,334,006		
Base	GH CCR SmpPmp Ultrasonic Cntrl	155040		\$61,468	
Base	GH CCR Well Water Extension	156006	\$20,094		
Base	GH CCRT West Access Road	151884	(\$17,719)		
Base	GH Coal Handling Air Dryer Rpl	57GH		\$75,949	
Base	GH Coal Handling CntrlCbl Repl	58GH		\$81,603	
Base	GH Coal Pile Drainage Improve	156562			
Base	GH Coal Yard Maint Truck	144346			\$42,589
Base	GH Coal Yard Vehicle Wash Rack	156575			\$185,862
Base	GH Conveyor Belt 19	140183		\$844,764	
Base	GH Conveyor Belt Repl 18	140182	\$398,882		
Base	GH Conveyor Belt Repl 20	140184			\$731,326
Base	GH Crusher House Heat Sys Rpl	156605		\$104,429	
Base	GH Crusher Hse 1 Dust Col	151337	\$2,795		
Base	GH CY 10k Silo LED Lighting	154912		\$31,990	

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Base/Mechanism	Project Description	Project No.	2018	2019	2020
Base	GH CY Trac Garage Office HVAC	158055	\$14,328		
Base	GH CY Transfer Hse 4 Dust Col	156064	\$40,067		
Base	GH CY Transfer Point Upgrade	152862	\$3,564,026		
Base	GH CY Water Truck	157838	\$132,122		
Base	GH CYReclmHprs1&2 & 1GCnvyrLED	156604		\$67,305	
Base	GH D9 Dozer Replacement	137339	(\$58,364)		
Base	GH DCS Cyber Security Upgrd	64GH	\$445,253		
Base	GH DCS Room HVAC Repl	158161	\$20,000		
Base	GH EH Fluid ECR Skid	156009	\$743		
Base	GH Electric Shop Addition	152833	\$15,556		
Base	GH Emergency Response TeamBldg	155610	\$53,758		
Base	GH Equipment Storage Building	156079	\$30,639		
Base	GH Floor Scrubber	157725	\$19,678		
Base	GH FLY ASH BARGE LOAD NON-ECR	158028		\$50,000	(\$50,000)
Base	GH Front End Loader	154845	(\$19,494)		
Base	GH GP103ZA CCR Belt Repl18	158200			
Base	GH GP103ZB CCR Belt Repl18	158201			
Base	GH GYP BARGE LOAD NON-ECR	158030		\$50,000	(\$50,000)
Base	GH Gyp Farm Redundant Elec Sys	75GH	\$209,564		
Base	GH Gyp Farm Tank Sump Repl	76GH		\$52,012	
Base	GH Helium Analyzer	156537		\$25,269	
Base	GH Hydrogen Generator Replace	154039	\$466		
Base	GH I&E Personnel Carriers	78GH		\$46,101	
Base	GH I12 & IMM12 Shop HVAC Rpl	79GH	\$103,062		
Base	GH Interior Stack Lighting	154923		\$230,504	
Base	GH LS 0-2 Mill Gearbox	83GH		\$450,904	
Base	GH LS 0-3 Mill Gearbox	84GH	\$581	\$450,904	

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Base/Mechanism	Project Description	Project No.	2018	2019	2020
Base	GH LS Mill Feed Chute20	85GH			\$70,745
Base	GH LS Prep Elec Rm Wtr Ingress	91GH		\$102,446	
Base	GH LS Prep Mill Gearbox	153739	\$7,634		
Base	GH Machine Shop Lathe	133414	\$432		
Base	GH Mech Maint Truck	144321		\$43,343	
Base	GH MH110Z CCR Belt Repl 2017	153676			
Base	GH Misc Motors 18	140026	\$126,795		
Base	GH Misc Motors 19	140188		\$110,752	
Base	Gh Misc Motors 20	140189			\$109,809
Base	GH Misc Safety/ERT	152904		\$31,257	\$30,713
Base	GH Miscellaneous Shop Tools18	154848	\$27,243		
Base	GH Miscellaneous Shop Tools19	154849		\$26,048	
Base	GH Mobile Crane	154844		\$1,378,320	
Base	GH Old Admin Building AHU Repl	156597		\$541,968	
Base	GH Old LSPrepBldg LED LghtUpgd	156598		\$34,355	
Base	GH Property Acquisition 17	155740	\$7,000		
Base	GH Property Acquisition 18	157555	\$94,346		
Base	GH Recycle Pmp ImpellerRefrb18	99GH	\$80,473		
Base	GH Recycle Pmp ImpellerRefrb19	100GH		\$250,285	
Base	GH Recycle Pmp ImpellerRefrb20	101GH			\$247,550
Base	GH Recycle Pump Impellers	154695	(\$16,513)		
Base	GH Safety Lighting	154226	\$68,629		
Base	GH Scraper Replacement	137336	(\$2)		
Base	GH Security Cameras	151414	\$16,892		
Base	GH Self ContainBreathApp Rpl18	157829	\$37,577		
Base	GH SMM Personnel Carrier	115GH		\$15,519	
Base	GH SmpHse H1&2 Cnvyr LEDUpgd	156599			\$122,246

Kentucky Utilities Capital Budgets 2018-2020

Base/Mechanism	Project Description	Project No.	2018	2019	2020
Base	GH Spare SICK SAM Monitor	144242			\$152,787
Base	GH Stacker Reclaimer Recert	140202	\$3,461,973	\$5,761,236	
Base	GH Stn Srvce Water Piping Repl	151390			\$196,167
Base	GH Supplies Vending Machine	155781	\$25,000		
Base	GH Survey Equipment 2019	156563		\$18,378	
Base	GH Transfer Hse 1 LED Lighting	154924			\$26,337
Base	GH Transfer Hse 4 LED Lighting	154925		\$31,990	
Base	GH TrnsfrHse2 & G3&4 Cnvyr LED	156601			\$63,923
Base	GH TrsferHse4 & H3&4Cnvyr LED	156603			\$121,218
Base	GH TrsfrHse3 LEDLght	156602			\$31,065
Base	GH Vibration Analyzers	157837	\$91,298		
Base	GH Warehouse Lighting Upgrade	156132	\$4,817		
Base	GH Warehouse Truck	144320		\$47,394	
Base	GH0-1 SFC Chain Repl 20	144362			\$234,385
Base	GH1 1-1 BFPT Bucket Repl 19	157418		\$301,551	
Base	GH1 1-2 BFPT Bucket Repl 19	157417		\$433,383	
Base	GH1 1-5 Pulv Gearbox	137373		\$664,869	
Base	GH1 Air Heater Baskets	140179	\$570,345		
Base	GH1 Air Preheating Coils Repl	155018		\$162,851	\$171,394
Base	GH1 Air Preheating Coils Rpl18	156480	\$224,536		
Base	GH1 Blr Room Roof Exh Pwr Cbl	119GH	\$63,681		
Base	GH1 Boiler Lwr Sidewall Panel	144179			
Base	GH1 Burner Corner Tubing	140222			\$225,720
Base	GH1 Burner Modification	151362			\$395,010
Base	GH1 Burner Replacement 2018-19	153821		\$113,429	
Base	GH1 CCR Valve Replace 18	156502	\$229,206		
Base	GH1 Controls Syst Upgrade 2019	137100	\$206,000	\$1,067,089	

Kentucky Utilities Capital Budgets 2018-2020

Base/Mechanism	Project Description	Project No.	2018	2019	2020
Base	GH1 Cooling Tower ComplRebuild	121GH			\$3,217,034
Base	GH1 Crusher Hse Belt Feeders	133419	(\$8,781)		
Base	GH1 CT Gearbox Repl18	122GH			
Base	GH1 CT Gearbox Repl19	123GH		\$76,657	
Base	GH1 CT Gearbox Repl20	124GH			\$75,807
Base	GH1 Diesel Generator Repl	151422	\$53,135		
Base	GH1 Econ Inlet Header Repl	147343		\$1,053,741	\$847,613
Base	GH1 F&G Feedwater HtrDCS Cntrl	142GH			\$40,376
Base	GH1 FGD Agitator Shaft Repl18	156625	\$79,429		
Base	GH1 FGD Agitator Shaft Repl20	143GH			\$141,607
Base	GH1 FGD Amiad Strainer	154892		\$51,046	
Base	GH1 FGD Building Sump Repl	148GH		\$52,012	
Base	GH1 FGD Elevator Drive Repl	156008	\$93,107		
Base	GH1 FGD Inlet Modification	151357	\$432,067		
Base	GH1 FGD ME Spray Piping	151GH		\$477,045	
Base	GH1 FGD Recycle Pump Gearbox19	71GH		\$157,712	
Base	GH1 Furnace Wall Overlay 2020	151363		\$459,440	\$1,141,460
Base	GH1 Gen H2Cooler Pipe Relocate	154162	\$235		
Base	GH1 Horiz LTSH Repl	156577			\$1,241,460
Base	GH1 Hot RH Pipe Partial Repl19	157422	\$139,527	\$672,050	
Base	GH1 Hydrocyclone Upgrade	152GH			\$50,615
Base	GH1 Hydrogen Cooler Replace	151430	\$92,277		
Base	GH1 K Conveyor LED Lighting	154914		\$21,327	
Base	GH1 Mercems & Probe Repl	154GH			\$168,448
Base	GH1 Pyrite Piping Repl19	154963		\$183,340	
Base	GH1 Radiant RH Partial Repl 21	154985			\$101,322
Base	GH1 Reheat Pend Assy Repl	131978		\$459,440	\$4,175,820

Kentucky Utilities Capital Budgets 2018-2020

Base/Mechanism	Project Description	Project No.	2018	2019	2020
Base	GH1 Res Aux Xfmr 4kV TransDuct	156GH			\$150,683
Base	GH1 Reserve Xfmr Feeder Cbl	157530	\$362,845		
Base	GH1 SCR Catalyst Disposal	154588	\$18,021		
Base	GH1 SCR Catalyst L1 New	144327		\$798,131	\$1,341,482
Base	GH1 SCR Catalyst L3 New	144326	\$574,612		
Base	GH1 SCR Inlet Exp Joint Repl	157GH	\$88,094		
Base	GH1 SH Pendant Platens	144312		\$287,150	\$1,523,610
Base	GH1 SH Steam Cooled Spacer	147399			\$143,327
Base	GH1 Stack CEM Umbilical Repl	151417		\$41,447	
Base	GH1 Stack Flow Monitor Repl	158GH		\$213,088	
Base	GH1 Turbine Bldg LED Lighting	151378		\$364,463	
Base	GH1 Turbine Crossover Jt Rpl	156590		\$647,593	
Base	GH1 Varnish Removal Skid	154453	\$3,035		
Base	GH1 Waterwall panel repl 2020	154989		\$128,058	\$1,083,576
Base	GH1 Waterwall Panel Repl18	147441	\$889,329		
Base	GH1 Watt Hour Meter Replace	151385	\$47,532		
Base	GH1&2 Control Room AHU Repl	151388	\$345,570		
Base	GH1&2 Control Room Chiller Rpl	156593		\$446,198	
Base	GH1&2 J Conveyor LED Lighting	154915		\$47,986	
Base	GH1-1 Feeder & Outlet Hop Repl	147418	\$34,770	\$77,051	
Base	GH1-1 LPSW TWS REBUILD18	214GH	\$307,903		
Base	GH1-2 Feeder & Outlet Hop Repl	147406	\$29,348	\$80,586	
Base	GH1-2 LPSW TWS REBUILD18	164GH	\$45,680		
Base	GH1-3 Feeder & Outlet Hop Repl	147413	\$29,082	\$81,666	
Base	GH1-4 Feeder & Outlet Hop Repl	147414	\$27,571	\$83,173	
Base	GH1-4 Pulv Gearbox	133794		\$668,388	
Base	GH1-5 Feeder & Outlet Hop Repl	147415	\$27,207	\$83,536	

Kentucky Utilities Capital Budgets 2018-2020

Base/Mechanism	Project Description	Project No.	2018	2019	2020
Base	GH2 4kv Switchgear	144302	\$2,345,514	\$3,447,321	
Base	GH2 7 & 8 Stage Bucket Repl	140216		\$723,495	
Base	GH2 AH Guide Bearing Vent Sys	154959	\$78,551		
Base	GH2 BCWP Seal Inject Strnr Rpl	155838	(\$20,072)		
Base	GH2 Burner Modification	151370	\$109,753	\$403,979	
Base	GH2 Burner Replacement 18	158243			
Base	GH2 Burner Replacement 19	152005	\$117,873	\$113,429	
Base	GH2 CCR Valve Replacement 19	155036		\$244,789	
Base	GH2 CoalConveyorRoom LED Light	154916		\$95,810	
Base	GH2 Controls Syst Upgrade 2019	137101		\$1,029,567	
Base	GH2 CT Blowdown Partial Repl	154271	\$344,249		
Base	GH2 CT Blowdown Partial Rpl P2	156564		\$526,814	
Base	GH2 CT Gearbox Repl18	169GH	\$78,161		
Base	GH2 CT Gearbox Repl19	170GH		\$76,657	
Base	GH2 CT Gearbox Repl20	171GH			\$75,807
Base	GH2 CWP Discharge Valve Rpl	155549		\$117,697	
Base	GH2 Diesel Generator Repl	155747	\$49,185		
Base	GH2 ESS MCC Transfer Swt	144306	\$12,390		
Base	GH2 Furnace Wall Metal Overlay	151404			\$112,860
Base	GH2 HP Turb Seal Ring Repl	140218		\$303,243	
Base	GH2 M Conveyor LED Lighting	154917		\$26,659	\$26,337
Base	GH2 PA Duct Mtl Exp Joint Rpl	188GH		\$280,841	
Base	GH2 PA Fan Inlet Silencers Rpl	156180			
Base	GH2 Pyrite Piping Repl18	154966	\$186,056		
Base	GH2 SOFA Expansion Joint Repl	158159	\$100,000		
Base	GH2 Spare Ash Sluice Pump	158160	\$40,000		
Base	GH2 Steam Cooled Spacer Repl	155002		\$940,740	

Kentucky Utilities Capital Budgets 2018-2020

Base/Mechanism	Project Description	Project No.	2018	2019	2020
Base	GH2 T & B AH Basket Repl 2019	137417		\$1,728,997	
Base	GH2 Turb Packing Repl	140217		\$674,689	
Base	GH2 Varnish Removal Skid	192GH	\$32,442		
Base	GH2 Watt Hour Meter Replace	151387	\$48,709		
Base	GH3 125vdc Panelboards	144375			
Base	GH3 3-3 Pulv Gearbox	144423		\$677,111	
Base	GH3 3-4 Pulv Gearbox	137372	\$51,818		
Base	GH3 AH and Fan Area LED Light	154918		\$53,317	
Base	GH3 AH Soot Blower Controls	147683			
Base	GH3 Boiler Burner Repl	133515	\$2,626,198	\$163,547	
Base	GH3 Boiler Rm Sump Pump	158009	\$67,784		
Base	GH3 CCR Valve Replace 18	155037	\$193,762		
Base	GH3 Coal Hand Relay Repl	137104		\$228,020	
Base	GH3 Controls Syst Upgrade 2019	137102		\$767,729	
Base	GH3 Cooling Tower ComplRebuild	194GH	\$9,815,934	\$1,055,713	
Base	GH3 Crossover Expansion Joints	156421	\$405,290		
Base	GH3 Exterior LED Light Upgrade	156594			\$182,291
Base	GH3 FGD Amiad Strainer	154893			\$50,499
Base	GH3 FGD Building Sump Repl	201GH			\$42,401
Base	GH3 FGD Exp Jts 2018	137479	\$56,392		
Base	GH3 FGD Inlet Modification	151358	(\$1,899)		
Base	GH3 FGD Recycle Pump Gearbox19	73GH		\$157,712	
Base	GH3 Furnace Wall Metal Ovrly18	151366	\$200,000	\$1,927,185	
Base	GH3 Generator Rotor Rewind	152848	\$1,691,434		
Base	GH3 HP Inlet Snout Ring Repl	156415	\$283,079		
Base	GH3 HP-IP Packing Repl	156418	\$800,555		
Base	GH3 Ignitor Oil & Air Controls	147685			

Kentucky Utilities Capital Budgets 2018-2020

Base/Mechanism	Project Description	Project No.	2018	2019	2020
Base	GH3 Low Pressure Htr Controls	147775	\$83,862		
Base	GH3 ME Spray Pipe Repl	137084		\$501,651	
Base	GH3 Micron Filter Replacement	147294	\$7,049		
Base	GH3 PA Duct Hopper Replacement	151436	\$9,631		
Base	GH3 Partial Vertical RH Rpl17	154085	\$93,611		
Base	GH3 Precip Rebuild Phase 1	144303	\$751,053		
Base	GH3 Precip Rebuild Phase 2	154941		\$435,139	
Base	GH3 Precip Rebuild Phase 3	154942			\$442,516
Base	GH3 Primary SH Tube Repl	131980	\$3,507,137		
Base	GH3 Pulv Cold Air Damper Repl	151438	\$225,540		
Base	GH3 RearWW Nose Arch Lwr Bends	151401	\$656,519		
Base	GH3 RH Otlt Terminal Tube Repl	151403		\$1,119,288	
Base	GH3 RH Outlet Reducer Repl	157788	\$125,000		
Base	GH3 River Return Controls	147711			
Base	GH3 SCR Exp Joint Repl	209GH		\$528,880	
Base	GH3 SCR L1 Replacement	133468	\$7,810		
Base	GH3 Soot Blower Press Controls	147709			
Base	GH3 Station Batteries Repl	154934			\$60,589
Base	GH3 Turb Sealing Steam Contr	147731			
Base	GH3 Turbine Bucket Repl	156419	\$844,655		
Base	GH3 Turbine IP Bolting Repl	156420	\$356,353		
Base	GH3 Turbine IP Diaphragm Repl	154109	\$1,268,651		
Base	GH3 TurbineBldg LED Lighting17	151379	\$1,016		
Base	GH3 Upper Econ Upper Bank	144311	\$1,422,568		
Base	GH3 Vertical RH Partial Repl18	155008	\$3,277,758		
Base	GH3 Watt Hour Meter Replace	151389	\$50,269		
Base	GH3-1 LPSW TWS REBUILD19	162GH		\$204,007	

Kentucky Utilities Capital Budgets 2018-2020

Base/Mechanism	Project Description	Project No.	2018	2019	2020
Base	GH4 480v MCC Replacement	144309			\$186,348
Base	GH4 AH Basket Repl 2020	156629		\$1,496,495	\$997,507
Base	GH4 AH Rack & Pinion Gear Rpl	154961			\$274,322
Base	GH4 B Feedwater Htr Repl	133520			
Base	GH4 CCR Valve Replacement 19	155038		\$244,789	
Base	GH4 CCW Controls	147714	\$81,697		
Base	GH4 Coal Handling Controls	144374			\$182,894
Base	GH4 Controls Syst Upgrade 2019	137103	\$216,000	\$738,201	
Base	GH4 Cooling Tower ComplRebuild	220GH		\$1,435,750	\$10,099,794
Base	GH4 Econ Out Duct Delta Wing	152897			
Base	GH4 Econ Outlet Duct Exp Jt	126302			\$506,205
Base	GH4 FGD Agitator Shaft Repl18	156624	\$41,655		
Base	GH4 FGD Inlet Duct Exp Jts 20	137485			\$10,286
Base	GH4 FGD Inlet Modification	151361	\$454,350		
Base	GH4 FGD Outlet Hood Exp Jt Rpl	232GH	\$52,176		
Base	GH4 FGD Recycle Pump Gearbox19	72GH		\$157,712	
Base	GH4 Furnace Wall Metal Overlay	140199		\$205,720	\$1,285,235
Base	GH4 Ignitor Oil & Air Controls	147706	\$11,691		
Base	GH4 Mercems & Probe Repl	41GH			\$168,448
Base	GH4 Mill BSO Repl	147347			\$335,065
Base	GH4 PA Duct Replacement	151437			\$450,397
Base	GH4 PJFF Bag Replacement 19	135284		\$2,705,599	
Base	GH4 Precip Rebuild Phase 1	144305	\$362,392		
Base	GH4 Precip Rebuild Phase 2	154949		\$435,139	
Base	GH4 Precip Rebuild Phase 3	154950			\$442,516
Base	GH4 Precip Rebuild Phase 4	154951			\$909,386
Base	GH4 Primary SH Repl	137474		\$1,278,782	\$2,890,485

Kentucky Utilities Capital Budgets 2018-2020

Base/Mechanism	Project Description	Project No.	2018	2019	2020
Base	GH4 Pulv Cold Air Dampers Repl	151439			\$165,754
Base	GH4 RH Outlet Terminal TubeRpl	155014		\$86,145	\$775,450
Base	GH4 River Return Controls	147698		\$29,386	
Base	GH4 SCR Catalyst L1	144325		\$798,131	\$1,520,932
Base	GH4 SCR Exp Joint Repl	238GH		\$528,900	
Base	GH4 SH Spray Valve Retrofit	131203	\$19		
Base	GH4 Stack CEM Umbilical Repl	151421	\$5,113		
Base	GH4 StckFlw&Particulate MntrRpl	239GH	\$45,225		
Base	GH4 Turbine	148111			\$3,019,207
Base	GH4 Turbine Bldg LED Light	151380		\$364,463	
Base	GH4 Upper Econ Repl	137244		\$660,493	\$1,046,770
Base	GH4 Varnish Removal Skid	244GH		\$33,208	
Base	GH4 Vertical RH Repl	155017		\$409,785	\$4,694,426
Base	GH4 Watt Hour Meter Replace	156798	\$68,386		
Base	GHENT DSI IMPROVE NON-ECR	157591	\$2,125,000	\$3,750,000	
Base	GHENT DUST CONTROL NON-ECR	157612	\$1,100,000		
Base	GREEN RIVER DEMO	153263	\$5,031,000	\$10,615,000	
Base	GS Cane Run Card Readers KU	157943KU	\$18,065		
Base	GS CDM CIP Ver 6.0 KU	139670KU	\$114,688		
Base	GS CDM CIP Ver 7.0 KU	144510KU		\$118,716	
Base	GS CDM CIP Ver 8.0 KU	144514KU			\$87,807
Base	GS CDM GMD Protection KU	144503KU		\$35,762	\$36,528
Base	GS CDM Lrg Format KU	132931KU			\$98,344
Base	GS CDM SUBSTATION CALLBOX KU	153683KU	\$9,600		
Base	GS CDM TRIPWIRE GH	156411KU	\$89,408		
Base	GS CDM TRIPWIRE KU	148175KU	\$46,800	\$63,860	
Base	GS CDM TRIPWIRE TC KU	155848KU			

Kentucky Utilities Capital Budgets 2018-2020

Base/Mechanism	Project Description	Project No.	2018	2019	2020
Base	GS CR7 Bus Tie KU	157804KU	\$27,837		
Base	GS Filter Skid CR KU	157795KU	\$51,269		
Base	GS Filter Skid KU	157792KU	\$80,322		
Base	GS GE 345kV Spr KU	133102KU			
Base	GS GE Alarm Mgmt CR KU	151563KU	(\$20,206)		
Base	GS GE Aux Trans Prot KU	139598KU			
Base	GS GE Black Start KU	150080KU	\$880		
Base	GS GE BlackStart TC KU	151126KU	\$4,195		
Base	GS GE CV GIS KU	148135KU			\$70,246
Base	GS GE CV Landfill Instrum KU	148132KU		\$69,377	\$69,543
Base	GS GE Dam Impnd KU	133076KU		\$64,499	\$61,944
Base	GS GE DME Phase II KU	139595KU	\$71,404		
Base	GS GE KU Lab Equip	132756KU		\$96,056	\$98,344
Base	GS GE PDM Equip Upgrade KU	144494KU			\$61,114
Base	GS GE Test Equip Pool KU	136480KU	\$70,271	\$114,437	\$140,492
Base	GS Gen Eng Drone	158166KU	\$20,006		
Base	GS Gen Eng Drone Software	158167KU	\$20,006		
Base	GS GenEng CR7 RO KU	155378KU	\$2,996		
Base	GS GenEng Insight CM CR7 KU	155180KU	\$24,832		
Base	GS GenEng Insight CM KU	155176KU	\$463		
Base	GS GenEng MHM Software KU	155124KU		\$63,000	
Base	GS GenEng RTU TC KU	156639KU			
Base	GS GenEng Transf Protection KU	155127KU		\$228,874	\$224,787
Base	GS Integrated GNSS System KU	157803KU	\$14,868		
Base	GS Oil EHC System BR	157794KU			
Base	GS SL GAS GC KU	152128KU	\$53,550		
Base	GS TC Inclinometers KU	158083KU	\$78,236		

Kentucky Utilities Capital Budgets 2018-2020

Base/Mechanism	Project Description	Project No.	2018	2019	2020
Base	GS Trimble Card Readers KU	157945KU	\$19,420		
Base	GS XRF GUN KU	157789KU	\$30,796		
Base	GS XRF Gun Mechanical Eng	157790KU			
Base	HF Fuel Oil Start Up Tank	155161	\$90,000		
Base	KEY SEATER	140344KU			
Base	MISC TOOLS	140342KU		\$48,904	\$60,412
Base	NEW CR EQUIP STOR SHED KU	157741	\$367,149		
Base	Other LTP Gen Projects KU	LTPGENKU	\$112,500	\$112,500	\$112,500
Base	Pineville Demo	144659	\$2,643,000	\$5,874,000	
Base	PR Control Room Upgrade	151999 KU	(\$3,766)		
Base	PR13 H2 Purity Meter KU	156181 KU	\$1,808		
Base	PR13 SFC Switch Cab KU	156909 KU	\$118,910	\$160,906	
Base	PR13 Site Riverside Fence KU	157182 KU	\$23,291		
Base	PR13 T3K Hardware Refresh KU	152056 KU		\$217,068	
Base	PR13 Truck KU	157186 KU		\$11,645	
Base	Scanning Equip-KU	131915KU			\$68,969
Base	ST L-O BLADES KU	156027 KU	\$52,129		
Base	TC 138kV FEED UPG	156986KU			\$304,069
Base	TC 138kV MODs	156991KU			\$101,156
Base	TC AMMONIA LINE BARRICADE	156146KU			
Base	TC AMMONIA TANK WATER CURTAIN	157302KU			\$81,259
Base	TC ASH POND MOWERS 2018	156492KU	\$48,604		
Base	TC B BALL MILL LINE UPGD	152092KU	\$121,788		
Base	TC B COAL CONVEYOR MTR RWND	158223KU			
Base	TC BUGGY PARKING STRUCTURE	158231KU			
Base	TC C COAL MTR SPARE	147470KU			\$71,102
Base	TC CBU B & C	140654KU		\$206,748	

Kentucky Utilities Capital Budgets 2018-2020

Base/Mechanism	Project Description	Project No.	2018	2019	2020
Base	TC CBU BUCKETS & CHAINS 2018	156635KU	\$204,950		
Base	TC CCR PIPE CONVEYOR BELT	152657KU			
Base	TC CCRT OFFICE AREA	158262KU			
Base	TC CITY WATER LOOP TIE	154810KU	\$19,250		
Base	TC COAL CONVEYOR VFD UPGD	154729KU	\$43,134	\$42,418	\$42,890
Base	TC COAL HAND BUILD RF REPL	157150KU		\$22,218	\$22,884
Base	TC COAL SURGE BIN ROOF	154731KU	\$55,707		
Base	TC CONV BELT REPL	140619KU		\$65,608	\$136,515
Base	TC CONVEYOR BELT 2017	154583KU	\$61		
Base	TC CONVEYOR BELT REPL 2018	156503KU	\$62,697		
Base	TC CRITICAL HEAT UPGD	157115KU		\$74,059	\$37,030
Base	TC CT 7 REBUILD EX EXP JNTS	153098KU	\$213,443		
Base	TC CT CEMS REPL	154790KU	\$91,427		
Base	TC CT COMPRESS BLEED VLV UPGD	157297KU		\$144,724	\$142,204
Base	TC CT EMERSON PWCS	156863KU			\$114,507
Base	TC CT GAS METER	157813KU		\$542,714	
Base	TC CT HMI UPGRADE++	152032KU		\$252,727	
Base	TC CT KU BULK CO STORAGE	152009KU	\$221,173		
Base	TC CT KU DCS UPG	140014KU		\$219,092	
Base	TC CT KU EX2000 DFE CT10	152001KU		\$115,995	
Base	TC CT KU EX2000 DFE CT7	152004KU	\$112,140		
Base	TC CT KU EX2000 DFE CT8	152005KU	\$112,140		
Base	TC CT KU EX2000 DFE CT9	152006KU		\$120,531	
Base	TC CT KU LC1 UPGD #2	140659KU		\$202,613	
Base	TC CT KU LC1 UPGD #3	140660KU	\$187,633		
Base	TC CT KU LUBE OIL PUMPS	152007KU		\$72,362	
Base	TC CT KU MARK VI UPGD CT10	152016KU		\$165,709	

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Base/Mechanism	Project Description	Project No.	2018	2019	2020
Base	TC CT KU MARK VI UPGD CT7	152013KU	\$142,907		
Base	TC CT KU MARK VI UPGD CT8	152014KU	\$168,812		
Base	TC CT KU MARK VI UPGD CT9	152015KU		\$166,070	
Base	TC CT KU PEEC BATTERIES	153070KU		\$130,251	\$127,983
Base	TC CT MULTILIN RELAY UPGD	157295KU		\$325,628	
Base	TC CT REB EXH EXP JNTS	153099KU			\$207,438
Base	TC CT SECUR ST	152038KU	\$168,060		
Base	TC CT TURNING GEAR REFURB	157299KU		\$42,121	
Base	TC CT WAREHOUSE	154792KU		\$434,894	\$129,018
Base	TC DCS METERING UPGD	156846KU		\$36,862	\$37,968
Base	TC DCS ROOM RENOVATION	154064KU	\$364		
Base	TC DCS SIMULATOR	156836KU		\$825,251	
Base	TC ELECTROMECH RELAY 2018	156482KU	\$112,003		
Base	TC F COAL CONV GALLERY REBLD	155443KU		\$783,913	\$1,164,637
Base	TC F COAL CONV GLRY RBLD 2018	156656KU	\$84,501		
Base	TC F COAL CONV SPARE MOTOR	156994KU			\$81,085
Base	TC FUEL BLEND FEEDER	153028KU			\$40,630
Base	TC FUEL HANDL DOZER	153072KU		\$578,894	
Base	TC GROUND FLR WATER MGMT	157118KU		\$27,377	\$27,377
Base	TC GYPSUM BARGE UNLOADER	157531KU	\$243,313		
Base	TC I/E SHOP OFFICE SPACE	153640KU	\$509		
Base	TC IMPOUND IMPROV	153056KU		\$74,059	\$39,251
Base	TC IMPOUNDMENT IMPROVE 2018	156674KU	\$173,483		
Base	TC INSIGHT CM VIB MONITOR	155077KU		\$10,337	\$10,157
Base	TC INVERTER UPG	156980KU		\$18,515	
Base	TC KU ADD HEAT TO BINS & CHUTE	150073KU			\$21,879
Base	TC KU ASH POND MOWERS	150031KU		\$54,581	

Kentucky Utilities Capital Budgets 2018-2020

Base/Mechanism	Project Description	Project No.	2018	2019	2020
Base	TC KU B COAL CONV SP MTR	150008KU			
Base	TC KU CCR DRY VAC EQUIP	153002KU			\$73,133
Base	TC KU COAL HAND BUILD ROOF	150058KU	\$21,007		
Base	TC KU COAL HAND BYPASS GATE	150060KU	\$43,258		
Base	TC KU DIGITAL RADIO CONV	150027KU	(\$28,029)		
Base	TC KU E4 CONVEYOR	150074KU			
Base	TC KU ELECTROMECH RELAY	150053KU		\$78,564	\$77,196
Base	TC KU FLY ASH SAMPLERS	150048KU			
Base	TC KU FLYASH BREASTING SYS	153027KU			
Base	TC KU LAB EQUIP PURCHASES	133627KU		\$28,118	\$28,712
Base	TC KU LAB PURCH MONITORS	133622KU		\$45,599	\$46,264
Base	TC KU LIGHT UPGRADE	150071KU	\$66		
Base	TC KU LSTONE CONV FLOP GATE	150067KU			
Base	TC KU PLT ENG/MTR RWNDS	133615KU	\$88,584	\$132,094	\$133,688
Base	TC KU PREDICT DEVICES MAINT	139682KU		\$20,675	\$20,315
Base	TC KU PURCHASE JLG LIFT	140032KU		\$92,462	
Base	TC KU REPL B CHILLER	153069KU	(\$4,877)		
Base	TC KU REPL LST TANK FLOORS	150049KU			\$194,735
Base	TC KU REPL SEWAGE PLANT	150077KU			\$148,603
Base	TC KU SAFETY & ERT EQUIP	133653KU		\$28,942	\$28,438
Base	TC KU SITE PAVING	150000KU			\$64,802
Base	TC KU UPG COAL HAND SAMP	150059KU		\$124,049	
Base	TC KU UPG WHSE SECURITY	150045KU			\$17,280
Base	TC KU UPGRD RO SYSTEM	139800KU			\$20,315
Base	TC KU WAREHOUSE BARCODE/SC	150041KU			
Base	TC KU WASTE PUMPS SL PIT	150065KU		\$31,012	
Base	TC KU WHSE FORKLIFT/PALL RACK	150043KU			\$21,669

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Base/Mechanism	Project Description	Project No.	2018	2019	2020
Base	TC LAB EQUIPMENT 2018	156496KU	\$25,821		
Base	TC LAB MONITORS 2017	154001KU	\$304		
Base	TC LAB MONITORS 2018	156494KU	\$43,211		
Base	TC LBU CLAMSHELL SPARE-	154805KU	\$53,982		
Base	TC LED LIGHTING	154759KU		\$63,885	\$64,655
Base	TC LED SAFETY MESSAGE BOARD	158115KU	\$26,143		
Base	TC LIGHTING UPG-2018	156382KU	\$67,391		
Base	TC LIMESTONE FEEDER UPG++	154803KU			\$110,587
Base	TC LIMESTONE PREP CHUTE REPL	154751KU	\$35,327		
Base	TC LS TRIPPER REFURBISHMENT	157730KU	\$448,652		
Base	TC MATERIAL HAND OFFICE	156848KU		\$30,887	\$30,347
Base	TC MATERIAL HDLG STRUCT UPGD	156830KU		\$92,156	\$94,920
Base	TC MOORING CELL REFURB	156825KU		\$147,449	\$151,872
Base	TC MOORING CELL REFURBISHMENT	154067KU			
Base	TC MOORING CELL UPGD 2018	156477KU	\$142,992		
Base	TC NETWORK FIBER UPGRADE	156840KU			\$92,156
Base	TC OFFICE UPGRADES	152693KU	\$71,868	\$124,963	\$81,835
Base	TC OIL STORAGE BUILDING	156150KU	\$13,591		
Base	TC OVAT SECURITY CENTER	152079KU			\$92,574
Base	TC PLATFORMS INSTALL	158233KU			
Base	TC PLC CONVERSION	156838KU			\$184,311
Base	TC PREDICT MAINT DEVICE 2018	156707KU	\$8,667		
Base	TC PREDICTIVE MAINT DEV 2017	154003KU			
Base	TC RAT RELAYS	152097KU		\$60,823	
Base	TC RAT TERMINATION UPGD++	154771KU			\$210,004
Base	TC REBUILD SWP DIS STRAINER	156632KU	\$53,593		
Base	TC REPL CRUSHER HOUSE SIDING	156704KU	\$27,395		

Kentucky Utilities Capital Budgets 2018-2020

Base/Mechanism	Project Description	Project No.	2018	2019	2020
Base	TC RESTROOM UPGRADE SERV BUILD	158210KU			
Base	TC SAFETY & ERT EQUIP- 2018	156264KU	\$8,886		
Base	TC SAFETY/ERT 2017	153962KU	\$3,588		
Base	TC SERVICE BUILD ROOF REPL	156702KU	\$18,119		
Base	TC SERVICE WATER PUMP OH	154741KU			\$27,647
Base	TC SHUTT BARGE WINCH UPG	152070KU		\$49,620	
Base	TC SITE PAVING 2017	154055KU	\$8,634		
Base	TC STACKER RECLAIM OH	156850KU		\$195,081	
Base	TC STATION AIR SYSTEM REFURB	154476KU	\$199		
Base	TC SWP RECIRC VLV	154757KU	\$46,380		
Base	TC TRANSFORMER RELAY UPG	154769KU		\$55,293	
Base	TC TURBINE OIL CONDITION UNIT	156120KU	\$24,865		
Base	TC UPGD CONFERENCE ROOMS	154628KU	(\$1,872)		
Base	TC1 & COMM 480V BREAK UPG 2017	153964KU	\$2,751		
Base	TC2 2B ID FAN DE BLADE -	154210KU	\$828		
Base	TC2 ABB BREAKER UPG	155372KU	\$632,507		
Base	TC2 ABB MAINS BREAKER UPGD	157248KU		\$627,997	
Base	TC2 ACOUSTIC MONITORS	154711KU	\$43,812		
Base	TC2 B BFP OVERHAUL	152685KU			\$140,661
Base	TC2 B BFP OVRHAUL	152683KU		\$131,986	
Base	TC2 BATTERY UPGD	154733KU	\$167,016		
Base	TC2 BIASING DAMPER UPG	155075KU			
Base	TC2 BOILER WATER WALL	152652KU		\$1,244,099	
Base	TC2 BOILER WATER WALL 2020	155558KU			\$1,365,439
Base	TC2 BOILER WATERWALL 2018	152068KU	\$314,469		
Base	TC2 BOILER WW REPL	152049KU	\$2,865,197		
Base	TC2 BUILDING VENT UPGD	157109KU		\$234,128	

Kentucky Utilities Capital Budgets 2018-2020

Base/Mechanism	Project Description	Project No.	2018	2019	2020
Base	TC2 BURNER B,E ROWS 2020	155659KU			\$199,205
Base	TC2 COAL FLOW ANALYZE PHII	156148KU	\$12,153		
Base	TC2 COAL FLOW ANALYZERS 2018	156255KU	\$206,069		
Base	TC2 COMMON WASTE SUMP UPG	154763KU	\$71,122		
Base	TC2 COND POLISHER RESIN UPG	154786KU	\$109,831		
Base	TC2 COOLING TOWER MAKEUP	154062KU	\$2,336		
Base	TC2 COOLING TOWER PUMP OH	154744KU			\$78,109
Base	TC2 DEMISTER CHEVRON SPARE	156956KU	\$393,045		
Base	TC2 DSI AIR COMPRESSOR RELOC	158266KU			
Base	TC2 ECON HOPPER VIBRATORS	158117KU	\$76,137		
Base	TC2 EXCITE TRANSFORM REPL 2017	154156KU	\$46,617		
Base	TC2 EXPANSION JOINTS 2020	155651KU			\$475,194
Base	TC2 FGD AGITATOR BLADES	156967KU		\$69,724	
Base	TC2 GAS SCANNER UPGD	154749KU	\$162,924		
Base	TC2 GENERATOR PIPING ELBOWS	154290KU	\$52,745		
Base	TC2 HA COMP OH	157075KU			\$85,350
Base	TC2 HP TURBINE BLADES	152099KU	\$575,736		
Base	TC2 HYDROJET PIPING-	154713KU	\$222,799		
Base	TC2 Hydrojet Strainer	155193KU	(\$38)		
Base	TC2 IA COMP OH	157077KU			\$92,178
Base	TC2 ID FAN HUB SEAL RETROFIT#	156859KU		\$48,807	
Base	TC2 ID FAN REG DRIVE RETROFIT	156855KU		\$34,862	
Base	TC2 ID FAN SEAL AIR UPG	154721KU	\$285,388		
Base	TC2 ID FAN SEALING AIR FLOW	156853KU		\$88,968	
Base	TC2 INSIGHT VIB MONT 2018	156612KU	\$44,161		
Base	TC2 KU A CEM ANALYZER	153022KU			\$119,632
Base	TC2 KU A ID FAN OVERHAUL	152659KU			\$658,798

Kentucky Utilities Capital Budgets 2018-2020

Base/Mechanism	Project Description	Project No.	2018	2019	2020
Base	TC2 KU B CEM ANALYZER CHANGE	153023KU			\$119,632
Base	TC2 KU BURNER B,E ROWS	150015KU		\$197,645	
Base	TC2 KU BURNER NOZZLE REPL	150013KU	\$316,091		
Base	TC2 KU BURNERS (C,F)	150017KU		\$107,806	\$109,106
Base	TC2 KU COAL FLOW ANALYZERS	150018KU		\$104,666	
Base	TC2 KU COAL MILL AREA HOIST	150034KU	\$73,425		
Base	TC2 KU DCS UPGRADE	137585KU		\$1,573,471	
Base	TC2 KU EXPANS JOINTS	140614KU	\$351,353		
Base	TC2 KU FINAL SH REP	153047KU		\$104,666	\$381,375
Base	TC2 KU GEN EXITATION REPL	153053KU	\$727,634		
Base	TC2 KU ID FAN PLATFORMS	150036KU			
Base	TC2 KU IGNIT FUEL 2015	142753KU			
Base	TC2 KU INST MTR VALVE 8A&8B	149023KU			\$196,035
Base	TC2 KU LOWER SLOPE WW REPL	150052KU		\$182,120	\$560,156
Base	TC2 KU MDBFP START	153055KU	\$121,657	\$312,437	
Base	TC2 KU SLMS UNIT	137633KU	\$110,722	\$52,334	
Base	TC2 KU SSC CHAIN	150054KU	\$152,344		
Base	TC2 KU SSC TILE	150064KU			\$320,537
Base	TC2 KU TDBFP RECIRC VALVE A	149019KU	\$121,657		
Base	TC2 KU TDBFP RECIRC VALVE B	149021KU			\$137,125
Base	TC2 KU TURB RESEAL LPA & LPB	161004KU		\$556,282	
Base	TC2 KU TURBINE CONTROL UPGD	140048KU	\$456,388		
Base	TC2 KU UPG SAMPLE LINES SWAS	153034KU	\$108,073		
Base	TC2 LOWER SLOPE REPLACE	157777KU		\$697,775	
Base	TC2 MS TURBINE BYPASS VALVE	152695KU			
Base	TC2 NOX PROBE GRID%	151006KU		\$414,917	
Base	TC2 O2 PROBE REPLACEMENT	156412KU	\$173,330		

Kentucky Utilities Capital Budgets 2018-2020

Base/Mechanism	Project Description	Project No.	2018	2019	2020
Base	TC2 PJFF COMPRESSOR REPL	155879KU	\$14,710		
Base	TC2 REPL SB CONTROL VLV	154719KU		\$222,565	
Base	TC2 RH ATTEMPERATORS	157779KU		\$279,110	\$479,937
Base	TC2 SCR CATALYST L1 NEW	153080KU		\$629,200	\$1,844,731
Base	TC2 SCR L3 REPL-KU	134113KU	\$800,717		
Base	TC2 SDRS SUMP PUMP	156014KU	\$9,950		
Base	TC2 SOOTBLOWER CONTROL WIRING	154715KU			
Base	TC2 SOOTBLOWER CONTROLS UPGD	156842KU			
Base	TC2 SPARE MSV & CRV STRAINERS	156506KU	\$247,622		
Base	TC2 SSC FL REPL	152042KU			\$223,769
Base	TC2 TURBINE DIAPHRAGMS REBLD	156802KU	\$443,376		
Base	TC2 TURBINE KU REPL HP INLET	161003KU	\$202,168		
Base	TC2 TURBINE KU RESEAL HP-IP	161002KU	\$558,656		
Base	TC2 Turbine OH Cart	155195KU	\$43,722		
Base	TC2 TURBINE OIL FILTER UPG	154773KU	\$148,357		
Base	TC2 WESP DRAIN PIPING	156834KU			\$126,718
Base	TC2KU PJFF B&C	135245KU	\$1,288,310		
Base	TCCT HGP Insp Unit 7 KU	132002KU	\$2,352,780	\$515,940	
Base	TCCT HGP Insp Unit 8 KU	132004KU			
Base	TCCT HGP Insp Unit 9 KU	132003KU			\$2,694,758
Base	Tyrone Demo	144660	\$2,743,000	\$8,804,000	
Base Total			\$115,970,200	\$161,116,710	\$95,330,028
ECR Mechanism	BR AUX POND CCR	148824	\$2,504,071	\$7,418,000	\$7,657,000
ECR Mechanism	BR CCR Rule New Construction	152898	\$5,733,929	\$2,107,000	
ECR Mechanism	BR GS SL CCR WELL MONITOR 2019	157470BR		\$223,230	
ECR Mechanism	BR GS SL CCR WELL MONITOR 2020	157471BR			\$45,068
ECR Mechanism	BR LF PHASE II CONSTR	158187	\$6,009,971	\$11,348,029	

Kentucky Utilities Capital Budgets 2018-2020

Base/Mechanism	Project Description	Project No.	2018	2019	2020
ECR Mechanism	BR MAIN ASH POND CLOSURE	158250			
ECR Mechanism	BR Main Pond Closure	144610	\$434,633		
ECR Mechanism	BR Process Water	152377	\$3,750,000	\$18,500,084	\$600,421
ECR Mechanism	BR3 Bot Ash Overfl Piping Repl	154365	\$3,454		
ECR Mechanism	BR3 PJFF BC Repl	135102		\$2,673,270	
ECR Mechanism	BR3 SCR Catalyst - Middle	151992		\$2,086,648	
ECR Mechanism	BR3 SCR Top Layer Catalyst 17	150856	(\$11,643)		
ECR Mechanism	Brown Landfill PH I	132371			
ECR Mechanism	Brown Landfill Phase II	132245	(\$165)		
ECR Mechanism	ELG GH ECR	152965			\$976,379
ECR Mechanism	ELG TC KU ECR	152968			\$1,954,207
ECR Mechanism	GH ATB #1 CCR	148827	\$1,062,383	\$18,680,000	\$18,680,000
ECR Mechanism	GH ATB #2 CCR	148828	\$7,066,028	\$5,600,000	\$13,708,973
ECR Mechanism	GH CCR Rule New Construction	152899	\$22,811,570	\$6,760,000	\$6,783,000
ECR Mechanism	GH DTLs MAINT ACCESS	155849	\$918,045		
ECR Mechanism	GH FLY ASH BARGE LOAD ECR	158027			\$3,050,000
ECR Mechanism	GH GS SL CCR WELL MONITOR 2019	157470GH		\$473,795	
ECR Mechanism	GH GS SL CCR WELL MONITOR 2020	157471GH			\$260,611
ECR Mechanism	GH GYPSUM BARGE LOAD ECR	158029			\$1,050,000
ECR Mechanism	GH GYPSUM STCK CCR	150045	\$3,676,019	\$5,160,000	\$5,160,000
ECR Mechanism	GH LAND PWS ELG	153616	\$2,663		
ECR Mechanism	GH Process Water	152379	\$86,762,337	\$10,791,849	
ECR Mechanism	GH1 FABRIC FILTER	130870	\$87,768		
ECR Mechanism	GH1 HG CONTROL INJECTION	149347	\$45,996		
ECR Mechanism	GH1 PJFF BC 2020	135277		\$849,964	\$1,589,973
ECR Mechanism	GH2 FABRIC FILTER	130871	\$191,255		
ECR Mechanism	GH2 HG CONTROL INJECTION	149348	\$25,379		

Kentucky Utilities Capital Budgets 2018-2020

Base/Mechanism	Project Description	Project No.	2018	2019	2020
ECR Mechanism	GH3 FABRIC FILTER	130872	(\$5,021)		
ECR Mechanism	GH3 HG CONTROL INJECTION	149350	\$65,944		
ECR Mechanism	GH3 PJFF BC 20	135282			\$2,439,937
ECR Mechanism	GH4 FABRIC FILTER	130873	(\$24,001)		
ECR Mechanism	GH4 HG CONTROL INJECTION	149351	\$43,241		
ECR Mechanism	Ghent Ash Pond/Landfill	122609	\$4,038,955		
ECR Mechanism	GR ATB #2 CCR	148832	\$6,968,665	\$884,000	
ECR Mechanism	GR CCR New Construction	155061	(\$807,965)		
ECR Mechanism	GR MAIN AP CCR	148831	\$9,561,834	\$315,842	
ECR Mechanism	GR SO2 POND CCR	150046	\$4,214,466	\$727,000	
ECR Mechanism	PV ASH POND CCR	148839	\$2,620,000	\$4,815,094	
ECR Mechanism	TC AP KU CCR	148842	\$1,709,373	\$4,254,480	\$4,219,920
ECR Mechanism	TC CCR New Const Proces Pd KU	155518	\$2,212,710	\$1,520,249	
ECR Mechanism	TC CCRT BOTTOM ASH SPARES	158121KU	\$96,781		
ECR Mechanism	TC CCRT CAPITAL SPARES	157656KU	\$307,727		
ECR Mechanism	TC CCRT FA KU	151120	\$5,153,295	\$847,548	
ECR Mechanism	TC CCRT G KU	151121	\$7,095,772	\$418,992	
ECR Mechanism	TC CCRT LANDFILL KU	151123	\$9,361,615	\$4,934,574	\$2,070,000
ECR Mechanism	TC CCRT TRANS KU	151122	\$7,809,081	\$10,810,440	\$1,757,520
ECR Mechanism	TC GYP KU CCR	148844	\$150,306		\$612,000
ECR Mechanism	TC HALE LAND 2018 KU	157594	\$63,680		
ECR Mechanism	TC KU GS CCR WELL MONITOR 2019	157470TCK		\$192,561	
ECR Mechanism	TC KU GS CCR WELL MONITOR 2020	157471TCK			\$116,738
ECR Mechanism	TC KU Process Water	152385	\$20,000,929	\$4,794,209	
ECR Mechanism	TC Landfill Add'l Land KU	137492	\$3,270		
ECR Mechanism	TY ASH POND CCR	148840	\$6,693,000	\$596,596	
ECR Mechanism Total			\$228,407,348	\$127,783,455	\$72,731,746

Kentucky Utilities Capital Budgets 2018-2020

Base/Mechanism	Project Description	Project No.	2018	2019	2020
Grand Total			\$344,377,549	\$288,900,165	\$168,061,775

Note - Kentucky Utilities Company does not budget capital at the generating unit level.

KENTUCKY UTILITIES COMPANY**Response to First Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated November 13, 2018****Case No. 2018-00294****Question No. 28****Responding Witness: Daniel K. Arbough / Christopher M. Garrett**

Q.1-28. Refer to the non-generation plant asset amounts depicted below which are taken from the referenced cell rows on the Excel spreadsheet titled Att_KU_PSC_1-65_Depreciation_Exp_Wkpr provided in response to PSC Staff 1-65.

Cell		Jun 2018	Jul 2018	Jul 2018 Over	Apr 2020	Apr 2020 Over	%
Row	Asset Account and Description	Actual	Projected	Jun 18	Projected	Jun 18	Increase
373	KU-135310- KY S tation Equip -Non S y	268,147,993	289,546,697	21,398,704	360,137,026	91,989,034	34.3%
381	KU-135500- KY Poles	306,826,589	320,110,157	13,283,569	449,501,561	142,674,972	46.5%
392	KU-135800- KY Undergrd Conductors a	1,299,593	1,299,593	-	11,202,092	9,902,500	762.0%
402	KU-136100- KY S truct and Improv	13,590,515	14,105,995	515,481	32,938,673	19,348,159	142.4%
405	KU-136200- KY S tation Equipment	192,993,905	197,950,948	4,957,044	260,350,074	67,356,169	34.9%
410	KU-136400-KY Poles, Towers, and Fix	370,869,161	371,494,005	624,844	406,782,339	35,913,178	9.7%
414	KU-136500- KY Overhead Conductor	354,667,794	358,086,520	3,418,726	411,554,525	56,886,730	16.0%
422	KU-136700- KY Undergrmd Conductors	192,818,025	194,105,487	1,287,462	224,291,312	31,473,287	16.3%
449	KU-139010- KY S tructures & Improv	45,938,296	46,144,191	205,895	62,506,285	16,567,989	36.1%
488	KU-139400- KY Tools, Shop, Garage	13,167,028	13,497,004	329,975	17,181,780	4,014,752	30.5%
495	KU-139700-KY Microwave,Fiber,Other	30,586,819	30,648,172	61,352	37,435,757	6,848,937	22.4%

- For each plant asset account listed above, please provide the actual plant in service balances for December 31, 2014, 2015, 2016, and 2017, and each month after June 2018 through the most recent month for which actual information is available.
- For each plant asset account listed above, please provide a detailed explanation for the large percentage increases in projected 2020 balances compared to actual June 2018 balances. If the projected expenditures are part of an overall capital spending plan, please explain.
- Please provide copies of the 2018, 2019, and 2020 capital budgets in as much detail as possible. (i.e. by account number and by month if possible and provided descriptions of projects).

A.1-28.

- See attached.

- b. See the response to part c. for a complete detailed listing of all projects that explain the increase in each account number noted above. Additionally, all capital expenditures are part of an overall capital spending plan. As such a summary of the material capital plan projects can be found in the testimony of Lonnie E. Bellar on the following pages: Generation pages 15-18 and pages 22-23, Customer Services page 35, Electric Transmission pages 37-40 and page 45, and Electric Distribution pages 48-55.
- c. See Attached.

**Kentucky Utilities Company
Actual Plant In Service Balances**

Asset Account and Description	December-14	December-15	December-16	December-17	July-18	August-18	September-18	October-18
KU-135310- Electric Transmission-KY Station Equipment	227,081,084.27	235,865,521.25	255,742,978.54	262,381,916.83	271,541,529.35	271,805,708.21	276,619,372.12	301,143,381.76
KU-135500- Electric Transmission-KY Poles	191,004,268.30	217,460,282.55	254,919,624.79	293,544,880.56	314,147,628.31	324,650,255.51	329,222,285.54	332,318,352.12
KU-135800- Electric Transmission-KY Underground Conductors	1,161,308.75	1,173,303.32	1,118,444.17	1,299,094.40	1,300,286.24	1,301,553.53	1,302,319.28	1,302,794.00
KU-136100- Electric Distribution-KY Structures and Improvements	9,422,866.77	10,229,968.79	12,260,209.21	13,839,201.21	13,586,901.49	13,586,901.49	13,582,577.45	13,643,910.73
KU-136200- Electric Distribution-KY Station Equipment	157,771,088.39	165,097,647.80	179,319,654.05	189,587,126.75	193,839,079.78	194,217,800.87	194,089,192.87	196,610,408.73
KU-136400- Electric Distribution-KY Poles, Towers, and Fixtures	314,186,693.01	328,218,203.78	348,236,022.62	360,006,531.99	372,334,867.69	373,683,185.28	374,790,373.45	376,515,806.74
KU-136500- Electric Distribution-KY Overhead Conductors	302,213,256.44	314,130,369.14	330,937,895.98	343,945,881.33	357,601,998.16	361,030,303.09	364,339,786.39	367,727,663.13
KU-136700- Electric Distribution-KY Underground Conductors	164,909,654.02	176,115,116.09	183,994,858.12	188,227,753.08	194,459,615.36	195,318,703.47	195,830,020.10	197,181,591.58
KU-139010- General Plant-KY Structures and Improvements	34,577,218.43	38,109,953.62	40,113,507.53	43,677,215.84	45,932,138.80	46,381,751.90	46,457,842.45	46,556,529.16
KU-139400- General Plant-KY Tools, Shop, Garage Equipment	10,601,003.31	11,682,646.16	12,193,401.36	12,826,549.38	13,374,936.83	13,374,936.83	13,374,767.16	13,423,789.68
KU-139700- General Plant-KY Microwave Communication Equipment	18,501,352.24	25,314,389.18	29,113,822.67	29,399,174.47	30,586,819.19	30,586,819.19	30,595,239.43	30,586,920.04

KENTUCKY UTILITIES COMPANY

**Response to First Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated November 13, 2018**

Case No. 2018-00294

Question No. 29

Responding Witness: John J. Spanos

Q.1-29. Please provide the schedules contained on pages VI-4, VI-5, and VIII-2 of Exhibit JJS-KU-1 (Depreciation Study attached to Mr. Spanos' Direct Testimony) as well as all workpapers in support of those schedules in electronic format with all formulas intact.

A.1-29. See attachments 1 through 3 for the workpapers that support the schedules.

See attachments 4 and 5 being provided in Excel format for the schedules contained on pages VI-4 (attachment 1), VI-5 (attachment 2) and VIII-2 (attachment 3).

Attachment 1 to Response to KIUC-1 Question No. 29

Spanos

KENTUCKY UTILITIES COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -13						
1990	34,837,229.35	14,383,181	17,854,686	21,511,383	45.30	474,865
1997	449,904.13	152,019	188,710	319,682	45.97	6,954
2002	24,848.68	6,832	8,481	19,598	46.37	423
2003	61,493.38	16,069	19,947	49,540	46.44	1,067
2008	53,301.70	9,900	12,289	47,941	46.77	1,025
2011	58,056,256.74	7,772,711	9,648,722	55,954,848	46.95	1,191,797
2012	377,820.80	43,560	54,074	372,864	47.00	7,933
2013	79,448.45	7,645	9,490	80,287	47.05	1,706
2014	158,517.38	12,057	14,967	164,158	47.11	3,485
2015	163,213.72	9,037	11,218	173,213	47.16	3,673
2016	855,810.63	29,205	36,254	930,812	47.20	19,721
2017	1,189,423.20	13,790	17,118	1,326,930	47.25	28,083
	96,307,268.16	22,456,006	27,875,957	80,951,256		1,740,732

TRIMBLE COUNTY UNIT 2 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -13						
1990	5,493,644.11	2,268,150	3,219,207	2,988,611	45.30	65,974
2012	62,807.35	7,241	10,277	60,695	47.00	1,291
	5,556,451.46	2,275,391	3,229,484	3,049,306		67,265

SYSTEM LABORATORY						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1989	724,776.82	403,382	589,890	134,887	21.99	6,134
1990	58,100.00	31,838	46,559	11,541	22.00	525

Attachment 1 to Response to KIUC-1 Question No. 29

Spanos

KENTUCKY UTILITIES COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SYSTEM LABORATORY						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1994	6,176.00	3,143	4,596	1,580	22.07	72
1997	16,663.00	7,916	11,576	5,087	22.11	230
2011	19,253.00	4,298	6,285	12,968	22.27	582
2012	255,306.75	49,956	73,054	182,253	22.28	8,180
2014	8,935.37	1,197	1,750	7,185	22.30	322
2015	13,745.45	1,371	2,005	11,741	22.30	527
2017	14,162.74	304	445	13,718	22.32	615
	1,117,119.13	503,405	736,160	380,959		17,187

BROWN UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5
PROBABLE RETIREMENT YEAR.. 2-2019
NET SALVAGE PERCENT.. -6

1956	2,426,213.14	2,522,150	2,571,786
1958	382.11	397	405
1965	283.00	293	300
1979	14,516.00	14,925	15,387
1982	91,160.00	93,496	96,630
1983	1,965.00	2,014	2,083
1984	5,212.00	5,335	5,525
1985	1,849.00	1,891	1,960
1987	43,137.68	44,014	45,726
1988	45,243.11	46,105	47,958
1989	64,194.00	65,331	68,046
1990	658.09	669	698
1991	23,174.40	23,515	24,565
1994	666,989.00	673,178	707,008
1995	352,899.61	355,426	374,074
1996	94,854.89	95,316	100,546
1997	72,522.04	72,690	76,873

Attachment 1 to Response to KIUC-1 Question No. 29

Spanos

KENTUCKY UTILITIES COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 2-2019						
NET SALVAGE PERCENT.. -6						
1998	11,065.00	11,060	11,729			
2004	108,817.17	106,102	115,346			
2005	71,616.67	69,387	75,914			
2006	35,830.85	34,460	37,981			
2007	85,296.44	81,319	90,414			
2008	436,431.15	411,697	462,617			
2014	8,914.20	7,077	8,993	456	1.17	390
2015	13,918.24	10,037	12,754	1,999	1.17	1,709
	4,677,142.79	4,747,884	4,955,316	2,455		2,099

BROWN UNIT 2
 INTERIM SURVIVOR CURVE.. IOWA 105-R2.5
 PROBABLE RETIREMENT YEAR.. 2-2019
 NET SALVAGE PERCENT.. -6

1963	1,268,530.68	1,315,679	1,344,643			
1965	11,653.00	12,077	12,352			
1966	10,986.00	11,381	11,645			
1967	2,142.72	2,219	2,271			
1979	24,545.95	25,237	26,019			
1980	400.00	411	424			
1983	1,964.15	2,013	2,082			
1992	96,409.90	97,665	102,194			
1997	19,477.46	19,523	20,646			
2004	43,200.52	42,123	45,793			
2005	5,793.58	5,613	6,141			
2007	565,018.59	538,668	598,920			
2009	21,690.24	20,201	22,992			

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KENTUCKY UTILITIES COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 2-2019						
NET SALVAGE PERCENT.. -6						
2012	133,555.40	116,661	141,569			
2015	91,828.24	66,222	84,186	13,152	1.17	11,241
2016	12,530.96	7,440	9,458	3,825	1.17	3,269
	2,309,727.39	2,283,133	2,431,335	16,976		14,510
BROWN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -6						
1967	1,440.97	1,129	1,300	227	16.88	13
1968	93.83	73	84	15	16.90	1
1971	7,455,327.76	5,715,511	6,583,108	1,319,539	16.96	77,803
1972	56,652.66	43,172	49,725	10,326	16.98	608
1973	11,995.55	9,086	10,465	2,250	16.99	132
1974	2,999.00	2,257	2,600	579	17.01	34
1975	15,098.31	11,286	12,999	3,005	17.03	176
1977	1,211,596.00	892,827	1,028,355	255,936	17.06	15,002
1979	8,850.03	6,421	7,396	1,985	17.09	116
1980	275,262.00	198,097	228,168	63,610	17.10	3,720
1983	3,928.40	2,751	3,169	996	17.14	58
1984	146,459.90	101,557	116,973	38,274	17.15	2,232
1985	37,553.55	25,772	29,684	10,123	17.16	590
1986	44,536.07	30,229	34,818	12,391	17.17	722
1987	251,180.26	168,476	194,050	72,201	17.19	4,200
1988	56,900.74	37,703	43,426	16,889	17.20	982
1989	477,066.00	312,031	359,396	146,294	17.21	8,501
1990	19,516.88	12,591	14,502	6,186	17.22	359
1991	68,381.00	43,480	50,080	22,404	17.23	1,300
1992	756,531.00	473,688	545,592	256,330	17.24	14,868
1993	84,689.00	52,157	60,074	29,696	17.25	1,722

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KENTUCKY UTILITIES COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -6						
1995	22,964.00	13,643	15,714	8,628	17.26	500
1997	196,910.73	112,184	129,213	79,512	17.28	4,601
1998	127,955.64	71,207	82,016	53,617	17.29	3,101
2001	83,885.45	43,000	49,527	39,391	17.31	2,276
2003	193,441.22	92,561	106,611	98,436	17.33	5,680
2004	122,280.23	56,258	64,798	64,819	17.33	3,740
2005	95,151.19	41,875	48,231	52,629	17.34	3,035
2007	8,016,945.98	3,175,264	3,657,259	4,840,703	17.35	279,003
2009	200,931.69	69,398	79,932	133,055	17.36	7,664
2010	423,902.15	134,239	154,616	294,720	17.37	16,967
2011	43,327.16	12,394	14,275	31,651	17.37	1,822
2012	602,913.83	152,135	175,229	463,860	17.38	26,689
2013	504,143.53	108,936	125,472	408,920	17.38	23,528
2014	966,396.11	169,996	195,801	828,579	17.39	47,647
2015	57,124.43	7,531	8,674	51,878	17.39	2,983
2016	3,484,095.76	291,463	335,706	3,357,435	17.39	193,067
2017	2,625,976.32	76,241	87,814	2,695,721	17.40	154,926
	28,754,404.33	12,768,619	14,706,856	15,772,813		910,368

BROWN UNITS 1, 2 AND 3 SCRUBBER
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5
PROBABLE RETIREMENT YEAR.. 6-2035
NET SALVAGE PERCENT.. -6

2013	45,235,689.37	9,774,573	12,240,569	35,709,262	17.38	2,054,618
2015	146,854.51	19,360	24,244	131,422	17.39	7,557
	45,382,543.88	9,793,933	12,264,813	35,840,684		2,062,175

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KENTUCKY UTILITIES COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 1 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -8						
1997	8,362,584.36	4,984,716	7,487,753	1,543,838	16.31	94,656
2007	34,607.76	14,486	21,760	15,616	16.37	954
	8,397,192.12	4,999,202	7,509,513	1,559,454		95,610
GHENT UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -8						
1974	14,424,151.94	11,243,950	14,576,346	1,001,738	16.07	62,336
1979	287,003.73	216,033	280,059	29,905	16.14	1,853
1980	27,171.00	20,290	26,303	3,041	16.15	188
1981	10,791.00	7,992	10,361	1,294	16.16	80
1985	107,260.53	76,532	99,214	16,627	16.20	1,026
1987	218,325.45	152,432	197,609	38,183	16.22	2,354
1988	97,360.62	67,175	87,084	18,066	16.23	1,113
1992	29,300.00	19,139	24,811	6,833	16.27	420
1994	74,968.00	47,379	61,421	19,545	16.29	1,200
1995	60,912.73	37,820	49,029	16,757	16.29	1,029
1996	351,738.57	214,137	277,601	102,276	16.30	6,275
1997	33,704.37	20,090	26,044	10,357	16.31	635
2003	143,388.86	72,171	93,560	61,299	16.35	3,749
2005	240,490.70	111,520	144,571	115,159	16.36	7,039
2007	240,638.23	100,728	130,581	129,308	16.37	7,899
2009	333,988.93	122,179	158,389	202,319	16.38	12,352
2010	643,507.32	216,475	280,632	414,356	16.38	25,296
2011	511,676.99	155,538	201,635	350,976	16.39	21,414
2013	237,388.65	54,719	70,936	185,444	16.40	11,308

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KENTUCKY UTILITIES COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -8						
2015	1,094,293.61	155,246	201,257	980,580	16.40	59,791
2016	1,515,148.86	135,376	175,498	1,460,863	16.41	89,023
2017	662,038.58	21,143	27,409	687,592	16.41	41,901
	21,345,248.67	13,268,064	17,200,351	5,852,518		358,281
GHENT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -8						
1977	14,678,326.49	11,215,075	13,481,827	2,370,765	16.11	147,161
1979	227,477.00	171,226	205,834	39,842	16.14	2,469
1980	88,059.38	65,759	79,050	16,054	16.15	994
1981	10,786.00	7,989	9,604	2,045	16.16	127
1986	385,657.47	272,277	327,309	89,201	16.21	5,503
1988	13,292.75	9,171	11,025	3,332	16.23	205
1989	11,294.78	7,696	9,251	2,947	16.24	181
1991	1,929.73	1,280	1,539	545	16.26	34
1995	27,739.56	17,223	20,704	9,255	16.29	568
1998	67,159.90	39,131	47,040	25,493	16.32	1,562
2003	223,834.88	112,661	135,432	106,310	16.35	6,502
2013	194,635.03	44,864	53,932	156,274	16.40	9,529
2015	130,289.29	18,484	22,220	118,493	16.40	7,225
2016	351,144.86	31,374	37,715	341,521	16.41	20,812
2017	241,422.48	7,710	9,268	251,468	16.41	15,324
	16,653,049.60	12,021,920	14,451,749	3,533,545		218,196

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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -8						
1981	34,380,542.39	24,098,010	27,869,728	9,261,258	19.01	487,178
1982	1,235,435.00	857,535	991,753	342,517	19.03	17,999
1983	511.16	351	406	146	19.04	8
1987	2,248,542.00	1,475,414	1,706,340	722,086	19.10	37,806
1995	9,779.16	5,636	6,518	4,043	19.20	211
1996	195,780.51	110,454	127,742	83,701	19.21	4,357
2001	263,336.76	129,845	150,168	134,236	19.26	6,970
2002	234,131.24	111,545	129,004	123,858	19.27	6,428
2004	2,640,221.52	1,161,591	1,343,398	1,508,041	19.29	78,177
2005	105,410.84	44,326	51,264	62,580	19.29	3,244
2010	643,443.60	192,381	222,492	472,427	19.33	24,440
2011	109,662.90	29,482	34,096	84,340	19.34	4,361
2014	8,999,804.63	1,474,395	1,705,161	8,014,628	19.35	414,193
2016	64,860.31	5,006	5,790	64,260	19.36	3,319
2017	325,594.72	8,675	10,033	341,610	19.37	17,636
	51,457,056.74	29,704,646	34,353,891	21,219,730		1,106,327

GHENT UNIT 4

INTERIM SURVIVOR CURVE.. IOWA 105-R2.5

PROBABLE RETIREMENT YEAR.. 6-2038

NET SALVAGE PERCENT.. -8

1984	15,364,534.75	10,252,914	9,452,560	7,141,138	20.00	357,057
1985	928,979.83	612,744	564,912	438,386	20.02	21,897
1986	734,905.00	478,798	441,422	352,275	20.04	17,579
1987	15,869.00	10,209	9,412	7,726	20.05	385
1988	8,118.00	5,152	4,750	4,018	20.07	200
1989	20,054.00	12,549	11,569	10,089	20.08	502
1990	23,192.76	14,292	13,176	11,872	20.10	591
1991	16,217.00	9,837	9,069	8,445	20.11	420
1992	24,302.00	14,490	13,359	12,887	20.13	640

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KENTUCKY UTILITIES COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -8						
1993	42,417.00	24,842	22,903	22,908	20.14	1,137
1994	11,881.56	6,827	6,294	6,538	20.15	324
1996	70,941.70	39,062	36,013	40,604	20.18	2,012
1997	1,942,669.00	1,044,866	963,303	1,134,780	20.19	56,205
2001	618,493.64	296,734	273,571	394,403	20.23	19,496
2002	186,501.00	86,387	79,644	121,778	20.24	6,017
2003	86,074.14	38,365	35,370	57,590	20.25	2,844
2004	276,923.25	118,309	109,074	190,003	20.26	9,378
2005	181,861.63	74,100	68,316	128,095	20.27	6,319
2007	7,212,117.43	2,627,726	2,422,603	5,366,484	20.29	264,489
2010	581,597.75	167,578	154,497	473,629	20.31	23,320
2011	437,903.41	113,415	104,562	368,374	20.32	18,129
2012	265,809.06	60,535	55,810	231,264	20.32	11,381
2013	1,076,247.83	208,351	192,087	970,261	20.33	47,726
2014	10,160,659.69	1,591,379	1,467,154	9,506,358	20.34	467,373
2015	462,088.77	54,043	49,824	449,232	20.34	22,086
2016	903,040.74	66,124	60,962	914,322	20.35	44,930
2017	1,617,760.77	41,897	38,626	1,708,555	20.35	83,958
	43,271,160.71	18,071,525	16,660,841	30,072,013		1,486,395

GHENT UNIT 2 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -8						
1994	15,816,339.70	9,995,838	14,084,948	2,996,699	16.29	183,959
	15,816,339.70	9,995,838	14,084,948	2,996,699		183,959

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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 4 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -8						
2017	36,901.04	956		39,853	20.35	1,958
	36,901.04	956		39,853		1,958
	341,081,605.72	142,890,522	170,461,214	201,288,261		8,265,062
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.4 2.42

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ACCOUNT 311.2 STRUCTURES AND IMPROVEMENTS - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TYRONE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1947	559,688.83	615,658	615,658			
1948	291,289.73	320,419	320,419			
1949	3,757.35	4,133	4,133			
1951	449.85	495	495			
1953	284,320.41	312,752	312,752			
1954	19,256.64	21,182	21,182			
1955	1,152.61	1,268	1,268			
1966	18.41	20	20			
1970	15,244.21	16,769	16,769			
1973	0.48	1	1			
1978	45,723.00	50,295	50,295			
1987	1.57	2	2			
1989	18,427.65	20,270	20,270			
1994	23,811.21	26,192	26,192			
1995	7,264.00	7,990	7,990			
1996	21.00	23	23			
1998	6,158.71	6,775	6,775			
1999	1,781.97	1,960	1,960			
2000	10,208.60	11,229	11,229			
2003	10,426.12	11,469	11,469			
2004	2,086.10	2,295	2,295			
2007	135,867.17	149,454	149,454			
2009	157,801.67	173,582	173,582			
2011	10,306.64	11,337	11,337			
2013	6,150.84	6,766	6,766			
2015	209,964.73	230,961	230,961			
	1,821,179.50	2,003,297	2,003,297			

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ACCOUNT 311.2 STRUCTURES AND IMPROVEMENTS - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TYRONE UNITS 1 AND 2						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1947	464,339.65	510,774	510,774			
1973	32,257.44	35,483	35,483			
1974	3,680.00	4,048	4,048			
2000	36,257.09	39,883	39,883			
2001	78,101.58	85,912	85,912			
2003	11,541.15	12,695	12,695			
2004	4,683.12	5,151	5,151			
	630,860.03	693,946	693,946			
GREEN RIVER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1954	1,550,242.02	1,705,266	1,705,266			
1955	34,484.51	37,933	37,933			
1977	454,212.76	499,634	499,634			
1978	2,303.00	2,533	2,533			
1982	372,934.13	410,228	410,228			
1985	19,443.60	21,388	21,388			
1996	107,389.55	118,129	118,129			
1997	26,427.69	29,070	29,070			
2007	40,561.24	44,617	44,617			
2011	107,003.10	117,703	117,703			
2012	10,061.86	11,068	11,068			
2013	31,239.04	34,363	34,363			
	2,756,302.50	3,031,932	3,031,933			

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ACCOUNT 311.2 STRUCTURES AND IMPROVEMENTS - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREEN RIVER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1954	1,164.00	1,280	1,280			
1959	2,161,579.97	2,377,738	2,377,738			
1960	9,468.10	10,415	10,415			
1965	0.10		0			
1966	2,606.00	2,867	2,867			
1971	881.40	970	970			
1972	65.10	72	72			
1974	36.19	40	40			
1975	1,648.52	1,813	1,813			
1980	42,214.04	46,435	46,435			
1981	66.60	73	73			
1982	1,306.83	1,438	1,438			
1984	7,645.65	8,410	8,410			
1985	24,235.92	26,660	26,660			
1986	79,771.36	87,748	87,748			
1987	8,740.03	9,614	9,614			
1988	18,125.00	19,938	19,938			
1989	156.90	173	173			
1990	0.35		0			
1991	152,430.19	167,673	167,673			
1992	2,336.56	2,570	2,570			
1993	4,681.88	5,150	5,150			
1994	0.20		0			
1995	35,470.17	39,017	39,017			
1996	148,489.00	163,338	163,338			
1997	103,109.11	113,420	113,420			
1999	13,769.35	15,146	15,146			
2000	125,696.00	138,266	138,266			
2001	42,304.92	46,535	46,535			
2003	61,159.54	67,275	67,275			
2004	23,213.76	25,535	25,535			
2005	230,880.63	253,969	253,969			

Attachment 1 to Response to KIUC-1 Question No. 29

Spanos

KENTUCKY UTILITIES COMPANY

ACCOUNT 311.2 STRUCTURES AND IMPROVEMENTS - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREEN RIVER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
2006	23,820.27	26,202	26,202			
2007	126,896.02	139,586	139,586			
2009	247,241.98	271,966	271,966			
2010	93,859.03	103,245	103,245			
2011	463,969.76	510,367	510,367			
2012	520,231.89	572,255	572,255			
2013	809,993.40	890,993	890,993			
2016	42,182.68	46,401	46,401			
	5,631,448.40	6,194,593	6,194,593			

GREEN RIVER UNITS 1 AND 2
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5
PROBABLE RETIREMENT YEAR.. 12-2015
NET SALVAGE PERCENT.. -10

1941	632.00	695	695			
1950	1,022,178.80	1,124,397	1,124,397			
1951	43,895.11	48,285	48,285			
1954	12,435.28	13,679	13,679			
1960	11,239.00	12,363	12,363			
1961	219.00	241	241			
1965	6,953.70	7,649	7,649			
1970	0.08		0			
1973	5,098.15	5,608	5,608			
1974	32,248.63	35,473	35,473			
1975	427,498.02	470,248	470,248			
1977	91,811.76	100,993	100,993			
1978	34,073.00	37,480	37,480			
1997	68,189.00	75,008	75,008			
	1,756,471.53	1,932,119	1,932,119			

Attachment 1 to Response to KIUC-1 Question No. 29

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KENTUCKY UTILITIES COMPANY

ACCOUNT 311.2 STRUCTURES AND IMPROVEMENTS - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)

PINEVILLE UNIT 3
 INTERIM SURVIVOR CURVE.. IOWA 105-R2.5
 PROBABLE RETIREMENT YEAR.. 12-2015
 NET SALVAGE PERCENT.. -10

1951	5,844.00	6,428	6,428
1963	7,129.00	7,842	7,842
1970	1,082.00	1,190	1,190
1975	8,772.00	9,649	9,649
1976	20.00	22	22
1978	2,577.11	2,835	2,835
1979	8,108.00	8,919	8,919
1988	1,821.00	2,003	2,003
1995	31,090.00	34,199	34,199
1997	6,678.00	7,346	7,346
2000	10,484.00	11,532	11,532
2002	51,958.50	57,154	57,154
2011	9,638.92	10,603	10,603
2013	37,239.96	40,964	40,964
	182,442.49	200,686	200,687
	12,778,704.45	14,056,573	14,056,575

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

Attachment 1 to Response to KIUC-1 Question No. 29

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KENTUCKY UTILITIES COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -13						
1990	30,411,667.13	12,652,230	17,857,673	16,507,510	38.51	428,655
1999	46,214.59	14,440	20,381	31,842	40.74	782
2002	235,262.87	64,194	90,605	175,242	41.37	4,236
2003	251,881.90	65,234	92,073	192,554	41.57	4,632
2004	103,726.28	25,377	35,818	81,393	41.76	1,949
2008	11,126.98	2,041	2,881	9,693	42.47	228
2011	479,985,991.31	63,350,471	89,414,437	452,969,733	42.95	10,546,443
2012	4,494,781.01	510,856	721,035	4,358,068	43.10	101,115
2013	836,833.81	79,319	111,953	833,669	43.25	19,276
2014	10,993,731.73	825,876	1,165,662	11,257,255	43.39	259,444
2015	5,565,936.43	303,909	428,945	5,860,563	43.53	134,633
2016	8,836,470.17	295,163	416,600	9,568,611	43.67	219,112
2017	12,492,828.31	140,463	198,253	13,918,643	43.80	317,777
	554,266,452.52	78,329,573	110,556,316	515,764,775		12,038,282

TRIMBLE COUNTY UNIT 2 SCRUBBER
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5
PROBABLE RETIREMENT YEAR.. 6-2066
NET SALVAGE PERCENT.. -13

1990	11,005,849.25	4,578,787	7,757,291	4,679,319	38.51	121,509
2003	51,829.65	13,423	22,741	35,827	41.57	862
2005	14,655.98	3,374	5,716	10,845	41.94	259
2007	131,148.15	26,142	44,289	103,908	42.30	2,456
2011	60,043,715.62	7,924,810	13,426,057	54,423,341	42.95	1,267,133
2012	1,218,956.00	138,541	234,713	1,142,707	43.10	26,513

Attachment 1 to Response to KIUC-1 Question No. 29

Spanos

KENTUCKY UTILITIES COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 2 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -13						
2013	131,025.54	12,419	21,040	127,019	43.25	2,937
2014	338,774.33	25,450	43,117	339,698	43.39	7,829
2016	17,436.11	582	986	18,717	43.67	429
	72,953,390.63	12,723,528	21,555,951	60,881,380		1,429,927

BROWN UNIT 1

INTERIM SURVIVOR CURVE.. IOWA 70-R1.5
PROBABLE RETIREMENT YEAR.. 2-2019
NET SALVAGE PERCENT.. -6

1950	38,574.00	40,067	40,888
1956	3,863,943.49	4,008,089	4,095,780
1957	198,794.49	206,118	210,722
1959	13,000.91	13,472	13,781
1965	11,524.63	11,919	12,216
1966	34.45	36	37
1968	1,948.40	2,013	2,065
1973	1,590,515.65	1,639,010	1,685,947
1974	18,694.00	19,253	19,816
1975	441,330.00	454,271	467,810
1977	7,170.50	7,372	7,601
1978	1,881.00	1,932	1,994
1983	80,244.00	82,109	85,059
1984	4,372.00	4,469	4,634
1985	27,185.00	27,763	28,816
1987	70,883.58	72,230	75,137
1988	311,788.04	317,325	330,495
1989	12,314.44	12,517	13,053
1990	16,976.00	17,231	17,995
1991	11,405,119.81	11,558,822	12,089,427

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KENTUCKY UTILITIES COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 2-2019						
NET SALVAGE PERCENT.. -6						
1992	299,803.87	303,352	317,792			
1994	809,175.97	815,767	857,727			
1995	5,085.27	5,116	5,390			
1996	551,595.25	553,691	584,691			
1997	269,896.00	270,249	286,090			
1999	6,580.00	6,551	6,975			
2001	1,316,699.00	1,301,631	1,395,701			
2002	13,656.00	13,443	14,475			
2003	217,931.20	213,504	231,007			
2004	1,794,079.90	1,748,103	1,901,725			
2005	556,841.17	539,154	590,252			
2006	40,236.58	38,674	42,651			
2007	421,857.31	401,982	447,169			
2008	2,917,291.73	2,751,029	3,092,329			
2009	1,903,167.53	1,772,067	1,996,820	20,538	1.16	17,705
2010	2,427,890.91	2,224,821	2,506,997	66,567	1.16	57,385
2011	180,640.37	162,215	182,789	8,690	1.16	7,491
2012	3,112,190.42	2,719,994	3,064,974	233,948	1.16	201,679
2013	518,642.40	436,285	491,619	58,141	1.16	50,122
2014	64,953.85	51,638	58,187	10,664	1.16	9,193
2015	1,920,395.92	1,388,679	1,564,807	470,813	1.16	405,873
2016	629,503.50	376,282	424,006	243,267	1.16	209,713
2017	462,166.89	147,557	166,272	323,625	1.16	278,987
	38,556,575.43	36,737,802	39,433,716	1,436,254		1,238,148

Attachment 1 to Response to KIUC-1 Question No. 29

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KENTUCKY UTILITIES COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 2-2019						
NET SALVAGE PERCENT.. -6						
1963	4,969,891.71	5,143,600	5,268,085			
1964	83,935.36	86,839	88,971			
1965	2,736.70	2,830	2,901			
1966	425.52	440	451			
1975	2,622,355.35	2,699,252	2,779,697			
1976	19,653.62	20,218	20,833			
1977	1,845.00	1,897	1,956			
1978	16,079.65	16,519	17,044			
1980	82,061.00	84,181	86,985			
1985	3,930.00	4,013	4,166			
1988	117,057.24	119,136	124,081			
1989	38,963.27	39,603	41,301			
1990	28,392.45	28,819	30,096			
1991	382,847.00	388,006	405,818			
1992	195,307.00	197,618	207,025			
1993	2,164,127.18	2,185,883	2,293,975			
1994	3,820,792.27	3,851,912	4,050,040			
1995	314,560.32	316,469	333,434			
1998	380.00	379	403			
1999	1,985,695.00	1,976,947	2,104,837			
2002	30,185.00	29,713	31,996			
2003	419,887.86	411,357	445,081			
2004	3,336,963.09	3,251,447	3,537,181			
2005	115,467.62	111,800	122,396			
2007	319,765.64	304,701	338,952			
2008	38,247.48	36,068	40,542			
2009	5,684,731.37	5,293,136	6,025,815			
2010	1,991,547.56	1,824,973	2,111,040			
2011	636,571.01	571,641	674,765			
2012	6,650,986.04	5,812,833	6,880,984	169,061	1.16	145,742
2013	595,614.98	501,035	593,104	38,248	1.16	32,972

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KENTUCKY UTILITIES COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 2-2019						
NET SALVAGE PERCENT.. -6						
2014	1,500,354.55	1,192,782	1,411,965	178,411	1.16	153,803
2015	2,829,271.46	2,045,907	2,421,858	577,170	1.16	497,560
2016	838,753.03	501,360	593,489	295,590	1.16	254,819
2017	365,423.23	116,669	138,108	249,241	1.16	214,863
	42,204,805.56	39,169,983	43,229,373	1,507,721		1,299,759

BROWN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -6						
1971	23,523,835.90	17,761,889	13,144,470	11,790,796	15.69	751,485
1972	227,473.81	170,702	126,326	114,796	15.75	7,289
1973	121,887.17	90,877	67,252	61,948	15.81	3,918
1974	23,028.00	17,059	12,624	11,785	15.86	743
1975	413.00	304	225	213	15.91	13
1976	8,312,827.29	6,073,393	4,494,541	4,317,056	15.96	270,492
1977	300,180.00	217,713	161,116	157,075	16.01	9,811
1980	328,422.00	232,514	172,069	176,058	16.15	10,901
1981	831.05	583	431	449	16.19	28
1982	1,751,913.00	1,218,619	901,824	955,204	16.23	58,854
1983	208,501.00	143,648	106,305	114,706	16.27	7,050
1984	583,948.05	398,267	294,733	324,252	16.31	19,881
1985	178,836.30	120,691	89,316	100,251	16.35	6,132
1986	6,308.00	4,211	3,116	3,570	16.38	218
1987	1,331,048.28	878,095	649,824	761,088	16.42	46,351
1988	825,544.36	538,032	398,164	476,913	16.45	28,992
1990	631,688.53	400,877	296,664	372,926	16.51	22,588
1991	23,220.54	14,524	10,748	13,865	16.54	838
1992	11,745,103.85	7,233,838	5,353,314	7,096,496	16.57	428,274

Attachment 1 to Response to KIUC-1 Question No. 29

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KENTUCKY UTILITIES COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -6						
1993	2,346,857.63	1,421,703	1,052,114	1,435,555	16.60	86,479
1994	3,067,380.50	1,826,357	1,351,573	1,899,850	16.62	114,311
1995	750,300.20	438,387	324,423	470,895	16.65	28,282
1997	4,676,406.78	2,620,513	1,939,279	3,017,712	16.70	180,701
1998	68,370.00	37,441	27,708	44,764	16.72	2,677
1999	401,832.00	214,611	158,820	267,122	16.74	15,957
2000	127,001.94	66,001	48,843	85,779	16.76	5,118
2001	251,033.71	126,648	93,724	172,371	16.78	10,272
2002	74,954.25	36,601	27,086	52,365	16.80	3,117
2003	391,655.38	184,545	136,570	278,584	16.82	16,563
2004	86,283.64	39,073	28,915	62,545	16.84	3,714
2005	3,194,942.75	1,384,594	1,024,652	2,361,987	16.86	140,094
2006	3,039,853.38	1,253,679	927,770	2,294,475	16.88	135,929
2007	8,078,544.98	3,152,392	2,332,889	6,230,368	16.89	368,879
2008	1,093,013.42	400,097	296,087	862,507	16.91	51,006
2009	245,739.33	83,589	61,859	198,625	16.93	11,732
2010	1,198,155.42	374,346	277,030	993,015	16.94	58,620
2011	3,445,815.41	970,852	718,467	2,934,097	16.96	173,001
2012	126,893,443.63	31,595,706	23,382,018	111,125,032	16.97	6,548,322
2013	27,923,468.83	5,944,934	4,399,476	25,199,401	16.99	1,483,190
2014	2,079,275.62	361,020	267,168	1,936,864	17.00	113,933
2015	90,311,570.30	11,744,189	8,691,144	87,039,120	17.02	5,113,932
2016	99,107,043.92	8,137,442	6,022,015	99,031,452	17.03	5,815,118
2017	13,673,311.61	397,128	293,890	14,199,821	17.04	833,323
	442,651,264.76	108,327,684	80,166,586	389,043,755		22,988,128

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KENTUCKY UTILITIES COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNITS 1, 2 AND 3 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -6						
1994	5,159,404.89	3,071,975	3,029,123	2,439,846	16.62	146,802
2010	31,326,108.76	9,787,373	9,650,845	23,554,831	16.94	1,390,486
2012	254,234.17	63,303	62,420	207,068	16.97	12,202
2013	295,455,751.48	62,902,825	62,025,367	251,157,730	16.99	14,782,680
2014	763,791.58	132,616	130,766	678,853	17.00	39,933
2015	578,635.26	75,246	74,196	539,157	17.02	31,678
2016	1,607,398.04	131,980	130,139	1,573,703	17.03	92,408
2017	33,243.04	966	953	34,285	17.04	2,012
	335,178,567.22	76,166,284	75,103,808	280,185,473		16,498,201
GHENT UNIT 1 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -8						
1994	6,386.32	3,973	5,241	1,656	15.73	105
1997	21,423,616.00	12,575,465	16,588,163	6,549,342	15.79	414,778
2010	12,043.79	3,992	5,266	7,741	16.01	484
2011	759,148.82	227,705	300,363	519,517	16.02	32,429
2012	115,917,937.08	30,738,238	40,546,486	84,644,886	16.04	5,277,113
2013	152,123.49	34,589	45,626	118,667	16.05	7,394
2014	67,811.53	12,608	16,631	56,605	16.06	3,525
2015	452,417.04	63,260	83,446	405,165	16.07	25,213
2016	214,603.28	18,917	24,953	206,818	16.09	12,854
2017	570,048.23	17,823	23,510	592,142	16.10	36,779
	139,576,135.58	43,696,570	57,639,685	93,102,541		5,810,674

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Spanos

KENTUCKY UTILITIES COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -8						
1958	50,033.00	41,562	39,426	14,609	14.07	1,038
1974	48,328,296.23	37,094,152	35,187,978	17,006,582	15.05	1,130,005
1979	153,844.00	113,980	108,123	58,029	15.27	3,800
1980	485,218.64	356,612	338,287	185,750	15.31	12,133
1981	6,294.00	4,587	4,351	2,446	15.35	159
1982	40,874.00	29,537	28,019	16,125	15.38	1,048
1983	0.16		0			
1984	705.60	500	474	288	15.45	19
1985	3,913.34	2,748	2,607	1,620	15.48	105
1986	20,989.71	14,577	13,828	8,841	15.52	570
1987	190,485.08	130,824	124,101	81,623	15.55	5,249
1989	84,769.00	56,835	53,914	37,636	15.60	2,413
1990	63,912.00	42,287	40,114	28,911	15.63	1,850
1991	310,440.00	202,523	192,116	143,159	15.66	9,142
1992	354,903.01	228,156	216,432	166,864	15.68	10,642
1993	90,815.89	57,447	54,495	43,586	15.71	2,774
1994	379,207.79	235,902	223,780	185,765	15.73	11,810
1995	8,458,382.43	5,168,248	4,902,665	4,232,388	15.75	268,723
1996	787,729.69	472,080	447,821	402,927	15.77	25,550
1998	134,109.00	76,970	73,015	71,823	15.81	4,543
1999	149,045.50	83,471	79,182	81,788	15.83	5,167
2000	37,620.04	20,518	19,464	21,166	15.85	1,335
2001	4,242,188.53	2,247,394	2,131,906	2,449,657	15.87	154,358
2002	3,272,250.00	1,679,477	1,593,173	1,940,857	15.89	122,143
2003	1,517,122.97	752,363	713,701	924,792	15.90	58,163
2004	53,691,449.22	25,618,553	24,302,081	33,684,684	15.92	2,115,872
2005	6,533,312.05	2,985,313	2,831,905	4,224,072	15.94	264,998
2006	2,377,396.83	1,035,483	982,272	1,585,316	15.95	99,393
2007	1,359,443.47	560,456	531,656	936,543	15.97	58,644
2008	993,616.17	385,256	365,459	707,647	15.98	44,283
2009	3,419,068.72	1,232,920	1,169,563	2,523,031	16.00	157,689

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KENTUCKY UTILITIES COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -8						
2010	4,060,588.58	1,346,022	1,276,853	3,108,582	16.01	194,165
2011	4,926,814.09	1,477,790	1,401,850	3,919,109	16.02	244,639
2012	28,796,494.21	7,636,035	7,243,639	23,856,575	16.04	1,487,318
2013	1,552,115.87	352,908	334,773	1,341,512	16.05	83,583
2014	2,380,884.08	442,684	419,936	2,151,419	16.06	133,961
2015	166,530,486.47	23,285,558	22,088,972	157,763,953	16.07	9,817,296
2016	5,112,103.09	450,630	427,473	5,093,598	16.09	316,569
2017	5,034,197.76	157,399	149,311	5,287,623	16.10	328,424
	355,931,120.22	116,079,757	110,114,714	274,290,896		17,179,573
GHENT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -8						
1977	58,175,364.71	43,749,364	36,857,216	25,972,178	15.19	1,709,821
1978	378,364.00	282,472	237,972	170,661	15.23	11,206
1979	171,073.08	126,745	106,778	77,981	15.27	5,107
1980	41,332.94	30,378	25,592	19,047	15.31	1,244
1981	6,265.64	4,567	3,848	2,919	15.35	190
1982	74,950.00	54,161	45,629	35,317	15.38	2,296
1986	622,685.40	432,451	364,324	308,176	15.52	19,857
1987	303,212.93	208,245	175,439	152,031	15.55	9,777
1988	440,286.00	298,824	251,748	223,761	15.58	14,362
1989	22,395.85	15,016	12,650	11,537	15.60	740
1990	3,078.00	2,037	1,716	1,608	15.63	103
1991	159,055.00	103,763	87,416	84,363	15.66	5,387
1994	554,181.74	344,751	290,440	308,076	15.73	19,585
1995	192,226.00	117,454	98,951	108,653	15.75	6,899
1996	1,317,733.68	789,707	665,299	757,854	15.77	48,057

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KENTUCKY UTILITIES COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -8						
1997	1,696,598.00	995,887	838,998	993,328	15.79	62,909
1998	31,096.00	17,847	15,035	18,548	15.81	1,173
1999	1,037,479.70	581,024	489,491	630,987	15.83	39,860
2000	18,464.61	10,071	8,484	11,457	15.85	723
2001	406,215.00	215,201	181,299	257,413	15.87	16,220
2002	5,138,574.32	2,637,365	2,221,882	3,327,778	15.89	209,426
2003	281,262.34	139,482	117,508	186,255	15.90	11,714
2005	2,911,587.84	1,330,413	1,120,824	2,023,691	15.94	126,957
2006	388,451.69	169,191	142,537	276,991	15.95	17,366
2007	384,330.33	158,447	133,486	281,591	15.97	17,632
2008	179,568.29	69,624	58,656	135,278	15.98	8,465
2009	209,912.20	75,695	63,770	162,935	16.00	10,183
2010	5,115,447.96	1,695,691	1,428,557	4,096,127	16.01	255,848
2011	696,400.85	208,884	175,977	576,136	16.02	35,964
2012	30,284,534.59	8,030,623	6,765,502	25,941,795	16.04	1,617,319
2013	22,866,954.02	5,199,314	4,380,229	20,316,081	16.05	1,265,799
2014	1,722,539.16	320,277	269,821	1,590,521	16.06	99,036
2015	139,129,149.04	19,454,095	16,389,353	133,870,128	16.07	8,330,437
2016	1,134,039.40	99,965	84,217	1,140,546	16.09	70,885
2017	1,093,971.20	34,204	28,816	1,152,673	16.10	71,595
	277,188,781.51	88,003,235	74,139,461	225,224,423		14,124,142

GHENT UNIT 3

INTERIM SURVIVOR CURVE.. IOWA 70-R1.5

PROBABLE RETIREMENT YEAR.. 6-2037

NET SALVAGE PERCENT.. -8

1981	128,887,548.59	88,829,556	94,419,316	44,779,236	17.85	2,508,641
1982	4,323,370.79	2,950,540	3,136,208	1,533,032	17.90	85,644
1983	175,918.00	118,824	126,301	63,690	17.95	3,548

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KENTUCKY UTILITIES COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -8						
1984	9,724,031.69	6,497,769	6,906,653	3,595,301	18.00	199,739
1985	13,041.58	8,618	9,160	4,925	18.04	273
1986	5,003.81	3,267	3,473	1,932	18.09	107
1987	773,529.19	498,833	530,223	305,189	18.13	16,833
1989	51,742.00	32,478	34,522	21,360	18.21	1,173
1990	148,350.00	91,757	97,531	62,687	18.25	3,435
1994	124,286.66	71,816	76,335	57,894	18.39	3,148
1995	694,601.50	393,284	418,032	332,138	18.43	18,022
1996	328,272.00	181,943	193,392	161,142	18.46	8,729
1997	1,620,817.00	878,077	933,332	817,151	18.49	44,194
1998	206,918.25	109,365	116,247	107,225	18.52	5,790
1999	5,607,517.20	2,887,012	3,068,682	2,987,436	18.54	161,135
2000	72,921.99	36,475	38,770	39,985	18.57	2,153
2002	602,894.00	282,393	300,163	350,962	18.62	18,849
2003	855,281.04	385,692	409,962	513,741	18.65	27,546
2004	70,682,706.81	30,583,785	32,508,325	43,828,998	18.67	2,347,563
2005	3,708,105.24	1,532,860	1,629,318	2,375,436	18.69	127,097
2006	1,083,127.40	425,343	452,108	717,669	18.71	38,358
2007	170,859.09	63,278	67,260	117,268	18.74	6,258
2008	7,849.41	2,721	2,892	5,585	18.76	298
2009	5,797,862.51	1,862,352	1,979,544	4,282,148	18.78	228,016
2010	3,722,211.44	1,094,080	1,162,927	2,857,061	18.80	151,971
2011	2,923,273.40	773,782	822,474	2,334,662	18.82	124,052
2012	5,638,318.74	1,315,733	1,398,528	4,690,856	18.83	249,116
2013	5,171,161.32	1,027,501	1,092,158	4,492,696	18.85	238,339
2014	170,490,781.71	27,477,727	29,206,813	154,923,232	18.87	8,210,028
2015	3,549,687.32	427,377	454,270	3,379,392	18.89	178,898
2016	2,668,331.09	201,294	213,961	2,667,837	18.91	141,081
2017	3,657,764.25	97,733	103,883	3,846,502	18.92	203,303
	433,488,085.02	171,143,265	181,912,764	286,254,368		15,353,337

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KENTUCKY UTILITIES COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -8						
1984	123,326,066.27	80,882,266	67,698,210	65,493,942	18.82	3,480,018
1986	209,125.43	133,871	112,050	113,806	18.93	6,012
1987	110,311.00	69,725	58,360	60,776	18.97	3,204
1989	864,078.80	530,938	444,393	488,812	19.07	25,633
1990	160,162.29	96,951	81,148	91,828	19.11	4,805
1991	11,877.00	7,076	5,923	6,905	19.15	361
1992	91,017.00	53,310	44,620	53,678	19.19	2,797
1994	36,963.56	20,856	17,456	22,464	19.27	1,166
1995	1,910,485.07	1,056,442	884,239	1,179,085	19.30	61,092
1996	704,727.26	381,139	319,012	442,093	19.34	22,859
1998	7,924.00	4,083	3,417	5,140	19.40	265
1999	1,429,371.01	716,750	599,918	943,803	19.43	48,575
2000	42,052.00	20,471	17,134	28,282	19.46	1,453
2001	373,444.57	176,065	147,366	255,954	19.49	13,133
2002	813,279.13	370,186	309,845	568,497	19.52	29,124
2003	2,723,839.24	1,192,613	998,213	1,943,533	19.55	99,413
2004	53,538,230.21	22,482,073	18,817,427	39,003,862	19.57	1,993,044
2005	4,262,301.29	1,706,852	1,428,630	3,174,655	19.60	161,972
2006	12,983.46	4,936	4,131	9,891	19.62	504
2007	728,088.85	260,773	218,266	568,070	19.65	28,909
2008	247,594.72	82,978	69,452	197,950	19.67	10,064
2009	8,610,056.79	2,672,214	2,236,635	7,062,226	19.69	358,671
2010	3,558,896.46	1,007,986	843,681	2,999,927	19.72	152,126
2011	6,272,978.31	1,597,299	1,336,934	5,437,882	19.74	275,475
2012	50,601,919.19	11,333,332	9,485,964	45,164,108	19.76	2,285,633
2013	11,920,334.08	2,272,512	1,902,086	10,971,875	19.78	554,695
2014	456,159,644.01	70,380,324	58,908,117	433,744,299	19.80	21,906,278

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KENTUCKY UTILITIES COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -8						
2015	1,868,343.42	214,695	179,699	1,838,112	19.82	92,740
2016	12,762,644.96	920,610	770,548	13,013,109	19.84	655,903
2017	7,837,630.42	195,702	163,802	8,300,839	19.86	417,968
	751,196,369.80	200,845,028	168,106,676	643,185,403		32,693,892

GHENT UNIT 2 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -8						
1994	55,574,813.33	34,572,580	57,134,124	2,886,674	15.73	183,514
2001	57,800.67	30,621	50,604	11,821	15.87	745
2002	373,088.95	191,487	316,449	86,488	15.89	5,443
2003	244,482.98	121,243	200,364	63,677	15.90	4,005
2004	463,143.19	220,986	365,198	134,997	15.92	8,480
2006	13,411.72	5,842	9,654	4,830	15.95	303
2012	8,780,826.10	2,328,433	3,847,933	5,635,359	16.04	351,332
2013	297,276.90	67,593	111,703	209,356	16.05	13,044
2015	580,743.20	81,204	134,197	493,006	16.07	30,679
2016	41,434.95	3,652	6,035	38,715	16.09	2,406
2017	3,698,546.13	115,639	191,103	3,803,327	16.10	236,231
	70,125,568.12	37,739,280	62,367,365	13,368,249		836,182

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ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT 3 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -8						
2007	109,685,027.52	40,622,245	37,585,192	80,874,638	18.74	4,315,616
2011	6,848,600.71	1,812,805	1,677,274	5,719,215	18.82	303,890
2012	249,577.51	58,240	53,886	215,658	18.83	11,453
2013	222,658.95	44,242	40,934	199,537	18.85	10,586
2014	567,246.36	91,422	84,587	528,039	18.87	27,983
2015	221,002.85	26,608	24,619	214,064	18.89	11,332
2016	437,494.93	33,004	30,537	441,958	18.91	23,372
2017	1,096,322.41	29,293	27,103	1,156,925	18.92	61,148
	119,327,931.24	42,717,859	39,524,131	89,350,035		4,765,380
GHENT 4 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -8						
2011	125,544.16	31,968	53,807	81,781	19.74	4,143
2012	251,732,171.56	56,380,555	94,897,318	176,973,428	19.76	8,956,145
2013	865,241.71	164,951	277,638	656,823	19.78	33,206
2014	435,675.38	67,220	113,142	357,388	19.80	18,050
2015	75,609.90	8,688	14,623	67,035	19.82	3,382
2016	153,720.92	11,088	18,663	147,356	19.84	7,427
2017	773,684.26	19,319	32,517	803,062	19.86	40,436
	254,161,647.89	56,683,789	95,407,708	179,086,872		9,062,789
	3,886,806,695.50	1,108,363,637	1,159,258,254	3,052,682,145		155,318,414
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.7 4.00

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KENTUCKY UTILITIES COMPANY

ACCOUNT 312.1 BOILER PLANT EQUIPMENT - ASH PONDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. 0						
1990	4,493,379.64	3,688,615	3,041,332	1,452,048	6.00	242,008
2011	4,610,665.23	2,397,546	1,976,821	2,633,844	6.00	438,974
	9,104,044.87	6,086,161	5,018,153	4,085,892		680,982
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
2005	170,126.36	146,661	170,126			
2007	172,621.19	145,002	172,621			
2008	8,648.65	7,145	8,649			
2009	224,059.52	181,381	224,060			
	575,455.72	480,189	575,456			
GREEN RIVER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
1978	931,932.13	887,022	931,932			
1985	296.57	279	297			
1997	5,030.40	4,583	5,030			
2004	49,756.95	43,337	49,757			
2005	26,461.24	22,811	26,461			
2007	72,732.11	61,095	72,732			
2009	246,680.85	199,693	246,681			

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ACCOUNT 312.1 BOILER PLANT EQUIPMENT - ASH PONDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREEN RIVER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
2010	130,846.99	103,300	130,847			
2011	334,280.60	255,628	334,281			
2012	33,823.14	24,804	33,823			
	1,831,840.98	1,602,552	1,831,841			
PINEVILLE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 12-2019						
NET SALVAGE PERCENT.. 0						
1977	50,117.00	47,758	50,117			
1978	41,148.89	39,166	41,149			
	91,265.89	86,924	91,266			
BROWN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
1993	9,299,115.00	8,284,675	9,298,845	270	3.00	90
	9,299,115.00	8,284,675	9,298,845	270		90

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KENTUCKY UTILITIES COMPANY

ACCOUNT 312.1 BOILER PLANT EQUIPMENT - ASH PONDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
1993	3,909,061.67	3,482,622	2,991,413	917,649	3.00	305,883
	3,909,061.67	3,482,622	2,991,413	917,649		305,883
BROWN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
2008	19,802,080.26	15,049,581	5,142,558	14,659,522	3.00	4,886,507
	19,802,080.26	15,049,581	5,142,558	14,659,522		4,886,507
GHENT UNIT 1 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
1997	39,480.55	34,440	39,209	272	3.00	91
	39,480.55	34,440	39,209	272		91
GHENT UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. 0						
1974	1,777,792.39	1,594,520	1,766,490	11,303	5.00	2,261
1987	322,828.55	277,358	307,271	15,557	5.00	3,111
	2,100,620.94	1,871,878	2,073,761	26,860		5,372

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ACCOUNT 312.1 BOILER PLANT EQUIPMENT - ASH PONDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. 0						
1994	16,544,368.68	14,137,990	7,607,181	8,937,188	4.00	2,234,297
2004	16,148,295.19	12,457,279	6,702,846	9,445,449	4.00	2,361,362
	32,692,663.87	26,595,269	14,310,027	18,382,637		4,595,659
GHENT UNIT 2 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
1994	1,901,133.18	1,685,906	1,901,133			
	1,901,133.18	1,685,906	1,901,133			
	81,346,762.93	65,260,197	43,273,662	38,073,102		10,474,584
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.6 12.88

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KENTUCKY UTILITIES COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -13						
1990	10,495,573.59	4,820,496	6,572,140	5,287,858	34.07	155,206
2008	10,044,788.71	1,960,024	2,672,246	8,678,365	41.30	210,130
2011	63,452,777.33	8,865,908	12,087,550	59,614,088	42.17	1,413,661
2012	35,891.34	4,312	5,879	34,678	42.45	817
2014	2,395,609.34	189,303	258,091	2,448,948	42.96	57,005
2015	581,903.51	33,515	45,693	611,857	43.20	14,163
2016	2,364,803.69	82,866	112,977	2,559,251	43.44	58,915
2017	614,976.53	7,401	10,090	684,833	43.66	15,686
	89,986,324.04	15,963,825	21,764,667	79,919,879		1,925,583

BROWN UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 60-R2
PROBABLE RETIREMENT YEAR.. 2-2019
NET SALVAGE PERCENT.. -6

1956	3,209,637.23	3,328,217	3,402,215
1959	14,882.13	15,418	15,775
1968	5,774.91	5,966	6,121
1985	11,462.31	11,709	12,150
1996	32,671.87	32,810	34,632
1997	17,942.90	17,974	19,019
2001	103,385.99	102,250	109,589
2004	163,261.40	159,155	173,057
2009	467,034.49	435,110	495,057
2010	0.03		0
2012	1,851,245.33	1,616,029	1,962,320
2013	77,712.20	65,286	82,375
2014	262,052.93	207,885	277,776

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ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 2-2019						
NET SALVAGE PERCENT.. -6						
2015	5,133,151.02	3,701,771	5,120,672	320,468	1.17	273,904
2016	10,064.58	5,976	8,267	2,402	1.17	2,053
2017	20,639.88	6,458	8,933	12,945	1.17	11,064
	11,380,919.20	9,712,014	11,727,960	335,814		287,021
BROWN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 2-2019						
NET SALVAGE PERCENT.. -6						
1963	4,017,807.85	4,157,984	4,258,876			
1965	26,462.00	27,368	28,050			
1985	8,768.76	8,957	9,295			
1990	23,666.17	24,030	25,086			
1994	1,497,407.00	1,510,206	1,587,251			
1995	574,163.49	577,891	608,613			
1996	32,822.53	32,961	34,792			
1997	33,091.00	33,149	35,076			
2002	1,508,264.00	1,485,472	1,598,760			
2003	362,121.20	354,952	383,848			
2004	1,221,923.10	1,191,192	1,295,238			
2005	146,394.62	141,825	155,178			
2006	632,295.16	608,082	670,233			
2007	2,547.40	2,429	2,700			
2009	927,175.48	863,798	982,806			
2010	840,714.12	769,915	891,157			
2011	13,859.99	12,433	14,529	163	1.17	139
2012	364,931.03	318,564	372,266	14,561	1.17	12,445
2013	35,612.96	29,919	34,963	2,787	1.17	2,382

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ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 2-2019						
NET SALVAGE PERCENT.. -6						
2014	1,106,284.24	877,608	1,025,550	147,111	1.17	125,736
2015	275,708.32	198,827	232,344	59,907	1.17	51,203
2017	51,040.14	15,970	18,662	35,440	1.17	30,291
	13,703,060.56	13,243,532	14,265,275	259,969		222,196
BROWN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -6						
1971	6,622,731.15	5,098,695	2,236,353	4,783,742	14.52	329,459
1973	2,376.00	1,805	792	1,727	14.76	117
1984	13,467.21	9,317	4,087	10,189	15.81	644
1993	6,448.62	3,956	1,735	5,100	16.38	311
1994	191,259.00	115,263	50,556	152,179	16.43	9,262
1995	421,519.00	249,293	109,343	337,467	16.48	20,477
1997	10,429,790.49	5,915,508	2,594,618	8,460,960	16.57	510,619
1998	297,088.00	164,605	72,198	242,715	16.61	14,613
1999	68,653.00	37,093	16,269	56,503	16.65	3,394
2003	61,008.77	29,060	12,746	51,923	16.80	3,091
2004	72,895.42	33,379	14,640	62,629	16.83	3,721
2005	4,204,448.97	1,840,668	807,341	3,649,375	16.87	216,323
2006	562,067.65	234,253	102,746	493,045	16.90	29,174
2008	781,074.49	289,017	126,767	701,172	16.95	41,367
2009	810,823.83	278,736	122,257	737,216	16.98	43,417
2011	407,184.46	116,010	50,883	380,732	17.03	22,357
2012	16,784,850.43	4,225,230	1,853,240	15,938,701	17.05	934,821
2013	60,585.16	13,012	5,707	58,513	17.08	3,426

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ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -6						
2014	1,314,686.65	229,994	100,878	1,292,690	17.10	75,596
2015	1,346,993.07	176,835	77,562	1,350,251	17.12	78,870
2017	1,337,298.12	38,571	16,918	1,400,618	17.16	81,621
	45,797,249.49	19,100,300	8,377,637	40,167,447		2,422,680
GHENT UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -8						
1974	13,697,463.09	10,679,698	11,629,895	3,163,366	14.19	222,929
1975	38,921.00	30,136	32,817	9,217	14.29	645
1976	156.00	120	131	38	14.38	3
1979	21,978.00	16,510	17,979	5,757	14.65	393
1980	3,163.50	2,357	2,567	850	14.73	58
1985	156,856.25	111,516	121,438	47,967	15.08	3,181
1989	252,974.07	171,621	186,891	86,321	15.32	5,635
1992	58,228.11	37,865	41,234	21,652	15.47	1,400
1994	1,803,234.05	1,134,648	1,235,600	711,893	15.56	45,751
1995	13,200.94	8,157	8,883	5,374	15.60	344
1996	32,637.46	19,771	21,530	13,718	15.65	877
2001	424,030.20	227,007	247,204	210,748	15.83	13,313
2002	162,462.00	84,250	91,746	83,713	15.86	5,278
2003	1,089,602.19	545,692	594,243	582,527	15.89	36,660
2004	1,385,035.03	667,248	726,615	769,223	15.92	48,318
2006	1,501,464.76	660,665	719,446	902,136	15.97	56,489
2008	11,574,683.26	4,531,614	4,934,802	7,565,856	16.02	472,276
2009	426,823.12	155,370	169,194	291,775	16.05	18,179
2011	3,073,590.83	930,815	1,013,632	2,305,846	16.09	143,309
2012	58,830.81	15,751	17,152	46,385	16.11	2,879
2013	355,249.66	81,491	88,741	294,928	16.13	18,284

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KENTUCKY UTILITIES COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -8						
2014	23,384.79	4,382	4,772	20,484	16.15	1,268
2015	2,428,504.79	341,434	371,812	2,250,973	16.17	139,207
2016	787,747.30	70,418	76,683	774,084	16.18	47,842
2017	957,520.21	30,362	33,063	1,001,058	16.20	61,794
	40,327,741.42	20,558,898	22,388,069	21,165,892		1,346,312
GHENT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -8						
1977	17,316,453.74	13,217,102	14,172,164	4,529,606	14.47	313,034
1978	4,313,274.00	3,266,751	3,502,805	1,155,531	14.56	79,363
1979	20,087.00	15,089	16,179	5,515	14.65	376
1980	2,264.00	1,687	1,809	636	14.73	43
1981	899.00	664	712	259	14.80	18
1985	128,384.83	91,274	97,869	40,786	15.08	2,705
1993	11,440.84	7,320	7,849	4,507	15.52	290
1996	2,506,918.63	1,518,594	1,628,327	1,079,145	15.65	68,955
1997	29,881.11	17,731	19,012	13,259	15.68	846
1998	64,136.87	37,204	39,892	29,375	15.72	1,869
1999	678,802.78	384,155	411,914	321,193	15.76	20,380
2002	137,999.16	71,564	76,735	72,304	15.86	4,559
2004	951,927.36	458,596	491,734	536,348	15.92	33,690
2005	458,645.99	211,653	226,947	268,391	15.95	16,827
2006	172,946.00	76,099	81,598	105,184	15.97	6,586
2009	2,195,130.77	799,058	856,798	1,513,944	16.05	94,327
2011	241,196.39	73,045	78,323	182,169	16.09	11,322
2012	902,565.37	241,646	259,107	715,663	16.11	44,424
2013	1,341,650.30	307,764	330,003	1,118,979	16.13	69,373
2014	115,704.20	21,679	23,246	101,715	16.15	6,298

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ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -8						
2015	249,264.64	35,045	37,577	231,628	16.17	14,325
2016	348,992.43	31,197	33,451	343,461	16.18	21,228
2017	868,410.34	27,536	29,526	908,357	16.20	56,071
	33,056,975.75	20,912,453	22,423,578	13,277,956		866,909
GHENT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -8						
1981	23,715,442.13	16,658,229	19,422,957	6,189,720	17.04	363,246
1982	480,015.00	333,653	389,029	129,388	17.15	7,544
1983	29,912.17	20,573	23,987	8,318	17.25	482
1984	7,192,035.00	4,890,897	5,702,628	2,064,770	17.35	119,007
1985	156,856.24	105,443	122,943	46,462	17.44	2,664
1987	44,239.03	28,999	33,812	13,966	17.62	793
1995	2,196,292.70	1,262,258	1,471,752	900,244	18.19	49,491
1996	2,264.00	1,273	1,484	961	18.25	53
1999	60,118.00	31,389	36,599	28,329	18.41	1,539
2003	555,078.69	253,738	295,850	303,635	18.60	16,324
2004	943,602.66	413,934	482,634	536,457	18.64	28,780
2005	619,008.50	259,216	302,237	366,292	18.68	19,609
2006	365,407.85	145,311	169,428	225,213	18.72	12,031
2007	1,228,187.47	460,607	537,053	789,390	18.76	42,078
2009	1,824,052.27	593,554	692,065	1,277,912	18.83	67,866
2011	1,402,218.14	376,040	438,451	1,075,945	18.89	56,958
2012	1,314,528.73	310,202	361,686	1,058,006	18.92	55,920
2013	530,602.17	106,788	124,511	448,539	18.95	23,670

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ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -8						
2014	152,425.65	24,884	29,014	135,606	18.98	7,145
2016	457,129.60	34,954	40,755	452,945	19.03	23,802
2017	589,956.17	15,648	18,245	618,908	19.06	32,472
	43,859,372.17	26,327,590	30,697,120	16,671,002		931,474

GHENT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -8						
1984	41,011,924.40	27,424,379	28,940,984	15,351,894	18.09	848,640
1985	236,810.00	156,402	165,051	90,704	18.20	4,984
1986	51,406.00	33,523	35,377	20,142	18.30	1,101
1987	65,193.00	41,963	44,284	26,125	18.39	1,421
1989	118,897.45	74,375	78,488	49,921	18.57	2,688
1991	21,490.58	13,021	13,741	9,469	18.74	505
1993	194,113.31	113,521	119,799	89,844	18.89	4,756
1994	321,113.00	184,207	194,394	152,408	18.96	8,038
1996	33,858.00	18,603	19,632	16,935	19.10	887
2000	676.00	334	352	378	19.34	20
2003	3,702,461.38	1,644,888	1,735,853	2,262,806	19.49	116,101
2004	106,038.93	45,134	47,630	66,892	19.54	3,423
2005	951,102.73	386,460	407,832	619,359	19.58	31,632
2006	1,053,339.88	405,671	428,105	709,502	19.63	36,144
2007	391,047.02	141,966	149,817	272,514	19.67	13,854
2008	399,683.45	135,627	143,127	288,531	19.71	14,639
2009	1,462,218.47	459,293	484,693	1,094,503	19.75	55,418
2011	9,957.80	2,569	2,711	8,043	19.82	406
2012	3,951,908.24	896,762	946,354	3,321,707	19.85	167,340
2013	766,472.18	148,050	156,237	671,553	19.88	33,780
2014	2,164,941.54	338,328	357,038	1,981,099	19.92	99,453

Attachment 1 to Response to KIUC-1 Question No. 29

Spanos

KENTUCKY UTILITIES COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -8						
2015	25,437.69	2,973	3,137	24,335	19.94	1,220
2016	146,534.85	10,712	11,304	146,953	19.97	7,359
2017	2,044,910.82	51,767	54,630	2,153,874	20.00	107,694
	59,231,536.72	32,730,528	34,540,570	29,429,490		1,561,503
	337,343,179.35	158,549,140	166,184,876	201,227,449		9,563,678
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.0 2.83

Attachment 1 to Response to KIUC-1 Question No. 29

Spanos

KENTUCKY UTILITIES COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 70-R4						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -13						
1990	9,229,511.61	4,221,487	4,594,015	5,835,334	39.94	146,103
2008	28,344.56	5,425	5,904	26,126	46.49	562
2011	34,193,435.89	4,695,361	5,109,706	33,528,877	46.99	713,532
2012	1,088,194.59	128,266	139,585	1,090,075	47.14	23,124
2013	159,449.60	15,630	17,009	163,169	47.27	3,452
2014	447,854.18	34,808	37,880	468,196	47.39	9,880
2015	228,635.93	12,918	14,058	244,301	47.50	5,143
2016	190,160.29	6,565	7,144	207,737	47.60	4,364
2017	53,968.16	632	688	60,296	47.70	1,264
	45,619,554.81	9,121,092	9,925,988	41,624,109		907,424

TRIMBLE COUNTY UNIT 2 SCRUBBER
INTERIM SURVIVOR CURVE.. IOWA 70-R4
PROBABLE RETIREMENT YEAR.. 6-2066
NET SALVAGE PERCENT.. -13

1990	1,415,469.10	647,422	793,978	805,502	39.94	20,168
	1,415,469.10	647,422	793,978	805,502		20,168

BROWN UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 70-R4
PROBABLE RETIREMENT YEAR.. 2-2019
NET SALVAGE PERCENT.. -6

1956	965,068.08	1,003,219	1,022,972			
1958	96,451.16	100,214	102,238			
1963	780.00	809	827			
1965	63,901.00	66,234	67,735			
1968	2,135.00	2,210	2,263			
1979	58,759.52	60,451	62,285			

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Spanos

KENTUCKY UTILITIES COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 70-R4						
PROBABLE RETIREMENT YEAR.. 2-2019						
NET SALVAGE PERCENT.. -6						
1989	1,850.00	1,883	1,961			
1992	1,344.04	1,362	1,425			
1995	1,428,056.08	1,438,824	1,513,739			
2001	68,330.19	67,632	72,430			
2006	767,016.47	737,897	813,037			
2009	166,049.72	154,717	176,013			
2010	19,084.61	17,500	20,230			
2011	53,830.80	48,357	57,061			
2014	79,740.42	63,348	84,525			
2015	433,058.83	312,700	447,066	11,977	1.17	10,237
2016	48,892.14	29,116	41,627	10,199	1.17	8,717
2017	66,975.99	21,256	30,390	40,605	1.17	34,705
	4,321,324.05	4,127,729	4,517,823	62,780		53,659

BROWN UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 70-R4
PROBABLE RETIREMENT YEAR.. 2-2019
NET SALVAGE PERCENT.. -6

1948	384.00	400	407			
1963	817,849.45	848,316	866,920			
1965	1,103.00	1,143	1,169			
1966	397.00	411	421			
1970	793.56	821	841			
1984	38,251.57	39,173	40,547			
1994	185,597.00	187,392	196,733			
1995	12,605.00	12,700	13,361			
1997	36,014.00	36,112	38,175			
1998	10,424.35	10,424	11,050			
2005	30,977.05	30,023	32,836			
2010	105,240.55	96,501	111,555			

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KENTUCKY UTILITIES COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 70-R4						
PROBABLE RETIREMENT YEAR.. 2-2019						
NET SALVAGE PERCENT.. -6						
2011	34,981.18	31,424	36,519	561	1.17	479
2012	1,109,729.78	969,976	1,127,258	49,055	1.17	41,927
2014	20,568.37	16,340	18,990	2,813	1.17	2,404
2016	11,513.95	6,857	7,969	4,236	1.17	3,621
	2,416,429.81	2,288,013	2,504,751	56,665		48,431
BROWN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 70-R4						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -6						
1972	4,207,199.70	3,277,071	3,726,557	733,074	15.86	46,222
1973	69,444.66	53,701	61,067	12,545	15.98	785
1974	17,025.00	13,072	14,865	3,182	16.08	198
1984	4,045.00	2,839	3,228	1,059	16.89	63
1985	798.00	554	630	216	16.94	13
1988	8,408.74	5,629	6,401	2,512	17.08	147
1989	8,164.40	5,393	6,133	2,522	17.12	147
1990	9,591.76	6,246	7,103	3,065	17.16	179
1991	5,344.58	3,428	3,898	1,767	17.20	103
1997	778,846.00	446,538	507,786	317,791	17.35	18,316
2003	45,349.90	21,814	24,806	23,265	17.43	1,335
2004	18,213.04	8,417	9,571	9,734	17.44	558
2005	6,057.20	2,677	3,044	3,376	17.45	193
2007	1,652,556.67	657,434	747,608	1,004,102	17.46	57,509
2010	208,220.77	66,294	75,387	145,327	17.47	8,319
2011	163,301.43	46,868	53,296	119,803	17.48	6,854
2012	1,510,611.21	383,243	435,809	1,165,439	17.48	66,673
2013	14,410.13	3,127	3,556	11,719	17.48	670

Attachment 1 to Response to KIUC-1 Question No. 29

Spanos

KENTUCKY UTILITIES COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 70-R4						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -6						
2014	100,296.43	17,728	20,160	86,155	17.49	4,926
2015	131,881.19	17,483	19,881	119,913	17.49	6,856
2016	6,475,762.92	542,212	616,582	6,247,726	17.49	357,217
	15,435,528.73	5,581,768	6,347,369	10,014,291		577,283
BROWN UNITS 1, 2 AND 3 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 70-R4						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -6						
2013	29,308,888.08	6,360,433	6,736,338	24,331,083	17.48	1,391,938
2017	15,569.02	459	486	16,017	17.49	916
	29,324,457.10	6,360,892	6,736,824	24,347,101		1,392,854
GHENT UNIT 1 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 70-R4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -8						
1997	2,978,785.13	1,786,771	2,416,350	800,738	16.37	48,915
2011	5,833.85	1,782	2,410	3,891	16.48	236
2012	9,121,453.85	2,465,058	3,333,636	6,517,535	16.48	395,481
2016	117,306.68	10,564	14,286	112,405	16.49	6,817
	12,223,379.51	4,264,175	5,766,682	7,434,568		451,449

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KENTUCKY UTILITIES COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 70-R4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -8						
1974	6,348,415.72	5,037,384	6,126,347	729,942	15.27	47,802
1978	869,693.72	669,398	814,106	125,163	15.61	8,018
1994	911,155.00	579,830	705,176	278,872	16.32	17,088
1995	70.00	44	54	22	16.34	1
1996	15,852.00	9,713	11,813	5,307	16.35	325
2000	14,398.00	8,018	9,751	5,799	16.41	353
2004	33,927.95	16,503	20,071	16,572	16.45	1,007
2005	160,601.93	74,799	90,969	82,481	16.46	5,011
2007	53,989.17	22,687	27,591	30,717	16.47	1,865
2009	84,877.13	31,168	37,906	53,762	16.48	3,262
2011	268,831.65	82,122	99,875	190,463	16.48	11,557
2012	178,069.98	48,123	58,526	133,790	16.48	8,118
2013	43,107.20	9,981	12,139	34,417	16.49	2,087
2014	33,762.45	6,384	7,764	28,699	16.49	1,740
2015	3,068,772.44	436,324	530,647	2,783,627	16.49	168,807
2016	127,767.94	11,506	13,993	123,996	16.49	7,519
2017	123,589.14	3,928	4,777	128,699	16.49	7,805
	12,336,881.42	7,047,912	8,571,504	4,752,328		292,365

GHENT UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 70-R4
PROBABLE RETIREMENT YEAR.. 6-2034
NET SALVAGE PERCENT.. -8

1977	9,794,204.35	7,599,684	8,911,497	1,666,243	15.53	107,292
1984	2,100,053.81	1,530,372	1,794,536	473,522	15.97	29,651
1989	42,801.92	29,415	34,492	11,734	16.18	725
1996	44,978.99	27,560	32,317	16,260	16.35	994
1997	152,868.92	91,696	107,524	57,574	16.37	3,517
2007	95,312.10	40,052	46,966	55,972	16.47	3,398
2009	292,925.23	107,565	126,132	190,227	16.48	11,543

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KENTUCKY UTILITIES COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 70-R4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -8						
2010	60,449.95	20,400	23,921	41,365	16.48	2,510
2011	1,111,858.00	339,648	398,276	802,531	16.48	48,697
2012	34,908.72	9,434	11,062	26,639	16.48	1,616
2013	66,340.84	15,361	18,013	53,636	16.49	3,253
2014	81,708.97	15,451	18,118	70,128	16.49	4,253
2015	335,328.94	47,678	55,908	306,247	16.49	18,572
	14,213,740.74	9,874,316	11,578,763	3,772,077		236,021
GHENT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 70-R4						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -8						
1976	639,635.42	478,694	560,026	130,780	17.91	7,302
1981	25,047,721.92	17,875,116	20,912,172	6,139,368	18.43	333,118
1982	687,842.97	485,666	568,183	174,688	18.52	9,432
1984	95,821.00	66,138	77,375	26,112	18.68	1,398
1987	68,793.51	45,728	53,497	20,800	18.88	1,102
1988	18,279.36	11,984	14,020	5,722	18.94	302
2000	4,283,840.81	2,195,158	2,568,124	2,058,424	19.35	106,379
2007	51,757.15	19,591	22,920	32,978	19.44	1,696
2012	72,766.46	17,310	20,251	58,337	19.47	2,996
2013	10,609.78	2,146	2,511	8,948	19.48	459
2014	2,536,658.89	417,267	488,162	2,251,429	19.48	115,576
2015	32,239.52	3,960	4,633	30,186	19.48	1,550
2016	18,243.03	1,408	1,647	18,055	19.49	926
	33,564,209.82	21,620,166	25,293,521	10,955,826		582,236

Attachment 1 to Response to KIUC-1 Question No. 29

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KENTUCKY UTILITIES COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 70-R4						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -8						
1984	21,499,657.05	14,590,054	13,868,375	9,351,255	19.56	478,081
1985	48,287.00	32,362	30,761	21,389	19.64	1,089
1988	20,564.21	13,231	12,577	9,633	19.85	485
1991	5,683.09	3,487	3,315	2,823	20.02	141
1993	155,202.00	91,853	87,310	80,309	20.11	3,993
1994	24,278.82	14,089	13,392	12,829	20.15	637
2000	2,476,120.09	1,235,565	1,174,449	1,499,760	20.33	73,771
2003	42,697.44	19,155	18,208	27,906	20.38	1,369
2011	27,699.80	7,213	6,856	23,060	20.46	1,127
2013	13,232.05	2,575	2,448	11,843	20.47	579
2014	23,100,966.21	3,632,581	3,452,900	21,496,144	20.48	1,049,616
2015	212,920.54	25,017	23,780	206,175	20.48	10,067
2016	230,240.27	16,969	16,130	232,530	20.48	11,354
2017	4,327,248.64	111,321	105,815	4,567,614	20.49	222,919
	52,184,797.21	19,795,472	18,816,313	37,543,268		1,855,228

GHENT UNIT 2 SCRUBBER
INTERIM SURVIVOR CURVE.. IOWA 70-R4
PROBABLE RETIREMENT YEAR.. 6-2034
NET SALVAGE PERCENT.. -8

2011	5,833.85	1,782	1,863	4,438	16.48	269
2012	890,617.40	240,688	251,596	710,271	16.48	43,099
2013	54,747.62	12,676	13,250	45,877	16.49	2,782
	951,198.87	255,146	266,709	760,586		46,150

Attachment 1 to Response to KIUC-1 Question No. 29

Spanos

KENTUCKY UTILITIES COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT 3 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 70-R4						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -8						
2007	11,277,366.96	4,268,691	4,228,585	7,950,972	19.44	409,001
2011	764,631.32	206,450	204,510	621,292	19.47	31,910
	12,041,998.28	4,475,141	4,433,095	8,572,263		440,911
GHENT 4 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 70-R4						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -8						
2011	5,833.83	1,519	1,528	4,773	20.46	233
2012	15,142,207.72	3,458,456	3,478,820	12,874,764	20.47	628,958
	15,148,041.55	3,459,975	3,480,348	12,879,537		629,191
	251,197,011.00	98,919,219	109,033,668	163,580,901		7,533,370
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.7 3.00

Attachment 1 to Response to KIUC-1 Question No. 29

Spanos

KENTUCKY UTILITIES COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -13						
2000	41,467.41	12,325	15,767	31,091	41.89	742
2002	26,900.64	7,289	9,325	21,073	42.23	499
2011	4,522,589.85	594,354	760,346	4,350,181	43.54	99,912
2012	203,432.33	23,020	29,449	200,429	43.67	4,590
2013	838,229.79	79,101	101,192	846,007	43.79	19,320
2014	831,413.70	62,138	79,492	860,006	43.91	19,586
2015	130,793.56	7,125	9,115	138,682	44.03	3,150
2016	125,813.18	4,188	5,358	136,811	44.14	3,099
2017	282,062.33	3,210	4,106	314,624	44.25	7,110
	7,002,702.79	792,750	1,014,150	6,898,904		158,008

SYSTEM LABORATORY

INTERIM SURVIVOR CURVE.. IOWA 75-R1.5
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. 0

1983	229.68	136	126	103	20.68	5
1984	10,283.72	6,021	5,597	4,686	20.73	226
1986	48,397.00	27,624	25,680	22,717	20.83	1,091
1987	100,806.00	56,754	52,760	48,046	20.88	2,301
1989	3,576.00	1,955	1,817	1,759	20.97	84
1990	22,201.79	11,945	11,104	11,098	21.01	528
1991	72,843.39	38,540	35,827	37,016	21.05	1,758
1994	4,476.87	2,237	2,080	2,397	21.17	113
1995	3,198.74	1,565	1,455	1,744	21.20	82
1996	5,552.69	2,654	2,467	3,085	21.24	145
1997	47,150.16	21,996	20,448	26,702	21.27	1,255
1998	67,015.37	30,435	28,293	38,722	21.31	1,817
1999	62,975.53	27,795	25,839	37,137	21.34	1,740
2000	730.00	312	290	440	21.37	21
2002	276,203.04	110,296	102,533	173,670	21.42	8,108

Attachment 1 to Response to KIUC-1 Question No. 29

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KENTUCKY UTILITIES COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SYSTEM LABORATORY						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
2003	632,334.03	242,576	225,503	406,831	21.45	18,966
2004	199,225.39	73,140	67,992	131,233	21.48	6,110
2005	131,911.92	46,111	42,866	89,046	21.51	4,140
2006	31,404.52	10,400	9,668	21,736	21.53	1,010
2007	89,149.53	27,761	25,807	63,342	21.56	2,938
2009	226,404.22	60,855	56,572	169,832	21.60	7,863
2010	90,044.40	22,039	20,488	69,557	21.63	3,216
2011	250,794.23	55,059	51,184	199,610	21.65	9,220
2012	175,216.25	33,750	31,375	143,842	21.67	6,638
2013	161,221.62	26,363	24,508	136,714	21.69	6,303
2014	325,883.54	43,000	39,974	285,910	21.71	13,170
2015	38,318.47	3,768	3,503	34,816	21.73	1,602
2016	152,643.59	9,356	8,697	143,946	21.75	6,618
2017	458,721.29	9,895	9,199	449,523	21.77	20,649
	3,688,912.98	1,004,338	933,650	2,755,263		127,717

BROWN UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5
PROBABLE RETIREMENT YEAR.. 2-2019
NET SALVAGE PERCENT.. -6

1954	7,308.72	7,587	7,747
1955	921.00	956	976
1956	96,637.48	100,262	102,436
1971	671.82	693	712
1988	1,387.17	1,412	1,470
1990	18,405.00	18,685	19,509
1992	7,705.00	7,797	8,167
1994	9,227.37	9,304	9,781
1995	1,940.96	1,953	2,057
1996	2,858.88	2,870	3,030

Attachment 1 to Response to KIUC-1 Question No. 29

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KENTUCKY UTILITIES COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 2-2019						
NET SALVAGE PERCENT.. -6						
2001	64,870.51	64,136	68,763			
2003	118,172.07	115,790	125,262			
2005	13,393.06	12,969	14,197			
2007	497.91	474	528			
2011	8,037.82	7,218	8,073	447	1.16	385
2014	37,649.44	29,931	33,475	6,433	1.16	5,546
	389,684.21	382,037	406,185	6,880		5,931

BROWN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 2-2019						
NET SALVAGE PERCENT.. -6						
1963	59,546.28	61,648	63,119			
1965	541.89	561	574			
1968	520.36	538	552			
1969	4,400.82	4,545	4,665			
1970	555.08	573	588			
1995	3,998.73	4,024	4,239			
1996	2,858.69	2,870	3,030			
1998	5,685.52	5,678	6,027			
2000	3,709.49	3,681	3,932			
2007	21,010.50	20,023	22,271			
2012	20,279.74	17,724	21,417	80	1.16	69
	123,107.10	121,865	130,414	80		69

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KENTUCKY UTILITIES COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -6						
1969	55,586.77	42,450	46,375	12,547	15.89	790
1970	2,634.00	2,000	2,185	607	15.94	38
1971	373,932.83	282,274	308,376	87,993	15.99	5,503
1972	6,479.06	4,862	5,312	1,556	16.03	97
1973	960.00	716	782	235	16.08	15
1974	3,179.00	2,355	2,573	797	16.12	49
1976	2,020.00	1,476	1,612	529	16.20	33
1977	39,153.91	28,403	31,029	10,474	16.24	645
1978	1,537.00	1,106	1,208	421	16.28	26
1980	769.95	545	595	221	16.35	14
1981	7,296.00	5,123	5,597	2,137	16.38	130
1982	1.31	1	1			
1983	52,115.16	35,916	39,237	16,005	16.45	973
1984	7,364.85	5,026	5,491	2,316	16.48	141
1985	14,815.00	10,003	10,928	4,776	16.51	289
1986	146,238.43	97,689	106,722	48,290	16.53	2,921
1987	219,381.67	144,843	158,237	74,308	16.56	4,487
1988	129,942.03	84,745	92,581	45,157	16.59	2,722
1989	210,175.64	135,345	147,860	74,926	16.61	4,511
1990	326,556.15	207,389	226,566	119,583	16.64	7,186
1991	378,859.70	237,164	259,095	142,497	16.66	8,553
1992	143,407.00	88,416	96,592	55,420	16.68	3,323
1993	213,117.96	129,213	141,161	84,744	16.71	5,071
1994	243,236.46	144,911	158,311	99,520	16.73	5,949
1995	378,604.30	221,392	241,864	159,456	16.75	9,520
1996	132,026.00	75,665	82,662	57,286	16.77	3,416
1997	113,295.86	63,549	69,425	50,668	16.79	3,018
1998	16,759.09	9,183	10,032	7,732	16.81	460
1999	78,147.46	41,784	45,648	37,189	16.82	2,211
2000	12,638.00	6,575	7,183	6,213	16.84	369
2001	61,005.75	30,796	33,644	31,022	16.86	1,840
2003	211,552.31	99,780	109,007	115,239	16.89	6,823

Attachment 1 to Response to KIUC-1 Question No. 29

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KENTUCKY UTILITIES COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -6						
2004	87,825.06	39,804	43,485	49,610	16.91	2,934
2005	126,190.46	54,738	59,800	73,962	16.92	4,371
2006	93,259.29	38,487	42,046	56,809	16.94	3,354
2007	109,967.17	42,952	46,924	69,641	16.95	4,109
2008	76,267.72	27,936	30,519	50,325	16.97	2,966
2009	25,225.68	8,585	9,379	17,360	16.98	1,022
2010	510,629.45	159,685	174,451	366,816	16.99	21,590
2011	184,777.66	52,072	56,887	138,977	17.01	8,170
2012	256,120.18	63,816	69,717	201,770	17.02	11,855
2013	319,773.21	68,205	74,512	264,448	17.03	15,528
2014	312,463.22	54,282	59,301	271,910	17.04	15,957
2015	417,186.02	54,340	59,365	382,852	17.06	22,442
2016	191,888.31	15,723	17,177	186,225	17.07	10,909
2017	189,493.25	5,490	5,998	194,865	17.08	11,409
	6,483,855.33	2,926,810	3,197,454	3,675,433		217,739

GHENT UNIT 1 SCRUBBER

INTERIM SURVIVOR CURVE.. IOWA 75-R1.5

PROBABLE RETIREMENT YEAR.. 6-2034

NET SALVAGE PERCENT.. -8

1997	911,941.17	535,754	875,267	109,629	15.87	6,908
2000	2,454.00	1,340	2,189	461	15.92	29
2011	47,617.08	14,307	23,374	28,053	16.06	1,747
	962,012.25	551,401	900,830	138,143		8,684

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KENTUCKY UTILITIES COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -8						
1974	1,024,130.37	786,277	1,059,220	46,840	15.28	3,065
1975	72,980.65	55,669	74,994	3,826	15.32	250
1976	12,253.24	9,285	12,508	725	15.35	47
1978	6,426.72	4,801	6,468	473	15.42	31
1983	4,043.88	2,897	3,903	465	15.57	30
1988	74,936.00	50,907	68,579	12,352	15.70	787
1989	2,178.22	1,462	1,970	383	15.72	24
1990	137,000.67	90,725	122,219	25,742	15.74	1,635
1994	52,592.00	32,748	44,116	12,683	15.82	802
1995	11,112.00	6,794	9,152	2,849	15.84	180
1996	153,652.05	92,185	124,186	41,759	15.85	2,635
1997	18,479.01	10,856	14,624	5,333	15.87	336
1998	2,709.00	1,556	2,096	830	15.89	52
1999	79,194.16	44,407	59,822	25,708	15.90	1,617
2000	2,880.81	1,573	2,119	992	15.92	62
2004	42,569.91	20,323	27,378	18,598	15.98	1,164
2006	30,770.07	13,421	18,080	15,152	16.00	947
2007	7,433.84	3,068	4,133	3,896	16.02	243
2013	68,502.65	15,573	20,979	53,004	16.09	3,294
2015	42,125.60	5,878	7,918	37,577	16.11	2,333
	1,845,970.85	1,250,405	1,684,463	309,186		19,534

GHENT UNIT 2

INTERIM SURVIVOR CURVE.. IOWA 75-R1.5

PROBABLE RETIREMENT YEAR.. 6-2034

NET SALVAGE PERCENT.. -8

1976	97,461.37	73,854	97,113	8,145	15.35	531
1977	661,648.39	497,798	654,571	60,010	15.39	3,899
1978	591,177.00	441,605	580,681	57,790	15.42	3,748
1985	6,645.13	4,669	6,139	1,037	15.62	66

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KENTUCKY UTILITIES COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -8						
1989	51,128.40	34,307	45,111	10,107	15.72	643
1990	7,692.02	5,094	6,698	1,609	15.74	102
1991	6,857.97	4,479	5,890	1,517	15.76	96
1992	50,988.28	32,809	43,142	11,926	15.78	756
2006	15,073.78	6,575	8,646	7,634	16.00	477
2007	7,433.84	3,068	4,034	3,994	16.02	249
2013	17,365.58	3,948	5,191	13,563	16.09	843
2014	9,654.84	1,796	2,362	8,066	16.10	501
2017	30,383.39	948	1,247	31,568	16.13	1,957
	1,553,509.99	1,110,950	1,460,824	216,967		13,868
GHENT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -8						
1981	2,113,307.83	1,456,770	1,776,456	505,916	18.09	27,967
1982	219,540.39	149,857	182,743	54,361	18.13	2,998
1983	7,536.34	5,092	6,209	1,930	18.17	106
1984	599,875.00	400,951	488,939	158,926	18.21	8,727
1987	14,126.58	9,115	11,115	4,141	18.31	226
1988	8,279.00	5,271	6,428	2,514	18.35	137
1993	31,841.79	18,754	22,870	11,520	18.50	623
1994	1,429.72	826	1,007	537	18.53	29
2004	70,857.65	30,699	37,436	39,090	18.75	2,085
2007	56,110.00	20,799	25,363	35,235	18.81	1,873
2013	8,682.80	1,724	2,102	7,275	18.91	385
2014	824,923.38	133,335	162,595	728,322	18.92	38,495
2016	70,989.53	5,380	6,561	70,108	18.95	3,700
	4,027,500.01	2,238,573	2,729,825	1,619,875		87,351

Attachment 1 to Response to KIUC-1 Question No. 29

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KENTUCKY UTILITIES COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
GHENT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -8						
1984	1,551,008.56	1,017,198	995,081	680,008	19.06	35,677
1985	75,061.39	48,660	47,602	33,464	19.10	1,752
1986	68,833.86	44,079	43,121	31,220	19.14	1,631
1987	194,430.24	122,923	120,250	89,734	19.18	4,679
1988	240,695.56	150,096	146,832	113,119	19.22	5,885
1989	281,911.30	173,347	169,578	134,886	19.25	7,007
1990	241,531.51	146,258	143,078	117,776	19.29	6,106
1991	236,117.05	140,751	137,691	117,316	19.32	6,072
1992	186,806.00	109,504	107,123	94,627	19.35	4,890
1993	119,556.00	68,837	67,340	61,780	19.38	3,188
1994	89,879.11	50,765	49,661	47,408	19.41	2,442
1995	403,518.00	223,312	218,456	217,343	19.44	11,180
1996	153,670.60	83,195	81,386	84,578	19.47	4,344
1997	261,371.59	138,185	135,180	147,101	19.50	7,544
1998	36,015.00	18,574	18,170	20,726	19.52	1,062
1999	626,250.00	314,185	307,354	368,996	19.55	18,874
2000	69,931.00	34,078	33,337	42,188	19.57	2,156
2003	274,884.03	120,564	117,943	178,932	19.64	9,111
2004	259,074.19	108,825	106,459	173,341	19.67	8,812
2005	117,203.33	46,977	45,956	80,624	19.69	4,095
2006	15,073.78	5,735	5,610	10,669	19.71	541
2007	167,940.61	60,233	58,923	122,453	19.73	6,206
2008	38,302.23	12,841	12,562	28,805	19.75	1,458
2009	38,451.83	11,931	11,672	29,856	19.77	1,510
2010	820,549.05	232,776	227,715	658,478	19.79	33,273
2011	521,855.44	133,022	130,130	433,474	19.81	21,882
2012	694,925.41	155,748	152,362	598,158	19.82	30,180
2013	65,548.30	12,513	12,241	58,551	19.84	2,951
2014	109,379.77	16,876	16,509	101,621	19.86	5,117

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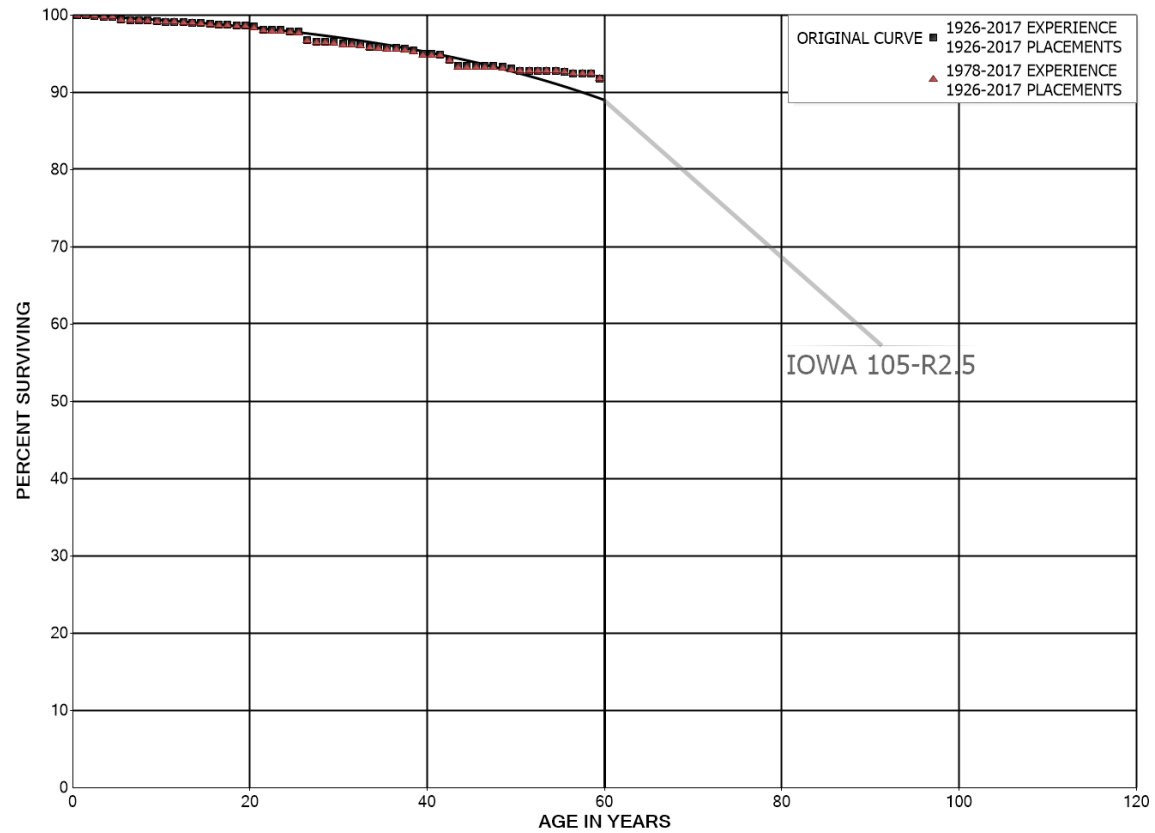
KENTUCKY UTILITIES COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -8						
2015	803,237.38	92,796	90,778	776,718	19.87	39,090
2016	381,116.80	27,606	27,006	384,600	19.89	19,336
2017	854,931.81	21,292	20,829	902,497	19.91	45,329
	9,999,060.73	3,943,682	3,857,934	6,941,052		353,380
	36,076,316.24	14,322,811	16,315,729	22,561,783		992,281
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.7 2.75

KENTUCKY UTILITIES COMPANY
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



Attachment 2 to Response to KIUC-1 Question No. 29

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KENTUCKY UTILITIES COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1926-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	358,518,587		0.0000	1.0000	100.00	
0.5	351,924,916	5,735	0.0000	1.0000	100.00	
1.5	328,708,696	542,452	0.0017	0.9983	100.00	
2.5	315,469,873	186,540	0.0006	0.9994	99.83	
3.5	295,009,739	50,433	0.0002	0.9998	99.77	
4.5	246,487,512	892,904	0.0036	0.9964	99.76	
5.5	243,542,184	151,374	0.0006	0.9994	99.40	
6.5	183,713,875	21,095	0.0001	0.9999	99.33	
7.5	181,393,884	167,151	0.0009	0.9991	99.32	
8.5	180,443,088	170,873	0.0009	0.9991	99.23	
9.5	179,882,605	39,157	0.0002	0.9998	99.14	
10.5	162,876,515	27,824	0.0002	0.9998	99.12	
11.5	162,624,174	27,779	0.0002	0.9998	99.10	
12.5	145,848,932	154,244	0.0011	0.9989	99.08	
13.5	142,441,493	120,680	0.0008	0.9992	98.98	
14.5	142,016,095	118,767	0.0008	0.9992	98.89	
15.5	157,096,352	64,102	0.0004	0.9996	98.81	
16.5	155,914,569	78,589	0.0005	0.9995	98.77	
17.5	155,523,308	109,268	0.0007	0.9993	98.72	
18.5	155,346,066	62,571	0.0004	0.9996	98.65	
19.5	154,987,568	206,911	0.0013	0.9987	98.61	
20.5	143,402,327	580,656	0.0040	0.9960	98.48	
21.5	187,437,754	106,129	0.0006	0.9994	98.08	
22.5	186,832,000	15,619	0.0001	0.9999	98.03	
23.5	170,218,360	232,862	0.0014	0.9986	98.02	
24.5	169,366,818	175,871	0.0010	0.9990	97.88	
25.5	168,105,725	1,787,256	0.0106	0.9894	97.78	
26.5	161,493,737	306,243	0.0019	0.9981	96.74	
27.5	120,744,487	17,931	0.0001	0.9999	96.56	
28.5	119,429,170	61,674	0.0005	0.9995	96.54	

Attachment 2 to Response to KIUC-1 Question No. 29

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KENTUCKY UTILITIES COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1926-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
29.5	118,796,303	298,696	0.0025	0.9975	96.49
30.5	115,686,197	3,716	0.0000	1.0000	96.25
31.5	112,904,819	114,710	0.0010	0.9990	96.25
32.5	111,638,165	307,859	0.0028	0.9972	96.15
33.5	95,247,801	87,047	0.0009	0.9991	95.89
34.5	95,146,045	41,008	0.0004	0.9996	95.80
35.5	93,353,668	77,282	0.0008	0.9992	95.76
36.5	58,530,613	44,328	0.0008	0.9992	95.68
37.5	58,057,903	111,949	0.0019	0.9981	95.60
38.5	57,138,911	262,133	0.0046	0.9954	95.42
39.5	56,794,416		0.0000	1.0000	94.98
40.5	40,448,823	63,504	0.0016	0.9984	94.98
41.5	40,385,319	270,668	0.0067	0.9933	94.83
42.5	39,696,986	344,462	0.0087	0.9913	94.20
43.5	24,909,022		0.0000	1.0000	93.38
44.5	24,883,859		0.0000	1.0000	93.38
45.5	24,815,328	5,000	0.0002	0.9998	93.38
46.5	17,322,875	2,942	0.0002	0.9998	93.36
47.5	17,304,689	17,705	0.0010	0.9990	93.35
48.5	17,283,856	35,694	0.0021	0.9979	93.25
49.5	17,231,852	60,621	0.0035	0.9965	93.06
50.5	17,167,131		0.0000	1.0000	92.73
51.5	16,395,544	1,141	0.0001	0.9999	92.73
52.5	16,375,513		0.0000	1.0000	92.72
53.5	16,373,692	9,523	0.0006	0.9994	92.72
54.5	13,953,787	13,326	0.0010	0.9990	92.67
55.5	13,906,348	30,823	0.0022	0.9978	92.58
56.5	13,642,481	829	0.0001	0.9999	92.38
57.5	13,620,945	1,385	0.0001	0.9999	92.37
58.5	11,482,732	82,243	0.0072	0.9928	92.36

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KENTUCKY UTILITIES COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1926-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
59.5	11,376,042	943	0.0001	0.9999	91.70	
60.5	9,789,416		0.0000	1.0000	91.69	
61.5	7,235,866		0.0000	1.0000	91.69	
62.5	7,182,368		0.0000	1.0000	91.69	
63.5	5,617,756		0.0000	1.0000	91.69	
64.5	5,297,850		0.0000	1.0000	91.69	
65.5	4,606,841		0.0000	1.0000	91.69	
66.5	3,367,891		0.0000	1.0000	91.69	
67.5	2,386,014	11,983	0.0050	0.9950	91.69	
68.5	2,370,273		0.0000	1.0000	91.23	
69.5	2,065,836		0.0000	1.0000	91.23	
70.5	1,041,808		0.0000	1.0000	91.23	
71.5	1,041,808		0.0000	1.0000	91.23	
72.5	1,041,808		0.0000	1.0000	91.23	
73.5	1,041,808		0.0000	1.0000	91.23	
74.5	1,041,808		0.0000	1.0000	91.23	
75.5	1,041,808		0.0000	1.0000	91.23	
76.5					91.23	

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ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2017

EXPERIENCE BAND 1978-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	299,600,037		0.0000	1.0000	100.00
0.5	310,488,444	5,735	0.0000	1.0000	100.00
1.5	287,321,240	542,452	0.0019	0.9981	100.00
2.5	274,726,156	186,540	0.0007	0.9993	99.81
3.5	269,204,050	50,433	0.0002	0.9998	99.74
4.5	220,709,661	867,876	0.0039	0.9961	99.72
5.5	218,028,572	142,045	0.0007	0.9993	99.33
6.5	165,915,832	21,095	0.0001	0.9999	99.27
7.5	163,705,191	167,151	0.0010	0.9990	99.25
8.5	162,787,096	170,873	0.0010	0.9990	99.15
9.5	162,229,923	35,941	0.0002	0.9998	99.05
10.5	145,245,245	18,151	0.0001	0.9999	99.03
11.5	145,014,156	27,779	0.0002	0.9998	99.01
12.5	128,259,088	135,057	0.0011	0.9989	98.99
13.5	124,903,848	120,680	0.0010	0.9990	98.89
14.5	125,758,862	118,767	0.0009	0.9991	98.79
15.5	140,839,120	64,102	0.0005	0.9995	98.70
16.5	139,677,521	77,268	0.0006	0.9994	98.66
17.5	139,344,819	107,012	0.0008	0.9992	98.60
18.5	141,554,132	62,571	0.0004	0.9996	98.53
19.5	141,276,145	206,911	0.0015	0.9985	98.48
20.5	129,690,904	579,229	0.0045	0.9955	98.34
21.5	176,232,830	106,129	0.0006	0.9994	97.90
22.5	175,667,733	15,619	0.0001	0.9999	97.84
23.5	160,832,895	232,862	0.0014	0.9986	97.83
24.5	161,850,851	122,952	0.0008	0.9992	97.69
25.5	160,642,956	1,737,271	0.0108	0.9892	97.62
26.5	154,905,635	306,243	0.0020	0.9980	96.56
27.5	116,958,729	17,931	0.0002	0.9998	96.37
28.5	115,682,950	61,174	0.0005	0.9995	96.35

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KENTUCKY UTILITIES COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1978-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
29.5	115,412,545	298,696	0.0026	0.9974	96.30	
30.5	114,519,665	3,716	0.0000	1.0000	96.05	
31.5	111,738,287	114,710	0.0010	0.9990	96.05	
32.5	110,471,633	307,859	0.0028	0.9972	95.95	
33.5	94,081,269	87,047	0.0009	0.9991	95.69	
34.5	93,979,513	41,008	0.0004	0.9996	95.60	
35.5	92,187,136	77,282	0.0008	0.9992	95.56	
36.5	57,364,081	44,328	0.0008	0.9992	95.47	
37.5	56,891,371	111,949	0.0020	0.9980	95.40	
38.5	55,995,116	262,133	0.0047	0.9953	95.21	
39.5	55,650,621		0.0000	1.0000	94.77	
40.5	39,305,028	33,715	0.0009	0.9991	94.77	
41.5	39,271,313	270,668	0.0069	0.9931	94.69	
42.5	38,582,980	344,462	0.0089	0.9911	94.03	
43.5	23,795,016		0.0000	1.0000	93.19	
44.5	23,769,853		0.0000	1.0000	93.19	
45.5	23,701,322		0.0000	1.0000	93.19	
46.5	16,213,869	2,942	0.0002	0.9998	93.19	
47.5	16,195,683	17,705	0.0011	0.9989	93.18	
48.5	16,174,850	35,694	0.0022	0.9978	93.08	
49.5	16,122,846	18,423	0.0011	0.9989	92.87	
50.5	16,100,323		0.0000	1.0000	92.76	
51.5	16,395,544	1,141	0.0001	0.9999	92.76	
52.5	16,375,513		0.0000	1.0000	92.76	
53.5	16,373,692	9,523	0.0006	0.9994	92.76	
54.5	13,953,787	13,326	0.0010	0.9990	92.70	
55.5	13,906,348	30,823	0.0022	0.9978	92.62	
56.5	13,642,481	829	0.0001	0.9999	92.41	
57.5	13,620,945	1,385	0.0001	0.9999	92.40	
58.5	11,482,732	82,243	0.0072	0.9928	92.39	

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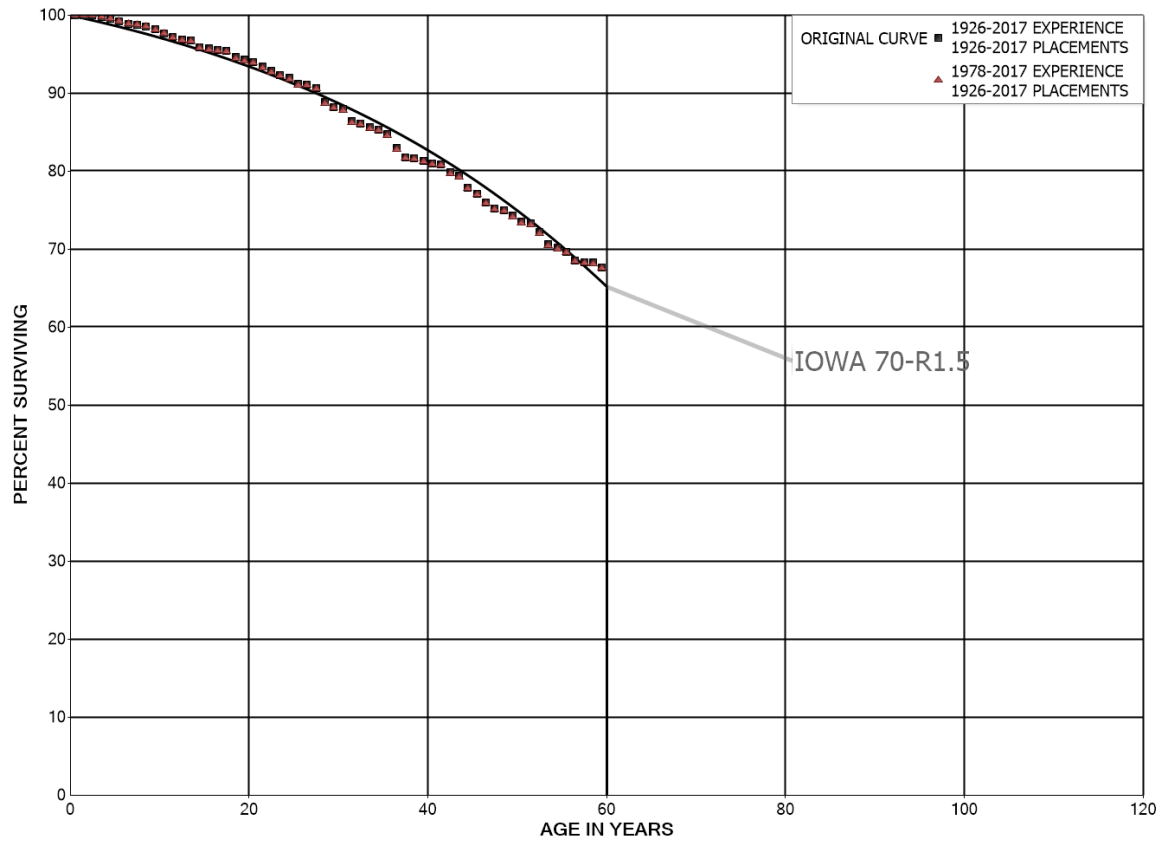
KENTUCKY UTILITIES COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1978-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
59.5	11,376,042	943	0.0001	0.9999	91.73	
60.5	9,789,416		0.0000	1.0000	91.73	
61.5	7,235,866		0.0000	1.0000	91.73	
62.5	7,182,368		0.0000	1.0000	91.73	
63.5	5,617,756		0.0000	1.0000	91.73	
64.5	5,297,850		0.0000	1.0000	91.73	
65.5	4,606,841		0.0000	1.0000	91.73	
66.5	3,367,891		0.0000	1.0000	91.73	
67.5	2,386,014	11,983	0.0050	0.9950	91.73	
68.5	2,370,273		0.0000	1.0000	91.26	
69.5	2,065,836		0.0000	1.0000	91.26	
70.5	1,041,808		0.0000	1.0000	91.26	
71.5	1,041,808		0.0000	1.0000	91.26	
72.5	1,041,808		0.0000	1.0000	91.26	
73.5	1,041,808		0.0000	1.0000	91.26	
74.5	1,041,808		0.0000	1.0000	91.26	
75.5	1,041,808		0.0000	1.0000	91.26	
76.5					91.26	

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ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1926-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	4,159,160,426	628,572	0.0002	0.9998	100.00	
0.5	4,102,565,263	73,861	0.0000	1.0000	99.98	
1.5	3,983,390,994	2,670,287	0.0007	0.9993	99.98	
2.5	3,576,555,643	8,372,094	0.0023	0.9977	99.92	
3.5	2,920,023,261	5,297,148	0.0018	0.9982	99.68	
4.5	2,542,611,810	8,847,635	0.0035	0.9965	99.50	
5.5	1,898,389,862	5,321,171	0.0028	0.9972	99.16	
6.5	1,320,175,658	1,613,167	0.0012	0.9988	98.88	
7.5	1,255,324,757	2,600,881	0.0021	0.9979	98.76	
8.5	1,224,744,277	4,930,048	0.0040	0.9960	98.55	
9.5	1,193,168,148	6,014,361	0.0050	0.9950	98.16	
10.5	1,060,904,142	5,829,846	0.0055	0.9945	97.66	
11.5	1,036,359,392	3,358,366	0.0032	0.9968	97.12	
12.5	952,096,033	1,082,835	0.0011	0.9989	96.81	
13.5	750,877,056	6,642,177	0.0088	0.9912	96.70	
14.5	735,574,350	1,152,589	0.0016	0.9984	95.84	
15.5	775,689,957	1,433,490	0.0018	0.9982	95.69	
16.5	766,312,885	1,048,295	0.0014	0.9986	95.52	
17.5	764,470,085	6,401,936	0.0084	0.9916	95.39	
18.5	751,319,521	2,630,376	0.0035	0.9965	94.59	
19.5	746,195,650	2,501,448	0.0034	0.9966	94.26	
20.5	704,753,222	4,309,440	0.0061	0.9939	93.94	
21.5	737,940,907	4,218,001	0.0057	0.9943	93.37	
22.5	721,374,095	3,867,817	0.0054	0.9946	92.83	
23.5	629,563,724	2,903,728	0.0046	0.9954	92.33	
24.5	607,766,242	4,688,331	0.0077	0.9923	91.91	
25.5	589,984,333	940,249	0.0016	0.9984	91.20	
26.5	581,255,942	2,874,827	0.0049	0.9951	91.05	
27.5	530,070,177	10,521,562	0.0198	0.9802	90.60	
28.5	517,310,244	3,369,517	0.0065	0.9935	88.80	

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ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1926-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
29.5	508,837,169	1,852,641	0.0036	0.9964	88.23	
30.5	503,872,687	8,746,216	0.0174	0.9826	87.91	
31.5	493,560,467	1,591,460	0.0032	0.9968	86.38	
32.5	491,681,469	2,973,812	0.0060	0.9940	86.10	
33.5	354,672,584	1,008,415	0.0028	0.9972	85.58	
34.5	353,090,051	2,616,046	0.0074	0.9926	85.34	
35.5	343,993,127	7,279,466	0.0212	0.9788	84.70	
36.5	206,709,645	2,826,368	0.0137	0.9863	82.91	
37.5	202,021,484	357,029	0.0018	0.9982	81.78	
38.5	193,547,312	705,265	0.0036	0.9964	81.63	
39.5	190,357,746	805,630	0.0042	0.9958	81.34	
40.5	127,569,712	185,770	0.0015	0.9985	80.99	
41.5	115,979,194	1,510,705	0.0130	0.9870	80.87	
42.5	109,909,164	654,781	0.0060	0.9940	79.82	
43.5	59,060,708	1,095,896	0.0186	0.9814	79.35	
44.5	56,152,378	549,870	0.0098	0.9902	77.87	
45.5	55,189,645	815,815	0.0148	0.9852	77.11	
46.5	30,839,865	318,881	0.0103	0.9897	75.97	
47.5	30,506,677	83,359	0.0027	0.9973	75.19	
48.5	30,409,129	293,407	0.0096	0.9904	74.98	
49.5	30,112,180	310,091	0.0103	0.9897	74.26	
50.5	29,790,936	87,355	0.0029	0.9971	73.49	
51.5	27,790,332	432,169	0.0156	0.9844	73.28	
52.5	27,328,258	590,281	0.0216	0.9784	72.14	
53.5	26,654,042	152,249	0.0057	0.9943	70.58	
54.5	18,013,474	132,553	0.0074	0.9926	70.18	
55.5	17,879,094	288,131	0.0161	0.9839	69.66	
56.5	13,793,187	49,273	0.0036	0.9964	68.54	
57.5	13,710,633	11,088	0.0008	0.9992	68.29	
58.5	13,686,544	123,614	0.0090	0.9910	68.24	

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ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1926-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
59.5	11,898,476		0.0000	1.0000	67.62
60.5	7,471,926	46,504	0.0062	0.9938	67.62
61.5	565,974	18,726	0.0331	0.9669	67.20
62.5	546,419		0.0000	1.0000	64.98
63.5	546,419	56,616	0.1036	0.8964	64.98
64.5	489,803		0.0000	1.0000	58.24
65.5	407,486	235,381	0.5776	0.4224	58.24
66.5	166,261		0.0000	1.0000	24.60
67.5	127,433		0.0000	1.0000	24.60
68.5	127,433		0.0000	1.0000	24.60
69.5	127,433		0.0000	1.0000	24.60
70.5	127,433		0.0000	1.0000	24.60
71.5	127,433		0.0000	1.0000	24.60
72.5	127,433		0.0000	1.0000	24.60
73.5	127,433		0.0000	1.0000	24.60
74.5	127,433		0.0000	1.0000	24.60
75.5	127,433		0.0000	1.0000	24.60
76.5					24.60

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ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2017

EXPERIENCE BAND 1978-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,918,084,638	563,333	0.0001	0.9999	100.00
0.5	3,937,027,303	63,679	0.0000	1.0000	99.99
1.5	3,826,869,212	2,670,287	0.0007	0.9993	99.98
2.5	3,432,350,876	8,261,305	0.0024	0.9976	99.91
3.5	2,843,684,961	5,289,712	0.0019	0.9981	99.67
4.5	2,469,845,390	8,821,493	0.0036	0.9964	99.49
5.5	1,827,605,232	5,321,171	0.0029	0.9971	99.13
6.5	1,282,694,112	1,602,217	0.0012	0.9988	98.84
7.5	1,218,086,501	2,600,881	0.0021	0.9979	98.72
8.5	1,187,527,918	4,885,279	0.0041	0.9959	98.51
9.5	1,156,009,559	6,008,235	0.0052	0.9948	98.10
10.5	1,023,765,869	5,778,138	0.0056	0.9944	97.59
11.5	999,317,632	3,323,366	0.0033	0.9967	97.04
12.5	915,139,091	1,064,979	0.0012	0.9988	96.72
13.5	714,047,233	6,623,097	0.0093	0.9907	96.61
14.5	705,833,450	1,139,041	0.0016	0.9984	95.71
15.5	745,962,604	1,387,304	0.0019	0.9981	95.56
16.5	736,631,719	1,030,251	0.0014	0.9986	95.38
17.5	734,816,007	6,235,301	0.0085	0.9915	95.25
18.5	727,251,508	2,615,262	0.0036	0.9964	94.44
19.5	722,452,318	2,435,670	0.0034	0.9966	94.10
20.5	681,944,735	4,262,079	0.0062	0.9938	93.78
21.5	720,039,405	4,188,824	0.0058	0.9942	93.20
22.5	703,511,416	3,838,884	0.0055	0.9945	92.65
23.5	615,474,137	2,903,728	0.0047	0.9953	92.15
24.5	597,282,266	4,663,795	0.0078	0.9922	91.71
25.5	579,555,624	578,270	0.0010	0.9990	91.00
26.5	573,171,153	2,865,527	0.0050	0.9950	90.91
27.5	525,929,611	10,515,735	0.0200	0.9800	90.45
28.5	513,232,121	3,369,517	0.0066	0.9934	88.64

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ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1978-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
29.5	506,376,596	1,852,029	0.0037	0.9963	88.06
30.5	502,669,808	8,725,800	0.0174	0.9826	87.74
31.5	492,378,004	1,591,460	0.0032	0.9968	86.22
32.5	490,499,492	2,973,812	0.0061	0.9939	85.94
33.5	353,490,607	1,008,415	0.0029	0.9971	85.42
34.5	351,908,074	2,616,046	0.0074	0.9926	85.17
35.5	342,811,150	7,279,466	0.0212	0.9788	84.54
36.5	205,527,668	2,826,368	0.0138	0.9862	82.74
37.5	200,839,507	357,029	0.0018	0.9982	81.61
38.5	193,419,879	705,265	0.0036	0.9964	81.46
39.5	190,230,313	805,630	0.0042	0.9958	81.16
40.5	127,442,279	185,770	0.0015	0.9985	80.82
41.5	115,851,761	1,510,705	0.0130	0.9870	80.70
42.5	109,781,731	654,781	0.0060	0.9940	79.65
43.5	58,933,275	1,095,896	0.0186	0.9814	79.18
44.5	56,024,945	549,870	0.0098	0.9902	77.70
45.5	55,062,212	815,815	0.0148	0.9852	76.94
46.5	30,712,432	318,881	0.0104	0.9896	75.80
47.5	30,379,244	83,359	0.0027	0.9973	75.01
48.5	30,281,696	293,407	0.0097	0.9903	74.81
49.5	29,984,747	310,091	0.0103	0.9897	74.08
50.5	29,663,503	87,355	0.0029	0.9971	73.32
51.5	27,790,332	432,169	0.0156	0.9844	73.10
52.5	27,328,258	590,281	0.0216	0.9784	71.96
53.5	26,654,042	152,249	0.0057	0.9943	70.41
54.5	18,013,474	132,553	0.0074	0.9926	70.01
55.5	17,879,094	288,131	0.0161	0.9839	69.49
56.5	13,793,187	49,273	0.0036	0.9964	68.37
57.5	13,710,633	11,088	0.0008	0.9992	68.13
58.5	13,686,544	123,614	0.0090	0.9910	68.07

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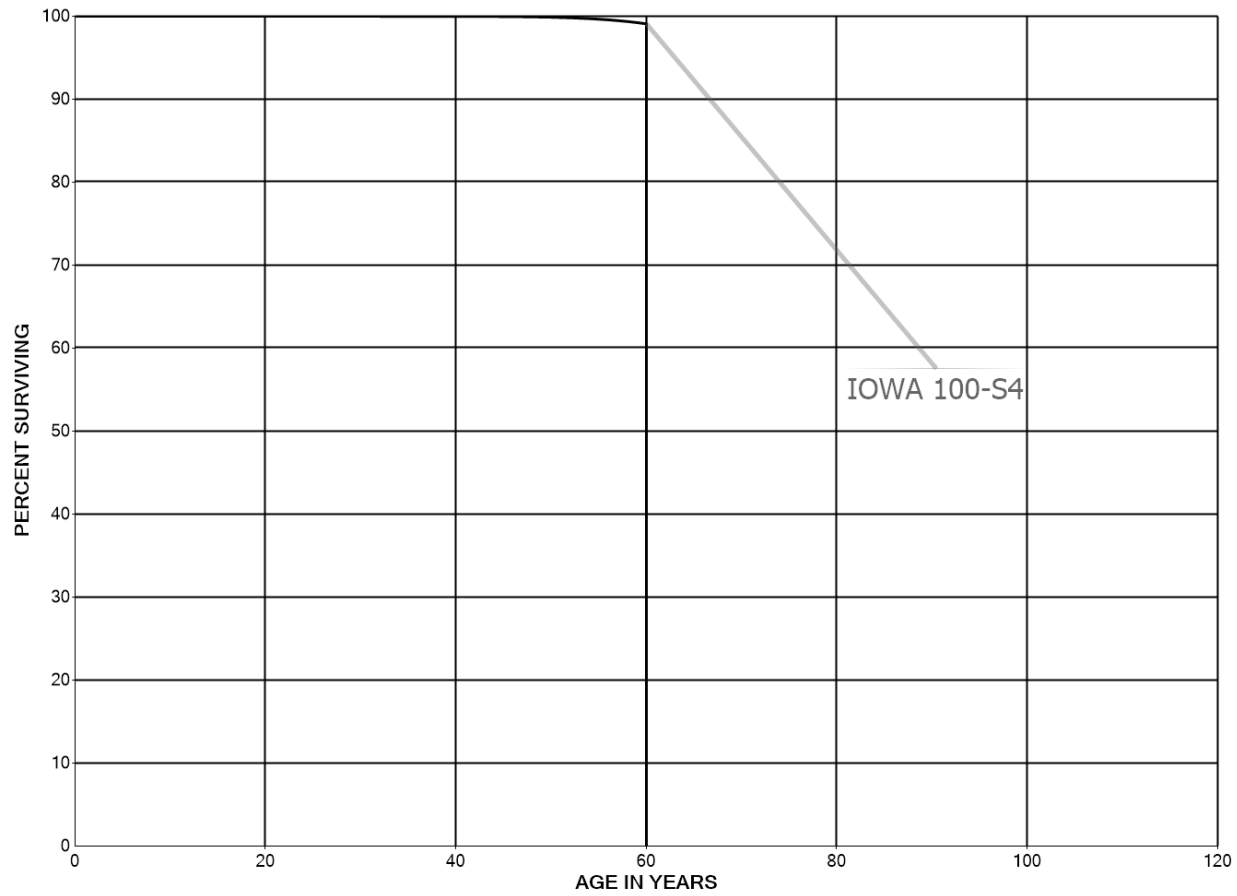
KENTUCKY UTILITIES COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

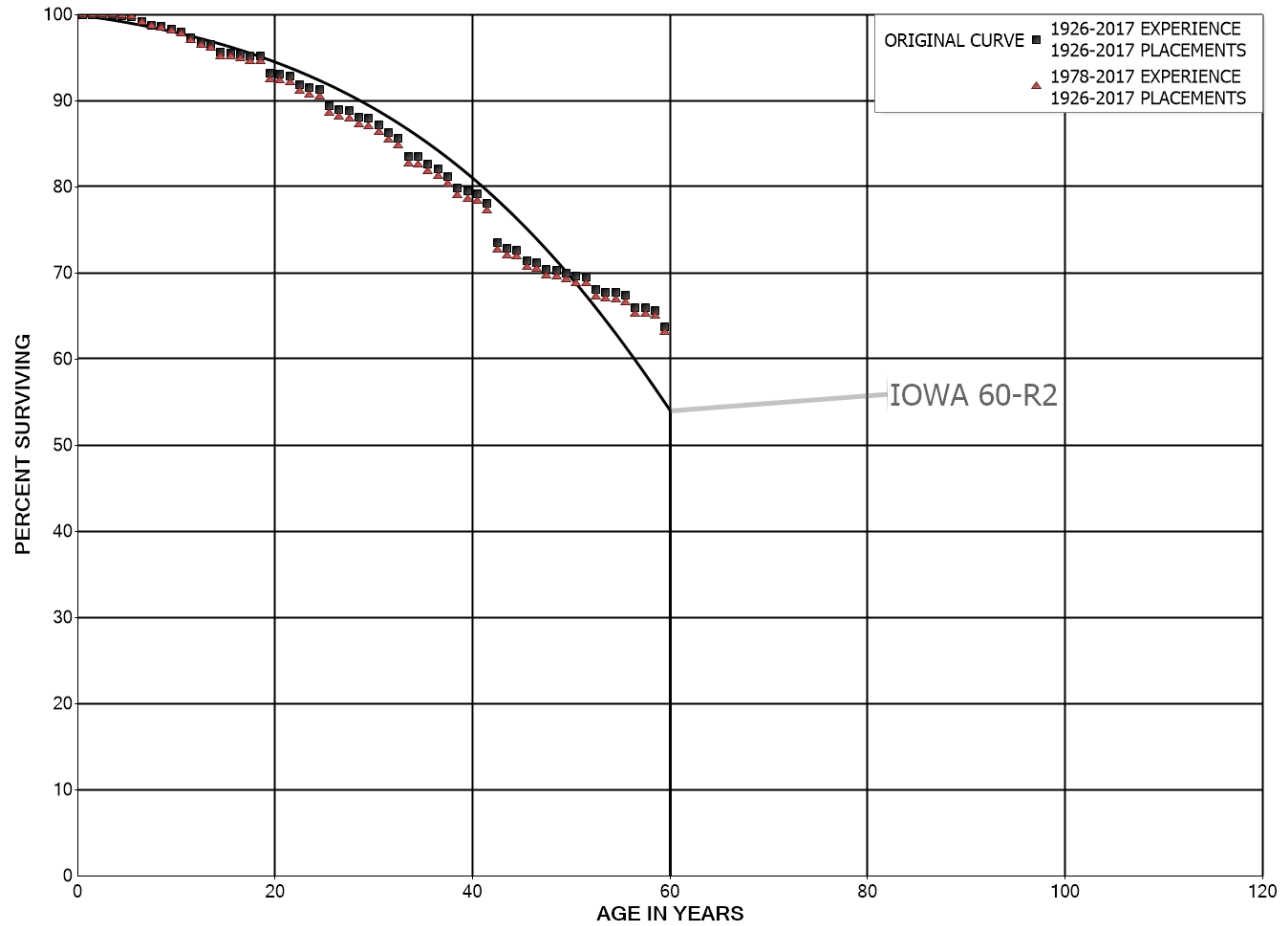
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1978-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
59.5	11,898,476		0.0000	1.0000	67.46
60.5	7,471,926	46,504	0.0062	0.9938	67.46
61.5	565,974	18,726	0.0331	0.9669	67.04
62.5	546,419		0.0000	1.0000	64.82
63.5	546,419	56,616	0.1036	0.8964	64.82
64.5	489,803		0.0000	1.0000	58.10
65.5	407,486	235,381	0.5776	0.4224	58.10
66.5	166,261		0.0000	1.0000	24.54
67.5	127,433		0.0000	1.0000	24.54
68.5	127,433		0.0000	1.0000	24.54
69.5	127,433		0.0000	1.0000	24.54
70.5	127,433		0.0000	1.0000	24.54
71.5	127,433		0.0000	1.0000	24.54
72.5	127,433		0.0000	1.0000	24.54
73.5	127,433		0.0000	1.0000	24.54
74.5	127,433		0.0000	1.0000	24.54
75.5	127,433		0.0000	1.0000	24.54
76.5					24.54

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SMOOTH SURVIVOR CURVE



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ORIGINAL AND SMOOTH SURVIVOR CURVES



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KENTUCKY UTILITIES COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1926-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	387,725,214		0.0000	1.0000	100.00
0.5	381,139,714		0.0000	1.0000	100.00
1.5	377,024,441	11,405	0.0000	1.0000	100.00
2.5	366,972,073	134,051	0.0004	0.9996	100.00
3.5	369,243,964	480,666	0.0013	0.9987	99.96
4.5	364,618,100	214,298	0.0006	0.9994	99.83
5.5	338,511,844	2,099,708	0.0062	0.9938	99.77
6.5	267,811,351	1,122,467	0.0042	0.9958	99.15
7.5	265,677,115	366,895	0.0014	0.9986	98.74
8.5	255,946,338	960,583	0.0038	0.9962	98.60
9.5	231,476,191	612,448	0.0026	0.9974	98.23
10.5	228,911,154	1,663,343	0.0073	0.9927	97.97
11.5	220,734,432	1,152,535	0.0052	0.9948	97.26
12.5	211,958,656	495,156	0.0023	0.9977	96.75
13.5	206,744,669	2,047,398	0.0099	0.9901	96.53
14.5	198,855,521	34,900	0.0002	0.9998	95.57
15.5	196,943,842	371,673	0.0019	0.9981	95.55
16.5	195,741,809	496,466	0.0025	0.9975	95.37
17.5	195,244,667	3,600	0.0000	1.0000	95.13
18.5	189,949,254	3,863,067	0.0203	0.9797	95.13
19.5	185,546,481	335,070	0.0018	0.9982	93.19
20.5	174,311,539	367,194	0.0021	0.9979	93.03
21.5	181,798,746	1,871,499	0.0103	0.9897	92.83
22.5	176,719,003	705,556	0.0040	0.9960	91.87
23.5	172,200,433	449,660	0.0026	0.9974	91.51
24.5	171,538,771	3,527,233	0.0206	0.9794	91.27
25.5	167,953,310	787,410	0.0047	0.9953	89.39
26.5	167,144,409	348,432	0.0021	0.9979	88.97
27.5	156,276,738	1,236,741	0.0079	0.9921	88.79
28.5	154,668,125	304,676	0.0020	0.9980	88.08

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ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1926-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
29.5	154,363,449	1,256,147	0.0081	0.9919	87.91	
30.5	152,939,072	1,627,433	0.0106	0.9894	87.20	
31.5	151,154,931	1,126,634	0.0075	0.9925	86.27	
32.5	149,329,159	3,695,495	0.0247	0.9753	85.62	
33.5	97,401,801	58,664	0.0006	0.9994	83.51	
34.5	97,306,760	937,038	0.0096	0.9904	83.46	
35.5	95,889,706	645,550	0.0067	0.9933	82.65	
36.5	71,520,235	818,379	0.0114	0.9886	82.10	
37.5	70,696,428	1,109,198	0.0157	0.9843	81.16	
38.5	68,486,755	349,329	0.0051	0.9949	79.88	
39.5	63,818,569	198,474	0.0031	0.9969	79.48	
40.5	46,303,642	682,698	0.0147	0.9853	79.23	
41.5	45,620,787	2,664,171	0.0584	0.9416	78.06	
42.5	42,917,695	412,494	0.0096	0.9904	73.50	
43.5	28,807,630	59,844	0.0021	0.9979	72.79	
44.5	28,745,409	482,943	0.0168	0.9832	72.64	
45.5	28,261,577	97,246	0.0034	0.9966	71.42	
46.5	21,538,845	221,501	0.0103	0.9897	71.18	
47.5	21,317,345	33,901	0.0016	0.9984	70.45	
48.5	21,283,444	118,197	0.0056	0.9944	70.33	
49.5	21,159,472	106,372	0.0050	0.9950	69.94	
50.5	21,010,641	23,139	0.0011	0.9989	69.59	
51.5	19,465,619	418,909	0.0215	0.9785	69.51	
52.5	19,020,248	82,920	0.0044	0.9956	68.02	
53.5	18,934,135	11,547	0.0006	0.9994	67.72	
54.5	12,618,892	63,208	0.0050	0.9950	67.68	
55.5	12,555,028	261,631	0.0208	0.9792	67.34	
56.5	9,566,731	1,805	0.0002	0.9998	65.94	
57.5	9,564,926	38,530	0.0040	0.9960	65.93	
58.5	9,511,514	275,161	0.0289	0.9711	65.66	

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KENTUCKY UTILITIES COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1926-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
59.5	8,459,169	73,616	0.0087	0.9913	63.76	
60.5	5,573,236		0.0000	1.0000	63.21	
61.5	96,695		0.0000	1.0000	63.21	
62.5	96,695		0.0000	1.0000	63.21	
63.5	96,695		0.0000	1.0000	63.21	
64.5	96,695	68,206	0.7054	0.2946	63.21	
65.5	28,489		0.0000	1.0000	18.62	
66.5	28,489		0.0000	1.0000	18.62	
67.5	28,489		0.0000	1.0000	18.62	
68.5	28,489		0.0000	1.0000	18.62	
69.5	28,489		0.0000	1.0000	18.62	
70.5	28,489		0.0000	1.0000	18.62	
71.5	28,489		0.0000	1.0000	18.62	
72.5	28,489		0.0000	1.0000	18.62	
73.5	28,489		0.0000	1.0000	18.62	
74.5	28,489		0.0000	1.0000	18.62	
75.5	28,489		0.0000	1.0000	18.62	
76.5					18.62	

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ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1978-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	307,782,419		0.0000	1.0000	100.00
0.5	321,891,794		0.0000	1.0000	100.00
1.5	317,776,677	11,405	0.0000	1.0000	100.00
2.5	312,399,690	134,051	0.0004	0.9996	100.00
3.5	330,352,173	480,666	0.0015	0.9985	99.95
4.5	325,728,685	214,298	0.0007	0.9993	99.81
5.5	302,569,441	2,099,708	0.0069	0.9931	99.74
6.5	242,427,874	1,122,467	0.0046	0.9954	99.05
7.5	240,300,992	366,895	0.0015	0.9985	98.59
8.5	230,570,215	960,583	0.0042	0.9958	98.44
9.5	206,113,423	612,448	0.0030	0.9970	98.03
10.5	203,548,386	1,663,343	0.0082	0.9918	97.74
11.5	195,371,665	1,152,535	0.0059	0.9941	96.94
12.5	186,631,654	495,156	0.0027	0.9973	96.37
13.5	181,417,896	2,047,398	0.0113	0.9887	96.11
14.5	178,908,685	34,900	0.0002	0.9998	95.03
15.5	176,997,006	371,673	0.0021	0.9979	95.01
16.5	175,801,839	496,466	0.0028	0.9972	94.81
17.5	175,305,353		0.0000	1.0000	94.54
18.5	174,275,484	3,863,067	0.0222	0.9778	94.54
19.5	169,880,170	331,470	0.0020	0.9980	92.45
20.5	158,648,828	367,194	0.0023	0.9977	92.27
21.5	170,385,312	1,871,499	0.0110	0.9890	92.05
22.5	165,305,569	703,027	0.0043	0.9957	91.04
23.5	163,294,916	449,660	0.0028	0.9972	90.66
24.5	164,953,342	3,508,835	0.0213	0.9787	90.41
25.5	161,422,188	787,410	0.0049	0.9951	88.48
26.5	162,142,671	348,432	0.0021	0.9979	88.05
27.5	153,589,431	1,236,741	0.0081	0.9919	87.86
28.5	151,980,818	304,676	0.0020	0.9980	87.15

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KENTUCKY UTILITIES COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1978-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
29.5	152,521,532	1,251,617	0.0082	0.9918	86.98	
30.5	151,852,173	1,627,433	0.0107	0.9893	86.27	
31.5	150,068,032	1,126,634	0.0075	0.9925	85.34	
32.5	148,242,260	3,695,495	0.0249	0.9751	84.70	
33.5	96,314,902	58,664	0.0006	0.9994	82.59	
34.5	96,219,861	937,038	0.0097	0.9903	82.54	
35.5	94,802,807	645,550	0.0068	0.9932	81.73	
36.5	70,433,336	818,379	0.0116	0.9884	81.18	
37.5	69,609,529	1,109,198	0.0159	0.9841	80.23	
38.5	68,458,266	349,329	0.0051	0.9949	78.96	
39.5	63,790,080	198,474	0.0031	0.9969	78.55	
40.5	46,275,153	682,698	0.0148	0.9852	78.31	
41.5	45,592,298	2,664,171	0.0584	0.9416	77.15	
42.5	42,889,206	412,494	0.0096	0.9904	72.65	
43.5	28,779,141	59,844	0.0021	0.9979	71.95	
44.5	28,716,920	482,943	0.0168	0.9832	71.80	
45.5	28,233,088	97,246	0.0034	0.9966	70.59	
46.5	21,510,356	221,501	0.0103	0.9897	70.35	
47.5	21,288,856	33,901	0.0016	0.9984	69.62	
48.5	21,254,955	118,197	0.0056	0.9944	69.51	
49.5	21,130,983	106,372	0.0050	0.9950	69.12	
50.5	20,982,152	23,139	0.0011	0.9989	68.78	
51.5	19,465,619	418,909	0.0215	0.9785	68.70	
52.5	19,020,248	82,920	0.0044	0.9956	67.22	
53.5	18,934,135	11,547	0.0006	0.9994	66.93	
54.5	12,618,892	63,208	0.0050	0.9950	66.89	
55.5	12,555,028	261,631	0.0208	0.9792	66.55	
56.5	9,566,731	1,805	0.0002	0.9998	65.17	
57.5	9,564,926	38,530	0.0040	0.9960	65.15	
58.5	9,511,514	275,161	0.0289	0.9711	64.89	

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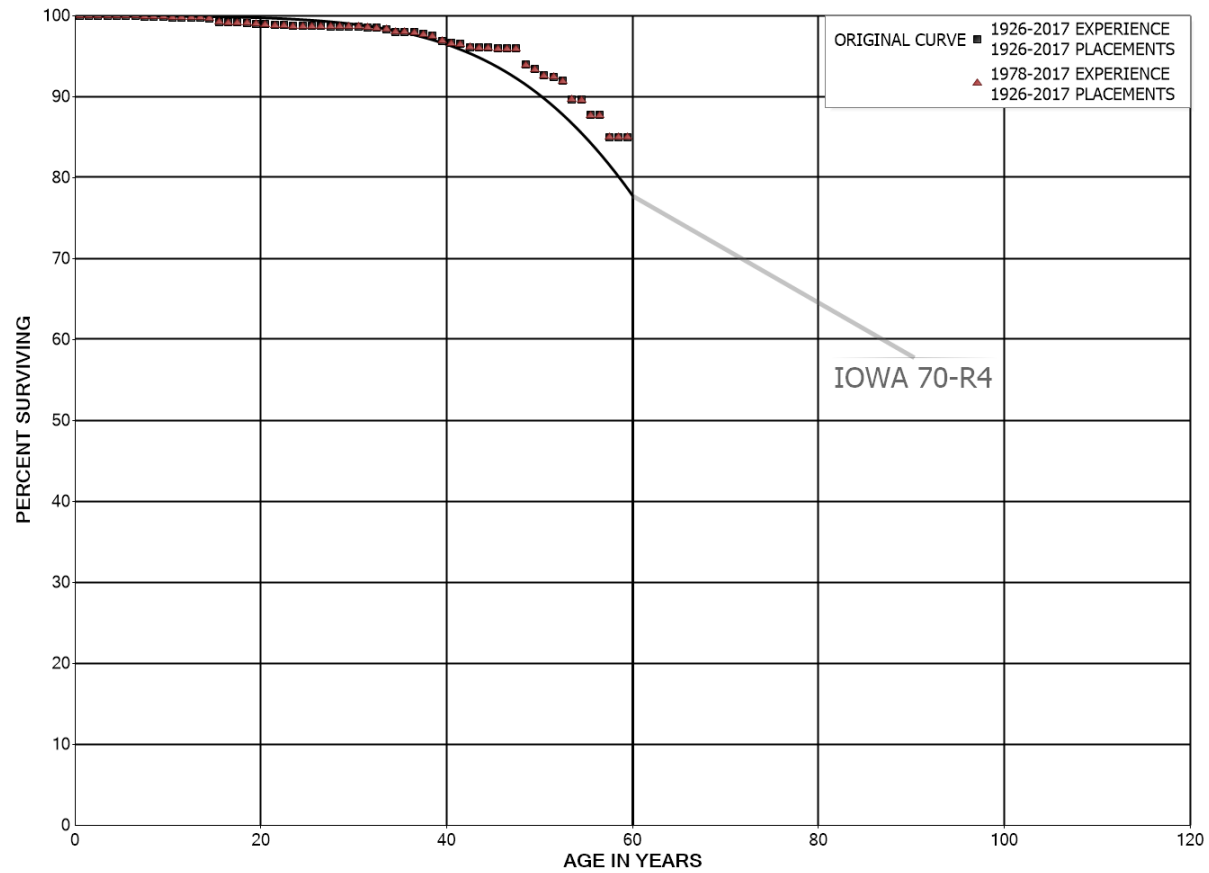
KENTUCKY UTILITIES COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1978-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
59.5	8,459,169	73,616	0.0087	0.9913	63.01	
60.5	5,573,236		0.0000	1.0000	62.47	
61.5	96,695		0.0000	1.0000	62.47	
62.5	96,695		0.0000	1.0000	62.47	
63.5	96,695		0.0000	1.0000	62.47	
64.5	96,695	68,206	0.7054	0.2946	62.47	
65.5	28,489		0.0000	1.0000	18.40	
66.5	28,489		0.0000	1.0000	18.40	
67.5	28,489		0.0000	1.0000	18.40	
68.5	28,489		0.0000	1.0000	18.40	
69.5	28,489		0.0000	1.0000	18.40	
70.5	28,489		0.0000	1.0000	18.40	
71.5	28,489		0.0000	1.0000	18.40	
72.5	28,489		0.0000	1.0000	18.40	
73.5	28,489		0.0000	1.0000	18.40	
74.5	28,489		0.0000	1.0000	18.40	
75.5	28,489		0.0000	1.0000	18.40	
76.5					18.40	

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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1926-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	236,765,620	2,825	0.0000	1.0000	100.00	
0.5	231,708,286	60,852	0.0003	0.9997	100.00	
1.5	225,886,012	1,251	0.0000	1.0000	99.97	
2.5	221,422,167	53,197	0.0002	0.9998	99.97	
3.5	194,995,759		0.0000	1.0000	99.95	
4.5	164,517,676	19,085	0.0001	0.9999	99.95	
5.5	135,305,190	29,193	0.0002	0.9998	99.94	
6.5	98,974,416	30,588	0.0003	0.9997	99.91	
7.5	98,459,887	61,116	0.0006	0.9994	99.88	
8.5	97,775,254	9,673	0.0001	0.9999	99.82	
9.5	104,517,017	55,311	0.0005	0.9995	99.81	
10.5	90,447,262	16,618	0.0002	0.9998	99.76	
11.5	89,641,053	24,289	0.0003	0.9997	99.74	
12.5	89,177,905		0.0000	1.0000	99.71	
13.5	89,030,022	112,214	0.0013	0.9987	99.71	
14.5	88,812,753	366,252	0.0041	0.9959	99.59	
15.5	88,446,501	30,424	0.0003	0.9997	99.18	
16.5	88,295,371	11,364	0.0001	0.9999	99.14	
17.5	81,504,981	43,711	0.0005	0.9995	99.13	
18.5	81,461,270	87,989	0.0011	0.9989	99.08	
19.5	81,357,650	38,097	0.0005	0.9995	98.97	
20.5	77,244,094	77,507	0.0010	0.9990	98.92	
21.5	87,735,181	16,906	0.0002	0.9998	98.82	
22.5	86,937,871	77,981	0.0009	0.9991	98.81	
23.5	85,738,860	4,526	0.0001	0.9999	98.72	
24.5	85,519,905	7,439	0.0001	0.9999	98.71	
25.5	87,617,079	21,218	0.0002	0.9998	98.70	
26.5	87,584,833	15,600	0.0002	0.9998	98.68	
27.5	76,914,661	2,400	0.0000	1.0000	98.66	
28.5	76,168,176	8,680	0.0001	0.9999	98.66	

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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1926-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
29.5	76,080,939	21,169	0.0003	0.9997	98.65	
30.5	75,990,976	51,076	0.0007	0.9993	98.62	
31.5	76,808,216	75,706	0.0010	0.9990	98.55	
32.5	76,683,426	137,955	0.0018	0.9982	98.46	
33.5	53,447,278	150,784	0.0028	0.9972	98.28	
34.5	53,296,494	13,931	0.0003	0.9997	98.00	
35.5	52,250,948	40,930	0.0008	0.9992	97.98	
36.5	27,162,297	60,283	0.0022	0.9978	97.90	
37.5	27,702,446	54,375	0.0020	0.9980	97.68	
38.5	27,484,311	175,203	0.0064	0.9936	97.49	
39.5	26,439,415	76,829	0.0029	0.9971	96.87	
40.5	16,568,382	18,279	0.0011	0.9989	96.59	
41.5	15,910,467	63,328	0.0040	0.9960	96.48	
42.5	15,846,566	13,078	0.0008	0.9992	96.10	
43.5	9,466,997		0.0000	1.0000	96.02	
44.5	9,396,128	8,553	0.0009	0.9991	96.02	
45.5	5,179,230		0.0000	1.0000	95.93	
46.5	5,410,401	530	0.0001	0.9999	95.93	
47.5	5,404,561	109,351	0.0202	0.9798	95.92	
48.5	5,569,459	34,150	0.0061	0.9939	93.98	
49.5	5,529,355	47,257	0.0085	0.9915	93.40	
50.5	5,475,143	10,923	0.0020	0.9980	92.61	
51.5	5,151,310	26,194	0.0051	0.9949	92.42	
52.5	5,057,986	127,637	0.0252	0.9748	91.95	
53.5	4,927,600	3,485	0.0007	0.9993	89.63	
54.5	3,014,647	63,419	0.0210	0.9790	89.57	
55.5	3,555,458	185	0.0001	0.9999	87.68	
56.5	3,040,640	94,142	0.0310	0.9690	87.68	
57.5	2,942,091	306	0.0001	0.9999	84.96	
58.5	2,925,460		0.0000	1.0000	84.96	

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KENTUCKY UTILITIES COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1926-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
59.5	3,067,535	11,578	0.0038	0.9962	84.96	
60.5	2,473,101		0.0000	1.0000	84.63	
61.5	671,690	883	0.0013	0.9987	84.63	
62.5	639,898	9,782	0.0153	0.9847	84.52	
63.5	439,626		0.0000	1.0000	83.23	
64.5	439,626	65,636	0.1493	0.8507	83.23	
65.5	153,727	8,820	0.0574	0.9426	70.80	
66.5	144,907		0.0000	1.0000	66.74	
67.5	144,907		0.0000	1.0000	66.74	
68.5	144,907		0.0000	1.0000	66.74	
69.5	144,523		0.0000	1.0000	66.74	
70.5	144,523		0.0000	1.0000	66.74	
71.5	144,523		0.0000	1.0000	66.74	
72.5	144,523		0.0000	1.0000	66.74	
73.5	144,523		0.0000	1.0000	66.74	
74.5	144,523		0.0000	1.0000	66.74	
75.5	144,523		0.0000	1.0000	66.74	
76.5					66.74	

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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1978-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	210,281,179		0.0000	1.0000	100.00	
0.5	215,399,686	60,852	0.0003	0.9997	100.00	
1.5	209,585,266		0.0000	1.0000	99.97	
2.5	205,122,672	41,086	0.0002	0.9998	99.97	
3.5	185,246,033		0.0000	1.0000	99.95	
4.5	154,837,395	19,085	0.0001	0.9999	99.95	
5.5	129,774,535	29,193	0.0002	0.9998	99.94	
6.5	93,446,113	30,504	0.0003	0.9997	99.92	
7.5	92,932,461	55,034	0.0006	0.9994	99.88	
8.5	92,253,910	9,673	0.0001	0.9999	99.83	
9.5	99,000,875	55,311	0.0006	0.9994	99.81	
10.5	84,931,119	16,618	0.0002	0.9998	99.76	
11.5	84,125,307	24,289	0.0003	0.9997	99.74	
12.5	83,727,163		0.0000	1.0000	99.71	
13.5	83,609,405	112,214	0.0013	0.9987	99.71	
14.5	84,090,004	366,252	0.0044	0.9956	99.58	
15.5	83,723,752	30,424	0.0004	0.9996	99.14	
16.5	83,572,621	11,364	0.0001	0.9999	99.11	
17.5	76,793,187	43,711	0.0006	0.9994	99.09	
18.5	77,355,946	86,930	0.0011	0.9989	99.04	
19.5	77,272,677	37,072	0.0005	0.9995	98.93	
20.5	73,163,230	77,507	0.0011	0.9989	98.88	
21.5	84,642,261	16,906	0.0002	0.9998	98.77	
22.5	83,852,827	77,981	0.0009	0.9991	98.75	
23.5	83,190,019	4,526	0.0001	0.9999	98.66	
24.5	84,090,545		0.0000	1.0000	98.66	
25.5	86,201,755	21,218	0.0002	0.9998	98.66	
26.5	86,489,345	15,600	0.0002	0.9998	98.63	
27.5	76,397,351		0.0000	1.0000	98.61	
28.5	75,653,266	8,680	0.0001	0.9999	98.61	

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ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1978-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
29.5	75,706,049	21,169	0.0003	0.9997	98.60	
30.5	75,714,843	51,076	0.0007	0.9993	98.58	
31.5	76,553,335	75,706	0.0010	0.9990	98.51	
32.5	76,428,545	137,955	0.0018	0.9982	98.41	
33.5	53,192,397	150,784	0.0028	0.9972	98.23	
34.5	53,041,613	13,931	0.0003	0.9997	97.96	
35.5	51,996,067	40,930	0.0008	0.9992	97.93	
36.5	26,907,416	60,283	0.0022	0.9978	97.85	
37.5	27,447,565	54,375	0.0020	0.9980	97.63	
38.5	27,334,430	175,203	0.0064	0.9936	97.44	
39.5	26,289,534	76,829	0.0029	0.9971	96.82	
40.5	16,418,501	18,279	0.0011	0.9989	96.53	
41.5	15,760,586	63,328	0.0040	0.9960	96.43	
42.5	15,696,685	13,078	0.0008	0.9992	96.04	
43.5	9,317,116		0.0000	1.0000	95.96	
44.5	9,246,247	8,553	0.0009	0.9991	95.96	
45.5	5,029,349		0.0000	1.0000	95.87	
46.5	5,260,520	530	0.0001	0.9999	95.87	
47.5	5,254,680	109,351	0.0208	0.9792	95.86	
48.5	5,419,578	34,150	0.0063	0.9937	93.86	
49.5	5,379,474	41,899	0.0078	0.9922	93.27	
50.5	5,330,620	10,923	0.0020	0.9980	92.55	
51.5	5,151,310	26,194	0.0051	0.9949	92.36	
52.5	5,057,986	127,637	0.0252	0.9748	91.89	
53.5	4,927,600	3,485	0.0007	0.9993	89.57	
54.5	3,014,647	63,419	0.0210	0.9790	89.51	
55.5	3,555,458	185	0.0001	0.9999	87.62	
56.5	3,040,640	94,142	0.0310	0.9690	87.62	
57.5	2,942,091	306	0.0001	0.9999	84.91	
58.5	2,925,460		0.0000	1.0000	84.90	

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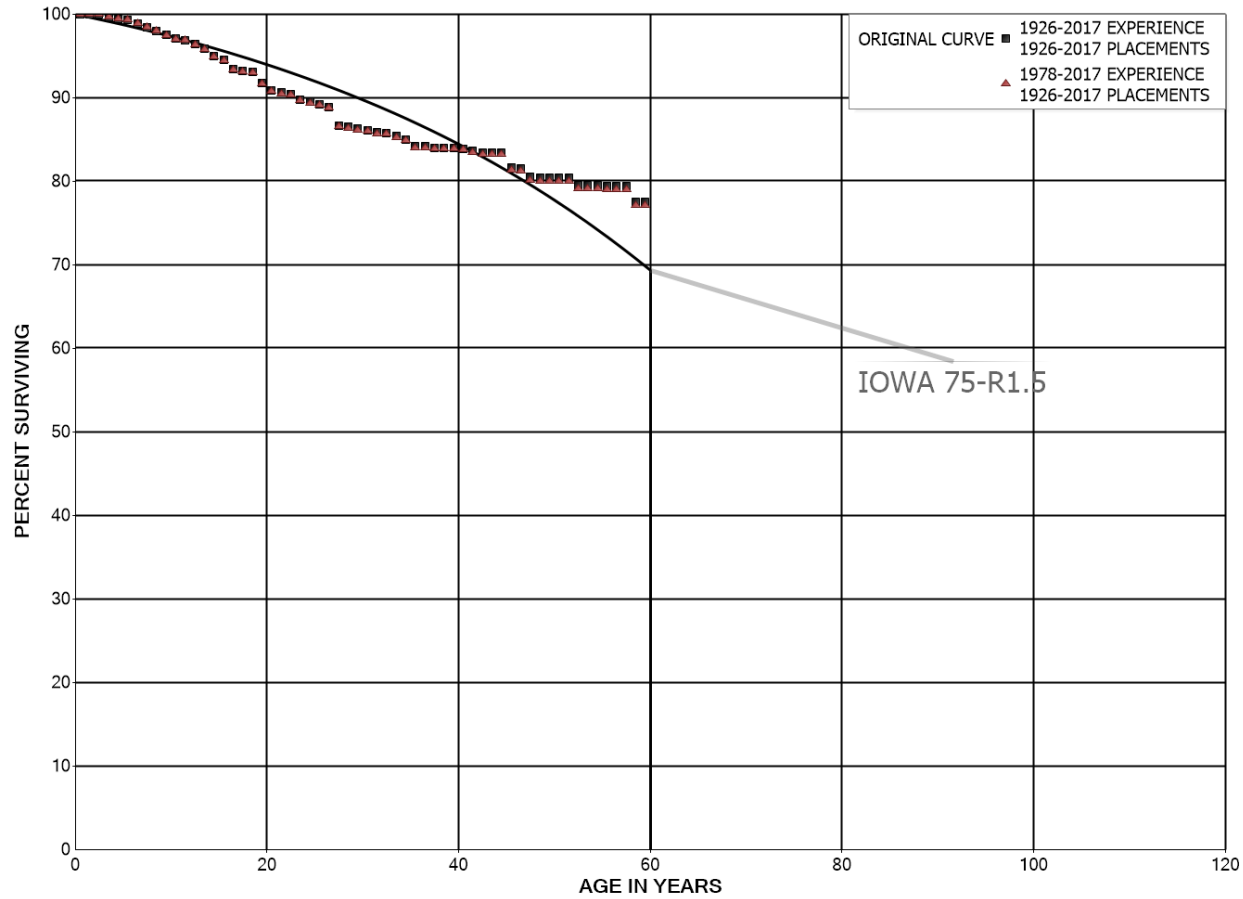
KENTUCKY UTILITIES COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1978-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
59.5	3,067,535	11,578	0.0038	0.9962	84.90	
60.5	2,473,101		0.0000	1.0000	84.58	
61.5	671,690	883	0.0013	0.9987	84.58	
62.5	639,898	9,782	0.0153	0.9847	84.46	
63.5	439,626		0.0000	1.0000	83.17	
64.5	439,626	65,636	0.1493	0.8507	83.17	
65.5	153,727	8,820	0.0574	0.9426	70.76	
66.5	144,907		0.0000	1.0000	66.70	
67.5	144,907		0.0000	1.0000	66.70	
68.5	144,907		0.0000	1.0000	66.70	
69.5	144,523		0.0000	1.0000	66.70	
70.5	144,523		0.0000	1.0000	66.70	
71.5	144,523		0.0000	1.0000	66.70	
72.5	144,523		0.0000	1.0000	66.70	
73.5	144,523		0.0000	1.0000	66.70	
74.5	144,523		0.0000	1.0000	66.70	
75.5	144,523		0.0000	1.0000	66.70	
76.5					66.70	

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ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1926-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	43,050,630	1,108	0.0000	1.0000	100.00	
0.5	41,182,460	5,849	0.0001	0.9999	100.00	
1.5	40,211,977	3,818	0.0001	0.9999	99.98	
2.5	38,718,681	117,883	0.0030	0.9970	99.97	
3.5	36,066,852	91,858	0.0025	0.9975	99.67	
4.5	34,348,177	58,752	0.0017	0.9983	99.42	
5.5	32,796,479	142,990	0.0044	0.9956	99.25	
6.5	26,917,416	104,872	0.0039	0.9961	98.81	
7.5	25,388,431	128,040	0.0050	0.9950	98.43	
8.5	24,934,467	116,507	0.0047	0.9953	97.93	
9.5	24,693,591	107,515	0.0044	0.9956	97.47	
10.5	24,024,308	44,310	0.0018	0.9982	97.05	
11.5	23,641,590	114,108	0.0048	0.9952	96.87	
12.5	23,043,472	134,225	0.0058	0.9942	96.40	
13.5	22,214,442	197,348	0.0089	0.9911	95.84	
14.5	20,576,476	112,147	0.0055	0.9945	94.99	
15.5	20,111,394	232,788	0.0116	0.9884	94.47	
16.5	19,592,885	48,424	0.0025	0.9975	93.38	
17.5	19,371,767	10,956	0.0006	0.9994	93.15	
18.5	17,995,734	266,714	0.0148	0.9852	93.10	
19.5	17,594,677	169,390	0.0096	0.9904	91.72	
20.5	15,905,188	44,000	0.0028	0.9972	90.83	
21.5	15,175,280	30,647	0.0020	0.9980	90.58	
22.5	14,313,625	103,845	0.0073	0.9927	90.40	
23.5	13,684,588	39,193	0.0029	0.9971	89.74	
24.5	13,215,175	50,089	0.0038	0.9962	89.49	
25.5	12,753,822	48,388	0.0038	0.9962	89.15	
26.5	11,972,251	292,258	0.0244	0.9756	88.81	
27.5	10,878,268	19,028	0.0017	0.9983	86.64	
28.5	10,086,599	25,435	0.0025	0.9975	86.49	

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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1926-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
29.5	9,605,922	19,156	0.0020	0.9980	86.27	
30.5	9,037,831	31,787	0.0035	0.9965	86.10	
31.5	8,736,254	3,204	0.0004	0.9996	85.80	
32.5	8,588,171	40,979	0.0048	0.9952	85.76	
33.5	6,360,976	26,656	0.0042	0.9958	85.35	
34.5	6,258,722	59,208	0.0095	0.9905	85.00	
35.5	5,925,080	4,866	0.0008	0.9992	84.19	
36.5	3,750,341	6,027	0.0016	0.9984	84.12	
37.5	3,735,650		0.0000	1.0000	83.99	
38.5	3,716,037	112	0.0000	1.0000	83.99	
39.5	3,115,040	3,911	0.0013	0.9987	83.99	
40.5	2,400,375	8,454	0.0035	0.9965	83.88	
41.5	2,243,134	4,684	0.0021	0.9979	83.59	
42.5	2,152,483	1,516	0.0007	0.9993	83.41	
43.5	1,115,496	3	0.0000	1.0000	83.35	
44.5	1,113,361	23,469	0.0211	0.9789	83.35	
45.5	1,083,348	1,852	0.0017	0.9983	81.59	
46.5	704,258	8,685	0.0123	0.9877	81.46	
47.5	692,384	600	0.0009	0.9991	80.45	
48.5	629,130		0.0000	1.0000	80.38	
49.5	621,643		0.0000	1.0000	80.38	
50.5	620,999		0.0000	1.0000	80.38	
51.5	606,027	6,885	0.0114	0.9886	80.38	
52.5	597,151		0.0000	1.0000	79.47	
53.5	592,857		0.0000	1.0000	79.47	
54.5	465,373	657	0.0014	0.9986	79.47	
55.5	461,815		0.0000	1.0000	79.36	
56.5	394,863		0.0000	1.0000	79.36	
57.5	394,796	9,195	0.0233	0.9767	79.36	
58.5	368,899	47	0.0001	0.9999	77.51	

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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1926-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
59.5	370,854	54,060	0.1458	0.8542	77.50	
60.5	305,062		0.0000	1.0000	66.20	
61.5	198,685	1,111	0.0056	0.9944	66.20	
62.5	196,652	2,505	0.0127	0.9873	65.83	
63.5	184,483	1,443	0.0078	0.9922	64.99	
64.5	183,040		0.0000	1.0000	64.48	
65.5	133,514	34,060	0.2551	0.7449	64.48	
66.5	99,454		0.0000	1.0000	48.03	
67.5	57,780		0.0000	1.0000	48.03	
68.5	57,780	3,383	0.0585	0.9415	48.03	
69.5	54,397		0.0000	1.0000	45.22	
70.5	54,397		0.0000	1.0000	45.22	
71.5	54,397		0.0000	1.0000	45.22	
72.5	54,397		0.0000	1.0000	45.22	
73.5	54,397		0.0000	1.0000	45.22	
74.5	54,133		0.0000	1.0000	45.22	
75.5	54,133		0.0000	1.0000	45.22	
76.5					45.22	

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ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2017

EXPERIENCE BAND 1978-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	39,478,933	1,108	0.0000	1.0000	100.00
0.5	38,341,313	5,849	0.0002	0.9998	100.00
1.5	37,497,340	2,159	0.0001	0.9999	99.98
2.5	36,190,633	116,722	0.0032	0.9968	99.98
3.5	34,616,059	85,423	0.0025	0.9975	99.65
4.5	32,915,299	58,572	0.0018	0.9982	99.41
5.5	31,401,220	140,917	0.0045	0.9955	99.23
6.5	25,953,453	100,265	0.0039	0.9961	98.79
7.5	24,435,454	127,461	0.0052	0.9948	98.40
8.5	24,061,109	115,968	0.0048	0.9952	97.89
9.5	23,825,436	104,631	0.0044	0.9956	97.42
10.5	23,162,259	43,405	0.0019	0.9981	96.99
11.5	22,792,828	113,113	0.0050	0.9950	96.81
12.5	22,199,524	131,492	0.0059	0.9941	96.33
13.5	21,375,396	194,864	0.0091	0.9909	95.76
14.5	19,807,626	111,353	0.0056	0.9944	94.89
15.5	19,348,864	220,268	0.0114	0.9886	94.35
16.5	18,845,522	47,436	0.0025	0.9975	93.28
17.5	18,633,467	10,428	0.0006	0.9994	93.04
18.5	17,364,443	264,139	0.0152	0.9848	92.99
19.5	16,968,031	167,387	0.0099	0.9901	91.58
20.5	15,284,284	38,417	0.0025	0.9975	90.67
21.5	14,737,305	29,085	0.0020	0.9980	90.45
22.5	13,900,687	103,728	0.0075	0.9925	90.27
23.5	13,298,791	38,998	0.0029	0.9971	89.59
24.5	12,844,704	44,700	0.0035	0.9965	89.33
25.5	12,395,034	46,319	0.0037	0.9963	89.02
26.5	11,641,660	292,258	0.0251	0.9749	88.69
27.5	10,718,459	19,028	0.0018	0.9982	86.46
28.5	9,935,033	25,435	0.0026	0.9974	86.31

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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1978-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
29.5	9,489,264	19,146	0.0020	0.9980	86.09	
30.5	8,962,034	31,787	0.0035	0.9965	85.91	
31.5	8,662,438	3,204	0.0004	0.9996	85.61	
32.5	8,514,368	40,979	0.0048	0.9952	85.58	
33.5	6,287,268	26,656	0.0042	0.9958	85.16	
34.5	6,185,014	59,208	0.0096	0.9904	84.80	
35.5	5,851,899	4,779	0.0008	0.9992	83.99	
36.5	3,678,447	6,027	0.0016	0.9984	83.92	
37.5	3,663,756		0.0000	1.0000	83.78	
38.5	3,656,781	13	0.0000	1.0000	83.78	
39.5	3,055,883	3,911	0.0013	0.9987	83.78	
40.5	2,341,218	8,454	0.0036	0.9964	83.68	
41.5	2,183,977	4,684	0.0021	0.9979	83.38	
42.5	2,093,326	1,516	0.0007	0.9993	83.20	
43.5	1,056,339	3	0.0000	1.0000	83.14	
44.5	1,054,204	23,469	0.0223	0.9777	83.14	
45.5	1,024,191	1,852	0.0018	0.9982	81.29	
46.5	645,101	8,685	0.0135	0.9865	81.14	
47.5	633,227	600	0.0009	0.9991	80.05	
48.5	569,973		0.0000	1.0000	79.97	
49.5	562,486		0.0000	1.0000	79.97	
50.5	561,842		0.0000	1.0000	79.97	
51.5	606,027	6,885	0.0114	0.9886	79.97	
52.5	597,151		0.0000	1.0000	79.06	
53.5	592,857		0.0000	1.0000	79.06	
54.5	465,373	657	0.0014	0.9986	79.06	
55.5	461,815		0.0000	1.0000	78.95	
56.5	394,863		0.0000	1.0000	78.95	
57.5	394,796	9,195	0.0233	0.9767	78.95	
58.5	368,899	47	0.0001	0.9999	77.11	

Attachment 2 to Response to KIUC-1 Question No. 29

Spanos

KENTUCKY UTILITIES COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1978-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
59.5	370,854	54,060	0.1458	0.8542	77.10	
60.5	305,062		0.0000	1.0000	65.86	
61.5	198,685	1,111	0.0056	0.9944	65.86	
62.5	196,652	2,505	0.0127	0.9873	65.49	
63.5	184,483	1,443	0.0078	0.9922	64.66	
64.5	183,040		0.0000	1.0000	64.15	
65.5	133,514	34,060	0.2551	0.7449	64.15	
66.5	99,454		0.0000	1.0000	47.79	
67.5	57,780		0.0000	1.0000	47.79	
68.5	57,780	3,383	0.0585	0.9415	47.79	
69.5	54,397		0.0000	1.0000	44.99	
70.5	54,397		0.0000	1.0000	44.99	
71.5	54,397		0.0000	1.0000	44.99	
72.5	54,397		0.0000	1.0000	44.99	
73.5	54,397		0.0000	1.0000	44.99	
74.5	54,133		0.0000	1.0000	44.99	
75.5	54,133		0.0000	1.0000	44.99	
76.5					44.99	

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KENTUCKY UTILITIES COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	6,045		0		0		0
1989	2,547		0		0		0
1990	54,378		0		0		0
1991							
1992							
1993							
1994							
1995	86,278	10,005	12	2,930	3	7,074-	8-
1996	2,936	609	21	3,210	109	2,601	89
1997	103,244	8,046	8		0	8,046-	8-
1998	32,510	16,167	50		0	16,167-	50-
1999	5,858-	1,967-	34		0	1,967	34-
2000	11,626		0		0		0
2001	144,193	33,335	23		0	33,335-	23-
2002	370,024	20,477	6	241,345	65	220,868	60
2003							
2004	228,612	46,180	20		0	46,180-	20-
2005							
2006	137,959	47,675	35		0	47,675-	35-
2007	2,213,101	777,334	35		0	777,334-	35-
2008	89,209	20,700	23		0	20,700-	23-
2009	145,695	45,964	32	87,350	60	41,386	28
2010	88,392	12,254	14		0	12,254-	14-
2011	681,753	435,245	64		0	435,245-	64-
2012	243,522	153,934	63	2,596	1	151,338-	62-
2013	290,864	98,691	34	276	0	98,416-	34-
2014	674,281	1,428,648	212	38,924-	6-	1,467,572-	218-
2015	1,711,254	156,217	9	30,000	2	126,217-	7-
2016	856,221	350,961	41	1,307	0	349,653-	41-
2017	562,235	496,650	88	1,285	0	495,366-	88-
TOTAL	8,731,023	4,157,125	48	331,375	4	3,825,750-	44-

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KENTUCKY UTILITIES COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
88-90	20,990		0		0		0
89-91	18,975		0		0		0
90-92	18,126		0		0		0
91-93							
92-94							
93-95	28,759	3,335	12	977	3	2,358-	8-
94-96	29,738	3,538	12	2,047	7	1,491-	5-
95-97	64,153	6,220	10	2,047	3	4,173-	7-
96-98	46,230	8,274	18	1,070	2	7,204-	16-
97-99	43,299	7,415	17		0	7,415-	17-
98-00	12,759	4,733	37		0	4,733-	37-
99-01	49,987	10,456	21		0	10,456-	21-
00-02	175,281	17,937	10	80,448	46	62,511	36
01-03	171,406	17,937	10	80,448	47	62,511	36
02-04	199,545	22,219	11	80,448	40	58,229	29
03-05	76,204	15,393	20		0	15,393-	20-
04-06	122,191	31,285	26		0	31,285-	26-
05-07	783,687	275,003	35		0	275,003-	35-
06-08	813,423	281,903	35		0	281,903-	35-
07-09	816,002	281,333	34	29,117	4	252,216-	31-
08-10	107,766	26,306	24	29,117	27	2,811	3
09-11	305,280	164,488	54	29,117	10	135,371-	44-
10-12	337,889	200,478	59	865	0	199,613-	59-
11-13	405,380	229,290	57	957	0	228,333-	56-
12-14	402,889	560,424	139	12,018-	3-	572,442-	142-
13-15	892,133	561,185	63	2,883-	0	564,068-	63-
14-16	1,080,585	645,275	60	2,539-	0	647,814-	60-
15-17	1,043,236	334,609	32	10,864	1	323,745-	31-
FIVE-YEAR AVERAGE							
13-17	818,971	506,233	62	1,211-	0	507,445-	62-

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KENTUCKY UTILITIES COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	5,472,744	33,162-	1-	85,506	2	118,668	2
1989	140,477		0		0		0
1990	139,953		0		0		0
1991							
1992	3,381,168	126,229	4	2,358	0	123,871-	4-
1993	73,171	586,475	802	202,990-	277-	789,466-	
1994	3,105,560	1,235,481	40	5,496	0	1,229,984-	40-
1995	2,831,089	887,355	31	88,317	3	799,038-	28-
1996	2,448,557	1,372,067	56	1,245,733	51	126,335-	5-
1997	3,497,148	736,637	21	6,713	0	729,924-	21-
1998	614,620	826,172	134	14,906-	2-	841,078-	137-
1999	855,983	776,825	91	5,197	1	771,628-	90-
2000	4,074,449		0	20,250	0	20,250	0
2001	2,773,207	973,763	35	350	0	973,413-	35-
2002	1,580,022	47,752	3	842,803	53	795,051	50
2003	3,081,492	1,016,856	33		0	1,016,856-	33-
2004	2,629,000	1,220,722	46		0	1,220,722-	46-
2005	2,723,301	1,455,836	53	3,066	0	1,452,769-	53-
2006	8,467,051	5,300,625	63	17,365	0	5,283,260-	62-
2007	5,552,705	1,817,773	33	176,926	3	1,640,847-	30-
2008	1,602,275	654,037	41		0	654,037-	41-
2009	4,750,276	2,120,465	45	20,000	0	2,100,465-	44-
2010	8,267,108	974,238	12	10,802	0	963,435-	12-
2011	7,436,356	1,421,560	19	342,587	5	1,078,973-	15-
2012	23,431,274	5,029,476	21	172,783	1	4,856,693-	21-
2013	5,299,416	4,590,997	87	323,182	6	4,267,815-	81-
2014	12,989,896	2,451,690	19	186,603	1	2,265,087-	17-
2015	18,285,838	1,902,123	10	260,531	1	1,641,592-	9-
2016	10,706,444	3,910,726	37	199,327	2	3,711,400-	35-
2017	8,820,017	5,529,286	63	131,933	1	5,397,354-	61-
TOTAL	155,030,596	46,932,006	30	3,929,933	3	43,002,073-	28-

THREE-YEAR MOVING AVERAGES

88-90	1,917,725	11,054-	1-	28,502	1	39,556	2
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Spanos

KENTUCKY UTILITIES COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
89-91	93,477		0		0		0
90-92	1,173,707	42,076	4	786	0	41,290-	4-
91-93	1,151,446	237,568	21	66,877-	6-	304,446-	26-
92-94	2,186,633	649,395	30	65,045-	3-	714,440-	33-
93-95	2,003,273	903,104	45	36,392-	2-	939,496-	47-
94-96	2,795,069	1,164,968	42	446,515	16	718,452-	26-
95-97	2,925,598	998,687	34	446,921	15	551,766-	19-
96-98	2,186,775	978,292	45	412,513	19	565,779-	26-
97-99	1,655,917	779,878	47	999-	0	780,877-	47-
98-00	1,848,351	534,332	29	3,514	0	530,819-	29-
99-01	2,567,880	583,529	23	8,599	0	574,930-	22-
00-02	2,809,226	340,505	12	287,801	10	52,704-	2-
01-03	2,478,240	679,457	27	281,051	11	398,406-	16-
02-04	2,430,171	761,777	31	280,934	12	480,842-	20-
03-05	2,811,264	1,231,138	44	1,022	0	1,230,116-	44-
04-06	4,606,451	2,659,061	58	6,811	0	2,652,250-	58-
05-07	5,581,019	2,858,078	51	65,786	1	2,792,292-	50-
06-08	5,207,344	2,590,812	50	64,764	1	2,526,048-	49-
07-09	3,968,419	1,530,758	39	65,642	2	1,465,117-	37-
08-10	4,873,220	1,249,580	26	10,267	0	1,239,312-	25-
09-11	6,817,913	1,505,421	22	124,463	2	1,380,958-	20-
10-12	13,044,913	2,475,091	19	175,391	1	2,299,700-	18-
11-13	12,055,682	3,680,678	31	279,518	2	3,401,160-	28-
12-14	13,906,862	4,024,055	29	227,523	2	3,796,532-	27-
13-15	12,191,717	2,981,604	24	256,772	2	2,724,832-	22-
14-16	13,994,059	2,754,847	20	215,487	2	2,539,360-	18-
15-17	12,604,100	3,780,712	30	197,263	2	3,583,449-	28-
FIVE-YEAR AVERAGE							
13-17	11,220,322	3,676,965	33	220,315	2	3,456,650-	31-

Attachment 3 to Response to KIUC-1 Question No. 29

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KENTUCKY UTILITIES COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	1,285,265	314,381	24		0	314,381-	24-
1995	1,942,977	374,438	19	110,477	6	263,960-	14-
1996	1,313,231	452,454	34	2,403,674	183	1,951,220	149
1997	3,603,445	466,687	13		0	466,687-	13-
1998	210,345	173,846	83		0	173,846-	83-
1999	152,655	85,180	56		0	85,180-	56-
2000	32,604		0		0		0
2001	100,327	27,123	27		0	27,123-	27-
2002	405,528	42,556	10	314,790	78	272,234	67
2003	3,275,422	878,306	27	61,336	2	816,969-	25-
2004	1,624,795	449,310	28		0	449,310-	28-
2005	771,200	302,941	39		0	302,941-	39-
2006	3,934,128	1,012,073	26		0	1,012,073-	26-
2007	832,436	139,427	17	582,620	70	443,192	53
2008	3,477,445	544,686	16		0	544,686-	16-
2009	4,484,265	1,068,154	24	167,816	4	900,337-	20-
2010	133,532	18,175	14		0	18,175-	14-
2011	1,816,683	534,507	29	920,288	51	385,780	21
2012	957,971	536,939	56		0	536,939-	56-
2013	3,284,484	330,529	10		0	330,529-	10-
2014	1,010,285	223,264	22		0	223,264-	22-
2015	4,274,069	850,763	20		0	850,763-	20-
2016	513,878	481,408	94		0	481,408-	94-
2017	4,382,123	490,378	11	48,995	1	441,383-	10-
TOTAL	43,819,093	9,797,523	22	4,609,996	11	5,187,526-	12-

THREE-YEAR MOVING AVERAGES

94-96	1,513,824	380,424	25	838,051	55	457,626	30
95-97	2,286,551	431,193	19	838,051	37	406,858	18
96-98	1,709,007	364,329	21	801,225	47	436,896	26
97-99	1,322,148	241,904	18		0	241,904-	18-
98-00	131,868	86,342	65		0	86,342-	65-
99-01	95,195	37,434	39		0	37,434-	39-
00-02	179,486	23,226	13	104,930	58	81,704	46

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KENTUCKY UTILITIES COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
01-03	1,260,426	315,995	25	125,376	10	190,619-	15-
02-04	1,768,582	456,724	26	125,376	7	331,348-	19-
03-05	1,890,472	543,519	29	20,446	1	523,073-	28-
04-06	2,110,041	588,108	28		0	588,108-	28-
05-07	1,845,921	484,814	26	194,207	11	290,607-	16-
06-08	2,748,003	565,395	21	194,207	7	371,189-	14-
07-09	2,931,382	584,089	20	250,145	9	333,944-	11-
08-10	2,698,414	543,672	20	55,939	2	487,733-	18-
09-11	2,144,827	540,279	25	362,701	17	177,578-	8-
10-12	969,395	363,207	37	306,762	32	56,445-	6-
11-13	2,019,713	467,325	23	306,762	15	160,563-	8-
12-14	1,750,913	363,577	21		0	363,577-	21-
13-15	2,856,280	468,185	16		0	468,185-	16-
14-16	1,932,744	518,478	27		0	518,478-	27-
15-17	3,056,690	607,516	20	16,332	1	591,184-	19-
FIVE-YEAR AVERAGE							
13-17	2,692,968	475,268	18	9,799	0	465,469-	17-

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KENTUCKY UTILITIES COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	6,329		0		0		0
1992							
1993	37,232	74,358	200	396,748-		471,106-	
1994	9,852	977	10		0	977-	10-
1995	145,075	11,330	8	7,322	5	4,008-	3-
1996	76,925	10,741	14	124,975	162	114,234	149
1997	38,297	2,010	5		0	2,010-	5-
1998							
1999							
2000							
2001	16,118	6,569	41		0	6,569-	41-
2002	434		0	64,999		64,999	
2003	836		0		0		0
2004	28,226	7,603	27		0	7,603-	27-
2005							
2006	108,356	11,238	10		0	11,238-	10-
2007	195,095	71,257	37		0	71,257-	37-
2008	975		0		0		0
2009	69,407	58,030	84		0	58,030-	84-
2010	33,428	2,689	8	9,196	28	6,507	19
2011	909,711	308,869	34	119,912	13	188,957-	21-
2012	151,980	93,390	61	618	0	92,772-	61-
2013	363,097	239,415	66	2,808	1	236,607-	65-
2014	50,933	3,296	6	2,842	6	454-	1-
2015	30,263	7,973	26		0	7,973-	26-
2016	248,392	40,448	16		0	40,448-	16-
2017	115,065	15,658	14		0	15,658-	14-
TOTAL	2,636,025	965,851	37	64,076-	2-	1,029,928-	39-

THREE-YEAR MOVING AVERAGES

91-93	14,520	24,786	171	132,249-	911-	157,035-	
92-94	15,695	25,112	160	132,249-	843-	157,361-	
93-95	64,053	28,888	45	129,809-	203-	158,697-	248-
94-96	77,284	7,682	10	44,099	57	36,416	47

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KENTUCKY UTILITIES COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
95-97	86,766	8,027	9	44,099	51	36,072	42
96-98	38,407	4,250	11	41,658	108	37,408	97
97-99	12,766	670	5		0	670-	5-
98-00							
99-01	5,373	2,190	41		0	2,190-	41-
00-02	5,517	2,190	40	21,666	393	19,477	353
01-03	5,796	2,190	38	21,666	374	19,477	336
02-04	9,832	2,534	26	21,666	220	19,132	195
03-05	9,687	2,534	26		0	2,534-	26-
04-06	45,527	6,280	14		0	6,280-	14-
05-07	101,150	27,498	27		0	27,498-	27-
06-08	101,475	27,498	27		0	27,498-	27-
07-09	88,492	43,096	49		0	43,096-	49-
08-10	34,603	20,240	58	3,065	9	17,174-	50-
09-11	337,515	123,196	37	43,036	13	80,160-	24-
10-12	365,039	134,983	37	43,242	12	91,741-	25-
11-13	474,929	213,891	45	41,113	9	172,779-	36-
12-14	188,670	112,034	59	2,089	1	109,944-	58-
13-15	148,098	83,562	56	1,883	1	81,678-	55-
14-16	109,862	17,239	16	947	1	16,292-	15-
15-17	131,240	21,360	16		0	21,360-	16-
FIVE-YEAR AVERAGE							
13-17	161,550	61,358	38	1,130	1	60,228-	37-

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KENTUCKY UTILITIES COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	7,815		0	100	1	100	1
1989	20,616		0	4,480	22	4,480	22
1990	4,249,398		0	164,118	4	164,118	4
1991	4,929		0		0		0
1992	55,521	958	2		0	958-	2-
1993	11,206	383	3	37,633	336	37,251	332
1994	24,722	42	0	337	1	295	1
1995	52,493	70	0	6,472	12	6,402	12
1996	50,369	120	0	7,529	15	7,409	15
1997	244,396	219	0	3,617	1	3,397	1
1998	65,320	374	1	12,212-	19-	12,586-	19-
1999	111,838	432	0	5,234	5	4,802	4
2000	472		0		0		0
2001	25,187		0		0		0
2002	56,542-		0	23,399	41-	23,399	41-
2003							
2004	186,564	10,310	6		0	10,310-	6-
2005							
2006	122,613	3,804	3	567	0	3,237-	3-
2007	196,052	737	0		0	737-	0
2008	15,404		0		0		0
2009	39,354	1,153	3		0	1,153-	3-
2010	20,830	3,603	17		0	3,603-	17-
2011	365,962	8,495	2		0	8,495-	2-
2012	149,327	7,193	5		0	7,193-	5-
2013	10,638	4,091	38		0	4,091-	38-
2014	191,506		0		0		0
2015	81,385	261,730	322		0	261,730-	322-
2016	470,726	10,352	2		0	10,352-	2-
2017	375,840	22,778	6	27,560	7	4,782	1
TOTAL	7,093,940	336,845	5	268,834	4	68,011-	1-

THREE-YEAR MOVING AVERAGES

88-90	1,425,943		0	56,233	4	56,233	4
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Attachment 3 to Response to KIUC-1 Question No. 29

Spanos

KENTUCKY UTILITIES COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
89-91	1,424,981		0	56,199	4	56,199	4
90-92	1,436,616	319	0	54,706	4	54,387	4
91-93	23,885	447	2	12,544	53	12,098	51
92-94	30,483	461	2	12,657	42	12,196	40
93-95	29,474	165	1	14,814	50	14,649	50
94-96	42,528	77	0	4,779	11	4,702	11
95-97	115,753	137	0	5,872	5	5,736	5
96-98	120,028	238	0	356-	0	593-	0
97-99	140,518	342	0	1,121-	1-	1,462-	1-
98-00	59,210	269	0	2,326-	4-	2,595-	4-
99-01	45,832	144	0	1,745	4	1,601	3
00-02	10,294-		0	7,800	76-	7,800	76-
01-03	10,452-		0	7,800	75-	7,800	75-
02-04	43,341	3,437	8	7,800	18	4,363	10
03-05	62,188	3,437	6		0	3,437-	6-
04-06	103,059	4,705	5	189	0	4,516-	4-
05-07	106,222	1,514	1	189	0	1,325-	1-
06-08	111,356	1,514	1	189	0	1,325-	1-
07-09	83,603	630	1		0	630-	1-
08-10	25,196	1,585	6		0	1,585-	6-
09-11	142,049	4,417	3		0	4,417-	3-
10-12	178,706	6,430	4		0	6,430-	4-
11-13	175,309	6,593	4		0	6,593-	4-
12-14	117,157	3,762	3		0	3,762-	3-
13-15	94,509	88,607	94		0	88,607-	94-
14-16	247,872	90,694	37		0	90,694-	37-
15-17	309,317	98,287	32	9,187	3	89,100-	29-
FIVE-YEAR AVERAGE							
13-17	226,019	59,790	26	5,512	2	54,278-	24-

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

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

KENTUCKY UTILITIES COMPANY

**Response to First Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated November 13, 2018**

Case No. 2018-00294

Question No. 30

Responding Witness: Lonnie E. Bellar / John J. Spanos

- Q.1-30. Refer to pages 10-11 of Mr. Spanos' Direct Testimony wherein he describes the "dismantlement component" added to the overall net salvage for each production facility. Refer also to pages VIII-2 of Exhibit JJS-KU-1 (Depreciation Study attached to Mr. Spanos' Direct Testimony).
- a. Please describe and provide copies of all source documentation relied upon to determine that "the dismantlement or decommissioning costs for steam production facilities is best calculated at \$40/KW of the assets subject to final retirement."
 - b. Please provide copies for each generating facility of the calculations the terminal net salvage component as based on the \$40/KW assumption. Provide in electronic format with all formulas intact.
 - c. Please provide copies of the "cost estimate of dismantlement of the Cane Run facility" referenced on page 10, lines 20-22, and identify all applicable Cane Run units.
 - d. Please identify the retirement dates for all Cane Run units and all actual dismantlement costs incurred to date by year and by individual Cane Run unit. In addition, please describe the current status of all Cane Run unit retirement and/or dismantlement projects.
 - e. Provide the calculations of the overall net salvage showing the interim and terminal net salvage components reflected in the approved depreciation rates and those proposed in this proceeding.
- A.1-30.
- a. The decommissioning costs for comparable facilities are not available as these are proprietary to the individual utility. However, the decommissioning costs relate to facilities in Kentucky, North Carolina,

Virginia, Indiana, Washington, South Dakota, Iowa, Oklahoma, Utah, Wyoming, Oregon, Colorado, Nevada, Idaho, Florida, Kansas, and Missouri for recent studies.

- b. See response to part a.
- c. The retired Cane Run units are not owned by Kentucky Utilities.
- d. The retired Cane Run units are not owned by Kentucky Utilities. Additionally, see LG&E KIUC 1-27(d).
- e. The Terminal Net Salvage vs. Interim Net Salvage was not defined in the Order stipulating the rates, as the weighted net salvage was based on a settlement. The proposed weighted net salvage calculation is set forth on page VIII-2 Exhibit JJS-KU-1 of my testimony. The currently approved terminal net salvage component is lower than the proposed terminal net salvage due to the settlement.

KENTUCKY UTILITIES COMPANY

**Response to First Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated November 13, 2018**

Case No. 2018-00294

Question No. 31

Responding Witness: John J. Spanos

- Q.1-31. Please provide a copy of all notes drafted by Mr. Spanos and/or his colleagues and all other workpapers and source documents relied on but not previously supplied in response to the Commission's MFR or Staff First Set.
- A.1-31. See the response to US DOD 1-26.

KENTUCKY UTILITIES COMPANY

**Response to First Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated November 13, 2018**

Case No. 2018-00294

Question No. 32

Responding Witness: Lonnie E. Bellar

Q.1-32. Please provide the probable retirement dates used for each of the Company's generating units and the source documents relied on for this purpose. Identify the Company witness, other than Mr. Spanos, who provided and can testify as to the probable retirement dates.

A.1-32.

The retirement dates for the Company's units are as stated in Mr. Spanos' testimony, pages III-4 and III-5 of Exhibit JJS-KU-1 (Depreciation Study attached to Mr. Spanos' direct testimony). The witness to testify to these dates is Mr. Lonnie E. Bellar.

KENTUCKY UTILITIES COMPANY

**Response to First Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated November 13, 2018**

Case No. 2018-00294

Question No. 33

Responding Witness: David S. Sinclair / Christopher M. Garrett

Q.1-33. Refer to page 20 of 50 of Attachment H to Tab 16 of 807 KAR5:001 Section 16(7)(c), which shows the proposed retirement dates for coal generating units assuming a 65-year life used for planning purposes. Refer also to pages III-4 and III-5 of Exhibit JJS-KU-1 (Depreciation Study attached to Mr. Spanos' Direct Testimony). For each of KU's units, please provide an explanation as to why the retirement dates assumed in the depreciation study are sooner than that assumed for planning purposes.

A.1-33.

Referring to page 20 of 50 of Attachment H to Tab 16 of 807 KAR5:001 Section 16 (7)(c), the assumption of 65 years of unit operation from the date of commercial operation is based on the upper end of the age range of recently retired coal units in both the U.S. and the Companies' own fleet. In other analyses such as the recently filed 2018 Integrated Resource Plan and the 2017 PPL Climate Assessment report, the Companies evaluated a range of 55 to 65 years.

The depreciation study in Mr. Spanos's direct testimony contains a more detailed engineering analysis of each unit, as opposed to the general age assumption applied in Attachment H. For each unit, the depreciation study resulted in the retirement date occurring at the lower end of the industry life span range for coal units. This higher level of detail is the reason that the dates shown in the depreciation study occur sooner than the assumed age in Attachment H.

KENTUCKY UTILITIES COMPANY

**Response to First Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated November 13, 2018**

Case No. 2018-00294

Question No. 34

Responding Witness: John J. Spanos / Christopher M. Garrett

Q.1-34. Refer to the composite remaining lives associated with the Ash Ponds, the costs for which are included in account 312.10, for the various units contained on page VI-4 of Exhibit JJS-KU-1 (Depreciation Study attached to Mr. Spanos' Direct Testimony).

- a. Please describe in detail the Company's proposal in regards to the remaining service lives depicted for each unit, the basis for each, and the proposal to start depreciating the assets again.
- b. Please indicate when the Company stopped recording depreciation expense for the Ash Ponds in prior years and the reasons why. Provide citations as applicable.

A.1-34.

- a. In Exhibit JJS-KU-1, the remaining net plant is set forth to be recovered over a remaining life of 3 to 6 years. Each ash pond has a set period of time before being closed which corresponds to the remaining life. The ash ponds should not have stopped being depreciated in 2017.
- b. The Company stopped recording depreciation expense for the ash ponds effective July 1, 2017. The ash pond rates were inadvertently listed as a zero rate as part of the settlement agreement in Case No. 2016-00370. The ash pond assets were moved to separate depreciation groups in the previous depreciation study resulting in the omission. The separate depreciation groups were the result of the decision reached in Case No. 2016-00026 whereby the closure costs would be amortized for ratemaking purposes rather than recovered through depreciation rates. As a result, the proposed study corrects this omission.

KENTUCKY UTILITIES COMPANY

**Response to First Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated November 13, 2018**

Case No. 2018-00294

Question No. 35

Responding Witness: Christopher M. Garrett / John J. Spanos

- Q.1-35. Refer to the present and proposed depreciation rates shown on the Excel spreadsheet titled Att_KU_PSC_1-65_Depreciation_Exp_Wkpr provided in response to PSC Staff 1-65. Refer further to cell C66, which reflects a depreciation rate of 24.68% being used to depreciate this Ash Pond asset described as “KU-131200-EWB 1 Boil - Ash Pond.” Refer also to the depreciation rates for all three EW Brown units reflected on page VI-4 of Exhibit JJS-KU-1 (Depreciation Study attached to Mr. Spanos’ Direct Testimony) associated with the Ash Ponds, the costs for which are included in account 312.10.
- a. Confirm that the asset amount for the asset in cell row 66 in “Att_KU_PSC_1-65_Depreciation_Exp_Wkpr” contains the asset amount of \$13,208,176.87 for all month in the test year.
 - b. Confirm that the original cost amounts in account 312 on page VI-4 of Exhibit JJS-KU-1 associated with Brown Unit 1 and Brown Unit 2 of \$9,299,115.00 and \$3,909,061.87 sum to \$13,208,176.87.
 - c. Confirm that the depreciation rates determined for Brown Unit 1 and Brown Unit 2 on page VI-4 of Exhibit JJS-KU-1 were 0% and 7.82%, respectively.
 - d. Please indicate whether an error was made in cell row 66 in “Att_KU_PSC_1-65_Depreciation_Exp_Wkpr” to reflect the 24.68% depreciation rate instead of a blended rate for the Brown 1 and Brown 2 Ash Pond rates determined for account 312.10. If so, please recompute the appropriate rate and provide the reduction in total company and jurisdictional depreciation expense to correct. If not an error, please explain.

A.1-35.

- a. Yes, the asset amount in cell row 66 of attachment, “Att_KU_PSC_1-65_Depreciation_Exp_Wkpr.xlsx” contains the asset amount of \$13,208,176.87 for all months in the test year.
- b. The amounts referenced in the question are reflected in Account 312.1 and do sum to \$13,208,176.87.
- c. The depreciation rates for Brown Unit 1 and Brown Unit 2 in Account 312.1 are confirmed in Exhibit JJS-KU-1.
- d. An incorrect amount was presented in cell row 66 in “Att_KU_PSC_1-65_Depreciation_Exp_Wkpr” which reflects the 24.68% depreciation rate instead of a blended rate for Brown 1 and Brown 2 ash pond. The correct depreciation accrual rate should be 2.32% and the depreciable base amount should be \$13,208,176.67. Therefore, the monthly depreciation expense beginning in May 2019 should be \$25,490.25.

KENTUCKY UTILITIES COMPANY

**Response to First Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated November 13, 2018**

Case No. 2018-00294

Question No. 36

Responding Witness: Daniel K. Arbough

Q.1-36. Refer to the assets described as ECR assets on the Excel spreadsheet titled Att_KU_PSC_1-65_Depreciation_Exp_Wkpr provided in response to PSC Staff 1-65. Refer also to Schedule D-2 line 140 related to the total company reduction in depreciation expense of \$69,916,640 associated with the ECR mechanism in the test year.

- a. Please provide a schedule showing how the sum of the annual depreciation expense for the test year for each of the ECR assets matches the amount removed in Schedule D-2 of \$69,916,640. If the amounts do not reconcile, please explain why.
- b. Refer further to the forecasted test year depreciation expense of \$344,877.72 in cell row 138 for the asset described as “KU-131200-TC 2 Boil ECR 2009-Ash Po.” Please indicate whether this depreciation expense was removed as part of the ECR depreciation expense reduction on Schedule D-2. If not, explain why not since it is described as being associated with the ECR mechanism.

A.1-36.

a.

Total Depreciation Expense per PSC 1-65 Depreciation	\$ 70,289,221
Total Depreciation Expense Transportation	(382)
Total Depreciation Expense FERC-AFUDC	(67,269)
ECR Exclusion	(304,930)
Amount per D-2, line 140	<u>\$ 69,916,640</u>

- b. Yes, “KU-131200-TC 2 Boil ECR 2009-Ash Po” was included in the \$69,961,640 that was removed in the ECR assets adjustment.

KENTUCKY UTILITIES COMPANY

**Response to First Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated November 13, 2018**

Case No. 2018-00294

Question No. 37

Responding Witness: Christopher M. Garrett

Q.1-37. Refer to the present and proposed depreciation rates shown on the Excel spreadsheet titled Att_KU_PSC_1-65_Depreciation_Exp_Wkpr provided in response to PSC Staff 1-65, plant accounts 350 and 360 Land Rights shown on lines 361-364 and 394-397, respectively. Explain why the Company depreciates land rights. Provide all support for this proposition, including references to the Order in which these depreciation rates were adopted.

A.1-37. The Company depreciates land rights because these assets have a limited useful life. Unlike land which has an unlimited useful life and is therefore not depreciated, land rights can become obsolete if the assets for which the land right was purchased are removed and nothing is installed in their place.

Guidance regarding depreciation of land rights can be found in the *Public Utility Depreciation Practices* published by the National Association of Regulated Utility Commissioners (NARUC). Specific references are found in Chapter 5 *The Depreciable Base*, section D.4. *Depreciable Plant-Land and Right-of-Way* and are as follows:

“b. Right-of way may be either in the form of an easement which allows certain uses of land belonging to others or it may consist of land owned in fee. The former may be subject to amortization if for a limited term or over an estimated life of usefulness. Right-of-way is usually of such shape that it is of limited value for other purposes. Often it is virtually lost by adverse passion when no longer used by the utility.”

For the order approving these rates, please refer to the previous depreciation study on file with the Commission in Case No. 2016-00370, *In the Matter of: Application of Kentucky Utilities Company for an Adjustment of its Electric Rates and for Certificates of Public Convenience and Necessity*.

KENTUCKY UTILITIES COMPANY

**Response to First Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated November 13, 2018**

Case No. 2018-00294

Question No. 38

Responding Witness: Christopher M. Garrett

- Q.1-38. Refer to the present and proposed depreciation rates shown on the Excel spreadsheet titled Att_KU_PSC_1-65_Depreciation_Exp_Wkpr provided in response to PSC Staff 1-65, plant account 343 Prime Movers shown on lines 285-300. Describe the Company's plant accounting for interim retirements and refurbishments of this equipment. For example, does the Company retire the gross plant, including a debit to accumulated depreciation and credit to gross plant for the original cost, then refurbish the equipment, then record the cost of the refurbished equipment in materials and supplies, then credit materials and supplies and debit gross plant for the cost of the refurbished equipment when the equipment is placed in service again? Provide a copy of all written documentation regarding the Company's accounting for this plant account.
- A.1-38. KU employs the guidance prescribed in the Code of Federal Regulations 18 CFR, Chapter 1, Subchapter C, Part 101, Electric Plant Instructions 10 and 11 for interim retirements.

The book cost of the asset being retired is credited to the electric plant account in which it is included and the book cost (and any associated cost of removal/salvage) is charged to accumulated provision for depreciation. Refurbished assets are not items recorded as inventory (materials and supplies) but rather are recorded as capitalized spare assets.

The following excerpt is from the Inventory Management Policy concerning capitalized spare assets:

10. Capitalized spare parts should be added to inventory for tracking purposes. Capitalized spare parts are defined as replacement items which are highly specialized, not readily available (long lead time), and generally are a major operational part of a unit. Capitalized spare parts must be capitalized and depreciated over the life of the related asset, regardless of when they are

purchased and placed in service. Since spare parts are capitalized they are carried at \$0 in the inventory account.

The following excerpt is from the Inventory Management Procedure concerning capitalized spare assets:

Capitalized Spare Parts Inventory (Generation only)

Capitalized spare parts (“Capital Spares”) are items placed in inventory at zero cost since they are purchased with capital dollars. Capital Spares are recorded in an Asset in Service (account #101xxx) during the capital process, and would be entered into the M&S Inventory sub ledger (which controls account #154001) at zero dollars.

Capital Spares are defined as replacement items which are highly specialized, not readily available (long lead time), and generally are a major operational part of a unit. Listed below are the requirements for an item to be considered as a Capital Spare:

- 1. Equipment or materials used for Power Generation type equipment only.*
- 2. Must be a retirement unit of property*
- 3. Are to be used as replacements in order to avoid substantial operational time loss caused by emergencies due to particular machinery or equipment failure.*
- 4. Not subject to normal periodic replacement*
- 5. Not readily available from vendor or manufacturer in time to avoid substantial operational time loss.*
- 6. Typically, (but not exclusively) acquired in small quantities (generally only one or two are on hand for each piece of machinery or equipment).*
- 7. Should be acquired in accordance with the Capital and Investment Review Policy.*

Care should be taken to ensure that items purchased as Capital Spares meet the guidelines set forth above. It is expected that Capital Spares would only be issued from inventory to a generation capital project—not to an O&M project. If an item could be charged to either a capital project or to an O&M project, it should not be established as a Capital Spare, but rather as a materials and supplies inventory item (carried at cost in account #154001). It is inappropriate to stock an entire warehouse being established for a new operating unit exclusively as Capital Spares.

Accounting Treatment:

The following accounting treatment should take place when a Capital Spare part has been issued from inventory and is being installed:

- *The installation activities of the spare part should be capitalized. An Authorization for Investment Proposal (“AIP”) with a task to accumulate the installation costs is needed to capture these charges. In the project description on the AIP provide the original project number, if possible, where the original spare part was purchased. The Capital Spare will be issued at zero dollars to the capital project. Appropriate removal costs for the retired item need to be charged to the AIP.*
- *When an item that can be considered a capital spare is completely refurbished (representing a bumper-to-bumper over-haul) the refurbishment cost should be charged to a capital project (on a separate task) and the item can be returned to inventory as a capital spare at \$0.*

Note: The above process does not apply to line transformers and meters as they are not generation assets. These items are charged directly to capital and tracked in inventory.

KENTUCKY UTILITIES COMPANY

**Response to First Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated November 13, 2018**

Case No. 2018-00294

Question No. 39

Responding Witness: Christopher M. Garrett / John J. Spanos

- Q.1-39. In reference to the depreciation rates currently being utilized to record depreciation expense that authorized as a result of the Stipulated Settlements in Case Nos. 2016-00370 and 2016-00371, please provide copies of the Company's calculations used to derive those rates in electronic format with all formulas intact.
- A.1-39. See attached.

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

KENTUCKY UTILITIES COMPANY

**Response to First Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated November 13, 2018**

Case No. 2018-00294

Question No. 40

Responding Witness: Daniel K. Arbough

- Q.1-40. Refer to the depreciable base amounts for the EW Brown Units 1 and 2 for each of the applicable plant asset accounts utilized to compute depreciation expense that are contained in the Excel spreadsheet titled Att_KU_PSC_1-65_Depreciation_Exp_Wkpr provided in response to PSC Staff 1-65. There are smaller amounts of depreciable bases and computed depreciation expense amounts starting in March 2019 after the projected retirement of the units but some smaller amounts still remain. Please explain why those reduced amounts of depreciation expense are still being reflected instead of zero amounts for the test year even after the retirement of the assets.
- A.1-40. The assets that are left after the retirements are assets common to all Brown units that were originally assigned at the time of construction to Brown 1 and 2, but that are still needed in the operation of the remaining unit.

KENTUCKY UTILITIES COMPANY

**Response to First Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated November 13, 2018**

Case No. 2018-00294

Question No. 41

Responding Witness: Daniel K. Arbough / Lonnie E. Bellar

- Q.1-41. Refer to page 4 of 235 of Attachment I to Tab 16 of 807 KAR5:001 Section 16(7)(c), which shows the proposed demolition schedules for the Company's retired generating plants. Refer also to Mr. Thompson's Direct Testimony at page 16, lines 12-22, in regards to demolition costs cited for several coal units.
- a. Please describe the present status of each of the retired plants, including the extent of facility decommissioning, dismantlement, and site remediation to date.
 - b. Please describe the full extent of the planned dismantlement and site remediation for each of the retired plants.
 - c. Please identify each statute, regulation, and/or rule that requires the demolition of each of the retired plants and explain in layman's terms why it requires dismantlement and site remediation between now and 2019 as opposed to maintain the present status for the indefinite future or until there are definitive site development plans.
 - d. Provide the year of retirement for each of the retired plants.
 - e. Please provide a copy of the Company's business case and/or all other economic and/or other studies that support the Company's decision to proceed with demolition.
 - f. Please provide the Company's cost estimates to demolish each of the retired plants as well as all underlying studies and documentation.
 - g. For each retired plant, indicate whether the Company will proceed with demolition if the cost is not included in the revenue requirement.

- h. Please provide the Company's demolition cost estimate for each of the retired plants, including all supporting documentation.

A.1-41.

- a. Due to changes in environmental regulations, fuel cost differences between coal and natural gas, and changes in load forecasts, the Companies have retired a number of coal units in recent years, and are facing additional retirements in the near future. The increasing number of retired facilities, coupled with the Companies' additional experience regarding the increased complexity of securing and maintaining such facilities, has led the Companies to take a more proactive approach by demolishing retired facilities where no active coal generation remains. This approach reduces risk of injury, property loss, environmental impacts, and adverse regulatory requirements that could increase the cost of future demolition.

Updates concerning the Company's retired coal-fired facilities are below:

Green River - the facility underwent initial decommissioning activities beginning in late 2015, such as the draining and disposal of oils and disconnection of miscellaneous non-essential electrical systems. In addition to the aforementioned decommissioning activities, in order to minimize safety risk and liabilities from trespassers to the site, exterior structures such as the coal handling building and conveyors, wet flue gas desulfurization system and chimney, and lime storage structures were demolished in 2016. The remaining facility is currently under contract for abatement and demolition to Brandenburg. Asbestos and lead abatement is approximately 30% complete and demolition is approximately 10% complete. The demolition of structures, as well as final site restoration is scheduled to be complete by the end of 2019.

Pineville – the facility was decommissioned years ago since its retirement in 2002, including such activities as the draining and disposal of oils and disconnection of miscellaneous non-essential electrical systems, as well as installation of temporary barricades for protection against portions of the exterior of the power block's spalling brick and mortar exterior. No demolition activities have been performed in the last several years. The facility is currently under contract for abatement and demolition to Brandenburg. Asbestos and lead abatement will begin in late 2018 with the demolition to follow. The demolition of structures, as well as final site restoration is scheduled to be complete by the end of 2019.

Tyrone - the facility was decommissioned after its retirement in 2013, including such activities as the draining and disposal of oils and

disconnection of miscellaneous non-essential electrical systems. No demolition activities have occurred and the site is managed to maintain a safe exterior against trespassers. The facility is currently under contract for abatement and demolition to Brandenburg. Asbestos and lead abatement will begin in late 2018 with the demolition to follow. The demolition of structures, as well as final site restoration is scheduled to be complete by the end of 2019.

- b. For Green River, please see Green River's Exhibit A – Appendix A, Specifications/Summary of Work. For Pineville, please see Pineville's Exhibit A – Technical Specifications. For Tyrone, please see Tyrone's Exhibit A – Technical Specifications. All three are attached.
- c. Regardless of whether there is a legal requirement that requires the demolition of these facility structures, the Company has an obligation to abate or remove asbestos within these retired facilities.¹ The Company's retired coal-fired facilities will continue to deteriorate without significant effort and continued expense to properly and safely secure and maintain the facilities. The cost to remove the asbestos hazard will continue to grow over time. This is by far the largest cost to safely and securely mothball the facilities, with the asbestos remediation cost typically being approximately half the cost to demolish the structures. When taking into account the risk and liabilities above, the cost to safely mothball the facilities could approach the cost of demolishing the structures, while not eliminating the escalation and execution risk to demolish them in the future.
- d. The Green River station was retired in 2015, Pineville in 2002 and Tyrone in 2013.
- e. See attached. Certain information requested is confidential and proprietary and is being provided under seal pursuant to a petition for confidential protection.

¹ Relevant requirements include: (1) OSHA, 29 CFR 1910.1001 specifying worker safety protections including permissible exposure limits, engineering controls, and disposal; (2) KRS 224.1-400 requiring remedial action in the event of a release of a hazardous substance; (3) KRS 224.40-100 and KRS 224.40-305 prohibiting disposal of waste without a permit; (4) CERCLA, 42 U.S.C. 9601, et seq. imposing liability for releases or threatened releases of a hazardous substance; and (5) To the extent a structure was allowed to collapse in a manner effectively constituting "demolition," 401 KAR 58:040 specifying work practice requirements for demolitions that may cause a disturbance of friable asbestos; equivalent requirements are found in 40 CFR 61.140-61.157 (Subpart M).

- f. See attached. See also the attachments provided in KU's response to KIUC 1-10f in Case No. 2016-00370.²
- g. The Company has included the proposed demolition costs because it believes it is prudent for a number of reasons including safety to demolish the facilities. If the Commission believes it is not prudent and disallows the recovery of any or all of those costs, the Company will have to reevaluate how to proceed.
- h. This question is redundant to part f above.

² Available at: https://psc.ky.gov/pscecf/2016-00370/derek.rahn%40lge-ku.com/01252017100851/2-2016_KIUC_DR1_KU_FINAL_w_attachments_%28VOL_1_-_Q01-Q23%29.pdf

EXHIBIT A – APPENDIX A
SPECIFICATIONS
SECTION 01 11 00
SUMMARY OF WORK
12/20/2017

PART 1 GENERAL

1.1 Submittals

All project plans and submittals should be submitted and filed subordinate to one of the six relevant Work Plans referenced in the Agreement.

The above Plans shall be submitted within 30 Days of the Effective Date. Work shall not begin until the Owner has approved the relevant Work Plan. At such time during the execution of Work that differing conditions are encountered requiring changes to the Plans, the Plans will be amended accordingly and subsequently approved by Owner.

Submittals shall be in accordance with Section 01 33 00 SUBMITTAL PROCEDURES:

1.2 Work Covered by Contract Documents

1.2.1 Project Description and Location

Contractor shall perform the following: abatement and demolition of the Facility as more specifically described in these Technical Specifications (hereinafter referred to as the "Work").

The Facility is located 3 miles north of Central City in Muhlenberg County at 37 degrees 21' 49" latitude and 87 degrees 7' 12" longitude. Per the plants operation manual, the elevation at the plant averages 400 feet above mean sea level. The net annual precipitation in the area is approximately 10 inches. The water table in the underlying alluvial aquifer is estimated to occur at approximately 25 feet below land surface, based on topographic contour data.

The retired coal fired units (units 1, 2, in 2014 3, and 4). The main power block is configured in the following manner; 4 operating units with 5 boilers. The first 3 boilers were constructed with steam turbines 1 & 2, known as Units 1 & 2. Steam generated from any of boilers 1-3 could be directed to operate the steam turbines 1 & 2 together or independently. Unit 3 has a dedicated operating boiler known as boiler #4. Unit 4 has a dedicated operating boiler known as boiler #5. Boilers 1-3 have a dedicated stack that sits at ground level west of boiler #3. Boilers 1-3 do not have electrostatic precipitators, but the breaching for Boilers 1-3 was ducted to a former scrubber that sat south of the plant (now removed). Boiler 4 has an electrostatic precipitator on the west side of the building, and a stack that sits on top of the roof over the coal bunkers. Boiler #5 has an electrostatic precipitator that also sits on the west side of the building, and a stack that sits on top of the roof above the fan floor, west side. Ancillary buildings consist of three small metal buildings just west of precipitators #4 & #5, adjacent to the switchyard. The small ancillary building that sits on a trailer is west of the switchyard.

The switchyard will remain in operation during the demolition project and is in close proximity to the main powerblock, precipitators and ancillary buildings. Coal handling facilities have been previously demolished, and other projects including closure of ash ponds is ongoing.

Contractor shall coordinate with other ongoing activities on the Job Site that may be occurring concurrently.

PART 2 DESCRIPTION OF WORK

Exhibit A, including Appendices A and B, comprise the Technical Specifications. Contractor is obligated to perform the Work in full compliance with the Project Requirements including these Technical Specifications. The provisions of these Technical Specifications are not intended to be a substitute for or in any way diminish the Project Requirements. If the Project Requirements require more or different Work than set forth in these Technical Specifications, Contractor shall also perform such Work. If any of the provisions of these Technical Specifications is inconsistent with (i.e., not permitted under) any of the Project Requirements, Contractor shall notify Owner to that effect and Owner will amend the Technical Specifications to eliminate the inconsistency. Neither such amendment, nor any other differences between these Technical Specifications and the other Project Requirements shall constitute an Excusable Event, a Change Order, or otherwise entitle Contractor to any adjustment.

This statement of Work is an overview of the Work and is subject to the more detailed Technical Specifications of Exhibit A. The structures requiring abatement and demolition are in fair to good condition. These structures contain Hazardous Substances. Contractor shall locate all Hazardous Substances that exist at the Job Site (including hazardous building material, contents of underground storage tanks [USTs] and above ground storage tanks [ASTs], polychlorinated biphenyls [PCBs], asbestos, and all other Hazardous Substances), determine what each Hazardous Substance is (i.e., confirm waste characterization), and properly and safely abate, remove, handle, store, transport, and dispose of each Hazardous Substance (and maintain full records of each such step). All such abatement for a structure shall be completed before any demolition of that structure except to the extent that it is not practical to do so and abatement after commencement of demolition can be done properly and safely.

Contractor shall perform all Work in a manner so as to not impact (or otherwise put at risk) the normal operations of the facilities of the Green River Generating Station site, including but not limited to, those of the switchyard substation and transmission lines. Debris track off and dust will be controlled at all times especially at areas and roadways. Without limiting the foregoing, Contractor shall avoid causing excessive vibrations. Contractor shall complete all demolition above each elevation of a structure before the supporting members on the lower level of that structure are disturbed. Contractor shall not commence demolition on any structures that are clad in whole or in part with galbestos (or other Hazardous Substance containing) panels until such panels are abated.

Except as otherwise expressly provided herein, Contractor shall supply all permits, licenses, labor, supervision, materials, equipment, fuel, tools, temporary field offices, sanitary facilities, power and warehousing, and shall pay all expenses, necessary or appropriate in the performance of the Work.

The Work includes asbestos abatement, transformer removal (PCB containing and non-PCB containing), Universal Waste removal, demolition, recycling, hauling, disposal and placement of material, dust control and storm water run-off control. Contractor shall perform the Work in accordance with the Technical Specifications and drawings included and referenced herein. The Work includes general site requirements, asbestos and lead abatement, protection of selected buildings and structures, equipment demolition, and site restoration as set forth below.

The objective of the Work is to remove all structures to grade as shown on the drawing project drawing details, and to the basement level in the case of the main power block. Underground equipment rooms will be emptied of equipment and appurtenances, cleaned, and filled to grade. Measures will be taken as demolition progresses to ensure that the east wall is stabilized and preserved in its present state.

2.1 General Site Requirements

2.1.1 Meetings and Progress Reports

Refer to the Agreement and these Technical Specifications. Contractor shall communicate efficiently through the use of Work Plans and project schedule submittals. Weekly progress meetings shall be held to communicate progress against schedules and ensure stakeholder's expectations are leveled and managed. Monthly progress reporting shall include detailed progress to date, challenges, planned activities and schedule and cost performance indicators.

2.1.2 Dust Control

Contractor shall perform dust control as a component of the WORK.

Contractor shall perform dust control as specified in Technical Specifications –Temporary Environmental Controls 01 57 19.00 20 Section 3.12 Dust Control.

Contractor shall perform dust control in the Job Site as designated in the project drawings.

For all dust control within the Work, Contractor understands and acknowledges that controlling dust is of critical importance. In that regard, Contractor shall perform the Work (i) in compliance with all Applicable Laws (including, without limitation, Federal, state and local statutes, ordinances, regulations, etc.) and with the Owner's dust control plan(s) (as filed with the Air Pollution Control District of Louisville, Kentucky or other applicable agency) and air permit(s) as such plans and permits are in effect, modified, amended, supplemented, or otherwise modified from time to time (ii) in a manner such that no visible dust will leave the areas in which Work is performed (either while the Work is being performed or thereafter), and (iii) in compliance with the Technical Specifications –for the project. The foregoing requirements are cumulative, and compliance with one of the requirements shall not relieve Contractor of its obligation to comply with all of the other requirements. If Contractor believes any of the requirements are in conflict (i.e., it cannot comply with one requirement without

violating another), Contractor shall immediately notify Owner and thereafter comply with Owner's directives on complying with the requirements.

Dust control shall include truck tire wash station, watering of Work areas, and surrounding access roads.

2.1.3 Storm Water Control

Contractor shall establish and maintain all sediment controls and storm water management, including ditches, silt fence, check dams, gravel, revegetation of disturbed areas and any other necessary controls required in these Technical Specifications and drawings, and to perform the Work.

2.1.4 Maintenance of Access Roads

Maintenance of construction access roads is incidental to the Work. On site roadways shall be maintained by the Contractor and be kept open for Owner access. The main gate will be the exclusive access/egress point for haul trucks and heavy equipment delivery.

2.1.5 Hazardous Building Materials (HBM)

In accordance with the Technical Specifications, the Agreement, local, state and federal regulations, the Contractor shall remove, package for disposal or recycling, and transport and dispose of all HBM at the Facility that is scheduled for demolition.

Contractor shall determine all quantities of HBM and their configuration within the building. Removal of all HBM will require selective demolition to gain access, scaffold systems, ladders or man-lifts. Work Plans for removal of all HBM shall include details specific to removal of each material including methods, demolition required, and the coordinated methods of removal of the myriad of HBM that will be encountered. Detailed Work Plans by floor, level, operating unit, or material specific will be required as the configuration of HBM, such as asbestos containing material (ACM) changes in how it was installed and is currently configured in the buildings.

2.1.5.1 Asbestos-Containing Building Materials

Throughout each operating unit, asbestos-containing thermal system insulation (TSI) is present. This includes but is not limited to boilers (inside and out), steam drums, condensers, turbines and ductwork over pulverizers, forced/induced draft fans, preheaters, coal storage hoppers, economizers, superheater, hot air ducts, precipitators, and piping.

Units 1-4 are predominantly insulated with various ACMs on piping, boilers, tanks, vessels, ductwork, etc. Starting at unit 3, and continuing to units 4, the use of ACMs changes from that of most all insulating materials containing asbestos, to finding differences in the use of ACM. The construction of the boilers is different in boilers 4 & 5 (Units 3 & 4), where more fiberglass or mineral wool type insulation is found. However, these are not considered asbestos free, and asbestos insulation is still found in significant quantities. Units 3 & 4 are insulated in some limited areas of piping, boilers, ductwork, and turbines with non-asbestos fiberglass or Calcium Silicate (commonly referred to as "calcil") insulation. Fiberglass insulation is easily recognizable as a non-ACM, but calcil insulation has a similar look as typical magnesia (commonly referred to as "mag") block insulation that contains

asbestos. They are both generally white, and come in both preformed pipe insulation and insulating blocks generally found on tanks and steam drums, etc. Calcil insulation is generally harder than ACM insulation and does not have long fibers running through it commonly found in magnesia block asbestos insulation. Calcil also has distinctive machining markings on the outer surface that asbestos inspectors and asbestos abatement workers commonly recognize as calcil and assume no asbestos.

Below is a condensed grouping and summary of the ACM and presumed ACM (PACM) found at Green River. It is the contractor's responsibility to determine all quantities for removal prior to demolition. Contractor shall assume that pipe insulation that appears to be non-asbestos calcil is actually asbestos containing. Other areas where fiberglass insulation or fiberglass blankets were found, residual asbestos insulation was found underneath.

Removal of all insulation shall be required prior to final cleaning operations and obtaining clearance for demolition of all areas of all buildings.

ACMs at the Facility include but are not limited to:

- 1.) Thermal System Insulation (TSI), black asphaltic mastic over asbestos insulation, approximately 4"-5" thick, with chicken wire wrapping on air ducts to heaters and burners.
- 2.) TSI, black asphaltic mastic over asbestos insulation, approximately 4"-5" thick, with chicken wire wrapping.
- 3.) TSI insulation, 3" thick on fans, insulated ductwork, and boiler heaters.
- 4.) TSI insulation, 3"-5" thick on heater tanks, hoppers, valves, etc..
- 5.) TSI insulation, 3"-5" thick on deaerator tanks.
- 6.) Friable rope gaskets on boiler inspection doors (square and oval).
- 7.) TSI insulation located inside drum tanks.
- 8.) Interior window glazing/putty located on the window panes of all interior windows, all sizes and all areas.
- 9.) Cement asbestos board panels and subcomponent boards in electrical junction boxes, switches, MCC and switchgear boxes.
- 10.) White caulk located between metal wall panels.
- 11.) Flex connectors located on vent ducts.
- 12.) Black coating on turbine lids, including turbine lids that are unattached.
- 13.) Mastic located under blue vinyl covebase in the office area.
- 14.) Mastic associated with 12" x 12" floor tile, gray with gray and tan streaks,

- 15.) Elevator brake shoes on elevator hoist units, elevator room and elevators.
- 16.) TSI pipe insulation on 3"-5" outside diameter pipes.
- 17.) TSI pipe insulation on 5"-10" outside diameter pipes.
- 18.) TSI pipe insulation on 10"-20" outside diameter pipes.
- 19.) TSI pipe insulation on 24"-48" outside diameter pipes.
- 20.) TSI pipe insulation on >48" outside diameter pipes.
- 21.) Residual TSI insulation on turbine 3 and 4 crossovers.
- 22.) Residual TSI insulation on various tanks, hoppers, and piping sizes and insulation configurations throughout. It was confirmed that "newer" non ACM insulation was installed after the originally installed TSI ACM was removed.
- 23.) Concrete asbestos board.
- 24.) Cement conduit covers and high heat conduit on exterior transformers
- 25.) Forced induction fan gaskets on exterior fan unit
- 26.) Pipe elbows on non-ACM insulated line of the exterior forced induction fan.
- 27.) Expansion joint compound on exterior concrete.
- 28.) Various sealants and caulks.
- 29.) Galbestos panels and associated sealants.
- 30.) Parapet flashing, galbestos parapet cap and associated caulking and sealants.
- 31.) Exterior ACM piping, various sizes.
- 32.) Woven wire sheathing throughout.
- 33.) Gaskets including rope type, flange, spun, matte, etc. throughout. These gaskets are located on ductwork, piping, equipment, pumps, boiler openings and may be under insulation throughout the facility.
- 34.) Expansion joints with friable brown asbestos packing material according to original construction details, expansion joints at ductwork for exhaust gasses are reported to be sealed, but with the expansion joint is a packed ACM. The material is expected to be welded between metal walls of ductwork at the expansion joints throughout.
- 35.) TSI Mixtures of packing cement at burner to boiler connections. Packing material labelled on original plan drawing as "Thermolith" or "'A" mix. These mixtures are presumed

ACM. These materials will likely require cutting of boiler skin or removal of burners to access during abatement.

- 36.) Assumed ACM packing at all metal joints associated with the turbine and boiler structures. This packing is expected to have been applied to all joints where the turbine shell is assembled.

2.1.5.2 Lead Paint Chip Sampling

OSHA considers any detectable concentration of lead to be a potential hazard during construction/demolition activities. Contractor shall assume that all painted coatings within all buildings to contain at least minimum detectable levels of lead. Contractor shall incorporate into the Work Plan for abatement and demolition, procedures to ensure that all employees are kept safe and do not exceed the permissible exposure limit with appropriate respiratory protection. Contractor shall also assume that lead paint will be comingled with all waste and thus included in waste characterization testing.

2.1.5.3 Treatment of Lead Containing Paint on Concrete and Brick to be used as Fill

Elevated concentrations of lead are found in various paints throughout the plant. Understanding that the lead paint, if remaining on concrete or brick during demolition, could potentially leach lead if the material were to remain onsite. Contractor shall ensure that paint is either removed from brick or concrete, prior to demolition, or is treated to ensure that no lead leaches from the paint using a phosphate based treatment material that is designed to bind the lead and allow for TCLP testing to pass land disposal criteria.

2.1.5.4 Technologically Enhanced Naturally Occurring Radioactive Materials (TENORM)

Contractor shall be required to conduct field screening and additional waste characterization of fly ash, bottom ash, and boiler brick during demolition of the Work.

2.1.5.5 Universal Wastes

Contractor shall determine quantities of all Universal Wastes and Regulated wastes that will require handling during the Work. Universal Wastes and other Regulated wastes include but are not limited to:

1. Light ballasts
2. Mercury containing light tubes
3. High intensity discharge or high pressure sodium fixtures
4. Halogen lighting fixtures
5. Compact fluorescent light bulbs
6. Emergency exit signs (tritium)
7. Large capacity emergency batteries in battery rooms
8. Cathode Ray Tube (CRT) – monitors
9. PCB capacitors

10. Various batteries for emergency lighting, backup alarms, 18V, 6V, and 12V backup and power drill batteries, concrete saws, smoke detectors, etc.
11. Mercury containing; pressure switches, switches, thermostats
12. Various sizes of air conditioning units
13. Various types of fire extinguishers
14. Drinking water fountains with compressors
15. Refrigerators with CFC
16. Miscellaneous cleaning and maintenance liquids
17. Residual gearbox oils, other lubricating and cooling liquids associated with equipment

Contractor shall remove all Universal Wastes prior to demolition and reference section 02 84 16.

2.1.5.6 Caulking

PCBs were not identified in various caulking throughout the Facility. Contractor shall conduct appropriate waste characterization and develop Work Plans to manage bulk PCB waste throughout the Work.

2.1.5.7 Transformers

Units 1 through 4 neutral ground transformers have not been drained.

2.1.5.8 Coal Residuals

Contractor shall determine extent of coal dust in equipment, around and in the coal yard structures and in and around railroad ballast as well as any other areas within the Job Site. Contractor shall remove and dispose of all coal ash prior to demolition.

2.1.6 Demolition

The Work set forth in this equipment demolition section shall be in accordance with drawings referenced in the agreement.

The Work shall include but not be limited to demolition of the following main structures and all associated minor structures unless specifically listed for protection.

Contractor shall:

- a. Demolish Green River Units 1-4. Contractor shall remove equipment, piping, etc. and recycle and dispose of as appropriate. Contractor shall cut down small concrete support pedestals to be even with the floor. Contractor shall fill the basement equipment corridor and room according to the Technical Specifications.
- b. Demolish powerhouse building including shop, office and units 1 through 4. Contractor shall preserve basement floor and walls according to modifications details. Contractor shall abandon piping, conduit and duck banks in the remaining building foundation walls as shown on the drawings and within the technical specifications. Contractor shall use flowable fill to bring all depressions, sumps, drains, trenches, etc. up to elevations shown in the basement of the main power block and on drawings.

- c. Demolish Acid Tank with Berm to concrete pad. Contractor shall remove all equipment, storage structures, piping, etc. in this area and dispose of/recycle as appropriate.
- d. Demolish Hydrogen Rack to concrete pad. Contractor shall remove all equipment, piping, etc. and dispose of/recycle as appropriate.
- e. Demolish Fuel Shed to concrete pad . Contractor shall remove electrical and other equipment and dispose/recycle as appropriate.
- f. Demolish CEMS Shelter to concrete pad . Contractor shall remove electrical and other equipment and dispose/recycle as appropriate.
- g. Remove, destroy, recycle and properly dispose of transformers throughout the Job Site .
- h. Demolish all stacks and ducts .
- i. Demolish water trailers, tank, electrical and interconnecting piping and all miscellaneous equipment to slab. Abandon underground structures and void spaces as described in the Technical Specifications Section.. Contractor shall fill underground voids with flowable or granular fill material
- j. Provide bulkheads and Grout fill discharge tunnel structures below the plant foundation per Technical Specification and Drawings. Contractor shall plug and grout discharge tunnel per project drawing. Contractor must keep existing stormwater outfall portion of the discharge tunnel operational at all times.

The Work shall include but not be limited to **protection** of the following:

- a. Training Building. Contractor shall protect structure and all appurtenances to maintain operation.
- b. UN Building.
- c. Wells
- d. 161 KV Switchyard, 138 KV Switchyard, and 69 KV Switchyard as indicated on drawings.
- e. Owner Parking and Trailer site
- f. Ash pond drainage piping
- g. Stormwater basin
- h. Access roads and designated parking areas
- i. Outfall structure at the river bank

2.2 Building Penetrations and Fill

Multiple equipment rooms, underground concrete tanks and stairways require filling to grade by Contractor after equipment is removed by Contractor.

2.2.1 Fill

Contractor shall place fill and/or flowable fill, per the Technical Specifications Section 31 23 01. The areas requiring subsurface fill are indicated on the project specifications and drawings. If any material is dumped in unauthorized areas or outside designated limits, Contractor shall remove the material and restore the area to the condition of the adjacent undisturbed areas.

SECTION 01 11 00

SUMMARY OF WORK

PART 1 GENERAL

1.1 Submittals

Submit and file all project plans and submittals subordinate to one (1) of the six (6) relevant Work Plans referenced in the Agreement.

1. Job Site Coordination Plan.
2. Safety and Proper Performance Plan.
3. Temporary Facilities Plan.
4. Environmental Control Plan.
5. Hazardous Substances Management Plan.
6. Solid Waste Management Plan.

Submit the previously mentioned Work Plans within 30 Days of the Effective Date. Do not begin Work until the Owner has approved the relevant Work Plan. At such time during the execution of Work that differing conditions are encountered requiring changes to the Work Plans, accordingly and subsequently amend the Work Plans for approval by the Owner.

Submit each item in this Technical Specification in accordance with the Technical Specification 01 33 00 - Submittal Procedures.

1.2 Work Covered by Contract Documents

1.2.1 Project Description and Location

Perform the following: Abatement and demolition of the Pineville Generating Station (the Facility) as more specifically described in these Technical Specifications (hereinafter referred to as the "Work" and defined in the Agreement).

The Facility is located approximately 4.5 miles west of Pineville in Bell County, Kentucky at 36° 47' 50.66" latitude and 83° 45' 31.85" longitude. The elevation at the Facility averages 1010 feet above mean sea level. The Facility main structure and ancillary buildings are east of the Cumberland River. The Pineville Operations Center is adjacent to the Facility to the east with the switchyard located to the northeast.

The Facility, which was constructed in 1924 has been shut down since 2001. The original boilers have been removed and there is only one (1) existing boiler, known as Unit 3, present. The first two units historically had a total of six (6) boilers, and it appears that the boilers, turbines, stacks and most piping has been removed. The existing Unit 3 has a boiler with fan units on the main level of the Facility. The boiler has an electrostatic precipitator which

is partially removed and sits on the east side of the building. The stack for Unit 3 has been partially demolished and is located on the roof over the boiler. Ancillary buildings consist of a screen house which is located adjacent to the Cumberland River and a two-story spare parts building which is located on the south side of the Facility main plant. The crusher building and aboveground conveyer structures have been removed. The switchyard remains in operation during the demolition and is in close proximity to the main powerblock building. The north and east walls of the main powerblock building serve as the floodwall on the Cumberland River to protect the switchyard. This protection must be maintained throughout the course of the Work.

Based on available records, the underground storage tanks at the Facility have been closed in place through backfilling with concrete.

Coordinate with other ongoing activities on the Job Site that are occurring concurrently.

PART 2 DESCRIPTION OF WORK

Exhibit A, including **Appendices A and B**, comprise the Technical Specifications and drawings, respectively. The Contractor is obligated to perform the Work in full compliance with the Project Requirements including these Technical Specifications and drawings. The provisions of these Technical Specifications and drawings are not intended to be a substitute for or in any way diminish the Project Requirements. If the Project Requirements require more or different Work than set forth in these Technical Specifications and drawings, also perform such Work. If any of the provisions of these Technical Specifications and drawings is inconsistent with (i.e., not permitted under) any of the Project Requirements, notify the Owner to that effect and the Owner amends the Technical Specifications and/or drawings to eliminate the inconsistency. Neither such amendment, nor any other differences between these Technical Specifications, drawings, and the other Project Requirements constitutes an Excusable Event, a Change Order, or otherwise entitles Contractor to any adjustment.

This description of Work is an overview of the Work and is subject to the more detailed Technical Specifications of Exhibit A. The structures requiring abatement and demolition are in fair to good condition. These structures contain Hazardous Substances. Locate all Hazardous Substances that exist at the Job Site (including hazardous building material, polychlorinated biphenyls [PCBs], asbestos, and all other Hazardous Substances), determine what each Hazardous Substance is (i.e., confirm waste characterization), and properly and safely abate, remove, handle, store, transport, and dispose of each Hazardous Substance (and maintain full records of each such step). Complete all such abatement for a structure before any demolition of that structure except to the extent that the abatement is not practical to do so and abatement after commencement of demolition can be performed properly and safely.

Perform all Work in a manner so as to not impact (or otherwise put at risk) the normal operations of the facilities adjacent to the Facility site, including, but not limited to, those of the Pineville Operations Center, switchyard, and transmission lines. Control debris tracking off the Job Site and dust at all times especially at Work areas and roadways. Without limiting the foregoing, avoid causing excessive vibrations. Complete all demolition above each

elevation of a structure before the supporting members on the lower level of that structure are disturbed. Do not commence demolition on any structures that are clad in whole or in part with galbestos (or other Hazardous Substance containing) panels located on the conveyer floor until such panels are abated.

Except as otherwise expressly provided in this Technical Specification, supply all permits, licenses, labor, supervision, materials, equipment, fuel, tools, temporary field offices, sanitary facilities, power and warehousing, and pay all expenses, necessary or appropriate in the performance of the Work.

The Work includes asbestos abatement, transformer removal, universal waste removal, demolition, grouting and/or filling of voids, foundations, and basements, recycling, hauling, disposal and placement of material, dust control, and storm water run-off control. Reportedly oils have been drained from equipment and no PCB containing oils are expected to be present; however, if encountered, characterize and manage oils appropriately. Perform the Work in accordance with the Technical Specifications and drawings included and referenced in this Technical Specification. The Work includes general site requirements, asbestos and lead abatement, protection of selected buildings and structures, equipment demolition, and site restoration as discussed in the following narrative.

The objective of the Work is to remove the structures to grade that are designated for removal on the project drawings. Remove and backfill the basement level of the main power block building, screen house, and booster pump building as shown on the grading detail sheets. Empty underground equipment rooms of equipment and appurtenances, clean, and fill to grade. Take measures as demolition progresses to ensure that the north and east wall of the main plant remain in place up to the elevation of the existing, adjacent levee and are stabilized and preserved in their present state until replaced by a new berm acting as the levee.

2.1 General Site Requirements

2.1.1 Meetings and Progress Reports

Refer to the Agreement and these Technical Specifications. Communicate efficiently through the use of Work Plans and project schedule submittals. Hold weekly progress meetings to communicate progress against schedules and ensure stakeholder's expectations are leveled and managed. Include in the monthly progress reporting detailed progress to date, challenges, planned activities and schedule and cost performance indicators.

2.1.2 Dust Control

Perform dust control as a component of the Work.

Perform dust control as specified in Technical Specification 01 57 19.00 20 –Temporary Environmental Controls, Paragraph 3.13 - Dust Control.

Perform dust control on the Job Site as designated in the Project drawings.

For all dust control within the Work, the Contractor understands and acknowledges that controlling dust is of critical importance. In that regard, perform the Work (i) in compliance

with all Applicable Laws (including, without limitation, Federal, state and local statutes, ordinances, regulations, etc.), (ii) in a manner such that no visible dust leaves the areas in which the Work is performed (either while the Work is being performed or thereafter), and (iii) in compliance with the Technical Specifications for the Project. The foregoing requirements are cumulative, and compliance with one (1) of the requirements does not relieve the Contractor of the Contractor's obligation to comply with all the other requirements. If the Contractor believes any of the requirements are in conflict (i.e., the Contractor cannot comply with one (1) requirement without violating another), immediately notify the Owner and thereafter comply with the Owner's directives on complying with the requirements.

Dust control includes truck tire wash station and watering of Work areas and surrounding access roads.

2.1.3 Storm Water Control

Establish and maintain all sediment controls and storm water management, including ditches, silt fence, check dams, gravel, revegetation of disturbed areas and any other necessary controls required in these Technical Specifications and drawings and to perform the Work.

2.1.4 Maintenance of Access Roads

Maintenance of construction access roads is incidental to the Work. Maintain the onsite roadways and be keep open for the Owner's access. The main gate is the exclusive access/egress point for haul trucks and heavy equipment delivery.

2.1.5 Hazardous Building Materials (HBM)

In accordance with the Technical Specifications, the Agreement, local, state and federal regulations, remove, package for disposal or recycling, and transport and dispose of all HBM at the Facility that is scheduled for demolition.

Determine all quantities of HBM and the HBM's configuration within the building. Removal of all HBM requires selective demolition to gain access, scaffold systems, ladders or man-lifts. Work Plans for removal of all HBM includes details specific to removal of each material including methods, demolition required, and the coordinated methods of removal of the myriad of HBM that are encountered. Detailed Work Plans by floor, level, operating unit, or material specific are required as the configuration of HBM, such as asbestos containing material (ACM) changes in how the ACM was installed and is currently configured in the buildings.

2.1.5.1 Asbestos-Containing Building Materials

The building contains floor space for the former removed operating units (called Pineville Original, or PO for original portions of the building). Floors, which are primarily open or used for storage include the condenser pit, the basement level, the operating level and the conveyer level (1034 feet for the original portion of the building). The office area and control room are in the original part of the building on the operating level (1014 feet). The existing boiler and turbine are in Unit 3 (U3) which is in a newer section of the building which contains

a basement level, operating level and upper mezzanine levels, plus a concrete conveyor floor (1070 feet).

The older part of the building where Unit 1 and Unit 2 were historically located are, for the most part, empty. There is some residual piping insulated with asbestos-containing thermal system insulation (TSI). In addition to removing the original boilers, the power system in Unit 3 has been updated and much of the asbestos-containing thermal system insulation (TSI) has been removed. While there were pipe runs and some equipment found with ACM insulation, it appears that the boiler, turbine, fan units and pulverizers have been abated and are now covered with newer metal clad over fiberglass insulation. In addition, some of the exterior equipment has been removed and is no longer present, including much of the equipment associated with the precipitator. Access cuts were made in the wall of the existing boiler, both on the main level and at the burner level (1026 feet). While the upper levels of the boiler are insulated with blocks of calcium silicate (commonly referred to as "calsil") insulation (confirmed non-ACM with a total of four (4) samples at various levels), the burner level contains mineral wool insulation behind the boiler skin. Calsil was also found on pipe runs throughout Unit 3. Metal clad material was removed from the walls of the boiler and the pulverizers in the basement to inspect for residual insulation. Very little residual insulation was found under newer non-ACM insulation; however, one sample collected under the fiberglass insulation on the pulverizers revealed ACM containing residual insulation.

In addition, there was variation in results for cement asbestos board (CAB) sampled throughout the Facility. In some cases, suspect boards that looked similar had differing results. It will be difficult to distinguish between CAB which is ACM versus CAB which is non-ACM based on visual inspection alone. Rather than sample all suspect CAB, Amec Foster Wheeler recommends that all CAB be treated as an ACM.

It should also be noted that vermiculite insulation was found in the concrete block walls of the laboratory and office area located on the main floor in the former boiler area for Units 1 and 2. This vermiculite insulation was tested for asbestos and found to be negative and therefore is not included in the list of ACMs presented in the following narrative.

A condensed grouping and summary of the ACM and presumed ACM (PACM) found at the Facility is presented in the following list. The Contractor's responsibility includes determining all quantities for removal prior to demolition. The Contractor assumes that pipe insulation that appears to be non-asbestos, e.g. calcil, is actually asbestos containing. Other areas where fiberglass insulation or fiberglass blankets were identified, residual asbestos insulation was found underneath.

Removal of all insulation is required prior to final cleaning operations and obtaining clearance for demolition of all areas of all buildings.

ACMs at the Facility include, but are not limited to, the following:

- 1.) Filler material around metal jacketed openings, small tube boiler stored in original section of the building (main plant floor).
- 2.) Fibrous heat shield wrap on pipe near Unit 3 deaerator tank.

- 3.) Friable rope gaskets on boiler inspection doors (square and oval).
- 4.) Interior window glazing/putty located on the window panes of all interior windows, all sizes and all areas including original skylight windows on the roof of the main building.
- 5.) Cement asbestos board panels and subcomponent boards in electrical junction boxes, switches, MCC and switchgear boxes, and also located throughout the control room, controls for equipment located in the basement electrical rooms, and in the lab
- 6.) Black tar around former window, basement near coal conveyer.
- 7.) Flex connectors located on vent ducts.
- 8.) Window foamboard cover system, control room.
- 9.) Roofing, flashing and caulks, all buildings, primarily built up roofing, approximately 1 -2-inches thick on average.
- 10.) Black coating on brick wall, original plant roof brick parapet wall.
- 11.) TSI pipe insulation on 3-5 inch outside diameter pipes.
- 12.) TSI pipe insulation on 5-10 inch outside diameter pipes.
- 13.) TSI pipe insulation on 10-20 inch outside diameter pipes.
- 14.) TSI pipe insulation on 24-48 inch outside diameter pipes.
- 15.) TSI pipe insulation on >48 inch outside diameter pipes.
- 16.) Residual TSI insulation on various tanks, hoppers, and piping sizes and insulation configurations throughout (including potentially existing boiler). It was confirmed that “newer” non-ACM insulation was installed after the originally installed TSI ACM was removed.
- 17.) Window sill caulk, exterior windows in Unit 3 coal conveyer.
- 18.) Galbestos panels and associated sealants.
- 19.) Woven wire sheathing throughout.
- 20.) Gaskets including rope type, flange, spun, matte, etc. throughout. These gaskets are located on ductwork, piping, equipment, pumps, boiler openings and may be under insulation throughout the facility.

- 21.) Expansion joints with possible asbestos packing material potentially present welded between metal walls of ductwork at the expansion joints in Unit 3.
- 22.) TSI Mixtures of packing cement at burner to boiler connections. These mixtures are presumed ACM and the quantity and extent are unknown. These materials are expected to require cutting of boiler skin or removal of burners to access during abatement.
- 23.) Assumed ACM packing at all metal joints associated with the turbine and boiler structures in Unit 3. This packing is expected to have been applied to all joints where the turbine shell is assembled. The existence, exact location and extent could not be determined for this survey.

2.1.5.2 Lead Paint Chip Sampling

OSHA considers any detectable concentration of lead to be a potential hazard during construction/demolition activities. Assume that all painted coatings within all buildings to contain at least minimum detectable levels of lead. Incorporate into the Work Plan for abatement and demolition procedures to ensure that all employees are kept safe and do not exceed the permissible exposure limit with appropriate respiratory protection. The Contractor also assumes that lead paint is comingled with all waste and thus included in waste characterization testing.

2.1.5.3 Treatment of Lead Containing Paint on Concrete and Brick to be used as Fill

Elevated concentrations of lead are found in various paints throughout the Facility. Understanding that the lead paint, if remaining on concrete or brick during demolition, could potentially leach lead, if the material were to remain on the Job Site. Painted brick was sampled on a wall between the older part of the building and Unit 3 (on the main floor). While the one (1) sample collected did not contain lead above the threshold to be considered a lead-based paint (result was 0.41%); however, the Contractor is required to ensure that paint is either removed from brick or concrete, prior to demolition, or the material passes the land disposal criteria or, in the event a toxicity characteristic leaching procedure (TCLP) test fails, is treated to ensure that no lead leaches from the paint using a phosphate based treatment material that is designed to bind the lead and allow for TCLP testing to pass land disposal criteria.

2.1.5.4 Technologically Enhanced Naturally Occurring Radioactive Materials (TENORM)

The Contractor is required to conduct field screening and additional waste characterization of fly ash, bottom ash, and boiler brick during demolition of the Work.

2.1.5.5 Universal and Other Regulated Wastes

Determine quantities of all universal wastes and other regulated wastes that require handling during the Work. Universal wastes and other regulated wastes include, but are not limited to, the following:

1. Light ballasts.
2. Mercury containing light tubes.
3. High intensity discharge or high-pressure sodium fixtures.
4. Halogen lighting fixtures.
5. Compact fluorescent light bulbs.
6. Emergency exit signs (tritium).
7. Large capacity emergency batteries in battery rooms.
8. Cathode Ray Tube (CRT) – monitors.
9. PCB capacitors.
10. Various batteries for emergency lighting, backup alarms, 18V, 6V, and 12V backup.
11. Mercury containing; pressure switches, switches, thermostats.
12. Various types of fire extinguishers.
13. Miscellaneous cleaning and maintenance liquids.
14. Residual gearbox oils, other lubricating and cooling liquids associated with equipment.

Remove all universal wastes prior to demolition as presented in Technical Specification 02 84 16 – Universal and Regulated Wastes.

2.1.5.6 Caulking

PCBs were not identified in various caulking throughout the stations. Conduct appropriate waste characterization and develop Work Plans to manage bulk PCB waste throughout the Work.

2.1.5.7 Transformers

Remove and properly dispose of all electrical transformers throughout the Job Site. Dismount and stage all transformers including bushings/insulators and/or other oil bearing electrical components and ensure their proper handling, transportation, and off-site disposal.

2.1.5.8 Coal Residuals

Determine the extent of coal dust in equipment, around and in the coal yard structures and in and around railroad ballast as well as any other areas within the Job Site. Remove and dispose of material accumulations of coal ash prior to demolition.

2.1.6 Demolition

The Work set forth in this Equipment demolition section is in accordance with drawings referenced in the Agreement.

The Work includes, but not be limited to, demolition of the following main structures and all associated minor structures unless specifically listed for protection.

1. Demolish powerhouse building including shop, office and Unit 3 within the main plant building. Units 1 and 2 have been demolished in the past. Remove equipment, piping, etc. and recycle and dispose of as appropriate. Preserve the basement floor and walls according to the demolition details (Refer to Section 31 23 01 - Abandonment of Foundations for construction sequencing requirements of foundation demolition). Cut down small concrete support pedestals to be even with the floor. Fill the basement equipment corridor and room according to Technical Specification 31 23 01 – Abandonment of Foundations. Abandon piping, conduit, and duck banks in the remaining building foundation walls as shown on the drawings and within the Technical Specifications. Use flowable fill to bring all depressions, sumps, drains, trenches, etc. up to elevations shown in the basement of the main power block and on the drawings.
2. The north and east walls of the powerhouse building remains in place to elevation of the existing flood protection levee to maintain flood protection for the existing switchyards until the new levee construction is complete.
3. Demolish the Spare Parts Building to two (2) feet below grade. Remove all equipment, storage structures, piping, etc. in this area and dispose of/recycle, as appropriate.
4. Demolish the Screen House to grade elevation 1004 feet. Remove all equipment, storage structures, piping, etc. in this area and dispose of/recycle, as appropriate.
5. Demolish the Booster Pump Building as shown on the drawings and per the Technical Specifications. Remove all equipment, storage structures, piping, etc. in this area and dispose of/recycle, as appropriate.
6. Demolish the Oil/Water Separator. Remove all the equipment, abandon piping, and dispose of/recycle, as appropriate. Use flowable fill per Technical Specification 31 23 01 – Abandonment of Foundation to abandon the oil/water separator in place following removal of the equipment. Bring the flowable fill up to an elevation two (2) feet below the finished grade.
7. Demolish the oil tank to grade. Remove the tank and other equipment and dispose/recycle, as appropriate.
8. Remove, destroy, recycle and properly dispose of transformers throughout the Job Site.
9. Demolish remaining section of the Unit 3 stack and ductwork.
10. Abandon underground structures and void spaces as described in Technical Specification 31 23 01 - Abandonment of Foundations. Fill underground voids with flowable or granular fill material.

11. Grout fill the discharge tunnel structures below the plant foundation per Technical Specification 31 23 01 - Abandonment of Foundations. Plug and grout the discharge tunnel that leads to the Cumberland River.

The Work includes, but not be limited to, **protection** of the following:

1. The Pineville Operations Center east of the Facility including the main access road off US Route 25E and the switchyard. Protect structures and all appurtenances to remain operational.
2. Switchyard immediately to the east of the main Facility structure.
3. The closed CCR Impoundment east to southeast of the Facility.
4. Quonset Hut.
5. Levee sump, sump pumps, and all appurtenances to maintain operation.
6. Switchyards as indicated on the drawings.
7. Transmission towers.
8. Owner parking and trailer site.
9. Access roads and designated parking areas.
10. Dam in Cumberland River.

2.2 Building Penetrations and Fill

Multiple equipment rooms, underground concrete tanks and stairways require filling to grade after equipment is removed by Contractor.

2.2.1 Fill

Place fill and/or flowable fill, per Technical Specification 31 23 01 – Abandonment of Foundation. The areas requiring subsurface fill are indicated in the Technical Specifications and drawings. If any material is dumped in unauthorized areas or outside designated limits, remove the material and restore the area to the condition of the adjacent undisturbed areas.

PART 3 SPECIFICATIONS AND DRAWINGS

3.1 Exhibit A

Exhibit A, including **Appendices A and B**, comprise the Technical Specifications and drawings, respectively. The Contractor is obligated to perform the Work in full compliance with the Project Requirements including these Technical Specifications and drawings. The provisions of these Technical Specifications and drawings are not intended to be a substitute for or in any way diminish the Project Requirements. If the Project Requirements require more or different Work than set forth in these Technical Specifications and drawings, also perform such Work. If any of the provisions of these Technical Specifications and drawings is inconsistent with (i.e., not permitted under) any of the Project Requirements, notify the Owner to that effect and the Owner amends the Technical Specifications and/or drawings to

eliminate the inconsistency. Neither such amendment, nor any other differences between these Technical Specifications, drawings, and the other Project Requirements constitutes an Excusable Event, a Change Order, or otherwise entitles Contractor to any adjustment.

3.1.1 Appendix A: Technical Specifications

Section No.	Specification Title
Division 00 – Procurement and Contracting Requirements	
00 01 10	Table of Contents
00 01 15	List of Drawing Sheets
Division 01 – General Requirements	
01 11 00	Summary of Work
01 14 00	Work Restrictions
01 33 00	Submittal Procedures
01 35 26	Safety Requirements
01 45 00	Quality Control
01 50 00	Temporary Facilities and Controls
01 57 19.00 20	Temporary Environmental Controls
01 57 23	Temporary Storm Water Pollution Controls
01 74 19	Demolition Waste Management
Division 02 – Existing Conditions	
02 41 00	Demolition and Deconstruction
02 66 00	Select Fill and Topsoil for Cap Cover
02 81 00	Transportation and Disposal of Hazardous Substances
02 82 14.00 10	Asbestos Abatement
02 83 13.00 20	Lead in Construction
02 84 16	Universal and Regulated Waste
02 84 33	Removal and Disposal of Polychlorinated Biphenyls (PCBs)
Division 22 - Plumbing	
22 01 00	Abandonment of Piping and Conduit
Division 31 - Earthwork	
31 23 01	Abandonment of Foundations

3.1.2 Appendix B: Drawings

Sheet No.	Drawing No.	Sheet Title
1	PV0-C-00039	Cover Sheet
2	PV0-C-00040	Index Sheet and Legend
3	PV0-C-00041	Civil General Notes
4	PV0-C-00042	Site Demolition Layout
5	PV0-C-00043	Site Grade Layout
6	PV0-C-00044	Levee Layout and Sections
7	PV0-C-00045	Old Unit Elevation View
8	PV0-C-00046	Unit 3 Elevation View
9	PV0-C-00047	Elevation Cross-Section - Typical
10	PV0-C-00048	Grading Detail
11	PV0-C-00049	Erosion and Sediment Control
12	PV0-C-00050	Photographic Log Sheet 1
13	PV0-C-00051	Photographic Log Sheet 2
14	PV0-C-00052	Photographic Log Sheet 3
15	PV0-C-00053	Civil Detail

SECTION 01 11 00

SUMMARY OF WORK

PART 1 GENERAL

1.1 Submittals

Submit and file all project plans and submittals subordinate to one (1) of the six (6) relevant Work Plans as referenced in the Agreement.

1. Job Site Coordination Plan.
2. Safety and Proper Performance Plan.
3. Temporary Facilities Plan.
4. Environmental Control Plan.
5. Hazardous Substances Management Plan.
6. Solid Waste Management Plan.

Submit the previously mentioned Work Plans within 30 Days of the Effective Date. Do not begin Work until the Owner has approved the relevant Work Plan. At such time during the execution of Work that differing conditions are encountered requiring changes to the Work Plans, accordingly and subsequently amend the Work Plans for approval by the Owner.

Submit each item in this Technical Specification in accordance with the Technical Specification 01 33 00 - Submittal Procedures.

1.2 Work Covered by Contract Documents

1.2.1 Project Description and Location

Perform the following: Abatement and demolition of the Tyrone Generating Station (the Facility) as more specifically described in these Technical Specifications (hereinafter referred to as the "Work" and defined in the Agreement).

The Facility is located approximately three (3) miles east of Lawrenceburg in Woodford County, Kentucky at 38° 02' 52.9" latitude and 84° 50' 54.2" longitude. The elevation at the Facility averages 530 feet above mean sea level. The Facility main structure and ancillary buildings are east of the Kentucky River. A switchyard is located immediately to the east of the main powerhouse building. Construction of the coal-fired power plant started in 1940 but, was interrupted by World War II. Construction was completed in 1947 and the final unit, Unit 3 was added in the mid 1950's. The main power block is configured with three (3) operating units and five (5) boilers. The first four (4) boilers are associated with Units 1 and 2, which are constructed similarly. Unit 3, which was added later, has a boiler with an electrostatic precipitator on the east side of the building. There are two stacks associated with Units 1 and 2 and a third stack associated with Unit 3. In addition to the main

powerhouse building, there are two (2) screenhouses along the Kentucky River, a crusher house with associated subgrade and above grade conveyers, and a storage warehouse building.

In 1986 the facility submitted a Notification for Underground Storage Tanks (USTs) to the Kentucky Division of Waste Management (KDWM). The notification listed the presence of four (4) steel USTs installed in 1947 to include: a 14,000-gallon tank used to store diesel, a 2,000-gallon tank used to store diesel, a 2,000-gallon tank used to store kerosene, and a 1,000-gallon tank used to store diesel. In 1989, the Facility submitted an amended notification asking for the 14,000-gallon UST to be removed from the list of regulated tanks since this tank was used as an exempt heating oil tank to store No. 2 fuel oil. Also, in 1989, a notification was submitted for removal of the remaining three (3) regulated tanks. In the letter, the 2,000-gallon tank used to store kerosene was noted as containing gasoline, not kerosene. According to an inspection performed by KDWM during removal, the tank pit was located on the west side of the coal conveyer system, between the conveyer and a coal pile located further to the west; however, based on the closure report submitted by ATC Associates, Inc., the tank pit was located on the east side of the coal conveyor between the conveyor and a coal pile located further to the east. Removal of the three (3) USTs received closure on April 20, 1990 based on samples collected during removal.

Two (2) aboveground storage tanks (ASTs), which are 50,000 gallons, each formerly stored fuel oil used to heat the building. Both tanks were emptied and cleaned on May 13, 2013.

The switchyard will remain in operation during the demolition project and is in close proximity to the main powerblock, precipitators and ancillary buildings. Other projects including closure of ash ponds will be ongoing during abatement and demolition.

Coordinate with other ongoing activities on the Job Site that are occurring concurrently.

PART 2 DESCRIPTION OF WORK

Exhibit A, including **Appendices A and B**, comprise the Technical Specifications and drawings, respectively. The Contractor is obligated to perform the Work in full compliance with the Project Requirements including these Technical Specifications and drawings. The provisions of these Technical Specifications and drawings are not intended to be a substitute for or in any way diminish the Project Requirements. If the Project Requirements require more or different Work than set forth in these Technical Specifications and drawings, also perform such Work. If any of the provisions of these Technical Specifications and drawings is inconsistent with (i.e., not permitted under) any of the Project Requirements, notify the Owner to that effect and the Owner amends the Technical Specifications and/or drawings to eliminate the inconsistency. Neither such amendment, nor any other differences between these Technical Specifications, drawings, and the other Project Requirements constitutes an Excusable Event, a Change Order, or otherwise entitles Contractor to any adjustment.

This description of Work is an overview of the Work and is subject to the more detailed Technical Specifications of Exhibit A. The structures requiring abatement and demolition are in fair to good condition. These structures contain Hazardous Substances. Locate all

Hazardous Substances that exist at the Job Site (including hazardous building material, polychlorinated biphenyls [PCBs], asbestos, and all other Hazardous Substances), determine what each Hazardous Substance is (i.e., confirm waste characterization), and properly and safely abate, remove, handle, store, transport, and dispose of each Hazardous Substance (and maintain full records of each such step). Complete all such abatement for a structure before any demolition of that structure except to the extent that the abatement is not practical to do so and abatement after commencement of demolition can be performed properly and safely.

Perform all Work in a manner so as to not impact (or otherwise put at risk) the normal operations of the adjacent facilities of the Job Site including, but not limited to, the switchyard and transmission lines. Control tracking of debris off of the Job Site and dust at all times especially at Work areas and roadways. Without limiting the foregoing, avoid causing excessive vibrations. Complete all demolition above each elevation of a structure before the supporting members on the lower level of that structure are disturbed. Do not commence demolition on any structures that are clad in whole or in part with transite and galbestos (or other Hazardous Substance containing) panels until such panels are abated.

Except as otherwise expressly provided in this Technical Specification, supply all permits, licenses, labor, supervision, materials, equipment, fuel, tools, temporary field offices, sanitary facilities, power and warehousing, and pay all expenses, necessary or appropriate in the performance of the Work.

The Work includes asbestos abatement, transformer removal (PCB containing and non-PCB containing), universal waste and other regulated wastes removal, demolition, grouting and/or filling of voids, foundations, and basements, recycling, hauling, disposal and placement of material, dust control, and storm water run-off control. Perform the Work in accordance with the Technical Specifications and drawings included and referenced in this Technical Specification. The Work includes general site requirements, asbestos and lead abatement, protection of selected buildings and structures, equipment demolition, and site restoration as discussed in the following narrative.

The objective of the Work is to remove all structures to grade as shown on the project drawing details, and to the basement level in the case of the main power block. Empty underground equipment rooms of equipment and appurtenances, clean, and fill to grade.

2.1 General Site Requirements

2.1.1 Meetings and Progress Reports

Refer to the Agreement and these Technical Specifications. Communicate efficiently through the use of Work Plans and project schedule submittals. Hold weekly progress meetings to communicate progress against schedules and ensure stakeholder's expectations are leveled and managed. Include in the monthly progress reporting detailed progress to date, challenges, planned activities and schedule and cost performance indicators.

2.1.2 Dust Control

Perform dust control as a component of the Work.

Perform dust control as specified in Technical Specification 01 57 19.00 20 –Temporary Environmental Controls, Paragraph 3.13 - Dust Control.

Perform dust control on the Job Site as designated in the Project drawings.

For all dust control within the Work, Contractor understands and acknowledges that controlling dust is of critical importance. In that regard, perform the Work (i) in compliance with all Applicable Laws (including, without limitation, Federal, state and local statutes, ordinances, regulations, etc.), (ii) in a manner such that no visible dust leaves the areas in which the Work is performed (either while the Work is being performed or thereafter), and (iii) in compliance with the Technical Specifications for the Project. The foregoing requirements are cumulative, and compliance with one (1) of the requirements does not relieve the Contractor of the Contractor's obligation to comply with all the other requirements. If the Contractor believes any of the requirements are in conflict (i.e., the Contractor cannot comply with one (1) requirement without violating another), immediately notify Owner and thereafter comply with the Owner's directives on complying with the requirements.

Dust control includes truck tire wash station and watering of Work areas and surrounding access roads.

2.1.3 Storm Water Control

Establish and maintain all sediment controls and storm water management, including ditches, silt fence, check dams, gravel, revegetation of disturbed areas and any other necessary controls required in these Technical Specifications and drawings and to perform the Work.

2.1.4 Maintenance of Access Roads

Maintenance of construction access roads is incidental to the Work. Maintain the onsite roadways and be keep open for the Owner's access. The main gate is the exclusive access/egress point for haul trucks and heavy equipment delivery.

2.1.5 Hazardous Building Materials (HBM)

In accordance with the Technical Specifications, the Agreement, local, state and federal regulations, remove, package for disposal or recycling, and transport and dispose of all HBM at the Facility that is scheduled for demolition.

Determine all quantities of HBM and the HBM's configuration within the building. Removal of all HBM requires selective demolition to gain access, scaffold systems, ladders or man-lifts. Work Plans for removal of all HBM includes details specific to removal of each material including methods, demolition required, and the coordinated methods of removal of the myriad of HBM that are encountered. Detailed Work Plans by floor, level, operating unit, or material specific are required as the configuration of HBM, such as asbestos containing material (ACM) changes in how the ACM was installed and is currently configured in the buildings.

2.1.5.1 Asbestos-Containing Building Materials

Throughout each operating unit, asbestos-containing thermal system insulation (TSI) is present. This includes, but is not limited to, boilers (inside and out), steam drums, condensers, turbines and ductwork over pulverizers, forced/induced draft fans, preheaters, economizers, superheater, hot air ducts, precipitators, and piping.

All Units are predominantly insulated with various ACMs on piping, boilers, tanks, vessels, ductwork, etc. Units 1 and 2 have four (4) boilers and two (2) turbines, which are all constructed similarly. Unit 3 has one (1) boiler and turbine. While the age of construction and ACM types change, all three (3) units have a significant quantity of ACM insulation. Unit 3 is insulated in some limited areas of piping, deaerator tank, ductwork, and turbines with non-asbestos fiberglass or calcium silicate (commonly referred to as “calsil”) insulation. In addition, small quantities of piping below the turbines in Unit 1 and Unit 2 is metal clad calsil. Fiberglass insulation is easily recognizable as a non-ACM, but calsil insulation has a similar look as typical magnesia (commonly referred to as “mag”) block insulation that contains asbestos. The fiberglass insulation and calsil are both generally white, and come in both preformed pipe insulation and insulating blocks generally found on tanks and steam drums, etc. Calsil insulation is generally harder than ACM insulation and does not have long fibers running through it commonly found in magnesia block asbestos insulation. Calsil also has distinctive machining markings on the outer surface that asbestos inspectors and asbestos abatement workers commonly recognize as calsil and assume no asbestos. In addition, paper insulation was found in all three (3) units. This paper insulation was predominately asbestos containing. There was very little non-ACM piping found throughout the Facility.

In most cases, calsil and fiberglass were found under newer metal cladding; however, it can be difficult to distinguish because some of the asbestos containing magnesia block insulation and/or asbestos containing paper insulation was also wrapped with metal covering. Additionally, there are several types of sheet metal coverings that were used on piping at the Facility. These range from smooth sheet metal, corrugated sheet metal with deep ridges and shallow ridges, and dimpled. Very little labeled asbestos was seen throughout the Facility.

During the survey, fiberglass insulation and blankets in Unit 3 was removed to find what appeared to be white residual insulation that was confirmed to contain asbestos (small quantities of residual seen on the turbine in Unit 3, deaerator tank in Unit 3 and Unit 3 induction motors on the main floor). Based on this finding, the Contractor is made aware that asbestos can be found under both fiberglass and calsil insulation throughout the Facility.

A condensed grouping and summary of the ACM and presumed ACM (PACM) found at the Facility is presented in the following list. The Contractor’s responsibility includes determining all quantities for removal prior to demolition. The Contractor assumes that pipe insulation that appears to be non-asbestos, e.g. calcil, is actually asbestos containing. Other areas where fiberglass insulation or fiberglass blankets were identified, residual asbestos insulation was found underneath.

Removal of all insulation is required prior to final cleaning operations and obtaining clearance for demolition of all areas of all buildings.

ACMs at the Facility include, but are not limited to, the following:

1. Thermal System Insulation (TSI), white insulation with chicken wire under 1/8 inch thick boiler skin, Unit 1 and Unit 2 boilers, burner level to the top of the entire boiler including drum tanks at Fan Floor, 4-5-inches thick.
2. TSI, white insulation with chicken wire under 1/8-inch thick boiler skin, Unit 3 boiler, burner level to the top of the entire boiler including drum tanks – 4-5-inches thick.
3. TSI, gauze wrapped white and gray insulation with chicken wire on duct insulation on air heaters leading to former pulverizers, 4-inches thick, Unit 1 and Unit 2 basement hoppers for the four (4) boilers and on Unit 3 air heaters and ductwork.
4. TSI, gauze wrapped insulation, gray and brown fibrous over various tanks in Unit 1-3 (drain tank, heater tank, basement tanks), 2-3-inches thick.
5. TSI, yellow gauze wrapped white insulation with chicken wire, 4-inches thick on all fan floor equipment.
6. TSI, door insulation, white crumbly insulation, and filler material around metal jacketed openings, small tube boiler in Unit 1.
7. TSI with possible black asphaltic layer under turbine shells.
8. TSI, white skimcoat over non-asbestos cork insulation on HVAC equipment, Fan Room in Unit 1 office area.
9. Exciter air filters, Unit 1 and Unit 2 under turbines.
10. TSI, 1.5-inches thick, exterior caustic tank.
11. TSI, white and brown fibrous insulation with skimcoat, 3-5-inches thick, exterior air heaters and forced air induction, Unit 3.
12. TSI, white insulation with black asphaltic coating, 4-inches thick, Unit 3 Precipitator.
13. TSI, exterior piping of various sizes with mudded fittings, Unit 1-3.
14. Asbestos paper associated with mineral wool under galbestos siding, Exterior Unit 3.
15. TSI pipe insulation on 3-5 inch outside diameter, Units 1-3.
16. TSI pipe insulation on 5-10 inch outside diameter, Units 1-3.
17. TSI pipe insulation on 10-20 inch outside diameter, Units 1-3.

18. TSI pipe insulation on 24-48 inch outside diameter, Units 1-3.
19. TSI pipe insulation on >48 inch outside diameter, Units 1-3.
20. Woven wire sheathing located throughout Units 1-3.
21. Gaskets including rope type, flange, spun, matte, etc. throughout Units 1 -3. These gaskets are located on ductwork, piping, equipment, pumps, boiler openings and can be under insulation throughout the Facility.
22. Expansion joints with possible asbestos packing material potentially present welded between metal walls of ductwork at the expansion joints throughout Units 1-3.
23. TSI Mixtures of packing cement at burner to boiler connections. These mixtures are presumed ACM and the quantity and extent are unknown. These materials are expected to require cutting of boiler skin or removal of burners to access during abatement.
24. Assumed ACM packing at all metal joints associated with the turbine and boiler structures in Units 1-3. This packing is expected to have been applied to all joints where the turbine shell is assembled. The existence, exact location and extent could not be determined for this survey.
25. Residual TSI insulation on various types of piping throughout Units 1-3, and under newer insulation on equipment in Unit 3 (Deaerator Tank, Turbine, Induction Motors).
26. Interior window glazing/putty located on the window panes of all interior windows in Unit 1, Unit 2 and Unit 3 powerhouse areas and conveyer floor, all sizes.
27. 9 inchx9 inch floor tile, various colors including red, black and tan, office areas of Unit 1.
28. Black covebase in office areas.
29. Cement asbestos board panel and assume subcomponent board in electrical MCC and switchgear boxes located in all units.
30. Cement asbestos board located in basement electrical rooms in Units 1 and 2.
31. Cement asbestos pipe, electrical conduit, Units 1-3 basement level.
32. Cement asbestos board, lab countertop, black, 1 inch thick.

33. White caulk located between metal wall panels (caulk is every two (2) feet between metal panels), Unit 3 North Wall.
34. Coating on electrical conduit, electrical rooms in Unit 1 and 2.
35. Asphaltic coating, condenser pit pump piping and equipment in Unit 3, plus asphaltic and black tar coating over fiberglass and foam piping, basement Unit 3.
36. Elevator brake shoes on elevator hoist units, elevator room and elevators, Unit 1 basement and Unit 3.
37. Sealants and coatings and exterior caulking, various locations throughout the exterior of the Facility.
38. Asphaltic coating on roof stack side vents, Unit 1 and 2 roof.
39. Galbestos Side Louvers – Unit 1 roof.
40. Galbestos Vent covers, Unit 1 vents
41. Galbestos siding, parapet siding, cap, flashing and associated sealants, Unit 3 and coal conveyers.
42. Unit 1 stack firebrick and mortar.
43. High Heat Conduit, exterior transformers.
44. Corrugated transite panels, greenhouse roof and transformer covers.
45. Crusher House roof flashing (12-inches wide) and Unit 3 roof flashing.

2.1.5.2 Lead Paint Chip Sampling

OSHA considers any detectable concentration of lead to be a potential hazard during construction/demolition activities. Assume that all painted coatings within all buildings to contain at least minimum detectable levels of lead. Incorporate into the Work Plan for abatement and demolition procedures to ensure that all employees are kept safe and do not exceed the permissible exposure limit with appropriate respiratory protection. The Contractor also assumes that lead paint is comingled with all waste and thus included in waste characterization testing.

2.1.5.3 Treatment of Lead Containing Paint on Concrete and Brick to be used as Fill

Elevated concentrations of lead are found in various paints throughout the Facility. Understanding that the lead paint, if remaining on concrete or brick during demolition, could potentially leach lead if the material were to remain on the Job Site. Ensure that paint is either removed from brick or concrete, prior to demolition, or is treated to ensure that no lead leaches from the paint using a phosphate based treatment material that is designed to bind

the lead and allow for toxicity characteristic leaching procedure (TCLP) testing to pass land disposal criteria.

2.1.5.4 Technologically Enhanced Naturally Occurring Radioactive Materials (TENORM)

NORM or TENORM should be assumed to exist in the bottom ash, fly ash, and boiler brick and stack brick and refractory. The Contractor is required to conduct field screening and additional waste characterization of fly ash, bottom ash, and boiler brick during demolition of the Work.

2.1.5.5 Universal and Other Regulated Wastes

Determine quantities of all universal wastes and other regulated wastes that require handling during the Work. Universal wastes and other regulated wastes include, but are not limited to, the following:

1. Light ballasts.
2. Mercury containing light tubes.
3. High intensity discharge or high-pressure sodium fixtures.
4. Halogen lighting fixtures.
5. Compact fluorescent light bulbs.
6. Emergency exit signs (tritium).
7. Large capacity emergency batteries in battery rooms.
8. Cathode Ray Tube (CRT) – monitors.
9. Lead vent pipes on roofs.
10. Biohazard sharp bins.
11. Paint cans.
12. PCB capacitors.
13. Various batteries for emergency lighting, backup alarms, , smoke detectors, etc.
14. Mercury containing; pressure switches, switches, thermostats.
15. Various sizes of air conditioning units.
16. Various types of fire extinguishers.
17. Various compressed gas containers (oxygen, acetylene, nitrogen carbon dioxide).
18. Drinking water fountains with compressors.
19. Refrigerators with CFC.
20. Miscellaneous cleaning and maintenance liquids.
21. Residual gearbox oils, other lubricating and cooling liquids associated with equipment.

Remove all universal wastes prior to demolition as presented in Technical Specification 02 84 16 – Universal and Regulated Wastes.

2.1.5.6 Caulking

PCBs were not identified in various caulking throughout the stations. Conduct appropriate waste characterization and develop Work Plans to manage bulk PCB waste throughout the Work.

2.1.5.7 Transformers

Transformers are present in the basement of the power house used for lighting the power house and the site. The Contractor needs to confirm if these transformers are undrained and the methods for removal of the transformers and off-site disposal of the transformer contents.

2.1.5.8 Coal Residuals

Determine the extent of coal dust in equipment around and in the coal yard structures as well as any other areas within the Job Site. Remove and dispose of **material accumulations of** coal ash prior to demolition.

2.1.6 Demolition

The Work set forth in this Equipment demolition section is in accordance with drawings referenced in the Agreement.

The Work includes, but not be limited to, demolition of the following main structures and all associated minor structures unless specifically listed for protection.

1. Demolish Units 1-3. Remove equipment, piping, etc. and recycle and dispose of as appropriate. Cut down small concrete support pedestals to be even with the floor. Fill the basement equipment corridor and room according to Technical Specification 31 23 01 -Abandonment of Foundation.
2. Demolish powerhouse building including shop, office and Units 1 through 3 within the powerhouse building. Preserve basement floor and walls according to demolition details. Abandon piping, conduit, and duck banks in the remaining building foundation walls as shown on the drawings and within the Technical Specifications. Use flowable fill to bring all depressions, sumps, drains, trenches, etc. up to elevations shown in the basement of the main power block and on the drawings.
3. Demolish Storage Warehouse building to two (2) feet below grade. Remove all equipment, storage structures, piping, etc. in this area and dispose of/recycle, as appropriate.
4. Demolish Crusher House building, Track Hopper and Hopper to two (2) feet below grade. Demolish associated crusher house conveyor, track hopper conveyor, and coal storage conveyor and abandon below grade portions per the drawings and Technical Specifications. Remove all equipment, storage structures, piping, etc. in this area and dispose of/recycle, as appropriate prior to backfill.

5. Demolish the Unit 1 and Unit 2 Screen House and Unit 3 Screen House and associated truss bridges to the limits shown on the drawings and per the Technical Specifications. Remove all equipment, storage structures, piping, etc. in this area and dispose of/recycle, as appropriate.
6. Demolish Caustic Tank, Water Tank, and Wastewater Package Plant to two (2) feet below grade. Remove above ground tanks and all equipment, abandon piping and below grade structures, and dispose of/recycle, as appropriate.
7. Demolish Old Fuel Oil Tank and two additional Fuel Oil Tanks to grade. Remove tanks and other equipment and dispose/recycle, as appropriate.
8. Remove, destroy, recycle and properly dispose of transformers throughout the Job Site.
9. Demolish all stacks and ducts.
10. Abandon underground structures and void spaces as described in Technical Specification 31 23 01 – Abandonment of Foundation. Fill underground voids with flowable or granular fill material.
11. Grout fill discharge tunnel/piping below the plant foundation per Technical Specification 31 23 01 – Abandonment of Foundation. Plug and grout the discharge tunnel/piping that leads to the Kentucky River.

The Work includes, but not be limited to, **protection** of the following:

1. Switchyard immediately to the east of the main powerhouse structure.
2. The closed CCR Impoundment northeast of the Facility.
3. The drainage flume running in a northeast direction from the Facility to the Kentucky River.
4. Quonset Hut.
5. Transmission towers.
6. Existing potable water service line.
7. Owner parking and trailer site.
8. Access roads and designated parking areas.

2.2 Building Penetrations and Fill

Multiple equipment rooms, underground concrete tanks and stairways require filling to grade after equipment is removed by the Contractor.

2.2.1 Fill

Place fill and/or flowable fill, per Technical Specification 31 23 01 – Abandonment of Foundation. The areas requiring subsurface fill are indicated in the Technical Specifications and drawings. If any material is dumped in unauthorized areas or outside designated limits, remove the material and restore the area to the condition of the adjacent undisturbed areas.

PART 3 SPECIFICATIONS AND DRAWINGS

3.1 Exhibit A

Exhibit A, including **Appendices A and B**, comprise the Technical Specifications and drawings, respectively. The Contractor is obligated to perform the Work in full compliance with the Project Requirements including these Technical Specifications and drawings. The provisions of these Technical Specifications and drawings are not intended to be a substitute for or in any way diminish the Project Requirements. If the Project Requirements require more or different Work than set forth in these Technical Specifications and drawings, also perform such Work. If any of the provisions of these Technical Specifications and drawings is inconsistent with (i.e., not permitted under) any of the Project Requirements, notify the Owner to that effect and the Owner amends the Technical Specifications and/or drawings to eliminate the inconsistency. Neither such amendment, nor any other differences between these Technical Specifications, drawings, and the other Project Requirements constitutes an Excusable Event, a Change Order, or otherwise entitles Contractor to any adjustment.

3.1.1 Appendix A: Technical Specifications

Section No.	Specification Title
Division 00 – Procurement and Contracting Requirements	
00 01 10	Table of Contents
00 01 15	List of Drawing Sheets
Division 01 – General Requirements	
01 11 00	Summary of Work
01 14 00	Work Restrictions
01 33 00	Submittal Procedures
01 35 26	Safety Requirements
01 45 00	Quality Control
01 50 00	Temporary Facilities and Controls
01 57 19.00 20	Temporary Environmental Controls
01 57 23	Temporary Storm Water Pollution Controls
01 74 19	Demolition Waste Management
Division 02 – Existing Conditions	
02 41 00	Demolition and Deconstruction
02 66 00	Select Fill and Topsoil for Cap Cover
02 81 00	Transportation and Disposal of Hazardous Substances
02 82 14.00 10	Asbestos Abatement
02 83 13.00 20	Lead in Construction
02 84 16	Universal and Regulated Waste
02 84 33	Removal and Disposal of Polychlorinated Biphenyls (PCBs)
Division 22 - Plumbing	
22 01 00	Abandonment of Piping and Conduit
Division 31 - Earthwork	
31 23 01	Abandonment of Foundations

3.1.2 Appendix B: Drawings

Sheet No.	Drawing No.	Sheet Title
1	TY0-C-00051	Cover Sheet
2	TY0-C-00052	Index Sheet and Legend
3	TY0-C-00053	Civil General Notes
4	TY0-C-00054	Site Demolition Layout
5	TY0-C-00055	Site Grade Layout
6	TY0-C-00056	Site Grouting Layout
7	TY0-C-00057	Units 1 and 2 Elevation View
8	TY0-C-00058	Unit 3 Elevation View
9	TY0-C-00059	Elevation Cross-Section - Typical
10	TY0-C-00060	Grading Detail
11	TY0-C-00061	Erosion and Sediment Control
12	TY0-C-00062	Photographic Log Sheet 1
13	TY0-C-00063	Photographic Log Sheet 2
14	TY0-C-00064	Photographic Log Sheet 3
15	TY0-C-00065	Discharge Tunnel Detail
16	TY0-C-00066	Fence Detail
17	TY0-C-00067	Limits of Demolition Detail

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Investment and Contract Proposal for Investment Committee Meeting on: April 25, 2018

Project Name: Green River Coal Fired Assets Demolition

Contract Name: Green River Coal Fired Assets Demolition – Abatement and Demolition

Project Total Seeking IC Approval: \$16.0M

Contract Authorization Seeking IC Approval: \$13.0M (including 15% contingency)

Initial Contract Value: \$11.2M

Project Number(s): 153263

Business Unit/Line of Business: Project Engineering

Prepared/Presented By: John S. Williams

Executive Summary

The Green River (GR) Coal Fired Assets Demolition Project AIP was approved in late-2016 at a partial Project sanction of \$450k to initiate engineering surveys and the technical bidding package; this work was separate and subsequent to the partial abatement, demolition, and restoration of GR out-structures that was completed in late-2016. An authorization request is now presented to seek approval to increase the Project sanction to \$16.0M to fund the complete abatement, demolition, and restoration of the Green River Generating Station's Coal Fired Facility (Facility), similar to that done on the Paddy's Run and being done on Cane Run stations. This request also seeks approval to award the GR Abatement and Demolition Agreement (Agreement) to Brandenburg Industrial (Brandenburg) in the amount of \$13.0M, inclusive of fifteen percent (15%) management contingency.

The scope included in the Agreement award to Brandenburg comprises the abatement, demolition, and restoration of the Facility to a below grade condition. The Facility substantially includes the four (4) separate steam turbine units in the power block with a once collective rated output of approximately 250 megawatts (MW) and the three (3) steel flue gas emission stacks. The Facility foundations and other systems (i.e. underground piping, electrical ductbanks, etc.) will be removed to a depth of two (2) feet below grade, backfilled with compacted soils, and seeded for vegetation. The roadways, parking lots, and other concrete drainage trenches will remain in place.

A Request for Quotation (RFQ) was issued to five (5) bidders on January 12, 2018: Brandenburg, D.H. Griffin Wrecking, Envirocon, Recon Services, and O'Rourke Wrecking. All bidders were vetted through a thorough pre-qualification process including a financial review by the Credit Department and a safety review. During the RFQ process, Envirocon and O'Rourke Wrecking notified Project Engineering (PE) of their intent to no-bid the project. Proposals were received on February 23, 2018 and reviewed by PE and PE's Owner's Engineer, AMEC Foster Wheeler Environmental and Infrastructure (AMEC). The Agreement authorization request seeks approval to enter into a fixed price, lump sum Agreement with Brandenburg.

Beyond Brandenburg's Agreement scope, there are several balance-of-plant and other support items the Project sanction requests to fund. The air-gapping of reserve transformers currently

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feeding the facility, the draining of oil from the same transformers, closing the existing oil-water-separator, and civil repairs to ensure positive drainage subsequent to demolition is not included in Brandenburg's scope of work and pricing. Also funded by Project sanction will be Owner's Engineering services and PE overhead.

The Green River Coal Fired Assets Demolition Project was included in Kentucky Public Service Commission Case Number 2016-00371 filed in November, 2016.

The total project forecast contained in the Draft 2019 Business Plan (BP) is \$16.0M; \$23.5M was included in the 2018 BP.

Background

The Facility includes four (4) separate steam turbine units in the power-block with a once collective rated output of approximately 250 MW and various support structures. The Facility was placed into service in 1950. Units 1 and 2 were retired/decommissioned in 2004 and Units 3 and 4 were retired/decommissioned in late-2015.

Subsequent to Kentucky Utilities' decommissioning the Facility, Brandenburg executed partial abatement and demolition scope in mid-2016, consisting of the removal of the following power-block appurtenances: Coal Handling and Related Conveyors, Scrubber and Scrubber Stack, Lime Silo and Silo House, and Condensate Storage and Fuel Tanks.

Alternatives Considered

- | | |
|--------------------|---------------------|
| 1. Recommendation: | Complete Demolition |
| 2. Alternative #1: | Do Nothing |

The recommendation to complete the Facility abatement, demolition, and restoration will ensure that the Facility will not deteriorate, avoid ongoing maintenance costs, avoid further mothballing, deter vandalism/security problems, and avoid future uncertainty of scrap value.

The "Do Nothing" alternative will require ongoing maintenance to keep the Facility watertight and otherwise maintained. Mothballing of the main power-block will be required (capping of the chimneys as well as up-front roof stabilization to ensure deterioration is minimized and birds/insects do not infest). Temporary power will be required to the power-block for on-going lighting of the Facility, chimneys (FAA lighting), and sump pump operations. Theft and unauthorized building entrants create a safety liability and potential reduction in scrap assets. There is no certainty that the scrap market will maintain current levels or forecast that it will increase.

Project Description

The project includes five (5) major phases: mobilization, abatement, demolition, restoration, and demobilization. The structures contain hazardous substances that will be located (including hazardous building material, polychlorinated biphenyls [PCB], asbestos, and all other hazardous substances), and properly and safely abated, removed, handled, stored, transported, and disposed

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of by Brandenburg. All abatement of a structure must be completed before any demolition of that structure can be performed properly and safely. All work will be performed so as to not impact (or otherwise put at risk) the normal operations of the remaining operating facilities at the site, including those of the switching station and transmission and distribution lines.

All hazardous substances in the structures on the job site and any other hazardous substances within the job site will be handled by Brandenburg in accordance with the hazardous substances management plan. Prior to performing any other work at the job site, temporary stormwater pollution and environmental controls will be installed.

All generation related structures on the job site will be demolished and all materials and debris from such demolition will be disposed of, except for rubble suitable for use as backfill. North, East, and West power-block foundations (including interior walls) of all such structures will be demolished to a depth of two (2) feet below the ground surface level (as such level shall exist after restoration of the job site). Due to the fluctuation of the Green River pool stage elevations, a vertical portion of the power-block's South wall (river-side wall) basement pit will remain.

All penetrations in the basement walls that will remain after demolition will be sealed. The general area of the main power house will be restored, graded and seeded/sodded to promote vegetation growth to minimize future erosion of any placed topsoil. Rip rap armoring will be installed river-side, extending to the 100-yr flood elevation.

Demobilization will occur after all hazardous substances, demolition debris, recyclable materials, construction debris, and all other waste materials are removed from the job site and properly managed/disposed.

Contract Description

The Agreement will be a lump sum (net salvage) contract in the amount of \$11.2M for performance of the work, inclusive of five (5) major phases over approximately one (1) year: mobilization, abatement, demolition, restoration and demobilization. The major milestone date is final completion (as-built drawings submitted and all work [with the exception of future work, i.e. warranty work] complete) by July 2019. The contract will be paid out in accordance with a milestone payment schedule commensurate with actual work completed. Individual milestone payments will not exceed work performed and the maximum monthly cash flow will be limited by the aggregate of the monthly milestones.

Approximately fifteen percent (15%) contract management contingency is requested to address work resulting from exposure to any unknown conditions encountered, as outlined in the "Risk of Contract" section of this document.

Additional components of the contract are listed below:

- Contractor is required to comply with all Kentucky Utilities (KU) Health and Safety Requirements.
- Termination for convenience and cause.
- Any legal action will be in the Federal District in Louisville, Kentucky, with no jury.

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- The overall limit of liability is 130% of the Contract price.
- Insurance - Company named as additional insured, contractor waives rights of subrogation, and general liability limits as set forth and agreeable to our consultant, USI.
 - Contract includes Environmental Liability (pollution) Insurance and Public Liability Insurance in addition to standard required insurance for certified vendors.
- Indemnity - Indemnification by Contractor includes third party claims, personal injury, property damage, claims by government authorities (arising from violation of law), and claims by government authorities for taxes and liens.
- Liquidated Damages (LDs) -
 - Transmission and/or Distribution Lines on a per outage hour LD
 - Transmission and/or Distribution Substation Outages on a per outage day LD
 - Guaranteed Final Completion delay LD
- Performance Securities – Three (3) Letters of Credit totaling \$3.4M (30% of \$11.2M contract value).

Key Completion Dates:

Mobilization	June	2018
Out-structure Demolition Complete	November	2018
Asbestos Abatement Complete	January	2019
Power-block Demolition Complete	May	2019
Substantial Completion	June	2019
Final Completion	July	2019

Economic Analysis and Risks

- **Bid Summary**

The RFQ was issued to five (5) bidders on January 12, 2018: Brandenburg Industrial, D.H. Griffin, Envirocon, Recon, and O'Rourke Wrecking. During the RFQ process, Envirocon and O'Rourke Wrecking notified PE of their intent to no bid the project.

Proposals were received on February 23, 2018 and initial bid presentation meetings were held with each bidder the week of March 19, 2018. The initial bid presentation meetings provided an opportunity for the bidders to present their proposed teams, technical offering, commercial terms, and to demonstrate their understanding of and adherence to scope, schedule and technical and commercial requirements. PE and its Owner's Engineer, AMEC, participated in the initial bid presentations. The initial cost summary is described in Table 1 below:

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Table 1: Initial Cost Summary

Competing Bids (\$ in Thousands)	
Contractor	[REDACTED]
Original Bid Response	[REDACTED]

A technical team, consisting of members of PE and AMEC, evaluated the three (3) proposals based on their technical and commercial offering. Key items in the initial evaluation focusing on previous experience on similar projects, safety, schedule, technical ability, execution plan, and cost.

As part of the initial evaluation process, technical proposal clarification questions were developed and issued to three (3) remaining bidders in an effort to normalize the proposals. The revised cost summary is described in Table 2 below:

Table 2: Revised Cost Summary

Competing Bids (\$ in Thousands)	
Contractor	[REDACTED]
BAFO Contract Price	[REDACTED]

*No change from initial bid.

The final bid evaluation was completed after receiving responses to the second round of clarification questions. After an extensive review of the proposals, responses to clarification questions, technical capabilities, commercial offering, bid review meetings, and the final proposal evaluation matrix, Brandenburg was identified as the best evaluated bidder. Recon's proposed schedule is two (2) months longer than Brandenburg, Recon plans to subcontract its asbestos abatement whereas Brandenburg is self-performing, and Recon's management/site execution team has only been with Recon approximately one (1) year whereas Brandenburg will utilize the same team as executed the Paddys Run demolition project.

Brandenburg successfully completed the abatement, demolition, and restoration of the LG&E Paddys Run facility; has successfully completed the partial demolition scope at Green River; and successfully completed scrubber work as a subcontractor for Zachry at Mill Creek. Brandenburg submitted an acceptable technical proposal, an acceptable project cost and commercial terms, and provided the most favorable schedule. See Bid Evaluation spreadsheet (Attachment 1).

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- **Financial Summary**

Table 3 below highlights the budgeted amounts as reflected in the approved 2018 BP against the contract value and milestone payments, inclusive of fifteen percent (15%) contract management contingency.

Table 3: Financial Summary Detail

Contract Expenditures (\$000)	Prior to 2018	2018	2019	Total
Contract Authority Seeking Approval	\$0	\$5,000	\$8,000	\$13,000
2018 BP (Approved)	\$0	\$4,750	\$12,900	\$17,650
2019 BP (Draft)	\$0	\$5,000	\$8,000	\$13,000
Variance to 2018 BP	\$0	(\$250)	\$4,900	\$4,650
Total Expenditures (\$000)	Prior to 2018	2018	2019	Total
Project Authorization Seeking Approval	\$300	\$5,000	\$10,700	\$16,000
2018 BP (Approved)	\$200	\$5,500	\$17,800	\$23,500
2019 BP (Draft)	\$300	\$5,000	\$10,700	\$16,000
Variance to 2018 BP	(\$100)	\$500	\$7,100	\$7,500

Net Present Value of Revenue Requirements (NPVRR) \$14,840

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- **Risk of Contract**

The risks of the contract are as follows:

- Weather/Schedule – Inclement weather is a moderate risk to the remediation portion of the project. Per the contract, this scope of work is to be substantially completed by June, 2019. If the project were to experience extended wet weather, for which Force Majeure could be applied, additional contractor costs could be incurred.
- Hazardous Substances Adjustment – To minimize contractor risk pricing for specific hazardous substance conditions, an adjustment provision is incorporated into the Agreement for the following: Hazardous substance that is (i) held in storage containers inside any of the structures of the Facility, (ii) encountered by Contractor or a subcontractor in the soil at the Facility, or (iii) any polychlorinated biphenyls (PCB) that are located in a transformer or on or in either a transformer pad or on the side of any wall immediately adjacent to and facing a transformer pad.

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Conclusions and Recommendation

It is recommended that the Investment Committee approve the Project sanction increase of the Green River Coal Fired Asset(s) Demolition project for \$16.0M as well as contract approval for the Abatement and Demolition Agreement to Brandenburg Industrial for \$11.2M with a total Agreement authorization of \$13.0M, which is inclusive of a fifteen percent (15%) contract management contingency.

Please see the attached Award Recommendation Approvals page for additional proponent and Project Engineering approvals.

Approval Confirmation for Capital Project Greater Than \$2 million and Contract Authority Greater Than or Equal to \$10 million bid, or \$2 million sole sourced:


The Capital project spending and contract authority requests included in this Investment Proposal have been approved by the members of the LKE Investment Committee. Pursuant to the LKE Authority Limit Matrix, the signatures below are also required for approval of this contract authority request.



Kent W. Blake
Chief Financial Officer

5/7/18

Date



Paul Thompson
Chairman, CEO and President

5/7/18

Date

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**AWARD RECOMMENDATION APPROVALS
– Attachment for IC Proposal**


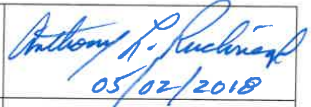
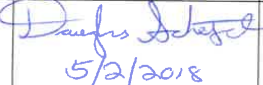

SUBJECT:

Project Name: Green River Coal Fired Asset(s) Demolition

Contract Name: Green River Coal Fired Asset(s) Demolition – Abatement and Demolition

Please see the attached Investment Proposal for information related to this contract authority request and additional approvals.

RECOMMENDATION/APPROVAL The signatures below recommend that management approve the project sanction increase of the Green River Coal Fired Asset(s) Demolition project for \$16.0M, as well as the Green River Coal Fired Asset(s) Demolition – Abatement and Demolition Agreement for an initial contract amount of \$11.2M with a total contract authorization of \$13.0M, which is inclusive of a fifteen percent (15%) contract management contingency to Brandenburg Industrial.

Manager – Major Capital Projects John S. Williams	 5/2/18	Manager – Contracts, Major Capital Projects Anthony L. Ruckriegel	 05/02/2018
Director – Business Development Douglas Schetzel	 5/2/2018	Vice President – Project Engineering R. Scott Straight	 5/3/18

Note: For Contract Proposals greater than \$10 million bid, or greater than \$2 million sole sourced, additional required approvals are included as part of the attached Investment Proposal.

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Investment and Contract Proposal for Investment Committee Meeting on: August 29, 2018	
Project Name: Pineville Coal Fired Asset(s) Demolition	
Project Name: Tyrone Coal Fired Asset(s) Demolition	
Contract Name: Pineville and Tyrone Coal Fired Asset(s) Demolition – Abatement, Demolition, and Restoration	
Pineville Project Total Seeking IC Approval:	\$8.4M
Tyrone Project Total Seeking IC Approval:	\$14.2M
Contract Authorization Seeking IC Approval:	\$17.5M (including 15% contingency)
Initial Contract Value Seeking IC Approval:	\$15.2M
Project Number(s):	Pineville 144659
	Tyrone 144660
	Middlesboro 157750
Business Unit/Line of Business: Project Engineering	
Prepared/Presented By: John S. Williams	

Executive Summary

The Pineville (PV) and Tyrone (TY) Coal Fired Asset(s) Demolition Projects' AIPs were approved in late 2014 at partial Project Sanctions of \$450k (each) to initiate engineering surveys and develop the technical bidding package. This work is separate and subsequent to the plants' decommissioning, partial abatement, demolition, and restoration work performed prior. An authorization request is now presented to increase the project sanction to \$8.4M at PV and \$14.2M at TY to fund the complete abatement, demolition, and restoration of the PV and TY Stations' coal fired facilities, similar to that done on the Paddys Run and currently being performed at Cane Run and Green River station sites. This request also seeks contract authorization approval to award the PV and TY Abatement and Demolition Agreement (Agreement) to Brandenburg Industrial Services Company (Brandenburg) in the amount of \$17.5M, inclusive of fifteen percent (15%) management contingency.

The scope of work included in the Agreement to be awarded to Brandenburg includes the abatement, demolition, and restoration of the facilities to a below grade condition. The PV facility substantially includes one (1) remaining steam turbine unit within the powerblock (Units 1 & 2 have previously been removed), the screenhouse, and a spare parts building. A retired Kentucky Utilities warehouse in Middlesboro will also be demolished as a part of the Pineville project, due to its proximity to Pineville coupled with the associated economies and securities by pairing to this larger scope. The TY facility substantially includes three (3) steam turbine units, coal handling, one (1) electrostatic precipitator, and two (2) screenhouses. Both facilities' foundations and other systems (i.e. underground piping, electrical ductbanks, etc.) will be removed to a depth of two (2) feet below grade, backfilled with compacted soils, and seeded for vegetation. The roadways, parking lots, and other concrete drainage trenches will generally remain in place.

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A Request for Quotation (RFQ) was issued to five (5) bidders on May 16, 2018, all of which chose to participate in the bid process: Brandenburg, D.H. Griffin Wrecking (DHG), Envirocon, Independence Excavation Inc. (Independence), and Remedial Construction Services, L.P. (Recon). All bidders were vetted through a thorough pre-qualification process including a financial review by the Credit Department and a safety review. Proposals were received on June 25, 2018 and reviewed by PE and PE's Owner's Engineer, Wood Environmental and Infrastructure Solutions (WOOD). The Agreement authorization request seeks approval to enter into a fixed price, lump sum Agreement with Brandenburg.

Beyond Brandenburg's Agreement scope, there are several balance-of-plant and other support items the Project sanction requests to fund at both sites. The air-gapping of reserve transformers currently feeding the facilities, the draining of oil from the same transformers, closing the existing oil-water-separators, and civil repairs to ensure positive drainage subsequent to demolition is not included in Brandenburg's scope of work and pricing. Also funded by Project sanctions will be Owner's Engineering services and PE overhead.

The Pineville and Tyrone Coal Fired Asset(s) Demolition Project was included in Kentucky Public Service Commission Case Number 2016-00371 filed in November, 2016.

The total Project Sanction forecast for Pineville and Tyrone contained in the Draft 2019 Business Plan is \$8.6M and \$11.6M, respectively.

Background

The Pineville facility construction began in 1924. Power units were added until 1954, achieving an output of 30 MW, and the facility was decommissioned in 2001. The original boilers have since been removed and there is only one (1) existing boiler, known as Unit 3, present. The first two (2) units historically had a total of six (6) boilers, and these boilers, turbines, stacks and most piping have been substantially removed. The existing Unit 3 boiler has an electrostatic precipitator which is partially removed. The Unit 3 stack, crusher building, and coal conveyor structures have been removed. Existing ancillary buildings consist of a screen house and a spare parts building. Due to proximity to Pineville, a retired Kentucky Utilities warehouse in Middlesboro will also be demolished as a part of the Pineville project.

The Tyrone facility construction began in 1940, but was interrupted by World War II. Construction was completed in 1947 and the final unit, Unit 3, was added in the mid 1950's. The main powerblock is configured with three (3) operating units and five (5) boilers. The first four (4) boilers are associated with Units 1 and 2, which are constructed similarly. Unit 3, which was added later, has a boiler with an electrostatic precipitator. There are two (2) stacks associated with Units 1 and 2 and a third stack associated with Unit 3. Ancillary structures consist of two (2) screenhouses, a crusher house with associated subgrade and above grade conveyors, a storage warehouse, an oil water separator, and above ground storage tanks.

Alternatives Considered

- | | | |
|--------------------|---------------------|------------------|
| 1. Recommendation: | Complete Demolition | NPVRR: \$20,855k |
|--------------------|---------------------|------------------|

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2. Alternative #1: Do Nothing NPVRR: N/A

The recommendation to complete the PV & TY facilities' abatement, demolition, and restoration will ensure that the facilities will not deteriorate, avoid ongoing maintenance costs, avoid further mothballing, deter vandalism/security problems, greatly reduce liability for these unmanned facilities from trespassers, avoid future uncertainty of scrap value, and improve view-shed.

The "Do Nothing" alternative will require ongoing maintenance to keep the facilities watertight and otherwise maintained. Mothballing of the main powerblocks will be required (capping of the chimneys as well as roof stabilization to ensure deterioration is minimized and birds/insects do not infest). Temporary power will be required to the powerblock for on-going lighting of the facilities, and sump pump operations. This alternative also does not take advantage of the current scrap market for prepared steel, which has roughly doubled since 2015.

Project Description

The projects include five (5) major phases: mobilization, abatement, demolition, restoration, and demobilization. The structures contain hazardous substances that will be located (including hazardous building material, asbestos, and all other hazardous substances), and properly and safely abated, removed, handled, stored, transported, and disposed of by Brandenburg. All abatement of a structure must be completed before any demolition of that structure can be performed properly and safely. All work will be performed so as not to impact (or otherwise put at risk) the normal operations of the remaining operating facilities at the site, including those of the switching station and transmission and distribution lines.

All hazardous substances in the structures on the job site and any other hazardous substances within the job site will be handled by Brandenburg in accordance with the hazardous substances management plan. Prior to performing any other work at the job site, temporary stormwater pollution and environmental controls will be installed.

All structures on the job site will be demolished and all materials and debris from such demolition will be disposed of, except for rubble suitable for use as backfill. Powerblock foundations (including interior walls) of all such structures will be demolished to a depth of two (2) feet below the ground surface level (as such level shall exist after restoration of the job site). River sediment from the screenhouses and discharge structure bulkhead locations will be removed, temporarily placed in geotextile bags to dewater, and then placed into the ash pond at each respective site.

All penetrations in the basement walls that will remain after demolition will be sealed. The general area of the main powerblock will be restored, graded and seeded/sodded to promote vegetation growth to minimize future erosion of any placed topsoil.

Demobilization will occur after all hazardous substances, demolition debris, recyclable materials, construction debris, and all other waste materials are removed from the job site and properly managed/disposed.

Contract Description

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Similar to the demolition agreements for Paddy's Run, Green River and Cane Run stations, the Agreement will be a lump sum (net salvage) contract in the amount of \$15.2M for performance of the work, inclusive of five (5) major phases over approximately one (1) year: mobilization, abatement, demolition, restoration and demobilization. The major milestone date is final completion (as-built drawings submitted and all work [with the exception of future work, i.e. warranty work] complete) by October 2019. The contract will be paid out in accordance with a milestone payment schedule commensurate with actual work completed. Individual milestone payments will not exceed work performed and the maximum monthly cash flow will be limited by the aggregate of the monthly milestones.

Approximately fifteen percent (15%) contract management contingency is requested to address work resulting from exposure to any unknown conditions encountered, as outlined in the "Risk of Contract" section of this document.

Additional components of the contract are listed below:

- Contractor is required to comply with all Kentucky Utilities (KU) Health and Safety Requirements.
- Termination for convenience and cause.
- Any legal action will be in the Federal District in Louisville, Kentucky, with no jury.
- The overall limit of liability is 200% of the Contract price.
- Insurance - Company named as additional insured, contractor waives rights of subrogation, and general liability limits as set forth and agreeable to our consultant, USI.
 - Contract includes Environmental Liability (pollution) Insurance and Public Liability Insurance in addition to standard required insurance for certified vendors.
- Indemnity - Indemnification by Contractor includes third party claims, personal injury, property damage, claims by government authorities (arising from violation of law), and claims by government authorities for taxes and liens.
- Liquidated Damages (LDs) -
 - Transmission and/or Distribution Lines on a per outage hour LD
 - Transmission and/or Distribution Substation Outages on a per outage day LD
 - Guaranteed Final Completion delay LD
- Performance Securities - Three (3) Letters of Credit totaling \$4.5M (30% of \$15.2M contract value).

Key Completion Dates:

Pineville:

Mobilization	September	2018
Outstructure Demolition Complete	February	2019
Asbestos Abatement Complete	January	2019
Powerblock Demolition Complete	May	2019
Completion	July	2019

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Tyrone:

Mobilization	September	2018
Outstructure Demolition Complete	April	2019
Asbestos Abatement Complete	February	2019
Powerblock Demolition Complete	September	2019
Final Completion	October	2019

Economic Analysis and Risks

• **Bid Summary**

The RFQ was issued to five (5) contractors on May 16, 2018: Brandenburg, DHG, Envirocon, Independence, and Recon. All five (5) contractors chose to participate in the bidding. The RFQ issued to the bidders included one set of Instructions to Bidders (ITB), but contained two separate agreements that were to be responded to independently for each of the sites (PV and TY). A discount was requested from the bidders if an award were to be made to one bidder for both the PV and TY agreements.

Proposals were received on June 25, 2018 and initial bid presentation meetings were held with each bidder the week of July 9, 2018. The initial bid presentation meetings provided an opportunity for the bidders to present their proposed teams, technical offering, commercial terms, and to demonstrate their understanding of and adherence to scope, schedule and technical and commercial requirements. PE and its Owner’s Engineer, WOOD, participated in the initial bid presentations. The initial cost summary is described in Table 1 below:

Table 1: Initial Cost Summary

Contractor	Competing Bids (\$ in Thousands)				
Pineville Original Bid Response					
Tyrone Original Bid Response					
Discount for Award of Both					
Sum =					

A team consisting of members of PE and WOOD, evaluated the five (5) proposals based on their technical and commercial offering. Key items in the initial evaluation focusing on previous experience on similar projects, safety, schedule, technical ability, execution plan, and cost.

As part of the initial evaluation process, technical proposal clarification questions were developed and issued to all bidders in an effort to normalize the proposals. The revised cost summary is described in Table 2 below:

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Table 2: Revised Cost Summary

Competing Bids (\$ in Thousands)					
Contractor	[REDACTED]				
Pineville Normalized Response	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Tyrone Normalized Response	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Discount for Award of Both	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Sum =	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Brandenburg’s bid summary reflects the accumulated savings of several competitively priced activities within the RFQ bid tab, versus its competitors. The most significant savings within Brandenburg’s bid is the demolition activity at Pineville, where it bid \$1,500k under the next lowest cost bidder, Independence. Brandenburg proposes to use owned equipment, seasoned in-house operators, and utilizes less on-site/home office support, resulting in overall lower costs. It is familiar with LG&E-KU safety culture and on-site Project Engineering contract management, through prior demolition projects at Paddys Run and Green River facilities.

The final bid evaluation was completed after receiving responses to the second round of clarification questions. After an extensive review of the proposals, responses to clarification questions, technical capabilities, commercial offering, bid review meetings, and the final proposal evaluation matrix, Brandenburg was identified as the best evaluated bidder.

Brandenburg successfully completed the abatement, demolition, and restoration of the LG&E facility, Paddys Run; Brandenburg is also presently performing a similar scope at the KU facility, Green River. Brandenburg submitted an acceptable technical proposal, favorable contract cost and reasonable commercial terms. See attached the Bid Evaluation spreadsheet (Attachments 1 and 2).

• **Financial Summary**

Table 3 below highlights the budgeted amounts as reflected in the approved 2018 BP against the contract value and milestone payments, inclusive of fifteen percent (15%) contract management contingency.

¹ Brandenburg’s original bid responses did not include a lump sum price for the removal of river sediment from the screenhouses and discharge structure bulkheads.

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Table 3: Financial Summary Detail

Pineville Demolition Financial Detail by Year - Capital (\$M)	Pre 2018	2018	2019	Total
1. Capital Investment Proposed	-	-	-	-
2. Cost of Removal Proposed	0.1	2.6	5.7	8.4
3. Total Capital and Removal Proposed (1+2)	0.1	2.6	5.7	8.4
4. Capital Investment 2018 BP	-	-	-	-
5. Cost of Removal 2018 BP	0.3	4.6	3.7	8.6
6. Total Capital and Removal 2018 BP (4+5)	0.3	4.6	3.7	8.6
7. Capital Investment variance to BP (4-1)	-	-	-	-
8. Cost of Removal variance to BP (5-2)	0.2	2.0	(2.0)	0.2
9. Total Capital and Removal variance to BP (6-3)	0.2	2.0	(2.0)	0.2

Pineville Demolition Financial Detail by Year - Capital (\$M)	Pre 2018	2018	2019	Total
1. Capital Investment Proposed	-	-	-	-
2. Cost of Removal Proposed	0.1	2.6	5.7	8.4
3. Total Capital and Removal Proposed (1+2)	0.1	2.6	5.7	8.4
4. Capital Investment Proposed 2019 BP	-	-	-	-
5. Cost of Removal Proposed 2019 BP	0.1	2.6	5.9	8.6
6. Total Capital and Removal 2019 BP (4+5)	0.1	2.6	5.9	8.6
7. Capital Investment variance to BP (4-1)	-	-	-	-
8. Cost of Removal variance to BP (5-2)	-	-	0.2	0.2
9. Total Capital and Removal variance to BP (6-3)	-	-	0.2	0.2

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Tyrone Demolition Financial Detail by Year - Capital (\$M)	Pre 2018	2018	2019	Total
1. Capital Investment Proposed	-	-	-	-
2. Cost of Removal Proposed	0.1	3.2	10.9	14.2
3. Total Capital and Removal Proposed (1+2)	0.1	3.2	10.9	14.2
4. Capital Investment 2018 BP	-	-	-	-
5. Cost of Removal 2018 BP	0.3	4.5	6.8	11.6
6. Total Capital and Removal 2018 BP (4+5)	0.3	4.5	6.8	11.6
7. Capital Investment variance to BP (4-1)	-	-	-	-
8. Cost of Removal variance to BP (5-2)	0.2	1.3	(4.1)	(2.6)
9. Total Capital and Removal variance to BP (6-3)	0.2	1.3	(4.1)	(2.6)

Tyrone Demolition Financial Detail by Year - Capital (\$M)	Pre 2018	2018	2019	Total
1. Capital Investment Proposed	-	-	-	-
2. Cost of Removal Proposed	0.1	3.2	10.9	14.2
3. Total Capital and Removal Proposed (1+2)	0.1	3.2	10.9	14.2
4. Capital Investment Proposed 2019 BP	-	-	-	-
5. Cost of Removal Proposed 2019 BP	0.1	2.7	8.8	11.6
6. Total Capital and Removal 2019 BP (4+5)	0.1	2.7	8.8	11.6
7. Capital Investment variance to BP (4-1)	-	-	-	-
8. Cost of Removal variance to BP (5-2)	-	(0.5)	(2.1)	(2.6)
9. Total Capital and Removal variance to BP (6-3)	-	(0.5)	(2.1)	(2.6)

Total Contract expenses (\$M)	2018	2019	Total
Pineville - Amount requested based on contract award estimates	2.0	3.2	5.2
Pineville - Contingency Amount Requested	-	0.8	0.8
Tyrone - Amount requested based on contract award estimates	2.0	8.0	10.0
Tyrone - Contingency Amount Requested	-	1.5	1.5
Total contract authority requested	4.0	13.5	17.5

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- **Risk of Contract**

The risks of the contract are as follows:

- Weather/Schedule – Inclement weather is a moderate risk to the remediation portion of the project. Per the contract, this scope of work is to be completed by October, 2019. If the project were to experience extended wet weather, for which Force Majeure could be applied, additional contractor costs could be incurred.
- Hazardous Substances Adjustment – To minimize contractor risk pricing for specific hazardous substance conditions, an adjustment provision is incorporated into the Agreement for the following: Hazardous substance that is (i) held in storage containers inside any of the structures of the Facility, (ii) encountered by Contractor or a subcontractor in the soil at the Facility, or (iii) any polychlorinated biphenyls (PCB) that are located in a transformer or on or in either a transformer pad or on the side of any wall immediately adjacent to and facing a transformer pad.

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Conclusions and Recommendation

It is recommended that the Investment Committee approve the Project sanction increase of the Pineville Coal Fired Asset(s) project for \$8.4M, the Tyrone Coal Fired Asset(s) project for \$14.2M, as well as contract authorization for the Abatement and Demolition Agreement to Brandenburg Industrial Services Company for \$15.2M with a total Agreement authorization of \$17.5M, which is inclusive of a fifteen percent (15%) contract management contingency.

Please see the attached Award Recommendation Approvals page for additional proponent and Project Engineering approvals.

Approval Confirmation for Capital Project Greater Than \$2 million and Contract Authority Greater Than \$10 million bid, or \$2 million sole sourced:

The Capital project spending and contract authority requests included in this Investment Proposal have been approved by the members of the LKE Investment Committee. Pursuant to the LKE Authority Limit Matrix, the signatures below are also required for approval of the capital project and contract authority spending requests.

DocuSigned by:
Kent Blake
Kent W. Blake
Chief Financial Officer

9/6/2018 | 9:20 AM EDT
Date

DocuSigned by:
Paul Thompson
Paul W. Thompson
Chairman, CEO and President

9/6/2018 | 6:55 PM EDT
Date

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**AWARD RECOMMENDATION APPROVALS
– Attachment for IC Proposal**

SUBJECT:

Project Name: Pineville Coal Fired Asset(s) Demolition
 Project Name: Tyrone Coal Fired Asset(s) Demolition
 Contract Name: Pineville and Tyrone Coal Fired Asset(s) Demolition – Abatement, Demolition, and Restoration

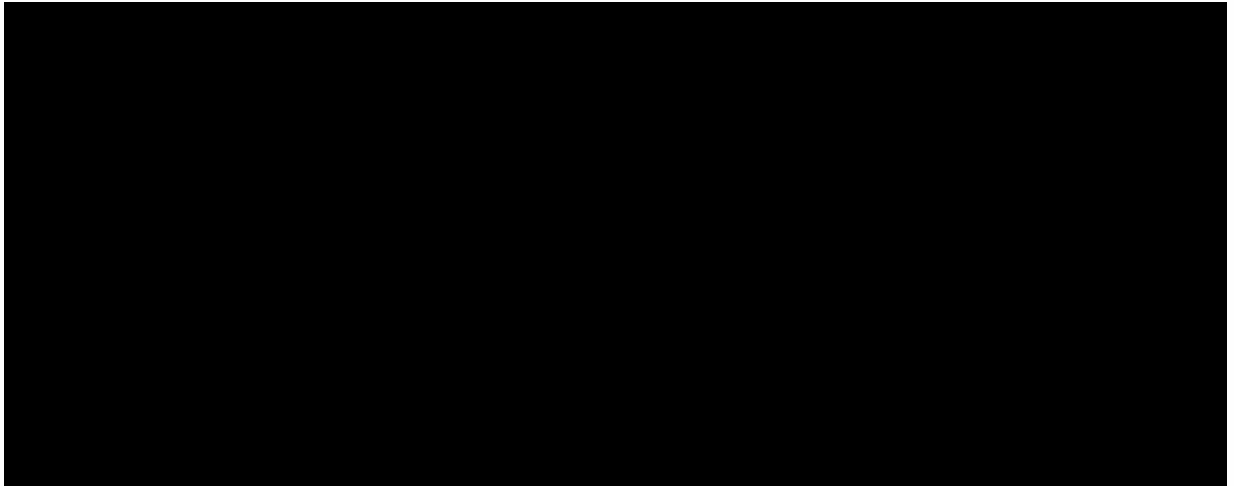
Please see the attached Investment Proposal for information related to this contract authority request and additional approvals.

RECOMMENDATION/APPROVAL The signatures below recommend that management approve the project sanction increase of the Pineville Coal Fired Asset(s) project for \$8.4M, the Tyrone Coal Fired Asset(s) project for \$14.2M, as well as the Pineville and Tyrone Coal Fired Asset(s) Demolition – Abatement and Demolition Agreement for an initial contract amount of \$15.2M with a total contract authorization of \$17.5M, which is inclusive of a fifteen percent (15%) contract management contingency to Brandenburg Industrial.

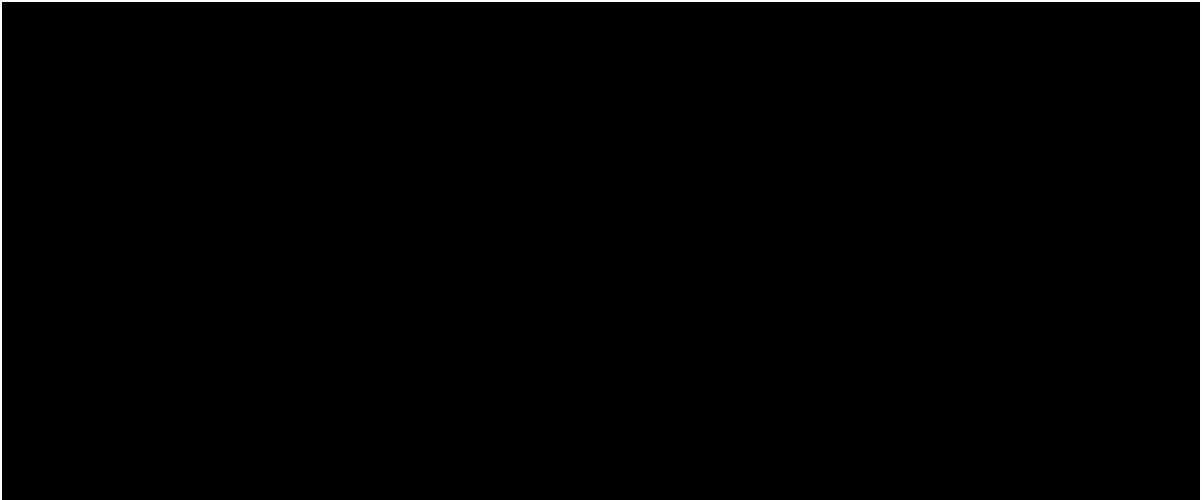
Manager – Major Capital Projects John S. Williams (up to \$100,000)	DocuSigned by: <i>John Williams</i> 05AE774F80D845D 9/5/2018 8:37 AM EDT	Manager – Contracts, Major Capital Projects Tony Ruckriegel (up to \$100,000)	DocuSigned by: <i>Tony Ruckriegel</i> 840210C9D349423 9/5/2018 8:54 A
Director – Project Engineering Douglas Schetzel (\$100,001 to \$500,000)	DocuSigned by: <i>Doug Schetzel</i> 81C91E1E80C8499 9/5/2018 8:35 AM EDT	Vice President – Project Engineering R. Scott Straight (\$501,001 to \$2,000,000)	DocuSigned by: <i>Scott Straight</i> F855611129924EF... 9/5/2018 1:11 P

Note: For Contract Proposals greater than \$10 million bid, or greater than \$2 million sole sourced, additional required approvals are included as part of the attached Investment Proposal.

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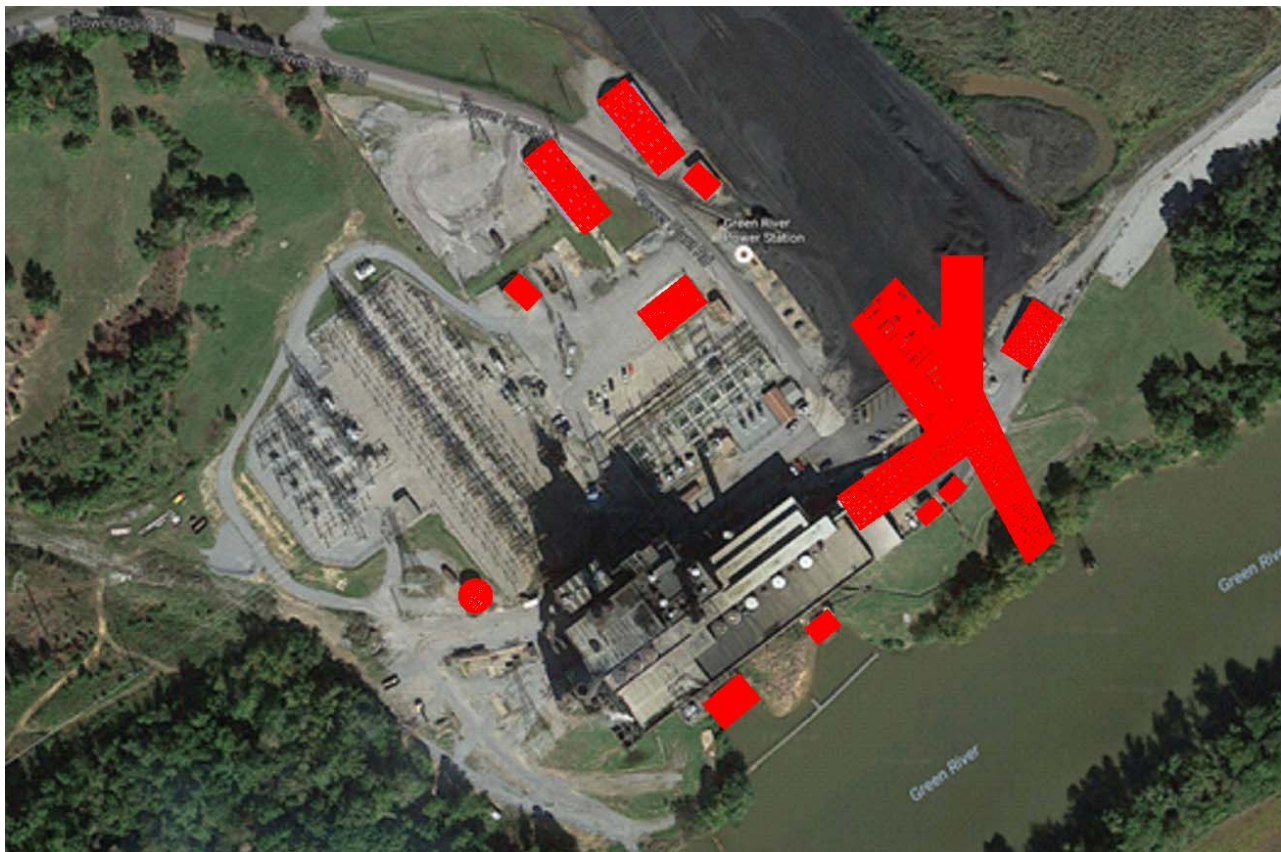
Green River Coal Fired Station Abatement & Demolition Alternatives – White Paper

DATE: 8-Aug-16

Paper Objective – To estimate the schedule, cost, and propose issues for consideration of two (2) abatement and demolition alternatives of the retired Green River Coal Fired Facility. Alternative 1 considers a phased approach wherein the facility out-structures are demolished over the next two (2) years and the Main Power Building is mothballed. Alternative 1 further assumes the Main Power Building is demolished fifteen (15) years after being mothballed. Alternative 2 considers the demolition of the facility in a single phase, occurring over the next two (2) years.

Alternative 1: Complete the project in phased approach. The first phase shall abate, dismantle, and demolish structures outside the Main Power Building. In parallel with, or subsequent to the first phase, the Main Power Building will be mothballed. The final phase shall abate, dismantle, and demolish the Main Power Building structure and chimneys associated with the Green River Units. The restoration cross-section of the Main Power Building demolition will incorporate a sloped contour, which will be seeded, similar to the brown-field design of Paddys Run. Figure(s) 1 and 2 depict a phased approach:

Figure 1: Out-Structure Demolition (Depicted as Red Highlight)



Note: Plant to be mothballed during, or subsequent to, the out-structure demolition phase.

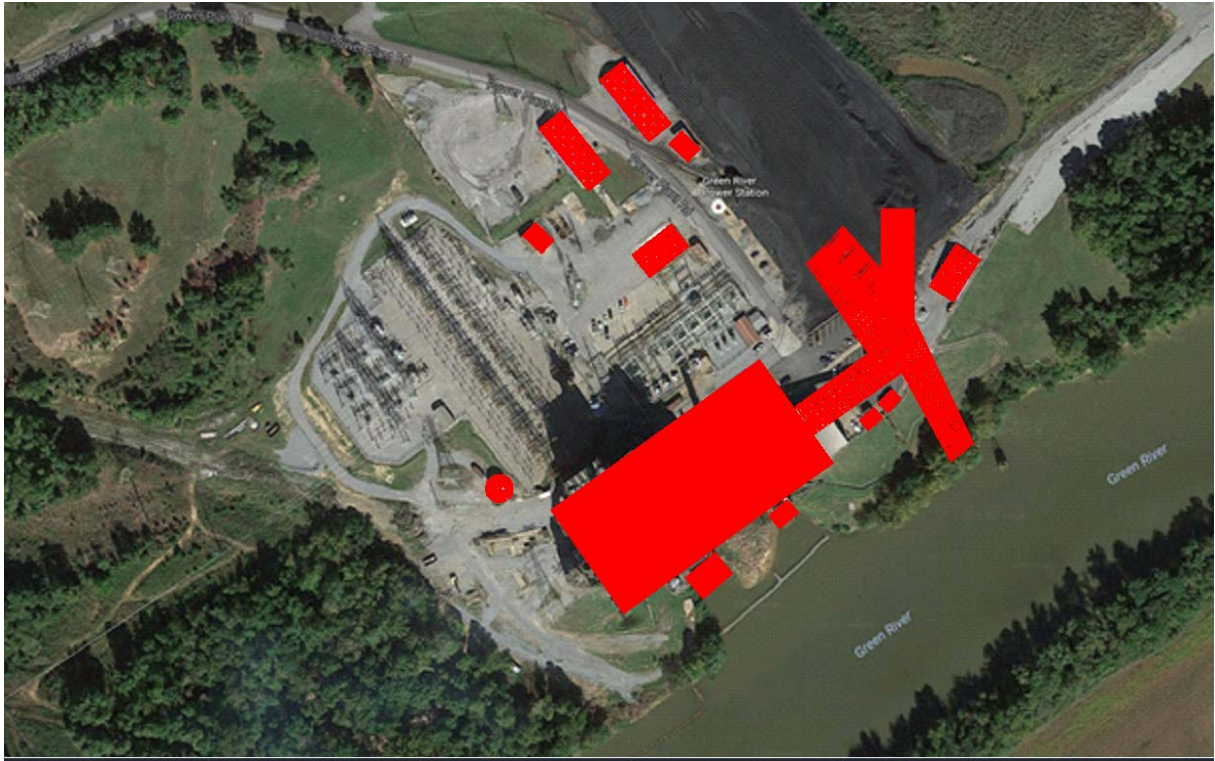
Figure 2: Power Building Demolition (Depicted as Red Highlight)



Note: Stacks to be demolished during this Main Power Building demolition phase.

Alternative 2: Perform the project in a single phase approach. The project shall abate, dismantle, and demolish structures outside the main power building as well as abate, dismantle, and demolish the main power building structure and the chimneys associated with the Green River Units. The restoration cross-section of the Main Power Building demolition will incorporate a sloped contour, which will be seeded, similar to the brown-field design of Paddys Run. Figure 4 depicts a full demolition:

Figure 4: Full Demolition (Depicted as Red Highlight)



Schedule – Alternative 1 is a phased approach wherein the out-structures are demolished at present, as well as the mothballing of the Main Power Building, while the Main Power Building is demolished in the future. Alternative 2 completes the full facility demolition in the present.

Alternative 1: Phased approach.
Out-structures demolition in 2016/2017.
Main Power Building demolition in 2031/2032.

Alternative 2: Single phase approach.
Full plant demolition in 2017/2018.

Cost Opinion – The following estimate(s) account for scrap or recycling of metals, concrete, brick; abatement of hazardous building materials; removal of above ground storage tanks; and demolition of the various buildings and structures at the site. No oversight or contingency dollars have been added to either alternative, however annual escalation of four percent (4%) has been incorporated into the demolition of Main Power Building within Alternative 1.

<u>Alternative 1:</u> Phased approach total cost =	<u>\$27M</u>
Phase I Out-Structure Demolition (occurs in 2016/2017) =	\$5M
Phase II Mothballing of Main Power Building (occurs in 2017) =	\$2M
Phase III Main Power Building Demolition (occurs in 2031/2032) =	\$20M

Alternative 2: Single phase approach total cost (occurs in 2017/2018) = \$13M

Items to Consider – The following identifies the pros and cons of each alternative:

Pros of Alternative 1: Complete the project in a phased approach.

- Opportunity to defer capital spend.
- Larger pool of contractors for the phased approach, particularly during out-structure demolition and mothball execution.
- The scrap market is depressed compared to 2014. The Main Power Building contains the bulk of the scrap. If the market doubles the current value for scrap, the impact of potential additional credit to the overall project is approximately \$2M.

Cons of Alternative 1: Complete the project in a phased approach.

- The project impact of separating the scopes will add General Conditions costs. Estimated at \$500k.
- On-going maintenance is required to keep the facility watertight and otherwise maintained. Estimated at \$75k/year.
- Mothballing of the Main Power Building will be required. Capping of the chimneys to ensure deterioration is minimized and birds/insects do not infest. Up-front roofing stabilization will be required. Mothballing effort is estimated at \$2M.
- Temporary power must be provided to the power-block for on-going lighting of the power house, chimneys (FAA lighting), and sump pump operations, as well as future demolition power. Estimated at \$400k in total.
- Theft and unauthorized building entrants create a safety liability and potential reduction in scrap assets.
- No certainty or forecast that the scrap market will return to pre-2014 values.

Pros of Alternative 2: Complete the project in a single phase approach.

- Avoid the project impact of separating the scopes, which will add General Conditions costs. Savings estimated at \$500k.
- Single phase approach requires no on-going maintenance costs to keep the facility watertight or otherwise maintained. Savings estimated at \$1M.
- Do not mothball the Main Power Building. Savings is estimated at \$2M.
- Temporary power would not be provided to the powerblock for on-going lighting of the power house, chimneys (FAA lighting), and sump pump operations, as well as future demolition power. Cost savings estimated at \$400k in total.
- Theft and unauthorized building entrants create a safety liability and potential reduction in scrap assets. This would be minimized by initiating demolition in the near term.

Cons of Alternative 2: Complete the project in a single phase approach.

- Loss of opportunity to defer capital spend.
- Smaller pool of contractors for a demolition project of this size.
- The scrap market is depressed compared to 2014. The Main Power Building contains the bulk of the scrap. If the market doubles the current value, the impact of potential additional credit to the overall project is approximately \$2M.

End

Green River Abatement & Demolition (153263)

Item	Contract Value	Contract Authorization	Pre-2018	2018	2019	2020	2021	2022	2023	2024	Total	Remaining Contract Value	Remaining Contract Authorization
PC Contracts													
PC Agreement Demo (Brandenburg)	\$3,927,653	\$4,516,801	\$0	\$260,000	\$3,667,653	\$0	\$0	\$0	\$0	\$0	\$3,927,653	\$0	\$589,148
PC Agreement ACM (Brandenburg)	\$7,281,984	\$8,374,282	\$0	\$3,740,000	\$3,541,984	\$0	\$0	\$0	\$0	\$0	\$7,281,984	\$0	\$1,092,298
OE Services (Amec)	\$148,706	\$180,000	\$48,000	\$100,706	\$0	\$0	\$0	\$0	\$0	\$0	\$148,706	\$0	\$31,294
QAC Services	\$545,000	\$626,750	\$0	\$280,000	\$265,000	\$0	\$0	\$0	\$0	\$0	\$545,000	\$0	\$81,750
Sub Total	\$11,903,343	\$13,697,833	\$48,000	\$4,380,706	\$7,474,637	\$0	\$0	\$0	\$0	\$0	\$11,903,343	\$0	\$1,794,490
Balance of Plant													
Prior Balance of Plant	\$267,923	\$267,923	\$267,923								\$267,923	\$0	\$0
Civil Repairs	\$250,000	\$287,500	\$0	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	\$250,000	\$0	\$37,500
480V Supply	\$200,000	\$230,000	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000	\$0	\$30,000
Oil Draining	\$50,000	\$57,500	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$0	\$7,500
OWS Flowable Fill	\$110,000	\$126,500	\$0	\$0	\$110,000	\$0	\$0	\$0	\$0	\$0	\$110,000	\$0	\$16,500
Utility Disconnects/Air Gap	\$160,000	\$184,000	\$0	\$60,000	\$100,000	\$0	\$0	\$0	\$0	\$0	\$160,000	\$0	\$24,000
											\$0	\$0	\$0
Sub Total	\$1,037,923	\$1,153,423	\$267,923	\$310,000	\$460,000	\$0	\$0	\$0	\$0	\$0	\$1,037,923	\$0	\$115,500
GR Demo Contracts Total	\$12,941,266	\$14,851,255	\$315,923	\$4,690,706	\$7,934,637	\$0	\$0	\$0	\$0	\$0	\$12,941,266	\$0	\$1,909,990
Overheads & Contingency													
Overheads @ \$80k per Month	\$1,120,000	\$1,050,000		\$340,000	\$780,000								
Remaining Project Contingency	\$1,900,000	\$0			\$1,900,000								
Overheads & Contingency Total	\$3,020,000	\$1,050,000	\$0	\$340,000	\$2,680,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	Site & Project Total	\$15,961,000	\$15,901,000	\$316,000	\$5,031,000	\$10,615,000	\$0	\$0	\$0	\$0	\$0	\$12,941,000	\$0	\$1,910,000
	2018BP (2017)	\$23,500,000												
	Δ	\$7,539,000												

Business Plan	Total	Pre-2018	2018	2019	2020	2021	2022	2023	2024
2019 (\$M)	\$16.0	\$0.3	\$5.0	\$10.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
2018 (\$M)	\$23.5	\$0.2	\$5.5	\$17.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Δ	\$7.5	(\$0.1)	\$0.5	\$7.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0

PINEVILLE ABATEMENT & DEMOLITION (144659)

Item	Contract Value	Contract Authorization	Pre-2018	2018	2019	2020	2021	2022	2023	2024	Total	Remaining Contract Value	Remaining Contract Authorization
PC Contracts													
PC Agreement Demo (TBD)	\$2,901,015	\$2,901,015	\$0	\$400,000	\$2,501,015	\$0	\$0	\$0	\$0	\$0	\$2,901,015	\$0	\$0
PC Agreement ACM (TBD)	\$2,868,403	\$2,868,403	\$0	\$1,500,000	\$1,368,403	\$0	\$0	\$0	\$0	\$0	\$2,868,403	\$0	\$0
OE Services (Amec)	\$168,000	\$168,000	\$100,000	\$68,000	\$0	\$0	\$0	\$0	\$0	\$0	\$168,000	\$0	\$0
QAC Services (TBD)	\$360,000	\$360,000	\$0	\$150,000	\$210,000	\$0	\$0	\$0	\$0	\$0	\$360,000	\$0	\$0
Sub Total	\$6,297,418	\$6,297,418	\$100,000	\$2,118,000	\$4,079,418	\$0	\$0	\$0	\$0	\$0	\$6,297,418	\$0	\$0
Balance of Plant													
Civil Repairs (TBD)	\$75,000	\$75,000	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$75,000	\$0	\$0
Utility Work (TBD)	\$75,000	\$75,000	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$75,000	\$0	\$0
Oil Draining (TBD)	\$50,000	\$50,000	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0
Sub Total	\$200,000	\$200,000	\$0	\$125,000	\$75,000	\$0	\$0	\$0	\$0	\$0	\$200,000	\$0	\$0
Total	\$6,497,418	\$6,497,418	\$100,000	\$2,243,000	\$4,154,418	\$0	\$0	\$0	\$0	\$0	\$6,497,418	\$0	\$0
Overheads & Contingency													
Overheads @ \$80k per Month	\$1,040,000	\$1,040,000		\$400,000	\$640,000	\$0	\$0	\$0	\$0	\$0	\$1,040,000	\$0	\$0
ACM Project Contingency (30%)	\$860,000	\$860,000			\$860,000	\$0	\$0	\$0	\$0	\$0	\$860,000	\$0	\$0
Non-ACM Project Contingency (5%)	\$220,000	\$220,000			\$220,000	\$0	\$0	\$0	\$0	\$0	\$220,000	\$0	\$0
											\$0	\$0	\$0
											\$0	\$0	\$0
Overheads & Contingency Total	\$2,120,000	\$2,120,000	\$0	\$400,000	\$1,720,000	\$0	\$0	\$0	\$0	\$0	\$2,120,000	\$0	\$0

Site & Project Total	\$8,617,000	\$8,617,000	\$100,000	\$2,643,000	\$5,874,000	\$0	\$0	\$0	\$0	\$0	\$8,617,000	\$0	\$0
Project Sanction (2017)	\$8,600,000												
Δ	(\$17,000)												

Business Plan	Total	Pre-2018	2018	2019	2020	2021	2022	2023	2024
2019 (\$M)	\$8.6	\$0.1	\$2.6	\$5.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
2018 (\$M)	\$8.6	\$0.3	\$4.6	\$3.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Δ	(\$0.0)	\$0.2	\$2.0	(\$2.2)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0

TYRONE ABATEMENT & DEMOLITION (144660)

Item	Contract Value	Contract Authorization	Pre-2018	2018	2019	2020	2021	2022	2023	2024	Total	Remaining Contract Value	Remaining Contract Authorization
PC Contracts													
PC Agreement Demo (TBD)	\$3,263,118	\$3,263,118	\$0	\$500,000	\$2,763,118	\$0	\$0	\$0	\$0	\$0	\$3,263,118	(\$0)	(\$0)
PC Agreement ACM (TBD)	\$4,895,970	\$4,895,970	\$0	\$1,500,000	\$3,395,970	\$0	\$0	\$0	\$0	\$0	\$4,895,970	\$0	\$0
OE Services (Amec)	\$168,000	\$168,000	\$100,000	\$68,000	\$0	\$0	\$0	\$0	\$0	\$0	\$168,000	\$0	\$0
QAC Services (TBD)	\$360,000	\$360,000	\$0	\$150,000	\$210,000	\$0	\$0	\$0	\$0	\$0	\$360,000	\$0	\$0
Sub Total	\$8,687,088	\$8,687,088	\$100,000	\$2,218,000	\$6,369,088	\$0	\$0	\$0	\$0	\$0	\$8,687,088	\$0	\$0
Balance of Plant													
Civil Repairs (TBD)	\$75,000	\$75,000	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$75,000	\$0	\$0
Utility Work (TBD)	\$75,000	\$75,000	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$75,000	\$0	\$0
Oil Draining (TBD)	\$50,000	\$50,000	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0
Sub Total	\$200,000	\$200,000	\$0	\$125,000	\$75,000	\$0	\$0	\$0	\$0	\$0	\$200,000	\$0	\$0
Total	\$8,887,088	\$8,887,088	\$100,000	\$2,343,000	\$6,444,088	\$0	\$0	\$0	\$0	\$0	\$8,887,088	\$0	\$0
Overheads & Contingency													
Overheads @ \$80k per Month	\$1,040,000	\$1,040,000		\$400,000	\$640,000	\$0	\$0	\$0	\$0	\$0	\$1,040,000	\$0	\$0
ACM Project Contingency (30%)	\$1,470,000	\$1,470,000			\$1,470,000	\$0	\$0	\$0	\$0	\$0	\$1,470,000	\$0	\$0
Non-ACM Project Contingency (5%)	\$250,000	\$250,000			\$250,000	\$0	\$0	\$0	\$0	\$0	\$250,000	\$0	\$0
											\$0	\$0	\$0
											\$0	\$0	\$0
Overheads & Contingency Total	\$2,760,000	\$2,760,000	\$0	\$400,000	\$2,360,000	\$0	\$0	\$0	\$0	\$0	\$2,760,000	\$0	\$0

Site & Project Total	\$11,647,000	\$11,647,000	\$100,000	\$2,743,000	\$8,804,000	\$0	\$0	\$0	\$0	\$0	\$11,647,000	\$0	\$0
Project Sanction (2017)	\$11,600,000												
Δ	(\$47,000)												

Business Plan	Total	Pre-2018	2018	2019	2020	2021	2022	2023	2024
2019 (\$M)	\$11.6	\$0.1	\$2.7	\$8.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
2018 (\$M)	\$11.6	\$0.3	\$4.5	\$6.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Δ	(\$0.0)	\$0.2	\$1.8	(\$2.0)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0

KENTUCKY UTILITIES COMPANY

**Response to First Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated November 13, 2018**

Case No. 2018-00294

Question No. 42

Responding Witness: Lonnie E. Bellar

- Q.1-42. Refer also to Mr. Thompson's Direct Testimony at page 16, lines 12-22, in regards to demolition costs discussed for Paddy's Run completed in the spring of 2018 as being "under budget and on time." Please provide copies of all available reports and/or variance analyses memorializing these assertions.
- A.1-42. The response to KIUC DR-1 Question 11 in Case No. 2016-00371 stated the demolition of the Paddy's Run generating station was to be completed by the end of 2017. The prime contractor was granted final completion in September 2017. The certificate of final completion is included as an attachment. The total cost, including the prime contractor, was \$22.9M compared to the 2018 business plan amount of \$24.0M.

CERTIFICATE OF FINAL COMPLETION

This constitutes the Certificate of Final Completion, as contemplated by the Asbestos / Demolition Agreement, entered into as of the 26th day of January, 2016 (the "Agreement"), by and between Louisville Gas and Electric Company, a Kentucky corporation ("LG&E") (the "Owners"), and Brandenburg Industrial Service Company, Inc., an Illinois corporation ("Contractor").

Executed on this 21st day of September, 2017 by the Companies on behalf of the Owners.

Louisville Gas and Electric Company

By:



Title: Manager, Major Capital Projects

KENTUCKY UTILITIES COMPANY

**Response to First Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated November 13, 2018**

Case No. 2018-00294

Question No. 43

Responding Witness: Christopher M. Garrett

- Q.1-43. Please describe the Company's accounting for the demolition costs at Paddy's Run and other retired plants, including the FERC balance sheet and/or expense accounts used to record the costs incurred, and the expense accounts used to record the depreciation or amortization of the costs, if any. If the Company proposes to depreciate or amortize the costs, then provide the depreciation or amortization period and the rationale for the proposed period.
- A.1-43. KU's accounting for the costs incurred to demolish the retired plants will be in accordance with the guidelines prescribed in the Code of Federal Regulations 18 CFR, Chapter 1, Subchapter C, Part 101, Electric Plant Instruction 10. KU will charge Account 108 - Accumulated provision for depreciation of electric utility plant for the costs to physically retire the plants, e.g. cost of removal and salvage. Accordingly, these costs should be recovered through the Company's depreciation rates as part of the net salvage component.

KENTUCKY UTILITIES COMPANY

**Response to First Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated November 13, 2018**

Case No. 2018-00294

Question No. 44

Responding Witness: Daniel K. Arbough

Q.1-44. Please provide a quantification of the revenue requirement for the demolition of the retired plants in the test year, including all rate base/capitalization components and all operating expenses. The quantification should include all reductions in rate base/capitalization and operating expenses from savings, if any.

A.1-44. See attached.

Kentucky Utilities Company
Plant Demolitions

Accumulated Removal Costs (108 Debits)													<u>13-month</u>	<u>13-month</u>	
	<u>4/30/2019</u>	<u>5/31/2019</u>	<u>6/30/2019</u>	<u>7/31/2019</u>	<u>8/31/2019</u>	<u>9/30/2019</u>	<u>10/31/2019</u>	<u>11/30/2019</u>	<u>12/31/2019</u>	<u>1/31/2020</u>	<u>2/29/2020</u>	<u>3/31/2020</u>	<u>4/30/2020</u>	<u>Average</u> <u>4/30/2020</u>	<u>Average</u> <u>6/30/2018</u>
Green River	11,610,923	12,725,923	13,258,923	13,583,923	13,833,923	14,013,923	14,053,923	14,073,923	15,973,923	15,973,923	15,973,923	15,973,923	15,973,923	14,386,538	4,572,277
Pineville	5,633,512	6,243,512	6,928,512	7,439,512	7,519,512	7,519,512	7,519,512	7,519,512	8,599,512	8,599,512	8,599,512	8,599,512	8,599,512	7,640,050	123,931
Tyrone	7,777,525	8,387,525	9,334,525	9,845,525	9,925,525	9,925,525	9,925,525	9,925,525	11,645,525	11,645,525	11,645,525	11,645,525	11,645,525	10,251,910	125,443
Total	25,021,960	27,356,960	29,521,960	30,868,960	31,278,960	31,458,960	31,498,960	31,518,960	36,218,960	36,218,960	36,218,960	36,218,960	36,218,960	32,278,498	4,821,651

Accumulated Deferred Income Taxes (282)													<u>13-month</u>	<u>13-month</u>	
	<u>4/30/2019</u>	<u>5/31/2019</u>	<u>6/30/2019</u>	<u>7/31/2019</u>	<u>8/31/2019</u>	<u>9/30/2019</u>	<u>10/31/2019</u>	<u>11/30/2019</u>	<u>12/31/2019</u>	<u>1/31/2020</u>	<u>2/29/2020</u>	<u>3/31/2020</u>	<u>4/30/2020</u>	<u>Average</u> <u>4/30/2020</u>	<u>Average</u> <u>6/30/2018</u>
Green River	2,942,670	3,220,863	3,353,846	3,434,934	3,497,309	3,542,219	3,552,199	3,557,189	4,031,239	4,031,239	4,031,239	4,031,239	4,031,239	3,635,186	1,778,616
Pineville	1,417,072	1,569,267	1,740,174	1,867,669	1,887,629	1,887,629	1,887,629	1,887,629	2,157,089	2,157,089	2,157,089	2,157,089	2,157,089	1,917,703	48,209
Tyrone	1,954,237	2,106,432	2,342,708	2,470,203	2,490,163	2,490,163	2,490,163	2,490,163	2,919,303	2,919,303	2,919,303	2,919,303	2,919,303	2,571,596	48,797
Total	6,313,979	6,896,561	7,436,729	7,772,805	7,875,100	7,920,010	7,929,990	7,934,980	9,107,630	9,107,630	9,107,630	9,107,630	9,107,630	8,124,485	1,875,622

Total Rate Base / Capitalization													<u>13-month</u>	<u>13-month</u>	
	<u>4/30/2019</u>	<u>5/31/2019</u>	<u>6/30/2019</u>	<u>7/31/2019</u>	<u>8/31/2019</u>	<u>9/30/2019</u>	<u>10/31/2019</u>	<u>11/30/2019</u>	<u>12/31/2019</u>	<u>1/31/2020</u>	<u>2/29/2020</u>	<u>3/31/2020</u>	<u>4/30/2020</u>	<u>Average</u> <u>4/30/2020</u>	<u>Average</u> <u>6/30/2018</u>
Green River	8,668,252	9,505,060	9,905,076	10,148,989	10,336,614	10,471,704	10,501,724	10,516,734	11,942,684	11,942,684	11,942,684	11,942,684	11,942,684	10,751,352	2,793,661
Pineville	4,216,440	4,674,245	5,188,338	5,571,843	5,631,883	5,631,883	5,631,883	5,631,883	6,442,423	6,442,423	6,442,423	6,442,423	6,442,423	5,722,347	75,722
Tyrone	5,823,288	6,281,093	6,991,817	7,375,322	7,435,362	7,435,362	7,435,362	7,435,362	8,726,222	8,726,222	8,726,222	8,726,222	8,726,222	7,680,314	76,646
Total	18,707,981	20,460,398	22,085,231	23,096,154	23,403,859	23,538,949	23,568,969	23,583,979	27,111,329	27,111,329	27,111,329	27,111,329	27,111,329	24,154,013	2,946,029

			Difference / Rate	
	<u>TYE 4/30/2020</u>	<u>TYE 6/30/2018</u>	<u>Increase/(Decrease)</u>	
Total Rate Base / Capitalization	24,154,013	2,946,029	21,207,984	
Rate of Return (Pretax)	9.43%	10.76%		
Return on Capitalization	2,277,723	316,875	1,960,849	
Property Taxes	48,418	7,232	41,185	
Annual O&M	26,616	547,415	(520,799)	
Total Revenue Requirement	2,352,757	871,522	1,481,235	
Kentucky Jurisdictional Factor	93.77%	89.28%		
Kentucky Retail Revenue Requirement	2,206,180	778,095	1,428,086	

KENTUCKY UTILITIES COMPANY

**Response to First Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated November 13, 2018**

Case No. 2018-00294

Question No. 45

Responding Witness: Gregory J. Meiman

Q.1-45. Please provide the incentive compensation expense for (a) 2016, (b) 2017, (c) the base year, and (d) the test year by incentive compensation plan and by goal or target for each plan. This includes incentive compensation expense incurred directly by the Company and the expense assigned and allocated to the Company from the Service Company.

A.1-45. The Company has two incentive plans, the Team Incentive Award (TIA) and the Customer Services and Marketing Contact Center Incentive Plan that is charged to KU and included in its revenue requirement. The team incentive measures are re-evaluated annually. However, for the sake of completeness, the table below assumes the measures and weightings used for 2018 will apply in 2019 and 2020 as well for purposes of categorizing the TIA for the forecast test year. See the response to AG-118(a) for expenses related to Customer Services and Marketing Contact Center Incentive Plan. For the TIA plan, see table below.

	2016	2017	Base Period	Test Period
Total Team Incentive Award Amount by each Goal/Target				
Financial	3,687,247	-	-	-
Cost Control	-	2,130,778	1,513,672	1,556,823
Customer Reliability	-	2,130,778	1,513,672	1,556,823
Customer Satisfaction	2,111,340	1,894,972	1,513,672	1,556,823
Safety	1,872,276	1,733,033	1,513,672	1,556,823
Individual / Team Effectiveness	4,630,766	4,545,660	4,843,749	4,981,832
Total	12,301,629	12,435,220	10,898,436	11,209,123

KENTUCKY UTILITIES COMPANY

**Response to First Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated November 13, 2018**

Case No. 2018-00294

Question No. 46

Responding Witness: Gregory J. Meiman

- Q.1-46. Please confirm that the only incentive compensation plan available is the TIA Plan provided as Exhibit GJM-1. If not confirmed, please provide copies of all other plans available to employees.
- A.1-46. Other than the TIA Plan, the only other offering of performance based awards included in the revenue requirement is for employees working in the Customer Services Contact Center. See response to AG 1-118a.

KENTUCKY UTILITIES COMPANY

**Response to First Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated November 13, 2018**

Case No. 2018-00294

Question No. 47

Responding Witness: Daniel K. Arbough

- Q.1-47. Provide a schedule showing per books actual O&M expenses by year and by FERC O&M/A&G expense account/subaccount for each of the calendar years 2013 through 2017, 2018 to date (identify the last month with actual data), the base year and the test year.
- A.1-47. See response to 2016-00370 PSC-1 30(b) for 2013-2014 (link below). See PSC-1 30(b) for 2015-2017 and base (including actuals through June 2018). See schedule KPSC filing requirement tab 57, schedule D-1 for the forecast period.

[3 - KU 1st DR of Staff - Part 1 - Q1-Q49.pdf](#)

KENTUCKY UTILITIES COMPANY

**Response to First Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated November 13, 2018**

Case No. 2018-00294

Question No. 48

Responding Witness: Christopher M. Garrett

- Q.1-48. Please provide a schedule showing all direct assignments and allocations of costs from LKS to the Company by FERC O&M, A&G, and each other account for 2014, 2015, 2016, 2017, 2018 to date (identify the last month with actual data), the base year, and the test year. Provide an explanation for each increase from year to year of at least \$1 million or 5%, whichever is less.
- A.1-48. See attached.

Changes from year to year are explained for increases greater than \$1 million. For 2018 to date, the Company is providing January through June, representing the base period actuals filed in the case.

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2014			2015			Variance 2015 to 2014	
		Direct Assignments	Indirect Allocations of Costs	Total	Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
107	Construction Work In Progress	14,059,941	19,642,882	33,702,823	20,776,390	20,513,513	41,289,903	7,587,080	Increases due primarily to IT projects (network/software upgrades, data warehouse improvements), purchase of capital spare generator step-up transformers and demand conservation program equipment.
108	Accumulated Provision For Depreciation Of Utility Plant	285,761	35,220	320,980	546,311	56,523	602,834	281,854	
131	Cash	(780,343)	-	(780,343)	(328,328)	-	(328,328)	452,015	
143	Other Accounts Receivable	2,596	(405)	2,192	5,788	213	6,001	3,810	
146	Accounts Receivable From Associated Companies	335	-	335	-	-	-	(335)	
151	Fuel Stock	486,355,554	-	486,355,554	408,975,931	-	408,975,931	(77,379,623)	
154	Plant Materials And Operating Supplies	-	-	-	(43,165)	-	(43,165)	(43,165)	
163	Stores Expense Undistributed	31,925	251,520	283,444	83,629	696,892	780,522	497,077	
165	Prepayments	11,355,360	1,628,975	12,984,335	3,236,969	8,234,020	11,470,989	(1,513,346)	
173	Accrued Utility Revenues	-	-	-	-	-	-	-	
182.3	Other Regulatory Assets	579,141	-	579,141	1,985,207	-	1,985,207	1,406,066	Primarily due to the establishment of regulatory asset for 15-year amortization of pensions as a result of Case No. 2014-00371.
183	Preliminary Survey And Investigation Charges	118,047	148	118,196	196,334	187	196,521	78,325	
184	Clearing Accounts	20,266,792	4,118,628	24,385,421	14,658,400	11,379,313	26,037,713	1,652,292	Variance due to the function of the clearing account. This increase is offset in other accounts.
186	Miscellaneous Deferred Debits	300,539	5	300,544	242,647	100	242,746	(57,797)	
188	Research, Development And Demonstration Expenses	-	-	-	-	46,995	46,995	46,995	
219	Accumulated other comprehensive income	-	-	-	-	-	-	-	
228.3	Accumulated Provision For Pensions And Benefits	2,711,061	-	2,711,061	3,755,072	-	3,755,072	1,044,011	Primarily due to increased accrual for post-retirement benefits including medical.
232	Accounts Payable	(606,191)	-	(606,191)	(42,442)	-	(42,442)	563,749	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2014			2015			Variance 2015 to 2014	
		Direct Assignments	Indirect Allocations of Costs	Total	Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
236	Taxes Accrued	(720,345)	-	(720,345)	(903,198)	-	(903,198)	(182,852)	
241	Tax Collections Payable	(4)	-	(4)	-	-	-	4	
242	Miscellaneous Current And Accrued Liabilities	623,710	-	623,710	788,050	-	788,050	164,340	
253	Other Deferred Credits	(13,786)	2,203,219	2,189,433	-	1,348,812	1,348,812	(840,621)	
408.1	Taxes Other Than Income Taxes, Utility Operating Income	4,501,581	-	4,501,581	4,418,288	480,584	4,898,872	397,292	
408.2	Taxes Other Than Income Taxes, Other Income And Deductions	719	-	719	314	-	314	(405)	
416	Cost And Expenses Of Merchandising, Jobbing And Contract Work	-	-	-	-	-	-	-	
417.1	Expenses Of Nonutility Operations	-	-	-	-	-	-	-	
418	Nonoperating Rental Income	-	-	-	-	-	-	-	
419	Interest And Dividend Income	-	-	-	-	-	-	-	
421	Miscellaneous Nonoperating Income	-	-	-	-	-	-	-	
426.1	Donations	1,059,860	49,436	1,109,296	935,175	170,072	1,105,246	(4,050)	
426.3	Penalties	121,019	15,352	136,371	(182)	8,863	8,680	(127,691)	
426.4	Expenditures For Certain Civic, Political And Related Activities	284,601	772,096	1,056,697	7,359	873,191	880,551	(176,147)	
426.5	Other Deductions	572,232	382,276	954,508	606,891	587,066	1,193,957	239,449	
431	Other Interest Expense	-	-	-	-	-	-	-	
454	Rent From Electric Property	-	-	-	-	-	-	-	
456	Other Electric Revenues	12,911	-	12,911	128	-	128	(12,783)	
500	Operation Supervision And Engineering	690,409	4,640,892	5,331,301	342,794	5,624,555	5,967,350	636,049	
501	Fuel	142,309	1,296,642	1,438,951	425,863	1,018,744	1,444,608	5,657	
502	Steam Expenses	249,217	19,091	268,308	148,801	26,852	175,652	(92,655)	
505	Electric Expenses	60,775	-	60,775	-	-	-	(60,775)	
506	Miscellaneous Steam Power Expenses	294,925	11,149	306,074	516,738	710,647	1,227,385	921,311	
510	Maintenance Supervision And Engineering	697,990	279,983	977,973	(168,774)	441,625	272,851	(705,122)	
511	Maintenance Of Structures	12,587	-	12,587	11,310	1	11,310	(1,277)	
512	Maintenance Of Boiler Plant	45,789	-	45,789	77,614	4	77,619	31,830	
513	Maintenance Of Electric Plant	169,980	19,812	189,792	221,691	112,000	333,691	143,899	
514	Maintenance Of Miscellaneous Steam Plant	12,584	21	12,605	18,189	-	18,189	5,584	
539	Miscellaneous Hydraulic Power Generation Expenses	-	-	-	-	-	-	-	
544	Maintenance Of Electric Plant	-	-	-	-	-	-	-	
546	Operation Supervision And Engineering	-	-	-	-	-	-	-	
549	Miscellaneous Other Power Generation Expenses	3,383	-	3,383	2,901	-	2,901	(482)	
553	Maintenance Of Generating And Electric Equipment	-	-	-	553	-	553	553	
554	Maintenance Of Miscellaneous Other Power Generation Plant	-	-	-	-	-	-	-	
556	System Control And Load Dispatching	94,465	1,569,242	1,663,707	94,628	1,839,111	1,933,739	270,033	
557	Other Expenses	-	-	-	-	-	-	-	
560	Operation Supervision And Engineering	176,030	1,496,513	1,672,543	(22,955)	1,736,554	1,713,599	41,056	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2014			2015			Variance 2015 to 2014	
		Direct Assignments	Indirect Allocations of Costs	Total	Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
561.1	Load Dispatch-Reliability	508,201	1,470,303	1,978,505	-	524,078	524,078	(1,454,427)	
561.2	Load Dispatch-Monitor And Operate Transmission System	144,864	111,867	256,730	-	1,980,952	1,980,952	1,724,222	Amounts previously charged to account 561.1 are now charged to account 561.2. When FERC accounts 561.1 and 561.2 are analyzed together the change is below the threshold for review.
561.3	Load Dispatch-Transmission Service And Scheduling	45,249	103,990	149,238	-	708,930	708,930	559,692	
561.5	Reliability, Planning And Standards Development	91,142	790,506	881,648	(2,594)	886,969	884,376	2,727	
561.6	Transmission Service Studies	16,671	358	17,029	9,286	10,150	19,435	2,406	
561.7	Generation Interconnection Studies	-	-	-	-	-	-	-	
562	Station Expenses	26,125	1,632	27,757	81,994	5,097	87,091	59,334	
563	Overhead Line Expenses	66,798	6,206	73,004	67,161	5,205	72,366	(638)	
566	Miscellaneous Transmission Expenses	60,457	2,290,866	2,351,323	10,854	2,549,184	2,560,037	208,714	
567	Rents	-	-	-	-	-	-	-	
570	Maintenance Of Station Equipment	513,098	222,649	735,747	351,121	302,650	653,770	(81,977)	
571	Maintenance Of Overhead Lines	91,819	12,817	104,637	109,708	11,166	120,874	16,237	
573	Maintenance Of Miscellaneous Transmission Plant	17,738	181,869	199,606	80,041	328,679	408,720	209,113	
580	Operation Supervision And Engineering	211,978	921,248	1,133,226	218,164	944,865	1,163,029	29,804	
581	Load Dispatching	280,586	542,106	822,692	156,854	350,563	507,417	(315,276)	
582	Station Expenses	34,311	1,442	35,753	37,659	1,523	39,182	3,429	
583	Overhead Line Expenses	2,757,934	7,671	2,765,605	1,111,080	204	1,111,283	(1,654,322)	
584	Underground Line Expenses	-	-	-	-	-	-	-	
586	Meter Expenses	152,484	367,321	519,805	135,282	418,230	553,513	33,707	
588	Miscellaneous Distribution Expenses	452,225	1,242,512	1,694,737	304,870	1,493,239	1,798,109	103,372	
590	Maintenance Supervision And Engineering	8,088	9,045	17,133	1,362	12,272	13,634	(3,499)	
592	Maintenance Of Station Equipment	12,234	209	12,443	10,706	468	11,175	(1,268)	
593	Maintenance Of Overhead Lines	143,769	135,287	279,057	26,552	134,295	160,847	(118,210)	
594	Maintenance Of Underground Lines	5,891	1	5,892	637	-	637	(5,255)	
595	Maintenance Of Line Transformers	-	-	-	-	-	-	-	
598	Maintenance Of Miscellaneous Distribution Plant	61,957	723	62,680	3,618	801	4,419	(58,261)	
901	Supervision	369,297	2,431,823	2,801,120	356,605	2,889,621	3,246,225	445,106	
902	Meter Reading Expenses	25,847	121,809	147,655	9,621	162,132	171,752	24,097	
903	Customer Records And Collection Expenses	4,704,443	7,125,541	11,829,985	3,966,134	7,957,814	11,923,948	93,963	
904	Uncollectible Accounts	-	-	-	-	-	-	-	
905	Miscellaneous Customer Accounts Expenses	135,125	38,643	173,767	-	3,138	3,138	(170,629)	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2014			2015			Variance 2015 to 2014	
		Direct Assignments	Indirect Allocations of Costs	Total	Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
907	Supervision	1,395	385,282	386,677	140	352,428	352,568	(34,109)	
908	Customer Assistance Expenses	11,922,850	248,556	12,171,407	12,269,517	504,062	12,773,580	602,173	
909	Informational And Instructional Advertising Expenses	351,370	49,339	400,710	653,193	80,657	733,850	333,141	
910	Miscellaneous Customer Service And Informational Expenses	644,120	344	644,464	202,165	440,129	642,294	(2,170)	
912	Demonstrating And Selling Expenses	-	-	-	-	-	-	-	
913	Advertising Expenses	89,677	4,631	94,307	303,249	2,801	306,050	211,743	
920	Administrative And General Salaries	1,763,056	32,152,605	33,915,661	1,910,697	34,443,092	36,353,789	2,438,128	Primarily due to annual wage increases, increased IT and Customer Services headcount, and charges previously made to other accounts (offset above).
921	Office Supplies And Expenses	1,107,512	6,483,180	7,590,692	380,475	6,398,972	6,779,447	(811,245)	
923	Outside Services Employed	4,878,936	12,705,186	17,584,122	2,437,454	16,875,778	19,313,232	1,729,109	Primarily due to increases for software services and upgrades.
924	Property Insurance	56,425	228,035	284,460	-	284,125	284,125	(335)	
925	Injuries And Damages	1,722	143,919	145,641	43,757	196,459	240,216	94,575	
926	Employee Pensions And Benefits	15,054,691	216,247	15,270,938	19,554,231	1,652,021	21,206,251	5,935,313	Primarily due to an increase in employee pensions (due to change in mortality table and reduced expected return on assets) and medical expenses.

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2014			2015			Variance 2015 to 2014	
		Direct Assignments	Indirect Allocations of Costs	Total	Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
928	Regulatory Commission Expenses	990,977	-	990,977	337,187	-	337,187	(653,790)	
930.1	General Advertising Expenses	923,663	1,599	925,262	99,919	4,375	104,294	(820,968)	
930.2	Miscellaneous General Expenses	(870,742)	2,735,822	1,865,079	220,790	3,122,564	3,343,354	1,478,275	Primarily due to an increase in research and development expenses.
931	Rents	59,569	1,309,523	1,369,092	19,210	1,509,436	1,528,646	159,554	
935	Maintenance Of General Plant	1,668,032	610,312	2,278,344	1,427,911	813,607	2,241,518	(36,826)	
Grand Total		593,355,039	113,845,723	707,200,762	508,477,528	144,269,167	652,746,695	(54,454,067)	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2016			Variance 2016 to 2015	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
107	Construction Work In Progress	13,187,706	27,804,755	40,992,461	(297,442)	
108	Accumulated Provision For Depreciation Of Utility Plant	850,658	78,782	929,439	326,605	
131	Cash	(254,963)	-	(254,963)	73,365	
143	Other Accounts Receivable	9,450	41	9,491	3,490	
146	Accounts Receivable From Associated Companies	-	-	-	-	
151	Fuel Stock	362,373,333	-	362,373,333	(46,602,598)	
154	Plant Materials And Operating Supplies	-	-	-	43,165	
163	Stores Expense Undistributed	303,029	861,669	1,164,698	384,177	
165	Prepayments	6,696,216	18,978,242	25,674,458	14,203,469	Primarily due to prepaid contracts for information technology. Prior to June 2016 the IT prepaid balance was held on LKS. Starting in June 2016 the prepayments made by LKS on behalf of KU were moved to KU.
173	Accrued Utility Revenues	-	-	-	-	
182.3	Other Regulatory Assets	3,617,513	-	3,617,513	1,632,306	Primarily due to regulatory asset for rate case expenses.
183	Preliminary Survey And Investigation Charges	746,263	-	746,263	549,742	
184	Clearing Accounts	18,472,699	9,724,037	28,196,736	2,159,023	Variance due to the function of the clearing account. This increase is offset in other accounts.
186	Miscellaneous Deferred Debits	551,360	-	551,360	308,613	
188	Research, Development And Demonstration Expenses	(540,892)	1,298,478	757,586	710,591	
219	Accumulated other comprehensive income	-	-	-	-	
228.3	Accumulated Provision For Pensions And Benefits	4,383,601	-	4,383,601	628,529	
232	Accounts Payable	11,228,898	-	11,228,898	11,271,341	Primarily due to 401K payable. LKS began remitting the 401K company match and payroll deductions on behalf of KU in 2016. Previously this was paid by KU.

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2016			Variance 2016 to 2015	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
236	Taxes Accrued	(1,822,072)	-	(1,822,072)	(918,874)	
241	Tax Collections Payable	-	-	-	-	
242	Miscellaneous Current And Accrued Liabilities	917,112	-	917,112	129,061	
253	Other Deferred Credits	-	-	-	(1,348,812)	
408.1	Taxes Other Than Income Taxes, Utility Operating Income	1,672,899	3,511,528	5,184,427	285,555	
408.2	Taxes Other Than Income Taxes, Other Income And Deductions	-	-	-	(314)	
416	Cost And Expenses Of Merchandising, Jobbing And Contract Work	32	-	32	32	
417.1	Expenses Of Nonutility Operations	-	-	-	-	
418	Nonoperating Rental Income	-	-	-	-	
419	Interest And Dividend Income	-	-	-	-	
421	Miscellaneous Nonoperating Income	4,473	(16,926)	(12,454)	(12,454)	
426.1	Donations	431,373	32,909	464,282	(640,964)	
426.3	Penalties	10,751	22,452	33,203	24,522	
426.4	Expenditures For Certain Civic, Political And Related Activities	230,240	695,689	925,929	45,379	
426.5	Other Deductions	590,542	459,748	1,050,291	(143,667)	
431	Other Interest Expense	3,790	-	3,790	3,790	
454	Rent From Electric Property	-	-	-	-	
456	Other Electric Revenues	149	-	149	21	
500	Operation Supervision And Engineering	556,223	3,787,598	4,343,822	(1,623,528)	
501	Fuel	207,680	773,802	981,482	(463,126)	
502	Steam Expenses	167,794	27,869	195,663	20,010	
505	Electric Expenses	2,020	-	2,020	2,020	
506	Miscellaneous Steam Power Expenses	890,724	380,194	1,270,919	43,533	
510	Maintenance Supervision And Engineering	312,579	287,836	600,414	327,563	
511	Maintenance Of Structures	23,451	-	23,451	12,140	
512	Maintenance Of Boiler Plant	17,445	-	17,445	(60,173)	
513	Maintenance Of Electric Plant	161,592	37,122	198,713	(134,978)	
514	Maintenance Of Miscellaneous Steam Plant	38,923	0	38,923	20,734	
539	Miscellaneous Hydraulic Power Generation Expenses	-	-	-	-	
544	Maintenance Of Electric Plant	-	-	-	-	
546	Operation Supervision And Engineering	1,568	-	1,568	1,568	
549	Miscellaneous Other Power Generation Expenses	11,523	-	11,523	8,622	
553	Maintenance Of Generating And Electric Equipment	-	-	-	(553)	
554	Maintenance Of Miscellaneous Other Power Generation Plant	1,656	-	1,656	1,656	
556	System Control And Load Dispatching	80,039	1,893,210	1,973,249	39,510	
557	Other Expenses	-	(0)	(0)	(0)	
560	Operation Supervision And Engineering	46,829	1,564,131	1,610,960	(102,639)	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2016			Variance 2016 to 2015	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
561.1	Load Dispatch-Reliability	35,636	424,510	460,146	(63,933)	
561.2	Load Dispatch-Monitor And Operate Transmission System	502	1,960,257	1,960,759	(20,194)	
561.3	Load Dispatch-Transmission Service And Scheduling	4,188	775,549	779,736	70,806	
561.5	Reliability, Planning And Standards Development	20,625	798,520	819,145	(65,231)	
561.6	Transmission Service Studies	46,582	2,515	49,097	29,662	
561.7	Generation Interconnection Studies	-	-	-	-	
562	Station Expenses	85,495	52,350	137,845	50,754	
563	Overhead Line Expenses	46,657	27,427	74,084	1,718	
566	Miscellaneous Transmission Expenses	200,956	2,670,210	2,871,166	311,128	
567	Rents	-	-	-	-	
570	Maintenance Of Station Equipment	219,089	402,369	621,457	(32,313)	
571	Maintenance Of Overhead Lines	96,422	87,106	183,528	62,654	
573	Maintenance Of Miscellaneous Transmission Plant	35,887	249,483	285,370	(123,350)	
580	Operation Supervision And Engineering	168,510	1,125,748	1,294,258	131,228	
581	Load Dispatching	149,252	291,697	440,949	(66,468)	
582	Station Expenses	31,019	1,672	32,691	(6,490)	
583	Overhead Line Expenses	960,294	511	960,805	(150,478)	
584	Underground Line Expenses	-	-	-	-	
586	Meter Expenses	165,654	434,143	599,797	46,285	
588	Miscellaneous Distribution Expenses	614,735	1,350,264	1,964,999	166,890	
590	Maintenance Supervision And Engineering	106	2,401	2,507	(11,127)	
592	Maintenance Of Station Equipment	15,542	213	15,755	4,581	
593	Maintenance Of Overhead Lines	108,265	133,035	241,300	80,453	
594	Maintenance Of Underground Lines	-	-	-	(637)	
595	Maintenance Of Line Transformers	-	-	-	-	
598	Maintenance Of Miscellaneous Distribution Plant	82,705	1,254	83,959	79,540	
901	Supervision	289,964	2,584,808	2,874,772	(371,453)	
902	Meter Reading Expenses	2,416	164,597	167,013	(4,739)	
903	Customer Records And Collection Expenses	4,522,859	8,563,808	13,086,666	1,162,719	The change is due primarily to IT maintenance costs, previously included in FERC 935, incremental color bill printing costs and higher labor costs in the Residential Service Center for replacing team members on the CCS / SAP upgrade project to maintain service levels.
904	Uncollectible Accounts	-	-	-	-	
905	Miscellaneous Customer Accounts Expenses	6,750	1,056	7,806	4,668	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2016			Variance 2016 to 2015	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
907	Supervision	1,478	400,696	402,174	49,606	
908	Customer Assistance Expenses	16,640,014	278,377	16,918,391	4,144,811	The majority of the change is related to costs recovered through the DSM mechanism.
909	Informational And Instructional Advertising Expenses	418,013	30,265	448,278	(285,573)	
910	Miscellaneous Customer Service And Informational Expenses	255,611	715,294	970,905	328,610	
912	Demonstrating And Selling Expenses	-	-	-	-	
913	Advertising Expenses	789,548	25,196	814,744	508,694	
920	Administrative And General Salaries	1,389,794	33,115,402	34,505,196	(1,848,593)	
921	Office Supplies And Expenses	775,155	5,257,031	6,032,187	(747,260)	
923	Outside Services Employed	3,945,778	9,714,326	13,660,104	(5,653,127)	
924	Property Insurance	-	274,178	274,178	(9,947)	
925	Injuries And Damages	6,250	161,494	167,745	(72,472)	
926	Employee Pensions And Benefits	4,306,316	13,485,267	17,791,583	(3,414,668)	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
 FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2016			Variance 2016 to 2015	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
928	Regulatory Commission Expenses	185,394	-	185,394	(151,792)	
930.1	General Advertising Expenses	16,070	57	16,127	(88,167)	
930.2	Miscellaneous General Expenses	189,329	3,134,900	3,324,229	(19,126)	
931	Rents	220,781	1,275,435	1,496,216	(32,430)	
935	Maintenance Of General Plant	1,285,788	720,196	2,005,984	(235,534)	
Grand Total		464,519,635	162,896,780	627,416,415	(25,330,281)	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2017			Variance 2017 to 2016	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
107	Construction Work In Progress	16,618,908	30,160,616	46,779,524	5,787,063	Increase due to Meter Asset Management System (MAM), Automated Metering System (AMS) Opt In Program, Distribution Automation, Distribution Control Center Enhancement and GIS upgrade, offset by a database and server software license renewal paid in 2016 but not 2017, and the wind down of the SAP CCS Upgrade project.
108	Accumulated Provision For Depreciation Of Utility Plant	1,999,575	173,946	2,173,521	1,244,082	Increase is due to more spend for ash pond closures at Ghent and Green River.
131	Cash	(356,695)	-	(356,695)	(101,732)	
143	Other Accounts Receivable	19,323	909	20,232	10,741	
146	Accounts Receivable From Associated Companies	638	53	691	691	
151	Fuel Stock	331,342,013	-	331,342,013	(31,031,320)	
154	Plant Materials And Operating Supplies	-	-	-	-	
163	Stores Expense Undistributed	243,586	820,956	1,064,542	(100,156)	
165	Prepayments	6,018,921	13,851,647	19,870,568	(5,803,890)	
173	Accrued Utility Revenues	1,302	-	1,302	1,302	
182.3	Other Regulatory Assets	3,453,121	-	3,453,121	(164,392)	
183	Preliminary Survey And Investigation Charges	1,898,880	394	1,899,274	1,153,012	Variance is due to the AMS project, which began in 2017.
184	Clearing Accounts	20,935,642	8,226,107	29,161,748	965,012	
186	Miscellaneous Deferred Debits	221,462	-	221,462	(329,898)	
188	Research, Development And Demonstration Expenses	(87,781)	84,431	(3,350)	(760,936)	
219	Accumulated other comprehensive income	(651,463)	-	(651,463)	(651,463)	
228.3	Accumulated Provision For Pensions And Benefits	3,320,607	-	3,320,607	(1,062,995)	
232	Accounts Payable	8,309,595	(170,463)	8,139,132	(3,089,767)	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2017			Variance 2017 to 2016	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
236	Taxes Accrued	(1,269,062)	(638)	(1,269,700)	552,372	
241	Tax Collections Payable	-	-	-	-	
242	Miscellaneous Current And Accrued Liabilities	1,049,630	-	1,049,630	132,519	
253	Other Deferred Credits	(11,591)	-	(11,591)	(11,591)	
408.1	Taxes Other Than Income Taxes, Utility Operating Income	782,844	4,476,137	5,258,981	74,553	
408.2	Taxes Other Than Income Taxes, Other Income And Deductions	-	-	-	-	
416	Cost And Expenses Of Merchandising, Jobbing And Contract Work	-	-	-	(32)	
417.1	Expenses Of Nonutility Operations	1,659	-	1,659	1,659	
418	Nonoperating Rental Income	-	-	-	-	
419	Interest And Dividend Income	-	-	-	-	
421	Miscellaneous Nonoperating Income	-	(52,172)	(52,172)	(39,719)	
426.1	Donations	(28,572)	(1,861)	(30,432)	(494,715)	
426.3	Penalties	-	17	17	(33,185)	
426.4	Expenditures For Certain Civic, Political And Related Activities	145,556	505,468	651,024	(274,905)	
426.5	Other Deductions	424,843	446,773	871,615	(178,675)	
431	Other Interest Expense	-	-	-	(3,790)	
454	Rent From Electric Property	-	-	-	-	
456	Other Electric Revenues	-	-	-	(149)	
500	Operation Supervision And Engineering	724,914	3,428,806	4,153,720	(190,102)	
501	Fuel	277,506	689,470	966,977	(14,505)	
502	Steam Expenses	102,838	16,607	119,445	(76,218)	
505	Electric Expenses	3,438	536	3,975	1,955	
506	Miscellaneous Steam Power Expenses	990,651	445,876	1,436,527	165,608	
510	Maintenance Supervision And Engineering	195,852	450,006	645,858	45,444	
511	Maintenance Of Structures	18,905	126,252	145,157	121,706	
512	Maintenance Of Boiler Plant	40,215	-	40,215	22,769	
513	Maintenance Of Electric Plant	64,856	282,831	347,686	148,973	
514	Maintenance Of Miscellaneous Steam Plant	42,537	2,847	45,383	6,461	
539	Miscellaneous Hydraulic Power Generation Expenses	-	-	-	-	
544	Maintenance Of Electric Plant	770	79	850	850	
546	Operation Supervision And Engineering	-	-	-	(1,568)	
549	Miscellaneous Other Power Generation Expenses	386	3,084	3,469	(8,054)	
553	Maintenance Of Generating And Electric Equipment	369	-	369	369	
554	Maintenance Of Miscellaneous Other Power Generation Plant	4,967	156	5,123	3,467	
556	System Control And Load Dispatching	45,642	1,845,201	1,890,844	(82,406)	
557	Other Expenses	-	-	-	0	
560	Operation Supervision And Engineering	4,684	1,670,160	1,674,844	63,884	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2017			Variance 2017 to 2016	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
561.1	Load Dispatch-Reliability	766	418,987	419,752	(40,393)	
561.2	Load Dispatch-Monitor And Operate Transmission System	-	1,917,464	1,917,464	(43,295)	
561.3	Load Dispatch-Transmission Service And Scheduling	-	901,743	901,743	122,007	
561.5	Reliability, Planning And Standards Development	347	700,498	700,845	(118,300)	
561.6	Transmission Service Studies	6,583	-	6,583	(42,514)	
561.7	Generation Interconnection Studies	-	-	-	-	
562	Station Expenses	103,943	8,207	112,149	(25,695)	
563	Overhead Line Expenses	73,247	5,567	78,815	4,731	
566	Miscellaneous Transmission Expenses	176,982	2,484,070	2,661,052	(210,114)	
567	Rents	-	-	-	-	
570	Maintenance Of Station Equipment	251,220	277,576	528,796	(92,662)	
571	Maintenance Of Overhead Lines	330,938	21,335	352,273	168,745	
573	Maintenance Of Miscellaneous Transmission Plant	96,537	190,411	286,947	1,578	
580	Operation Supervision And Engineering	113,109	1,384,008	1,497,117	202,859	
581	Load Dispatching	123,983	318,556	442,539	1,590	
582	Station Expenses	8,803	285	9,088	(23,603)	
583	Overhead Line Expenses	973,352	8,391	981,743	20,938	
584	Underground Line Expenses	-	-	-	-	
586	Meter Expenses	173,163	467,952	641,115	41,317	
588	Miscellaneous Distribution Expenses	1,057,172	1,292,748	2,349,920	384,921	
590	Maintenance Supervision And Engineering	(51)	2,960	2,910	403	
592	Maintenance Of Station Equipment	7,562	90	7,652	(8,103)	
593	Maintenance Of Overhead Lines	105,123	148,232	253,356	12,056	
594	Maintenance Of Underground Lines	-	-	-	-	
595	Maintenance Of Line Transformers	-	-	-	-	
598	Maintenance Of Miscellaneous Distribution Plant	260,534	23,400	283,933	199,974	
901	Supervision	238,473	2,919,539	3,158,012	283,240	
902	Meter Reading Expenses	659	150,469	151,129	(15,885)	
903	Customer Records And Collection Expenses	4,043,625	9,284,604	13,328,229	241,562	
904	Uncollectible Accounts	-	-	-	-	
905	Miscellaneous Customer Accounts Expenses	-	1,575	1,575	(6,231)	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2017			Variance 2017 to 2016	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
907	Supervision	627	540,725	541,352	139,178	
908	Customer Assistance Expenses	16,550,762	387,217	16,937,979	19,588	
909	Informational And Instructional Advertising Expenses	316,942	174,442	491,384	43,106	
910	Miscellaneous Customer Service And Informational Expenses	358,739	852,658	1,211,397	240,492	
912	Demonstrating And Selling Expenses	-	-	-	-	
913	Advertising Expenses	721,137	65,184	786,320	(28,424)	
920	Administrative And General Salaries	1,590,827	33,235,939	34,826,766	321,570	
921	Office Supplies And Expenses	345,230	7,029,485	7,374,715	1,342,529	The accounting for the O&M pertaining to the LG&E Building changed in March 2018 from the 184 facilities clearing account directly to the 921 office supplies and expenses due to preparation for the new lease accounting standard.
923	Outside Services Employed	2,963,443	4,695,129	7,658,571	(6,001,533)	
924	Property Insurance	20,786	311,749	332,536	58,358	
925	Injuries And Damages	6,571	213,616	220,187	52,443	
926	Employee Pensions And Benefits	2,005,699	15,945,896	17,951,595	160,012	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	2017			Variance 2017 to 2016	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
928	Regulatory Commission Expenses	162,845	-	162,845	(22,549)	
930.1	General Advertising Expenses	548	1,411	1,959	(14,168)	
930.2	Miscellaneous General Expenses	36,286	3,647,532	3,683,818	359,589	
931	Rents	29,565	2,757,277	2,786,842	1,290,626	The accounting for the LG&E Building lease changed in March 2018 from the 184 facilities clearing account directly to the 931 rent expense account due to preparation for the new lease accounting standard.
935	Maintenance Of General Plant	335,252	966,849	1,302,101	(703,883)	
Grand Total		430,492,800	161,238,005	591,730,805	(35,685,610)	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	June 2018 YTD			Variance June 2018 YTD to 2017	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
107	Construction Work In Progress	7,128,777	13,081,309	20,210,086	(26,569,438)	
108	Accumulated Provision For Depreciation Of Utility Plant	1,354,757	99,107	1,453,864	(719,657)	
131	Cash	378	-	378	357,073	
143	Other Accounts Receivable	56,875	928	57,803	37,571	
146	Accounts Receivable From Associated Companies	-	-	-	(691)	
151	Fuel Stock	179,656,542	-	179,656,542	(151,685,472)	
154	Plant Materials And Operating Supplies	-	-	-	-	
163	Stores Expense Undistributed	170,004	486,496	656,500	(408,042)	
165	Prepayments	5,665,343	8,652,138	14,317,481	(5,553,087)	
173	Accrued Utility Revenues	-	-	-	(1,302)	
182.3	Other Regulatory Assets	1,269,250	-	1,269,250	(2,183,870)	
183	Preliminary Survey And Investigation Charges	37,532	135	37,667	(1,861,607)	
184	Clearing Accounts	9,984,848	5,543,684	15,528,532	(13,633,216)	
186	Miscellaneous Deferred Debits	13,985	-	13,985	(207,478)	
188	Research, Development And Demonstration Expenses	-	-	-	3,350	
219	Accumulated other comprehensive income	-	-	-	651,463	
228.3	Accumulated Provision For Pensions And Benefits	2,592,491	-	2,592,491	(728,116)	
232	Accounts Payable	5,295,523	(123,086)	5,172,437	(2,966,695)	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	June 2018 YTD			Variance June 2018 YTD to 2017	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
236	Taxes Accrued	(303,097)	(323)	(303,420)	966,280	
241	Tax Collections Payable	(0)	-	(0)	(0)	
242	Miscellaneous Current And Accrued Liabilities	1,150,004	-	1,150,004	100,373	
253	Other Deferred Credits	-	-	-	11,591	
408.1	Taxes Other Than Income Taxes, Utility Operating Income	275,491	2,311,262	2,586,753	(2,672,228)	
408.2	Taxes Other Than Income Taxes, Other Income And Deductions	-	-	-	-	
416	Cost And Expenses Of Merchandising, Jobbing And Contract Work	-	-	-	-	
417.1	Expenses Of Nonutility Operations	371	-	371	(1,289)	
418	Nonoperating Rental Income	-	-	-	-	
419	Interest And Dividend Income	-	-	-	-	
421	Miscellaneous Nonoperating Income	-	(5,903)	(5,903)	46,269	
426.1	Donations	3,104	137	3,241	33,673	
426.3	Penalties	-	-	-	(17)	
426.4	Expenditures For Certain Civic, Political And Related Activities	(4,680)	306,646	301,966	(349,059)	
426.5	Other Deductions	113,740	144,631	258,371	(613,245)	
431	Other Interest Expense	-	-	-	-	
454	Rent From Electric Property	-	-	-	-	
456	Other Electric Revenues	-	-	-	-	
500	Operation Supervision And Engineering	373,917	1,683,671	2,057,588	(2,096,132)	
501	Fuel	62,920	405,584	468,504	(498,472)	
502	Steam Expenses	43,981	2,410	46,391	(73,054)	
505	Electric Expenses	-	-	-	(3,975)	
506	Miscellaneous Steam Power Expenses	851,341	231,503	1,082,844	(353,683)	
510	Maintenance Supervision And Engineering	79,586	392,617	472,203	(173,656)	
511	Maintenance Of Structures	5,082	57,430	62,512	(82,645)	
512	Maintenance Of Boiler Plant	46,659	977	47,635	7,421	
513	Maintenance Of Electric Plant	10,188	115,573	125,761	(221,926)	
514	Maintenance Of Miscellaneous Steam Plant	28,365	1,287	29,652	(15,732)	
539	Miscellaneous Hydraulic Power Generation Expenses	-	-	-	-	
544	Maintenance Of Electric Plant	-	-	-	(850)	
546	Operation Supervision And Engineering	-	-	-	-	
549	Miscellaneous Other Power Generation Expenses	470	-	470	(2,999)	
553	Maintenance Of Generating And Electric Equipment	2,670	-	2,670	2,302	
554	Maintenance Of Miscellaneous Other Power Generation Plant	-	-	-	(5,123)	
556	System Control And Load Dispatching	19,564	876,312	895,875	(994,968)	
557	Other Expenses	-	-	-	-	
560	Operation Supervision And Engineering	(7,692)	803,834	796,142	(878,702)	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	June 2018 YTD			Variance June 2018 YTD to 2017	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
561.1	Load Dispatch-Reliability	-	294,057	294,057	(125,696)	
561.2	Load Dispatch-Monitor And Operate Transmission System	-	866,524	866,524	(1,050,940)	
561.3	Load Dispatch-Transmission Service And Scheduling	-	416,472	416,472	(485,270)	
561.5	Reliability, Planning And Standards Development	-	309,794	309,794	(391,051)	
561.6	Transmission Service Studies	1,068	31	1,098	(5,485)	
561.7	Generation Interconnection Studies	1,525	-	1,525	1,525	
562	Station Expenses	64,428	5,285	69,713	(42,437)	
563	Overhead Line Expenses	31,627	2,239	33,867	(44,948)	
566	Miscellaneous Transmission Expenses	88,088	1,677,964	1,766,052	(894,999)	
567	Rents	-	-	-	-	
570	Maintenance Of Station Equipment	101,430	137,733	239,163	(289,633)	
571	Maintenance Of Overhead Lines	242,950	13,256	256,206	(96,067)	
573	Maintenance Of Miscellaneous Transmission Plant	30,455	102,406	132,862	(154,085)	
580	Operation Supervision And Engineering	61,376	585,930	647,307	(849,810)	
581	Load Dispatching	61,217	142,213	203,430	(239,109)	
582	Station Expenses	8,687	33	8,720	(368)	
583	Overhead Line Expenses	479,787	2,979	482,765	(498,978)	
584	Underground Line Expenses	-	-	-	-	
586	Meter Expenses	86,249	267,668	353,916	(287,198)	
588	Miscellaneous Distribution Expenses	691,347	776,780	1,468,128	(881,793)	
590	Maintenance Supervision And Engineering	-	3,163	3,163	253	
592	Maintenance Of Station Equipment	7,163	118	7,281	(371)	
593	Maintenance Of Overhead Lines	50,745	77,739	128,484	(124,872)	
594	Maintenance Of Underground Lines	-	-	-	-	
595	Maintenance Of Line Transformers	-	-	-	-	
598	Maintenance Of Miscellaneous Distribution Plant	142,595	13,776	156,371	(127,562)	
901	Supervision	118,379	1,613,177	1,731,556	(1,426,456)	
902	Meter Reading Expenses	130	90,377	90,507	(60,622)	
903	Customer Records And Collection Expenses	1,909,226	4,577,565	6,486,791	(6,841,437)	
904	Uncollectible Accounts	-	-	-	-	
905	Miscellaneous Customer Accounts Expenses	-	495	495	(1,080)	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	June 2018 YTD			Variance June 2018 YTD to 2017	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
907	Supervision	660	291,777	292,437	(248,915)	
908	Customer Assistance Expenses	6,628,522	209,631	6,838,154	(10,099,825)	
909	Informational And Instructional Advertising Expenses	111,549	93,075	204,624	(286,760)	
910	Miscellaneous Customer Service And Informational Expenses	260,552	357,638	618,190	(593,207)	
912	Demonstrating And Selling Expenses	-	-	-	-	
913	Advertising Expenses	427,685	28,835	456,520	(329,801)	
920	Administrative And General Salaries	490,424	17,205,517	17,695,941	(17,130,824)	
921	Office Supplies And Expenses	255,830	3,656,753	3,912,583	(3,462,132)	
923	Outside Services Employed	1,794,706	2,737,214	4,531,920	(3,126,652)	
924	Property Insurance	74,527	184,138	258,665	(73,870)	
925	Injuries And Damages	44,451	108,084	152,535	(67,653)	
926	Employee Pensions And Benefits	983,832	8,818,500	9,802,332	(8,149,263)	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
 FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	June 2018 YTD			Variance June 2018 YTD to 2017	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
928	Regulatory Commission Expenses	155,287	-	155,287	(7,558)	
930.1	General Advertising Expenses	25,748	4,762	30,509	28,550	
930.2	Miscellaneous General Expenses	76,485	1,441,003	1,517,488	(2,166,329)	
931	Rents	15,920	1,407,610	1,423,530	(1,363,312)	
935	Maintenance Of General Plant	210,303	496,412	706,714	(595,387)	
Grand Total		231,713,239	84,087,084	315,800,323	(275,930,482)	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	Base Year ¹			Variance Base Year to June 2018 YTD	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
107	Construction Work In Progress	(39,012,502)	29,965,677	(9,046,825)	(29,256,911)	
108	Accumulated Provision For Depreciation Of Utility Plant	53,463,140	1,469,393	54,932,532	53,478,668	No explanation provided since periods are not comparable.
131	Cash	-	-	-	(378)	
143	Other Accounts Receivable	-	-	-	(57,803)	
146	Accounts Receivable From Associated Companies	-	-	-	-	
151	Fuel Stock	-	-	-	(179,656,542)	
154	Plant Materials And Operating Supplies	-	-	-	-	
163	Stores Expense Undistributed	151,218	2,040,424	2,191,642	1,535,142	No explanation provided since periods are not comparable.
165	Prepayments	90,834	5,519,838	5,610,672	(8,706,809)	
173	Accrued Utility Revenues	-	-	-	-	
182.3	Other Regulatory Assets	-	2,968,990	2,968,990	1,699,740	No explanation provided since periods are not comparable.
183	Preliminary Survey And Investigation Charges	37,532	135	37,667	0	
184	Clearing Accounts	1,545,536	10,930,624	12,476,160	(3,052,373)	
186	Miscellaneous Deferred Debits	39,593	-	39,593	25,609	
188	Research, Development And Demonstration Expenses	-	-	-	-	
219	Accumulated other comprehensive income	-	-	-	-	
228.3	Accumulated Provision For Pensions And Benefits	-	-	-	(2,592,491)	
232	Accounts Payable	(9,086)	-	(9,086)	(5,181,523)	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	Base Year ¹			Variance Base Year to June 2018 YTD	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
236	Taxes Accrued	(0)	-	(0)	303,420	
241	Tax Collections Payable	-	-	-	0	
242	Miscellaneous Current And Accrued Liabilities	-	-	-	(1,150,004)	
253	Other Deferred Credits	-	-	-	-	
408.1	Taxes Other Than Income Taxes, Utility Operating Income	2,964,529	2,294,862	5,259,391	2,672,638	No explanation provided since periods are not comparable.
408.2	Taxes Other Than Income Taxes, Other Income And Deductions	-	-	-	-	
416	Cost And Expenses Of Merchandising, Jobbing And Contract Work	-	-	-	-	
417.1	Expenses Of Nonutility Operations	-	-	-	(371)	
418	Nonoperating Rental Income	-	-	-	-	
419	Interest And Dividend Income	-	-	-	-	
421	Miscellaneous Nonoperating Income	-	0	0	5,903	
426.1	Donations	-	277,510	277,510	274,269	
426.3	Penalties	-	-	-	-	
426.4	Expenditures For Certain Civic, Political And Related Activities	57,954	678,524	736,478	434,513	
426.5	Other Deductions	139,990	676,960	816,950	558,580	
431	Other Interest Expense	-	-	-	-	
454	Rent From Electric Property	-	-	-	-	
456	Other Electric Revenues	-	-	-	-	
500	Operation Supervision And Engineering	370,534	4,879,800	5,250,333	3,192,746	No explanation provided since periods are not comparable.
501	Fuel	62,920	1,025,931	1,088,851	620,347	
502	Steam Expenses	43,981	32,943	76,924	30,533	
505	Electric Expenses	-	23,018	23,018	23,018	
506	Miscellaneous Steam Power Expenses	802,005	1,474,808	2,276,813	1,193,969	No explanation provided since periods are not comparable.
510	Maintenance Supervision And Engineering	70,218	2,291,622	2,361,840	1,889,637	No explanation provided since periods are not comparable.
511	Maintenance Of Structures	117	37,710	37,828	(24,685)	
512	Maintenance Of Boiler Plant	42,782	12,220	55,002	7,367	
513	Maintenance Of Electric Plant	10,188	113,351	123,539	(2,222)	
514	Maintenance Of Miscellaneous Steam Plant	3,717	10,782	14,499	(15,153)	
539	Miscellaneous Hydraulic Power Generation Expenses	-	-	-	-	
544	Maintenance Of Electric Plant	-	-	-	-	
546	Operation Supervision And Engineering	-	-	-	-	
549	Miscellaneous Other Power Generation Expenses	470	-	470	-	
553	Maintenance Of Generating And Electric Equipment	498	-	498	(2,172)	
554	Maintenance Of Miscellaneous Other Power Generation Plant	-	3,996	3,996	3,996	
556	System Control And Load Dispatching	19,564	1,807,854	1,827,417	931,542	
557	Other Expenses	-	-	-	-	
560	Operation Supervision And Engineering	254	1,644,808	1,645,062	848,920	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	Base Year ¹			Variance Base Year to June 2018 YTD	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
561.1	Load Dispatch-Reliability	-	528,290	528,290	234,234	
561.2	Load Dispatch-Monitor And Operate Transmission System	-	1,791,153	1,791,153	924,629	
561.3	Load Dispatch-Transmission Service And Scheduling	-	856,048	856,048	439,575	
561.5	Reliability, Planning And Standards Development	-	575,040	575,040	265,246	
561.6	Transmission Service Studies	1,068	31	1,098	-	
561.7	Generation Interconnection Studies	1,525	-	1,525	-	
562	Station Expenses	63,768	5,285	69,053	(660)	
563	Overhead Line Expenses	26,877	2,239	29,117	(4,750)	
566	Miscellaneous Transmission Expenses	66,144	1,758,695	1,824,839	58,786	
567	Rents	-	7,915	7,915	7,915	
570	Maintenance Of Station Equipment	100,977	549,741	650,717	411,555	
571	Maintenance Of Overhead Lines	146,641	266,679	413,321	157,115	
573	Maintenance Of Miscellaneous Transmission Plant	18,907	240,134	259,041	126,179	
580	Operation Supervision And Engineering	105,352	1,558,818	1,664,170	1,016,863	No explanation provided since periods are not comparable.
581	Load Dispatching	61,217	303,050	364,267	160,837	
582	Station Expenses	8,687	33	8,720	-	
583	Overhead Line Expenses	477,928	927,960	1,405,889	923,123	
584	Underground Line Expenses	-	-	-	-	
586	Meter Expenses	84,131	631,421	715,551	361,635	
588	Miscellaneous Distribution Expenses	542,661	1,743,783	2,286,444	818,316	
590	Maintenance Supervision And Engineering	-	2,855	2,855	(308)	
592	Maintenance Of Station Equipment	5,639	118	5,758	(1,524)	
593	Maintenance Of Overhead Lines	50,794	279,992	330,786	202,302	
594	Maintenance Of Underground Lines	-	-	-	-	
595	Maintenance Of Line Transformers	-	-	-	-	
598	Maintenance Of Miscellaneous Distribution Plant	58,645	77,360	136,005	(20,366)	
901	Supervision	118,025	3,537,554	3,655,579	1,924,023	No explanation provided since periods are not comparable.
902	Meter Reading Expenses	130	196,246	196,376	105,869	
903	Customer Records And Collection Expenses	433,412	11,201,858	11,635,269	5,148,478	No explanation provided since periods are not comparable.
904	Uncollectible Accounts	-	666,762	666,762	666,762	
905	Miscellaneous Customer Accounts Expenses	-	495	495	-	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	Base Year ¹			Variance Base Year to June 2018 YTD	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
907	Supervision	660	610,287	610,947	318,510	
908	Customer Assistance Expenses	1,259,983	495,116	1,755,099	(5,083,055)	
909	Informational And Instructional Advertising Expenses	-	285,409	285,409	80,785	
910	Miscellaneous Customer Service And Informational Expenses	133,860	899,586	1,033,446	415,256	
912	Demonstrating And Selling Expenses	-	-	-	-	
913	Advertising Expenses	-	563,078	563,078	106,558	
920	Administrative And General Salaries	507,260	34,961,033	35,468,293	17,772,352	No explanation provided since periods are not comparable.
921	Office Supplies And Expenses	230,496	7,262,599	7,493,094	3,580,511	No explanation provided since periods are not comparable.
923	Outside Services Employed	1,116,896	7,451,665	8,568,561	4,036,641	No explanation provided since periods are not comparable.
924	Property Insurance	-	92,419	92,419	(166,247)	
925	Injuries And Damages	8,699	142,111	150,810	(1,725)	
926	Employee Pensions And Benefits	11,632,000	9,018,409	20,650,409	10,848,077	No explanation provided since periods are not comparable.

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	Base Year ¹			Variance Base Year to June 2018 YTD	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
928	Regulatory Commission Expenses	26,340	8,800	35,140	(120,146)	
930.1	General Advertising Expenses	-	1,250	1,250	(29,259)	
930.2	Miscellaneous General Expenses	252	2,014,945	2,015,197	497,709	
931	Rents	13,520	2,681,998	2,695,518	1,271,988	No explanation provided since periods are not comparable.
935	Maintenance Of General Plant	77,294	682,362	759,656	52,942	
Grand Total		38,275,775	165,062,401	203,338,176	(112,462,147)	

¹Actual dollars presented for calendar year 2014 through 2017 and June 2018 year to date include convenience payments. A convenience payment occurs when one affiliate, as a matter of convenience for the vendor, makes a payment on behalf of other affiliates and is subsequently reimbursed by those affiliates. Convenience payments (including, but not limited to, fuel purchases, reagent purchases, medical claims and pension funding) are excluded from the base period and the forecasted test period.

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	Test Year ¹			Variance Test Year to Base Year	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
107	Construction Work In Progress	21,748,762	30,211,147	51,959,909	61,006,734	The base period is understated by \$56M due to the improper coding of a forecast correction as an affiliate transaction, resulting in a corrected variance of \$6M. This increase is due to additional test year spending related to IT (\$6M) and facilities renovation (\$3M), offset by the completion of the MAM and Trimble County CCRT projects prior to test year (\$3M).
108	Accumulated Provision For Depreciation Of Utility Plant	2,825,876	167,286	2,993,162	(51,939,370)	The base period is overstated by \$46.7M due to the improper coding of a forecast correction as an affiliate transaction, resulting in a corrected variance of a negative \$5.2M.
131	Cash	-	-	-	-	
143	Other Accounts Receivable	-	-	-	-	
146	Accounts Receivable From Associated Companies	-	-	-	-	
151	Fuel Stock	-	-	-	-	
154	Plant Materials And Operating Supplies	-	-	-	-	
163	Stores Expense Undistributed	-	3,181,105	3,181,105	989,463	
165	Prepayments	-	-	-	(5,610,672)	
173	Accrued Utility Revenues	-	-	-	-	
182.3	Other Regulatory Assets	-	-	-	(2,968,990)	
183	Preliminary Survey And Investigation Charges	-	-	-	(37,667)	
184	Clearing Accounts	271,800	12,826,568	13,098,368	622,208	
186	Miscellaneous Deferred Debits	-	-	-	(39,593)	
188	Research, Development And Demonstration Expenses	-	-	-	-	
219	Accumulated other comprehensive income	-	-	-	-	
228.3	Accumulated Provision For Pensions And Benefits	-	-	-	-	
232	Accounts Payable	-	-	-	9,086	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	Test Year ¹			Variance Test Year to Base Year	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
236	Taxes Accrued	-	-	-	0	
241	Tax Collections Payable	-	-	-	-	
242	Miscellaneous Current And Accrued Liabilities	-	-	-	-	
253	Other Deferred Credits	-	-	-	-	
408.1	Taxes Other Than Income Taxes, Utility Operating Income	5,287,716	-	5,287,716	28,325	
408.2	Taxes Other Than Income Taxes, Other Income And Deductions	-	-	-	-	
416	Cost And Expenses Of Merchandising, Jobbing And Contract Work	-	-	-	-	
417.1	Expenses Of Nonutility Operations	-	-	-	-	
418	Nonoperating Rental Income	-	-	-	-	
419	Interest And Dividend Income	-	-	-	-	
421	Miscellaneous Nonoperating Income	-	-	-	(0)	
426.1	Donations	-	1,513,100	1,513,100	1,235,590	Contributions are budgeted to occur at LKS, but actuals were paid directly by KU, causing the majority of the variance. Also, there was an increase in community assistance programs such as Metromatch, HEA (Heating Assistance), and Project Warm.
426.3	Penalties	-	-	-	-	
426.4	Expenditures For Certain Civic, Political And Related Activities	105,728	730,222	835,950	99,472	
426.5	Other Deductions	25,000	885,595	910,595	93,645	
431	Other Interest Expense	-	-	-	-	
454	Rent From Electric Property	-	-	-	-	
456	Other Electric Revenues	-	-	-	-	
500	Operation Supervision And Engineering	-	5,688,793	5,688,793	438,459	
501	Fuel	-	1,443,041	1,443,041	354,191	
502	Steam Expenses	-	-	-	(76,924)	
505	Electric Expenses	-	-	-	(23,018)	
506	Miscellaneous Steam Power Expenses	-	2,978,439	2,978,439	701,626	
510	Maintenance Supervision And Engineering	-	2,354,554	2,354,554	(7,286)	
511	Maintenance Of Structures	-	53,977	53,977	16,149	
512	Maintenance Of Boiler Plant	-	139,772	139,772	84,770	
513	Maintenance Of Electric Plant	-	-	-	(123,539)	
514	Maintenance Of Miscellaneous Steam Plant	-	21,564	21,564	7,065	
539	Miscellaneous Hydraulic Power Generation Expenses	-	-	-	-	
544	Maintenance Of Electric Plant	-	-	-	-	
546	Operation Supervision And Engineering	-	-	-	-	
549	Miscellaneous Other Power Generation Expenses	-	-	-	(470)	
553	Maintenance Of Generating And Electric Equipment	-	-	-	(498)	
554	Maintenance Of Miscellaneous Other Power Generation Plant	-	7,991	7,991	3,995	
556	System Control And Load Dispatching	-	1,832,258	1,832,258	4,841	
557	Other Expenses	-	-	-	-	
560	Operation Supervision And Engineering	-	1,937,097	1,937,097	292,035	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	Test Year ¹			Variance Test Year to Base Year	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
561.1	Load Dispatch-Reliability	-	574,105	574,105	45,815	
561.2	Load Dispatch-Monitor And Operate Transmission System	-	1,808,121	1,808,121	16,968	
561.3	Load Dispatch-Transmission Service And Scheduling	-	830,228	830,228	(25,819)	
561.5	Reliability, Planning And Standards Development	-	510,028	510,028	(65,012)	
561.6	Transmission Service Studies	-	-	-	(1,098)	
561.7	Generation Interconnection Studies	-	-	-	(1,525)	
562	Station Expenses	-	-	-	(69,053)	
563	Overhead Line Expenses	-	45,677	45,677	16,560	
566	Miscellaneous Transmission Expenses	-	3,237,297	3,237,297	1,412,458	Inadvertently included Independent Transmission Operator Services in the test year and July-December of the base period. These are convenience payments which are normally excluded.
567	Rents	-	-	-	(7,915)	
570	Maintenance Of Station Equipment	-	679,628	679,628	28,910	
571	Maintenance Of Overhead Lines	-	246,407	246,407	(166,914)	
573	Maintenance Of Miscellaneous Transmission Plant	-	325,694	325,694	66,654	
580	Operation Supervision And Engineering	86,140	1,678,210	1,764,350	100,179	
581	Load Dispatching	-	352,344	352,344	(11,923)	
582	Station Expenses	-	-	-	(8,720)	
583	Overhead Line Expenses	-	1,740,933	1,740,933	335,044	
584	Underground Line Expenses	-	-	-	-	
586	Meter Expenses	-	793,477	793,477	77,926	
588	Miscellaneous Distribution Expenses	17,860	2,898,857	2,916,717	630,273	
590	Maintenance Supervision And Engineering	-	-	-	(2,855)	
592	Maintenance Of Station Equipment	-	-	-	(5,758)	
593	Maintenance Of Overhead Lines	-	235,072	235,072	(95,714)	
594	Maintenance Of Underground Lines	-	(2,126)	(2,126)	(2,126)	
595	Maintenance Of Line Transformers	-	-	-	-	
598	Maintenance Of Miscellaneous Distribution Plant	-	266,621	266,621	130,615	
901	Supervision	-	4,030,885	4,030,885	375,306	
902	Meter Reading Expenses	-	225,777	225,777	29,401	
903	Customer Records And Collection Expenses	-	12,974,097	12,974,097	1,338,827	The increase is the result of higher labor costs in the test year, resulting from market adjustments and full staffing in the test year.
904	Uncollectible Accounts	-	-	-	(666,762)	
905	Miscellaneous Customer Accounts Expenses	-	-	-	(495)	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	Test Year ¹			Variance Test Year to Base Year	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
907	Supervision	-	656,374	656,374	45,427	
908	Customer Assistance Expenses	666,478	704,792	1,371,270	(383,829)	
909	Informational And Instructional Advertising Expenses	-	1,859,148	1,859,148	1,573,739	Increase primarily due to educating customers on their energy choices and ways to reduce their usage through energy efficiency.
910	Miscellaneous Customer Service And Informational Expenses	-	1,520,193	1,520,193	486,746	
912	Demonstrating And Selling Expenses	-	-	-	-	
913	Advertising Expenses	-	1,044,482	1,044,482	481,405	
920	Administrative And General Salaries	-	37,696,702	37,696,702	2,228,409	Variance is due primarily to full staffing reflected in the test year and an annual wage increase.
921	Office Supplies And Expenses	181,758	9,446,642	9,628,400	2,135,306	Treasury charges are budgeted to occur at LKS, but some actuals were paid directly by KU. Also, certain facilities charges were inadvertently included in the test year and July-December of the base period. These are convenience payments which are normally excluded.
923	Outside Services Employed	-	11,698,331	11,698,331	3,129,770	Outside Counsel fees are budgeted at LKS, but actuals were charged to KU. Also, there are increased communications costs to educate customers on energy choices and ways to reduce their usage through energy efficiency, and higher records storage and printing costs in the test year. In addition, there is an increase in budgeted contractor amounts to cover decreased headcount within IT Development as well as an increase for Enterprise GIS.
924	Property Insurance	-	217,368	217,368	124,949	
925	Injuries And Damages	14,872	420,000	434,872	284,062	
926	Employee Pensions And Benefits	18,428,848	341,940	18,770,788	(1,879,621)	

BILLED TO KENTUCKY UTILITIES COMPANY (KU)
FROM THE SERVICE COMPANY (LKS)

FERC Account	FERC Account Description	Test Year ¹			Variance Test Year to Base Year	
		Direct Assignments	Indirect Allocations of Costs	Total	Variance Amount	Explanation
928	Regulatory Commission Expenses	-	68,817	68,817	33,676	
930.1	General Advertising Expenses	-	2,500	2,500	1,250	
930.2	Miscellaneous General Expenses	-	3,596,810	3,596,810	1,581,612	Inadvertently included company dues in the test year and July-December of the base period. These are convenience payments which are normally excluded.
931	Rents	-	2,566,185	2,566,185	(129,333)	
935	Maintenance Of General Plant	-	555,042	555,042	(204,615)	
Grand Total		49,660,838	171,819,165	221,480,003	18,141,827	

¹Actual dollars presented for calendar year 2014 through 2017 and June 2018 year to date include convenience payments. A convenience payment occurs when one affiliate, as a matter of convenience for the vendor, makes a payment on behalf of other affiliates and is subsequently reimbursed by those affiliates. Convenience payments (including, but not limited to, fuel purchases, reagent purchases, medical claims and pension funding) are excluded from the base period and the forecasted test period.

KENTUCKY UTILITIES COMPANY

**Response to First Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated November 13, 2018**

Case No. 2018-00294

Question No. 49

Responding Witness: Christopher M. Garrett

Q.1-49. Please provide a schedule showing the actual amount of property taxes paid by the Company during 2018 to each taxing authority and in total.

A.1-49. The Company has paid \$16,056,464 in property tax through October 2018. See attached.

The 2018 Kentucky state property tax payment, approximately \$13.3 million, is expected to be paid during the fourth quarter of 2018.

**Kentucky Utilities Company
Property Tax Payment History
For payments between 01/01/2018 and 10/31/2018**

<u>Payee Description</u>	<u>State</u>	<u>Assessment Year</u>	<u>Date</u>	<u>Amount</u>
BARDSTOWN INDEPENDENT SCHOOL DISTRICT	KY	2017	1/9/2018	6,662.87
CITY OF BEATTYVILLE	KY	2017	1/9/2018	2,598.35
CITY OF CALHOUN	KY	2017	1/9/2018	1,245.80
CITY OF CLARKSON	KY	2017	1/9/2018	627.27
CITY OF DIXON	KY	2017	1/9/2018	780.38
CITY OF EMINENCE	KY	2017	1/9/2018	3,185.43
CITY OF JUNCTION CITY	KY	2017	1/9/2018	871.79
CITY OF LAWRENCEBURG	KY	2017	1/9/2018	11,209.13
CITY OF LEITCHFIELD	KY	2017	1/9/2018	5,732.12
CITY OF LIVERMORE	KY	2017	1/9/2018	1,306.48
CITY OF MIDWAY	KY	2017	1/9/2018	2,025.70
CITY OF MORGANFIELD	KY	2017	1/9/2018	64,115.95
CITY OF NEW CASTLE	KY	2017	1/9/2018	352.52
CITY OF PINEVILLE	KY	2017	1/9/2018	22,934.02
CITY OF SALEM	KY	2017	1/9/2018	1,433.52
CITY OF SALT LICK	KY	2017	1/9/2018	412.9
CITY OF SLAUGHTERS	KY	2017	1/9/2018	167.05
CITY OF UNIONTOWN	KY	2017	1/9/2018	2,088.69
SHERIFF OF ADAIR COUNTY	KY	2017	1/9/2018	38,100.19
SHERIFF OF BOYLE COUNTY	KY	2017	1/9/2018	196,002.51
SHERIFF OF CHRISTIAN COUNTY	KY	2017	1/9/2018	12,785.24
SHERIFF OF GARRARD COUNTY	KY	2017	1/9/2018	194,836.34
SHERIFF OF GRAVES COUNTY	KY	2017	1/9/2018	1,052.32
SHERIFF OF HENDERSON COUNTY	KY	2017	1/9/2018	61,118.22
SHERIFF OF WHITLEY COUNTY	KY	2017	1/9/2018	51,475.36
TAX COLLECTOR SPARTA	KY	2017	1/9/2018	461.2
BOARD OF EDUCATION DANVILLE INDEPENDENT	KY	2017	1/10/2018	244,487.76
CITY OF BERA	KY	2017	1/10/2018	406.97
CITY OF BERRY	KY	2017	1/10/2018	277.88
CITY OF BLOOMFIELD	KY	2017	1/10/2018	1,383.72
CITY OF CARROLLTON	KY	2017	1/10/2018	10,935.15
CITY OF CLAY	KY	2017	1/10/2018	868.96
CITY OF CORINTH	KY	2017	1/10/2018	449.02
CITY OF FRANKFORT	KY	2017	1/10/2018	3,828.64
CITY OF HODGENVILLE	KY	2017	1/10/2018	1,658.39
CITY OF LEBANON	KY	2017	1/10/2018	6,546.73
CITY OF LONDON	KY	2017	1/10/2018	11,354.51
CITY OF LORETTO	KY	2017	1/10/2018	625.07
CITY OF MANCHESTER	KY	2017	1/10/2018	5,143.10
CITY OF MAYSVILLE	KY	2017	1/10/2018	9,016.96
CITY OF PRINCETON	KY	2017	1/10/2018	75.79
CITY OF RADCLIFF	KY	2017	1/10/2018	8,760.39
CITY OF RICHMOND	KY	2017	1/10/2018	37,281.52
CITY OF RUSSELL SPRINGS	KY	2017	1/10/2018	3,589.03
CITY OF SADIEVILLE	KY	2017	1/10/2018	354.47
CITY OF SIMPSONVILLE	KY	2017	1/10/2018	9,323.44
CITY OF SPRINGFIELD	KY	2017	1/10/2018	3,188.60
CITY OF STURGIS	KY	2017	1/10/2018	5,715.03
CITY OF VERSAILLES	KY	2017	1/10/2018	2,041.73
CITY OF WINCHESTER	KY	2017	1/10/2018	15,050.38
SHERIFF OF ANDERSON COUNTY	KY	2017	1/10/2018	84,211.66
SHERIFF OF BARREN COUNTY	KY	2017	1/10/2018	17,730.02
SHERIFF OF BELL COUNTY	KY	2017	1/10/2018	417,618.94
SHERIFF OF BUTLER COUNTY	KY	2017	1/10/2018	2,573.65
SHERIFF OF CALDWELL COUNTY	KY	2017	1/10/2018	48,584.10

**Kentucky Utilities Company
Property Tax Payment History
For payments between 01/01/2018 and 10/31/2018**

<u>Payee Description</u>	<u>State</u>	<u>Assessment Year</u>	<u>Date</u>	<u>Amount</u>
SHERIFF OF CAMPBELL COUNTY	KY	2017	1/10/2018	13,940.66
SHERIFF OF CARROLL COUNTY	KY	2017	1/10/2018	964,894.95
SHERIFF OF CLARK COUNTY	KY	2017	1/10/2018	169,483.05
SHERIFF OF CLAY COUNTY	KY	2017	1/10/2018	44,256.37
SHERIFF OF DAVIESS COUNTY	KY	2017	1/10/2018	88,952.19
SHERIFF OF FRANKLIN COUNTY	KY	2017	1/10/2018	115,168.69
SHERIFF OF GRANT COUNTY	KY	2017	1/10/2018	13,322.24
SHERIFF OF GRAYSON COUNTY	KY	2017	1/10/2018	56,051.31
SHERIFF OF GREEN COUNTY	KY	2017	1/10/2018	23,576.54
SHERIFF OF HARDIN COUNTY	KY	2017	1/10/2018	432,668.17
SHERIFF OF HARRISON COUNTY	KY	2017	1/10/2018	54,788.59
SHERIFF OF HENRY COUNTY	KY	2017	1/10/2018	123,910.88
SHERIFF OF HICKMAN COUNTY	KY	2017	1/10/2018	17,505.38
SHERIFF OF LEE COUNTY	KY	2017	1/10/2018	23,911.93
SHERIFF OF LESLIE COUNTY	KY	2017	1/10/2018	3,681.02
SHERIFF OF LYON COUNTY	KY	2017	1/10/2018	60,195.54
SHERIFF OF MARION COUNTY	KY	2017	1/10/2018	117,098.16
SHERIFF OF MARSHALL COUNTY	KY	2017	1/10/2018	5,196.22
SHERIFF OF MASON COUNTY	KY	2017	1/10/2018	164,954.24
SHERIFF OF MCCREARY COUNTY	KY	2017	1/10/2018	22,218.17
SHERIFF OF MCLEAN COUNTY	KY	2017	1/10/2018	51,245.65
SHERIFF OF MERCER COUNTY	KY	2017	1/10/2018	776,562.99
SHERIFF OF NELSON COUNTY	KY	2017	1/10/2018	81,295.67
SHERIFF OF NICHOLAS COUNTY	KY	2017	1/10/2018	29,326.07
SHERIFF OF OHIO COUNTY	KY	2017	1/10/2018	115,122.11
SHERIFF OF OLDHAM COUNTY	KY	2017	1/10/2018	110,346.97
SHERIFF OF PENDLETON COUNTY	KY	2017	1/10/2018	46,880.11
SHERIFF OF ROBERTSON COUNTY	KY	2017	1/10/2018	12,701.16
SHERIFF OF ROCKCASTLE COUNTY	KY	2017	1/10/2018	44,684.43
SHERIFF OF RUSSELL COUNTY	KY	2017	1/10/2018	57,973.87
SHERIFF OF SCOTT COUNTY	KY	2017	1/10/2018	282,534.36
SHERIFF OF SHELBY COUNTY	KY	2017	1/10/2018	659,419.78
SHERIFF OF SPENCER COUNTY	KY	2017	1/10/2018	49,018.47
SHERIFF OF TRIMBLE COUNTY	KY	2017	1/10/2018	523,580.78
SHERIFF OF UNION COUNTY	KY	2017	1/10/2018	198,026.60
SHERIFF OF WASHINGTON COUNTY	KY	2017	1/10/2018	70,801.45
SHERIFF OF WEBSTER COUNTY	KY	2017	1/10/2018	72,337.91
SHERIFF OF WOODFORD COUNTY	KY	2017	1/10/2018	257,502.91
BOARD OF EDUCATION BURGIN INDPT	KY	2017	1/16/2018	59,392.64
BOARD OF EDUCATION PARIS INDPT	KY	2017	1/16/2018	812.08
CITY OF BEAVER DAM	KY	2017	1/16/2018	4,307.93
CITY OF BRODHEAD	KY	2017	1/16/2018	1,353.10
CITY OF BUTLER	KY	2017	1/16/2018	3,564.66
CITY OF CANEYVILLE	KY	2017	1/16/2018	683.62
CITY OF CARLISLE	KY	2017	1/16/2018	1,229.76
CITY OF CENTRAL CITY	KY	2017	1/16/2018	9,670.96
CITY OF DAWSON SPRINGS	KY	2017	1/16/2018	11,421.53
CITY OF ELIZABETHTOWN	KY	2017	1/16/2018	22,670.82
CITY OF GEORGETOWN	KY	2017	1/16/2018	8,618.36
CITY OF GREENVILLE	KY	2017	1/16/2018	9,215.04
CITY OF ISLAND	KY	2017	1/16/2018	436.82
CITY OF LOYALL	KY	2017	1/16/2018	2,816.83
CITY OF MADISONVILLE	KY	2017	1/16/2018	7,586.30
CITY OF MILLERSBURG	KY	2017	1/16/2018	6,298.98
CITY OF MT VERNON	KY	2017	1/16/2018	1,914.77

**Kentucky Utilities Company
Property Tax Payment History
For payments between 01/01/2018 and 10/31/2018**

<u>Payee Description</u>	<u>State</u>	<u>Assessment Year</u>	<u>Date</u>	<u>Amount</u>
CITY OF NEW HAVEN	KY	2017	1/16/2018	1,595.18
CITY OF NICHOLASVILLE	KY	2017	1/16/2018	4,580.82
CITY OF PLEASUREVILLE	KY	2017	1/16/2018	58.54
CITY OF PROVIDENCE	KY	2017	1/16/2018	3,537.46
CITY OF SCIENCE HILL	KY	2017	1/16/2018	1,344.60
CITY OF SHELBYVILLE	KY	2017	1/16/2018	27,989.12
CITY OF SMITHFIELD	KY	2017	1/16/2018	78.7
CITY OF SOMERSET	KY	2017	1/16/2018	59,113.78
CITY OF VINE GROVE	KY	2017	1/16/2018	7,475.22
CITY OF WILLIAMSBURG	KY	2017	1/16/2018	10,832.57
SHERIFF OF BOURBON COUNTY	KY	2017	1/16/2018	185,719.49
SHERIFF OF BRECKINRIDGE COUNTY	KY	2017	1/16/2018	118,612.45
SHERIFF OF FULTON COUNTY	KY	2017	1/16/2018	553.03
SHERIFF OF HART COUNTY	KY	2017	1/16/2018	91,054.85
SHERIFF OF HOPKINS COUNTY	KY	2017	1/16/2018	513,444.89
SHERIFF OF LIVINGSTON COUNTY	KY	2017	1/16/2018	35,415.04
SHERIFF OF MADISON COUNTY	KY	2017	1/16/2018	399,634.29
SHERIFF OF OWSLEY COUNTY	KY	2017	1/16/2018	4,476.49
SHERIFF OF ROWAN COUNTY	KY	2017	1/16/2018	47,978.33
TAX COLLECTOR CENTERTOWN	KY	2017	1/16/2018	740.28
TAX COLLECTOR CORBIN	KY	2017	1/16/2018	1,194.32
TAX COLLECTOR LAKEVIEW HEIGHTS	KY	2017	1/16/2018	221.89
TAX COLLECTOR WILLIAMSBURG IND SCHOOLS	KY	2017	1/16/2018	13,135.84
CLAIBORNE COUNTY TRUSTEE	TN	2017	1/17/2018	4,213.00
FAYETTE COUNTY CLERK (VEHICLES)	KY	2018	1/17/2018	4,538.37
CITY OF BURNSIDE	KY	2017	1/30/2018	1,831.03
CITY OF CAMPBELLSBURG	KY	2017	1/30/2018	480.31
CITY OF CROFTON	KY	2017	1/30/2018	969.7
CITY OF CUMBERLAND	KY	2017	1/30/2018	4,376.87
CITY OF EVARTS	KY	2017	1/30/2018	3,137.60
CITY OF GHENT	KY	2017	1/30/2018	2,814.52
CITY OF HENDERSON	KY	2017	1/30/2018	11,235.57
CITY OF LIBERTY	KY	2017	1/30/2018	3,109.04
CITY OF OWINGSVILLE	KY	2017	1/30/2018	2,213.26
CITY OF POWDERLY	KY	2017	1/30/2018	1,207.19
CITY OF SEBREE	KY	2017	1/30/2018	3,511.21
CITY OF WARSAW	KY	2017	1/30/2018	1,265.75
OFFICE OF THE FAYETTE COUNTY SHE	KY	2017	1/30/2018	2,463,598.82
SHERIFF OF BATH COUNTY	KY	2017	1/30/2018	48,506.75
SHERIFF OF CASEY COUNTY	KY	2017	1/30/2018	23,736.21
SHERIFF OF CRITTENDEN COUNTY	KY	2017	1/30/2018	57,594.15
SHERIFF OF EDMONSON COUNTY	KY	2017	1/30/2018	3,308.11
SHERIFF OF FLEMING COUNTY	KY	2017	1/30/2018	32,879.48
SHERIFF OF GALLATIN COUNTY	KY	2017	1/30/2018	48,493.19
SHERIFF OF JESSAMINE COUNTY	KY	2017	1/30/2018	128,445.60
SHERIFF OF KNOX COUNTY	KY	2017	1/30/2018	131,100.10
SHERIFF OF LARUE COUNTY	KY	2017	1/30/2018	101,619.85
SHERIFF OF LAUREL COUNTY	KY	2017	1/30/2018	219,528.99
SHERIFF OF LINCOLN COUNTY	KY	2017	1/30/2018	86,056.41
SHERIFF OF MONTGOMERY COUNTY	KY	2017	1/30/2018	125,810.23
SHERIFF OF MUHLENBERG COUNTY	KY	2017	1/30/2018	283,403.30
SHERIFF OF PULASKI COUNTY	KY	2017	1/30/2018	120,057.09
TAX COLLECTOR HARLAN IND SCHOOL	KY	2017	1/30/2018	27,915.83
TAX COLLECTOR SPARTA	KY	2017	1/30/2018	15.45
CITY OF CAVE CITY	KY	2017	2/13/2018	1,395.65

**Kentucky Utilities Company
Property Tax Payment History
For payments between 01/01/2018 and 10/31/2018**

<u>Payee Description</u>	<u>State</u>	<u>Assessment Year</u>	<u>Date</u>	<u>Amount</u>
CITY OF EDDYVILLE	KY	2017	2/13/2018	8,307.50
CITY OF FALMOUTH	KY	2017	2/13/2018	2,838.73
CITY OF FLEMINGSBURG	KY	2017	2/13/2018	1,482.42
CITY OF HARRODSBURG	KY	2017	2/13/2018	4,649.38
CITY OF JAMESTOWN	KY	2017	2/13/2018	4,195.49
CITY OF LAGRANGE	KY	2017	2/13/2018	2,915.77
CITY OF LIBERTY	KY	2016	2/13/2018	2,860.42
CITY OF MARION	KY	2017	2/13/2018	4,251.10
CITY OF NORTONVILLE	KY	2017	2/13/2018	2,363.52
CITY OF RAVENNA	KY	2017	2/13/2018	2,564.34
CITY OF SACRAMENTO	KY	2017	2/13/2018	596.09
CITY OF SHARPSBURG	KY	2017	2/13/2018	535.13
CITY OF WILMORE	KY	2017	2/13/2018	9,816.88
SHERIFF OF ESTILL COUNTY	KY	2017	2/13/2018	61,583.15
SHERIFF OF HANCOCK COUNTY	KY	2017	2/13/2018	32,953.41
SHERIFF OF HARLAN COUNTY	KY	2017	2/13/2018	433,311.38
SHERIFF OF JEFFERSON COUNTY	KY	2017	2/13/2018	995,439.85
SHERIFF OF LETCHER COUNTY	KY	2017	2/13/2018	1,311.94
CITY OF BARDSTOWN KY	KY	2017	2/27/2018	1,445.38
CITY OF CORYDON	KY	2017	2/27/2018	905.55
CITY OF CRAB ORCHARD	KY	2017	2/27/2018	485.85
CITY OF HARTFORD	KY	2017	2/27/2018	7,911.18
CITY OF MOREHEAD	KY	2017	2/27/2018	8,453.52
CITY OF PARIS	KY	2017	2/27/2018	6,034.43
CITY OF WHITE PLAINS	KY	2017	2/27/2018	128.43
SHERIFF OF BRACKEN COUNTY	KY	2017	2/27/2018	73,670.79
FAYETTE COUNTY CLERK (VEHICLES)	KY	2018	2/28/2018	212,840.46
KENTUCKY STATE TREASURER (VEHICLES)	KY	2018	3/7/2018	1,090.57
BOARD OF EDUCATION AUGUSTA	KY	2017	3/27/2018	13,850.92
CITY OF AUGUSTA	KY	2017	3/27/2018	5,037.58
CITY OF CYNTHIANA	KY	2017	3/27/2018	4,356.00
CITY OF EUBANK	KY	2017	3/27/2018	423.05
CITY OF HANSON	KY	2017	3/27/2018	113.61
CITY OF IRVINE	KY	2017	3/27/2018	8,063.45
CITY OF MORTONS GAP	KY	2017	3/27/2018	1,434.23
CITY OF MT STERLING	KY	2017	3/27/2018	11,217.83
SHERIFF OF MCCrackEN COUNTY	KY	2017	3/27/2018	74,734.56
KNOX COUNTY SHERIFF	KY	2017	4/5/2018	62.00
CITY OF BROOKSVILLE	KY	2017	4/6/2018	2,505.54
SHERIFF OF BULLITT COUNTY	KY	2017	4/6/2018	12,810.25
TAX COLLECTOR BURGIN	KY	2013	4/6/2018	878.45
TAX COLLECTOR BURGIN	KY	2014	4/6/2018	614.54
TAX COLLECTOR BURGIN	KY	2015	4/6/2018	294.21
TAX COLLECTOR BURGIN	KY	2016	4/6/2018	304.09
TAX COLLECTOR BURGIN	KY	2017	4/6/2018	364.95
FAYETTE COUNTY CLERK (VEHICLES)	KY	2018	4/16/2018	409.28
Norton	VA	2018	5/1/2018	55,813.17
Russell County	VA	2018	5/1/2018	8,833.25
Russell County - St. Paul	VA	2018	5/1/2018	506.79
Wise County	VA	2018	5/1/2018	149,114.79
TAX COLLECTOR BURGIN	KY	2011	5/7/2018	1,881.64
TAX COLLECTOR BURGIN	KY	2012	5/7/2018	2,658.48
WISE COUNTY TREASURER	VA	2017	5/8/2018	460.66
CITY OF GLENCOE	KY	2017	5/29/2018	372.11
Coeburn	VA	2017	5/29/2018	3,377.86

**Kentucky Utilities Company
Property Tax Payment History
For payments between 01/01/2018 and 10/31/2018**

<u>Payee Description</u>	<u>State</u>	<u>Assessment Year</u>	<u>Date</u>	<u>Amount</u>
SHERIFF OF PERRY COUNTY	KY	2017	5/29/2018	2,534.64
FAYETTE COUNTY CLERK (VEHICLES)	KY	2018	6/13/2018	297.22
CITY OF BARLOW	KY	2017	7/2/2018	4,571.48
CITY OF GREENSBURG	KY	2017	7/2/2018	2,466.39
CITY OF KEVIL	KY	2017	7/2/2018	1,627.51
CITY OF LA CENTER	KY	2017	7/2/2018	2,962.26
SHERIFF OF BALLARD COUNTY	KY	2017	7/2/2018	59,427.11
CITY OF COLUMBIA	KY	2016	7/3/2018	5,595.41
CITY OF COLUMBIA	KY	2017	7/3/2018	5,309.84
TAX COLLECTOR WICKLIFFE	KY	2017	7/3/2018	2,508.31
FAYETTE COUNTY CLERK (VEHICLES)	KY	2018	8/14/2018	56,612.84
CITY OF FERGUSON	KY	2017	8/24/2018	610.33
CITY OF MT OLIVET	KY	2017	8/24/2018	634.73
CITY OF STANFORD	KY	2017	9/17/2018	1,614.03
SHERIFF OF CARLISLE COUNTY	KY	2017	9/17/2018	5,619.70
FAYETTE COUNTY CLERK (VEHICLES)	KY	2018	9/19/2018	1,125.69
Dickenson County	VA	2018	10/3/2018	2,450.43
Norton	VA	2018	10/3/2018	56,141.10
Pennington Gap	VA	2018	10/3/2018	6,181.65
Scott County	VA	2018	10/3/2018	7,046.74
Wise County	VA	2018	10/3/2018	149,114.75
CITY OF NORTON (VEHICLES)	VA	2018	10/5/2018	17,397.54
WISE COUNTY TREASURER (VEHICLES)	VA	2018	10/5/2018	6,850.33
GALLATIN COUNTY SHERIFF	KY	2018	10/10/2018	813.13
KNOX COUNTY SHERIFF	KY	2018	10/10/2018	51.65
Jonesville	VA	2018	10/18/2018	3,167.32
Lee County	VA	2018	10/18/2018	177,529.40
CITY OF SONORA	KY	2017	10/19/2018	1,078.41
Lee County	VA	2018	10/19/2018	339.66
Wise County	VA	2018	10/19/2018	7,812.44
PARIS INDEPENDENT SCHOOLS	KY	2018	10/25/2018	587.25
				<u>16,056,463.80</u>

KENTUCKY UTILITIES COMPANY

**Response to First Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated November 13, 2018**

Case No. 2018-00294

Question No. 50

Responding Witness: Christopher M. Garrett

- Q.1-50. For each taxing authority to which aggregate property tax payments exceeding \$10,000 were made in 2018, please indicate the method of assessing asset value and whether the asset base includes or excludes CWIP in the determination of the assessed value used to determine the amount of taxes to be paid.
- A.1-50. The Company is “Centrally Assessed” by state taxing authorities. The asset base includes CWIP in the assessed value.

KENTUCKY UTILITIES COMPANY

**Response to First Set of Data Requests of
Kentucky Industrial Utility Customers, Inc.
Dated November 13, 2018**

Case No. 2018-00294

Question No. 51

Responding Witness: Christopher M. Garrett

- Q.1-51. For each taxing authority to which aggregate property tax payments exceeding \$10,000 were made in 2018, please indicate the time of the year when value assessments were made and when payments were due. If there are any known changes related to base year and test year assessments and changes, please describe.
- A.1-51. The Company's 2017 Assessment was finalized in December 2017. Payments associated with the assessment are paid when the invoice is received from the State and Local taxing authorities. The State payment was made during the fourth quarter 2017 and the Local payments were made in 2018. There are no known changes related to the base year and the test year assessments from the filing other than normal plant additions.