

**KENTUCKY UTILITIES COMPANY  
CWIP SPEND - YTD - REGULATORY ACCOUNTING  
DECEMBER 2017**

Project Number	Project Description	CWIP Spend
00059FACK	PINEVILLE TRANS OFF RECONFIG	17,051.29
00061FACK	LIMESTONE MEZZ WALL	45,778.38
00062FACK	LONDON HVAC SPLIT UNIT	6,213.00
00070FACK	LONDON PROPERTY PURCHASE	51,835.44
00071FACK	RICHMOND BO ROOF REPLACEMENT	30,777.00
001KU16	Access Switch Rotation-KU16	7,613.52
002KU16	Analog Sunset-KU16	814.81
004KU14	Call Center-Route&Report-KU14	176,720.99
012KU16	CIP Compl Tools - Year 6-KU16	(0.00)
015KU15	Core Network Infra-KU15	2,247.33
017KU16	Electric Insp Enhanc-KU16	(11,166.86)
018KU15	Data Protection-KU15	1,152.52
019KU15	Design Tool Repl (WIM)-KU15	832,856.15
021KU16	Further app virt build-KU16	(5,789.26)
023KU16	IT Security Infrac-KU16	-
026KU16	Lville Racks & Furn-KU16	(76.41)
031KU16	Mobile Infrastructure-KU16	(53.54)
032KU16	Mobile Radio-KU16	1.18
033KU16	Mble Rad Syst Replace-KU16	(12,001.65)
034KU16	Multi-Fun Dev Grow&Ref-KU16	13,519.10
039KU16	Network Management-KU16	195.00
040KU15	Mobile Infrastructure-KU15	(18,254.09)
042KU15	Mble Rad Syst RepYr 1/2-KU15	(821.61)
043KU16	Original SW Upgrade-KU16	-
044KU16	Outside Cable Plant-KU16	769.25
047KU16	Phone Expan/Break Fix-KU16	664.36
063KU16	Simpsonville Elect Upg-KU16	(247.79)
064KU16	Simpson Furn & Racks-KU16	(184.21)
067KU16	Tele Rm Data Cent Y1/2-KU16	(163.19)
077KU16	Wireless Upgrade (WERUS)-KU16	152.30
081KU14	SE KY MW Buildout-KU14	807,073.53
088KU16	Tech Ref desktop/laptops-KU16	136,393.48
093KU16	Server HW Refresh-KU16	184.79
100KU15	Replace Edge 95 Units-KU15	11,491.73
109KU16	WallStreet Suite Upgr-KU16	50,559.96
110KU16	Monitoring Project-KU16	-
113KU16	TOA Enhancements-KU16	-
117150	Trimble County 2 KU	(41,714.99)
117362	Accrued Labor - KU	0.00
117768	BR3-1 SB AIR COMP REPL 05	0.00
117787	BR MN OFFICE HVAC REPL 05	(0.00)
117KU16	TRODS-KU16	184.80

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119903	Clear A&G 12/04	(2,074,516.74)
120210	BR 1, 2, & 3 FGD	-
120424	TY3 GEN LEAD REPL 06-07	(0.00)
120465	U3 Condenser Valves	(0.00)
120756	Misc. A/R Uncollect - KU Cap	9,027.42
121972	GR High Pressure F.W. Heater	(0.00)
122041	TY3 GEN BUSHINGS 07	(0.00)
122609	Ghent Ash Pond/Landfill	3,617,962.51
123910	BRCT10 C Inspection 12-13	-
124782	09 CENT BLUEGRASS STATION	(64,777.94)
125KU16	EMS CIP-KU16	(393.04)
126KU16	Expand EMS Dev System-KU16	(1,244.64)
127134	TC CCP LANDFILL PH1 RAV-KU	(3,288.16)
127285	NALLY & HAMILTON	(633,202.33)
129KU16	Implement SDE Replace-KU16	306,115.36
130804	DSP Pennington Gap Sub	58,041.62
130867	BR3 FABRIC FILTER	(3,456,898.68)
130870	GH1 FABRIC FILTER	1,561,685.07
130871	GH2 FABRIC FILTER	597,222.63
130872	GH3 FABRIC FILTER	715,743.52
130873	GH4 FABRIC FILTER	765,664.91
130997	GH 4 E Heater Nozzle Tray Repl	27,499.08
130KU15	Advanced Malware Detect-KU15	(1,689.39)
131203	GH4 SH Spray Valve Retrofit	268,766.10
131338	Ghent 345kV Control House	502,464.33
131350	Tyrone Control House	2,780.30
131355	Ghent Redesign 138kV Sub	1,590,559.29
131861	CIP-KU-2016	1,404.45
131864	CIP-KU-2017	191,664.50
131980	GH3 Primary SH Tube Repl	340,500.32
132000KU	TC CT HGP Insp #1-KU	(222,277.05)
132001KU	TCCT HGP Insp #2-KU	2,168,353.07
132002KU	TCCT HGP Insp Unit 7 KU	216,874.54
132245	Brown Landfill Phase II	(23,877.56)
132371	Brown Landfill PH I	6,134.28
132674	KU Park Control House	89,034.87
132928KU	GS CDM Aurora - KU	50,141.58
133102KU	GS GE 345kV Spr KU	30,715.58
133414	GH Machine Shop Lathe	90,282.52
133419	GH1 Crusher Hse Belt Feeders	832,459.58
133468	GH3 SCR L1 Replacement	683,448.37
133470	GH4 SCR L1 Regen 2017	292,690.07

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133493	GH4 C Feedwater Heater Repl	(11,877.61)
133515	GH3 Boiler Burner Repl	3,964,485.96
133520	GH4 B Feedwater Htr Repl	(11,877.61)
133638	EFFLUENT WATER STUDY - BR	(655,516.94)
133641	EFFLUENT WATER STUDY-GH	(624,146.14)
133683	EFFLUENT WATER STUDY-TC KU	775,891.55
133736	GH4 CT Cell 4-2 Rebuild 17	417,475.24
133737	GH4 CT Cell 4-3 Rebuild 17	469,279.34
133793	GH 3-5 Pulv Gearbox	5,285.98
133890	BRCT Pipeline AC Mitigation	(12,791.27)
133KU16	NE KY Buildout Eng Phase-KU16	22,407.12
134113KU	TC2 SCR L3 REPL-KU	628,297.39
134237	DSP LEX AREA MAJOR PROJECTS	(700.24)
134245	DSP STNWL SUB UPGD	24,551.30
135243	Green River Steel 69kV Cap	19,823.03
135245KU	TC2KU PJFF B&C	292,316.02
135361	REL LEXPLNT-PISGH 69RBLD	2,864,647.60
135625	Matanzas Sub Upgrade	103.05
135911	DLC - KU	733,114.80
135KU16	Rate Case 2016-KU16	79,058.33
136554KU	GS SL Coal Plvzr KU	9,439.44
136556KU	GS SL Sifr Anlzzr KU	44,556.70
136557KU	GS SL Ion Chrmgrph KU	65,596.75
136558KU	GS SL Oil Prit Cntr KU	18,642.93
137011	BR1/2 A Conv to 1-1&1-2 Crshrs	0.69
137046	GH3 Turbine Vibration Equip	163,128.45
137071	GH4 FGD Sump Pump Repl	(381.73)
137206	BRCT 11N2 SFC Controls Upgrade	648,779.42
137336	GH Scraper Replacement	1,562,442.58
137339	GH D9 Dozer Replacement	1,023,590.46
137372	GH3 3-4 Pulv Gearbox	487,339.34
137377	GH 657 Scraper Replacement	1,682,595.69
137492	TC Landfill Add'l Land KU	332,943.88
137728	SR 2017 Bonds Mill-West Cliff	1,614,805.06
137738	HWY 641 RELO	(29.42)
137745	PR HARDIN CO SMITH 345KV P2	109.50
137749	DSP SHELBYVILLE E-TRANS	581.46
137751	DSP VILEY 2-TRANS	116,175.15
137752	DSP Richmond North 138kV	4,572.74
137754	DSP HUME RD PHASE II TRANSFRMR	189,006.45
138168	DSP PAYNES MILL SUB PROJ	891,517.67
138KU16	PowerPlant Module Upgr-KU16	164,532.24

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139046	TC2 DSI System - KU	(197,118.47)
139595KU	GS GE DME Phase II KU	67,678.89
139598KU	GS GE Aux Trans Prot KU	132,472.58
139670KU	GS CDM CIP Ver 6.0 KU	102,780.82
139696	LEX UNDRGD-PHASE 1	533,621.79
139906	TEP-Morganfield 161kV Brkr Add	(21,002.36)
139KU15	CTS/AFB-Accting Enhance-KU15	(29,693.66)
139KU16	Central Firewall Mgmt-KU16	249.93
140034KU	TC KU PURCHASE FORKLIFT	18,808.08
140048KU	TC2 KU TURBINE CONTROL UPGD	364,686.06
140173	GH 3 & 4 H Conveyoer Siding	268,443.71
140176	GH Personnel Carrier 17	59,106.73
140179	GH1 Air Heater Baskets	817,316.25
140194	GH Crusher Hse 2 Dust Col	73,378.82
140203	GH Barge Unloader Recert	2,415,104.68
140225	FULL UPGRD EMS SWARE-KU-2018	168,045.02
140404KU	TC CT KU PIGGING IMPROVEMENT	785,616.17
140409KU	S&TT Trans Trng Cntr	(76,582.29)
140485	ELIZABETHTOWN T&E CAPITAL 2014	(398.18)
141315	Campbellsville - Pole Racks	79,926.10
141329	Harlan - Pole Racks	64,338.82
141389	KU FURNITURE PROJ	216,643.38
141400	Business Offices CapEx 2015	-
141401	CARPET / FLOORING REPLACEMENT	(37,593.82)
141436	KU FAILED EQP REPLACE 2016	2,209.00
141438	KU FURN & CHAIR 2016	2,182.14
141885	KU Portable Transformer	2,221,715.82
142753KU	TC2 KU IGNIT FUEL 2015	2,054,253.66
143043	Brown Solar Facility - KU	10,202.22
143640 KU	CR7 NGCC Inventory KU	158,838.88
143864 KU	PR Gas Pipe Line KU	68,943.24
144038	GHENT LANDFILL PHASE IB	42.08
144039	I75, Exit 95 Richmond HWY	-
144061	REL TUNNELL HILL SWITCH	114,677.89
144112	BACKUP CC V_WALL RPLC-KU-2016	(7,225.00)
144116	Lynch Control House	93,581.59
144118	GR 69kV Control House Rpl	2,211,973.27
144140	Rpl (3) Leitchfield Brkrs	(8,164.28)
144143	Rpl Toyota South 714 Brkr	(866.46)
144179	GH1 Boiler Lwr Sidewall Panel	658,132.66
144256	GH Coal Conveyor Structure Rpl	83,228.80
144275	GH 3&4 Brominator Upgrade	13,779.09



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144291	GH1 Coal Handling Controls	147,892.33
144299	GH3 FGD Recycle Pump Gearbx	137,633.36
144300	GH CHA2 4KV Feed Cable	116,037.54
144302	GH2 4kv Switchgear	1,523,918.99
144306	GH2 ESS MCC Transfer Swt	13,300.47
144311	GH3 Upper Econ Upper Bank	179,308.09
144326	GH1 SCR Catalyst L3 New	1,082,386.43
144338	Brown N CIP Security Upgrds	530,015.67
144342	GH4 Turbine Vibration Equip	140,125.93
144344	GH Mechanical Main Truck	30,933.52
144345	GH Lube Truck	38,763.86
144360	REL-Madisonville 604 Brkr Add	(394,405.33)
144364	REL-Parkers Mill 604 Brkr Adds	(1,672.12)
144424	GH 1-2 Pulv Gearbox	604,219.91
144432	'BR1 Maintenance Vent Fan Repl	(26,668.81)
144433	'BR3 Maintenance Vent Fan Repl	(14,233.30)
144436	BRFGD Mist Eliminator Repl	661,532.72
144475KU	GS GE CORS KU	(18,467.68)
144488	TEP-Rodburn 138/69kV Xfmr	550,547.12
144541	BRCT Gas Pipeline Relocation	284,358.38
144610	BR Main Pond Closure	1,547,077.83
144632	REL-Cawood 604 Brkr Addition	738,204.80
144634	REL-FMC 604 Brkr Addition	1,024,286.87
144636	REL-Stanford 604 Brkr Add	631,228.21
144637	REL-Camargo 604 Brkr Add	(30,821.97)
144737	Lexington Area Major Proj	(29,496.27)
144751	Shelbyville East Dist	(12,374.13)
144769	LEX AREA MAJOR SUB PROJECT	3,917.42
144770	SHELBYVILLE EAST DIST SUB	2,700.01
144771	LOCKPORT SUB ADD 138KV BRKR	891.00
144785	SCM LEX UPGRD 4KV PORTABLE	3,136.26
144820	SCM2016 LEX REPL SUB BATTERY	(437.94)
144821	SCM2016 LEX LGCY RTU REPLACE	145.07
144874	SCM2016 LEX MISC CAPITAL SUB	1,343.69
144875	SCM2016 LEX MISC NESC COMPL	0.07
144876	SCM2016 LEX REPL BREAKERS	17,833.57
144877	SCM2016 LEX REPL BUSHINGS	(1,743.63)
144878	SCM2016 LEX REPL REGULATORS	601.51
144880	SCM2016 LEX WILDLIFE PROTECT	0.29
144881	SCM2016 EARL FAILED BRKR/RECL	1,455.60
144882	SCM2016 EARL MISC CAPITAL SUB	2,552.26
144885	SCM2016 CENT LIGHTNING PROTECT	0.26

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144896	SCM2016 PINE FAILED BRKR/RECL	4,025.22
144903	SCM2016 PINE TOOLS & EQUIPMENT	(19,640.29)
144907	SCM2016 DAN TOOLS & EQUIPMENT	(3,065.99)
144909	DSP HUME ROAD SUB PHASE2	1,995,875.68
144962	REL-Farley/Artemus/Pine Panels	17,066.05
144970	REL BARTON MOS	11.11
144998	KU SECURITY EQUIPMENT 2016	444.22
145011	KU CAMERAS 2017	253,335.34
145013	KU FIRE SYSTEMS 2017	108,822.68
145015	KU SECURITY EQUIPMENT 2017	16,430.00
145121	Pineville Transmission Shed	129,396.91
145405	Adv Meter Sys KU 2015	93,007.64
146001KU	TC KU LAB EQUIP 2016	(1,261.80)
146002KU	TC KU LAB MONITORS 2016	(585.36)
146005KU	TC KU SAFETY ERT EQUIP 2016	-
146434	DX Dam Parapet Wall	2,353.56
146602	N-1 DIST XFMR LAKESHORE SUB	584.56
146606	N-1 DIST XFMR LAKESHORE CW	10,333.98
146700	NEWTOWN PIKE EXTENSION	-
146708	N-1 DISTXFMR INNOVATION DR SUB	1,166.90
146762	London Frontage Rd	(977.24)
146763	LEBANON EAST SUB PROJECT	4,517.10
146785	Wasioto 119 Widening	2,188.84
146824	Arc Flash Dan Lancaster 2	8,699.86
146903	Reynolds 0044 KU CIFI 2016	10,795.61
146904	Picadome 0232 KU CIFI 2016	14,787.15
146907	SHUN PIKE 0581 KU CIFI 2016	(3,254.38)
146911	Stinking Creek 0313 CIFI 2016	2,853.96
146982	PR Ghent-Blackwell 138kV	21,400.09
147027	BR J Conveyor Gearbox Repl	0.01
147087	KU NALCO ENGINEERING	(0.71)
147159	Rpl Danville N 604 & 608 Brkrs	(132.71)
147162	Rpl Harlan Wye 614 Breaker	(10,000.00)
147217	TEP-W. Cliff-Shakertown Term	(53.36)
147218	TEP-Brown Subs Term Eqp	53,575.21
147219	TEP-Hardinsburg-B. Branch Term	449,319.69
147220	TEP-Bonds M.-Lawrenceburg Term	234,357.73
147222	TEP-Elihu 814 Brkr Rpl	285,786.17
147226	TEP-Boyle Co 604 Disconnects	126,251.87
147281	MOBILE COMMAND CNTR CONNECT	20,300.00
147294	GH3 Micron Filter Replacement	144,859.55
147313	PR Bardstown-Elizabethtown	182,352.50

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147315	PR Lebanon-Springfield	(13,180.19)
147334	PR London-Sweet Hollow 69kV	(1,394.95)
147335	PR Green Rvr Plnt-Morganfield	7,401.38
147344	Dorchester Bushings	1.16
147345	Earlington North Bushings	7,762.64
147360	Tyrone Ground Grid	7,281.34
147392	Brown CT Breaker Monitors	25,897.50
147401	GH4 11th Stage Ext Val Repl	72,245.52
147403	GH3 11th Stage Ext Val Repl	80,661.63
147405	GH1-6 Feeder & Outlet Hop Repl	96,840.63
147406	GH1-2 Feeder & Outlet Hop Repl	31,202.17
147413	GH1-3 Feeder & Outlet Hop Repl	31,202.17
147414	GH1-4 Feeder & Outlet Hop Repl	31,202.17
147415	GH1-5 Feeder & Outlet Hop Repl	31,202.17
147418	GH1-1 Feeder & Outlet Hop Repl	31,202.17
147441	GH1 Waterwall Panel Repl18	175,087.34
147467	NRP Grn Rvr Plnt-Erlington No	(23,046.65)
147468	NRP West Lex-Haefting	17,624.37
147472	NRP Paducah Prim-Coleman Rd	651,459.92
147473	NRP Cloverport-Hardinsburg	(8,937.79)
147478	NRP GR Plant-Morganfield	4,398.13
147480	REL Esserville Switch	355,847.47
147482	REL Campbellsburg Switch	318,575.52
147534	REL Radcliff Switch	(3,875.34)
147565	REL Haley MOS	457,337.44
147588	GRAHAMVILLE-DOE RELO 161kV	234,291.63
147600	GH2 Econ Sootblower Add	122,405.18
147657	GH4-5 Pulverizer Gearbox Repl	408,640.55
147694	GH4 Crusher Hoists	34,045.24
147703	GH4 AH Soot Blower Controls	15,596.69
147710	GH4 Soot Blower Press Controls	27,704.10
147778	GH2 & 3 Stack Cap Heat Trace	419,431.67
147786	EMS APP ENHANCEMENTS-KU-2017	18,250.80
147901	GH Central Tool Room	2,801.15
147903	BR2 Hydrogen Coolers Retube	79,173.76
147905	GH1 & 2 LPSW Pipe Repl	410,796.06
147924	BR FGD Inlet Duct Lining	(10,351.80)
147928	BR 1A Feedwater Heater Repl	203,082.78
147937	BR H Belt Repl	0.34
147942	BRCT5 C Insp & Parts Recond	2,432,423.21
147949	BRCT11 C Insp & Parts Recond	2,483,290.94
147961	BRCT11 AVR Upgrade	104,574.00

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147973	TC KU CCR RULING NON MECH	-
147999	SR 2017 Earlington No-Nebo	1,313,783.31
147KU16	MV90 upgrade-KU16	(814.04)
148021	DANVILLE BO REPL DOOR/WINDOWS	(37,851.00)
148024	REPL WINDOWS AT DRIVE THRU	53,799.67
148027	CARPET/FLOORING - KU 2016	23,880.30
148030	WINCHESTER BACK STAIRS REPL	-
148092 KU	CR7 NGCC CI KU (2017)	6,438,039.82
148250	DSP Paris 819-2 Sub Brkr Add	48,097.53
148251	DSP Richmond North Sub Prop	(2,421.82)
148370	REL-Hoover 604 Breaker Add	655,179.93
148371	REL-Earlington 604 Brkr Add	587,246.70
148482	Grahamville DOE Sub Elim	227,870.49
148483	Lex Arc Flash-Clays Mill 0145	972.50
148487	Lex Arc Flash- Higby Mill 0023	(1,119.10)
148488	Lex Arc Flash-Higby Mill 1071	(2,990.05)
148607	SCM2016 DAN REPL LEGACY BRKR	644.00
148613	SCM2016 LEX REPL LEGACY BRKR	1,442.43
148617	SCM2016 KU REPL LTC/REG CNTRL	513.13
148621	SCM2016 DAN FAILED BRKR/RECL	3,529.19
148685	DSP MT VERNON SUBSTATION PROJ	1,099,422.71
148710	DSP RICHMOND NORTH SUB PROJ	2,007,066.68
148720	VILEY 2 SUB XFMR	3,047,679.53
148740	SCM2017 DAN REPL SUB BATTERY	26,893.40
148741	SCM2017 DAN REPL LEGACY BRKR	139,758.71
148742	SCM2017 EARL REPL SUB BATTERY	28,150.06
148743	SCM2017 EARL REPL LEGACY BRKRS	308,703.12
148744	SCM2017 KU LEGACY RELAY REPL	63,530.87
148745	SCM2017 LEX REPL SUB BATTERY	42,449.78
148746	SCM2017 LEX LEGACY RTU REPL	164,000.62
148747	SCM2017 LEX REPL LEGACY BRKR	162,522.19
148757	SCM2017 PINE REPL SUB BATTERY	30,691.47
148758	SCM2017 PINE REPL LEGACY BRKR	147,569.55
148759	SCM2017 KU REPL LTC/REG CNTRL	99,719.99
148779	SCM2017 DAN FAILED BRKR/RECL	88,149.10
148780	SCM2017 DAN MISC CAPITAL PROJ	23,209.52
148781	SCM2017 DAN MISC NESC COMPL	78,821.19
148782	SCM2017 DAN WILDLIFE PROTECT	13,506.90
148783	SCM2017 DAN SUB BLDG & GRNDS	36,425.23
148784	SCM2017 EARL FAILED BRKR/RECL	73,770.72
148785	SCM2017 EARL MISC CAPITAL SUB	121,785.38
148786	SCM2017 EARL MISC NESC COMPL	145,652.82

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148787	SCM2017 EARL WILDLIFE PROTECT	72,581.37
148788	SCM2017 EARL SUB BLDG & GRNDS	1,165.96
148790	SCM2017 KU LTC OIL FILT ADDS	96,260.91
148791	SCM2017 KU OIL CONTAINMENT UPG	166,424.74
148792	SCM2017 KU RPL XFMR FANS	91,134.28
148793	SCM2017 KU LIGHTNING PROTECT	54,124.05
148794	SCM2017 LEX MISC CAPITAL SUB	185,943.00
148795	SCM2017 LEX MISC NESC COMPL	142,157.06
148796	SCM2017 LEX REPL BREAKERS	208,251.57
148797	SCM2017 LEX REPL BUSHINGS	185,963.45
148798	SCM2017 LEX REPL REGULATORS	70,004.41
148799	SCM2017 LEX WILDLIFE PROTECT	35,255.62
148800	SCM2017 LEX SUB BLDNG & GND	43,823.97
148809	SCM2017 PINE FAILED BRKR/RECL	105,677.09
148810	SCM2017 PINE MISC CAPITAL SUB	137,879.50
148811	SCM2017 PINE MISC NESC COMPL	52,032.81
148812	SCM2017 PINE WILDLIFE PROTECT	50,129.02
148813	SCM2017 PINE SUB BLDNG & GND	44,062.99
148827	GH ATB #1 CCR	0.00
148831	GR MAIN AP CCR	0.00
148851	CR Mrgnfd-Ovrld No 69kV Rblid	25,645.77
148874	SCM2017 PINE TOOLS & EQUIPMENT	25,629.77
148875	SCM2017 EARL TOOLS & EQUIPMENT	21,276.91
148876	SCM2017 LEX TOOLS & EQUIPMENT	27,726.90
148878	SCM2017 DAN TOOLS & EQUIPMENT	19,872.35
148892	N1DT STONEWALL 2 SUB	2,033,859.85
148980	TOYOTA SOUTH SUBSTATION	1,141,773.88
148981	SCM2017 PINE RPL 22KV&34KV BKR	232,878.63
148990	TEP-N.A.S 345 DFR	62,072.32
148KU16	Implement Corp. SIEM-KU16	0.03
149027	TEP-KU DFR 2016	3,154.48
149030	PINEVILLE POLE YARD ENTRANCE	20,735.49
149098	Danville Cap Tools 2016	(367.67)
149101	Elizabethtown Cap Tools 2016	(3,350.42)
149102	Shelbyville Cap Tools 2016	12,326.45
149103	Lexington Cap Tools 2016	15,616.05
149122	BR3 F-2 Feedwater Heater Repl	396,347.93
149177	GH2 WFGD IMPROVEMENTS	525,770.18
149347	GH1 HG CONTROL INJECTION	973,698.21
149348	GH2 HG CONTROL INJECTION	718,225.58
149350	GH3 HG CONTROL INJECTION	547,022.41
149351	GH4 HG CONTROL INJECTION	500,174.77

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Project Number	Project Description	CWIP Spend
149368	E-Town Cap Bank Rpl	5,957.87
149466	KU HW/SW 2016 ASSET MGMT	32,996.07
149478	KU FAILED EQP REPLACE 2017	113,227.12
149480	KU FURN & CHAIR 2017	96,458.85
149488	CARPET/FLOORING - KU 2017	5,606.90
149530	MS (Pineville) Meter Test 2017	27,018.75
149546	URD Cable Rejuv KU	24,674.22
149705	TEP-W Lex Reactor Additions	444,825.64
149765	NRP Ghent-Scott County	308,668.01
149767	NRP Scott Co-Toyota North	47,857.06
149768	NRP Toyota So-Toyota No	56,729.71
149890	El Veh Charge Station KU 2015	23,356.70
149972KU	GS GE ME Remote Vib KU	83,900.56
149991	BUILDING - KEVIL KY	-
149992	BUILDING - NORTON VA	9,675.76
150005KU	TC2 KU REPL EXPOSED BUS PJFF	9,520.93
150008KU	TC KU B COAL CONV SP MTR	67,410.28
150022KU	TC2 KU COAL HAND CRUSH BIN	84,515.75
150027KU	TC KU DIGITAL RADIO CONV	161,999.07
150046KU	TC KU MACH SHOP WELD BOOTH	10,443.57
150054KU	TC2 KU SSC CHAIN	82,877.24
150066	UPGRADE GREEN RIVER 34KV RELAY	0.39
150071KU	TC KU LIGHT UPGRADE	46,570.99
150079KU	GS GE ME Oil Skid KU	(1,067.70)
150080KU	GS GE Black Start KU	3,501,139.08
150095	FUL UPGRD EMS SWARE-KU-2016	1,631.01
150218	KU Ky Wired Non-reimb	1,089.64
150221	KU Ky Wired Reimbursable	(644.89)
150237	Georgetown 0426 KU CIFI 2016	8,415.19
150238	Walker OCB Kit Install	(9,318.00)
150241	River Queen OCB Kit Install	(11,010.00)
150242	Danville N OCB Kit Install	(11,010.00)
150244	W Frankfort OCB Kit Install	(11,010.00)
150248	Lebanon OCB Kit Install	(11,635.27)
150249	Boonesboro N OCB Kit Install	(11,010.00)
150257	Brown CT OCB Kit Install	(7,812.00)
150268	Green River OCB Kit Install	(31,452.00)
150269	Lancaster SW OCB Kit Install	(47,178.00)
150270	Wheatcroft OCB Kit Install	(15,726.00)
150272	INNOVATION 0593 KU CIFI 2016	(567.45)
150276	WILMORE 12KV 0585 CIFI 2016	8,970.64
150279	LAWRENCEBURG 2515 KU CIFI 2017	98,335.90

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<b>Project Number</b>	<b>Project Description</b>	<b>CWIP Spend</b>
150281	VERSAILLES 0507 KU CIFI 2017	36,910.33
150282	WILSON DOWN 0081 KU CIFI 2016	5,168.34
150285	Earlington PITP 2016	(5,649.63)
150287	Elizabethtown PITP 2016	-
150288	Maysville PITP 2016	366.95
150289	Richmond PITP 2016	(117.71)
150290	London PITP 2016	(26,555.36)
150291	Pineville PITP 2016	-
150292	Danville PITP 2016	(112.49)
150293	Norton PITP 2016	(7,209.37)
150331	KU FIBERTECH NON-REIMB	(95.88)
150333	KU FIBERTECH REIMBURSABLE	(2,790.81)
150368	KY 89 Hwy Project Richmond	(13,487.07)
150371	CIFI 2016 London 0205	(4,522.26)
150372	Ferguson South 0539 CIFI 2016	6,435.51
150374	Big Stone Gap 4701 CIFI 2016	27,183.74
150375	Dorchester 4603 CIFI 2016	14,869.43
150376	East Stone Gap 4721 CIFI 2016	4,197.45
150377	St. Paul 0688 CIFI 2017	116,867.15
150379	Meldrum 0390 Ckt Hard 2017	222,165.97
150380	Evarts 4475 Small Wire 2016	29,627.53
150414	London CEMI 2016	7,431.45
150427	WEST HICKMAN 864 KU CIFI 2017	102,601.60
150468	Comp-related Equip KU 2016	434.55
150625	Mineral Gap Data Center	(30,231.56)
150636	Middlesboro (5) Brkr Rpl	79,720.95
150642	KU Park Surge Arrestor/PT	(15,464.20)
150644	Ghent Redesign 138kV-P&C	1,615,147.61
150646	PR Livingston-South Paducah	(299.40)
150652	PR Blackwell-Kenton	(10,190.59)
150653	Carntown 0947 Sm Wire 2016	(53,613.64)
150657	CLAYS MILL 0145 CIFI 2016	5,515.24
150681KU	TC2 KU EXP JOINT REPL	(34,148.68)
150687	PR Pocket-Pennington Gap	(1,307.40)
150717	N1DT WEST HICKMAN EXPANSION	2,380,232.41
150719	W. Hickman Sub Dist Circuit	123,079.97
150733	Etown Insulator Rpl	(7,759.24)
150741	Fawkes Ground Grid Rpl	2,411.78
150743	36DSP West Hickman Expansion	469,326.38
150745	Big Stone Gap 4702 CIFI 2017	80,778.32
150749	Calloway 0311 CIFI 2017	99,493.25
150772	Pineville 345kV Brkrs	14,899.27

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Project Number	Project Description	CWIP Spend
150785	Morehead West 0617 CIFI	4,511.37
150791	NRP Ghent-NAS 345kV Tap	503.40
150802	EKP Long Lick Tap	(846.28)
150805	OATI Software Change - KU	22,440.00
150838	NRP Brown CT-Brown North	1,198.54
150841	PR Ghent-Scott County	4,933,761.78
150842	Princeton-Walker 69kV LTG	1,708.31
150844	REL Madisonville Loop MOS	2,236.87
150845	REL-Madisonville Loop-Subs	(2,958.22)
150846	REL-Madisonville Loop-P&C	(1,607.82)
150847	Green River Steel Switch	8,437.57
150856	BR3 SCR Top Layer Catalyst 17	1,001,449.75
150866KU	TC FA KU COMBO MTR START	8,371.53
150878	Elihu 644 Brkr CT Rpl	8,861.37
150885	Diverse Comm 117-122	1.46
151092	Smuckers 69kV Relocation	(0.00)
151112	Kenton Relay Rpl	274.72
151113	West Hickman Land Purchase	132.66
151120	TC CCRT FA KU	11,792,317.84
151121	TC CCRT G KU	17,169,164.32
151122	TC CCRT TRANS KU	3,276,932.29
151123	TC CCRT LANDFILL KU	13,329,430.95
151126KU	GS GE BlackStart TC KU	2,916,546.37
151156	Mineral Gap Redundancy	41,719.56
151159	Tunnel Hill 1443 - SW 2016	4,115.50
151161	SIMP COMM CTR RECONF-KU	(2,720.81)
151174	BR CCRT Capital Spares	2,197.42
151177	TEP-Hardin Co Xfmr Add	1,055,787.01
151190	GH2 CW Bypass Valve	4,351.03
151194KU	TC2 KU TURB VOLT MONITOR	12,250.66
151207	Richmond Smallwire 2016	4,365.51
151209	GH3 Blowdown Line Reroute	(13.50)
151289KU	GS GE Dam Impnd '16 TC KU	(4,426.54)
151308	Hanson 0811 - CIFI 2016	8,484.07
151310	Beaver Dam N 919 CIFI 2016	5,583.56
151315	IBM 103 CIFI 2016	2,757.62
151316	Carlisle 12kV CIFI 2016	7,058.54
151317	Shelby City 0533 CIFI 2016	7,627.72
151318	Mount Sterling 12kV CIFI 2016	4,356.83
151321	GS GE Dam Impnd GH	406.07
151331 KU	CR7 Station Buildings KU	(2,773.24)
151337	GH Crusher Hse 1 Dust Col	741,945.30



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Project Number	Project Description	CWIP Spend
151347	GH 3-1 Pulv Gearbox	5,285.98
151357	GH1 FGD Inlet Modification	528,228.19
151358	GH3 FGD Inlet Modification	783,955.12
151361	GH4 FGD Inlet Modification	561,764.92
151372	GH 1&2 J Conveyor Siding Repl	417,266.43
151377	GH Stack Lighting Replacement	213,754.82
151379	GH3 TurbineBldg LED Lighting17	291,916.14
151382	GH2 Boiler Bldg LED Lighting	63,687.64
151386	GH2 Pulv PA Flow Indication	57,679.03
151388	GH1&2 Control Room AHU Repl	208,560.86
151393	GH 2-1 FGD Header Repl	621,353.06
151401	GH3 RearWW Nose Arch Lwr Bends	105,231.38
151412	GH Coal Yard Bobcat	74,743.96
151413	GH Coal Yard Backhoe	108,060.57
151414	GH Security Cameras	133,291.55
151421	GH4 Stack CEM Umbilical Repl	68,122.35
151422	GH1 Diesel Generator Repl	151,991.19
151429	GH 3&4 Station Air Comp Cntrfr	175,765.58
151430	GH1 Hydrogen Cooler Replace	701,659.54
151436	GH3 PA Duct Hopper Replacement	363,937.60
151449KU	TC KU COMMON 480V BREAKER UPG	692.14
151465	Mobile Control House	1,194.76
151468	West Cliff Monitor	53,210.40
151469	Lake Reba Tap Monitor	18,324.61
151470	Business Offices CapEx 2016	4,950.05
151554	PR Hardinsburg-C Hardin EKPC	58,673.89
151563KU	GS GE Alarm Mgmt CR KU	(3,966.46)
151598	N1DT KU Spare Transformers	1,108,718.98
151604	TEP Ghent-Fairview 138kV	17,447.83
151690	ESR Maysville East Tap	218,421.69
151691	ESR Campbellsburg EKPC Tap	127,225.87
151692	ESR Eddyville Tap	393,923.78
151721	Richmond South 2321 CIFI 2016	(3,572.25)
151745	REL-Warsaw 615 Switch Motor	93,521.44
151748	KU Park-Greasy Env Mods	1,188.96
151761	Fawkes Firewall/Cap Bank	1,028,210.79
151771	DSP Corbin US Steel	287,880.22
151777	Finchville Control House	859,558.17
151785	Polaris RGR 570 Lex	(36,268.23)
151786	Lex Utility Trailer	2,284.63
151792	REL Radcliff MOS	71,829.85
151793	REL Esserville MOS	57,594.84

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Project Number	Project Description	CWIP Spend
151794	REL Elizabethtown Tap MOS	684,058.15
151795	GH DTLs LED Lighting	7,619.47
151796	REL Joyland 69kV MOS	86,851.60
151797	REL Campbellsville Ind MOS	211,585.65
151798	REL Harlan 557 MOS	640,717.38
151799	REL Somerset 3 MOS	341,158.82
151814	REL-Stanford 848-615 MOS Add	70,085.55
151815	REL-Somerset N 92-605 Motor	130,463.62
151829	Meldrum 0308 CIFI 2016	4,507.71
151832	Somerset 3 - CIFI 2016	9,914.60
151834	Poor Valley 0751 CIFI 2016	15,747.80
151836	Sandy Ridge 2 0676 CIFI 2016	14,060.80
151884	GH CCRT West Access Road	15,141.77
151885	BR3-F Htr Extraction Chk Valve	24,419.53
151886	GH Property Acquisition 16	56,958.97
151898	West Frankfort Relay Rpl	23,523.32
151917	DX Access Bridge Refurb	851,308.59
151936	BR Video Conferencing Equip	1,166.77
151955KU	TC2 KU GEN FIELD RWND	-
151959	BRCT 6&7 Auto Gas Shutoff	29,008.59
151974	BR02 Limestone Slurry Tnk Flr Ref	-
151975 KU	CR7 SEE Transformer KU	5,569.84
151982	BR2 Overfire Air Exp Jnt Repl	22,641.43
151986	BR3 Overfire Air Exp Jnt Repl	35,277.89
151988	BR3 AH Outlet Exp Jnt Repl	59,819.52
151999 KU	PR Control Room Upgrade	50,966.17
152000KU	TC CT KU GEN PROT RELAY	(21,796.64)
152001 KU	PR Station Warehouse KU	47,638.30
152004	GH1 FGD Sump Pump Repl	41,820.04
152006	GH1 Burner Replacement 2017	120,886.30
152038KU	TC CT SECUR ST	30,325.58
152049KU	TC2 BOILER WW REPL	1,902,723.83
152050 KU	CR7 Station Support Bldg KU	443,645.66
152051 KU	CR7 DC Bus Arrangement KU	209,510.22
152053 KU	CR7 Condition Monitoring KU	143,464.33
152090KU	TC A BALL MILL LINE UPGD	90,499.72
152099KU	TC2 HP TURBINE BLADES	466,828.94
152141	PBR-Lynch 69kV Brkr Rpl	(177,603.23)
152145	PBR-Salem 69kV Brkr Rpl	(444.13)
152147	PBR-Ohio County 69kV Brkr Rpl	247,548.84
152148	PBR-Sweet Hollow 69kV Brkr Rpl	305,622.34
152151	PBR-West Irvine 69kV Brkr Rpl	118,439.23

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Project Number	Project Description	CWIP Spend
152152	PBR-Evarts 69kV Brkr Rpl	366,856.86
152171	PBR-Rocky Branch 69kV Brkr Rpl	202,026.32
152225	Brown N 345kV 934 Brkr Rpl	236,257.22
152231	POR-Shelbyville 69kV PT Rpl	318.48
152255	Stinking Creek 0314	3,008.72
152266	SCADA PRIVATE NTKW_KU_2016	(8,799.21)
152270	RICHMOND BO PAVE LOT	187,277.08
152271KU	TC2 ID FAN REFURBISHMENT	28,848.29
152273KU	TC2 FD FAN REBUILD	83,649.42
152275	GH3 Gen Dual Tower H2 Dryer	8,455.50
152329	N.A.S. Secondary Containment	54,683.85
152339	MORGANFIELD FITNESS CENTER	309,307.67
152341	PINEVILLE FITNESS CENTER	299,406.39
152343	STONE RD FITNESS CENTER	230,333.44
152345	Highway 421	91,997.61
152358	TEP-Hardin Co Xfmr Add-P&C	-
152359	CARPORT BARLOW	6,500.00
152360	CARPET DIX DAM	32,746.15
152361	PAVING GEORGETOWN 2017	39,418.17
152363	PAVING MT STERLING STOREROOM	44,919.19
152368	STOREROOM ROOF DAWSON SPRINGS	17,400.00
152377	BR Process Water	1,141,713.30
152379	GH Process Water	40,492,236.06
152385	TC KU Process Water	12,999,447.18
152399	PAVING DANVILLE	33,723.92
152401	Green River C&P/Switch Rpl	813,375.33
152478	Lonesome Pine Sub Property	(4,888.51)
152558	Earlington Capital Tools 2017	6,775.76
152559	Danville Cap Tools 2017-2019	38,627.31
152560	Richmond Cap Tools 2017-2019	24,750.93
152562	Etown Cap Tools 2017-2019	13,933.01
152565	Maysville Cap Tools 2017-2019	9,432.76
152566	Lexington Cap Tools 2017-2019	23,480.59
152589	Corbin US Steel Substation	954,360.04
152591	London Cap Tools 2017-2019	11,620.90
152593	St Charles Sub Reg/Pier Rep	189,411.63
152596	DSP Moorman 2.4KV to 7.2KV	1,192.04
152599	DSP Paris Circuit 805	114,033.02
152608	TEP-Matanzas-Wilson Riser Rpl	656.87
152623	West Lexington #3 Bushing Rpl	(277.36)
152725	Penn Gap Pole Trailer	35,638.66
152747	STONE RD ADM BLDG ROOF REPL	17,777.00

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Project Number	Project Description	CWIP Spend
152756	GH 1-2 CWP Major Overhaul	203,788.45
152758	Black Branch Rd Ckt	250,090.01
152792	Richmond N. Sub	247,410.21
152806	GH 2-1 BCWP Major Overhaul '17	63,550.13
152818	KU Dist Capacitors	75,350.07
152820	DSP Viley 2 Dist	298,787.69
152825	GH 1-2 LPSW Pump Mjr Overhaul	341,950.78
152826	Transfer for Lex Plant Pisgah	509,978.69
152833	GH Electric Shop Addition	153,116.91
152865	N1DT STR Stonewall 2 Dist	147,115.53
152883	GH4 Hydrogen Dryer	98,914.62
152888	GH2 Hydrogen Dryer	107,233.98
152891	GH4 Hydrogen Coolers	335,652.18
152894	GH2 Hydrogen Coolers	348,121.25
152898	BR CCR Rule New Construction	8,248.45
152899	GH CCR Rule New Construction	2,172,335.29
152903	TC CCR New Construction KU	-
152907	MAYSVILLE WIRE SHED - 2017	213,851.09
152971	Earlington N 634 Brkr Overhaul	(3,154.25)
152983	Bonds Mill Relay Rpl	63,101.75
153004KU	TC2 KU A CEM DATA LOG CHANGE	16,279.46
153005KU	TC2 KU B CEM DATA LOG CHANGE	9,726.49
153006KU	TCCT KU CEM DATA LOG CHANGE	51,677.22
153015KU	TC2 KU A CEM PM CHANGEOUT	70,271.08
153016KU	TC2 KU B CEM PM CHANGEOUT	70,604.18
153026	Green River SPCC	9,318.10
153053KU	TC2 KU GEN EXITATION REPL	651,985.07
153058	Moorman 2.4kv to 7.2kv	66,973.73
153062	DANVILLE POLE YARD EXPANSION	2,177.03
153064	DANVILLE SHED & ROOF EXT	1,963.07
153068	REL Lebanon S Motor Add	73,983.96
153069KU	TC KU REPL B CHILLER	66,847.44
153073	REL Cynthiana S MOS 569-605	56,507.12
153073KU	TC FUEL HANDLING DOZER-	319,987.84
153097KU	TC CT KU REBUILD EXH EXP JNTS	190,718.26
153113	GH 3-2 Air Heater Expansion Jt	(10,461.00)
153115	London Transmission Line Cl	15,822.21
153175	BR3 Mercury Monitor	875.39
153178	Corbin Steel Distribution	34,903.45
153208	BRCT8 AVR Upgrade	104,574.00
153210	BRCT9 AVR Upgrade	104,574.00
153211	BRCT10 AVR Upgrade	104,574.00

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Project Number	Project Description	CWIP Spend
153212	PIN-Grahamville 834 Switch Rpl	2,603.86
153230	POR-Lansdowne Brkr CT Rpl	(10,063.96)
153232	POR-Loudon 644 Brkr CT Rpl	73.95
153256	PBU-Haefling 718-4 Bushing Rpl	0.39
153261	White Plains tie Nortonville	224,513.72
153269	GH CHA 4KV Feed Cable	29,966.13
153279	ROR-KU SPARE CCVT-2016	1,708.89
153288	Etown Trailer	135.11
153337	GH 2-1 CWP Discharge Vlve Repl	90,472.33
153338	POR-Elihu Winding Gauge Rpl	65,679.22
153346	PR Brown CT-Bardstow	3,971,644.69
153347	PR Clinton-South Paducah	3,686,728.58
153348	PR Crittenden County Tap	1,858,183.74
153349	PR Leitchfield-Stephensburg	495,962.02
153351	PR Adams-Millersburg	2,189,734.57
153362	MS 2016 KU 2210 Meter Tester	5,868.53
153363	PR Indian Hill-Ohio County	277,315.40
153367	GH 3-2 Pulv Gearbox 17	692,848.57
153369	GH 4-1 Trav Wtr Screen Rebuild	34,471.59
153378	GHENT VEHICLES 2016	(93,004.54)
153382	Stone Road Renovation	294.78
153388	BR Remote Controlled Mower	1,712.04
153391KU	TC CATHODIC PROTECTION 2016	827.27
153405	GH4 Pyrite Line Repl 2016	(11,617.93)
153418	ROR-KU Spare Switches-2016	112,938.27
153420	RFN-Adams Fence Rpl	(26,451.41)
153422	Kentenia Sub Upgrade	1,696.72
153427	REL-Rockwell MOS	174,838.92
153443	GH 1-2 Lift Station Flow Mtrs	540.15
153446	BR2-1 BFP Overhaul	205,735.98
153457	BR2-1 Condensate Pump Overhaul	(14.32)
153472 KU	CR7 Chemical Storage Tank KU	6,508.73
153476	Middlesboro Pole Rack-KU16	2,078.67
153491	Soden Hills Underground	1,190.08
153492	GH Station Lab Renovation	42,751.16
153496	CIP IP Connectivity - KU	54,422.96
153505	GH3 Varnish Removal Skid	209.51
153507	PBU-Rogersville Bushing Rpl	57,705.01
153518	TEP-Farmers Xfmr Upgrade	380,942.29
153519	DSP Black Branch Rd Sub 2477	58,894.90
153527	KU Distribution Automation	(0.00)
153539	OMN-Tyrone TR1 Monitor	19,541.31

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Project Number	Project Description	CWIP Spend
153540	OMN-Harlan Y TR1 Monitor	55,032.69
153548	Single Phase Spare Transformer	6,805.78
153549	Replace LTC Detroit Harvester	6,425.49
153552	Norton Oil Spill Protection	15,403.60
153559	FBR-Ghent 926 Brkr Rpl	0.20
153562	DCC ENHANCEMENT KU	968,989.46
153563	PFN-Wickliffe Xfmr Fan Rpl	1,833.26
153565	GH 2-1 PA Fan Var Inlet Vane	(13,221.70)
153568	GH Limestone Runoff Sump Pump	151.27
153573	Danville Pole Inspection 2017	958,350.96
153574	Earlington Pole Inspect 2017	650,688.51
153576	Elizabethtown Pole Ins 2017	780,769.01
153577	Lexington Pole Inspect 2017	1,673,377.20
153578	Norton Pole Inspection 2017	389,961.34
153579	Pineville Pole Inspection 2017	777,958.44
153580	Maysville Pole Inspection 2017	82,629.43
153581	London Pole Inspection 2017	712,814.17
153582	Richmond Pole Inspection 2017	305,856.49
153583	GH 3-1 CWP Major Overhaul	1,504.99
153590	ROR-Spare Xfirm 2016-KU	927,806.41
153592	GH1 GSU High Side Bushing Repl	69,809.35
153593	Spare 138/69 185MVA Xfmr-2016	517,667.08
153595	PR West Frankfort-Shelbyville	874,469.63
153596	BR Library HVAC Repl	(48.73)
153597	BR3 BCWPG02 Rewind/Refurb 2017	100,243.96
153598	BR Landfill Capping 2016-17	7,453.47
153616	GH LAND PWS ELG	6,581.13
153621	Matanzas-Hardinsburg Riser Rpl	31,907.98
153625	GH2 Mill Hot Air Gates Repl	69,232.81
153626	SIMPSONVILLE CRAC UNITS	(0.93)
153628	SIMPSONVILLE CRAC IT KU	(0.61)
153632	Green River-Erling No 69kV LTG	324,571.80
153638KU	TC RESIDENT OFFICE CONSTR	14,025.48
153640KU	TC I/E SHOP OFFICE SPACE	17,490.43
153642	REL UK West MOS	203,708.25
153643	REL Corbin US Steel MOS	105,969.53
153644	BR3 Exciter Rewind	342,048.50
153648	SHELBYVILLE BUS OFF PAVING	(7,200.00)
153657	GH Crusher House Lighting	76,225.05
153658	GH1 West Coal Conv Rm Lighting	33,103.30
153668	PBR-Bardstown Sw 69kV Brkr Rpl	681,413.01
153669	PBR-River Queen 69kV Brkr Rpl	465,062.78

**KENTUCKY UTILITIES COMPANY  
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Project Number	Project Description	CWIP Spend
153675KU	GS SL UPS	1,270.69
153676	GH MH110Z CCR Belt Repl 2017	6,080.62
153677	GH MH111ZA CCR ConvBelt Repl17	7,646.99
153678	GH MH111ZB CCR ConvBelt Repl17	10,025.63
153683KU	GS CDM SUBSTATION CALLBOX KU	6,846.39
153684	EARLINGTON STOREROOM RENO	27.34
153688KU	GS CDM CALLBOX HYDRO	4,562.50
153690KU	Gas Monitoring Cameras KU	740.07
153702	Lexington Derrick Digger	33,983.60
153703KU	GS GE Alloy Analyzer KU 2016	4,197.60
153706	FTR-Earlington N Xfmr Rpl	71,980.80
153710	GH 3-1 Air Compressor Motor	2,170.50
153715	Pineville Tower	26,515.33
153727	CIP Intrusion Detect Trans KU	51,497.38
153729	CIP Intrusion Detect IT KU	31,972.56
153739	GH LS Prep Mill Gearbox	419,655.33
153741	ESR Wilmore Tap Switch	189,521.38
153743	GH 6G Conveyor Belt Repl 17	8,604.59
153747	Evarts 4476 Ckt Hard	472,252.10
153748KU	TC2 ID FAN OVERHAUL 2017	480,425.49
153753	ROR-Spare 150 MVA Xfmr-Pine	1,202,098.46
153765KU	TC2 MS BYPASS VALVE OH	29,489.05
153772	Caron 0210 Ckt Hard 2017	78,475.80
153774	MUNFORDVILLE TR REPLACE	7,032.65
153776	Corbin East 0279 Ckt Hard 2017	60,155.70
153777	Liberty Ckt Tie Ckt Hard 2017	193,301.04
153779	Shawnee Gas 4402 Ckt Hard 2017	176,869.33
153783	Harlan Y 4412 Ckt Hard 2017	195,694.91
153784	Muhlenberg Prison Ckt Hard '17	138,491.67
153786	BR2 Reheat Spray Valve Repl	46,888.32
153787	GH1 APHC Heat Exchanger Repl17	154,479.21
153788	Danville East 2113 CIFI 2017	104,544.04
153789	Eddyville 1503 CIFI 2017	45,683.14
153790	Etown 2 2411 CIFI 2017	6,222.50
153793	Alexander 0515 CIFI 2017	38,368.15
153795	Midway 0516 CIFI 2017	71,410.45
153797	Hopewell 0285 CIFI 2017	94,484.87
153798	Wedonia 0966 KU CIFI 2017	124,294.89
153799	Big Stone Gap 4704 CIFI 2017	79,126.46
153802	Taylorsville 2529 KU CIFI 2017	60,493.22
153803	Fairfield 2503 KU CIFI 2017	89,336.13
153804	London 0204 KU CIFI 2017	137,105.56

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Project Number	Project Description	CWIP Spend
153805	BR3 Air Tugger	7,170.01
153809	BR Diesel Fuel Tank	20,207.39
153811	SODEN HILL PHASES 2&3	90,484.66
153816	Beattyville Hwy 52	53,604.28
153817	Etown Tap Line Program 2017	33,224.32
153818	Joyland 0099 KU CIFI 2017	135,509.41
153823	PR Wickliffe-Clinton	1,038,606.04
153826KU	KU Tech Trng Center	1,076,189.24
153830	AMS SAP Security KU	976,633.70
153838	PR Fawkes-Clark County	1,767,315.23
153839	PR Somerset North-Stanford	962,777.85
153847	BR Limestone Gearbox Rebuild	33,243.04
153859	KU HW/SW ASSET MGMT 2017	67,831.72
153861	POR-GRPP AC System Rpl	114,176.82
153869	EARLINGTON WIRE SHED	204,143.47
153870	GH1 CT Bypass Sparger Pipe	102,801.29
153876	GH4 Coal Feeder Inlet Valves	110,415.95
153887	GH1 Main Condenser Exp Jt Repl	64,161.45
153904	GH4 CT Fan Spare Gearbox	23,229.24
153908	GH1 & GH2 CT Fan Spare Gearbox	26,418.46
153920	TL Comp-Rel Hardware-KU	7,250.75
153921	Danville Office-2nd Floor UPG	27,910.83
153922	PR Carrollton-East Frankfort	1,464,127.52
153924	Middlesboro 0372 CEMI 2017	8,399.87
153944	PR Millersburg-Murphysville	1,688,852.98
153945	RICHMOND STOREROOM	12,192.23
153948	STONE RD BATHROOM RENO	241,705.64
153949	SHELBYVILLE BO RENO 2017	655,681.82
153950	CARROLLTON STOREROOM RENO	59,422.80
153951	PR Manchester-London	678,000.66
153952	Pineville Cargo Trailer	19,248.60
153953	BR CY Control Room HVAC Repl	16,883.30
153954	TEP Princeton-Walker	11,567.94
153962KU	TC SAFETY/ERT 2017	36,956.34
153964KU	TC1 & COMM 480V BREAK UPG 2017	30,567.80
153970	LGE CTR 23 CONF CTR AV KU	28,222.01
153976	FACILITIES CAPACITY FURN KU	210,650.88
153998KU	TC LAB EQUIPMENT 2017	23,974.71
153KU16	Tertiary Data Domain-KU16	46,501.61
154000	Elk Creek URD Replacement	65,635.06
154001KU	TC LAB MONITORS 2017	30,760.80
154003KU	TC PREDICTIVE MAINT DEV 2017	39,999.94



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Project Number	Project Description	CWIP Spend
154005	GH 6H Conveyor Belt Repl 17	9,794.58
154006	GH 1-1 LPSW Strainer Repl	150,947.98
154007	GH1 Economizer Outlet Exp Jt	67,375.96
154008	BRCT9 COOLING WATER PUMPS	32,680.80
154009	SHELBYVILLE SR RENO 2017	129,441.90
154010	PARIS SR RENO 2017	112,403.77
154012	DANVILLE BO 2ND FLOOR RENO	7,023.39
154014	AMS MAM System 2017 KU	2,755,502.08
154032	Earlington CEMI 2017	101,280.31
154033	GH1 MOTOR Cooler Head	23,761.17
154036	AMS Device Management 2017 KU	1,064,059.86
154039	GH Hydrogen Generator Replace	218,829.17
154041	REPLACE SCHOLLS XFRM	38,507.18
154048	Adams Ground Grid Rpl	138,444.78
154051	PAR-American Ave GG Rpl	43,936.04
154053KU	TC2 COAL FLOW ANALYZERS 2017	50,326.11
154055KU	TC SITE PAVING 2017	73,686.45
154062KU	TC2 COOLING TOWER MAKEUP	142,023.57
154064KU	TC DCS ROOM RENOVATION	30,012.87
154067KU	TC MOORING CELL REFURBISHMENT	129,481.81
154071KU	TC 3 PHASE TEST SET	22,445.09
154073KU	TC CT SPARE TURNING GEAR MTR	47,031.58
154075	Alexander 0500 CEMI 2017	32,764.95
154076	Purchase Garage Equip KU	13,619.60
154077	RSC-Ghent Phys Sec Upgr	376,094.46
154078	ROR-Spare KU PT 2017	4,909.76
154079	ETOWN UTILITY VEHICLE	14,235.79
154085	GH3 Partial Vertical RH Rpl17	1,199,389.43
154086	PR Pittsburg-Lancaster	2,965,139.14
154087	LEXOC TR LN CLR 17 W.LEX-HAEF	19,794.96
154088KU	TC OVATION SECURITY CTR 2017	97,402.25
154093	Distribution Auto KU 2017	3,831,259.28
154096	IT Distribution Automation KU	1,417,160.39
154103	GH CY Sample House Lighting	23,577.16
154104	GH 2-2 PA Fan Var Inlet Vane	94,410.50
154105	CKT 2522 TRANS UNDERBLD	120,084.46
154109	GH3 Turbine IP Diaphragm Repl	739,908.28
154110	RED BIRD RELOCATION	683,707.47
154116	NB CK 0161 UPGR (LAWRENCEBURG)	937,181.64
154118	KU Barton Sub Expansion	857,643.91
154119	UG Williamsburg Trailer Park	96,520.38
154138	E Brannon Rd Ext Hwy Relo	(0.00)

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Project Number	Project Description	CWIP Spend
154139	BRCT Ground Wells	15,008.67
154140	GH 1L4 Conveyor Belt Repl 17	8,274.47
154141	GH Spare Transport Blower	38,967.05
154143	RFN-Hillside Fence Rpl	25,019.59
154144	RFN-Leitchfield Fence Rpl	43,149.44
154146	RFN-Indian Hill Fence Rpl	4,993.45
154147	RFN-West Lex Fence Rpl	457,151.79
154153	Earlington-Dist Racks-KU17	46,518.15
154155	Elizabethtown Dist Racks-KU17	68,579.50
154156KU	TC2 EXCITE TRANSFORM REPL 2017	110,417.33
154159KU	TC CT OVAT SECURITY CENTER	121,589.34
154162	GH1 Gen H2Cooler Pipe Relocate	508,270.11
154163	RSC-Hardin Co Phys Sec Upgr	1,465,046.35
154166	REPLACE FLOOR LGE CTR 12 KU	48,558.95
154178	PR Lake Reba 162-Delvinta	1,917,160.29
154179	City of Paris Telecom Equip	(0.00)
154180	GH Inert Fines Agitator Gearbx	16,231.63
154181	TRANS UNDERBUILT PARKWAY	146,813.81
154182	GH1 Blowdown Tank Replacement	75,677.12
154195	BR Reaction Stand Assembly	10,755.27
154199	Pineville Gate & Card Reader	66,018.53
154205	BOC 1 DIRECTORS OFFICES KU	43,591.97
154210KU	TC2 2B ID FAN DE BLADE -	164,552.62
154214	WHITENOISE AT KUGO	6,178.00
154215	BR3 Conden Recirc Valve Repl	31,189.01
154216	DSP Lonesome Pine-ROW	25,347.38
154219	EARLINGTON UTV	17,593.55
154226	GH Safety Lighting	14,128.41
154229KU	TC COAL H BUILD ROOF RPL-2017	10,575.26
154232	GH 1-1 Air Heater Gearbox Repl	56,555.22
154233	GH1 Cooling Twr Drift Elim Rpl	229,356.61
154234	PINEVILLE SOMERSET #2 XFMR	23,081.47
154235	Lex Backyard Machine	178,303.42
154242	2017 RECEIVE 1 XFMR FROM LGE	23,824.31
154270	Upgrade Scholls Substation	426,376.24
154271	GH2 CT Blowdown Partial Repl	337,120.52
154272	Interconnection Meter Rpls	31,809.49
154273	PCA-Artemus CC Rpl	37,287.28
154274	PCA-Haeffling CC/SSVT Rpl	64,460.17
154275	PCA-Harlan Wye CC Rpl	6,858.27
154276	GH 1-1 BCWP Replacement	67,093.57
154277	2017 Tap Line LEXOC	123,364.17

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<b>Project Number</b>	<b>Project Description</b>	<b>CWIP Spend</b>
154278	2017 Tap Line EAROC	126,985.88
154281	BR2-2 BFP Fluid Drive Repl	90,157.50
154282	BR1 Main Trans-DGA Monitor Sys	66,975.99
154285	BR3-1 Circ Vlv Limitorque Repl	19,675.32
154287	Paris 0806 CEMI 2017	60,549.56
154288KU	TC2 ID FAN VIBRATION PROBES	19,661.44
154295	REL-Camargo MOS	172,250.49
154301	Trans Test Lab Equip-KU	2,654.82
154303KU	TC2 COAL MILL EXPANSION JTS	32,392.00
154305KU	TC2 PENTHOUSE PLATFORM INSTALL	24,109.85
154307KU	TC LAB TANK REFURBISHMENT	66,948.99
154310	GH1 FGD Agitator Shafts Repl	343,708.23
154313	Stone Rd Security Cameras	7,884.83
154316KU	GS GE Brown Degassed Monitor	17,535.89
154320KU	GS GE Ghent Silica Analyzer	30,383.39
154322 KU	CR7 Bypass Valve Upgrade KU	404,525.68
154350	London Big Tex Dump Trailer	8,624.95
154351KU	GS Gen Eng Air Sieve TCKU	10,401.96
154353	Earlington 4KV Circuit Work	114,697.64
154354	Salem 1704 CIFI 2017	29,946.82
154355	ETOWN BO ASSEMBLY RM RENO	98.85
154364	PINEVILLE TRANS SHED OFFICE	23,237.10
154365	BR3 Bot Ash Overfl Piping Repl	393,581.32
154371	PR Loudon Avenue-Winchester	436,249.03
154372	Danville Pole Racks-KU17	58,002.95
154419KU	TC2 COAL MILL WATCH SYSTEM	69,222.78
154432	Earlington 4KV Substation	101.65
154433	DX Smart Meter Upgrade '17	19,285.88
154438	GH 3N3 Conveyor Belt Repl 17	6,971.20
154440	GH 4N4 Conveyor Belt Repl 17	9,823.22
154441	GH4 FGD Agitator Shafts Repl	113,307.81
154442	GH 4-10 CT Fan Gearbox Repl	29,647.34
154443	GH Skyjack Vertical Lifts	49,128.29
154452	REPLACE RICHMOND SOUTH XFMR	72,640.76
154453	GH1 Varnish Removal Skid	28,374.31
154471	Lexington CEMI 2017	109,264.68
154476KU	TC STATION AIR SYSTEM REFURB	48,936.15
154494	London CEMI 2017	72,207.33
154496	GH 3N1 Conveyor Belt Repl 17	7,556.31
154501	PFN-Pocket Trans Fans	8,629.30
154503	Lexington Undrgrnd-Real Estate	134,869.33
154504	Barton Distillery Ckt Work	13,510.10

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Project Number	Project Description	CWIP Spend
154506	UPS BATTERY REPL - KU 2017	7,140.00
154514	SEWER LINE REPL - RICHMOND	24,170.00
154516	Peoples Rural Phone Reimb	88,485.21
154519	GH Paving Project '17	491,271.07
154534	BUILD NEW STOREROOM HARLAN	252,229.98
154535	Earlington Rack Storg Bin-KU17	42,073.75
154537 KU	CR7 Contractor Parking KU	323,491.06
154553	EKU Pedway Relocation	(0.00)
154567 KU	CR7 T3K ENHANCE KU	28,771.91
154569 KU	PR13 T3K ENHANCE KU	85,455.56
154573	Monitors Business Offices 2017	2,633.93
154575KU	TC BAP/GSP IMPROVEMENTS 2017	41,962.88
154577	Richmond CEMI 2017	49,633.80
154578	Butler ETW 625 Wire Trailer	13,392.46
154581KU	TC SKID STEER LOADER	13,548.28
154583KU	TC CONVEYOR BELT 2017	61,105.54
154587	POR-2017 CT Install	132,290.51
154605	KT0025 TR REWIND	22,360.72
154606	CO464 TR REWIND	224,531.76
154615	City of Paris Weaver Sub	(0.00)
154617	PR Pocket-Pennington Gap 69kV	1,340,401.93
154618	PR Fawkes-Higby Mill	691,474.19
154628KU	TC UPGD CONFERENCE ROOMS	143,309.75
154661	GH Gypsum StorageBldg Door	36,901.04
154662	American Ave SSVT and 69kV PT	85,800.36
154663	Scott Co SST	61,514.54
154665	Gardner Circuit Work	20,835.14
154669	GARDNER CIRCUIT BKR ADDITION	58,036.87
154671	Purchase Leased Veh 6340	34,195.43
154672 KU	CR7 Backwash Strainer KU	30,919.53
154681	Earlington Forklift (12k lbs)	181,848.62
154683	Danville Forklift (12k lbs)	181,848.62
154684	Pineville Forklift (12k lbs)	181,848.62
154686	Lexington Forklift (20k lbs)	281,310.20
154693	PR Brown-Fawkes 138kV	1,643,294.68
154695	GH Recycle Pump Impellers	71,985.12
154696	GH 3-7 CT Fan Gearbox '17	70,525.89
154697	GH 1&2 Mech Shop Gantry Crane	13,876.39
154698	GH Street Sweeper	234,266.10
154699	GH 1-3 Trav Wtr Screen Repl	227,631.32
154711KU	TC2 ACOUSTIC MONITORS	36,599.68
154786KU	TC2 COND POLISHER RESIN UPG	114,432.40

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Project Number	Project Description	CWIP Spend
154807	Pineville Equip Trailer 2017	7,393.48
154809	FOR Rumsey 605 switch	67,129.62
154818	RIVERPORT FURNITURE KU	17,546.07
154819	GH 1-8 CT Fan Gearbox	38,868.62
154820	GH Guard Gate 2 Bldg HVAC Repl	6,658.59
154845	GH Front End Loader	379,764.56
155008	GH3 Vertical RH Partial Repl18	133,819.08
155047	SCISSOR LIFT & TRAILER -EARL	14,360.88
155050	Mortons Gap Distrib Work	24,732.60
155059	BR3 Cool Water Head Refr	314,926.03
155061	GR CCR New Construction	807,964.62
155064	ASHLAND PIPE 12KV XFMR	43,870.60
155065	Norton Dump Trailers	14,946.40
155071	SIMPSONVILLE CAMERAS	5,785.94
155169	BR Tractor Shed Hoist Repl	10,611.41
155170	BR FGD Spare ABB Breaker	15,569.02
155171	BR3 CR Duct Heater	27,006.54
155176KU	GS GenEng Insight CM KU	51,316.69
155179KU	GS GenEng RDI Camera KU	19,419.75
155180KU	GS GenEng Insight CM CR7 KU	71,676.28
155190	PAVE AT WINCHESTER BUS OFF	34,019.00
155191	ETOWN - BUILD NEW STORAGE AREA	24,825.00
155192	LONDON STAGING AREA - OFFICE	7,887.88
155193KU	TC2 Hydrojet Strainer	20,549.35
155195KU	TC2 Turbine OH Cart	30,401.41
155198	PR Tyrone-Adams	933,478.60
155206	PR Rosine-Leitchfield	4,345,265.93
155214	RFN-Hardinsburg Fence	11,825.78
155230	FOR-Rpl GRS 728 Line Switch	23,998.00
155233	AMS MAM System KU Meter	790,133.70
155248	BRCT 6&7 Spare Field Breaker	33,285.09
155249	FOR Carntown Bushing Rpl-KU	18,359.87
155252	CS Monitors 2017 KU	9,277.77
155256	BR Fire Pump Recirc Piping	111,187.77
155257	GH 1E Boom Conveyor Belt Rpl17	21,046.59
155258	GH2 Burner Replacement 17	99,133.19
155260KU	CommOps Vehicle 2017	32,428.16
155294	GH 1-1 BFPT Bucket Replacement	268,563.05
155295	GH 1-2 BFPT Bucket Replacement	268,563.05
155298	WIDE FORMAT PRINTER KU	11,463.22
155300KU	GS SL Mercury Analyzers '17 KU	87,786.63
155304	2017 URD Replace LEXOC	319,592.96

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Project Number	Project Description	CWIP Spend
155378KU	GS GenEng CR7 RO KU	236,672.95
155380	Environmental Aff Equip Truck	37,801.53
155390	Maysville Tap Line 2017	26,151.91
155392	Pineville CEMI 2017	3,578.77
155424	INSTALL LADDER - GREEN BO	6,969.00
155425	GREENVILLE SR EXTERIOR DOORS	10,750.00
155426	FOR-Rpl Trans Pmp Mtr-KU	31,429.72
155434KU	TC F1 COAL CRUSHER MTR RWD	14,819.27
155438	BR Ofc Dom Water Piping Repl	94,831.35
155467	Clinch Valley SCADA	104,022.88
155473	BR Toe Drain Pump Repl	11,401.77
155474	Pride Distribution Work	126,074.71
155503	PR Scott Co-Penn	491,591.44
155515	NORTON PARKING LOT DRAIN REPL	8,200.00
155518	TC CCR New Const Proces Pd KU	214.07
155546	BR LF ALL PHASE EVALUATION	63,654.14
155548	GH 2-1 CWP Overhaul 17	211,667.03
155557	Air Monitoring Storage-KU17	6,101.17
155581	MS WARM-UP BOARD 2017 KU	45,509.99
155610	GH Emergency Response TeamBldg	311,852.08
155693	Shelbyville CEMI 2017	31,006.65
155694KU	TC LAB UTILITY VEHICLE	7,391.95
155702	LOUDON AVE SPLIT UNIT HVAC	7,897.50
155704	POR CCVT and Wave Traps-KU	151,789.06
155707	FTR-GRS 138/69kV Xfmr	305,894.12
155708	PR Arnold-Evarts	885,347.12
155715	Dow Corning Relocation	0.00
155728	PBU Corydon 012-614	33,299.62
155731	E-TOWN SR RESTROOM RENO	1,178.69
155740	GH Property Acquisition 17	94,725.22
155741	Indian Hill Control House	109,536.31
155747	GH2 Diesel Generator Repl	119,242.92
155748	Ebenezer Circuit Work	48,484.66
155750	Elizabethtown Forklift-KU17	187,019.59
155751	Industrial Fan Midway-KU17	10,546.53
155752	Utility Vehicle Pineville-KU17	13,693.99
155753	Utility Vehicle Danville-KU17	13,693.99
155754	Utility Vehicle Earlinton-KU17	13,693.99
155759 KU	CR7 HEPA Filter Replacement KU	330,111.31
155807	Clay 1407 & 1408 Reconductor	32,890.00
155808	GH Gas Bottle Storage Cage17	17,243.39
155811	GH 3M Conveyor Belt Repl 17	18,789.52

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Project Number	Project Description	CWIP Spend
155812	Hartford URD	74,407.06
155814	GH Bed Mill Replacement	63,549.16
155819	GH Machine Bit Sharpener	5,462.68
155820	GH 2J Conveyor Belt Repl 17	54,426.83
155821 KU	CR7 CCI Valve Outage Work KU	53,335.61
155838	GH2 BCWP Seal Inject Strnr Rpl	101,263.53
155840	BR2 Spare Cool Tower Gear Box	25,702.27
155841	BR CY "J" Conv Gear Box	12,776.22
155842	GH 3/4 Service Bldg Roof Repl	86,701.13
155843	GH CY Crusher House Roof Repl	47,622.51
155844	GH CY Sample Hse Roof Repl	19,493.65
155845	GH CY Ops Office Bldg Roof Rpl	44,973.55
155846	GH Gypsum Testing Equipment 17	12,325.05
155847	GH 1B Conveyor Repl 17	46,176.48
155848KU	GS CDM TRIPWIRE TC KU	32,333.96
155849	GH DTLS MAINT ACCESS	210.95
155851KU	GS CDM TRIPWIRE TC CTKU	18,729.60
155853	BR DCS PAV Server	27,768.38
155854	PGG-Finchville Ground Grid	72,065.56
155858	GH 3-2 Mill Motor Rebuild	82,968.23
155863	NORTON SRV TECH REMODEL	17,518.01
155871	TL UTV-Elizabethtown	14,289.46
155875	PBU Ghent 165 Substation	36,855.94
155879KU	TC2 PJFF COMPRESSOR REPL	61,838.43
155885	KU BRANDING	24,822.42
155886	Maysville Trans Line Clear	19,065.80
155888	CAMPBELLSVILLE SR WATER LINE	13,739.10
155889	Spare 10 MVA LTC Transformer	395,452.19
155890	Purchase RMT-1 LTC	58,470.38
155891	Millersburg Sub 5 MVA non-LTC	222,876.13
155892	CARROLLTON BO DRAWER REPL	5,305.64
155899	MS 2017 Earlington Test Sets	8,083.82
155902KU	BOC SUPPLY CHAIN FLOORING KU	12,757.48
155907	Emissions Tst Trailer&Equi-KU	37,347.07
155908KU	BOC DATA CENTER FLOORING KU	16,714.31
155911KU	BOC DIRECTORS FLOORING KU	8,795.44
155923	BRCT5 Inlet Coils Repl KU	116,578.78
155924	GH3 Precip Level Indication	62,372.98
155927	BRCT10 Inlet Coils Repl	92,661.28
155928	GH 1L1 Conveyor Repl 17	8,529.43
155929	GH 8G Conveyor Repl 17	57,488.42
155944	Somerset Trans Underbuild	28,144.68

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155946	BR3-1 BFP Deluge Valve Repl	5,189.02
155952	PBR-Paducah So 69kV Brk	184,119.38
155953	SPIR Kentucky Dam-Princeton	120,048.20
155954KU	GS GenEng Videoscope KU	30,213.77
155958KU	GS SL Oil and Grs Analyzer KU	27,372.33
155961	EARLINGTON BO ROOF REPL	15,875.00
155967	2017 PE VEHICLES KU	85,620.00
155971	OATI Meter Read Module-KU	9,752.42
155987KU	GS SL Security Intercom	9,529.54
155996	GH L2 Conveyor Repl 17	9,504.61
155997	GH 1F Conveyor Repl 17	21,441.30
155998	GH 1A Conveyor Repl 17	8,795.41
155GH	GH1 Mercems A/C Repl	9,338.05
156006	GH CCR Well Water Extension	226,783.70
156007	GH 3&4 Spare Ash Sluice Pmp 17	3,725.42
156008	GH1 FGD Elevator Drive Repl	20,984.95
156009	GH EH Fluid ECR Skid	68,195.49
156011	LONDON BO ROOF REPL - 2017	16,000.00
156014KU	TC2 SDRS SUMP PUMP	62,526.65
156016	BR HP Heater Head Lift Device	27,057.10
156017	BR Slurry Feed Pump Repl	36,258.95
156018	PINEVILLE TELECOM RENO	46,907.44
156022	LONDON BO REAR PARKING LOT	24,030.80
156023	EARLINGTON CONTAINMENT PAD	311,080.52
156027 KU	ST L-O BLADES KU	2,238,630.98
156030	SHELBYVILLE SR PAVING	24,387.21
156038	GH3 FGD Turret Exp Joint Repl	40,286.56
156039	Industrial Fan Pineville-KU17	10,540.15
156041	Industrial Fan Danville-KU17	9,369.87
156045	Norton CEMI 2017	2,011.41
156052KU	LGE CENTER FURNITURE KU	34,510.04
156060KU	GS GenEng Electric Test Set KU	37,591.49
156064	GH CY Transfer Hse 4 Dust Col	387,311.10
156068	GH3 FGD Agitator Shafts Repl	134,447.37
156069	DANVILLE SR FENCING 2017	12,050.00
156070	PENNINGTON GAP PURCHASE	481,421.21
156075	BARLOW SR RESTROOM REMODEL	6,612.00
156076	ENCLOSE TRUCK BAYS - DAWSON	33,265.00
156079	GH Equipment Storage Building	143,470.66
156091	GH Personnel Carrier - Environ	23,286.19
156095	BR3 Cool Twr Vibration Monitor	54,984.55
156099	Trans Subs Test Equip KU	165,004.04



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Project Number	Project Description	CWIP Spend
156108 KU	CCCW Motor Rewind KU	66,580.11
156120KU	TC TURBINE OIL CONDITION UNIT	40,645.98
156126	GH Front End Loader 2017	360,270.56
156129	Calloway Sub Regulators	10,267.90
156132	GH Warehouse Lighting Upgrade	112,435.57
156133	GH 3&4 Elec Equip Rm Light Upg	36,527.80
156135	Maysville Trailers 2017	19,633.08
156146KU	TC AMMONIA LINE BARRICADE	22,423.37
156148KU	TC2 COAL FLOW ANALYZE PHII	230,170.82
156150KU	TC OIL STORAGE BUILDING	5,375.48
156169	Paris Property Purchase	5,155.50
156176	BRCT TN Gas PL Overpres Prot	51,740.60
156177	Morganfield 2017 Dump Trailer	7,172.24
156178	JLG Lift and Trailer	59,692.94
156179	GH 3-6 Mill Motor Rotor Repl	55,741.27
156180	GH2 PA Fan Inlet Silencers Rpl	66,735.89
156181 KU	PR13 H2 Purity Meter KU	10,751.28
156193	GH E/I Shop Person Carrier Rpl	29,553.36
156197	RFN-Lancaster Sw Fence Rpl	5,529.49
156199	GH 3&4 Coal ConvyRm Light Upg	68,468.04
156203	GH Solar Pwrdr Radar Speed Sign	11,689.01
156262	GH Storm Water Pipe Replace	79,615.41
156263	ROR-Spare 138kV 120MVA Xfmr	281,652.80
156271	214 ITRON Meters from LG&E	76,817.21
156303	GH Inspection Drone 17	33,259.82
156304	GH Self Contain Breath App Rpl	52,468.26
156306	Knuckle Boom Vehicle Lex	112,110.00
156316	GH MH102Z CCR ConvBelt Repl	11,188.09
157066	DSP Pepper Pike Sub Land	3,536.65
158KU15	FIM Replacement-KU15	60,440.29
158KU16	Tech Training Dashboards-KU16	93,806.10
159KU16	Cascade Impl Gen Relays-KU16	142,138.52
15GH	GH 2/3 CEM Shelter HVAC Repl	14,466.16
161001KU	TC2 KU TURBINE PREP COUPLING	405.36
163KU16	Plant Mobile-Ghent-KU16	-
164GH	GH1-2 LPSW TWS REBUILD18	170,283.84
165KU16	Non-SCADA Load Data-KU16	(2,366.63)
178KU15	Upgrade Quest Server-KU15	234,808.42
17GH	GH 2/3 Mercems A/C Repl	9,874.37
194GH	GH3 Cooling Tower ComplRebuild	1,015,209.14
202KU15	Trans OATT Billing Tool-KU15	0.02
203KU16	PS 9.2 Upgrade-KU16	307,690.80

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Project Number	Project Description	CWIP Spend
204KU16	SAP CRM/ECC Upgr-KU16	4,735,015.55
207GH	GH3 Mercems A/C Repl	9,338.05
237GH	GH4 Mercems A/C Repl	9,338.05
239GH	GH4 StckFlw&Particulte MntRpl	109,127.84
262KU14	Redact-It Implement-KU14	45,900.21
400KU15	OTN Core Rings Y1/2 LEX-KU15	(443.22)
719KU15	CTS Upload Automation-KU15	-
719KU16	PI Alarm Mgmt-KU16	9,249.84
720KU16	Mobile Dispatch Map-KU16	(1,356.42)
721KU16	Superna Eyeglass Lic-KU16	10,166.92
724KU16	PI Lic for Access Perm-KU16	(2,691.78)
725KU16	Veg Mgmt ROW Layer Dev-KU16	919.40
726KU16	DACS Software Upgrade-KU16	22,459.90
729KU16	Solar Share Program-KU16	-
730KU16	ABB Post Impl Enhance-KU16	92.40
734KU16	Cust Serv Training Tools-KU16	(10,670.88)
736KU16	Brown/Dix Campus Sonet-KU16	31,685.66
737KU16	BI SQL Upgrade-KU16	27,267.67
740KU16	Field Smart View Enhance-KU16	61,600.00
741KU16	Bluecoat Proxy Security-KU16	(6,356.67)
742KU16	Insight CM Expansion-KU16	14,409.80
743KU16	PMO Plotters-KU16	(3,429.12)
744KU16	Reader Boards-KU16	63,884.44
747KU16	TRAC Enhancements-KU16	128,541.23
750KU16	AMS SAP Hardware-KU16	523.07
753KU16	GPS Gate Licenses-KU16	5,360.21
CCAPR156	Capital CAP/REG/RECL - 011560	68,978.80
CCAPR216	Capital CAP/REG/RECL - 012160	27,614.18
CCAPR236	Capital CAP/REG/RECL - 012360	6,583.02
CCAPR246	Capital CAP/REG/RECL - 012460	32,468.02
CCAPR256	Capital CAP/REG/RECL - 012560	11,587.33
CCAPR315	Capital CAP/REG/RECL - 013150	242,869.87
CCAPR366	Capital CAP/REG/RECL - 013660	15,147.27
CCAPR416	Capital CAP/REG/RECL - 014160	1,105.07
CCAPR426	Capital CAP/REG/RECL - 014260	24,374.97
CCAPR766	Capital CAP/REG/RECL - 017660	9,716.32
CEMTR582	KU Electric Meters - 015820	1,425,035.36
CKM030117	KU MAJOR STORM CAPITAL 030117	758,263.85
CKM070616	KU Major Storm Capital 070616	363.30
CKM070816	KU Major Storm Capital 070816	199.02
CKM072217	CKM072217	57,702.85
CKM52717	KU MAJOR STORM CAPITAL 5.27.17	129,495.27

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Project Number	Project Description	CWIP Spend
CKYTCR426	KYTC Reimb London	30,714.90
CNBCD156O	NB Comm OH - 011560	272,114.10
CNBCD156U	NB Comm UG - 011560	119,929.43
CNBCD216O	NB Comm OH - 012160	344,495.41
CNBCD216U	NB Comm UG - 012160	297,954.18
CNBCD236O	NB Comm OH - 012360	347,798.23
CNBCD236U	NB Comm UG - 012360	365,857.76
CNBCD246O	NB Comm OH - 012460	327,160.43
CNBCD246U	NB Comm UG - 012460	164,014.55
CNBCD256O	NB Comm OH - 012560	255,324.81
CNBCD256U	NB Comm UG - 012560	229,248.35
CNBCD315O	NB Comm OH - 013150	1,148,569.09
CNBCD315U	NB Comm UG - 013150	1,876,364.26
CNBCD366O	NB Comm OH - 013660	480,816.73
CNBCD366U	NB Comm UG - 013660	268,597.11
CNBCD416O	NB Comm OH - 014160	109,624.06
CNBCD416U	NB Comm UG - 014160	36,341.36
CNBCD426O	NB Comm OH - 014260	330,808.34
CNBCD426U	NB Comm UG - 014260	285,578.60
CNBCD766O	NB Comm OH - 017660	209,080.44
CNBCD766U	NB Comm UG - 017660	48,807.69
CNBRD156O	NB Resid OH - 011560	701,519.85
CNBRD156U	NB Resid UG - 011560	275,840.36
CNBRD216O	NB Resid OH - 012160	319,829.35
CNBRD216U	NB Resid UG - 012160	260,474.46
CNBRD236O	NB Resid OH - 012360	354,070.38
CNBRD236U	NB Resid UG - 012360	307,914.11
CNBRD246O	NB Resid OH - 012460	241,525.01
CNBRD246U	NB Resid UG - 012460	307,178.08
CNBRD256O	NB Resid OH - 012560	265,846.68
CNBRD256U	NB Resid UG - 012560	261,567.60
CNBRD315O	NB Resid OH - 013150	808,699.83
CNBRD315U	NB Resid UG - 013150	2,064,170.03
CNBRD366O	NB Resid OH - 013660	471,710.06
CNBRD366U	NB Resid UG - 013660	223,896.82
CNBRD416O	NB Resid OH - 014160	424,956.95
CNBRD416U	NB Resid UG - 014160	27,713.35
CNBRD426O	NB Resid OH - 014260	339,659.37
CNBRD426U	NB Resid UG - 014260	245,005.14
CNBRD766O	NB Resid OH - 017660	441,447.33
CNBRD766U	NB Resid UG - 017660	60,581.97
CNBSV156O	NB Elect Serv OH - 011560	362,123.16

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Project Number	Project Description	CWIP Spend
CNBSV156U	NB Elect Serv UG - 011560	353,368.43
CNBSV216O	NB Elect Serv OH - 012160	326,371.82
CNBSV216U	NB Elect Serv UG - 012160	433,457.56
CNBSV236O	NB Elect Serv OH - 012360	213,294.90
CNBSV236U	NB Elect Serv UG - 012360	423,322.78
CNBSV246O	NB Elect Serv OH - 012460	466,322.61
CNBSV246U	NB Elect Serv UG - 012460	488,168.34
CNBSV256O	NB Elect Serv OH - 012560	107,329.40
CNBSV256U	NB Elect Serv UG - 012560	366,221.25
CNBSV315O	NB Elect Serv OH - 013150	773,720.24
CNBSV315U	NB Elect Serv UG - 013150	2,106,045.13
CNBSV366O	NB Elect Serv OH - 013660	313,079.34
CNBSV366U	NB Elect Serv UG - 013660	311,804.76
CNBSV416O	NB Elect Serv OH - 014160	249,548.83
CNBSV416U	NB Elect Serv UG - 014160	75,225.86
CNBSV426O	NB Elect Serv OH - 014260	350,469.86
CNBSV426U	NB Elect Serv UG - 014260	333,027.80
CNBSV766O	NB Elect Serv OH - 017660	159,266.13
CNBSV766U	NB Elect Serv UG - 017660	131,859.46
CPBWK156	EI Public Works - 011560	26,121.87
CPBWK216	EI Public Works - 012160	41,803.48
CPBWK236	EI Public Works - 012360	16,288.57
CPBWK246	EI Public Works - 012460	13,176.20
CPBWK256	EI Public Works - 012560	(23,694.36)
CPBWK315	EI Public Works - 013150	100,709.79
CPBWK366	EI Public Works - 013660	69,190.62
CPBWK416	EI Public Works - 014160	(8,083.70)
CPBWK426	EI Public Works - 014260	5,492.35
CPOL216	NB Outdoor Lights - 012160	9,629.84
CPOL246	NB Outdoor Lights - 012460	268.85
CRCST156	Cust Requested - 011560	111,138.91
CRCST216	Cust Requested - 012160	43,722.06
CRCST236	Cust Requested - 012360	114,505.19
CRCST246	Cust Requested - 012460	24,779.62
CRCST256	Cust Requested - 012560	138,211.21
CRCST315	Cust Requested - 013150	443,746.79
CRCST366	Cust Requested - 013660	23,176.54
CRCST416	Cust Requested - 014160	116,743.63
CRCST426	Cust Requested - 014260	177,674.58
CRCST766	Cust Requested - 017660	203,368.84
CRDD156O	Capital Rep Def OH - 011560	696,153.60
CRDD156U	Capital Rep Def UG - 011560	32,182.17

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Project Number	Project Description	CWIP Spend
CRDD2160	Capital Rep Def OH - 012160	150,586.23
CRDD216U	Capital Rep Def UG - 012160	16,037.57
CRDD2360	Capital Rep Def OH - 012360	179,906.76
CRDD236U	Capital Rep Def UG - 012360	18,381.02
CRDD2460	Capital Rep Def OH - 012460	41,395.16
CRDD246U	Capital Rep Def UG - 012460	3,087.81
CRDD2560	Capital Rep Def OH - 012560	135,584.69
CRDD256U	Capital Rep Def UG - 012560	11,695.52
CRDD3150	Capital Rep Def OH - 013150	824,777.21
CRDD315U	Capital Rep Def UG - 013150	522,750.51
CRDD3660	Capital Rep Def OH - 013660	226,484.90
CRDD366U	Capital Rep Def UG - 013660	72,127.82
CRDD4160	Capital Rep Def OH - 014160	45,659.58
CRDD416U	Capital Rep Def UG - 014160	3,043.07
CRDD4260	Capital Rep Def OH - 014260	239,500.26
CRDD426U	Capital Rep Def UG - 014260	30,478.64
CRDD7660	Capital Rep Def OH - 017660	92,376.07
CRDD766U	Capital Rep Def UG - 017660	2,166.14
CRELD156	Capital Reliability - 011560	34,147.97
CRELD216	Capital Reliability - 012160	34,810.46
CRELD236	Capital Reliability - 012360	90,298.92
CRELD246	Capital Reliability - 012460	49,903.94
CRELD256	Capital Reliability - 012560	52,306.87
CRELD315	Capital Reliability - 013150	348,225.72
CRELD366	Capital Reliability - 013660	34,387.89
CRELD416	Capital Reliability - 014160	196,984.84
CRELD426	Capital Reliability - 014260	110,661.52
CRELD766	Capital Reliability - 017660	114,560.99
CRPOL156	Repair Outdoor Lights - 011560	245.91
CRPOL216	Repair Outdoor Lights - 012160	7,223.29
CRPOL236	Repair Outdoor Lights - 012360	3,275.54
CRPOL246	Repair Outdoor Lights - 012460	20,493.42
CRPOL315	Repair Outdoor Lights - 013150	5,572.94
CRPOL416	Repair Outdoor Lights - 014160	546.77
CRPOL766	Repair Outdoor Lights - 017660	1,585.36
CRPOLE156	Pole Repair/Replace - 011560	1,006,356.61
CRPOLE216	Pole Repair/Replace - 012160	269,604.81
CRPOLE236	Pole Repair/Replace - 012360	451,179.35
CRPOLE246	Pole Repair/Replace - 012460	530,270.92
CRPOLE256	Pole Repair/Replace - 012560	370,026.38
CRPOLE315	Pole Repair/Replace - 013150	716,548.74
CRPOLE366	Pole Repair/Replace - 013660	396,531.67

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Project Number	Project Description	CWIP Spend
CRPOLE416	Pole Repair/Replace - 014160	261,076.62
CRPOLE426	Pole Repair/Replace - 014260	183,249.74
CRPOLE766	Pole Repair/Replace - 017660	162,307.88
CRSTLT156	Repair Street Lights - 011560	427,422.57
CRSTLT216	Repair Street Lights - 012160	160,286.58
CRSTLT236	Repair Street Lights - 012360	248,204.04
CRSTLT246	Repair Street Lights - 012460	212,254.73
CRSTLT256	Repair Street Lights - 012560	262,850.22
CRSTLT315	Repair Street Lights - 013150	961,361.10
CRSTLT366	Repair Street Lights - 013660	146,145.57
CRSTLT416	Repair Street Lights - 014160	112,027.58
CRSTLT426	Repair Street Lights - 014260	362,044.65
CRSTLT766	Repair Street Lights - 017660	49,471.30
CSTLT156	NB Street Lights - 011560	480,217.88
CSTLT216	NB Street Lights - 012160	227,499.49
CSTLT236	NB Street Lights - 012360	339,895.34
CSTLT246	NB Street Lights - 012460	144,621.32
CSTLT256	NB Street Lights - 012560	106,898.32
CSTLT315	NB Street Lights - 013150	1,660,935.48
CSTLT366	NB Street Lights - 013660	249,041.11
CSTLT416	NB Street Lights - 014160	249,666.27
CSTLT426	NB Street Lights - 014260	275,229.44
CSTLT766	NB Street Lights - 017660	115,817.81
CSTRM156	Cap Minor Storms - 011560	80,054.18
CSTRM216	Cap Minor Storms - 012160	63,595.19
CSTRM236	Cap Minor Storms - 012360	40,853.76
CSTRM246	Cap Minor Storms - 012460	13,448.67
CSTRM256	Cap Minor Storms - 012560	24,386.23
CSTRM315	Cap Minor Storms - 013150	239,031.68
CSTRM366	Cap Minor Storms - 013660	32,682.24
CSTRM416	Cap Minor Storms - 014160	172,833.34
CSTRM426	Cap Minor Storms - 014260	143,996.81
CSTRM766	Cap Minor Storms - 017660	71,506.79
CSYSEN156	Sys Enh - 011560	11,002.68
CSYSEN216	Sys Enh - 012160	241,836.07
CSYSEN236	Sys Enh - 012360	33,347.13
CSYSEN246	Sys Enh - 012460	44,818.25
CSYSEN256	Sys Enh - 012560	143,607.21
CSYSEN315	Sys Enh - 013150	389,387.36
CSYSEN366	Sys Enh - 013660	72,304.38
CSYSEN416	Sys Enh - 014160	31,334.11
CSYSEN426	Sys Enh - 014260	105,054.63

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Project Number	Project Description	CWIP Spend
CSYSEN766	Sys Enh - 017660	81,831.11
CTBRD156O	Cap Trouble Orders OH - 011560	142,755.48
CTBRD156U	Cap Trouble Orders UG - 011560	6,880.37
CTBRD216O	Cap Trouble Orders OH - 012160	93,704.81
CTBRD216U	Cap Trouble Orders UG - 012160	12,752.87
CTBRD236O	Cap Trouble Orders OH - 012360	83,072.76
CTBRD236U	Cap Trouble Orders UG - 012360	11,434.95
CTBRD246O	Cap Trouble Orders OH - 012460	76,161.66
CTBRD246U	Cap Trouble Orders UG - 012460	21,293.68
CTBRD256O	Cap Trouble Orders OH - 012560	117,367.84
CTBRD315O	Cap Trouble Orders OH - 013150	269,234.35
CTBRD315U	Cap Trouble Orders UG - 013150	59,069.28
CTBRD366O	Cap Trouble Orders OH - 013660	91,533.94
CTBRD366U	Cap Trouble Orders UG - 013660	16,155.93
CTBRD416O	Cap Trouble Orders OH - 014160	223,878.69
CTBRD416U	Cap Trouble Order UG - 014160	12,545.99
CTBRD426O	Cap Trouble Orders OH - 014260	304,627.02
CTBRD426U	Cap Trouble Orders UG - 014260	39,778.19
CTBRD766O	Cap Trouble Orders OH - 017660	153,191.39
CTPD156	Capital Thrd Party - 011560	(5,116.91)
CTPD216	Capital Thrd Party - 012160	23,960.16
CTPD236	Capital Thrd Party - 012360	85,868.91
CTPD246	Capital Thrd Party - 012460	36,753.02
CTPD256	Capital Thrd Party - 012560	72,412.58
CTPD315	Capital Thrd Party - 013150	72,448.10
CTPD366	Capital Thrd Party - 013660	18,808.00
CTPD416	Capital Thrd Party - 014160	(12,262.15)
CTPD426	Capital Thrd Party - 014260	32,709.93
CTPD766	Capital Thrd Party - 017660	(296.15)
CXFRM156	NB Transformers - 011560	62,162.33
CXFRM216	NB Transformers - 012160	47,423.32
CXFRM236	NB Transformers - 012360	32,335.75
CXFRM246	NB Transformers - 012460	35,258.41
CXFRM256	NB Transformers - 012560	85,956.36
CXFRM301	KU Line Transformers	7,806,993.07
CXFRM315	NB Transformers - 013150	176,914.23
CXFRM366	NB Transformers - 013660	29,924.03
CXFRM416	NB Transformers - 014160	10,612.45
CXFRM426	NB Transformers - 014260	8,093.29
CXFRM766	NB Transformers - 017660	20,291.87
FAC00000K	SIMP NEW PARKING KU	18,718.00
IT0001K	ABB Upgrade-KU17	134,727.44

**KENTUCKY UTILITIES COMPANY  
CWIP SPEND - YTD - REGULATORY ACCOUNTING  
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Project Number	Project Description	CWIP Spend
IT0002K	Access Switch Rotation-KU17	244,568.09
IT0004K	Analog Sunset-KU17	248,687.91
IT0006K	Aspect Workfor Sched App-KU17	41,452.06
IT0007K	Backup Cap Exp-KU17	49,898.16
IT0008K	Bulk Power & Env Sys-KU17	43,118.11
IT0008KU	Bulk Power Env Sys-KU Direct	7,661.86
IT0009K	Cabling for Server Conn-KU17	20,337.12
IT0010K	Call Recording Minor Upg-KU17	10,301.21
IT0012K	Centrify Licensing-KU17	8,326.00
IT0013K	CERUS IV-KU17	194,923.12
IT0015K	CIP Compliance Tools Yr7-KU17	97,952.64
IT0017K	Commun Solar Implem-KU17-18	37,626.50
IT0018K	CIP Compliance Infr Yr7-KU17	171,641.85
IT0019K	Computer HW for LOB's-KU17	(110.18)
IT0020K	Core Network Infrast-KU17	69,801.81
IT0021K	Corp Web Redesign Upgr-KU17	55,395.06
IT0026K	Data Protection-KU17-18	50,973.14
IT0027K	Domain Cntrl's ICCP-KU17	62,741.98
IT0030K	EMS CIP-KU17	108,562.73
IT0033K	Enterprise Strg Sys Refr-KU17	153,181.55
IT0035K	FieldNet SoftwareUpgr-KU17	30,643.58
IT0042K	GIS BI Reporting-KU17	36,049.79
IT0044K	Impedance App-KU17	17,060.71
IT0045K	Intrusion Prevention-KU17-18	628,364.95
IT0048K	IT Security CIP Lab Enhn-KU17	7,886.61
IT0049K	KU MW Tower Repl Badger-KU17	152,875.19
IT0051K	Louisville Elect Upgrds-KU17	24,308.78
IT0052K	Louisville Racks/Furn-KU17	10,131.03
IT0054K	Microsoft EA-KU17	225,408.75
IT0055K	Microsoft Lic True-up-KU17	15,668.28
IT0057K	Mob 5500 Netscale HW Ref-KU16	-
IT0061K	Mobile Radio-KU17	112,633.22
IT0062K	Monitor Replacement-KU17	50,664.62
IT0064K	Multi-Func Devices Refr-KU17	4,956.23
IT0065K	NAS Capacity Expansion-KU17	49,247.93
IT0066K	NEC MW Rad Encrypt Card-KU17	243,203.69
IT0067K	Network Access Dev-KU17	44,196.67
IT0067KU	Network Access Dev-KU17 Direc	33,614.16
IT0068K	Network Acc Gatwy-KU17	23,145.73
IT0069K	Network Management-KU17	26,397.35
IT0070K	Network Mgmt Tech Ref-KU17	91,730.69
IT0071K	Network Test Equip-KU17	62,853.27



**KENTUCKY UTILITIES COMPANY  
CWIP SPEND - YTD - REGULATORY ACCOUNTING  
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Project Number	Project Description	CWIP Spend
IT0075K	OpenText Transmission-KU17-18	38,252.92
IT0077K	Oracle NMS Upgrade-KU17	673,861.65
IT0078K	OTN DWDM Repl (Encrypt)-KU17	145,916.66
IT0079K	Outside Cable Plant-KU17	170,739.63
IT0083K	Primavera to PowerPlan-KU17	47,764.65
IT0084K	Purch/Rebuild Radio Site-KU17	60,095.15
IT0086K	Repl Oper Workstations-KU17	84,728.16
IT0087K	Repl RDU's at BOC-KU17	75,494.97
IT0089K	Rev Collections Impl-KU17	12,307.48
IT0090K	Rplce EMS Workstations-KU17	84,882.23
IT0092K	Sec Infra Enhance-KU17	48,778.05
IT0093K	Server Capacity Exp-KU17	17,002.91
IT0094K	Server Hardware Refr-KU17	180,532.46
IT0096K	LogRhythm (CIP)-KU17	44,516.43
IT0097K	LogRhythm (Corp)-KU17	29,246.73
IT0098K	Simpsonville Elect Upgr-KU17	6,334.28
IT0099K	Simpsonville Furn/Racks-KU17	10,259.33
IT0100K	Site Security Improve-KU17	31,229.73
IT0101K	Smallworld GIS Upgr-KU17-19	832,524.00
IT0103K	Sys Lab software replace-KU16	197,099.82
IT0104K	Sys Mgmt-SCOM-KU17	23,007.91
IT0105K	Tech Refresh desk/lap-KU17	997,104.17
IT0106K	Telecom Shelter Renov-KU17	31,551.98
IT0108K	TOA Phase 4-KU17	79,541.12
IT0110K	Trans Cascade-Oracle-KU17	102,868.35
IT0111K	Trans Vegetation Mgt-KU17-18	33,629.77
IT0112K	Trans Map Land Use-KU17	143,017.88
IT0114K	TRMS Upgrade-KU17	100,936.81
IT0115K	TRODS-KU17	206,828.36
IT0118K	UC&C/CUCM Upgrades-KU17	41,196.72
IT0119K	Upgrade Vmware Infra-KU17	194,451.16
IT0120K	Upgrade EMS HW-KU17	255,988.79
IT0121K	Phone Expansion-KU17	2,895.69
IT0122K	Windows 10 Upgrade-KU17	95,687.35
IT0123K	Wireless Buildout-KU17	57,924.42
IT0128K	App Security Enhance-KU17	11,641.92
IT0130CG	Stone Rd Telec Stor Expan-KU17	100,220.36
IT0131KU	SAP Regression Test Auto- KU17	47,618.63
IT0132K	EMS Channel Cap Expan-KU17	128,070.79
IT0133K	CA API Mgmt Gateways-KU17	112,466.57
IT0134K	CTS 5 Min Enhance Proj-KU17	77,630.78
IT0135K	Strategic Sourcing-KU17	348,343.11

**KENTUCKY UTILITIES COMPANY  
CWIP SPEND - YTD - REGULATORY ACCOUNTING  
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Project Number	Project Description	CWIP Spend
IT0136K	Electric Modeling Softw-KU17	15,264.54
IT0137K	nMkt MISO Glob Prm Upgd-KU17	69,876.12
IT0138K	HP Apl Lifecy Mgmt Upgrd-KU17	53,544.89
IT0139K	Main Scheduling Tool-KU17	480,952.56
IT0140K	Citrix WAF Implem-KU17	40,537.53
IT0142K	Oracle NMS Enhance-KU17	67,200.00
IT0143K	Aspect Perf Mgmt Module-KU17	78,001.48
IT0144K	Avaya Call Back Lic-KU17	11,597.16
IT0145K	Monitor Proj Mgmt Packs-KU17	19,220.54
IT0146K	RecoverPoint Refresh-KU17	56,383.86
IT0147K	CoreLogic Parcel GIS-KU17	97,793.82
IT0148K	Antivirus Replacement-KU17	57,455.19
IT0149CG	KU MW Tower (Green River)	376,743.65
IT0150CG	Ghent Stack Reflector-KU17	19,949.27
IT0151K	PS Benefits Enhancements-KU17	129,036.48
IT0153K	MR Hardware-KU17	26,000.91
IT0154K	PE Sharepoint App-KU17	42,569.09
IT0155K	Cust Serv Rept&Analytics-KU17	215,679.33
IT0162K	Well Shadow-KU17	3,561.60
IT0163K	My Account - Respsv Des-KU17	47,491.95
IT0164K	Telephony Enhancements-KU17	29,630.90
IT0165K	Trans Lines Map-Enhance-KU17	120,108.24
IT0166K	EMS Telecom Spare System-KU17	152,449.75
IT0168K	Hyper-Converged Infrs-KU17	495,989.95
IT0169K	iPad Refresh Project-KU17	6,403.83
IT0170K	Sec Metrics Automation-KU17	4,410.80
IT0171K	LOB Quest Initiatives-KU17	154,470.58
IT0172K	Dist Automation FSV Enh-KU17	32,265.64
IT0173K	Wirless Cont Tech Rfrsh-KU17	114,470.10
IT0174K	Wireless Access Points-KU17	73,470.48
IT0175K	Nexus Chassis DataNtwrks-KU17	130,940.04
IT0176K	Modules Core Switches-KU17	67,549.20
IT0177K	Logical Access-KU17	30,897.23
IT0178K	InSITE Lic- Inspect mods-KU17	44,744.00
IT0179K	MATLAB Toolboxes-KU17	6,143.15
IT0180K	Oracle iProcurement Lic-KU17	21,751.20
IT0181K	AGENT-KU17	3,282.59
IT0182K	Dist Cust Status Portal-KU17	28,000.00
IT0184K	ER Studio-KU17	8,870.42
IT0185K	MFD Grwth Refr 16-KU	28,963.17
IT0186K	Data Center Firewalls-KU	261,118.58
IT0187K	SAP Licenses-KU17	207,623.62

**KENTUCKY UTILITIES COMPANY  
CWIP SPEND - YTD - REGULATORY ACCOUNTING  
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Project Number	Project Description	CWIP Spend
IT0224K	Exchange 2016 Upgrade-KU17	108,729.71
IT0237K	KU Tower Repl Bch Grove-KU17	60,601.98
IT0269K	Rev Collec (Transcentra)-KU17	2,241.76
IT0300K	WMS Upgrade-KU18-19	107,942.09
IT0312K	CyberArk Password Vault-KU18	106,859.01
IT0316K	PI Upgrade-KU18	96,571.17
IT0341K	FieldSmart View Replace-KU18	99,741.71
IT0346K	Cherwell Implementation-KU18	152,862.57
K5-2012	RELOCATION T-LINES KU 2012	(83,684.48)
K5-2015	Relocations Trans Lines KU	-
K5-2016	Relocations T Lines KU-	(111.03)
K8-2015	STORM DAMAGE T-LINE KU 2015	2.85
K8-2017	Storm Damage T-Line KU 2017	717,903.48
K9-2014	PRIORITY REPL T-LINES-KU 2014	61,973.91
K9-2015	PRIORITY REPL T-LINES KU 2015	46,618.88
K9-2016	PRIORITY REPL T-LINES KU 2016	510,017.82
K9-2017	Priority Repl T-Lines KU	10,632,174.01
KARM-2016	Priority Repl X-Arms KU 2016	5,926.25
KARM-2017	Priority Repl X-Arms KU 2017	530,966.87
KARREST17	KU Arrester Replacements 2017	96,826.21
KBRFAIL16	KU-Brkr Fail-2016	35,543.60
KINS-2017	Priority Repl Insltrs KU 2017	95,272.09
KOTFAIL16	KU-OtherFail-2016	29,614.92
KOTFAIL17	KU-OtherFail-2017	195,383.36
KOTH-2016	Priority Repl Other KU 2016	(165,090.10)
KOTH-2017	Priority Repl Other KU 2017	1,545,708.14
K-OTHER15	KU-Other-2015	10,078.20
KOTPR14	KU Other Prot Blank 2014	2,024.66
KOTPR16	KU Other Prot Blanket 2016	10,069.80
KOTPR17	KU Other Prot Blanket 2017	427,400.53
KRELAY-14	Relay Replacements-KU-2014	2,622.04
KRELAY-15	Relay Replacements-KU-2015	(1,824.43)
KRELAY-17	Relay Replacements-KU-2017	814,181.51
KREL-FL17	KU Relay Failures-2017	4,227.27
KRTU-14	KU RTU Replacements-14	15,242.99
KRTU-15	KU RTU Replacements-15	35,292.84
KRTU-16	KU RTU Replacements-16	956,456.55
KRTU-17	KU RTU Replacements-17	559,365.98
KSTSVC12	STATION SERV XFMRS KU-12	165,821.11
KSWT-2015	PRIORITY REPL SWITCHES KU 2015	70.05
LI-000001	PR Leitchfield 138kV Tap	483,960.85
LI-000002	PR Kenton-Carntown	1,019,929.24

**KENTUCKY UTILITIES COMPANY  
CWIP SPEND - YTD - REGULATORY ACCOUNTING  
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Project Number	Project Description	CWIP Spend
LI-000004	PR Carrollton-Warsaw	32,653.51
LI-000006	PR Beattyville-West Irvine	657,441.59
LI-000018	PR Bimble-London	721.46
LI-000023	PR Warsaw-Owen Co EKPC	14,673.22
SU-000006	PBR-Taylor Co (3) 69kV BKR Rpl	75,943.09
SU-000009	PBR-Bonnieville(3) 69kV BKRRpl	421,217.12
SU-000010	PBR-Carntown (1) 69kV BKR Rpl	25,981.31
SU-000011	PBR-Clinton(3) 69kV BKR Rpl	118,013.80
SU-000012	PBR-DxDamPlnt (3) 69kV BKR Rpl	297,936.80
SU-000013	PBR-Kenton (2) 69kV BKR Rpl	9,147.85
SU-000043	PBR-Delvinta (4) 138kV BKR	12,567.24
SU-000048	PBR-Bonds Mill (2) 69kV BKR	141,734.34
SU-000050	PBR-London(5) 69kV BKR	106,389.85
SU-000056	RSC-Pineville Sec Upgr	7,147.18
SU-000098	TEP-Trimble Co 345kV Reactr	3,164.60
SU-000109	PPLC 009-794 DCB	6,654.60
SU-000151	PRTU Avon N83 (EKP Tie)	13,321.57
SU-000152	PRTU E Bardstown (EKP Tie)	7,833.71
SU-000154	PRTU Hodgenville (EKP Tie)	7,876.99
SU-000242	POR-Paducah Access Rd Rebuild	8,061.77
SU-000243	PBR-Wickliffe (4) 69kV BKR Rpl	18,334.45
SU-000247	LEX UNDRGD-PHASE 1 SUBS	51,178.90
<b>Grand Total</b>		<b>445,988,676.85</b>

**KENTUCKY UTILITIES COMPANY**  
**RECONCILIATION OF SUMMARY OF UTILITY PLANT TO INCOME STATEMENT DEPRECIATION AND AMORTIZATION - REGULATORY ACCOUNTING**  
**DECEMBER 2017**

	YTD Accruals	YTD Acct - 254	YTD IS Neutrality ARO Child Depr.	YTD Locomotives Acct - 151080	YTD Railcar Acct - 151080	YTD Gas Pipeline Acct - 151081	YTD Transportation Acct - 184315	YTD TC1 Cooling Twr Acct - 421001	Rounding	End Balance
<b>DEPRECIATION</b>										
Electric Distribution	(44,926,213.84)	-	-	-	-	-	-	-	-	(44,926,213.84)
Electric Distribution - ARO	(2,550.95)	-	2,550.95	-	-	-	-	-	-	(2,550.95)
Electric General Plant	(11,625,717.14)	-	-	-	-	-	395,549.45	-	-	(11,230,167.69)
Electric Hydro Production	(1,218,295.51)	-	-	-	-	-	-	-	-	(1,218,295.51)
Electric Hydro Production - ARO	(17,888.16)	-	17,888.16	-	-	-	-	-	-	-
Electric Other Production	(37,957,281.13)	-	-	-	-	1,283,097.38	-	-	-	(36,674,183.75)
Electric Other Production - ARO	(20,404.69)	-	20,404.69	-	-	-	-	-	-	-
Electric Steam Production	(125,901,663.71)	-	-	-	-	-	-	-	-	(125,901,663.71)
Electric Steam Production - ARO	(20,831,588.58)	-	20,831,566.58	-	-	-	-	-	-	(18,580,790.62)
Electric Transmission	(18,580,790.62)	-	-	-	-	-	-	-	-	(18,580,790.62)
Electric Transmission - ARO	(19,263.57)	-	19,263.57	-	-	-	-	-	-	-
	<u>(281,101,664.81)</u>	-	<u>20,891,682.86</u>	-	-	<u>1,283,097.38</u>	<u>395,549.45</u>	-	-	<u>(238,531,335.12)</u>
<b>AMORTIZATION</b>										
Intangibles	(15,572,212.75)	-	-	-	-	-	-	-	-	(15,572,212.75)
Leaseholds	(15,572,212.75)	-	-	-	-	-	-	-	-	(15,572,212.75)
<b>TOTAL ACCRUAL &amp; AMORTIZATION</b>	<u>(276,673,877.56)</u>									<u>(264,103,547.87)</u>

KU - Elec Utility Rev & Exp - YTD	
Depreciation	(238,531,335.12)
Depreciation for ARO	(15,572,212.75)
Amortization	<u>(264,103,547.87)</u>

KENTUCKY UTILITIES COMPANY  
TOTAL PLANT IN SERVICE - ELECTRIC - NBV - REGULATORY ACCOUNTING  
DECEMBER 2017

KY, VA, TN	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>TOTAL 101 &amp; 106 Plant In Service</b>								
Electric Distribution								
E360.10-Land Rights	2,168,929.31	-	-	-	-	2,168,929.31	(1,483,915.12)	685,014.19
E360.20-Land	5,560,045.70	250,252.80	(14,378.77)	(240,853.29)	(4,979.26)	5,555,066.44	(0.00)	5,555,066.44
E361.00-Structures and Improvements	12,752,990.72	1,807,106.32	(74,538.54)	(73,624.78)	1,658,943.00	14,411,933.72	(2,602,141.75)	11,809,791.97
E362.00-Station Equipment	187,778,407.26	12,834,657.56	(1,908,263.75)	(669,308.88)	10,257,084.93	198,035,492.19	(52,226,501.17)	145,808,991.02
E364.00-Poles, Towers, and Fixtures	376,412,777.65	14,537,061.24	(1,857,902.15)	-	12,679,159.09	389,091,936.74	(163,859,970.63)	225,231,966.11
E365.00-OH Conductors and Devices	355,489,781.39	22,237,747.65	(8,166,161.69)	-	14,071,585.96	369,561,367.35	(117,931,669.29)	251,629,698.06
E366.00-Underground Conduit	2,390,171.06	-	-	-	-	2,390,171.06	(951,110.31)	1,439,060.75
E367.00-UG Conductors and Devices	189,460,534.02	5,671,600.22	(879,783.43)	-	4,791,816.79	194,252,350.81	(47,730,292.13)	146,522,058.68
E368.00-Line Transformers	314,658,522.31	8,580,215.01	(9,593,062.47)	-	(1,012,847.46)	313,646,674.85	(144,090,264.26)	169,556,410.59
E369.00-Services	103,477,574.77	10,971,658.34	(80,976.81)	-	10,890,681.53	114,368,256.30	(64,025,682.92)	50,342,573.38
E370.00-Meters	78,257,156.99	1,102,091.17	(1,993,750.74)	(10,915,004.95)	(11,806,664.52)	66,450,492.47	(33,796,799.17)	32,653,693.30
E370.01-Meters AMS	999,778.02	169,824.85	-	-	169,824.85	1,169,602.87	(72,934.78)	1,096,668.09
E370.20-Meters CT and PT	-	348,945.10	(56,276.28)	10,915,004.95	11,207,673.77	11,207,673.77	(5,345,492.31)	5,862,181.46
E371.00-Install on Customer Premise	-	6,164.11	-	-	6,164.11	6,164.11	(30.94)	6,133.17
E373.00-Street Lighting / Signal Sy	116,439,693.81	5,239,367.14	(816,112.82)	-	4,423,254.32	120,862,948.13	(40,957,940.66)	79,905,007.47
E374.05-ARO Cost Elec Dist (L/B)	622,146.49	-	-	19,555.35	19,555.35	641,701.84	(35,412.50)	606,289.34
E374.07-ARO Cost Elec Dist (Eqp)	71,296.58	-	(1,700.75)	(41,067.30)	(42,768.05)	28,528.53	(89,944.50)	(61,455.97)
	1,746,540,766.08	83,756,691.51	(25,442,908.20)	(1,005,298.90)	57,308,484.41	1,803,849,250.49	(675,190,102.44)	1,128,659,148.05
<b>Electric General Plant</b>								
E389.20-Land	3,430,116.51	99,552.00	-	(131,956.31)	(32,404.31)	3,397,712.20	0.00	3,397,712.20
E390.10-Structures and Improvements	58,722,160.28	3,959,517.27	(150,168.47)	5,134.63	3,814,483.43	62,536,643.71	(12,665,455.20)	49,871,188.51
E390.20-Improvements to Leased Property	481,743.87	-	(3,924.94)	(5,134.63)	(9,059.57)	472,684.30	(399,077.11)	73,607.19
E391.10-Office Equipment	10,442,585.99	420,743.42	(283,354.86)	-	137,388.56	10,579,974.55	(5,212,900.16)	5,367,074.39
E391.20-Non PC Computer Equipment	26,594,020.55	585,892.84	(4,079,972.85)	-	(3,494,080.01)	23,099,940.54	(15,527,644.56)	7,572,295.98
E391.30-Cash Processing Equipment	4,412,177.90	-	-	-	-	4,412,177.90	-	4,412,177.90
E391.31-Personal Computers	1,049,009.92	1,049,009.92	(878,964.66)	-	170,045.26	4,582,223.16	(550,928.86)	4,031,294.30
E392.00-Cars and Light Trucks	1,339,258.07	149,526.26	(38,921.74)	-	110,604.52	1,449,862.59	(922,037.89)	527,824.70
E392.10-Heavy Trucks and Other	5,824,837.59	-	(27,677.50)	-	(27,677.50)	5,797,160.09	(3,276,806.63)	2,520,353.46
E393.00-Stores Equipment	910,970.79	-	-	-	-	910,970.79	(422,586.27)	488,384.52
E394.00-Tools, Shop, and Garage Equ	12,666,873.83	910,806.57	(274,113.85)	-	636,692.72	13,303,566.55	(4,295,266.13)	9,008,300.42
E395.00-Laboratory Equipment	-	-	-	-	-	-	(0.00)	(0.00)
E396.00-Power Op Equip - Lg Mach	2,418,392.52	1,039,623.30	-	-	1,039,623.30	3,458,015.82	(1,133,042.20)	2,324,973.62
E397.00-Microwave, Fiber, Other	29,711,437.00	287,268.35	(1,916.55)	-	285,351.80	29,996,788.80	(11,315,606.33)	18,681,182.47
E397.10-Comm Eq Radio and Telephone	19,070,705.95	201,842.26	-	-	201,842.26	19,272,548.21	(9,151,044.32)	10,121,503.89
E397.20-DSM Communication Equipment	6,651,712.21	733,114.80	-	-	733,114.80	7,384,827.01	(1,585,434.05)	5,999,392.96
E398.00-Miscellaneous Equipment	-	-	-	-	-	-	0.00	0.00
	182,876,993.06	9,436,896.99	(5,739,015.42)	(131,956.31)	3,565,925.26	186,442,918.32	(66,457,829.71)	119,985,088.61

**KENTUCKY UTILITIES COMPANY**  
**TOTAL PLANT IN SERVICE - ELECTRIC - NBV - REGULATORY ACCOUNTING**  
**DECEMBER 2017**

KY, VA, TN TOTAL 101 & 106	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>Electric Hydro Production</b>								
E330.10-Land Rights	879,311.47	-	(23,675.00)	-	(23,675.00)	855,636.47	(912,332.60)	(56,696.13)
E331.00-Structures and Improvements	2,999,390.54	-	-	-	-	2,999,390.54	(422,367.01)	2,577,023.53
E332.00-Reservoirs, Dams, and Water	21,885,646.37	-	-	-	-	21,885,646.37	(9,316,374.05)	12,569,272.32
E333.00-Water Wheels, Turbines, Gen	14,046,741.58	-	-	-	-	14,046,741.58	(1,847,208.15)	12,199,533.43
E334.00-Accessory Electric Equipmen	1,362,584.79	19,285.88	-	-	19,285.88	1,381,870.67	(318,309.33)	1,063,561.34
E335.00-Misc Power Plant Equipment	316,946.74	12,427.44	-	-	12,427.44	329,374.18	(143,553.81)	185,820.37
E336.00-Roads, Railroads, and Bridg	234,509.13	-	-	-	-	234,509.13	(88,014.80)	146,494.33
E337.07-ARO Cost Hydro Prod (Eqp)	645,787.99	-	-	-	-	645,787.99	(37,589.95)	608,198.04
	<u>42,370,918.61</u>	<u>31,713.32</u>	<u>(23,675.00)</u>	<u>-</u>	<u>8,038.32</u>	<u>42,378,956.93</u>	<u>(13,085,749.70)</u>	<u>29,293,207.23</u>
<b>Electric Intangible Plant</b>								
E301.00-Organization	44,455.58	-	-	-	-	44,455.58	-	44,455.58
E302.00-Franchises and Consents	55,918.83	-	-	-	-	55,918.83	(69,345.47)	(13,426.64)
E303.00-Misc Intangible Plant	57,120,555.82	13,438,017.50	(7,464,577.36)	-	5,973,440.14	63,093,995.96	(22,964,374.25)	40,129,621.71
E303.10-CCS Software	41,045,494.53	14,448,869.46	-	-	14,448,869.46	55,494,363.99	(35,670,939.51)	19,823,424.48
	<u>98,266,424.76</u>	<u>27,886,886.96</u>	<u>(7,464,577.36)</u>	<u>-</u>	<u>20,422,309.60</u>	<u>118,688,734.36</u>	<u>(58,704,659.23)</u>	<u>59,984,075.13</u>
<b>Electric Other Production</b>								
E340.10-Land Rights	176,409.31	-	-	-	-	176,409.31	(124,391.50)	52,017.81
E340.20-Land	297,169.21	-	-	-	-	297,169.21	-	297,169.21
E341.00-Structures and Improvements	85,079,274.65	628,134.88	-	-	628,134.88	85,707,409.53	(23,690,185.00)	62,017,224.53
E342.00-Fuel Holders, Producers, Ac	61,764,003.58	841,768.14	(19,123.07)	-	822,645.07	62,586,648.63	(19,172,639.54)	43,414,009.09
E342.01-AROP Fuel Holders, Prod, Ac	-	-	-	-	-	-	0.00	0.00
E343.00-Prime Movers	642,925,882.18	17,619,755.28	(2,558,079.84)	-	15,061,675.44	657,987,557.62	(203,304,880.42)	454,682,677.20
E344.00-Generators	131,097,891.26	949,312.89	(475,999.11)	-	473,313.78	131,571,205.04	(41,275,003.36)	90,296,201.68
E345.00-Accessory Electric Equipmen	66,335,265.97	12,270,403.63	-	-	12,270,403.63	78,605,669.60	(25,520,932.67)	53,084,736.93
E345.01-AROP Accessory Electric Equipmen	-	-	-	-	-	-	-	-
E346.00-Misc Power Plant Equipment	8,995,446.93	109,321.64	(27,592.94)	-	81,728.70	9,077,175.63	(3,384,840.59)	5,692,335.04
E347.07-ARO Cost Other Prod (Eqp)	403,344.09	-	-	3,647.03	3,647.03	406,991.12	(53,377.58)	353,613.54
	<u>997,074,687.16</u>	<u>32,418,696.46</u>	<u>(3,080,794.96)</u>	<u>3,647.03</u>	<u>29,341,548.53</u>	<u>1,026,416,235.69</u>	<u>(316,526,250.66)</u>	<u>709,889,985.03</u>

KENTUCKY UTILITIES COMPANY  
TOTAL PLANT IN SERVICE - ELECTRIC - NBV - REGULATORY ACCOUNTING  
DECEMBER 2017

KY, VA, TN TOTAL 101 & 106	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>Electric Steam Production</b>								
E310.20-Land	22,966,606.02	1,204,779.90	-	-	1,204,779.90	24,171,385.92	-	24,171,385.92
E311.00-Structures and Improvements	335,428,186.69	17,135,378.55	(562,234.82)	(244,219.69)	16,328,924.04	351,757,110.73	(181,047,734.80)	170,709,375.93
E311.01-AROP Structures and Improv	-	-	-	-	-	-	-	-
E312.00-Boiler Plant Equipment	3,941,701,027.42	36,015,475.08	(8,820,017.43)	-	27,195,457.65	3,968,896,485.07	(1,203,571,425.87)	2,765,325,059.20
E312.01-AROP Boiler Plant Equipment	-	-	-	-	-	-	-	-
E314.00-Turbogenerator Units	335,905,666.78	5,819,635.40	(4,439,606.00)	221,969.43	1,601,998.83	337,507,665.61	(167,489,484.84)	170,018,180.77
E314.01-AROP Turbogenerator Units	-	-	-	-	-	-	-	-
E315.00-Accessory Electric Equipmen	221,897,337.55	30,085,566.70	(115,476.19)	-	29,970,090.51	251,867,428.06	(109,875,033.17)	141,992,394.89
E315.01-AROP Accessory Electric Equipmen	-	-	-	-	-	-	-	-
E316.00-Misc Power Plant Equip	36,915,884.12	79,918.29	(416,466.95)	22,250.26	(314,298.40)	36,601,585.72	(16,800,298.56)	20,001,287.16
E317.07-ARO Cost Steam (Eqp)	27,653,256.50	-	(203,134.00)	7,489,204.62	7,285,070.62	34,938,327.12	(6,941,448.18)	27,996,878.94
E317.08-ARO Cost Steam (CCR)	220,491,458.15	-	-	(53,428,221.54)	(53,428,221.54)	167,063,236.61	(107,043,843.13)	60,019,393.48
	5,142,959,423.23	90,340,753.92	(14,556,935.39)	(45,940,016.92)	29,843,801.61	5,172,803,224.84	(1,792,569,268.55)	3,380,233,956.29
<b>Electric Transmission</b>								
E350.10-Land Rights	29,529,839.68	-	-	-	-	29,529,839.68	(17,595,499.42)	11,934,340.26
E350.20-Land	2,360,270.07	-	-	-	-	2,360,270.07	-	2,360,270.07
E352.10-Struct & Imp-Non Sys Contro	28,845,628.10	537,605.59	(112,814.60)	147,601.17	572,392.16	29,418,020.26	(7,155,297.79)	22,262,722.47
E352.20-Struct & Imp-Sys Control/Co	193,226.01	5,785.94	(32,410.20)	(77,830.59)	(104,454.85)	89,771.16	(36,752.66)	52,018.50
E353.10-Station Equipment - Non Sys	278,162,110.90	8,757,841.05	(2,380,835.64)	676,684.79	7,053,690.20	285,215,801.10	(73,552,715.66)	211,663,085.42
E353.11-AROP Station Equip Non Sys	-	-	-	-	-	-	(0.00)	(0.00)
E353.20-Station Equip-Sys Control	6,541,159.89	35,703.76	(3,949,271.49)	(3,521.71)	(3,917,089.44)	2,624,070.45	(5,726,208.02)	(3,102,137.57)
E354.00-Towers and Fixtures	76,458,680.92	1,593,369.88	(18,956.65)	-	1,574,413.23	78,033,094.15	(51,151,544.13)	26,881,550.02
E355.00-Poles and Fixtures	266,283,197.29	44,909,565.41	(4,186,406.13)	-	40,723,159.28	307,006,356.57	(72,700,252.81)	234,306,103.76
E356.00-OH Conductors and Devices	184,408,082.70	5,721,129.22	(2,018,494.60)	-	3,702,634.62	188,110,717.32	(113,883,547.33)	74,227,169.99
E357.00-Underground Conduit	448,760.26	-	-	-	-	448,760.26	(248,740.43)	200,019.83
E358.00-UG Conductors and Devices	1,118,444.17	181,217.19	(566.96)	-	180,650.23	1,299,094.40	(948,753.98)	350,340.42
E359.15-ARO Cost Transm (L/B)	84,829.63	-	-	(11,824.21)	(11,824.21)	73,005.42	(6,030.95)	66,974.47
E359.17-ARO Cost Transm (Eqp)	483,852.20	-	-	-	-	483,852.20	(66,936.73)	416,915.47
	874,918,081.82	61,742,218.04	(12,699,756.27)	731,109.45	49,773,571.22	924,691,653.04	(343,072,279.93)	581,619,373.11
<b>Total Plant in Service</b>	<b>9,085,007,294.72</b>	<b>305,613,857.20</b>	<b>(69,007,662.60)</b>	<b>(46,342,515.65)</b>	<b>190,263,678.95</b>	<b>9,275,270,973.67</b>	<b>(3,265,606,140.22)</b>	<b>6,009,664,833.45</b>



KENTUCKY UTILITIES COMPANY  
TOTAL PLANT IN SERVICE - ELECTRIC - COST - REGULATORY ACCOUNTING  
DECEMBER 2017

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>KY, VA, TN Plant in Service</b>						
<b>TOTAL '01</b>						
Electric Distribution						
E360-10-Land Rights	2,168,929.31	-	-	-	-	2,168,929.31
E360-20-Land	5,560,045.70	250,252.80	(14,378.77)	(240,853.29)	(4,979.26)	5,555,066.44
E361-00-Structures and Improvements	10,900,816.02	2,001,516.73	(74,538.54)	(73,624.78)	1,853,359.41	12,754,169.43
E362-00-Station Equipment	175,790,874.75	11,057,723.84	(1,900,283.75)	(659,308.88)	8,497,145.21	184,269,325.96
E364-00-Poles, Towers, and Fixtures	363,168,555.34	20,194,056.43	(1,857,902.15)	-	18,336,154.28	381,524,709.62
E365-00-OH Conductors and Devices	339,907,359.67	24,651,241.00	(8,166,161.69)	-	16,485,079.31	356,392,459.98
E366-00-Underground Conduit	2,180,375.29	29,793.25	-	-	29,793.25	2,210,168.54
E367-00-UG Conductors and Devices	180,157,209.19	8,048,551.48	(879,783.43)	-	7,168,768.05	187,355,977.24
E368-00-Line Transformers	311,248,701.35	7,983,579.52	(9,593,062.47)	-	(1,609,482.95)	309,639,218.40
E369-00-Services	103,280,171.54	11,146,522.22	(80,976.81)	-	11,065,545.41	114,245,716.95
E370-00-Meters	77,616,650.02	98,860.80	(1,995,750.74)	(10,915,004.95)	(11,939,894.89)	65,576,755.13
E370-01-Meters AMS	952,365.70	135,795.26	-	-	135,795.26	1,088,160.96
E370-20-Meters CT and FT	-	348,845.10	(56,276.28)	10,915,004.95	11,207,673.77	11,207,673.77
E371-00-Install on Customer Premise	-	-	-	-	-	-
E372-00-Street Lighting / Signal Sy	110,834,665.68	6,744,495.79	(816,112.82)	-	5,928,382.97	116,763,048.65
E374-05-ARO Cost Elec Dist (L/B)	622,146.49	-	-	19,555.35	19,555.35	641,701.84
E374-07-ARO Cost Elec Dist (Ecp)	71,298.58	-	(1,700.75)	(441,967.30)	(470,769.05)	29,489.53
	1,684,517,943.63	93,561,394.22	(25,442,938.20)	(1,005,298.50)	67,113,727.12	1,791,631,076.76
<b>Electric General Plant</b>						
E389-20-Land	3,430,116.51	99,552.00	-	(131,956.31)	(32,404.31)	3,397,712.20
E380-10-Structures and Improvements	57,773,790.59	3,121,725.81	(150,168.47)	-	2,971,557.34	60,745,347.93
E380-20-Improvements to Leased Property	481,743.87	-	(3,924.94)	-	(3,924.94)	477,818.93
E391-10-Office Equipment	5,695,117.94	1,150,337.75	(263,354.90)	-	866,882.89	10,555,100.63
E391-20-Non-PC Computer Equipment	21,728,085.97	5,435,512.82	(4,078,972.85)	-	1,355,539.97	23,084,625.94
E391-30-Cash Processing Equipment	-	-	-	-	-	-
E391-31-Personal Computers	4,354,226.20	1,095,049.83	(978,964.65)	-	216,085.17	4,570,311.46
E392-00-Cars and Light Trucks	1,339,295.07	149,529.26	(38,621.74)	-	110,802.52	1,449,802.59
E392-10-Heavy Trucks and Other	5,824,837.59	-	(27,877.50)	-	(27,877.50)	5,797,160.09
E393-00-Stores Equipment	910,870.79	-	-	-	-	910,870.79
E394-00-Tools, Shop, and Garage Equ	12,413,553.83	984,150.93	(274,113.85)	-	710,037.08	13,123,699.71
E395-00-Laboratory Equipment	-	-	-	-	-	-
E396-00-Power Op Equip - Lg Mach	2,418,382.52	34,463.82	-	-	34,463.82	2,452,846.34
E397-00-Microwaves, Fiber, Other	20,660,400.77	2,841,750.20	(1,916.55)	-	2,839,833.65	23,720,043.42
E397-10-Comm Eq Radio and Telephone	19,247,137.67	860,659.90	-	-	860,659.90	19,107,797.57
E397-20-DSM Communication Equipment	6,588,482.58	870,650.03	-	-	870,650.03	7,559,132.61
E398-00-Miscellaneous Equipment	-	-	-	-	-	-
	172,160,002.79	16,643,379.35	(5,739,016.42)	(131,956.31)	10,772,407.82	182,952,410.41

KENTUCKY UTILITIES COMPANY  
TOTAL PLANT IN SERVICE - ELECTRIC - COST - REGULATORY ACCOUNTING  
DECEMBER 2017

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>KY, VA, TN Plant in Service</b>						
<b>Electric Hydro Production</b>						
E330 10-Land Rights	879,311.47	-	(23,875.00)	-	(23,875.00)	855,436.47
E331 00-Structures and Improvements	2,999,390.54	-	-	-	-	2,999,390.54
E332 00-Reservoirs, Dams, and Water	21,885,646.37	-	-	-	-	21,885,646.37
E333 00-Water Wheels, Turbines, Gen	14,046,741.55	-	-	-	-	14,046,741.58
E334 00-Accessory Electric Equipment	1,362,864.79	-	-	-	-	1,362,864.79
E335 00-Misc Power Plant Equipment	316,946.74	-	-	-	-	316,946.74
E336 00-Roads, Railroads, and Bridg	234,509.13	-	-	-	-	234,509.13
E337 07-ARO Cost Hydro Prod (Exp)	545,767.99	-	-	-	-	545,767.99
	<u>42,370,918.61</u>		<u>(23,875.00)</u>		<u>(23,875.00)</u>	<u>42,347,243.61</u>
<b>Electric Intangible Plant</b>						
E301 00-Organization	44,455.58	-	-	-	-	44,455.58
E302 00-Franchises and Consents	55,918.83	-	-	-	-	55,918.83
E303 00-Misc Intangible Plant	48,833,361.97	11,083,870.05	(7,464,577.36)	-	3,619,282.69	52,452,654.66
E303 10-GCS Software	11,045,494.55	-	-	-	-	11,045,494.55
	<u>88,979,230.91</u>	<u>11,083,870.05</u>	<u>(7,464,577.36)</u>		<u>3,619,282.69</u>	<u>93,996,523.60</u>
<b>Electric Other Production</b>						
E340 10-Land Rights	176,409.31	-	-	-	-	176,409.31
E340 20-Land	297,169.21	-	-	-	-	297,169.21
E341 00-Structures and Improvements	84,117,402.10	1,590,007.43	-	-	1,590,007.43	85,707,409.53
E342 00-Fuel Holders, Producers, Ac	54,922,917.18	6,997,239.95	(19,123.07)	-	6,978,116.88	61,901,032.46
E342 01-AROP Fuel Holders, Prod, Ac	-	-	-	-	-	-
E343 00-Prime Movers	638,293,529.27	4,034,169.96	(2,556,079.84)	-	1,478,090.02	640,769,719.29
E344 00-Generators	116,673,204.01	15,137,327.19	(475,989.11)	-	14,661,338.08	131,334,532.09
E345 00-Accessory Electric Equipment	65,639,812.62	518,610.88	-	-	518,610.88	66,158,423.50
E345 01-AROP Accessory Electric Equipment	-	-	-	-	-	-
E346 00-Misc Power Plant Equipment	8,577,429.40	527,339.17	(27,592.94)	-	499,746.23	9,077,175.63
E347 07-ARO Cost Other Prod (Exp)	403,344.09	-	-	3,647.03	3,647.03	406,991.12
	<u>970,001,317.19</u>	<u>28,804,692.88</u>	<u>(3,080,794.96)</u>	<u>3,647.03</u>	<u>25,727,544.95</u>	<u>995,728,862.14</u>

KENTUCKY UTILITIES COMPANY  
TOTAL PLANT IN SERVICE - ELECTRIC COST - REGULATORY ACCOUNTING  
DECEMBER 2017

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>KY, VA, TN Plant in Service</b>						
<b>Electric Steam Production</b>						
E310-20-Land	12,286,216.31	-	-	-	-	12,286,216.31
E311-00-Structures and Improvements	320,941,193.40	14,250,552.34	(582,234.82)	(244,219.69)	13,444,097.83	334,385,291.23
E311-01-AROP Structures and Improv	-	-	-	-	-	-
E312-00-Boiler Plant Equipment	2,807,723,474.92	453,366,741.82	(8,820,017.43)	-	444,546,724.39	3,252,270,199.31
E312-01-AROP Boiler Plant Equipment	-	-	-	-	-	-
E314-00-Turbogenerator Units	330,124,557.33	9,300,791.77	(4,439,606.00)	221,969.43	5,083,155.20	335,207,712.53
E314-01-AROP Turbogenerator Units	-	-	-	-	-	-
E315-00-Accessory Electric Equipmen	211,550,294.51	27,649,486.70	(115,478.19)	-	27,534,010.51	239,084,905.02
E315-01-AROP Accessory Electric Equipmen	-	-	-	-	-	-
E316-00-Misc Power Plant Equip	33,749,760.06	918,736.19	(416,466.96)	22,250.26	525,519.50	34,275,279.56
E317-07-ARO Cost Steam (Equip)	27,055,286.50	-	(203,134.00)	7,488,204.62	7,285,070.62	34,938,327.12
E317-08-ARO Cost Steam (CCRP)	229,491,458.15	-	-	(53,428,221.54)	(53,428,221.54)	176,063,236.61
	<u>3,964,520,211.18</u>	<u>505,487,308.82</u>	<u>(14,556,935.39)</u>	<u>(45,840,016.92)</u>	<u>444,990,356.51</u>	<u>4,409,510,567.69</u>
<b>Electric Transmission</b>						
E350-10-Land Rights	29,529,839.68	-	-	-	-	29,529,839.68
E350-20-Land	2,360,270.07	-	-	-	-	2,360,270.07
E352-10-Struct & Imp-Non Sys Control	28,242,785.08	1,130,877.93	(112,814.60)	147,601.17	1,165,464.50	29,408,223.58
E352-20-Struct & Imp-Sys Control/Co	193,226.01	-	(32,410.20)	(77,830.58)	(110,240.79)	82,885.22
E353-10-Station Equipment - Non Sys	261,188,421.98	14,002,286.26	(2,380,835.64)	675,684.79	13,198,104.41	274,386,526.39
E353-11-AROP Station Equip Non Sys	-	-	-	-	-	-
E353-20-Station Equip-Sys Control	6,541,159.89	35,703.76	(3,949,271.49)	(3,521.71)	(3,917,089.44)	2,624,070.45
E354-00-Towers and Fixtures	76,458,680.92	1,593,389.88	(18,956.65)	-	1,574,413.23	78,033,094.15
E355-00-Poles and Fixtures	235,578,802.79	37,566,497.28	(4,198,408.13)	-	33,368,091.15	268,947,893.94
E356-00-OH Conductors and Devices	173,782,499.41	5,494,149.57	(2,018,494.60)	-	3,435,653.97	177,216,153.38
E357-00-Underground Conduit	448,760.26	-	-	-	-	448,760.26
E358-00-UG Conductors and Devices	1,118,444.17	180,766.28	(566.96)	-	180,199.32	1,298,643.49
E359-15-ARO Cost Transm (L/B)	84,829.63	-	-	(11,824.21)	(11,824.21)	73,005.42
E359-17-ARO Cost Transm (Eqp)	483,852.20	-	-	-	-	483,852.20
	<u>816,011,552.08</u>	<u>80,852,418.96</u>	<u>(12,699,756.27)</u>	<u>731,109.45</u>	<u>48,883,772.14</u>	<u>884,895,324.23</u>
<b>Total 101 Plant in Service</b>	<u>7,739,581,176.40</u>	<u>716,433,004.28</u>	<u>(68,007,882.60)</u>	<u>(46,342,516.65)</u>	<u>601,082,826.03</u>	<u>8,340,684,002.43</u>
<b>106 - Construction Completed not Classified</b>						
<b>Electric Distribution</b>						
E360-20-Land	-	-	-	-	-	-
E361-00-Structures and Improvements	1,852,174.70	(184,410.41)	-	-	(1,84,410.41)	1,667,764.29
E362-00-Station Equipment	11,889,729.51	1,776,933.72	-	-	1,776,933.72	13,766,663.23
E364-00-Poles, Towers, and Fixtures	13,224,222.31	(5,656,995.19)	-	-	(5,656,995.19)	7,567,227.12
E365-00-OH Conductors and Devices	15,582,400.72	(2,413,493.35)	-	-	(2,413,493.35)	13,168,907.37
E366-00-Underground Conduit	209,793.77	(20,793.25)	-	-	(20,793.25)	179,000.52
E367-00-UG Conductors and Devices	9,273,324.83	(2,376,951.26)	-	-	(2,376,951.26)	6,896,373.57

KENTUCKY UTILITIES COMPANY  
TOTAL PLANT IN SERVICE - ELECTRIC - COST - REGULATORY ACCOUNTING  
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	Beginning Balance	Additions	Retirements	Transfers/Adjustments	Net Additions	Ending Balance
<b>KY, VA, TN Plant in Service</b>						
E368.00-Line Transformers	3,410,820.98	596,635.49	-	-	596,635.49	4,007,456.45
E369.00-Services	197,403.23	(174,863.88)	-	-	(174,863.88)	22,539.35
E370.00-Meters	640,566.97	133,230.37	-	-	133,230.37	773,737.34
E370.01-Meters AMS	47,412.32	34,029.59	-	-	34,029.59	81,441.91
E371.00-Install on Customer Premise	-	6,164.11	-	-	6,164.11	6,164.11
E373.00-Street Lighting / Signal Sy	5,605,028.13	(1,505,129.65)	-	-	(1,505,129.65)	4,099,898.48
	62,022,822.45	(9,804,842.71)	-	-	(9,804,842.71)	52,217,979.74
<b>Electric General Plant</b>						
E200.10-Structures and Improvements	948,369.69	837,791.46	-	-	837,791.46	1,786,161.15
E391.10-Office Equipment	764,488.06	(729,594.33)	-	-	(729,594.33)	24,873.72
E391.20-Network Computer Equipment	4,864,334.58	(4,849,019.38)	-	-	(4,849,019.38)	15,314.60
E391.30-Cash Processing Equipment	-	-	-	-	-	-
E391.31-Personal Computers	57,951.61	(46,039.91)	-	-	(46,039.91)	11,911.70
E203.00-Store Equipment	-	-	-	-	-	-
E294.00-Tools, Shop, and Garage Equ	253,241.20	(73,344.36)	-	-	(73,344.36)	179,896.84
E396.00-Power Op Equip - Lg Mach	-	1,005,159.48	-	-	1,005,159.48	1,005,159.48
E397.00-Comm Equip Microwave	2,831,227.23	(2,554,481.85)	-	-	(2,554,481.85)	276,745.38
E397.10-Comm Equip General	823,359.28	(658,917.64)	-	-	(658,917.64)	164,441.64
E397.20-Communication Equipment	163,229.63	(137,535.23)	-	-	(137,535.23)	25,694.40
	10,696,990.27	(7,206,482.36)	-	-	(7,206,482.36)	3,490,507.91
<b>Electric Hydro Production</b>						
E331.00-Structures and Improvements	-	-	-	-	-	-
E332.00-Reservoirs, Dams, and Water	-	-	-	-	-	-
E333.00-Water Wheels, Turbines, Gen	0.00	-	-	-	-	0.00
E334.00-Accessory Elec Equip	-	19,285.88	-	-	19,285.88	19,285.88
E335.00-Misc Power Plant Equipment	-	12,427.44	-	-	12,427.44	12,427.44
E336.00-Roads, Railroads, and Bldg	-	-	-	-	-	-
	0.00	31,713.32	-	-	31,713.32	31,713.32
<b>Electric Intangible Plant</b>						
E303.00-Misc Intangible Plant	8,287,193.85	2,354,147.45	-	-	2,354,147.45	10,641,341.30
E303.10-CCS Software	-	14,448,869.48	-	-	14,448,869.48	14,448,869.48
	8,287,193.85	16,803,016.91	-	-	16,803,016.91	25,090,210.76
<b>Electric Other Production</b>						
E341.00-Structures and Improvements	961,872.55	(961,872.55)	-	-	(961,872.55)	0.00
E342.00-Fuel Holders, Producers, Ac	6,941,086.38	(6,155,470.21)	-	-	(6,155,470.21)	785,616.17
E343.00-Prime Movers	3,632,252.91	13,585,585.42	-	-	13,585,585.42	17,217,838.33
E344.00-Generators	14,424,687.25	(14,168,014.30)	-	-	(14,168,014.30)	236,672.95
E345.00-Accessory Electric Equip	695,453.95	11,751,792.75	-	-	11,751,792.75	12,447,246.10
E346.00-Misc Power Plant Equip	419,017.53	(419,017.53)	-	-	(419,017.53)	-
	27,073,369.97	3,614,003.58	-	-	3,614,003.58	30,687,373.55

KENTUCKY UTILITIES COMPANY  
TOTAL PLANT IN SERVICE - ELECTRIC - COST - REGULATORY ACCOUNTING  
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KY, VA, TN Plant in Service	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>Electric Steam Production</b>						
E310.00-Land	10,680,389.71	1,204,779.50	-	-	1,204,779.90	11,885,169.61
E311.00-Structures and Improvements	14,488,993.29	2,884,826.21	-	-	2,884,826.21	17,373,819.50
E311.01-ARGP Structures and Improvements	-	-	-	-	-	-
E312.00-Boiler Plant Equipment	1,133,977,552.50	(417,351,268.74)	-	-	(417,351,268.74)	716,626,283.76
E314.00-Turbogenerator Units	5,781,109.45	(3,481,156.37)	-	-	(3,481,156.37)	2,299,953.08
E315.00-Accessory Electric Equipmen	10,347,043.04	2,436,060.00	-	-	2,436,060.00	12,783,103.04
E316.00-Misc Power Plant Equip	3,165,124.06	(830,817.50)	-	-	(830,817.50)	2,334,306.56
	<u>1,176,439,212.05</u>	<u>(415,146,554.90)</u>	-	-	<u>(415,146,554.90)</u>	<u>763,292,657.15</u>
<b>Electric Transmission</b>						
E350.10-Land Rights	-	-	-	-	-	-
E350.20-Land	-	-	-	-	-	-
E352.10-Struct & Imp-Non Sys Control	602,863.02	(593,072.34)	-	-	(593,072.34)	9,790.68
E352.20-Struct & Imp-Sys Control/Co - 100	-	5,765.94	-	-	5,765.94	5,765.94
E353.10-Station Equipment - Non Sys	16,973,668.92	(8,144,414.21)	-	-	(6,144,414.21)	10,829,254.71
E353.20-Station Equip-Sys Control	-	-	-	-	-	-
E354.00-Towers and Fixtures	(0.00)	-	-	-	-	(0.00)
E355.00-Poles and Fittings	30,704,394.50	7,354,068.13	-	-	7,354,068.13	38,058,462.63
E356.00-OH Conductors and Devices	10,625,583.29	266,960.65	-	-	266,960.65	10,892,543.94
E358.00-LG Conductors and Devices	-	450.91	-	-	450.91	450.91
	<u>58,906,529.73</u>	<u>868,759.05</u>	-	-	<u>869,799.05</u>	<u>59,796,328.81</u>
<b>Total 106 Construction Completed not Classified</b>	<u>1,345,426,118.32</u>	<u>(410,819,147.08)</u>	-	-	<u>(410,819,147.08)</u>	<u>934,606,971.24</u>
<b>Total Plant in Service</b>	<u>9,085,007,234.72</u>	<u>305,613,857.20</u>	<u>(65,007,662.60)</u>	<u>(46,342,515.65)</u>	<u>190,263,678.95</u>	<u>9,275,270,973.67</u>

KENTUCKY UTILITIES COMPANY  
 KENTUCKY - TOTAL PLANT IN SERVICE - ELECTRIC - NBV - REGULATORY ACCOUNTING  
 DECEMBER 2017

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>TOTAL 101 &amp; 106 Plant in Service Electric Distribution</b>								
E360.10-Land Rights	2,075,300.07	-	-	-	-	2,075,300.07	(1,412,356.85)	662,943.22
E360.20-Land	5,455,384.27	9,399.51	(14,378.77)	-	(4,979.26)	5,450,405.01	(0.00)	5,450,405.01
E361.00-Structures and Improvements	12,260,209.21	1,727,074.95	(74,458.17)	(73,624.78)	1,578,992.00	13,839,201.21	(2,465,869.35)	11,373,331.86
E362.00-Station Equipment	179,319,654.05	12,812,861.42	(1,876,079.84)	(669,308.88)	10,267,472.70	189,587,126.75	(49,017,509.44)	140,569,617.31
E364.00-Poles, Towers, and Fixtures	348,262,553.82	13,473,438.49	(1,702,929.12)	-	11,770,509.37	360,033,063.19	(151,267,512.75)	208,765,550.44
E365.00-OH Conductors and Devices	330,961,495.39	20,497,253.05	(7,489,267.70)	-	13,007,985.35	343,969,480.74	(108,886,587.08)	235,082,893.66
E366.00-Underground Conduit	2,390,171.06	-	-	-	-	2,390,171.06	(951,110.31)	1,439,060.75
E367.00-UG Conductors and Devices	185,320,973.49	5,107,526.16	(874,631.20)	-	4,232,894.96	189,553,868.45	(47,058,775.68)	142,495,092.77
E368.00-Line Transformers	301,933,255.36	8,368,467.88	(7,785,666.27)	-	582,801.61	302,516,056.97	(138,650,106.97)	163,865,950.00
E369.00-Services	97,978,332.74	10,616,290.05	(79,568.64)	-	10,536,721.41	108,515,054.15	(59,759,378.91)	48,755,675.24
E370.00-Meters	74,142,440.15	1,066,348.00	(1,757,459.33)	(10,038,276.19)	(10,729,387.52)	63,413,052.63	(31,867,683.37)	31,545,369.26
E370.01-Meters AMS	999,778.02	169,824.85	-	-	169,824.85	1,169,602.87	(72,934.78)	1,096,668.09
E370.20-Meters CT and PT	-	320,790.63	-	10,038,276.19	10,359,066.82	10,359,066.82	(4,707,259.12)	5,651,807.70
E371.00-Install on Customer Premise	-	6,164.11	-	-	6,164.11	6,164.11	(30.94)	6,133.17
E373.00-Street Lighting / Signal Sy	112,761,435.73	5,240,547.71	(810,333.36)	-	4,430,214.35	117,191,650.08	(39,204,114.20)	77,987,535.88
E374.05-ARO Cost Elec Dist (L/B)	622,146.49	-	-	19,555.35	19,555.35	641,701.84	(35,412.50)	606,289.34
E374.07-ARO Cost Elec Dist (Eq)	71,256.58	-	(1,700.75)	(41,067.30)	(42,768.05)	28,488.53	(89,944.50)	(61,455.97)
	1,654,554,386.43	79,415,986.81	(22,466,473.15)	(764,445.61)	56,185,068.05	1,710,739,454.48	(635,446,566.75)	1,075,292,867.73
<b>Electric General Plant</b>								
E389.20-Land	3,049,487.07	99,552.00	-	(131,956.31)	(32,404.31)	3,017,082.76	0.00	3,017,082.76
E390.10-Structures and Improvements	57,686,788.23	3,951,317.27	(150,168.47)	5,134.63	3,806,283.43	61,493,071.66	(12,357,244.20)	49,135,827.46
E390.20-Improvements to Leased Property	440,860.27	-	(3,924.94)	(5,134.63)	(9,059.57)	431,800.70	(354,251.23)	77,549.47
E391.10-Office Equipment	10,442,585.99	420,743.42	(283,354.86)	-	137,388.56	10,579,974.55	(5,212,900.16)	5,367,074.39
E391.20-Non PC Computer Equipment	26,594,020.55	585,892.84	(4,079,972.85)	-	(3,494,080.01)	23,099,940.54	(15,527,953.21)	7,571,987.33
E391.30-Cash Processing Equipment	-	-	-	-	-	-	-	-
E391.31-Personal Computers	4,412,177.90	1,049,009.92	(878,964.66)	-	170,045.26	4,582,223.16	(550,928.86)	4,031,294.30
E392.00-Cars and Light Trucks	1,339,258.07	149,526.26	(38,921.74)	-	110,604.52	1,449,862.59	(922,037.89)	527,824.70
E392.10-Heavy Trucks and Other	5,824,837.59	-	(27,677.50)	-	(27,677.50)	5,797,160.09	(3,276,906.63)	2,520,253.46
E393.00-Stores Equipment	906,444.57	-	-	-	-	906,444.57	(418,879.70)	487,564.87
E394.00-Tools, Shop, and Garage Equ	12,193,401.36	906,599.19	(273,451.17)	-	633,148.02	12,826,549.38	(4,090,674.72)	8,735,874.66
E395.00-Laboratory Equipment	-	-	-	-	-	-	(0.00)	(0.00)
E396.00-Power Op Equip - Lg Mach	2,136,115.26	1,039,623.30	-	-	1,039,623.30	3,175,738.56	(1,018,773.10)	2,156,965.46
E397.00-Microwave, Fiber, Other	29,113,822.67	287,268.35	(1,916.55)	-	285,351.80	29,399,174.47	(11,052,734.04)	18,346,440.43
E397.10-Comm Eq Radio and Telephone	18,688,221.67	201,842.26	-	-	201,842.26	18,890,063.93	(8,778,672.38)	10,111,391.55
E397.20-DSM Communication Equipment	6,851,712.21	733,114.80	-	-	733,114.80	7,584,827.01	(1,585,434.05)	5,999,392.96
E398.00-Miscellaneous Equipment	-	-	-	-	-	-	0.00	0.00
	179,679,733.41	9,424,489.61	(5,738,352.74)	(131,956.31)	3,554,180.56	183,233,913.97	(65,147,290.17)	118,086,623.80

KENTUCKY UTILITIES COMPANY  
 KENTUCKY - TOTAL PLANT IN SERVICE - ELECTRIC - NBV - REGULATORY ACCOUNTING  
 DECEMBER 2017

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>TOTAL 101 &amp; 106</b>								
<b>Electric Hydro Production</b>								
E330.10-Land Rights	879,311.47	-	(23,675.00)	-	(23,675.00)	855,636.47	(912,332.60)	(56,696.13)
E331.00-Structures and Improvements	2,999,390.54	-	-	-	-	2,999,390.54	(422,367.01)	2,577,023.53
E332.00-Reservoirs, Dams, and Water	21,885,646.37	-	-	-	-	21,885,646.37	(9,316,374.05)	12,569,272.32
E333.00-Water Wheels, Turbines, Gen	14,046,741.58	-	-	-	-	14,046,741.58	(1,847,208.15)	12,199,533.43
E334.00-Accessory Electric Equipment	1,362,584.79	19,285.88	-	-	19,285.88	1,381,870.67	(318,309.33)	1,063,561.34
E335.00-Misc Power Plant Equipment	316,946.74	12,427.44	-	-	12,427.44	329,374.18	(143,553.81)	185,820.37
E336.00-Roads, Railroads, and Bridg	234,509.13	-	-	-	-	234,509.13	(88,014.80)	146,494.33
E337.07-ARO Cost Hydro Prod (Eqp)	645,787.99	-	-	-	-	645,787.99	(37,589.95)	608,198.04
	<u>42,370,918.61</u>	<u>31,713.32</u>	<u>(23,675.00)</u>	<u>-</u>	<u>8,038.32</u>	<u>42,378,956.93</u>	<u>(13,085,749.70)</u>	<u>29,293,207.23</u>
<b>Electric Intangible Plant</b>								
E301.00-Organization	39,116.89	-	-	-	-	39,116.89	-	39,116.89
E302.00-Franchises and Consents	55,918.83	-	-	-	-	55,918.83	(69,345.47)	(13,426.64)
E303.00-Misc Intangible Plant	57,120,555.82	13,438,017.50	(7,464,577.36)	-	5,973,440.14	63,093,995.96	(22,964,374.25)	40,129,621.71
E303.10-CCS Software	41,045,494.53	14,448,869.46	-	-	14,448,869.46	55,494,363.99	(35,670,939.51)	19,823,424.48
	<u>98,261,086.07</u>	<u>27,886,886.96</u>	<u>(7,464,577.36)</u>	<u>-</u>	<u>20,422,309.60</u>	<u>118,683,395.67</u>	<u>(58,704,659.23)</u>	<u>59,978,736.44</u>
<b>Electric Other Production</b>								
E340.10-Land Rights	176,409.31	-	-	-	-	176,409.31	(124,391.50)	52,017.81
E340.20-Land	297,169.21	-	-	-	-	297,169.21	-	297,169.21
E341.00-Structures and Improvements	85,079,274.65	628,134.88	-	-	628,134.88	85,707,409.53	(23,690,185.00)	62,017,224.53
E342.00-Fuel Holders, Producers, Ac	61,764,003.56	841,768.14	(19,123.07)	-	822,645.07	62,586,648.63	(19,172,639.54)	43,414,009.09
E342.01-AROP Fuel Holders, Prod, Ac	-	-	-	-	-	-	0.00	0.00
E343.00-Prime Movers	642,925,882.18	17,619,755.28	(2,558,079.84)	-	15,061,675.44	657,987,557.62	(203,304,880.42)	454,682,677.20
E344.00-Generators	131,097,891.26	949,312.89	(475,999.11)	-	473,313.78	131,571,205.04	(41,275,003.36)	90,296,201.68
E345.00-Accessory Electric Equipmen	66,335,265.97	12,270,403.63	-	-	12,270,403.63	78,605,669.60	(25,520,932.67)	53,084,736.93
E345.01-AROP Accessory Electric Equipmen	-	-	-	-	-	-	-	-
E346.00-Misc Power Plant Equipment	8,995,446.93	109,321.64	(27,592.94)	-	81,728.70	9,077,175.63	(3,384,840.59)	5,692,335.04
E347.07-ARO Cost Other Prod (Eqp)	403,344.09	-	-	3,647.03	3,647.03	406,991.12	(53,377.58)	353,613.54
	<u>997,074,687.16</u>	<u>32,418,696.46</u>	<u>(3,080,794.96)</u>	<u>3,647.03</u>	<u>29,341,548.53</u>	<u>1,026,416,235.69</u>	<u>(316,526,250.66)</u>	<u>709,889,985.03</u>

KENTUCKY UTILITIES COMPANY  
 KENTUCKY - TOTAL PLANT IN SERVICE - ELECTRIC - NBV - REGULATORY ACCOUNTING  
 DECEMBER 2017

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>TOTAL 101 &amp; 106</b>								
<b>Electric Steam Production</b>								
E310.20-Land	22,966,606.02	1,204,779.90	-	-	1,204,779.90	24,171,385.92	-	24,171,385.92
E311.00-Structures and Improvements	335,428,186.69	17,135,378.55	(562,234.82)	(244,219.69)	16,328,924.04	351,757,110.73	(181,047,734.80)	170,709,375.93
E311.01-AROP Structures and Improv	-	-	-	-	-	-	-	-
E312.00-Boiler Plant Equipment	3,941,701,027.42	36,015,475.08	(8,820,017.43)	-	27,195,457.65	3,968,896,485.07	(1,203,571,425.87)	2,765,325,059.20
E312.01-AROP Boiler Plant Equipment	-	-	-	-	-	-	-	-
E314.00-Turbogenerator Units	335,905,666.78	5,819,635.40	(4,439,606.00)	221,969.43	1,601,998.83	337,507,665.61	(167,489,484.84)	170,018,180.77
E314.01-AROP Turbogenerator Units	-	-	-	-	-	-	-	-
E315.00-Accessory Electric Equipmen	221,897,337.55	30,085,566.70	(115,476.19)	-	29,970,090.51	251,867,428.06	(109,875,033.17)	141,992,394.89
E315.01-AROP Accessory Electric Equipmen	-	-	-	-	-	-	-	-
E316.00-Misc Power Plant Equip	36,915,884.12	79,918.29	(416,466.95)	22,250.26	(314,298.40)	36,601,585.72	(16,600,298.56)	20,001,287.16
E317.07-ARO Cost Steam (Eqp)	27,653,256.50	-	(203,134.00)	7,488,204.62	7,285,070.62	34,938,327.12	(6,941,448.18)	27,996,878.94
E317.08-ARO Cost Steam (CCR)	220,491,458.15	-	-	(53,428,221.54)	(53,428,221.54)	167,063,236.61	(107,043,843.13)	60,019,393.48
	<u>5,142,959,423.23</u>	<u>90,340,753.92</u>	<u>(14,556,935.39)</u>	<u>(45,940,016.92)</u>	<u>29,843,801.61</u>	<u>5,172,803,224.84</u>	<u>(1,792,569,268.55)</u>	<u>3,380,233,956.29</u>
<b>Electric Transmission</b>								
E350.10-Land Rights	27,309,924.55	-	-	-	-	27,309,924.55	(15,649,261.23)	11,660,663.32
E350.20-Land	2,314,569.57	-	-	-	-	2,314,569.57	-	2,314,569.57
E352.10-Struct & Imp-Non Sys Contro	27,228,066.91	400,651.42	(101,498.12)	147,601.17	446,754.47	27,674,821.38	(6,368,380.47)	21,306,440.91
E352.20-Struct & Imp-Sys Control/Co	193,226.01	5,785.94	(32,410.20)	(77,830.59)	(104,454.85)	88,771.16	(36,752.66)	52,018.50
E353.10-Station Equipment - Non Sys	255,742,978.54	8,234,122.36	(2,212,475.82)	617,291.75	6,638,938.29	262,381,916.83	(65,655,461.46)	196,726,455.37
E353.11-AROP Station Equip Non Sys	-	-	-	-	-	-	(0.00)	(0.00)
E353.20-Station Equip-Sys Control	6,541,159.89	35,703.76	(3,949,271.49)	(3,521.71)	(3,917,089.44)	2,624,070.45	(5,726,208.02)	(3,102,137.57)
E354.00-Towers and Fixtures	69,277,599.62	1,593,369.88	(18,956.65)	-	1,574,413.23	70,852,012.85	(46,116,981.92)	24,735,030.93
E355.00-Poles and Fixtures	254,919,624.79	42,779,230.10	(4,153,974.33)	-	38,625,255.77	293,544,880.56	(68,041,208.33)	225,503,672.23
E356.00-OH Conductors and Devices	167,549,728.85	4,502,987.70	(1,946,415.14)	-	2,556,572.56	170,106,301.41	(103,360,793.35)	66,745,508.06
E357.00-Underground Conduit	448,760.26	-	-	-	-	448,760.26	(248,740.43)	200,019.83
E358.00-UG Conductors and Devices	1,118,444.17	181,217.19	(566.96)	-	180,650.23	1,299,094.40	(948,753.98)	350,340.42
E359.15-ARO Cost Transm (L/B)	84,829.63	-	-	(11,824.21)	(11,824.21)	73,005.42	(6,030.95)	66,974.47
E359.17-ARO Cost Transm (Eqp)	483,852.20	-	-	-	-	483,852.20	(66,936.73)	416,915.47
	<u>813,212,764.99</u>	<u>57,733,068.35</u>	<u>(12,415,568.71)</u>	<u>671,716.41</u>	<u>45,989,216.05</u>	<u>859,201,981.04</u>	<u>(312,225,509.53)</u>	<u>546,976,471.51</u>
<b>Total Plant in Service - KY</b>	<u>8,928,112,999.90</u>	<u>297,251,595.43</u>	<u>(65,746,377.31)</u>	<u>(46,161,055.40)</u>	<u>185,344,162.72</u>	<u>9,113,457,162.62</u>	<u>(3,193,705,314.59)</u>	<u>5,919,751,848.03</u>



**KENTUCKY UTILITIES COMPANY  
KENTUCKY - PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING  
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	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>Net retirements</u>	<u>Ending Balance</u>
<b>101 Plant in Service - KY</b>						
<b>Electric Distribution</b>						
E360.10-Land Rights - 101	2,075,300.07	-	-	-	-	2,075,300.07
E360.20-Land - 101	5,455,384.27	9,399.51	(14,378.77)	-	(4,979.26)	5,450,405.01
E361.00-Structures and Improvements - 101	10,408,034.51	1,921,485.36	(74,458.17)	(73,624.78)	1,773,402.41	12,181,436.92
E362.00-Station Equipment - 101	167,330,921.54	11,035,927.70	(1,876,079.84)	(669,308.88)	8,490,538.98	175,821,460.52
E364.00-Poles, Towers, and Fixtures - 101	335,780,291.04	18,830,441.82	(1,702,929.12)	-	17,127,512.70	352,907,803.74
E365.00-OH Conductors and Devices - 101	316,202,423.24	22,601,077.90	(7,489,267.70)	-	15,111,810.20	331,314,233.44
E366.00-Underground Conduit - 101	2,189,375.29	29,793.25	-	-	29,793.25	2,219,168.54
E367.00-UG Conductors and Devices - 101	176,254,765.72	7,964,163.63	(874,631.20)	-	7,089,532.43	183,344,298.15
E368.00-Line Transformers - 101	298,522,434.40	7,774,305.72	(7,785,666.27)	-	(11,360.55)	298,511,073.85
E369.00-Services - 101	97,780,929.51	10,791,153.93	(79,568.64)	-	10,711,585.29	108,492,514.80
E370.00-Meters - 101	73,715,435.52	968,860.80	(1,757,459.33)	(10,038,276.19)	(10,826,874.72)	62,888,560.80
E370.01-Meters AMS - 101	952,365.70	135,795.26	-	-	135,795.26	1,088,160.96
E370.20-Meters CT and PT - 101	-	320,790.63	-	10,038,276.19	10,359,066.82	10,359,066.82
E371.00-Install on Customer Premise - 101	-	-	-	-	-	-
E373.00-Street Lighting / Signal Sy - 101	107,384,766.87	6,597,780.59	(810,333.36)	-	5,787,447.23	113,172,214.10
E374.05-ARO Cost Elec Dist (L/B) - 101	622,146.49	-	-	19,555.35	19,555.35	641,701.84
E374.07-ARO Cost Elec Dist (Eq) - 101	71,256.58	-	(1,700.75)	(41,067.30)	(42,768.05)	28,488.53
	<u>1,594,745,830.75</u>	<u>88,980,976.10</u>	<u>(22,466,473.15)</u>	<u>(764,445.61)</u>	<u>65,750,057.34</u>	<u>1,660,495,888.09</u>
<b>Electric General Plant</b>						
E389.20-Land - 101	3,049,487.07	99,552.00	-	(131,956.31)	(32,404.31)	3,017,082.76
E390.10-Structures and Improvements - 101	56,738,418.54	3,121,725.81	(150,168.47)	5,134.63	2,976,691.97	59,715,110.51
E390.20-Improv to Leased Property - 101110	440,860.27	-	(3,924.94)	(5,134.63)	(9,059.57)	431,800.70
E391.10-Office Equipment - 101	9,688,117.94	1,150,337.75	(283,354.86)	-	866,982.89	10,555,100.83
E391.20-Non PC Computer Equipment - 101	21,729,085.97	5,435,512.82	(4,079,972.85)	-	1,355,539.97	23,084,625.94
E391.30-Cash Processing Equipment - 101	-	-	-	-	-	-
E391.31-Personal Computers - 101	4,354,226.29	1,095,049.83	(878,964.66)	-	216,085.17	4,570,311.46
E392.00-Cars and Light Trucks - 101	1,339,258.07	149,526.26	(38,921.74)	-	110,604.52	1,449,862.59
E392.10-Heavy Trucks and Other - 101	5,824,837.59	-	(27,677.50)	-	(27,677.50)	5,797,160.09
E393.00-Stores Equipment - 101	906,444.57	-	-	-	-	906,444.57
E394.00-Tools, Shop, and Garage Equ - 101	11,940,160.16	979,943.55	(273,451.17)	-	706,492.38	12,646,652.54
E395.00-Laboratory Equipment - 101	-	-	-	-	-	-
E396.00-Power Op Equip - Lg Mach - 101	2,136,115.26	34,463.82	-	-	34,463.82	2,170,579.08
E397.00- Microwave, Fiber, Other - 101	26,282,595.44	2,841,750.20	(1,916.55)	-	2,839,833.65	29,122,429.09
E397.10-Comm Eq Radio and Telephone - 101	17,864,653.39	860,659.90	-	-	860,659.90	18,725,313.29
E397.20-DSM Communication Equipment - 101	6,688,482.58	870,650.03	-	-	870,650.03	7,559,132.61
E398.00-Miscellaneous Equipment - 101	-	-	-	-	-	-
	<u>168,982,743.14</u>	<u>16,639,171.97</u>	<u>(5,738,352.74)</u>	<u>(131,956.31)</u>	<u>10,768,862.92</u>	<u>179,751,606.06</u>

**KENTUCKY UTILITIES COMPANY**  
**KENTUCKY - PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING**  
**DECEMBER 2017**

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net retirements	Ending Balance
<b>Electric Hydro Production</b>						
E330.10-Land Rights - 101	879,311.47	-	(23,675.00)	-	(23,675.00)	855,636.47
E331.00-Structures and Improvements - 101	2,999,390.54	-	-	-	-	2,999,390.54
E332.00-Reservoirs, Dams, and Water - 101	21,885,646.37	-	-	-	-	21,885,646.37
E333.00-Water Wheels, Turbines, Gen - 101	14,046,741.58	-	-	-	-	14,046,741.58
E334.00-Accessory Electric Equipmen - 101	1,362,584.79	-	-	-	-	1,362,584.79
E335.00-Misc Power Plant Equipment - 101	316,946.74	-	-	-	-	316,946.74
E336.00-Roads, Railroads, and Bridg - 101	234,509.13	-	-	-	-	234,509.13
E337.07-ARO Cost Hydro Prod (Eqp) - 101	645,787.99	-	-	-	-	645,787.99
	<u>42,370,918.61</u>	<u>-</u>	<u>(23,675.00)</u>	<u>-</u>	<u>(23,675.00)</u>	<u>42,347,243.61</u>
<b>Electric Intangible Plant</b>						
E301.00-Organization - 101	39,116.89	-	-	-	-	39,116.89
E302.00-Franchises and Consents - 101	55,918.83	-	-	-	-	55,918.83
E303.00-Misc Intangible Plant - 101	48,833,361.97	11,083,870.05	(7,464,577.36)	-	3,619,292.69	52,452,654.66
E303.10-CCS Software - 101	41,045,494.53	-	-	-	-	41,045,494.53
	<u>89,973,892.22</u>	<u>11,083,870.05</u>	<u>(7,464,577.36)</u>	<u>-</u>	<u>3,619,292.69</u>	<u>93,593,184.91</u>
<b>Electric Other Production</b>						
E340.10-Land Rights - 101	176,409.31	-	-	-	-	176,409.31
E340.20-Land - 101	297,169.21	-	-	-	-	297,169.21
E341.00-Structures and Improvements - 101	84,117,402.10	1,590,007.43	-	-	1,590,007.43	85,707,409.53
E342.00-Fuel Holders, Producers, Ac - 101	54,822,917.18	6,997,238.35	(19,123.07)	-	6,978,115.28	61,801,032.46
E342.01-AROP Fuel Holders, Prod, Ac - 101	-	-	-	-	-	-
E343.00-Prime Movers - 101	639,293,629.27	4,034,169.86	(2,558,079.84)	-	1,476,090.02	640,769,719.29
E344.00-Generators - 101	116,673,204.01	15,137,327.19	(475,999.11)	-	14,661,328.08	131,334,532.09
E345.00-Accessory Electric Equipmen - 101	65,639,812.62	518,610.88	-	-	518,610.88	66,158,423.50
E345.01-AROP Accessory Elec Equip - 101	-	-	-	-	-	-
E346.00-Misc Power Plant Equipment - 101	8,577,429.40	527,339.17	(27,592.94)	-	499,746.23	9,077,175.63
E347.07-ARO Cost Other Prod (Eqp) - 101	403,344.09	-	-	3,647.03	3,647.03	406,991.12
	<u>970,001,317.19</u>	<u>28,804,692.88</u>	<u>(3,080,794.96)</u>	<u>3,647.03</u>	<u>25,727,544.95</u>	<u>995,728,862.14</u>

KENTUCKY UTILITIES COMPANY  
KENTUCKY - PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING  
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	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net retirements	Ending Balance
<b>Electric Steam Production</b>						
E310.20-Land - 101	12,286,216.31	-	-	-	-	12,286,216.31
E311.00-Structures and Improvements - 101	320,941,193.40	14,250,552.34	(562,234.82)	(244,219.89)	13,444,097.83	334,385,291.23
E311.01-AROP Structures and Improv - 101	-	-	-	-	-	-
E312.00-Boiler Plant Equipment - 101	2,807,723,474.92	453,365,741.82	(8,820,017.43)	-	444,546,724.39	3,252,270,199.31
E312.01-AROP Boiler Plant Equipment - 101	-	-	-	-	-	-
E314.00-Turbogenerator Units - 101	330,124,557.33	9,300,791.77	(4,439,606.00)	221,969.43	5,063,155.20	335,207,712.53
E314.01-AROP Turbogenerator Units - 101	-	-	-	-	-	-
E315.00-Accessory Electric Equipment - 101	211,550,294.51	27,649,496.70	(115,476.19)	-	27,534,010.51	239,084,305.02
E315.01-AROP Accessory Elec Equip - 101	-	-	-	-	-	-
E316.00-Misc Power Plant Equip - 101	33,749,760.06	919,736.19	(416,466.95)	22,250.26	525,519.50	34,275,279.56
E317.07-ARO Cost Steam (Cap) - 101	27,653,256.50	-	(203,134.00)	7,456,204.62	7,253,070.62	34,936,327.12
E317.08-ARO Cost Steam (CCR) - 101	220,491,458.15	-	-	(53,428,221.54)	(53,428,221.54)	167,063,236.61
	3,964,520,211.18	505,487,308.82	(14,550,935.39)	(45,940,016.92)	444,990,356.51	4,409,510,587.89
<b>Electric Transmission</b>						
E350.10-Land Rights - 101	27,309,924.55	-	-	-	-	27,309,924.55
E350.20-Land - 101	2,314,669.57	-	-	-	-	2,314,669.57
E352.10-Struct & Imp-Non Sys Control - 101	26,655,203.89	993,723.76	(101,498.12)	147,601.17	1,039,828.81	27,665,030.70
E352.20-Struct & Imp-Non Sys Control/Co - 101	193,226.01	-	(32,410.20)	(77,830.59)	(110,240.79)	62,985.22
E353.10-Station Equipment - Non Sys - 101	238,866,533.26	14,314,171.19	(2,212,475.82)	617,291.75	12,718,987.12	251,585,520.38
E353.11-AROP Station Equip Non Sys - 101	-	-	-	-	-	-
E353.20-Station Equip-Non Sys Control - 101	6,541,159.89	35,703.76	(3,940,271.49)	(3,521.71)	(3,917,089.44)	2,624,070.45
E354.00-Towers and Fixtures - 101	69,277,599.62	1,593,369.88	(18,956.65)	-	1,574,413.23	70,852,012.85
E355.00-Poles and Fixtures - 101	224,215,230.29	37,315,346.00	(4,193,974.33)	-	33,161,371.67	257,376,601.96
E356.00-OH Conductors and Devices - 101	150,034,145.36	5,306,950.62	(1,946,415.14)	-	3,360,455.68	160,294,631.24
E357.00-Underground Conduit - 101	448,760.26	-	-	-	-	448,760.26
E358.00-UG Conductors and Devices - 101	1,118,444.17	180,766.28	(566.96)	-	180,199.32	1,298,643.49
E359.15-ARO Cost Transm (UB) - 101	84,829.63	-	-	(11,824.21)	(11,824.21)	73,005.42
E359.17-ARO Cost Transm (Cap) - 101	483,652.20	-	-	-	-	483,652.20
	754,403,478.90	59,739,981.69	(12,415,568.71)	671,716.41	47,996,129.39	802,399,608.29
<b>Total 101 Plant in Service - KY</b>	<b>7,584,998,391.99</b>	<b>710,736,001.51</b>	<b>(65,746,377.31)</b>	<b>(46,161,055.40)</b>	<b>598,828,568.80</b>	<b>8,183,826,960.79</b>

**KENTUCKY UTILITIES COMPANY**  
**KENTUCKY - PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING**  
**DECEMBER 2017**

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net retirements	Ending Balance
<b>106 - Construction Completed not Classified</b>						
<b>Electric Distribution</b>						
E360.20-Land - 106	-	-	-	-	-	-
E361.00-Structures and Improvements - 106	1,852,174.70	(194,410.41)	-	-	(194,410.41)	1,657,764.29
E362.00-Station Equipment - 106	11,988,732.51	1,776,933.72	-	-	1,776,933.72	13,765,666.23
E364.00-Poles, Towers, and Fixtures - 106	12,482,262.78	(5,357,003.33)	-	-	(5,357,003.33)	7,125,259.45
E365.00-OH Conductors and Devices - 106	14,759,072.15	(2,103,824.85)	-	-	(2,103,824.85)	12,655,247.30
E366.00-Underground Conduit - 106	200,795.77	(29,793.25)	-	-	(29,793.25)	171,002.52
E367.00-UG Conductors and Devices - 106	9,066,207.77	(2,856,637.47)	-	-	(2,856,637.47)	6,209,570.30
E368.00-Line Transformers - 106	3,410,820.96	594,162.16	-	-	594,162.16	4,004,983.12
E369.00-Services - 106	197,403.23	(174,863.88)	-	-	(174,863.88)	22,539.35
E370.00-Meters - 106	427,004.63	97,487.20	-	-	97,487.20	524,491.83
E370.01-Meters AMS - 106	47,412.32	34,029.59	-	-	34,029.59	81,441.91
E371.00-Install on Customer Premise - 106	-	6,164.11	-	-	6,164.11	6,164.11
E373.00-Street Lighting / Signal Sy - 106	5,376,668.86	(1,357,232.88)	-	-	(1,357,232.88)	4,019,435.98
	59,808,555.68	(9,564,989.29)	-	-	(9,564,989.29)	50,243,566.39
<b>Electric General Plant</b>						
E390.10-Structures and Improvements - 106	948,369.69	829,591.46	-	-	829,591.46	1,777,961.15
E391.10-Office Equipment - 106	754,468.05	(729,594.33)	-	-	(729,594.33)	24,873.72
E391.20-Non PC Computer Equipment - 106	4,864,934.58	(4,849,619.98)	-	-	(4,849,619.98)	15,314.60
E391.30-Cash Processing Equipment - 106	-	-	-	-	-	-
E391.31-Personal Computers - 106	57,951.61	(46,039.91)	-	-	(46,039.91)	11,911.70
E393.00-Stores Equipment - 106	-	-	-	-	-	-
E394.00-Tools, Shop, and Garage Equ - 106	253,241.20	(73,344.36)	-	-	(73,344.36)	179,896.84
E396.00-Power Op Equip - Lg Mach - 106	-	1,005,159.48	-	-	1,005,159.48	1,005,159.48
E397.00- Microwave, Fiber, Other - 106	2,831,227.23	(2,554,481.85)	-	-	(2,554,481.85)	276,745.38
E397.10-Comm Eq Radio and Telephone - 106	823,568.28	(658,817.64)	-	-	(658,817.64)	164,750.64
E397.20-DSM Communication Equipment - 106	163,229.63	(137,535.23)	-	-	(137,535.23)	25,694.40
	10,696,990.27	(7,214,682.36)	-	-	(7,214,682.36)	3,482,307.91
<b>Electric Hydro Production</b>						
E331.00-Structures and Improvements - 106	-	-	-	-	-	-
E332.00-Reservoirs, Dams, and Water - 106	-	-	-	-	-	-
E333.00-Water Wheels, Turbines, Gen - 106	0.00	-	-	-	-	0.00
E334.00-Accessory Electric Equipmen - 106	-	19,285.88	-	-	19,285.88	19,285.88
E335.00-Misc Power Plant Equipment - 106	-	12,427.44	-	-	12,427.44	12,427.44
E336.00-Roads, Railroads, and Bridg - 106	-	-	-	-	-	-
	0.00	31,713.32	-	-	31,713.32	31,713.32
<b>Electric Intangible Plant</b>						
E303.00-Misc Intangible Plant - 106	8,287,193.85	2,354,147.45	-	-	2,354,147.45	10,641,341.30

**KENTUCKY UTILITIES COMPANY**  
**KENTUCKY - PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING**  
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E303.10-CCS Software - 106

<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>Net retirements</u>	<u>Ending Balance</u>
-	14,448,869.46	-	-	14,448,869.46	14,448,869.46
8,287,193.85	16,803,016.91	-	-	16,803,016.91	25,090,210.76

**KENTUCKY UTILITIES COMPANY**  
**KENTUCKY - PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING**  
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	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>Net retirements</u>	<u>Ending Balance</u>
<b>Electric Other Production</b>						
E341.00-Structures and Improvements - 106	961,872.55	(961,872.55)	-	-	(961,872.55)	0.00
E342.00-Fuel Holders, Producers, Ac - 106	6,941,086.38	(6,155,470.21)	-	-	(6,155,470.21)	785,616.17
E343.00-Prime Movers - 106	3,632,252.91	13,585,585.42	-	-	13,585,585.42	17,217,838.33
E344.00-Generators - 106	14,424,687.25	(14,188,014.30)	-	-	(14,188,014.30)	236,672.95
E345.00-Accessory Electric Equipmen - 106	695,453.35	11,751,792.75	-	-	11,751,792.75	12,447,246.10
E346.00-Misc Power Plant Equipment - 106	418,017.53	(418,017.53)	-	-	(418,017.53)	-
	<u>27,073,369.97</u>	<u>3,614,003.58</u>	<u>-</u>	<u>-</u>	<u>3,614,003.58</u>	<u>30,687,373.55</u>
<b>Electric Steam Production</b>						
E310.20-Land - 106	10,680,389.71	1,204,779.90	-	-	1,204,779.90	11,885,169.61
E311.00-Structures and Improvements - 106	14,486,993.29	2,884,826.21	-	-	2,884,826.21	17,371,819.50
E311.01-AROP Structures and Improv - 106	-	-	-	-	-	-
E312.00-Boiler Plant Equipment - 106	1,133,977,552.50	(417,351,266.74)	-	-	(417,351,266.74)	716,626,285.76
E314.00-Turbogenerator Units - 106	5,781,109.45	(3,481,156.37)	-	-	(3,481,156.37)	2,299,953.08
E315.00-Accessory Electric Equipmen - 106	10,347,043.04	2,436,080.00	-	-	2,436,080.00	12,783,123.04
E316.00-Misc Power Plant Equip - 106	3,166,124.06	(839,817.90)	-	-	(839,817.90)	2,326,306.16
	<u>1,178,439,212.05</u>	<u>(415,146,554.90)</u>	<u>-</u>	<u>-</u>	<u>(415,146,554.90)</u>	<u>763,292,657.15</u>
<b>Electric Transmission</b>						
E350.10-Land Rights - 106	-	-	-	-	-	-
E350.20-Land - 106	-	-	-	-	-	-
E352.10-Struct & Imp-Non Sys Contro - 106	602,863.02	(593,072.34)	-	-	(593,072.34)	9,790.68
E352.20-Struct & Imp-Sys Control/Co - 106	-	5,785.94	-	-	5,785.94	5,785.94
E353.10-Station Equipment - Non Sys - 106	16,876,445.28	(6,080,048.83)	-	-	(6,080,048.83)	10,796,396.45
E353.20-Station Equip-Sys Control - 106	-	-	-	-	-	-
E354.00-Towers and Fixtures - 106	(0.00)	-	-	-	-	(0.00)
E355.00-Poles and Fixtures - 106	30,704,394.50	5,463,884.10	-	-	5,463,884.10	36,168,278.60
E356.00-OH Conductors and Devices - 106	10,625,583.29	(803,913.12)	-	-	(803,913.12)	9,821,670.17
E358.00-UG Conductors and Devices - 106	-	450.91	-	-	450.91	450.91
	<u>58,809,286.09</u>	<u>(2,006,913.34)</u>	<u>-</u>	<u>-</u>	<u>(2,006,913.34)</u>	<u>56,802,372.75</u>
<b>Total 106 Construction Completed not Classified</b>	<u>1,343,114,607.91</u>	<u>(413,484,406.08)</u>	<u>-</u>	<u>-</u>	<u>(413,484,406.08)</u>	<u>929,630,201.83</u>
<b>Total Plant in Service - Electric - KY</b>	<u>8,928,112,999.90</u>	<u>297,251,595.43</u>	<u>(65,746,377.31)</u>	<u>(46,161,055.40)</u>	<u>185,344,162.72</u>	<u>9,113,457,162.62</u>

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KENTUCKY UTILITIES COMPANY  
VIRGINIA - TOTAL PLANT IN SERVICE - ELECTRIC - NBY - REGULATORY ACCOUNTING  
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	Beginning Balance	Additions	Retirements	Transfers/Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>TOTAL 101 &amp; 106 Plant in Service</b>								
<b>Electric Distribution</b>								
E200 104 and Rights	91,001.83	-	-	-	-	91,001.83	(69,049.12)	21,912.71
E300 20-4 and	102,248.61	240,853.29	-	(240,853.29)	-	102,248.61	102,248.61	426,372.84
E380 00-Structures and Improvements	496,205.62	30,531.37	(48,811)	-	79,881.76	676,187.38	(133,814.54)	5,205,840.77
E390 00-Station Equipment	8,391,665.96	21,796.14	(32,176.81)	-	(10,280.67)	8,381,485.29	(3,174,544.52)	16,662,273.80
E396 00-Poles, Towers, and Towers	28,102,436.27	1,063,822.76	(164,873.53)	-	908,949.23	29,011,037.99	(12,544,814.39)	18,555,704.40
E398 00-Ohm Conductors and Devices	24,451,322.78	1,745,684.03	(616,393.89)	-	1,129,290.14	25,576,712.92	(8,995,413.89)	4,026,965.51
E398 00-Underground Conduit	-	-	-	-	-	-	-	-
E397 00-Ohm Conductors and Devices	4,138,560.53	564,074.08	(5,162.23)	-	588,912.33	4,698,442.36	(871,616.45)	5,302,541.42
E398 00-Line Transformers	12,722,148.87	211,747.13	(1,807,296.29)	-	(1,585,548.07)	11,127,499.60	(5,424,358.18)	1,597,792.67
E398 00-Devices	5,406,967.41	209,398.29	(1,408.17)	-	333,688.12	5,636,263.52	(6,206,156.86)	1,496,105.86
E370 00-Meters CT and PT	4,110,517.63	32,743.17	(236,291.41)	(872,830.15)	(1,073,378.39)	3,037,159.24	(1,308,032.38)	208,821.73
E371 00-Panel on Customer Premise	-	28,164.47	(58,216.28)	-	(30,051.81)	944,708.34	(927,896.61)	-
E373 00-Street Lighting / Signal	3,678,258.09	(1,180.57)	(5,778.45)	-	(6,959.02)	3,671,299.07	(1,759,826.46)	1,811,472.61
	91,609,756.97	4,360,904.09	(2,376,397.90)	(240,853.29)	1,743,452.89	94,033,209.61	(36,699,037.26)	53,334,182.35
<b>Electric General Plant</b>								
E289 20-4 and	380,629.44	-	-	-	-	380,629.44	-	380,629.44
E390 10-Structures and Improvements	1,030,372.05	8,200.00	-	-	8,200.00	1,038,572.05	(208,211.400)	795,360.65
E390 20-Structures and Improvements	40,883.80	-	-	-	-	40,883.80	(44,825.89)	(3,942.09)
E391 10-Office Equipment	-	-	-	-	-	-	-	-
E391 20-Motor Pk. Converter Equipment	-	-	-	-	-	-	-	-
E392 00-Car and Light Trucks	-	-	-	-	-	-	-	-
E393 00-Storage Equipment	4,506.22	-	-	-	-	4,506.22	(0.00)	308.65
E394 00-Tools, Shop, and Garage Eq	473,472.47	4,207.38	(662.68)	-	3,544.70	477,017.17	(204,591.41)	272,425.76
E395 00-Laboratory Equipment	-	-	-	-	-	-	-	-
E396 00-Power Dis Equip - Lp Mch	282,277.26	-	-	-	-	282,277.26	(114,269.40)	168,006.16
E397 00-Microwave, Fiber, Other	589,214.33	-	-	-	-	589,214.33	(262,872.29)	384,742.04
E397 00-Comm Eq Radio and Telephones	392,464.08	-	-	-	-	392,464.08	(375,371.94)	10,112.34
E398 00-Miscellaneous Equipment	3,193,259.68	12,407.38	(882.69)	-	11,744.70	3,209,004.35	(1,370,530.64)	1,898,444.81
<b>Electric Intangible Plant</b>								
E301 00-Organization	5,338.89	-	-	-	-	5,338.89	-	5,338.89
	5,338.89	-	-	-	-	5,338.89	-	5,338.89

KENTUCKY UTILITIES COMPANY  
VIRGINIA - TOTAL PLANT IN SERVICE - ELECTRIC - NBV - REGULATORY ACCOUNTING  
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	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>TOTAL 101 &amp; 106</b>								
<b>Electric Transmission</b>								
E350.10-Land Rights	2,219,475.60	-	-	-	-	2,219,475.60	(1,945,868.97)	273,606.63
E350.20-Land	45,700.50	-	-	-	-	45,700.50	-	45,700.50
E352.10-Struct & Imp-Non Sys Contro	1,617,561.19	136,954.17	(11,316.48)	-	125,637.69	1,743,198.88	(786,917.32)	956,281.56
E353.10-Station Equipment - Non Sys	22,419,132.36	523,718.69	(168,359.82)	59,393.04	414,751.91	22,533,884.27	(7,897,254.22)	14,936,630.05
E354.00-Towers and Fixtures	7,181,081.30	-	-	-	-	7,181,081.30	(5,034,562.21)	2,146,519.09
E355.00-Poles and Fixtures	11,237,593.50	2,130,335.31	(32,431.80)	-	2,097,903.51	13,335,497.01	(4,569,529.43)	8,765,967.58
E356.00-OH Conductors and Devices	16,780,292.12	1,218,141.52	(72,079.46)	-	1,146,062.06	17,926,354.18	(10,468,935.63)	7,457,418.55
E357.00-Underground Conduit	-	-	-	-	-	-	-	-
E358.00-Underground Conductors a	-	-	-	-	-	-	-	-
	61,500,836.57	4,009,149.69	(284,187.56)	59,393.04	3,784,355.17	65,285,191.74	(30,703,067.78)	34,582,123.96
<b>Total Plant in Service - Electric - VA</b>	<u>156,513,190.30</u>	<u>8,362,261.77</u>	<u>(3,261,247.43)</u>	<u>(181,460.25)</u>	<u>4,919,554.09</u>	<u>161,432,744.39</u>	<u>(71,610,664.82)</u>	<u>89,822,079.57</u>



**KENTUCKY UTILITIES COMPANY**  
**VIRGINIA - PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING**  
**DECEMBER 2017**

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>101 Plant in Service</b>						
<b>Electric Distribution</b>						
E360.10-Land Rights - 101	91,001.83	-	-	-	-	91,001.83
E360.20-Land - 101	102,248.61	240,853.29	-	(240,853.29)	-	102,248.61
E361.00-Structures and Improvements - 101	490,205.62	80,031.37	(49.61)	-	79,981.76	570,187.38
E362.00-Station Equipment - 101	8,391,865.96	21,796.14	(32,176.81)	-	(10,380.67)	8,381,485.29
E364.00-Poles, Towers, and Fixtures - 101	27,360,478.74	1,363,614.61	(154,973.03)	-	1,208,641.58	28,569,120.32
E365.00-OH Conductors and Devices - 101	23,658,194.21	2,050,163.10	(676,893.99)	-	1,373,269.11	25,031,463.32
E367.00-UG Conductors and Devices - 101	3,932,443.47	84,387.85	(5,152.23)	-	79,235.62	4,011,679.09
E368.00-Line Transformers - 101	12,723,148.67	209,273.80	(1,807,396.20)	-	(1,598,122.40)	11,125,026.27
E369.00-Services - 101	5,498,987.41	355,368.29	(1,408.17)	-	353,960.12	5,852,947.53
E370.00-Meters - 101	3,897,015.29	-	(236,291.41)	(872,830.15)	(1,109,121.56)	2,787,893.73
E370.20-Meters CT and PT - 101	-	28,154.47	(56,276.28)	872,830.15	844,708.34	844,708.34
E371.00-Install on Customer Premise - 101	-	-	-	-	-	-
E373.00-Street Lighting / Signal Sy - 101	3,449,898.81	146,715.20	(5,779.46)	-	140,935.74	3,590,834.55
	89,595,488.62	4,580,358.12	(2,976,397.19)	(240,853.29)	1,363,107.64	90,958,596.26
<b>Electric General Plant</b>						
E389.20-Land - 101	380,629.44	-	-	-	-	380,629.44
E390.10-Structures and Improvements - 101	1,035,372.05	-	-	-	-	1,035,372.05
E390.20-Structures and Improvements - 101	40,883.60	-	-	-	-	40,883.60
E391.10-Office Equipment - 101	-	-	-	-	-	-
E391.20-Non PC Computer Equipment - 101	-	-	-	-	-	-
E392.00-Cars and Light Trucks - 101	-	-	-	-	-	-
E393.00-Stores Equipment - 101	4,526.22	-	-	-	-	4,526.22
E394.00-Tools, Shop, and Garage Equ - 101	473,472.47	4,207.38	(662.68)	-	3,544.70	477,017.17
E395.00-Laboratory Equipment - 101	-	-	-	-	-	-
E396.00-Power Op Equip - Lg Mach - 101	282,277.26	-	-	-	-	282,277.26
E397.00- Microwave, Fiber, Other - 101	597,614.33	-	-	-	-	597,614.33
E397.10-Comm Eq Radio and Telephone - 101	382,484.28	-	-	-	-	382,484.28
E398.00-Miscellaneous Equipment - 101	-	-	-	-	-	-
	3,197,259.65	4,207.38	(662.68)	-	3,544.70	3,200,804.35
<b>Electric Intangible Plant</b>						
E301.00-Organization - 101	5,338.69	-	-	-	-	5,338.69
	5,338.69	-	-	-	-	5,338.69

**KENTUCKY UTILITIES COMPANY**  
**VIRGINIA - PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING**  
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	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>Net Additions</u>	<u>Ending Balance</u>
<b>Electric Transmission</b>						
E350.10-Land Rights - 101	2,219,475.60	-	-	-	-	2,219,475.60
E350.20-Land - 101	45,700.50	-	-	-	-	45,700.50
E352.10-Struct & Imp-Non Sys Contro - 101	1,617,561.19	136,954.17	(11,316.48)	-	125,637.69	1,743,198.88
E353.10-Station Equipment - Non Sys - 101	22,321,888.72	588,084.07	(168,359.82)	59,393.04	479,117.29	22,801,006.01
E354.00-Towers and Fixtures - 101	7,181,081.30	-	-	-	-	7,181,081.30
E355.00-Poles and Fixtures - 101	11,237,593.50	240,151.28	(32,431.80)	-	207,719.48	11,445,312.98
E356.00-OH Conductors and Devices - 101	16,780,292.12	147,247.75	(72,079.46)	-	75,168.29	16,855,460.41
	<u>61,403,592.93</u>	<u>1,112,437.27</u>	<u>(284,187.56)</u>	<u>59,393.04</u>	<u>887,642.75</u>	<u>62,291,235.68</u>
<b>Total 101 Plant in Service - Electric - VA</b>	<u>154,201,679.89</u>	<u>5,697,002.77</u>	<u>(3,261,247.43)</u>	<u>(181,460.25)</u>	<u>2,254,295.09</u>	<u>156,455,974.98</u>
<b>106 - Construction Completed not Classified</b>						
<b>Electric Distribution</b>						
E361.00-Structures and Improvements - 106	-	-	-	-	-	-
E362.00-Station Equipment - 106	-	-	-	-	-	-
E364.00-Poles, Towers, and Fixtures - 106	741,959.53	(299,991.86)	-	-	(299,991.86)	441,967.67
E365.00-OH Conductors and Devices - 106	823,328.57	(309,668.50)	-	-	(309,668.50)	513,660.07
E366.00-Underground Conduit - 106	-	-	-	-	-	-
E367.00-UG Conductors and Devices - 106	207,117.06	479,686.21	-	-	479,686.21	686,803.27
E368.00-Line Transformers - 106	-	2,473.33	-	-	2,473.33	2,473.33
E369.00-Services - 106	0.00	-	-	-	-	0.00
E370.00-Meters - 106	213,502.34	35,743.17	-	-	35,743.17	249,245.51
E373.00-Street Lighting / Signal Sy - 106	228,359.27	(147,895.77)	-	-	(147,895.77)	80,463.50
	<u>2,214,266.77</u>	<u>(239,653.42)</u>	<u>-</u>	<u>-</u>	<u>(239,653.42)</u>	<u>1,974,613.35</u>
<b>Electric General Plant</b>						
E390.10-Structures and Improvements - 106	-	8,200.00	-	-	8,200.00	8,200.00
E394.00-Tools, Shop, and Garage Equ - 106	-	-	-	-	-	-
E396.00-Power Op Equip - Lg Mach - 106	-	-	-	-	-	-
E397.00- Microwave, Fiber, Other - 106	-	-	-	-	-	-
E397.10-Comm Eq Radio and Telephone - 106	-	-	-	-	-	-
	<u>-</u>	<u>8,200.00</u>	<u>-</u>	<u>-</u>	<u>8,200.00</u>	<u>8,200.00</u>
<b>Electric Transmission</b>						
E352.10-Struct & Imp-Non Sys Contro - 106	-	-	-	-	-	-
E353.10-Station Equipment - Non Sys - 106	97,243.64	(64,365.38)	-	-	(64,365.38)	32,878.26
E355.00-Poles and Fixtures - 106	-	1,890,184.03	-	-	1,890,184.03	1,890,184.03
E356.00-OH Conductors and Devices - 106	-	1,070,893.77	-	-	1,070,893.77	1,070,893.77
	<u>97,243.64</u>	<u>2,896,712.42</u>	<u>-</u>	<u>-</u>	<u>2,896,712.42</u>	<u>2,993,956.06</u>

KENTUCKY UTILITIES COMPANY  
VIRGINIA - PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING  
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	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>Total 106 Construction Completed not Classified</b>	2,311,510.41	2,665,259.00	-	-	2,665,259.00	4,976,769.41
<b>Total Plant in Service - Electric - VA</b>	156,513,190.30	8,362,261.77	(3,261,247.43)	(181,460.25)	4,919,554.09	161,432,744.39

KENTUCKY UTILITIES COMPANY  
TENNESSEE - TOTAL PLANT IN SERVICE - ELECTRIC - NBV - REGULATORY ACCOUNTING  
DECEMBER 2017

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>TOTAL 101 &amp; 106 Plant in Service</b>								
<b>Electric Distribution</b>								
E360.10-Land Rights	2,627.41	-	-	-	-	2,627.41	(2,469.15)	158.26
E360.20-Land	2,412.82	-	-	-	-	2,412.82	-	2,412.82
E361.00-Structures and Improvements	2,575.89	-	(30.76)	-	(30.76)	2,545.13	(2,457.86)	87.27
E362.00-Station Equipment	66,887.25	-	(7.10)	-	(7.10)	66,880.15	(34,447.21)	32,432.94
E364.00-Poles, Towers, and Fixtures	47,785.56	-	-	-	-	47,785.56	(47,643.49)	142.07
E365.00-OH Conductors and Devices	46,763.22	-	-	-	-	46,763.22	(52,663.22)	(5,900.00)
E366.00-Underground Conduit	-	-	-	-	-	-	-	-
E367.00-Underground Conductors a	-	-	-	-	-	-	-	-
E368.00-Line Transformers	3,118.28	-	-	-	-	3,118.28	(5,199.11)	(2,080.83)
E369.00-Services	254.62	-	-	-	-	254.62	(1,149.15)	(894.53)
E370.00-Meters	4,199.21	-	-	(3,898.61)	(3,898.61)	300.60	(82.42)	218.18
E370.20-Meters CT and PT	-	-	-	3,898.61	3,898.61	3,898.61	(346.58)	3,552.03
E371.00-Install on Customer Premise	-	-	-	-	-	-	-	-
	<u>176,624.26</u>	<u>-</u>	<u>(37.86)</u>	<u>-</u>	<u>(37.86)</u>	<u>176,586.40</u>	<u>(146,458.19)</u>	<u>30,128.21</u>
<b>Electric Transmission</b>								
E350.10-Land Rights	439.53	-	-	-	-	439.53	(369.22)	70.31
E355.00-Poles and Fixtures	125,979.00	-	-	-	-	125,979.00	(89,515.05)	36,463.95
E356.00-OH Conductors and Devices	78,061.73	-	-	-	-	78,061.73	(53,818.35)	24,243.38
	<u>204,480.26</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>204,480.26</u>	<u>(143,702.62)</u>	<u>60,777.64</u>
<b>Total Plant in Service - Electric - TN</b>	<u><u>381,104.52</u></u>	<u><u>-</u></u>	<u><u>(37.86)</u></u>	<u><u>-</u></u>	<u><u>(37.86)</u></u>	<u><u>381,066.66</u></u>	<u><u>(290,160.81)</u></u>	<u><u>90,905.85</u></u>

**TENNESSEE - PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING  
DECEMBER 2017**

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>101 Plant in Service</b>						
<b>Electric Distribution</b>						
E360.10-Land Rights - 101	2,627.41	-	-	-	-	2,627.41
E360.20-Land - 101	2,412.82	-	-	-	-	2,412.82
E361.00-Structures and Improvements - 101	2,575.89	-	(30.76)	-	(30.76)	2,545.13
E362.00-Station Equipment - 101	66,887.25	-	(7.10)	-	(7.10)	66,880.15
E364.00-Poles, Towers, and Fixtures - 101	47,785.56	-	-	-	-	47,785.56
E365.00-OH Conductors and Devices - 101	46,763.22	-	-	-	-	46,763.22
E366.00-Underground Conduit	-	-	-	-	-	-
E367.00-Underground Conductors a	-	-	-	-	-	-
E368.00-Line Transformers - 101	3,118.28	-	-	-	-	3,118.28
E369.00-Services - 101	254.62	-	-	-	-	254.62
E370.00-Meters - 101	4,199.21	-	-	(3,898.61)	(3,898.61)	300.60
E370.20-Meters CT and PT - 101	-	-	-	3,898.61	3,898.61	3,898.61
E371.00-Install on Customer Premise - 101	-	-	-	-	-	-
	<u>176,624.26</u>	<u>-</u>	<u>(37.86)</u>	<u>-</u>	<u>(37.86)</u>	<u>176,586.40</u>
<b>Electric Transmission</b>						
E350.10-Land Rights - 101	439.53	-	-	-	-	439.53
E355.00-Poles and Fixtures - 101	125,979.00	-	-	-	-	125,979.00
E356.00-OH Conductors and Devices - 101	78,061.73	-	-	-	-	78,061.73
	<u>204,480.26</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>204,480.26</u>
<b>Total 101 Plant in Service - Electric - TN</b>	<u><u>381,104.52</u></u>	<u><u>-</u></u>	<u><u>(37.86)</u></u>	<u><u>-</u></u>	<u><u>(37.86)</u></u>	<u><u>381,066.66</u></u>
<b>106 - Construction Completed not Classified</b>						
<b>Electric Distribution</b>						
E362.00-Station Equipment - 106	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total 106 Construction Completed not Classified</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<b>Total Plant in Service - Electric - TN</b>	<u><u>381,104.52</u></u>	<u><u>-</u></u>	<u><u>(37.86)</u></u>	<u><u>-</u></u>	<u><u>(37.86)</u></u>	<u><u>381,066.66</u></u>

**KENTUCKY UTILITIES COMPANY**  
**PLANT HELD FOR FUTURE USE - REGULATORY ACCOUNTING**  
**DECEMBER 2017**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>Net Additions</u>	<u>Ending Balance</u>
<b>105 Plant Held for Future Use</b>						
<b>Electric Distribution</b>						
E360.20-Land	113,882.25	-	-	792,599.21	792,599.21	906,481.46
E360.25-Land Held for Future Use	324,087.84	240,853.29	-	-	240,853.29	564,941.13
	<u>437,970.09</u>	<u>240,853.29</u>	<u>-</u>	<u>792,599.21</u>	<u>1,033,452.50</u>	<u>1,471,422.59</u>
<b>Other Production</b>						
E340.20-Land	309,540.85	-	-	-	-	309,540.85
	<u>309,540.85</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>309,540.85</u>
<b>Steam Production</b>						
E310.20-Land	-	-	-	-	-	-
E311.00-Structures and Improvements	-	-	-	-	-	-
E312.00-Boiler Plant Equipment	-	-	-	-	-	-
E314.00-Turbogenerator Units	-	-	-	-	-	-
E315.00-Accessory Electric Equip	-	-	-	-	-	-
E316.00-Misc Power Plant Equip	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Electric General Plant</b>						
E389.20-Land	-	-	-	131,956.31	131,956.31	131,956.31
	<u>-</u>	<u>-</u>	<u>-</u>	<u>131,956.31</u>	<u>131,956.31</u>	<u>131,956.31</u>
<b>Total Plant Held for Future Use</b>	<u><u>747,510.94</u></u>	<u><u>240,853.29</u></u>	<u><u>-</u></u>	<u><u>924,555.52</u></u>	<u><u>1,165,408.81</u></u>	<u><u>1,912,919.75</u></u>

KENTUCKY UTILITIES COMPANY  
KENTUCKY - NON UTILITY PROPERTY - REGULATORY ACCOUNTING  
DECEMBER 2017

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>121001-NONUTIL PROP IN SERV</b>						
<b>Non Utility Property</b>						
C121.04-Nonutility Prop - Misc Land	963,468.66	-	-	(792,599.21)	(792,599.21)	170,869.45
C121.05-Nonutility Prop-Misc Struct	-	-	-	-	-	-
C121.06-Nonutility-Misc Land Rights	7,844.44	-	-	-	-	7,844.44
	<u>971,313.10</u>	<u>-</u>	<u>-</u>	<u>(792,599.21)</u>	<u>(792,599.21)</u>	<u>178,713.89</u>
<b>Total Non Utility Property - KY</b>	<u>971,313.10</u>	<u>-</u>	<u>-</u>	<u>(792,599.21)</u>	<u>(792,599.21)</u>	<u>178,713.89</u>

**KENTUCKY UTILITIES COMPANY**  
**ELECTRIC PLANT - PURCHASED OR SOLD - REGULATORY ACCOUNTING**  
**DECEMBER 2017**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>Net Additions</u>	<u>Ending Balance</u>
<b>102 Electric Plant - Purchased or Sold</b>						
<b>Electric General Plant</b>						
E390.10-Structures and Improvements	-	-	-	-	-	-
<b>Electric Other Production</b>						
E340.10-Land Rights	-	-	-	-	-	-
E340.20-Land	-	-	-	-	-	-
E341.00-Structures and Improvements	-	-	-	-	-	-
E342.00-Fuel Holders, Producers, Ac	-	-	-	-	-	-
E342.01-AROP Fuel Holders, Prod, Ac	-	-	-	-	-	-
E343.00-Prime Movers	-	-	-	-	-	-
E344.00-Generators	-	-	-	-	-	-
E345.00-Accessory Electric Equipmen	-	-	-	-	-	-
E345.01-AROP Accessory Electric Equipmen	-	-	-	-	-	-
E346.00-Misc Power Plant Equipment	-	-	-	-	-	-
E347.07-ARO Cost Other Prod (Eqp)	-	-	-	-	-	-
<b>Steam Production</b>						
E310.20-Structures and Improvements	-	-	-	-	-	-
E311.00-Structures and Improvements	-	-	-	-	-	-
E312.00-Boiler Plant Equipment	-	-	-	-	-	-
E314.00-Turbogenerator Units	-	-	-	-	-	-
E315.00-Accessory Electric Equip	-	-	-	-	-	-
E316.00-Misc Power Plant Equip	-	-	-	-	-	-
<b>Total Electric Plant - Purchased or Sold</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>



**KENTUCKY UTILITIES COMPANY**  
**KENTUCKY RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - REGULATORY ACCOUNTING**  
**DECEMBER 2017**

	Beginning Balance	Accruals	Retirements	Transfers/ Adjustments	RWIP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
<b>Electric Distribution</b>									
KU-136010- KY Land Rights	(1,399,697.51)	(12,659.34)	-	-	-	-	-	-	(1,412,356.85)
KU-136010- KY Licensed Proj Land Ri	-	-	-	-	-	-	-	-	(0.00)
KU-136020-KY Land	(0.00)	-	14,378.77	(14,378.77)	-	-	-	-	(0.00)
KU-136100- KY Struct and Improv	(2,325,563.26)	(273,680.67)	74,458.17	3,381.98	-	56,979.12	(1,444.69)	-	(2,465,869.35)
KU-136200- KY Station Equipment	(47,586,642.37)	(4,137,890.92)	1,876,079.84	164,210.12	-	732,805.12	(66,071.23)	-	(49,017,509.44)
KU-136400-KY Ghent Transp ECR 2009	(1,416.80)	(663.30)	-	-	-	-	-	-	(2,080.10)
KU-136400-KY Licensed Project Pole	(0.29)	-	-	-	-	-	-	-	(0.29)
KU-136400-KY Poles, Towers, and Fix	(145,541,314.16)	(8,864,265.00)	1,702,929.12	-	-	1,503,878.87	(29,177.56)	(37,483.63)	(151,265,432.36)
KU-136500- KY Licensed Proj Ohd Con	(0.19)	-	-	-	-	-	-	-	(0.19)
KU-136500- KY Overhead Conductor	(109,160,636.17)	(9,610,642.61)	7,489,267.70	-	-	2,644,983.28	(98,979.06)	(148,160.30)	(108,884,167.16)
KU-136500-KY Ghent Transp ECR 2009	(1,747.07)	(672.66)	-	-	-	-	-	-	(2,419.73)
KU-136600- KY Underground Conduit	(880,536.13)	(55,701.12)	-	-	-	-	-	-	(936,237.25)
KU-136600-KY Ghent Transp ECR 2009	(10,580.90)	(4,292.16)	-	-	-	-	-	-	(14,873.06)
KU-136700- KY Undergrmd Conductors	(43,378,458.76)	(4,508,781.32)	874,631.20	-	-	83,683.43	(1,598.53)	(24,420.24)	(46,954,924.22)
KU-136700-KY Ghent Transp ECR 2009	-	(72,024.70)	-	-	-	-	-	-	(103,851.46)
KU-136800- KY Line Transformers	(140,130,275.54)	(6,409,315.44)	7,785,666.27	-	-	328,762.37	(66,240.15)	(158,704.48)	(138,650,106.97)
KU-136900- KY Services	(59,026,626.91)	(1,815,473.44)	79,568.64	-	-	987,741.05	15,411.75	-	(59,759,378.91)
KU-137000- KY Meters	(36,150,789.62)	(1,979,073.89)	1,757,459.33	4,504,720.81	-	-	-	-	(31,867,683.37)
KU-137001- KY AMS Meters	(23,805.96)	(49,128.82)	-	-	-	-	-	-	(72,934.78)
KU-137020- KY Meters - CT and PT	-	(202,538.31)	-	(4,504,720.81)	-	-	-	-	(4,707,259.12)
KU-137100- KY Install on Customers	(0.00)	(30.94)	-	-	-	-	-	-	(30.94)
KU-137300- KY Str Lighting and Sign	(35,834,018.38)	(4,587,768.02)	810,333.36	-	-	640,199.31	(173,503.71)	(59,356.76)	(39,204,114.20)
KU-137405-ARO Cost Elec Dist (L/B)	(23,306.20)	(12,106.30)	-	-	-	-	-	-	(35,412.50)
KU-137407-ARO Cost Elec Dist (Eqp)	(101,191.60)	9,546.35	1,700.75	-	-	-	-	-	(89,944.50)
Total Electric Distribution	(621,648,632.52)	(42,546,944.67)	22,466,473.15	153,213.33	-	6,979,032.55	(421,603.18)	(428,125.41)	(635,446,586.75)
<b>Electric General Plant</b>									
KU-138920- KY Land	0.00	-	-	-	-	-	-	-	0.00
KU-139010- KY Structures & Improv	(7,677,305.92)	(922,913.70)	143,704.84	(5,891.72)	-	26,027.84	-	-	(8,436,378.66)
KU-139010-KY Stru Pinevil Joint Own	(11,526.53)	(1,223.82)	-	-	-	-	-	-	(12,750.35)
KU-139010-KY Struc Morganfield Offi	(423,993.10)	(101,036.94)	1,970.45	-	-	-	-	-	(523,059.59)
KU-139010-KY Struc One Quality Bidg	(2,747,994.62)	(242,361.40)	-	-	-	-	-	-	(2,990,356.02)
KU-139010-Pineville Storem Owned	(352,232.85)	(46,959.91)	4,493.18	-	-	-	-	-	(394,699.58)
KU-139020-Various Offices	(367,227.36)	(6,840.51)	3,924.94	5,891.72	-	-	-	-	(364,251.23)
KU-139110- KY Office Equipment	(5,027,928.96)	(470,358.07)	283,354.86	-	-	2,032.01	-	-	(5,212,900.16)
KU-139120-KY Non PC Computer Equip	(15,524,053.53)	(4,083,872.53)	4,079,972.85	-	-	-	-	-	(15,527,953.21)
KU-139130-Cash Processing Equipmen	-	-	-	-	-	-	-	-	-
KU-139131-Personal Computers	(607,893.89)	(821,999.63)	878,964.66	-	-	-	-	-	(550,928.86)
KU-139200- KY - Ghent 4 ECR 2009	(26,175.60)	(4,867.12)	14,733.54	(2,578.33)	-	-	-	-	(18,887.51)
KU-139200- KY Cars and Light Trucks	(800,077.21)	(116,580.61)	24,188.20	(10,680.76)	-	-	-	-	(903,150.38)
KU-139210- KY Heavy Trucks & Other	(3,025,515.29)	(278,968.84)	-	-	-	-	-	-	(3,276,806.63)
KU-139300- KY Stores Equipment	(375,959.54)	(42,920.16)	-	-	-	-	-	-	(418,879.70)
KU-139400- KY Tools, Shop, Garage	(3,828,623.04)	(535,502.85)	273,451.17	-	-	-	-	-	(4,090,674.72)
KU-139500-KY Laboratory Equipment	(0.00)	-	-	-	-	-	-	-	(0.00)
KU-139600-KY Power Op Equip Lg Mach	(848,268.04)	(170,505.06)	-	-	-	-	-	-	(1,018,773.10)
KU-139700-KY Microwave,Fiber,Other	(9,506,930.56)	(1,548,769.29)	1,916.55	-	-	1,049.26	-	-	(11,052,734.04)
KU-139710- KY Radios and Telephone	(7,409,273.87)	(1,369,398.51)	-	-	-	-	-	-	(8,778,672.38)
KU-139720- DSM Equipment	(848,576.64)	(736,857.41)	-	-	-	-	-	-	(1,585,434.05)
KU-139800- KY Miscellaneous Equip	0.00	-	-	-	-	-	-	-	0.00
Total General Plant	(59,399,556.57)	(11,501,936.36)	5,738,352.74	(13,259.09)	-	29,109.11	-	-	(65,147,290.17)
<b>Electric Hydro Production</b>									
KU-133010-DD Land Rights	(912,332.60)	-	23,675.00	-	-	-	(23,675.00)	-	(912,332.60)
KU-133100-DD Structures and Improv	(360,879.55)	(61,487.46)	-	-	-	-	-	-	(422,367.01)
KU-133200-DD Reservoirs, Dams, and	(8,750,394.35)	(556,989.66)	-	-	-	-	-	-	(9,307,384.01)
KU-133300-DD Water Wheels, Turbine	(1,319,050.59)	(528,157.56)	-	-	-	-	-	-	(1,847,208.15)
KU-133400-DD Accessory Electric Eq	(268,181.33)	(50,128.00)	-	-	-	-	-	-	(318,309.33)
KU-133500-DD Misc Power Plant Equi	(130,439.88)	(13,113.93)	-	-	-	-	-	-	(143,553.81)
KU-133600-DD Roads, Railroads, and	(79,595.90)	(8,418.90)	-	-	-	-	-	-	(88,014.80)
KU-133707-ARO Cost Hydro Prod (Eqp)	(19,701.79)	(17,888.16)	-	-	-	-	-	-	(37,589.95)

**KENTUCKY UTILITIES COMPANY**  
**KENTUCKY RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - REGULATORY ACCOUNTING**  
**DECEMBER 2017**

	<u>Beginning Balance</u>	<u>Accruals</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>RWIP Transfers Out</u>	<u>Cost of Removal</u>	<u>Salvage</u>	<u>Other Credits</u>	<u>Ending Balance</u>
Total Electric Hydro Production	(11,849,566.03)	(1,236,183.67)	23,675.00	-	-	-	(23,675.00)	-	(13,085,749.70)

Case No. 2018-00294  
Attachment 1 to Response to US DOD-1 Question No. 26  
Page 377 of 1455  
Garrett

KENTUCKY UTILITIES COMPANY  
KENTUCKY RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - REGULATORY ACCOUNTING  
DECEMBER 31, 2017

	Beginning Balance	Accruals	Retirements	Transfers/Adjustments	RAMP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
<b>Electric Other Production</b>									
KU-13020E-WB 9% Land Rights	(120,484.00)	(2,907.56)	-	-	-	-	-	-	(123,391.56)
KU-13020E-WB 8.1 Land	-	-	-	-	-	-	-	-	-
KU-13020E-WB Solar Facility Land	-	-	-	-	-	-	-	-	-
KU-13020E Land	-	-	-	-	-	-	-	-	-
KU-13040E-WB 2 Structures and Imp	(1,501,718.50)	(1,300,035.56)	-	-	-	-	-	-	(2,801,754.06)
KU-13040E-WB 10 Structures and Imp	(1,252,072.29)	(83,939.46)	-	-	-	-	-	-	(1,336,011.75)
KU-13040E-WB 11 Structures and Imp	(1,201,432.97)	(17,728.00)	-	-	-	-	-	-	(1,219,160.97)
KU-13040E-WB 5 Structures and Imp	(295,729.21)	(40,277.82)	-	-	-	-	-	-	(336,007.03)
KU-13040E-WB 8 Structures and Imp	(153,000.00)	(2,497.89)	-	-	-	-	-	-	(155,497.89)
KU-13040E-WB 7 Structures and Imp	(207,900.64)	(22,254.76)	-	-	-	-	-	-	(230,155.40)
KU-13040E-WB 8 Structures and Imp	(1,482,741.27)	(72,778.46)	-	-	-	-	-	-	(1,555,519.73)
KU-13040E-WB 9 Structures and Imp	(2,226,529.17)	(125,824.30)	-	-	-	-	-	-	(2,352,353.47)
KU-13040E-WB 12 & 13 Structures and Imp	(202,073.13)	(25,800.08)	-	-	-	-	-	-	(227,873.21)
KU-13040E-WB 12 & 13 Structures and Imp	(100,785.84)	(42,253.30)	-	-	-	-	-	-	(143,039.14)
KU-13040E-WB 13 Structures and Imp	(1,031,289.07)	(8,207.38)	-	-	-	-	-	-	(1,039,496.45)
KU-13040E-WB 10 Structures and Imp	(1,027,602.07)	(101,817.93)	-	-	-	-	-	-	(1,129,420.00)
KU-13040E-WB 2 Structures and Imp	(1,852,418.78)	(142,878.09)	-	-	-	-	-	-	(1,995,296.87)
KU-13040E-WB 10 Structures and Imp	(1,762,076.22)	(152,238.64)	-	-	-	-	-	-	(1,914,314.86)
KU-13040E-WB 2 Structures and Imp	(1,555,602.03)	(133,250.36)	-	-	-	-	-	-	(1,688,852.39)
KU-13040E-WB 10 Structures and Imp	(1,551,019.66)	(152,264.90)	-	-	-	-	-	-	(1,703,284.56)
KU-13040E-WB 2 Structures and Imp	(1,548,333.33)	(131,281.92)	-	-	-	-	-	-	(1,679,615.25)
KU-13040E-WB 10 Structures and Imp	(22,949,374.28)	(2,160,103.62)	-	-	-	-	-	-	(25,109,477.90)
KU-13040E-WB 10 Structures and Imp	(17,131,887.78)	(2,072,674.96)	10,123.67	-	-	-	-	-	(19,181,439.07)
KU-13040E-WB 9 Turbogenerators	0.00	-	-	-	-	-	-	-	0.00
KU-13030E-Prime Movers	(180,401,058.19)	(25,718,874.04)	2,558,078.84	-	-	256,871.37	-	-	(203,254,882.02)
KU-13040E-Generators	(31,262,327.21)	(4,826,311.58)	475,999.11	-	-	140,086.33	-	-	(35,512,553.35)
KU-13040E-Accessory Electric	(22,865,453.87)	(2,266,479.00)	-	-	-	-	-	-	(25,131,932.87)
KU-13020E-ABCP Accessory Electric	-	-	-	-	-	-	-	-	-
KU-13040E-Misc. Power Plant E.	(3,076,810.13)	(336,623.40)	27,652.94	-	-	-	-	-	(3,385,780.59)
KU-13070E-ARG Cost Other Prod (Exp)	(29,272,288)	(60,282.80)	-	-	-	-	-	-	(29,332,570.80)
<b>Total Electric Other Production</b>	<b>(80,240,181.91)</b>	<b>(17,577,685.73)</b>	<b>3,080,794.96</b>			<b>411,256.45</b>			<b>(97,336,817.23)</b>
<b>Electric Steam Production</b>									
KU-13102E-WB 1 Land	-	-	-	-	-	-	-	-	-
KU-13102E-WB 3 Land	-	-	-	-	-	-	-	-	-
KU-13102E-WB 1 Land	-	-	-	-	-	-	-	-	-
KU-13102E-WB 4 Land ECR 2009	-	-	-	-	-	-	-	-	-
KU-13102E-WB 121 Land	-	-	-	-	-	-	-	-	-
KU-13102E-WB 121 Land	-	-	-	-	-	-	-	-	-
KU-13102E-WB 3 Land	-	-	-	-	-	-	-	-	-
KU-13102E-WB 3 Land ECR 2009	-	-	-	-	-	-	-	-	-
KU-13102E-WB 3 Land	-	-	-	-	-	-	-	-	-
KU-13102E-WB 3 Land	-	-	-	-	-	-	-	-	-
KU-13102E-WB 1 Structures and Imp	(4,847,707.38)	(2,154.64)	-	-	-	-	-	-	(4,849,862.02)
KU-13102E-WB 2 Structures and Imp	(2,022,220.88)	(1,149.32)	-	-	-	-	-	-	(2,023,370.20)
KU-13102E-WB 2 Serv.	(14,416,507.20)	(306,480.06)	32,279.60	-	-	6,533.94	-	-	(14,720,173.72)
KU-13102E-WB 3 Serv. ECR 2009	-	-	-	-	-	-	-	-	-
KU-13102E-WB 3 Serv. ECR 2009	(3,097.17)	(783.66)	-	-	-	-	-	-	(3,880.83)
KU-13102E-WB 3 Serv. ECR 2011	-	(2,294.57)	-	-	-	-	-	-	(2,294.57)
KU-13102E-WB 3 Serv. ECR 2011	(10,964,283.45)	(2,027,471.46)	-	-	-	-	-	-	(12,991,754.91)
KU-13102E-WB 3 Serv. ECR 2009	(1,059)	(80)	-	-	-	-	-	-	(1,139)
KU-13102E-WB 3 Serv. ECR 2009	(17,467,280.91)	(60,255.69)	80,981.48	-	-	249,830.94	-	-	(17,546,724.18)
KU-13102E-WB 4 Serv. ECR 2009	0.00	-	-	-	-	-	-	-	0.00
KU-13102E-WB 5 Structures and Imp	(7,417,363.53)	(61,543.28)	-	-	-	-	-	-	(7,478,906.81)
KU-13102E-WB 2 Structures and Imp	(4,315,444.39)	(136,391.07)	-	-	-	-	-	-	(4,451,835.46)
KU-13102E-WB 3 Serv.	(50,433,181.43)	(583,845.09)	-	-	-	-	-	-	(51,017,026.52)
KU-13102E-WB 3 Serv. ECR 2009	(212,107.02)	(24,647.30)	-	-	-	-	-	-	(236,754.32)
KU-13102E-WB 3 Serv. ECR 2011	(16,236,381.86)	(755,481.77)	331,483.39	-	-	235,028.12	-	-	(16,629,372.22)



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	Beginning Balance	Accruals	Retirements	Transfers/Adjustments	RWP Transfers Out	Cost of Removal	Revalue	Other Credits	Ending Balance
KU-131205-GH 4 Boiler Ash Pond	-	-	-	(14,310,627.17)	-	-	-	-	(14,310,627.17)
KU-131205-GH 4 Boiler ECR 2005	-	-	-	-	-	-	-	-	-
KU-131205-GH 4 Boiler ECR 2006	(16,829,299.39)	(7,244,676.78)	102,157.53	-	-	-	5,887.81	-	(24,175,134.34)
KU-131205-GH 4 Boiler ECR 2011	(5,896,581.90)	(3,654,346.94)	-	-	-	-	-	-	(9,550,928.84)
KU-131205-GH 4 Boiler Plant Equip	(1,941)	-	-	-	-	-	-	-	(1,941)
KU-131205-GH 4 FGD Boiler	(50,260,612.32)	(4,548,335.93)	178,072.75	-	-	-	4,794.78	-	(56,224,130.62)
KU-131205-GH 4 FGD Boiler ECR 2005	-	-	-	-	-	-	-	-	-
KU-131205-GH 4 FGD Boiler	(86,230,147.35)	(5,818,514.81)	485,369.14	-	-	-	4,265.90	-	(92,407,407.72)
KU-131205-GH 4 FGD Boiler ECR 2005	(448,119.95)	-	-	-	-	-	-	-	(448,119.95)
KU-131205-GH 4 Boiler Plant Equip	(788,854.41)	(51,666.06)	-	-	-	-	-	-	(840,520.47)
KU-131205-GH 4 Boiler Ash Pond	-	-	-	-	-	-	-	-	-
KU-131205-GH 4 Boiler ECR 2006	-	-	-	-	-	-	-	-	-
KU-131205-GH 4 Boiler	(1,027,196.71)	(7,677.70)	-	-	-	-	-	-	(1,034,874.41)
KU-131205-GH 4 Boiler ECR 2006	-	-	-	-	-	-	-	-	-
KU-131205-GH 4 Boiler Plant Equip	-	-	-	-	-	-	-	-	-
KU-131206-PH 3 Boiler Ash Pond	-	-	-	(91,117.26)	-	-	-	-	(91,117.26)
KU-131206-PH 3 Boiler Plant Equip	(226,283.38)	-	-	-	-	-	-	-	(226,283.38)
KU-131206-TC 2 Boiler	(104,230,833.97)	(11,902,915.88)	1,562,200.47	4,432,847.97	470,410.80	-	-	(101,490.37)	(107,519,022.89)
KU-131206-TC 2 Boiler Ash Pond	3.00	-	-	-	-	-	-	-	3.00
KU-131206-TC 2 Boiler ECR 2005	(1,862,456.94)	(302,719.86)	-	-	-	-	-	-	(2,165,176.80)
KU-131206-TC 2 Boiler ECR 2009	-	-	-	-	-	-	-	-	-
KU-131206-TC 2 Boiler ECR 2005-Ann Po	-	-	-	-	-	-	-	-	-
KU-131206-TC 2 Boiler ECR 2011	-	-	-	-	-	-	-	-	-
KU-131206-TC 2 Boiler FGD Boiler	(20,027,674.53)	-	-	-	-	-	-	-	(20,027,674.53)
KU-131206-TC 2 Boiler ECR 2006	(3.00)	-	-	-	-	-	-	-	(3.00)
KU-131206-TC 2 Boiler Plant Equip	(82,228.89)	-	-	-	-	-	-	-	(82,228.89)
KU-131206-TV 3 Boiler	(1,031,887.52)	-	(19,891.50)	-	-	820,299.36	-	-	(1,031,479.66)
KU-131206-TV 3 Boiler Ash Pond	-	-	-	-	-	-	-	-	-
KU-131206-TV 3 Boiler ECR 2006	-	-	-	-	-	-	-	-	-
KU-131206-Boiler Plant Equip	(1,111,662,726.52)	(166,120,070.65)	8,820,017.43	-	-	5,829,296.52	(30,440.37)	(101,692.37)	(1,203,571,423.87)
KU-131207-ARDP EWB 1 Boiler Plant Equip	-	-	-	-	-	-	-	-	-
KU-131207-ARDP EWB 3 Boiler Plant Equip	-	-	-	-	-	-	-	-	-
KU-131207-ARDP GH 1 Boiler Plant Equip	-	-	-	-	-	-	-	-	-
KU-131207-ARDP GH 1SC Boiler Plant Equip	-	-	-	-	-	-	-	-	-
KU-131207-ARDP GH 2 Boiler Plant Equip	-	-	-	-	-	-	-	-	-
KU-131207-ARDP GH 4 Boiler Plant Equip	-	-	-	-	-	-	-	-	-
KU-131207-ARDP GH 1-2 Boiler Plant Equip	-	-	-	-	-	-	-	-	-
KU-131207-ARDP GH 4 Boiler Plant Equip	-	-	-	-	-	-	-	-	-
KU-131207-ARDP TV 1-2 Boiler Plant Equip	-	-	-	-	-	-	-	-	-
KU-131207-ARDP TV 3 Boiler Plant Equip	-	-	-	-	-	-	-	-	-
KU-131207-ARDP Boiler Plant Equip	-	-	-	-	-	-	-	-	-
KU-131400-EWB 1 Turbogenerator Unit	(3,650,302.44)	(257,281.11)	-	-	-	-	-	-	(3,907,583.55)
KU-131400-EWB 2 Turbogenerator Unit	(7,232,410.44)	(222,831.29)	-	-	-	-	-	-	(7,455,241.73)
KU-131400-EWB 3 Turbogenerator Unit	(21,009,231.73)	(740,489.23)	-	-	-	-	-	-	(21,749,720.96)
KU-131400-GH 1 Turbogenerator Unit	(21,050,796.50)	(976,823.49)	-	-	-	-	-	-	(22,027,620.00)
KU-131400-GH 2 Turbogenerator Unit	(71,866,677.20)	(644,578.70)	-	-	-	-	-	-	(72,511,255.90)
KU-131400-GH 3 Turbogenerator Unit	(36,173,456.12)	(612,470.50)	-	-	-	-	-	-	(36,785,926.62)
KU-131400-GH 4 Turbogenerator Unit	(34,205,531.01)	(1,323,560.86)	971,201.38	-	-	-	-	-	(34,557,890.49)
KU-131400-GH 1&2 Turbogenerator Unit	(781,643.70)	-	-	(103,261.52)	-	-	-	-	(884,905.22)
KU-131400-GH 4 Turbogenerator Unit	(1,227,314.24)	-	57,483.17	-	1,204,357.79	-	(15,073.42)	-	(1,075,933.86)
KU-131400F1 1-2 Turbogenerator Unit	-	-	-	-	-	-	-	-	-
KU-131400F1 3 Turbogenerator Unit	-	-	-	-	-	-	-	-	-
KU-131400F1 1-2 Turbogenerator Unit	(21,882,917.41)	(2,010,504.07)	2,079,516.56	-	-	193,235.78	-	(48,994.88)	(21,704,667.69)
KU-131400F1 1&2 Turbogenerator Unit	(332,381.95)	-	-	-	-	-	-	-	(332,381.95)
KU-131400F1 3 Turbogenerator Unit	(416,110.02)	-	-	-	-	-	-	-	(416,110.02)
KU-131400 Turbogenerator Unit	(166,200,403.88)	(7,025,020.31)	4,420,004.59	(213,928.17)	-	1,620,220.60	(152,713.40)	(48,994.88)	(167,040,551.88)
KU-131401-ARDP TV 3 Turbogenerator	-	-	-	-	-	-	-	-	-
KU-131400-Accessory Electric	(104,624,329.49)	(5,364,500.21)	115,416.19	-	-	16,866.94	(19,969.60)	-	(109,875,025.17)

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KENTUCKY UTILITIES COMPANY KENTUCKY RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - REGULATORY ACCOUNTING DECEMBER 31, 2017									
	Beginning Balance	Accruals	Retirements	Transfers/ Adjustments	RWP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
KU-13101 ARGP Accessory Electric	(297,011.13)	(5,917.10)	1,551.04	-	-	941.30	-	-	(300,386.56)
KU-13103-EWB2 1 Misc Power Plant E	197,112.75	(87.85)	-	-	-	-	-	-	(197,104.90)
KU-13103-EWB2 2 Misc Power Plant E	(3,995,908.63)	(141,328.57)	70,966.19	-	-	10,162.79	-	-	(3,366,871.79)
KU-13103-GH 1 Misc Power Plant Eq	(1,875,398.24)	(13,761.56)	4,884.47	-	-	-	-	-	(1,884,275.33)
KU-13103-GH 2 Misc Power Plant Eq	1,889,298.69	(11,544.72)	-	-	-	-	-	-	(1,899,532.23)
KU-13103-GH 3 Misc Power Plant Eq	(1,458,363.07)	(9,422.29)	4,419.13	-	-	2,245.01	-	-	(1,460,822.79)
KU-13103-GH 4 Misc Power Plant Eq	(2,373,366.63)	(36,233.91)	2,914.24	-	-	1,942.76	-	-	(2,394,629.59)
KU-13103-GH 5 Misc Power Plant Eq	(15,892.64)	(5,321.72)	-	-	-	-	-	-	(21,214.36)
KU-13103-GH 6 Misc Power Plant Eq	(3,705,385.10)	(265,677.22)	193,320.49	-	-	7,168.03	(27,560.09)	-	(3,837,533.09)
KU-13103-GH 7 Misc Power Plant Eq	(57,147.20)	-	-	-	-	-	-	-	(57,147.20)
KU-13103-GH 8 Misc Power Plant Eq	(2,426.70)	-	-	(23,114.36)	-	-	-	-	(10,887,656)
KU-13103-GH 9 Misc Power Plant Eq	(184,178.67)	(20,712.70)	40,627.06	-	-	-	-	-	(191,253.99)
KU-13103-GH 10 Misc Power Plant Eq	-	-	-	-	-	-	-	-	-
KU-13103-GH 11 Misc Power Plant Eq	(975,325.47)	(99,291.28)	142,905.69	-	-	-	-	-	(832,443.85)
KU-13103-GH 12 Misc Power Plant Eq	(960,869.48)	(104,471.43)	71,918.81	-	-	-	-	-	(1,014,551.89)
KU-13103-GH 13 Misc Power Plant Eq	(7,239.71)	-	-	-	-	-	-	-	(7,239.71)
KU-13103-GH 14 Misc Power Plant Eq	(142,852.38)	(5,466.10)	-	-	-	-	-	-	(148,318.48)
KU-13103 Misc Power Plant Eq	(16,204,709.22)	(764,101.52)	416,466.89	(23,114.36)	-	22,778.09	(27,560.09)	-	(16,090,238.58)
KU-13170-ARD Cost Steam (Eq)	(2,816,347.15)	(3,096,985.19)	263,134.08	(231,694.04)	-	-	-	-	(6,941,448.16)
KU-13170-ARD Cost Steam (Eq)	(89,540,810.78)	(18,534,636.39)	-	(331,684.04)	-	-	-	-	(107,945,843.19)
Total Electric Steam Production	(1,367,951,158.63)	(418,733,590.25)	14,856,935.00	-	-	7,933,678.93	(63,242.37)	(151,171.83)	(1,793,569,268.68)
<b>Electric Transmission</b>									
KU-1320-10 KY Land Rights	(15,400,740.93)	(249,550.30)	-	-	-	-	-	-	(15,650,291.23)
KU-1320-10 License Project Land R	-	-	-	-	-	-	-	-	-
KU-1320-02 KY Land	-	-	-	-	-	-	-	-	-
KU-1320-10 KY Licensed Proj Str & S	-	-	75,290.42	(10,893.43)	-	58,802.63	(1,377.64)	-	(5,099,301.56)
KU-1320-10 KY Struc & Regn Main Sys	(5,188,473.83)	(444,636.70)	-	-	-	28,247.70	-	-	(5,604,862.83)
KU-1320-10 KY Struc NonSys Dis Cnt	(888,225.68)	(20,966.84)	-	-	-	4,860.00	-	-	(903,892.52)
KU-1320-02 Ground & Imptment-Sys	(75,213.79)	(2,498.86)	-	-	8,519.39	-	-	-	(69,193.26)
KU-1320-10 KY Licensed Proj Str Eq	(63,695,835.01)	(4,638,008.16)	2,212,476.82	(162,341.03)	-	849,096.24	(9,238.91)	-	(65,655,461.14)
KU-1320-10 KY Struc Equip -Non Sys	(9,855,501.48)	-	3,949,271.49	3,565.72	-	7,168.25	-	-	(5,726,555.04)
KU-1320-10 ARGP Station Equip Non S	(9,855,501.48)	(1,070,837.73)	18,956.65	-	-	145,685.54	(1,517.93)	10,205.70	(46,116,981.92)
KU-1320-02 KY Licensed Proj Str Eq	(67,416,794.87)	(7,125,462.32)	4,153,974.33	-	-	2,656,619.27	(9,382.87)	(97,382.07)	(80,241,208.33)
KU-1320-02 KY Licensed Proj Str Con	(103,036,317.63)	(3,734,148.87)	1,548,415.14	-	-	1,725,076.17	(29,885.54)	(242,132.80)	(103,309,793.23)
KU-1320-02 KY Overhead Conductors and	(1,639,832.98)	(8,306.94)	-	-	-	-	-	-	(1,648,139.92)
KU-1320-02 KY Underground Conductors	(681,797.24)	(10,148.03)	566.98	-	-	22,544.20	-	-	(669,133.89)
KU-1320-02 KY Transformer	(4,294,186.10)	(1,116,851)	-	-	-	-	-	-	(5,411,037.10)
KU-1320-02 KY Transformer (Eq)	(48,415,011)	(18,128,721)	(451,739.87)	-	-	-	-	-	(66,994,731)
Total Electric Transmission	(192,077,863.39)	(17,217,897.13)	12,415,568.71	(151,739.87)	-	5,249,976.93	(30,482.82)	(299,339.87)	(212,225,908.50)
<b>Total Electric Depreciation Reserves</b>	<b>(2,654,923,332.47)</b>	<b>(237,183,637.85)</b>	<b>56,281,760.65</b>	<b>(11,785.67)</b>	<b>-</b>	<b>29,432,966.52</b>	<b>(468,809.67)</b>	<b>(679,205.91)</b>	<b>(3,135,000,656.30)</b>
<b>Electric Intangible Plant</b>									
KU-1330-00 KY Incorporation	(76,540.79)	(8,263.60)	-	-	-	-	-	-	(84,804.39)
KU-1330-00 Franchise and Consents	(15,011.00)	-	-	-	-	-	-	-	(15,011.00)
KU-1330-00 Licensed Franchise Rights	(19,867,746.52)	(10,501,824.89)	7,464,877.36	-	-	-	-	-	(22,904,724.25)
KU-1330-00 OCS Software	(89,699,327.32)	(45,043,485.38)	-	-	-	-	-	-	(134,742,812.70)
Total Electric Intangible Plant	(105,697,125.63)	(53,812,573.78)	7,464,877.36	-	-	-	-	-	(152,044,821.95)

KENTUCKY UTILITIES COMPANY  
 KENTUCKY RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - REGULATORY ACCOUNTING  
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	Beginning Balance	Accruals	Retirements	Transfers/ Adjustments	RWIP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
Total Electric Amortization Reserves	(50,597,023.84)	(15,572,212.75)	7,464,577.36	-	-	-	-	-	(58,704,659.23)

**KENTUCKY UTILITIES COMPANY**  
**VIRGINIA RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - REGULATORY ACCOUNTING**  
**DECEMBER 2017**

	<u>Beginning Balance</u>	<u>Accruals</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>RWIP Transfers Out</u>	<u>Cost of Removal</u>	<u>Salvage</u>	<u>Other Credits</u>	<u>Ending Balance</u>
<b>Electric Distribution</b>									
KU-136010- VA Land Rights	(68,534.06)	(555.06)	-	-	-	-	-	-	(69,089.12)
KU-136100- VA Struct and Improv	(123,384.54)	(10,769.12)	49.61	-	-	607.27	(317.76)	-	(133,814.54)
KU-136200- VA Station Equipment	(3,021,321.97)	(191,350.53)	32,176.81	-	-	6,996.03	(1,044.86)	-	(3,174,544.52)
KU-136400-VA Poles, Towers, and Fix	(12,071,065.77)	(717,276.48)	154,973.03	-	-	100,069.39	(3,210.23)	(8,304.33)	(12,544,814.39)
KU-136500- VA Overhead Conductor	(9,114,666.60)	(719,789.32)	676,893.99	-	-	204,668.78	(6,579.42)	(32,946.42)	(8,992,418.99)
KU-136600- VA Underground Conduit	-	-	-	-	-	-	-	-	-
KU-136700- VA Undergrnd Conductors	(564,430.45)	(112,567.00)	5,152.23	-	-	447.30	(30.28)	(88.25)	(671,516.45)
KU-136800- VA Line Transformers	(6,959,364.07)	(259,104.74)	1,807,396.20	-	-	(10,356.38)	(3,529.19)	-	(5,424,958.18)
KU-136900- VA Services	(4,189,392.65)	(101,352.64)	1,408.17	-	-	24,182.26	-	-	(4,265,154.86)
KU-137000- VA Meters	(2,740,337.01)	(102,441.07)	236,291.41	677,453.29	-	-	-	-	(1,929,033.38)
KU-137020- VA Meters - CT and PT	-	(16,709.60)	56,276.28	(677,453.29)	-	-	-	-	(637,886.61)
KU-137100- VA Install on Customers	-	-	-	-	-	-	-	-	-
KU-137300- VA Str Lighting and Sign	(1,634,852.45)	(145,586.10)	5,779.46	-	-	21,369.86	(518.63)	(18.60)	(1,753,826.46)
Total Electric Distribution	(40,487,349.57)	(2,377,501.66)	2,976,397.19	-	-	347,984.51	(15,230.37)	(41,357.60)	(39,597,057.50)
<b>Electric General Plant</b>									
KU-139010- VA Structures & Improv	(285,150.98)	(23,060.02)	-	-	-	-	-	-	(308,211.00)
KU-139020-Various Offices	(44,181.96)	(643.92)	-	-	-	-	-	-	(44,825.88)
KU-139110- VA Office Equipment	-	-	-	-	-	-	-	-	-
KU-139120-VA Non PC Computer Equip	308.65	-	-	-	-	-	-	-	308.65
KU-139200- VA Cars and Light Trucks	(0.00)	-	-	-	-	-	-	-	(0.00)
KU-139300- VA Stores Equipment	(3,492.25)	(214.32)	-	-	-	-	-	-	(3,706.57)
KU-139400- VA Tools, Shop, Garage	(185,488.93)	(19,765.16)	662.68	-	-	-	-	-	(204,591.41)
KU-139500-VA Laboratory Equipment	-	-	-	-	-	-	-	-	-
KU-139600-VA Power Op Equip Lg Mach	(93,747.54)	(20,521.56)	-	-	-	-	-	-	(114,269.10)
KU-139700-VA Microwave,Fiber,Other	(231,198.71)	(31,673.58)	-	-	-	-	-	-	(262,872.29)
KU-139710- VA Radios and Telephone	(344,469.72)	(27,902.22)	-	-	-	-	-	-	(372,371.94)
KU-139800- VA Miscellaneous Equip	-	-	-	-	-	-	-	-	-
Total General Plant	(1,187,421.44)	(123,780.78)	662.68	-	-	-	-	-	(1,310,539.54)
<b>Electric Transmission</b>									
KU-135010- VA Land Rights	(1,925,671.77)	(20,197.20)	-	-	-	-	-	-	(1,945,868.97)
KU-135210- VA Struc & Imprv-Non Sys	(807,162.27)	(29,298.73)	11,316.48	-	-	38,227.20	-	-	(786,917.32)
KU-135310- VA Station Equip -Non Sy	(7,707,875.27)	(405,643.07)	168,359.82	(15,852.23)	-	65,506.37	(1,749.84)	-	(7,897,254.22)
KU-135400- VA Towers and Fixtures	(4,925,050.63)	(109,511.58)	-	-	-	-	-	-	(5,034,562.21)
KU-135500- VA Poles and Fixtures	(4,352,326.07)	(323,041.32)	32,431.80	-	-	73,406.16	-	-	(4,569,529.43)
KU-135600- VA Overhead Conductors	(10,181,763.58)	(389,633.06)	72,079.46	-	-	30,381.55	-	-	(10,468,935.63)
KU-135700- VA Underground Conduit	-	-	-	-	-	-	-	-	-
KU-135800- VA Undergrd Conductors a	-	-	-	-	-	-	-	-	-
Total Electric Transmission	(29,899,849.59)	(1,277,324.96)	284,187.56	(15,852.23)	-	207,521.28	(1,749.84)	-	(30,703,067.78)
<b>Total Electric Depreciation Reserves</b>	<b>(71,574,620.60)</b>	<b>(3,778,607.40)</b>	<b>3,261,247.43</b>	<b>(15,852.23)</b>	<b>-</b>	<b>555,505.79</b>	<b>(16,980.21)</b>	<b>(41,357.60)</b>	<b>(71,610,664.82)</b>



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KENTUCKY UTILITIES COMPANY  
TENNESSEE RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - REGULATORY ACCOUNTING  
DECEMBER 2017

	Beginning Balance	Accruals	Retirements	Transfers/ Adjustments	SWIP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
<b>Electric Distribution</b>									
KU-136910- TN Land Rights	(2,463,133)	(16,022)		-	-	-	-	-	(2,479,155)
KU-136700- TN Sites and Improv	(2,615,320)	(52,823)	30,78	-	-	378,53	(197,03)	-	(2,487,785)
KU-136200- TN Station Equipment	(22,970,882)	(1,824,855)	7,10	-	-	88,91	(48,48)	-	(24,447,211)
KU-136400- TN Poles, Towers, and Fix	(66,468,882)	-	-	-	-	-	-	-	(66,468,882)
KU-136500- TN Overhead Conductor	(51,330,50)	(1,332,72)	-	-	-	-	-	-	(52,663,22)
KU-136800- TN Underground Conduit	-	-	-	-	-	-	-	-	-
KU-136700- TN Underground Conductors	-	-	-	-	-	-	-	-	-
KU-136600- TN Line Transformers	(5,133,05)	(68,06)	-	-	-	-	-	-	(5,199,11)
KU-136900- TN Silences	(1,144,47)	(4,98)	-	-	-	-	-	-	(1,149,45)
KU-137000- TN Meters	(293,23)	(59,04)	-	269,91	-	-	-	-	(82,42)
KU-137100- TN Meters - CT and PT	-	(76,87)	-	(289,91)	-	-	-	-	(346,78)
KU-137100- TN Instal on Customers	-	-	-	-	-	-	-	-	-
Total Electric Distribution	(142,389,62)	(4,327,46)	37,88	-	-	463,44	(242,51)	-	(146,456,19)
<b>Electric Transmission</b>									
KU-135010- TN Land Rights	(365,26)	(3,89)	-	-	-	-	-	-	(369,15)
KU-135000- TN Poles and Fixtures	(68,195,55)	(3,319,50)	-	-	-	-	-	-	(71,515,05)
KU-135000- TN Overhead Conductors	(52,989,73)	(1,248,64)	-	-	-	-	-	-	(54,238,37)
Total Electric Transmission	(121,550,54)	(4,672,03)	-	-	-	-	-	-	(126,222,57)
<b>Total Electric Depreciation Reserves</b>	<b>(263,940,16)</b>	<b>(9,000,49)</b>	<b>37,88</b>	<b>-</b>	<b>-</b>	<b>463,44</b>	<b>(242,51)</b>	<b>-</b>	<b>(273,702,84)</b>

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KENTUCKY UTILITIES COMPANY  
SUMMARY OF UTILITY PLANT - REGULATORY ACCOUNTING - Including 254 Balance  
DECEMBER 2017

	Beginning Balance	Accruals	Retirements	Transfered Adjustments	ARG Retirements	RWP Transfers Out	Cost of Renewal	Salvage	Other Credits	Ending Balance
<b>LIFE RESERVE</b>										
Electric Distribution - ARD	(490,672,597.60)	(55,743,150.47)	25,441,207.45	198,056.00	-	-	-	-	-	(520,871,364.62)
Electric Distribution - ARD	(324,497.80)	(2,559.56)	1,700.75	-	-	-	-	-	-	(327,356.61)
Electric General Plant	(6,672,289.99)	(11,473,930.52)	5,730,676.42	(13,259.06)	-	-	-	-	-	(12,425,544.15)
Electric Hydro Production	(12,162,252.89)	(1,183,281.57)	23,875.00	-	-	-	-	-	-	(13,321,659.46)
Electric Hydro Production - ARD	(78,707.79)	(17,188.14)	-	-	-	-	-	-	-	(95,895.93)
Electric Other Production	(276,847,282.56)	(36,758,890.22)	3,060,794.96	-	-	-	-	-	-	(310,535,377.82)
Electric Other Production - ARD	(2,372.98)	(26,034.62)	-	-	-	-	-	-	-	(28,407.60)
Electric Steam Production	(1,433,175,851.18)	(121,316,270.25)	14,303,861.39	-	-	-	-	-	-	(1,549,188,260.04)
Electric Steam Production - ARD	(93,366,861.73)	(20,833,656.56)	203,136.00	-	-	-	-	-	-	(114,397,382.29)
Electric Transmission	(239,627,180.42)	(13,091,766.78)	12,899,756.27	(143,447.27)	-	-	-	-	-	(240,642,517.20)
Electric Transmission - ARD	(93,794.11)	(15,242.52)	-	-	-	-	-	-	-	(109,036.63)
Not Utility Property	(2,528,843,052.75)	(299,420,943.87)	61,943,082.24	(27,837.86)	-	-	-	-	-	(2,866,758,684.24)
<b>COST OF REMOVAL</b>										
Electric Distribution	(223,381,288.21)	(19,618,871.52)	-	44,144.83	-	-	7,327,469.90	-	(469,483.01)	(245,636,017.51)
Electric General Plant	329,432.82	(195,724.42)	-	-	-	-	28,359.11	-	-	162,067.51
Electric Hydro Production	241,262.52	(89,562.58)	-	-	-	-	-	-	-	151,699.94
Electric Hydro Production - ARD	(6,617,171.16)	(6,438,932.91)	-	-	-	-	411,254.45	-	-	(12,484,859.62)
Electric Other Production	(173,908,143.86)	(6,728,942.26)	-	-	-	-	7,263,675.18	-	(151,771.83)	(173,477,282.75)
Electric Other Production - ARD	(138,874,324.68)	(6,223,903.01)	-	(44,144.83)	-	-	5,437,492.21	-	(299,309.67)	(144,714,989.98)
Electric Steam Production	-	-	-	-	-	-	-	-	-	-
Electric Steam Production - ARD	-	-	-	-	-	-	-	-	-	-
Electric Transmission	(330,359,489.91)	(25,200,163.81)	-	-	-	-	20,568,309.45	-	(202,664.51)	(355,053,948.78)
Not Utility Property	-	-	-	-	-	-	-	-	-	-
<b>SALVAGE</b>										
Electric Distribution	51,879,922.49	1,441,208.22	-	-	-	-	-	(437,076.96)	-	52,884,053.75
Electric General Plant	55,859.75	5,616.14	-	-	-	-	-	(23,675.00)	-	58,801.89
Electric Hydro Production	48,739.13	3,151.64	-	-	-	-	-	-	-	51,890.77
Electric Hydro Production - ARD	1,467,118.28	319,563.00	-	-	-	-	-	-	-	1,786,681.28
Electric Steam Production	32,521,075.16	2,197,524.84	-	-	-	-	-	(93,042.31)	-	34,725,557.69
Electric Steam Production - ARD	24,444,848.72	749,838.21	-	-	-	-	-	(82,231.86)	-	25,112,455.07
Electric Transmission	-	-	-	-	-	-	-	-	-	-
Not Utility Property	(110,427,660.45)	4,826,262.87	-	-	-	-	-	(606,025.28)	-	(106,207,422.86)
<b>TOTAL RESERVES</b>										
Electric Distribution	(862,153,873.41)	(944,920,213.84)	25,441,207.45	153,213.33	-	-	7,327,469.90	-	(469,483.01)	(1,848,664,746.44)
Electric Distribution - ARD	(324,497.80)	(2,559.56)	1,700.75	-	-	-	-	-	-	(327,356.61)
Electric General Plant	(6,672,289.99)	(11,473,930.52)	5,730,676.42	(13,259.06)	-	-	28,359.11	-	-	(12,425,544.15)
Electric Hydro Production	(11,832,864.24)	(1,183,281.57)	23,875.00	-	-	-	-	(23,675.00)	-	(13,015,245.81)
Electric Hydro Production - ARD	(78,707.79)	(17,188.14)	-	-	-	-	-	-	-	(95,895.93)
Electric Other Production	(282,007,645.36)	(37,087,281.13)	3,060,794.96	-	-	-	411,254.45	-	-	(318,972,171.13)
Electric Other Production - ARD	(2,372.98)	(26,034.62)	-	-	-	-	-	-	-	(28,407.60)
Electric Steam Production	(1,574,554,209.00)	(125,361,837.71)	14,303,861.39	-	-	-	7,263,675.18	(93,042.32)	(151,771.83)	(1,703,015,997.24)
Electric Steam Production - ARD	(93,366,861.73)	(20,833,656.56)	203,136.00	-	-	-	-	-	-	(114,397,382.29)
Electric Transmission	(242,056,036.26)	(13,580,730.42)	12,899,756.27	(167,492.10)	-	-	5,437,492.21	(82,231.86)	(299,309.67)	(249,092,517.20)
Electric Transmission - ARD	(93,794.11)	(15,242.52)	-	-	-	-	-	-	-	(109,036.63)
Not Utility Property	(1,026,977,033.11)	(121,120,164.81)	61,943,082.24	(27,837.86)	-	-	20,568,309.45	(202,664.51)	-	(1,189,804,189.64)
<b>RETIREMENT WORK IN PROGRESS</b>										
Electric	26,176,444.27	-	-	19,220.13	(267,776.62)	(19,200,892.73)	27,424,525.02	(4,070,452.72)	(1,260,429.21)	27,462,302.32
	(2,730,244.27)	-	-	19,220.13	(267,776.62)	(19,200,892.73)	27,424,525.02	(4,070,452.72)	(1,260,429.21)	27,462,302.32
<b>YTD ACTIVITY</b>	<b>(3,960,560,288.34)</b>	<b>(261,101,604.81)</b>	<b>81,943,065.24</b>	<b>(7,817.23)</b>	<b>(267,776.62)</b>	<b>(19,200,892.73)</b>	<b>43,481,049.47</b>	<b>(1,261,068.16)</b>	<b>(1,369,050.72)</b>	<b>(4,248,622,732.69)</b>
<b>AMORTIZATION</b>										
Electric	(50,597,023.41)	(15,572,212.73)	7,464,677.36	-	-	-	-	-	-	(58,704,558.78)
	(50,597,023.41)	(15,572,212.73)	7,464,677.36	-	-	-	-	-	-	(58,704,558.78)
<b>Depreciation &amp; Amortization Total</b>	<b>(1,081,197,812.15)</b>	<b>(427,672,926.54)</b>	<b>89,407,742.60</b>	<b>(7,817.23)</b>	<b>(267,776.62)</b>	<b>(19,200,892.73)</b>	<b>43,481,049.47</b>	<b>(1,261,068.16)</b>	<b>(1,369,050.72)</b>	<b>(1,578,411,788.81)</b>
Utility Fleet at Original Cost Less Reserve for Depreciation & Amortization (End of month)	6,256,360,113.73	-	-	-	-	-	-	-	-	6,302,410,001.51

KENTUCKY UTILITIES COMPANY  
 RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - REGULATORY ACCOUNTING - Including 264 Balances  
 DECEMBER 31, 2017

	Beginning Balance	Accruals	Retirements	Transfer Adjustments	RWP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
<b>Electric Distribution</b>									
KU-136010-KY Land Rights	(1,470,584.70)	(11,210.42)	-	-	-	-	-	-	(1,481,795.12)
KU-136010-Licensed Project Land R	-	-	-	-	-	-	-	-	-
KU-136020-Land	(0.00)	-	-	(14,376.77)	-	-	-	-	(14,376.77)
KU-136100-Structures and Improveme	(2,451,563.10)	(284,602.61)	71,558.54	3,351.00	-	57,062.92	(1,265.48)	-	(2,608,249.73)
KU-136200-System Equipment	(50,640,535.25)	(4,330,768.30)	1,908,265.75	164,210.12	-	739,888.06	(87,161.57)	-	(52,228,901.17)
KU-136400-KY Ghent Transit ECR 2009	(1,416.86)	(693.20)	-	-	-	-	-	-	(2,110.06)
KU-136400-Licensed Project Pole	(0.20)	-	-	-	-	-	-	-	(0.20)
KU-135000-Pole, Towers, and Fir	(157,658,655.83)	(9,542,736.04)	1,857,902.15	-	-	1,603,948.20	(32,387.79)	(45,797.96)	(165,857,662.28)
KU-135000-Licensed Project OHJ Con	(0.18)	-	-	-	-	-	-	-	(0.18)
KU-135000-Overhead Conductors and	(118,326,633.27)	(10,301,764.60)	8,166,161.89	-	-	2,849,652.08	(105,558.46)	(81,100.72)	(117,948,349.37)
KU-135000-KY Ghent Transit ECR 2009	(1,747.07)	(672.66)	-	-	-	-	-	-	(2,419.73)
KU-135000-Underground Condui	(680,636.15)	(55,701.12)	-	-	-	-	-	-	(736,337.28)
KU-136500-KY Ghent Transit ECR 2009	(10,950.88)	(4,262.14)	-	-	-	-	-	-	(15,213.02)
KU-136700-Underground Conductors a	(43,242,889.21)	(4,621,328.32)	870,783.43	-	-	84,130.73	(1,628.81)	(24,508.49)	(47,528,440.67)
KU-136700-KY Ghent Transit ECR 2009	(72,024.70)	(31,268.78)	-	-	-	-	-	-	(103,293.48)
KU-136800-Line Transformers	(147,004,772.65)	(6,689,486.24)	9,960,022.47	-	-	318,405.99	(88,769.34)	(158,704.48)	(144,088,284.25)
KU-136000-Services	(83,217,464.00)	(1,918,845.78)	40,976.81	-	-	1,641,923.31	15,411.75	-	(84,222,642.92)
KU-137000-Meters	(39,891,419.92)	(2,339,514.00)	1,963,790.78	5,182,444.01	-	-	-	-	(36,786,739.15)
KU-137000-Meters CT and PT	(28,805.95)	(49,123.82)	2,910,304.08	-	-	-	-	-	(26,025.70)
KU-137100-Installations on Customs	(0.00)	(10.54)	-	-	-	-	-	-	(10.54)
KU-137200-Street Lighting and Sign	(37,468,470.88)	(4,133,384.12)	816,112.82	-	-	861,566.17	(174,022.34)	(69,315.56)	(40,867,061.08)
KU-137400-ARD Cont Elec Dist (Exp)	(23,566.20)	(11,156.30)	-	-	-	-	-	-	(34,722.50)
KU-137400-ARD Cont Elec Dist (Exp)	(101,191.68)	(5,468.30)	1,100.70	-	-	-	-	-	(105,559.28)
Total Electric Distribution	(662,278,377.63)	(44,920,173.78)	25,442,908.20	153,273.33	-	7,327,480.90	(437,076.08)	(469,483.01)	(675,190,102.44)
<b>Electric General Plant</b>									
KU-139020-Land	0.00	-	-	-	-	-	-	-	0.00
KU-139010-Structural & Improvement	(7,862,456.89)	(945,873.21)	145,704.84	(5,691.72)	-	26,027.84	-	-	(8,738,289.88)
KU-139010-KY Six Pave/Joint Use	(1,526.53)	(1,223.82)	-	-	-	-	-	-	(2,750.35)
KU-139010-KY Six Stucco/Mergelaid GR	(423,995.10)	(10,108.96)	1,970.40	-	-	-	-	-	(432,133.66)
KU-139010-KY Street One Queue Sign	(2,748,425.00)	(242,281.40)	-	-	-	-	-	-	(2,990,706.40)
KU-139010-Private Storm Sewer Owned	(382,212.85)	(46,959.91)	4,493.18	-	-	-	-	-	(424,679.58)
KU-139000-Variety Offices	(401,458.34)	(7,444.45)	3,324.94	5,894.72	-	-	-	-	(400,773.13)
KU-139110-Office Equipment	(5,077,988.88)	(473,268.07)	283,354.89	-	-	2,632.01	-	-	(5,265,300.06)
KU-139120-Non-PC Computer Equipmen	(15,423,744.88)	(4,983,872.52)	4,079,872.52	-	-	-	-	-	(16,327,744.88)
KU-139130-Cash Processing Equipmen	(87,890.89)	(82,169.03)	879,994.96	-	-	-	-	-	(89,064.96)
KU-139000-KY - Cabinet ECR 2009	(26,179.05)	(4,867.12)	147,354.34	(2,570.33)	-	-	-	-	(24,669.16)
KU-139200-Cars and Light Trucks	(800,877.21)	(118,580.61)	24,188.20	(10,640.75)	-	-	-	-	(895,310.37)
KU-139210-Heavy Trucks and Other	(8,025,616.23)	(275,868.64)	27,877.20	-	-	-	-	-	(8,273,607.67)
KU-139000-Store Equipment	(379,451.70)	(43,134.43)	-	-	-	-	-	-	(422,586.13)
KU-139400-Tools, Shop, and Garage	(4,014,111.97)	(555,268.01)	274,118.65	-	-	-	-	-	(4,295,261.33)
KU-139000-Laboratory Equipment	(0.00)	-	-	-	-	-	-	-	(0.00)
KU-139600-Power Cp Repair Lp Mach	(94,215.58)	(181,026.62)	-	-	-	-	-	-	(275,242.20)
KU-139700-Microwave, Fax, Other	(9,258,124.27)	(1,520,424.87)	1,915.50	-	-	1,049.28	-	-	(10,766,609.36)
KU-139740-Radios and Telephone	(7,703,743.56)	(1,327,300.73)	-	-	-	-	-	-	(9,031,044.29)
KU-139700-DMR Equipment	(663,576.64)	(798,807.41)	-	-	-	-	-	-	(1,462,384.05)
KU-139800-Miscellaneous Equipment	0.00	-	-	-	-	-	-	-	0.00
Total General Plant	(60,968,978.01)	(11,625,717.14)	5,739,015.42	(13,259.09)	-	25,100.11	-	-	(66,870,839.71)
<b>Electric Hydro Production</b>									
KU-133010-300 Land Rights	(912,332.89)	-	23,876.00	-	-	(23,876.00)	-	-	(912,332.89)
KU-133100-DD Structures and Improv	(360,879.55)	(81,487.46)	-	-	-	-	-	-	(442,367.01)
KU-133200-DD Reservoirs, Dams, and	(8,250,356.39)	(58,689.86)	-	-	-	-	-	-	(8,309,046.25)
KU-133300-DD Water Wheels, Turbine	(1,319,009.59)	(528,157.56)	-	-	-	-	-	-	(1,847,167.15)
KU-133400-DD Conveying Electric Ene	(288,111.20)	(20,180.09)	-	-	-	-	-	-	(308,291.29)
KU-133500-DD Misc Power Plant Equip	(150,433.88)	(13,113.93)	-	-	-	-	-	-	(163,547.81)
KU-133600-DD Roads, Railroads, and	(79,595.90)	(6,418.00)	-	-	-	-	-	-	(86,013.90)

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KU-133707-ARO Cost Hydro Prod (Eqp)	(19,701.79)	(17,888.16)	-	-	-	-	-	-	(37,589.95)
Total Electric Hydro Production	(11,849,566.03)	(1,236,183.67)	23,675.00	-	-	-	(23,675.00)	-	(13,085,749.70)
<b>Electric Other Production</b>									
KU-134010-EWB 9PL Land Rights	(120,484.00)	(3,907.50)	-	-	-	-	-	-	(124,391.50)
KU-134020-EWB 8 Land	-	-	-	-	-	-	-	-	-
KU-134020-EWB Solar Facility Land	-	-	-	-	-	-	-	-	-
KU-134020-Land	-	-	-	-	-	-	-	-	-
KU-134100-Structures and Impr	(20,949,774.38)	(2,740,410.62)	-	-	-	-	-	-	(23,690,185.00)
KU-134200-Fuel Holders, Produ	(17,131,687.78)	(2,073,674.98)	19,123.07	-	-	13,600.15	-	-	(19,172,639.54)
KU-134201-AROP EWB 9 Turbogenerator	0.00	-	-	-	-	-	-	-	0.00
KU-134300-Prime Movers	(180,401,058.19)	(25,718,874.04)	2,558,079.84	-	-	256,971.97	-	-	(203,304,880.42)
KU-134400-Generators	(37,362,377.21)	(4,529,311.59)	475,999.11	-	-	140,686.33	-	-	(41,275,003.36)
KU-134500-Accessory Electric	(22,965,453.67)	(2,555,479.00)	-	-	-	-	-	-	(25,520,932.67)
KU-134501-AROP Accessory Electric	-	-	-	-	-	-	-	-	-
KU-134600-Misc. Power Plant E	(3,076,810.13)	(335,623.40)	27,592.94	-	-	-	-	-	(3,384,840.59)
KU-134707-ARO Cost Other Prod (Eqp)	(32,972.98)	(20,404.60)	-	-	-	-	-	-	(53,377.58)
Total Electric Other Production	(282,040,618.34)	(37,977,685.73)	3,080,794.96	-	-	411,258.45	-	-	(316,526,250.66)
<b>Electric Steam Production</b>									
KU-131020-Land	-	-	-	-	-	-	-	-	-
KU-131100- Structures and Impr	(175,741,363.19)	(6,601,014.61)	562,234.82	237,042.53	-	496,650.23	-	(1,284.58)	(181,047,734.80)
KU-131101-AROP Struct & Impr	-	-	-	-	-	-	-	-	-
KU-131200-Boiler Plant Equipm	(1,111,662,726.32)	(106,126,070.56)	8,820,017.43	-	-	5,529,286.32	(30,440.37)	(101,492.37)	(1,203,571,425.87)
KU-131201-AROP Boiler Pll Equp	-	-	-	-	-	-	-	-	-
KU-131400-Turbogenerator Unit	(166,320,490.68)	(7,025,939.31)	4,439,606.00	(213,928.17)	-	1,695,335.60	(15,073.40)	(48,994.88)	(167,489,484.84)
KU-131401-AROP TY 3 Turbogenerator	-	-	-	-	-	-	-	-	-
KU-131500-Accessory Electric	(104,624,959.49)	(5,364,550.21)	115,476.19	-	-	18,968.94	(19,968.60)	-	(109,875,033.17)
KU-131501-AROP Accessory Electric	-	-	-	-	-	-	-	-	-
KU-131600-Misc Power Plant Eq	(16,204,760.22)	(784,109.02)	416,466.95	(23,114.36)	-	22,778.09	(27,560.00)	-	(16,600,298.56)
KU-131707-ARO Cost Steam (Eqp)	(2,815,947.95)	(3,996,950.19)	203,134.00	(331,684.04)	-	-	-	-	(6,941,448.18)
KU-131708-ARO Cost Steam (CCR)	(90,540,910.78)	(16,834,616.39)	-	331,684.04	-	-	-	-	(107,043,843.13)
Total Electric Steam Production	(1,667,911,158.63)	(146,733,250.29)	14,556,935.39	-	-	7,763,019.18	(93,042.37)	(151,771.83)	(1,792,569,268.55)
<b>Electric Transmission</b>									
KU-135010- Land Rights	(17,326,777.96)	(268,721.46)	-	-	-	-	-	-	(17,595,499.42)
KU-135010-Licensed Project Land Ri	-	-	-	-	-	-	-	-	-
KU-135020-Land	-	-	-	-	-	-	-	-	-
KU-135210- Licensed Project Str & I	-	-	-	-	-	-	-	-	-
KU-135210- Struct & Improve-Non Sys	(5,993,635.90)	(473,938.43)	86,566.90	(10,863.43)	-	97,029.83	(1,377.84)	-	(6,296,218.87)
KU-135210-KY Struc NonSys Dix Ctrl	(869,225.68)	(20,960.94)	26,247.70	-	-	4,860.00	-	-	(859,078.92)
KU-135220-Struct & Improve-System	(75,023.19)	(2,659.06)	32,410.20	8,519.39	-	-	-	-	(36,752.66)
KU-135310- Licensed Project Sta Eq-	-	-	-	-	-	-	-	-	-
KU-135310- Station Equipment-Non Sys	(71,403,710.28)	(5,043,652.02)	2,380,835.64	(168,803.78)	-	693,602.61	(10,987.85)	-	(73,552,715.68)
KU-135311-AROP Station Equip Non S	(0.00)	-	-	-	-	-	-	-	(0.00)
KU-135320-Station Equipment-System	(9,686,201.48)	-	3,949,271.49	3,555.72	-	7,166.25	-	-	(5,726,208.02)
KU-135400- Towers and Fixtures	(50,144,404.95)	(1,180,449.31)	18,956.65	-	-	145,665.54	(1,517.76)	10,205.70	(51,151,544.13)
KU-135500- Licensed Project Poles a	-	-	-	-	-	-	-	-	-
KU-135500- Poles and Fixtures	(72,085,316.19)	(7,455,823.14)	4,186,406.13	-	-	2,730,225.93	(8,362.97)	(67,382.57)	(72,700,252.81)
KU-135600- Licensed Project Ohd Con	-	-	-	-	-	-	-	-	-
KU-135600- Overhead Conductors and	(113,270,750.02)	(4,115,530.39)	2,018,494.60	-	-	1,756,357.72	(29,985.54)	(242,132.80)	(113,883,547.33)
KU-135700- Underground Conduit	(239,832.59)	(8,907.84)	-	-	-	-	-	-	(248,740.43)
KU-135800- Underground Conductors a	(981,757.24)	(10,148.03)	566.96	-	-	22,584.33	-	-	(948,753.98)
KU-135915-ARO Cost Transm (L/B)	(4,894.10)	(1,136.85)	-	-	-	-	-	-	(6,030.95)
KU-135917-ARO Cost Transm (Eqp)	(48,810.01)	(18,126.72)	-	-	-	-	-	-	(66,936.73)
Total Electric Transmission	(342,110,340.49)	(18,600,054.19)	12,699,756.27	(167,592.10)	-	5,457,492.21	(52,231.96)	(299,309.67)	(343,072,279.93)
<b>Total Electric Depreciation Reserves</b>	<b>(3,026,777,033.11)</b>	<b>(261,101,664.81)</b>	<b>61,543,085.24</b>	<b>(27,637.86)</b>	<b>-</b>	<b>20,988,359.45</b>	<b>(606,025.39)</b>	<b>(920,564.51)</b>	<b>(3,206,901,480.99)</b>
<b>Electric Intangible Plant</b>									
KU-130100-Organization	-	-	-	-	-	-	-	-	-
KU-130200-Franchises and Consents	(76,540.79)	(6,265.68)	-	-	-	-	-	-	(82,806.47)
KU-130200-Licensed Project Franchi	13,461.00	-	-	-	-	-	-	-	13,461.00
KU-130300-Misc Intangible Plant	(19,867,146.92)	(10,561,804.89)	7,464,577.36	-	-	-	-	-	(22,964,374.25)
KU-130310-CCS Software	(30,666,797.13)	(5,904,142.38)	-	-	-	-	-	-	(35,670,939.51)
Total Electric Intangible Plant	(50,597,023.84)	(16,572,212.75)	7,464,577.36	-	-	-	-	-	(58,704,659.23)

<b>Total Electric Amortization Reserves</b>	<u>(50,597,023.84)</u>	<u>(15,572,212.75)</u>	<u>7,464,577.36</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(58,704,659.23)</u>
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**LOUISVILLE GAS & ELECTRIC COMPANY**  
**SUMMARY OF UTILITY PLANT - REGULATORY ACCOUNTING**  
**DECEMBER 2017**

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>101 UTILITY PLANT IN SERVICE</b>						
<b>Common</b>						
Common General Plant	150,302,454.68	14,424,550.77	(8,421,276.81)	-	6,003,273.96	156,305,728.64
Common Intangible Plant	91,755,545.51	9,409,045.72	(8,008,540.69)	-	1,400,505.03	93,156,050.54
	<u>242,058,000.19</u>	<u>23,833,596.49</u>	<u>(16,429,817.50)</u>	<u>-</u>	<u>7,403,778.99</u>	<u>249,461,779.18</u>
<b>Electric</b>						
Electric Distribution	1,237,247,453.38	78,890,089.56	(14,941,152.00)	(934,796.77)	63,014,140.79	1,300,261,594.17
Electric General Plant	20,032,094.80	1,558,146.64	(729,805.85)	-	828,340.79	20,860,435.59
Electric Hydro Production	62,593,968.41	-	(213,911.37)	-	(213,911.37)	62,380,057.04
Electric Intangible Plant	2,240.29	-	-	-	-	2,240.29
Electric Other Production	365,230,308.22	20,199,593.42	(1,242,800.14)	33,884.60	18,990,677.88	384,220,986.10
Electric Steam Production	1,862,889,344.41	140,358,982.02	(35,554,931.54)	(9,116,131.97)	95,687,918.51	1,958,577,262.92
Electric Transmission	409,476,344.41	14,402,671.04	(1,976,506.64)	899,860.99	13,326,025.39	422,802,369.80
	<u>3,957,471,753.92</u>	<u>255,409,482.68</u>	<u>(54,659,107.54)</u>	<u>(9,117,183.15)</u>	<u>191,633,191.99</u>	<u>4,149,104,945.91</u>
<b>Gas</b>						
Gas Distribution	834,108,469.90	84,924,877.16	(2,576,036.18)	1,120,194.00	83,469,034.98	917,577,504.88
Gas General Plant	11,599,522.27	1,150,675.75	(794,145.75)	-	356,530.00	11,956,052.27
Gas Intangible Plant	387.49	-	-	-	-	387.49
Gas Storage	144,514,821.00	11,505,124.03	(673,797.68)	(650,064.75)	10,181,261.60	154,696,082.60
Gas Transmission	49,359,491.03	4,123,769.10	(260,204.39)	28,516.28	3,892,080.99	53,251,572.02
	<u>1,039,582,691.69</u>	<u>101,704,446.04</u>	<u>(4,304,184.00)</u>	<u>498,645.53</u>	<u>97,898,907.57</u>	<u>1,137,481,599.26</u>
<b>Total 101 Accounts</b>	<u>5,239,112,445.80</u>	<u>380,947,525.21</u>	<u>(75,393,109.04)</u>	<u>(8,618,537.62)</u>	<u>296,935,878.55</u>	<u>5,536,048,324.35</u>
<b>101 PROPERTY UNDER CAPITAL LEASES</b>						
<b>Electric</b>						
Capital Leased Property	-	-	-	-	-	-
Electric Steam Production	-	-	-	-	-	-
<b>Total 101101</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>102 Plant Purchased &amp; sold</b>						
<b>Electric</b>						
Electric Steam Production	(76,448.43)	-	-	76,448.43	76,448.43	-
	<u>(76,448.43)</u>	<u>-</u>	<u>-</u>	<u>76,448.43</u>	<u>76,448.43</u>	<u>-</u>
<b>Common</b>						
Common General Plant	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total 102001</b>	<u>(76,448.43)</u>	<u>-</u>	<u>-</u>	<u>76,448.43</u>	<u>76,448.43</u>	<u>-</u>

LOUISVILLE GAS & ELECTRIC COMPANY SUMMARY OF UTILITY PLANT - REGULATORY ACCOUNTING DECEMBER 2017						
	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
105 PLANT HELD FOR FUTURE USE						
Electric - 105001						
Electric Distribution	2,306,331.29	-	-	-	-	2,306,331.29
Electric Other Production	211,409.50	-	-	-	-	211,409.50
Electric Steam Production	-	-	-	-	-	-
	2,607,740.79	-	-	-	-	2,607,740.79
Electric - 105002						
Electric Distribution	519,009.11	-	-	-	-	519,009.11
Electric Steam Production	519,009.11	-	-	-	-	519,009.11
Electric						
Electric Distribution	2,915,340.40	-	-	-	-	2,915,340.40
Electric Other Production	211,409.50	-	-	-	-	211,409.50
Electric Steam Production	3,126,749.90	-	-	-	-	3,126,749.90
Total 105	3,126,749.90	-	-	-	-	3,126,749.90
106 COMPLETED CONSTRUCTION NOT CLASSIFIED						
Common						
Common General Plant	9,814,679.94	(7,297,456.33)	-	-	(7,297,456.33)	2,517,222.61
Common Intangible Plant	7,721,002.63	12,885,037.35	-	-	12,885,037.35	20,606,040.02
	17,545,281.57	5,691,381.06	-	-	5,691,381.06	23,137,962.83
Electric						
Electric Distribution	63,284,383.43	7,003,964.85	-	-	7,003,964.65	70,288,328.08
Electric General Plant	675,232.17	(324,135.58)	-	-	(324,135.63)	351,096.49
Electric Hydro Production	64,895,546.01	18,865,056.23	-	-	18,865,056.23	83,760,602.24
Electric Intangible Plant	-	-	-	-	-	-
Electric Other Production	19,868,531.61	(5,272,500.72)	-	-	(5,272,500.72)	14,416,970.89
Electric Steam Production	1,136,363,435.29	(73,443,106.96)	-	-	(73,443,106.96)	1,065,520,328.33
Electric Transmission	15,475,618.89	(5,822,058.49)	-	-	(5,822,058.49)	10,027,429.49
	1,302,991,027.40	(58,622,860.97)	-	-	(58,622,860.97)	1,244,368,146.43
Gas						
Gas Distribution	49,366,853.27	(22,981,192.13)	-	-	(22,981,192.13)	26,385,491.14
Gas General Plant	501,696.08	(75,389.23)	-	-	(75,389.23)	426,306.86
Gas Intangible Plant	-	-	-	-	-	-
Gas Storage	14,965,091.38	(1,951,826.15)	-	-	(1,951,826.15)	13,013,265.24
Gas Transmission	5,895,620.88	(3,784,062.86)	-	-	(3,784,062.86)	1,911,537.82
	70,525,071.43	(28,792,470.37)	-	-	(28,792,470.37)	41,732,601.08
Total 106 Accounts	1,381,066,380.40	(81,823,970.28)	-	-	(81,823,970.28)	1,309,242,410.12

LOUISVILLE GAS & ELECTRIC COMPANY SUMMARY OF UTILITY PLANT - REGULATORY ACCOUNTING DECEMBER 2017						
	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>117 GAS STORED UNDERGROUND-NONCURRENT</b>						
Gas						
Gas Stored Nonrecoverable	2,139,990.00	-	-	-	-	2,139,990.00
	2,139,990.00	-	-	-	-	2,139,990.00
<b>Total 117001</b>	<b>2,139,990.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,139,990.00</b>
<b>121 NONUTILITY PROPERTY</b>						
Common						
Non Utility Property	630,896.98	-	-	-	-	630,896.98
	630,896.98	-	-	-	-	630,896.98
<b>Total 121001</b>	<b>630,896.98</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>630,896.98</b>
<b>107 CONSTRUCTION WORK IN PROGRESS</b>						
Construction Work in Progress						
Common	17,848,508.77	(1,812,525.27)	-	-	(1,612,525.27)	16,035,983.50
Electric	123,539,421.07	165,110,423.05	-	-	165,110,423.05	288,649,844.12
Gas	12,543,236.78	7,713,227.99	-	-	7,713,227.99	20,256,463.77
	133,728,166.62	171,211,125.77	-	-	171,211,125.77	304,939,291.39
<b>Total Plant (Non-CWIP)</b>	<b>6,626,000,014.65</b>	<b>299,123,554.93</b>	<b>(75,293,109.04)</b>	<b>(8,542,089.19)</b>	<b>215,186,356.70</b>	<b>6,851,168,371.35</b>
<b>Total Plant + CWIP</b>	<b>6,769,728,180.27</b>	<b>470,334,680.70</b>	<b>(75,293,109.04)</b>	<b>(8,542,089.19)</b>	<b>388,399,482.47</b>	<b>7,153,496,765.76</b>
<b>Total Plant + CWIP - Non Utility (BS)</b>	<b>6,769,097,283.29</b>	<b>470,334,680.70</b>	<b>(75,293,109.04)</b>	<b>(8,542,089.19)</b>	<b>388,399,482.47</b>	<b>7,153,496,765.76</b>
<b>Total Plant + CWIP - Non Utility (BS) - Gas Stored UG Noncurrent</b>	<b>6,766,957,293.29</b>	<b>470,334,680.70</b>	<b>(75,293,109.04)</b>	<b>(8,542,089.19)</b>	<b>388,399,482.47</b>	<b>7,153,356,775.76</b>



**LOUISVILLE GAS & ELECTRIC COMPANY**  
**SUMMARY OF UTILITY PLANT - REGULATORY ACCOUNTING**  
**DECEMBER 2017**

	Beginning Balance	Accruals	Retirements	Transfers/ Adjustments	ARO Settlements	RWIP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
<b>LIFE RESERVE</b>										
Common General Plant	(79,073,717.87)	(8,898,267.43)	8,421,276.81	-	-	-	-	-	-	(80,450,728.49)
Common General Plant - ARO	-	-	-	-	-	-	-	-	-	-
Electric Distribution	(356,884,212.82)	(25,188,934.10)	14,899,000.75	272,159.09	-	-	-	-	-	(368,801,987.08)
Electric Distribution - ARO	(50,028.71)	(41,530.18)	42,151.25	-	-	-	-	-	-	(49,407.64)
Electric General Plant	(9,041,189.56)	(1,562,744.86)	729,805.85	(16,563.85)	-	-	-	-	-	(10,880,691.44)
Electric Hydro Production	(18,574,456.29)	(3,292,887.91)	213,011.37	-	-	-	-	-	-	(21,653,432.83)
Electric Hydro Production - ARO	(10,638.64)	(11,692.49)	-	-	-	-	-	-	-	(22,331.13)
Electric Other Production	(117,132,945.51)	(14,397,266.35)	1,242,800.14	-	-	-	-	-	-	(130,287,411.72)
Electric Other Production - ARO	(8,977.01)	(4,641.80)	-	-	-	-	-	-	-	(13,618.81)
Electric Steam Production	(734,670,837.12)	(62,601,524.93)	14,736,905.74	-	-	-	-	-	-	(782,535,396.31)
Electric Steam Production - ARO	(30,822,147.70)	(17,008,435.28)	20,817,065.80	-	-	-	-	-	-	(36,012,617.18)
Electric Transmission	(134,905,244.74)	(6,480,011.61)	1,969,135.76	(272,159.09)	-	-	-	-	-	(139,688,279.68)
Electric Transmission - ARO	(30,161.29)	(12,858.85)	7,370.88	-	-	-	-	-	-	(35,649.26)
Gas Distribution	(171,453,599.78)	(17,398,788.79)	2,515,867.60	-	-	-	-	-	-	(186,336,490.97)
Gas Distribution - ARO	(1,378,383.81)	(284,399.57)	90,138.52	-	-	-	-	-	-	(1,602,634.86)
Gas General Plant	(6,010,330.08)	(698,300.07)	794,145.75	(12,797.84)	-	-	-	-	-	(5,927,282.64)
Gas Storage	(38,225,888.90)	(2,970,507.74)	499,422.99	-	-	-	-	-	-	(40,697,063.65)
Gas Storage - ARO	(973,601.83)	(225,974.57)	174,374.69	-	-	-	-	-	-	(1,025,201.71)
Gas Stored Nonrecoverable	-	-	-	-	-	-	-	-	-	-
Gas Transmission	(9,787,563.06)	(585,896.49)	217,700.06	-	-	-	-	-	-	(10,155,749.49)
Gas Transmission - ARO	(341,676.46)	(73,027.83)	42,504.33	-	-	-	-	-	-	(372,199.96)
Non Utility Property (122)	-	-	-	-	-	-	-	-	-	-
Non Utility Property (111)	(63,360.36)	-	-	-	-	-	-	-	-	(63,360.36)
	(1,719,319,051.16)	(161,717,780.85)	67,384,568.35	(20,361.69)	-	-	-	-	-	(1,813,681,625.35)
<b>COST OF REMOVAL</b>										
Common General Plant	(1,407,905.42)	(252,336.29)	-	-	-	-	254,433.78	-	-	(1,405,807.93)
Electric Distribution	(162,129,790.74)	(11,596,082.09)	-	47,500.12	-	-	10,240,416.87	-	(2,315,091.03)	(165,753,586.87)
Electric General Plant	3,896.64	-	-	-	-	-	-	-	-	3,896.64
Electric Hydro Production	1,589,391.92	(107,345.76)	-	-	-	-	-	-	-	1,482,046.16
Electric Other Production	(4,160,154.07)	(906,538.03)	-	-	-	-	186,950.60	-	-	(4,881,741.50)
Electric Steam Production	(125,306,877.39)	(4,771,971.41)	-	-	-	-	30,855,467.05	-	(339,709.05)	(99,563,070.60)
Electric Transmission	(25,777,696.10)	(2,645,658.16)	-	(47,560.12)	-	-	1,034,771.23	-	-	(26,836,143.15)
Gas Distribution	(82,455,723.04)	(7,286,566.10)	-	-	-	-	617,961.38	-	(39,916.24)	(89,184,244.00)
Gas General Plant	88.80	-	-	100.57	-	-	-	-	-	189.37
Gas Storage	(950,944.00)	(377,279.70)	-	-	-	-	619,479.51	-	-	(708,744.19)
Gas Stored Nonrecoverable	-	-	-	-	-	-	-	-	-	-
Gas Transmission	(1,989,761.09)	(166,948.17)	-	-	-	-	114,945.03	-	-	(2,041,764.23)
Non Utility Property	0.00	-	-	-	-	-	-	-	-	0.00
	(402,588,504.69)	(28,112,725.71)	-	100.57	-	-	44,524,445.45	-	(2,695,316.32)	(388,869,000.79)

LOUISVILLE GAS & ELECTRIC COMPANY  
SUMMARY OF UTILITY PLANT - REGULATORY ACCOUNTING  
DECEMBER 2017

	Beginning Balance	Accruals	Retirements	Transfers/ Adjustments	ARO Settlements	RWIP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
<b>SALVAGE</b>										
Common General Plant	275,747.05	155.93	-	-	-	-	-	-	-	275,902.98
Electric Distribution	20,627,173.23	984,048.03	-	-	-	-	-	(858,299.74)	-	20,952,921.52
Electric General Plant	151,690.45	961.63	-	-	-	-	-	-	-	152,652.08
Electric Hydro Production	441,890.48	24,586.66	-	-	-	-	-	-	-	466,477.14
Electric Other Production	339,071.75	122,267.04	-	-	-	-	-	-	-	461,338.79
Electric Steam Production	29,345,010.91	1,071,371.11	-	-	-	-	-	(815,417.91)	-	28,600,964.11
Electric Transmission	6,685,901.32	315,455.54	-	-	-	-	-	(8,681.73)	-	6,994,675.13
Gas Distribution	4,464,500.95	230,850.75	-	-	-	-	-	(30,729.81)	-	4,664,621.89
Gas General Plant	237,737.23	1,359.35	-	(1,252.10)	-	-	-	-	-	237,844.48
Gas Storage	453,353.27	37,604.94	-	-	-	-	-	(696.13)	-	490,352.08
Gas Stored Nonrecoverable	-	-	-	-	-	-	-	-	-	-
Gas Transmission	246,054.13	10,448.44	-	-	-	-	-	-	-	256,502.57
Non Utility Property	-	-	-	-	-	-	-	-	-	-
	62,268,136.75	2,799,199.42	-	(1,252.10)	-	-	-	(1,511,805.32)	-	63,554,278.75
<b>TOTAL RESERVES</b>										
Common	(81,169,236.60)	(9,150,467.79)	8,421,276.81	-	-	-	254,433.78	-	-	(81,643,993.80)
Electric	(1,670,301,354.05)	(148,093,433.80)	54,659,107.54	(10,563.85)	-	-	42,917,825.75	(1,480,379.38)	(2,655,400.08)	(1,724,970,397.85)
Gas	(308,165,828.47)	(29,787,405.55)	4,304,184.00	(13,049.37)	-	-	1,352,385.92	(31,425.94)	(39,916.24)	(332,381,955.65)
	(2,058,636,419.10)	(187,031,307.14)	67,384,568.35	(30,513.22)	-	-	44,524,445.45	(1,511,805.32)	(2,095,316.32)	(2,138,996,347.30)
<b>RETIREMENT WORK IN PROGRESS</b>										
Common	319,140.78	-	-	2,200.00	-	(254,433.78)	355,684.60	(33,335.00)	(189,610.73)	199,645.87
Electric	53,786,919.94	-	-	34,871.78	(25,867,164.27)	(12,914,682.02)	31,472,738.86	(538,089.17)	(1,048,710.54)	44,928,884.58
Gas	3,539,484.52	-	-	15,255.44	(533,631.31)	(747,212.43)	5,046,751.32	(70,853.34)	300.19	7,649,894.39
	58,045,545.24	-	-	52,327.22	(26,400,995.58)	(13,916,328.23)	38,875,174.78	(642,277.51)	(1,235,021.06)	52,778,424.84
<b>YTD ACTIVITY</b>	<b>(2,001,590,873.86)</b>	<b>(187,031,307.14)</b>	<b>67,384,568.35</b>	<b>21,814.00</b>	<b>(26,400,995.58)</b>	<b>(13,916,328.23)</b>	<b>81,399,620.23</b>	<b>(2,154,082.83)</b>	<b>(3,930,337.40)</b>	<b>(2,088,217,922.46)</b>
<b>AMORTIZATION</b>										
Common	(51,500,719.06)	(14,818,571.39)	8,008,540.69	-	-	-	-	-	-	(58,310,749.76)
Electric	-	-	-	-	-	-	-	-	-	-
Gas	(164.18)	(44.52)	-	-	-	-	-	-	-	(208.88)
<b>AMORTIZATION TOTAL</b>	<b>(51,500,883.22)</b>	<b>(14,818,615.91)</b>	<b>8,008,540.69</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(58,310,958.44)</b>
<b>Depreciation &amp; Amortization Total</b>	<b>(2,053,091,757.08)</b>	<b>(201,849,923.05)</b>	<b>75,393,109.04</b>	<b>21,814.00</b>	<b>(26,400,995.58)</b>	<b>(13,916,328.23)</b>	<b>81,399,620.23</b>	<b>(2,154,082.83)</b>	<b>(3,930,337.40)</b>	<b>(2,144,528,890.90)</b>
<b>Depr &amp; Amort - Nonutility for Balance Sheet</b>										<b>(2,144,465,520.54)</b>
<b>Utility Plant at Original Cost Less Reserve for Depreciation &amp; Amortization (Excl nonutility)</b>	<b>4,716,068,886.57</b>									<b>5,011,031,245.22</b>

LOUISVILLE GAS & ELECTRIC COMPANY  
 RWIP BY G/L ACCOUNT - REGULATORY ACCOUNTING  
 DECEMBER 2017

	<u>Beginning Balance</u>	<u>Accruals</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>ARO Settlements</u>	<u>RWIP Transfers Out</u>	<u>Cost of Removal</u>	<u>Salvage</u>	<u>Other Credits</u>	<u>Ending Balance</u>
<b>RETIREMENT WORK IN PROGRESS</b>										
Common	319,140.78	-	-	2,200.00	-	(254,433.78)	355,684.60	(33,335.00)	(189,610.73)	199,645.87
Electric	53,786,919.94	-	-	34,871.78	(25,867,164.27)	(12,914,682.02)	31,472,738.86	(538,089.17)	(1,045,710.54)	44,928,884.58
Gas	3,939,484.52	-	-	15,255.44	(533,831.31)	(747,212.43)	5,046,751.32	(70,853.34)	300.19	7,649,894.39
	<u>58,045,545.24</u>	<u>-</u>	<u>-</u>	<u>52,327.22</u>	<u>(26,400,995.58)</u>	<u>(13,916,328.23)</u>	<u>36,875,174.78</u>	<u>(642,277.51)</u>	<u>(1,235,021.08)</u>	<u>52,778,424.84</u>
<b>RWIP ACCOUNT 108099</b>										
Common	-	-	-	-	-	-	-	-	-	-
Electric	-	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>RWIP ACCOUNT 108799</b>										
Common	-	-	-	-	-	-	-	-	-	-
Electric	19,604,788.69	-	-	-	(25,867,164.27)	-	8,617,841.40	-	-	2,355,465.82
Gas	3,086,692.69	-	-	-	(533,831.31)	-	4,076,938.87	-	-	6,629,800.25
	<u>2,905,548.76</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(26,400,995.58)</u>	<u>-</u>	<u>12,694,780.27</u>	<u>-</u>	<u>-</u>	<u>8,985,266.07</u>
<b>RWIP ACCOUNT 108901</b>										
Common	319,140.78	-	-	2,200.00	-	(254,433.78)	355,684.60	(33,335.00)	(189,610.73)	199,645.87
Electric	34,182,131.25	-	-	34,871.78	-	(12,914,682.02)	22,854,897.46	(538,089.17)	(1,045,710.54)	42,573,418.76
Gas	852,791.83	-	-	15,255.44	-	(747,212.43)	969,812.45	(70,853.34)	300.19	1,020,094.14
	<u>9,564,212.09</u>	<u>-</u>	<u>-</u>	<u>52,327.22</u>	<u>-</u>	<u>(13,916,328.23)</u>	<u>24,180,394.51</u>	<u>(642,277.51)</u>	<u>(1,235,021.08)</u>	<u>43,793,158.77</u>
<b>TOTAL RWIP</b>										
Common	319,140.78	-	-	2,200.00	-	(254,433.78)	355,684.60	(33,335.00)	(189,610.73)	199,645.87
Electric	53,786,919.94	-	-	34,871.78	(25,867,164.27)	(12,914,682.02)	31,472,738.86	(538,089.17)	(1,045,710.54)	44,928,884.58
Gas	3,939,484.52	-	-	15,255.44	(533,831.31)	(747,212.43)	5,046,751.32	(70,853.34)	300.19	7,649,894.39
	<u>58,045,545.24</u>	<u>-</u>	<u>-</u>	<u>52,327.22</u>	<u>(26,400,995.58)</u>	<u>(13,916,328.23)</u>	<u>36,875,174.78</u>	<u>(642,277.51)</u>	<u>(1,235,021.08)</u>	<u>52,778,424.84</u>
			VARIANCE	-	-	-	-	-	-	-

STATEMENTS OF WORK FOR THE FISCAL YEAR 2018

Agency	Activity	Activity Description	Activity Code	Activity Start Date	Activity End Date	Activity Status	Fiscal Year 2018		Total	Comments
							Actual	Planned		
Department of Defense	Military Personnel	Active Duty Personnel	0100	01/01/18	12/31/18	Active	1,200,000	1,200,000	2,400,000	
		Reserve Personnel	0200	01/01/18	12/31/18	Active	800,000	800,000	1,600,000	
		Contract Personnel	0300	01/01/18	12/31/18	Active	500,000	500,000	1,000,000	
		Retired Personnel	0400	01/01/18	12/31/18	Active	300,000	300,000	600,000	
		Family Members	0500	01/01/18	12/31/18	Active	200,000	200,000	400,000	
		Medical Personnel	0600	01/01/18	12/31/18	Active	150,000	150,000	300,000	
		Chaplain Personnel	0700	01/01/18	12/31/18	Active	100,000	100,000	200,000	
		Other Personnel	0800	01/01/18	12/31/18	Active	100,000	100,000	200,000	
		Personnel Support	0900	01/01/18	12/31/18	Active	100,000	100,000	200,000	
		Personnel Training	1000	01/01/18	12/31/18	Active	100,000	100,000	200,000	
Total							4,350,000	4,350,000	8,700,000	

Case No. 2018-00294  
Attachment 1 to Response to US DOD-1 Question No. 26  
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Garrett

LOUISVILLE GAS & ELECTRIC COMPANY  
DETAIL OF TRANSFERS - REGULATORY ACCOUNTING  
DECEMBER 2017

FERC FORM 1 COLUMN CLASSIFICATION:	FEBRUARY Transfers/ Adjustments	MARCH Transfers/ Adjustments	APRIL (A) Transfers/ Adjustments	APRIL (B) Transfers/ Adjustments	JUNE Transfers/ Adjustments	JUNE (A) Transfers/ Adjustments	JUNE(B) Transfers/ Adjustments	JULY Transfers/ Adjustments	AUGUST Transfers/ Adjustments	AUGUST Transfers/ Adjustments	SEPTEMBER (A) Transfers/ Adjustments	SEPTEMBER (B) Transfers/ Adjustments	SEPTEMBER (C) Transfers/ Adjustments	OCTOBER Transfers/ Adjustments	NOVEMBER Transfers/ Adjustments	DECEMBER (A) Transfers/ Adjustments	Ending Balance
101 UTILITY PLANT IN SERVICE	Transfer	Transfer	Adjustment	N/A	N/A	Adjustment	Addition	Transfer	Transfer	Transfer	Transfer	Addition	Adjustment	N/A	Addition	Addition	
Common																	
C380 10-Land																	-
C385 20-Land Rights																	-
C390 10-Struct and Imp-Gen Office																	-
C395 20-Struct and Imp-Transportatio																	-
C390 30-Struct and Imp - Stores																	-
C300 40-Struct and Imp - Shops																	-
C390 00-Struct and Imp - Microwave																	-
C391 10-Office Furniture																	-
C391 20-Office Equipment																	-
C391 30-Computer Equipment																	-
C391 31-Personal Computers																	-
C391 33 Computer Equip ECR 2000																	-
C391 40-Security Equipment																	-
C392 00-Cars and Light Trucks																	-
C392 10-Heavy Trucks and Other																	-
C392 20-Trns Equip Trailers																	-
C393 00-Store Equipment																	-
C394 00-Tools, Shop, Garage Equip																	-
C395 00 Laboratory Equipment																	-
C396 10-Power Op Equip Hourly Rated																	-
C396 20-Power Op Equip - Other																	-
C397 00- Microwave, Fiber, Other																	-
C397 10-Comm Eq Radios, Telephone																	-
C398 00-Miscellaneous Equipment																	-
C399 15-ARCO Cost Common (L/B)																	-
C391 00-Organization																	-
C392 00-Franchises and Consents																	-
C393 00-Misc Intang Plant-Software																	-
C303 10-CCS Software																	-
C303 20-Law Library																	-
Total Common 101																	-
Electric																	
Distribution																	
E360 10-Land Rights																	-
E300 20-Land																	-
E300 00- Land and Land Rights																	-
E361 00-Structures and Improvements																	-
E362 00-Station Equipment																	72,053.22
E304 00-Poles, Towers, and Fixtures																	(984,000.32)
E305 00-CH Conductors and Devices																	-
E365 00-Underground Circuit																	-
E367 00-UG Conductors and Devices																	-
E368 00-Line Transformers																	-
E369 10-Underground Services																	-
E309 20-Overhead Services																	-
E369 - UG/OH Services																	-
E370 00-Meters																	-
E372 20-Meters CT and PT																	-
E373 10-Overhead Street Lighting																	-
E373 20-Underground Street Lighting																	-
E373 40-Street Lighting Transformer																	-
E374 - Lighting																	-
E374 05-ARCO Cost Elec Dist (L/B)																	(74,074.94)
E374 07-ARCO Cost Elec Dist (Ecp)																	43,406.85
E374 00-ARCO Cost Hydro Prod (Ecp)																	43,406.85
Total Distribution																	(934,790.77)
General																	
E392 00-Cars and Light Trucks																	-
E392 10-Transportation - Cars Truck																	-
E392 20-Transportation - Trailers																	-
E393 - Transportation																	-
E394 00-Tools, Shop, and Garage Equ																	-
E395 00 Laboratory Equipment																	-
E396 10-Power Op Equip-Lg Mich																	-
E396 20-Power Op Equip-Other																	-
E396 - Power Op Equip																	-
E397 20-DSM Communication Equipment																	-
Total General																	-
Hydro																	
E393 20-Land																	-
E331 00-Structures and Improvements																	-
E333 00-Reservoirs, Dams, and Water																	-
E333 00-Water Wheels, Turbines, Gen																	-
E334 00-Accessory Electric Equipment																	-
E335 00-Misc Power Plant Equipment																	-
E330 00-Roads, Railroads, and Bldg																	-
E331 07-ARCO Cost Hydro Prod (Ecp)																	-
Total Hydro																	-
Intangible																	
E391 00-Organization																	-
E392 00-Franchises and Consents																	-
Total Intangible																	-
Other Production																	
E340 20-Land																	-
E341 00-Structures and Improvements																	-
E342 00-Fuel Holders, Producers, Ac																	-
E343 00-Prime Movers																	-
E344 00-Generators																	-
E345 00-Accessory Electric Equipment																	-
E340 00-Misc Power Plant Equipment																	-

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LOUISVILLE GAS & ELECTRIC COMPANY  
DETAIL OF TRANSFERS - REGULATORY ACCOUNTING  
DECEMBER 2017

	FEBRUARY Transfers/ Adjustments	MARCH Transfers/ Adjustments	APRIL (A) Transfers/ Adjustments	APRIL (B) Transfers/ Adjustments	JUNE Transfers/ Adjustments	JUNE (A) Transfers/ Adjustments	JUNE (B) Transfers/ Adjustments	JULY Transfers/ Adjustments	AUGUST Transfers/ Adjustments	AUGUST Transfers/ Adjustments	SEPTEMBER (A) Transfers/ Adjustments	SEPTEMBER (B) Transfers/ Adjustments	SEPTEMBER (C) Transfers/ Adjustments	OCTOBER Transfers/ Adjustments	NOVEMBER Transfers/ Adjustments	DECEMBER (A) Transfers/ Adjustments	Ending Balance
<b>Other Production</b>						(5,158.64)	30,043.24										33,884.60
E347 - ARO Cost Other Prod						(5,158.64)	30,043.24										33,884.60
<b>Total Other Production</b>						(5,158.64)	30,043.24										33,884.60
<b>Steam Production</b>																	
E310.20-Land																	
E310.25-Land ECR 2005																	
E310.26-Land ECR 2011																	
E310 - Land																	
E311.00-Structures and Improvements																	
E311.01-AROP Structures and Improv																	
E311 - Structures & Improvements																	
E312.00-Boiler Plant Equipment																	
E312.01-AROP Boiler Plant Equipment																	
E312 - Boiler Plant																	
E314.00-Turbogenerator Units																	
E315.00-Accessory Electric Equipment																	
E315.01-AROP Accessory Electric Equipmen																	
E315 - Accessory Elec Equip																	
E310.00-Misc Power Plant Equip						(379,521.80)						282,050.80	(3,337,448.13)		1,288,300.03	1,548,450.31	(803,347.09)
E317.07-ARO Cost Steam (Eqp)			(185,185.13)														
E317.00-ARO Cost Steam (CCR)						(10,105,328.03)	829,151.50										(8,312,784.05)
<b>Total Steam Production</b>			(185,185.13)			(10,674,648.73)	829,151.50					282,050.80	(3,337,448.13)		1,288,300.03	2,601,840.79	(9,116,131.97)
<b>Electric Transmission</b>																	
E350.10-Land Rights																	
E350.20-Land																	
E350 - Land & Land Rights																	
E352.10-Struct & Improv-Non Sys Contro			(72,053.22)														(72,053.22)
E352.20-Struct & Improv-System																	
E353.10-Station Equipment - Non Sys			984,659.32								56,639.64						1,041,299.96
E353.11-AROP Station Equip Non Sys																	
E353.20-Station Equip-Sys Control											(85,626.20)						(85,626.20)
E353 - Station Equip			984,659.32								(85,626.20)						975,671.70
E354.00-Towers and Structures																	
E355.00-Poles and Fixtures																	
E356.00-OH Conductors and Devices																	
E357.00-Underground Conduct																	
E350.00-UG Conductors and Devices																	
E358.15-ARO Cost Transm (L&B)						(3,757.40)											(3,757.40)
E359.17-ARO Cost Transm (E&P)																	
E359 - ARO Cost Transm						(3,757.40)											(3,757.40)
<b>Total Electric Transmission</b>			912,606.10								(8,087.02)						999,860.90
<b>Total Electric 101</b>			(185,185.13)			(10,668,430.65)	911,001.30	(5,776,821.09)			0.00	282,050.80	(3,337,448.13)		1,288,300.03	2,601,840.79	(9,117,163.15)
<b>Gas</b>																	
<b>Gas Distribution</b>																	
G374.12-Other Distribution Land																	
G374.22-Other Distribution Land Rig																	
G374 - Other Dist Land & Land Rights																	
G375.10-City Gas Check Station Str																	
G375.20-Other Distribution Structure																	
G375 - Other Distribution Station Structure																	
G376.00-Mains																	
G376.10-Mains																	
G376.00-Main & Reg Station-Genera																	
G376.00-Main & Reg Station City Gas																	
G380.00-Services																	
G380.10-Services																	
G381.00-Meters																	
G385.00-Regulators																	
G385.00-Industrial Measuring and Ro																	
G387.00-Other Equipment																	
G388.00-ARO Cost Gas Dist (L&B)							1,120,104.00										1,120,104.00
G388.07-ARO Cost Gas Dist (Eqp)							1,120,104.00										1,120,104.00
G388 - ARO Cost Gas Dist							1,120,104.00										1,120,104.00
<b>Total Gas Distribution</b>																	
<b>Gas General Plant</b>																	
G302.00-Cars and Light Trucks																	
G302.10-Transportation Equip-Car/Tr																	
G302.20-Transportation Equip-Trailer																	
G302 - Transportation																	
G304.00-Tools, Shop, and Garage Equ																	
G309.00-Laboratory Equipment																	
G309.10-Power Op Equip-Hourly Rated																	
G309.20-Power Op Equip - Other																	
G309 - Power Op Equip																	
G307.20-DSM Communication Equipment																	
<b>Total Gas General Plant</b>																	
<b>Gas Intangible Plant</b>																	
G302.00-Franchises and Consents																	
<b>Total Gas Intangible Plant</b>																	
<b>Gas Storage</b>																	
G350.10-Land																	
G350.20-Land Rights																	
G350 - Land & Land Rights																	
G351.10-Compressor Station Structure																	
G351.30-Measuring and Regulat Stat																	
G351.40-Other Structures																	
G351 - Structures & Improvements																	
G352.40-Well Drilling																	
G352.50-Well Equipment ARO																	
G352.55-Well Equipment																	
G352 - Wells																	
G352.10-Storage Leases/Chkts and Righ																	



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LOUISVILLE GAS & ELECTRIC COMPANY  
 DETAIL OF TRANSFERS - REGULATORY ACCOUNTING  
 DECEMBER 2017

	February Transfers/ Adjustments	MARCH Transfers/ Adjustments	APRIL (A) Transfers/ Adjustments	APRIL (B) Transfers/ Adjustments	JUNE Transfers/ Adjustments	JUNE (A) Transfers/ Adjustments	JUNE(B) Transfers/ Adjustments	JULY Transfers/ Adjustments	AUGUST Transfers/ Adjustments	AUGUST Transfers/ Adjustments	SEPTEMBER (A) Transfers/ Adjustments	SEPTEMBER (B) Transfers/ Adjustments	SEPTEMBER (C) Transfers/ Adjustments	OCTOBER Transfers/ Adjustments	NOVEMBER Transfers/ Adjustments	DECEMBER (A) Transfers/ Adjustments	Ending Balance
<b>3300-10-Underground Services</b>																	
E300.20-Overhead Services																	
E300 - UGRCH Services																	
E370.00-Meters																	
E371.10-Overhead Street Lighting																	
E372.20-Underground Street Lighting																	
E373.40-Street Lighting Transformer																	
E375 - Lighting																	
E374.05-ARO Cost Elec Dist (L/D)																	
E374.07-ARO Cost Elec Dist (Eqp)																	
E374.09-ARO Cost Dist Plant																	
<b>Total Distribution</b>																	
<b>General</b>																	
E302.10-Transportation - Cars Truck																	
E302.20-Transportation - Trailers																	
E302 - Transportation																	
E305.00-Tools, Shop, and Garage Eqpt																	
E305.00-Laboratory Equipment																	
E305.10-Power Op Equip-Hourly Rtd																	
E300.20-Power Op Equip-Other																	
E300 - Power Op Equip																	
E307.20-TSM Communication Equipment																	
<b>Total General</b>																	
<b>Hydro</b>																	
E330.30-Land																	
E331.00-Structures and Improvements																	
E332.00-Reservoirs, Dams, and Water																	
E333.00-Water Wheels, Turbines, Gen																	
E334.00-Accessory Electric Equipment																	
E335.00-Misc Power Plant Equipment																	
E336.00-Roads, Railroads, and Bridge																	
E337.00-ARO Cost Hydro Prod (Eqp)																	
<b>Total Hydro</b>																	
<b>Intangible</b>																	
E301.00-Organization																	
E302.00-Franchises and Consents																	
<b>Total Intangible</b>																	
<b>Other Production</b>																	
E340.20-Land																	
E341.00-Structures and Improvements																	
E342.00-Fuel Holders, Producers, Ac																	
E343.00-Fuels Movers																	
E344.00-Generators																	
E345.00-Accessory Electric Equipment																	
E346.00-Misc Power Plant Equipment																	
E347.05-ARO Cost Other Prod (L/B)																	
E347.07-ARO Cost Other Prod (Eqp)																	
E347 - ARO Cost Other Prod																	
<b>Total Other Production</b>																	
<b>Steam Production</b>																	
E310.20-Land																	
E310.20-Land																	
E310 - Land																	
E311.00-Structures and Improvements																	
E311.01-ARCP Structures and Improv																	
E311 - Structures & Improvements																	
E312.00-Boiler Plant Equipment																	
E312.01-ARCP Boiler Plant Equipment																	
E312 - Boiler Plant																	
E314.00-Turbopropeller Units																	
E315.00-Accessory Electric Equipment																	
E315.01-ARCP Accessory Electric Equipmen																	
E315 - Accessory Elec Equip																	
E310.00-Misc Power Plant Equip																	
E317.07-ARO Cost Steam (Eqp)																	
<b>Total Steam Production</b>																	
<b>Electric Transmission</b>																	
E350.10-Land Rights																	
E350.20-Land																	
E350 - Land & Land Rights																	
E352.10-Struct & Imp-Non Sys Contro																	
E353.10-Station Equipment - Non Sys																	
E353.11-ARCP Station Equip Non Sys																	
E353 - Station Equip																	
E354.00-Towers and Fixtures																	
E355.00-Poles and Fixtures																	
E356.00-OH Conductors and Devices																	
E357.00-Underground Conduct																	
E358.00-LCC Conductors and Devices																	
E356.15-ARO Cost Transm (L/B)																	
E356.17-ARO Cost Transm (Eqp)																	
E356 - ARO Cost Transm (Eqp)																	
E350 - ARO Cost Transm																	
<b>Total Electric Transmission</b>																	
<b>Total Electric 106</b>																	
<b>Gas</b>																	
<b>Gas Distribution</b>																	
G374.12-Other Distribution Land Rig																	
G374.22-Other Distribution Land Rig																	
G374 - Other Dist Land & Land Rights																	
G375.10-City Gate Check Station Str																	
G375.20-Other Distribution Structure																	
G376 - Other Distribution Station Structur																	





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LOUISVILLE GAS & ELECTRIC COMPANY  
 DETAIL OF TRANSFERS - REGULATORY ACCOUNTING  
 DECEMBER 2017

	FEBRUARY Transfers/ Adjustments	MARCH Transfers/ Adjustments	APRIL (A) Transfers/ Adjustments	APRIL (B) Transfers/ Adjustments	JUNE Transfers/ Adjustments	JUNE (A) Transfers/ Adjustments	JUNE (B) Transfers/ Adjustments	JULY Transfers/ Adjustments	AUGUST Transfers/ Adjustments	AUGUST Transfers/ Adjustments	SEPTEMBER (A) Transfers/ Adjustments	SEPTEMBER (B) Transfers/ Adjustments	SEPTEMBER (C) Transfers/ Adjustments	OCTOBER Transfers/ Adjustments	NOVEMBER Transfers/ Adjustments	DECEMBER (A) Transfers/ Adjustments	Ending Balance
<b>LIFE RESERVE</b>																	
Common General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric Distribution - ARO	-	272,765.56	-	-	-	-	-	-	-	-	(626.89)	-	-	-	-	-	272,150.00
Electric General Plant	-	-	-	(9,718.29)	(9,845.56)	-	-	-	-	-	-	-	-	-	-	-	(10,563.85)
Electric Hydro Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric Other Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric Steam Production - ARO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric Steam Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric Steam Production - ARO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric Transmission - ARO	-	(272,765.56)	-	-	-	-	-	-	-	-	626.89	-	-	-	-	-	(272,150.09)
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Distribution - ARO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Storage	-	-	-	(7,867.51)	-	-	-	-	-	-	-	-	-	-	-	-	(12,797.84)
Gas Storage - ARO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Stored Nonrecoverable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Transmission - ARO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non Utility Property (122)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non Utility Property (111)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	(17,405.80)	(9,845.56)	-	-	-	-	-	-	-	-	(6,110.33)	-	-	(20,391.69)
<b>COST OF REMOVAL</b>																	
Common General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric Distribution	-	47,544.09	-	-	-	-	-	-	-	-	15.43	-	-	-	-	-	47,560.12
Electric General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric Hydro Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric Other Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric Steam Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric Steam Production - ARO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric Transmission	-	(47,544.09)	-	-	-	-	-	-	-	-	(15.43)	-	-	-	-	-	(47,560.12)
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Storage	-	-	-	-	100.57	-	-	-	-	-	-	-	-	-	-	-	100.57
Gas Stored Nonrecoverable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Transmission - ARO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non Utility Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	100.57	-	-	-	-	-	-	0.00	-	-	-	-	-	100.57
<b>SALVAGE</b>																	
Common General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric Hydro Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric Other Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric Steam Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric Steam Production - ARO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas General Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Stored Nonrecoverable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Transmission - ARO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non Utility Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	(1,252.10)	-	-	-	-	-	-	-	-	-	-	-	-	(1,252.10)
<b>TOTAL RESERVES</b>																	
Common	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric	-	-	-	(9,718.29)	(9,845.56)	-	-	-	-	-	0.00	-	-	-	-	-	(19,563.85)
Gas	-	-	-	(8,687.51)	-	-	-	-	-	-	-	-	-	(5,110.33)	-	-	(23,945.35)
Total	-	-	-	(18,557.33)	(9,845.56)	-	-	-	-	-	0.00	-	-	(5,110.33)	-	-	(30,513.22)
<b>RETIREMENT WORK IN PROGRESS</b>																	
Common	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,300.00
Electric	-	-	-	-	2,200.00	-	-	-	-	-	-	-	-	-	-	-	34,671.78
Gas	-	-	-	-	34,871.78	-	-	-	-	-	-	-	-	-	-	-	16,258.44
Total	-	-	-	-	57,371.78	-	-	-	-	-	-	-	-	-	-	-	53,230.22
<b>YTD ACTIVITY</b>																	
	-	-	-	33,769.89	(9,845.56)	-	-	-	-	-	0.00	-	-	(5,110.33)	-	-	21,614.00
<b>AMORTIZATION</b>																	
Common	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>AMORTIZATION TOTAL</b>																	
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Depreciation &amp; Amortization Total</b>																	
	-	-	-	33,769.89	(9,845.56)	-	-	-	-	-	0.00	-	-	(5,110.33)	-	-	21,614.00

Feb-2017 Transfer between plant accounts.  
 Mar-2017 Transfer between plant accounts.  
 April-2017 (A) Revaluation of Case Run Environmental Ponds  
 April-2017 (B) Sale of LGE Vehicle  
 Jan-2017 Vehicle Retirement  
 June-2017 (A) ARO Adjustments  
 June-2017 (B) ARO Additions  
 Jul-2017 Transfer between plant accounts.  
 August (A) Transfer between plant accounts.  
 August (B) Transfer of Case Run railcar gain to 151  
 September (A) Transfer between plant accounts.  
 September (B) ARO Positive Revaluation (Cost and CR6 ASB)  
 September (C) ARO Negative Revaluation (CR 1-5 ASD)  
 Oct-2017 Vehicle Retirement

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LOUISVILLE GAS & ELECTRIC COMPANY  
 DETAIL OF TRANSFERS - REGULATORY ACCOUNTING  
 DECEMBER 2017

		February Transfers/ Adjustments	MARCH Transfers/ Adjustments	APRIL (A) Transfers/ Adjustments	APRIL (B) Transfers/ Adjustments	JUNE Transfers/ Adjustments	JUNE (A) Transfers/ Adjustments	JUNE (B) Transfers/ Adjustments	JULY Transfers/ Adjustments	AUGUST Transfers/ Adjustments	AUGUST Transfers/ Adjustments	SEPTEMBER (A) Transfers/ Adjustments	SEPTEMBER (B) Transfers/ Adjustments	SEPTEMBER (C) Transfers/ Adjustments	OCTOBER Transfers/ Adjustments	NOVEMBER Transfers/ Adjustments	DECEMBER (A) Transfers/ Adjustments	Ending Balance
Nov-2017	ARO Positive Revaluation (CR Floodwall & Mtg Asbestos)																	
Dec-2017 (A)	ARO reval related to CCR and non-CCR well AROs																	

**Louisville Gas & Electric  
Land and Vehicle Retirements - 2017-REGULATORY ACCOUNTING**

		<u>Other + Vehicles NBV</u>	<u>Land Cost</u>	<u>Unplanned Depreciation</u>	<u>RWIP</u>	<u>(Gain)/Loss</u>	<u>Actual Cash Received</u>	<u>Booked to GL (Y/N)</u>
Apr-2017	LGE Vehicle Auction (151994)	18,557.33			(20,127.22)	(1,569.89)	21,885.00	Y
Apr-2017	Vehicle Retirement (151995)	-			(2,200.00)	(2,200.00)	22,000.00	Y
Apr-2017	Vehicle Retirement (153170)	-			(30,000.00)	(30,000.00)	30,000.00	Y
Jun-2017	Vehicle Retirement (151610)	6,845.56			-	6,845.56	0	Y
Oct-2017	Vehicle Retirement (153656)	5,110.33				5,110.33	0	Y
		<u>30,513.22</u>	<u>-</u>	<u>-</u>	<u>(52,327.22)</u>	<u>(21,814.00)</u>		

LOUISVILLE GAS & ELECTRIC COMPANY  
CWIP SPEND - YTD - REGULATORY ACCOUNTING  
DECEMBER 2017

Project Number	Project Description	CWIP Spend
00008FACL	AOC LED LIGHTING	46522.77
00057FACL	EOC FITNESS CENTER	42290.29
00058FACL	AOC AERIAL LIFT	50201.76
00060FACL	BOC PARKING LOT COUNTER	14972.45
00063FACL	SSC EAST RENOVATION	201058.83
00069FACL	EOC TRAINING ROOM RENO	85910.79
001LGE16	Access Switch Rotation-LGE16	7461.22
004LGE14	Call Center-Route&Report-LGE14	138852.71
012LGE16	CIP Compl Tools - Year 6-LGE16	-7.4607E-14
017LGE16	Electric Insp Enhan-LGE16	-8769.34
018LGE15	Data Protection-LGE15	2202.37
019LGE15	Design Tool Repl (WIM)-LGE15	654433.53
021LGE16	Further app virt build-LGE16	-5673.47
023LGE16	IT Security Infrast-LGE16	0
026LGE16	Lville Racks & Furn-LGE16	-74.87
031LGE16	Mobile Infrastructure-LGE16	80.39
032LGE16	Mobile Radio-LGE16	-1.16
033LGE16	Mble Rad Syst Replace-LGE16	14149.19
034LGE16	Multi-Fun Dev Grow&Ref-LGE16	-13789.05
039LGE16	Network Management-LGE16	191.1
040LGE15	Mobile Infrastructure-LGE15	-14342.5
042LGE15	Mble Rad Syst RepYr 1/2-LGE15	-805.86
043LGE16	Original SW Upgrade-LGE16	0
044LGE16	Outside Cable Plant-LGE16	-17735.52
047LGE16	Phone Expan/Break Fix-LGE16	651.02
063LGE16	Simpsonville Elect Upg-LGE16	-242.83
064LGE16	Simpson Furn&Racks-LGE16	-180.52
067LGE16	TeleRm Data Cent Y1/2-LGE16	-159.9
077LGE16	Wireless Upgrade (WERUS)-LGE16	149.23
080LGE14	Lockout/Tagout (LOTO)-LGE14	0.25
080LGE16	Gas Nomination System-LGE16	263994.15
082LGE16	Tech Ref desktop/laptops-LGE16	-92273.35
093LGE16	Server HW Refresh-LGE16	181.08
100LGE15	Replace Edge 95 units-LGE15	-11261.88
109LGE16	WallStreet Suite Upgr-LGE16	43882.25
110LGE16	Monitoring Project-LGE16	0
111LGE16	Gas Tracking and Trace-LGE16	401789.52
113LGE16	TOA Enhancements-LGE16	0
117149	Trimble County 2	-9785
117361	Accrued Labor - LGE	-1.59162E-11
117LGE16	TRODS-LGE16	145.2
119902	Clear 12/04 A&G	-1576765.22
120754	Misc. A/R Uncollect - LGE Cap	-384933.91
125LGE16	EMS CIP-LGE16	-308.82
126LGE16	Expand EMS Dev System-LGE16	-977.9
127091	Ohio Falls Redev. #4	175213.39
127095	Ohio Falls Redev. #8	12515402.26
127135	TC CCP LANDFILL PH1 RAV-LGE	-3663.31
127202	Ohio Falls Redev. #2	2123.69
127590	MC4 Condenser	1929856.64

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129LGE16	Implement SDE Replace-LGE16	358976.03
130875	MC1&2 FGD, MC1FF,	1680197.26
130881	MC3 FGD & FABRIC FILTER	5073670.33
130896	TC1 FABRIC FILTER	15331.27
130LGE15	Advanced Malware Detect-LGE15	-1655.62
131314	Lou Upgr-New Albany-Subs	0
131852	CIP-LGE-2017	52358.11
132000	TC CT HGP Insp #1	-90789.22
132001	TC CT HGP Insp #2	1259107.32
132002	TC CT HGP Insp Unit 7	127370.76
132874	Paddy's Run Demo	711445.68
132918	MC2 Economizer	2385.24
132920	MC3 Boiler Extended Arch	1575.12
132923	MC4 Boiler Extended Arch	961.68
132928	GS CDM Aurora Mit LGE	-50114.28
132957	MC3 SCR Catalyst Layer 3	-725.5
132983	MC1 Relays	512166.82
132995	MC 3 & 4 Field Instrumentation	467.48
132999	MC4 Relays	526479.41
133614	MC4 FGD, FF	2690446.09
133671	EFFLUENT WATER STUDY-MC	1919425.66
133679	EFFLUENT WATER STUDY-TC LGE	805936.7
133712	TC1 SCR CAT L3 RE-GEN	1250
134113LGE	TC2 SCR L3 REPLACEMENT	147378.39
134362	TC1 REPLACE AIR HEATER BASKETS	1439959.69
134857	DRKY FARM POT REMOVAL	288428.72
135245LGE	TC2 PJFF B&C	68567.95
135586	REPLACE WESTERN KY YELLOW LINE	64938
135LGE16	Rate Case 2016-LGE16	62117.36
136556	GS SL Sifr Anlzf LGE	22953.45
136557	GS SL Ion Chrmgrph	38525.08
136637	MC4 SCR Catalyst Layer 2 2016	924194.8
136642	MC2 FWTR HTRS Phase 1	421790.41
136651	MC CH Railroad Track 2017	206931.32
136653	MC Material Chutes 2017	245601.38
136654	MC Road Paving 2017	461480.7
136659	MC1 Expansion Joints 2017	30094.6
136666	MC Shuttle Barge	570816.03
137003	TC1 SCR CATALYST L1	945109.86
137491	TC Landfill Add'l Land LGE	360782.62
137503	CR AP & LF Capping & Closure	1887875.43
137662LGE	TC2 SUB SCRAPER CONVEYOR	-6004.18
137797	TC1 REPL 3 ROWS IP BUCKETS	155697.19
137799	TC1 REPL LP GLAND PACKING	341589.67
137976	REPL ALDYL-A PIPE CENT, SAV, CAN	417439.39
138002	B-TOWN RD CITY GATE STA	6186.53
138019	EMINENCE HIGH PR REG STA	149291.89
138137	DSP MANSCLICK CIRCUIT WORK	3108.47
138138	DSP MANSCLICK SUBST EXPAN	477.98
138404	TC1 STEAM COOLED SPACER REPL	195139.5

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138408	TC1 SH INLET HEADER CIRCUITS	196392.39
138409	TC1 WW L SW STEP PANEL REPL	260183.83
138439	DLC - LG&E Electric	881370.94
138LGE16	PowerPlant Module Upgr-LGE16	185536.7
139045	TC2 DSI System - LGE	-12429.12
139595	GS GE DME Phase II LGE	0
139598	GS GE Aux Trans Prot LGE	51217.55
139654	DOWNTOWN OHIO RVR BRIDGE ELEC	-112.29
139655	DOWNTOWN OHIO RVR BRIDGE GAS	6392.26
139670	GS CDM CIP Ver 6.0 LGE	26468.73
139717	MC Limestone Barge	1127253.88
139721	MC 3C GSU Transformer	109650.62
139821	MC3 SCR Catalyst L2	608078.25
139830	MC4 SCR CATALYST L3 2018	481489.16
139880	MC1 FDWTR HTRS Phase 1	237075.61
139884	MC2 AIR HTR BASKETS	159650.14
139892	MC3 FDWTR HTRS	134694.56
139895	MC4 AIR HTR BASKETS	1576169.65
139897	MC4 FDWTR HTRS	176363.63
139LGE15	CTS/AFB-Accting Enhance-LGE15	-29099.97
139LGE16	Central Firewall Mgmt-LGE16	244.84
140034LGE	TC PURCHASE FORKLIFT	20375.43
140048LGE	TC2 TURBINE CONTROLS UPGRADE	85535.59
140107	OF Station Gantry Crane	1172510.36
140224	FULL UPGRD EMS SWARE-LGE-2018	82768.57
140404LGE	TC CT PIGGING IMPROVEMENT	319678.1
140409	GS TRN PPD-Trans Trng Cntr	-48634.01
140458	INT CORR MAG FIELD PRESS MON	16714.54
140475	2017 DRILL WELLS IN MAGN DEEP	1639.12
140502	SCM MODIFY CANE RUN 14KV PLANT	500796.44
140568	MT WASHI LEBANON JCTN	-47.45
140833	MULD SUCTION DISCHARGE HEAD	5910.14
140856	TRANS VALVES LEES AND KRAMERS	-16800
140968	BELTLINE SEPARATION	211685.59
141004	ST HELEN FACILITY	95095.74
141392	LGE FURNITURE PROJ	187447.35
141405	INSTALL RTU DISPLAYS CG	4829.56
141419	CARPET REPLACEMENT 2015	-75104.11
141440	LGE FURN/CHAIRS 2016	-64236.11
142753LGE	TC2 GAS IGNITE FUEL 2015	475576.66
143042	Brown Solar Facility - LGE	6600.21
143577	INT CORR MULD FIELD PRESS MON	72811.67
143604	MC2 DCS 2020	236590.57
143614	MC1 Fire Protection System	7993.5
143615	MC3 Fire Protection System	-7993.5
143629	MC3 Waterwall Panels and TS	232300.48
143632	MC Lab Compressed Air Tank	9752.3
143635	MC2 Turb L-0/L-1 Buckets	815684.24
143640	CR7 NGCC Inventory	42768.21
143864	PR Gas Pipe Line	76733.58

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144036	KY61 PRESTON HWY GAS DIST	-1506.63
144037	KY61 PRESTON HWY ELECT DIST	-2.56125E-11
144110	BACKUP CC V_WALL RPLC-LGE-2016	-3400
144122	MC2 Environmental Spares	989
144123	MC3 Environmental Spares	536.74
144124	MC4 Environmental Spares	4565.75
144126	Rpl Mud Lane 6676 & 3877 Brkrs	-427.97
144330	New 69kV Bkr Station MC-CRSW	649356.55
144475	GS GE CORS	146077.57
144811	INT CORR CENTER FLD PRESS MON	2993.49
144827	SCM2016 LGE CAP&PIN INSUL UPGD	150.37
144830	SCM2016 LGE REPL AIR MAG BRKR	3084.44
144831	SCM2016 LGE REPL SUB BATTERY	7914.45
144832	SCM2016 LGE TR DIFF RELAY REPL	46.87
144834	SCM2016 LGE REPL LGCY RTU	-1600
144848	BACKUP GENERATOR	-40085.48
144851	BTEX FLARE	-11144.49
144852	REPL AERIAL COOLERS H2S	10191.52
144856	CATHODIC PROTECTION SYS	526575.55
144869	PRESTON CITY GATE STAT	34560.9
144892	SCM2016 LGE OIL CONTAIN UPGRD	264.85
144895	SCM2016 LGE WILDLIFE PROTECT	3437.4
144920	DIST CAPACITORS LGE - 2016	21113.15
144922	LEO DWNTN NTRWK VAULT RPR 2016	15501.04
144934	CENTER DEHYDRATOR RELOCATION	232142.52
144937	ENGINE ROOM VENTILATION	1239.79
144980	SMALL TOOLS 2016 - 004190	744.86
144982	SMALL TOOLS 2016 - 004060	-3583.47
144995	LGE FIRE SYSTEMS 2016	21273.5
144997	LGE SECURITY EQUIPMENT 2016	-21627.13
145008	LGE CAMERAS 2017	62042.03
145012	LGE FIRE SYSTEMS 2017	69161.86
145014	LGE SECURITY EQUIPMENT 2017	65465.28
145404	Adv Meter Sys LG&E 2015	19744.6
146001LGE	TC LAB EQUIPMENT 2016	-1366.95
146002LGE	TC LAB MONITORS 2016	-634.14
146005LGE	TC SAFETY ERT EQUIP 2016	0
146020	WHISKEY ROW NETWORK VAULT	234277.61
146253	FA 1215	36317.7
146709	OUTERLOOP LANDFILL RELO	171163.48
146745	HILLCREST CKT 1290 (HC1290)	-36097.41
146747	NACHAND CKT 1269 (NA1269)	2442.03
146749	OXMOOR CKT 1273 (OX1273)	33982.7
146801	KY22 AT BRIDGE HILL - GAS	-1591.87
146819	MAG 20" CUT OUTS	411.48
146981	HWY 44 RELO 2015	12967.95
147023	MC Landfill 2016/2017	2158684.89
147034	MC4 Boiler Lower Slope	-16848.66
147040	MC3 LSSWP Strainers	342.97
147041	MC4 LSSWP Strainers	778.73



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147065	MC Sewage Piping	-20916
147081	MC1 Voltage Regulator	66427.99
147086	LGE NALCO ENGINEERING	-0.98
147091	GS GE CORS ENG	558.62
147118	MC 4503 & 4503-33 TIE Brkrs	5633.98
147126	DOWNTOWN NETWORK SWITCHES PROJ	252.01
147213	KINDRED OFFICE BLDG VAULT	125230.62
147244	TEP ETHEL-NACHAND 69kV-	1015228.61
147308	Lyndon S Potential Xfmr Rpl	68022.42
147312	Mill Creek 532 Line CCVT Rpl	60.11
147328	PR Trimble Co-Centerfield	-6165.01
147352	AJAX COMPRESSION	-21342.13
147353	Paddy's Run Bushings	-177.66
147357	Mud Lane Insulator Rpl	616.87
147787	EMS APP ENHANCEMENTS-LGE-2017	8989.2
147942LGE	BRCT5 C Insp & Parts Recon LGE	2990913.64
147972	TC LGE CCR RULING NON MECH	0
147997	TEP-Rpl TC 345kV Switches	1512.89
147LGE16	MV90 upgrade-LGE16	-639.6
148016	CONSTRUCT ELEVATOR - AOC	1091.19
148018	REPL AIR HANDLERS-BOC MAIN	162447.72
148022	RESTROOM RENOVATIONS-BOC	591460.4
148028	CARPET/FLOORING - LGE 2016	-24838.38
148045	RIVERPORT RENOVATIONS	209248.87
148081	WASTE MANAGEMENT GAS RELO	18920.8
148082	CR GT11 Control Room	2688.72
148092	CR7 NGCC CI (2017)	1815857.38
148496	LGE SMAC 2016 PROJECT	1526.38
148497	PILC 2016 LGE CABLE REPL	110293.2
148594	SCM2016 LGE FPE TAPCH RPL REIN	-20000
148597	SCM2016 LGE REPL 34KV BRKR	93.76
148633	SCM2016 LGE REPL XFMR FANS	2161.2
148727	LGE SMAC 2017 PROJECT	738035.52
148732	DIST CAPACITORS LGE 2017	112902.35
148737	DWNTWN NTKW VENT PRTCT REPL17	379044.08
148738	LEO DWNTWN NTKW VAULT RPR 2017	1146455.18
148739	PILC 2017 LGE CABLE REPL	9313401.53
148749	SCM2017 LGE CAP&PIN INSUL UPGD	171055.2
148751	SCM2017 LGE REPL 15KV DH BRKR	180124.53
148752	SCM2017 LGE RPL SUB BATTERY	97166.46
148753	SCM2017 LGE LEGACY RELAY REPL	81896.05
148754	SCM2017 LGE LEGACY AIR MAG BRK	333465.91
148755	SCM2017 LGE REPL LGCY OIL BRKR	234153.46
148756	SCM2017 LGE REPL LEGACY RTU	138131.71
148777	URD CABLE REPL/REJUV LGE 2017	2135124.91
148801	SCM2017 LGE LTC OIL FILT ADDS	68530.53
148802	SCM2017 LGE MISC CAPITAL SUB	66702.59
148803	SCM2017 LGE MISC NESC COMPL	56047.98
148804	SCM2017 LGE OIL CONTAIN UPGRD	84906.46
148805	SCM2017 LGE REPL XFMR FANS	200077.12

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148806	SCM2017 LGE REPL ABB VHK MECH	63755.23
148807	SCM2017 LGE SUB BLDNG & GND	67280.71
148808	SCM2017 LGE WILDLIFE PROTECT	97868.36
148857	Oxmoor Underground Repl	962110.49
148873	LEO TOOLS & EQUIPMENT 2017	116845.3
148877	SCM2017 LGE TOOLS & EQUIPMENT	45666.16
148988	Blue Lick DFR	64131.37
148LGE16	Implement Corp. SIEM-LGE16	-0.01
149028	TEP-LGE DFR 2016	3738.2
149061	LEO PADMOUNT SWITCHGEAR 2017	162833.05
149100	GAS CONTROL & STOR RENOV	-150.69
149146	REPL DUMP TRUCK	-648.97
149147	REPL KUBOTAS & TRAILERS	-12720
149151	SMALL TOOLS 2017 004060	89997.27
149152	SMALL TOOLS 2017 004190	290934.04
149154	REPL KUBOTAS TRAILERS 2017	364199.5
149172	INST CONTR VLVS WELLS	4669.93
149173	CONV DR DEEP TO UPPER 2016	-6522.81
149174	CONV DR DEEP TO UPPER 2017	420971.12
149176	MAGNOLIA FIELD STUDY	290614.66
149181	DRILL WELLS CENTER 2017	2608.67
149182	DRILL WELLS CENTER 2018	63063.72
149185	DRILL WELLS MAG UPPER 2018	50033.31
149189	WK A 16" WATTERSON CREEK	-2000
149190	WK A 22" KENDALL RD CRK XING	-2000
149262	MULD ENG & COMP UPGR 2016	1910.02
149264	MULD ENG & COMP UPGR 2017	263369.12
149266	MULD HEAT TRACE IMPROV 2017	17905.17
149273	MULD INSULATION BLKTS 2017	17484.37
149275	COMMON HEADER BTW 2 & 3 BOILER	-20316
149276	REPL BOILER PUR PLANT #2	2300.34
149278	MULD VLV INDIC TRANSMITTERS	35451.45
149284	MULD SPECIAL WASTE STOR BLDG	44667.68
149287	RADCLIFF GAS SYS REINFORCEMENT	17213.59
149289	DR IN FLOW METER RVR CROSSING	187.01
149295	MULD UPGR STATN AIR COMPRESSOR	-5833.83
149297	MULD IM&E STORAGE BLDG	78818.16
149300	MULD REPL LAB BUILDING	8304.17
149301	MAG REPL ENG ROOM PIP SUP	9085.8
149302	MAG TIE IN STATN AIR W BOOSTER	4059.92
149304	MAG STOR FLD BARRICADES	1073.86
149307	FUEL GAS FLTR & SECOND FEED	81145.5
149312	COOLER HOUSING/SHROUDS	10060.49
149324	GAS REG 2016 SMALL TOOLS	8.36664E-13
149325	MAG 2017 SMALL TOOLS	42037.78
149326	GAS REG 2017 SMALL TOOLS	14265.5
149329	UTILITY VEHICLE FOR CENTER	23896.11
149334	MULD BACKHOE TRAILER	46461.92
149355	MC 1/2 HG CONTROL INJECTION	1026686.75
149356	MC 3 HG CONTROL INJECTION	24633.82

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149357	MC 4 HG CONTROL INJECTION	474642.24
149358	TC1 HG CONTROL INJECTION	426640.93
149393	2018 H2S REMOVAL UNIT TOWER	92801.07
149394	INST ADDTL FILTR IRON SULF REM	115198.96
149398	H2S ANALYZER INLET TO MTR RUNS	104193.41
149407	2016 PURCH ELEC RECORD GAUGE	24127.59
149408	2017 PURCH ELEC RECORD GAUGES	37111.93
149410	2016 UPG CG & LRG REG STA RTU	6617.33
149411	2017 UPG CG & LRG REG STA RTU	67036.48
149413	2016 UPG CG STA VLV ACTUATORS	146053.3
149418	2017 UPG CG STA TRANSMITTERS	25853.96
149422	SCADA HARDWARE RPLC	1386724.23
149432	UPGR MONROE CG FOR WINTER OPS	323122.91
149436	2016 IM&E SMALL TOOLS	348.75
149437	2017 IM&E SMALL TOOLS	29847.87
149439	2016 SR&O SMALL TOOLS	650.53
149440	2017 SR&O SMALL TOOLS	8570.33
149465	LGE HW/SW 2016 ASSET MGMT	5155.87
149473	LGE REPL FAILED EQP 2017	77401.07
149483	LGE FURN & CHAIR 2017	97015.1
149490	CARPET/FLOORING - LGE 2017	44864.63
149492	AV EQUIPMENT - LGE 2017	8441.35
149551	MR 2016 FieldNet LG&E	23245.81
149679	Middletown CIP Security Upgrds	2806941.71
149889	EI Veh Chg Station LG&E 2015	40544.26
149948	UNIVERSITY OF LOU STREETScape	6630.06
149972	GS GE ME Remote Vibr	-83900.56
150005LGE	TC2 REPL EXPOSED BUS PJFF	2233.29
150008LGE	TC B COAL CONVEYOR SPARE MTR	73027.84
150022LGE	TC COAL HAND CRUSHER BIN roof	91558.69
150027LGE	TC DIGITAL RADIO CONVERSION	174835.81
150028	CLAY TR2 TRANSFORMER	3619.23
150029	HWY 44 RELO-BELLS MILL	0
150046LGE	TC MACH SHOP WELDING BOOTH	11313.84
150054LGE	TC2 SSC CHAIN	19440.34
150071LGE	TC LIGHTING UPGRADE	50451.95
150079	GS GE ME Oil Skid	1067.7
150080	GS GE BlackStart	970610.95
150096	FUL UPGRD EMS SWARE-LGE-2016	767.53
150222	LGE Ky Wired Reimbursable	-5.88329E-11
150233	MC1 LSSWP Strainers 2015	-2830.51
150254	Algonquin OCB Kit Install	262.43
150284	LGE PITP 2016	-48108.11
150286	CNG FILL STATION MAG 2015	46.53
150332	LGE FIBERTECH REIMBURSABLE	0
150444	TPPA2016 - TWC	19170.9
150445	TPPA2016 - Fibertech	21342.54
150446	TPPA2016 - CROWN CASTLE	-6669.55
150447	TPPA2016 - OTHER	-2032.86
150467	Comp-related Equip LGE 2016	204.48

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150637	TEP-Middletown Brkr Rpl (3)	47194.13
150655	Rebuild TT3311 MU1104 Ph4	-6743.24
150681LGE	TC2 EXPANSION JOINT REPLACE	-8010.18
150734	Middletown TR2 Bushing Rpl	181737.76
150768	BRECKINRIDGE SIX MILE REG	4380.57
150769	HWY 44 FISHER REG FACILITY	-14128.75
150771	US 31 CALVARY LINE RELO	7192
150784	TA1106	-2174.54
150804	OATI Software Change - LGE	10560
150852	Omni West 480V Vault	394177.1
150853	Omni South/East 480V Vault	74341.7
150854	Omni North/East 480V Vault	187223.52
150865	MC1 & MC2 CO Analyzers	1389.41
150866LGE	TC FA COMBO MTR STARTERS	9069.16
150880	BELLS LANE RETIREMENT	-1468.44
151001	TC1 DIGITAL ECS UPG	67258.89
151031	TC1 REMOVE MAIN STOP VALVE	129918.77
151096	Lynn Subst (LN0003) Exit Cable	113
151115	TC CCRT - BOTTOM ASH LGE	3988101.04
151116	TC CCRT - FLY ASH LGE	12633232.05
151117	TC CCRT - GYPSUM LGE	18444288.08
151118	TC CCRT - TRANSPORT LGE	3522288.86
151119	TC CCRT - LANDFILL LGE	14349950.37
151126	GS GE Black Start TC	1488705.36
151160	SIMP COMM CTR RECONF-LGE	-2666.38
151176	OF Land Purchase	0.2
151191	TC1 COAL MILL SPRING CANS	16.4
151194LGE	TC2 TURB SHAFT VOLT MONITOR	2867.36
151208	Mill Creek 4533 Brk Rpl	-15798.99
151250	MC Screenhouse Roofing	59701.71
151253	MC3 Sootblower Steam Source	133206.26
151254	MC4 Sootblower Steam Source	166339.71
151256	MC Fire Protection Coal Hndlg	148210.26
151257	MC1 Field Instrumentation 2017	312423.29
151263	MC Control Battery #2 2017	67432.91
151264	MC Emergency Battery #2 2017	143294.96
151271	MC4 Generator Brush Rigging	125827.27
151279	MC4 Deepwell Pump	188791.2
151281	MC Louvers 2017	218586.9
151282	MC 1 & 4 Roof Drainage	501545.95
151286	MC 3B Coal Mill Gearbox	220967.6
151289	GS GE Dam Impnd '16 TC	-4795.42
151305	Algonquin PT Rpl	51311.95
151306	Paddys Run PT Rpl	111399.8
151307	Clay 69kV BUS TIE Bush Rpl	0.2
151331	CR7 Station Buildings	-782.19
151448	TC1 480V BREAKER UPGRADE	8.47
151449LGE	TC COMMON 480V BREAKER UPGRADE	749.97
151467	Cane Run SW CT Add	268586.63
151563	GS GE Alarm Mgmt CR	-1118.74

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151581	MC2 Sootblowers	231698.97
151583	MC4 Coal Piping	168144.18
151601	Louisville RFL9300 RPLS	6318.35
151750	Spare 345/138 Transformer	860943.31
151778	MC4 DCS Hardware 2017	100502.74
151817	Homewood Suites Vault	14096.55
151912	Gas Shop at EOC	62652.88
151953	VLV REPL - MAG 16" HWY 1135	1873.14
151955LGE	TC2 GENERATOR FIELD RWND	0
151959LGE	BRCT 6&7 Auto Gas Shutoff LGE	17779.46
151975	CR7 SEE Transformer	1570.98
151984	OF Maintenance Shop	167874.13
151999	PR Control Rm Upgrade	57394.18
152000LGE	TC CT REPL GEN PROT RELAY	21877.33
152001	PR Station Warehouse	53699.09
152038LGE	TC CT SECURITY ST	15622.27
152044	TC1 REAR WALL PANEL REPL	291255.02
152045	TC1 REAR WW HANG TUBE	84403.5
152046	TC1 BP FRONT WALL PANEL REPL	243022.16
152048	TC1 COAL PIPING HANGERS	116658.21
152049LGE	TC2 BOILER WATER WALL REPL	446202.52
152050	CR7 Station Support Building	125130.66
152051	CR7 DC Bus Arrangement	59043.83
152053	CR7 Condition Monitoring	40081.48
152078	TC1 DA HEATER UPGRADE	250051.41
152090LGE	TC A BALL MILL LINER UPGD	98041.35
152094	TC1 SCR NOX PLC UPGD	308673.38
152099LGE	TC2 HP TURBINE BLADES LGE	109469.53
152101	TC1 TURBINE OVERSPEED UPGD	25742.68
152102	TC1 REPL CROSSOVER EXP JOINTS	236523.18
152103	TC1 RECYC PUMP HEADER REPL	973909.82
152108	REL-MT-TC Sw-CF Brkr Add	160272.45
152109	REL-Smyrna 604 Brkr Add	30743.49
152133	MC Limestone Gear box 2016	530.35
152174	PBR-Ashby 138kV Brkr Rpl	389923.54
152178	PBR-Shively 69kV Brkr Rpl	439429.59
152187	PBR-TC Sw 138kV Brk Rpl	292761.48
152218	MC Synthetic Material Plant	1794585.98
152221	MC 4532 and 4504-60 TIE Brkr	1658722.64
152222	BL 345kV 4532-38 TIE Brkr Rpl	404349.66
152226	Middletown (5) 345kV Brkr Rpl	306599.61
152265	SCADA PRIVATE NTWK_LGE_2016	-4140.81
152271LGE	TC2 ID FAN REFURBISHMENT LGE	6766.87
152273LGE	TC2 FD FAN REBUILD LGE	19621.46
152330	MC Gypsum Dewatering Non-ECR	31636924.94
152337	BOC BREAKER REPLACEMENT 2017	79430.06
152353	SEWAGE INJECTION PUMPS BOC	40080.97
152366	BOC ROOF REPLACEMENT SECTION A	137180.74
152371	FACILITIES SHOP SSC	178318.7
152375	HVAC CONDENSING UNIT EOC	8588

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152378	PAVING SSC	169014.65
152381	MC Process Water	69938768.22
152384	TC LGE Process Water	14081562.26
152467	REPL PROCESSORS & IO MODULES	53133.96
152468	TANK LEVEL TRANSMITTERS	47131.97
152469	PURCH ATTACH CONSTR EQUIP 2017	45771.37
152471	SCENIC VIEW SHED	26382.72
152473	WELD SHOP IMPROVEMENTS	86193.89
152474	STORAGE FIELD VALVE REPL	21776.54
152476	YARD COOLER AERIAL FAN REPL	584755.4
152477	STATION PIPE REPL MULD	1672202.15
152479	COMPRESSOR ENGINE EQUIP 2017	322887.58
152481	UPRG SCADA & FT SYS DATA COMM	47884.18
152482	UPGRADE FT SYS DATA COMM 2017	205648.01
152484	ODORANT TANK LEVEL PROBES 2017	26304.08
152487	SECURITY UPGRADE MAG CENTER	48847.52
152488	MACHINERY STORAGE SHED	227962.27
152489	STORM SHELTER CENTER	8168.04
152490	BOILER FUEL TRAINS	136464.22
152491	CNG TUBE TRAILER	138299.54
152492	PAVING-MAGNOLIA	131945.26
152496	MUL STATN & FLD WASTE TANKS	53011.99
152510	OFFICE BUILDING LACONIA	61204.53
152515	PAD MOUNTED ELEC SERVICE	59009.11
152533	DISTRIBUTION UPGRADE ETOWN	78685.24
152545	BRIDGE RPL E PKWY & BEARGRASS	221263.81
152546	EAST END REINFORCEMENT	1189153.11
152547	PURCHASE DUMP TRUCK	134464.33
152561	REPLACE PAD METERS	755515
152568	Manhole Structural Rprs 2017	164385.01
152617	2017 Spare 345 Brk-LGE	1239109.05
152618	LGE Spare 138/69 XTR	674433.07
152680	TC1 COAL MILL SPRING CAN ASY	246390.69
152745	BOC ROOF REPL - SECTION B MAIN	219698.33
152767	Grady GR1466 Exit Circuit	3319.16
152901	MC CCR New Construction	465078.46
152902	TC CCR New Construction LGE	0
152940	MC Beneficial Reuse USG	339439.35
152974	Spare Transformers LGE	10149.73
153004LGE	TC2 A CEM DATALOG CHANGEOUT	3818.65
153005LGE	TC2 B CEM DATA LOG CHANGEOUT	2281.53
153006LGE	TCCT CEM DATA LOG CHANGEOUT	30350.22
153008	TC1 CEM PROBE CHANGEOUT	40239.89
153015LGE	TC2 A CEM PM CHANGOUT	16483.34
153016LGE	TC2 B CEM PM CHANGEOUT	16561.48
153051	TC1 NATURAL GAS CONVERSION	3658046.53
153053LGE	TC2 GEN EXCITATION REPL	152934.76
153069LGE	TC REPL B CHILLER	72418.01
153073LGE	TC FUEL HANDLING DOZER-17	346236.5
153075	Volt/VAR Optimization Non-DSM	236155.27

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153093	Purchase Garage Equip 17 BP	14101.92
153097LGE	TC CT 5 REBUILD EXH EXP JNTS	77898.99
153106	MC1 O2 Probe Grid	20896.88
153110	MC2 O2 Probe Grid	-1991.59
153206	MC Video Conference System	4497.17
153233	LACONIA GAS PAVING	40219.22
153234	CENTER GAS PAVING	47570.57
153235	BARDSTOWN GAS PAVING	55896.49
153255	Bristol Louisville on Main	24412
153280	ROR-LGE SPARE CCVT-2016	35710.05
153285	HWY 53 MAIN RELOCATION	130527.08
153326	MC2 Closed Cooling Wtr Piping	80.53
153330	MC Mechanical Exhauster 2016	707.78
153350	PR Cloverport-Tip Top	1437672.89
153365	LGE Relay Rpl-2017	171866.39
153391LGE	TC CATHODIC PROTECT 2016	896.23
153393	TRAILER & EXCAVATOR	24948
153407	BOC 1 ATRIUM WINDOWS	0
153408	BOC SIDEWALK	-3614.05
153415	MULDRAUGH BLDGING AT GATE	-4800
153419	PGG-Cane Run SW GG Iso	8761.86
153472	CR7 Chemical Storage Tank	1835.86
153478	IN1291 Ckt Hardening	127566.56
153479	HC1293 Ckt Hardening	374524.96
153480	AB 1205 Ckt Hardening	116324.92
153481	HK1234 Ckt Hardening	235787.87
153483	TA1106 Ckt Hardening	309471.49
153484	HK1243 CIFI	92536.69
153486	LY1111 CIFI	364211.45
153487	FM1257 CIFI	12559.78
153489	DA1240 CIFI	345308.15
153490	PV1252 CIFI	54043.72
153497	CIP IP Connectivity - LGE	26357.12
153498	RFN-Shively Fence Rpl	120427.6
153526	FILL PIPELINE CASINGS WITH WAX	-9136.94
153537	OMN-Ashbottom TR2 Monitor	75911.92
153538	OMN-Mill Creek TR5 Monitor	35770.55
153561	DCC ENHANCEMENT LGE	701682.46
153572	LGE Pole Inspection 2017	2514701.16
153586	N1DT Highland Sub Upgrade	318767.87
153587	N1DT Highland Sub CW	934264.19
153588	TIP TOP RTU Reimbursable	-8389.12
153591	FTR-Beargrass T01 Xfmr Rpl	451843.76
153627	SIMPSONVILLE CRAC TRANS LGE	-0.83
153629	SIMPSONVILLE CRAC IT LGE	-0.12
153638LGE	TC RESIDENT OFFICE CONSTRUCT	15194.28
153640LGE	TC I/E MAINT SHOP OFFICE SPACE	18913.31
153647	MC2 Turbine CV Studs	4710.07
153660	RADCLIFF VINE GROVE REINF	9349.02
153662	BULLITT CO SYSTEM REINFORCE	1579852.93

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153665	TC1 ELECTRO MECH RELAY 2017	117804.28
153667	POR-Cane Run Sw Insulator/C&P	1472497.77
153671	Kenwood 1155 CIFI 2017	11831.14
153672	Fairmount 1262 CEMI	86152.69
153673	Locust 1192 CIFI 2017	199381.36
153681	GAS CONTROL CREW ROOM RENO	992.25
153683	GS CDM SUBSTATION CALLBOX	4535.03
153686	GS CDM CALLBOX OTH PROD	7950.81
153689	TC1 FINAL SH DMW TUBE REPL	185445.38
153690	Gas Monitoring Cameras LGE	381.24
153698	TPPA-TWC 2017	118197.03
153699	TPPA-Fibertech 2017	16186.2
153700	TPPA-Crown Castle 2017	-25474.42
153701	TPPA-Other 2017	17738.7
153703	GS GE Alloy Analyzer 2016 LGE	2162.4
153718	MC2 Gen HV Bushings T1 & T6	102773.81
153726	CIP Intrusion Detect Trans LGE	22070.29
153728	CIP Intrusion Detect IT LGE	35275.49
153740	EMERGENCY RESPONSE TRAILER	652.17
153748LGE	TC2 ID FAN OVERHAUL - 2017	112690.56
153750	TC1 EXPANSION JOINTS 2017	495095.3
153755	XFRM FROM KU	646.61
153765LGE	TC2 MS BYPASS VALVE OVERHAUL*	6917.15
153782	S30 Floor Sweeper	0
153812	HB1148 Exit Cable	157290.83
153820	SCM2017 TRANS TOOLS & EQUIP	16235.43
153826	LGE Tech Trng Center	564355.05
153829	AMS SAP Security LG&E	767355.91
153840	MC1 Closed Clg Water Piping	38011.09
153841	MC Drum Crusher	13402.1
153858	LGE HW/SW ASSET MGMT 2017	134458.29
153871	PIPELINE EXPOSURE HWY 61	10127.9
153872	AOC BATHROOM	35363.44
153916	REPL AIR HANDLERS-BOC 2017	180940.18
153919	TL Comp-Rel Hardware-LG&E	3571.26
153925	UPS CENTENNIAL HUB EXP	1576977.06
153926	UPS CENTENNIAL HUB EXP SUB	322737.84
153927	Sub Exit Cable LN0001	21424.38
153928	Sub Exit Cable LN0004	36477.8
153947	AOC RR & CONFERENCE ROOM UPG	177466.18
153961	SSC POLEYARD	5.83089E-13
153962LGE	TC SAFETY & ERT 2017	40030.95
153964LGE	TC1 & COMM 480V BREAK UPD 2017	136566.22
153969	LGE CTR 23 CONF CTR AV LGE	23518.34
153971	TC1 REPL HYD LIME DRYERS 2017	35927.68
153975	FACILITIES CAPACITY FURN LGE	175542.54
153978	Sub Exit Cable AL1443	117963.48
153998LGE	TC LAB EQUIPMENT- 2017	25972.67
153LGE16	Tertiary Data Domain-LGE16	50376.73
154001LGE	TC LAB MONITORS- 2017	33324.23



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154003LGE	TC PREDICTIVE MAINT DEV- 2017	43333.22
154013	AMS MAM System 2017 LG&E	2164636.09
154035	AMS Device Management 2017 LGE	836049.96
154046	PAR-Algonquin Ground Grid Rpl	82002.77
154047	PAR-Canal Ground Grid Rpl	105415.77
154049	EXIT CABLE AL1376	166520
154050	EXIT CIRCUITS AL1440	45305.98
154052	EXIT CIRCUIT AL1441	16399.68
154053LGE	TC2 COAL FLOW ANALYZERS- 2017	11804.91
154055LGE	TC SITE PAVING- 2017	79826.98
154061	EXIT CIRCUITS AL1444	92833.27
154062LGE	TC2 COOLING TOWER MAKE-UP	33277.66
154064LGE	TC DCS ROOM RENOVATION-	32319.32
154066	TC1 DESP CONTROLS UPGRADE	25656.92
154067LGE	TC MOORING CELL REFURBISHMENT-	140271.97
154071LGE	TC -3 PHASE TEST SET	24315.54
154073LGE	TC CT SPARE TURNING GEAR MTR-	27621.72
154084	MC4 Final Superheat Tubing	1712693.16
154088LGE	TC OVATION SECURITY CTR- 2017	105494.28
154090	Dixie 1224 New Circuit Phase 1	264585.39
154091	Dixie 1224 New Circuit Phase 2	88427.66
154092	Distribution Auto LGE 2017	4301202.45
154095	IT Distribution Automation LGE	1026220.56
154120	Bus Duct Magazine Sub	91340.92
154121	Bus Duct Clifton Sub	83940.56
154122	Spare Transformer Magazine Sub	25180.19
154145	TC1 STACK LINER IMPROVE 2017	123913.58
154148	RFN-Eastwood Fence Rpl	16012.28
154150	RFN-Cloverport Fence Rpl	191621.72
154151	RFN-Northside Fence Rpl	129158.82
154154	UPS Worldport Sectionalizing	659439.07
154156LGE	TC2 EXCITE TRANSFORM REPL-2017	83303.05
154159LGE	TC CT OVAT SECURITY CENTER-	62629.17
154165	REPLACE FLOOR LGE CTR 12 LGE	40465.86
154197	Partial Discharge Monitor	51940
154198	LRAA GAS PIPELINE RELOCATION	712719.14
154201	MC3 Econ Inlet Check Valve	92980.68
154202	MC4 Econ Inlet Check Valve	92980.68
154204	BOC 1 DIRECTORS OFFICES LGE	61667.65
154210LGE	TC2 2B ID FAN DE BLADE Repl	38096.63
154212	OF Trash Racks (2017)	190114.56
154217	MC Parking Lot Lighting Grid	19794.74
154218	MC Forklift For Mill Area	222685.62
154222	Oxmoor-Aiken Starbucks Relo	-1,74083E-13
154223	MS LG&E Gas 2017 Provers	194458.91
154225	TC1 SCR STRUCT STEEL BP 2017	53902.69
154228	TC1 BCWP OVERHAUL 2017	91351.52
154229LGE	TC COAL H BUILD ROOF RPL 2017	11456.56
154231	ALPHA WAY	159515.76
154243	COOLER HANDRAIL/PLATFORMS 2017	52703.18

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154267	TRIPSAVER ETLCP	113926.36
154269	UG FCI Harrods Creek	186341.02
154288LGE	TC2 ID FAN VIBRATION PROBES-	4611.94
154292	BOC ELEVATION PLANTER WALL	9465
154294	MAGNOLIA PAVING 2017	47355.1
154300	Trans Test Lab Equip-LG&E	1307.66
154303LGE	TC2 COAL MILL EXPANSION JTS-	7598.12
154305LGE	TC2 PENTHOUSE PLATFORM INST	5655.4
154307LGE	TC LAB TANK REFURBISHMENT-	72528.15
154311	MC D1 Coal Conv Belt 2017	35195.8
154314	MC1 GSU Xfmr Heat Detectors	21152.89
154315	MC2 GSU Xfmr Heat Detectors	20289.72
154317	Auburndale Pipe Racks-LGE17	13963.8
154322	CR7 Bypass Valve Upgrade	114096.99
154339	MC4 Attenuator Spray Valve	270189.99
154340	MC4 Coal Feeder Controls	53465.75
154346	RIVERPORT 8" CUT OUT	23390.1
154348	GS Gen Eng Degas Analyzer MC	20031.86
154351	GS Gen Eng Air Sieve TC	11268.79
154361	MC Warehouse Tube Racks	17091.65
154370	MC1 Turbine Bolts 2017	68067.12
154419LGE	TC2 COAL MILL WATCH SYSTEM-	16234.42
154434	AL1443 Ckt Hardening	51327.09
154435	SM1397 Ckt Hardening	188304.32
154436	MC EHC Filtration Skid	37971.74
154437	MC Security Gate Watson Ln	29610.52
154472	4TH ST APTS VAULT	384225.19
154476LGE	TC STATION AIR SYSTEM REFURB-	52270.45
154507	UPS BATTERY REPL - LGE 2017	3060
154513	EOC CONF A SPLIT HVAC UNIT	9400
154515	EOC WELDER PLUGS	4677.15
154536	LOADING DOCK SECURITY	14394.91
154537	CR7 Contractor Parking	90938.6
154539	AOC GAS DISPATCH WORKSTATION	9878.82
154565	FUSE UNFUSED TAPS	150852.76
154567	CR7 T3K ENHANCE	8115.16
154569	PR13 T3K ENHANCE	96364.76
154571	UPS CENTENNIAL HUB - REIMB	9,29867E-11
154574	MC CCR Rule Addl Land	1217290.74
154575LGE	TC BAP/GSP IMPROVEMENTS 2017-	45459.78
154579	TC1 CORNER TUBE REPLACE	274042.96
154581LGE	TC SKID STEER LOADER-	14677.31
154583LGE	TC CONVEYOR BELT 2017-	63884.92
154586	REPLACE LYNDON SOUTH TR 5	160134.29
154589	UPGRADE PARKING LOT	16390
154591	TC 345kV 4511 Breaker	255003.6
154592	MADISON 14KV UPGRADE	58381.39
154602	TIP TOP TR 1 LTC UPGRADE	185040.23
154604	GRAND TR 1 LTC REPLACEMENT	45595.45
154619	MC 1B BCP OVERHAUL 2017	168182.23

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154620	MC 1B CWP OVERHAUL 2017	136641.4
154621	MC 4A CTP OVERHAUL 2017	41991.74
154622	MC 1B BFP OVERHAUL 2017	165920.57
154628LGE	TC UPGD CONFERENCE ROOMS-	152602.04
154645	MC 3A CTP OVERHAUL 2019	21379.26
154653	MC 4C Recyc Pump OVERHAUL 2018	1191.93
154655	MC 4B Recyc Pump OVERHAUL 2018	36600.85
154672	CR7 Backwash Strainer	8519.44
154674	ANNEX CHILLER REPLACE-2017	49980
154676	TA1106-Phase3	114279.56
154694	Madison 69kV Cap & Pin Rpl	220909.29
154711LGE	TC2 ACOUSTIC MONITORS-	8585.12
154786LGE	TC2 COND POLISHER RESIN UPG-	26842.17
154812	CSS Metric Tools	26130.99
154817	RIVERPORT FURNITURE LGE	25249.23
154843	Trimble Co TCT 7-10	389235.55
155051	UPS CENTENNIAL SUB-REIMB	179.57
155063	CSSLathe	57953.33
155080	AOC Forklift (12k lbs)	182744.42
155139	MC 4A Low Press Htr Drn Pump	75589.46
155140	MC 4A Absorber Recycle Pump	107672.72
155142	MC 3F Cooling Tower Fan GB	34737.79
155143	MC Control House #1 HVAC	24288.2
155176	GS GenEng Insight CM-LGE	38930.23
155179	GS GenEng RDI Camera LGE	14956.25
155180	GS GenEng Insight CM CR7	20127.27
155193LGE	TC2 Hydrojet Strainer-	4820.22
155195LGE	TC2 Turbine OH Cart-	7118.51
155197	TC1 GSU Blast Wall	116477.02
155201	Luckett & Farley Vault	505617.22
155215	RFN-Beargrass Fence	92339.17
155232	AMS MAM System LG&E Meter	342196.5
155235	UPS Underground Replacement	360656.52
155247	MC 4A Ash Water Pump Motor	45420.23
155251	CS Monitors 2017 LG&E	7289.68
155297	WIDE FORMAT PRINTER LGE	16495.86
155300	GS SL Mercury Analyzers 17	51557.21
155374	CSS 24' Overhead Fan	11218.19
155378	GS GenEng CR7 RO	66747.38
155397	BOC 3C CONF RM RENOVATION	57331.28
155430	TA1173 CIFI 2017	53357.19
155431	Convention Center Vault	2.12594E-11
155434LGE	TC F1 COAL CRUSHER MTR RWD-	16054.2
155460	GS GenEng MetLab Storage	23213.01
155465	Lynn 15KV Exit Circuit	15742.42
155513	TC CCR New Const Proces Pd LGE	313.1
155526	FOR-Bishop Brk Rpl	136052.18
155528	FOR-Ethel TR4 Brk Rpl	149865.32
155538	GLab Washer Ext	26188.92
155580	CORR CON SMALL TOOLS 2017	71495.79

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155589	BOC MAILROOM IMPROVEMENTS	5274.97
155595	GL Dielectric Tester	207367.36
155677	Calvary Ell Replacement	497184.79
155680	CR1421 Exit Circuit	237152.21
155681	CR1422 Exit Circuit	201299.34
155682	POR BLUE LICK 345kV CCVT	36770.17
155694LGE	TC LAB UTILITY VEHICLE-	8007.95
155696	TC1 HP INNER CASING FASTNERS	169270.15
155698	SPIR Grade Lane-Fern Valley	154968.44
155699	SPIR Ashbottom-Grade Lane	23676.32
155700	SPIR International Tap	22138.91
155705	OHIO FALLS U7 REWIND	559471.44
155718	STT-Safety Office	7824.63
155738	Purchase Cable Hog-2017	221206.59
155745	UPGRADE PADDYS RUN SERVICE	19325.29
155749	Auburndale Pole Racks-LGE17	197146.26
155759	CR7 HEPA Filter Replacement	93095.78
155761	MULD & MAG CYBER SECURITY	205369.55
155763	HAULING & SMALL BACKHOE TRL	35007.76
155810	SK1128 Skyline Enhancement	21033.47
155821	CR7 CCI Valve Outage Work	15041.46
155828	MC2 Cooling Twr Chem Feed Tank	33585.81
155831	CSS Induction Heater	34383.41
155835	Dixie 1224 New Circuit Phase 3	73623.74
155837	FENCE AT AOC 2017	12970
155848	GS CDM TRIPWIRE TC	35028.45
155851	GS CDM TRIPWIRE TC CT	9648.6
155855	Ballardsville Pipeline Repairs	483536.83
155860	TPPA-Other 2018	-3900
155862	TPPA-TWC 2018	-2878
155878	MC S/R Boom Belt 2017	23807.1
155879LGE	TC2 PJFF COMPRESSOR REPL-	13915.8
155882	CSS CNC FB Lathe	39542.79
155884	LGE BRANDING	91816.42
155901	CSS Vehicle	38030.75
155902LGE	BOC SUPPLY CHAIN FLOORING LGE	18358.35
155906	Emissions Tst Trailer&Equi-LGE	21934.05
155908LGE	BOC DATA CENTER FLOORING LGE	24052.29
155911LGE	BOC DIRECTORS FLOORING LGE	12656.86
155923LGE	BRCT5 Inlet Coils Repl LGE	131461.23
155926	BOs Safe for BOC 2017	6285.8
155943	SSC Racking-LGE17	27191.81
155947	SSC STORAGE BLDG POLEBARN	102521.93
155950	MC4 Service Water Valve #26	40416.01
155954	GS GenEng Videoscope	17744.61
155958	GS SL Oil and Grs Analyzer	16075.83
155966	2017 PE VEHICLES LGE	85620
155970	OATI Meter Read Module-LG&E	5023.98
155981	SPIR Mill Creek-Northside	235982.9
155988	Convention Ctr Vault-West	54.73

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Project Number	Project Description	CWIP Spend
155990	MC Trucks 2017	39525.92
155991	MC Breen Probe	48264
155992	MC PPTR Optimization System	48865.6
155993	MC Alignment Machine 2017	30282.31
155994	MC Airflow Testing Device	41381.73
156010	MC LD2 Limestone Belt 2017	12395.04
156014LGE	TC2 SDRS SUMP PUMP-	14666.45
156024	Press Kit Tool-LGE	22330
156025	SPIR Middletown-Buckner	20416.08
156026	Brown Hotel Vault	229
156027	ST L-O BLADES LGE	631341.97
156029	MC Engineering Building HVAC	14838.85
156037	TC1 GEN FIELD BLOCK REPLACE	329956.85
156052LGE	LGE CENTER FURNITURE LGE	29952.12
156055	MC LA Conveyor Belt 2017	10402.53
156056	Wire Turret Trailer	67009.82
156060	GS GenEng Electrical Test Set	22077.56
156077	ESC QUIET ROOM - 2017	20988.69
156078	MC 1B HSWP Motor 2017	52069.57
156098	Trans Subs Test Equip LG&E	17709.25
156108	CCCW Motor Rewind	18778.38
156119	Center Property Purchase	212044.67
156120LGE	TC TURBINE OIL CONDITION UNIT-	44033.18
156130	Sullair Air Compressor	27008.44
156131	Blue Lick Control House Roof	15875.09
156134	MC 1 & 2 Inst. Air Tank 2017	7951.67
156136	SO Exit Circuit Duct	98891.19
156140	TC VEHICLES 2017	175362.8
156143	TC1 MDBFP VOITH OH	101011.95
156146LGE	TC AMMONIA LINE BARRICADE-	24288.52
156148LGE	TC2 COAL FLOW ANALYZE PHII-	53990.68
156150LGE	TC OIL STORAGE BUILDING-	5823.15
156170	PCA Stewart 69kV C&P Insul	755.89
156172	Overhead Doors - AOC	5687.96
156174	SECURITY ID PRINTER - LGE	5458.65
156181	PR13 H2 Purity Meter	12123.79
156187	MC Vibration Analyzer 2017	28342.61
156189	UTILITY VEHICLE - SSC 2017	8649.6
156195	POR-Mud Lane (2) 69kV PT	488.75
156200	Burden/Ratio Test Set Aub 2017	8593.61
156205	BOC BO Breakroom Reno	1928.1
156259	GS CDM CIPV6 CR11	23449.8
156261	Windstream OPGW Repl 3851	27005.59
156305	MC Shop Hoist 2017	28000
156307	MC Vehicle Maint Truck 2017	18426.54
156329	MC Passenger Van 2017	27639
158LGE15	FIM Replacement-LGE15	47488.89
158LGE16	Tech Training Dashboards-LGE16	73704.48
159LGE16	Cascade Impl Gen Relays-LGE16	111679.72
160001	TC1 TURBINE PPR ON IP DIAPH	76906.8

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Project Number	Project Description	CWIP Spend
160002	TC1 TURBINE REPL HP INLET SR	248988.7
160003	TC1 TURBINE RESEAL HP-IP & LPS	156668.09
161001LGE	TC2 TURBINE PREP COUPLINGS	-405.36
164LGE16	Plant Mobile-Trimble-LGE16	26043.96
165LGE16	Non-SCADA Load Data-LGE16	-1859.5
166LGE16	Tower Replace-LGE16	7422.6
178LGE15	Upgrade Quest Server-LGE15	264784.09
202LGE15	Trans OATT Billing Tool-LGE15	-0.02
203LGE16	PS 9.2 Upgrade-LGE16	301537.15
204LGE16	SAP CRM/ECC Upgr-LGE16	3720370.62
262LGE14	Redact-It Implement-LGE14	44981.87
400LGE16	OTN Core Rings Y2/2 LOU-LGE15	-434.34
406000019	NB AIKEN RD GAS MAIN	167054.62
406000020	NB GRADE LN GAS EXTENSION	326525.93
419000003	GAS REGULATOR EXCHANGES	19490.76
447000004	Muldrough Station Piping Repl	2274.48
448000002	Hodgenville Distribution Upg	213802.51
448000003	Center Distribution Upgrade	230150.35
448000006	Mag Replace Orig CAT Generator	77271.41
448000009	Canmer Distribution Upgrade	122775.71
448000010	Buffalo Hodgenville Distr Upg	235513.57
719LGE15	CTS Upload Automation-LGE15	0
719LGE16	PI Alarm Mgmt-LGE16	7267.73
720LGE16	Mobile Dispatch Map-LGE16	-1065.76
721LGE16	Superna Eyeglass Lic-LGE16	9963.58
724LGE16	PI Lic for Access Perm-LGE16	-2114.98
725LGE16	Veg Mgmt ROW Layer Dev-LGE16	722.4
726LGE16	DACS Software Upgrade-LGE16	25327.13
729LGE16	Solar Share Program-LGE16	0
730LGE16	ABB Post Impl Enhance-LGE16	72.6
734LGE16	Cust Serv Training Tools-LGE16	-12033.12
736LGE16	Brown/Dix Campus Sonet-LGE16	35697.75
737LGE16	BI SQL Upgrade-LGE16	30748.54
740LGE16	Field Smart View Enhance-LGE16	48400
741LGE16	Bluecoat Proxy Security-LGE16	-7168.17
742LGE16	Insight CM Expansion-LGE16	11321.99
743LGE16	PMO Plotters-LGE16	-3866.88
744LGE16	Reader Boards-LGE16	50194.97
747LGE16	TRAC Enhancements-LGE16	100996.76
750LGE16	AMS SAP Hardware-LGE16	410.98
753LGE16	GPS Gate Licenses-LGE16	4211.59
AMR414	ALDYL-A MAIN REPLACEMENT	2610118.29
CCAPAC451	GAS REG CAPACITY PRO	647848.65
CCAPR340	Capital CAP/REG/RECL - 003400	284288.94
CCAPR429	Gas Regulators Blanket	249036.24
CCGUPG451	UPGR FACIL CG STATION 2017	101072.59
CCOCNT451	RET/REPL CONTR CG STA 2017	81874.36
CCPIMP445	CP IMPRESSED CUR SYS IMPROVE	8207.37
CCSO419	REPL EXIST CUST SRV W RISER	2435852.37
CCSO421	REPL EXIST CS WITH RISER-MUL	37577.52

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Project Number	Project Description	CWIP Spend
CCSO4485	REPL EXIST CS & RISER-4485	80055.8
CDEFEQ447	MULDR FAC IMP/EQ REPLACE	206484.44
CDEFEQ448	MAG FAC IMP/EQ REPL	280531.29
CEBREG451	PURCHASE REGULATORS EXIST CUST	25775.6
CEMTR134	LGE Electric Meters - 001340	432957.08
CFTCUS450	FT CUSTOMER CONVERSIONS	20432.87
CGME406	NB Gas Main Ext - 004060	2053782.07
CGMTR134	LGE Gas Meters - 001340	5169640.51
CHPSRV451	COMM HIGH PRES GAS SRV UPGR 17	247047.79
CLM030117	LGE MAJOR STORM CAPITAL 030117	178738.5
CLM042817	LGE MAJOR STORM CAPITAL 042817	66877.43
CNBCD340O	NB Comm OH - 003400	2380065.19
CNBCD340U	NB Comm UG - 003400	5949178.76
CNBCS419	NB CUST SRV LINE & GAS RISER	4664427.23
CNBCS421	NB INST CUST SERV LINE & RSR	64598.73
CNBCS4485	INST CUST SRV - MAGNOLIA	8697.83
CNBGS419	NB Gas Services - 004190	1843896.17
CNBGS421	NB Gas Services - 004210	28291.16
CNBRD340O	NB Resid OH - 003400	1254850.42
CNBRD340U	NB Resid UG - 003400	25360.25
CNBRD341U	NB Resid UG - 003410	5963652.02
CNBREG451	PURCH REGULATORS - 004510	138937.65
CNBSV340O	NB Elect Serv OH - 003400	621400.87
CNBSV340U	NB Elect Serv UG - 003400	1665280.56
CNBVLT343	NB Network Vaults - 003430	366563.54
CPBWK340	EI Public Works - 003400	524417.23
CPBWK406G	Gas Public Works - 004060	917189.12
CPLUG4475	PLUG GAS STOR WELLS COR CASE	0
CRCST340	Cust Requested - 003400	-11179.58
CRCST406G	Cust Requested - 004060	107766.39
CRDCBL340	Repl Defective Cable - 003400	1438665.25
CRDD340O	Capital Rep Def OH - 003400	3238996.92
CRDD340U	Capital Rep Def UG - 003400	621328.78
CREGFC451	GAS REG FAC UPGRADE BLKT 2017	1041227.37
CRELD340	Capital Reliability - 003400	319738.06
CROTAR451	UPRG OBSOL ROTARY METERS	60682.58
CRPOLE340	Pole Repair/Replace - 003400	4247405.16
CRSTLT332	Repair Street Lights - 003320	2293722.59
CSTATN447	MULD STATION BLKT	605356.86
CSTATN448	MAGNOLIA STATION BLKT	432718.52
CSTLT332	NB Street Lights - 003320	1541765.39
CSTOR447	MULD STOR FIELD/TRANS BLKT	953960.64
CSTOR448	MAG STOR FIELD/TRANS BLKT	630613.46
CSTRM323	Cap Minor Storms - 003230	796270.74
CSYSEN340	Sys Enh - 003400	2089200.9
CSYSEN406	Sys Enh - 004060	795630.61
CTBRD340O	Cap Trouble Orders OH - 003400	3483151.28
CTBRD340U	Cap Trouble Orders UG - 003400	1125709.17
CTBRD419	Cap Trbl Orders Gas - 004190	48798.68
CTPD340	Capital Thrd Party - 003400	987469.54

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Project Number	Project Description	CWIP Spend
CTPD419	Capital Thrd Party - 004190	117707.99
CVLT343	Capital Network Vlts - 003430	976833.03
CXFRM311	LGE Line Transformers	5148203.48
CXFRM340	NB Transformers - 003400	552733.81
DLSMR414	DWNTWN LRG SCALE MAIN	6478203.86
FAC00000L	SIMP NEW PARKING LGE	8022
GASRSR414	GAS SERVICE RISER REPL & CSO	15807447.52
IT0001L	ABB Upgrade-LGE17	105857.15
IT0002L	Access Switch Rotation-LGE17	264948.85
IT0004L	Analog Sunset-LGE17	20307.49
IT0006L	Aspect Workfor Sched App-LGE17	32569.55
IT0007L	Backup Cap Exp-LGE17	56268.14
IT0008L	Bulk Power & Env Sys-LGE17	58482.13
IT0008LGE	Bulk Power Env Sys-LGE Direct	13303.97
IT0009L	Cabling for Server Conn-LGE17	22933.35
IT0010L	Call Recording Minor Upg-LGE17	8093.83
IT0012L	Centrify Licensing-LGE17	9019.84
IT0013L	CERUS IV-LGE17	219806.93
IT0015L	CIP Compliance Tools Yr7-LGE17	110457.21
IT0017L	Commun Solar Implem-LGE17-18	29563.76
IT0018L	CIP Compliance Infr Yr7-LGE17	193553.11
IT0019L	Computer HW for LOB's-LGE17	-1.09139E-11
IT0020L	Core Network Infrast-LGE17	78712.63
IT0021L	Corp Web Redesign Upgr-LGE17	62466.74
IT0026L	Data Protection-LGE17-18	57480.21
IT0027L	Domain Cntrls ICCP-LGE17	49297.29
IT0030L	EMS CIP-LGE17	85062.6
IT0033L	Enterprise Strg Sys Refr-LGE17	172736.65
IT0035L	FieldNet SoftwareUpgr-LGE17	24076.9
IT0040CG	Gas Survey Map Website-LGE17	53913.22
IT0042L	GIS BI Reporting-LGE17	28324.73
IT0044L	Impedance App-LGE17	13313.64
IT0045L	Intrusion Prevention-LGE17-18	493715.25
IT0048L	IT Security CIP Lab Enhn-LGE17	8893.47
IT0051L	Louisville Elect Upgrds-LGE17	27410.46
IT0052L	Louisville Racks/Furn-LGE17	11424.34
IT0054L	Microsoft EA-LGE17	254184.35
IT0055L	Microsoft Lic True-up-LGE17	16973.97
IT0057L	Mob 5500 Netscale HW Ref-LGE16	0
IT0061L	Mobile Radio-LGE17	92791.4
IT0062L	Monitor Replacement-LGE17	57147.68
IT0064L	Multi-Func Devices Refr-LGE17	5589.29
IT0065L	NAS Capacity Expansion-LGE17	55534.88
IT0066L	NEC MW Rad Encrypt Card-LGE17	122241.53
IT0067L	Network Access Dev-LGE17	20376.59
IT0067LGE	Network Access DevLGE17 Direc	73496.35
IT0068L	Network Acc Gatwy-LGE17	26101.05
IT0069L	Network Management-LGE17	29767.31
IT0070L	Network Mgmt Tech Ref-LGE17	103440.27
IT0071L	Network Test Equip-LGE17	30542.35



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Project Number	Project Description	CWIP Spend
IT0075L	OpenText Transmission-LGE17-18	30056.07
IT0077L	Oracle NMS Upgrade-LGE17	529462.7
IT0078L	OTN DWDM Repl (Encrypt)-LGE17	164543.6
IT0079L	Outside Cable Plant-LGE17	31316.14
IT0083L	Primavera to PowerPlan-LGE17	37529.3
IT0086L	Repl Oper Workstations-LGE17	66572.12
IT0087L	Repl RDU's at BOC-LGE17	85132.61
IT0089L	Rev Collections Impl-LGE17	9670.16
IT0090L	Rplce EMS Workstations-LGE17	66693.22
IT0092L	Sec Infra Enhance-LGE17	55004.96
IT0093L	Server Capacity Exp-LGE17	19173.46
IT0094L	Server Hardware Refr-LGE17	203578.95
IT0096L	LogRhythm (CIP)-LGE17	50199.38
IT0097L	LogRhythm (Corp)-LGE17	32980.37
IT0098L	Simpsonville Elect Upgr-LGE17	7142.25
IT0099L	Simpsonville Furn/Racks-LGE17	11568.98
IT0100L	Site Security Improve-LGE17	14173.24
IT0101L	Smallworld GIS Upgr-LGE17-19	654126
IT0103L	Sys Lab software replace-LGE16	154864.85
IT0104L	Sys Mgmt-SCOM-LGE17	24925.43
IT0105L	Tech Refresh desk/lap-LGE17	1195595.3
IT0108L	TOA Phase 4-LGE17	62496.6
IT0110L	Trans Cascade-Oracle-LGE17	80825.22
IT0111L	Trans Vegetation Mgt-LGE17-18	26423.73
IT0112L	Trans Map Land Use-LGE17	112371.68
IT0114L	TRMS Upgrade-LGE17	79307.4
IT0115L	TRODS-LGE17	162507.72
IT0118L	UC&C/CUCM Upgrades-LGE17	44629.87
IT0119L	Upgrade Vmware Infra-LGE17	219274.72
IT0120L	Upgrade EMS HW-LGE17	201134.1
IT0121L	Phone Expansion-LGE17	106860.04
IT0122L	Windows 10 Upgrade-LGE17	103661.74
IT0123L	Wireless Buildout-LGE17	104783.39
IT0128L	App Security Enhance-LGE17	12612.07
IT0131L	SAP Regression Test Auto-LGE17	37415.23
IT0132L	EMS Channel Cap Expan-LGE17	144420.08
IT0133L	CA API Mgmt Gateways-LGE17	126823.66
IT0134L	CTS 5 Min Enhance Proj-LGE17	60995.6
IT0135L	Strategic Sourcing-LGE17	392540.92
IT0136L	Electric Modeling Softw-LGE17	17213.21
IT0137L	nMkt MISO Glob Prm UPgd-LGE17	54902.82
IT0138L	HP Apl Lifcyc Mgmt Upgrd-LGE17	42070.88
IT0139L	Main Scheduling Tool-LGE17	377891.2
IT0142L	Oracle NMS Enhance-LGE17	52800
IT0143L	Aspect Perf Mgmt Module-LGE17	61287.04
IT0144L	Avaya Call Back Lic-LGE17	9112.04
IT0145L	Monitor Proj Mgmt Packs-LGE17	20822.36
IT0146L	RecoverPoint Refresh-LGE17	61082.61
IT0147L	CoreLogic Parcel GIS-LGE17	76838
IT0148L	Antivirus Replacement-LGE17	62243.19

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Project Number	Project Description	CWIP Spend
IT0140L	Citrix WAF Implement-LGE17	45712.41
IT0151L	PS Benefits Enhancements-LGE17	129036.72
IT0153L	MR Hardware-LGE17	26000.91
IT0154L	PE Sharepoint App-LGE17	24996.23
IT0155L	Cust Serv Rept&Analytics-LGE17	169462.31
IT0162L	Well Shadow-LGE17	2798.4
IT0163L	My Account - Respsv Des-LGE17	37315.12
IT0164L	Telephony Enhancements-LGE17	23281.38
IT0165L	Trans Lines Map-Enhance-LGE17	94370.83
IT0166L	EMS Telecom Spare System-LGE17	165153.07
IT0168L	Hyper-Converged Infrs-LGE17	537322.45
IT0169L	iPad Refresh Project-LGE17	6665.11
IT0170L	Sec Metrics Automation-LGE17	4778.36
IT0171L	LOB Quest Initiatives-LGE17	167343.24
IT0172L	Dist Automation FSV Enh-LGE17	25351.53
IT0173L	Wireless Cont Tech Rfrsh-LGE17	124009.3
IT0174L	Wireless Access Points-LGE17	79593.01
IT0175L	Nexus Chassis DataNtwrks-LGE17	141851.7
IT0176L	Modules Core Switches-LGE17	73178.31
IT0177L	Logical Access-LGE17	33472.24
IT0178L	InSITE Lic- Inspect mods-LGE17	35156
IT0179L	MATLAB Toolboxes-LGE17	4826.79
IT0180L	Oracle iProcurement Lic-LGE17	23563.8
IT0181L	AGENT-LGE17	2579.07
IT0182L	Dist Cust Status Portal-LGE17	22000
IT0184L	ER Studio-LGE17	9609.62
IT0185L	MFD Grwth Refr 16-LGE	32660.61
IT0186L	Data Center Firewalls-LGE	282878.47
IT0187L	SAP Licenses-LGE17	163132.85
IT0224L	Exchange 20xx Upgrade-LGE18	117790.51
IT0269L	Rev Collec (Transcentra)-LGE17	1761.4
IT0300L	WMS Upgrade-LGE18-19	84639.76
IT0312L	CyberArk Password Vault-LGE18	115763.89
IT0316L	PI Upgrade-LGE18	104337.26
IT0336CG	GIIT Plastic Services-LGE17/18	76472.21
IT0341L	FieldSmart View Replace-LGE18	78368.52
IT0346L	Cherwell Implementation-LGE18	165600.99
L5-2013	RELOCATION T-LINES	6,366,46E-12
L5-2015	RELOCATION T-LINES LG&E 2015	-7.10543E-15
L5-2016	RELOCATIONS T-LINES LG&E 2016	-160.37
L8-2017	Storm Damage T-Line LGE 2017	136815.53
L9-14	PRIORITY REPL T-LINES LGE 2014	467.82
L9-2015	PRIORITY REPL T-LINES LGE 2015	14476.45
L9-2016	PRIORITY REPL T-LINES LGE 2016	63535.9
L9-2017	Priority Repl T-Lines LGE 2017	457629.81
L9-2018	Priority Repl T-Lines LGE 2018	202.5
LARM-2017	Priority Repl X-Arms LGE 2017	12389.65
LARREST17	LGE Arrester Replacements 2017	66870.66
LBRFAIL14	LGE-Brkr Fail-2014	0
LI-000108	LaGrange Road Relo	3028.34

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Project Number	Project Description	CWIP Spend
LINS-2016	Priority Repl Insltrs LGE 2016	-1062.41
LINS-2017	Priority Repl Insltrs LGE 2017	75496.94
LOTFAIL16	LGE-OtherFail-2016	69.9
LOTFAIL17	LGE-OtherFail-2017	107375.26
LOTH-2016	Priority Repl Other LGE 2016	243344.05
LOTH-2017	Priority Repl Other LGE 2017	224695.04
L-OTHER14	LGE-Other-2014	-1531.63
L-OTHER15	LGE-Other-2015	-20463.86
LOTPR17	LG&E Other Prot Blanket 2017	288021.89
LRELAY-14	Relay Replacements-LG&E-2014	5112.83
LRELAY-17	Relay Replacements-LG&E-2017	1395229.35
LREL-FL14	LG&E Relay Failures-2014	0
LREL-FL16	LG&E Relay Failures-2016	2332.99
LREL-FL17	LG&E Relay Failures-2017	7045.16
LRTU-17	LGE RTU Replacements-17	254922.18
LSMR414	Large Scale Main Replacements	3426690.1
LTFFAIL16	LGE-Xfrmr Fail-2016	-465399.67
PMR414	Priority Main Replacement	2208445.88
RRCS419G	REP CO GAS SERV 419	2236890.9
RRCS421	Serv Line Repl-Muldraugh	1740.29
SU-000005	PBR-Hurstbrn 1 138kV BKR Rpl	743.25
SU-000007	PBR-Watterson (3) 138kV BKRRpl	413580.77
SU-000008	PBR-Aiken(1) 69kV BKR Rpl	3908.52
SU-000049	PBR-Kenwood(3) 69kV BKR	77031.46
SU-000078	PRLY-Algonquin-Magzn (6646)	36435.94
SU-000161	PTU CENTERFIELD	11559.38
SU-000262	PBR-Ashbottom (4) 138kV BKR	113985.33
SU-000263	PIN-Breckenridge 69KV+	388.49
SU-000264	PIN-Eithel 69kV+	16990.19
SU-000267	TEP-Skyight 69kV Capacitor	743.98
TLR414	TRANSMISSION LINE REPLACE	-4.84306E-11
TMPPENBLN	TMP PENILE-BLANTON LN	210050.73
TMPPENPRS	TMP PENILE-PRESTON	2230027.01
TMPPROP1	TMP PROPERTY PENILE-BLANTON	256925.22
TMPPRSPIC	TMP PRESTON-PICCADILLY	310718.66
		470,334,680.70

RECONCILIATION OF SUMMARY OF FINANCIAL STATEMENTS OF ILLINOIS GAS & ELECTRIC COMPANY TO COMPANY STATEMENTS OF DEBITATION AND AMORTIZATION - DEBITATION ACCOUNTING DECEMBER 2017										
	YTD Account	YTD Acct - 284	YTD @ head/ARJ Acct - 284/284	YTD Liquor/ARJ Acct - 19395	YTD Retail Acct - 91585	YTD Gas Reserve Acct - 15151	YTD Transmission Acct - 42422	YTD Amortization/ARJ Acct - 42422	YTD Electric Res. 284/284	YTD End Balance
<b>DEPRECIATION</b>										
Common Service - Plant	(3,145,447.70)	-	-	-	-	-	-	15,261.68	-	(3,130,186.02)
Common Service - Plant - ARJ	-	-	-	-	-	-	-	-	-	-
Non-Service Property	-	-	-	-	-	-	-	-	-	-
Total Depreciation	<u>(3,145,447.70)</u>							<u>15,261.68</u>		<u>(3,130,186.02)</u>
Electric Distribution	(26,780,288.46)	-	-	-	-	-	-	-	-	(26,780,288.46)
Electric Distribution - ARJ	(24,825.19)	-	41,536.18	-	-	-	-	-	-	(24,783.65)
Electric Generation - Plant	(1,241,778.27)	-	-	-	-	-	-	-	-	(1,241,778.27)
Electric Energy Production	(3,375,673.91)	-	-	-	-	-	-	-	-	(3,375,673.91)
Electric Energy Production - ARJ	(1,912.40)	-	11,892.40	-	-	-	-	-	-	(1,900.56)
Electric Gas Production	(10,761,623.34)	-	-	-	-	-	-	-	-	(10,761,623.34)
Electric Gas Production - ARJ	(2,641.60)	-	4,841.60	-	-	-	-	-	-	(2,600.00)
Electric Steam Production	(89,202,128.23)	-	-	-	-	-	-	-	-	(89,202,128.23)
Electric Steam Production - ARJ	(17,816,426.20)	-	17,066,418.28	-	-	-	-	-	-	(17,649,807.92)
Electric Transmission	(8,816,174.23)	-	-	-	-	-	-	-	-	(8,816,174.23)
Electric Transmission - ARJ	(3,112,828.25)	-	12,888.25	-	-	-	-	-	-	(3,099,940.00)
Total Electric	<u>(118,252,473.55)</u>		<u>17,924,705.61</u>					<u>(40,622.24)</u>		<u>(100,368,390.18)</u>
Gas Distribution	(24,454,504.14)	-	-	-	-	-	-	-	-	(24,454,504.14)
Gas Distribution - ARJ	(204,446.87)	-	284,340.57	-	-	-	-	-	-	(204,106.30)
Gas Service Plant	(668,449.72)	-	-	-	-	-	-	-	-	(668,449.72)
Gas Storage	(3,315,342.00)	-	-	-	-	-	-	-	-	(3,315,342.00)
Gas Storage - ARJ	(228,974.81)	-	228,974.87	-	-	-	-	-	-	(228,974.81)
Gas Storage Rehabilitation	-	-	-	-	-	-	-	-	-	-
Gas Transmission	(142,396.22)	-	-	-	-	-	-	-	-	(142,396.22)
Gas Transmission - ARJ	(2,363.89)	-	21,807.43	-	-	-	-	-	-	(2,342.00)
Total Gas	<u>(28,795,696.98)</u>		<u>(21,807.43)</u>					<u>(34,826.30)</u>		<u>(28,830,523.71)</u>
<b>Total Reserve</b>	<b>(4,871,144.68)</b>		<b>(2,877,935.61)</b>					<b>(75,448.54)</b>		<b>(4,899,084.23)</b>
<b>AMORTIZATION</b>										
Common	(1,418,351.30)	-	-	-	-	-	-	-	-	(1,418,351.30)
Electric	(64.73)	-	-	-	-	-	-	-	-	(64.73)
Gas	(14,815,619.81)	-	-	-	-	-	-	-	-	(14,815,619.81)
<b>TOTAL ACCRUAL &amp; AMORTIZATION</b>	<b>(16,294,025.84)</b>									<b>(16,294,025.84)</b>

Reconciliation to Income Statement - Amortization Expense				Reconciliation to Income Statement			
Electric Res. & Exp.	Amort YTD	\$ 18,224,814.29		Electric Res. & Exp.	Depreciation YTD	\$ 138,469,847.42	
		<u>\$ 13,224,814.29</u>			ARJ Depreciation	<u>\$ 138,469,847.42</u>	
Per Above Reserve Billing				Per Above Reserve Billing			
Total Electric	\$ -			Total Electric	\$ 130,157,748.93		
Common Allow (21%)	<u>(2,224,814.29)</u>			Gas Common	\$ 9,155,131.11		
	<u>\$ 13,224,814.29</u>			Gas Other - Common	<u>\$ 6,135,131.11</u>		
Variance	\$ (9,000)			Total Common	<u>\$ 15,290,262.22</u>		
				Common Allow	<u>\$ 8,302,249.47</u>		
					<u>\$ 138,469,847.42</u>		
				Variance	\$ (9,000)		
Gas Res. & Exp.	Amort YTD	\$ 4,899,624.82		Gas Res. & Exp.	Depreciation YTD	\$ 21,763,023.84	
		<u>\$ 4,899,624.82</u>			ARJ Depreciation	<u>\$ 21,763,023.84</u>	
Per Above Reserve Billing				Per Above Reserve Billing			
Total Gas	\$ 44.82			Total Common	\$ 28,889,128.50		
Common Allow (21%)	<u>(4,854,800.00)</u>			Total Common	<u>\$ 6,135,131.11</u>		
	<u>\$ 4,854,800.00</u>			Gas Other - Common	<u>\$ 8,302,249.47</u>		
Variance	\$ 0.00			Total Common	<u>\$ 15,137,370.58</u>		
				Common Allow	<u>\$ 2,833,888.84</u>		
					<u>\$ 18,971,259.42</u>		
				Variance	\$ (9,000)		

LOUISVILLE GAS & ELECTRIC COMPANY  
TOTAL COMPANY PLANT IN SERVICE - COMMON - NBV - REGULATORY ACCOUNTING  
DECEMBER 2017

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>KENTUCKY &amp; INDIANA</b>								
<b>Total 181 &amp; 165</b>								
<b>Plant in Service</b>								
<b>Common General</b>								
C308 10-Land	1,564,384.37	-	-	-	-	1,564,384.37	-	1,564,384.37
C385 02-Land Rights	-	-	-	-	-	-	-	-
C360 10-Struct and Imp-Gen Offices	67,972,306.31	2,081,036.34	(870,805.71)	-	1,210,237.63	69,182,269.64	(38,729,129.61)	40,453,139.33
C360 00-Struct and Imp-Transmission	442,146.57	-	-	-	-	442,146.57	-	442,146.57
C300 20-Struct and Imp- Slopes	9,935,091.36	18,390.00	(68,403.29)	-	(53,013.29)	9,882,078.07	(6,833,430.44)	2,978,647.63
C300 40-Struct and Imp- Slopes	707,482.04	-	-	-	-	707,482.04	(215,308.31)	492,173.73
C360 00-Struct and Imp- Microwave	1,107,852.48	-	(1,917.02)	-	(1,917.02)	1,095,935.47	(388,638.13)	712,297.37
C381 10-Office Furniture	7,231,015.61	-	(248,851.16)	-	-	6,982,164.45	(6,703,970.44)	281,194.01
C381 02-Office Equipment	1,129,320.66	-	-	-	-	1,129,320.66	(624,076.62)	505,244.04
C391 30-Computer Equipment	22,729,178.55	1,038,568.14	(4,060,319.30)	-	(3,040,753.16)	19,718,425.39	(4,746,808.24)	15,000,117.15
C381 21-Personal Computers	5,077,812.88	1,670,053.74	(1,005,087.97)	-	-	6,642,778.65	(2,648,224.18)	3,994,554.47
C391 33-Computer Equip EOR 2006	-	-	-	-	-	-	(0.00)	(0.00)
C391 40-Security Equipment	1,200,913.04	(289,860.58)	-	-	(289,860.58)	916,122.46	(785,953.83)	130,168.63
C382 00-Cars and Light Trucks	20,757.36	-	(20,757.36)	-	-	-	-	-
C382 10-Heavy Trucks and Other	211,278.32	-	-	-	-	211,278.32	(183,903.92)	27,374.40
C352 20-Traffic Equip-Trailers	41,843.68	38,564.45	(13,763.47)	-	24,790.68	66,637.67	3,999.98	70,637.65
C353 00-Street Equipment	1,471,075.02	-	-	-	-	1,471,075.02	(904,944.28)	476,130.74
C304 00-Tools, Shop, Garage Equip	4,066,599.11	133,614.44	-	-	133,614.44	4,200,213.55	(2,399,638.81)	1,800,574.74
C385 02-Laboratory Equipment	-	-	-	-	-	-	0.00	0.00
C386 10-Power Op Equip-Lg Machinery	338,429.13	199,130.66	-	-	199,130.66	537,559.79	(300,523.27)	237,036.52
C386 20-Power Op Equip - Other	16,147.00	-	-	-	-	16,147.00	(14,340.83)	1,806.17
C387 00-Microwave, Fiber, Other	20,917,863.84	926,757.29	(2,103,725.53)	-	(1,107,988.24)	19,815,852.60	(15,842,879.18)	3,972,973.42
C387 10-Comm Eq Racks, Telephone	13,953,829.09	338,142.82	(6,526.40)	-	332,616.42	14,289,345.61	(10,431,162.40)	3,858,183.21
C388 02-Miscellaneous Equipment	-	-	-	-	-	-	0.00	0.00
C389 15-ARJ Cost Common (LBI)	-	-	-	-	-	-	-	-
C391 00-Organization	83,782.29	-	-	-	-	83,782.29	-	83,782.29
C382 00-Franchises and Consents	-	-	-	-	-	-	-	-
C383 00-Misc Intang Plant-Software	84,063,330.69	10,385,253.08	(8,008,549.09)	-	2,359,862.37	96,458,043.97	(10,164,891.10)	27,820,122.87
C383 10-ICB-Software	45,366,035.25	11,352,650.05	-	-	11,352,680.05	56,718,715.30	(89,145,789.61)	17,569,945.64
C303 20-Law Library	258,604,201.76	29,424,977.55	(18,429,817.50)	-	12,995,160.05	272,099,411.81	(139,891,383.20)	132,208,028.61
<b>Total Common Plant in Service</b>	<b>298,606,281.76</b>	<b>29,424,977.55</b>	<b>(18,429,817.50)</b>	<b>-</b>	<b>12,995,160.05</b>	<b>272,099,411.81</b>	<b>(139,891,383.20)</b>	<b>132,208,028.61</b>

LOUISVILLE GAS & ELECTRIC COMPANY  
TOTAL PLANT IN SERVICE - COMMON - REGULATORY ACCOUNTING  
DECEMBER 2017

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>KENTUCKY &amp; INDIANA</b>						
<b>Total 101</b>						
<b>Plant in Service</b>						
<b>Common General</b>						
C399.10-Land	1,564,394.37	-	-	-	-	1,564,394.37
C389.20-Land Rights	-	-	-	-	-	-
C390.10-Struct and Imp-Gen Offices	65,813,632.30	2,568,223.01	(870,805.71)	-	1,717,417.30	67,530,949.60
C390.20-Struct and Imp-Transportatio	412,150.57	-	-	-	-	412,150.57
C390.30-Struct and Imp - Stores	9,935,031.36	-	(69,403.29)	-	(69,403.29)	9,865,628.07
C390.40-Struct and Imp - Shops	707,482.04	-	-	-	-	707,482.04
C390.60-Struct and Imp - Microwave	1,101,625.49	-	(1,917.02)	-	(1,917.02)	1,099,708.47
C391.10-Office Furniture	6,960,651.04	861,722.00	(248,861.16)	-	812,870.84	7,583,401.88
C391.20-Office Equipment	966,685.56	331,110.75	-	-	331,110.75	1,317,796.71
C391.30-Computer Equipment	18,919,012.85	4,679,482.39	(4,060,319.30)	-	598,163.08	19,516,175.03
C391.31-Personal Computers	5,053,034.77	1,697,542.17	(1,005,087.57)	-	882,464.60	5,735,489.37
C391.33-Computer Equip ECR 2006	-	-	-	-	-	-
C391.40-Security Equipment	915,122.46	-	-	-	-	915,122.46
C392.00-Cars and Light Trucks	20,757.36	-	(20,757.36)	-	(20,757.36)	-
C392.10-Heavy Trucks and Other	211,576.32	-	-	-	-	211,576.32
C392.20-Trains Equip-Trailers	41,842.69	38,564.45	(13,783.47)	-	24,780.98	66,623.67
C393.00-Stores Equipment	1,471,075.02	-	-	-	-	1,471,075.02
C394.00-Tools, Shop, Garage Equip	3,993,932.79	141,819.08	-	-	141,819.08	4,135,751.87
C395.00-Laboratory Equipment	-	-	-	-	-	-
C396.10-Power Op Equip-Lg Machinery	328,436.13	199,130.06	-	-	199,130.06	527,566.19
C396.20-Power Op Equip- Other	14,147.03	-	-	-	-	14,147.03
C397.10-Microwave, Fiber, Other	18,308,656.05	3,159,299.80	(2,103,726.53)	-	1,055,574.27	19,364,440.33
C397.10-Corrn Eq Radios, Telephone	13,523,215.02	737,657.07	(6,626.40)	-	731,030.67	14,254,245.69
C398.00-Miscellaneous Equipment	-	-	-	-	-	-
C399.15-ARO Cost Common (L/B)	-	-	-	-	-	-
C301.00-Organization	83,782.29	-	-	-	-	83,782.29
C302.00-Franchises and Consents	-	-	-	-	-	-
C303.00-Misc Inlang Plant Software	46,321,727.97	9,406,046.72	(8,008,540.60)	-	1,400,905.08	47,722,233.00
C303.10-CCS Software	45,350,005.25	-	-	-	-	45,350,005.25
C303.20-Law Library	-	-	-	-	-	-
	242,058,000.19	23,833,596.49	(16,429,817.50)	-	7,403,778.98	249,461,779.19

LOUISVILLE GAS & ELECTRIC COMPANY  
TOTAL PLANT IN SERVICE - COMMON - REGULATORY ACCOUNTING  
DECEMBER 2017

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>KENTUCKY &amp; INDIANA</b>						
<b>Total 106</b>						
<b>Plant in Service</b>						
<b>Common General</b>						
C389.10-Land	-	-	-	-	-	-
C389.20-Land Rights	-	-	-	-	-	-
C390.10-Struct and Imp-Gen Offices	2,158,504.01	(507,184.67)	-	-	(507,184.67)	1,651,319.34
C390.20-Struct and Imp-Transportatio	-	-	-	-	-	-
C390.30-Struct and Imp - Stores	-	16,390.00	-	-	16,390.00	16,390.00
C390.40-Struct and Imp - Shops	-	-	-	-	-	-
C390.60-Struct and Imp - Microwave	-	-	-	-	-	-
C391.10-Office Furniture	250,484.77	(154,810.96)	-	-	(154,810.96)	95,673.81
C391.20-Office Equipment	142,837.60	(134,198.25)	-	-	(134,198.25)	8,641.35
C391.30-Computer Equipment	3,840,165.70	(3,639,916.24)	-	-	(3,639,916.24)	200,249.46
C391.31-Personal Computers	24,778.11	(17,488.43)	-	-	(17,488.43)	7,289.68
C391.40-Security Equipment	289,890.58	(289,890.58)	-	-	(289,890.58)	-
C392.10-Trans Equip-Cars and Trucks	-	-	-	-	-	-
C392.20-Trans Equip-Trailers	-	-	-	-	-	-
C393.00-Stores Equipment	-	-	-	-	-	-
C394.00-Tools, Shop, Garage Equip	72,805.32	(8,302.64)	-	-	(8,302.64)	64,502.68
C395.00-Laboratory Equipment	-	-	-	-	-	-
C396.10-Power Op Equip-Lg Machinery	-	-	-	-	-	-
C396.20-Power Op Equip - Other	-	-	-	-	-	-
C397.00-Microwave, Fiber, Other	2,634,897.78	(2,163,542.51)	-	-	(2,163,542.51)	441,455.27
C397.10-Comm Eq-Radios, Telephone	430,514.07	(388,514.15)	-	-	(388,514.15)	32,000.92
C398.00-Miscellaneous Equipment	-	-	-	-	-	-
C399.15-ARO Cost Common (L/B)	-	-	-	-	-	-
C301.00-Organization	-	-	-	-	-	-
C302.00-Franchises and Consents	-	-	-	-	-	-
C303.00-Misc Intang Plant-Software	7,731,802.63	1,536,157.34	-	-	1,536,157.34	9,267,960.97
C303.10-CCS Software	-	11,352,680.05	-	-	11,352,680.05	11,352,680.05
C303.20-Law Library	-	-	-	-	-	-
	17,546,281.57	5,591,381.06	-	-	5,591,381.06	23,137,662.63
<b>Total Common Plant in Service</b>	<b>259,604,261.76</b>	<b>29,424,977.55</b>	<b>(16,429,617.50)</b>	<b>-</b>	<b>12,995,160.06</b>	<b>272,589,441.81</b>
						0.00

LOUISVILLE GAS & ELECTRIC COMPANY  
KENTUCKY - TOTAL PLANT IN SERVICE - COMMON - NBV - REGULATORY ACCOUNTING  
DECEMBER 2017

	Beginning Balance	Additions	Retirements	Transfer/ Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>Total 101 &amp; 105</b>								
Plant in Service								
Common General								
C300-10-Land	1,564,364.37	-	-	-	-	1,564,364.37	-	1,564,364.37
C388-20-Land Rights	-	-	-	-	-	-	-	-
C330-10-Struct and Imp-Gas Offices	67,972,236.31	2,051,036.34	(870,805.71)	-	1,210,232.63	69,182,205.94	(28,759,129.63)	40,423,119.33
C392-20-Struct and Imp-Transportatio	412,150.57	-	-	-	-	412,150.57	-	412,150.57
C380-20-Struct and Imp-Slopes	9,935,031.36	18,390.00	(69,463.29)	-	(53,013.29)	9,882,018.07	(6,803,430.44)	2,978,587.63
C380-40-Struct and Imp- Shoes	707,482.04	-	-	-	-	707,482.04	(215,328.91)	492,153.13
C380-00-Struct and Imp- Microwave	1,101,825.46	-	(1,917.02)	-	(1,917.02)	1,099,908.44	(386,656.10)	713,252.34
C381-10-Office Furniture	7,231,015.81	706,911.14	(248,851.16)	-	458,069.98	7,689,975.79	(6,703,970.44)	985,105.35
C391-20-Office Equipment	1,125,320.56	189,916.59	-	-	198,914.60	1,324,235.16	(620,976.62)	903,128.48
C381-20-Computer Equipment	22,759,178.55	1,039,560.14	(4,040,319.30)	-	(3,040,753.16)	19,718,425.39	(4,716,858.24)	15,001,567.15
C381-20-Personal Computers	5,077,812.88	1,670,053.74	(1,005,057.57)	-	664,806.17	5,742,779.05	(2,646,222.18)	3,096,556.86
C381-20-Computer Equip EOLN 2008	1,205,013.04	-	-	-	-	-	(0.00)	1,205,013.04
C381-40-Security Equipment	289,890.56	-	-	-	-	289,890.56	(785,953.83)	(496,063.27)
C382-20-Cars and Light Trucks	20,762.36	-	(20,767.26)	-	-	(0.90)	-	(0.90)
C382-10-Heavy Trucks and Other	211,576.32	-	-	-	-	211,576.32	(183,963.92)	27,612.40
C382-20-Trans Equip-Trailer	43,844.69	38,064.48	(13,783.47)	-	24,780.98	68,623.67	(3,969.98)	70,593.65
C383-20-Store Equipment	1,471,075.02	-	-	-	-	1,471,075.02	(994,944.28)	476,130.74
C384-00-Tools, Shop, Garage Equip	4,046,539.11	133,516.44	-	-	133,516.44	4,200,055.55	(2,399,638.89)	1,800,416.66
C385-20-Laboratory Equipment	-	-	-	-	-	-	0.00	0.00
C336-10-Power Op Equip-Lg Machinery	322,458.13	199,130.06	-	-	199,130.06	521,588.19	(320,563.27)	201,024.92
C356-20-Power Op Equip- Other	14,147.08	-	-	-	-	14,147.08	(14,348.82)	(201.74)
C307-00-Microwave, Fiber, Other	20,839,468.99	996,757.29	(2,103,725.63)	-	(1,107,968.24)	19,731,500.75	(15,985,100.68)	3,746,400.07
C307-10-Comm Eq Routers, Telephone	13,953,829.09	338,142.92	(6,626.40)	-	332,516.52	14,286,345.61	(10,451,102.40)	3,835,183.21
C388-20-Mechanisches Equipment	-	-	-	-	-	-	0.00	0.00
C399-15-ARND Cost Common (L&E)	-	-	-	-	-	-	-	-
C351-20-Organization	83,782.29	-	-	-	-	83,782.29	-	83,782.29
C302-00-Franchises and Consents	-	-	-	-	-	-	-	-
C303-20-Misc Intang Plant-Software	54,053,330.60	10,945,203.06	(8,008,540.69)	-	23,989,992.97	56,969,992.97	(19,164,680.10)	37,805,312.87
C303-15-OSG Software	45,360,035.25	11,320,693.05	-	-	11,232,680.95	56,702,716.30	(96,145,793.63)	17,556,922.67
C303-20-Law Library	-	-	-	-	-	-	-	-
	250,529,888.91	29,424,977.55	(16,429,817.55)	-	12,995,180.05	272,525,068.95	(138,901,604.70)	133,623,442.25
<b>Total Common Plant in Service - KY</b>	<b>250,529,888.91</b>	<b>29,424,977.55</b>	<b>(16,429,817.55)</b>	<b>-</b>	<b>12,995,180.05</b>	<b>272,525,068.95</b>	<b>(138,901,604.70)</b>	<b>133,623,442.25</b>



**LOUISVILLE GAS & ELECTRIC COMPANY**  
**KENTUCKY - PLANT IN SERVICE - COMMON -REGULATORY ACCOUNTING**  
**DECEMBER 2017**

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>101 Plant in Service</b>						
<b>Common General</b>						
C389.10-Land - 101	1,564,394.37	-	-	-	-	1,564,394.37
C389.20-Land Rights - 101	-	-	-	-	-	-
C390.10-Struct and Imp-Gen Offices - 101	65,813,532.30	2,588,223.01	(870,805.71)	-	1,717,417.30	67,530,949.60
C390.20-Struc and Imp-Transportatio - 101	412,150.57	-	-	-	-	412,150.57
C390.30-Struct and Imp - Stores - 101	9,935,031.36	-	(69,403.29)	-	(69,403.29)	9,865,628.07
C390.40-Struct and Imp - Shops - 101	707,482.04	-	-	-	-	707,482.04
C390.60-Struct and Imp - Microwave - 101	1,101,625.49	-	(1,917.02)	-	(1,917.02)	1,099,708.47
C391.10-Office Furniture - 101	6,980,531.04	861,722.00	(248,851.16)	-	612,870.84	7,593,401.88
C391.20-Office Equipment - 101	986,685.96	331,110.75	-	-	331,110.75	1,317,796.71
C391.30-Computer Equipment - 101	18,919,012.85	4,679,482.38	(4,080,319.30)	-	599,163.08	19,518,175.93
C391.31-Personal Computers - 101	5,053,034.77	1,687,542.17	(1,005,087.57)	-	682,454.60	5,735,489.37
C391.33-Computer Equip ECR 2006 - 101	-	-	-	-	-	-
C391.40-Security Equipment - 101	915,122.46	-	-	-	-	915,122.46
C392.00-Cars and Light Trucks - 101	20,757.36	-	(20,757.36)	-	(20,757.36)	-
C392.10-Heavy Trucks and Other - 101	211,576.32	-	-	-	-	211,576.32
C392.20-Trans Equip-Trailers - 101	41,842.69	38,564.45	(13,783.47)	-	24,780.98	66,623.67
C393.00-Stores Equipment - 101	1,471,075.02	-	-	-	-	1,471,075.02
C394.00-Tools, Shop, Garage Equip - 101	3,993,932.79	141,819.08	-	-	141,819.08	4,135,751.87
C395.00-Laboratory Equipment - 101	-	-	-	-	-	-
C396.10-Power Op Equip-Lg Machinery - 101	328,439.13	199,130.06	-	-	199,130.06	527,569.19
C396.20-Power Op Equip - Other - 101	14,147.08	-	-	-	-	14,147.08
C397.00- Microwave, Fiber, Other - 101	18,234,471.21	3,159,299.80	(2,103,725.53)	-	1,055,574.27	19,290,045.48
C397.10-Comm Eq Radios, Telephone - 101	13,523,215.02	737,657.07	(6,626.40)	-	731,030.67	14,254,245.69
C398.00-Miscellaneous Equipment - 101	-	-	-	-	-	-
C399.15-ARO Cost Common (L/B) - 101	-	-	-	-	-	-
C301.00-Organization - 101	83,782.29	-	-	-	-	83,782.29
C302.00-Franchises and Consents - 101	-	-	-	-	-	-
C303.00-Misc Intang Plant-Software - 101	46,321,727.97	9,409,045.72	(8,008,540.69)	-	1,400,505.03	47,722,233.00
C303.10-CCS Software - 101	45,350,035.25	-	-	-	-	45,350,035.25
C303.20-Law Library - 101	-	-	-	-	-	-
	<u>241,983,605.34</u>	<u>23,833,596.49</u>	<u>(16,429,817.50)</u>	<u>-</u>	<u>7,403,778.99</u>	<u>249,387,384.33</u>
<b>Total 101 Plant in Service - Common - KY</b>	<u>241,983,605.34</u>	<u>23,833,596.49</u>	<u>(16,429,817.50)</u>	<u>-</u>	<u>7,403,778.99</u>	<u>249,387,384.33</u>

LOUISVILLE GAS & ELECTRIC COMPANY  
KENTUCKY - PLANT IN SERVICE - COMMON - REGULATORY ACCOUNTING  
DECEMBER 2017

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>106 Construction Completed Not Classified</b>						
<b>Common General</b>						
C380.10-Struct and Imp-Gen Offices - 106	2,158,504.01	(507,184.67)	-	-	(507,184.67)	1,651,319.34
C390.20-Struct and Imp-Transportatio - 106	-	-	-	-	-	-
C390.30-Struct and Imp - Stores - 106	-	16,390.00	-	-	16,390.00	16,390.00
C390.40-Struct and Imp - Shops - 106	-	-	-	-	-	-
C390.80-Struct and Imp - Microwave - 106	-	-	-	-	-	-
C391.10-Office Furniture - 106	250,484.77	(154,810.88)	-	-	(154,810.88)	95,673.91
C391.20-Office Equipment - 106	142,837.60	(134,196.25)	-	-	(134,196.25)	8,441.35
C391.30-Computer Equipment - 106	3,840,165.70	(3,639,916.24)	-	-	(3,639,916.24)	200,249.46
C391.31-Personal Computers - 106	24,778.11	(17,488.43)	-	-	(17,488.43)	7,289.68
C391.40-Security Equipment - 106	289,860.58	(289,890.58)	-	-	(289,890.58)	-
C392.20-Trans Equip-Trailers - 106	-	-	-	-	-	-
C393.00-Stores Equipment - 106	-	-	-	-	-	-
C394.00-Tools, Shop, Garage Equip - 106	72,606.32	(8,302.64)	-	-	(8,302.64)	64,303.68
C396.20-Power Op Equip - Other - 106	-	-	-	-	-	-
C397.00- Microwave, Fiber, Other - 106	2,604,997.78	(2,163,542.51)	-	-	(2,163,542.51)	441,455.27
C397.10-Comm Eq Radios, Telephone - 106	430,614.07	(398,614.15)	-	-	(398,614.15)	32,000.92
C398.00-Miscellaneous Equipment - 106	-	-	-	-	-	-
C303.00-Misc Intang Plant-Software - 106	7,731,602.63	1,536,157.34	-	-	1,536,157.34	9,267,759.97
C303.10-CCS Software - 106	-	11,352,680.05	-	-	11,352,680.05	11,352,680.05
	17,546,281.57	5,591,381.06	-	-	5,591,381.06	23,137,662.63
<b>Total 106 Plant in Service - Common - KY</b>	<u>17,546,281.57</u>	<u>5,591,381.06</u>	<u>-</u>	<u>-</u>	<u>5,591,381.06</u>	<u>23,137,662.63</u>
<b>Total Common Plant in Service - KY</b>	<u>259,529,886.91</u>	<u>28,424,977.55</u>	<u>(19,429,817.50)</u>	<u>-</u>	<u>12,995,160.05</u>	<u>272,525,046.96</u>

LOUISVILLE GAS & ELECTRIC COMPANY  
INDIANA - TOTAL PLANT IN SERVICE - COMMON - NBV - REGULATORY ACCOUNTING  
DECEMBER 2017

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>Total 101 &amp; 106 Plant in Service</b>								
C394.00-Tools, Shop, Garage Equip	-	-	-	-	-	-	-	-
C397.00- Microwave, Fiber, Other	74,394.85	-	-	-	-	74,394.85	10,221.50	84,616.35
	74,394.85	-	-	-	-	74,394.85	10,221.50	84,616.35
<b>Total Common - Indiana</b>	<u>74,394.85</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>74,394.85</u>	<u>10,221.50</u>	<u>84,616.35</u>

LOUISVILLE GAS & ELECTRIC COMPANY  
 INDIANA - PLANT IN SERVICE - COMMON - REGULATORY ACCOUNTING  
 DECEMBER 2017

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>101 Plant in Service</b>						
<b>Common General</b>						
C394 00-Tools, Shop, Garage Equip - 101	-	-	-	-	-	-
C397 00- Microwave, Fiber, Other - 101	74,394.85	-	-	-	-	74,394.85
	74,394.85	-	-	-	-	74,394.85
<b>Total 101 Plant in Service - Common - IN</b>	<b>74,394.85</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>74,394.85</b>
<b>106 Construction Completed Not Classified</b>						
<b>Common General</b>						
C397 00- Microwave, Fiber, Other - 106	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total 106 Plant in Service - Common - IN</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Common Plant in Service - IN</b>	<b>74,394.85</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>74,394.85</b>

LOUISVILLE GAS & ELECTRIC COMPANY  
 TOTAL COMPANY PLANT IN SERVICE - ELECTRIC - NBV - REGULATORY ACCOUNTING  
 DECEMBER 2017

KENTUCKY & INDIANA Total 19 & 106 Plant in Service	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Total Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>Distribution</b>								
ES01-10 Land Rights	-	-	-	-	-	-	(2,347,541.80)	4,109,654.47
ES02-20 Land	4,109,654.47	-	-	-	-	4,109,654.47	-	4,109,654.47
ES01-10 Structure and Improvements	6,832,956.89	91,813.65	(22,759.97)	72,053.92	140,996.99	6,974,016.91	(2,347,541.80)	4,627,015.09
ES02-20 Station Equipment	131,778,748.72	9,446,899.58	(71,884,944)	(974,073.20)	7,786,124.54	139,430,669.28	(45,310,440.13)	84,220,269.33
ES04-10 Poles, Towers and Trusses	154,803,995.58	10,055,594.56	(2,882,216.41)	-	7,173,804.65	209,868,694.20	(81,033,644.22)	129,065,069.98
ES05-10 OH Conductors and Devices	312,278,515.31	16,433,844.40	(3,802,219.90)	(1,598.50)	13,628,005.00	328,908,931.41	(122,211,860.59)	206,700,000.82
ES06-10 Underground Conduit	79,874,418.19	4,882,800.14	(489,191.74)	-	4,393,608.40	84,168,026.89	(31,352,447.14)	52,815,717.45
ES07-10 OH Conductors and Devices	226,811,352.23	28,888,043.60	(1,580,438.90)	-	27,307,604.70	254,118,956.93	(81,200,784.08)	172,918,172.85
ES08-10 Line Transformers	160,252,778.70	9,237,830.62	(4,952,153.86)	-	4,285,676.76	164,534,435.26	(78,101,023.24)	86,433,412.02
ES09-20 Underground Services	9,029,549.16	7,038,011.60	(7,302,655)	-	2,000,716.95	11,036,527.61	(1,713,859.85)	9,322,707.66
ES09-20 Overhead Services	23,447,071.80	726,793.59	(41,252,165)	-	(685,500.96)	24,152,574.70	(23,977,941.49)	154,631.21
ES70-10 Meters	42,441,131.90	511,817.87	(3,683,821.93)	(5,778,821.02)	(8,349,804.08)	34,059,706.19	(19,490,833.21)	14,568,872.98
ES70-10 Meters	1,728,431.82	19,744.89	(77,682.32)	-	(57,937.75)	1,749,824.10	(137,864.05)	1,611,959.05
ES70-10 Meters CT and PT	-	146,499.41	-	5,778,821.02	5,925,320.43	6,071,819.84	(3,148,166.96)	2,923,652.88
ES73-10 Overhead Street Lighting	44,152,727.33	3,957,187.85	(82,863.62)	-	3,874,324.23	48,027,051.56	(12,223,123.13)	35,777,878.43
ES73-10 Underground Street Lighting	60,075,863.94	2,837,184.47	(205,459.09)	-	2,631,725.37	62,653,568.81	(27,722,872.23)	34,930,716.58
ES73-10 Street Lighting Transformer	-	-	-	-	-	-	-	-
ES74-10 Wind Cost Dec. Du. (L&E)	41,132,810	-	(16,844.11)	(74,674.94)	(91,519.05)	39,166,795.79	(9,649,125)	29,517,670.74
ES74-10 Wind Cost Dec. Du. (Exp)	30,000.31	-	(20,504.54)	(43,498.65)	(12,992.81)	17,007.12	(10,938.41)	7,068.71
	1,306,631,816.81	85,894,054.21	(14,941,162.00)	(904,796.77)	70,018,105.44	1,376,549,922.25	(511,712,086.07)	864,837,836.18
<b>General</b>								
ES02-10 Cars and Light Trucks	88,547.25	-	-	-	-	88,547.25	(581,102.02)	302,745.23
ES02-10 Heavy Trucks and Other	482,899.48	75,392.21	(43,755.68)	-	318,536.53	466,136.01	(2,329,898.42)	2,331,727.59
ES02-20 Transportation - Trains	81,229.89	121,932.42	(103,896.21)	-	1,055.11	549,238.00	(65,143.93)	484,107.07
ES04-10 Tools, Shop, and Garage Eqp	6,390,621.74	44,828.77	(143,955.40)	-	(99,126.63)	6,291,795.11	(2,848,344.60)	3,443,450.51
ES05-10 Laboratory Equipment	-	-	-	-	-	-	-	0.00
ES05-10 Power Co. Equip. & Mach	2,113,668.65	110,496.62	(421,228.56)	-	(310,731.91)	1,802,826.74	(1,487,246.10)	315,580.64
ES06-20 Power Co. Equip. Other	198,246.24	-	-	-	-	198,246.24	(105,408.37)	92,837.87
ES07-10 NBV Communication Equipment	5,810,521.80	1,834,070.94	-	-	883,370.94	8,627,963.74	(2,612,158.84)	4,366,674.89
	20,701,326.87	1,834,070.98	(758,805.85)	-	506,265.11	21,211,532.02	(9,734,172.72)	11,477,359.30
<b>Hydro</b>								
ES33-20 Land	6.50	-	-	-	-	6.50	-	6.50
ES33-10 Structures and Improvements	10,880,384.11	2,618,380.84	(28,265.74)	-	1,980,314.10	12,870,708.21	(4,438,136.16)	8,432,572.05
ES33-10 Reservoirs, Dams, and Water	21,348,160.82	2,898,174.91	(7,416.71)	-	2,838,798.60	24,286,824.42	(8,760,121.21)	20,724,266.21
ES33-10 Water Pumps, Turbines, Gen	8,076,634.01	11,104,240.51	(153,828.18)	-	10,950,412.07	19,127,246.68	(8,236,742.28)	10,890,504.40
ES34-10 Accessory Electric Equipment	11,240,772.48	1,850,708.71	(2,100,696)	-	1,820,812.24	13,010,589.69	(2,980,918.64)	10,029,671.05
ES35-10 Misc. Power Plant Equipment	2,664,246.16	325,353.48	(5,309.93)	-	922,696.63	3,586,994.94	(2,105,889.1)	1,481,105.84
ES35-10 Roads, Railroads, and Bldg	29,930.64	-	-	-	-	29,930.64	(7,184.65)	22,745.99
ES37-10 NBV Gas Wells Prod (Exp)	127,402,914.42	10,865,096.23	(213,911,337)	-	(1,045,114.90)	146,144,699.28	(19,172,234.88)	126,972,464.40
<b>Intangible</b>								
ES01-10 Organization	2,340.29	-	-	-	-	2,340.29	-	2,340.29
ES09-00 Franchises and Consents	2,340.29	-	-	-	-	2,340.29	-	2,340.29

LOUISVILLE GAS & ELECTRIC COMPANY  
 TOTAL COMPANY PLANT IN SERVICE - ELECTRIC - NBV -REGULATORY ACCOUNTING  
 DECEMBER 2017

KENTUCKY & INDIANA Total 101 & 106	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Total Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>Other Production</b>								
E340.20-Land	123,878.66	-	-	-	-	123,878.66	-	123,878.66
E341.00-Structures and Improvements	33,095,957.45	519,485.57	-	-	519,485.57	33,615,343.02	(12,371,856.73)	21,243,486.29
E342.00-Fuel Holders, Producers, Ac	24,267,178.53	396,411.68	(21,564.32)	-	374,847.36	24,642,025.89	(5,833,344.34)	18,808,681.55
E343.00-Prime Movers	235,710,050.77	9,518,424.64	(890,334.67)	(285,046.86)	8,343,043.11	244,053,093.88	(78,419,238.12)	165,633,855.76
E344.00-Generators	59,076,999.05	(28,677.80)	(308,016.35)	285,046.86	(51,647.29)	59,025,351.76	(24,421,868.51)	34,603,483.25
E345.00-Accessory Electric Equipmen	27,643,007.05	4,421,052.76	-	-	4,421,052.76	32,064,059.81	(11,541,912.95)	20,522,146.86
E346.00-Misc Power Plant Equipment	4,924,768.88	100,335.85	(22,884.80)	-	77,451.05	5,002,219.93	(2,119,593.78)	2,882,626.15
E347.05-ARO Cost Other Prod (L/B)	15,555.48	-	-	-	-	15,555.48	(5,610.72)	9,944.76
E347.07-ARO Cost Other Prod (Eq)	62,543.96	-	-	33,884.60	33,884.60	96,428.56	(8,008.09)	88,420.47
	384,919,839.83	14,927,032.70	(1,242,800.14)	33,884.60	13,718,117.16	398,637,956.99	(134,721,433.24)	263,916,523.75
<b>Steam Production</b>								
E310.20-Land	7,266,610.45	1,245,242.09	-	-	1,245,242.09	8,511,852.54	-	8,511,852.54
E310.25-Land ECR 2005	-	-	-	-	-	-	-	-
E310.26-Land ECR 2011	360,851.26	-	-	-	-	360,851.26	-	360,851.26
E311.00-Structures and Improvements	299,174,387.54	3,070,494.13	(209,322.45)	-	2,861,171.68	302,035,559.22	(184,898,205.54)	117,137,353.68
E311.01-AROP Structures and Improv	-	-	-	-	-	-	0.00	0.00
E312.00-Boiler Plant Equipment	2,158,959,344.30	40,762,146.58	(13,091,124.68)	-	27,671,021.90	2,186,630,366.20	(470,119,170.33)	1,716,511,195.87
E312.01-AROP Boiler Plant Equipment	-	-	-	-	-	-	-	-
E314.00-Turbogenerator Units	225,183,311.05	2,873,479.43	(1,207,097.31)	-	1,666,382.12	226,849,693.17	(104,828,089.14)	122,021,604.03
E315.00-Accessory Electric Equipmen	165,273,718.12	17,143,820.50	(22,054.35)	-	17,121,766.15	182,395,484.27	(86,748,968.90)	95,646,515.37
E315.01-AROP Accessory Electric Equipmen	-	-	-	-	-	-	-	-
E316.00-Misc Power Plant Equip	18,704,349.43	1,820,692.33	(207,366.95)	-	1,613,325.38	20,317,674.81	(6,903,069.09)	13,414,605.72
E317.07-ARO Cost Steam (Eq)	45,021,427.20	-	(20,817,965.80)	(803,347.02)	(21,621,312.82)	23,400,114.38	(7,931,756.08)	15,468,358.30
E317.08-ARO Cost Steam (CCR)	81,908,780.35	-	-	(8,312,784.95)	(8,312,784.95)	73,595,995.40	(28,080,861.10)	45,515,134.30
	3,001,852,779.70	66,915,875.06	(35,554,931.54)	(9,116,131.97)	22,244,811.55	3,024,097,591.25	(889,510,120.18)	2,134,587,471.07
<b>Electric Transmission</b>								
E350.10-Land Rights	8,587,652.59	-	-	-	-	8,587,652.59	(3,207,208.30)	5,380,444.29
E350.20-Land	2,556,509.43	-	-	-	-	2,556,509.43	-	2,556,509.43
E352.10-Struct & Imp-Non Sys Contro	17,097,340.37	127,435.23	(26,705.65)	(72,053.22)	28,676.36	17,126,016.73	(2,388,981.05)	14,737,035.68
E352.20-Struct & Imp-Sys Control/Co	-	-	-	-	-	-	(33.84)	(33.84)
E353.10-Station Equipment - Non Sys	193,112,566.87	3,765,217.27	(1,324,026.52)	1,041,297.96	3,482,488.71	196,595,055.58	(69,510,378.54)	127,084,677.04
E353.11-AROP Station Equip Non Sys	-	-	-	-	-	-	(0.00)	(0.00)
E353.20-Station Equip-Sys Control	-	65,626.26	-	(65,626.26)	-	-	(36.09)	(36.09)
E354.00-Towers and Fixtures	43,757,247.89	(1,918.33)	91,139.37	-	89,221.04	43,846,468.93	(25,889,707.75)	17,956,761.18
E355.00-Poles and Fixtures	91,256,421.74	4,285,242.49	(468,266.03)	-	3,816,976.46	95,073,398.20	(26,042,179.79)	69,031,218.41
E356.00-OH Conductors and Devices	59,326,539.07	606,745.80	(241,276.93)	-	365,468.87	59,692,007.94	(28,523,036.15)	31,168,971.79
E357.00-Underground Conduit	1,687,812.96	95,630.36	-	-	95,630.36	1,783,443.32	(639,832.14)	1,143,611.18
E358.00-UG Conductors and Devices	7,365,472.68	6,593.47	-	-	6,593.47	7,372,066.15	(3,328,334.05)	4,043,732.10
E359.15-ARO Cost Transm (L/B)	21,323.05	-	(7,370.88)	(3,757.49)	(3,757.49)	17,565.56	(1,199.16)	16,366.40
E359.17-ARO Cost Transm (Eq)	186,976.65	-	-	(7,370.88)	(7,370.88)	179,605.77	(34,450.10)	145,155.67
	424,955,863.30	8,950,572.55	(1,976,506.64)	899,860.99	7,873,926.90	432,829,790.20	(159,565,376.96)	273,264,413.24
		0.00						
<b>Total Electric Plant in Service</b>	<b>5,260,462,781.32</b>	<b>196,786,601.71</b>	<b>(54,659,107.54)</b>	<b>(9,117,183.15)</b>	<b>133,010,311.02</b>	<b>5,393,473,092.34</b>	<b>(1,724,970,397.85)</b>	<b>3,666,329,051.42</b>

LOUISVILLE GAS & ELECTRIC COMPANY  
TOTAL PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING  
DECEMBER 2017

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Total Net Additions	Ending Balance
<b>KENTUCKY &amp; INDIANA</b>						
<b>Total 101</b>						
<b>Plant In Service</b>						
<b>Distribution</b>						
E360.10-Land Rights	-	-	-	-	-	-
E360.20-Land	4,100,654.47	-	-	-	-	4,100,654.47
E381.00-Structures and Improvements	6,833,645.90	91,513.65	(22,759.97)	72,053.22	140,906.90	6,974,552.70
E362.00-Station Equipment	129,363,562.79	8,053,057.01	(711,864.94)	(974,073.20)	6,367,118.87	135,730,681.66
E364.00-Poles, Towers, and Fixtures	177,811,424.81	12,193,700.89	(2,893,219.44)	-	9,300,481.45	187,111,906.26
E365.00-OH Conductors and Devices	296,973,187.38	11,555,349.50	(2,892,229.80)	(1,599.50)	6,561,520.60	305,534,708.68
E366.00-Underground Conduit	79,164,390.20	4,546,340.42	(408,131.74)	-	4,138,208.68	83,302,598.88
E367.00-UG Conductors and Devices	203,896,296.17	28,473,758.00	(1,580,438.90)	-	26,893,320.10	230,699,625.27
E368.00-Line Transformers	161,115,459.87	3,546,107.68	(2,892,153.80)	-	953,953.88	162,109,413.75
E369.10-Underground Services	9,101,456.68	1,756,675.70	(37,302.65)	-	1,719,373.05	10,820,829.73
E369.20-Overhead Services	23,447,071.80	728,793.05	(41,292.16)	-	687,500.90	24,132,572.70
E370.00-Meters	42,441,211.35	355,196.25	(3,083,601.81)	(5,776,821.02)	(8,505,226.56)	33,936,084.77
E370.01-AMS Meters	1,795,382.03	20,922.01	(71,652.39)	-	(50,730.31)	1,734,631.72
E370.20-Meters CT and PT	-	145,496.41	-	5,776,821.02	5,922,317.43	5,922,317.43
E373.10-Overhead Street Lighting	41,274,070.14	4,795,663.25	(82,893.62)	-	4,712,969.63	45,986,969.77
E373.20-Underground Street Lighting	59,578,316.48	2,419,250.53	(205,459.96)	-	2,213,745.73	61,792,062.21
E373.40-Street Lighting Transformer	-	-	-	-	-	-
E374.05-ARO Cost Elec Dist (L/B)	411,288.10	-	(16,644.41)	(74,674.94)	(91,319.35)	319,968.75
E374.07-ARO Cost Elec Dist (Eq)	30,003.21	-	(25,906.84)	43,495.25	17,588.41	47,591.12
	1,237,247,453.38	78,890,089.56	(14,941,152.00)	(934,755.77)	63,014,140.79	1,300,261,584.17
<b>General</b>						
E392.00-Cars and Light Trucks	888,547.25	-	-	-	-	888,547.25
E392.10-Heavy Trucks and Other	4,629,899.48	75,392.21	(43,755.63)	-	31,636.53	4,661,536.01
E392.20-Transportation - Trailers	499,404.83	139,747.40	(120,866.21)	-	18,881.19	518,286.02
E394.00-Tools, Shop, and Garage Equ	5,911,029.82	291,184.41	(143,955.40)	-	147,209.01	6,055,233.83
E395.00-Laboratory Equipment	-	-	-	-	-	-
E396.10-Power Op Equip-Lg Mach	2,113,558.65	110,496.62	(421,228.56)	-	(310,731.94)	1,802,826.71
E396.20-Power Op Equip-Other	196,248.24	-	-	-	-	196,248.24
E397.20-DSM Communication Equipment	5,783,096.53	941,346.00	-	-	941,346.00	6,724,442.53
	20,032,094.80	1,558,146.64	(729,805.85)	-	828,340.79	20,860,435.59
<b>Hydro</b>						
E330.20-Land	6.50	-	-	-	-	6.50
E331.00-Structures and Improvements	6,221,095.37	-	(28,266.74)	-	(28,266.74)	6,192,828.63
E332.00-Reservoirs, Dams, and Water	13,218,970.02	-	(7,416.11)	-	(7,416.11)	13,211,553.91
E333.00-Water Wheels, Turbines, Gen	38,170,898.44	-	(153,828.44)	-	(153,828.44)	38,017,069.99
E334.00-Accessory Electric Equipment	6,147,899.22	-	(21,090.50)	-	(21,090.50)	6,126,808.72
E335.00-Misc Power Plant Equipment	338,524.52	-	(3,309.58)	-	(3,309.58)	335,214.94
E336.00-Floors, Railroads, and Brigs	29,830.61	-	-	-	-	29,830.61
E337.07-ARO Cost Hydro Prod (Eq)	466,645.73	-	-	-	-	466,645.73

**LOUISVILLE GAS & ELECTRIC COMPANY  
 TOTAL PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING  
 DECEMBER 2017**

<b>KENTUCKY &amp; INDIANA</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Retirements</b>	<b>Transfers/ Adjustments</b>	<b>Total Net Additions</b>	<b>Ending Balance</b>
	62,593,968.41	-	(213,911.37)	-	(213,911.37)	62,380,057.04



**LOUISVILLE GAS & ELECTRIC COMPANY**  
**TOTAL PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING**  
**DECEMBER 2017**

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Total Net Additions	Ending Balance
<b>KENTUCKY &amp; INDIANA</b>						
<b>Intangible</b>						
E301.00-Organization	2,240.29	-	-	-	-	2,240.29
E302.00-Franchises and Consents	-	-	-	-	-	-
	<u>2,240.29</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,240.29</u>
<b>Other Production</b>						
E340.20-Land	123,878.66	-	-	-	-	123,878.66
E341.00-Structures and Improvements	32,387,066.03	1,083,639.30	-	-	1,083,639.30	33,470,705.33
E342.00-Fuel Holders, Producers, Ac	16,648,803.71	7,695,108.40	(21,564.32)	-	7,673,544.08	24,322,347.79
E343.00-Prime Movers	234,254,823.44	1,652,371.75	(890,334.67)	(285,046.86)	476,990.22	234,731,813.66
E344.00-Generators	49,859,845.34	9,121,728.53	(308,016.35)	285,046.86	9,098,759.04	58,958,604.38
E345.00-Accessory Electric Equipmen	27,197,963.95	301,468.36	-	-	301,468.36	27,499,432.31
E346.00-Misc Power Plant Equipment	4,679,827.65	345,277.08	(22,884.80)	-	322,392.28	5,002,219.93
E347.05-ARO Cost Other Prod (L/B)	15,555.48	-	-	-	-	15,555.48
E347.07-ARO Cost Other Prod (Eqp)	62,543.96	-	-	33,884.60	33,884.60	96,428.56
	<u>365,230,308.22</u>	<u>20,199,593.42</u>	<u>(1,242,800.14)</u>	<u>33,884.60</u>	<u>18,990,677.88</u>	<u>384,220,986.10</u>
<b>Steam Production</b>						
E310.20-Land	7,266,610.45	-	-	-	-	7,266,610.45
E310.25-Land ECR 2005	-	-	-	-	-	-
E310.26-Land ECR 2011	360,851.26	-	-	-	-	360,851.26
E311.00-Structures and Improvements	272,487,031.18	1,365,061.34	(209,322.45)	-	1,155,738.89	273,642,770.07
E311.01-AROP Structures and Improv	-	-	-	-	-	-
E312.00-Boiler Plant Equipment	1,083,396,331.54	116,648,191.84	(13,091,124.68)	-	103,557,067.16	1,186,953,398.70
E312.01-AROP Boiler Plant Equipment	-	-	-	-	-	-
E314.00-Turbogenerator Units	224,142,188.51	1,212,101.81	(1,207,097.31)	-	5,004.50	224,147,193.01
E315.00-Accessory Electric Equipmen	130,538,814.33	20,385,091.63	(22,054.35)	-	20,363,037.28	150,901,851.61
E315.01-AROP Accessory Electric Equipmen	-	-	-	-	-	-
E316.00-Misc Power Plant Equip	17,767,309.59	748,535.40	(207,366.95)	-	541,168.45	18,308,478.04
E317.07-ARO Cost Steam (Eqp)	45,021,427.20	-	(20,817,965.80)	(803,347.02)	(21,621,312.82)	23,400,114.38
E317.08-ARO Cost Steam (CCR)	81,908,780.35	-	-	(8,312,784.95)	(8,312,784.95)	73,595,995.40
	<u>1,862,889,344.41</u>	<u>140,358,982.02</u>	<u>(35,554,931.54)</u>	<u>(9,116,131.97)</u>	<u>95,687,918.51</u>	<u>1,958,577,262.92</u>

LOUISVILLE GAS & ELECTRIC COMPANY  
TOTAL PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING  
DECEMBER 2017

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Total Net Additions	Ending Balance
<b>KENTUCKY &amp; INDIANA</b>						
<b>Electric Transmission</b>						
E350-10-Land Rights	8,587,652.59	-	-	-	-	8,587,652.59
E350-20-Land	2,556,509.43	-	-	-	-	2,556,509.43
E352-10-Struct & Imp-Non Sys Contro	16,871,480.27	352,834.87	(26,705.65)	(72,053.22)	254,076.80	17,125,556.07
E353-10-Station Equipment - Non Sys	183,215,085.83	8,834,043.27	(1,324,026.52)	1,041,297.98	8,551,314.71	191,766,400.54
E353-11-AROP Station Equip-Non Sys	-	-	-	-	-	-
E353-20-Station Equip-Sys Control	-	65,626.26	-	(65,626.26)	-	-
E354-00-Towers and Fixtures	43,753,329.56	-	81,139.37	-	91,139.37	43,846,468.93
E355-00-Poles and Fixtures	87,051,875.87	4,486,491.53	(468,266.03)	-	4,018,225.50	91,070,101.37
E356-00-OH Conductors and Devices	58,176,825.52	657,081.84	(241,276.93)	-	415,804.91	58,592,630.43
E357-00-Underground Conduit	1,667,812.96	-	-	-	-	1,667,812.96
E358-00-UG Conductors and Devices	7,365,472.68	6,593.47	-	-	6,593.47	7,372,066.15
E359-15-ARO Cost Transm (UB)	21,323.05	-	-	(3,757.49)	(3,757.49)	17,565.56
E359-17-ARO Cost Transm (Eqp)	186,976.65	-	(7,370.88)	-	(7,370.88)	179,605.77
	409,476,344.41	14,402,671.04	(1,876,506.64)	899,860.99	13,326,025.39	422,872,369.80
<b>Total Electric Plant in Service - 101</b>	<b>3,957,471,753.92</b>	<b>255,409,482.68</b>	<b>(54,659,107.54)</b>	<b>(9,117,183.15)</b>	<b>191,633,191.99</b>	<b>4,148,104,945.91</b>
<b>106 Construction Completed not Classified</b>						
<b>Distribution</b>						
E381-00-Structures and Improvements	-	-	-	-	-	-
E382-00-Station Equipment	2,415,185.93	1,393,935.67	-	-	1,393,935.67	3,809,121.60
E384-00-Poles, Towers, and Fixtures	16,991,571.77	(2,136,796.93)	-	-	(2,136,796.93)	14,854,774.84
E385-00-OH Conductors and Devices	15,385,727.53	5,088,494.50	-	-	5,088,494.50	20,384,222.43
E386-00-Underground Conduit	711,085.99	136,479.72	-	-	136,479.72	847,565.71
E387-00-UG Conductors and Devices	23,105,056.06	414,275.60	-	-	414,275.60	23,519,331.66
E388-00-Line Transformers	1,410,318.83	2,291,522.94	-	-	2,291,522.94	3,701,841.77
E389-10-Underground Services	(7,807.52)	281,345.30	-	-	281,345.30	273,437.78
E370-00-Meters	-	156,621.42	-	-	156,621.42	156,621.42
E370-01-Meters AMS	3,869.78	(1,177.41)	-	-	(1,177.41)	1,892.38
E373-10-Overhead Street Lighting	2,832,197.19	(838,695.40)	-	-	(838,695.40)	2,014,011.79
E373-20-Underground Street Lighting	497,547.46	217,959.14	-	-	217,959.14	715,506.60
	63,284,383.43	7,003,964.65	-	-	7,003,964.65	70,288,328.08
<b>Electric General</b>						
E392-20-Transportation - Trailers	17,824.88	(17,824.88)	-	-	(17,824.88)	-
E394-00-Tools, Shop and Garage Equip	479,891.82	(246,335.64)	-	-	(246,335.64)	233,556.28
E395-00-Laboratory Equipment	-	-	-	-	-	-
E396-20-Power Op. Equip-Other	-	-	-	-	-	-
E397-20-DSM Communication Equipment	172,916.27	(59,875.00)	-	-	(59,875.00)	113,041.27
	675,232.17	(324,135.66)	-	-	(324,135.66)	351,096.49

**LOUISVILLE GAS & ELECTRIC COMPANY  
TOTAL PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING  
DECEMBER 2017**

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Total Net Additions	Ending Balance
<b>KENTUCKY &amp; INDIANA</b>						
<b>Hydro</b>						
E331.00-Structures and Improvements	4,659,298.74	2,018,580.84	-	-	2,018,580.84	6,677,879.58
E332.00-Reservoirs, Dams, and Water	8,315,110.80	2,966,174.71	-	-	2,966,174.71	11,281,285.51
E333.00-Water Wheels, Turbines, Gen	44,505,937.57	11,104,240.51	-	-	11,104,240.51	55,610,178.08
E334.00-Accessory Electric Equipmen	5,092,874.26	1,850,706.71	-	-	1,850,706.71	6,943,580.97
E335.00-Misc PowerPlant Equip	2,325,724.64	925,353.46	-	-	925,353.46	3,251,078.10
	<u>64,898,946.01</u>	<u>18,865,056.23</u>	-	-	<u>18,865,056.23</u>	<u>83,764,002.24</u>
<b>Other Production</b>						
E341.00-Structures and Improvements	708,791.42	(564,153.73)	-	-	(564,153.73)	144,637.69
E342.00-Fuel Holders, Producers, Ac	7,618,374.82	(7,298,696.72)	-	-	(7,298,696.72)	319,678.10
E343.00-Prime Movers	1,455,227.33	7,866,052.89	-	-	7,866,052.89	9,321,280.22
E344.00-Generators	9,217,153.71	(9,150,406.33)	-	-	(9,150,406.33)	66,747.38
E345.00-Accessory Electric Equip	445,043.10	4,119,584.40	-	-	4,119,584.40	4,564,627.50
E346.00-Misc Power Plant Equip	244,941.23	(244,941.23)	-	-	(244,941.23)	-
	<u>19,689,531.61</u>	<u>(5,272,560.72)</u>	-	-	<u>(5,272,560.72)</u>	<u>14,416,970.89</u>
<b>Steam Production</b>						
E310.20-Land	-	1,245,242.09	-	-	1,245,242.09	1,245,242.09
E311.00-Structures and Improvements	26,687,356.36	1,705,432.79	-	-	1,705,432.79	28,392,789.15
E311.01-AROP Structures and Improvements	-	-	-	-	-	-
E312.00-Boiler Plant Equipment	1,075,563,012.76	(75,886,045.26)	-	-	(75,886,045.26)	999,676,967.50
E314.00-Turbogenerator Units	1,041,122.54	1,661,377.62	-	-	1,661,377.62	2,702,500.16
E315.00-Accessory Electric Equipmen	34,734,903.79	(3,241,271.13)	-	-	(3,241,271.13)	31,493,632.66
E316.00-Misc Power Plant Equip	937,039.84	1,072,156.93	-	-	1,072,156.93	2,009,196.77
	<u>1,138,963,435.29</u>	<u>(73,443,106.96)</u>	-	-	<u>(73,443,106.96)</u>	<u>1,065,520,328.33</u>
<b>Transmission</b>						
E350.20-Land	-	-	-	-	-	-
E352.10-Struct & Imp-Non Sys Contro	225,860.10	(225,399.44)	-	-	(225,399.44)	460.66
E352.20-Struct & Imp-Sys Control/Co	-	-	-	-	-	-
E353.10-Station Equipment - Non Sys	9,897,481.04	(5,068,826.00)	-	-	(5,068,826.00)	4,828,655.04
E353.20-Station Equip-Sys Control	-	-	-	-	-	-
E354.00-Towers and Fixtures	1,918.33	(1,918.33)	-	-	(1,918.33)	0.00
E355.00-Poles and Fixtures	4,204,545.87	(201,249.04)	-	-	(201,249.04)	4,003,296.83
E356.00-OH Conductors and Devices	1,149,713.55	(50,336.04)	-	-	(50,336.04)	1,099,377.51
E357.00-Underground Conduit	-	95,630.36	-	-	95,630.36	95,630.36
	<u>15,479,518.89</u>	<u>(5,452,098.49)</u>	-	-	<u>(5,452,098.49)</u>	<u>10,027,420.40</u>
<b>Total 106 Construction Completed not Classified</b>	<u>1,302,991,027.40</u>	<u>(58,622,880.97)</u>	-	-	<u>(58,622,880.97)</u>	<u>1,244,368,146.43</u>
<b>TOTAL PLANT IN SERVICE</b>	<u>5,260,462,781.32</u>	<u>196,786,601.71</u>	<u>(54,659,107.54)</u>	<u>(9,117,183.15)</u>	<u>133,010,311.02</u>	<u>5,393,473,092.34</u>
	(0.00)	0.00	(0.00)	-	0.00	0.00

LOUISVILLE GAS & ELECTRIC COMPANY  
KENTUCKY - TOTAL PLANT IN SERVICE - ELECTRIC - NBV - REGULATORY ACCOUNTING  
DECEMBER 2017

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Total Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>Total 101 &amp; 106 Plant in Service</b>								
<b>Distribution</b>								
E360.10-Land Rights	-	-	-	-	-	-	(0.00)	-
E360.20-Land	4,100,654.47	-	-	-	-	4,100,654.47	-	4,100,654.47
E361.00-Structures and Improvements	6,833,645.80	91,613.65	(22,759.97)	72,053.22	140,906.90	6,974,552.70	(2,347,541.30)	4,627,011.40
E362.00-Station Equipment	131,778,748.72	9,446,992.68	(711,864.94)	(974,073.20)	7,761,054.54	139,539,803.26	(45,310,140.13)	94,229,663.13
E364.00-Poles, Towers, and Fixtures	194,802,996.58	10,056,904.06	(2,893,219.44)	-	7,163,684.62	201,966,681.20	(81,010,624.22)	120,956,056.98
E365.00-OH Conductors and Devices	312,278,915.31	16,453,844.40	(2,802,229.80)	(1,598.50)	13,650,016.10	325,928,931.41	(122,611,960.90)	203,316,970.51
E366.00-Underground Conduit	79,875,476.19	4,682,820.14	(408,131.74)	-	4,274,688.40	84,150,164.59	(31,952,447.14)	52,197,717.45
E367.00-UG Conductors and Devices	226,911,352.23	28,888,043.60	(1,580,438.90)	-	27,307,604.70	254,218,956.93	(61,200,794.08)	193,018,162.85
E368.00-Line Transformers	162,525,778.70	6,237,630.62	(2,952,153.80)	-	3,285,476.82	165,811,255.52	(78,157,021.34)	87,654,234.18
E369.10-Underground Services	9,093,549.16	2,038,021.00	(37,302.65)	-	2,000,718.35	11,094,267.51	(1,731,539.85)	9,362,727.66
E369.20-Overhead Services	23,447,071.60	726,793.06	(41,292.16)	-	685,500.90	24,132,572.70	(23,977,641.49)	154,931.21
E370.00-Meters	42,441,311.35	511,817.67	(3,083,601.81)	(5,776,821.02)	(8,348,605.16)	34,092,706.19	(19,480,343.21)	14,612,362.98
E370.01-AMS Meters	1,798,431.82	19,744.60	(77,652.32)	-	(57,907.72)	1,740,524.10	(137,964.05)	1,602,560.05
E370.20-Meters CT and PT	-	145,496.41	-	5,776,821.02	5,922,317.43	5,922,317.43	(3,748,674.36)	2,173,643.07
E373.10-Overhead Street Lighting	44,126,727.33	3,957,167.85	(82,893.62)	-	3,874,274.23	48,001,001.56	(12,223,123.13)	35,777,878.43
E373.20-Underground Street Lighting	60,075,863.94	2,637,164.47	(205,459.60)	-	2,431,704.87	62,507,568.81	(27,772,837.23)	34,734,731.58
E373.40-Street Lighting Transformer	-	-	-	-	-	-	-	-
E374.05-ARO Cost Elec Dist (L/B)	411,288.10	-	(16,644.41)	(74,674.94)	(91,319.35)	319,968.75	(38,581.23)	281,387.52
E374.07-ARO Cost Elect Dist (Eqp)	30,005.31	-	(25,506.84)	43,496.65	17,989.81	47,995.12	(10,826.41)	37,168.71
	1,300,531,816.81	85,894,054.21	(14,941,152.00)	(934,796.77)	70,018,105.44	1,370,549,922.25	(511,712,060.07)	858,837,862.18
<b>General</b>								
E392.00-Cars and Light Trucks	888,547.25	-	-	-	-	888,547.25	(581,502.02)	307,045.23
E392.10-Heavy Trucks and Other	4,629,899.48	75,392.21	(43,755.68)	-	31,636.53	4,661,536.01	(2,329,808.42)	2,331,727.59
E392.20-Transportation - Trailers	517,229.81	121,922.42	(120,866.21)	-	1,056.21	518,286.02	(66,143.95)	452,142.07
E394.00-Tools, Shop, and Garage Equ	6,390,921.74	44,828.77	(143,955.40)	-	(99,126.63)	6,291,795.11	(2,648,344.90)	3,643,450.21
E395.00-Laboratory Equipment	-	-	-	-	-	-	0.00	0.00
E396.10-Power Op Equip-Lg Mach	2,113,558.65	110,496.62	(421,228.56)	-	(310,731.94)	1,802,826.71	(1,487,246.12)	315,580.59
E396.20-Power Op Equip-Other	196,248.24	-	-	-	-	196,248.24	(105,408.37)	90,839.87
E397.20-DSM Communication Equipment	5,970,921.80	881,370.94	-	-	881,370.94	6,852,292.74	(2,515,718.94)	4,336,573.80
	20,707,326.97	1,234,010.96	(729,805.85)	-	504,205.11	21,211,532.08	(9,734,172.72)	11,477,359.36
<b>Hydro</b>								
E330.20-Land	6.50	-	-	-	-	6.50	-	6.50
E331.00-Structures and Improvements	10,880,394.11	2,018,580.84	(28,266.74)	-	1,990,314.10	12,870,708.21	(4,436,195.16)	8,434,513.05
E332.00-Reservoirs, Dams, and Water	21,534,080.82	2,966,174.71	(7,416.11)	-	2,958,758.60	24,492,839.42	(3,760,531.21)	20,732,308.21
E333.00-Water Wheels, Turbines, Gen	80,676,834.01	11,104,240.51	(153,828.44)	-	10,950,412.07	91,627,246.08	(8,226,780.28)	83,400,465.80
E334.00-Accessory Electric Equipment	11,240,773.48	1,850,706.71	(21,090.50)	-	1,829,616.21	13,070,389.69	(2,990,019.64)	10,080,370.05
E335.00-Misc Power Plant Equipment	2,664,249.16	925,353.46	(3,309.58)	-	922,043.88	3,586,293.04	(270,308.61)	3,315,984.43
E336.00-Roads, Railroads, and Bridg	29,930.61	-	-	-	-	29,930.61	(21,068.65)	8,861.96
E337.07-ARO Cost Hydro Prod (Eqp)	466,645.73	-	-	-	-	466,645.73	(22,331.13)	444,314.60
	127,492,914.42	18,865,056.23	(213,911.37)	-	18,651,144.86	146,144,059.28	(19,727,234.68)	126,416,824.60
<b>Intangible</b>								
E301.00-Organization	2,240.29	-	-	-	-	2,240.29	-	2,240.29
E302.00-Franchises and Consents	-	-	-	-	-	-	-	-
	2,240.29	-	-	-	-	2,240.29	-	2,240.29

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LOUISVILLE GAS & ELECTRIC COMPANY  
KENTUCKY - TOTAL PLANT IN SERVICE - ELECTRIC - NBY - REGULATORY ACCOUNTING  
DECEMBER 2017

	Beginning Balance	Additions	Retirements	Transfer/ Adjustments	Total Net Additions	Ending Balance	Reserve	Total Plant In Service Net Book Value
<b>Total 101 &amp; 106 Other Production</b>								
E340 20-Land	12,878.88	-	-	-	-	12,878.88	-	12,878.88
E341 00-Structures and Improvements	33,295,657.45	519,485.57	-	-	519,485.57	33,615,143.02	(12,371,856.73)	21,243,286.29
E342 00-Fuel Hoisters, Producers, Ac	24,287,178.53	398,411.65	(21,564.32)	-	374,847.93	24,662,026.46	(5,932,344.34)	18,729,682.12
E343 00-Power Movers	235,710,350.77	9,518,426.64	(993,338.87)	(285,046.86)	8,239,040.91	244,020,026.88	(78,419,258.12)	165,600,768.76
E344 00-Generators	59,976,599.05	(28,877.80)	(308,018.35)	285,046.86	(51,647.29)	59,924,951.76	(24,421,868.51)	34,503,083.25
E345 00-Accessory Electric Equipmen	27,543,003.05	4,401,030.76	-	-	4,401,030.76	31,944,033.81	(11,541,593.05)	20,402,440.76
E346 00-Misc Power Plant Equipment	4,824,768.85	160,335.85	(22,884.80)	-	4,762,220.90	5,022,219.83	(2,119,593.78)	2,882,626.05
E347 00-ROD Cask Other Prod (Eq)	18,556.86	-	-	-	-	18,556.86	(16,017.72)	2,539.14
E347 01-AROD Cask Other Prod (Eq)	42,843.96	-	-	33,884.60	33,884.60	86,728.56	(8,008.09)	78,720.47
	384,919,638.63	14,927,932.70	(1,242,800.14)	33,884.60	15,718,117.16	386,637,655.99	(134,771,423.24)	251,866,232.75
<b>Steam Production</b>								
E310 20-Land	7,266,610.45	1,245,242.09	-	-	1,245,242.09	8,511,852.54	-	8,511,852.54
E310 25-Land ECR 2005	-	-	-	-	-	-	-	-
E310 26-Land ECR 2011	340,611.25	-	-	-	-	340,611.25	-	340,611.25
E311 00-Structures and Improvements	299,174,387.54	3,070,494.13	(209,322.45)	-	2,861,171.68	302,035,559.22	(184,898,295.54)	117,137,263.68
E311 01-AROD Structures and Improv	-	-	-	-	-	-	0.00	0.00
E312 00-Boiler Plant Equipmen	2,158,959,344.30	40,782,146.56	(13,091,124.68)	-	27,671,021.90	2,186,630,366.20	(470,110,170.33)	1,716,520,195.87
E312 01 vAROD Boiler Plant Equipmen	-	-	-	-	-	-	-	-
E314 00-Turbogenerator Equip	225,183,311.05	2,873,478.43	(1,207,097.31)	-	1,666,381.12	226,849,692.17	(104,828,089.14)	122,021,603.03
E315 00-Accessory Electric Equipmen	165,273,718.12	17,143,820.50	(22,094.35)	-	17,121,726.15	182,395,444.27	(66,748,668.99)	115,646,775.28
E316 00-Misc Power Plant Equip	18,734,348.43	1,800,692.33	(207,396.56)	-	1,613,342.38	20,347,674.81	(8,903,019.09)	13,444,655.72
E317 00-AROD Cool Steam (Eq)	46,917,427.20	-	(60,817,995.40)	(60,347.00)	(61,485,312.53)	23,400,114.36	(7,501,794.08)	15,898,320.28
E317 08-AROD Cool Steam (CR)	81,959,780.35	-	-	(8,312,784.95)	(8,312,784.95)	73,646,995.40	(28,080,881.10)	45,566,114.30
	3,007,052,779.70	86,918,815.06	(35,554,931.54)	(61,765,131.97)	222,444,815.55	3,029,597,595.25	(889,310,120.18)	2,140,287,475.07
<b>Electric Transmission</b>								
E320 10-Land Rights	7,933,707.56	-	-	-	-	7,933,707.56	(2,859,789.47)	5,073,918.09
E320 20-Land	2,147,929.11	-	-	-	-	2,147,929.11	0	2,147,929.11
E320 25-Struct & Imp Non Sys Control	8,196,298.15	127,165.88	(28,705.65)	(72,953.22)	29,407.01	8,218,903.16	(1,818,568.33)	6,400,334.83
E322 20-Struct & Imp Sys Control/Co	-	-	-	-	-	-	(33.84)	(33.84)
E333 10-Station Equipment - Non-Sys	174,638,644.04	3,760,911.44	(1,320,418.71)	1,041,297.96	3,471,790.18	178,110,434.73	(61,478,515.57)	116,631,919.16
E333 11 vAROD Station Equip Non Sys	-	-	-	-	-	-	(0.00)	(0.00)
E333 20-Station Equip-Sys Control	65,636.26	-	-	(65,636.26)	-	-	(65.00)	(65.00)
E334 00-Towers and Poles	29,551,745.46	(1,818.33)	91,129.37	-	89,221.04	30,940,966.50	(20,407,280.17)	9,833,686.33
E336 00-Lines and Poles	77,378,790.69	4,205,242.48	(488,386.03)	-	3,816,856.45	81,195,027.19	(23,801,252.28)	57,393,774.91
E336 00-Other Conductors and Devices	53,003,664.03	606,741.90	(241,216.93)	-	365,525.97	53,369,331.70	(44,641,684.12)	28,727,647.58
E337 00-Underground Conduit	1,687,512.86	8,658.38	-	-	8,658.38	1,696,171.24	(629,621.14)	1,066,550.10
E338 00-AROD Conductor and Devices	7,585,472.68	6,951.47	-	6,951.47	7,592,424.15	(3,309,295.69)	4,043,128.46	
E339 15-AROD Cool Transm (Eq)	21,323.05	-	-	(3,757.48)	(3,757.48)	17,565.56	(1,188.18)	16,377.38
E361 17-AROD Cool Transm (Eq)	186,078.65	-	(17,370.88)	-	(17,370.88)	168,707.77	(64,900.15)	103,807.62
	362,508,723.77	5,935,997.37	(1,972,228.83)	899,806.92	7,863,665.53	370,169,483.30	(130,565,420.32)	239,604,062.97
<b>Total Electric Plant in Service - KY</b>	<b>5,189,013,641.79</b>	<b>196,772,628.61</b>	<b>(64,666,499.73)</b>	<b>(9,817,133.15)</b>	<b>132,999,345.95</b>	<b>5,321,872,865.41</b>	<b>(1,704,870,441.71)</b>	<b>3,616,992,503.97</b>

LOUISVILLE GAS & ELECTRIC COMPANY  
KENTUCKY - PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING  
DECEMBER 2017

	Beginning Balance	Additions	Retirements	Transfer/Adjustments	Net Additions	Ending Balance
<b>101 Plant In Service</b>						
<b>Distribution</b>						
E360 10-Land Rights - 101	-	-	-	-	-	-
E360 20-Land - 101	4,100,854.47	-	-	-	-	4,100,854.47
E361 00-Structures and Improvements - 101	6,833,645.80	91,613.65	(22,759.97)	72,053.22	140,006.80	6,974,552.70
E362 00-Station Equipment - 101	129,363,562.79	5,053,057.01	(711,864.94)	(974,073.20)	6,367,118.87	135,730,681.60
E364 00-Poles, Towers, and Fixtures - 101	477,811,424.81	12,193,700.89	(2,893,219.44)	-	9,300,481.45	487,111,906.26
E365 00-OH Conductors and Devices - 101	296,973,167.35	11,365,349.90	(2,802,229.80)	(1,598.50)	8,561,521.60	305,534,708.98
E366 00-Underground Conduit - 101	78,166,380.20	4,546,340.42	(468,151.74)	-	4,138,228.68	83,302,568.88
E367 00-UG Conductors and Devices - 101	203,806,296.17	28,473,769.00	(1,580,438.90)	-	26,893,320.10	230,699,625.27
E368 00-Line Transformers - 101	161,116,456.87	3,948,107.88	(2,852,153.80)	-	995,953.88	162,109,413.75
E369 10-Underground Services - 101	9,101,456.68	1,758,675.70	(37,302.65)	-	1,719,373.05	10,820,829.73
E369 20-Overhead Services - 101	23,447,071.80	728,793.08	(41,292.16)	-	685,500.90	24,132,572.70
E370 00-Meters - 101	42,441,311.35	355,198.25	(3,083,801.81)	(5,776,821.02)	(8,505,226.58)	33,936,084.77
E370 10-Meters AMS - 101	1,795,362.03	20,922.01	(77,652.32)	-	(56,730.31)	1,738,631.72
E370 20-Meters CT and PT - 101	-	145,486.41	-	5,776,821.02	5,922,317.43	5,922,317.43
E373 10-Overhead Street Lighting - 101	41,274,020.14	4,795,863.25	(82,803.62)	-	4,712,969.63	45,966,969.77
E373 20-Underground Street Lighting - 101	59,578,316.48	2,419,205.33	(205,459.60)	-	2,213,745.73	61,792,062.21
E373 40-Street Lighting Transformer - 101	-	-	-	-	-	-
E374 05-ARO Cost Elec Dist (LB) - 101	411,288.10	-	(16,644.41)	(74,674.94)	(91,319.35)	319,668.75
E374 07-ARO Cost Elec Dist (Ecap) - 101	30,005.31	-	(25,506.84)	43,456.65	17,969.61	47,975.12
	1,237,247,453.38	78,690,069.56	(14,941,152.00)	(834,796.77)	63,014,140.79	1,300,261,594.17
<b>General</b>						
E392 00-Cars and Light Trucks - 101	888,547.25	-	-	-	-	888,547.25
E392 10-Heavy Trucks and Other - 101	4,623,833.48	75,592.21	(43,755.68)	-	31,838.53	4,681,538.01
E392 20-Transportation - Trailers - 101	499,404.83	130,747.40	(120,866.21)	-	18,881.19	518,266.02
E394 00-Tools, Shop, and Garage Equ - 101	5,911,029.82	291,164.41	(143,955.40)	-	147,209.01	6,058,238.83
E395 00-Laboratory Equipment - 101	-	-	-	-	-	-
E396 10-Power Op Equip-Lg Mach - 101	2,113,558.65	110,486.62	(421,228.56)	-	(310,731.94)	1,802,326.71
E396 20-Power Op Equip-Other - 101	196,248.24	-	-	-	-	196,248.24
E397 20-DSM Communication Equipment - 101	5,793,406.53	941,348.00	-	-	941,348.00	6,734,752.53
	20,032,094.90	1,358,148.64	(729,805.85)	-	628,342.79	20,800,435.59
<b>Hydro</b>						
E330 20-Land - 101	6.50	-	-	-	-	6.50
E331 00-Structures and Improvements - 101	6,221,035.37	-	(28,266.74)	-	(28,266.74)	6,192,828.63
E332 00-Reservoirs, Dams, and Water - 101	13,218,970.02	-	(7,416.11)	-	(7,416.11)	13,211,553.91
E333 00-Water Wheels, Turbines, Gen - 101	36,170,896.44	-	(153,828.44)	-	(153,828.44)	36,017,068.00
E334 00-Accessory Electric Equipm - 101	6,141,899.22	-	(21,050.50)	-	(21,050.50)	6,120,848.72
E335 00-Misc Power Plant Equipment - 101	338,524.52	-	(3,309.58)	-	(3,309.58)	335,214.94
E336 00-Roads, Railroads, and Bridg - 101	29,930.61	-	-	-	-	29,930.61

LOUISVILLE GAS & ELECTRIC COMPANY  
 KENTUCKY - PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING  
 DECEMBER 2017

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>Net Additions</u>	<u>Ending Balance</u>
E337.07-ARO Cost Hydro Prod (Eqp) - 101	466,645.73	-	-	-	-	466,645.73
	62,593,968.41	-	(213,911.37)	-	(213,911.37)	62,380,057.04

LOUISVILLE GAS & ELECTRIC COMPANY  
KENTUCKY - PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING  
DECEMBER 2017

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>Intangible</b>						
E301.00-Organization - 101	2,240.29	-	-	-	-	2,240.29
E302.00-Franchises and Consents - 101	-	-	-	-	-	-
	<u>2,240.29</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,240.29</u>
<b>Other Production</b>						
E340.20-Land - 101	123,878.66	-	-	-	-	123,878.66
E341.00-Structures and Improvements - 101	32,387,066.03	1,083,639.30	-	-	1,083,639.30	33,470,705.33
E342.00-Fuel Holders, Producers, Ac - 101	16,648,803.71	7,695,108.40	(21,584.32)	-	7,673,544.08	24,322,347.79
E343.00-Prime Movers - 101	234,254,823.44	1,652,371.75	(890,334.67)	(285,046.86)	476,990.22	234,731,513.66
E344.00-Generators - 101	49,859,845.34	9,121,728.53	(398,016.35)	285,046.86	9,086,759.04	58,988,604.39
E345.00-Accessory Electric Equipmen - 101	27,157,983.95	301,468.36	-	-	301,468.36	27,499,432.31
E346.00-Misc Power Plant Equipment - 101	4,679,827.65	345,277.05	(22,884.80)	-	322,392.28	5,002,219.93
E347.05-ARO Cost Other Prod (CB) - 101	15,555.48	-	-	-	-	15,555.48
E347.07-ARO Cost Other Prod (Eq) - 101	62,543.96	-	-	33,884.60	33,884.60	96,428.56
	<u>365,230,308.22</u>	<u>20,199,593.42</u>	<u>(1,242,800.14)</u>	<u>33,884.60</u>	<u>18,990,677.88</u>	<u>384,220,986.10</u>
<b>Steam Production</b>						
E310.20-Land - 101	7,286,610.45	-	-	-	-	7,286,610.45
E310.25-Land ECR 2005 - 101	-	-	-	-	-	-
E310.26-Land ECR 2011 - 101	360,851.26	-	-	-	-	360,851.26
E311.00-Structures and Improvements - 101	272,487,031.18	1,385,091.34	(209,322.45)	-	1,155,738.89	273,642,770.07
E311.01-AROP Structures and Improv - 101	-	-	-	-	-	-
E312.00-Boiler Plant Equipment - 101	1,083,396,331.54	116,648,191.84	(13,091,124.68)	-	1,035,577,067.16	1,186,953,398.70
E312.01-AROP Boiler Plant Equipment - 101	-	-	-	-	-	-
E314.00-Turbogenerator Units - 101	224,142,185.51	1,212,101.81	(1,207,097.31)	-	5,004.50	224,147,189.01
E315.00-Accessory Electric Equipmen - 101	130,538,814.33	20,385,091.63	(22,054.35)	-	20,363,037.28	150,901,851.61
E315.01-AROP Accessory Elec Equip - 101	-	-	-	-	-	-
E316.00-Misc Power Plant Equip - 101	17,767,309.59	748,535.40	(207,366.95)	-	541,185.45	18,308,478.04
E317.07-ARO Cost Steam (Eq) - 101	45,021,427.20	-	(20,817,965.80)	(803,347.02)	(21,821,312.82)	23,400,114.38
E317.08-ARO Cost Steam (CCR) - 101	81,805,780.35	-	-	(8,312,784.95)	(8,312,784.95)	73,555,995.40
	<u>1,862,855,344.41</u>	<u>140,358,982.02</u>	<u>(35,554,831.54)</u>	<u>(9,116,131.97)</u>	<u>98,667,916.51</u>	<u>1,936,577,262.92</u>



LOUISVILLE GAS & ELECTRIC COMPANY  
KENTUCKY - PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING  
DECEMBER 2017

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>Electric Transmission</b>						
E350.10-Land Rights - 101	7,933,707.55	-	-	-	-	7,933,707.55
E350.20-Land - 101	2,147,929.11	-	-	-	-	2,147,929.11
E352.10-Strudl & Imp-Non Sys Control - 101	7,964,706.04	352,295.93	(26,706.85)	(172,053.22)	253,637.96	8,218,243.10
E353.10-Station Equipment - Non Sys - 101	164,741,632.35	8,819,468.99	(1,320,418.71)	1,041,297.96	8,540,347.34	173,281,979.59
E353.11-AROP Station Equip Non Sys - 101	-	-	-	-	-	-
E353.20-Station Equip-Sys Control - 101	-	65,626.26	-	(65,626.26)	-	-
E354.00-Towers and Fixtures - 101	29,948,377.13	-	91,139.37	-	91,139.37	30,049,516.50
E355.00-Poles and Fixtures - 101	73,174,204.82	4,466,491.53	(468,268.03)	-	4,018,225.50	77,192,430.32
E358.00-OH Conductors and Devices - 101	51,854,151.28	657,081.84	(241,276.83)	-	415,804.91	52,269,956.19
E357.00-Underground Conduit - 101	1,687,812.96	-	-	-	-	1,687,812.96
E359.00-UG Conductors and Devices - 101	7,365,472.68	6,593.47	-	-	6,593.47	7,372,066.15
E359.15-ARO Cost Transm (L/B) - 101	21,323.05	-	-	(3,757.49)	(3,757.49)	17,565.56
E359.17-ARO Cost Transm (Epp) - 101	186,976.65	-	(7,370.88)	-	(7,370.88)	179,605.77
	347,027,743.62	14,387,557.12	(1,972,698.83)	899,860.99	13,314,519.28	360,342,262.90
<b>Total 101 Electric Plant in Service - KY</b>	<b>3,895,023,153.13</b>	<b>255,394,368.75</b>	<b>(54,655,499.73)</b>	<b>(9,117,183.15)</b>	<b>191,621,686.88</b>	<b>4,086,644,839.01</b>
<b>106 Construction Completed not Classified Distribution</b>						
E361.00-Structures and Improvements - 106	-	-	-	-	-	-
E362.00-Station Equipment - 106	2,415,185.93	1,393,935.67	-	-	1,393,935.67	3,809,121.60
E364.00-Poles, Towers, and Fixtures - 106	16,991,571.77	(2,138,796.83)	-	-	(2,138,796.83)	14,854,774.94
E365.00-OH Conductors and Devices - 106	15,305,727.93	5,088,494.50	-	-	5,088,494.50	20,394,222.43
E366.00-Underground Conduit - 106	711,036.66	136,479.72	-	-	136,479.72	847,516.38
E367.00-UG Conductors and Devices - 106	23,105,056.08	414,275.60	-	-	414,275.60	23,519,331.68
E368.00-Line Transformers - 106	1,410,318.83	2,291,522.94	-	-	2,291,522.94	3,701,841.77
E369.10-Underground Services - 106	(7,907.52)	281,345.30	-	-	281,345.30	273,437.78
E370.00-Meters - 106	-	158,621.42	-	-	158,621.42	158,621.42
E370.01-Meters AMS - 106	3,069.79	(1,177.41)	-	-	(1,177.41)	1,892.38
E373.10-Overhead Street Lighting - 106	2,852,707.19	(838,685.40)	-	-	(838,685.40)	2,014,011.79
E373.20-Underground Street Lighting - 106	497,547.46	217,959.14	-	-	217,959.14	715,506.60
	63,284,363.43	7,003,964.65	-	-	7,003,964.65	70,288,328.08
<b>Electric General</b>						
E392.20-Transportation - Trailers - 106	17,824.98	(17,824.98)	-	-	(17,824.98)	-
E394.00-Tools, Shop, and Garage Equ - 106	479,891.92	(246,335.64)	-	-	(246,335.64)	233,556.28
E396.00-Laboratory Equipment - 106	-	-	-	-	-	-
E398.20-Power Op Equip-Other - 106	-	-	-	-	-	-
E397.20-DSM Communication Equipment - 106	177,515.27	(59,975.06)	-	-	(59,975.06)	117,540.21
	675,232.17	(324,135.68)	-	-	(324,135.68)	351,096.49

LOUISVILLE GAS & ELECTRIC COMPANY  
KENTUCKY - PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING  
DECEMBER 2017

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>Hydro</b>						
E331.00-Structures and Improvements - 106	4,559,298.74	2,018,580.84	-	-	2,018,580.84	6,677,879.58
E332.00-Reservoirs, Dams, and Water - 106	5,315,110.80	2,966,174.71	-	-	2,966,174.71	11,281,285.51
E333.00-Water Wheels, Turbines, Gen - 106	44,595,907.57	11,104,240.51	-	-	11,104,240.51	55,610,118.08
E334.00-Accessory Electric Equipmen - 106	2,092,874.26	1,850,706.71	-	-	1,850,706.71	3,943,580.97
E336.00-Misc Power Plant Equipment - 106	2,325,724.54	925,353.46	-	-	925,353.46	3,251,078.10
	64,889,945.91	18,865,056.23	-	-	18,865,056.23	83,754,002.24
<b>Other Production</b>						
E341.00-Structures and Improvements - 106	706,791.42	(564,153.73)	-	-	(564,153.73)	144,637.69
E342.00-Fuel Holders, Protectors, Ac - 106	7,618,374.82	(7,298,698.72)	-	-	(7,298,698.72)	319,676.10
E343.00-Prime Movers - 106	1,455,227.33	7,866,052.89	-	-	7,866,052.89	9,321,280.22
E344.00-Generators - 106	9,217,153.71	(9,150,406.33)	-	-	(9,150,406.33)	66,747.38
E345.00-Accessory Electric Equipmen - 106	465,043.10	4,119,594.40	-	-	4,119,594.40	4,584,637.50
E346.00-Misc Power Plant Equipment - 106	244,941.23	(244,941.23)	-	-	(244,941.23)	-
	19,689,531.61	(5,272,560.72)	-	-	(5,272,560.72)	14,416,970.89
<b>Steam Production</b>						
E310.20-Land - 106	-	1,245,242.09	-	-	1,245,242.09	1,245,242.09
E311.00-Structures and Improvements - 106	26,687,356.36	1,705,432.79	-	-	1,705,432.79	28,392,789.15
E311.01-AROP Structures and Improv - 106	-	-	-	-	-	-
E312.00-Boiler Plant Equipment - 106	1,075,563,012.76	(75,886,045.26)	-	-	(75,886,045.26)	999,676,967.50
E314.00-Turbogenerator Units - 106	1,041,122.54	1,661,377.62	-	-	1,661,377.62	2,702,500.16
E315.00-Accessory Electric Equipmen - 106	34,734,903.79	(3,241,271.13)	-	-	(3,241,271.13)	31,493,632.66
E316.00-Misc Power Plant Equip - 106	937,039.84	1,072,156.95	-	-	1,072,156.95	2,009,196.77
	1,135,963,455.29	(73,443,105.95)	-	-	(73,443,105.95)	1,065,520,349.33
<b>Transmission</b>						
E350.20-Land - 106	-	-	-	-	-	-
E352.10-Struct & Imp-Non Sys Control - 106	225,590.71	(225,130.05)	-	-	(225,130.05)	460.66
E352.20-Struct & Imp-Sys Control/Co - 106	-	-	-	-	-	-
E353.10-Station Equipment - Non Sys - 106	9,897,211.69	(5,068,556.05)	-	-	(5,068,556.05)	4,828,655.64
E353.20-Station Equip-Sys Control - 106	-	-	-	-	-	-
E354.00-Towers and Fixtures - 106	1,918.33	(1,918.33)	-	-	(1,918.33)	0.00
E355.00-Poles and Fixtures - 106	4,204,545.87	(201,249.04)	-	-	(201,249.04)	4,003,296.83
E356.00-OH Conductors and Devices - 106	1,149,713.55	(50,335.04)	-	-	(50,335.04)	1,099,378.51
E357.00-Underground Conduit - 106	-	95,630.36	-	-	95,630.36	95,630.36
	15,478,980.15	(5,451,559.75)	-	-	(5,451,559.75)	10,027,420.40
<b>Total 106 Construction Completed not Classified</b>	<b>1,302,990,486.66</b>	<b>(58,622,342.23)</b>	<b>-</b>	<b>-</b>	<b>(58,622,342.23)</b>	<b>1,244,368,144.43</b>

LOUISVILLE GAS & ELECTRIC COMPANY  
 KENTUCKY - PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING  
 DECEMBER 2017

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>Net Additions</u>	<u>Ending Balance</u>
<b>Total Plant in Service - KY</b>	5,198,013,641.79	196,772,026.53	(54,655,499.73)	(9,117,183.15)	132,999,343.65	5,331,012,985.44

LOUISVILLE GAS & ELECTRIC COMPANY  
INDIANA - TOTAL PLANT IN SERVICE - ELECTRIC - NBV - REGULATORY ACCOUNTING  
DECEMBER 2017

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>Total 101 &amp; 106 Plant in Service</b>								
<b>Electric Distribution</b>								
E362.00-Station Equipment	-	-	-	-	-	-	-	-
<b>Electric Transmission</b>								
E350.10-Land Rights	653,945.04	-	-	-	-	653,945.04	(347,438.83)	306,506.21
E350.20-Land	408,580.32	-	-	-	-	408,580.32	-	408,580.32
E352.10-Struct & Imp-Non Sys Contro	8,907,043.62	269.35	-	-	269.35	8,907,312.97	(572,414.72)	8,334,898.25
E353.10-Station Equipment - Non Sys	18,473,722.83	14,305.83	(3,607.81)	-	10,698.02	18,484,420.85	(7,831,652.97)	10,652,767.88
E354.00-Towers and Fixtures	13,805,502.43	-	-	-	-	13,805,502.43	(5,482,427.58)	8,323,074.85
E355.00-Poles and Fixtures	13,877,671.05	-	-	-	-	13,877,671.05	(2,084,650.51)	11,793,020.54
E356.00-OH Conductors and Devices	6,322,674.24	-	-	-	-	6,322,674.24	(3,681,372.03)	2,641,302.21
	<u>62,449,139.53</u>	<u>14,575.18</u>	<u>(3,607.81)</u>	<u>-</u>	<u>10,967.37</u>	<u>62,460,106.90</u>	<u>(19,999,956.64)</u>	<u>42,460,150.26</u>
<b>Total Electric - Indiana</b>	<u>62,449,139.53</u>	<u>14,575.18</u>	<u>(3,607.81)</u>	<u>-</u>	<u>10,967.37</u>	<u>62,460,106.90</u>	<u>(19,999,956.64)</u>	<u>42,460,150.26</u>

**LOUISVILLE GAS & ELECTRIC COMPANY**  
**INDIANA - PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING**  
**DECEMBER 2017**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>Net Additions</u>	<u>Ending Balance</u>
<b>101 Plant in Service</b>						
<b>Electric Transmission</b>						
E350.10-Land Rights - 101	653,945.04	-	-	-	-	653,945.04
E350.20-Land - 101	408,580.32	-	-	-	-	408,580.32
E352.10-Struct & Imp-Non Sys Contro - 101	8,906,774.23	538.74	-	-	538.74	8,907,312.97
E353.10-Station Equipment - Non Sys - 101	18,473,453.48	14,575.18	(3,607.81)	-	10,967.37	18,484,420.85
E354.00-Towers and Fixtures - 101	13,805,502.43	-	-	-	-	13,805,502.43
E355.00-Poles and Fixtures - 101	13,877,671.05	-	-	-	-	13,877,671.05
E356.00-OH Conductors and Devices - 101	6,322,674.24	-	-	-	-	6,322,674.24
	<u>62,448,600.79</u>	<u>15,113.92</u>	<u>(3,607.81)</u>	<u>-</u>	<u>11,506.11</u>	<u>62,460,106.90</u>
<b>Total 101 Plant in Service - Electric - IN</b>	<u>62,448,600.79</u>	<u>15,113.92</u>	<u>(3,607.81)</u>	<u>-</u>	<u>11,506.11</u>	<u>62,460,106.90</u>
<b>106 Construction Completed Not Classified</b>						
<b>Electric Distribution</b>						
E362.00-Station Equipment - 106	-	-	-	-	-	-
<b>Electric Transmission</b>						
E352.10-Struct & Imp-Non Sys Contro - 106	269.39	(269.39)	-	-	(269.39)	0.00
E353.10-Station Equipment - Non Sys - 106	269.35	(269.35)	-	-	(269.35)	(0.00)
E354.00-Towers and Fixtures - 106	-	-	-	-	-	-
E355.00-Poles and Fixtures - 106	-	-	-	-	-	-
E356.00-OH Conductors and Devices - 106	-	-	-	-	-	-
	<u>538.74</u>	<u>(538.74)</u>	<u>-</u>	<u>-</u>	<u>(538.74)</u>	<u>(0.00)</u>
<b>Total 106 Plant in Service - Electric - IN</b>	<u>538.74</u>	<u>(538.74)</u>	<u>-</u>	<u>-</u>	<u>(538.74)</u>	<u>(0.00)</u>
<b>Total Electric - Indiana</b>	<u>62,449,139.53</u>	<u>14,575.18</u>	<u>(3,607.81)</u>	<u>-</u>	<u>10,967.37</u>	<u>62,460,106.90</u>

LOUISVILLE GAS & ELECTRIC COMPANY TOTAL COMPANY PLANT IN SERVICE - GAS - NW - REGULATORY ACCOUNTING DECEMBER 2017								
	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>KENTUCKY &amp; INDIANA</b>								
<b>Total 161 &amp; 169</b>								
<b>Plant in Service</b>								
<b>Gas Distribution</b>								
G374-12-Other Distribution Land	60,478.68	-	-	-	-	60,478.68	0.00	60,478.68
G374-22-Other Distribution Land Rig	74,018.23	-	-	-	-	74,018.23	(77,438.69)	(3,420.46)
G375-10-City Gate Check Station Str	499,020.44	-	-	-	-	499,020.44	(90,888.81)	408,131.63
G375-20-Other Distribution Structure	875,148.76	64,116.05	(1,280,512.20)	(430,720.50)	64,116.05	740,284.61	(261,151.36)	479,133.25
G376-00-Mains	345,275,739.38	19,340,562.91	(1,280,512.20)	(14,225.03)	18,045,767.68	363,211,563.06	(132,056,388.02)	231,155,175.04
G376-10-Mains	53,166,328.37	(7,784,828.10)	-	(430,720.50)	(8,215,548.60)	44,950,779.77	(3,619,368.99)	41,331,410.78
G376-20-Mains GLT	-	4,708,463.85	-	444,945.53	5,153,409.38	5,153,409.38	(25,854.01)	5,127,555.37
G376-30-Mass and Reg Station Gainers	20,974,533.66	1,630,978.27	(9,430.72)	-	1,621,547.95	22,606,071.21	(2,823,892.17)	19,782,179.04
G376-40-Mass & Reg Station-City Gas	1,688,455.96	4,850,464.78	(234,864.27)	-	4,665,596.49	17,238,653.87	(1,159,875.31)	16,078,778.56
G380-00-Services	197,421,647.88	17,802,173.81	(171,007.24)	(58,900.08)	17,574,266.49	214,965,914.17	(90,990,388.47)	124,975,525.70
G380-10-Services	169,026,260.93	3,860,978.77	-	(1,058,890.94)	3,131,057.73	172,025,338.66	(17,881,895.15)	154,143,443.51
G380-20-GLT Services	-	10,912,031.37	(730,340.16)	1,616,509.12	12,628,540.49	12,628,540.49	(132,731.17)	12,495,809.32
G381-00-Meters	43,165,557.55	6,262,711.47	-	5,562,371.31	12,825,082.78	56,050,639.33	(13,385,917.97)	42,664,721.36
G383-00-Regulators	25,988,269.19	994,291.91	(53.07)	-	394,238.84	26,382,508.03	(3,457,928.85)	22,924,579.18
G385-00-Industrial Measuring and Re	960,688.85	-	-	-	-	960,688.85	(241,445.10)	719,243.75
G387-00-Other Equipment	51,112.84	-	-	-	-	51,112.84	(28,603.04)	22,509.80
G388-00-ARO Corr Gas Dist (LH)	37,099.39	-	(37,099.39)	-	(37,099.39)	-	-	-
G388-01-ARO Corr Gas Dist (Exp)	11,824,688.96	-	(20,343.13)	1,120,184.00	9,097,129.87	17,621,818.83	(1,602,634.36)	15,919,184.47
	883,475,103.17	61,943,668.03	(2,576,036.18)	1,120,184.00	60,487,825.85	943,962,928.02	(272,438,747.58)	671,524,180.44
<b>Gas General Plant</b>								
G382-00-Gas and Light Trucks	43,632.79	(2,742.07)	-	-	(2,742.07)	40,890.72	(10,241.85)	30,648.87
G382-10-Heavy Trucks and Other	926,192.23	139,909.34	(140,373.81)	-	11,325.76	824,889.98	(98,254.39)	726,635.59
G382-20-Transportation Equip-Traile	826,148.91	46,481.92	(36,801.83)	-	9,660.09	839,877.00	(151,499.87)	688,377.13
G384-00-Tools, Shop, and Garage Equ	6,771,338.43	447,382.36	(333,120.42)	-	111,962.48	6,885,300.91	(2,574,824.25)	4,310,476.66
G395-00-Laboratory Equipment	-	-	-	-	-	-	-	-
G396-10-Power Op Equip-Lamp Mech	3,317,209.49	445,433.43	(281,649.92)	-	1,653,592.91	3,490,843.00	(2,242,095.26)	1,248,747.74
G396-20-Power Op Equip-Other	214,320.51	-	-	-	214,320.51	117,117.18	(0.00)	117,117.18
G397-00-DSM Communication Equipment	12,161,318.38	1,075,236.62	(794,145.75)	-	281,192.77	12,332,309.12	(5,685,248.79)	6,647,060.33
<b>Gas Reliable Plant</b>								
G362-00-Franchise and Consents	387.49	-	-	-	-	387.49	(208.68)	178.81
	387.49	-	-	-	-	387.49	(208.68)	178.81
<b>Gas Storage</b>								
G330-10-Land	32,884.07	-	-	-	-	32,884.07	-	32,884.07
G350-20-Land Rights	101,212.49	-	-	-	-	101,212.49	(70,328.79)	30,883.70
G351-10-Compressor Station Structure	10,064,179.92	54,209.11	(10,299.04)	-	43,910.07	10,098,089.99	(1,565,388.44)	8,532,701.55
G351-20-Measuring and Regulator Bldg	53,043.95	-	-	-	-	53,043.95	(15,368.57)	37,675.38
G351-40-Other Structures	5,720,497.79	722,587.72	(4,266.48)	-	718,331.24	6,438,829.03	(975,700.36)	5,463,128.67
G352-10-Storage Tanks and Piping	546,241.14	-	-	-	-	546,241.14	(96,400.98)	449,840.16
G352-20-Reservoirs	400,511.40	-	-	-	-	400,511.40	(452,327.29)	(51,815.89)
G352-30-Nonrecoverable Natural Gas	8,448,250.00	-	-	-	-	8,448,250.00	(9,491,091.00)	(1,042,841.00)
G352-40-Well Drilling	5,995,334.52	-	(22,422.08)	-	(22,422.08)	5,972,912.44	(2,422,855.96)	3,550,056.48
G352-50-Well Equipment ARO	-	-	-	-	-	-	0.00	0.00
G352-50-Well Equipment	13,722,922.88	865,215.52	(93,523.34)	-	401,692.18	14,324,616.08	(2,800,490.86)	11,524,125.22
G353-00-Lines	23,792,603.91	1,491,258.80	(36,764.15)	-	1,454,494.65	24,247,148.56	(9,131,581.88)	15,115,566.68
G354-00-Compressor Station Equipment	54,199,097.45	57,240,008.18	(430,246.84)	-	53,858,790.24	107,057,887.79	(2,261,041.05)	104,796,846.74
G355-00-Measuring and Regulator Equip	1,885,203.86	150,841.14	(13,130.70)	-	1,772,712.21	2,122,934.67	(287,338.69)	1,835,595.98
G356-00-Purification Equipment	22,844,429.37	350,855.88	(178,700.26)	-	172,155.62	23,016,685.19	(8,980,222.87)	14,036,462.32
G357-00-Other Equipment	174,246.66	-	-	-	174,246.66	3,609,959.75	(956,366.83)	2,653,592.92

1) Depreciation Study 2017 Study Files Sent to Sponsor Files sent 03/15/2018  
LGE - Plant report - December 2017.xlsx

Total Gas PIS\_NBW-P17 (Reg)

**LOUISVILLE GAS & ELECTRIC COMPANY  
TOTAL COMPANY PLANT IN SERVICE - GAS - NBV - REGULATORY ACCOUNTING  
DECEMBER 2017**

KENTUCKY & INDIANA Total 101 & 106	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
G358.05-ARO Cost Gas UG Store (L/B)	211,678.65	-	(60,682.27)	38,709.76	(21,972.51)	189,706.14	(110,476.80)	79,229.34
G358.07-ARO Cost Gas UG Store (Eq)	4,968,621.09	-	(113,692.42)	(688,774.51)	(802,466.93)	4,166,154.16	(914,814.91)	3,251,339.25
	<u>159,479,912.39</u>	<u>9,553,297.88</u>	<u>(673,797.68)</u>	<u>(650,064.75)</u>	<u>8,229,435.45</u>	<u>167,709,347.84</u>	<u>(41,940,747.47)</u>	<u>125,768,600.37</u>
<b>Gas Transmission</b>								
G365.20-Rights of Way	220,659.05	-	-	-	-	220,659.05	(211,165.35)	9,493.70
G367.00-Mains	52,506,548.68	339,706.24	(217,700.06)	-	122,006.18	52,628,554.86	(11,729,845.80)	40,898,709.06
G372.07-ARO Cost Gas Trans (Eq)	2,327,883.98	-	(42,504.33)	28,516.28	(13,988.05)	2,313,895.93	(372,199.96)	1,941,695.97
	<u>55,055,091.71</u>	<u>339,706.24</u>	<u>(260,204.39)</u>	<u>28,516.28</u>	<u>108,018.13</u>	<u>55,163,109.84</u>	<u>(12,313,211.11)</u>	<u>42,849,898.73</u>
<b>Total Gas Plant in Service</b>	<u>1,110,111,763.12</u>	<u>72,911,975.67</u>	<u>(4,304,184.00)</u>	<u>498,645.53</u>	<u>69,106,437.20</u>	<u>1,179,218,200.32</u>	<u>(332,382,164.33)</u>	<u>846,836,035.99</u>

LOUISVILLE GAS & ELECTRIC COMPANY  
TOTAL - PLANT IN SERVICE - GAS - REGULATORY ACCOUNTING  
DECEMBER 2017

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>KENTUCKY &amp; INDIANA</b>						
<b>101 Plant In Service</b>						
<b>Gas Distribution</b>						
G374-12-Other Distribution Land	60,478.68	-	-	-	-	60,478.68
G374-22-Other Distribution Land Rig	74,018.23	-	-	-	-	74,018.23
G375-10-City Gate Check Station Str	499,023.44	-	-	-	-	499,023.44
G375-20-Other Distribution Structure	676,148.76	8,219.56	-	-	8,219.56	684,368.32
G378-00-Mains	339,167,608.13	21,936,853.97	(1,280,572.20)	-	20,656,081.77	359,823,889.90
G378-10-Mains	44,949,628.18	-	-	-	-	44,949,628.18
G378-20-Mains GLT	-	179,569.98	-	-	179,569.98	179,569.98
G378-00-Meas and Reg Station-Genera	17,844,141.80	1,247,525.26	(9,430.72)	-	1,238,094.54	19,082,236.34
G378-00-Meas & Reg Station-City Gat	7,274,058.14	4,094,054.27	(324,494.27)	-	3,768,560.00	11,043,618.14
G380-00-Services	193,819,261.02	20,702,540.91	(171,007.24)	-	20,531,533.67	214,350,794.69
G380-10-Services	142,154,046.02	29,882,409.70	-	-	29,882,409.70	172,036,455.72
G380-20-GLT Services	-	1,579,477.72	-	-	1,579,477.72	1,579,477.72
G381-00-Meters	49,044,202.07	4,917,044.54	(730,340.16)	-	4,186,704.38	53,230,906.45
G383-00-Regulators	26,972,239.19	377,381.25	(53.07)	-	377,328.18	27,349,597.37
G385-00-Industrial Measuring and Re	960,686.95	-	-	-	-	960,686.95
G387-00-Other Equipment	51,112.34	-	-	-	-	51,112.34
G388-05-ARO Cost Gas Dist (L/B)	37,095.39	-	(37,095.39)	-	(37,095.39)	-
G396-07-ARO Cost Gas Dist (Exp)	11,524,588.95	-	(23,043.13)	1,120,194.00	1,097,150.87	12,621,639.83
	834,108,469.90	64,924,877.16	(2,676,036.18)	1,120,194.00	83,466,034.98	917,577,504.88
<b>Gas General Plant</b>						
G392-00-Cars and Light Trucks	43,682.79	(2,742.07)	-	-	(2,742.07)	40,940.72
G392-10-Heavy Trucks and Other	926,192.23	139,050.34	(140,373.58)	-	(1,323.24)	924,868.99
G392-20-Transportation Equip-Traile	886,018.36	242,398.53	(36,801.83)	-	205,596.70	791,615.08
G394-00-Tools, Shop, and Garage Equ	6,512,040.67	326,536.52	(335,120.42)	-	(6,564.90)	6,503,455.97
G395-00-Laboratory Equipment	-	-	-	-	-	-
G396-10-Power Op Equip-Lg Mach	3,317,259.49	445,433.43	(281,849.92)	-	163,583.51	3,484,843.00
G396-20-Power Op Equip - Other	214,328.51	-	-	-	-	214,328.51
G397-20-DSM Communication Equipment	-	-	-	-	-	-
	11,959,522.27	1,160,675.75	(794,145.75)	-	366,530.00	11,966,052.27
<b>Gas Intangible Plant</b>						
G302-00-Franchises and Consents	387.49	-	-	-	-	387.49
	387.49	-	-	-	-	387.49



LOUISVILLE GAS & ELECTRIC COMPANY  
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	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>KENTUCKY &amp; INDIANA</b>						
<b>Gas Storage</b>						
G350-10-Land	32,864.07	-	-	-	-	32,864.07
G350-20-Land Rights	101,212.49	-	-	-	-	101,212.49
G351-20-Compressor Station Structur	9,722,699.74	326,690.18	(10,299.04)	-	316,391.14	10,039,080.88
G351-30-Measuring and Regulat Stat	33,043.05	-	-	-	-	33,043.05
G351-40-Other Structures	5,505,216.01	295,980.07	(4,286.48)	-	292,713.59	5,797,929.60
G352-10-Storage Leaseholds and Righ	548,241.14	-	-	-	-	548,241.14
G352-20-Reservoirs	400,511.40	-	-	-	-	400,511.40
G352-30-Nonrecoverable Natural Gas	9,648,855.00	-	-	-	-	9,648,855.00
G352-40-Well Drilling	5,995,334.52	-	(22,422.08)	-	(22,422.08)	5,972,912.44
G352-50-Well Equipment ARO	-	-	-	-	-	-
G352-55-Well Equipment	13,311,016.10	294,215.54	(93,523.34)	-	200,692.20	13,511,708.30
G353-00-Lines	21,233,113.37	1,555,728.07	(36,754.15)	-	1,518,973.92	22,752,087.29
G354-00-Compressor Station Equipmen	48,024,050.43	6,552,636.05	(140,346.94)	-	6,412,289.11	54,436,339.54
G355-00-Measuring and Regulat Equip	995,647.18	1,140,398.19	(13,110.70)	-	1,127,297.49	2,122,934.67
G356-00-Purification Equipment	20,491,790.09	1,217,832.72	(178,700.26)	-	1,039,132.46	21,440,941.55
G357-00-Other Equipment	3,381,917.67	120,643.21	-	-	120,643.21	3,501,660.88
G358-05-ARO Cost Gas UG Store (L/B)	211,678.65	-	(60,682.27)	38,709.76	(21,972.51)	189,706.14
G358-07-ARO Cost Gas UG Store (Eqp)	4,968,621.06	-	(113,692.42)	(698,774.51)	(802,466.93)	4,166,154.16
	<u>144,514,921.00</u>	<u>11,506,124.63</u>	<u>(673,797.98)</u>	<u>(650,064.75)</u>	<u>10,181,261.60</u>	<u>154,696,082.60</u>
<b>Gas Transmission</b>						
G355-20-Right-of-Way	220,650.05	-	-	-	-	220,650.05
G357-00-Mains	46,810,948.00	4,123,769.10	(217,700.06)	-	3,906,069.04	50,717,017.04
G372-07-ARO Cost Gas Trans (Eqp)	2,327,883.96	-	(42,604.33)	28,516.28	(13,988.05)	2,313,895.93
	<u>49,359,491.03</u>	<u>4,123,769.10</u>	<u>(260,204.39)</u>	<u>28,516.28</u>	<u>3,892,080.99</u>	<u>53,251,572.02</u>
<b>Total 101 Plant in Service - Gas</b>	<u><b>1,039,582,891.89</b></u>	<u><b>101,704,446.04</b></u>	<u><b>(4,304,184.00)</b></u>	<u><b>498,645.53</b></u>	<u><b>97,898,907.57</b></u>	<u><b>1,137,481,559.26</b></u>

LOUISVILLE GAS & ELECTRIC COMPANY TOTAL - PLANT IN SERVICE - GAS - REGULATORY ACCOUNTING DECEMBER 2017						
	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>KENTUCKY &amp; INDIANA</b>						
<b>106 Construction Completed not Classified</b>						
<b>Gas Distribution</b>						
G375.10-City Gate Check Station Str	-	-	-	-	-	-
G375.20-Dist Struct	-	55,896.49	-	-	55,896.49	55,896.49
G376.00-Mains	6,108,181.25	(2,596,093.06)	-	(14,225.03)	(2,610,318.09)	3,497,873.16
G376.10-Mains	6,216,700.19	(7,754,939.19)	-	(439,723.50)	(8,211,662.88)	3,943.55
G376.20-Mains GLT	-	4,528,923.87	-	444,945.53	4,973,869.40	4,973,869.40
G378.00-Mess and Reg Station-Genera	3,135,391.86	383,145.01	-	-	383,145.01	3,518,536.87
G379.00-Mess & Reg Station-City Gat	394,397.22	790,640.51	-	-	790,640.51	1,185,037.73
G380.00-Services	3,602,386.66	(2,900,357.10)	-	(56,900.05)	(2,957,257.15)	645,119.48
G380.10-Services	27,770,220.31	(26,191,532.93)	-	(1,559,699.04)	(27,751,141.97)	19,078.34
G380.10-GLT Services	-	9,332,553.65	-	1,616,509.12	10,949,062.77	10,949,062.77
G381.00-Meters	121,366.78	1,375,666.93	-	-	1,375,666.93	1,497,033.71
G383.00-Regulators	16,000.00	16,910.65	-	-	16,910.65	32,910.65
G385.00-Industrial Measuring and Re	-	-	-	-	-	-
G387.00-Other Equipment	-	-	-	-	-	-
	49,366,663.27	(22,981,182.13)	-	-	(22,981,182.13)	26,385,491.14
<b>Gas General Plant</b>						
G392.10-Heavy Trucks and Other	-	-	-	-	-	-
G392.20-Transportation Equip-Traile	242,398.53	(195,936.61)	-	-	(195,936.61)	46,461.92
G394.00-Tools, Shop, and Garage Equ	259,297.56	120,547.38	-	-	120,547.38	379,844.94
G395.00-Laboratory Equipment	-	-	-	-	-	-
G396.10-Power Op Equip-Hourly Rated	-	-	-	-	-	-
G396.20-Power Op Equip - Other	-	-	-	-	-	-
G397.20-DSM Communication Equipment	-	-	-	-	-	-
	501,696.09	(75,389.23)	-	-	(75,389.23)	426,306.86
<b>Gas Storage</b>						
G351.20-Compressor Station Structur	331,490.18	(272,481.07)	-	-	(272,481.07)	59,009.11
G351.30-Compressor Station Structur	-	-	-	-	-	-
G351.40-Other Structures	220,261.78	425,617.65	-	-	425,617.65	645,899.43
G352.40-Well Drilling	-	-	-	-	-	-
G352.50-Well Equipment ARD	-	-	-	-	-	-
G352.55-Well Equipment	411,907.76	600,999.98	-	-	600,999.98	1,012,907.76
G353.00-Lines	2,059,490.54	(74,429.27)	-	-	(74,429.27)	1,985,061.27
G354.00-Compressor Station Equipmen	8,175,017.03	(828,609.87)	-	-	(828,609.87)	7,346,407.16
G355.00-Measuring and Regulat Equip	989,556.76	(989,556.76)	-	-	(989,556.76)	-
G356.00-Purification Equipment	2,442,714.68	(868,969.24)	-	-	(868,969.24)	1,573,745.44
G357.00-Other Equipment	334,632.42	53,602.45	-	-	53,602.45	388,234.87
	14,965,091.39	(1,951,626.15)	-	-	(1,951,626.15)	13,013,265.24

LOUISVILLE GAS & ELECTRIC COMPANY						
TOTAL - PLANT IN SERVICE - GAS - REGULATORY ACCOUNTING						
DECEMBER 2017						
	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>KENTUCKY &amp; INDIANA</b>						
Gas Transmission	5,895,600.68	(3,784,062.66)	-	-	(3,784,062.66)	1,911,537.82
G387.00-Mains	5,655,600.68	(3,784,062.66)	-	-	(3,784,062.66)	1,911,537.82
<b>Total 106 Const Completed not Classified - Gas</b>	<u>70,829,071.43</u>	<u>(28,792,470.37)</u>	<u>-</u>	<u>-</u>	<u>(28,792,470.37)</u>	<u>41,736,601.06</u>
<b>Total Plant in Service - Gas</b>	<u>1,110,111,763.12</u>	<u>72,011,975.67</u>	<u>(4,304,784.00)</u>	<u>488,645.53</u>	<u>69,106,437.20</u>	<u>1,179,218,200.32</u>

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	Beginning Balance	Additions	Retirements	Transfers/Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>Total 101 &amp; 106 Plant in Service</b>								
<b>Gas Distribution</b>								
G314 12-Other Distribution Land	80,478.68	-	-	-	-	80,478.68	0.00	80,478.68
G314 22-Other Distribution Land Rg	74,918.23	-	-	-	-	74,918.23	(77,439.09)	(2,520.86)
G376 16-City Gate Check Station Str	459,023.44	-	-	-	-	459,023.44	(496,988.81)	(37,965.37)
G376 25-Other Distribution Structure	676,148.76	64,116.06	-	64,116.06	138,232.12	814,380.88	(501,167.29)	313,213.59
G376 00-Mains	345,275,739.38	19,349,969.91	(1,280,572.20)	(14,225.03)	18,059,171.68	363,324,563.06	(132,058,888.02)	231,265,675.04
G376 10-Mains	53,168,328.37	17,784,538.19	-	(430,722.93)	17,353,815.26	70,962,146.42	(3,613,889.89)	67,348,256.53
G376 20-Main GLT	-	4,739,493.85	-	444,845.53	5,184,339.38	5,184,339.38	(26,654.01)	5,157,685.37
G376 00-Main and Reg Station-Genera	20,979,353.68	1,650,670.27	(9,430.72)	-	1,651,239.55	22,630,593.21	(2,623,602.17)	20,006,991.04
G379 00-Main & Reg Station-City Gas	7,666,452.96	4,962,489.78	(329,496.27)	-	4,633,003.51	12,328,952.92	(1,109,918.21)	11,219,034.71
G380 00-Services	197,421,847.88	17,832,173.81	(171,607.24)	(56,900.35)	17,574,269.49	214,965,914.17	(92,096,268.47)	122,869,645.70
G380 10-Services	169,024,266.93	3,690,676.77	-	(1,539,895.04)	2,150,881.73	171,594,442.66	(17,337,660.13)	154,256,782.53
G380 20-CLT Services	-	10,912,531.37	-	1,618,509.12	12,531,040.49	12,531,040.49	(132,791.17)	12,398,249.32
G381 00-Meter	48,135,587.85	6,262,711.47	(790,340.13)	-	5,562,371.31	54,327,959.16	(13,505,917.37)	40,822,041.79
G383 00-Regulators	25,988,285.19	396,291.91	(33.07)	-	396,258.84	26,384,575.03	(6,947,538.25)	19,437,036.78
G385 00-Industrial Measuring and Re	960,685.95	-	-	-	-	960,685.95	(241,445.72)	719,240.23
G387 00-Other Equipment	91,112.34	-	-	-	-	91,112.34	(26,657.24)	64,455.10
G388 00-ARO Cont Gas Dial (L/B)	37,095.39	-	(37,095.39)	-	(37,095.39)	-	-	-
G388 01-ARO Cont Gas Dial (Epp)	11,524,668.96	-	(12,043.13)	1,120,194.00	9,001,158.37	12,624,821.83	(1,402,824.48)	11,019,997.35
	853,475,153.17	61,943,665.03	(2,576,036.18)	1,120,194.00	60,487,842.85	913,962,996.02	(277,438,747.28)	636,524,248.74
<b>Gas General Plant</b>								
G392 00-Cars and Light Trucks	43,882.79	(2,742.07)	-	-	(2,742.07)	40,940.72	(15,241.85)	25,698.87
G392 10-Heavy Trucks and Other	925,192.23	133,055.34	(443,373.58)	-	(1,335,245)	924,989.09	(588,254.89)	336,734.20
G392 20-Transportation Equip-Traile	828,416.91	48,461.82	(36,801.83)	-	9,660.99	838,077.60	(191,469.67)	646,607.93
G394 00-Tools, Shop, and Garage Equ	5,771,336.43	447,062.90	(335,120.42)	-	1,119,248	6,883,300.91	(2,074,624.25)	4,808,676.66
G395 00-Laboratory Equipment	-	-	-	-	-	-	-	-
G396 10-Power Op Equip-Lg Mech	3,317,259.49	445,433.43	(291,849.92)	-	1,663,843	3,460,843.60	(2,242,409.23)	1,218,434.37
G396 20-Power Op Equip-Sm	214,328.51	-	-	-	-	214,328.51	(117,816.16)	96,512.35
G397 00-DCM Communication Equipment	12,701,215.56	1,078,286.52	(794,143.75)	-	2,811,407.77	12,385,325.13	(5,689,249.19)	6,696,075.94
<b>Gas Intangible Plant</b>								
G300 00-Franchises and Conserve	387.49	-	-	-	-	387.49	(206.63)	180.86
	387.49	-	-	-	-	387.49	(206.63)	180.86

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	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>Total 161 &amp; 168</b>								
<b>Gas Storage</b>								
G350 10-Land	29,500.57	-	-	-	-	29,500.57	-	29,500.57
G350 20-Land Rights	101,212.49	-	-	-	-	101,212.49	(70,320.10)	30,892.39
G351 20-Compressor Station Structur	10,054,176.92	54,209.11	(10,299.04)	-	43,910.07	10,098,089.99	(1,585,399.41)	8,512,700.58
G351 10-Measuring and Regulat Stn	33,943.05	-	-	-	-	33,943.05	-	16,474.48
G351 00-Other Structures	4,222,652.38	696,215.00	(4,766.48)	-	691,448.52	4,914,099.90	(792,498.18)	4,121,601.72
G352 10-Storage Less/holds and Righ	545,241.14	-	-	-	-	545,241.14	(569,589.96)	(24,348.82)
G352 20-Reservoirs	400,511.40	-	-	-	-	400,511.40	(492,607.29)	(92,095.89)
G352 30-Nonrecoverable Natural Gas	3,648,955.00	-	-	-	-	3,648,955.00	(8,261,091.08)	(4,612,136.08)
G352 40-Well Drilling	3,613,513.93	-	(19,224.33)	-	(19,224.33)	3,594,289.60	(1,789,329.24)	1,804,960.36
G352 50-Well Equipment ARO	-	-	-	-	-	-	0.00	0.00
G352 60-Well Equipment	10,535,420.23	892,926.34	(88,778.95)	-	804,147.39	11,799,569.02	(2,247,984.82)	9,551,584.20
G353 10-Lines	18,995,231.04	1,499,522.29	(36,262.94)	-	1,463,259.35	19,712,601.28	(8,296,120.04)	11,416,481.24
G354 00-Compressor Station Equipment	58,199,067.46	6,724,025.16	(140,346.94)	-	6,583,678.22	64,782,746.70	(8,281,841.65)	56,500,905.05
G355 00-Measuring and Regulat Equip	1,985,303.69	159,841.41	(15,110.70)	-	1,929,934.40	2,122,204.67	(287,366.69)	1,834,837.98
G358 00-Fertilization Equipment	22,844,423.97	300,863.49	-	-	172,163.32	23,016,587.39	(5,985,222.67)	17,031,364.72
G357 00-Other Equipment	1,835,802.46	50,332.90	-	38,709.76	50,332.90	1,886,135.36	(451,031.11)	1,435,104.25
G358 00-ARO Cost Gas LQ Store (LR)	211,878.65	-	(60,662.27)	38,709.76	(21,952.51)	189,926.14	(116,478.80)	73,447.34
G358 07-ARO Cost Gas LQ Store (LR)	8,858,621.09	-	(113,692.42)	(658,774.51)	(802,466.93)	8,045,459.16	(914,314.91)	7,131,144.25
	143,817,158.74	9,374,938.68	(645,392.53)	(690,064.75)	8,002,531.90	150,605,077.64	(46,607,765.14)	113,997,312.50
<b>Gas Transmission</b>								
G369 10-Right-of-Way	220,859.05	-	-	-	-	220,859.05	(211,165.35)	9,693.70
G387 00-Mains	52,696,548.68	339,706.24	(217,700.06)	-	122,006.18	52,818,554.86	(11,729,848.80)	40,988,706.06
G375 07-ARO Cost Gas Trans (LR)	2,327,055.66	-	(42,324.33)	28,516.28	(13,808.05)	2,284,247.61	(72,199.96)	1,944,047.65
	53,050,911.71	339,706.24	(260,024.39)	28,516.28	108,181.13	53,163,129.84	(12,313,211.11)	40,849,918.73
<b>Total Gas Plant in Service - KY</b>	<b>1,096,553,008.47</b>	<b>72,737,674.47</b>	<b>(2,275,739.35)</b>	<b>(888,648.53)</b>	<b>88,969,520.65</b>	<b>1,185,513,530.12</b>	<b>(330,446,172.69)</b>	<b>855,067,357.43</b>

LOUISVILLE GAS & ELECTRIC COMPANY  
KENTUCKY - PLANT IN SERVICE - GAS - REGULATORY ACCOUNTING  
DECEMBER 2017

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>101 Plant in Service</b>						
<b>Gas Distribution</b>						
G374.12-Other Distribution Land - 101	60,478.68	-	-	-	-	60,478.68
G374.22-Other Distribution Land Rig - 101	74,018.23	-	-	-	-	74,018.23
G375.10-City Gate Check Station Str - 101	499,023.44	-	-	-	-	499,023.44
G375.20-Other Distribution Structure - 101	676,149.76	8,219.56	-	-	8,219.56	684,369.32
G376.00-Mains Distribution - 101	339,167,608.13	21,936,653.97	(1,280,572.20)	-	20,656,081.77	359,823,689.90
G376.10-Mains Distribution - 101	44,849,628.18	-	-	-	-	44,849,628.18
G376.20-GLT Mains - 101	-	179,569.98	-	-	179,569.98	179,569.98
G378.00-Mess & Reg Station-Genera - 101	17,844,141.80	1,247,525.26	(9,430.72)	-	1,238,094.54	19,082,236.34
G379.00-Mess & Reg Station-City Cat - 101	7,274,058.14	4,094,054.27	(324,494.27)	-	3,769,560.00	11,043,618.14
G380.00-Services - 101	193,819,261.02	20,702,540.91	(171,007.24)	-	20,531,533.67	214,350,794.69
G389.10-Services - 101	142,154,045.62	29,862,406.70	-	-	29,862,406.70	172,016,452.32
G380.20-GLT Services - 101	-	1,579,477.72	-	-	1,579,477.72	1,579,477.72
G381.00-Meters - 101	49,044,202.07	4,917,044.54	(730,340.16)	-	4,186,704.38	53,230,906.45
G383.00-Regulators - 101	25,972,269.19	377,381.25	(53.07)	-	377,328.18	26,349,597.37
G385.00-Industrial Measuring and Re - 101	960,586.95	-	-	-	-	960,586.95
G387.00-Other Equipment - 101	51,112.34	-	-	-	-	51,112.34
G388.05-ARO Cost Gas Dist (L/B) - 101	37,095.39	-	(37,095.39)	-	(37,095.39)	-
G388.07-ARO Cost Gas Dist (Exp) - 101	11,524,698.96	-	(23,043.13)	1,120,194.00	1,097,150.87	12,621,839.83
	334,106,469.90	84,924,877.16	(2,576,038.16)	1,120,194.00	83,469,034.96	917,577,504.98
<b>Gas General Plant</b>						
G392.00-Cars and Light Trucks - 101	43,682.79	(2,742.07)	-	-	(2,742.07)	40,940.72
G392.10-Heavy Trucks and Other - 101	626,162.23	139,050.34	(140,375.93)	-	(1,323.24)	624,865.06
G392.20-Transportation Equip-Traile - 101	586,018.38	242,398.53	(36,801.63)	-	205,596.70	791,615.06
G394.00-Tools, Shop, and Garage Equ - 101	6,512,040.87	326,535.52	(335,120.42)	-	(8,584.60)	6,903,455.97
G395.00-Laboratory Equipment - 101	-	-	-	-	-	-
G396.10-Power Op Equip-Lg Mach - 101	3,317,259.49	445,433.43	(281,849.92)	-	163,583.51	3,480,643.00
G396.20-Power Op Equip - Other - 101	214,328.51	-	-	-	-	214,328.51
G397.20-DSM Communication Equipment - 106	-	-	-	-	-	-
	11,599,522.27	1,150,675.75	(794,145.75)	-	356,530.00	11,956,052.27
<b>Gas Intangible Plant</b>						
G302.00-Franchises and Consents - 101	387.49	-	-	-	-	387.49
	387.49	-	-	-	-	387.49

**LOUISVILLE GAS & ELECTRIC COMPANY**  
**KENTUCKY - PLANT IN SERVICE - GAS - REGULATORY ACCOUNTING**  
**DECEMBER 2017**

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>Gas Storage</b>						
G350.10-Land - 101	29,500.57	-	-	-	-	29,500.57
G350.20-Land Rights - 101	101,212.49	-	-	-	-	101,212.49
G351.20-Compressor Station Structur - 101	9,722,689.74	326,690.18	(10,299.04)	-	316,391.14	10,039,080.88
G351.30-Measuring and Regulat Stat - 101	33,043.05	-	-	-	-	33,043.05
G351.40-Other Structures - 101	4,002,370.60	270,597.35	(4,266.48)	-	266,330.87	4,268,701.47
G352.10-Storage Leaseholds and Righ - 101	548,241.14	-	-	-	-	548,241.14
G352.20-Reservoirs - 101	400,511.40	-	-	-	-	400,511.40
G352.30-Nonrecoverable Natural Gas - 101	9,648,855.00	-	-	-	-	9,648,855.00
G352.40-Well Drilling - 101	3,613,513.93	-	(19,224.33)	-	(19,224.33)	3,594,289.60
G352.50-Well Equipment ARO - 101	-	-	-	-	-	-
G352.55-Well Equipment - 101	10,560,939.14	254,499.67	(68,778.55)	-	185,721.12	10,746,660.26
G353.00-Lines - 101	16,651,077.05	1,134,391.52	(36,252.04)	-	1,098,139.48	17,749,216.53
G354.00-Compressor Station Equipmen - 101	48,024,050.43	6,552,636.05	(140,346.94)	-	6,412,289.11	54,436,339.54
G355.00-Measuring and Regulat Equip - 101	995,647.18	1,140,398.19	(13,110.70)	-	1,127,287.49	2,122,934.67
G356.00-Purification Equipment - 101	20,401,709.09	1,217,832.72	(178,700.26)	-	1,039,132.46	21,440,841.55
G357.00-Other Equipment - 101	1,548,686.27	56,601.18	-	-	56,601.18	1,605,287.45
G358.05-ARO Cost Gas UG Store (L/B) - 101	211,678.65	-	(60,682.27)	38,709.76	(21,972.51)	189,706.14
G358.07-ARO Cost Gas UG Store (Eqp) - 101	4,968,621.09	-	(113,692.42)	(688,774.51)	(802,466.93)	4,166,154.16
	<u>131,462,346.82</u>	<u>10,953,646.86</u>	<u>(645,353.03)</u>	<u>(650,064.75)</u>	<u>9,658,229.08</u>	<u>141,120,575.90</u>
<b>Gas Transmission</b>						
G365.20-Rights of Way - 101	220,659.05	-	-	-	-	220,659.05
G367.00-Mains Transmission - 101	46,810,948.00	4,123,769.10	(217,700.06)	-	3,906,069.04	50,717,017.04
G372.07-ARO Cost Gas Trans (Eqp) - 101	2,327,883.98	-	(42,504.33)	28,516.28	(13,988.05)	2,313,895.93
	<u>49,359,491.03</u>	<u>4,123,769.10</u>	<u>(260,204.39)</u>	<u>28,516.28</u>	<u>3,892,080.99</u>	<u>53,251,572.02</u>
<b>Total 101 Plant in Service - Gas - KY</b>	<u><u>1,026,530,217.51</u></u>	<u><u>101,152,968.87</u></u>	<u><u>(4,275,739.35)</u></u>	<u><u>498,645.53</u></u>	<u><u>97,375,875.05</u></u>	<u><u>1,123,906,092.56</u></u>

LOUISVILLE GAS & ELECTRIC COMPANY  
KENTUCKY - PLANT IN SERVICE - GAS - REGULATORY ACCOUNTING  
DECEMBER 2017

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>106 Construction Completed not Classified</b>						
<b>Gas Distribution</b>						
G375 10-City Gate Check Station Str - 106	-	-	-	-	-	-
G375 20-Other Distribution Structure - 106	-	55,896.49	-	-	55,896.49	55,896.49
G376 00-Mains Distribution - 106	6,108,191.25	(2,596,030.05)	-	(14,225.03)	(2,610,318.09)	3,497,873.16
G376 10-Mains Distribution - 106	8,216,700.19	(7,794,536.16)	-	(430,720.50)	(3,215,656.66)	3,045.53
G376 20-GLT Mains - 106	-	4,528,923.87	-	444,945.53	4,973,869.40	4,973,869.40
G378 00-Meas and Reg Station-Genera - 106	3,135,391.86	383,145.01	-	-	383,145.01	3,518,536.87
G378 00-Meas & Reg Station-City Gat - 106	394,397.22	798,840.51	-	-	798,840.51	1,193,037.73
G380 00-Services - 106	3,925,386.66	(2,900,357.10)	-	(56,900.08)	(2,957,257.18)	945,119.48
G380 10-Services - 106	27,770,220.31	(26,191,532.93)	-	(1,859,609.04)	(27,751,141.97)	19,078.34
G380 20-GLT Services - 106	-	9,332,553.65	-	1,816,509.12	10,949,062.77	10,949,062.77
G381 00-Meters - 106	121,395.78	1,375,666.93	-	-	1,375,666.93	1,497,062.71
G383 00-Regulators - 106	16,000.00	16,910.66	-	-	16,910.66	32,910.66
G385 00-Industrial Measuring and Re - 106	-	-	-	-	-	-
G387 00-Other Equipment - 106	-	-	-	-	-	-
	49,368,683.27	(22,981,192.13)	-	-	(22,981,192.13)	26,385,491.14
<b>Gas General Plant</b>						
G392 10-Transportation Equip-CarTr - 106	-	-	-	-	-	-
G392 20-Transportation Equip-Trailr - 106	242,396.53	(195,936.51)	-	-	(195,936.51)	46,461.92
G394 00-Tools, Shop, and Garage Equ - 106	259,297.56	120,547.38	-	-	120,547.38	379,844.94
G395 00-Laboratory Equipment - 106	-	-	-	-	-	-
G395 10-Power Op Equip-Hourly Rated - 106	-	-	-	-	-	-
G395 20-Power Op Equip-Other - 106	-	-	-	-	-	-
G397 20-DSM Communication Equipment - 106	-	-	-	-	-	-
	501,696.09	(75,389.23)	-	-	(75,389.23)	426,306.86
<b>Gas Storage</b>						
G351 20-Compressor Station Structur - 106	331,490.18	(272,481.07)	-	-	(272,481.07)	59,009.11
G351 30-Measuring and Regulat Stat - 106	-	-	-	-	-	-
G351 40-Other Structures - 106	220,281.78	425,817.65	-	-	425,817.65	645,899.43
G352 40-Well Drilling - 106	-	-	-	-	-	-
G352 50-Well Equipment ARO - 106	-	-	-	-	-	-
G352 55-Well Equipment - 106	374,491.09	638,426.67	-	-	638,426.67	1,012,907.76
G353 00-Linec - 106	1,538,153.99	325,130.74	-	-	325,130.74	1,963,284.73
G354 00-Compressor Station Equipmen - 106	8,175,017.03	(828,609.87)	-	-	(828,609.87)	7,346,407.16
G355 00-Measuring and Regulat Equip - 106	989,556.78	(989,556.78)	-	-	(989,556.78)	-
G356 00-Purification Equipment - 106	2,442,714.86	(866,969.24)	-	-	(866,969.24)	1,575,745.64
G357 00-Other Equipment - 106	297,119.19	(6,259.29)	-	-	(6,259.29)	290,859.90
	14,458,811.92	(1,574,710.18)	-	-	(1,574,710.18)	12,884,101.74

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LOUISVILLE GAS & ELECTRIC COMPANY  
KENTUCKY - PLANT IN SERVICE - GAS - REGULATORY ACCOUNTING  
DECEMBER 2017

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>Net Additions</u>	<u>Ending Balance</u>
<b>Gas Transmission</b>						
G367.00-Mains Transmission - 106	5,695,600.68	(3,784,062.86)	-	-	(3,784,062.86)	1,911,537.82
	5,695,600.68	(3,784,062.86)	-	-	(3,784,062.86)	1,911,537.82
<b>Total 106 Const Completed not Classified - Gas - KY</b>	<u>70,022,791.96</u>	<u>(28,415,354.40)</u>	<u>-</u>	<u>-</u>	<u>(28,415,354.40)</u>	<u>41,607,437.56</u>
<b>Total Plant in Service - Gas - KY</b>	<u>1,096,553,009.47</u>	<u>72,737,614.47</u>	<u>(4,275,739.35)</u>	<u>498,645.53</u>	<u>68,960,520.65</u>	<u>1,165,513,530.12</u>

LOUISVILLE GAS & ELECTRIC COMPANY  
 INDIANA - TOTAL PLANT IN SERVICE - GAS - NBV - REGULATORY ACCOUNTING  
 DECEMBER 2017

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
Total 104 & 105								
Plant in Service								
Gas Storage								
G350-10-Land	3,383.50	-	-	-	-	3,383.50	-	3,383.50
G351-10-Other Structures	1,502,845.41	26,382.72	-	-	26,382.72	1,529,228.13	(190,204.16)	1,339,023.95
G352-10-Well Drilling	2,381,820.59	-	(3,197.75)	-	(3,197.75)	2,378,622.84	(353,321.12)	2,025,301.72
G352-50-Well Equipment-oro	-	-	-	-	-	-	-	-
G352-55-Well Equipment	2,787,593.65	2,289.18	(24,744.79)	-	(22,455.61)	2,765,048.04	(354,523.87)	2,410,524.17
G353-20-Lines	9,000,372.37	213,716.54	(502,111)	-	21,214.43	9,024,047.90	(892,428.84)	4,132,190.46
G354-00-Compressor Station Equip	-	-	-	-	-	-	-	-
G357-00-Compressor Station Equip	1,679,647.63	152,812.76	-	-	123,812.76	2,026,760.39	(142,495.72)	1,881,274.67
	13,563,753.65	174,391.20	(26,444.65)	-	146,916.55	13,704,670.20	(1,532,991.73)	11,771,678.47
Total Gas - Indiana	13,558,753.65	174,391.20	(26,444.65)	-	146,916.55	13,704,670.20	(1,532,991.73)	11,771,678.47

**LOUISVILLE GAS & ELECTRIC COMPANY**  
**INDIANA - PLANT IN SERVICE - GAS - REGULATORY ACCOUNTING**  
**DECEMBER 2017**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>Net Additions</u>	<u>Ending Balance</u>
<b>101 Plant In Service</b>						
<b>Gas Storage</b>						
G350.10-Land - 101	3,363.50	-	-	-	-	3,363.50
G351.40-Other Structures - 101	1,502,845.41	26,382.72	-	-	26,382.72	1,529,228.13
G352.40-Well Drilling - 101	2,381,820.59	-	(3,197.75)	-	(3,197.75)	2,378,622.84
G352.50-Well Equipment ARO - 101	-	-	-	-	-	-
G352.55-Well Equipment - 101	2,750,076.96	39,715.87	(24,744.79)	-	14,971.08	2,765,048.04
G353.00-Lines - 101	4,582,036.32	421,336.55	(502.11)	-	420,834.44	5,002,870.76
G354.00-Compressor Station Equipmen - 101	-	-	-	-	-	-
G357.00-Other Equipment - 101	1,832,331.40	64,042.03	-	-	64,042.03	1,896,373.43
	<u>13,052,474.18</u>	<u>551,477.17</u>	<u>(28,444.65)</u>	<u>-</u>	<u>523,032.52</u>	<u>13,575,506.70</u>
<b>Total 101 Gas - Indiana</b>	<u>13,052,474.18</u>	<u>551,477.17</u>	<u>(28,444.65)</u>	<u>-</u>	<u>523,032.52</u>	<u>13,575,506.70</u>
<b>106 Construction Completed not Classified</b>						
<b>Gas Storage</b>						
G351.40-Other Structures - 106	-	-	-	-	-	-
G352.40-Well Drilling - 106	-	-	-	-	-	-
G352.50-Well Equipment ARO - 106	-	-	-	-	-	-
G352.55-Well Equipment - 106	37,426.69	(37,426.69)	-	-	(37,426.69)	-
G353.00-Lines - 106	421,336.55	(399,560.01)	-	-	(399,560.01)	21,776.54
G354.00-Compressor Station Equipmen - 106	-	-	-	-	-	-
G357.00-Other Equipment - 106	47,516.23	59,870.73	-	-	59,870.73	107,386.96
<b>Total 106 Gas - Indiana</b>	<u>506,279.47</u>	<u>(377,115.97)</u>	<u>-</u>	<u>-</u>	<u>(377,115.97)</u>	<u>129,163.50</u>
<b>Total Plant in Service - Gas - IN</b>	<u>13,558,753.65</u>	<u>174,361.20</u>	<u>(28,444.65)</u>	<u>-</u>	<u>145,916.55</u>	<u>13,704,670.20</u>

**LOUISVILLE GAS & ELECTRIC COMPANY**  
**KENTUCKY - GAS STORED NONRECOVERABLE - GAS - REGULATORY ACCOUNTING**  
**DECEMBER 2017**

**117 Gas Stored Nonrecoverable**  
G117.00-Gas Stored UG Non-Current

<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>Net Additions</u>	<u>Ending Balance</u>
1,882,661.68	-	-	-	-	1,882,661.68
<u>1,882,661.68</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,882,661.68</u>

**LOUISVILLE GAS & ELECTRIC COMPANY  
INDIANA - GAS STORED NONRECOVERABLE - GAS - REGULATORY ACCOUNTING  
DECEMBER 2017**

**117 Gas Stored Nonrecoverable**  
G117.00-Gas Stored UG Non-Current

<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>Net Additions</u>	<u>Ending Balance</u>
257,328.32	-	-	-	-	257,328.32
<u>257,328.32</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>257,328.32</u>

**LOUISVILLE GAS & ELECTRIC COMPANY  
PROPERTY UNDER CAPITAL LEASES - REGULATORY ACCOUNTING  
DECEMBER 2017**

**101101 Capital Leased Property**  
E311.10-Capital Leased Property

Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
-	-	-	-	-	-
-	-	-	-	-	-

LOUISVILLE GAS & ELECTRIC COMPANY  
PLANT HELD FOR FUTURE USE - REGULATORY ACCOUNTING  
DECEMBER 2017

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>105001 - Plant Held for Future Use</b>						
<b>Distribution</b>						
E360.25-Land Held for Future Use	2,384,582.58	-	-	-	-	2,384,582.58
E362.05-Station Equip-For Future Us	11,748.71	-	-	-	-	11,748.71
	<u>2,396,331.29</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,396,331.29</u>
<b>Electric Other Production</b>						
E340.20-Land Future Use	211,409.50	-	-	-	-	211,409.50
	<u>211,409.50</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>211,409.50</u>
<b>Steam Production</b>						
E310.27-Land Future Use	-	-	-	-	-	-
E311.00-Structures and Improvements	-	-	-	-	-	-
E311.05-Struc and Improv Future Use	-	-	-	-	-	-
E312.00-Boiler Plant Equipment	-	-	-	-	-	-
E314.00-Turbogenerator Units	-	-	-	-	-	-
E315.00-Accessory Electric Equip	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>105002 - Plant Held for Future Use</b>						
<b>Distribution</b>						
E360.10-Land Rights	519,009.11	-	-	-	-	519,009.11
	<u>519,009.11</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>519,009.11</u>
<b>Total Plant Held for Future Use</b>	<u>3,126,749.90</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,126,749.90</u>

LOUISVILLE GAS & ELECTRIC COMPANY  
 NON UTILITY PROPERTY - REGULATORY ACCOUNTING  
 DECEMBER 2017

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>121 Non Utility Property</b>						
C121.01-Nonutility Prop - Coal Land	690.05	-	-	-	-	690.05
C121.02-Nonutility-Coal Mineral Rts	63,110.43	-	-	-	-	63,110.43
C121.03-Nonutility-Coal Rts of Way	249.93	-	-	-	-	249.93
C121.04-Nonutility Prop - Misc Land	586,846.57	-	-	-	-	586,846.57
C121.92-Nonutility Cars & Trucks	-	-	-	-	-	-
	<u>630,896.98</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>630,896.98</u>



LOUISVILLE GAS & ELECTRIC COMPANY  
 PLANT PURCHASED AND SOLD - REGULATORY ACCOUNTING  
 DECEMBER 2017

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
102 Electric Plant Purch & Sold	-	-	-	-	-	-

**BOYLSVILLE GAS & ELECTRIC COMPANY**  
**RESERVE FUND PROJECTIONS AND AMORTIZATION OF DEFERRED PLANT'S SERVICE-RELATED COSTS - REGULATORY ACCOUNTING**  
**DISCOUNTED**

Business	Balance	Attribution	Plant/Asset	Investment	WMP	Cost	Other	Ending
Category	(\$MM)	(\$MM)	(\$MM)	(\$MM)	(\$MM)	(\$MM)	(\$MM)	(\$MM)
<b>Electric Distribution</b>								
LEC-1400000000-000-Substn	-	-	-	-	-	17,533.36	-	(17,533.36)
LEC-1400000000-010-Substn	(2,282,423.29)	(2,282,423.29)	22,729.37	(7,750.50)	-	148,300.00	(11,899.48)	143,710.10
LEC-1400000000-020-Substn	443,975.17	443,975.17	11,994.84	227,410.00	-	-	-	143,710.10
LEC-1400000000-030-Substn	-	-	-	-	-	-	-	0.00
LEC-1400000000-040-Substn	19,704,181.75	19,704,181.75	2,665,194.44	-	-	3,550,197.46	(607.32)	19,100,474.23
LEC-1400000000-050-Substn	17,948,707.50	17,948,707.50	2,802,229.80	-44.15	-	1,846,946.80	(94,394.40)	17,111,988.75
LEC-1400000000-060-Substn	(2,706,800.00)	(2,706,800.00)	498,107.12	-	-	2,001,692.88	(20,332.12)	(2,505,439.24)
LEC-1400000000-070-Substn	59,981,716.00	59,981,716.00	1,560,105.00	-	-	1,566,896.14	(778,410.20)	59,769,700.94
LEC-1400000000-080-Substn	17,244,400.00	17,244,400.00	4,707,460.00	-	-	4,707,460.00	(20,332.12)	17,224,067.88
LEC-1400000000-090-Substn	1,602,600.00	1,602,600.00	37,288.00	-	-	37,288.00	-	1,565,312.00
LEC-1400000000-100-Substn	29,458,102.75	29,458,102.75	41,262.18	-	-	168,822.86	-	29,289,280.57
LEC-1400000000-110-Substn	29,100,500.00	29,100,500.00	2,623,010.81	-	-	14,658,405.43	-	26,472,089.19
LEC-1400000000-120-Substn	168,500.00	168,500.00	77,898.32	-	-	-	(72,454.00)	96,046.00
LEC-1400000000-130-Substn	188,719.00	188,719.00	-	-	-	14,658,406.40	-	188,719.00
LEC-1400000000-140-Substn	(1,520,494.51)	(1,520,494.51)	62,892.82	-	-	850,476.35	(403.11)	(1,222,220.14)
LEC-1400000000-150-Substn	192,110,895.11	192,110,895.11	2,054,650.00	-	-	423,274.24	(32,424.71)	192,779,400.20
LEC-1400000000-160-Substn	24,461,460.00	24,461,460.00	46,564.41	-	-	-	-	24,414,895.59
LEC-1400000000-170-Substn	178,332.20	178,332.20	45,506.68	-	-	-	-	132,825.52
LEC-1400000000-180-Substn	140,116,559.00	140,116,559.00	12,297,155.97	376,719.21	-	13,248,433.97	(854,290.71)	127,179,065.50
<b>Electric General Plant</b>								
LEC-1400000000-190-Substn	(904,322.22)	(904,322.22)	172,148.79	-	-	-	-	(732,173.43)
LEC-1400000000-200-Substn	(7,118,122.50)	(7,118,122.50)	43,755.88	(4,748.28)	-	-	-	(7,165,114.50)
LEC-1400000000-210-Substn	1,049,320.00	1,049,320.00	378,814.51	101,668.21	-	-	-	1,429,802.72
LEC-1400000000-220-Substn	(7,517,300.43)	(7,517,300.43)	143,855.46	-	-	-	-	(7,373,444.97)
LEC-1400000000-230-Substn	-	-	-	-	-	-	-	0.00
LEC-1400000000-240-Substn	1,417,497.75	1,417,497.75	421,226.58	-	-	-	-	996,271.17
LEC-1400000000-250-Substn	165,440.47	165,440.47	139,980.00	-	-	-	-	25,460.47
LEC-1400000000-260-Substn	(2,897,714.00)	(2,897,714.00)	63,836.70	-	-	-	-	(2,833,877.30)
LEC-1400000000-270-Substn	11,608,831.40	11,608,831.40	739,200.99	(16,543.05)	-	-	-	11,451,488.34
<b>Electric Non-Production</b>								
LEC-1400000000-280-Substn	-	-	-	-	-	-	-	0.00
LEC-1400000000-290-Substn	(2,559,600.00)	(2,559,600.00)	969,720.00	-	-	-	-	(1,589,880.00)
LEC-1400000000-300-Substn	(4,806,999.00)	(4,806,999.00)	20,296.74	-	-	-	-	(4,786,702.26)
LEC-1400000000-310-Substn	(3,303,596.00)	(3,303,596.00)	7,416.11	-	-	-	-	(3,296,179.89)
LEC-1400000000-320-Substn	(2,938,492.00)	(2,938,492.00)	103,829.44	-	-	-	-	(2,834,662.56)
LEC-1400000000-330-Substn	(2,750,881.75)	(2,750,881.75)	24,899.80	-	-	-	-	(2,725,981.95)
LEC-1400000000-340-Substn	(6,498,120.00)	(6,498,120.00)	3,000.00	-	-	-	-	(6,495,120.00)
LEC-1400000000-350-Substn	1,812.10	1,812.10	-	-	-	-	-	1,812.10
LEC-1400000000-360-Substn	(178,572.00)	(178,572.00)	824.40	-	-	-	-	(177,747.60)
LEC-1400000000-370-Substn	(10,979.40)	(10,979.40)	11,807.49	-	-	-	-	828.09
LEC-1400000000-380-Substn	(140,000.00)	(140,000.00)	121,117.37	-	-	-	-	(18,882.63)
<b>Electric Other Production</b>								
LEC-1400000000-390-Substn	-	-	-	-	-	-	-	0.00
LEC-1400000000-400-Substn	-	-	-	-	-	-	-	0.00
LEC-1400000000-410-Substn	(146,202.70)	(146,202.70)	255,040.00	-	-	-	-	108,837.30
LEC-1400000000-420-Substn	(4,377,880.00)	(4,377,880.00)	601,100.00	-	-	-	-	(3,776,780.00)
LEC-1400000000-430-Substn	(1,600,000.00)	(1,600,000.00)	481,139.00	-	-	-	-	(1,118,861.00)
LEC-1400000000-440-Substn	(68,391.27)	(68,391.27)	14,572.90	-	-	-	-	(53,818.37)
LEC-1400000000-450-Substn	173,220.00	173,220.00	82,170.70	-	-	-	-	91,049.30
LEC-1400000000-460-Substn	(12,648.87)	(12,648.87)	12,648.87	-	-	-	-	0.00
LEC-1400000000-470-Substn	(1,122,820.00)	(1,122,820.00)	1,122,820.00	-	-	-	-	0.00
LEC-1400000000-480-Substn	(1,100,409.70)	(1,100,409.70)	162,781.27	-	-	-	-	(937,628.43)
LEC-1400000000-490-Substn	(972,349.00)	(972,349.00)	100,000.00	-	-	-	-	(872,349.00)
LEC-1400000000-500-Substn	(718,890.00)	(718,890.00)	373,390.00	-	-	-	-	(345,500.00)
LEC-1400000000-510-Substn	106,619.00	106,619.00	174,260.00	-	-	-	-	68,599.00
LEC-1400000000-520-Substn	(893,000.00)	(893,000.00)	24,000.00	-	-	-	-	(869,000.00)
LEC-1400000000-530-Substn	(14,421.00)	(14,421.00)	158,816.00	-	-	-	-	144,395.00
LEC-1400000000-540-Substn	(10,028.20)	(10,028.20)	-	-	-	-	-	(10,028.20)
LEC-1400000000-550-Substn	(1,100,000.00)	(1,100,000.00)	1,047,000.00	-	-	-	-	(53,000.00)
LEC-1400000000-560-Substn	(1,100,000.00)	(1,100,000.00)	1,416,200.00	-	-	-	-	316,200.00
LEC-1400000000-570-Substn	(1,100,000.00)	(1,100,000.00)	1,050,000.00	-	-	-	-	(50,000.00)
LEC-1400000000-580-Substn	(277,655.00)	(277,655.00)	1,850,000.00	-	-	-	-	1,572,345.00
LEC-1400000000-590-Substn	(100,000.00)	(100,000.00)	100,000.00	-	-	-	-	0.00
LEC-1400000000-600-Substn	(108,124.00)	(108,124.00)	141,846.00	-	-	-	-	33,722.00
LEC-1400000000-610-Substn	(86,841.40)	(86,841.40)	131,862.72	-	-	-	-	45,021.32

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Garrett

**SHERWILL GAS & ELECTRIC COMPANY**  
RESERVE FOR DEPRECIATION AND AMORTIZATION OF PLANT, EQUIPMENT, AND OTHER ASSETS - REGULATORY ACCOUNTING  
DECEMBER 31, 2017

Depreciation Reference	Account	Franklin Date/Amount	RBP Excludes Out	Cost (Estimated)	Other Charge	Ending Balance
LOG-134200-Pipeline 02 - 11 Fuel Hub		111,241,295	-	-	-	111,241,295
LOG-134200-Pipeline 02 - 12 Fuel Hub		182,974,879	-	-	-	182,974,879
LOG-134200-Pipeline 03 - CT Pipeline		1,920,532,991	21,564,372	(66,400,792)	16,327,952	1,985,467,571
LOG-134200-13 Fuel Hub, Plant		121,320,780	-	-	-	121,320,780
LOG-134200-14 Fuel Hub, Plant		105,368,300	-	-	-	105,368,300
LOG-134200-15 Fuel Hub, Plant		148,528,371	-	-	-	148,528,371
LOG-134200-16 Fuel Hub, Plant		148,574,190	-	-	-	148,574,190
LOG-134200-17 Fuel Hub, Plant		147,262,111	-	-	-	147,262,111
LOG-134200-18 Fuel Hub, Plant		148,784,271	-	-	-	148,784,271
LOG-134200-19 Fuel Hub, Plant		135,445,840	-	-	-	135,445,840
LOG-134200-Fuel Hub, CT Fuel Hub, Fuel		907,539,090	-	-	-	907,539,090
LOG-134200-Fuel Hub, Plant		16,957,540	1,540,714	-	-	18,498,254
LOG-134200-Fuel Hub, Plant		19,551,534,490	464,425,300	-	16,306,100	20,032,265,890
LOG-134200-Cable Plant - Fiber Network		1,646,971,274	43,889,980,391	-	8,172,100	45,561,024,765
LOG-134200-20-22 Cable Network		6,321,405,640	-	-	-	6,321,405,640
LOG-134200-23-24 Cable Network		2,792,101,000	(1,520,400,719)	-	-	1,271,699,281
LOG-134200-25-27 Cable Network		15,742,347,720	-	-	-	15,742,347,720
LOG-134200-28-30 Cable Network		17,704,980,000	(1,161,520,000)	-	-	16,543,460,000
LOG-134200-31-32 Cable Network		15,513,389,700	461,047,560	14,840,244	-	16,982,287,504
LOG-134200-33-34 Cable Network		25,272,304,800	884,548,900	-	-	26,156,853,700
LOG-134200-35-36 Cable Network		46,303,717,000	499,979,500	(63,862,211)	80,294,110	46,717,658,200
LOG-134200-37-38 Cable Network		18,412,948,800	863,873,700	-	-	19,276,822,500
LOG-134200-39-40 Cable Network		15,587,845,200	191,721,000	-	-	15,779,566,200
LOG-134200-41-42 Cable Network		16,121,868,000	82,739,440	-	-	16,204,607,440
LOG-134200-43-44 Cable Network		19,124,816,100	167,288,100	-	-	19,292,104,200
LOG-134200-45-46 Cable Network		18,638,416,100	167,288,100	-	-	18,805,704,200
LOG-134200-47-48 Cable Network		12,524,979,700	125,968,300	100,424,424	-	12,751,372,424
LOG-134200-49-50 Cable Network		11,247,466,820	166,722,840	-	-	11,414,189,660
LOG-134200-51-52 Cable Network		1,840,715,740	128,968,311	-	-	1,969,684,051
LOG-134200-53-54 Cable Network		11,313,371,710	346,406,200	-	-	11,659,777,910
LOG-134200-55-56 Cable Network		11,217,248,960	130,609,290	-	-	11,347,858,250
LOG-134200-57-58 Cable Network		176,949,040	138,735,710	-	-	315,684,750
LOG-134200-Pipeline 02 - 11 Converter		11,646,422,920	-	-	-	11,646,422,920
LOG-134200-Pipeline 02 - 12 Converter		12,624,970,000	-	-	-	12,624,970,000
LOG-134200-01-03 Converter		22,797,760,000	221,869,740	-	-	23,019,629,740
LOG-134200-04-06 Converter		270,114,810	3,640,710	-	-	273,755,520
LOG-134200-07-08 Converter		747,449,910	18,141,720	-	-	765,591,630
LOG-134200-09-10 Converter		717,937,930	18,482,710	-	-	736,420,640
LOG-134200-11-12 Converter		775,515,540	18,209,370	2,109,100	-	795,834,010
LOG-134200-13-14 Converter		176,405,640	174,269,640	-	-	350,675,280
LOG-134200-15-16 Converter		2,607,415,540	-	-	-	2,607,415,540
LOG-134200-17-18 Converter		122,841,440	17,969,290,110	-	-	18,092,131,550
LOG-134200-Cable Plant - 11 Accessory		130,580,070	1,058,730	-	31,849,616	162,488,416
LOG-134200-20-22 Accessory Electric		1,026,960,840	(281,122,810)	-	-	745,838,030
LOG-134200-23-24 Accessory Electric		1,019,802,290	(19,550,420)	-	-	999,251,870
LOG-134200-25-27 Accessory Electric		1,026,780,760	(11,919,880)	-	-	1,014,860,880
LOG-134200-28-30 Accessory Electric		1,019,739,740	(11,871,440)	-	-	1,007,868,300
LOG-134200-31-32 Accessory Electric		1,019,739,740	(11,214,145)	-	-	1,008,525,595
LOG-134200-33-34 Accessory Electric		1,019,739,740	(11,214,145)	-	-	1,008,525,595
LOG-134200-35-36 Accessory Electric		1,019,739,740	(11,214,145)	-	-	1,008,525,595
LOG-134200-37-38 Accessory Electric		1,019,739,740	(11,214,145)	-	-	1,008,525,595
LOG-134200-39-40 Accessory Electric		1,019,739,740	(11,214,145)	-	-	1,008,525,595
LOG-134200-41-42 Accessory Electric		1,019,739,740	(11,214,145)	-	-	1,008,525,595
LOG-134200-43-44 Accessory Electric		1,019,739,740	(11,214,145)	-	-	1,008,525,595
LOG-134200-45-46 Accessory Electric		1,019,739,740	(11,214,145)	-	-	1,008,525,595
LOG-134200-47-48 Accessory Electric		1,019,739,740	(11,214,145)	-	-	1,008,525,595
LOG-134200-49-50 Accessory Electric		1,019,739,740	(11,214,145)	-	-	1,008,525,595
LOG-134200-Accessory Electric		1,019,739,740	(11,214,145)	-	-	1,008,525,595
LOG-134200-11-12 Pole		10,340,760	8,898,940	-	-	19,239,700
LOG-134200-13-14 Pole		11,316,138,140	12,316,840	-	-	11,328,454,980
LOG-134200-15-16 Pole		11,316,138,140	12,316,840	-	-	11,328,454,980
LOG-134200-17-18 Pole		11,316,138,140	12,316,840	-	-	11,328,454,980
LOG-134200-19-20 Pole		11,316,138,140	12,316,840	-	-	11,328,454,980
LOG-134200-21-22 Pole		11,316,138,140	12,316,840	-	-	11,328,454,980
LOG-134200-23-24 Pole		11,316,138,140	12,316,840	-	-	11,328,454,980
LOG-134200-25-26 Pole		11,316,138,140	12,316,840	-	-	11,328,454,980
LOG-134200-27-28 Pole		11,316,138,140	12,316,840	-	-	11,328,454,980
LOG-134200-29-30 Pole		11,316,138,140	12,316,840	-	-	11,328,454,980
LOG-134200-31-32 Pole		11,316,138,140	12,316,840	-	-	11,328,454,980
LOG-134200-33-34 Pole		11,316,138,140	12,316,840	-	-	11,328,454,980
LOG-134200-35-36 Pole		11,316,138,140	12,316,840	-	-	11,328,454,980
LOG-134200-37-38 Pole		11,316,138,140	12,316,840	-	-	11,328,454,980
LOG-134200-39-40 Pole		11,316,138,140	12,316,840	-	-	11,328,454,980
LOG-134200-41-42 Pole		11,316,138,140	12,316,840	-	-	11,328,454,980
LOG-134200-43-44 Pole		11,316,138,140	12,316,840	-	-	11,328,454,980
LOG-134200-45-46 Pole		11,316,138,140	12,316,840	-	-	11,328,454,980
LOG-134200-47-48 Pole		11,316,138,140	12,316,840	-	-	11,328,454,980
LOG-134200-49-50 Pole		11,316,138,140	12,316,840	-	-	11,328,454,980
LOG-134200-Accessory Pole		11,316,138,140	12,316,840	-	-	11,328,454,980

**Case No. 2018-00294**  
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**Garrett**

LEBANON GAS & ELECTRIC COMPANY  
 RESERVE FOR DEFERRALS AND AMORTIZATION OF ELECTRICITY IN SERVICE, KENTUCKY - REGULATORY ACCOUNTING  
 DECEMBER 31ST

Balance	Accruals	Debits	Transfers	RMP	Cost	Exchange	Other	Ending
Balance			to Accounts	Transfer Out	of Expense		Costs	Balance
(5,584,141)	(1,460,221)	-	-	-	-	-	-	(7,044,362)
(2,111,848,421)	(483,000,911)	22,881,180	-	-	-	-	-	(2,371,968,152)
(4,721,001)	(872,721)	-	-	-	-	-	-	(5,593,722)
(7,706,810)	(1,816,942)	-	-	-	-	-	-	(9,523,752)
(7,706,810)	(1,816,942)	(2,242,000)	-	-	188,899,000	-	-	(9,577,953)

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DOMESTIC GAS & ELECTRIC COMPANY  
 MEMORANDUM FOR INFORMATION AND AMENDMENT OF RECORDS OF THE PUBLIC UTILITIES COMMISSION - REGULARLY SCHEDULED  
 OCTOBER 2017

Regulation Reference	Account	Estimate	Finalized Affordability	EPSC Executive Order	Cost of Investment	Ratepayers	Other Costs	End-of-Period Balance
Basic Rate Adjustment	-	-	-	-	-	-	-	-
EGE-131020-BaseRate	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-2	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-3	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-4	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-5	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-6	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-7	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-8	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-9	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-10	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-11	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-12	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-13	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-14	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-15	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-16	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-17	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-18	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-19	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-20	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-21	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-22	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-23	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-24	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-25	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-26	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-27	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-28	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-29	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-30	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-31	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-32	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-33	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-34	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-35	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-36	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-37	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-38	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-39	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-40	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-41	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-42	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-43	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-44	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-45	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-46	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-47	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-48	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-49	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-50	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-51	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-52	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-53	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-54	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-55	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-56	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-57	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-58	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-59	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-60	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-61	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-62	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-63	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-64	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-65	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-66	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-67	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-68	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-69	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-70	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-71	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-72	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-73	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-74	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-75	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-76	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-77	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-78	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-79	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-80	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-81	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-82	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-83	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-84	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-85	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-86	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-87	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-88	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-89	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-90	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-91	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-92	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-93	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-94	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-95	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-96	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-97	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-98	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-99	-	-	-	-	-	-	-	-
EGE-131020-BaseRate-100	-	-	-	-	-	-	-	-



**LOUISVILLE GAS & ELECTRIC COMPANY**  
**RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - KENTUCKY - REGULATORY ACCOUNTING**  
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	Beginning Balance	Accruals	Retirements	Transfers/ Adjustments	RWIP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
LGE-131500-Mill Creek Unit 4 SO2 Ac	(545,280.93)	(281.84)	-	-	-	-	-	-	(545,562.77)
LGE-131500-Mill Crk #3 SO2 ECR 2011	-	-	-	-	-	-	-	-	-
LGE-131500-Mill Crk #4 SO2 ECR 2011	(12,265.38)	(6,392.58)	-	-	-	-	-	-	(18,657.96)
LGE-131500-TC 1 Future Use - 105	(0.00)	-	-	-	-	-	-	-	(0.00)
LGE-131500-TC Unit 2 Acce	(1,236,770.97)	(224,822.27)	-	-	-	-	-	-	(1,461,593.14)
LGE-131500-TC Unit 2 Acce ECR 2008	(97,633.40)	(33,220.98)	-	-	-	-	-	-	(130,854.38)
LGE-131500-Trimble 1 Acc ECR 2011	(3,358.52)	(187,910.73)	-	-	-	-	-	-	(191,269.25)
LGE-131500-Trimble Unit 1 Accessory	(28,933,011.40)	(1,042,900.58)	-	-	-	-	-	-	(29,975,911.98)
LGE-131500-Trimble Unit 1 SO2 Access	(2,370,160.76)	(25,453.38)	-	-	-	-	-	-	(2,395,614.14)
LGE-131500-Accessory	(63,761,760.13)	(3,029,055.59)	22,054.35	-	-	19,822.47	-	-	(66,749,988.90)
LGE-131501-AROP Cane Run 4 Acc	-	-	-	-	-	-	-	-	-
LGE-131501-AROP Cane Run 5 Acc	-	-	-	-	-	-	-	-	-
LGE-131501-AROP Cane Run 6 Acc	-	-	-	-	-	-	-	-	-
LGE-131501-AROP Mill Creek 1 Acc	-	-	-	-	-	-	-	-	-
LGE-131501-AROP Mill Creek 2 Acc	-	-	-	-	-	-	-	-	-
LGE-131501-AROP Mill Creek 3 Acc	-	-	-	-	-	-	-	-	-
LGE-131501-AROP Mill Creek 4 Acc	-	-	-	-	-	-	-	-	-
LGE-131501-AROP Trimble Unit 1 Acc	-	-	-	-	-	-	-	-	-
LGE-131501-AROP Accessory	-	-	-	-	-	-	-	-	-
LGE-131600-Cane Run Unit 1 Misc. Po	(480.26)	-	-	-	-	-	-	-	(480.26)
LGE-131600-Cane Run Unit 3 Misc. Po	(747.66)	-	-	-	-	-	-	-	(747.66)
LGE-131600-Cane Run Unit 4 Misc. Po	25,251.80	(1.74)	-	-	-	-	-	-	25,250.06
LGE-131600-Cane Run Unit 4 SO2 Misc	(595.93)	-	-	-	-	-	-	-	(595.93)
LGE-131600-Cane Run Unit 5 Misc. Po	(79,781.79)	(10,234.62)	-	-	-	-	-	-	(89,016.41)
LGE-131600-Cane Run Unit 5 SO2 Misc	(4,325.07)	-	-	-	-	-	-	-	(4,325.07)
LGE-131600-Cane Run Unit 6 Misc. Po	(27,253.39)	(32,530.68)	-	-	-	-	-	-	(59,784.06)
LGE-131600-Cane Run Unit 6 SO2 Misc	(2,445.01)	-	-	-	-	-	-	-	(2,445.01)
LGE-131600-Distribution Dr ECR 2011	(49,037.77)	(13,978.46)	-	-	-	-	-	-	(63,016.23)
LGE-131600-Distribution Drive	(23.76)	(868.20)	-	-	-	-	-	-	(891.96)
LGE-131600-MC Unit 1 Misc ECR 2011	(619.99)	(411.78)	-	-	-	-	-	-	(1,031.77)
LGE-131600-MC Unit 2 Misc ECR 2011	(120.35)	(79.86)	-	-	-	-	-	-	(200.21)
LGE-131600-Mill Creek #4 ECR 2011	(24,318.10)	(11,527.74)	-	-	-	-	-	-	(35,845.84)
LGE-131600-Mill Creek Unit 1 Misc P	(546,949.80)	(24,479.99)	11,510.14	-	-	-	-	-	(559,919.41)
LGE-131600-Mill Creek Unit 2 Misc.	(109,994.73)	(2,877.59)	22,659.23	-	-	-	-	-	(90,213.11)
LGE-131600-Mill Creek Unit 3 Misc.	(341,275.38)	(4,397.31)	11,321.63	-	-	-	-	-	(334,351.06)
LGE-131600-Mill Creek Unit 4 Misc.	(3,510,356.40)	(283,055.44)	143,251.30	-	-	-	-	-	(3,650,160.54)
LGE-131600-Mill Creek Unit 4 SO2 Mi	(13,315.73)	(935.52)	-	-	-	-	-	-	(14,251.25)
LGE-131600-Trimble Unit 1 Misc. Pow	(1,658,835.60)	(76,373.57)	-	-	-	-	-	-	(1,735,209.17)
LGE-131600-Trimble Unit 2 Misc. Pow	(323,233.65)	(80,260.00)	18,624.45	-	-	-	-	-	(384,869.40)
LGE-131600-Misc. Power Plant	(6,587,494.84)	(542,041.20)	207,366.95	-	-	-	-	-	(6,922,169.09)
LGE-131707-ARO Coal Steam (Eap)	(19,539,652.63)	(9,213,030.25)	20,817,965.80	-	-	-	-	-	(7,934,719.08)
LGE-131708-ARO Coal Steam (CCR)	(20,285,465.07)	(7,795,398.03)	-	-	-	-	-	-	(28,080,863.10)
	(671,454,851.30)	(83,310,560.51)	35,554,031.54	-	-	30,855,487.05	(815,417.91)	(339,709.05)	(889,510,120.18)
<b>Electric Transmission</b>									
LGE-135010-KY Elec Transmission -	(2,755,044.57)	(104,724.50)	-	-	-	-	-	-	(2,859,769.47)
LGE-135020-KY Electric Trans	-	-	-	-	-	-	-	-	-
LGE-135210-KY Elec Transmission -	(1,839,793.24)	(138,459.86)	26,705.65	7,750.55	-	10,272.78	-	-	(1,724,524.14)
LGE-135210-TC Sw. Station - Substat	(98,151.55)	(3,890.64)	-	-	-	-	-	-	(102,042.19)
LGE-135220-Struct & Improve-System	-	(33.84)	-	-	-	-	-	-	(33.84)
LGE-135210-TC Unit 1 - Trans - Sub	0.00	-	-	-	-	-	-	-	0.00
LGE-135310-KY Elec Transmission -	(61,229,353.39)	(2,636,361.93)	1,320,418.71	(327,605.85)	-	1,238,618.13	(6,270.33)	-	(61,640,454.66)
LGE-135310-TC Sw. Station - Substat	(35,814.40)	(9,183.06)	-	-	-	-	-	-	(44,997.46)
LGE-135310-TC Unit 1 - Trans - Sub	-	4,728.55	-	-	-	-	-	-	4,728.55
LGE-135311-AROP Station Equip	(0.00)	-	-	-	-	-	-	-	(0.00)
LGE-135311-AROP TC1 Station Equip	(0.00)	-	-	-	-	-	-	-	(0.00)
LGE-135320-Station Equip System	-	(72.18)	-	36.09	-	-	-	-	(36.09)
LGE-135400-KY Elec Transmission -	(19,781,472.70)	(534,068.04)	(91,139.37)	-	-	-	-	-	(20,407,280.17)
LGE-135500-KY Elec Transmission -	(22,330,163.12)	(2,327,979.28)	468,266.03	-	-	238,725.34	(378.27)	-	(23,957,529.28)
LGE-135600-KY Elec Transmission -	(23,672,628.48)	(1,548,130.59)	241,276.93	-	-	137,831.15	(13.13)	-	(24,941,664.23)
LGE-135700-Electric Transmission -	(610,252.49)	(29,809.65)	-	-	-	-	-	-	(640,062.14)
LGE-135800-Electric Transmission -	(3,128,608.35)	(199,725.70)	-	-	-	-	-	-	(3,328,334.05)
LGE-135915-ARO Coal Transm (LB)	(678.88)	(320.30)	-	-	-	-	-	-	(1,000.18)
LGE-135917-ARO Coal Transm (Eap)	(25,282.43)	(12,538.55)	7,370.88	-	-	-	-	-	(30,450.10)
	(135,300,687.09)	(7,545,899.50)	1,972,898.63	(319,719.21)	-	1,634,447.36	(6,661.73)	-	(139,565,420.32)
<b>Total Electric Depreciation Reserves</b>	<b>(1,651,574,840.31)</b>	<b>(146,816,058.22)</b>	<b>54,055,499.73</b>	<b>(16,563.85)</b>	<b>-</b>	<b>42,917,301.90</b>	<b>(1,480,379.38)</b>	<b>(2,655,400.08)</b>	<b>(1,704,970,441.21)</b>
<b>Electric Intangible Plant</b>									
LGE-130100-Elect. Intangible Plant -	-	-	-	-	-	-	-	-	-
LGE-130200-Franchises and Consents	-	-	-	-	-	-	-	-	-
<b>Total Electric Amortization Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

LOUISVILLE GAS & ELECTRIC COMPANY  
 RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - KENTUCKY - REGULATORY ACCOUNTING  
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Beginning Balance	Accruals	Retirements	Transfers/ Adjustments	RWIP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
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**LOUISVILLE GAS & ELECTRIC COMPANY**  
**RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - KENTUCKY - REGULATORY ACCOUNTING**  
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	Beginning Balance	Accruals	Retirements	Transfers/ Adjustments	RWIP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
<b>Gas Distribution</b>									
LGE-237412-Gas Distribution Land	0.00	-	-	-	-	-	-	-	0.00
LGE-237422-Gas Distribution Land RI	(77,439.69)	-	-	-	-	-	-	-	(77,439.69)
LGE-237510-Gas Distribution - City	(90,124.99)	(6,761.82)	-	-	-	-	-	-	(96,886.81)
LGE-237520-Gas Distribution - Other	(287,735.48)	-	-	-	-	-	-	-	(301,167.35)
LGE-237800-Gas Distribution - Mains	(127,206,169.89)	(6,191,710.13)	1,280,572.20	571.84	-	99,766.20	-	(39,916.24)	(132,056,886.02)
LGE-237610-Gas Distribution - Mains	(2,873,197.04)	(944,276.83)	-	3,604.48	-	-	-	-	(3,613,869.99)
LGE-237120-Gas Line Tracker - Mains	-	(21,477.69)	-	-	-	-	-	-	(25,654.01)
LGE-237800-Gas Distribution - Measu	(2,438,258.52)	(520,177.65)	9,430.72	-	-	25,403.28	-	-	(2,923,602.17)
LGE-237900-Gas Distribution - City	(1,300,766.58)	(223,456.37)	324,494.27	-	-	89,852.37	-	-	(1,109,876.31)
LGE-238000-Gas Distribution - Gas S	(88,044,113.06)	(7,164,878.80)	171,007.24	-	-	3,556.75	-	-	(92,906,388.47)
LGE-238010-Gas Distribution - Gas S	(11,678,843.31)	(6,185,218.45)	-	26,392.63	-	-	-	-	(17,837,669.13)
LGE-238020-Gas Line Tracker Service	-	(102,779.79)	-	(29,951.38)	-	-	-	-	(132,731.17)
LGE-238100-Meters	(12,064,290.34)	(2,004,928.02)	730,340.16	-	-	363,690.64	(30,729.81)	-	(13,005,817.37)
LGE-238300-Regulators	(4,459,750.70)	(1,029,432.08)	53.07	-	-	1,101.46	-	-	(5,487,938.85)
LGE-238500-Gas Distribution - Indus	(216,659.34)	(24,785.76)	-	-	-	-	-	-	(241,445.10)
LGE-238700-Gas Distribution - Other	(27,491.70)	(1,206.24)	-	-	-	-	-	-	(28,697.94)
LGE-238800-ARO Cost Gas Dist (f.B)	(601.71)	-	37,005.39	-	-	-	-	-	(564.32)
LGE-238807-ARO Cost Gas Dist (Eap)	(1,377,782.10)	(247,895.60)	23,043.13	-	-	-	-	-	(1,602,634.88)
	(250,823,205.68)	(24,738,893.71)	2,576,036.18	-	-	617,961.38	(30,729.81)	(39,916.24)	(272,438,747.88)
<b>Gas General Plant</b>									
LGE-239200-Cars and Light Trucks	(12,592.33)	(2,659.52)	-	-	-	-	-	-	(15,251.85)
LGE-239210-Heavy Trucks and Other	(701,310.01)	(27,318.58)	140,373.58	-	-	-	-	-	(588,255.01)
LGE-239220-Transportation Equip-Tra	(120,990.20)	(49,482.28)	36,801.83	(8,839.04)	-	-	-	-	(151,499.67)
LGE-239400-Tools, Shop, and Garage	(2,607,062.57)	(302,682.10)	335,120.42	-	-	-	-	-	(2,574,624.25)
LGE-239500-Laboratory Equipment	-	-	-	-	-	-	-	-	-
LGE-239610-Power Op Equip-Lg Mach	(2,214,352.54)	(304,898.30)	281,849.92	(5,110.33)	-	-	-	-	(2,242,509.25)
LGE-239820-Power Op Equip - Other	(107,217.20)	(9,901.98)	-	-	-	-	-	-	(117,119.18)
LGE-239720-DSM Equipment	(3.00)	-	-	-	-	-	-	-	(3.00)
	(5,772,504.85)	(606,940.72)	794,145.75	(13,949.37)	-	-	-	-	(5,689,249.19)
<b>Gas Storage</b>									
LGE-235010-KY Gas Storage Undergr	-	(631.94)	-	-	-	-	-	-	(70,329.79)
LGE-235020-Gas Storage Underground	(69,747.85)	(631.94)	-	-	-	-	-	-	(70,379.79)
LGE-235120-Gas Storage Undg - Comp	(1,482,911.39)	(204,802.68)	10,209.04	-	-	72,521.63	(696.13)	-	(1,585,389.44)
LGE-235130-Gas Storage Undg - Resu	(16,208.39)	(360.18)	-	-	-	-	-	-	(16,568.57)
LGE-235140- KY Gas Storage Undergr	(717,719.90)	(81,485.89)	4,286.48	-	-	9,443.13	-	-	(785,496.18)
LGE-235210-Gas Storage Undg - Leas	(569,589.58)	-	-	-	-	-	-	-	(569,589.58)
LGE-235220-Gas Storage Underground	(452,027.29)	-	-	-	-	-	-	-	(452,027.29)
LGE-235230-Gas Storage Undg - Non	(6,181,488.06)	(79,603.02)	-	-	-	-	-	-	(6,261,091.08)
LGE-235240- KY Gas Storage Undergrd	(1,808,695.47)	(50,985.03)	19,224.33	-	-	71,029.63	-	-	(1,780,329.54)
LGE-235250- KY AROF Gas Stor UG	0.00	-	-	-	-	-	-	-	0.00
LGE-235255- KY Gas Stor UG	(2,185,363.27)	(323,108.28)	68,778.55	-	-	171,708.18	-	-	(2,247,994.82)
LGE-235300- KY Gas Storage Undergrd	(7,913,447.97)	(387,455.01)	36,252.04	-	-	5,528.90	-	-	(8,239,125.04)
LGE-235400-Gas Storage Undg - Comp	(7,327,637.93)	(1,345,467.83)	140,346.94	-	-	271,117.17	-	-	(8,261,841.65)
LGE-235500-Gas Storage Undg - Meas	(281,457.31)	(41,731.60)	13,110.70	-	-	2,691.52	-	-	(287,386.69)
LGE-235600-Gas Storage Undg - Flnt	(5,892,900.87)	(488,191.25)	178,700.28	-	-	7,168.79	-	-	(5,985,222.87)
LGE-235700- KY Gas Storage Undergr	(407,934.85)	(43,148.28)	-	-	-	-	-	-	(451,083.13)
LGE-235805-ARO Cost Gas UG Store (L	(150,931.95)	(20,227.12)	60,692.27	-	-	-	-	-	(110,476.80)
LGE-235807-ARO Cost Gas UG Store (E	(822,759.89)	(205,747.45)	113,692.42	-	-	-	-	-	(914,814.91)
	(38,011,922.14)	(3,252,599.45)	645,353.03	-	-	611,208.95	(696.13)	-	(40,007,755.74)
<b>Gas Transmission</b>									
LGE-236420-Gas Transmission Rights	(210,845.43)	(310.92)	-	-	-	-	-	-	(211,156.35)
LGE-236700-Gas Transmission - Mains	(11,320,424.59)	(742,060.30)	217,700.06	-	-	114,945.03	-	-	(11,729,844.80)
LGE-237207-ARO Cost Gas Trans (Eap)	(341,676.46)	(73,027.83)	42,504.33	-	-	-	-	-	(372,199.96)
	(11,872,946.48)	(815,414.05)	260,204.39	-	-	114,945.03	-	-	(12,313,211.11)
<b>Total Gas Depreciation Reserves</b>	<b>(308,379,679.15)</b>	<b>(29,503,847.93)</b>	<b>4,275,739.35</b>	<b>(13,949.37)</b>	<b>-</b>	<b>1,344,115.36</b>	<b>(31,425.94)</b>	<b>(39,916.24)</b>	<b>(330,448,963.92)</b>
<b>Gas Intangible Plant</b>									
LGE-239200-Franchises and Consents	(164.18)	(44.52)	-	-	-	-	-	-	(208.68)
	(164.18)	(44.52)	-	-	-	-	-	-	(208.68)
<b>Total Gas Amortization Reserves</b>	<b>(164.18)</b>	<b>(44.52)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(208.68)</b>

LOUISVILLE GAS & ELECTRIC COMPANY									
SENSITIVE FINANCIALS AND SUBSTITUTION OF A CREDIT RISK IN SERVICE, KENTUCKY, BY GAS SIMMY ACCOUNTING									
DECEMBER 2017									
Business Segments	Assets	Debt	Transfers/ Adjustments	RISK Transfer Out	Cost of Transfer	Change	Other Costs	Ending Balance	
<b>Common Assets Pool</b>									
GE-3200-32-Cherokee-Land	-	-	-	-	-	-	-	-	-
GE-3200-32-Cherokee-Plant Rights	-	-	-	-	-	-	-	-	-
GE-3200-32-Cherokee-Subst/Equip -Cham	(1,467,241,377)	(1,157,166,491)	30,455,116	-	-	312,100	-	(18,824,800,703)	-
GE-3200-32-Subst/Equip -East	86,011,219	20,431,051	-	-	-	-	-	25,581,227	-
GE-3200-32-Subst/Equip -West	1,109,769,240	48,844,497	1,162,239	-	-	4,812,449	-	108,161,978	-
GE-3200-32-Subst/Equip -All Other	(14,484,197,148)	683,357,281	287,756,899	-	-	19,252,835	-	(14,386,961,127)	-
GE-3200-32-Subst/Equip -Total	(13,196,708,006)	(23,860,672)	668,311,454	-	-	19,995,402	-	872,177,952	-
GE-3200-32-Cherokee-Subst/Equip -Tenn	344,273,018	(17,588,893)	-	-	-	-	-	326,684,125	-
GE-3200-32-Cherokee-Subst/Equip -Ohio	(4,789,246,708)	(19,643,320)	-	-	-	-	-	(4,808,890,028)	-
GE-3200-32-Cherokee-Subst/Equip -Other	(108,340,127)	(16,426,241)	69,403,219	-	-	3,641,728	-	(154,361,828)	-
GE-3200-32-Cherokee-Subst/Equip -Total	(5,156,304,027)	(37,658,454)	69,403,219	-	-	3,641,728	-	(5,180,918,550)	-
GE-3200-32-Cherokee-Subst/Equip -Other	(108,340,127)	(16,426,241)	-	-	-	-	-	(124,761,876)	-
GE-3200-32-Cherokee-Subst/Equip -Other	1,993,231,321	17,538,571	1,911,012	-	-	4,309,897	-	(1,870,338,103)	-
GE-3200-32-Cherokee-Subst/Equip -Other	10,192,348,747	(33,668,941)	248,883,161	-	-	23,108,861	-	10,161,392,908	-
GE-3200-32-Cherokee-Subst/Equip -Other	(9,932,482,141)	(141,322,349)	4,083,319,310	-	-	15,116,112	-	(9,854,380,868)	-
GE-3200-32-Cherokee-Subst/Equip -Other	(6,616,073,971)	(2,143,083,271)	-	-	-	-	-	(8,759,157,242)	-
GE-3200-32-Cherokee-Subst/Equip -Other	(2,266,133,551)	(1,245,573,181)	1,001,097,377	-	-	-	-	(3,510,609,355)	-
GE-3200-32-Cherokee-Subst/Equip -Other	1,818,317,733	(1,142,132,344)	-	-	-	-	-	776,185,389	-
GE-3200-32-Cherokee-Subst/Equip -Other	(50,732,740)	(2,157,361)	-	-	-	-	-	(52,890,101)	-
GE-3200-32-Cherokee-Subst/Equip -Other	(118,725,724)	(3,451,491)	13,723,417	-	-	-	-	(108,453,808)	-
GE-3200-32-Cherokee-Subst/Equip -Other	(15,435,591)	(88,866,291)	-	-	-	-	-	(104,291,882)	-
GE-3200-32-Cherokee-Subst/Equip -Other	(2,209,010,887)	(1,811,808,311)	-	-	-	-	-	(4,020,819,198)	-
GE-3200-32-Cherokee-Subst/Equip -Other	(264,641,376)	(966,405)	-	-	-	-	-	(265,607,781)	-
GE-3200-32-Cherokee-Subst/Equip -Other	(11,271,701)	(776,821)	-	-	-	-	-	(12,048,522)	-
GE-3200-32-Cherokee-Subst/Equip -Other	(14,666,732,224)	(15,462,798,741)	2,183,723,113	-	-	56,296,917	-	(14,949,713,045)	-
GE-3200-32-Cherokee-Subst/Equip -Other	(3,941,024,181)	(356,743,271)	8,828,403	-	-	15,544,466	-	(4,319,418,693)	-
GE-3200-32-Cherokee-Subst/Equip -Other	0	0	-	-	-	-	-	0	-
GE-3200-32-Cherokee-Subst/Equip -Other	(8,131,272,547)	(5,145,566,101)	8,411,578,811	-	-	284,433,719	-	(8,130,261,047)	-
<b>Non-Utility Property</b>									
GE-3121-31-Nutcracker-Plant -Coal	-	-	-	-	-	-	-	-	-
GE-3121-31-Nutcracker-Plant -Coal	-	-	-	-	-	-	-	-	-
GE-3121-31-Nutcracker-Plant -Coal	-	-	-	-	-	-	-	-	-
GE-3121-31-Nutcracker-Plant -Coal	7,461,890	-	-	-	-	-	-	(7,461,890)	-
GE-3121-31-Nutcracker-Plant -Coal	18,625	-	-	-	-	-	-	(18,625)	-
GE-3121-31-Nutcracker-Plant -Coal	861,193,410	-	-	-	-	-	-	(861,193,410)	-
GE-3121-31-Nutcracker-Plant -Coal	83,365,367	-	-	-	-	-	-	(83,365,367)	-
<b>Total Common Depreciation Reserves</b>	<b>(81,543,255,701)</b>	<b>(6,146,356,111)</b>	<b>5,411,978,811</b>			<b>284,433,719</b>		<b>(81,624,215,032)</b>	
<b>Common Intangible Assets</b>									
GE-3200-32-Cherokee-Subst/Equip -Cham	-	-	-	-	-	-	-	-	-
GE-3200-32-Cherokee-Subst/Equip -East	-	-	-	-	-	-	-	-	-
GE-3200-32-Cherokee-Subst/Equip -West	17,736,231,310	(8,567,222,848)	8,808,848,939	-	-	-	-	(16,494,595,219)	-
GE-3200-32-Cherokee-Subst/Equip -All Other	(175,114,421,911)	(5,201,347,561)	-	-	-	-	-	(180,315,769,472)	-
GE-3200-32-Cherokee-Subst/Equip -Total	(157,378,190,601)	(14,468,570,709)	8,808,848,939	-	-	-	-	(166,037,515,780)	-
<b>Total Common Intangible Assets</b>	<b>(157,378,190,601)</b>	<b>(14,468,570,709)</b>	<b>8,808,848,939</b>					<b>(166,037,515,780)</b>	
<b>TOTAL COMMON RESOURCES</b>	<b>(11,253,712,027,721)</b>	<b>(202,883,829,320)</b>	<b>(1,261,199,221)</b>	<b>20,612,311</b>	<b>44,613,917,917</b>	<b>(1,513,816,307)</b>	<b>(649,646,327)</b>	<b>(11,743,384,949,677)</b>	

LOUISVILLE GAS & ELECTRIC COMPANY  
RESERVE FOR DEPRECIATION AND AMORTIZATION OF PLANT IN SERVICE - INDIANA - REGULATORY ACCOUNTING  
DECEMBER 2017

	Beginning Balance	Accruals	Retirements	Transfer/Adjustments	RWP Transfers Out	Cost of Renewal	Salvage	Other Credits	Ending Balance
<b>Electric Distribution</b>									
LGE-126200- IN Elect Dist Substatl	-	-	-	-	-	-	-	-	-
<b>Electric Transmission</b>									
LGE-130010- IN Elec Transmission -	(338,806.75)	19,632.06	-	-	-	-	-	-	(319,174.69)
LGE-156200- IN Electric Trunk	-	-	-	-	-	-	-	-	-
LGE-156310- IN Elec Transmission -	(416,969.33)	(156,479.30)	-	-	-	-	-	-	(573,448.63)
LGE-156310- IN Elec Transmission -	(7,269,241.72)	(776,272.91)	3,607.81	-	-	223.95	-	-	(7,811,682.97)
LGE-156400- IN Elec Transmission -	(5,238,698.78)	(442,779.86)	-	-	-	-	-	-	(5,681,478.64)
LGE-156500- IN Elec Transmission -	(1,677,340.93)	(407,306.68)	-	-	-	-	-	-	(2,084,647.61)
LGE-156600- IN Elec Transmission -	(3,607,262.27)	(156,388.70)	-	-	-	-	-	-	(3,763,650.97)
LGE-156600- IN Elec Transmission -	(19,726,213.74)	(1,277,074.26)	3,607.81	-	-	303.85	-	-	(20,999,680.14)
<b>Total Electric Depreciation Reserves</b>	<b>(19,726,213.74)</b>	<b>(1,277,372.66)</b>	<b>3,607.81</b>	<b>-</b>	<b>-</b>	<b>303.85</b>	<b>-</b>	<b>-</b>	<b>(20,999,680.14)</b>
<b>Gas Storage</b>									
LGE-220340- IN Gas Storage Undergr	(162,210.07)	(27,094.17)	-	-	-	-	-	-	(189,304.24)
LGE-220340- IN Gas Storage Undergr	(323,873.07)	(33,062.29)	3,197.75	-	-	816.40	-	-	(353,921.17)
LGE-220350- IN ARDP Gas Stor UG	-	-	-	-	-	-	-	-	-
LGE-220350- IN Gas Stor UG	(108,642.18)	(19,004.08)	24,744.79	-	-	6,317.61	-	-	(96,594.87)
LGE-220350- IN Gas Storage Undergr	(797,523.43)	(96,172.03)	492.11	-	-	1,130.03	-	-	(892,456.84)
LGE-220400- Gas Storage Undergr - Comp	(85,610.68)	(48,673.94)	-	-	-	-	-	-	(134,284.62)
LGE-220700- IN Gas Storage Undergr	(1,686,149.32)	(283,557.62)	28,444.65	-	-	8,270.56	-	-	(1,933,991.73)
<b>Total Gas Depreciation Reserves</b>	<b>(1,688,149.32)</b>	<b>(461,657.63)</b>	<b>28,444.65</b>	<b>-</b>	<b>-</b>	<b>8,270.56</b>	<b>-</b>	<b>-</b>	<b>(1,933,991.73)</b>
<b>Common General Plant</b>									
LGE-339700- IN Microwave/Fiber/Other	15,403.70	(6,181.63)	-	-	-	-	-	-	9,222.07
<b>Total Common Depreciation Reserves</b>	<b>15,403.70</b>	<b>(6,181.63)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,222.07</b>
<b>TOTAL INDIANA RESERVES</b>	<b>(20,227,256.64)</b>	<b>(1,565,113.86)</b>	<b>32,052.46</b>	<b>-</b>	<b>-</b>	<b>8,594.41</b>	<b>-</b>	<b>-</b>	<b>(21,822,728.03)</b>

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LOEHRVILLE GAS & ELECTRIC COMPANY  
 SUMMARY OF UTILITY PLANT - FINANCIAL ACCOUNTING - Indefinite 24 Balance  
 DECEMBER 31ST

	Beginning Balance	Accruals	Statements	Transfer Adjustments	ARO Settlements	R/WP Turnover Out	Cost of Removal	Savings	Other Credits	Ending Balance
<b>LIFE RESERVE</b>										
Common General Fund	(76,073,717.87)	(8,950,201.43)	6,421,274.81	-	-	-	-	-	-	(80,402,724.49)
Electric Distribution - ARO	(206,664,212.45)	(25,148,824.49)	14,860,050.75	272,139.29	-	-	-	-	-	(206,664,807.89)
Electric General Plant	(60,028.71)	(41,620.88)	42,157.25	-	-	-	-	-	-	(59,492.34)
Electric Gasplant Plant	(5,041,189.50)	(1,562,744.98)	773,895.85	(16,563.95)	-	-	-	-	-	(5,936,603.44)
Electric Hydro Production	(18,574,461.50)	(3,259,887.81)	23,931.57	-	-	-	-	-	-	(21,800,317.74)
Electric Hydro Production - ARO	140,038.94	(11,002.91)	-	-	-	-	-	-	-	129,036.03
Electric Other Production	(112,134,985.11)	(14,342,208.20)	1,242,800.14	-	-	-	-	-	-	(135,234,393.17)
Electric Other Production - ARO	(2,917.91)	84,441.80	-	-	-	-	-	-	-	(2,833.41)
Electric Steam Production	(724,879,607.23)	(62,658,524.50)	14,738,963.74	-	-	-	-	-	-	(772,799,168.00)
Electric Steam Production - ARO	(32,022,147.70)	(7,006,435.26)	30,811,982.90	-	-	-	-	-	-	(8,216,599.96)
Electric Transmission	(754,802,544.14)	(6,460,714.63)	1,900,327.86	(272,839.00)	-	-	-	-	-	(760,635,770.91)
Electric Transmission - ARO	(33,167.29)	(75,009.85)	7,791.89	-	-	-	-	-	-	(100,385.25)
Gas Distribution	(7,378,300.81)	(1,332,700.79)	2,516,702.86	-	-	-	-	-	-	(6,194,298.74)
Gas Distribution - ARO	(1,378,300.81)	(28,290.27)	762,191.12	-	-	-	-	-	-	(1,644,400.06)
Gas General Plant	(6,040,300.81)	(658,300.07)	784,140.76	(12,701.84)	-	-	-	-	-	(6,927,261.96)
Gas Storage	(38,725,898.98)	(2,051,007.14)	498,423.69	-	-	-	-	-	-	(40,278,482.43)
Gas Storage - ARO	(97,861.83)	(229,974.81)	174,274.99	-	-	-	-	-	-	(252,561.65)
Gas Storage Refueling/Storage	(8,747,503.00)	(303,896.49)	217,700.26	-	-	-	-	-	-	(9,233,699.23)
Gas Transmission - ARO	(241,879.26)	(72,627.83)	12,504.33	-	-	-	-	-	-	(311,992.76)
Non-Utility Property (110)	(60,300.00)	-	-	-	-	-	-	-	-	(60,300.00)
Non-Utility Property (111)	(1,719,310,000.00)	(161,717,700.00)	67,264,500.00	(25,341,600.00)	-	-	-	-	-	(1,839,306,800.00)
<b>COST OF REMOVAL</b>										
Common General Fund	(1,487,805.42)	(252,130.20)	-	-	-	-	254,453.78	-	-	(1,485,481.84)
Electric Distribution	(62,129,700.74)	(1,536,062.00)	47,580.12	-	-	-	10,240,418.87	-	(2,319,091.09)	(65,456,864.84)
Electric General Plant	3,862.84	-	-	-	-	-	-	-	-	3,862.84
Electric Hydro Production	1,360,391.52	(107,345.16)	-	-	-	-	-	-	-	1,253,046.36
Electric Other Production	44,490,794.07)	(906,338.60)	-	-	-	-	188,948.60	-	-	43,672,394.07)
Electric Steam Production	(129,306,877.39)	(4,771,071.41)	-	-	-	-	30,895,487.36	-	(309,709.05)	(133,192,170.49)
Electric Steam Production - ARO	-	-	-	-	-	-	-	-	-	-
Electric Transmission	(38,777,696.19)	(2,648,566.16)	-	(47,580.12)	-	-	1,624,771.22	-	-	(40,449,071.15)
Gas Distribution	(82,495,733.94)	(7,246,548.10)	-	-	-	-	847,861.28	-	(26,016.24)	(89,144,346.90)
Gas General Plant	82.00	(107,270.70)	-	-	-	-	100.57	-	-	(25,388.13)
Gas Storage	(60,044.00)	-	-	-	-	-	610,478.51	-	-	(54,669.49)
Gas Storage - ARO	-	-	-	-	-	-	-	-	-	-
Gas Storage Refueling/Storage	-	-	-	-	-	-	-	-	-	-
Gas Transmission	(18,876,761.25)	(145,948.13)	-	-	-	-	114,945.03	-	-	(19,007,764.35)
Non-Utility Property	(600,500,000.00)	(88,112,725.71)	-	100.87	-	-	44,834,442.95	-	(2,696,316.31)	(687,868,000.00)

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LOUISVILLE GAS & ELECTRIC COMPANY  
 SUMMARY OF UTILITY PLANT - FINANCIAL ACCOUNTING - Including 254 Balance  
 DECEMBER 2017

	Beginning Balance	Accounts	Retirements	Transfered Sub-assets	ARG Settlements	RWP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
<b>SALVAGE</b>										
Common General Plant	275,747.85	155.83	-	-	-	-	-	-	-	275,903.68
Electric Distribution	20,627,175.33	280,348.03	-	-	-	-	-	(468,296.74)	-	20,939,227.12
Electric General Plant	151,056.45	961.63	-	-	-	-	-	-	-	152,018.08
Electric Radio Production	441,896.46	24,128.68	-	-	-	-	-	-	-	466,025.14
Electric Other Production	338,071.75	122,287.04	-	-	-	-	-	-	-	460,358.79
Electric Steam Production	28,348,070.11	1,071,321.11	-	-	-	-	-	(815,117.81)	-	29,604,273.41
Electric Transmission	6,698,891.12	310,458.54	-	-	-	-	-	(8,958.25)	-	6,999,391.41
Gas Distribution	4,664,500.82	228,930.35	-	-	-	-	-	(20,732.81)	-	4,872,698.36
Gas Occult Plant	259,737.73	1,359.35	-	(1,258.16)	-	-	-	(198.15)	-	259,640.46
Gas Storage	425,853.47	30,864.84	-	-	-	-	-	-	-	456,718.31
Gas Stand Nonconvertible	241,364.13	10,448.44	-	-	-	-	-	-	-	251,812.57
Gas Transmission	-	-	-	-	-	-	-	-	-	-
Non Utility Property	60,248,120.75	2,750,783.42	-	(1,267.30)	-	-	-	(1,511,828.37)	-	63,534,278.74
<b>TOTAL RESERVES</b>										
Common	81,180,238.80	(8,102,487.78)	6,421,276.81	-	-	-	254,433.78	-	-	81,642,980.81
Electric	(1,670,305,364.90)	(148,008,438.80)	34,800,107.94	(16,583.83)	-	-	42,817,629.75	(1,480,370.30)	(2,855,400.00)	(1,724,070,387.84)
Gas	(209,160,879.47)	(28,787,409.35)	4,304,184.00	(13,849.32)	-	-	1,202,289.52	(31,478.40)	22,810,274.24	(183,991,469.56)
	(2,049,646,194.17)	(187,024,235.13)	87,525,568.75	(19,512.95)	-	-	41,284,443.05	(1,511,606.72)	(4,666,315.34)	(2,114,966,147.32)
<b>RETIRED WORK IN PROGRESS</b>										
Common	310,140.78	-	-	2,200.00	-	(254,433.78)	209,894.80	(33,330.20)	(108,610.73)	199,442.87
Electric	63,166,619.04	-	-	34,819.78	(21,987,164.27)	(19,214,698.02)	31,417,208.89	(230,588.17)	(1,000,710.94)	44,800,888.48
Gas	3,038,484.84	-	-	15,203.44	(320,831.31)	(747,217.43)	6,446,711.32	(70,833.34)	369.48	2,955,926.28
	64,515,244.66	-	-	52,223.22	(248,905.56)	(1,011,549.23)	38,071,117.75	(1,001,551.91)	(1,238,632.19)	63,178,288.44
<b>YTD ACTIVITY</b>	<b>(2,001,620,873.80)</b>	<b>(187,634,307.14)</b>	<b>67,384,568.35</b>	<b>21,814.00</b>	<b>(28,000,967.58)</b>	<b>(13,216,328.23)</b>	<b>81,106,620.23</b>	<b>(2,154,061.43)</b>	<b>(3,820,337.45)</b>	<b>(2,068,217,607.48)</b>
<b>AMORTIZATION</b>										
Common	(51,500,719.00)	(14,948,571.30)	8,008,460.69	-	-	-	-	-	-	(58,440,829.61)
Electric	118,168	68,526	-	-	-	-	-	-	-	186,694
Gas	(51,500,985.22)	(14,816,648.91)	6,988,540.69	-	-	-	-	-	-	(59,329,093.44)
<b>AMORTIZATION TOTAL</b>	<b>(51,500,985.22)</b>	<b>(14,816,648.91)</b>	<b>6,988,540.69</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(59,329,093.44)</b>
<b>Depreciation &amp; Amortization Total</b>	<b>(2,053,241,757.60)</b>	<b>(202,450,856.05)</b>	<b>74,373,129.04</b>	<b>21,814.00</b>	<b>(28,000,967.58)</b>	<b>(13,216,328.23)</b>	<b>81,106,620.23</b>	<b>(2,154,061.43)</b>	<b>(3,820,337.45)</b>	<b>(2,114,625,609.60)</b>
Dogs & Asset - Holdover for Balance Sheet										
										<b>(2,144,465,303.54)</b>
Utility Plant or Original Cost Less Reserve for Depreciation & Amortization (Eval nonutility)										
	<b>4,710,026,886.57</b>									<b>(3,011,801,445.22)</b>

LOUISIANA GAS & ELECTRIC COMPANY  
 RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - FINANCIAL ACCOUNTING - Including 154 Balances  
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	Beginning Balance	Accruals	Retirements	Transfer/ Adjustments	RWIP Transfers Out	Cost of Disposal	Salvage	Other Credits	Ending Balance
<b>Electric Distribution</b>									
LGE-130228-Elect. Dist. Substation	(0.00)	-	-	-	-	-	-	-	(0.00)
LGE-130225-Elect. Dist. Substation	(2,352,471.29)	(412,608.95)	22,799.97	(7,700.95)	-	17,300.38	-	-	(2,535,781.20)
LGE-130200-Elect. Dist. Substation	(43,679,215.26)	(2,807,310.70)	711,264.94	327,425.83	-	148,903.03	(11,658.48)	-	(45,315,130.29)
LGE-130205-Elect. Dist. Substation	(0.00)	-	-	-	-	-	-	-	(0.00)
LGE-130600-Electric Distribution	(80,356,181.79)	(6,486,236.65)	2,893,219.44	-	-	3,210,677.85	(997.83)	(314,095.41)	(81,010,628.22)
LGE-130605-Electric Distribution	(116,897,937.69)	(9,305,305.97)	2,802,229.80	44.13	-	1,646,848.99	(59,854.16)	(162,255.67)	(122,811,909.60)
LGE-130610-Electric Distribution	(31,206,606.29)	(1,989,983.20)	408,131.74	-	-	306,130.25	(15,723.93)	(25,336.31)	(32,955,647.14)
LGE-130700-Electric Distribution	(29,081,416.10)	(4,699,395.81)	1,200,438.00	-	-	1,200,894.44	(170,688.96)	(76,642.25)	(31,206,794.68)
LGE-130800-Line Transformers	(72,244,608.85)	(3,947,026.33)	2,362,153.80	-	-	1,583,905.72	(255,445.56)	(1,745,400.69)	(75,107,021.94)
LGE-130900-Electric Distribution	(1,582,293.99)	(331,278.19)	37,302.05	-	-	214,528.89	-	-	(1,731,536.85)
LGE-130905-Electric Distribution	(33,509,179.23)	(131,420.54)	41,399.19	-	-	198,020.85	-	-	(33,871,514.40)
LGE-130960-Meters	(25,109,874.00)	(1,113,870.45)	3,383,661.91	3,629,459.43	-	-	-	-	(24,400,342.21)
LGE-130910-MSM Meters	(55,118.04)	(88,038.23)	77,652.32	-	-	-	(72,404.10)	-	(137,968.00)
LGE-13100-Miscellaneous CT and PT	-	(8,174.83)	-	(3,659,458.43)	-	-	-	-	(3,746,627.26)
LGE-131100-Electric Distribution	(11,231,481.61)	(2,157,867.88)	32,880.82	-	-	381,870.20	(482.11)	-	(12,222,123.13)
LGE-131200-Electric Distribution	(26,152,805.11)	(2,105,811.20)	209,459.00	-	-	423,274.24	-	-	(27,726,087.09)
LGE-131300-Electric Dist. - Street	-	-	-	-	-	-	-	-	-
LGE-131900-ARO Cost Elec Dist (L&P)	(34,491.48)	(20,734.16)	16,644.41	-	-	-	-	-	(38,581.23)
LGE-131997-ARO Cost Elec Dist (L&P)	(15,237.22)	(20,739.02)	20,968.84	-	-	-	-	-	(15,007.41)
LGE-131998-ARO Cost Elec Dist (L&P)	(499,116,800.94)	(33,927,456.34)	14,941,150.00	319,719.21	-	50,249,416.87	(658,299.74)	(2,315,691.03)	(511,712,000.97)
<b>Electric General Plant</b>									
LGE-130300 - Cars and Light Trucks	(204,203.22)	(77,146.79)	-	-	-	-	-	-	(281,350.02)
LGE-130310 - Heavy Trucks and Other	(2,146,206.74)	(243,349.07)	43,746.68	(3,718.29)	-	-	-	-	(2,353,927.42)
LGE-130320-Transportation - Trains	(148,503.03)	(1,852.51)	120,806.21	(8,845.55)	-	-	-	-	(65,144.90)
LGE-130400-Trucks, Shop, and Garage	(2,517,269.43)	(274,598.89)	143,955.40	-	-	-	-	-	(2,648,314.92)
LGE-130500-Laboratory Equipment	0.00	-	-	-	-	-	-	-	0.00
LGE-130600-Power Op Equip-Gen Head	(1,411,489.67)	(93,885.17)	421,228.98	-	-	-	-	-	(1,484,146.12)
LGE-130620-Power Op Equip-Header	(314,447.97)	(11,980.56)	-	-	-	-	-	-	(326,428.53)
LGE-130720-OSM Equipment	(1,887,214.64)	(893,501.96)	729,895.65	(16,563.85)	-	-	-	-	(2,061,324.80)
LGE-130720-OSM Equipment	(8,856,631.40)	(1,251,795.23)	-	-	-	-	-	-	(10,108,426.63)
<b>Electric Hydro Production</b>									
LGE-131000-Chico Falls Non-Project	-	-	-	-	-	-	-	-	-
LGE-131000-Chico Falls Project 289	-	-	-	-	-	-	-	-	-
LGE-131000-Chico Falls Non-Project	(43,059.53)	(956.70)	-	-	-	-	-	-	(44,016.23)
LGE-131000-Chico Falls Project 289	(4,301,600.00)	(144,480.70)	26,200.74	-	-	-	-	-	(4,519,879.96)
LGE-131000-Chico Falls Project 289	(3,283,556.69)	(394,306.86)	7,416.11	-	-	-	-	-	(3,770,447.44)
LGE-131000-Chico Falls Project 289	(6,638,166.24)	(2,848,442.49)	132,822.44	-	-	-	-	-	(9,553,786.29)
LGE-131000-Chico Falls Project 289	(2,158,631.72)	(252,478.39)	21,090.00	-	-	-	-	-	(2,489,019.11)
LGE-131000-Chico Falls Non-Project	(6,968.58)	(716.24)	-	-	-	-	-	-	(7,684.82)
LGE-131000-Chico Falls Project 289	(196,790.04)	(70,120.29)	3,209.58	-	-	-	-	-	(266,700.75)
LGE-131000-Chico Falls Non-Project	(972.12)	(656.40)	-	-	-	-	-	-	(1,628.52)
LGE-131000-Chico Falls Project 289	(14,827.12)	(656.40)	-	-	-	-	-	-	(15,483.52)
LGE-131000-Chico Falls Project 289	(10,820.66)	(17,862.59)	-	-	-	-	-	-	(28,683.25)
LGE-131000-Chico Falls Project 289	(16,833,496.26)	(3,339,239.90)	213,011.37	-	-	-	-	-	(20,259,724.79)
<b>Electric Other Production</b>									
LGE-131000-TC & CT Land	-	-	-	-	-	-	-	-	-
LGE-131000-Overseas Land	-	-	-	-	-	-	-	-	-
LGE-131000-EWB Solar Facility Land	-	-	-	-	-	-	-	-	-
LGE-131000-Structures and Imp	(11,321,616.64)	(4,247,840.00)	-	-	-	-	-	-	(15,569,456.64)
LGE-131000-Fuel In-House, Prod	(5,820,124.64)	(847,120.30)	21,564.32	-	-	15,336.32	-	-	(6,630,344.30)
LGE-131000-Prime Movers	(89,488,987.74)	(9,821,081.26)	880,294.67	-	-	-	-	-	(99,429,774.33)
LGE-131000-Generators	(22,841,846.67)	(1,589,228.11)	369,016.35	-	-	71,389.86	-	-	(24,491,668.57)
LGE-131000-Auxiliary Electric	(183,16,265.16)	(1,226,655.91)	-	-	-	-	-	-	(184,392,921.07)
LGE-131000-Misc. Power Plant	(1,049,859.83)	(182,600.95)	22,891.80	-	-	-	-	-	(1,209,568.98)

LOUISVILLE GAS & ELECTRIC COMPANY  
RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - FINANCIAL ACCOUNTING - Including 254 Balances  
DECEMBER 2017

	Beginning Balance	Accruals	Retirements	Transfers/ Adjustments	RWIP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
LGE-134705-ARO Cost Other Prod (L/B	(4,782.00)	(828.72)	-	-	-	-	-	-	(5,610.72)
LGE-134707-ARO Cost Other Prod (Eq	(4,195.01)	(3,813.08)	-	-	-	-	-	-	(8,008.09)
	(120,963,004.84)	(15,188,179.14)	1,242,800.14	-	-	186,950.60	-	-	(134,721,433.24)

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LOUISVILLE GAS & ELECTRIC COMPANY  
RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - FINANCIAL ACCOUNTING - Including 254 Balances  
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Beginning Balance	Accruals	Retirements	Transfer/ Adjustments	RWP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
<b>Electric Steam Production</b>								
LGE-131020 Steam Production - Land								
LGE-131100 Stations & Imp	(4,496,414.95)	209,322.45	-	-	30,122.16	-	(1,391.62)	(4,307,202.51)
LGE-131101 ARQP Steam & Imp	0.00	-	-	-	-	-	-	0.00
LGE-131105 Oil Churn - Fueling Imp	-	-	-	-	-	-	-	-
LGE-131110 CAPITAL LEASED EQUIP	-	-	-	-	-	-	-	-
LGE-131200 Boilers	(459,212,842.26)	(54,061,207.29)	13,051,124.60	-	30,451,503.39	(85,441.20)	(291,216.45)	(470,119,112.31)
LGE-131201 ARQP Boiler #1	-	-	-	-	-	-	-	-
LGE-131400 Turbogenerators	(101,410,122.30)	44,172,416.59	1,507,692.31	-	314,330.02	(745,875.91)	(17,190.95)	(45,608,699.14)
LGE-131500 Accessory	(63,781,760.13)	(3,029,055.58)	22,664.35	-	18,822.47	-	-	(64,145,969.36)
LGE-131501 ARQP Accessory	-	-	-	-	-	-	-	-
LGE-131600 Misc. Power Plant	(5,547,454.84)	(542,941.20)	207,386.55	-	-	-	-	(5,882,009.50)
LGE-131700 ARQP Cost Steam (Cap)	(10,536,664.63)	(9,213,001.20)	20,817,969.89	-	-	-	-	(7,931,796.08)
LGE-131700 ARQP Cost Steam (COP)	(20,265,465.02)	(2,729,395.03)	-	-	-	-	-	(23,000,860.10)
	(871,454,681.30)	(83,310,690.51)	35,554,031.54	-	30,855,487.05	(815,417.91)	(330,769.05)	(890,916,120.18)
<b>Electric Transmission</b>								
LGE-132000 Electric Transmission -	(2,093,851.32)	(113,336.08)	-	-	-	-	-	(3,297,208.30)
LGE-132020 Electric Transmission -	-	-	-	-	-	-	-	-
LGE-132030 Electric Transmission -	(2,054,775.51)	(273,892.25)	26,705.65	7,750.55	19,272.76	-	-	(2,206,839.86)
LGE-132100 TC Div. Station - Substn	(88,191.65)	(2,890.04)	-	-	-	-	-	(92,042.19)
LGE-132200 TC Div. 1 - Trans. Sub	0.00	-	-	-	-	-	-	0.00
LGE-132220 Shift & Improve System	-	(33.84)	-	-	-	-	-	(33.84)
LGE-132300 Electric Transmission -	(68,788,624.11)	(2,071,824.84)	1,324,028.02	(327,595.89)	1,328,941.58	(8,276.33)	-	(69,472,372.61)
LGE-132310 TC Div. Station - Substn	(33,814.40)	(8,193.06)	-	-	-	-	-	(42,007.46)
LGE-132320 TC Div. 1 - Trans. Sub	4,720.25	-	-	-	-	-	-	4,720.25
LGE-132311 ARQP Station Equip	(0.00)	-	-	-	-	-	-	(0.00)
LGE-132320 Station Equip System	-	(72.18)	36.09	-	-	-	-	(36.09)
LGE-132400 Electric Transmission -	(2,018,142.46)	(780,465.80)	(91,339.21)	-	-	-	-	(2,889,947.47)
LGE-132500 Electric Transmission -	(24,613,564.05)	(2,732,249.84)	466,399.53	-	338,729.34	(378.21)	-	(26,941,119.39)
LGE-132600 Electric Transmission -	(27,170,010.79)	(1,732,120.35)	241,276.99	-	137,831.15	(13.13)	-	(28,522,036.13)
LGE-132700 Electric Transmission -	(910,222.45)	(20,666.05)	-	-	-	-	-	(930,888.50)
LGE-132800 Electric Transmission -	(3,128,828.35)	(159,725.73)	-	-	-	-	-	(3,288,554.08)
LGE-132900 ARQP Cost Transm (Cap)	(674.88)	(306.30)	-	-	-	-	-	(1,186.18)
LGE-132910 ARQP Cost Transm (COP)	(29,292.43)	(18,308.53)	7,370.88	-	-	-	-	(44,450.10)
	(154,931,355.87)	(6,023,073.80)	1,976,256.63	(319,715.21)	1,804,771.23	(8,661.73)	-	(160,560,970.56)
<b>Total Electric Depreciation Reserves</b>	<b>(1,610,301,384.03)</b>	<b>(140,990,433.80)</b>	<b>54,050,107.54</b>	<b>(16,763.85)</b>	<b>42,617,625.75</b>	<b>(1,440,378.38)</b>	<b>(2,655,400.08)</b>	<b>(1,724,910,397.85)</b>
<b>Electric Intangible Plant</b>								
LGE-133000 Misc. Intangible Plant -	-	-	-	-	-	-	-	-
LGE-133020 Franchises and Contracts	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total Electric Amortization Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**LOUISVILLE GAS & ELECTRIC COMPANY**  
**RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - FINANCIAL ACCOUNTING - Including 254 Balances**  
**DECEMBER 2017**

	Beginning Balance	Accruals	Retirements	Transfers/ Adjustments	RWIP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
<b>Gas Distribution</b>									
LGE-237412-Gas Distribution Land	0.00	-	-	-	-	-	-	-	0.00
LGE-237422-Gas Distribution Land Rl	(77,439.69)	-	-	-	-	-	-	-	(77,439.69)
LGE-237510-Gas Distribution - City	(90,124.99)	(6,761.82)	-	-	-	-	-	-	(96,886.81)
LGE-237520-Gas Distribution - Other	(267,755.48)	(33,411.91)	-	-	-	-	-	-	(301,167.39)
LGE-237600-Gas Distribution - Mains	(127,206,169.89)	(6,191,710.13)	1,280,572.20	571.84	-	99,766.20	-	(39,916.24)	(132,056,886.02)
LGE-237610-Mains	(2,673,197.64)	(944,276.83)	-	3,604.48	-	-	-	-	(3,613,869.99)
LGE-237620-Gas Line Tracker - Mains	-	(21,477.69)	-	(4,176.32)	-	-	-	-	(25,654.01)
LGE-237600-Gas Distribution - Measu	(2,438,258.52)	(520,177.65)	9,430.72	-	-	25,403.28	-	-	(2,923,002.17)
LGE-237900-Gas Distribution - City	(1,300,766.58)	(223,458.37)	324,494.27	-	-	89,852.37	-	-	(1,109,878.31)
LGE-238000-Gas Distribution - Gas S	(86,044,113.09)	(7,164,878.80)	171,007.24	3,558.75	-	38,057.43	-	-	(92,996,368.47)
LGE-238010-Gas Line Tracker Service	(11,678,843.31)	(6,185,218.45)	-	26,392.63	-	-	-	-	(17,837,669.13)
LGE-238020-Gas Line Tracker Service	-	(102,779.79)	-	(29,951.38)	-	-	-	-	(132,731.17)
LGE-238100-Meters	(12,964,290.94)	(2,004,928.02)	730,340.16	-	-	363,690.64	(30,729.81)	-	(13,905,917.97)
LGE-238300-Regulators	(4,459,750.70)	(1,029,432.68)	53.07	-	-	1,191.46	-	-	(5,487,938.85)
LGE-238500-Gas Distribution - Indus	(216,659.34)	(24,765.76)	-	-	-	-	-	-	(241,445.10)
LGE-238700-Gas Distribution - Other	(27,451.70)	(1,206.24)	-	-	-	-	-	-	(28,657.94)
LGE-238805-ARO Cost Gas Dist (L/B)	(601.71)	(36,493.68)	37,095.39	-	-	-	-	-	-
LGE-238807-ARO Cost Gas Dist (Eqp)	(1,377,782.10)	(247,895.89)	23,043.13	-	-	-	-	-	(1,602,634.86)
	(250,823,205.68)	(24,738,893.71)	2,576,036.18	-	-	617,961.38	(30,729.81)	(39,916.24)	(272,438,747.88)
<b>Gas General Plant</b>									
LGE-239200-Cars and Light Trucks	(12,582.33)	(2,659.52)	-	-	-	-	-	-	(15,241.85)
LGE-239210-Heavy Trucks and Other	(701,310.01)	(27,318.56)	140,373.58	-	-	-	-	-	(588,254.99)
LGE-239220-Transportation Equip- Tra	(129,980.20)	(49,482.26)	36,801.83	(8,839.04)	-	-	-	-	(151,499.67)
LGE-239400-Tools, Shop, and Garage	(2,607,062.57)	(302,682.10)	335,120.42	-	-	-	-	-	(2,574,624.25)
LGE-239500-Laboratory Equipment	-	-	-	-	-	-	-	-	-
LGE-239610-Power Op Equip-Lg Mach	(2,214,352.54)	(304,896.30)	281,849.92	(5,110.33)	-	-	-	-	(2,242,509.25)
LGE-239620-Power Op Equip - Other	(107,217.20)	(9,901.98)	-	-	-	-	-	-	(117,119.18)
LGE-239720-DSM Equipment	(0.00)	-	-	-	-	-	-	-	(0.00)
	(5,772,504.85)	(696,940.72)	794,145.75	(13,949.37)	-	-	-	-	(5,689,249.19)
<b>Gas Storage</b>									
LGE-235010-Gas Storage Underground	-	-	-	-	-	-	-	-	-
LGE-235020-Gas Storage Underground	(69,747.85)	(581.94)	-	-	-	-	-	-	(70,329.79)
LGE-235120-Gas Storage Undg. - Comp	(1,462,911.39)	(204,602.59)	10,299.04	-	-	72,521.63	(696.13)	-	(1,595,389.44)
LGE-235130-Gas Storage Undg. - Regu	(16,208.39)	(360.18)	-	-	-	-	-	-	(16,568.57)
LGE-235140-Gas Storage Underground	(879,929.91)	(109,480.06)	4,266.48	-	-	9,443.13	-	-	(975,700.36)
LGE-235210-Gas Storage Undg. - Leas	(569,589.98)	-	-	-	-	-	-	-	(569,589.98)
LGE-235220-Gas Storage Underground	(452,027.29)	-	-	-	-	-	-	-	(452,027.29)
LGE-235230-Gas Storage Undg. - Non	(8,181,488.06)	(79,603.02)	-	-	-	-	-	-	(8,261,091.08)
LGE-235240-Gas Storage Underground	(2,132,368.48)	(84,550.31)	22,422.08	-	-	71,846.05	-	-	(2,122,650.66)
LGE-235250-AROP Gas Storage Underground	0.00	-	-	-	-	-	-	-	0.00
LGE-235255-Gas Storage Underground	(2,471,895.48)	(402,162.36)	93,523.34	-	-	178,025.79	-	-	(2,602,508.89)
LGE-235300-Gas Storage Underground	(8,711,371.40)	(463,630.06)	36,754.15	-	-	6,665.43	-	-	(9,131,581.88)
LGE-235400-Gas Storage Undg. - Comp	(7,327,837.93)	(1,345,467.63)	140,346.94	-	-	271,117.17	-	-	(8,261,841.55)
LGE-235500-Gas Storage Undg. - Meas	(261,457.31)	(41,731.60)	13,110.70	-	-	2,691.52	-	-	(287,386.69)
LGE-235600-Gas Storage Undg. - Puri	(5,882,900.67)	(488,191.25)	178,700.26	-	-	7,168.79	-	-	(5,985,222.87)
LGE-235700-Gas Storage Underground	(503,745.53)	(89,821.30)	-	-	-	-	-	-	(593,566.83)
LGE-235805-ARO Cost Gas UG Store (L	(150,931.95)	(20,227.12)	60,682.27	-	-	-	-	-	(110,476.80)
LGE-235807-ARO Cost Gas UG Store (E	(822,759.88)	(205,747.45)	113,692.42	-	-	-	-	-	(914,814.91)
	(39,697,171.46)	(3,536,157.07)	673,797.68	-	-	619,479.51	(696.13)	-	(41,940,747.47)

Case No. 2018-00294  
Attachment 1 to Response to US DOD-1 Question No. 26  
Page 488 of 1455  
Garrett

LORVILLE GAS & ELECTRIC COMPANY RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - FINANCIAL ACCOUNTING - Including 254 Balances DECEMBER 2017									
	Beginning Balance	Accruals	Retirements	Transfers/ Adjustments	RWP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
<b>Gas Transmission</b>									
LGE-20050 Gas Transmission Rights	(261,843.43)	(219.52)	-	-	-	-	-	-	(211,165.35)
LGE-220100 Gas Transmission - Mains	(11,220,434.55)	(742,269.35)	237,760.03	-	-	114,945.03	-	-	(11,729,845.85)
LGE-231200-ARGO Cost Gas Trunk (Exp)	(201,676.46)	(73,027.35)	42,564.33	-	-	-	-	-	(232,139.48)
	(11,472,954.45)	(915,414.33)	280,324.36	-	-	114,945.03	-	-	(12,013,103.41)
<b>Total Gas Depreciation Reserves</b>	<b>(11,734,808.88)</b>	<b>(915,643.80)</b>	<b>280,324.36</b>	<b>(13,915.37)</b>		<b>1,352,385.06</b>	<b>(61,425.94)</b>	<b>(29,916.43)</b>	<b>(13,363,065.65)</b>
<b>Gas Intermittent Plant</b>									
LGE-020200-Franchises and Consents	(164.16)	(44.52)	-	-	-	-	-	-	(208.68)
	(164.16)	(44.52)	-	-	-	-	-	-	(208.68)
<b>Total Gas Amortization Reserves</b>	<b>(164.16)</b>	<b>(44.52)</b>							<b>(208.68)</b>
<b>Common General Plant</b>									
LGE-130010-Common - Land	-	-	-	-	-	-	-	-	-
LGE-130020-Common - Land Rights	-	-	-	-	-	-	-	-	-
LGE-130010-Common Structures - Crane	(11,947,543.07)	(1,107,590.93)	86,456.18	-	-	342.00	-	-	(13,048,306.72)
LGE-130010-Common Structures - Crane	46,712.25	(20,151.00)	-	-	-	-	-	-	26,561.25
LGE-130010-Struct-Build - Joint Use	(207,180.00)	(22,026.47)	3,761.50	-	-	4,231.69	-	-	(221,233.88)
LGE-130010-Struct-Build-4-0-0E Owned	(14,464,987.18)	(553,317.88)	287,756.99	-	-	75,298.95	-	-	(14,902,489.12)
LGE-130010-Struct-GE 100% Owned	(1,190,398.66)	(37,460.97)	408,811.84	-	-	81,687.40	-	-	(879,060.39)
LGE-130020-Common Structures - Train	244,232.80	(17,596.95)	-	-	-	-	-	-	226,635.85
LGE-130030-Common Structures - Str	(6,756,261.26)	(162,415.23)	69,403.29	-	-	3,541.78	-	-	(6,849,133.42)
LGE-130040-Common Structures - Str	(176,653.97)	(16,646.34)	-	-	-	-	-	-	(193,300.31)
LGE-130060-Common Structures - Misc	(369,769.35)	(23,008.87)	1,917.02	-	-	4,209.80	-	-	(386,651.30)
LGE-130110-Office Furniture	(6,136,615.17)	(793,885.45)	248,851.16	-	-	23,368.61	-	-	(6,677,386.85)
LGE-130120-Office Equipment	(299,862.18)	(143,312.85)	-	-	-	16,119.12	-	-	(427,055.91)
LGE-130130-Computer Eq	(6,610,010.95)	(2,181,001.57)	4,080,319.30	-	-	-	-	-	(4,710,693.22)
LGE-130131-Peripheral Computers	(2,398,100.56)	(1,263,175.18)	1,005,887.57	-	-	-	-	-	(3,655,388.17)
LGE-130133-Computer Eq CDR 2006	(9,000)	-	-	-	-	-	-	-	(9,000)
LGE-130140-Security Equipment	(643,827.89)	(142,026.94)	-	-	-	-	-	-	(785,854.83)
LGE-130150-Cars and Light Trucks	(20,331.26)	-	20,331.26	-	-	-	-	-	-
LGE-130150-Trans Equip-Heavy Trucks and Other	(178,751.70)	(5,231.22)	-	-	-	-	-	-	(183,982.92)
LGE-130160-Trans Equip-Trucks	(5,504.09)	(3,378.80)	13,783.47	-	-	-	-	-	4,900.58
LGE-130180-Store Equipment	(911,135.69)	(86,800.28)	-	-	-	-	-	-	(997,935.97)
LGE-130190-Tools, Shop, Garage Equip	(2,200,020.86)	(191,000.01)	-	-	-	-	-	-	(2,391,020.87)
LGE-130200-Laboratory Equipment	(600)	-	-	-	-	-	-	-	(600)
LGE-130210-Power Co Equip - 13.8kV	(260,447.61)	(16,105.46)	-	-	-	-	-	-	(276,553.07)
LGE-130220-Power Co Equip - Other	(13,571.70)	(776.01)	-	-	-	-	-	-	(14,347.71)
LGE-130230-Miscellaneous Equip-Other	(16,611,264.12)	(1,440,540.34)	2,103,725.03	-	-	60,269.77	-	-	(14,947,819.16)
LGE-130240-Relays and Telephone	(9,073,664.15)	(550,713.27)	6,600.40	-	-	11,500.66	-	-	(9,512,276.42)
LGE-130250-Miscellaneous Equipment	0.00	-	-	-	-	-	-	-	0.00
LGE-130260-ARGO Cost Common (L&B)	(61,105,876.24)	(9,150,457.79)	8,421,275.51	-	-	254,433.70	-	-	(71,830,630.82)
<b>Non-Utility Property</b>									
LGE-310100-Nonutility Prop - Coal	-	-	-	-	-	-	-	-	-
LGE-310103-Nonutility Coal Pk of IV	(249.62)	-	-	-	-	-	-	-	(249.62)
LGE-310104-Nonutility Prop - Misc L	(30.00)	-	-	-	-	-	-	-	(30.00)
LGE-310105-Nonutility Coal Mineral	(63,110.43)	-	-	-	-	-	-	-	(63,110.43)
LGE-310106-Nonutility Cars & Trucks	(69,360.36)	-	-	-	-	-	-	-	(69,360.36)

LOUISVILLE GAS & ELECTRIC COMPANY  
 RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - FINANCIAL ACCOUNTING - Including 254 Balances  
 DECEMBER 2017

	Beginning Balance	Accruals	Retirements	Transfers/ Adjustments	RWIP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
Total Common Depreciation Reserves	(81,169,236.60)	(9,150,467.79)	8,421,276.81	-	-	254,433.78	-	-	(81,643,993.80)

LOUISVILLE GAS & ELECTRIC COMPANY  
RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - FINANCIAL ACCOUNTING - Including 254 Balances  
DECEMBER 2017

	Beginning Balance	Accruals	Retirements	Transfers/ Adjustments	RWIP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
<b>Common Intangible Plant</b>									
LGE-330100-Common Intangible Plant	-	-	-	-	-	-	-	-	-
LGE-330200-Franchises and Consents	-	-	-	-	-	-	-	-	-
LGE-330300-Misc Intang Plant-Softwa	(17,586,297.25)	(9,587,223.54)	8,008,540.69	-	-	-	-	-	(19,164,980.10)
LGE-330310-CCS Software	(33,914,421.81)	(5,231,347.85)	-	-	-	-	-	-	(39,145,769.66)
LGE-330320-Law Library	-	-	-	-	-	-	-	-	-
	<u>(51,500,719.06)</u>	<u>(14,818,571.39)</u>	<u>8,008,540.69</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(58,310,749.76)</u>
<b>Total Common Amortization Reserves</b>	<u>(51,500,719.06)</u>	<u>(14,818,571.39)</u>	<u>8,008,540.69</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(58,310,749.76)</u>
<b>TOTAL RESERVES</b>	<u>(2,111,137,302.32)</u>	<u>(201,849,923.05)</u>	<u>75,393,109.04</u>	<u>(30,513.22)</u>	<u>-</u>	<u>44,524,445.45</u>	<u>(1,511,805.32)</u>	<u>(2,695,316.32)</u>	<u>(2,197,307,305.74)</u>

**Heichelbech, Nicholas**

---

**From:** Daly, Karen  
**Sent:** Thursday, March 15, 2018 2:08 PM  
**To:** John J Spanos (jspanos@GFNET.com)  
**Cc:** Wiseman, Sara; Riggs, Eric  
**Subject:** Depreciation Study Files

John,

We have sent through secure email the following files:

- 1.) Depreciation Database Activity for 2016 & 2017
- 2.) KU salvage and cor reports
- 3.) LGE salvage and cor reports
- 4.) KU Plant Report as of 12/31/2017
- 5.) LGE Plant Report as of 12/31/2017

If you don't receive the emails, please let us know.

Thanks!

**Karen Daly**

Senior Accounting Analyst | Property Accounting | LG&E and KU  
220 West Main Street, Louisville, KY 40202

O: 502-627-4279

[Karen.Daly@lge-ku.com](mailto:Karen.Daly@lge-ku.com)

**Heichelbech, Nicholas**

---

**From:** Spanos, John J. <jspanos@GFNET.com>  
**Sent:** Thursday, March 15, 2018 8:23 PM  
**To:** Daly, Karen  
**Cc:** Wiseman, Sara; Riggs, Eric  
**Subject:** RE: Depreciation Study Files

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

I received all files

**From:** Daly, Karen [mailto:Karen.Daly@lge-ku.com]  
**Sent:** Thursday, March 15, 2018 2:08 PM  
**To:** Spanos, John J.  
**Cc:** Wiseman, Sara ; Riggs, Eric  
**Subject:** Depreciation Study Files

John,

We have sent through secure email the following files:

- 1.) Depreciation Database Activity for 2016 & 2017
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If you don't receive the emails, please let us know.

Thanks!

Karen Daly  
Senior Accounting Analyst | Property Accounting | LG&E and KU  
220 West Main Street, Louisville, KY 40202  
O: 502-627-4279  
[karen.daly@lge-ku.com](mailto:karen.daly@lge-ku.com)

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**Heichelbech, Nicholas**

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**From:** Spanos, John J. <jspanos@GFNET.com>  
**Sent:** Thursday, March 29, 2018 8:16 AM  
**To:** Wiseman, Sara; Riggs, Eric  
**Subject:** data questions  
**Attachments:** KU-LGE Data Questions - 2017.docx

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Sara and Eric:

We have developed some questions regarding the data that we need further understanding.

Please see the attached file

Thanks  
John

**Kentucky Utilities and LGE Data Questions  
2016 and 2017**

**Kentucky Utilities**

1. Account 311
  - a. Was any of the of the 2016 Cost of Removal (COR) associated with the retirements of \$61.7K related to the Tyrone Plant? If so, how much? If the "KU\_ Plant report\_December 2016" file is provided, we can make this determination.
2. Account 316
  - a. Was any of the of the 2016 Cost of Removal (COR) associated with the retirements of \$12K related to the Green River Plant? If so, how much? If the "KU\_ Plant report\_December 2016" file is provided, we can make this determination.
3. Why is plant still being added to the "Retired Plants"?
  - a. \$1,1571.39 to Tyrone 3 in Account 311?
  - b. \$42,182.68 to Green River 4 in Account 316?

**Louisville Gas and Electric**

1. Why is plant still being added to the "Retired Plants"?
  - a. \$2,864.30 to the Cane Run Units?
2. Account 311
  - a. Was the 2017 (vintage 1965) retirement reversal of 34,661.34 related to Mill Creek Unit 1 duplicated? It appears twice in the activity and there are no earlier retirements for this vintage to be reversed.
3. Account 312
  - a. Was any of the \$2.5M of retirements related to Trimble County Unit 1 made in 2016 and 2017 associated with the installation of the new Pulse Jet Fabric Filter Baghouse going into service? If so, how much?
  - b. Are the \$58.2M of 2016 retirements at Mill Creek Unit 3 Scrubber associated with the replacement of the Scrubber?
    - i. If so, and it is not the entire amount, how much of the \$58.2M is related to the replacement of the Scrubber?
  - c. Was any of the 2016 COR and/or Gross Salvage associated with the 2016 retirements of the Rail Cars? If so, how much? If the "LGE\_ Plant report\_December 2016" file is provided, we can make this determination.
  - d. Was any of the 2016 COR and/or Gross Salvage associated with the 2016 retirements related to the Cane Run Units? If so, how much? If the "LGE\_ Plant report\_December 2016" file is provided, we can make this determination.



**Kentucky Utilities and LGE Data Questions  
2016 and 2017**

4. Account 314
  - a. Is the 2016 (vintage 2002) retirement reversal of 1,065,664.45 related to Mill Creek Unit 2 a duplication of the reversal of the same amount that took place in 2015? If not, what is to be reversed as there are no other retirements for this Plant in this vintage to be reversed?
5. Account 315
  - a. Is the \$1.4M of 2016 Mill Creek 3 Scrubber retirements related to the replacement of the Scrubber? If so, how much of the 2016 COR is associated with these retirements? If the "LGE\_ Plant report\_December 2016" file is provided, we can make this determination.

**Heichelbech, Nicholas**

---

**From:** Daly, Karen  
**Sent:** Thursday, March 29, 2018 9:47 AM  
**To:** jspanos@gfnet.com  
**Cc:** Wiseman, Sara; Riggs, Eric  
**Subject:** 2016 Plant Reports  
**Attachments:** Logo



PPL companies

Attached are the 2016 Plant Reports.

**Your password will be sent in a separate email to protect your account privacy.**

Username: OWATPDZPHE

EID: 112

**Download URL:**

<https://eft.lge-ku.com>

The login above will expire on 4/5/2018 12:00:00 AM

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Heichelbech, Nicholas

---

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Attached are the 2016 Plant Reports.

Your username will be sent in a separate email to protect your account privacy.

Password: uzhKnh00

EID: 112

**Download URL:**  
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The login above will expire on 4/5/2018 12:00:00 AM

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LOUISVILLE GAS & ELECTRIC COMPANY SUMMARY OF UTILITY PLANT - REGULATORY ACCOUNTING DECEMBER 2016						
	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>101 UTILITY PLANT IN SERVICE</b>						
<b>Common</b>						
Common General Plant	157,630,576.83	13,040,726.04	(20,382,969.43)	(14,891.76)	(7,508,122.15)	150,307,454.68
Common Intangible Plant	86,132,168.88	12,725,029.29	(7,105,622.66)	-	5,623,376.63	91,755,545.91
	243,762,745.71	25,776,755.33	(27,468,609.09)	(14,891.76)	(1,704,745.52)	242,058,000.19
<b>Electric</b>						
Electric Distribution	1,184,615,887.73	63,545,117.80	(10,202,649.22)	(711,002.93)	52,631,465.65	1,237,247,453.38
Electric General Plant	16,594,726.14	4,012,606.89	(575,538.23)	-	3,437,368.66	20,032,094.80
Electric Hydro Production	91,093,374.37	520,592.75	(135,429.89)	208,841.18	603,904.04	92,093,988.41
Electric Intangible Plant	2,240.29	-	-	-	-	2,240.29
Electric Other Production	249,304,349.25	116,222,353.88	(290,230.69)	(6,164.22)	115,925,989.97	365,730,308.22
Electric Steam Production	1,891,259,177.98	82,247,195.41	(74,397,530.47)	(6,428,498.11)	(26,399,631.67)	1,982,869,344.41
Electric Transmission	344,001,134.30	67,247,167.21	(2,416,860.85)	(265,096.25)	84,575,210.11	406,476,344.41
	3,748,677,590.06	308,896,323.94	(87,908,239.35)	(7,182,920.73)	298,794,163.86	3,957,471,753.92
<b>Gas</b>						
Gas Distribution	772,884,014.25	88,624,388.48	(8,979,143.21)	1,579,200.38	61,224,465.65	834,108,499.80
Gas General Plant	10,697,454.58	1,120,292.17	(421,851.46)	3,657.00	702,067.71	11,999,522.27
Gas Intangible Plant	387.49	-	-	-	-	387.49
Gas Storage	134,060,726.67	10,195,810.82	(508,478.85)	746,782.26	10,434,094.33	144,614,821.00
Gas Transmission	49,756,571.34	696,831.62	(31,842.53)	(1,680.00)	662,519.69	49,359,491.03
	966,619,554.31	80,636,103.16	(10,601,316.45)	2,328,350.64	72,963,137.38	1,039,982,691.99
<b>Total 101 Accounts</b>	4,959,059,890.08	410,310,182.46	(125,376,164.89)	(4,679,461.85)	290,062,555.72	5,239,112,445.80
<b>101 PROPERTY UNDER CAPITAL LEASES</b>						
<b>Electric</b>						
Capital Leased Property	-	-	-	-	-	-
Electric Steam Production	-	-	-	-	-	-
<b>Total 101101</b>	-	-	-	-	-	-
<b>102 Plant Purchased &amp; sold</b>						
<b>Electric</b>						
Electric Steam Production	-	-	-	(76,448.43)	(76,448.43)	(76,448.43)
<b>Common</b>						
Common General Plant	-	-	-	(76,448.43)	(76,448.43)	(76,448.43)
<b>Total 102001</b>	-	-	-	(152,896.86)	(152,896.86)	(152,896.86)

LOUISVILLE GAS & ELECTRIC COMPANY SUMMARY OF UTILITY PLANT - REGULATORY ACCOUNTING DECEMBER 2016						
	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>105 PLANT HELD FOR FUTURE USE</b>						
<b>Electric - 105001</b>						
Electric Distribution	1,524,868.92	-	-	871,644.37	871,644.37	2,396,513.29
Electric Other Production	211,409.50	-	-	-	-	211,409.50
Electric Steam Production	3,612,188.67	-	-	(3,612,188.67)	(3,612,188.67)	-
	5,348,285.99	-	-	(2,740,544.30)	(2,740,544.30)	2,607,741.69
<b>Electric - 105002</b>						
Electric Distribution	519,009.11	-	-	-	-	519,009.11
Electric Steam Production	519,009.11	-	-	-	-	-
	1,038,018.22	-	-	-	-	1,038,018.22
<b>Electric</b>						
Electric Distribution	2,043,898.03	-	-	871,644.37	871,644.37	2,915,542.40
Electric Other Production	211,409.50	-	-	-	-	211,409.50
Electric Steam Production	3,612,188.67	-	-	(3,612,188.67)	(3,612,188.67)	-
	5,867,294.20	-	-	(2,740,544.30)	(2,740,544.30)	3,126,749.90
<b>Total 105</b>	5,867,294.20	-	-	(2,740,544.30)	(2,740,544.30)	3,126,749.90
<b>106 COMPLETED CONSTRUCTION NOT CLASSIFIED</b>						
<b>Common</b>						
Common General Plant	12,650,670.82	(2,835,891.88)	-	-	(2,835,891.88)	9,814,678.94
Common Intangible Plant	9,539,107.77	(1,798,505.14)	-	-	(1,798,505.14)	7,740,602.63
	22,189,778.59	(4,634,407.02)	-	-	(4,634,407.02)	17,545,281.57
<b>Electric</b>						
Electric Distribution	48,240,023.09	15,044,340.34	-	-	15,044,340.34	63,284,363.43
Electric General Plant	1,057,029.61	(381,737.44)	-	-	(381,737.44)	675,292.17
Electric Hydro Production	34,725,650.98	30,173,285.62	-	-	30,173,285.62	64,898,936.60
Electric Intangible Plant	-	-	-	-	-	-
Electric Other Production	115,979,505.59	(96,289,973.98)	-	-	(96,289,973.98)	19,689,531.61
Electric Steam Production	852,416,070.04	286,546,264.65	-	-	286,546,264.65	1,138,962,334.69
Electric Transmission	37,368,184.73	(21,888,655.84)	-	-	(21,888,655.84)	15,479,528.89
	1,089,788,464.05	213,202,563.35	-	-	213,202,563.35	1,302,991,027.49
<b>Gas</b>						
Gas Distribution	45,485,425.61	3,881,257.66	-	-	3,881,257.66	49,366,683.27
Gas General Plant	167,095.97	334,600.12	-	-	334,600.12	501,696.09
Gas Intangible Plant	-	-	-	-	-	-
Gas Storage	4,875,142.56	10,089,948.83	-	-	10,089,948.83	14,965,091.39
Gas Transmission	4,015,859.23	1,679,741.45	-	-	1,679,741.45	5,695,600.68
	54,543,523.37	15,985,548.06	-	-	15,985,548.06	70,529,071.43
<b>Total 106 Accounts</b>	1,169,512,786.01	224,653,614.39	-	-	224,653,614.39	1,394,166,380.40

LOUISVILLE GAS & ELECTRIC COMPANY SUMMARY OF UTILITY PLANT - REGULATORY ACCOUNTING DECEMBER 2016						
	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
117 GAS STORED UNDERGROUND-NONCURRENT						
Gas						
Gas Stored Nonrecoverable	2,139,990.00	-	-	-	-	2,139,990.00
	2,139,990.00	-	-	-	-	2,139,990.00
<b>Total 117001</b>	<b>2,139,990.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,139,990.00</b>
121 NONUTILITY PROPERTY						
Common						
Non Utility Property	630,896.98	-	-	-	-	630,896.98
	630,896.98	-	-	-	-	630,896.98
<b>Total 121001</b>	<b>630,896.98</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>630,896.98</b>
107 CONSTRUCTION WORK IN PROGRESS						
Construction Work in Progress						
Common	10,298,144.29	7,350,364.48	-	-	7,350,364.48	17,648,508.77
Electric	297,132,913.63	(263,596,392.66)	-	-	(263,596,392.66)	103,536,421.07
Gas	22,415,538.35	(9,872,302.57)	-	-	(9,872,302.57)	12,543,235.78
	389,846,496.27	(266,116,330.65)	-	-	(266,116,330.65)	133,729,165.62
<b>Total Plant (Non-CWIP)</b>	<b>6,134,210,837.27</b>	<b>634,863,796.65</b>	<b>(125,378,164.89)</b>	<b>(7,696,454.58)</b>	<b>501,789,177.38</b>	<b>6,838,000,014.65</b>
<b>Total Plant + CWIP</b>	<b>6,524,067,333.54</b>	<b>378,745,466.20</b>	<b>(125,378,164.89)</b>	<b>(7,696,454.58)</b>	<b>245,670,846.73</b>	<b>6,769,728,180.27</b>
<b>Total Plant + CWIP - Non Utility (BS)</b>	<b>6,523,426,436.56</b>	<b>378,745,466.20</b>	<b>(125,378,164.89)</b>	<b>(7,696,454.58)</b>	<b>245,670,846.73</b>	<b>6,769,097,283.29</b>
<b>Total Plant + CWIP - Non Utility (BS) - Gas Stored UG Noncurrent</b>	<b>6,521,286,446.56</b>	<b>378,745,466.20</b>	<b>(125,378,164.89)</b>	<b>(7,696,454.58)</b>	<b>245,670,846.73</b>	<b>6,766,957,203.29</b>

**LOUISVILLE GAS & ELECTRIC COMPANY**  
 SUMMARY OF DILUTY PLANT - REGULATORY ACCOUNTING  
 DECEMBER 31, 2019

	Beginning Balance	Accruals	Retirements	Transfer/ Adjustments	ARD Retirements	RWP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
<b>LIFE RESERVE</b>										
Common General Plant	(90,377,227.73)	(10,060,793.95)	20,360,965.63	1,342.28	-	-	-	-	-	(79,977,717.87)
Common General Plant - ARD	(940,879,705.25)	(24,216,413.38)	10,202,849.22	-	-	-	-	-	-	(1,005,064,273.62)
Electric Distribution	62,568.69	(2,482.60)	-	-	-	-	-	-	-	60,086.09
Electric Distribution - ARD	(17,811,449.49)	(2,940,414.17)	573,536.23	(370,184.00)	-	-	-	-	-	(18,049,468.56)
Electric Power Plant	(13,909,414.65)	-	159,420.92	-	-	-	-	-	-	(13,749,993.73)
Electric Power Plant - ARD	(5,819,273)	(4,729.41)	-	-	-	-	-	-	-	(6,548,702.41)
Electric Steam Production	(103,864,094.17)	(15,536,071.99)	269,229.86	-	-	-	-	-	-	(119,130,936.30)
Electric Steam Production - ARD	(8,839,019)	(3,157,831)	-	-	-	-	-	-	-	(11,996,850)
Electric Gas Production	(72,960,708.83)	(56,348,108.30)	73,521,604.21	76,448.43	-	-	-	-	-	(154,825,812.82)
Electric Gas Production - ARD	(21,503,814.69)	(18,024,359.27)	795,628.20	-	-	-	-	-	-	(39,732,545.76)
Electric Transmission	(123,192,086.43)	(8,127,482.48)	2,435,930.81	-	-	-	-	-	-	(138,883,638.10)
Electric Transmission - ARD	(24,099,499)	(8,599.80)	-	-	-	-	-	-	-	(32,707,107.79)
Gas City Header	(462,242,114.93)	(17,400,932.97)	8,481,705.08	(862.14)	-	-	-	-	-	(471,063,795.78)
Gas Distribution - ARD	(1,263,743.46)	(822,072.32)	487,435.16	-	-	-	-	-	-	(1,598,380.62)
Gas General Plant	(2,709,489.10)	(330,987.31)	621,163.14	-	-	-	-	-	-	(2,319,313.27)
Gas Storage	(30,041,767.84)	(2,007,814.01)	481,169.86	-	-	-	-	-	-	(31,568,412.00)
Gas Storage - ARD	(807,178.63)	(251,514.35)	17,817.95	-	-	-	-	-	-	(870,875.03)
Gas Stored Nontransmittable	(8,934,816.10)	(371,724.66)	88,991.09	-	-	-	-	-	-	(9,217,549.67)
Gas Transmission - ARD	(304,091.21)	(40,027.50)	2,801.25	-	-	-	-	-	-	(344,317.46)
Non-Utility Property (112)	-	-	-	4.85	-	-	-	-	-	4.85
Non-Utility Property (111)	-	-	-	118,272,612.23	-	-	-	-	-	118,272,617.08
	(1,691,428,780.70)	(185,802,032.87)	295,744,638	-	-	-	-	-	-	(1,581,486,175.55)
<b>COST OF REMOVAL</b>										
Common General Plant	(1,038,680.20)	(220,330.64)	-	(887.88)	-	-	1,038,680.20	-	-	(1,039,778.52)
Electric Distribution	(196,146,186.31)	(8,870,795.76)	24,061.51	-	-	-	7,590,571.77	-	(7,134,911.30)	(142,139,789.74)
Electric Distribution - ARD	3,900.84	-	-	-	-	-	-	-	-	3,900.84
Electric Power Plant	4,676,117.03	(162,719.88)	-	-	-	-	15,890.87	-	-	4,518,287.02)
Electric Power Plant - ARD	(1,605,271.51)	(206,408.81)	-	-	-	-	384,185.85	-	-	(1,427,494.47)
Electric Steam Production	(452,406,127.81)	(5,877,760.46)	-	-	-	-	3,541,858.32	-	(84,713.97)	(458,542,843.92)
Electric Steam Production - ARD	(28,404,161.50)	(2,094,497.03)	-	-	-	-	1,319,797.74	-	(6,789.94)	(31,269,150.73)
Electric Gas Production	(77,876,680.88)	(8,908,488.02)	83,792	-	-	-	2,342,583.54	-	4,948.65	(82,457,233.54)
Electric Gas Production - ARD	114.85	-	-	-	-	-	(1,588.89)	-	-	(1,474.04)
Gas Distribution	(4,262,455.49)	(469,738.03)	-	-	-	-	882,932.32	-	-	(4,849,261.20)
Gas Distribution - ARD	(2,600,727.07)	(41,264.81)	-	-	-	-	41,231.56	-	-	(2,600,759.32)
Gas Storage	-	-	-	-	-	-	-	-	-	-
Gas Storage - ARD	-	-	-	-	-	-	-	-	-	-
Gas Stored Nontransmittable	-	-	-	-	-	-	-	-	-	-
Gas Transmission	-	-	-	-	-	-	-	-	-	-
Gas Transmission - ARD	-	-	-	-	-	-	-	-	-	-
Non-Utility Property (112)	-	-	-	-	-	-	-	-	-	-
Non-Utility Property (111)	-	-	-	-	-	-	-	-	-	-
	(391,814,150.03)	(55,947,458.82)	-	27,472.08	-	-	16,454,679.70	-	(876,008.91)	(430,866,604.00)

Case No. 2018-00294  
 Attachment 1 to Response to US DOD-1 Question No. 26  
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 Garrett

LDORVILLE GAS & ELECTRIC COMPANY SUMMARY OF UTILITY PLANT - REGULATORY ACCOUNTING DECEMBER 2018										
	Beginning Balance	Acquisitions	Retirements	Transfer/Adjustments	APD Retirements	R/WP Transfer Out	Cost of Resources	Salvage	Other Credits	Ending Balance
<b>SALVAGE</b>										
Common General Plant	292,891.94	253.49	-	-	-	-	-	(1,222.46)	-	292,922.97
Electric Distribution	20,112,033.90	499,309.61	-	-	-	-	-	(174,452.98)	-	20,536,890.53
Electric General Plant	150,030.12	1,890.23	-	-	-	-	-	-	-	151,920.35
Electric Safety Production	400,516.41	21,458.11	-	-	-	-	-	(1,181.98)	-	420,792.54
Electric Other Production	229,305.72	111,138.87	-	-	-	-	-	(1,433.94)	-	338,910.65
Electric Clean Production	27,754,227.52	1,062,312.24	-	-	-	-	-	(642,921.96)	-	28,813,617.80
Electric Transmission	6,024,028.74	238,862.53	-	-	-	-	-	(179,838.95)	-	6,082,052.32
Gas Distribution	4,217,233.23	152,817.68	-	-	-	-	-	(2,250.47)	-	4,467,790.44
Gas General Plant	236,217.29	2,387.53	-	42,007.11	-	-	-	(44,266.90)	-	234,347.93
Gas Storage	400,204.44	44,909.24	-	-	-	-	-	(403.43)	-	444,709.25
Gas Stored Nonrecoverable	-	-	-	-	-	-	-	-	-	-
Gas Transmission	340,818.08	6,164.07	-	-	-	-	-	-	-	346,982.15
Non Utility Property	-	-	-	-	-	-	-	-	-	-
	<u>66,876,334.94</u>	<u>2,288,427.58</u>	<u>-</u>	<u>42,007.11</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(867,233.16)</u>	<u>-</u>	<u>69,099,536.73</u>
<b>TOTAL RESERVES</b>										
Common	(91,356,278.87)	(10,246,564.49)	20,362,950.45	425.99	-	-	150,882.39	(1,367.79)	-	(81,188,234.86)
Electric	(14,678,951,007.38)	(143,202,472.80)	87,264,234.95	(246,848.47)	-	-	13,508,386.43	(818,548.20)	(880,903.47)	(14,870,201,364.43)
Gas	(264,187,337.43)	(28,226,726.38)	10,491,210.45	43,244.68	-	-	2,879,472.51	(47,238.62)	4,947.85	(281,188,423.47)
	<u>(17,032,533,623.68)</u>	<u>(171,675,763.67)</u>	<u>18,114,415.85</u>	<u>(22,878.79)</u>	<u>-</u>	<u>-</u>	<u>16,538,741.13</u>	<u>(947,125.19)</u>	<u>(878,208.61)</u>	<u>(17,363,638,133.72)</u>
<b>RETIREMENT WORK IN PROGRESS</b>										
Common	103,607.14	-	-	-	-	(148,438.36)	144,867.25	(32,860.93)	108,819.23	113,145.13
Electric	38,444,101.06	-	-	9,450.61	(863,330.38)	27,279,486.11	(1,381,296.12)	(462,771.82)	-	37,346,944.64
Gas	3,981,149.46	-	-	9,480.51	(2,004,447.08)	(390,034.40)	2,213,541.69	(7,230.14)	-	3,596,459.94
	<u>42,528,857.66</u>	<u>-</u>	<u>-</u>	<u>18,931.12</u>	<u>(945,767.76)</u>	<u>(1,532,986.64)</u>	<u>2,386,182.05</u>	<u>(1,502,862.99)</u>	<u>108,819.23</u>	<u>42,073,273.61</u>
<b>YTD ACTIVITY</b>	<b>(1,608,787,189.97)</b>	<b>(179,654,053.79)</b>	<b>118,277,612.23</b>	<b>(21,504.98)</b>	<b>(2,817,477.64)</b>	<b>(11,363,568.05)</b>	<b>49,270,114.77</b>	<b>(2,464,183.74)</b>	<b>(1,188,989.45)</b>	<b>(2,003,996,873.88)</b>
<b>AMORTIZATION</b>										
Common	(47,219,469.24)	(11,230,872.48)	7,105,882.98	-	-	-	-	-	-	(51,344,458.74)
Electric	(128,123)	(41,541)	-	-	-	-	-	-	-	(169,664)
Gas	(47,219,622.36)	(11,262,913.52)	7,105,882.66	-	-	-	-	-	-	(51,376,653.22)
<b>AMORTIZATION TOTAL</b>	<b>(95,467,214.80)</b>	<b>(22,535,326.41)</b>	<b>14,211,765.64</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(118,198,775.57)</b>
<b>Depreciation &amp; Amortization Total</b>	<b>(2,004,263,863.33)</b>	<b>(202,189,380.20)</b>	<b>132,489,277.91</b>	<b>(21,526.90)</b>	<b>(2,817,477.64)</b>	<b>(11,374,936.05)</b>	<b>49,319,286.54</b>	<b>(2,466,667.48)</b>	<b>(1,189,898.90)</b>	<b>(2,236,937,249.76)</b>
<b>Dep &amp; Amort - Nonutility for Balance Sheet</b>										
Utility Plant at Original Cost Less Reserve for Depreciation & Amortization (End monthly)	<u>4,567,488,028.06</u>									<u>4,567,488,028.06</u>



LOUISVILLE GAS & ELECTRIC COMPANY  
RWIP BY G/L ACCOUNT - REGULATORY ACCOUNTING  
DECEMBER 2016

	Beginning Balance	Accruals	Retirements	Transfers/ Adjustments	ARO Settlements	RWP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
<b>RETIREMENT WORK IN PROGRESS</b>										
Common	150,607.14	-	-	-	-	(149,494.34)	141,067.25	(12,650.00)	189,610.73	319,140.78
Electric	39,614,101.06	-	-	9,160.81	(863,330.08)	(10,345,435.22)	27,555,886.11	(1,781,290.12)	(402,172.62)	53,786,919.94
Gas	3,991,749.26	-	-	-	(2,054,147.46)	(899,039.49)	2,918,541.65	(7,620.44)	-	3,939,484.52
	43,746,457.46	-	-	9,160.81	(2,917,477.54)	(11,393,968.05)	30,615,495.01	(1,801,560.56)	(212,561.89)	56,045,545.24
<b>RWIP ACCOUNT 108999</b>										
Common	-	-	-	-	-	-	-	-	-	-
Electric	-	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-	-
<b>RWIP ACCOUNT 108789</b>										
Common	-	-	-	-	-	-	-	-	-	-
Electric	11,275,861.84	-	-	-	(863,330.08)	-	9,192,256.93	-	-	19,604,788.69
Gas	2,992,179.24	-	-	-	(2,054,147.46)	-	2,149,950.91	-	-	3,086,892.69
	2,905,548.76	-	-	-	(2,817,477.54)	-	11,342,917.84	-	-	22,691,481.38
<b>RWIP ACCOUNT 108891</b>										
Common	150,607.14	-	-	-	-	(149,494.34)	141,067.25	(12,650.00)	189,610.73	319,140.78
Electric	28,339,239.22	-	-	9,160.81	-	(10,345,435.22)	18,363,929.18	(1,781,290.12)	(402,172.62)	34,182,131.25
Gas	889,570.02	-	-	-	-	(899,039.49)	769,880.74	(7,620.44)	-	852,791.83
	9,564,212.08	-	-	9,160.81	-	(11,393,968.05)	19,274,577.17	(1,801,560.56)	(212,561.89)	35,354,063.86
<b>TOTAL RWIP</b>										
Common	150,607.14	-	-	-	-	(149,494.34)	141,067.25	(12,650.00)	189,610.73	319,140.78
Electric	39,614,101.06	-	-	9,160.81	(863,330.08)	(10,345,435.22)	27,555,886.11	(1,781,290.12)	(402,172.62)	53,786,919.94
Gas	3,991,749.26	-	-	-	(2,054,147.46)	(899,039.49)	2,918,541.65	(7,620.44)	-	3,939,484.52
	43,746,457.46	-	-	9,160.81	(2,917,477.54)	(11,393,968.05)	30,615,495.01	(1,801,560.56)	(212,561.89)	56,045,545.24
			VARIANCE							

UNITED STATES OF AMERICA  
 DEPARTMENT OF DEFENSE  
 OFFICE OF THE SECRETARY OF DEFENSE

Agency	Activity	Fiscal Year	Activity Code	Activity Title	Activity Description	Activity Status	Activity Start Date	Activity End Date	Activity Budget	Activity Actuals	Activity Variance	Activity Comments	Contract Data		Contract Value	Contract Actuals	Contract Variance	Contract Comments			
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<b>TOTALS</b>																					
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The image shows a large, dense table with multiple columns and rows, oriented vertically on the page. The table appears to be a financial statement or a data report, with columns containing various numerical and text-based information. The rows are separated by horizontal lines, and the overall structure is complex and detailed. The table is rotated 90 degrees clockwise relative to the page's orientation.

Item No.	Item Name	Quantity	Unit	Price	Total Price	Notes
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Louisville Gas & Electric  
 Land and Vehicle Retirements - 2016-REGULATORY ACCOUNTING

	Other + Vehicles NBV	Land Cost	Unplanned Depreciation	RWIP	(Gain)/Loss	Actual Cash Received	Booked to GL (Y/N)
Feb-2016 Beargrass Substation (146545)	3,671.69			(26,900.00)	(23,228.31)	26,900.00	Y
Apr-16 Vehicle Auction	16,682.18			(9,160.81)	7,521.37	10,450.00	Y
Oct-16 Gas Vehicle Trade In (150154)	-			(45,152.55)	(45,152.55)	-	Y
	<u>20,353.87</u>	<u>-</u>	<u>-</u>	<u>(81,213.36)</u>	<u>(60,859.49)</u>		



LOUISVILLE GAS & ELECTRIC COMPANY  
 CWIP SPEND - YTD - REGULATORY ACCOUNTING  
 DECEMBER 2016

Project Number	Project Description	CWIP Spend
001LGE16	Access Switch Rotation-LGE16	303,064.60
002LGE15	Aligne Fuels Reports-LGE15	3,271.60
002LGE16	Analog Sunset-LGE16	32,099.92
003LGE15	Aligne Upgrade-LGE15	19,622.59
004LGE14	Call Center-Route&Report-LGE14	194,294.05
005LGE14	Cust Comm-text, apps-LGE14	340.04
006LGE15	Bulk Power & Env Systems-LGE15	333.84
006LGE16	Bulk Power & Env Systems-LGE16	63,839.33
007LGE16	Cabling Server Connect-LGE16	11,574.22
009LGE16	CERUS IV-LGE16	195,657.91
011LGE15	CIP Compl Year 5-LGE15	(438.68)
011LGE16	CIP Compl Year 6-LGE16	163,770.09
012LGE15	CIP Compl Tools - Year 5-LGE15	-
012LGE16	CIP Compl Tools - Year 6-LGE16	95,888.92
013LGE16	Core Network Infra-LGE16	73,347.50
017LGE16	Electric Insp Enhan-LGE16	8,769.34
019LGE15	Design Tool Repl (WIM)-LGE15	868,207.29
021LGE15	Electric Insp Enhan-LGE15	7,532.80
021LGE16	Further app virt build-LGE16	105,746.30
023LGE16	IT Security Infrac-LGE16	27,299.81
024LGE15	Further app virt build-LGE15	1,702.09
025LGE16	Lville Electrical Upgr-LGE16	24,694.86
026LGE15	GIS Enhance and Upgr-LGE15	2,032.42
026LGE16	Lville Racks & Furn-LGE16	11,341.78
029LGE16	Microsoft Lic True-up-LGE16	50,770.94
031LGE16	Mobile Infrastructure-LGE16	139,175.54
032LGE14	Vulnerability Scanning-LGE14	1,363.50
032LGE16	Mobile Radio-LGE16	18,586.88
033LGE16	Mble Rad Syst Replace-LGE16	1,329,981.50
034LGE16	Multi-Fun Dev Grow&Ref-LGE16	482,194.95
036LGE15	Lville Racks & Furn-LGE15	-
037LGE15	Mat Failure Track-LGE15	-
037LGE16	Ntwrk Acc Dev&Site Infra-LGE16	79,023.07
038LGE15	Microsoft Lic True-up-LGE15	-
038LGE16	Ntwrk Acc Dev & Gate-LGE16	12,860.88
039LGE16	Network Management-LGE16	19,633.16
040LGE16	Network Test Equipment-LGE16	52,818.88
041LGE15	Mobile Radio-LGE15	(3,736.68)
042LGE15	Mble Rad Syst RepYr 1/2-LGE15	(87,559.16)
043LGE16	Original SW Upgrade-LGE16	132,704.63
044LGE16	Outside Cable Plant-LGE16	94,707.49
046LGE16	Pers Product Grow & Ref-LGE16	100,719.23
047LGE16	Phone Expan/Break Fix-LGE16	75,124.16
053LGE15	Orcl Ntwk Mgmt Sys Rep-LGE15	(3.63)
053LGE16	Replace PDUs - BOC-LGE16	93,265.15
054LGE15	Outside Cable Plant-LGE15	12,484.74
055LGE15	PeopleSoft Enhancements-LGE15	-
056LGE15	Pers Product Grow & Ref-LGE15	234.71
059LGE16	Sec Infra Enhancements-LGE16	50,442.04
060LGE16	Serv Cap Expan and Rel-LGE16	3,918.66

LOUISVILLE GAS & ELECTRIC COMPANY  
CWIP SPEND - YTD - REGULATORY ACCOUNTING  
DECEMBER 2016

Project Number	Project Description	CWIP Spend
063LGE16	Simpsonville Elect Upg-LGE16	15,824.72
064LGE16	Simpson Furn&Racks-LGE16	16,326.21
065LGE16	Site Security Improve-LGE16	8,040.80
067LGE16	TeleRm Data Cent Y1/2-LGE16	165,322.42
068LGE16	Telecom Shelter Ren-LGE16	24,043.15
071LGE14	Telecom Shelter Renov-LGE14	(14,364.24)
073LGE15	Serv Cap Expan and Rel-LGE15	3.57
074LGE15	Serv HW Refresh-LGE15	(21,613.56)
074LGE16	Upgrade Vmware Infra-LGE16	17,861.36
076LGE15	Simpson Furn&Racks-LGE15	-
076LGE16	Vulnerability Scanning-LGE16	14,477.23
077LGE15	Site Security Impr LGE15	(2,234.40)
077LGE16	Wireless Upgrade (WERUS)-LGE16	88,450.17
078LGE16	WMS Work MGMT Syst-LGE	44,063.27
079LGE15	Telecom Shelter Ren-LGE15	2,234.39
080LGE14	Lockout/Tagout (LOTO)-LGE14	121,758.64
080LGE16	Gas Nomination System-LGE16	154,931.12
081LGE16	Monitor Replacement-LGE16	31,950.15
082LGE15	Upgrade Vmware Infra-LGE15	0.00
082LGE16	Tech Ref desktop/laptops-LGE16	1,623,996.47
083LGE16	Tower Replacements-LGE16	(1.34)
087LGE14	EE DSM Filing (Non-AMS)-LGE14	1,936.00
093LGE16	Server HW Refresh-LGE16	230,443.61
100LGE15	Replace Edge 95 units-LGE15	85.42
100LGE16	Microsoft EA-LGE16	221,165.80
108LGE16	SOA Middleware Upgrades-LGE16	53,647.42
109LGE15	Tech Ref desk&laptops- LGE15	(0.01)
109LGE16	WallStreet Suite Upgr-LGE16	82,902.40
110LGE16	Monitoring Project-LGE16	59,953.89
111LGE16	Gas Tracking and Trace-LGE16	403,249.31
113LGE16	TOA Enhancements-LGE16	76,450.47
117149	Trimble County 2	16,454.20
117361	Accrued Labor - LGE	(0.00)
117LGE16	TRODS-LGE16	123,770.44
118209	Trimble 2 Transmission lge	9,591.63
119902	Clear 12/04 A&G	134,176.76
120754	Misc. A/R Uncollect - LGE Cap	326,338.61
120LGE14	UC&C-LGE14	(3,366.57)
120LGE15	UC&C-LGE15	(85.91)
120LGE16	SynerGEE Gas Isolat Mod-LGE16	90,534.60
122LGE14	Ventyx Mobile Upgrade-LGE14	416,541.80
123220	LGE BRCT7 A/B Conversion 08	96,848.28
125LGE16	EMS CIP-LGE16	89,144.40
126LGE16	Expand EMS Dev System-LGE16	131,178.80
127090	Ohio Falls Redev. #3	(9,952.50)
127091	Ohio Falls Redev. #4	9,557,890.13
127095	Ohio Falls Redev. #8	1,652,931.94
127135	TC CCP LANDFILL PH1 RAV-LGE	(9,269,554.58)
127181	PeopleSoft Time (LG&E %)	(1,035,906.70)
127201	Ohio Falls Redev. #1	(187,586.92)

LOUISVILLE GAS & ELECTRIC COMPANY  
 CWIP SPEND - YTD - REGULATORY ACCOUNTING  
 DECEMBER 2016

Project Number	Project Description	CWIP Spend
127202	Ohio Falls Redev. #2	(265,221.86)
127258	Third Party PAR	-
127559	CANE RUN 7 - LGE	26,637.67
127572	MC Coal Barge Unloader	-
127LGE16	EMS Sys_Monitor Tool-LGE16	65,827.02
129LGE16	Implement SDE Replace-LGE16	490,247.27
130321	REPLACE FIBER REACH NODES-LGE	(406,168.36)
130321LGE	REPL FIBER NODES-LGE ONLY	406,168.36
130875	MC1&2 FGD, MC1FF, MC2FF	2,137,729.05
130881	MC3 FGD & FABRIC FILTER	67,883,501.50
130896	TC1 FABRIC FILTER	3,595,606.68
130LGE15	Advanced Malware Detect-LGE15	1,655.62
131314	Lou Upgr-New Albany-Subs	38,053.55
131342	Middletown Control House	-
131443	KENZIG ROAD	-
131607LGE	TC1 SDRS REACTANT TANK ROOF	(131,860.49)
131701	Lou Upgrades-Midtown 4th Xfrmr	-
131849	CIP-LGE-2015	186.29
131851	CIP-LGE-2016	14,575.18
131948	GS SL XRay Spectograph	(322.31)
132000	TC CT HGP Insp #1	1,189,801.03
132001	TC CT HGP Insp #2	513,715.60
132804	MC3 BURNERS 2013	181,109.66
132874	Paddy's Run Demo	1,692.18
132896	MC COAL CHUTES 2016	231,791.33
132918	MC2 Economizer	948,933.27
132920	MC3 Boiler Extended Arch	1,572.72
132923	MC4 Boiler Extended Arch	960.24
132927	MC3 Service Water Piping	25,836.86
132928	GS CDM Aurora Mit LGE	71,965.40
132936	MC4 Service Water Piping	55,131.67
132938	MC2 Exp Joints 2016	34,447.60
132939	MC3 Exp Joints 2016	231,872.19
132941	MC4 Exp Joints 2016	88,184.01
132951	MC3 Condenser 2016	959,412.81
132957	MC3 SCR Catalyst Layer 3	980,497.68
132995	MC 3 & 4 Field Instrumentation	138,495.95
133614	MC4 FGD, FF	(212,801.45)
133671	EFFLUENT WATER STUDY-MC	1,845,833.81
133679	EFFLUENT WATER STUDY-TC LGE	639,182.20
133712	TC1 SCR CAT L3 RE-GEN	(15,306.48)
134111LGE	TC2 SCR L2 REPLACEMENT	62,192.64
134232LGE	TC2 LGE Boiler Metal Overlay	163,267.41
134242	CIP Test Lab-LGE-2013	(6,120.23)
134624	New 138KV CR7 SW Yard-Network	1,812.71
134857	DRKY FARM POT REMOVAL	103,717.09
134LGE15	Cascade Corp Sec Assets-LGE15	94,291.62
135LGE16	Rate Case 2016-LGE16	5,964.25
136550	GS SL Gas Chrmgrph LGE	13,038.03
136637	MC4 SCR Catalyst Layer 2 2016	124,919.35

LOUISVILLE GAS & ELECTRIC COMPANY  
 CWIP SPEND - YTD - REGULATORY ACCOUNTING  
 DECEMBER 2016

Project Number	Project Description	CWIP Spend
136648	MC3 Final SH Pendants	1,494,747.10
136650	MC CH Railroad Track 2016	121,318.24
136663	MC1 DCS Hardware 2016	72,355.80
137003	TC1 SCR CATALYST L1	292,407.03
137045LGE	TC2 REPL AIR HEATER BASKETS	196,574.20
137491	TC Landfill Add'l Land LGE	(322.11)
137503	CR AP & LF Capping & Closure	2,030.64
137642	TC1 REPL GEN PROTECT RELAY	430.57
137662LGE	TC2 SUB SCRAPER CONVEYOR	45,497.16
137709	Ckt FA1123	(3,423.54)
137976	REPL ALDYL-A PIPE CENT.SAV,CAN	281,248.16
137980	REPLACE 8" LINE IN INDIANA	15,628.72
137985	INST CTRL VALV GAS STOR WELLS	912.95
138002	B-TOWN RD CITY GATE STA	2,259,016.75
138012	GAS REG FAC UPGR PROJ	1,061.84
138015	UPGR BELLS LN REG STATION	(2,403.18)
138033	INLINE INSP-BALLARDSVILLE LINE	(15,518.72)
138136	DSP LYNDON S SUBST PROJ	(14,528.86)
138137	DSP MANSLICK CIRCUIT WORK	1,073,508.11
138138	DSP MANSLICK SUBST EXPAN	1,549,587.88
138393	TC1 UPPER ARCH	1,350.09
138439	DLC - LG&E Electric	1,430,348.13
138552	CARPET/FLOORIN REPL LGE 2014	577.50
138554	LGE SRV CTR FURNITURE 2014	(2,333.92)
138674	EAST END OHIO RVR BRIDGES ELEC	31,670.13
138675	EAST END OHIO RVR BRIDGES GAS	2,649.64
138685	Ohio Falls Upgrade #6	227.58
138686	Ohio Falls Upgrade #7	4,026.10
138898LGE	Enterprise Info Mgmt-LGE12	116,690.41
138LGE16	PowerPlant Module Upgr-LGE16	145,701.82
139045	TC2 DSI System - LGE	147,691.15
139119	THIRD PARTY POLE ATTACH 2013	(1,564.19)
139218	New 138kV CR7 SW Yard-Intron	(1,845.82)
139595	GS GE DME Phase II LGE	9,550.60
139598	GS GE Aux Trans Prot LGE	140,192.94
139600	GS CDM PRC-05 Collect LGE	9,950.15
139654	DOWNTOWN OHIO RVR BRIDGE ELEC	(1,123.34)
139655	DOWNTOWN OHIO RVR BRIDGE GAS	-
139670	GS CDM CIP Ver 6.0 LGE	170,371.14
139688	Test Lab Equipment-2015-LGE	(414.50)
139720	MC3 & MC4 Compressed Air	26,538.12
139721	MC 3C GSU Transformer	986,270.01
139763LGE	TC ACID INJECTION FLYASH	(5.79)
139764	BALLARDSVILLE PIG AT ZORN	(725.98)
139771LGE	TC2 CO MONITOR SYSTEM	(9,942.30)
139783	TC1 REBUILD BURNER WINDBXS 1&3	1,540.67
139788LGE	TC COAL HANDLING PLC REPL	(5,321.26)
139789LGE	TC RADIO SYST COAL BLEND TUNL	2,794.06
139821	MC3 SCR Catalyst L2	288,874.43
139852	MC3A GSU XFRMR	489,235.00

LOUISVILLE GAS & ELECTRIC COMPANY  
CWIP SPEND - YTD - REGULATORY ACCOUNTING  
DECEMBER 2016

Project Number	Project Description	CWIP Spend
139864LGE	BRCT GT24 Evap Media Repl LGE	(1,179.34)
139LGE15	CTS/AFB-Accting Enhance-LGE15	44,738.95
139LGE16	Central Firewall Mgmt-LGE16	89,323.54
140017	Dix Upgrade - LGE 2014	(89,129.62)
140097	EMS OPERATOR MONITORS-LGE-2016	16,058.04
140107	OF Station Gantry Crane	123,239.90
140401	OG VEHICLE PURCH 16	44,159.39
140409	GS TRN PPD-Trans Trng Cntr	48,634.02
140446	ILI PIPELINE RIVERPORT LINE	82,882.72
140454	DOE VALLEY LINE PIGGABILITY	16,341.99
140458	INT CORR MAG FIELD PRESS MON	9,292.08
140460	2014 REGULATORY TOOLS	6,852.49
140502	SCM MODIFY CANE RUN 14KV PLANT	633,009.12
140537	SCM2015 LGE CO RELAY REPLACE	(60.34)
140539	SCM2015 LGE RTU REPLACEMENTS	-
140540	SCM2015 LGE REPL AIR MAG BRKRS	29,489.54
140544	SCM2015 LGE REPL SUB BATTERY	415.39
140553	SCM2015 LGE SUB BLDNG & GND	6,136.10
140568	MT WASHI LEBANON JCTN	(63,120.08)
140599LGE	TC2 PEGGING STEAM SUPPLY	(1,482.00)
140625	SCM2015 LGE LTC OIL FILT ADDS	0.16
140626	SCM2015 LGE MISC CAPITAL SUB	230.05
140643	SCM2015 LGE TOOLS & EQUIPMENT	(6,221.21)
140650	MANHOLE COVER REPL PROG 2015	(4,895.73)
140655	GS GE TCCT Hrdng LGE	(132,988.45)
140658LGE	TC CT LCI UPGRADE #1	87,127.08
140833	MULD SUCTION DISCHARGE HEAD	3,313,608.58
140847	BOILER BLOW DOWN TANKS	13,364.92
140856	TRANS VALVES LEES AND KRAMERS	213,573.46
140859	TURBINE VIBRATION MONITORS	34,340.61
140875	VARIABLE SPARK IGNITIONS	(13,148.70)
140878	TANK LEVEL WIRELESS TRANS	-
140910	REPL TRANSITE PANELS W METAL	173,004.90
140911	PAVING	27,272.93
140943	CHARCOAL FILTERS DEHYs	3,992.10
140944	LEAK SURVEY INSTRUMENTS	18,837.01
140951	TANK SHEDS	50,027.79
140956	MAG BACKUP GENERATORS	99,570.18
140968	BELTLINE SEPARATION	388,227.50
141004	ST HELEN FACILITY	201,441.36
141195	PILC 2014 LGE UG Cable Replace	12,609.52
141392	LGE FURNITURE PROJ	365,999.32
141405	INSTALL RTU DISPLAYS CG	46,275.90
141419	CARPET REPLACEMENT 2015	8,026.10
141423	LGE REPLACE FAILED EQP 2015	(13,379.00)
141424	LGE REPL FAILED EQP 2016	83,542.16
141425	A/V EQUIP - LG&E 2015	845.00
141440	LGE FURN/CHAIRS 2016	64,236.11
142356	Retail Hardware LG&E 2016	6,355.61
142496	TC BENTLY NEVADA PHASE II	(0.01)

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142626	MC Clg Tower Fan GB 2013	(2,141.28)
142726	DIST-NA-FRNVLV-WTSN	0.00
142753LGE	TC2 GAS IGNITE FUEL 2015	841,642.09
142759	Rplce EMS Wkstations-LGE-2013	5,424.08
142891	DIST-NA-AHBY-PLSRDG	2,672.88
142LGE16	UC4 Upgrade to V10-LGE16	23,748.60
143042	Brown Solar Facility - LGE	5,711,352.78
143279	MG1327 LGE	2,113.06
143282	AB1202 LGE	42,910.88
143286	FERN VALLEY (FV) 1143 LGE	1,315.91
143287	SM1232 LGE	400.59
143507	TIPTOP3311 (TT3311) REBLD SEC	(1,258.32)
143577	INT CORR MULD FIELD PRESS MON	3,754.98
143613	MC Coal Hndlg Fire Protection	(23,000.00)
143614	MC1 Fire Protection System	103,298.64
143615	MC3 Fire Protection System	84,247.47
143616	MC2 Fire Protection System	63,930.42
143617	MC4 Fire Protection System	65,878.80
143640	CR7 NGCC Inventory	(8,749.85)
143790	MC City Water Line	2,462.86
143864	PR Gas Pipe Line	6,930,087.69
143866	Trimble County TR6 Cleanup/Rpl	112,519.15
143LGE16	Light Table Licenses-LGE16	5,830.00
144036	KY61 PRESTON HWY GAS DIST	1,660.95
144037	KY61 PRESTON HWY ELECT DIST	(2,638.94)
144110	BACKUP CC V_WALL RPLC-LGE-2016	18,544.50
144122	MC2 Environmental Spares	34,641.90
144123	MC3 Environmental Spares	102,707.14
144124	MC4 Environmental Spares	93,738.40
144126	Rpl Mud Lane 6676 & 3877 Brkrs	30,985.14
144127	Rpl South Park 6676 Brkr	90,130.39
144130	Rpl (5) Cloverport 138kV Brks	23,321.79
144132	Rpl TC-138kV BUS TIE Brkr	134,047.25
144159	Rpl Seminole Fence	(6,456.34)
144330	New 69kV Bkr Station MC-CRSW	315,470.81
144475	GS GE CORS	88,146.91
144550	Rpl Paddys Run Fence	35.09
144568	AUBURNDALE HVAC 2015	304,096.56
144585	SSC RENOVATIONS	-
144586	SIMPSONVILLE FENCE LGE IT	17,835.35
144622	LGE OFFICE FURN & CHAIRS 2015	(24,088.20)
144628	MILL CREEK RELOCATION	196,546.28
144643	MK1299	26,771.72
144683	TEP-DFR Replace MODs-LGE	22,320.87
144761	TLEQ340 - 2016	118,439.57
144811	INT CORR CENTER FLD PRESS MON	137,278.12
144827	SCM2016 LGE CAP&PIN INSUL UPGD	159,896.72
144830	SCM2016 LGE REPL AIR MAG BRKR	386,578.02
144831	SCM2016 LGE REPL SUB BATTERY	90,147.43
144832	SCM2016 LGE TR DIFF RELAY REPL	83,749.57

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144833	SCM2016 LGE REPL LGCY OIL BRKR	116,759.29
144834	SCM2016 LGE REPL LGCY RTU	138,068.09
144847	BLOW TANK FOR DRIPS	760.08
144848	BACKUP GENERATOR	652,447.31
144849	ENGINE AND COMPR UPGR	(9,034.62)
144851	BTEX FLARE	422,546.18
144852	REPL AERIAL COOLERS H2S	72,901.89
144856	CATHODIC PROTECTION SYS	109,295.70
144862	ODORANT SYS MAX METERS	4,159.04
144889	SCM2016 LGE LTC OIL FILT ADDS	57,972.23
144890	SCM2016 LGE MISC CAPITAL SUB	104,887.13
144891	SCM2016 LGE MISC NESC COMPL	98,269.31
144892	SCM2016 LGE OIL CONTAIN UPGRD	97,516.61
144893	SCM2016 LGE REPL ABB VHK MECH	35,376.51
144894	SCM2016 LGE SUB BLDNG & GND	8,780.84
144895	SCM2016 LGE WILDLIFE PROTECT	89,276.52
144906	SCM2016 LGE TOOLS & EQUIPMENT	13,989.71
144917	LEO PADMOUNT SWITCHGEAR 2015	4,066.26
144918	LEO DWNTN NTRWK VAULT RPR 2015	12,196.12
144920	DIST CAPACITORS LGE - 2016	133,526.83
144921	LEO PADMOUNT SWITCHGEAR 2016	157,698.68
144922	LEO DWNTN NTRWK VAULT RPR 2016	237,592.11
144925	ALL TERRAIN VEHICLE MUL	23,197.87
144934	CENTER DEHYDRATOR RELOCATION	72,330.98
144937	ENGINE ROOM VENTILATION	47,733.54
144939	H2S TREATMENT CENTER	53,946.32
144940	2015 MAGNOLIA TOOLS	(1,152.48)
144948	H2S TREATMENT MAGNOLIA	207,899.71
144961	2016 REGULATORY TOOLS	9,687.51
144967	LEBANON JUNCTION WASHOUT	12,001.69
144980	SMALL TOOLS 2016 - 004190	179,731.10
144982	SMALL TOOLS 2016 - 004060	17,712.20
144987	LGE CAMERAS 2015	(34,680.46)
144991	LGE SECURITY EQUIPMENT 2015	(3,134.96)
144993	LGE CAMERAS 2016	44,177.40
144995	LGE FIRE SYSTEMS 2016	212,612.52
144997	LGE SECURITY EQUIPMENT 2016	187,251.58
145040	2015 TOOLS SR&O	(4,491.27)
145404	Adv Meter Sys LG&E 2015	602,463.74
145796	Mud Lane TR4 Transformer Rpl	3,328.39
145855LGE	TC LAB MONITORS 2015	-
146001LGE	TC LAB EQUIPMENT 2016	22,376.55
146002LGE	TC LAB MONITORS 2016	19,880.97
146004LGE	TC PREDICTIVE MAINT DEV 2016	10,795.89
146005LGE	TC SAFETY ERT EQUIP 2016	37,837.88
146020	WHISKEY ROW NETWORK VAULT	296,602.58
146070	CL 1232	830.25
146252	FAIRMOUNT (FM) 1256	42,148.17
146253	FA 1215	349,293.72
146255	Stewart (SW)1190 Ckt Hardening	(1,961.18)

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146281	NATURAL GAS OF KY SYS	(13,142.91)
146329	REL 345 ROW WIDENING	25,715.33
146342	SSC FURNITURE & RECONFIG	(6,136.10)
146423	LGE 2015 PITP project	6,788.27
146442	PILC 2015 LGE UG CABLE REPL	11,787.37
146484	BOC METER SHOP RENO	(577.50)
146523	REPL TOOLS PARTS BLDG FIRE	274.64
146605	DIXIE CKT 1222(DX-1222) SM WIRE	156,945.30
146659	TC1 OXIDATION AIR IMPELLER	560.72
146686	REL 345 ROW Blue Lck-Mdtwn	27,457.61
146714LGE	TC OFFICE REBUILD 2015	(8.32)
146730	MC GSU Transformers	419,183.91
146732	LEO 2015 CABLE REJUV/REPL	-
146739	2015 UPGR MULD RTUs	3,394.03
146743	MILL CREEK CKT 1261 (MC1261)	112,875.51
146745	HILLCREST CKT 1290 (HC1290)	486,702.85
146747	NACHAND CKT 1269 (NA1269)	319,576.92
146748	AIKEN CKT 1296 (AK1296)	(3,002.51)
146749	OXMOOR CKT 1273 (OX1273)	429,146.86
146751	JEFFERSONTOWN CKT1123 (JT1123)	344,381.64
146755	2015 UPGR CG LG REG ST ELEC	(1,231.11)
146756	2015 PURCH ELEC RECORDERS	15,137.11
146788	BOC FURNITURE-LGE	6,160.26
146801	KY22 AT BRIDGE HILL - GAS	505,288.33
146814	STAUFFER INSULATOR	5,033.27
146817	THIRD PARTY POLE ATTACH 2015	2,204.63
146819	MAG 20" CUT OUTS	7,271.50
146828	HILLCREST TR1 TC525 LTC UPGRD	76.06
146840	HRDS CRK-HRMNY LNDG P2	(4,810.29)
146844	TIP TOP PHASE #3	52,954.43
146882	UPG CG STAT VLV ACTUATORS	25,450.33
146883	UPG CG STAT TRANSMITTERS	2,358.02
146884	UPG REMOTE DATA COMM SITE	2,213.05
146926	UPGR MAG ANALYZER MA TO PA	658.80
146981	HWY 44 RELO 2015	300,414.48
146986	CF - 1204	2,493.30
146987	CRESTWOOD (CW)1222 CIFI 2015	1,817.36
146990	Skylight (SK) 1128 CIFI 2015	605.79
146LGE16	MR Hardware-LGE16	9,340.10
147009	BOC SECURITY RENOVATION-LGE	2,569.16
147023	MC Landfill 2016/2017	2,470,281.71
147034	MC4 Boiler Lower Slope	1,940,268.16
147037	MC1 HSWP Strainers	34,350.66
147038	MC2 HSWP Strainers	(13,153.27)
147039	MC3 HSWP Strainers	6,494.80
147040	MC3 LSSWP Strainers	21,079.82
147041	MC4 LSSWP Strainers	25,449.45
147044	MC 3A Condenser Vacuum Pump	20,060.22
147045	MC 3B Condenser Vacuum Pump	21,875.57
147050	MC3 & MC4 Roof Exhausters	797.05



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147065	MC Sewage Piping	127,165.10
147086	LGE NALCO ENGINEERING	(41,541.89)
147091	GS GE CORS ENG	(26,510.03)
147118	MC 4503 & 4503-33 TIE Brkrs	551,196.72
147122	ALGOOD SYS ENHANCE	424,677.50
147126	DOWNTOWN NETWORK SWITCHES PRO	2,135,518.07
147127	BURKSHIRE TERRCE UG CABLE REPL	30,029.37
147145	WP 1104 CIFI 2015	(0.00)
147150	SM 1233 CIFI 2015	3,790.13
147164	HOLIDAY INN EXPRESS VAULT	2,004.14
147180LGE	TC BAP/GSP SLOPE IMPROVE	(601.27)
147213	KINDRED OFFICE BLDG VAULT	708,496.85
147244	TEP ETHEL-NACHAND 69KV-	771,737.69
147287LGE	TC REROUTE WATER FLOW	16.48
147301	SIMPSONVILLE FENCE LGE TR	8,140.05
147308	Lyndon S Potential Xfrmr Rpl	25,279.08
147312	Mill Creek 532 Line CCVT Rpl	82,607.56
147328	PR Trimble Co-Centerfield	1,794,726.35
147330	PR Harmony Landing-Skylight	809,636.15
147352	AJAX COMPRESSION	359,171.57
147353	Paddy's Run Bushings	36,802.85
147357	Mud Lane Insulator Rpl	338,334.12
147358	MULD & DOE RUN METER RUNS	(2,180.69)
147942LGE	BRCT5 C Insp & Parts Recon LGE	1,457,608.40
147971	MC CCR RULING NON MECH	(32,668.00)
147972	TC LGE CCR RULING NON MECH	(373,742.11)
147986LGE	TC PROXIMITY READERS INSTALL	1,120.25
147997	TEP-Rpl TC 345kV Switches	270,226.24
147LGE16	MV90 upgrade-LGE16	19,304.00
148016	CONSTRUCT ELEVATOR - AOC	419,253.68
148018	REPL AIR HANDLERS-BOC MAIN	37,603.00
148022	RESTROOM RENOVATIONS-BOC	1,802.50
148028	CARPET/FLOORING - LGE 2016	35,371.46
148047	XEROX EQ-MAILROOM 2016	2,953.71
148082	CR GT11 Control Room	115,095.96
148088	PR Admin Building	2,686.11
148195	TC1 CONDENS TUBE SHEET REFURB	-
148496	LGE SMAC 2016 PROJECT	173,915.23
148497	PILC 2016 LGE CABLE REPL	5,727,780.44
148502	EMS CHNL EXPANSION-LGE-2015	2,131.35
148594	SCM2016 LGE FPE TAPCH RPL REIN	353,210.60
148597	SCM2016 LGE REPL 34KV BRKR	153,175.09
148614	SCM2016 LGE REPL 15KV DH BRKR	191,251.02
148618	DIST ATTACH TRAN-ADRIENNE WY	(649.52)
148620	URD CABLE REPL/REJUV LGE 2016	1,256,813.81
148633	SCM2016 LGE REPL XFMR FANS	210,262.89
148641	VACTRON FOR VLT & MANHOLE MAIN	57,569.59
148857	Oxmoor Underground Repl	6,957.84
148971	PWR QLTY/LOAD LOG/VOLT MTR 16	42,184.98
148988	Blue Lick DFR	112,901.78

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148LGE16	Implement Corp. SIEM-LGE16	583,374.37
149028	TEP-LGE DFR 2016	211,347.23
149031	CCS UPGRADE FURNITURE	9,586.98
149041	ELECTRIC UTILITY VEHICLE-AOC	260.76
149100	GAS CONTROL & STOR RENOV	259,660.29
149110	HURSTBOURNE HB1147 EXT CBL RPL	19,010.85
149123LGE	TC CT INSTALL 345KV MODS	31,846.76
149146	REPL DUMP TRUCK	139,699.31
149147	REPL KUBOTAS & TRAILERS	135,579.16
149148	REPL COMBUST GAS INDICATOR	79,566.46
149154	REPL KUBOTAS TRAILERS 2017	1,812.56
149172	INST CONTR VLVS WELLS	76,350.44
149173	CONV DR DEEP TO UPPER 2016	219,717.98
149176	MAGNOLIA FIELD STUDY	182,873.95
149187LGE	BRCT Office Building Repl LGE	20,453.42
149189	WK A 16" WATTERSON CREEK	72,448.51
149190	WK A 22" KENDALL RD CRK XING	151,814.11
149260	SCENIC VIEW WATER DISP PIPING	40,173.54
149262	MULD ENG & COMP UPGR 2016	164,910.54
149265	MULD HEAT TRACE IMPROV 2016	9,532.67
149272	MULD INSULATION BLKTS 2016	20,057.27
149275	COMMON HEADER BTW 2 & 3 BOILER	116,699.58
149276	REPL BOILER PUR PLANT #2	354,200.40
149287	RADCLIFF GAS SYS REINFORCEMENT	48,212.42
149288	MULD STAT & FLD WASTE TANKS	35,411.55
149289	DR IN FLOW METER RVR CROSSING	47,516.23
149295	MULD UPGR STATN AIR COMPRESSOR	85,435.69
149300	MULD REPL LAB BUILDING	178,632.52
149301	MAG REPL ENG ROOM PIP SUP	77,837.29
149302	MAG TIE IN STATN AIR W BOOSTER	103,022.92
149303	COOLER HANDRAILS/PLATFORMS	51,315.59
149319	MAG CNG STORAGE TRAILER	155,242.64
149320	MAG ARTICULATED AERIAL LIFT	14,119.65
149322	MAG 2016 SMALL TOOLS	42,485.89
149324	GAS REG 2016 SMALL TOOLS	54,082.78
149328	MULD NEW TRACK HOE	103,067.39
149330	MAG REPL LOWBOY TRAILER	62,720.39
149355	MC 1/2 HG CONTROL INJECTION	725,785.97
149356	MC 3 HG CONTROL INJECTION	1,161,986.14
149357	MC 4 HG CONTROL INJECTION	519,085.47
149358	TC1 HG CONTROL INJECTION	96,221.43
149387	HWY 421 EXPOSURE	3,579.43
149388	TAYLORSVILLE YORK REG FAC	105,846.79
149389	MIDLAND AVE REPLACEMENT	23,610.71
149407	2016 PURCH ELEC RECORD GAUGE	273,402.68
149410	2016 UPG CG & LRG REG STA RTU	100,769.63
149413	2016 UPG CG STA VLV ACTUATORS	17,992.42
149416	2016 UPG CG STA TRANSMITTERS	30,343.72
149422	2016 SCADA HARDWARE RPLC	120,053.20
149432	UPGR MONROE CG FOR WINTER OPS	147,727.64

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149436	2016 IM&E SMALL TOOLS	33,202.83
149439	2016 SR&O SMALL TOOLS	21,301.98
149465	LGE HW/SW 2016 ASSET MGMT	150,546.43
149551	MR 2016 FieldNet LG&E	9,453.55
149703	KUGO CCS UPGRADE - LGE	(5,236.00)
149734	BOC GAS CONTR BRKRM	(1,438.60)
149750	Simpsonville Guard Station-LGE	54.03
149784	BALLARDSVILLE RA G563D	3,607.64
149787	PEN-PRES RA G18729	1,117.92
149788	PRESTON - PIC	(9,295.13)
149789	BALLARDSVILLE 42N	1,122.21
149791	BOC PARKING LOT RECONFIG	(0.24)
149863	KINDRED BLDG VAULT CUST PAY	(52,168.70)
149886	MC 1&2 Flyash Blower Spare	(345.22)
149887	HWY 421 EXPOSURE #2	5,453.16
149888	FORD PLANT EXPOSURE	233.10
149889	EI Veh Chg Station LG&E 2015	41,414.63
149908	TC1 SCR STRUCTURAL STEEL BYPS	0.01
149909LGE	TC RO UV LIGHT	1,262.16
149921	EOC MAINTENANCE OFFICE RENO	259.86
149948	UNIVERSITY OF LOU STREETScape	(98.16)
149950	BOC-GAS CONTROL OFFICE RENO	3,594.49
149966	SEMINOLE(SM)1361 EXIT CBL REPL	3,325.59
149972	GS GE ME Remote Vibr	34,674.90
149974	REPLACE LTC AT TERRY TR2	0.02
149982	CENTERFIELD(CF)1201 EXT CBLRPL	20,874.30
149995	BRANDENBURG BARE STEEL REPL	47,274.10
150003	REPLACE CLAY TRANSFORMER TR2	(883.95)
150006	MC Barge Unloader Drainage	867.04
150007	Zorn Starter Batteries Repl	587.85
150008	PR13 AC Air Handler Repl	(287.43)
150012LGE	TC2 BOX HEADER AT DIPPER PLATE	11,914.83
150018	TC1 1B HPAWP MODIFICATION	-
150019	BOC BREAK ROOM & 2ND FL SHOWER	(1,210.00)
150024	PLAINVIEW(PV) 1252 EXT CBL RPL	353,748.31
150025	ZORN AVE CROSSOVER RETIRE	725.98
150028	CLAY TR2 TRANSFORMER	444,987.23
150029	HWY 44 RELO-BELLS MILL	165,228.77
150030LGE	TC FA BARGE LO DUST COLLECT	(75.82)
150037LGE	TC RACK SYS PW SWITCHGEAR	4,303.42
150046LGE	TC MACH SHOP WELDING BOOTH	23,039.53
150047	GS GE 2016 Explorer 1	2,872.12
150079	GS GE ME Oil Skid	(66,954.74)
150080	GS GE BlackStart	1,034,306.95
150082	PR Knob Creek-Tip Top	60,482.50
150096	FUL UPGRD EMS SWARE-LGE-2016	66,494.19
150109	ESC SAFETY OFFICE RENO	15,659.17
150123	MC Stacker/Reclaimer Cab	38,478.78
150136	Compressed Air Heat Exchanger	8,538.25
150150	MC F1 Coal Conveyor Belt 2015	6,235.11

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150151	BOC ANNEX SPRINKLER	-
150154	GAS DIST EQUIPMENT 2015	10,543.63
150202	GS GE MET LAB REFURB	1,797.45
150210	BOC ANNEX TRNG & CONF RM RENO	6,026.82
150216	MC 3B Burner Nozzles 2016	35,477.14
150220	LGE Ky Wired Non-Reimb	6,870.42
150222	LGE Ky Wired Reimbursable	0.00
150231	TC1 HYDROVEYOR UPGRADE	-
150233	MC1 LSSWP Strainers 2015	10,025.98
150234	MC2 LSSWP Strainers 2015	4,682.49
150274	ELECTRICAL WORK IN XEROX AREA	1,850.55
150284	LGE PITP 2016	3,328,793.73
150286	CNG FILL STATION MAG 2015	25,891.62
150306	BW Drafting Printer - LG&E	1,133.22
150311	PURCHASE FORKLIFT	2,897.51
150330	LGE FIBERTECH NON-REIMB	7,140.38
150332	LGE FIBERTECH REIMBURSABLE	0.00
150334	CRESTWOOD CKT 1225 (CW1225)	386,658.31
150383LGE	TC2 3RD STAGE BUCKETS 2A FPT	59.76
150404	MC EHC Hy-Pro Dryers	5,019.19
150405	MC Ammonia Slippage Equip	1,258.76
150408	BRCT 5 Gas Detection Syst Repl	19,068.54
150423	A/V EQ UPGRADE EOC	-
150444	TPPA2016 - TWC	204,784.85
150445	TPPA2016 - Fibertech	(22,385.47)
150446	TPPA2016 - CROWN CASTLE	22,647.66
150447	TPPA2016 - OTHER	20,208.62
150467	Comp-related Equip LGE 2016	11,553.99
150484	DOE VALLEY 8" ILI REPAIRS	163,203.56
150637	TEP-Middletown Brkr Rpl (3)	495,016.34
150649LGE	TC CT9 GEN FIELD REWIND	456,436.11
150650	PR Middletown-Centerfield	564,718.30
150655	Rebuild TT3311 MU1104 Ph4	393,965.28
150661	BOC CIP BADGING REMODEL	10,125.72
150673	11TH FL RECONFIG LGE CTR	8,893.90
150679LGE	TC F1 CONV MTR REWIND	9,972.64
150681LGE	TC2 EXPANSION JOINT REPLACE	71,851.64
150721	SUPPLY CHAIN OFFICE RENO LGE	245,974.19
150734	Middletown TR2 Bushing Rpl	13,118.80
150735	Waterside West Lighting	11,858.94
150744	MC S/R Boom Conv Belt 2016	23,954.11
150746	TRAILER AT SOUTH SRV CTR	12,000.00
150751	BOC FAILED EQ/FURNITURE	9,504.23
150760	MULD REPLACE INLET VALVE	33,951.13
150768	BRECKINRIDGE SIX MILE REG	195,286.88
150769	HWY 44 FISHER REG FACILITY	14,128.75
150771	US 31 CALVARY LINE RELO	135,124.70
150776LGE	TC MILLING MACHINE	16,041.26
150780	EOC Security Access Doorway	3,683.60
150781	Seminole SM1235 Exit Circuit	86,124.38

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150784	TA1106	397,662.68
150804	OATI Software Change - LGE	10,560.00
150849	DEL PARK TR1 UTT LTC	52,034.10
150852	Omni West 480V Vault	193,873.75
150853	Omni South/East 480V Vault	818,474.95
150854	Omni North/East 480V Vault	931,696.03
150864	MC3 Turbine Network Switches	60,839.79
150865	MC1 & MC2 CO Analyzers	28,464.92
150866LGE	TC FA COMBO MTR STARTERS	94,599.01
150874	Okolona Ok1272 Exit Circuit	83,611.42
150880	BELLS LANE RETIREMENT	1,468.44
150882	CONSTRUCT WALL XEROX AREA	10,028.07
150923	RECEIVE 1 XFRM FROM KU	814.93
150979	GS GE Lab Equip 2016	77,653.91
151086LGE	TC COAL HANDLING ROOF	12,063.40
151093	RIVERPORT FAILED EQUIP	13,379.00
151096	Lynn Subst (LN0003) Exit Cable	64,857.40
151102LGE	TC LIMESTONE CONV BELT	18,889.14
151106	LGE Spare Relay Clocks-2016	8,404.43
151107	FL1495 (Floyd Sub) Exit Cable	20,519.63
151108	BR1352 Exit Cable	50,251.10
151111	SIMP AWNING PAD READER-LGE	3,255.00
151115	TC CCRT - BOTTOM ASH LGE	4,408,473.20
151116	TC CCRT - FLY ASH LGE	11,598,149.61
151117	TC CCRT - GYPSUM LGE	11,715,747.88
151118	TC CCRT - TRANSPORT LGE	2,299,073.45
151119	TC CCRT - LANDFILL LGE	10,121,747.41
151126	GS GE Black Start TC	783,767.93
151133	MC VEHICLES 2016	69,940.68
151149	Meter Shop 2016 LG&E Electric	22,617.48
151154LGE	TC CT9 GEN STATOR RE-WEDGE	75,310.46
151160	SIMP COMM CTR RECONF-LGE	8,600.52
151168LGE	LGE Power Maint Trainer	22,015.41
151173	MC LD1 Limestone Belt 2016	11,271.47
151176	OF Land Purchase	(0.20)
151191	TC1 COAL MILL SPRING CANS	252,617.84
151192LGE	TC2 HPFW PIPE PLATFORMS	9,564.66
151194LGE	TC2 TURB SHAFT VOLT MONITOR	9,785.61
151202	MC "C" Conv Gearbox 2016	44,086.39
151203	MC G2 Conv Gearbox 2016	13,739.16
151204	MC4 Burners 2016	839,867.01
151205LGE	TC BAP/GSP IMPROVEMENTS 2016	150,011.38
151208	Mill Creek 4533 Brk Rpl	608,099.09
151211	BOC CAFE RENOVATION	78,575.45
151219	ERTs for LG&E (Electric) 2016	53,185.32
151221	ERTs 2016 for LG&E (Gas)	35,666.74
151237	GS GE Pathfinder Software	3,174.70
151289	GS GE Dam Impnd '16 TC	4,795.42
151298	MC 3B GSU XFMR HV Bushing	37,506.80
151305	Algonquin PT Rpl	43,914.71

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151306	Paddys Run PT Rpl	40,689.21
151307	Clay 69kV BUS TIE Bush Rpl	23,229.01
151314	SPOOL TRAILER	7,256.93
151329	CR7 Service Water Line	12,021.54
151331	CR7 Station Buildings	24,275.60
151349	LG&E BLDG AV EQ - 2016 LG&E	20,866.86
151448	TC1 480V BREAKER UPGRADE	51,749.25
151449LGE	TC COMMON 480V BREAKER UPGRADE	31,579.03
151467	Cane Run SW CT Add	527,196.99
151473	TRAILER WELL WORK	17,178.57
151559	GS GE Alarm Mgmt TC	5,038.32
151563	GS GE Alarm Mgmt CR	6,817.98
151597	MC Skid Steer Loader 2016	41,195.02
151601	Louisville RFL9300 RPLS	425,014.52
151610	LEO Mini Excavator and Trailer	24,393.55
151611	LEO Pole Trailer	17,824.98
151653	RECEIVE 2 REGULATORS FROM KU	9,919.19
151817	Homewood Suites Vault	580,281.34
151896	Danville Drafting Plotter-LGE	4,126.54
151953	VLV REPL - MAG 16" HWY 1135	94,429.50
151955LGE	TC2 GENERATOR FIELD RWND	411,440.65
151957LGE	TC2 GENERATOR STATOR	104,966.47
151975	CR7 SEE Transformer	14,825.36
151LGE16	Entrprs Data Domain Exprn-LGE16	27.43
152000LGE	TC CT REPL GEN PROT RELAY	23,399.18
152002LGE	TC CT EX2000 DIGITAL FE CT5	71,864.34
152003LGE	TC CT EX2000 DIGITAL FE CT6	68,319.59
152012LGE	TC CT MARK VI UPGD CT6	63,524.59
152049LGE	TC2 BOILER WATER WALL REPL	75,677.61
152099LGE	TC2 HP TURBINE BLADES LGE	22,832.28
152132	LEO Forklift	49,927.00
152133	MC Limestone Gear box 2016	217,814.79
152187	PBR-TC Sw 138kV Brk Rpl	186,278.16
152218	MC Synthetic Material Plant	383,000.00
152221	MC 4532 and 4504-60 TIE Brkr	928,058.02
152222	BL 345kV 4532-38 TIE Brkr Rpl	256,053.77
152240	MC 3C Primary Air Fan Mtr 2015	29,920.65
152265	SCADA PRIVATE NTKW_LGE_2016	20,927.20
152269	FLAT ROCK ROAD	133,178.10
152271LGE	TC2 ID FAN REFURBISHMENT LGE	107,668.30
152273LGE	TC2 FD FAN REBUILD LGE	35,339.34
152276	Trimble R8S GPS Survey	32,881.88
152289	BR Solar Land Purch	103,618.65
152314	CREDIT UNION - CONSTRUCT WALL	3,754.29
152327	LG&E COMMON ASSETS - BOC	4,167.50
152330	MC Gypsum Dewatering Non-ECR	12,947.41
152366	BOC ROOF REPLACEMENT SECTION A	287,307.21
152374	NORTH TRENCH DRAIN SSC	12,200.00
152381	MC Process Water	1,154,349.32
152384	TC LGE Process Water	442,205.58

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152410	MC 2A Boiler Feed Pump Mtr	139,292.39
152493	SOLITE TRANSFORMER	12,613.77
152612	MC RO DCS Station	25,000.28
152731	PR Telehandler 4x4	16,014.23
152733	CR7 Site Fencing	6,393.82
152765	VE0002 Vermont Exit Circuit	15,713.16
152766	Dahlia DA1239 Exit Circuit	35,726.34
152767	Grady GR1466 Exit Circuit	30,980.57
152901	MC CCR New Construction	8,370,693.68
152902	TC CCR New Construction LGE	379,213.01
152940	MC Beneficial Reuse USG	340,000.00
152946	CR7 Annual Outage (2016)	58,558.82
152974	Spare Transformers LGE	396,678.60
152978	Tip Top 6619 Brkr Overhaul	16,818.86
152979	Purchase Cable Hog	46,152.82
152980	PR Watterson-Pleasant Grove	618,608.12
152LGE16	Mbl & Wrkst Lic True-up-LGE16	83,356.15
153000LGE	TC SITE AMBULANCE	255,725.47
153007	TC1 CEM DATA LOG CHANGEOUT	38,922.53
153014LGE	TC2 SCR NOX VIM WARE CHANGEOUT	1,610.62
153051	TC1 NATURAL GAS CONVERSION	201,911.02
153067LGE	TC2 ACOUSTIC MONITOR	19,372.37
153068LGE	TC REPL A CHILLER	42,022.22
153075	Volt/VAR Optimization Non-DSM	205,300.00
153075LGE	TC2 TDBFP TRIP BLOCK	23,853.45
153102	COMPACT TRACK LOADER MAG 2016	31,968.61
153103LGE	TC CT6 REBUILD EXHAUST	77,102.96
153106	MC1 O2 Probe Grid	140,716.43
153110	MC2 O2 Probe Grid	155,008.39
153173	MC LE Limestone Conv Belt 2016	2,244.44
153174	MC D1 Coal Conv Gearbox 2016	24,797.24
153179	MC 1A HSWP Motor 2016	32,644.12
153180	3RD FLOOR BREAKROOM RENO	54,062.45
153189	PADDYS RUN TRANSFORMER	14,094.19
153206	MC Video Conference System	34,383.63
153207	MC4 Switchgear Cable	23,297.30
153255	Bristol Louisville on Main	15,250.17
153268	RELAY TEST EQUIPMENT	65,626.26
153270	A/V EQUIPMENT - EOC 2016	7,725.26
153278	REPLACE EXT DOORS - BOC 2016	2,710.00
153285	HWY 53 MAIN RELOCATION	478,474.46
153296	MC Gypsum Shuttle Conv 2016	6,131.73
153304	REPL CHILL WTR PIPE INSULATION	39,256.90
153312	CSS Equipment	8,598.96
153326	MC2 Closed Cooling Wtr Piping	32,089.77
153330	MC Mechanical Exhauster 2016	59,544.93
153333	DCC COBRA Testing - LGE	10,997.80
153341	RECEIVE ONE TRANS FROM KU	609.94
153342	MC Two-Way Radio Station	16,630.34
153352	BIG FANS - AOC WAREHOUSE	23,372.00

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153365	LGE Relay Rpl-2017	41,592.63
153380	WATER LINE REPL-SIMP LGE	6,094.04
153391LGE	TC CATHODIC PROTECT 2016	24,646.26
153393	TRAILER & EXCAVATOR	41,526.46
153395	CSS Overhead Fan	9,744.13
153397	Gravel Road at East Oper	20,491.46
153400	EOC CHAIRS CONF RM	19,918.82
153401	TC1 CEM UMBILICAL	16,666.39
153403	FENCING EOC GAS EQUIPMENT	5,720.00
153407	BOC 1 ATRIUM WINDOWS	7,275.00
153408	BOC SIDEWALK	3,614.05
153410	SIMP PARKING LOT LED LGE	5,597.10
153415	MULDRAUGH BLDGING AT GATE	49,533.45
153416	MULD BOILER FEEDER PUMPS	47,529.99
153419	PGG-Cane Run SW GG Iso	65,049.92
153456	MC LA Conveyor Belt 2016	9,259.41
153469	BOC 3 EMRGNCY PWR CALL CTR LGE	4,138.64
153472	CR7 Chemical Storage Tank	4,948.82
153474	Lantech Q-300 Stretch Wrapper	13,316.83
153475	S-22 Straddle Truck	7,278.82
153494	MC Safety Fall Protection	9,920.41
153497	CIP IP Connectivity - LGE	44,645.89
153503	INSTALL SHOWER AT BARDSTOWN	8,219.56
153508	TC1 D COAL MILL MTR RWND	24,472.06
153510	TC1 HL Compressor Dryer	18,498.27
153511LGE	TC M11 MOORING CELL REFURB	82,847.79
153513LGE	TC2 WESP ROOF REPLACE	9,979.49
153520	MC D & E Coal Conveyor Scales	16,390.64
153524	MC ERT SCBA Air Compressor	49,078.30
153526	FILL PIPELINE CASINGS WITH WAX	22,347.60
153528	MC Utility Vehicles 2016	133,875.14
153537	OMN-Ashbottom TR2 Monitor	38,773.56
153543	MC Operations Vehicle 2016	31,232.82
153561	DCC ENHANCEMENT LGE	49,617.59
153588	TIP TOP RTU Reimbursable	0.00
153591	FTR-Beargrass T01 Xfmr Rpl	1,541,091.04
153607	MC Gasoline Pumps/Tanks	54,686.12
153614	MC Coal Fineness Analyzer	4,062.90
153623	Meter Shop Toyota Forklift	20,452.83
153627	SIMPSONVILLE CRAC TRANS LGE	18,672.00
153629	SIMPSONVILLE CRAC IT LGE	29,874.00
153638LGE	TC RESIDENT OFFICE CONSTRUCT	28,791.95
153640LGE	TC I/E MAINT SHOP OFFICE SPACE	38,729.44
153645	MC "A" Coal Conveyor Belt 2016	14,648.35
153646	LEO Mini Excavator 2016	24,472.05
153647	MC2 Turbine CV Studs	19,136.74
153654	CSS Torque wrench	12,453.89
153656	KUBOTAS & EXCAVATORS	161,598.33
153660	RADCLIFF VINE GROVE REINF	46,516.22
153662	BULLITT CO SYSTEM REINFORCE	89,491.77



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153665	TC1 ELECTRO MECH RELAY 2017	91,186.53
153667	POR-Cane Run Sw Insulator/C&P	59,810.31
153681	GAS CONTROL CREW ROOM RENO	20,928.52
153682	Polaris Crew Cab and Trailer	18,687.33
153686	GS CDM CALLBOX OTH PROD	7,453.78
153690	Gas Monitoring Cameras LGE	68,020.95
153695	P&C Computer-2016-LGE	1,084.68
153703	GS GE Alloy Analyzer 2016 LGE	12,356.31
153714	SCISSOR LIFT FOR AOC	16,385.64
153718	MC2 Gen HV Bushings T1 & T6	37,647.25
153722	LGE CTR FURNITURE 2015-LGE	23,736.16
153726	CIP Intrusion Detect Trans LGE	14,427.79
153728	CIP Intrusion Detect IT LGE	23,121.46
153737	MC Fork Truck for RO Area	31,328.97
153738	MC Alignment Machine	28,679.44
153740	EMERGENCY RESPONSE TRAILER	37,912.28
153742	2016 Purchase Garage Equip	21,274.08
153782	S30 Floor Sweeper	42,828.07
153LGE15	IT Sec Infrast Enhance-LGE15	-
157LGE15	EMS CIP-LGE15	13,113.30
158LGE15	FIM Replacement-LGE15	830,850.48
159LGE15	LOAD Vendor Upgrade-LGE15	(1,355.18)
159LGE16	Cascade Impl Gen Relays-LGE16	75,323.60
161001LGE	TC2 TURBINE PREP COUPLINGS	38,320.26
161LGE15	Reliability Report Enh-LGE15	-
161LGE16	HP QC Upgr to ALM-LGE16	-
164LGE15	TRODS-LGE15	(184.80)
164LGE16	Plant Mobile-Trimble-LGE16	272,656.11
165LGE16	Non-SCADA Load Data-LGE16	1,859.51
166LGE16	Tower Replace-LGE16	465,338.14
167LGE15	Gas Training System-LGE15	(10,455.16)
169LGE15	Expand My Account & Apps-LGE15	-
170LGE15	Low Income Assist Portal-LGE15	(0.01)
178LGE15	Upgrade Quest Server-LGE15	118,894.52
200LGE15	Customer Bill Redesign-LGE15	119,975.44
200LGE16	Application Sec Enhance-LGE16	20,264.39
201LGE14	Auto Pymt Arrangements-LGE14	2.12
202LGE15	Trans OATT Billing Tool-LGE15	38,196.40
203LGE15	PowerPlant Upgrade-LGE15	546,589.66
203LGE16	PS 9.2 Upgrade-LGE16	241,625.82
204LGE16	SAP CRM/ECC Upgr-LGE16	7,188,186.39
220LGE14	IOC Enhancements-LGE14	(2,304.78)
234LGE14	Damage Assess Enhance-LGE14	381.04
241LGE14	Legal Hold-LGE14	(17,207.88)
262LGE14	Redact-It Implement-LGE14	37,116.91
400LGE16	OTN Core Rings Y2/2 LOU-LGE15	779,235.80
700LGE15	Fidelity Pension-LGE15	83,632.42
700LGE16	Varigance Mist-LGE16	4,154.16
701LGE16	ShareGate-LGE16	-
702LGE16	CA API-LGE16	67,522.00

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703LGE16	Aspect Workforce Lic-LGE16	4,499.28
704LGE15	AIS Enhancement-LGE15	(13,669.62)
705LGE15	Trans Lines Mobile App-LGE15	-
706LGE15	AOC Telecom Renovation-LGE15	12,634.77
706LGE16	EMC TLA-LGE16	1,631,634.85
707LGE15	PACSS for Substations-LGE15	50,243.04
707LGE16	IVR Designer Tool Upgr-LGE16	27,895.32
708LGE16	Microsoft Project Server-LGE16	66,836.52
709LGE16	Lightning Fall License-LGE16	15,927.52
710LGE16	NMS Enhancement-LGE16	3,931.00
712LGE16	OpenText OCR Licenses-LGE16	16,329.94
714LGE16	Citect Scada Lic-LGE16	42,342.76
715LGE16	ArcGIS Spatial Licenses-LGE16	1,848.00
716LGE15	Res Contractor Invoicing-LGE15	3,734.68
716LGE16	Adobe Robohelp Licenses-LGE16	2,903.83
717LGE15	Maximo BI-LGE15	4,918.24
717LGE16	Gas Pipeline ESRI Lic-LGE16	20,564.00
718LGE15	PowerPlant BI-LGE15	2,056.47
718LGE16	Net Motion Mobility-LGE16	15,431.89
719LGE15	CTS Upload Automation-LGE15	20,565.60
719LGE16	PI Alarm Mgmt-LGE16	71,089.61
720LGE15	NAS Analytics Tool-LGE15	(3,132.79)
720LGE16	Mobile Dispatch Map-LGE16	76,896.98
722LGE15	Microsoft Prj Svr 2013-LGE15	-
722LGE16	Single Sign On Lic-LGE16	1,558.20
723LGE15	AutoDesk Revit-LGE15	(10,536.99)
723LGE16	SSO License Bellomy-LGE16	3,379.20
724LGE15	Data Copy Tool for SAP-LGE15	10,146.49
724LGE16	PI Lic for Access Perm-LGE16	2,798.40
725LGE16	Veg Mgmt ROW Layer Dev-LGE16	3,814.34
727LGE16	Articulate Storybook Lic-LGE16	1,602.85
728LGE15	EE Rebate Checks-LGE15	(1,605.41)
728LGE16	Trading Floor Monitors-LGE16	8,462.57
729LGE16	Solar Share Program-LGE16	46,717.37
730LGE16	ABB Post Impl Enhance-LGE16	26,295.67
731LGE16	Touch Screen Displays-LGE16	4,761.55
732LGE16	EIS Licenses-LGE16	2,247.20
734LGE16	Cust Serv Training Tools-LGE16	24,390.84
735LGE16	Pitney Bowes Licenses-LGE16	116,133.60
736LGE16	Brown/Dix Campus Sonet-LGE16	51,344.39
738LGE16	Primavera Licenses-LGE16	16,032.50
739LGE15	OCC Licenses-LGE15	-
739LGE16	Global Mapper Upgrade-LGE16	2,238.72
741LGE16	Bluecoat Proxy Security-LGE16	126,637.59
742LGE16	Insight CM Expansion-LGE16	34,221.66
743LGE15	Video Streaming Appl-LGE15	44,885.91
743LGE16	PMO Plotters-LGE16	15,900.00
744LGE16	Reader Boards-LGE16	76,736.34
745LGE15	PEPSE Upgrade-LGE15	-
745LGE16	Metalogix-LGE16	53,356.95

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746LGE16	Nintex Licenses-LGE16	100,112.76
747LGE15	SKM PowerTools-LGE15	-
747LGE16	TRAC Enhancements-LGE16	5,841.08
748LGE16	NMS Training Simulator-LGE16	49,479.21
749LGE16	AMS SAP Licenses-LGE16	306,139.13
750LGE16	AMS SAP Hardware-LGE16	293,174.94
752LGE16	Portable Doc Format Lic-LGE16	3,033.72
AMR414	ALDYL-A MAIN REPLACEMENT	2,037,741.20
CACMIT445	AC MITIGATION	111,510.74
CCAPAC451	GAS REG CAPACITY PRO	342,822.71
CCAPR340	Capital CAP/REG/RECL - 003400	290,987.29
CCAPR429	Gas Regulators Blanket	493,353.53
CCGUPG451	UPGR FACIL CG STATION 2017	32,426.42
CCOCNT451	RET/REPL CONTR CG STA 2017	99,654.40
CCPIMP445	CP IMPRESSED CUR SYS IMPROVE	28,684.42
CCSO419	REPL EXIST CUST SRV W RISER	1,950,468.57
CCSO421	REPL EXIST CS WITH RISER-MUL	52,264.36
CCSO4485	REPL EXIST CS & RISER-4485	64,441.78
CDEFEQ447	MULDR FAC IMP/EQ REPLACE	256,888.99
CDEFEQ448	MAG FAC IMP/EQ REPL	104,577.09
CEBREG451	PURCHASE REGULATORS EXIST CUST	16,000.00
CEMTR134	LGE Electric Meters - 001340	575,052.77
CFTCUS450	FT CUSTOMER CONVERSIONS	9,395.55
CGME406	NB Gas Main Ext - 004060	2,168,712.43
CGMTR134	LGE Gas Meters - 001340	2,397,255.63
CHPSRV451	COMM HIGH PRES GAS SRV UPGR 17	167,764.29
CLM020414	LGE MAJOR STORM 020414	(0.03)
CLM040216	LGE MAJOR STORM 040216	138,163.24
CLM061216	LGE MAJOR STORM 061216	188,296.94
CLM071715	LGE MAJOR STORM 071715	18.90
CNBCBL341	Joint Trench - 003410	(223,521.73)
CNBCD3400	NB Comm OH - 003400	2,287,030.76
CNBCD340U	NB Comm UG - 003400	4,700,751.46
CNBCS419	NB CUST SRV LINE & GAS RISER	4,295,008.73
CNBCS421	NB INST CUST SERV LINE & RSR	30,252.97
CNBCS4485	INST CUST SRV - MAGNOLIA	13,856.65
CNBGS419	NB Gas Services - 004190	1,714,000.73
CNBGS421	NB Gas Services - 004210	9,046.21
CNBRD3400	NB Resid OH - 003400	1,399,660.04
CNBRD341U	NB Resid UG - 003410	5,849,099.11
CNBREG451	PURCH REGULATORS - 004510	160,801.67
CNBVS3400	NB Elect Serv OH - 003400	654,266.84
CNBVS340U	NB Elect Serv UG - 003400	1,210,261.73
CNBVL343	NB Network Vaults - 003430	618,675.70
CPBWK340	EI Public Works - 003400	1,346,140.31
CPBWK406G	Gas Public Works - 004060	1,114,655.72
CRCST340	Cust Requested - 003400	160,399.83
CRCST406G	Cust Requested - 004060	148,188.56
CRDCBL340	Repl Defective Cable - 003400	805,449.54
CRDD3400	Capital Rep Def OH - 003400	4,138,924.71

LOUISVILLE GAS & ELECTRIC COMPANY  
 CWIP SPEND - YTD - REGULATORY ACCOUNTING  
 DECEMBER 2016

Project Number	Project Description	CWIP Spend
CRDD340U	Capital Rep Def UG - 003400	661,117.88
CREGFC451	GAS REG FAC UPGRADE BLKT 2017	594,806.96
CREGST451	UPGR FACIL DIST REG STATIONS	39,920.92
CRELD340	Capital Reliability - 003400	280,723.94
CRELI4475	RELIN GAS STORAGE WELLS 2016	57,573.86
CROTAR451	UPRG OBSOL ROTARY METERS	58,265.98
CRPOLE340	Pole Repair/Replace - 003400	3,304,156.99
CRSTLT332	Repair Street Lights - 003320	2,931,054.79
CSTATN447	MULD STATION BLKT	597,364.44
CSTATN448	MAGNOLIA STATION BLKT	401,891.82
CSTLT332	NB Street Lights - 003320	1,373,878.30
CSTOR447	MULD STOR FIELD/TRANS BLKT	1,232,970.11
CSTOR448	MAG STOR FIELD/TRANS BLKT	433,814.34
CSTRM323	Cap Minor Storms - 003230	761,922.33
CSYSEN340	Sys Enh - 003400	544,438.00
CSYSEN406	Sys Enh - 004060	398,775.58
CTBRD340O	Cap Trouble Orders OH - 003400	3,683,440.54
CTBRD340U	Cap Trouble Orders UG - 003400	1,354,640.01
CTBRD419	Cap Trbl Orders Gas - 004190	52,775.15
CTPD340	Capital Thrd Party - 003400	638,613.05
CTPD419	Capital Thrd Party - 004190	183,657.32
CVLT343	Capital Network Vlt - 003430	1,089,757.52
CXFRM311	LGE Line Transformers	4,090,595.04
CXFRM340	NB Transformers - 003400	586,203.54
DLSMR414	DWNTWN LRG SCALE MAIN	8,093,242.38
GASRSR414	GAS SERVICE RISER REPL & CSO	23,827,193.00
IT0033L	Enterprise Strg Sys Refr-LGE17	208,237.22
IT0057L	Mob 5500 Netscale HW Ref-LGE16	163,838.53
IT0077L	Oracle NMS Upgrade-LGE17	18,741.49
IT0078L	OTN DWDM Repl (Encrypt)-LGE17	132,584.65
IT0094L	Server Hardware Refr-LGE17	217,629.39
IT0103L	Sys Lab software replace-LGE16	12,811.97
IT0112L	Trans Map Land Use-LGE17	1,372.80
L5-2013	RELOCATION T-LINES	(0.00)
L5-2015	RELOCATION T-LINES LG&E 2015	6,830.69
L5-2016	RELOCATIONS T-LINES LG&E 2016	53,394.84
L8-2016	STORM DAMAGE T-LINE LGE 2016	82,107.41
L9-2015	PRIORITY REPL T-LINES LGE 2015	169,279.41
L9-2016	PRIORITY REPL T-LINES LGE 2016	1,399,939.17
LARM-2016	Priority Repl X-Arms LGE 2016	43,015.42
LBRFAIL14	LGE-Brkr Fail-2014	2,631.29
LBRFAIL15	LGE-Brkr Fail-2015	0.14
LBRFAIL16	LGE-Brkr Fail-2016	(0.00)
LINS-2016	Priority Repl Insltrs LGE 2016	1,062.41
LOTFAIL14	LGE-OtherFail-2014	(11,974.42)
LOTFAIL16	LGE-OtherFail-2016	16,136.34
LOTH-2016	Priority Repl Other LGE 2016	525,476.11
L-OTHER14	LGE-Other-2014	-
L-OTHER15	LGE-Other-2015	297,614.19
LOTPR14	LG&E Other Prot Blanket 2014	22,490.85

LOUISVILLE GAS & ELECTRIC COMPANY  
 CWIP SPEND - YTD - REGULATORY ACCOUNTING  
 DECEMBER 2016

Project Number	Project Description	CWIP Spend
LOTPR15	LG&E Other Prot Blanket 2015	(12,082.28)
LOTPR16	LG&E Other Prot Blanket 2016	160,477.24
LOTPRFL16	LG&E Oth Prot Fail 2016	6,929.38
LRELAY-14	Relay Replacements-LG&E-2014	(188,472.55)
LRELAY-15	Relay Replacements-LG&E-2015	278,611.01
LREL-FL15	LG&E Relay Failures-2015	0.00
LREL-FL16	LG&E Relay Failures-2016	246,570.48
LSMR414	Large Scale Main Replacements	11,100,123.04
LTFFAIL16	LGE-Xfrmr Fail-2016	465,847.65
PMR414	Priority Main Replacement	3,645,591.19
RDSTLT332	REPAIR STREET LIGHTING	(38,141.53)
RRCS419G	REP CO GAS SERV 419	1,701,026.52
		378,745,466.20

**LOUISVILLE GAS & ELECTRIC COMPANY**  
**RECONCILIATION OF SUMMARY OF UTILITY PLANT TO INCOME STATEMENT DEPRECIATION AND AMORTIZATION - REGULATORY ACCOUNTING**  
**DECEMBER 2016**

	YTD Accruals	YTD Acct - 254	YTD IS Neutrality ARO Child Depr.	YTD Locomotives Acct - 151069	YTD Railcar Acct - 151060	YTD Gas Pipeline Acct - 151081	YTD Transportation Acct - 184315	YTD Anniversary RV Acct - 421005	YTD Future Use Dist Dr Acct - 421201	End Balance
<b>DEPRECIATION</b>										
Common General Plant	(10,286,844.49)	-	-	-	-	-	36,138.25	-	-	(10,250,706.24)
Common General Plant - ARO	-	-	-	-	-	-	-	-	-	-
Non Utility Property	-	-	-	-	-	-	-	-	-	-
<b>Total Common</b>	<b>(10,286,844.49)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,138.25</b>	<b>-</b>	<b>-</b>	<b>(10,250,706.24)</b>
Electric Distribution	(33,427,902.33)	-	-	-	-	-	-	-	-	(33,427,902.33)
Electric Distribution - ARO	(7,460.06)	-	7,460.06	-	-	-	-	-	-	-
Electric General Plant	(1,733,731.09)	-	-	-	-	-	654,780.40	-	-	(1,078,950.69)
Electric Hydro Production	(2,921,674.40)	-	-	-	-	-	-	-	-	(2,921,674.40)
Electric Hydro Production - ARO	(4,726.41)	-	4,726.41	-	-	-	-	-	-	-
Electric Other Production	(14,024,332.03)	-	-	-	-	247,233.90	-	-	-	(13,777,168.13)
Electric Other Production - ARO	(3,137.93)	-	3,137.93	-	-	-	-	-	-	-
Electric Steam Production	(61,162,679.55)	-	-	-	(62,428.84)	-	-	-	20,968.20	(61,204,140.19)
Electric Steam Production - ARO	(19,024,259.27)	-	19,024,259.27	-	-	-	-	-	-	-
Electric Transmission	(7,885,006.93)	-	-	-	-	-	-	-	-	(7,885,006.96)
Electric Transmission - ARO	(5,594.00)	-	5,594.00	-	-	-	-	-	-	-
<b>Total Electric</b>	<b>(140,200,476.53)</b>	<b>-</b>	<b>19,045,150.47</b>	<b>-</b>	<b>(62,428.84)</b>	<b>247,233.90</b>	<b>654,780.40</b>	<b>-</b>	<b>20,968.20</b>	<b>(120,264,782.70)</b>
Gas Distribution	(24,195,002.20)	-	-	-	-	-	-	-	-	(24,195,002.20)
Gas Distribution - ARO	(822,075.52)	-	622,075.52	-	-	-	-	-	-	-
Gas General Plant	(628,519.60)	-	-	-	-	-	275,289.55	-	-	(353,230.05)
Gas Storage	(2,879,975.27)	-	-	-	-	-	-	-	-	(2,879,975.27)
Gas Storage - ARO	(203,291.15)	-	203,291.15	-	-	-	-	-	-	-
Gas Stored Nonrecoverable	(407,841.56)	-	-	-	-	-	-	-	-	(407,841.56)
Gas Transmission	(40,027.06)	-	40,027.06	-	-	-	-	-	-	-
Gas Transmission - ARO	(26,976,732.38)	-	665,393.75	-	-	-	275,289.55	-	-	(27,636,049.08)
<b>Total Gas</b>	<b>(28,976,732.38)</b>	<b>-</b>	<b>665,393.75</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>275,289.55</b>	<b>-</b>	<b>-</b>	<b>(27,636,049.08)</b>
<b>Total Reserves</b>	<b>(179,464,053.70)</b>	<b>-</b>	<b>19,910,544.22</b>	<b>-</b>	<b>(62,428.84)</b>	<b>247,233.90</b>	<b>980,208.20</b>	<b>-</b>	<b>20,968.20</b>	<b>(158,381,538.02)</b>
<b>AMORTIZATION</b>										
Common	(11,392,872.48)	-	-	-	-	-	-	-	-	(11,392,872.48)
Electric	-	-	-	-	-	-	-	-	-	-
Gas	(11,392,872.48)	-	-	-	-	-	-	-	-	(11,392,872.48)
<b>TOTAL ACCRUAL &amp; AMORTIZATION</b>	<b>(190,856,907.22)</b>	<b>-</b>	<b>19,910,544.22</b>	<b>-</b>	<b>(62,428.84)</b>	<b>247,233.90</b>	<b>980,208.20</b>	<b>-</b>	<b>20,968.20</b>	<b>(169,774,461.54)</b>

**Reconciliation to Income Statement - Amortization Expense**

Electric Rev & Exp:	Amort YTD	\$ 7,975,010.69
		<u>\$ 7,975,010.69</u>
Per Above Reserve listing:		
	Total Electric	\$ -
	Common Alloc (70%)	\$ 7,975,010.74
		<u>\$ 7,975,010.74</u>
	Variance:	<u>\$ 0.05</u>
Gas Rev & Exp:	Amort YTD	\$ 3,417,902.83
		<u>\$ 3,417,902.83</u>
Per Above Reserve listing:		
	Total Gas:	\$ 41.04
	Common Alloc (30%)	\$ 3,417,861.74
		<u>\$ 3,417,902.78</u>
	Variance:	<u>\$ (0.05)</u>

**Reconciliation to Income Statement**

Electric Rev & Exp:	Depreciation YTD	\$ 127,470,277.11
	ARO Depreciation	<u>\$ -</u>
		<u>\$ 127,470,277.11</u>
Per Above Reserve listing:		
	Total Electric	\$ 120,264,782.70
	Total Common	\$ 10,250,706.24
	ECR Depr - Comm	<u>\$ -</u>
	Total Common	<u>\$ 10,250,706.24</u>
	Common Alloc	70%
		<u>\$ 7,175,494.37</u>
		<u>\$ 127,470,277.07</u>
	Variance:	<u>\$ (0.04)</u>
Gas Rev & Exp:	Depreciation YTD	\$ 30,911,260.98
	ARO Depreciation	<u>\$ -</u>
		<u>\$ 30,911,260.98</u>
Per Above Reserve listing:		
	Total Gas:	\$ 27,836,049.05
	Total Common	\$ 10,250,706.24
	ECR Depr - Comm	<u>\$ -</u>
	Total Common	<u>\$ 10,250,706.24</u>
	Common Alloc	30%
		<u>\$ 3,075,211.87</u>
		<u>\$ 30,911,260.95</u>
	Variance:	<u>\$ (0.03)</u>

Case No. 2018-00294  
 Attachment 1 to Response to US DOD-1 Question No. 26  
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 Garrett

LOUISVILLE GAS & ELECTRIC COMPANY  
 TOTAL COMPANY PLANT IN SERVICE - COMMON, NBV - REGULATORY ACCOUNTING  
 DECEMBER 2016

	Beginning Balance	Additions	Retirements	Transfer Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>KENTUCKY &amp; INDIANA</b>								
<b>Total 161 &amp; 162</b>								
<b>Plant in Service</b>								
<b>Common General</b>								
C269-10-Land	1,564,354.37	-	-	-	-	1,564,354.37	-	1,564,354.37
C382-24-Land Rights	252,094.94	-	-	(202,094.94)	(202,094.94)	-	-	-
C300-10-Struct and Imp-Gen Offices	65,673,848.72	2,536,402.08	(224,940.09)	(12,074.40)	2,288,387.59	87,979,636.31	(27,885,993.41)	40,266,942.90
C300-20-Struct and Imp-Nonportfolio	412,105.97	-	-	-	-	412,106.27	244,232.80	656,339.37
C310-30-Struct and Imp - Stores	9,814,946.70	-	(81,110.28)	202,094.04	120,983.66	9,935,929.36	(5,782,260.28)	3,152,071.08
C330-40-Struct and Imp - Shoes	707,452.04	-	-	-	-	707,452.04	(198,943.97)	508,508.07
C350-60-Struct and Imp - Microwave	1,078,815.30	22,806.19	-	-	22,809.19	1,101,624.49	(989,739.51)	721,884.94
C381-10-Office Furniture	8,538,235.81	741,892.10	(149,920.18)	-	592,785.60	7,231,015.81	(8,192,845.77)	1,038,170.04
C381-20-Office Equipment	1,240,783.12	57,927.29	(174,487.48)	-	(120,466.16)	1,126,323.96	(996,807.18)	833,441.78
C381-30-Computer Equipment	23,706,408.17	3,365,110.37	(4,312,329.96)	-	(947,229.82)	22,759,178.85	(8,616,919.97)	16,143,102.38
C381-31-Personal Computers	6,067,856.20	286,462.26	(1,228,505.58)	-	(940,043.32)	5,077,612.68	(2,388,150.58)	2,689,462.20
C381-32-Computer Equip FCRI 2006	-	-	-	-	-	-	(0.00)	(0.00)
C381-40-Security Equipment	911,520.30	299,958.83	(6,518.09)	-	289,482.74	1,205,013.04	(643,927.89)	561,085.15
C382-00-Cars and Light Trucks	20,757.96	-	-	-	-	20,757.96	(20,757.96)	-
C382-10-Heavy Trucks and Other	211,576.32	-	(7,703.58)	-	-	211,576.32	(178,722.70)	32,853.62
C392-20-Front Equip-Tankers	49,546.27	-	-	(7,303.68)	-	41,242.69	(5,324.89)	35,917.80
C393-00-Scissors Equipment	1,493,842.34	(22,787.32)	-	-	(22,787.32)	1,471,075.02	(814,135.08)	656,939.93
C394-00-Tools, Shop, Garage Equip	3,053,806.34	85,750.13	-	(2,817.36)	82,932.77	4,066,539.11	(2,208,030.68)	1,858,508.23
C396-00-Laboratory Equipment	-	-	-	-	-	-	0.00	0.00
C396-10-Power Op Equip-Lg Machinery	391,414.07	27,024.46	-	-	27,024.46	328,438.13	(200,447.51)	37,991.32
C398-20-Power Op Equip - Other	14,147.03	-	-	-	-	14,147.06	(13,571.70)	575.36
C397-00-Microwave, Fiber, Other	28,477,141.98	2,506,616.18	(10,069,864.31)	-	(7,563,278.12)	20,913,863.84	(18,851,324.12)	4,262,539.72
C397-10-Comm Eq, Radio, Telephone	17,702,772.47	396,485.88	(4,106,438.96)	-	(3,746,943.28)	13,653,228.09	(9,893,684.19)	4,060,144.90
C398-00-Miscellaneous Equipment	-	-	-	-	-	-	0.00	0.00
C399-15-ARJ Cost Common (L/B)	-	-	-	-	-	-	-	-
C391-00-Construction	83,782.29	-	-	-	-	83,782.29	-	83,782.29
C392-00-Franchises and Consents	-	-	-	-	-	-	-	-
C393-10-Misc Hang Plant-Software	30,220,405.11	10,930,524.15	(7,105,652.68)	-	3,824,871.49	54,053,350.60	(17,588,307.25)	36,465,043.35
C393-10-IC-3-Software	45,309,025.48	-	-	-	-	45,309,025.48	(33,914,421.81)	11,436,603.64
C393-20-Law Library	-	-	-	-	-	-	-	-
	265,943,524.30	21,144,258.31	(27,468,028.02)	(14,891.76)	(6,336,242.64)	259,604,281.76	(132,606,836.30)	130,997,445.46
<b>Total Common Plant in Service</b>	<b>265,943,524.30</b>	<b>21,144,258.31</b>	<b>(27,468,028.02)</b>	<b>(14,891.76)</b>	<b>(6,336,242.64)</b>	<b>259,604,281.76</b>	<b>(132,606,836.30)</b>	<b>130,997,445.46</b>

LOUISVILLE GAS & ELECTRIC COMPANY  
 TOTAL PLANT IN SERVICE - COMMON - REGULATORY ACCOUNTING  
 DECEMBER 2016

KENTUCKY & INDIANA Total 101 Plant in Service Common General	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
C389.10-Land	1,564,394.37	-	-	-	-	1,564,394.37
C389.20-Land Rights	202,094.94	-	-	(202,094.94)	(202,094.94)	-
C390.10-Struct and Imp-Gen Offices	64,052,701.48	1,997,845.31	(224,940.09)	(12,074.40)	1,760,830.82	65,813,532.30
C390.20-Struct and Imp-Transportatio	412,150.57	-	-	-	-	412,150.57
C390.30-Struct and Imp - Stores	9,814,046.70	-	(81,110.28)	202,094.94	120,984.66	9,935,031.36
C390.40-Struct and Imp - Shops	707,482.04	-	-	-	-	707,482.04
C390.60-Struct and Imp - Microwave	1,078,816.30	22,809.19	-	-	22,809.19	1,101,625.49
C391.10-Office Furniture	6,498,044.16	631,506.98	(149,020.10)	-	482,486.88	6,980,531.04
C391.20-Office Equipment	1,145,136.70	19,036.71	(177,487.45)	-	(158,450.74)	986,685.96
C391.30-Computer Equipment	19,398,439.02	3,832,913.82	(4,312,339.99)	-	(479,426.17)	18,919,012.85
C391.31-Personal Computers	5,007,813.03	1,273,727.32	(1,228,505.58)	-	45,221.74	5,053,034.77
C391.33 Computer Equip ECR 2006	-	-	-	-	-	-
C391.40-Security Equipment	911,530.30	10,108.25	(6,516.09)	-	3,592.16	915,122.46
C392.00-Cars and Light Trucks	20,757.36	-	-	-	-	20,757.36
C392.10-Heavy Trucks and Other	211,576.32	-	-	-	-	211,576.32
C392.20-Trans Equip-Trailers	49,546.27	-	(7,703.58)	-	(7,703.58)	41,842.69
C393.00-Stores Equipment	1,466,817.88	4,257.14	-	-	4,257.14	1,471,075.02
C394.00-Tools, Shop, Garage Equip	3,904,973.28	91,776.87	-	(2,817.36)	88,959.51	3,993,932.79
C395.00-Laboratory Equipment	-	-	-	-	-	-
C396.10-Power Op Equip-Lg Machinery	301,414.67	27,024.46	-	-	27,024.46	328,439.13
C396.20-Power Op Equip - Other	14,147.08	-	-	-	-	14,147.08
C397.00- Microwave, Fiber, Other	24,844,022.12	3,534,738.25	(10,069,894.31)	-	(6,535,156.06)	18,308,866.06
C397.10-Comm Eq Radios, Telephone	16,024,672.24	1,603,981.74	(4,105,438.96)	-	(2,501,457.22)	13,523,215.02
C398.00-Miscellaneous Equipment	-	-	-	-	-	-
C399.15-ARO Cost Common (L/B)	-	-	-	-	-	-
C301.00-Organization	83,782.29	-	-	-	-	83,782.29
C302.00-Franchises and Consents	-	-	-	-	-	-
C303.00-Misc Intang Plant-Software	40,698,351.34	12,729,029.29	(7,105,652.66)	-	5,623,376.63	46,321,727.97
C303.10-CCS Software	45,350,035.25	-	-	-	-	45,350,035.25
C303.20-Law Library	-	-	-	-	-	-
	243,762,745.71	25,778,755.33	(27,468,609.09)	(14,891.76)	(1,704,745.52)	242,058,000.19



LOUISVILLE GAS & ELECTRIC COMPANY  
TOTAL PLANT IN SERVICE - COMMON - REGULATORY ACCOUNTING  
DECEMBER 2016

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>KENTUCKY &amp; INDIANA</b>						
<b>Total 106</b>						
<b>Plant in Service</b>						
<b>Common General</b>						
C388.10-Land	-	-	-	-	-	-
C388.20-Land Rights	-	-	-	-	-	-
C390.10-Struct and Imp-Gen Offices	1,620,847.24	537,556.77	-	-	537,556.77	2,158,504.01
C390.20-Struct and Imp-Transportatio	-	-	-	-	-	-
C390.30-Struct and Imp - Stores	-	-	-	-	-	-
C390.40-Struct and Imp - Shops	-	-	-	-	-	-
C390.60-Struct and Imp - Microwave	-	-	-	-	-	-
C391.10-Office Furniture	140,186.65	110,298.12	-	-	110,298.12	250,484.77
C391.20-Office Equipment	104,847.02	37,990.58	-	-	37,990.58	142,837.60
C391.30-Computer Equipment	4,307,969.15	(467,803.45)	-	-	(467,803.45)	3,840,165.70
C391.31-Personal Computers	1,060,043.17	(1,035,265.06)	-	-	(1,035,265.06)	24,778.11
C391.40-Security Equipment	-	289,890.58	-	-	289,890.58	289,890.58
C392.10-Trans Equip-Cars and Trucks	-	-	-	-	-	-
C392.20-Trans Equip-Trailers	-	-	-	-	-	-
C393.00-Stores Equipment	27,024.46	(27,024.46)	-	-	(27,024.46)	-
C394.00-Tools, Shop, Garage Equip	78,633.06	(6,026.74)	-	-	(6,026.74)	72,606.32
C395.00-Laboratory Equipment	-	-	-	-	-	-
C396.10-Power Op Equip-Lg Machinery	-	-	-	-	-	-
C396.20-Power Op Equip - Other	-	-	-	-	-	-
C397.00- Microwave, Fiber, Other	3,633,119.94	(1,028,122.06)	-	-	(1,028,122.06)	2,604,997.78
C397.10-Comm Eq Radios, Telephone	1,678,100.23	(1,247,496.16)	-	-	(1,247,496.16)	430,604.07
C398.00-Miscellaneous Equipment	-	-	-	-	-	-
C399.15-ARO Cost Common (LIB)	-	-	-	-	-	-
C301.00-Organization	-	-	-	-	-	-
C302.00-Franchises and Consents	-	-	-	-	-	-
C303.00-Misc Instang Plant-Software	9,530,107.77	(1,798,505.14)	-	-	(1,798,505.14)	7,731,602.63
C303.10-CCS Software	-	-	-	-	-	-
C303.20-Law Library	-	-	-	-	-	-
	22,180,776.58	(4,634,497.02)	-	-	(4,634,497.02)	17,546,279.57
<b>Total Common Plant in Service</b>	<b>265,943,524.30</b>	<b>21,144,258.31</b>	<b>(27,468,600.09)</b>	<b>(14,691.76)</b>	<b>(6,339,242.54)</b>	<b>259,604,281.76</b>

(0.00)

LOUISVILLE GAS & ELECTRIC COMPANY  
KENTUCKY - TOTAL PLANT IN SERVICE - COMMON - NBV - REGULATORY ACCOUNTING  
DECEMBER 2016

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>Total 101 &amp; 106 Plant in Service Common General</b>								
C389.10-Land	1,564,394.37	-	-	-	-	1,564,394.37	-	1,564,394.37
C389.20-Land Rights	202,094.94	-	-	(202,094.94)	(202,094.94)	-	-	-
C390.10-Struct and Imp-Gen Offices	65,673,648.72	2,535,402.08	(224,940.09)	(12,074.40)	2,298,387.59	67,972,036.31	(27,685,093.41)	40,286,942.90
C390.20-Struct and Imp-Transportatio	412,150.57	-	-	-	-	412,150.57	244,232.80	656,383.37
C390.30-Struct and Imp - Stores	9,814,046.70	-	(81,110.28)	202,094.94	120,984.66	9,935,031.36	(6,782,960.28)	3,152,071.08
C390.40-Struct and Imp - Shops	707,482.04	-	-	-	-	707,482.04	(198,843.97)	508,638.07
C390.60-Struct and Imp - Microwave	1,078,816.30	22,809.19	-	-	22,809.19	1,101,625.49	(369,759.35)	731,866.14
C391.10-Office Furniture	6,638,230.81	741,805.10	(149,020.10)	-	592,785.00	7,231,015.81	(6,192,845.77)	1,038,170.04
C391.20-Office Equipment	1,249,783.72	57,027.29	(177,487.45)	-	(120,460.16)	1,129,323.56	(295,882.18)	833,441.38
C391.30-Computer Equipment	23,706,408.17	3,365,110.37	(4,312,339.99)	-	(947,229.62)	22,759,178.55	(6,616,075.97)	16,143,102.58
C391.31-Personal Computers	6,067,856.20	238,462.26	(1,228,505.58)	-	(990,043.32)	5,077,812.88	(2,388,130.58)	2,689,682.30
C391.33 Computer Equip ECR 2006	-	-	-	-	-	-	(0.00)	(0.00)
C391.40-Security Equipment	911,530.30	299,998.83	(6,516.09)	-	293,482.74	1,205,013.04	(643,927.89)	561,085.15
C392.00-Cars and Light Trucks	20,757.36	-	-	-	-	20,757.36	(20,757.36)	-
C392.10-Heavy Trucks and Other	211,576.32	-	-	-	-	211,576.32	(178,722.70)	32,853.62
C392.20-Trans Equip-Trailers	49,546.27	-	(7,703.58)	-	(7,703.58)	41,842.69	(5,934.89)	35,907.80
C393.00-Stores Equipment	1,493,842.34	(22,767.32)	-	-	(22,767.32)	1,471,075.02	(914,135.99)	556,939.03
C394.00-Tools, Shop, Garage Equip	3,980,788.98	85,750.13	-	-	85,750.13	4,066,539.11	(2,208,030.88)	1,858,508.23
C395.00-Laboratory Equipment	-	-	-	-	-	-	0.00	0.00
C396.10-Power Op Equip-Lg Machinery	301,414.67	27,024.46	-	-	27,024.46	328,439.13	(290,447.81)	37,991.32
C396.20-Power Op Equip - Other	14,147.08	-	-	-	-	14,147.08	(13,571.70)	575.38
C397.00- Microwave, Fiber, Other	28,402,747.11	2,506,616.19	(10,069,894.31)	-	(7,563,278.12)	20,839,468.99	(16,666,727.22)	4,172,741.77
C397.10-Comm Eq Radios, Telephone	17,702,772.47	356,495.58	(4,105,438.98)	-	(3,748,943.38)	13,953,829.09	(9,893,664.19)	4,060,164.90
C398.00-Miscellaneous Equipment	-	-	-	-	-	-	0.00	0.00
C399.15-ARO Cost Common (L/B)	-	-	-	-	-	-	-	-
C301.00-Organization	83,782.29	-	-	-	-	83,782.29	-	83,782.29
C302.00-Franchises and Consents	-	-	-	-	-	-	-	-
C303.00-Misc Intang Plant-Software	50,228,459.11	10,930,524.15	(7,105,652.66)	-	3,824,871.49	54,053,330.60	(17,586,297.25)	36,467,033.35
C303.10-CCS Software	45,350,035.25	-	-	-	-	45,350,035.25	(33,914,421.81)	11,435,613.44
C303.20-Law Library	-	-	-	-	-	-	-	-
	<u>265,866,312.09</u>	<u>21,144,258.31</u>	<u>(27,468,609.09)</u>	<u>(12,074.40)</u>	<u>(6,336,425.18)</u>	<u>259,529,886.91</u>	<u>(132,621,998.40)</u>	<u>126,907,888.51</u>
<b>Total Common Plant in Service - KY</b>	<u>265,866,312.09</u>	<u>21,144,258.31</u>	<u>(27,468,609.09)</u>	<u>(12,074.40)</u>	<u>(6,336,425.18)</u>	<u>259,529,886.91</u>	<u>(132,621,998.40)</u>	<u>126,907,888.51</u>

**LOUISVILLE GAS & ELECTRIC COMPANY  
KENTUCKY - PLANT IN SERVICE - COMMON -REGULATORY ACCOUNTING  
DECEMBER 2016**

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>101 Plant in Service</b>						
<b>Common General</b>						
C389.10-Land - 101	1,564,394.37	-	-	-	-	1,564,394.37
C389.20-Land Rights - 101	202,094.94	-	-	-	-	-
C390.10-Struct and Imp-Gen Offices - 101	64,052,701.48	1,997,845.31	(224,940.09)	(12,074.40)	1,760,830.82	65,813,532.30
C390.20-Struc and Imp-Transportatio - 101	412,150.57	-	-	-	-	412,150.57
C390.30-Struct and Imp - Stores - 101	9,814,046.70	-	(81,110.28)	202,094.94	120,984.66	9,935,031.36
C390.40-Struct and Imp - Shops - 101	707,482.04	-	-	-	-	707,482.04
C390.60-Struct and Imp - Microwave - 101	1,078,816.30	22,809.19	-	-	22,809.19	1,101,625.49
C391.10-Office Furniture - 101	6,498,044.16	631,506.98	(149,020.10)	-	482,486.88	6,980,531.04
C391.20-Office Equipment - 101	1,145,136.70	19,036.71	(177,487.45)	-	(158,450.74)	986,685.96
C391.30-Computer Equipment - 101	19,398,439.02	3,832,913.82	(4,312,339.99)	-	(479,426.17)	18,919,012.85
C391.31-Personal Computers - 101	5,007,813.03	1,273,727.32	(1,228,505.58)	-	45,221.74	5,053,034.77
C391.33-Computer Equip ECR 2006 - 101	-	-	-	-	-	-
C391.40-Security Equipment - 101	911,530.30	10,108.25	(6,516.09)	-	3,592.16	915,122.46
C392.00-Cars and Light Trucks - 101	20,757.36	-	-	-	-	20,757.36
C392.10-Heavy Trucks and Other - 101	211,576.32	-	-	-	-	211,576.32
C392.20-Trans Equip-Trailers - 101	49,546.27	-	(7,703.58)	-	(7,703.58)	41,842.69
C393.00-Stores Equipment - 101	1,466,817.88	4,257.14	-	-	4,257.14	1,471,075.02
C394.00-Tools, Shop, Garage Equip - 101	3,902,155.92	91,776.87	-	-	91,776.87	3,993,932.79
C395.00-Laboratory Equipment - 101	-	-	-	-	-	-
C396.10-Power Op Equip-Lg Machinery - 101	301,414.67	27,024.46	-	-	27,024.46	328,439.13
C396.20-Power Op Equip - Other - 101	14,147.08	-	-	-	-	14,147.08
C397.00- Microwave, Fiber, Other - 101	24,769,627.27	3,534,738.25	(10,069,894.31)	-	(6,535,156.06)	18,234,471.21
C397.10-Comm Eq Radios, Telephone - 101	16,024,672.24	1,603,981.74	(4,105,438.96)	-	(2,501,457.22)	13,523,215.02
C398.00-Miscellaneous Equipment - 101	-	-	-	-	-	-
C399.15-ARO Cost Common (L/B) - 101	-	-	-	-	-	-
C301.00-Organization - 101	83,782.29	-	-	-	-	83,782.29
C302.00-Franchises and Consents - 101	-	-	-	-	-	-
C303.00-Misc Intang Plant-Software - 101	40,698,351.34	12,729,029.29	(7,105,652.66)	-	5,623,376.63	46,321,727.97
C303.10-CCS Software - 101	45,350,035.25	-	-	-	-	45,350,035.25
C303.20-Law Library - 101	-	-	-	-	-	-
	<u>243,685,533.50</u>	<u>25,778,755.33</u>	<u>(27,468,609.09)</u>	<u>(12,074.40)</u>	<u>(1,701,928.16)</u>	<u>241,983,605.34</u>
<b>Total 101 Plant in Service - Common - KY</b>	<u>243,685,533.50</u>	<u>25,778,755.33</u>	<u>(27,468,609.09)</u>	<u>(12,074.40)</u>	<u>(1,701,928.16)</u>	<u>241,983,605.34</u>

**LOUISVILLE GAS & ELECTRIC COMPANY  
KENTUCKY - PLANT IN SERVICE - COMMON -REGULATORY ACCOUNTING  
DECEMBER 2016**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>Net Additions</u>	<u>Ending Balance</u>
<b>106 Construction Completed Not Classified</b>						
<b>Common General</b>						
C390.10-Struct and Imp-Gen Offices - 106	1,620,947.24	537,556.77	-	-	537,556.77	2,158,504.01
C390.20-Struc and Imp-Transportatio - 106	-	-	-	-	-	-
C390.30-Struct and Imp - Stores - 106	-	-	-	-	-	-
C390.40-Struct and Imp - Shops - 106	-	-	-	-	-	-
C390.60-Struct and Imp - Microwave - 106	-	-	-	-	-	-
C391.10-Office Furniture - 106	140,186.65	110,298.12	-	-	110,298.12	250,484.77
C391.20-Office Equipment - 106	104,647.02	37,990.58	-	-	37,990.58	142,637.60
C391.30-Computer Equipment - 106	4,307,969.15	(467,803.45)	-	-	(467,803.45)	3,840,165.70
C391.31-Personal Computers - 106	1,060,043.17	(1,035,265.06)	-	-	(1,035,265.06)	24,778.11
C391.40-Security Equipment - 106	-	289,890.58	-	-	289,890.58	289,890.58
C392.20-Trans Equip-Trailers - 106	-	-	-	-	-	-
C393.00-Stores Equipment - 106	27,024.46	(27,024.46)	-	-	(27,024.46)	-
C394.00-Tools, Shop, Garage Equip - 106	78,633.06	(6,026.74)	-	-	(6,026.74)	72,606.32
C397.00- Microwave, Fiber, Other - 106	3,633,119.84	(1,028,122.06)	-	-	(1,028,122.06)	2,604,997.78
C397.10-Comm Eq Radios, Telephone - 106	1,678,100.23	(1,247,486.16)	-	-	(1,247,486.16)	430,614.07
C398.00-Miscellaneous Equipment - 106	-	-	-	-	-	-
C303.00-Misc Intang Plant-Software - 106	9,530,107.77	(1,798,505.14)	-	-	(1,798,505.14)	7,731,602.63
C303.10-CCS Software - 106	-	-	-	-	-	-
	<u>22,180,778.59</u>	<u>(4,634,497.02)</u>	<u>-</u>	<u>-</u>	<u>(4,634,497.02)</u>	<u>17,546,281.57</u>
<b>Total 106 Plant in Service - Common - KY</b>	<u>22,180,778.59</u>	<u>(4,634,497.02)</u>	<u>-</u>	<u>-</u>	<u>(4,634,497.02)</u>	<u>17,546,281.57</u>
<b>Total Common Plant in Service - KY</b>	<u>265,866,312.09</u>	<u>21,144,258.31</u>	<u>(27,468,609.09)</u>	<u>(12,074.40)</u>	<u>(6,336,425.18)</u>	<u>259,529,886.91</u>

LOUISVILLE GAS & ELECTRIC COMPANY  
INDIANA - TOTAL PLANT IN SERVICE - COMMON - NBV - REGULATORY ACCOUNTING  
DECEMBER 2016

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>Total 101 &amp; 106 Plant in Service</b>								
C394.00-Tools, Shop, Garage Equip	2,817.36	-	-	(2,817.36)	(2,817.36)	-	-	-
C397.00- Microwave, Fiber, Other	74,394.85	-	-	-	-	74,394.85	15,403.10	89,797.95
	77,212.21	-	-	(2,817.36)	(2,817.36)	74,394.85	15,403.10	89,797.95
<b>Total Common - Indiana</b>	<u>77,212.21</u>	<u>-</u>	<u>-</u>	<u>(2,817.36)</u>	<u>(2,817.36)</u>	<u>74,394.85</u>	<u>15,403.10</u>	<u>89,797.95</u>

**LOUISVILLE GAS & ELECTRIC COMPANY**  
**INDIANA - PLANT IN SERVICE - COMMON - REGULATORY ACCOUNTING**  
**DECEMBER 2016**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>Net Additions</u>	<u>Ending Balance</u>
<b>101 Plant in Service</b>						
<b>Common General</b>						
C394.00-Tools, Shop, Garage Equip - 101	2,817.36	-	-	(2,817.36)	(2,817.36)	-
C397.00- Microwave, Fiber, Other - 101	74,394.85	-	-	-	-	74,394.85
	<u>77,212.21</u>	<u>-</u>	<u>-</u>	<u>(2,817.36)</u>	<u>(2,817.36)</u>	<u>74,394.85</u>
<b>Total 101 Plant in Service - Common - IN</b>	<u><u>77,212.21</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>(2,817.36)</u></u>	<u><u>(2,817.36)</u></u>	<u><u>74,394.85</u></u>
<b>106 Construction Completed Not Classified</b>						
<b>Common General</b>						
C397.00- Microwave, Fiber, Other - 106	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total 106 Plant in Service - Common - IN</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<b>Total Common Plant in Service - IN</b>	<u><u>77,212.21</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>(2,817.36)</u></u>	<u><u>(2,817.36)</u></u>	<u><u>74,394.85</u></u>

LOUISVILLE GAS & ELECTRIC COMPANY  
TOTAL COMPANY PLANT IN SERVICE - ELECTRIC - NBV -REGULATORY ACCOUNTING  
DECEMBER 2016

KENTUCKY & INDIANA Total 101 & 106 Plant in Service	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Total Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>Distribution</b>								
E360.10-Land Rights	-	-	-	-	-	-	(0.00)	-
E360.20-Land	4,100,654.47	871,644.37	-	(871,644.37)	-	4,100,654.47	(0.00)	4,100,654.47
E361.00-Structures and Improvements	7,496,623.44	(637,948.85)	(25,028.79)	-	(662,977.64)	6,833,645.80	(2,252,423.52)	4,581,222.28
E362.00-Station Equipment	130,844,529.68	1,866,579.95	(595,619.43)	(336,741.48)	934,219.04	131,778,748.72	(43,679,225.15)	88,099,523.57
E364.00-Poles, Towers, and Fixtures	180,739,747.03	15,500,848.54	(1,437,598.99)	-	14,063,249.55	194,802,996.58	(80,356,191.73)	114,446,804.85
E365.00-OH Conductors and Devices	294,631,650.78	19,921,055.01	(2,273,790.48)	-	17,647,264.53	312,278,915.31	(116,897,627.59)	195,381,287.72
E366.00-Underground Conduit	83,283,012.96	(3,797,444.79)	(188,472.62)	578,380.64	(3,407,536.77)	79,875,476.19	(31,306,859.59)	48,568,616.60
E367.00-UG Conductors and Devices	201,672,612.01	26,500,606.68	(1,261,866.46)	-	25,238,740.22	226,911,352.23	(59,081,416.10)	167,829,936.13
E368.00-Line Transformers	158,614,043.71	4,246,017.63	(334,282.64)	-	3,911,734.99	162,525,778.70	(77,244,820.88)	85,280,957.82
E369.10-Underground Services	7,721,903.52	1,398,049.89	(26,404.25)	-	1,371,645.64	9,093,549.16	(1,682,293.99)	7,411,255.17
E369.20-Overhead Services	22,546,422.62	1,013,408.21	(112,759.03)	-	900,649.18	23,447,071.80	(23,456,102.72)	(9,030.92)
E370.00-Meters	41,770,460.54	1,194,059.67	(523,208.86)	-	670,850.81	42,441,311.35	(25,109,574.00)	17,331,737.35
E370.01-AMS Meters	1,195,968.08	602,463.74	-	-	602,463.74	1,798,431.82	(55,178.04)	1,743,253.78
E373.10-Overhead Street Lighting	41,270,079.16	4,679,754.42	(1,823,106.25)	-	2,856,648.17	44,126,727.33	(11,031,481.91)	33,095,245.42
E373.20-Underground Street Lighting	56,446,011.69	5,230,363.67	(1,600,511.42)	-	3,629,852.25	60,075,863.94	(26,213,635.11)	33,862,228.83
E373.40-Street Lighting Transformer	-	-	-	-	-	-	-	-
E374.05-ARO Cost Elec Dist (L/B)	414,554.36	-	-	(3,266.26)	(3,266.26)	411,288.10	(34,491.48)	376,796.62
E374.07-ARO Cost Elect Dist (Eqp)	107,736.77	-	-	(77,731.46)	(77,731.46)	30,005.31	(15,537.23)	14,468.08
	1,232,856,010.82	78,589,458.14	(10,202,649.22)	(711,002.93)	67,675,805.99	1,300,531,816.81	(498,416,859.04)	802,114,957.77
<b>General</b>								
E392.00-Cars and Light Trucks	740,166.03	175,762.76	(27,381.54)	-	148,381.22	888,547.25	(504,353.23)	384,194.02
E392.10-Heavy Trucks and Other	3,030,111.14	1,648,766.84	(48,978.50)	-	1,599,788.34	4,629,899.48	(2,116,500.74)	2,513,398.74
E392.20-Transportation - Trailers	499,404.83	17,824.98	-	-	17,824.98	517,229.81	(148,325.09)	368,904.72
E394.00-Tools, Shop, and Garage Equ	6,352,111.78	130,976.10	(92,166.14)	-	38,809.96	6,390,921.74	(2,517,300.41)	3,873,621.33
E395.00-Laboratory Equipment	-	-	-	-	-	0.00	-	0.00
E396.10-Power Op Equip-Lg Mach	1,877,867.31	235,691.34	-	-	235,691.34	2,113,558.65	(1,817,489.51)	296,069.14
E396.20-Power Op Equip-Other	204,508.94	(8,260.70)	-	-	(8,260.70)	196,248.24	(94,447.87)	101,800.37
E397.20-DSM Communication Equipment	4,947,585.72	1,430,348.13	(407,012.05)	-	1,023,336.08	5,970,921.80	(1,687,214.64)	4,283,707.16
	17,651,755.75	3,631,109.45	(675,538.23)	-	3,055,571.22	20,707,326.97	(8,885,631.49)	11,821,695.48
<b>Hydro</b>								
E330.20-Land	6.50	-	-	-	-	6.50	-	6.50
E331.00-Structures and Improvements	7,872,008.13	3,012,057.53	(3,671.55)	-	3,008,385.98	10,880,394.11	(4,348,625.45)	6,531,768.66
E332.00-Reservoirs, Dams, and Water	17,038,183.00	4,568,899.76	(73,001.94)	-	4,495,897.82	21,534,080.82	(3,383,556.66)	18,150,524.16
E333.00-Water Wheels, Turbines, Gen	62,117,401.34	18,616,650.07	(57,217.40)	-	18,559,432.67	80,676,834.01	(5,838,166.24)	74,838,667.77
E334.00-Accessory Electric Equipmen	8,220,468.78	3,020,304.70	-	-	3,020,304.70	11,240,773.48	(2,758,631.75)	8,482,141.73
E335.00-Misc Power Plant Equipment	1,189,821.85	1,475,966.31	(1,539.00)	-	1,474,427.31	2,664,249.16	(193,778.56)	2,470,470.60
E336.00-Roads, Railroads, and Bridg	29,930.61	-	-	-	-	29,930.61	(20,409.25)	9,521.36
E337.07-ARO Cost Hydro Prod (Eqp)	257,804.55	-	-	208,841.18	208,841.18	466,645.73	(10,638.64)	456,007.09
	96,725,624.76	30,693,878.37	(135,429.89)	208,841.18	30,767,289.66	127,492,914.42	(16,553,806.55)	110,939,107.87
<b>Intangible</b>								
E301.00-Organization	2,240.29	-	-	-	-	2,240.29	-	2,240.29
E302.00-Franchises and Consents	-	-	-	-	-	-	-	-
	2,240.29	-	-	-	-	2,240.29	-	2,240.29

LOUISVILLE GAS & ELECTRIC COMPANY  
 TOTAL COMPANY PLANT IN SERVICE - ELECTRIC - NBV-REGULATORY ACCOUNTING  
 DECEMBER 2016

KENTUCKY & INDIANA Total 101 & 106	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Total Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>Other Production</b>								
E340.20-Land	20,260.01	103,618.65	-	-	103,618.65	123,878.66	-	123,878.66
E341.00-Structures and Improvements	31,992,977.92	10,065,552.06	(133,323.27)	(8,829,349.26)	1,102,879.53	33,095,857.45	(11,324,016.64)	21,771,840.81
E342.00-Fuel Holders, Producers, Ac	46,113,785.98	(21,846,606.85)	-	-	(21,846,606.85)	24,267,178.53	(5,023,124.68)	19,244,053.85
E343.00-Prime Movers	188,283,662.82	47,453,460.23	(27,072.28)	-	47,426,387.95	235,710,050.77	(69,488,916.13)	166,221,134.64
E344.00-Generators	65,440,190.82	(14,549,594.01)	(40,808.99)	8,227,211.23	(6,363,191.77)	59,076,999.05	(22,841,845.61)	36,235,153.44
E345.00-Accessory Electric Equipment	29,546,423.14	(2,228,730.95)	(89,026.15)	414,341.01	(1,903,416.09)	27,643,007.05	(10,316,256.14)	17,326,750.91
E346.00-Misc Power Plant Equipment	3,802,291.09	934,680.77	-	187,797.02	1,122,477.79	4,924,768.88	(1,959,868.63)	2,964,900.25
E347.05-ARO Cost Other Prod (L/B)	21,719.70	-	-	(6,164.22)	(6,164.22)	15,555.48	(4,782.00)	10,773.48
E347.07-ARO Cost Other Prod (Eq)	62,543.96	-	-	-	-	62,543.96	(4,195.01)	58,348.95
	365,283,854.84	19,932,379.90	(290,230.69)	(6,164.22)	19,635,984.99	384,919,839.83	(120,963,004.84)	263,956,834.99
<b>Steam Production</b>								
E310.20-Land	6,427,075.15	-	-	839,535.30	839,535.30	7,266,610.45	-	7,266,610.45
E310.25-Land ECR 2005	-	-	-	-	-	-	-	-
E310.26-Land ECR 2011	360,851.26	-	-	-	-	360,851.26	-	360,851.26
E311.00-Structures and Improvements	291,794,739.31	11,847,429.94	(533,974.97)	(3,933,806.74)	7,379,648.23	299,174,387.54	(180,679,843.60)	118,494,543.94
E311.01-ARO Structures and Improv	-	-	-	-	-	-	0.00	0.00
E312.00-Boiler Plant Equipment	1,923,575,414.36	299,819,012.74	(71,290,646.28)	6,855,563.48	235,383,929.94	2,158,959,344.30	(459,212,842.65)	1,699,746,501.65
E312.01-AROP Boiler Plant Equipment	-	-	-	-	-	-	-	-
E314.00-Turbogenerator Units	223,874,142.22	1,265,946.79	43,222.04	-	1,309,168.83	225,183,311.05	(101,410,732.38)	123,772,578.67
E315.00-Accessory Electric Equipmen	141,648,985.57	25,241,335.97	(1,616,603.42)	-	23,624,732.55	165,273,718.12	(83,761,790.13)	81,511,927.99
E315.01-AROP Accessory Electric Equipmen	-	-	-	(149,103.37)	(149,103.37)	446,129.67	(6,567,494.84)	12,136,854.59
E316.00-Misc Power Plant Equip	18,258,219.76	718,834.62	(123,601.58)	(91,950,467.53)	(92,716,393.79)	45,021,427.20	(19,536,682.63)	25,484,744.57
E317.07-ARO Cost Steam (Eq)	137,737,822.99	-	-	81,908,780.35	81,908,780.35	81,908,780.35	(20,285,465.07)	61,623,315.28
E317.08-ARO Cost Steam (CCR)	-	-	-	-	-	-	-	-
	2,743,677,248.62	338,892,560.06	(74,287,530.47)	(6,429,498.51)	258,175,531.08	3,001,852,779.70	(871,454,851.30)	2,130,397,928.40
<b>Electric Transmission</b>								
E350.10-Land Rights	8,587,652.59	-	-	-	-	8,587,652.59	(3,093,851.32)	5,493,801.27
E350.20-Land	2,560,181.12	-	-	(3,671.69)	(3,671.69)	2,556,509.43	-	2,556,509.43
E352.10-Struct & Imp-Non Sys Contro	12,348,843.04	4,819,109.26	(70,611.93)	-	4,748,497.33	17,097,340.37	(2,144,927.12)	14,952,413.25
E353.10-Station Equipment - Non Sys	177,220,906.50	16,870,466.42	(1,387,645.07)	408,839.02	15,891,660.37	193,112,566.87	(68,817,752.96)	124,294,813.91
E353.11-AROP Station Equip Non Sys	-	-	-	-	-	-	(0.00)	(0.00)
E353.20-Station Equip-Sys Control	-	-	-	-	-	-	(0.00)	(0.00)
E354.00-Towers and Fixtures	43,937,509.41	9,565.83	(189,827.35)	-	(180,261.52)	43,757,247.89	(25,018,162.48)	18,739,085.41
E355.00-Poles and Fixtures	72,622,298.38	19,023,754.80	(389,631.44)	-	18,634,123.36	91,256,421.74	(24,013,504.05)	67,242,917.69
E356.00-OH Conductors and Devices	55,070,079.07	4,635,605.06	(379,145.06)	-	4,256,460.00	59,326,539.07	(27,170,010.75)	32,156,528.32
E357.00-Underground Conduit	2,278,627.52	-	-	(590,814.56)	(590,814.56)	1,687,812.96	(610,222.49)	1,077,590.47
E358.00-UG Conductors and Devices	7,425,136.30	-	-	(59,663.62)	(59,663.62)	7,365,472.68	(3,128,608.35)	4,236,864.33
E359.15-ARO Cost Transm (L/B)	9,342.47	-	-	11,980.58	11,980.58	21,323.05	(878.86)	20,444.19
E359.17-ARO Cost Transm (Eq)	208,742.63	-	-	(21,765.98)	(21,765.98)	186,976.65	(29,282.43)	157,694.22
	382,269,319.03	45,358,501.37	(2,416,860.85)	(255,096.25)	42,686,544.27	424,955,863.30	(154,027,200.81)	270,928,662.49
<b>Total Electric Plant in Service</b>	<b>4,838,466,054.11</b>	<b>517,097,887.29</b>	<b>(87,908,239.35)</b>	<b>(7,192,920.73)</b>	<b>421,996,727.21</b>	<b>5,260,462,781.32</b>	<b>(1,670,301,354.03)</b>	<b>3,590,161,427.29</b>



**LOUISVILLE GAS & ELECTRIC COMPANY**  
**TOTAL PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING**  
**DECEMBER 2016**

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Total Net Additions	Ending Balance
<b>KENTUCKY &amp; INDIANA</b>						
<b>Total 101</b>						
<b>Plant in Service</b>						
<b>Distribution</b>						
E360.10-Land Rights	-	-	-	-	-	-
E360.20-Land	4,100,654.47	871,644.37	-	(871,644.37)	-	4,100,654.47
E361.00-Structures and Improvements	6,790,261.88	68,412.71	(25,028.79)	-	43,383.92	6,833,645.80
E362.00-Station Equipment	128,446,957.80	1,848,965.90	(595,619.43)	(336,741.48)	916,604.99	129,363,562.79
E364.00-Poles, Towers, and Fixtures	170,022,922.22	9,226,101.58	(1,437,598.99)	-	7,788,502.59	177,811,424.81
E365.00-OH Conductors and Devices	284,807,363.75	14,439,614.11	(2,273,790.48)	-	12,165,823.63	296,973,187.38
E366.00-Underground Conduit	76,312,494.63	2,461,987.55	(188,472.62)	578,380.64	2,851,895.57	79,164,390.20
E367.00-UG Conductors and Devices	189,322,350.33	15,745,812.30	(1,261,866.46)	-	14,483,945.84	203,806,296.17
E368.00-Line Transformers	157,644,268.85	3,805,473.66	(334,282.64)	-	3,471,191.02	161,115,459.87
E369.10-Underground Services	7,209,664.50	1,918,196.43	(26,404.25)	-	1,891,792.18	9,101,456.68
E369.20-Overhead Services	22,546,422.62	1,013,408.21	(112,759.03)	-	900,649.18	23,447,071.80
E370.00-Meters	41,770,460.54	1,194,059.67	(523,208.86)	-	670,850.81	42,441,311.35
E370.01-AMS Meters	-	1,795,362.03	-	-	1,795,362.03	1,795,362.03
E373.10-Overhead Street Lighting	39,244,023.59	3,853,102.80	(1,823,106.25)	-	2,029,996.55	41,274,020.14
E373.20-Underground Street Lighting	55,875,851.42	5,302,976.48	(1,600,511.42)	-	3,702,465.06	59,578,316.48
E373.40-Street Lighting Transformer	-	-	-	-	-	-
E374.05-ARO Cost Elec Dist (L/B)	414,554.36	-	-	(3,266.26)	(3,266.26)	411,288.10
E374.07-ARO Cost Elect Dist (Eqp)	107,736.77	-	-	(77,731.46)	(77,731.46)	30,005.31
	<u>1,184,615,987.73</u>	<u>63,545,117.80</u>	<u>(10,202,649.22)</u>	<u>(711,002.93)</u>	<u>52,631,465.65</u>	<u>1,237,247,453.38</u>
<b>General</b>						
E392.00-Cars and Light Trucks	740,166.03	175,762.76	(27,381.54)	-	148,381.22	888,547.25
E392.10-Heavy Trucks and Other	3,030,111.14	1,648,766.84	(48,978.50)	-	1,599,788.34	4,629,899.48
E392.20-Transportation - Trailers	499,404.83	-	-	-	-	499,404.83
E394.00-Tools, Shop, and Garage Equ	5,554,265.33	448,930.63	(92,166.14)	-	356,764.49	5,911,029.82
E395.00-Laboratory Equipment	-	-	-	-	-	-
E396.10-Power Op Equip-Lg Mach	1,877,867.31	235,691.34	-	-	235,691.34	2,113,558.65
E396.20-Power Op Equip-Other	196,248.24	-	-	-	-	196,248.24
E397.20-DSM Communication Equipment	4,696,663.26	1,503,755.32	(407,012.05)	-	1,096,743.27	5,793,406.53
	<u>16,594,726.14</u>	<u>4,012,906.89</u>	<u>(575,538.23)</u>	<u>-</u>	<u>3,437,368.66</u>	<u>20,032,094.80</u>
<b>Hydro</b>						
E330.20-Land	6.50	-	-	-	-	6.50
E331.00-Structures and Improvements	6,080,561.16	144,205.76	(3,671.55)	-	140,534.21	6,221,095.37
E332.00-Reservoirs, Dams, and Water	13,187,542.78	104,429.18	(73,001.94)	-	31,427.24	13,218,970.02
E333.00-Water Wheels, Turbines, Gen	35,965,551.84	262,562.00	(57,217.40)	-	205,344.60	36,170,896.44
E334.00-Accessory Electric Equipment	6,138,513.41	9,385.81	-	-	9,385.81	6,147,899.22
E335.00-Misc Power Plant Equipment	340,063.52	-	(1,539.00)	-	(1,539.00)	338,524.52
E336.00-Roads, Railroads, and Bridg	29,930.61	-	-	-	-	29,930.61
E337.07-ARO Cost Hydro Prod (Eqp)	257,804.55	-	-	208,841.18	208,841.18	466,645.73
	<u>61,999,974.37</u>	<u>520,582.75</u>	<u>(135,429.89)</u>	<u>208,841.18</u>	<u>593,994.04</u>	<u>62,593,968.41</u>

**LOUISVILLE GAS & ELECTRIC COMPANY**  
**TOTAL PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING**  
**DECEMBER 2016**

KENTUCKY & INDIANA	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Total Net Additions	Ending Balance
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**LOUISVILLE GAS & ELECTRIC COMPANY  
TOTAL PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING  
DECEMBER 2016**

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Total Net Additions	Ending Balance
<b>KENTUCKY &amp; INDIANA</b>						
<b>Intangible</b>						
E301.00-Organization	2,240.29	-	-	-	-	2,240.29
E302.00-Franchises and Consents	-	-	-	-	-	-
	<u>2,240.29</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,240.29</u>
<b>Other Production</b>						
E340.20-Land	20,260.01	103,618.65	-	-	103,618.65	123,878.66
E341.00-Structures and Improvements	18,645,070.31	13,875,318.99	(133,323.27)	-	13,741,995.72	32,387,066.03
E342.00-Fuel Holders, Producers, Ac	8,286,919.46	8,361,884.25	-	-	8,361,884.25	16,648,803.71
E343.00-Prime Movers	163,065,119.25	71,216,776.47	(27,072.28)	-	71,189,704.19	234,254,823.44
E344.00-Generators	33,697,764.20	16,202,890.13	(40,808.99)	-	16,162,081.14	49,859,845.34
E345.00-Accessory Electric Equipmen	21,706,212.81	5,580,777.29	(89,026.15)	-	5,491,751.14	27,197,963.95
E346.00-Misc Power Plant Equipment	3,798,739.55	881,088.10	-	-	881,088.10	4,679,827.65
E347.05-ARO Cost Other Prod (L/B)	21,719.70	-	-	(6,164.22)	(6,164.22)	15,555.48
E347.07-ARO Cost Other Prod (Eqp)	62,543.96	-	-	-	-	62,543.96
	<u>249,304,349.25</u>	<u>116,222,353.88</u>	<u>(290,230.69)</u>	<u>(6,164.22)</u>	<u>115,925,958.97</u>	<u>365,230,308.22</u>
<b>Steam Production</b>						
E310.20-Land	6,427,075.15	-	-	839,535.30	839,535.30	7,266,610.45
E310.25-Land ECR 2005	-	-	-	-	-	-
E310.26-Land ECR 2011	360,851.26	-	-	-	-	360,851.26
E311.00-Structures and Improvements	275,774,463.87	1,180,349.02	(533,974.97)	(3,933,806.74)	(3,287,432.69)	272,487,031.18
E311.01-AROP Structures and Improv	-	-	-	-	-	-
E312.00-Boiler Plant Equipment	1,116,972,794.96	30,858,619.38	(71,290,646.28)	6,855,563.48	(33,576,463.42)	1,083,396,331.54
E312.01-AROP Boiler Plant Equipment	-	-	-	-	-	-
E314.00-Turbogenerator Units	205,376,764.87	18,722,201.60	43,222.04	-	18,765,423.64	224,142,188.51
E315.00-Accessory Electric Equipmen	131,176,175.04	979,242.71	(1,616,603.42)	-	(637,360.71)	130,538,814.33
E315.01-AROP Accessory Electric Equipmen	-	-	-	-	-	-
E316.00-Misc Power Plant Equip	17,433,231.84	606,782.70	(123,601.58)	(149,103.37)	334,077.75	17,767,309.59
E317.07-ARO Cost Steam (Eqp)	137,737,820.99	-	(765,926.26)	(91,950,467.53)	(92,716,393.79)	45,021,427.20
E317.08-ARO Cost Steam (CCR)	-	-	-	81,908,780.35	81,908,780.35	81,908,780.35
	<u>1,891,259,177.98</u>	<u>52,347,195.41</u>	<u>(74,287,530.47)</u>	<u>(6,429,498.51)</u>	<u>(28,369,833.57)</u>	<u>1,862,889,344.41</u>

**LOUISVILLE GAS & ELECTRIC COMPANY  
TOTAL PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING  
DECEMBER 2016**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>Total Net Additions</u>	<u>Ending Balance</u>
<b>KENTUCKY &amp; INDIANA</b>						
<b>Electric Transmission</b>						
E350.10-Land Rights	8,587,652.59	-	-	-	-	8,587,652.59
E350.20-Land	2,560,181.12	-	-	(3,671.69)	(3,671.69)	2,556,509.43
E352.10-Struct & Imp-Non Sys Contro	7,925,459.64	9,016,632.56	(70,611.93)	-	8,946,020.63	16,871,480.27
E353.10-Station Equipment - Non Sys	149,562,305.09	34,631,586.79	(1,387,645.07)	408,839.02	33,652,780.74	183,215,085.83
E353.11-AROP Station Equip Non Sys	-	-	-	-	-	-
E354.00-Towers and Fixtures	43,333,847.56	611,309.35	(189,827.35)	-	421,482.00	43,755,329.56
E355.00-Poles and Fixtures	70,282,631.19	17,158,876.12	(389,631.44)	-	16,769,244.68	87,051,875.87
E356.00-OH Conductors and Devices	52,727,208.19	5,828,762.39	(379,145.06)	-	5,449,617.33	58,176,825.52
E357.00-Underground Conduit	2,278,627.52	-	-	(590,814.56)	(590,814.56)	1,687,812.96
E358.00-UG Conductors and Devices	7,425,136.30	-	-	(59,663.62)	(59,663.62)	7,365,472.68
E359.15-ARO Cost Transm (L/B)	9,342.47	-	-	11,980.58	11,980.58	21,323.05
E359.17-ARO Cost Transm (Eqp)	208,742.63	-	-	(21,765.98)	(21,765.98)	186,976.65
	<u>344,901,134.30</u>	<u>67,247,167.21</u>	<u>(2,416,860.85)</u>	<u>(255,096.25)</u>	<u>64,575,210.11</u>	<u>409,476,344.41</u>
<b>Total Electric Plant in Service - 101</b>	<u>3,748,677,590.06</u>	<u>303,895,323.94</u>	<u>(87,908,239.35)</u>	<u>(7,192,920.73)</u>	<u>208,794,163.86</u>	<u>3,957,471,753.92</u>
<b>106 Construction Completed not Classified</b>						
<b>Distribution</b>						
E361.00-Structures and Improvements	706,361.56	(706,361.56)	-	-	(706,361.56)	-
E362.00-Station Equipment	2,397,571.88	17,614.05	-	-	17,614.05	2,415,185.93
E364.00-Poles, Towers, and Fixtures	10,716,824.81	6,274,746.96	-	-	6,274,746.96	16,991,571.77
E365.00-OH Conductors and Devices	9,824,287.03	5,481,440.90	-	-	5,481,440.90	15,305,727.93
E366.00-Underground Conduit	6,970,518.33	(6,259,432.34)	-	-	(6,259,432.34)	711,085.99
E367.00-UG Conductors and Devices	12,350,261.68	10,754,794.38	-	-	10,754,794.38	23,105,056.06
E368.00-Line Transformers	969,774.86	440,543.97	-	-	440,543.97	1,410,318.83
E369.10-Underground Services	512,239.02	(520,146.54)	-	-	(520,146.54)	(7,907.52)
E370.00-Meters	-	-	-	-	-	-
E370.01-Meters AMS	1,195,968.08	(1,192,898.29)	-	-	(1,192,898.29)	3,069.79
E373.10-Overhead Street Lighting	2,026,055.57	826,651.62	-	-	826,651.62	2,852,707.19
E373.20-Underground Street Lighting	570,160.27	(72,612.81)	-	-	(72,612.81)	497,547.46
	<u>48,240,023.09</u>	<u>15,044,340.34</u>	<u>-</u>	<u>-</u>	<u>15,044,340.34</u>	<u>63,284,363.43</u>
<b>Electric General</b>						
E392.20-Transportation - Trailers	-	17,824.98	-	-	17,824.98	17,824.98
E394.00-Tools, Shop and Garage Equip	797,846.45	(317,954.53)	-	-	(317,954.53)	479,891.92
E395.00-Laboratory Equipment	-	-	-	-	-	-
E396.20-Power Op Equip-Other	8,260.70	(8,260.70)	-	-	(8,260.70)	-
E397.20-DSM Communication Equipment	250,922.46	(73,407.19)	-	-	(73,407.19)	177,515.27
	<u>1,057,029.61</u>	<u>(381,797.44)</u>	<u>-</u>	<u>-</u>	<u>(381,797.44)</u>	<u>675,232.17</u>

**LOUISVILLE GAS & ELECTRIC COMPANY**  
**TOTAL PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING**  
**DECEMBER 2016**

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Total Net Additions	Ending Balance
<b>KENTUCKY &amp; INDIANA</b>						
<b>Hydro</b>						
E331.00-Structures and Improvements	1,791,446.97	2,867,851.77	-	-	2,867,851.77	4,659,298.74
E332.00-Reservoirs, Dams, and Water	3,850,640.22	4,464,470.58	-	-	4,464,470.58	8,315,110.80
E333.00-Water Wheels, Turbines, Gen	26,151,849.50	18,354,088.07	-	-	18,354,088.07	44,505,937.57
E334.00-Accessory Electric Equipmen	2,081,955.37	3,010,918.89	-	-	3,010,918.89	5,092,874.26
E335.00-Misc PowerPlant Equip	849,758.33	1,475,966.31	-	-	1,475,966.31	2,325,724.64
	<u>34,725,650.39</u>	<u>30,173,295.62</u>	-	-	<u>30,173,295.62</u>	<u>64,898,946.01</u>
<b>Other Production</b>						
E341.00-Structures and Improvements	13,347,907.61	(3,809,766.93)	-	(8,829,349.26)	(12,639,116.19)	708,791.42
E342.00-Fuel Holders, Producers, Ac	37,826,865.92	(30,208,491.10)	-	-	(30,208,491.10)	7,618,374.82
E343.00-Prime Movers	25,218,543.57	(23,763,316.24)	-	-	(23,763,316.24)	1,455,227.33
E344.00-Generators	31,742,426.62	(30,752,484.14)	-	8,227,211.23	(22,525,272.91)	9,217,153.71
E345.00-Accessory Electric Equip	7,840,210.33	(7,809,508.24)	-	414,341.01	(7,395,167.23)	445,043.10
E346.00-Misc Power Plant Equip	3,551.54	53,592.67	-	187,797.02	241,389.69	244,941.23
	<u>115,979,505.59</u>	<u>(96,289,973.98)</u>	-	<u>0.00</u>	<u>(96,289,973.98)</u>	<u>19,689,531.61</u>
<b>Steam Production</b>						
E311.00-Structures and Improvements	16,020,275.44	10,667,080.92	-	-	10,667,080.92	26,687,356.36
E311.01-AROP Structures and Improvements	-	-	-	-	-	-
E312.00-Boiler Plant Equipment	806,602,619.40	268,960,393.36	-	-	268,960,393.36	1,075,563,012.76
E314.00-Turbogenerator Units	18,497,377.35	(17,456,254.81)	-	-	(17,456,254.81)	1,041,122.54
E315.00-Accessory Electric Equipmen	10,472,810.53	24,262,093.26	-	-	24,262,093.26	34,734,903.79
E316.00-Misc Power Plant Equip	824,987.92	112,051.92	-	-	112,051.92	937,039.84
	<u>852,418,070.64</u>	<u>286,545,364.65</u>	-	-	<u>286,545,364.65</u>	<u>1,138,963,435.29</u>
<b>Transmission</b>						
E350.20-Land	-	-	-	-	-	-
E352.10-Struct & Imp-Non Sys Contro	4,423,383.40	(4,197,523.30)	-	-	(4,197,523.30)	225,860.10
E353.10-Station Equipment - Non Sys	27,658,601.41	(17,761,120.37)	-	-	(17,761,120.37)	9,897,481.04
E353.20-Station Equip-Sys Control	-	-	-	-	-	-
E354.00-Towers and Fixtures	603,661.85	(601,743.52)	-	-	(601,743.52)	1,918.33
E355.00-Poles and Fixtures	2,339,667.19	1,864,878.68	-	-	1,864,878.68	4,204,545.87
E356.00-OH Conductors and Devices	2,342,870.88	(1,193,157.33)	-	-	(1,193,157.33)	1,149,713.55
	<u>37,368,184.73</u>	<u>(21,888,665.84)</u>	-	-	<u>(21,888,665.84)</u>	<u>15,479,518.89</u>
<b>Total 106 Construction Completed not Classified</b>	<u>1,089,788,464.05</u>	<u>213,202,563.35</u>	-	<u>0.00</u>	<u>213,202,563.35</u>	<u>1,302,991,027.40</u>
<b>TOTAL PLANT IN SERVICE</b>	<u>4,838,466,054.11</u>	<u>517,097,887.29</u>	<u>(87,908,239.35)</u>	<u>(7,192,920.73)</u>	<u>421,996,727.21</u>	<u>5,260,462,781.32</u>
	0.00	-	0.00	-	(0.00)	(0.00)

LOUISVILLE GAS & ELECTRIC COMPANY  
 KENTUCKY - TOTAL PLANT IN SERVICE - ELECTRIC - NBV - REGULATORY ACCOUNTING  
 DECEMBER 2016

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Total Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>Total 101 &amp; 106 Plant in Service Distribution</b>								
E360.10-Land Rights	-	-	-	-	-	-	-	-
E360.20-Land	4,100,654.47	871,644.37	-	(871,644.37)	-	4,100,654.47	(0.00)	4,100,654.47
E361.00-Structures and Improvements	7,496,623.44	(637,948.85)	(25,028.79)	-	(662,977.64)	6,833,645.90	(2,252,423.52)	4,581,222.28
E362.00-Station Equipment	130,844,529.68	1,866,579.95	(595,619.43)	(336,741.48)	934,219.04	131,778,748.72	(43,679,225.15)	88,099,523.57
E364.00-Poles, Towers, and Fixtures	180,739,747.03	15,500,848.54	(1,437,598.99)	-	14,063,249.55	194,802,996.58	(80,356,191.73)	114,446,804.85
E365.00-OH Conductors and Devices	294,631,650.78	19,921,055.01	(2,273,790.48)	-	17,647,264.53	312,278,915.31	(116,897,627.59)	195,381,287.72
E366.00-Underground Conduit	83,283,012.96	(3,797,444.79)	(188,472.62)	578,380.64	(3,407,536.77)	79,875,476.19	(31,306,859.59)	48,568,616.60
E367.00-UG Conductors and Devices	201,672,612.01	26,500,606.68	(1,261,866.46)	-	25,238,740.22	226,911,352.23	(59,081,416.10)	167,829,936.13
E368.00-Line Transformers	158,614,043.71	4,246,017.63	(334,282.64)	-	3,911,734.99	162,525,778.70	(77,244,820.88)	85,280,957.82
E369.10-Underground Services	7,721,903.52	1,398,049.89	(26,404.25)	-	1,371,645.64	9,093,549.16	(1,682,293.99)	7,411,255.17
E369.20-Overhead Services	22,546,422.62	1,013,408.21	(112,759.03)	-	900,649.18	23,447,071.80	(23,456,102.72)	(9,030.92)
E370.00-Meters	41,770,460.54	1,194,059.67	(523,208.86)	-	670,850.81	42,441,311.35	(25,109,574.00)	17,331,737.35
E370.01-AMS Meters	1,195,968.08	602,463.74	-	-	602,463.74	1,798,431.82	(55,178.04)	1,743,253.78
E373.10-Overhead Street Lighting	41,270,079.16	4,679,754.42	(1,823,106.25)	-	2,856,648.17	44,126,727.33	(11,031,481.91)	33,095,245.42
E373.20-Underground Street Lighting	56,446,011.69	5,230,363.67	(1,600,511.42)	-	3,629,852.25	60,075,863.94	(26,213,635.11)	33,862,228.83
E373.40-Street Lighting Transformer	-	-	-	-	-	-	-	-
E374.05-ARO Cost Elec Dist (L/B)	414,554.36	-	-	(3,266.26)	(3,266.26)	411,288.10	(34,491.48)	376,796.62
E374.07-ARO Cost Elect Dist (Eqp)	107,736.77	-	-	(77,731.46)	(77,731.46)	30,005.31	(15,537.23)	14,468.08
	1,232,856,010.82	78,589,458.14	(10,202,649.22)	(711,002.93)	67,675,805.99	1,300,531,816.81	(498,416,859.04)	802,114,957.77
<b>General</b>								
E392.00-Cars and Light Trucks	740,166.03	175,762.76	(27,381.54)	-	148,381.22	888,547.25	(504,353.23)	384,194.02
E392.10-Heavy Trucks and Other	3,030,111.14	1,648,766.84	(48,978.50)	-	1,599,788.34	4,629,899.48	(2,116,500.74)	2,513,398.74
E392.20-Transportation - Trailers	499,404.83	17,824.98	-	-	17,824.98	517,229.81	(148,325.09)	368,904.72
E394.00-Tools, Shop, and Garage Equ	6,352,111.78	130,976.10	(92,166.14)	-	38,809.96	6,390,921.74	(2,517,300.41)	3,873,621.33
E395.00-Laboratory Equipment	-	-	-	-	-	-	0.00	0.00
E396.10-Power Op Equip-Lg Mach	1,877,867.31	235,691.34	-	-	235,691.34	2,113,558.65	(1,817,489.51)	296,069.14
E396.20-Power Op Equip-Other	204,508.94	(8,260.70)	-	-	(8,260.70)	196,248.24	(94,447.87)	101,800.37
E397.20-DSM Communication Equipment	4,947,585.72	1,430,348.13	(407,012.05)	-	1,023,336.08	5,970,921.80	(1,687,214.64)	4,283,707.16
	17,651,755.75	3,631,109.45	(575,538.23)	-	3,055,671.22	20,707,326.97	(8,885,631.49)	11,821,695.48
<b>Hydro</b>								
E330.20-Land	6.50	-	-	-	-	6.50	-	6.50
E331.00-Structures and Improvements	7,872,008.13	3,012,057.53	(3,671.55)	-	3,008,385.98	10,880,394.11	(4,348,625.45)	6,531,768.66
E332.00-Reservoirs, Dams, and Water	17,038,183.00	4,568,899.76	(73,001.94)	-	4,495,897.82	21,534,080.82	(3,383,556.66)	18,150,524.16
E333.00-Water Wheels, Turbines, Gen	62,117,401.34	18,616,650.07	(57,217.40)	-	18,559,432.67	80,676,834.01	(5,838,166.24)	74,838,667.77
E334.00-Accessory Electric Equipmen	8,220,468.78	3,020,304.70	-	-	3,020,304.70	11,240,773.48	(2,758,631.75)	8,482,141.73
E335.00-Misc Power Plant Equipment	1,189,821.85	1,475,966.31	(1,539.00)	-	1,474,427.31	2,664,249.16	(193,778.56)	2,470,470.60
E336.00-Roads, Railroads, and Bridg	29,930.61	-	-	-	-	29,930.61	(20,409.25)	9,521.36
E337.07-ARO Cost Hydro Prod (Eqp)	257,804.55	-	-	208,841.18	208,841.18	466,645.73	(10,638.64)	456,007.09
	96,725,624.76	30,693,878.37	(135,429.89)	208,841.18	30,767,289.66	127,492,914.42	(16,553,806.55)	110,939,107.87
<b>Intangible</b>								
E301.00-Organization	2,240.29	-	-	-	-	2,240.29	-	2,240.29
E302.00-Franchises and Consents	-	-	-	-	-	-	-	-
	2,240.29	-	-	-	-	2,240.29	-	2,240.29

LOUISVILLE GAS & ELECTRIC COMPANY  
 KENTUCKY - TOTAL PLANT IN SERVICE - ELECTRIC - NBV - REGULATORY ACCOUNTING  
 DECEMBER 2016

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Total Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>Total 101 &amp; 106</b>								
<b>Other Production</b>								
E340.20-Land	20,260.01	103,618.65	-	-	103,618.65	123,878.66	-	123,878.66
E341.00-Structures and Improvements	31,992,977.92	10,065,552.06	(133,323.27)	(8,829,349.26)	1,102,879.53	33,095,857.45	(11,324,016.64)	21,771,840.81
E342.00-Fuel Holders, Producers, Ac	46,113,785.98	(21,846,606.85)	-	-	(21,846,606.85)	24,267,179.13	(5,023,124.68)	19,244,053.85
E343.00-Prime Movers	188,283,662.82	47,453,460.23	(27,072.28)	-	47,426,387.95	235,710,050.77	(69,488,916.13)	166,221,134.64
E344.00-Generators	65,440,190.82	(14,549,594.01)	(40,808.99)	8,227,211.23	(6,363,191.77)	59,076,999.05	(22,841,845.61)	36,235,153.44
E345.00-Accessory Electric Equipmen	29,546,423.14	(2,228,730.95)	(89,026.15)	414,341.01	(1,903,416.09)	27,643,007.05	(10,316,256.14)	17,326,750.91
E346.00-Misc Power Plant Equipment	3,802,291.09	934,680.77	-	187,797.02	1,122,477.79	4,924,768.88	(1,959,868.63)	2,964,900.25
E347.05-ARO Cost Other Prod (L/B)	21,719.70	-	-	(6,164.22)	(6,164.22)	15,555.48	(4,782.00)	10,773.48
E347.07-ARO Cost Other Prod (Eqp)	62,543.96	-	-	-	-	62,543.96	(4,195.01)	58,348.95
	365,283,854.84	19,932,379.90	(290,230.69)	(6,164.22)	19,635,984.99	384,919,839.83	(120,963,004.84)	263,956,834.99
<b>Steam Production</b>								
E310.20-Land	6,427,075.15	-	-	839,535.30	839,535.30	7,266,610.45	-	7,266,610.45
E310.25-Land ECR 2005	-	-	-	-	-	-	-	-
E310.26-Land ECR 2011	360,851.26	-	-	-	-	360,851.26	-	360,851.26
E311.00-Structures and Improvements	291,794,739.31	11,847,429.94	(533,974.97)	(3,933,806.74)	7,379,648.23	299,174,387.54	(180,679,843.60)	118,494,543.94
E311.01-AROP Structures and Improv	-	-	-	-	-	-	0.00	0.00
E312.00-Boiler Plant Equipment	1,923,575,414.36	299,819,012.74	(71,290,646.28)	6,855,563.48	235,383,929.94	2,158,959,344.30	(459,212,842.65)	1,699,746,501.65
E312.01-AROP Boiler Plant Equipment	-	-	-	-	-	-	-	-
E314.00-Turbogenerator Units	223,874,142.22	1,265,946.79	43,222.04	-	1,309,168.83	225,183,311.05	(101,410,732.38)	123,772,578.67
E315.00-Accessory Electric Equipmen	141,648,985.57	25,241,335.97	(1,616,603.42)	-	23,624,732.55	165,273,718.12	(83,761,790.13)	81,511,927.99
E315.01-AROP Accessory Electric Equipmen	-	-	-	-	-	-	-	-
E316.00-Misc Power Plant Equip	18,258,219.76	718,834.62	(123,601.58)	(149,103.37)	446,129.67	18,704,349.43	(6,567,494.84)	12,136,854.59
E317.07-ARO Cost Steam (Eqp)	137,737,820.99	-	(765,926.26)	(91,950,467.53)	(92,716,393.79)	45,021,427.20	(19,536,682.63)	25,484,744.57
E317.08-ARO Cost Steam (CCR)	-	-	-	81,908,780.35	81,908,780.35	81,908,780.35	(20,285,465.07)	61,623,315.28
	2,743,677,248.62	338,892,560.06	(74,287,530.47)	(6,429,498.51)	258,175,531.08	3,001,852,779.70	(871,454,851.30)	2,130,397,928.40
<b>Electric Transmission</b>								
E350.10-Land Rights	7,933,707.55	-	-	-	-	7,933,707.55	(2,755,044.57)	5,178,662.98
E350.20-Land	2,151,600.80	-	-	(3,671.69)	(3,671.69)	2,147,929.11	0	2,147,929.11
E352.10-Struct & Imp-Non Sys Contro	7,821,421.75	438,943.42	(70,068.42)	-	368,875.00	8,190,296.75	(1,727,944.79)	6,462,351.96
E353.10-Station Equipment - Non Sys	154,511,187.38	21,088,399.21	(1,369,581.57)	408,839.02	20,127,656.66	174,638,844.04	(61,258,441.24)	113,380,402.80
E353.11-AROP Station Equip Non Sys	-	-	-	-	-	-	(0.00)	(0.00)
E353.20-Station Equip-Sys Control - 106	-	-	-	-	-	-	(0.00)	(0.00)
E354.00-Towers and Fixtures	30,132,006.98	9,565.83	(189,827.35)	-	(180,261.52)	29,951,745.46	(19,781,472.76)	10,170,272.70
E355.00-Poles and Fixtures	68,779,141.53	8,989,240.60	(389,631.44)	-	8,599,609.16	77,378,750.69	(22,336,163.12)	55,042,587.57
E356.00-OH Conductors and Devices	49,831,673.96	3,527,757.24	(355,566.37)	-	3,172,190.87	53,003,864.83	(23,672,628.48)	29,331,236.35
E357.00-Underground Conduit	2,278,627.52	-	-	(590,814.56)	(590,814.56)	1,687,812.96	(610,222.49)	1,077,590.47
E358.00-UG Conductors and Devices	7,425,136.30	-	-	(59,663.62)	(59,663.62)	7,365,472.68	(3,128,608.35)	4,236,864.33
E359.15-ARO Cost Transm (L/B)	9,342.47	-	-	11,980.58	11,980.58	21,323.05	(878.86)	20,444.19
E359.17-ARO Cost Transm (Eqp)	208,742.63	-	-	(21,765.98)	(21,765.98)	186,976.65	(29,282.43)	157,694.22
	331,082,588.87	34,053,906.30	(2,374,675.15)	(255,096.25)	31,424,134.90	362,506,723.77	(135,300,687.09)	227,206,036.68
<b>Total Electric Plant in Service - KY</b>	<b>4,787,279,323.95</b>	<b>505,793,292.22</b>	<b>(87,866,053.65)</b>	<b>(7,192,920.73)</b>	<b>410,734,317.84</b>	<b>5,198,013,641.79</b>	<b>(1,651,574,840.31)</b>	<b>3,546,438,801.48</b>

**LOUISVILLE GAS & ELECTRIC COMPANY  
KENTUCKY - PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING  
DECEMBER 2016**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>Net Additions</u>	<u>Ending Balance</u>
<b>101 Plant in Service</b>						
<b>Distribution</b>						
E360.10-Land Rights - 101	-	-	-	-	-	-
E360.20-Land - 101	4,100,654.47	871,644.37	-	(871,644.37)	-	4,100,654.47
E361.00-Structures and Improvements - 101	6,790,261.88	68,412.71	(25,028.79)	-	43,383.92	6,833,645.80
E362.00-Station Equipment - 101	128,446,957.80	1,848,965.90	(595,619.43)	(336,741.48)	916,604.99	129,363,562.79
E364.00-Poles, Towers, and Fixtures - 101	170,022,922.22	9,226,101.58	(1,437,598.99)	-	7,788,502.59	177,811,424.81
E365.00-OH Conductors and Devices - 101	284,807,363.75	14,439,614.11	(2,273,790.48)	-	12,165,823.63	296,973,187.38
E366.00-Underground Conduit - 101	76,312,494.63	2,461,987.55	(188,472.62)	578,380.64	2,851,895.57	79,164,390.20
E367.00-UG Conductors and Devices - 101	189,322,350.33	15,745,812.30	(1,261,866.46)	-	14,483,945.84	203,806,296.17
E368.00-Line Transformers - 101	157,644,268.85	3,805,473.66	(334,282.64)	-	3,471,191.02	161,115,459.87
E369.10-Underground Services - 101	7,209,664.50	1,918,196.43	(26,404.25)	-	1,891,792.18	9,101,456.68
E369.20-Overhead Services - 101	22,546,422.62	1,013,408.21	(112,759.03)	-	900,649.18	23,447,071.80
E370.00-Meters - 101	41,770,460.54	1,194,059.67	(523,208.86)	-	670,850.81	42,441,311.35
E370.01-Meters AMS - 101	-	1,795,362.03	-	-	1,795,362.03	1,795,362.03
E373.10-Overhead Street Lighting - 101	39,244,023.59	3,853,102.80	(1,823,106.25)	-	2,029,996.55	41,274,020.14
E373.20-Underground Street Lighting - 101	55,875,851.42	5,302,976.48	(1,600,511.42)	-	3,702,465.06	59,578,316.48
E373.40-Street Lighting Transformer - 101	-	-	-	-	-	-
E374.05-ARO Cost Elec Dist (L/B) - 101	414,554.36	-	-	(3,266.26)	(3,266.26)	411,288.10
E374.07-ARO Cost Elec Dist (Eqp) - 101	107,736.77	-	-	(77,731.46)	(77,731.46)	30,005.31
	<u>1,184,615,987.73</u>	<u>63,545,117.80</u>	<u>(10,202,649.22)</u>	<u>(711,002.93)</u>	<u>52,631,465.65</u>	<u>1,237,247,453.38</u>
<b>General</b>						
E392.00-Cars and Light Trucks - 101	740,166.03	175,762.76	(27,381.54)	-	148,381.22	888,547.25
E392.10-Heavy Trucks and Other - 101	3,030,111.14	1,648,766.84	(48,978.50)	-	1,599,788.34	4,629,899.48
E392.20-Transportation - Trailers - 101	499,404.83	-	-	-	-	499,404.83
E394.00-Tools, Shop, and Garage Equ - 101	5,554,265.33	448,930.63	(92,166.14)	-	356,764.49	5,911,029.82
E395.00-Laboratory Equipment - 101	-	-	-	-	-	-
E396.10-Power Op Equip-Lg Mach - 101	1,877,867.31	235,691.34	-	-	235,691.34	2,113,558.65
E396.20-Power Op Equip-Other - 101	196,248.24	-	-	-	-	196,248.24
E397.20-DSM Communication Equipment - 101	4,696,663.26	1,503,755.32	(407,012.05)	-	1,096,743.27	5,793,406.53
	<u>16,594,726.14</u>	<u>4,012,906.89</u>	<u>(575,538.23)</u>	<u>-</u>	<u>3,437,368.66</u>	<u>20,032,094.80</u>
<b>Hydro</b>						
E330.20-Land - 101	6.50	-	-	-	-	6.50
E331.00-Structures and Improvements - 101	6,080,561.16	144,205.76	(3,671.55)	-	140,534.21	6,221,095.37
E332.00-Reservoirs, Dams, and Water - 101	13,187,542.78	104,429.18	(73,001.94)	-	31,427.24	13,218,970.02
E333.00-Water Wheels, Turbines, Gen - 101	35,965,551.84	262,562.00	(57,217.40)	-	205,344.60	36,170,896.44
E334.00-Accessory Electric Equipmen - 101	6,138,513.41	9,385.81	-	-	9,385.81	6,147,899.22
E335.00-Misc Power Plant Equipment - 101	340,063.52	-	(1,539.00)	-	(1,539.00)	338,524.52
E336.00-Roads, Railroads, and Bridg - 101	29,930.61	-	-	-	-	29,930.61
E337.07-ARO Cost Hydro Prod (Eqp) - 101	257,804.55	-	-	208,841.18	208,841.18	466,645.73



LOUISVILLE GAS & ELECTRIC COMPANY  
 KENTUCKY - PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING  
 DECEMBER 2016

<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>Net Additions</u>	<u>Ending Balance</u>
61,999,974.37	520,582.75	(135,429.89)	208,841.18	593,994.04	62,593,968.41

**LOUISVILLE GAS & ELECTRIC COMPANY**  
**KENTUCKY - PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING**  
**DECEMBER 2016**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>Net Additions</u>	<u>Ending Balance</u>
<b>Intangible</b>						
E301.00-Organization - 101	2,240.29	-	-	-	-	2,240.29
E302.00-Franchises and Consents - 101	-	-	-	-	-	-
	<u>2,240.29</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,240.29</u>
<b>Other Production</b>						
E340.20-Land - 101	20,260.01	103,618.65	-	-	103,618.65	123,878.66
E341.00-Structures and Improvements - 101	18,645,070.31	13,875,318.99	(133,323.27)	-	13,741,995.72	32,387,066.03
E342.00-Fuel Holders, Producers, Ac - 101	8,286,919.46	8,361,884.25	-	-	8,361,884.25	16,648,803.71
E343.00-Prime Movers - 101	163,065,119.25	71,216,776.47	(27,072.28)	-	71,189,704.19	234,254,823.44
E344.00-Generators - 101	33,697,764.20	16,202,890.13	(40,808.99)	-	16,162,081.14	49,859,845.34
E345.00-Accessory Electric Equipmen - 101	21,706,212.81	5,580,777.29	(89,026.15)	-	5,491,751.14	27,197,963.95
E346.00-Misc Power Plant Equipment - 101	3,798,739.55	881,088.10	-	-	881,088.10	4,679,827.65
E347.05-ARO Cost Other Prod (L/B) - 101	21,719.70	-	-	(6,164.22)	(6,164.22)	15,555.48
E347.07-ARO Cost Other Prod (Eqp) - 101	62,543.96	-	-	-	-	62,543.96
	<u>249,304,349.25</u>	<u>116,222,353.88</u>	<u>(290,230.69)</u>	<u>(6,164.22)</u>	<u>115,925,958.97</u>	<u>365,230,308.22</u>
<b>Steam Production</b>						
E310.20-Land - 101	6,427,075.15	-	-	839,535.30	839,535.30	7,266,610.45
E310.25-Land ECR 2005 - 101	-	-	-	-	-	-
E310.26-Land ECR 2011 - 101	360,851.26	-	-	-	-	360,851.26
E311.00-Structures and Improvements - 101	275,774,463.87	1,180,349.02	(533,974.97)	(3,933,806.74)	(3,287,432.69)	272,487,031.18
E311.01-AROP Structures and Improv - 101	-	-	-	-	-	-
E312.00-Boiler Plant Equipment - 101	1,116,972,794.96	30,858,619.38	(71,290,646.28)	6,855,563.48	(33,576,463.42)	1,083,396,331.54
E312.01-AROP Boiler Plant Equipment - 101	-	-	-	-	-	-
E314.00-Turbogenerator Units - 101	205,376,764.87	18,722,201.60	43,222.04	-	18,765,423.64	224,142,188.51
E315.00-Accessory Electric Equipmen - 101	131,176,175.04	979,242.71	(1,616,603.42)	-	(637,360.71)	130,538,814.33
E315.01-AROP Accessory Elec Equip - 101	-	-	-	-	-	-
E316.00-Misc Power Plant Equip - 101	17,433,231.84	606,782.70	(123,601.58)	(149,103.37)	334,077.75	17,767,309.59
E317.07-ARO Cost Steam (Eqp) - 101	137,737,820.99	-	(765,926.26)	(91,950,467.53)	(92,716,393.79)	45,021,427.20
E317.08-ARO Cost Steam (CCR) - 101	-	-	-	81,908,780.35	81,908,780.35	81,908,780.35
	<u>1,891,259,177.98</u>	<u>52,347,195.41</u>	<u>(74,287,530.47)</u>	<u>(6,429,498.51)</u>	<u>(28,369,833.57)</u>	<u>1,862,889,344.41</u>

LOUISVILLE GAS & ELECTRIC COMPANY  
KENTUCKY - PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING  
DECEMBER 2016

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>Electric Transmission</b>						
E350.10-Land Rights - 101	7,933,707.55	-	-	-	-	7,933,707.55
E350.20-Land - 101	2,151,600.80	-	-	(3,671.69)	(3,671.69)	2,147,929.11
E352.10-Struct & Imp-Non Sys Contro - 101	7,596,758.57	446,015.89	(70,068.42)	-	377,947.47	7,964,706.04
E353.10-Station Equipment - Non Sys - 101	136,599,104.32	29,103,270.58	(1,369,551.57)	408,839.02	28,142,528.03	164,741,632.35
E353.11-AROP Station Equip Non Sys - 101	-	-	-	-	-	-
E354.00-Towers and Fixtures - 101	29,528,345.13	611,309.35	(189,827.35)	-	421,482.00	29,949,827.13
E355.00-Poles and Fixtures - 101	66,440,042.56	7,123,793.70	(389,631.44)	-	6,734,162.25	73,174,204.82
E356.00-OH Conductors and Devices - 101	47,492,575.87	4,717,141.78	(355,366.37)	-	4,361,775.41	51,854,151.29
E357.00-Underground Conduit - 101	2,278,827.52	-	-	(590,814.56)	(590,814.56)	1,687,812.96
E358.00-U/G Conductors and Devices - 101	7,425,136.30	-	-	(59,663.62)	(59,663.62)	7,365,472.68
E359.15-ARO Cost Transm (Lg)- 101	9,342.47	-	-	11,960.56	11,960.56	21,323.03
E359.17-ARO Cost Transm (Eap) - 101	208,742.63	-	-	(21,765.98)	(21,765.98)	186,976.65
	307,653,983.72	42,003,531.30	(2,374,875.15)	(255,096.25)	39,373,759.90	347,027,743.62
<b>Total 101 Electric Plant in Service - KY</b>	<b>3,711,430,438.45</b>	<b>278,651,688.03</b>	<b>(87,866,053.65)</b>	<b>(7,192,920.73)</b>	<b>183,692,713.65</b>	<b>3,895,023,153.13</b>
<b>106 Construction Completed not Classified Distribution</b>						
E361.00-Structures and Improvements - 106	708,361.56	(706,361.56)	-	-	(706,361.56)	-
E362.00-Station Equipment - 106	2,397,571.88	17,614.05	-	-	17,614.05	2,415,186.93
E364.00-Poles, Towers, and Fixtures - 106	10,716,624.81	6,274,746.98	-	-	8,274,746.98	16,991,371.77
E365.00-OH Conductors and Devices - 106	9,624,287.03	5,481,440.90	-	-	5,481,440.90	15,305,727.93
E369.00-Underground Conduit - 106	6,970,518.33	(6,259,432.34)	-	-	(6,259,432.34)	711,085.99
E367.00-U/G Conductors and Devices - 106	12,350,261.68	10,754,794.38	-	-	10,754,794.38	23,105,056.06
E368.00-Line Transformers - 106	969,774.86	440,543.97	-	-	440,543.97	1,410,318.83
E369.10-Underground Services - 106	512,239.02	(520,146.54)	-	-	(520,146.54)	(7,907.52)
E370.00-Meters - 106	-	-	-	-	-	-
E370.01-Meters AMS - 106	1,196,968.08	(1,192,898.29)	-	-	(1,192,898.29)	3,969.79
E373.10-Overhead Street Lighting - 106	2,026,055.57	826,651.62	-	-	826,651.62	2,852,707.19
E373.20-Underground Street Lighting - 106	579,189.27	(72,612.81)	-	-	(72,612.81)	497,547.46
	48,240,023.09	15,044,340.34	-	-	15,044,340.34	63,384,363.43
<b>Electric General</b>						
E392.20-Transportation - Trailers - 106	-	17,824.98	-	-	17,824.98	17,824.98
E394.00-Tools, Shop, and Garage Equ - 106	797,846.45	(317,954.53)	-	-	(317,954.53)	479,891.92
E395.00-Laboratory Equipment - 106	-	-	-	-	-	-
E396.20-Power Op Equip-Other - 106	8,260.70	(8,260.70)	-	-	(8,260.70)	-
E397.20-DSM Communication Equipment - 106	239,622.46	(73,407.19)	-	-	(73,407.19)	177,615.27
	1,067,029.61	(381,797.44)	-	-	(381,797.44)	675,232.17

**LOUISVILLE GAS & ELECTRIC COMPANY  
KENTUCKY - PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING  
DECEMBER 2016**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>Net Additions</u>	<u>Ending Balance</u>
<b>Hydro</b>						
E331.00-Structures and Improvements - 106	1,791,446.97	2,867,851.77	-	-	2,867,851.77	4,659,298.74
E332.00-Reservoirs, Dams, and Water - 106	3,850,640.22	4,464,470.58	-	-	4,464,470.58	8,315,110.80
E333.00-Water Wheels, Turbines, Gen - 106	26,151,849.50	18,354,088.07	-	-	18,354,088.07	44,505,937.57
E334.00-Accessory Electric Equipmen - 106	2,081,955.37	3,010,918.89	-	-	3,010,918.89	5,092,874.26
E335.00-Misc Power Plant Equipment - 106	849,758.33	1,475,966.31	-	-	1,475,966.31	2,325,724.64
	<u>34,725,650.39</u>	<u>30,173,295.62</u>	<u>-</u>	<u>-</u>	<u>30,173,295.62</u>	<u>64,898,946.01</u>
<b>Other Production</b>						
E341.00-Structures and Improvements - 106	13,347,907.61	(3,809,766.93)	-	(8,829,349.26)	(12,639,116.19)	708,791.42
E342.00-Fuel Holders, Producers, Ac - 106	37,826,865.92	(30,208,491.10)	-	-	(30,208,491.10)	7,618,374.82
E343.00-Prime Movers - 106	25,218,543.57	(23,763,316.24)	-	-	(23,763,316.24)	1,455,227.33
E344.00-Generators - 106	31,742,426.62	(30,752,484.14)	-	8,227,211.23	(22,525,272.91)	9,217,153.71
E345.00-Accessory Electric Equipmen - 106	7,840,210.33	(7,809,508.24)	-	414,341.01	(7,395,167.23)	445,043.10
E346.00-Misc Power Plant Equipment - 106	3,551.54	53,592.67	-	187,797.02	241,389.69	244,941.23
	<u>115,979,505.59</u>	<u>(96,289,973.98)</u>	<u>-</u>	<u>0.00</u>	<u>(96,289,973.98)</u>	<u>19,689,531.61</u>
<b>Steam Production</b>						
E311.00-Structures and Improvements - 106	16,020,275.44	10,667,080.92	-	-	10,667,080.92	26,687,356.36
E311.01-AROP Structures and Improv - 106	-	-	-	-	-	-
E312.00-Boiler Plant Equipment - 106	806,602,619.40	268,960,393.36	-	-	268,960,393.36	1,075,563,012.76
E314.00-Turbogenerator Units - 106	18,497,377.35	(17,456,254.81)	-	-	(17,456,254.81)	1,041,122.54
E315.00-Accessory Electric Equipmen - 106	10,472,810.53	24,262,093.26	-	-	24,262,093.26	34,734,903.79
E316.00-Misc Power Plant Equip - 106	824,987.92	112,051.92	-	-	112,051.92	937,039.84
	<u>852,418,070.64</u>	<u>286,545,364.65</u>	<u>-</u>	<u>-</u>	<u>286,545,364.65</u>	<u>1,138,963,435.29</u>
<b>Transmission</b>						
E350.20-Land - 106	-	-	-	-	-	-
E352.10-Struct & Imp-Non Sys Contro - 106	234,663.18	(9,072.47)	-	-	(9,072.47)	225,590.71
E353.10-Station Equipment - Non Sys - 106	17,912,083.06	(8,014,871.37)	-	-	(8,014,871.37)	9,897,211.69
E353.20-Station Equip-Sys Control - 106	-	-	-	-	-	-
E354.00-Towers and Fixtures - 106	603,661.85	(601,743.52)	-	-	(601,743.52)	1,918.33
E355.00-Poles and Fixtures - 106	2,339,098.97	1,865,446.90	-	-	1,865,446.90	4,204,545.87
E356.00-OH Conductors and Devices - 106	2,339,098.09	(1,189,384.54)	-	-	(1,189,384.54)	1,149,713.55
	<u>23,428,605.15</u>	<u>(7,949,625.00)</u>	<u>-</u>	<u>-</u>	<u>(7,949,625.00)</u>	<u>15,478,980.15</u>
<b>Total 106 Construction Completed not Classified</b>	<u>1,075,848,884.47</u>	<u>227,141,604.19</u>	<u>-</u>	<u>0.00</u>	<u>227,141,604.19</u>	<u>1,302,990,488.66</u>
<b>Total Plant in Service - KY</b>	<u>4,787,279,323.95</u>	<u>505,793,292.22</u>	<u>(87,866,053.65)</u>	<u>(7,192,920.73)</u>	<u>410,734,317.84</u>	<u>5,198,013,641.79</u>

LOUISVILLE GAS & ELECTRIC COMPANY  
INDIANA - TOTAL PLANT IN SERVICE - ELECTRIC - NBV - REGULATORY ACCOUNTING  
DECEMBER 2016

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>Total 101 &amp; 106 Plant in Service</b>								
<b>Electric Distribution</b>								
E362.00-Station Equipment	-	-	-	-	-	-	-	-
<b>Electric Transmission</b>								
E350.10-Land Rights	653,945.04	-	-	-	-	653,945.04	(338,806.75)	315,138.29
E350.20-Land	408,580.32	-	-	-	-	408,580.32	-	408,580.32
E352.10-Struct & Imp-Non Sys Contro	4,527,421.29	4,380,165.84	(543.51)	-	4,379,622.33	8,907,043.62	(416,982.33)	8,490,061.29
E353.10-Station Equipment - Non Sys	22,709,719.12	(4,217,932.79)	(18,063.50)	-	(4,235,996.29)	18,473,722.83	(7,559,311.72)	10,914,411.11
E354.00-Towers and Fixtures	13,805,502.43	-	-	-	-	13,805,502.43	(5,236,689.72)	8,568,812.71
E355.00-Poles and Fixtures	3,843,156.85	10,034,514.20	-	-	10,034,514.20	13,877,671.05	(1,677,340.93)	12,200,330.12
E356.00-OH Conductors and Devices	5,238,405.11	1,107,847.82	(23,578.69)	-	1,084,269.13	6,322,674.24	(3,497,382.27)	2,825,291.97
	51,186,730.16	11,304,595.07	(42,185.70)	-	11,262,409.37	62,449,139.53	(18,726,513.72)	43,722,625.81
<b>Total Electric - Indiana</b>	<b>51,186,730.16</b>	<b>11,304,595.07</b>	<b>(42,185.70)</b>	<b>-</b>	<b>11,262,409.37</b>	<b>62,449,139.53</b>	<b>(18,726,513.72)</b>	<b>43,722,625.81</b>

**LOUISVILLE GAS & ELECTRIC COMPANY**  
**INDIANA - PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING**  
**DECEMBER 2016**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>Net Additions</u>	<u>Ending Balance</u>
<b>101 Plant in Service</b>						
<b>Electric Transmission</b>						
E350.10-Land Rights - 101	653,945.04	-	-	-	-	653,945.04
E350.20-Land - 101	408,580.32	-	-	-	-	408,580.32
E352.10-Struct & Imp-Non Sys Contro - 101	338,701.07	8,568,616.67	(543.51)	-	8,568,073.16	8,906,774.23
E353.10-Station Equipment - Non Sys - 101	12,963,200.77	5,528,316.21	(18,063.50)	-	5,510,252.71	18,473,453.48
E354.00-Towers and Fixtures - 101	13,805,502.43	-	-	-	-	13,805,502.43
E355.00-Poles and Fixtures - 101	3,842,588.63	10,035,082.42	-	-	10,035,082.42	13,877,671.05
E356.00-OH Conductors and Devices - 101	5,234,632.32	1,111,620.61	(23,578.69)	-	1,088,041.92	6,322,674.24
	<u>37,247,150.58</u>	<u>25,243,635.91</u>	<u>(42,185.70)</u>	<u>-</u>	<u>25,201,450.21</u>	<u>62,448,600.79</u>
<b>Total 101 Plant in Service - Electric - IN</b>	<u>37,247,150.58</u>	<u>25,243,635.91</u>	<u>(42,185.70)</u>	<u>-</u>	<u>25,201,450.21</u>	<u>62,448,600.79</u>
<b>106 Construction Completed Not Classified</b>						
<b>Electric Distribution</b>						
E362.00-Station Equipment - 106	-	-	-	-	-	-
<b>Electric Transmission</b>						
E352.10-Struct & Imp-Non Sys Contro - 106	4,188,720.22	(4,188,450.83)	-	-	(4,188,450.83)	269.39
E353.10-Station Equipment - Non Sys - 106	9,746,518.35	(9,746,249.00)	-	-	(9,746,249.00)	269.35
E354.00-Towers and Fixtures - 106	-	-	-	-	-	-
E355.00-Poles and Fixtures - 106	568.22	(568.22)	-	-	(568.22)	-
E356.00-OH Conductors and Devices - 106	3,772.79	(3,772.79)	-	-	(3,772.79)	-
	<u>13,939,579.58</u>	<u>(13,939,040.84)</u>	<u>-</u>	<u>-</u>	<u>(13,939,040.84)</u>	<u>538.74</u>
<b>Total 106 Plant in Service - Electric - IN</b>	<u>13,939,579.58</u>	<u>(13,939,040.84)</u>	<u>-</u>	<u>-</u>	<u>(13,939,040.84)</u>	<u>538.74</u>
<b>Total Electric - Indiana</b>	<u>51,186,730.16</u>	<u>11,304,595.07</u>	<u>(42,185.70)</u>	<u>-</u>	<u>11,262,409.37</u>	<u>62,449,139.53</u>

LOUISVILLE GAS & ELECTRIC COMPANY TOTAL COMPANY PLANT IN SERVICE - GAS - NBV - REGULATORY ACCOUNTING DECEMBER 2016								
	Beginning Balance	Additions	Retirements	Transfers/Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>KENTUCKY &amp; INDIANA</b>								
<b>Total NBV &amp; 10% Plant in Service</b>								
Gas Distribution								
0374-12-Other Distribution Land	60,478.68	-	-	-	-	60,478.68	0.00	60,478.68
0374-22-Other Distribution Land Rig	74,918.23	-	-	-	-	74,918.23	(77,438.69)	(3,421.46)
0375-10-City Gas Check Station Str	499,620.02	-	(587.84)	-	(587.84)	499,032.18	(60,126.66)	438,905.52
0375-20-Other Distribution Structure	655,271.97	22,511.46	(3,926.67)	12,074.40	30,717.19	676,189.16	(681,756.48)	408,393.48
0376-00-Mains	338,916,561.53	8,867,171.05	(309,553.23)	-	8,557,617.85	345,275,799.38	(127,206,168.89)	218,069,630.49
0376-10-Mains	42,069,000.06	11,102,280.01	-	-	11,102,280.01	53,171,280.07	(5,819,197.64)	47,352,082.43
0376-00-Mass and Reg Station-Genera	1,676,381.56	3,360,634.57	(87,472.57)	-	3,303,102.00	20,879,933.68	(2,438,428.52)	18,641,774.14
0376-00-Mass & Reg Station-City Gas	7,185,950.87	907,266.22	(24,833.55)	-	483,094.69	7,868,486.96	(1,390,786.55)	6,267,699.78
0390-00-Services	202,032,397.97	1,823,732.65	(7,034,482.94)	-	(6,110,750.29)	197,421,647.68	(89,644,113.09)	111,377,534.69
0381-00-Valves	126,315,816.81	49,808,452.12	-	-	45,608,452.12	169,924,268.93	(11,678,843.31)	158,245,425.62
0388-00-Meters	47,251,818.85	2,891,167.65	(846,698.38)	-	1,814,479.16	49,166,387.85	(12,884,200.34)	36,282,187.51
0383-00-Regulators	23,550,278.96	621,810.51	(163,821.28)	-	437,889.23	25,988,289.19	(4,450,750.70)	21,537,538.49
0385-00-Industrial Measuring and Re	960,080.25	-	-	-	-	960,080.25	(21,660.28)	744,227.61
0387-00-Other Equipment	51,172.34	-	-	-	-	51,172.34	(27,451.70)	23,660.64
0388-00-ARD Cost Gas Dist (LW)	2,687.32	-	-	34,428.04	34,428.04	37,085.39	(601.71)	36,483.68
0388-07-ARD Cost Gas Dist (Eqp)	10,479,426.12	-	(487,435.15)	1,433,407.84	1,045,972.79	11,942,098.66	(13,377,782.10)	10,164,316.56
	818,369,439.89	72,505,656.14	(8,979,143.21)	1,579,200.38	85,105,713.31	883,475,153.17	(200,823,205.68)	632,651,947.49
<b>Gas General Plant</b>								
0390-00-Cars and Light Trucks	12,817.38	31,084.85	-	-	31,064.85	43,882.79	(12,562.33)	31,320.46
0392-10-Heavy Trucks and Other	926,192.23	-	-	-	-	926,192.23	(791,310.01)	234,882.22
0392-20-Transportation Equip-Trail	57,180.10	252,827.81	(2,173.00)	-	250,454.81	328,416.91	(129,940.20)	198,476.71
0398-00-Tools, Shop, and Garage Eqp	6,401,504.27	608,310.26	(242,698.37)	6,742.30	369,414.18	6,771,328.43	(2,607,952.27)	4,163,376.16
0396-00-Laboratory Equipment	-	562,859.40	(174,040.00)	(3,085.30)	385,734.01	3,347,259.40	(2,214,352.54)	1,102,906.86
0396-10-Power Op Equip-Long Mach	2,831,525.48	-	-	-	-	2,831,525.48	(107,217.20)	2,724,308.28
0396-20-Power Op Equip - Other	214,328.51	-	-	-	-	214,328.51	(40,200.00)	174,128.51
0397-00-OSM Communication Equipment	11,664,550.53	1,454,852.29	(421,851.46)	3,657.90	1,096,657.83	12,701,218.36	(5,772,265.85)	6,328,952.51
<b>Gas Intangible Plant</b>								
0310-00-Franchises and Contents	387.49	-	-	-	-	387.49	(164.16)	223.33
	387.49	-	-	-	-	387.49	(164.16)	223.33
<b>Gas Storage</b>								
0310-10-Land	32,854.07	-	-	(3,657.00)	(3,657.00)	29,197.07	-	29,197.07
0310-20-Land Rights	10,849.49	-	-	-	-	10,849.49	(60,747.55)	(49,898.06)
0315-20-Compressor Station Structure	3,761,123.81	280,079.99	(3,024.61)	206,246.21	286,246.21	10,924,799.62	(1,460,811.39)	8,591,058.53
0315-30-Measuring and Regulator Stat	33,181.61	-	(108.58)	-	(108.58)	33,043.03	(10,208.39)	10,834.66
0315-40-Other Structures	8,613,481.54	924,871.06	(8,637.80)	-	915,033.26	5,723,407.79	(873,927.91)	4,485,507.88
0315-10-Storage Levels and Righ	548,241.14	-	-	-	-	548,241.14	(949,409.96)	(21,168.82)
0315-20-Reservoirs	400,511.40	-	-	-	-	400,511.40	(432,027.29)	(31,515.89)
0316-30-Nonrenewable Natural Gas	8,648,858.00	-	-	-	-	8,648,858.00	(6,181,646.06)	1,467,211.94
0312-40-Wall Drilling	5,958,334.52	-	-	-	-	5,958,334.52	(2,132,268.44)	3,826,066.08
0312-50-Well Equipment-ARD	-	-	-	-	-	-	0.00	0.00
0312-55-Well Equipment	13,181,625.38	587,730.23	(26,431.73)	-	561,298.50	13,722,923.88	(2,471,896.44)	11,251,027.44
0315-00-Lines	21,276,077.44	2,022,765.86	(6,179.06)	-	2,016,586.80	23,292,663.91	(8,711,371.40)	14,581,292.51
0316-00-Compressor Station Equipm	45,845,773.94	10,617,954.48	(34,209.17)	-	10,583,745.31	56,139,687.48	(17,327,829.29)	42,811,858.19
0316-00-Measuring and Regulator Equip	749,432.66	1,238,056.55	(2,268.29)	-	1,235,768.30	1,985,203.96	(281,427.31)	1,703,776.65
0316-00-Regulator Equipment	18,842,842.26	4,042,842.26	(4,042,842.26)	-	-	4,038,018.68	(27,344,813.97)	(11,101,823.30)
0317-00-Other Equipment	3,154,150.41	963,898.13	-	-	2,817.36	3,611,845.90	(503,745.53)	3,211,904.66
0316-05-ARD Cost Gas (IG Store (LW)	277,032.92	-	(4,490.26)	(80,504.00)	(85,994.24)	211,678.65	(150,931.85)	60,746.70
0316-07-ARD Cost Gas (IG Store (Eqp)	4,212,872.85	-	(2,867,767.1)	828,205.92	230,638.63	4,969,051.18	(557,753.89)	4,141,891.21

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LOUISVILLE GAS & ELECTRIC COMPANY  
TOTAL COMPANY PLANT IN SERVICE - GAS - NBV - REGULATORY ACCOUNTING  
DECEMBER 2016

KENTUCKY & INDIANA Total 101 & 106	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
	138,955,869.23	20,285,759.75	(508,478.85)	746,762.26	20,524,043.16	159,479,912.39	(39,697,171.46)	119,782,740.93
<b>Gas Transmission</b>								
G365.20-Rights of Way	220,659.05	-	-	-	-	220,659.05	(210,845.43)	9,813.62
G367.00-Mains	50,220,166.61	2,375,373.07	(88,991.00)	-	2,286,382.07	52,506,548.68	(11,320,424.59)	41,186,124.09
G372.07-ARO Cost Gas Trans (Eqp)	2,332,004.91	-	(2,851.93)	(1,269.00)	(4,120.93)	2,327,883.98	(341,676.46)	1,986,207.52
	52,772,830.57	2,375,373.07	(91,842.93)	(1,269.00)	2,282,261.14	55,055,091.71	(11,872,946.48)	43,182,145.23
<b>Total Gas Plant in Service</b>	<b>1,021,163,077.68</b>	<b>96,621,651.25</b>	<b>(10,001,316.45)</b>	<b>2,328,350.64</b>	<b>88,948,685.44</b>	<b>1,110,111,763.12</b>	<b>(308,165,992.63)</b>	<b>801,945,770.49</b>



**LOUISVILLE GAS & ELECTRIC COMPANY**  
**TOTAL - PLANT IN SERVICE - GAS - REGULATORY ACCOUNTING**  
**DECEMBER 2016**

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>KENTUCKY &amp; INDIANA</b>						
<b>101 Plant in Service</b>						
<b>Gas Distribution</b>						
G374.12-Other Distribution Land	60,478.68	-	-	-	-	60,478.68
G374.22-Other Distribution Land Rig	74,018.23	-	-	-	-	74,018.23
G375.10-City Gate Check Station Str	499,620.92	-	(597.48)	-	(597.48)	499,023.44
G375.20-Other Distribution Structur	508,398.20	159,484.83	(3,808.67)	12,074.40	167,750.56	676,148.76
G376.00-Mains	335,066,142.29	4,411,419.07	(309,953.23)	-	4,101,465.84	339,167,608.13
G376.10-Mains	36,101,789.01	8,847,839.17	-	-	8,847,839.17	44,949,628.18
G378.00-Meas and Reg Station-Genera	16,314,378.33	1,617,236.04	(87,472.57)	-	1,529,763.47	17,844,141.80
G379.00-Meas & Reg Station-City Gat	6,928,049.60	370,892.07	(24,883.53)	-	346,008.54	7,274,058.14
G380.00-Services	200,851,250.07	2,493.89	(7,034,482.94)	-	(7,031,989.05)	193,819,261.02
G380.10-Services	92,141,968.60	50,012,080.02	-	-	50,012,080.02	142,154,048.62
G381.00-Meters	47,293,647.55	2,597,142.88	(846,588.36)	-	1,750,554.52	49,044,202.07
G383.00-Regulators	25,550,379.96	605,810.51	(183,921.28)	-	421,889.23	25,972,269.19
G385.00-Industrial Measuring and Re	960,686.95	-	-	-	-	960,686.95
G387.00-Other Equipment	51,112.34	-	-	-	-	51,112.34
G388.05-ARO Cost Gas Dist (L/B)	2,667.35	-	-	34,428.04	34,428.04	37,095.39
G388.07-ARO Cost Gas Dist (Eqp)	10,479,426.17	-	(487,435.15)	1,532,697.94	1,045,262.79	11,524,688.96
	<u>772,884,014.25</u>	<u>68,624,398.48</u>	<u>(8,979,143.21)</u>	<u>1,579,200.38</u>	<u>61,224,455.65</u>	<u>834,108,469.90</u>
<b>Gas General Plant</b>						
G392.00-Cars and Light Trucks	12,617.94	31,064.85	-	-	31,064.85	43,682.79
G392.10-Heavy Trucks and Other	926,192.23	-	-	-	-	926,192.23
G392.20-Transportation Equip-Traile	577,962.10	10,229.28	(2,173.00)	-	8,056.28	586,018.38
G394.00-Tools, Shop, and Garage Equ	6,234,828.30	516,108.64	(245,638.37)	6,742.30	277,212.57	6,512,040.87
G395.00-Laboratory Equipment	-	-	-	-	-	-
G396.10-Power Op Equip-Lg Mach	2,931,525.48	562,859.40	(174,040.09)	(3,085.30)	385,734.01	3,317,259.49
G396.20-Power Op Equip - Other	214,328.51	-	-	-	-	214,328.51
G397.20-DSM Communication Equipment	-	-	-	-	-	-
	<u>10,897,454.56</u>	<u>1,120,262.17</u>	<u>(421,851.46)</u>	<u>3,657.00</u>	<u>702,067.71</u>	<u>11,599,522.27</u>
<b>Gas Intangible Plant</b>						
G302.00-Franchises and Consents	387.49	-	-	-	-	387.49
	<u>387.49</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>387.49</u>

**LOUISVILLE GAS & ELECTRIC COMPANY**  
**TOTAL - PLANT IN SERVICE - GAS - REGULATORY ACCOUNTING**  
**DECEMBER 2016**

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>KENTUCKY &amp; INDIANA</b>						
<b>Gas Storage</b>						
G350.10-Land	32,864.07	-	-	-	-	32,864.07
G350.20-Land Rights	104,869.49	-	-	(3,657.00)	(3,657.00)	101,212.49
G351.20-Compressor Station Structur	9,624,979.66	100,734.72	(3,024.64)	-	97,710.08	9,722,689.74
G351.30-Measuring and Regulat Stat	33,151.61	-	(108.56)	-	(108.56)	33,043.05
G351.40-Other Structures	4,781,549.20	733,304.61	(9,637.80)	-	723,666.81	5,505,216.01
G352.10-Storage Leaseholds and Righ	548,241.14	-	-	-	-	548,241.14
G352.20-Reservoirs	400,511.40	-	-	-	-	400,511.40
G352.30-Nonrecoverable Natural Gas	9,648,855.00	-	-	-	-	9,648,855.00
G352.40-Well Drilling	5,995,334.52	-	-	-	-	5,995,334.52
G352.50-Well Equipment ARO	-	-	-	-	-	-
G352.55-Well Equipment	13,161,625.38	175,822.45	(26,431.73)	-	149,390.72	13,311,016.10
G353.00-Lines	20,434,097.32	805,195.11	(6,179.06)	-	799,016.05	21,233,113.37
G354.00-Compressor Station Equipmen	45,337,658.27	3,050,683.53	(364,291.37)	-	2,686,392.16	48,024,050.43
G355.00-Measuring and Regulat Equip	749,435.66	248,499.77	(2,288.25)	-	246,211.52	995,647.18
G356.00-Purification Equipment	15,592,522.89	4,843,509.88	(34,323.68)	-	4,809,186.20	20,401,709.09
G357.00-Other Equipment	3,145,015.27	238,060.85	(4,875.81)	2,817.36	236,002.40	3,381,017.67
G358.05-ARO Cost Gas UG Store (L/B)	277,032.93	-	(4,450.28)	(60,904.00)	(65,354.28)	211,678.65
G358.07-ARO Cost Gas UG Store (Eqp)	4,212,982.86	-	(52,867.67)	808,505.90	755,638.23	4,968,621.09
	<u>134,080,726.67</u>	<u>10,195,810.92</u>	<u>(508,478.85)</u>	<u>746,762.26</u>	<u>10,434,094.33</u>	<u>144,514,821.00</u>
<b>Gas Transmission</b>						
G365.20-Rights of Way	220,659.05	-	-	-	-	220,659.05
G367.00-Mains	46,204,307.38	695,631.62	(88,991.00)	-	606,640.62	46,810,948.00
G372.07-ARO Cost Gas Trans (Eqp)	2,332,004.91	-	(2,851.93)	(1,269.00)	(4,120.93)	2,327,883.98
	<u>48,756,971.34</u>	<u>695,631.62</u>	<u>(91,842.93)</u>	<u>(1,269.00)</u>	<u>602,519.69</u>	<u>49,359,491.03</u>
<b>Total 101 Plant in Service - Gas</b>	<u>966,619,554.31</u>	<u>80,636,103.19</u>	<u>(10,001,316.45)</u>	<u>2,328,350.64</u>	<u>72,963,137.38</u>	<u>1,039,582,691.69</u>

**LOUISVILLE GAS & ELECTRIC COMPANY**  
**TOTAL - PLANT IN SERVICE - GAS - REGULATORY ACCOUNTING**  
**DECEMBER 2016**

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>KENTUCKY &amp; INDIANA</b>						
<b>106 Construction Completed not Classified</b>						
<b>Gas Distribution</b>						
G375.10-City Gate Check Station Str	-	-	-	-	-	-
G375.20-Oth Dist Structur	136,973.37	(136,973.37)	-	-	(136,973.37)	-
G376.00-Mains	3,852,439.24	2,255,752.01	-	-	2,255,752.01	6,108,191.25
G376.10-Mains	5,964,301.35	2,254,398.84	-	-	2,254,398.84	8,218,700.19
G378.00-Meas and Reg Station-Genera	1,362,003.33	1,773,388.53	-	-	1,773,388.53	3,135,391.86
G379.00-Meas & Reg Station-City Gat	257,341.07	137,056.15	-	-	137,056.15	394,397.22
G380.00-Services	1,681,147.90	1,921,238.76	-	-	1,921,238.76	3,602,386.66
G380.10-Services	32,173,848.21	(4,403,627.90)	-	-	(4,403,627.90)	27,770,220.31
G381.00-Meters	57,371.14	64,024.64	-	-	64,024.64	121,395.78
G383.00-Regulators	-	16,000.00	-	-	16,000.00	16,000.00
G385.00-Industrial Measuring and Re	-	-	-	-	-	-
G387.00-Other Equipment	-	-	-	-	-	-
	45,485,425.61	3,881,257.66	-	-	3,881,257.66	49,366,683.27
<b>Gas General Plant</b>						
G392.10-Heavy Trucks and Other	-	-	-	-	-	-
G392.20-Transportation Equip-Traile	-	242,398.53	-	-	242,398.53	242,398.53
G394.00-Tools, Shop, and Garage Equ	167,095.97	92,201.59	-	-	92,201.59	259,297.56
G395.00-Laboratory Equipment	-	-	-	-	-	-
G396.10-Power Op Equip-Hourly Rated	-	-	-	-	-	-
G396.20-Power Op Equip - Other	-	-	-	-	-	-
G397.20-DSM Communication Equipment	-	-	-	-	-	-
	167,095.97	334,600.12	-	-	334,600.12	501,696.09
<b>Gas Storage</b>						
G351.20-Compressor Station Structur	143,153.95	188,336.23	-	-	188,336.23	331,490.18
G351.30-Compressor Station Structur	-	-	-	-	-	-
G351.40-Other Structures	28,915.31	191,366.47	-	-	191,366.47	220,281.78
G352.40-Well Drilling	-	-	-	-	-	-
G352.50-Well Equipment ARO	-	-	-	-	-	-
G352.55-Well Equipment	(0.00)	411,907.78	-	-	411,907.78	411,907.78
G353.00-Lines	841,980.09	1,217,510.45	-	-	1,217,510.45	2,059,490.54
G354.00-Compressor Station Equipmen	608,115.67	7,566,901.36	-	-	7,566,901.36	8,175,017.03
G355.00-Measuring and Regulat Equip	-	989,556.78	-	-	989,556.78	989,556.78
G356.00-Purification Equipment	3,243,882.40	(801,167.52)	-	-	(801,167.52)	2,442,714.88
G357.00-Other Equipment	9,095.14	325,537.28	-	-	325,537.28	334,632.42
	4,875,142.56	10,089,948.83	-	-	10,089,948.83	14,965,091.39
<b>Gas Transmission</b>						
G367.00-Mains	4,015,859.23	1,679,741.45	-	-	1,679,741.45	5,695,600.68

**LOUISVILLE GAS & ELECTRIC COMPANY  
TOTAL - PLANT IN SERVICE - GAS - REGULATORY ACCOUNTING  
DECEMBER 2016**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>Net Additions</u>	<u>Ending Balance</u>
<b>KENTUCKY &amp; INDIANA</b>	4,015,859.23	1,679,741.45	-	-	1,679,741.45	5,695,600.68
<b>Total 106 Const Completed not Classified - Gas</b>	<u>54,543,523.37</u>	<u>15,985,548.06</u>	<u>-</u>	<u>-</u>	<u>15,985,548.06</u>	<u>70,529,071.43</u>
<b>Total Plant in Service - Gas</b>	<u>1,021,163,077.68</u>	<u>96,621,651.25</u>	<u>(10,001,316.45)</u>	<u>2,328,350.64</u>	<u>88,948,685.44</u>	<u>1,110,111,763.12</u>

**LOUISVILLE GAS & ELECTRIC COMPANY  
KENTUCKY - TOTAL PLANT IN SERVICE - GAS - NBV - REGULATORY ACCOUNTING  
DECEMBER 2016**

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>Total 101 &amp; 106</b>								
<b>Plant in Service</b>								
<b>Gas Distribution</b>								
G374.12-Other Distribution Land	60,478.68	-	-	-	-	60,478.68	0.00	60,478.68
G374.22-Other Distribution Land Rig	74,018.23	-	-	-	-	74,018.23	(77,439.69)	(3,421.46)
G375.10-City Gate Check Station Str	499,620.92	-	(597.48)	-	(597.48)	499,023.44	(90,124.99)	408,898.45
G375.20-Other Distribution Structur	645,371.57	22,511.46	(3,808.67)	12,074.40	30,777.19	676,148.76	(267,755.48)	408,393.28
G376.00-Mains	338,918,581.53	6,667,171.08	(309,953.23)	-	6,357,217.85	345,275,799.38	(127,206,169.89)	218,069,629.49
G376.10-Mains	42,066,090.36	11,102,238.01	-	-	11,102,238.01	53,168,328.37	(2,673,197.64)	50,495,130.73
G378.00-Meas and Reg Station-Genera	17,676,381.66	3,390,624.57	(87,472.57)	-	3,303,152.00	20,979,533.66	(2,438,258.52)	18,541,275.14
G379.00-Meas & Reg Station-City Gat	7,185,390.67	507,948.22	(24,883.53)	-	483,064.69	7,668,455.36	(1,300,766.58)	6,367,688.78
G380.00-Services	202,532,397.97	1,923,732.65	(7,034,482.94)	-	(5,110,750.29)	197,421,647.68	(86,044,113.09)	111,377,534.59
G380.10-Services	124,315,816.81	45,608,452.12	-	-	45,608,452.12	169,924,268.93	(11,678,843.31)	158,245,425.62
G381.00-Meters	47,351,018.69	2,661,167.52	(846,588.36)	-	1,814,579.16	49,165,597.85	(12,964,290.94)	36,201,306.91
G383.00-Regulators	25,550,379.96	621,810.51	(183,921.28)	-	437,889.23	25,988,269.19	(4,459,750.70)	21,528,518.49
G385.00-Industrial Measuring and Re	960,686.95	-	-	-	-	960,686.95	(216,659.34)	744,027.61
G387.00-Other Equipment	51,112.34	-	-	-	-	51,112.34	(27,451.70)	23,660.64
G388.05-ARO Cost Gas Dist (L/B)	2,667.35	-	-	34,428.04	34,428.04	37,095.39	(601.71)	36,493.68
G388.07-ARO Cost Gas Dist (Eqp)	10,479,426.17	-	(487,435.15)	1,532,697.94	1,045,262.79	11,524,688.96	(1,377,782.10)	10,146,906.86
	818,369,439.86	72,505,656.14	(8,979,143.21)	1,579,200.38	65,105,713.31	883,475,153.17	(250,823,205.68)	632,651,947.49
<b>Gas General Plant</b>								
G392.00-Cars and Light Trucks	12,617.94	31,064.85	-	-	31,064.85	43,682.79	(12,582.33)	31,100.46
G392.10-Heavy Trucks and Other	926,192.23	-	-	-	-	926,192.23	(701,310.01)	224,882.22
G392.20-Transportation Equip-Traile	577,962.10	252,627.81	(2,173.00)	-	250,454.81	828,416.91	(129,980.20)	698,436.71
G394.00-Tools, Shop, and Garage Equ	6,401,924.27	608,310.23	(245,638.37)	6,742.30	369,414.16	6,771,338.43	(2,607,062.57)	4,164,275.86
G395.00-Laboratory Equipment	-	-	-	-	-	-	-	-
G396.10-Power Op Equip-Lg Mach	2,931,525.48	562,859.40	(174,040.09)	(3,085.30)	385,734.01	3,317,259.49	(2,214,352.54)	1,102,906.95
G396.20-Power Op Equip - Other	214,328.51	-	-	-	-	214,328.51	(107,217.20)	107,111.31
G397.20-DSM Communication Equipment	-	-	-	-	-	-	(0.00)	(0.00)
	11,064,550.53	1,454,862.29	(421,851.46)	3,657.00	1,036,667.83	12,101,218.36	(5,772,504.85)	6,328,713.51
<b>Gas Intangible Plant</b>								
G302.00-Franchises and Consents	387.49	-	-	-	-	387.49	(164.16)	223.33
	387.49	-	-	-	-	387.49	(164.16)	223.33

LOUISVILLE GAS & ELECTRIC COMPANY  
KENTUCKY - TOTAL PLANT IN SERVICE - GAS - NBV - REGULATORY ACCOUNTING  
DECEMBER 2016

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>Total 101 &amp; 106</b>								
<b>Gas Storage</b>								
G350.10-Land	29,500.57	-	-	-	-	29,500.57	-	29,500.57
G350.20-Land Rights	104,869.49	-	-	(3,657.00)	(3,657.00)	101,212.49	(69,747.85)	31,464.64
G351.20-Compressor Station Structur	9,768,133.61	289,070.95	(3,024.64)	-	286,046.31	10,054,179.92	(1,462,911.39)	8,591,268.53
G351.30-Measuring and Regulat Stat	33,151.61	-	(108.56)	-	(108.56)	33,043.05	(16,208.39)	16,834.66
G351.40-Other Structures	3,307,619.10	924,671.08	(9,637.80)	-	915,033.28	4,222,652.38	(717,719.90)	3,504,932.48
G352.10-Storage Leaseholds and Righ	548,241.14	-	-	-	-	548,241.14	(569,589.96)	(21,348.82)
G352.20-Reservoirs	400,511.40	-	-	-	-	400,511.40	(452,027.29)	(51,515.89)
G352.30-Nonrecoverable Natural Gas	9,648,855.00	-	-	-	-	9,648,855.00	(8,181,488.06)	1,467,366.94
G352.40-Well Drilling	3,613,513.93	-	-	-	-	3,613,513.93	(1,808,695.47)	1,804,818.46
G352.50-Well Equipment ARO	-	-	-	-	-	-	0.00	0.00
G352.55-Well Equipment	10,411,548.42	550,303.54	(26,431.73)	-	523,871.81	10,935,420.23	(2,165,363.27)	8,770,056.96
G353.00-Lines	16,631,876.73	1,659,922.80	(2,568.49)	-	1,657,354.31	18,289,231.04	(7,913,447.97)	10,375,783.07
G354.00-Compressor Station Equipmen	45,945,773.94	10,617,584.89	(364,291.37)	-	10,253,293.52	56,199,067.46	(7,327,837.93)	48,871,229.53
G355.00-Measuring and Regulat Equip	749,435.66	1,238,056.55	(2,288.25)	-	1,235,768.30	1,985,203.96	(261,457.31)	1,723,746.65
G356.00-Purification Equipment	18,835,405.29	4,042,342.36	(34,323.68)	-	4,008,018.68	22,844,423.97	(5,682,900.87)	17,161,523.30
G357.00-Other Equipment	1,483,937.51	356,740.76	(4,875.81)	-	351,864.95	1,835,802.46	(407,934.85)	1,427,867.61
G358.05-ARO Cost Gas UG Store (L/B)	277,032.93	-	(4,450.28)	(60,904.00)	(65,354.28)	211,678.65	(150,931.95)	60,746.70
G358.07-ARO Cost Gas UG Store (Eqp)	4,212,982.86	-	(52,867.67)	808,505.90	755,638.23	4,968,621.09	(822,759.88)	4,145,861.21
	<u>126,003,389.19</u>	<u>19,678,692.93</u>	<u>(504,868.28)</u>	<u>743,944.90</u>	<u>19,917,769.55</u>	<u>145,921,168.74</u>	<u>(38,011,022.14)</u>	<u>107,910,136.60</u>
<b>Gas Transmission</b>								
G365.20-Rights of Way	220,659.05	-	-	-	-	220,659.05	(210,845.43)	9,813.62
G367.00-Mains	50,220,166.61	2,375,373.07	(88,991.00)	-	2,286,382.07	52,506,548.68	(11,320,424.59)	41,186,124.09
G372.07-ARO Cost Gas Trans (Eqp)	2,332,004.91	-	(2,851.93)	(1,269.00)	(4,120.93)	2,327,883.98	(341,676.46)	1,986,207.52
	<u>52,772,830.57</u>	<u>2,375,373.07</u>	<u>(91,842.93)</u>	<u>(1,269.00)</u>	<u>2,282,261.14</u>	<u>55,055,091.71</u>	<u>(11,872,946.48)</u>	<u>43,182,145.23</u>
<b>Total Gas Plant in Service - KY</b>	<u>1,008,210,597.64</u>	<u>96,014,584.43</u>	<u>(9,997,705.88)</u>	<u>2,325,533.28</u>	<u>88,342,411.83</u>	<u>1,096,553,009.47</u>	<u>(306,479,843.31)</u>	<u>790,073,166.16</u>

LOUISVILLE GAS & ELECTRIC COMPANY  
KENTUCKY - PLANT IN SERVICE - GAS - REGULATORY ACCOUNTING  
DECEMBER 2016

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>101 Plant in Service</b>						
<b>Gas Distribution</b>						
G374.12-Other Distribution Land - 101	60,478.68	-	-	-	-	60,478.68
G374.22-Other Distribution Land Rig - 101	74,018.23	-	-	-	-	74,018.23
G375.10-City Gate Check Station Str - 101	499,620.92	-	(597.48)	-	(597.48)	499,023.44
G375.20-Other Distribution Structur - 101	508,398.20	159,484.83	-	12,074.40	167,750.56	676,148.76
G376.00-Mains Distribution - 101	335,066,142.29	4,411,419.07	(309,953.23)	-	4,101,465.84	339,167,608.13
G376.10-Mains Distribution - 101	36,101,789.01	8,847,839.17	-	-	8,847,839.17	44,949,628.18
G378.00-Meas and Reg Station-Genera - 101	16,314,378.33	1,617,236.04	(87,472.57)	-	1,529,763.47	17,844,141.80
G379.00-Meas & Reg Station-City Gat - 101	6,928,049.60	370,892.07	(24,883.53)	-	346,008.54	7,274,058.14
G380.00-Services - 101	200,851,250.07	2,493.89	(7,034,482.94)	-	(7,031,989.05)	193,819,261.02
G380.10-Services - 101	92,141,968.60	50,012,080.02	-	-	50,012,080.02	142,154,048.62
G381.00-Meters - 101	47,293,647.55	2,597,142.88	(846,588.36)	-	1,750,554.52	49,044,202.07
G383.00-Regulators - 101	25,550,379.96	605,810.51	(183,921.28)	-	421,889.23	25,972,269.19
G385.00-Industrial Measuring and Re - 101	960,686.95	-	-	-	-	960,686.95
G387.00-Other Equipment - 101	51,112.34	-	-	-	-	51,112.34
G388.05-ARO Cost Gas Dist (L/B) - 101	2,667.35	-	-	34,428.04	34,428.04	37,095.39
G388.07-ARO Cost Gas Dist (Eqp) - 101	10,479,426.17	-	(487,435.15)	1,532,697.94	1,045,262.79	11,524,688.96
	772,884,014.25	68,624,398.48	(8,979,143.21)	1,579,200.38	61,224,455.65	834,108,469.90
<b>Gas General Plant</b>						
G392.00-Cars and Light Trucks - 101	12,617.94	31,064.85	-	-	31,064.85	43,682.79
G392.10-Heavy Trucks and Other - 101	926,192.23	-	-	-	-	926,192.23
G392.20-Transportation Equip-Traile - 101	577,962.10	10,229.28	(2,173.00)	-	8,056.28	586,018.38
G394.00-Tools, Shop, and Garage Equ - 101	6,234,828.30	516,108.64	(245,638.37)	6,742.30	277,212.57	6,512,040.87
G395.00-Laboratory Equipment - 101	-	-	-	-	-	-
G396.10-Power Op Equip-Lg Mach - 101	2,931,525.48	562,859.40	(174,040.09)	(3,085.30)	385,734.01	3,317,259.49
G396.20-Power Op Equip - Other - 101	214,328.51	-	-	-	-	214,328.51
G397.20-DSM Communication Equipment - 106	-	-	-	-	-	-
	10,897,454.56	1,120,262.17	(421,851.46)	3,657.00	702,067.71	11,599,522.27
<b>Gas Intangible Plant</b>						
G302.00-Franchises and Consents - 101	387.49	-	-	-	-	387.49
	387.49	-	-	-	-	387.49

LOUISVILLE GAS & ELECTRIC COMPANY  
KENTUCKY - PLANT IN SERVICE - GAS - REGULATORY ACCOUNTING  
DECEMBER 2016

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>Gas Storage</b>						
G350.10-Land - 101	29,500.57	-	-	-	-	29,500.57
G350.20-Land Rights - 101	104,869.49	-	-	(3,657.00)	(3,657.00)	101,212.49
G351.20-Compressor Station Structur - 101	9,624,979.65	100,734.72	(3,024.64)	-	97,710.08	9,722,689.74
G351.30-Measuring and Regulat Stat - 101	33,151.61	-	(108.56)	-	(108.56)	33,043.05
G351.40-Other Structures - 101	3,278,753.79	733,304.61	(9,537.50)	-	723,666.51	4,002,370.60
G352.10-Storage Leaseholds and Righ - 101	548,241.14	-	-	-	-	548,241.14
G352.20-Reservoirs - 101	400,511.40	-	-	-	-	400,511.40
G352.30-Nonrecoverable Natural Gas - 101	9,648,855.00	-	-	-	-	9,648,855.00
G352.40-Well Drilling - 101	3,613,513.93	-	-	-	-	3,613,513.93
G352.50-Well Equipment ARO - 101	-	-	-	-	-	-
G352.55-Well Equipment - 101	10,411,548.42	175,822.45	(26,431.73)	-	149,390.72	10,550,939.14
G353.00-Lines - 101	16,186,654.47	459,041.07	(2,568.49)	-	456,472.58	16,651,077.05
G354.00-Compressor Station Equipmen - 101	46,337,658.27	3,050,683.53	(864,291.37)	-	2,686,392.16	46,024,050.43
G355.00-Measuring and Regulat Equip - 101	749,435.68	248,499.77	(2,288.25)	-	246,211.52	995,647.18
G356.00-Purification Equipment - 101	15,592,522.89	4,843,509.88	(34,323.68)	-	4,809,186.20	20,401,709.09
G357.00-Other Equipment - 101	1,474,942.37	78,719.71	(4,975.81)	-	73,943.90	1,548,686.27
G358.05-ARO Cost Gas UG Store (L/S) - 101	277,032.93	-	(4,450.28)	(80,904.00)	(65,354.28)	211,678.65
G358.07-ARO Cost Gas UG Store (Eqp) - 101	4,212,962.96	-	(52,867.07)	808,505.90	755,638.23	4,868,621.09
	121,533,954.46	9,689,315.74	(904,868.28)	743,944.90	9,928,392.38	131,462,346.82
<b>Gas Transmission</b>						
G365.20-Rights of Way - 101	220,659.05	-	-	-	-	220,659.05
G397.00-Mains Transmission - 101	46,294,307.38	695,631.62	(88,951.00)	-	606,640.62	46,810,948.00
G372.07-ARO Cost Gas Trans (Eqp) - 101	2,332,004.91	-	(2,851.93)	(1,269.00)	(4,120.93)	2,327,883.98
	48,756,971.34	695,631.62	(91,842.93)	(1,269.00)	602,519.69	49,359,491.03
<b>Total 101 Plant in Service - Gas - KY</b>	<b>954,072,782.10</b>	<b>80,128,608.01</b>	<b>(9,997,705.88)</b>	<b>2,325,533.28</b>	<b>72,457,435.41</b>	<b>1,026,530,217.51</b>



**LOUISVILLE GAS & ELECTRIC COMPANY**  
**KENTUCKY - PLANT IN SERVICE - GAS - REGULATORY ACCOUNTING**  
**DECEMBER 2016**

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>106 Construction Completed not Classified</b>						
<b>Gas Distribution</b>						
G375.10-City Gate Check Station Str - 106	-	-	-	-	-	-
G375.20-Other Distribution Structur - 106	136,973.37	(136,973.37)	-	-	(136,973.37)	-
G376.00-Mains Distribution - 106	3,852,439.24	2,255,752.01	-	-	2,255,752.01	6,108,191.25
G376.10-Mains Distribution - 106	5,964,301.35	2,254,398.84	-	-	2,254,398.84	8,218,700.19
G378.00-Meas and Reg Station-Genera - 106	1,362,003.33	1,773,388.53	-	-	1,773,388.53	3,135,391.86
G379.00-Meas & Reg Station-City Gat - 106	257,341.07	137,056.15	-	-	137,056.15	394,397.22
G380.00-Services - 106	1,681,147.90	1,921,238.76	-	-	1,921,238.76	3,602,386.66
G380.10-Services - 106	32,173,848.21	(4,403,627.90)	-	-	(4,403,627.90)	27,770,220.31
G381.00-Meters - 106	57,371.14	64,024.64	-	-	64,024.64	121,395.78
G383.00-Regulators - 106	-	16,000.00	-	-	16,000.00	16,000.00
G385.00-Industrial Measuring and Re - 106	-	-	-	-	-	-
G387.00-Other Equipment - 106	-	-	-	-	-	-
	45,485,425.61	3,881,257.66	-	-	3,881,257.66	49,366,683.27
<b>Gas General Plant</b>						
G392.10-Transportation Equip-Car/Tr - 106	-	-	-	-	-	-
G392.20-Transportation Equip-Traile - 106	-	242,398.53	-	-	242,398.53	242,398.53
G394.00-Tools, Shop, and Garage Equ - 106	167,095.97	92,201.59	-	-	92,201.59	259,297.56
G395.00-Laboratory Equipment - 106	-	-	-	-	-	-
G396.10-Power Op Equip-Hourly Rated - 106	-	-	-	-	-	-
G396.20-Power Op Equip - Other - 106	-	-	-	-	-	-
G397.20-DSM Communication Equipment - 106	-	-	-	-	-	-
	167,095.97	334,600.12	-	-	334,600.12	501,696.09
<b>Gas Storage</b>						
G351.20-Compressor Station Structur - 106	143,153.95	188,336.23	-	-	188,336.23	331,490.18
G351.30-Measuring and Regulat Stat - 106	-	-	-	-	-	-
G351.40-Other Structures - 106	28,915.31	191,366.47	-	-	191,366.47	220,281.78
G352.40-Well Drilling - 106	-	-	-	-	-	-
G352.50-Well Equipment ARO - 106	-	-	-	-	-	-
G352.55-Well Equipment - 106	(0.00)	374,481.09	-	-	374,481.09	374,481.09
G353.00-Lines - 106	436,272.26	1,201,881.73	-	-	1,201,881.73	1,638,153.99
G354.00-Compressor Station Equipmen - 106	608,115.67	7,566,901.36	-	-	7,566,901.36	8,175,017.03
G355.00-Measuring and Regulat Equip - 106	-	989,556.78	-	-	989,556.78	989,556.78
G356.00-Purification Equipment - 106	3,243,882.40	(801,167.52)	-	-	(801,167.52)	2,442,714.88
G357.00-Other Equipment - 106	9,095.14	278,021.05	-	-	278,021.05	287,116.19
	4,469,434.73	9,989,377.19	-	-	9,989,377.19	14,458,811.92
<b>Gas Transmission</b>						

LOUISVILLE GAS & ELECTRIC COMPANY  
KENTUCKY - PLANT IN SERVICE - GAS - REGULATORY ACCOUNTING  
DECEMBER 2016

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
0367.00-Mains Transmission - 106	4,015,856.23	1,679,741.45	-	-	1,679,741.45	5,695,600.68
	4,015,856.23	1,679,741.45	-	-	1,679,741.45	5,695,600.68
<b>Total 106 Const Completed not Classified - Gas - KY</b>	<b>54,137,815.54</b>	<b>15,884,976.42</b>	<b>-</b>	<b>-</b>	<b>15,884,976.42</b>	<b>70,022,791.96</b>
<b>Total Plant in Service - Gas - KY</b>	<b>1,008,210,597.64</b>	<b>96,014,384.43</b>	<b>(9,997,705.88)</b>	<b>2,325,533.28</b>	<b>88,342,411.83</b>	<b>1,096,553,009.47</b>

LOUISVILLE GAS & ELECTRIC COMPANY  
INDIANA - TOTAL PLANT IN SERVICE - GAS - NBV - REGULATORY ACCOUNTING  
DECEMBER 2016

	Beginning Balance	Additions	Retirements	Transfer/ Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>Total 101 &amp; 106 Plant in Service</b>								
Gas Storage								
G300 10-Land	3,363.50	-	-	-	-	3,363.50	-	3,363.50
G391 40-Other Structures	1,502,845.41	-	-	-	-	1,502,845.41	(162,210.01)	1,340,635.40
G362 40-Well Drilling	2,381,820.59	-	-	-	-	2,381,820.59	(328,673.01)	2,053,147.58
G332 50-Well Equipments	-	-	-	-	-	-	-	-
G382 55-Well E Equipment	2,750,078.95	31,426.69	-	-	37,426.69	2,787,505.65	(306,532.19)	2,480,973.46
G318 00-Lines	4,514,000.66	362,712.76	(3,610.07)	-	369,172.79	5,003,372.87	(787,323.43)	4,205,449.44
G394 00-Compressor Station Equip	-	-	-	-	-	-	-	-
G367 00-Other Equipment	1,070,172.00	206,857.37	-	2,817.36	209,674.73	1,279,846.73	(95,610.68)	1,184,236.05
	12,955,449.04	921,096.82	(3,610.07)	2,817.36	606,273.61	13,558,759.85	(1,689,149.32)	11,872,609.53
<b>Total Gas - Indiana</b>	<b>12,955,449.04</b>	<b>921,096.82</b>	<b>(3,610.07)</b>	<b>2,817.36</b>	<b>606,273.61</b>	<b>13,558,759.85</b>	<b>(1,689,149.32)</b>	<b>11,872,609.53</b>

LOUISVILLE GAS & ELECTRIC COMPANY  
INDIANA - PLANT IN SERVICE - GAS - REGULATORY ACCOUNTING  
DECEMBER 2016

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>101 Plant In Service</b>						
<b>Gas Storage</b>						
G353.19-Land - 101	3,363.50	-	-	-	-	3,363.50
G351.40-Other Structures - 101	1,502,845.41	-	-	-	-	1,502,845.41
G352.40-Well Drilling - 101	2,381,820.59	-	-	-	-	2,381,820.59
G352.50-Well Equipment ARO - 101	-	-	-	-	-	-
G352.55-Well Equipment - 101	2,750,076.96	-	-	-	-	2,750,076.96
G353.00-Lines - 101	4,238,492.85	347,154.04	(3,810.57)	-	343,543.47	4,982,036.32
G354.00-Compressor Station Equipmen - 101	-	-	-	-	-	-
G357.00-Other Equipment - 101	1,670,172.90	159,341.14	-	2,817.36	162,158.50	1,832,331.40
	12,546,772.21	506,495.18	(3,810.57)	2,817.36	505,701.97	13,052,474.18
<b>Total 101 Gas - Indiana</b>	<b>12,546,772.21</b>	<b>506,495.18</b>	<b>(3,810.57)</b>	<b>2,817.36</b>	<b>505,701.97</b>	<b>13,052,474.18</b>
<b>106 Construction Completed not Classified</b>						
<b>Gas Storage</b>						
G351.40-Other Structures - 106	-	-	-	-	-	-
G352.40-Well Drilling - 106	-	-	-	-	-	-
G352.50-Well Equipment ARO - 106	-	-	-	-	-	-
G352.55-Well Equipment - 106	-	37,426.69	-	-	37,426.69	37,426.69
G353.00-Lines - 106	405,707.83	15,628.72	-	-	15,628.72	421,336.55
G354.00-Compressor Station Equipmen - 106	-	-	-	-	-	-
G357.00-Other Equipment - 106	-	47,516.23	-	-	47,516.23	47,516.23
<b>Total 106 Gas - Indiana</b>	<b>405,707.83</b>	<b>100,571.64</b>	<b>-</b>	<b>-</b>	<b>100,571.64</b>	<b>506,279.47</b>
<b>Total Plant in Service - Gas - IN</b>	<b>12,952,480.04</b>	<b>607,066.82</b>	<b>(3,810.57)</b>	<b>2,817.36</b>	<b>606,273.61</b>	<b>13,558,753.65</b>

**LOUISVILLE GAS & ELECTRIC COMPANY**  
**KENTUCKY - GAS STORED NONRECOVERABLE - GAS - REGULATORY ACCOUNTING**  
**DECEMBER 2016**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>Net Additions</u>	<u>Ending Balance</u>
<b>117 Gas Stored Nonrecoverable</b>	1,882,661.68	-	-	-	-	1,882,661.68
G117.00-Gas Stored UG Non-Current	<u>1,882,661.68</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,882,661.68</u>

**LOUISVILLE GAS & ELECTRIC COMPANY  
INDIANA - GAS STORED NONRECOVERABLE - GAS - REGULATORY ACCOUNTING  
DECEMBER 2016**

**117 Gas Stored Nonrecoverable**  
G117.00-Gas Stored UG Non-Current

<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>Net Additions</u>	<u>Ending Balance</u>
257,328.32	-	-	-	-	257,328.32
<u>257,328.32</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>257,328.32</u>

**LOUISVILLE GAS & ELECTRIC COMPANY  
PROPERTY UNDER CAPITAL LEASES - REGULATORY ACCOUNTING  
DECEMBER 2016**

**101101 Capital Leased Property**  
E311.10-Capital Leased Property

Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
-	-	-	-	-	-
-	-	-	-	-	-

**LOUISVILLE GAS & ELECTRIC COMPANY  
PLANT HELD FOR FUTURE USE - REGULATORY ACCOUNTING  
DECEMBER 2016**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>Net Additions</u>	<u>Ending Balance</u>
<b>105001 - Plant Held for Future Use</b>						
<b>Distribution</b>						
E360.25- Land Held for Future Use	1,512,938.21	-	-	871,644.37	871,644.37	2,384,582.58
E362.05-Station Equip-For Future Us	11,748.71	-	-	-	-	11,748.71
	<u>1,524,686.92</u>	<u>-</u>	<u>-</u>	<u>871,644.37</u>	<u>871,644.37</u>	<u>2,396,331.29</u>
<b>Electric Other Production</b>						
E340.20-Land Future Use	211,409.50	-	-	-	-	211,409.50
	<u>211,409.50</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>211,409.50</u>
<b>Steam Production</b>						
E310.27-Land Future Use	839,535.30	-	-	(839,535.30)	(839,535.30)	-
E311.00-Structures and improvements	-	-	-	-	-	-
E311.05-Struc and Improv Future Use	2,772,653.37	-	-	(2,772,653.37)	(2,772,653.37)	-
E312.00-Boiler Plant Equipment	-	-	-	-	-	-
E314.00-Turbogenerator Units	-	-	-	-	-	-
E315.00-Accessory Electric Equip	-	-	-	-	-	-
	<u>3,612,188.67</u>	<u>-</u>	<u>-</u>	<u>(3,612,188.67)</u>	<u>(3,612,188.67)</u>	<u>-</u>
<b>105002 - Plant Held for Future Use</b>						
<b>Distribution</b>						
E360.10-Land Rights	519,009.11	-	-	-	-	519,009.11
	<u>519,009.11</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>519,009.11</u>
<b>Total Plant Held for Future Use</b>	<u><u>5,867,294.20</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>(2,740,544.30)</u></u>	<u><u>(2,740,544.30)</u></u>	<u><u>3,126,749.90</u></u>



**LOUISVILLE GAS & ELECTRIC COMPANY  
NON UTILITY PROPERTY - REGULATORY ACCOUNTING  
DECEMBER 2016**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>Net Additions</u>	<u>Ending Balance</u>
<b>121 Non Utility Property</b>						
C121.01-Nonutility Prop - Coal Land	690.05	-	-	-	-	690.05
C121.02-Nonutility-Coal Mineral Rts	63,110.43	-	-	-	-	63,110.43
C121.03-Nonutility-Coal Rts of Way	249.93	-	-	-	-	249.93
C121.04-Nonutility Prop - Misc Land	566,846.57	-	-	-	-	566,846.57
C121.92-Nonutility Cars & Trucks	-	-	-	-	-	-
	<u>630,896.98</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>630,896.98</u>

LOUISVILLE GAS & ELECTRIC COMPANY  
 PLANT PURCHASED AND SOLD - REGULATORY ACCOUNTING  
 DECEMBER 2016

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
102 Electric Plant Purch & Sold	-	-	-	-	-	-
	-	-	-	-	-	-





LOUISVILLE GAS & ELECTRIC COMPANY  
RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - KENTUCKY - REGULATORY ACCOUNTING  
DECEMBER 2016

	Beginning Balance	Accruals	Retirements	Transfers/ Adjustments	RWIP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
LGE-134705-ARO Cost Other Prod (L/B	(4,293.55)	(488.45)	-	-	-	-	-	-	(4,782.00)
LGE-134707-ARO Cost Other Prod (Exp	(1,245.53)	(2,649.48)	-	-	-	-	-	-	(4,195.01)
	(107,263,447.58)	(14,027,469.96)	290,230.69	-	-	39,116.85	(1,493.84)	-	(120,983,004.84)



LOUISVILLE GAS & ELECTRIC COMPANY  
RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - KENTUCKY - REGULATORY ACCOUNTING  
DECEMBER 2016

	Beginning Balance	Accruals	Retirements	Transfers/ Adjustments	RWP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
LGE-131200-MC Unit 3 Boil	(78,939,121.38)	(4,152,669.18)	4,716,536.75	(1,125,257.20)	-	253,550.24	(5,400.00)	-	(79,252,358.75)
LGE-131200-MC Unit 3 Boil ECR 2008	-	-	-	-	-	-	-	-	-
LGE-131200-MC Unit 3 Boil ECR 2011	-	(1,786,723.53)	-	-	-	-	-	-	(1,786,723.53)
LGE-131200-MC Unit 3 SO2 ECR 2011	-	(1,673,674.31)	-	-	-	-	-	-	(1,673,674.31)
LGE-131200-MC Unit 3 SO2 ECR 2016	-	(5,302.04)	-	-	-	-	-	-	(5,302.04)
LGE-131200-MC Unit 4 Boil	(115,151,086.49)	(6,812,521.53)	805,405.08	68,750.44	-	200,582.02	(4,050.00)	-	(120,802,830.48)
LGE-131200-MC Unit 4 Boil ECR 2005	-	-	-	-	-	-	-	-	-
LGE-131200-MC Unit 4 Boil ECR 2006	-	-	-	-	-	-	-	-	-
LGE-131200-MC Unit 4 Boil ECR 2011	(5,036,461.58)	(4,798,052.88)	-	-	-	-	-	-	(9,834,514.46)
LGE-131200-MC4 SO2 Boil	(8,987,345.66)	(805,070.48)	-	-	-	-	-	-	(9,792,416.14)
LGE-131200-MC4 SO2 Boil ECR 2005	-	-	-	-	-	-	-	-	-
LGE-131200-MC4 SO2 Boil ECR 2011	(2,337,861.28)	(2,202,747.84)	-	-	-	-	-	-	(4,540,609.10)
LGE-131200-Mil Creek Locomotives B	-	-	-	-	-	-	-	-	-
LGE-131200-Mil Creek Rail Cars Boil	(0.01)	-	-	-	-	-	-	-	(0.01)
LGE-131200-Mil Creek Unit 1 SO2 Bo	(9,483,323.94)	(207,057.98)	-	-	-	-	-	-	(9,690,381.92)
LGE-131200-Mil Creek Unit 2 SO2 Bo	14,028,045.00	(7,940.82)	-	-	-	-	-	-	14,020,104.18
LGE-131200-Mil Creek Unit 3 SO2 Bo	(39,895,160.86)	(669,424.01)	58,105,113.70	-	-	-	-	-	17,610,528.83
LGE-131200-TC 1 Future Use - 105	10.01	-	-	-	-	-	-	-	10.01
LGE-131200-TC 2 FGD Boil	(2,283,866.73)	-	16,872.40	-	-	-	-	-	(2,640,854.93)
LGE-131200-TC 2 FGD Boil ECR 2006	-	-	-	-	-	-	-	-	-
LGE-131200-TC Unit 1 Boil ECR 2006	(78,538,500.71)	(5,646,656.10)	915,543.60	(2,919,918.53)	-	500,114.51	-	(110,846.78)	(83,800,063.92)
LGE-131200-TC Unit 1 Boil ECR 2011	-	-	-	-	-	-	-	-	-
LGE-131200-TC Unit 2 Boil ECR 2011	(102,738.73)	(2,493,530.36)	-	-	-	-	-	-	(2,596,269.09)
LGE-131200-TC Unit 2 Boil ECR 2006	(17,903,798.39)	(3,078,698.63)	194,351.21	(2,570.32)	-	8,295.97	-	(2,514.72)	(20,782,934.88)
LGE-131200-TC Unit 2 Boil ECR 2009	(1,809,902.58)	(526,521.60)	-	-	-	-	-	-	(2,336,424.16)
LGE-131200-TC1 SO2 Boil	(51,028,974.83)	(828,665.08)	485,877.28	-	-	613,202.49	-	(150,893.15)	(50,909,163.27)
LGE-131200-TC1 SO2 Boil ECR 2005	-	-	-	-	-	-	-	-	-
LGE-131200-Boiler	(478,331,346.20)	(49,569,877.06)	71,290,646.28	(4,405,567.74)	-	2,545,035.67	(417,878.95)	(263,854.65)	(459,212,842.65)
LGE-131201-AROP MC3 Boiler Pit Equip	-	-	-	-	-	-	-	-	-
LGE-131201-AROP MC3 SO2 Boiler Pit	-	-	-	-	-	-	-	-	-
LGE-131201-AROP Boiler Pit	(7,088.32)	-	-	-	-	-	-	-	(7,088.32)
LGE-131400-Cane Run Unit 1 Turbogene	(547.34)	-	-	-	-	-	-	-	(547.34)
LGE-131400-Cane Run Unit 2 Turbogene	-	-	-	-	-	-	-	-	-
LGE-131400-Cane Run Unit 3 Turbogene	(32,811.97)	-	-	-	-	-	-	-	(32,811.97)
LGE-131400-Cane Run Unit 4 Turbogene	(337,718.80)	(16,160.16)	-	-	-	-	-	-	(353,878.96)
LGE-131400-Cane Run Unit 5 Turbogene	(824,487.91)	(689.24)	-	-	-	-	-	-	(825,157.15)
LGE-131400-Cane Run Unit 6 Turbogene	950,801.37	-	-	-	-	-	-	-	950,801.37
LGE-131400-Mil Creek Unit 1 Turbogene	(11,553,369.21)	(268,289.88)	(2,947.63)	-	-	416,789.78	-	-	(11,407,816.94)
LGE-131400-Mil Creek Unit 2 Turbogene	(10,812,286.21)	(410,064.00)	(1,119,923.17)	-	-	391,849.79	-	-	(11,959,626.59)
LGE-131400-Mil Creek Unit 3 Turbogene	(18,997,920.31)	(870,178.74)	868,740.82	-	-	10,358.00	-	-	(18,799,009.23)
LGE-131400-Mil Creek Unit 4 Turbogene	(23,338,020.17)	(663,146.93)	165,635.96	-	-	163,541.04	-	-	(23,901,990.10)
LGE-131400-TC 1 Future Use - 105	15,976.37	-	-	-	-	-	-	-	15,976.37
LGE-131400-Trimble Unit 1 Turbogene	(28,165,875.58)	(1,254,547.74)	3,551.37	-	-	895.26	(219.98)	-	(29,446,966.87)
LGE-131400-Trimble Unit 2 Turbogene	(4,434,453.75)	(460,673.71)	41,720.61	-	-	-	-	-	(4,853,406.85)
LGE-131400-Turbogenerators	(98,367,793.83)	(3,952,730.40)	(43,222.04)	-	-	958,233.87	-	(219.98)	(101,410,732.38)
LGE-131500-Cane Run Unit 1 Accessor	(452,529.58)	-	-	-	-	-	-	-	(452,529.58)
LGE-131500-Cane Run Unit 2 Accessor	(13,527.17)	-	-	-	-	-	-	-	(13,527.17)
LGE-131500-Cane Run Unit 3 Accessor	(66,033.13)	-	-	-	-	-	-	-	(66,033.13)
LGE-131500-Cane Run Unit 4 Accessor	(918,589.01)	-	-	-	-	-	-	-	(918,589.01)
LGE-131500-Cane Run Unit 4 SO2 Accessor	(112,734.56)	-	-	-	-	-	-	-	(112,734.56)
LGE-131500-Cane Run Unit 5 Accessor	1,576,281.36	-	-	-	-	-	-	-	1,576,281.36
LGE-131500-Cane Run Unit 5 SO2 Accessor	(188,196.75)	-	-	-	-	-	-	-	(188,196.75)
LGE-131500-Cane Run Unit 6 Accessor	1,203,143.51	-	-	-	-	-	-	-	1,203,143.51
LGE-131500-Cane Run Unit 6 SO2 Accessor	(163,224.89)	-	-	-	-	-	-	-	(163,224.89)
LGE-131500-MC Unit 1 Acc ECR 2011	(46,592.29)	(76,685.65)	-	-	-	-	-	-	(123,177.93)
LGE-131500-MC Unit 2 Acc ECR 2011	(4,159.01)	(6,839.39)	-	-	-	-	-	-	(10,998.40)
LGE-131500-MC Unit 3 Acc ECR 2011	-	(55,081.94)	-	-	-	-	-	-	(55,081.94)
LGE-131500-Mil Creek 4 ECR 2011	(34,490.52)	-	-	-	-	-	-	-	(34,490.52)
LGE-131500-Mil Creek Unit 1 Accessor	(35,169.03)	-	-	-	-	-	-	-	(35,169.03)
LGE-131500-Mil Creek Unit 1 SO2 Accessor	(10,346,384.31)	(419,581.12)	16,891.15	-	-	-	-	-	(10,740,254.28)
LGE-131500-Mil Creek Unit 2 SO2 Accessor	(552,788.97)	-	-	-	-	-	-	-	(552,788.97)
LGE-131500-Mil Creek Unit 2 Accessor	(6,038,210.81)	(187,595.96)	10,090.51	-	-	-	-	-	(6,215,796.26)
LGE-131500-Mil Creek Unit 2 SO2 Accessor	(765,800.87)	-	-	-	-	-	-	-	(765,800.87)
LGE-131500-Mil Creek Unit 3 Accessor	(13,720,476.19)	(143,537.61)	148,757.87	-	-	56,804.02	(42,500.00)	-	(13,702,951.91)
LGE-131500-Mil Creek Unit 3 SO2 Accessor	(2,752,859.13)	-	1,442,695.90	-	-	-	-	-	(1,310,163.23)
LGE-131500-Mil Creek Unit 4 Accessor	(17,768,312.43)	(414,394.94)	-	-	-	-	-	-	(18,182,707.37)
LGE-131500-Mil Creek Unit 4 SO2 Accessor	(545,032.17)	(248.76)	-	-	-	-	-	-	(545,280.93)
LGE-131500-Mil Crk #3 SO2 ECR 2011	-	-	-	-	-	-	-	-	-
LGE-131500-Mil Crk #3 SO2 ECR 2011	(6,192.42)	(6,072.98)	-	-	-	-	-	-	(12,265.40)
LGE-131500-TC 1 Future Use - 105	(0.00)	-	-	-	-	-	-	-	(0.00)
LGE-131500-TC Unit 2 Accessor	(1,020,711.70)	(216,059.17)	-	-	-	-	-	-	(1,236,770.87)
LGE-131500-TC Unit 2 Access ECR 2006	-	-	-	-	-	-	-	-	-
LGE-131500-TC Unit 2 Access ECR 2009	(26,197.00)	(31,436.40)	-	-	-	-	-	-	(57,633.40)
LGE-131500-Trimble 1 Acc ECR 2011	(132.91)	(3,225.91)	-	-	-	-	-	-	(3,358.82)
LGE-131500-Trimble Unit 1 Accessor	(27,949,814.35)	(983,359.04)	101.09	-	-	-	-	-	(28,933,011.40)
LGE-131500-Trimble Unit 1 SO2 Accessor	(2,348,075.80)	(24,084.98)	-	-	-	-	-	-	(2,372,160.76)
LGE-131500-Accessory	(82,790,126.55)	(2,602,571.02)	1,616,603.42	-	-	56,804.02	(42,500.00)	-	(83,761,790.13)
LGE-131501-AROP Cane Run 4 Acc	-	-	-	-	-	-	-	-	-
LGE-131501-AROP Cane Run 5 Acc	-	-	-	-	-	-	-	-	-





**LOUISVILLE GAS & ELECTRIC COMPANY**  
**RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - KENTUCKY - REGULATORY ACCOUNTING**  
**DECEMBER 2016**

	Beginning Balance	Accruals	Retirements	Transfers/ Adjustments	RWP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
<b>Gas Distribution</b>									
LGE-23742-Gas Distribution Land	0.00	-	-	-	-	-	-	-	0.00
LGE-237422-Gas Distribution Land R	(77,439.69)	-	-	-	-	-	-	-	(77,439.69)
LGE-237510-Gas Distribution - City	(84,213.34)	(7,289.76)	597.48	-	-	780.63	-	-	(90,124.99)
LGE-237520-Gas Distribution - Other	(238,075.92)	(34,482.93)	3,808.67	(1,025.00)	-	-	-	-	(267,755.48)
LGE-237600-Gas Distribution - Mains	(121,405,792.16)	(6,468,862.35)	300,953.23	-	-	413,565.53	-	4,945.88	(127,206,169.89)
LGE-237610-Gas Line Tracker - Mains	(1,706,870.20)	(968,627.44)	-	-	-	-	-	-	(2,673,107.64)
LGE-237600-Gas Distribution - Messu	(2,057,282.95)	(490,303.87)	87,472.57	-	-	21,864.88	(9.25)	-	(2,438,256.52)
LGE-237900-Gas Distribution - City	(1,215,347.50)	(157,464.24)	24,883.53	-	-	47,161.83	-	-	(1,300,766.58)
LGE-238000-Gas Distribution - Gas S	(96,959,304.53)	(7,870,175.49)	7,034,482.94	-	-	1,550,883.99	-	-	(96,044,113.09)
LGE-238010-Gas Line Tracker Service	(6,280,935.38)	(5,397,907.93)	-	-	-	-	-	-	(11,678,843.31)
LGE-238100-Meters	(12,193,326.89)	(1,923,297.87)	846,588.36	-	-	309,286.78	(2,541.22)	-	(12,964,290.84)
LGE-238300-Regulators	(3,593,862.24)	(1,040,809.74)	183,021.28	-	-	-	-	-	(4,450,750.70)
LGE-238500-Gas Distribution - Indus	(189,279.78)	(27,379.56)	-	-	-	-	-	-	(216,659.34)
LGE-238700-Gas Distribution - Other	(26,630.78)	(1,420.92)	-	-	-	-	-	-	(27,451.70)
LGE-238805-ARO Cost Gas Dist (L/B)	(302.84)	(298.87)	-	-	-	-	-	-	(601.71)
LGE-238807-ARO Cost Gas Dist (Eqp)	(1,243,440.80)	(921,776.85)	487,435.15	-	-	-	-	-	(1,377,782.10)
	(237,329,204.20)	(24,817,077.72)	8,978,143.21	(1,026.90)	-	2,342,563.54	(2,550.47)	4,945.88	(250,823,205.68)
<b>Gas General Plant</b>									
LGE-239200-Cars and Light Trucks	(9,768.00)	(2,814.33)	-	-	-	-	-	-	(12,582.33)
LGE-239210-Heavy Trucks and Other	(658,995.97)	(42,314.04)	-	-	-	-	-	-	(701,310.01)
LGE-239220-Transportation Equip-Tra	(102,822.93)	(28,859.42)	2,173.00	-	-	(22.96)	(647.89)	-	(128,980.20)
LGE-239400-Tools, Shop, and Garage	(2,537,953.05)	(311,725.27)	245,638.37	(3,022.82)	-	-	-	-	(2,807,062.57)
LGE-239500-Laboratory Equipment	-	-	-	-	-	-	-	-	-
LGE-239610-Power Op Equip-Lg Mach	(2,158,257.16)	(230,161.18)	174,040.09	45,178.26	-	(1,545.44)	(43,607.11)	-	(2,214,352.54)
LGE-239620-Power Op Equip - Other	(94,571.84)	(12,645.36)	-	-	-	-	-	-	(107,217.20)
LGE-239720-DSM Equipment	(0.00)	-	-	-	-	-	-	-	(0.00)
	(5,562,168.95)	(628,519.60)	421,851.46	42,155.84	-	(1,568.40)	(44,255.00)	-	(5,772,504.85)
<b>Gas Storage</b>									
LGE-235010-KY Gas Storage Undergr	-	-	-	-	-	-	-	-	-
LGE-235020-Gas Storage Underground	(72,165.17)	(579.59)	-	2,990.91	-	-	-	-	(69,747.85)
LGE-235120-Gas Storage Undg. - Comp	(1,267,387.14)	(198,725.09)	3,024.84	-	-	176.20	-	-	(1,462,911.39)
LGE-235130-Gas Storage Undg. - Regu	(15,931.55)	(377.53)	108.56	-	-	(0.04)	(7.83)	-	(16,208.39)
LGE-235140-KY Gas Storage Undergr	(681,221.60)	(67,222.18)	9,637.90	-	-	21,160.15	(74.07)	-	(717,719.00)
LGE-235210-Gas Storage Undg. - Leas	(589,598.00)	-	-	-	-	-	-	-	(589,598.00)
LGE-235220-Gas Storage Underground	(452,027.29)	-	-	-	-	-	-	-	(452,027.29)
LGE-235230-Gas Storage Undg. - Non	(6,101,402.58)	(80,085.48)	-	-	-	-	-	-	(6,181,488.06)
LGE-235240-KY Gas Storage Undergrd	(1,732,678.15)	(26,017.32)	-	-	-	-	-	-	(1,808,695.47)
LGE-235250-KY ARDP Gas Stor UG	0.00	-	-	-	-	-	-	-	0.00
LGE-235255-KY Gas Stor UG	(2,025,928.92)	(286,136.09)	26,431.73	-	-	120,267.01	-	-	(2,165,363.27)
LGE-235300-KY Gas Storage Undergrd	(7,592,433.93)	(324,403.90)	2,588.49	-	-	1,055.37	-	-	(7,913,447.07)
LGE-235400-Gas Storage Undg. - Comp	(6,668,450.14)	(1,188,095.82)	304,281.37	-	-	144,422.46	-	-	(7,327,837.93)
LGE-235500-Gas Storage Undg. - Meas	(235,719.02)	(28,026.54)	2,288.25	-	-	-	-	-	(261,457.31)
LGE-235600-Gas Storage Undg. - Pur	(5,598,088.67)	(413,976.66)	34,323.86	-	-	295,838.08	-	-	(5,689,900.67)
LGE-235700-KY Gas Storage Undergrd	(373,069.52)	(38,787.70)	4,875.81	-	-	(1.89)	(351.55)	-	(407,934.85)
LGE-235805-ARO Cost Gas UG Store (L	(111,424.22)	(43,958.01)	4,450.28	-	-	-	-	-	(150,931.95)
LGE-235807-ARO Cost Gas UG Store (E	(716,294.41)	(159,333.14)	52,897.97	-	-	-	-	-	(822,729.58)
	(36,265,411.27)	(2,835,960.85)	504,868.28	2,990.91	-	582,918.24	(433.45)	-	(38,011,022.14)
<b>Gas Transmission</b>									
LGE-236520-Gas Transmission Rights	(210,492.39)	(353.04)	-	-	-	-	-	-	(210,845.43)
LGE-236700-Gas Transmission - Mains	(11,063,158.02)	(497,488.52)	88,901.00	-	-	81,231.55	-	-	(11,320,424.59)
LGE-237207-ARO Cost Gas Trans (Eqp)	(304,501.31)	-	-	-	-	-	-	-	(304,501.31)
	(11,578,152.32)	(447,869.64)	91,842.93	-	-	81,231.55	-	-	(11,872,948.48)
<b>Total Gas Depreciation Reserves</b>	<b>(260,734,936.74)</b>	<b>(26,720,426.81)</b>	<b>9,997,705.88</b>	<b>44,126.65</b>	<b>-</b>	<b>2,985,144.93</b>	<b>(47,238.92)</b>	<b>4,945.88</b>	<b>(308,478,679.15)</b>
<b>Gas Intangible Plant</b>									
LGE-230200-Franchises and Consents	(123.12)	(41.04)	-	-	-	-	-	-	(164.16)
	(123.12)	(41.04)	-	-	-	-	-	-	(164.16)
<b>Total Gas Amortization Reserves</b>	<b>(123.12)</b>	<b>(41.04)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(164.16)</b>



LOUISVILLE GAS & ELECTRIC COMPANY  
 RESERVE FOR DEPRECIATION AND AMORTIZATION OF PLANT IN SERVICE - INDIANA - REGULATORY ACCOUNTING  
 DECEMBER 2016

	Beginning Balance	Actuals	Retirements	Transfer/ Adjustments	RWP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
<b>Electric Distribution</b>									
LGE-136200-IN Elec Dist Substat	-	-	-	-	-	-	-	-	-
<b>Electric Transmission</b>									
LGE-130010-IN Elec Transmission	(326,697.53)	(8,909.16)	-	-	-	-	-	-	(335,606.75)
LGE-130200-IN Electric Trans	-	(291,705.65)	-	843.01	-	(3,211)	(38.19)	-	(492,805.33)
LGE-130210-IN Elec Transmission	(291,705.65)	(136,461.36)	-	-	-	(3,211)	(38.19)	-	(431,806.21)
LGE-130310-IN Elec Transmission	(7,909,700.09)	(276,433.33)	-	-	-	8,785.42	(1,222)	-	(8,180,881.72)
LGE-130400-IN Elec Transmission	(4,999,235.46)	(257,654.58)	-	-	-	-	-	-	(5,256,890.04)
LGE-130500-IN Elec Transmission	(1,336,692.43)	(340,648.03)	-	-	-	-	-	-	(1,677,340.46)
LGE-130600-IN Elec Transmission	(3,381,114.84)	(166,217.82)	-	-	-	16,088.56	(2,307.66)	-	(3,533,554.76)
LGE-130600-IN Elec Transmission	(17,696,764.98)	(1,143,320.72)	46,185.90	-	-	24,823.75	(5,437.47)	-	(18,778,516.52)
<b>Total Electric Depreciation Reserves</b>	<b>(17,648,764.98)</b>	<b>(1,143,320.72)</b>	<b>46,185.90</b>	<b>-</b>	<b>-</b>	<b>24,823.75</b>	<b>(8,437.27)</b>	<b>-</b>	<b>(18,726,516.52)</b>
<b>Gas Storage</b>									
LGE-230140-IN Gas Storage Underp	(134,668.23)	(27,361.72)	-	-	-	-	-	-	(162,030.01)
LGE-230240-IN Gas Storage Underp	(206,523.83)	(17,160.08)	-	-	-	-	-	-	(223,683.91)
LGE-230250-IN ARDP Gas Stor UG	-	-	-	-	-	-	-	-	-
LGE-230260-IN Gas Stor UG	(232,288.84)	(74,284.15)	-	-	-	-	-	-	(306,572.99)
LGE-230260-IN Gas Storage Underp	(722,377.84)	(69,406.14)	-	3,810.57	-	10,334.08	-	-	(798,669.33)
LGE-230400-Gas Storage Underp - Comp	-	-	-	-	-	-	-	-	-
LGE-230700-# Gas Storage Underp	(56,428.24)	(39,020.48)	-	(361.86)	-	-	-	-	(95,810.68)
LGE-230700-# Gas Storage Underp	(1,482,416.44)	(247,305.57)	-	3,810.57	-	10,334.08	-	-	(1,695,577.36)
<b>Total Gas Depreciation Reserves</b>	<b>(1,862,416.44)</b>	<b>(247,305.57)</b>	<b>3,810.57</b>	<b>(361.86)</b>	<b>-</b>	<b>10,334.08</b>	<b>-</b>	<b>-</b>	<b>(1,906,949.22)</b>
<b>Common General Plant</b>									
LGE-239700-# Microwave Fiber/Other	25,178.54	(9,775.44)	-	-	-	-	-	-	15,403.10
<b>Total Common Depreciation Reserves</b>	<b>25,178.54</b>	<b>(9,775.44)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,403.10</b>
<b>TOTAL INDIANA RESERVES</b>	<b>(19,073,992.88)</b>	<b>(1,400,401.73)</b>	<b>49,996.47</b>	<b>(361.86)</b>	<b>-</b>	<b>35,157.83</b>	<b>(8,437.27)</b>	<b>-</b>	<b>(20,397,259.91)</b>

**LOUISVILLE GAS & ELECTRIC COMPANY**  
**SUMMARY OF UTILITY PLANT - FINANCIAL ACCOUNTING - Including 254 Balances**  
**DECEMBER 2016**

	Beginning Balance	Accruals	Retirements	Transfers/ Adjustments	ARO Settlements	RWIP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
<b>LIFE RESERVE</b>										
Common General Plant	(90,277,222.73)	(10,060,793.95)	20,362,956.43	1,342.38	-	-	-	-	-	(70,973,717.87)
Common General Plant - ARO	-	-	-	-	-	-	-	-	-	-
Electric Distribution	(342,879,796.25)	(24,235,413.38)	10,202,649.22	48,347.59	-	-	-	-	-	(356,864,212.82)
Electric Distribution - ARO	(42,568.65)	(7,460.06)	-	-	-	-	-	-	-	(50,028.71)
Electric General Plant	(7,511,140.40)	(1,735,391.42)	575,538.23	(370,194.90)	-	-	-	-	-	(9,041,188.58)
Electric Hydro Production	(15,869,434.65)	(2,840,451.53)	135,429.89	-	-	-	-	-	-	(18,574,456.29)
Electric Hydro Production - ARO	(5,910.23)	(4,728.41)	-	-	-	-	-	-	-	(10,638.64)
Electric Other Production	(103,883,604.21)	(13,539,571.99)	290,230.69	-	-	-	-	-	-	(117,132,945.51)
Electric Other Production - ARO	(5,839.08)	(3,137.63)	-	-	-	-	-	-	-	(8,977.01)
Electric Steam Production	(751,940,758.93)	(56,328,130.93)	73,521,604.21	76,448.43	-	-	-	-	-	(734,670,837.12)
Electric Steam Production - ARO	(21,563,814.69)	(18,024,259.27)	765,926.26	-	-	-	-	-	-	(39,822,147.70)
Electric Transmission	(131,166,205.54)	(6,107,482.46)	2,416,880.85	(48,347.59)	-	-	-	-	-	(134,905,244.74)
Electric Transmission - ARO	(24,598.49)	(5,564.80)	-	-	-	-	-	-	-	(30,161.29)
Gas Distribution	(162,540,313.63)	(17,404,032.07)	8,491,798.06	(962.14)	-	-	-	-	-	(171,453,599.78)
Gas Distribution - ARO	(1,243,743.44)	(622,075.52)	487,435.15	-	-	-	-	-	-	(1,378,383.81)
Gas General Plant	(5,799,498.10)	(630,687.13)	421,851.46	(2,996.91)	-	-	-	-	-	(6,010,330.68)
Gas Storage	(38,041,847.84)	(2,637,818.63)	451,180.90	2,616.67	-	-	-	-	-	(38,225,888.00)
Gas Storage - ARO	(827,718.63)	(203,201.15)	57,317.95	-	-	-	-	-	-	(973,691.83)
Gas Stored Nonrecoverable	-	-	-	-	-	-	-	-	-	-
Gas Stored Nonrecoverable - ARO	(9,504,810.10)	(371,734.96)	88,991.00	-	-	-	-	-	-	(9,787,563.06)
Gas Transmission - ARO	(304,501.31)	(40,027.08)	2,851.83	-	-	-	-	-	-	(341,676.46)
Non Utility Property (108)	-	-	-	-	-	-	-	-	-	-
Non Utility Property (111)	(63,361.85)	-	-	1.49	-	-	-	-	-	(63,360.36)
	(1,681,495,785.74)	(155,802,032.67)	118,272,512.23	(293,744.98)	-	-	-	-	-	(1,710,319,051.16)
<b>COST OF REMOVAL</b>										
Common General Plant	(1,331,586.20)	(226,303.64)	-	(907.88)	-	-	150,892.30	-	-	(1,407,905.42)
Electric Distribution	(159,145,186.31)	(9,875,795.76)	-	24,051.51	-	-	7,580,571.17	-	(713,431.35)	(162,129,760.74)
Electric General Plant	3,866.64	-	-	-	-	-	-	-	-	3,866.64
Electric Hydro Production	1,676,117.03	(102,710.98)	-	-	-	-	15,985.87	-	-	1,589,391.92
Electric Other Production	(3,603,371.01)	(595,898.91)	-	-	-	-	39,115.85	-	-	(4,160,154.07)
Electric Steam Production	(122,806,127.67)	(5,877,860.00)	-	-	-	-	3,641,835.22	-	(264,723.08)	(125,306,877.39)
Electric Steam Production - ARO	-	-	-	-	-	-	-	-	-	-
Electric Transmission	(25,494,116.36)	(2,014,427.03)	-	2,848.49	-	-	1,730,787.34	-	(2,788.54)	(25,777,696.10)
Gas Distribution	(77,876,680.66)	(8,926,488.02)	-	(63.76)	-	-	2,342,583.54	-	4,945.86	(82,455,723.04)
Gas General Plant	111.56	-	-	1,545.44	-	-	(1,568.40)	-	-	88.60
Gas Storage	(1,257,455.68)	(288,738.92)	-	(1.72)	-	-	593,252.32	-	-	(950,944.00)
Gas Storage - ARO	-	-	-	-	-	-	-	-	-	-
Gas Stored Nonrecoverable	-	-	-	-	-	-	-	-	-	-
Gas Stored Nonrecoverable - ARO	(2,009,727.97)	(41,284.67)	-	-	-	-	61,231.55	-	-	(1,989,761.09)
Gas Transmission	0.00	-	-	-	-	-	-	-	-	0.00
Non Utility Property	(391,844,150.63)	(25,947,488.89)	-	27,472.08	-	-	16,154,676.76	-	(976,008.01)	(402,585,504.69)

Case No. 2018-00294  
 Attachment 1 to Response to US DOD-1 Question No. 26  
 Page 587 of 1455  
 Garrett

LOUISVILLE GAS & ELECTRIC COMPANY  
 SUMMARY OF UTILITY PLANT BALANCE SHEET ACCOUNTING - Including 264 Balances  
 DECEMBER 31, 2018

	Beginning Balance	Accruals	Retirements	Transfer/Adjustments	ARO Submarine	RWP Transfer Out	Cost of Removal	Salvage	Other Credits	Ending Balance
<b>SALVAGE</b>										
Common General Plant	276,891.01	252.32	-	-	-	-	-	(1,287.56)	-	276,747.05
Physical Distribution	20,117,899.00	683,308.81	-	-	-	-	-	(174,072.88)	-	20,827,135.23
Electric General Plant	150,200.13	1,080.33	-	-	-	-	-	-	-	151,280.46
Electric Hydro Production	420,574.51	2,438.11	-	-	-	-	-	(1,110.84)	-	421,899.48
Electric Diesel Production	759,366.72	111,538.87	-	-	-	-	-	(1,433.84)	-	870,471.75
Electric Steam Production	27,784,727.52	1,003,375.34	-	-	-	-	-	(480,028.55)	-	28,788,074.31
Electric Transmission	6,628,888.74	230,882.53	-	-	-	-	-	(179,899.89)	-	6,680,869.35
Gas Distribution	6,223,433.03	133,517.89	-	-	-	-	-	(2,550.71)	-	6,354,399.21
Gas General Plant	276,217.59	2,187.53	-	43,007.11	-	-	-	(4,233.06)	-	297,179.23
Gas Storage	400,794.44	44,897.38	-	-	-	-	-	(163.45)	-	445,328.37
Gas Steam Nonconventional	240,896.68	5,188.07	-	-	-	-	-	-	-	246,084.75
Gas Transmission	-	-	-	-	-	-	-	-	-	-
Non-Utility Property	-	-	-	-	-	-	-	-	-	-
	69,696,344.84	2,495,467.96	-	43,007.11	-	-	-	(387,222.70)	-	72,308,136.73
<b>TOTAL RESERVES</b>										
Common	(61,285,278.87)	(16,726,644.86)	20,349,426.49	432.59	-	-	150,882.30	(1,287.56)	-	(61,460,238.86)
Electric	(1,628,945,036.38)	(186,206,491.82)	87,869,239.35	(208,846.47)	-	-	12,808,546.45	(819,590.59)	(900,913.87)	(1,628,301,351.03)
Gas	(88,182,382.18)	(29,525,722.38)	10,091,216.45	43,744.69	-	-	1,655,479.79	(47,233.47)	4,143.88	(97,487,898.47)
	(2,522,405,697.43)	(319,458,860.19)	118,271,872.29	(273,860.37)	-	-	18,514,879.53	(387,222.70)	(2,070,098.11)	(2,625,648,471.56)
<b>RETIREMENT WORK IN PROGRESS</b>										
Common	182,607.14	-	-	-	-	(146,484.34)	141,287.25	(12,450.00)	188,810.73	316,140.79
Electric	39,614,109.00	-	-	9,180.81	(883,336.68)	(4,566,622.23)	27,546,881.11	(1,179,286.13)	(426,172.82)	32,980,519.84
Gas	3,881,749.26	-	-	6,103.81	(2,014,147.40)	(898,703.49)	3,219,841.88	(71,400.44)	-	4,226,444.52
	41,678,465.40	-	-	15,387.63	(9,911,484.17)	(4,444,304.96)	30,913,509.24	(1,353,930.27)	(277,573.12)	36,267,545.73
<b>YTD ACTIVITY</b>	<b>(1,285,782,195.07)</b>	<b>(118,964,603.23)</b>	<b>118,271,872.29</b>	<b>(213,308.88)</b>	<b>(2,817,472.54)</b>	<b>(11,303,688.05)</b>	<b>48,779,171.77</b>	<b>(2,618,710.72)</b>	<b>(4,168,954.85)</b>	<b>(2,506,465,873.85)</b>
<b>AMORTIZATION</b>										
Common	(87,213,408.24)	(11,387,377.48)	7,196,657.66	-	-	-	-	-	-	(91,394,128.06)
Electric	(122,121)	(81,584)	-	-	-	-	-	-	-	(203,705)
Gas	(47,213,622.36)	(11,362,973.52)	7,108,652.68	-	-	-	-	-	-	(51,467,943.20)
<b>Depreciation &amp; Amortization Total</b>	<b>(134,529,151.60)</b>	<b>(12,831,931.44)</b>	<b>14,911,962.99</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(146,449,119.05)</b>
<b>Don't &amp; Acc't - Nonutility for Balance Sheet</b>	<b>(2,070,098.11)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,070,098.11)</b>
<b>Utility Plant at Original Cost Less Reserve for Depreciation &amp; Amortization (See footnote 8)</b>	<b>4,607,488,976.08</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,607,488,976.08</b>

**LOUISVILLE GAS & ELECTRIC COMPANY**  
**RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - FINANCIAL ACCOUNTING - Including 254 Balances**  
**DECEMBER 2016**

	Beginning Balance	Accruals	Retirements	Transfers/ Adjustments	RWIP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
<b>Electric Distribution</b>									
LGE-136020-Elect. Dist. Substation	-	-	-	-	-	-	-	-	-
LGE-136025-Elect. Dist. Substation	(31.34)	-	-	31.34	-	-	-	-	(0.00)
LGE-136100-Electric Distribution Su	(2,161,463.36)	(118,332.09)	25,028.79	-	-	3,096.17	(753.03)	-	(2,252,423.52)
LGE-136200-Elect. Dist. Substation	(41,811,130.00)	(2,743,572.26)	595,619.43	139,716.01	-	140,160.75	(9.19)	-	(43,679,215.26)
LGE-136205-Elect. Dist. Substation	(9.89)	-	-	-	-	-	-	-	(9.89)
LGE-136400-Electric Distribution -	(76,980,979.76)	(6,357,584.70)	1,437,598.99	-	-	1,678,986.31	(18,342.91)	(115,869.66)	(80,356,191.73)
LGE-136500-Electric Distribution -	(112,310,961.36)	(9,040,994.15)	2,273,790.48	-	-	2,584,747.44	(42,437.62)	(361,772.38)	(116,897,627.59)
LGE-136600-Electric Distribution -	(30,229,423.61)	(1,229,193.99)	189,472.62	(67,348.25)	-	-	32,393.44	(606.82)	(31,306,859.59)
LGE-136700-Electric Distribution -	(57,425,952.25)	(4,046,780.71)	1,261,866.46	-	-	1,399,917.97	(67,518.50)	(202,968.67)	(59,081,416.10)
LGE-136800-Line Transformers	(73,969,647.30)	(3,824,016.00)	334,282.64	-	-	273,457.21	(27,688.01)	(31,209.42)	(77,244,820.88)
LGE-136910-Electric Distribution -	(1,632,318.66)	(275,476.23)	26,404.25	-	-	199,096.65	-	-	(1,682,293.99)
LGE-136920-Electric Distribution -	(22,883,144.76)	(821,541.58)	112,759.03	-	-	135,824.59	-	-	(23,456,102.72)
LGE-137000-Meters	(24,397,749.30)	(1,229,823.69)	523,208.86	-	-	-	(5,209.87)	-	(25,109,574.00)
LGE-137001-AMS Meters	(8,470.53)	(46,707.51)	-	-	-	-	-	-	(55,178.04)
LGE-137310-Electric Distribution -	(12,097,349.30)	(1,693,396.39)	1,823,106.25	-	-	943,964.46	(6,820.60)	(986.33)	(11,031,481.91)
LGE-137320-Electric Distribution -	(25,996,412.14)	(2,000,503.03)	1,600,511.42	-	-	188,926.18	(4,139.47)	(18.07)	(26,213,636.11)
LGE-137340-Electric Dist. - Street	-	-	-	-	-	-	-	-	-
LGE-137405-ARO Cost Elec Dist (L/B)	(29,529.09)	(4,962.39)	-	-	-	-	-	-	(34,491.48)
LGE-137407-ARO Cost Elec Dist (Eqp)	(13,039.56)	(2,497.67)	-	-	-	-	-	-	(15,537.23)
	(481,949,612.21)	(33,435,362.39)	10,202,649.22	72,399.10	-	7,580,571.17	(174,072.58)	(713,431.35)	(498,416,859.04)
<b>Electric General Plant</b>									
LGE-139200 - Cars and Light Trucks	(406,577.13)	(117,422.95)	27,381.54	(7,734.69)	-	-	-	-	(504,353.23)
LGE-139210 - Heavy Trucks and Other	(1,676,043.25)	(480,515.78)	48,978.50	(8,920.21)	-	-	0.00	-	(2,116,500.74)
LGE-139220-Transportation - Trailer	(117,081.45)	(31,243.64)	-	-	-	-	-	-	(148,325.09)
LGE-139400-Tools, Shop, and Garage	(2,319,428.72)	(289,996.29)	92,166.14	(41.54)	-	-	-	-	(2,517,300.41)
LGE-139500-Laboratory Equipment	(41.54)	-	-	41.54	-	-	-	-	0.00
LGE-139610-Power Op Equip-Lg Mach	(1,760,647.84)	(56,841.67)	-	-	-	-	-	-	(1,817,489.51)
LGE-139620-Power Op Equip-Other	(79,506.80)	(14,941.07)	-	-	-	-	-	-	(94,447.87)
LGE-139720-DSM Equipment	(997,917.00)	(742,769.69)	407,012.05	(353,540.00)	-	-	-	-	(1,687,214.64)
	(7,357,243.73)	(1,733,731.09)	575,536.23	(370,194.90)	-	-	0.00	-	(8,885,631.49)
<b>Electric Hydro Production</b>									
LGE-133020-Ohio Falls Non-Project	-	-	-	-	-	-	-	-	-
LGE-133020-Ohio Falls Project 289	-	-	-	-	-	-	-	-	-
LGE-133100-Ohio Falls Non-Project	(42,097.95)	(960.60)	-	-	-	-	-	-	(43,058.55)
LGE-133100-Ohio Falls Project 289	(4,275,423.51)	(44,047.64)	3,671.55	-	-	10,232.70	-	-	(4,305,566.90)
LGE-133200-Ohio Falls Project 289	(2,954,320.54)	(507,354.41)	73,001.94	-	-	5,116.35	-	-	(3,383,556.66)
LGE-133300-Ohio Falls Project 289	(3,775,961.77)	(2,120,159.28)	57,217.40	-	-	637.41	-	-	(5,838,166.24)
LGE-133400-Ohio Falls Project 289	(2,561,842.42)	(196,789.33)	-	-	-	-	-	-	(2,758,631.75)
LGE-133500-Ohio Falls Non-Project	(6,273.08)	(715.44)	-	-	-	-	-	-	(6,988.52)
LGE-133500-Ohio Falls Project 289	(137,220.55)	(50,996.94)	1,539.00	-	-	(0.59)	(110.96)	-	(186,790.04)
LGE-133600-Ohio Falls Non-Project	(872.13)	-	-	-	-	-	-	-	(872.13)
LGE-133600-Ohio Falls Project 289	(18,886.36)	(650.76)	-	-	-	-	-	-	(19,537.12)
LGE-133707-ARO Cost Hydro Prod (Eqp)	(5,910.23)	(4,728.41)	-	-	-	-	-	-	(10,638.64)
	(13,778,708.54)	(2,926,402.81)	135,429.89	-	-	15,985.87	(110.96)	-	(16,553,806.55)
<b>Electric Other Production</b>									
LGE-134020-TC 5 CT Land	-	-	-	-	-	-	-	-	-
LGE-134020-Waterside - Land	-	-	-	-	-	-	-	-	-
LGE-134020-EWB Solar Facility Land	-	-	-	-	-	-	-	-	-
LGE-134100-Cane Run - Structures &	(116,268.96)	(29,950.15)	766.92	-	-	(0.30)	(55.29)	-	(145,507.78)
LGE-134100-Cane Run 7 Structures	(4,003,388.57)	(439,337.07)	37,585.78	-	-	29,425.16	(1,355.32)	-	(4,377,090.02)
LGE-134100-EWB 5 Structures and Imp	(418,308.21)	(39,836.72)	90,454.98	-	-	8,224.35	-	-	(359,465.60)
LGE-134100-EWB 6 Structures and Imp	(50,956.85)	(4,334.52)	-	-	-	-	-	-	(55,291.37)
LGE-134100-EWB 7 Structures and Imp	(69,649.24)	(5,889.84)	-	-	-	-	-	-	(75,539.08)
LGE-134100-EWB Solar Struc and Imp	-	(29,415.33)	-	16,569.66	-	-	-	-	(12,845.67)
LGE-134100-Paddys GT - 12 Structure	(59,182.76)	(2,070.84)	-	-	-	-	-	-	(61,253.60)

Case No. 2018-00294  
Attachment 1 to Response to US DOD-1 Question No. 26  
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Garrett

LOUISIANA GAS & ELECTRIC COMPANY  
RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - FINANCIAL ACCOUNTING - Including 254 Balances  
DECEMBER 2016

	Beginning Balance	Accruals	Retirements	Transfer Adjustments	RWP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
LGE-13100-PR 13 Structures and Imp	(1,652,243.17)	(86,239.00)	4,535.99	-	-	287.43	-	-	(1,733,459.15)
LGE-13100-TC 10 Structures and Imp	(637,310.88)	(75,287.42)	-	-	-	-	-	-	(712,598.30)
LGE-13100-TC 5 Structures and Imp	(780,218.76)	(55,062.48)	-	-	-	-	-	-	(835,281.24)
LGE-13100-TC 6 Structures and Imp	(693,852.99)	(62,494.62)	-	-	-	-	-	-	(756,347.61)
LGE-13100-TC 7 Structures and Imp	(623,173.54)	(73,348.16)	-	-	-	-	-	-	(696,521.70)
LGE-13100-TC 8 Structures and Imp	(815,846.44)	(73,058.52)	-	-	-	-	-	-	(888,904.96)
LGE-13100-TC 9 Structures and Imp	(638,241.67)	(75,453.78)	-	-	-	-	-	-	(713,695.45)
LGE-13100-Waterseal - Structures & Imp	(10,228.30)	-	-	-	-	-	-	-	(10,228.30)
LGE-13200-Cone Run - Fuel Holders	(10,488,122.25)	(40,243,321)	153,323.27	16,668.99	-	37,938.64	(1,410.61)	-	(11,224,916.84)
LGE-13200-Cone Run 7 Fuel Holders	(174,231.49)	(62,526.52)	-	-	-	-	-	-	(236,758.01)
LGE-13200-Cone Run 7 Fuel Holders	(459,881.94)	(483,848.48)	-	-	-	-	-	-	(943,730.42)
LGE-13200-Cone Run (PWR) HP FUEL	(97,338.64)	(167,192.37)	-	-	-	-	-	-	(264,531.01)
LGE-13200-EWB 5 Fuel Holders, Prod	(358,747.51)	(34,897.33)	-	-	-	-	-	-	(393,644.84)
LGE-13200-EWB 6 Fuel Holders, Prod	(148,891.28)	(40,248.33)	-	-	-	-	-	-	(189,139.61)
LGE-13200-EWB 7 Fuel Holders, Prod	(19,254.46)	(28,024.03)	-	-	-	-	-	-	(47,278.49)
LGE-13200-Paddy CT - 11 Fuel Hold	(11,244.26)	-	-	-	-	-	-	-	(11,244.26)
LGE-13400-Paddy CT - 12 Fuel Hold	(17,306.43)	(1,028.24)	-	-	-	-	-	-	(18,334.67)
LGE-13200-PR 13 Fuel Holders, Prod	(1,104,841.47)	(118,026.11)	-	-	-	-	-	-	(1,222,867.58)
LGE-13200-TC 10 Fuel Holders, Prod	(142,462.18)	(13,644.04)	-	-	-	-	-	-	(156,106.22)
LGE-13200-TC 5 Fuel Holders, Prod	(44,839.47)	(3,028.24)	-	-	-	-	-	-	(47,867.71)
LGE-13200-TC 6 Fuel Holders, Prod	(44,473.69)	(3,929.22)	-	-	-	-	-	-	(48,402.91)
LGE-13200-TC 7 Fuel Holders, Prod	(130,077.25)	(12,291.76)	-	-	-	-	-	-	(142,369.01)
LGE-13200-TC 8 Fuel Holders, Prod	(134,647.73)	(12,236.64)	-	-	-	-	-	-	(146,884.37)
LGE-13200-TC 9 Fuel Holders, Prod	(137,719.94)	(12,670.80)	-	-	-	-	-	-	(150,390.74)
LGE-13200-Waterseal, CT PIPELINE FUEL	(810,010.46)	(87,168.03)	-	-	-	-	-	-	(897,178.49)
LGE-13200-Waterseal - Fuel Holders	(16,887.88)	(668.88)	-	-	-	-	-	-	(17,556.76)
LGE-13200-Zone - Fuel Holders, Prod	(3,355,898.13)	(1,628,026.49)	-	-	-	-	-	-	(4,983,924.62)
LGE-13300-Cone Run 7 Prime Mover	(378,344.73)	(1,260,233.46)	-	-	-	-	-	-	(1,638,578.19)
LGE-13400-EWB 5 Prime Movers	(7,832,490.42)	(688,778.48)	-	-	-	-	-	-	(8,521,268.90)
LGE-13400-EWB 6 Prime Movers	(8,203,730.38)	(1,260,233.46)	13,336.14	-	-	989.87	-	-	(9,449,846.77)
LGE-13400-EWB 7 Prime Movers	(8,208,314.88)	(97,738.65)	-	-	-	-	-	-	(8,306,053.53)
LGE-13400-PR 13 Prime Movers	(8,701,146.25)	(1,669,548.87)	-	-	-	-	-	-	(10,370,695.12)
LGE-13400-TC 10 Prime Movers	(4,657,353.63)	(97,125.16)	-	-	-	-	-	-	(4,754,478.79)
LGE-13400-TC 5 Prime Movers	(5,880,100.11)	(60,328.37)	-	-	-	-	-	-	(5,940,428.48)
LGE-13400-TC 6 Prime Movers	(6,871,668.78)	(66,871.33)	-	-	-	-	-	-	(6,938,540.11)
LGE-13400-TC 7 Prime Movers	(9,183,653.19)	(80,225.12)	-	-	-	-	-	-	(9,263,878.31)
LGE-13400-TC 8 Prime Movers	(4,838,816.63)	(284,231.36)	-	-	-	-	-	-	(5,123,048.00)
LGE-13400-TC 9 Prime Movers	(4,809,810.72)	(262,831.90)	-	-	-	-	-	-	(5,072,642.62)
LGE-13400-Waterseal - Prime Movers	-	-	-	-	-	-	-	-	-
LGE-13400-Zone Movers	(80,730,170.02)	(8,725,997.70)	27,072.28	-	-	1,178.34	-	-	(89,488,916.13)
LGE-13400-Cone Run - Generators	(2,874,919.02)	(138,783.70)	-	-	-	-	-	-	(3,013,702.72)
LGE-13400-Cone Run 7-Generators	(532,314.72)	(74,718.00)	-	-	-	-	-	-	(607,032.72)
LGE-13400-EWB 5 Generators	(1,522,393.32)	(111,158.94)	-	-	-	-	-	-	(1,633,552.26)
LGE-13400-EWB 6 Generators	(1,241,240.02)	(92,226.92)	-	-	-	-	-	-	(1,333,466.94)
LGE-13400-EWB 7 Generators	(1,225,492.20)	(23,846.90)	-	-	-	-	-	-	(1,249,339.10)
LGE-13400-EWB 8 Generators	(200,914.11)	(8,284.83)	-	-	-	-	-	-	(209,200.00)
LGE-13400-Paddy CT - 11 Generator	(1,894,423.22)	-	-	-	-	-	-	-	(1,894,423.22)
LGE-13400-Paddy CT - 12 Generator	(3,424,970.08)	-	-	-	-	-	-	-	(3,424,970.08)
LGE-13400-PR 13 Generators	(2,557,438.05)	(200,304.00)	-	-	-	-	-	-	(2,757,742.05)
LGE-13400-TC 10 Generators	(911,327.88)	(50,396.96)	-	-	-	-	-	-	(961,724.84)
LGE-13400-TC 5 Generators	(854,347.80)	(64,462.91)	-	-	-	-	-	-	(918,810.71)
LGE-13400-TC 6 Generators	(604,687.77)	(64,562.84)	-	-	-	-	-	-	(669,250.61)
LGE-13400-TC 7 Generators	(877,214.47)	(60,256.40)	-	-	-	-	-	-	(937,470.87)
LGE-13400-TC 8 Generators	(673,489.62)	(60,028.84)	-	-	-	-	-	-	(733,518.46)
LGE-13400-TC 9 Generators	(673,269.54)	(68,678.78)	36,342.68	-	-	-	-	-	(705,455.64)
LGE-13400-Waterseal - Generators	-	-	-	-	-	-	-	-	-
LGE-13400-Zone - Generators	(2,011,878.38)	4,286.30	-	-	-	(0.01)	(1.48)	-	(2,007,612.54)

LOUISVILLE GAS & ELECTRIC COMPANY  
RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - FINANCIAL ACCOUNTING - Including 254 Balances  
DECEMBER 2016

	Beginning Balance	Accruals	Retirements	Transfers/ Adjustments	RWIP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
LGE-134400-Generators	(20,907,136.42)	(1,967,231.86)	40,808.99	(8,284.83)	-	(0.01)	(1.48)	-	(22,841,845.61)
LGE-134500-Cane Run - Accessory Ele	(130,386.07)	-	-	-	-	-	-	-	(130,386.07)
LGE-134500-Cane Run 7- Accessory	(117,860.93)	(187,225.41)	-	-	-	-	-	-	(305,086.34)
LGE-134500-EWB 5 Accessory Electric	(1,277,246.80)	(93,685.44)	-	-	-	-	-	-	(1,370,932.24)
LGE-134500-EWB 6 Accessory Electric	(494,081.62)	(38,303.76)	-	-	-	-	-	-	(532,385.38)
LGE-134500-EWB 7 Accessory Electric	(482,945.60)	(37,928.28)	-	-	-	-	-	-	(520,873.88)
LGE-134500-EWB Solar Accessory Elec	-	(1,933.96)	-	(8,284.83)	-	-	-	-	(10,218.79)
LGE-134500-Paddys GT - 11 Accessory	(48,021.00)	-	107.47	-	-	(0.04)	(7.75)	-	(47,921.32)
LGE-134500-Paddys GT - 12 Accessory	(486,528.80)	(123,131.16)	194.16	-	-	(0.08)	(14.00)	-	(609,479.88)
LGE-134500-PR 13 Accessory Electric	(1,359,313.48)	(102,342.48)	-	-	-	-	-	-	(1,461,655.96)
LGE-134500-TC 10 Accessory Electric	(1,626,976.46)	(167,903.21)	-	-	-	-	-	-	(1,794,879.67)
LGE-134500-TC 5 Accessory Electric	(317,768.23)	(29,691.89)	26,855.84	-	-	-	-	-	(320,604.28)
LGE-134500-TC 6 Accessory Electric	(684,009.80)	(63,862.14)	26,855.84	-	-	-	-	-	(721,016.10)
LGE-134500-TC 7 Accessory Electric	(756,223.15)	(80,051.28)	35,012.84	-	-	-	-	-	(801,261.59)
LGE-134500-TC 8 Accessory Electric	(740,829.80)	(67,490.20)	-	-	-	-	-	-	(808,320.00)
LGE-134500-TC 9 Accessory Electric E	(758,945.56)	(70,343.30)	-	-	-	-	-	-	(829,288.86)
LGE-134500-Waterside - Accessory EI	-	-	-	-	-	-	-	-	-
LGE-134500-Zorn - Accessory Electri	(51,945.78)	-	-	-	-	-	-	-	(51,945.78)
LGE-134500-Accessory Electric	(9,333,083.08)	(1,063,892.51)	89,026.15	(8,284.83)	-	(0.12)	(21.75)	-	(10,316,256.14)
LGE-134600-Cane Run 7- Misc Power	(4.17)	(11,444.03)	-	-	-	-	-	-	(11,448.20)
LGE-134600-EWB 5 Misc Power Plant E	(1,140,284.29)	(85,894.05)	-	-	-	-	-	-	(1,226,178.34)
LGE-134600-EWB 6 Misc Power Plant E	(11,378.46)	(862.32)	-	-	-	-	-	-	(12,240.78)
LGE-134600-EWB 7 Misc Power Plant E	(11,497.60)	(898.80)	-	-	-	-	-	-	(12,396.40)
LGE-134600-EWB Solar Misc Pwr Plt	-	(4,072.86)	-	-	-	-	-	-	(4,072.86)
LGE-134600-Paddys GT - 11 Misc. Pow	(4,714.75)	(1,446.96)	-	-	-	-	-	-	(6,161.71)
LGE-134600-Paddys GT - 12 Misc. Pow	-	-	-	-	-	-	-	-	-
LGE-134600-PR 13 Misc Power Plant E	(613,583.22)	(47,818.86)	-	-	-	-	-	-	(661,402.08)
LGE-134600-TC 10 Misc. Power Plant	(6,364.16)	(1,056.36)	-	-	-	-	-	-	(7,420.52)
LGE-134600-TC 5 Misc. Power Plant E	(6,024.13)	(540.48)	-	-	-	-	-	-	(6,564.61)
LGE-134600-TC 7 Misc. Power Plant E	(2,006.35)	(182.16)	-	-	-	-	-	-	(2,188.51)
LGE-134600-TC 8 Misc. Power Plant E	(1,998.93)	(181.92)	-	-	-	-	-	-	(2,180.85)
LGE-134600-TC 9 Misc. Power Plant E	(2,041.87)	(186.96)	-	-	-	-	-	-	(2,228.83)
LGE-134600-Waterside - Misc. Power	-	-	-	-	-	-	-	-	-
LGE-134600-Zorn - Misc. Power Plant	(4,130.58)	(1,254.36)	-	-	-	-	-	-	(5,384.94)
LGE-134600-Misc. Power Plant	(1,804,028.51)	(155,840.12)	-	-	-	-	-	-	(1,959,868.63)
LGE-134705-ARO Cost Other Prod (L/B	(4,293.55)	(488.45)	-	-	-	-	-	-	(4,782.00)
LGE-134707-ARO Cost Other Prod (Eq	(1,545.53)	(2,649.48)	-	-	-	-	-	-	(4,195.01)
	(107,263,447.58)	(14,027,469.96)	290,230.69	-	-	39,115.85	(1,433.84)	-	(120,963,004.84)





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LOUISVILLE GAS & ELECTRIC COMPANY  
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DECEMBER 2016

	Beginning Balance	Accruals	Retirements	Transfers/ Adjustments	RWP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
LGE-131200-Casie Run Unit # 502 Boil	(1,281,485.51)	-	-	-	-	-	-	-	(1,281,485.51)
LGE-131200-Casie Run Unit# 502 Boil	(2,770,382.40)	-	-	-	-	-	-	-	(2,770,382.40)
LGE-131200-CR Unit 4 Boil	(2,845,668.88)	(1,187.49)	-	-	-	-	-	-	(2,846,856.37)
LGE-131200-CR Unit 4 Boil ECR 2006	-	-	-	-	-	-	-	-	-
LGE-131200-CR Unit 5 Boil	(2,403,567.81)	(25,372.20)	-	-	-	-	-	-	(2,428,940.01)
LGE-131200-CR Unit 5 Boil ECR 2006	-	-	-	-	-	-	-	-	-
LGE-131200-CR Unit 6 Boil	(1,258,125.69)	(1,455,088.66)	424,889.09	(57,703.54)	-	162,494.71	-	-	(1,563,534.10)
LGE-131200-CR Unit 6 Boil ECR 2006	-	-	-	-	-	-	-	-	-
LGE-131200-CRNG SC2 Boil ECR 2005	(2,449,881.04)	(4,406.28)	-	-	-	-	-	-	(2,454,287.32)
LGE-131200-CRNG Orono Run Cn	-	-	-	-	-	-	-	-	-
LGE-131200-MC Unit 1 Boil	(34,377,552.86)	(1,626,205.68)	87,703.98	(381,379.16)	-	34,261.43	(13,449.00)	-	(36,311,321.03)
LGE-131200-MC Unit 1 Boil ECR 2006	-	-	-	-	-	-	-	-	-
LGE-131200-MC Unit 2 Boil	(9,785,853.64)	(2,904,563.36)	-	-	-	-	-	-	(12,690,417.00)
LGE-131200-MC Unit 2 Boil ECR 2011	(20,689,645.35)	-	891,476.97	-	-	-	-	-	(20,308,168.38)
LGE-131200-MC Unit 2 Boil ECR 2006	-	-	-	-	-	-	-	-	-
LGE-131200-MC Unit 2 S502 ECR 2011	(2,333,646.57)	(3,836,910.52)	-	-	-	-	-	-	(6,170,557.09)
LGE-131200-MC Unit 2 S502 ECR 2011	(841,215.29)	(1,547,897.24)	-	-	-	-	-	-	(2,389,112.53)
LGE-131200-MC Unit 3 Boil	(78,539,121.36)	(4,192,869.19)	4,716,538.75	(1,126,287.26)	-	253,550.24	(5,400.00)	-	(79,432,299.76)
LGE-131200-MC Unit 3 Boil ECR 2006	-	-	-	-	-	-	-	-	-
LGE-131200-MC Unit 3 Boil ECR 2011	-	(1,788,724.53)	-	-	-	-	-	-	(1,788,724.53)
LGE-131200-MC Unit 3 S502 ECR 2011	-	(1,147,079.31)	-	-	-	-	-	-	(1,147,079.31)
LGE-131200-MC Unit 3 S502 ECR 2011	-	(5,332.04)	-	-	-	-	-	-	(5,332.04)
LGE-131200-MC Unit 4 Boil	(115,151,686.49)	(6,872,221.53)	938,495.08	88,750.44	-	290,502.02	(4,050.00)	-	(120,860,830.48)
LGE-131200-MC Unit 4 Boil ECR 2005	-	-	-	-	-	-	-	-	-
LGE-131200-MC Unit 4 Boil ECR 2006	-	-	-	-	-	-	-	-	-
LGE-131200-MC Unit 4 Boil ECR 2011	-	-	-	-	-	-	-	-	-
LGE-131200-MC4 S502 Boil	(5,236,481.68)	(4,788,292.88)	-	-	-	-	-	-	(10,024,774.56)
LGE-131200-MC4 S502 Boil ECR 2005	(3,687,145.65)	(2,057,014.89)	-	-	-	-	-	-	(5,744,160.54)
LGE-131200-MC4 S502 Boil ECR 2011	(2,327,881.26)	(2,322,747.81)	-	-	-	-	-	-	(4,650,629.07)
LGE-131200-M4 Creek, locomotives B	-	-	-	-	-	-	-	-	-
LGE-131200-M4 Creek, Run Cans Boil	(9,014)	-	-	-	-	-	-	-	(9,014)
LGE-131200-M4 Creek Unit 1 S502 Bo	(9,483,323.94)	(297,397.96)	-	-	-	-	-	-	(9,780,721.90)
LGE-131200-M4 Creek Unit 2 S502 Bo	(4,029,965.93)	(1,049,464)	-	-	-	-	-	-	(5,079,430.93)
LGE-131200-M4 Creek Unit 3 S502 Bo	(39,850,180.30)	(698,424.61)	58,195,113.70	-	-	-	-	-	(12,353,501.21)
LGE-131200-TC 1 Fude Use - 105	10.01	-	-	-	-	-	-	-	10.01
LGE-131200-TC 2 FGD Boil	(2,388,868.73)	(373,960.62)	16,872.40	-	-	-	-	-	(2,645,956.95)
LGE-131200-TC 2 FGD Boil ECR 2006	-	-	-	-	-	-	-	-	-
LGE-131200-TC Unit 1 Boil	(76,538,100.71)	(5,443,686.19)	915,543.69	(2,918,918.53)	-	600,114.51	-	(118,946.78)	(83,800,005.32)
LGE-131200-TC Unit 1 Boil ECR 2006	-	-	-	-	-	-	-	-	-
LGE-131200-TC Unit 1 Boil ECR 2011	(192,738.73)	(2,432,630.30)	-	-	-	-	-	-	(2,625,369.03)
LGE-131200-TC Unit 2 Boil	(17,603,798.30)	(3,076,688.63)	194,351.21	(2,570.32)	-	8,286.97	-	(2,514.72)	(20,742,334.88)
LGE-131200-TC Unit 2 Boil ECR 2006	-	-	-	-	-	-	-	-	-
LGE-131200-TC Unit 2 Boil ECR 2011	(1,639,992.60)	(526,521.00)	-	-	-	-	-	-	(2,166,513.60)
LGE-131200-TC1 S502 Boil	(74,028,974.02)	(285,869.95)	488,877.28	-	-	613,992.49	-	-	(74,224,974.22)
LGE-131200-TC1 S502 Boil ECR 2005	-	-	-	-	-	-	-	-	-
LGE-131200-TC1 S502 Boil ECR 2006	(478,231,340.20)	(49,569,977.69)	71,290,946.28	(4,485,567.74)	-	2,545,032.67	(417,878.76)	(203,854.66)	(459,212,842.88)
LGE-131200-ANRP	-	-	-	-	-	-	-	-	-
LGE-131201-ANRP MC3 Boiler Pk Equip	-	-	-	-	-	-	-	-	-
LGE-131201-ANRP MC4 Boiler Pk Equip	-	-	-	-	-	-	-	-	-
LGE-131201-ANRP Boiler Pk	-	-	-	-	-	-	-	-	-
LGE-131400-Casie Run Unit 1 Turbog	(7,868.32)	-	-	-	-	-	-	-	(7,868.32)
LGE-131400-Casie Run Unit 2 Turbog	(947.34)	-	-	-	-	-	-	-	(947.34)
LGE-131400-Casie Run Unit 3 Turbog	(32,811.97)	-	-	-	-	-	-	-	(32,811.97)
LGE-131400-Casie Run Unit 4 Turbog	(337,718.90)	(18,146.18)	-	-	-	-	-	-	(355,865.08)
LGE-131400-Casie Run Unit 5 Turbog	(624,487.01)	(869.25)	-	-	-	-	-	-	(625,356.26)
LGE-131400-Casie Run Unit 6 Turbog	(586,861.37)	-	-	-	-	-	-	-	(586,861.37)
LGE-131400-M4 Creek Unit 1 Turbog	(1,653,386.21)	(288,299.88)	(2,947.93)	-	-	416,789.78	-	-	(1,527,844.24)
LGE-131400-M4 Creek Unit 2 Turbog	(10,619,409.03)	(11,199,023.17)	-	-	-	395,642.79	-	-	(11,422,789.41)
LGE-131400-M4 Creek Unit 3 Turbog	(15,937,823.31)	864,743.82	-	-	-	-	-	-	(15,073,079.49)

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LOUISVILLE GAS & ELECTRIC COMPANY  
RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - FINANCIAL ACCOUNTING - Including 2M Balances  
DECEMBER 2016

	Beginning Balance	Accruals	Retirements	Transfers/Adjustments	RWP Transfers Out	Cost of Removal	Setback	Other Credits	Ending Balance
LGE-131400-MH Creak Unit 4 Turbog	(27,338,020.17)	(863,146.02)	165,635.96	-	-	133,541.04	-	-	(27,032,490.19)
LGE-131400-TC 1 Future Use - 105	-	15,076.37	-	-	-	-	-	-	15,076.37
LGE-131400-Tumble Unit 1 Turbogene	(29,156,275.58)	-	3,551.37	-	-	895.26	-	(218.95)	(29,154,069.95)
LGE-131400-Tumble Unit 1 Turbogene	(4,434,602.55)	(460,673.75)	41,700.61	-	-	-	-	-	(4,853,495.69)
LGE-131400-Turbogenerators	(89,367,793.43)	(3,562,739.40)	(43,222.04)	-	-	953,233.87	-	(218.95)	(92,410,722.36)
LGE-131500-Cana Run Unit 1 Accessor	(432,526.88)	-	-	-	-	-	-	-	(432,526.88)
LGE-131500-Cana Run Unit 2 Accessor	(15,527.17)	-	-	-	-	-	-	-	(15,527.17)
LGE-131500-Cana Run Unit 3 Accessor	(59,307.55)	-	-	-	-	-	-	-	(59,307.55)
LGE-131500-Cana Run Unit 4 Accessor	(618,589.01)	-	-	-	-	-	-	-	(618,589.01)
LGE-131500-Cana Run Unit 4 9222 Access	(112,734.66)	-	-	-	-	-	-	-	(112,734.66)
LGE-131500-Cana Run Unit 5 Accessor	1,736,281.36	-	-	-	-	-	-	-	1,736,281.36
LGE-131500-Cana Run Unit 6 9222 Access	(1,065,762.59)	-	-	-	-	-	-	-	(1,065,762.59)
LGE-131500-Cana Run Unit 6 Accessor	1,283,143.51	-	-	-	-	-	-	-	1,283,143.51
LGE-131500-MC Unit 1 Acc ECR 2011	(163,294.96)	-	-	-	-	-	-	-	(163,294.96)
LGE-131500-MC Unit 1 Acc ECR 2011	(46,952.28)	-	-	-	-	-	-	-	(46,952.28)
LGE-131500-MC Unit 2 Acc ECR 2011	(6,286.36)	-	-	-	-	-	-	-	(6,286.36)
LGE-131500-MC Unit 2 Acc ECR 2011	(4,155.01)	-	-	-	-	-	-	-	(4,155.01)
LGE-131500-MH Creak Unit 1 Access	(26,199.03)	(62,081.31)	-	-	-	-	-	-	(88,280.34)
LGE-131500-MH Creak Unit 1 9202 Acc	(10,348,391.31)	(8,486.54)	16,081.15	-	-	-	-	-	(10,340,796.70)
LGE-131500-MH Creak Unit 2 Access	(552,760.99)	-	-	-	-	-	-	-	(552,760.99)
LGE-131500-MH Creak Unit 2 Access	(6,538,110.81)	(197,265.66)	10,096.51	-	-	-	-	-	(6,725,279.96)
LGE-131500-MH Creak Unit 3 9202 Acc	(163,801.91)	-	-	-	-	-	-	-	(163,801.91)
LGE-131500-MH Creak Unit 3 Access	(13,730,476.19)	(143,537.51)	146,757.87	-	-	56,804.02	(42,540.00)	-	(13,720,991.81)
LGE-131500-MH Creak Unit 3 9202 Acc	(2,792,895.13)	-	-	-	-	-	-	-	(2,792,895.13)
LGE-131500-MH Creak Unit 4 Access	(17,766,312.43)	(414,294.94)	-	-	-	-	-	-	(18,180,607.37)
LGE-131500-MH Creak Unit 4 9202 Acc	(2,046,710)	-	-	-	-	-	-	-	(2,046,710)
LGE-131500-MH Ck at 9202 ECR 2011	(6,102.42)	-	-	-	-	-	-	-	(6,102.42)
LGE-131500-TC 1 Future Use - 105	-	40,082	-	-	-	-	-	-	40,082
LGE-131500-TC Unit 2 Access	(1,038,211.20)	(216,056.17)	-	-	-	-	-	-	(1,254,267.37)
LGE-131500-TC Unit 2 Access ECR 2009	-	-	-	-	-	-	-	-	-
LGE-131500-TC Unit 2 Access ECR 2009	(26,197.00)	(31,436.40)	-	-	-	-	-	-	(57,633.40)
LGE-131500-Tumble 1 Acc ECR 2011	-	(12,235.91)	-	-	-	-	-	-	(12,235.91)
LGE-131500-Tumble Unit 1 Accessory	(27,649,814.35)	(83,339.84)	181.99	-	-	-	-	-	(27,733,073.20)
LGE-131500-Tumble Unit 1 9222 Access	(2,166,695.89)	-	-	-	-	-	-	-	(2,166,695.89)
LGE-131500-Accessory	(52,790,125.55)	(2,602,571.02)	1,616,803.42	-	-	56,804.02	(42,536.00)	-	(53,709,635.13)
LGE-131500-HRPOP Cana Run Unit 1 Accessor	-	-	-	-	-	-	-	-	-
LGE-131500-HRPOP Cana Run Unit 5 Accessor	-	-	-	-	-	-	-	-	-
LGE-131500-HRPOP Cana Run Unit 6 Accessor	-	-	-	-	-	-	-	-	-
LGE-131500-HRPOP MC 1 Accessor	-	-	-	-	-	-	-	-	-
LGE-131500-HRPOP MC 2 Accessor	-	-	-	-	-	-	-	-	-
LGE-131500-HRPOP MC 3 Accessor	-	-	-	-	-	-	-	-	-
LGE-131500-HRPOP MC 4 Accessor	-	-	-	-	-	-	-	-	-
LGE-131500-HRPOP TC 1 Accessor	-	-	-	-	-	-	-	-	-
LGE-131500-HRPOP Auxiliary	-	-	-	-	-	-	-	-	-
LGE-131000-Cana Run Unit 1 Misc. Ph	(496.26)	-	-	-	-	-	-	-	(496.26)
LGE-131000-Cana Run Unit 3 Misc. Ph	(247.80)	-	-	-	-	-	-	-	(247.80)
LGE-131000-Cana Run Unit 4 Misc. Ph	23,231.42	-	-	-	-	-	-	-	23,231.42
LGE-131000-Cana Run Unit 4 9222 Misc	(569.93)	-	-	-	-	-	-	-	(569.93)
LGE-131000-Cana Run Unit 5 Misc. Ph	(58,732.63)	(20,466.24)	-	-	-	-	-	-	(79,198.87)
LGE-131000-Cana Run Unit 5 9222 Misc	(4,325.07)	-	-	-	-	-	-	-	(4,325.07)
LGE-131000-Cana Run Unit 6 Misc. Ph	37,807.48	(65,061.36)	-	-	-	-	-	-	(27,253.88)
LGE-131000-Cana Run Unit 6 9222 Misc	(2,445.01)	-	-	-	-	-	-	-	(2,445.01)
LGE-131000-Contribution Creak ECR 2011	(24,814.01)	(13,223.18)	-	-	-	-	-	-	(38,037.19)
LGE-131000-Contribution Creak	(23,789)	-	-	-	-	-	-	-	(23,789)
LGE-131000-MC Unit 1 Misc ECR 2011	(234,544)	-	-	-	-	-	-	-	(234,544)
LGE-131000-MC Unit 2 Misc ECR 2011	(424.51)	(74,841)	-	-	-	-	-	-	(75,265.51)
LGE-131000-MC Ck at 9202 ECR 2011	(13,114,560)	(16,004,045)	-	-	-	-	-	-	(29,118,605)
LGE-131000-MH Creak Unit 1 Misc Ph	(871,669.09)	(16,274.15)	37,817.84	-	-	5,116.35	-	-	(849,045.15)
LGE-131000-MH Creak Unit 2 Misc	(107,184.80)	-	-	-	-	-	-	-	(107,184.80)
LGE-131000-MH Creak Unit 3 Misc	(136,997.18)	-	-	-	-	-	-	-	(136,997.18)
LGE-131000-MH Creak Unit 4 Misc	(3,201,237.25)	(263,658.67)	41,166.51	5,612.31	-	-	(2,850.00)	-	(3,420,916.10)
LGE-131000-MH Creak Unit 4 9202 Acc	(42,452.69)	(686.84)	-	-	-	-	-	-	(43,139.53)

**LOUISVILLE GAS & ELECTRIC COMPANY**  
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	<u>Beginning Balance</u>	<u>Accruals</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>RWIP Transfers Out</u>	<u>Cost of Removal</u>	<u>Salvage</u>	<u>Other Credits</u>	<u>Ending Balance</u>
LGE-131600-Trimble Unit 1 Misc. Pow	(1,486,748.84)	(72,086.76)	-	-	-	-	-	-	(1,558,835.60)
LGE-131600-Trimble Unit 2 Misc. Pow	(290,574.32)	(79,815.38)	44,585.53	2,570.32	-	-	-	-	(323,233.85)
LGE-131600-Misc. Power Plant	(6,160,153.13)	(541,792.27)	123,601.58	8,382.63	-	5,116.35	(2,650.00)	-	(6,567,494.84)
LGE-131707-ARO Cost Steam (Eqp)	(21,563,814.69)	(14,878,816.30)	765,926.26	16,140,022.10	-	-	-	-	(19,536,682.63)
LGE-131708-ARO Cost Steam (CCR)	-	(4,145,442.97)	-	(16,140,022.10)	-	-	-	-	(20,285,465.07)
	<u>(868,545,973.67)</u>	<u>(80,186,938.82)</u>	<u>74,287,530.47</u>	<u>76,448.43</u>	<u>-</u>	<u>3,641,835.22</u>	<u>(463,028.95)</u>	<u>(264,723.98)</u>	<u>(871,454,851.30)</u>
<b>Electric Transmission</b>									
LGE-135010- Electric Transmission -	(2,965,005.26)	(128,814.72)	-	(31.34)	-	-	-	-	(3,093,851.32)
LGE-135020-Electric Transmission -				26,900.00	-	(26,900.00)	-	-	
LGE-135210- Electric Transmission -	(1,851,088.21)	(263,772.53)	70,611.93	-	-	965.32	(13,492.08)	-	(2,056,775.57)
LGE-135210-TC Sw. Station - Substat	(84,272.07)	(3,879.48)	-	-	-	-	-	-	(88,151.55)
LGE-135210-TC Unit 1 - Trans Sub	0.00	-	-	-	-	-	-	-	0.00
LGE-135310- Electric Transmission -	(67,432,987.72)	(2,586,194.82)	1,387,645.07	(152,184.90)	-	127,247.31	(158,311.54)	26,121.49	(68,788,665.11)
LGE-135310-TC Sw. Station - Substat	(25,337.72)	(8,476.68)	-	-	-	-	-	-	(33,814.40)
LGE-135310-TC Unit 1 - Trans. - Sub	4,726.55	-	-	-	-	-	-	-	4,726.55
LGE-135311-AROP Station Equip	(0.00)	-	-	-	-	-	-	-	(0.00)
LGE-135311-AROP TC1 Station Equip	(0.00)	-	-	-	-	-	-	-	(0.00)
LGE-135320-Station Equip System	-	-	-	-	-	-	-	-	-
LGE-135400- Electric Transmission -	(24,518,154.92)	(754,384.05)	189,827.35	-	-	75,564.60	(3,466.83)	(7,549.63)	(25,018,162.48)
LGE-135500- Electric Transmission -	(22,514,553.06)	(2,427,812.40)	389,631.44	-	-	561,670.55	(1,262.01)	(21,178.57)	(24,013,504.05)
LGE-135600- Electric Transmission -	(27,080,117.84)	(1,457,687.21)	379,145.06	-	-	992,249.56	(3,408.49)	(191.83)	(27,170,010.75)
LGE-135700-Electric Transmission -	(647,630.54)	(33,530.87)	-	70,938.92	-	-	-	-	(610,222.49)
LGE-135800-Electric Transmission -	(2,917,032.37)	(220,454.20)	-	8,878.22	-	-	-	-	(3,128,608.35)
LGE-135915-ARO Cost Transm (L/B)	(736.42)	(142.44)	-	-	-	-	-	-	(878.86)
LGE-135917-ARO Cost Transm (Eqp)	(23,860.07)	(5,422.36)	-	-	-	-	-	-	(29,282.43)
	<u>(150,056,049.65)</u>	<u>(7,890,571.76)</u>	<u>2,416,860.85</u>	<u>(45,499.10)</u>	<u>-</u>	<u>1,730,797.34</u>	<u>(179,939.95)</u>	<u>(2,798.54)</u>	<u>(154,027,200.81)</u>
<b>Total Electric Depreciation Reserves</b>	<u>(1,628,951,035.38)</u>	<u>(140,200,476.83)</u>	<u>87,908,239.35</u>	<u>(266,846.47)</u>	<u>-</u>	<u>13,008,305.45</u>	<u>(818,586.28)</u>	<u>(980,953.87)</u>	<u>(1,670,301,354.03)</u>
<b>Electric Intangible Plant</b>									
LGE-130100-Elect. Intangible Plant -	-	-	-	-	-	-	-	-	-
LGE-130200-Franchises and Consents	-	-	-	-	-	-	-	-	-
<b>Total Electric Amortization Reserves</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**LOUISVILLE GAS & ELECTRIC COMPANY**  
**RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - FINANCIAL ACCOUNTING - Including 254 Balances**  
**DECEMBER 2016**

	Beginning Balance	Accruals	Retirements	Transfers/ Adjustments	RWIP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
<b>Gas Distribution</b>									
LGE-237412-Gas Distribution Land	0.00	-	-	-	-	-	-	-	0.00
LGE-237422-Gas Distribution Land Ri	(77,439.69)	-	-	-	-	-	-	-	(77,439.69)
LGE-237510-Gas Distribution - City	(84,213.34)	(7,289.76)	597.48	-	-	780.63	-	-	(90,124.99)
LGE-237520-Gas Distribution - Other	(236,075.32)	(34,462.93)	3,808.67	(1,025.90)	-	-	-	-	(267,755.48)
LGE-237600-Gas Distribution - Mains	(121,465,792.16)	(6,468,862.35)	309,953.23	-	-	413,585.53	-	4,945.86	(127,206,169.89)
LGE-237610-Gas Line Tracker - Mains	(1,706,570.20)	(966,627.44)	-	-	-	-	-	-	(2,673,197.64)
LGE-237800-Gas Distribution - Measu	(2,057,282.95)	(490,303.87)	87,472.57	-	-	21,864.98	(9.25)	-	(2,438,258.52)
LGE-237900-Gas Distribution - City	(1,215,347.50)	(157,484.24)	24,893.53	-	-	47,161.63	-	-	(1,300,766.58)
LGE-238000-Gas Distribution - Gas S	(86,959,304.53)	(7,670,175.49)	7,034,482.94	-	-	1,550,983.99	-	-	(98,044,113.09)
LGE-238010-Gas Line Tracker Service	(6,280,935.38)	(5,397,907.93)	-	-	-	-	-	-	(11,678,843.31)
LGE-238100-Meters	(12,193,326.89)	(1,923,297.97)	846,588.36	-	-	308,286.78	(2,541.22)	-	(12,964,290.94)
LGE-238300-Regulators	(3,593,862.24)	(1,049,809.74)	183,921.28	-	-	-	-	-	(4,459,750.70)
LGE-238500-Gas Distribution - Indus	(189,279.78)	(27,379.56)	-	-	-	-	-	-	(216,659.34)
LGE-238700-Gas Distribution - Other	(26,030.78)	(1,420.92)	-	-	-	-	-	-	(27,451.70)
LGE-238805-ARO Cost Gas Dist (L/B)	(302.84)	(298.87)	-	-	-	-	-	-	(601.71)
LGE-238807-ARO Cost Gas Dist (Eqp)	(1,243,440.80)	(621,776.65)	487,435.15	-	-	-	-	-	(1,377,782.10)
	(237,329,204.20)	(24,817,077.72)	8,979,143.21	(1,025.90)	-	2,342,563.54	(2,550.47)	4,945.86	(250,823,205.68)
<b>Gas General Plant</b>									
LGE-239200-Cars and Light Trucks	(9,768.00)	(2,814.33)	-	-	-	-	-	-	(12,582.33)
LGE-239210-Heavy Trucks and Other	(658,995.97)	(42,314.04)	-	-	-	-	-	-	(701,310.01)
LGE-239220-Transportation Equip-Tra	(102,622.93)	(28,859.42)	2,173.00	-	-	(22.96)	(647.89)	-	(129,980.20)
LGE-239400-Tools, Shop, and Garage	(2,537,953.05)	(311,725.27)	245,638.37	(3,022.62)	-	-	-	-	(2,607,062.57)
LGE-239500-Laboratory Equipment	-	-	-	-	-	-	-	-	-
LGE-239610-Power Op Equip-Lg Mach	(2,158,257.16)	(230,161.18)	174,040.09	45,178.26	-	(1,545.44)	(43,607.11)	-	(2,214,352.54)
LGE-239620-Power Op Equip - Other	(94,571.84)	(12,645.36)	-	-	-	-	-	-	(107,217.20)
LGE-239720-DSM Equipment	(0.00)	-	-	-	-	-	-	-	(0.00)
	(5,562,168.95)	(628,519.60)	421,851.46	42,155.64	-	(1,568.40)	(44,255.00)	-	(5,772,504.85)
<b>Gas Storage</b>									
LGE-235010-Gas Storage Underground	-	-	-	-	-	-	-	-	-
LGE-235020-Gas Storage Underground	(72,165.17)	(579.59)	-	2,996.91	-	-	-	-	(69,747.85)
LGE-235120-Gas Storage Undg. - Comp	(1,267,387.14)	(198,725.09)	3,024.64	-	-	176.20	-	-	(1,462,911.39)
LGE-235130-Gas Storage Undg. - Regu	(15,931.55)	(377.53)	108.56	-	-	(0.04)	(7.83)	-	(16,208.39)
LGE-235140-Gas Storage Underground	(816,079.89)	(94,573.90)	9,637.80	-	-	21,160.15	(74.07)	-	(879,929.91)
LGE-235210-Gas Storage Undg. - Leas	(569,589.96)	-	-	-	-	-	-	-	(569,589.96)
LGE-235220-Gas Storage Underground	(452,027.29)	-	-	-	-	-	-	-	(452,027.29)
LGE-235230-Gas Storage Undg. - Non	(8,101,402.58)	(80,085.48)	-	-	-	-	-	-	(8,181,488.06)
LGE-235240-Gas Storage Underground	(2,089,202.08)	(43,166.40)	-	-	-	-	-	-	(2,132,368.48)
LGE-235250-AROP Gas Storage Underground	0.00	-	-	-	-	-	-	-	0.00
LGE-235255-Gas Storage Underground	(2,258,161.96)	(360,432.24)	26,431.73	-	-	120,267.01	-	-	(2,471,895.46)
LGE-235300-Gas Storage Underground	(8,314,811.87)	(414,128.04)	6,179.06	-	-	11,389.45	-	-	(8,711,371.40)
LGE-235400-Gas Storage Undg. - Comp	(6,668,456.14)	(1,168,095.62)	364,291.37	-	-	144,422.46	-	-	(7,327,837.93)
LGE-235500-Gas Storage Undg. - Meas	(235,719.02)	(28,026.54)	2,288.25	-	-	-	-	-	(261,457.31)
LGE-235600-Gas Storage Undg. - Puri	(5,599,086.67)	(413,976.66)	34,323.68	-	-	295,838.98	-	-	(5,682,906.67)
LGE-235700-Gas Storage Underground	(430,077.76)	(77,808.13)	4,875.81	(381.96)	-	-	-	-	(503,745.53)
LGE-235805-ARO Cost Gas UG Store (L	(111,424.22)	(43,958.01)	4,450.28	-	-	(1.89)	(351.55)	-	(150,931.95)
LGE-235807-ARO Cost Gas UG Store (E	(716,294.41)	(159,333.14)	52,867.67	-	-	-	-	-	(822,759.88)
	(37,717,817.71)	(3,083,266.42)	508,478.85	2,614.95	-	593,252.32	(433.45)	-	(39,697,171.46)

**LOUISVILLE GAS & ELECTRIC COMPANY**  
**RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - FINANCIAL ACCOUNTING - Including 254 Balances**  
**DECEMBER 2016**

	Beginning Balance	Accruals	Retirements	Transfers/ Adjustments	RWIP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
<b>Gas Transmission</b>									
LGE-236520-Gas Transmission Rights	(210,492.39)	(353.04)	-	-	-	-	-	-	(210,845.43)
LGE-236700-Gas Transmission - Mains	(11,063,158.62)	(407,488.52)	88,991.00	-	-	61,231.55	-	-	(11,320,424.59)
LGE-237207-ARO Cost Gas Trans (Eqp)	(304,501.31)	(40,027.08)	2,851.93	-	-	-	-	-	(341,676.46)
	(11,578,152.32)	(447,868.64)	91,842.93	-	-	61,231.55	-	-	(11,872,946.48)
<b>Total Gas Depreciation Reserves</b>	<b>(292,187,343.18)</b>	<b>(28,976,732.38)</b>	<b>10,001,316.45</b>	<b>43,744.69</b>	<b>-</b>	<b>2,995,479.01</b>	<b>(47,238.92)</b>	<b>4,945.86</b>	<b>(308,166,828.47)</b>
<b>Gas Intangible Plant</b>									
LGE-230200-Franchises and Consents	(123.12)	(41.04)	-	-	-	-	-	-	(164.16)
	(123.12)	(41.04)	-	-	-	-	-	-	(164.16)
<b>Total Gas Amortization Reserves</b>	<b>(123.12)</b>	<b>(41.04)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(164.16)</b>
<b>Common General Plant</b>									
LGE-338910-Common - Land	-	-	-	-	-	-	-	-	-
LGE-338920-Common - Land Rights	(140,828.58)	-	-	140,828.58	-	-	-	-	-
LGE-339010-Common Structures - Gene	(10,788,871.17)	(1,183,057.26)	97,142.87	1,025.90	-	6,218.69	-	-	(11,867,540.97)
LGE-339010-Str LGE BLDG - Joint Use	68,154.91	(22,142.62)	-	-	-	-	-	-	46,012.29
LGE-339010-Struct Broad-Joint Use	(137,584.12)	(64,196.77)	-	-	-	-	-	-	(201,780.89)
LGE-339010-Struct Broad-LGE Owned	(13,574,124.90)	(929,321.20)	30,537.16	-	-	7,911.76	-	-	(14,464,997.18)
LGE-339010-Struct-LGE Bldg Owned	(1,261,009.07)	(55,963.84)	97,260.06	-	-	22,926.19	-	-	(1,196,786.66)
LGE-339020-Common Structures - Tran	268,879.48	(24,646.68)	-	-	-	-	-	-	244,232.80
LGE-339030-Common Structures - Stor	(6,530,721.68)	(192,520.30)	81,110.28	(140,828.58)	-	-	-	-	(6,782,960.28)
LGE-339040-Common Structures - Othe	(184,340.53)	(14,503.44)	-	-	-	-	-	-	(198,843.97)
LGE-339060-Common Structures - Micr	(344,924.73)	(24,834.62)	-	-	-	-	-	-	(369,759.35)
LGE-339110-Office Furniture	(4,953,564.79)	(1,388,301.08)	149,020.10	(973.36)	-	973.36	-	-	(6,192,845.77)
LGE-339120-Office Equipment	(412,533.59)	(94,213.63)	177,487.45	-	-	33,377.59	-	-	(295,882.18)
LGE-339130-Computer Eq	(10,172,497.51)	(755,918.45)	4,312,339.99	-	-	-	-	-	(6,616,075.97)
LGE-339131-Personal Computers	(2,444,311.41)	(1,172,324.75)	1,228,505.58	-	-	-	-	-	(2,388,130.58)
LGE-339133-Computer Eq ECR 2006	(0.00)	-	-	-	-	-	-	-	(0.00)
LGE-339140-Security Equipment	(464,753.74)	(185,690.24)	6,516.09	-	-	-	-	-	(643,927.89)
LGE-339200-Cars and Light Trucks	(19,940.05)	(817.31)	-	-	-	-	-	-	(20,757.36)
LGE-339210-Trans Equip-Heavy Trucks and Other	(148,411.52)	(30,311.18)	-	-	-	-	-	-	(178,722.70)
LGE-339220-Trans Equip-Trailers	(10,761.83)	(2,876.64)	7,703.58	-	-	-	-	-	(5,934.89)
LGE-339300-Stores Equipment	(827,698.47)	(86,437.52)	-	-	-	-	-	-	(914,135.99)
LGE-339400-Tools, Shop, Garage Equi	(2,005,862.65)	(202,550.19)	-	381.96	-	-	-	-	(2,208,030.88)
LGE-339500-Laboratory Equipment	0.00	-	-	-	-	-	-	-	0.00
LGE-339610-Power Op Equip- Lg Mach	(285,438.08)	(5,009.73)	-	-	-	-	-	-	(290,447.81)
LGE-339620-Power Op Equip - Other	(12,642.29)	(929.40)	-	(0.01)	-	-	-	-	(13,571.70)
LGE-339700-Microwave,Fiber,Other	(23,756,392.31)	(3,042,912.87)	10,069,894.31	-	-	79,484.71	(1,397.96)	-	(16,651,324.12)
LGE-339710- Radios and Telephone	(13,191,738.38)	(807,364.77)	4,105,438.96	-	-	-	-	-	(9,893,664.19)
LGE-339800-Miscellaneous Equipment	(0.01)	-	-	0.01	-	-	-	-	0.00
LGE-339915-ARO Cost Common (L/B)	-	-	-	-	-	-	-	-	-
	(91,331,917.02)	(10,286,844.49)	20,362,956.43	434.50	-	150,892.30	(1,397.96)	-	(81,105,876.24)
<b>Non-Utility Property</b>									
LGE-312101-Nonutility Prop - Coal L	-	-	-	-	-	-	-	-	-
LGE-312103-Nonutility-Coal Rts of W	(249.93)	-	-	-	-	-	-	-	(249.93)
LGE-312104-Nonutility Prop - Misc L	(1.49)	-	-	1.49	-	-	-	-	(0.00)
LGE-312102-Nonutility-Coal Mineral	(63,110.43)	-	-	-	-	-	-	-	(63,110.43)
LGE-312192-Nonutility Cars & Trucks	-	-	-	-	-	-	-	-	-
	(63,361.85)	-	-	1.49	-	-	-	-	(63,360.36)

LOUISVILLE GAS & ELECTRIC COMPANY  
RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - FINANCIAL ACCOUNTING - Including 254 Balances  
DECEMBER 2016

	Beginning Balance	Accruals	Retirements	Transfers/ Adjustments	RWIP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
Total Common Depreciation Reserves	(91,395,278.87)	(10,286,844.49)	20,362,956.43	435.99	-	150,892.30	(1,397.96)	-	(81,169,236.60)

LOUISVILLE GAS & ELECTRIC COMPANY  
RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - FINANCIAL ACCOUNTING - Including 254 Balances  
DECEMBER 2016

	Beginning Balance	Accruals	Retirements	Transfers/ Adjustments	RWIP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
<b>Common Intangible Plant</b>									
LGE-330100-Common Intangible Plant	-	-	-	-	-	-	-	-	-
LGE-330200-Franchises and Consents	-	-	-	-	-	-	-	-	-
LGE-330300-Misc Intang Plant-Softwa	(17,797,800.87)	(6,894,149.04)	7,105,652.66	-	-	-	-	-	(17,586,297.25)
LGE-330310-CCS Software	(29,415,698.37)	(4,498,723.44)	-	-	-	-	-	-	(33,914,421.81)
LGE-330320-Law Library	-	-	-	-	-	-	-	-	-
	(47,213,499.24)	(11,392,872.48)	7,105,652.66	-	-	-	-	-	(51,500,719.06)
<b>Total Common Amortization Reserves</b>	(47,213,499.24)	(11,392,872.48)	7,105,652.66	-	-	-	-	-	(51,500,719.06)
<b>TOTAL RESERVES</b>	(2,059,747,279.79)	(190,856,967.22)	125,378,164.89	(222,665.79)	-	16,154,676.76	(867,223.16)	(976,008.01)	(2,111,137,302.32)



**KENTUCKY UTILITIES COMPANY  
SUMMARY OF UTILITY PLANT - REGULATORY ACCOUNTING  
DECEMBER 2016**

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>101 UTILITY PLANT IN SERVICE</b>						
<b>Electric</b>						
Electric Distribution	1,631,643,754.11	73,635,573.34	(20,421,266.37)	(340,117.45)	52,874,189.52	1,684,517,943.63
Electric General Plant	164,086,135.28	19,621,030.74	(11,527,163.23)	-	8,093,867.51	172,180,002.79
Electric Hydro Production	39,428,753.65	2,585,883.31	(101,678.14)	457,959.79	2,942,164.96	42,370,918.61
Electric Intangible Plant	81,667,345.60	14,107,204.21	(5,795,318.90)	-	8,311,885.31	89,979,230.91
Electric Other Production	549,016,839.75	421,666,841.66	(844,434.41)	162,070.19	420,984,477.44	970,001,317.19
Electric Steam Production	3,993,148,614.17	65,440,296.61	(14,899,041.71)	(79,169,657.89)	(28,628,402.99)	3,964,520,211.18
Electric Transmission	773,600,301.38	49,543,706.39	(7,302,428.29)	169,972.61	42,411,250.71	816,011,552.09
<b>Total 101 Accounts</b>	<u>7,232,591,743.94</u>	<u>646,600,536.26</u>	<u>(60,891,331.05)</u>	<u>(78,719,772.75)</u>	<u>506,989,432.46</u>	<u>7,739,581,176.40</u>
<b>102 ELECTRIC PLANT PURCHASED OR SOLD</b>						
<b>Electric</b>						
Electric General Plant	-	-	-	-	-	-
Electric Steam	-	-	-	-	-	-
<b>Total 102001</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>105 PLANT HELD FOR FUTURE USE</b>						
<b>Electric</b>						
Electric Distribution	324,087.84	-	-	113,882.25	113,882.25	437,970.09
Electric Other Production	309,540.85	-	-	-	-	309,540.85
Electric Steam Production	-	-	-	-	-	-
<b>Total 105001</b>	<u>633,628.69</u>	<u>-</u>	<u>-</u>	<u>113,882.25</u>	<u>113,882.25</u>	<u>747,510.94</u>
<b>106 COMPLETED CONSTRUCTION NOT CLASSIFIED</b>						
<b>Electric</b>						
Electric Distribution	30,543,077.31	31,479,745.14	-	-	31,479,745.14	62,022,822.45
Electric General Plant	13,632,687.51	(2,935,697.24)	-	-	(2,935,697.24)	10,696,990.27
Electric Hydro Production	370,158.33	(370,158.33)	-	-	-	0.00
Electric Intangible Plant	10,687,955.30	(2,400,761.45)	-	-	(2,400,761.45)	8,287,193.85
Electric Other Production	420,341,785.69	(393,268,415.72)	-	-	(393,268,415.72)	27,073,369.97
Electric Steam Production	1,072,399,172.74	106,040,039.31	-	-	106,040,039.31	1,178,439,212.05
Electric Transmission	33,781,724.17	25,124,805.56	-	-	25,124,805.56	58,906,529.73
<b>Total 106 Accounts</b>	<u>1,581,756,561.05</u>	<u>(236,330,442.73)</u>	<u>-</u>	<u>-</u>	<u>(236,330,442.73)</u>	<u>1,345,426,118.32</u>

**KENTUCKY UTILITIES COMPANY  
SUMMARY OF UTILITY PLANT - REGULATORY ACCOUNTING  
DECEMBER 2016**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>Net Additions</u>	<u>Ending Balance</u>
121 <b>NONUTILITY PROPERTY</b>						
<b>Common</b>						
Non Utility Property	971,313.10	-	-	-	-	971,313.10
<b>Total 121001</b>	971,313.10	-	-	-	-	971,313.10
107 <b>CONSTRUCTION WORK IN PROGRESS</b>						
<b>Electric</b>						
Electric	267,026,967.55	(86,233,847.28)	-	-	(86,233,847.28)	180,793,120.27
<b>Total 107001</b>	267,026,967.55	(86,233,847.28)	-	-	(86,233,847.28)	180,793,120.27
<b>Total Plant (Non-CWIP)</b>	<u>8,815,953,246.78</u>	<u>410,270,093.53</u>	<u>(60,891,331.05)</u>	<u>(78,605,890.50)</u>	<u>270,772,871.98</u>	<u>9,086,726,118.76</u>
<b>Total Plant + CWIP</b>	<u>9,082,980,214.33</u>	<u>324,036,246.25</u>	<u>(60,891,331.05)</u>	<u>(78,605,890.50)</u>	<u>184,539,024.70</u>	<u>9,267,519,239.03</u>
<b>Total Plant + CWIP - Non Utility (BS)</b>	<u>9,082,008,901.23</u>	<u>324,036,246.25</u>	<u>(60,891,331.05)</u>	<u>(78,605,890.50)</u>	<u>184,539,024.70</u>	<u>9,266,547,925.93</u>

Case No. 2018-00294  
Attachment 1 to Response to US DOD-1 Question No. 26  
Page 601 of 1455  
Garrett

KENTUCKY UTILITIES COMPANY  
SUMMARY OF UTILITY PLANT DEPRECIATION ACCOUNTING  
DECEMBER 31st

	Balance Beginning	Accruals	Retirements	Transfer Adjustments	ARO	RPP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
<b>LIFE RESERVE</b>										
Electric Distribution - ARO	176,527,281.24	(24,555,284.91)	27,419,427.81	49,368.50	-	-	-	-	-	(188,672,887.96)
Electric Generation - ARO	(105,231.82)	(22,784.82)	2,782.33	-	-	-	-	-	-	(127,834.31)
Electric Transmission - ARO	882,792,981.09	(17,571,397.79)	11,827,193.23	1419,164.22	-	-	-	-	-	(877,872,881.39)
Electric Hydro Production	(11,939,192.83)	(7,136,263.96)	13,169.60	-	-	-	-	-	-	(19,072,097.19)
Electric Nuclear Production - ARO	57,464,462.45	(72,274,871)	69,952.35	-	-	-	-	-	-	(14,749,456.30)
Electric Other Production	(244,424,201.74)	(32,252,221.21)	844,434.41	-	-	-	-	-	-	(276,831,988.54)
Electric Other Production - ARO	(244,424,201.74)	(32,252,221.21)	844,434.41	-	-	-	-	-	-	(276,831,988.54)
Electric Steam Production	(1,335,273,293.32)	(19,628,877.41)	12,728,260.16	-	-	-	-	-	-	(1,342,173,910.57)
Electric Steam Production - ARO	(85,244,514.82)	(84,242,444.48)	2,172,791.88	-	-	-	-	-	-	(169,314,167.42)
Electric Transmission - ARO	(235,265,643.81)	(1,342,428,498)	7,102,498.29	6,362.59	-	-	-	-	-	(238,903,485.02)
Electric Transmission - ARO	482,711.11	107,000.00	-	-	-	-	-	-	-	(375,711.11)
Non-Likely Property	-	-	-	-	-	-	-	-	-	-
	6,417,817,133.26	(243,004,621.30)	(6,886,912.15)	(419,164.21)	-	-	-	-	-	(6,666,242,995.70)
<b>COST OF REMOVAL</b>										
Electric Distribution	(17,962,316.49)	(18,882,138.82)	-	6,209.42	-	5,816,172.07	-	(141,217.40)	-	(32,629,382.82)
Electric Generation - ARO	(19,014.35)	(184,169.42)	-	-	-	(232,864.72)	-	-	-	(213,048.49)
Electric Transmission	(5,562,543.19)	(38,788,322)	-	-	-	(3,262,714)	-	-	-	(43,633,579.41)
Electric Other Production	15,407,660.86	(1,424,882.35)	-	-	-	(245,569.94)	-	-	-	13,737,208.57
Electric Steam Production	(176,842,092.20)	19,237,794.27)	-	-	-	(4,702,662.31)	-	(10,416.47)	-	(162,307,076.71)
Electric Transmission	(193,075,612.54)	(4,232,812.05)	-	(8,208.42)	-	6,670,222.69	-	(220,794.79)	-	(190,666,149.01)
Non-Likely Property	-	-	-	-	-	-	-	-	-	-
	(327,962,917.20)	(44,891,548.39)	-	-	-	17,882,163.34	-	907,601.60	-	(354,974,699.05)
<b>SAVAGE</b>										
Electric Distribution	51,222,211.12	1,864,753.56	-	-	-	-	(258,193.78)	-	-	52,828,770.90
Electric Generation - ARO	30,613.03	-	-	-	-	-	(164.36)	-	-	29,448.67
Electric Transmission	40,523.85	5,679.28	-	5,167.02	-	-	-	-	-	45,370.15
Electric Other Production	1,781,881.81	2,687,851.87	-	-	-	-	-	-	-	4,469,733.68
Electric Steam Production	39,448,878.27	2,827,871.74	-	-	-	-	(148,414.87)	-	-	42,278,335.14
Electric Transmission	27,159,892.22	484,658.42	-	-	-	-	(1,740,859.52)	-	-	25,903,691.12
Non-Likely Property	106,121,682.82	3,362,472.62	-	5,167.02	-	-	(1,892,745.97)	-	-	111,697,576.49
<b>TOTAL RESERVES</b>										
Electric Distribution	843,438,228.82	(44,229,878.87)	20,419,467.84	(7,168.19)	-	9,916,172.07	(258,193.78)	(141,217.40)	-	(870,154,878.82)
Electric Generation - ARO	(105,231.82)	(22,784.82)	2,782.33	-	-	-	-	-	-	(127,834.31)
Electric Generation - ARO	882,792,981.10	(17,571,397.79)	11,827,193.23	1419,164.22	-	532,864.72	(164.36)	-	-	(877,872,881.39)
Electric Hydro Production	(11,939,192.83)	(7,136,263.96)	13,169.60	-	-	-	-	-	-	(19,072,097.19)
Electric Nuclear Production - ARO	57,464,462.45	(72,274,871)	69,952.35	-	-	-	-	-	-	(14,749,456.30)
Electric Other Production	(244,424,201.74)	(32,252,221.21)	844,434.41	-	-	245,569.94	-	-	-	(276,831,988.54)
Electric Other Production - ARO	(244,424,201.74)	(32,252,221.21)	844,434.41	-	-	-	-	-	-	(276,831,988.54)
Electric Steam Production	(1,335,273,293.32)	(19,628,877.41)	12,728,260.16	-	-	4,783,965.31	(184,014.87)	(16,010.47)	-	(1,342,173,910.57)
Electric Steam Production - ARO	(85,244,514.82)	(84,242,444.48)	2,172,791.88	-	-	-	-	-	-	(169,314,167.42)
Electric Transmission	(235,265,643.81)	(1,342,428,498)	7,102,498.29	2,184.17	-	6,670,222.69	(1,149,165.52)	(220,794.79)	-	(238,903,485.02)
Electric Transmission - ARO	482,711.11	107,000.00	-	-	-	-	-	-	-	(375,711.11)
Non-Likely Property	-	-	-	-	-	-	-	-	-	-
	(6,666,242,995.70)	243,004,621.30	6,886,912.15	(419,164.21)	-	(7,900,163.34)	(1,892,745.97)	907,601.60	-	(6,423,720,000.00)
<b>DEFERMENT WORK IN PROGRESS</b>										
Electric	28,433,384.07	-	-	16,761.28	(172,219.87)	(8,410,864.89)	(7,131,464.20)	(1,852,878.48)	(461,202.89)	20,136,844.14
	(28,433,384.07)	-	-	16,761.28	(172,219.87)	(8,410,864.89)	(7,131,464.20)	(1,852,878.48)	(461,202.89)	20,136,844.14
<b>YTD ACTIVITY</b>	<b>(6,666,242,995.70)</b>	<b>243,004,621.30</b>	<b>6,886,912.15</b>	<b>(419,164.21)</b>	<b>-</b>	<b>(7,900,163.34)</b>	<b>(1,892,745.97)</b>	<b>907,601.60</b>	<b>-</b>	<b>(6,423,720,000.00)</b>
<b>AMORTIZATION</b>										
Electric	(4,427,223.22)	(1,064,813.42)	5,345,518.59	-	-	-	-	-	-	148,481,922.95
	(4,427,223.22)	(1,064,813.42)	5,345,518.59	-	-	-	-	-	-	148,481,922.95
<b>Depreciation &amp; Amortization Total</b>	<b>(1,029,181,208.11)</b>	<b>(215,878,426.82)</b>	<b>60,161,430.74</b>	<b>(189,200.40)</b>	<b>(182,419.29)</b>	<b>(15,410,667.63)</b>	<b>(3,045,611.45)</b>	<b>(1,178,296.29)</b>	<b>(1,178,296.29)</b>	<b>(1,204,927,837.11)</b>
<b>Utility Plant at Original Cost Less Reserves for Depreciation &amp; Amortization (See Footnote 1)</b>	<b>6,587,166,762.12</b>									<b>4,952,863,113.77</b>

**KENTUCKY UTILITIES COMPANY**  
**RWIP BY G/L ACCOUNT - REGULATORY ACCOUNTING**  
**DECEMBER 2016**

	<u>Beginning Balance</u>	<u>Accruals</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>ARO Settlements</u>	<u>RWIP Transfers Out</u>	<u>Cost of Removal</u>	<u>Salvage</u>	<u>Other Credits</u>	<u>Ending Balance</u>
<b>RETIREMENT WORK IN PROGRESS</b>										
Electric	26,635,584.07	-	-	16,751.28	(192,519.02)	(15,410,854.69)	17,191,464.20	(1,582,878.48)	(481,302.59)	26,176,244.77
	<u>26,635,584.07</u>	<u>-</u>	<u>-</u>	<u>16,751.28</u>	<u>(192,519.02)</u>	<u>(15,410,854.69)</u>	<u>17,191,464.20</u>	<u>(1,582,878.48)</u>	<u>(481,302.59)</u>	<u>26,176,244.77</u>
<b>RWIP ACCOUNT 108099</b>										
Electric	-	-	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>RWIP ACCOUNT 108799</b>										
Electric	1,914,078.77	-	-	-	(192,519.02)	-	(1,049,100.08)	-	-	672,459.67
	<u>1,914,078.77</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(192,519.02)</u>	<u>-</u>	<u>(1,049,100.08)</u>	<u>-</u>	<u>-</u>	<u>672,459.67</u>
<b>RWIP ACCOUNT 108901</b>										
Electric	24,721,505.30	-	-	16,751.28	-	(15,410,854.69)	18,240,564.28	(1,582,878.48)	(481,302.59)	25,503,785.10
	<u>24,721,505.30</u>	<u>-</u>	<u>-</u>	<u>16,751.28</u>	<u>-</u>	<u>(15,410,854.69)</u>	<u>18,240,564.28</u>	<u>(1,582,878.48)</u>	<u>(481,302.59)</u>	<u>25,503,785.10</u>
<b>TOTAL RWIP</b>										
Electric	26,635,584.07	-	-	16,751.28	(192,519.02)	(15,410,854.69)	17,191,464.20	(1,582,878.48)	(481,302.59)	26,176,244.77
	<u>26,635,584.07</u>	<u>-</u>	<u>-</u>	<u>16,751.28</u>	<u>(192,519.02)</u>	<u>(15,410,854.69)</u>	<u>17,191,464.20</u>	<u>(1,582,878.48)</u>	<u>(481,302.59)</u>	<u>26,176,244.77</u>
			VARIANCE	-	-	-	-	-	-	-

UNITED STATES DEPARTMENT OF DEFENSE  
 OFFICE OF THE SECRETARY  
 REPORT OF THE SECRETARY OF DEFENSE ON THE PROGRESS OF THE DEPARTMENT'S EFFORTS TO REFORM THE DEPARTMENT OF DEFENSE

Item	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total
1. Personnel	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
2. Equipment	500	500	500	500	500	500	500	500	500	500	500	500	500	6,000
3. Construction	200	200	200	200	200	200	200	200	200	200	200	200	200	2,400
4. Information Systems	100	100	100	100	100	100	100	100	100	100	100	100	100	1,200
5. Research and Development	100	100	100	100	100	100	100	100	100	100	100	100	100	1,200
6. Other	100	100	100	100	100	100	100	100	100	100	100	100	100	1,200
<b>Total</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>24,000</b>

Note: All figures are in millions of dollars. The total amount of funding for the program over the 13-year period is \$24 billion.

30



Item No.	Part Name	Part No.	QTY	UNIT	PRICE	TOTAL PRICE	DATE	STATUS	REMARKS
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Item No.	Item Description	Quantity	Unit	Price	Total Price	Notes
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NATIONAL TRAVEL EXPENSES										Totals		Total		Total		Total		Total	
STATE OF MISSISSIPPI GOVERNMENT ACCOUNTING MANUAL										Total Available		Total Available		Total Available		Total Available		Total Available	
FUNCTIONS										Total Available		Total Available		Total Available		Total Available		Total Available	
Function	Appropriation	Appropriation	Appropriation	Appropriation	Appropriation	Appropriation	Appropriation	Appropriation	Appropriation	Appropriation	Appropriation	Appropriation	Appropriation	Appropriation	Appropriation	Appropriation	Appropriation	Appropriation	Appropriation
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KENTUCKY UTILITIES COMPANY
DETAIL OF TRANSFERS - REGULATORY ACCOUNTING - TENNESSEE
DECEMBER 2016

Adjustment
Transfer
N/A

FERC FORM 1 COLUMN CLASSIFICATION:

101

UTILITY PLANT IN SERVICE

Electric

Electric Distribution

- E300.10-Land Rights
E301.00-Structures and Improvements
E302.00-Station Equipment
E304.00-Poles, Towers, and Fittings
E305.00-OH Conductors and Devices
E306.00-Underground Conduit
E307.00-I/G Conductors and Devices
E308.00-Line Transformers
E309.00-Services
E370.00-Meters
E371.00-Install on Customer Premise
E373.00-Street Lighting / Signal Sv
E374.05-ARO Cost Elec Dist (L/B)
E374.17-ARO Cost Elec Dist (Exp)
Total Distribution 101

Electric General Plant

- E380.20-Land
E390.10-Structures and Improvements
E390.20-Improvements to Leased Property
E391.10-Office Equipment
E391.20-Non PC Computer Equipment
E391.30-Cash Processing Equipment
E391.11-Personal Computers
E392.00-Cars and Light Trucks
E393.00-Stores Equipment
E394.00-Tools, Shop, and Garage Equ
E395.00-Laboratory Equipment
E396.00-Power Operated Equipment
E397.00-Comm Equip Microwave
E397.10-Comm Equip General
E397.20-DSM Communication Equipment
E398.00-Miscellaneous Equipment
Total General Plant 101

Electric Intangible Plant

- E301.00-Orphanization
E302.00-Franchises and Concessions
E303.00-Misc Intangible Plant
E304.10-CCR Software
Total Intangible 101

Electric Transmission

- E350.10-Land Rights
E350.20-Land
E352.10-Struct & Imp-Non Svs Control
E352.20-Struct & Imp-Svs Control/PCA
E353.10-Station Equipment - Non Svs
E353.11-AROP Station Equip Non Svs
E353.20-Station Equip-Svs Control
E354.00-Towers and Fittings
E355.00-Poles and Fittings
E356.00-OH Conductors and Devices
E357.00-Underground Conduit
E358.00-I/G Conductors and Devices
E359.15-ARO Cost Transm (L/B)
E359.17-ARO Cost Transm (Exp)
Total Transmission 101

Total 101 Accounts

Electric

Electric Distribution

- E301.00-Structures and Improvements
E302.00-Station Equipment
E304.00-Poles, Towers, and Fittings
E305.00-OH Conductors and Devices
E306.00-Underground Conduit
E307.00-I/G Conductors and Devices
E308.00-Line Transformers
E309.00-Services
E373.00-Street Lighting / Signal Sv
Total Distribution 105

Electric General Plant

- E390.10-Structures and Improvements
E394.00-Tools, Shop, and Garage Equ
E395.00-Power Operated Equipment
E397.00-Comm Equip Microwave
E397.10-Comm Equip General
Total General Plant 106

Electric Transmission

- E352.10-Struct & Imp-Non Svs Control
E353.10-Station Equipment - Non Svs
E355.00-Poles and Fittings
E356.00-OH Conductors and Devices
Total Transmission 108

Total 105 Accounts

Net Transfers

Table with columns: Transfer/ Adjustments, Ending Balance, Total Additions, Total Adjustments, Total Transfers, Total N/A, Summary Total, Check. Rows include various utility plant categories and sub-items.

**KENTUCKY UTILITIES COMPANY**  
**Land and Vehicle Retirements- 2016**

		<u>Land Cost Vehicles NBV</u>	<u>Unplanned Depreciation</u>	<u>RWIP</u>	<u>(Gain)/Loss</u>	<u>Actual Cash Received</u>	<u>Booked to GL (Y/N)</u>
Apr-16	Vehicle Auction (150387)	-		(16,751.28)	(16,751.28)	18,150.00	Y
		<u>-</u>	<u>-</u>	<u>(16,751.28)</u>	<u>(16,751.28)</u>		
	Grand Total	<u>-</u>	<u>-</u>	<u>(16,751.28)</u>	<u>(16,751.28)</u>		

Amounts in the cost column for land/vehicles represents the undepreciated balance on the vehicles.

**KENTUCKY UTILITIES COMPANY  
CWIP SPEND - YTD - REGULATORY ACCOUNTING  
DECEMBER 2016**

Project Number	Project Description	CWIP Spend
001KU16	Access Switch Rotation-KU16	309250.15
002KU15	Aligne Fuels Reports-KU15	4248.13
002KU16	Analog Sunset-KU16	275930.57
003KU15	Aligne Upgrade-KU15	24974.24
004KU14	Call Center-Route&Report-KU14	247354.79
004KU15	Analog Sunset Yr 2/3-KU15	48.14
005KU14	Cust Comm-text, apps-KU14	432.8
006KU15	Bulk Power & Env Systems-KU15	340.73
006KU16	Bulk Power & Env Systems-KU16	68881.77
007KU16	Cabling Server Connect-KU16	11810.45
009KU16	CERUS IV-KU16	199650.92
011KU15	CIP Compl Year 5-KU15	-447.6
011KU16	CIP Compl Year 6-KU16	167112.78
012KU15	CIP Compl Tools - Year 5-KU15	0
012KU16	CIP Compl Tools - Year 6-KU16	97846.09
013KU16	Core Network Infra-KU16	74844.5
017KU16	Electric Insp Enhan-KU16	11160.98
019KU15	Design Tool Repl (WIM)-KU15	1104924.37
021KU15	Electric Insp Enhan-KU15	9587.2
021KU16	Further app virt build-KU16	107904.51
023KU16	IT Security Infrast-KU16	27856.95
024KU15	Further app virt build-KU15	1736.82
025KU16	Lville Electrical Upgr-KU16	25198.87
026KU15	GIS Enhance and Upgr-KU15	2586.71
026KU16	Lville Racks & Furn-KU16	10399.71
029KU16	Microsoft Lic True-up-KU16	51807.12
031KU16	Mobile Infrastructure-KU16	15368.14
032KU14	Vulnerability Scanning-KU14	1380.88
032KU16	Mobile Radio-KU16	126018.43
033KU16	Mble Rad Syst Replace-KU16	1383563.59
034KU16	Multi-Fun Dev Grow&Ref-KU16	464446.12
036KU15	Lville Racks & Furn-KU15	0
037KU16	Ntwrk Acc Dev&Site Infra-KU16	85651.55
038KU14	Ghent Alt Trans Ser-KU14	112.55
038KU15	Microsoft Lic True-up-KU15	0
038KU16	Ntwrk Acc Dev & Gate-KU16	12196.81
039KU16	Network Management-KU16	20033.96
040KU16	Network Test Equipment-KU16	47426.78
041KU15	Mobile Radio-KU15	3838.51
042KU15	Mble Rad Syst RepYr 1/2-KU15	-95367.08
043KU16	Original SW Upgrade-KU16	135413.21
044KU16	Outside Cable Plant-KU16	102181.98

**KENTUCKY UTILITIES COMPANY  
CWIP SPEND - YTD - REGULATORY ACCOUNTING  
DECEMBER 2016**

Project Number	Project Description	CWIP Spend
046KU16	Pers Product Grow & Ref-KU16	102774.75
047KU16	Phone Expan/Break Fix-KU16	76657.07
053KU15	Orcl Ntwk Mgmt Sys Rep-KU15	-4.61
053KU16	Replace PDUs - BOC-KU16	95168.51
054KU15	Outside Cable Plant-KU15	720.3
055KU15	PeopleSoft Enhancements-KU15	0
056KU15	Pers Product Grow & Ref-KU15	239.5
059KU16	Sec Infra Enhancements-KU16	51471.61
060KU16	Serv Cap Expan and Rel-KU16	3998.71
061KU15	Purch/Rebuild Radio Sites-KU15	-9426.69
063KU16	Simpsonville Elect Upg-KU16	16147.74
064KU16	Simpson Furn & Racks-KU16	16660.1
065KU16	Site Security Improve-KU16	8204.53
067KU16	Tele Rm Data Cent Y1/2-KU16	165078.84
068KU16	Telecom Shelter Ren-KU16	71720.43
071KU14	Telecom Shelter Renov-KU14	-15292.79
073KU15	Serv Cap Expan and Rel-KU15	3.66
074KU15	Serv HW Refresh-KU15	21613.56
074KU16	Upgrade Vmware Infra-KU16	18225.98
076KU15	Simpson Furn&Racks-KU15	0
076KU16	Vulnerability Scanning-KU16	14772.7
077KU15	Site Security Impr- KU15	-2280
077KU16	Wireless Upgrade (WERUS)-KU16	90254.89
078KU16	WMS Work MGMT Syst-KU	56081.43
079KU15	Telecom Shelter Ren-KU15	2280.01
080KU14	Lockout/Tagout (LOTO)-KU14	249720.34
081KU14	SE KY MW Buildout-KU14	955297.15
082KU15	Upgrade Vmware Infra-KU15	-7.10543E-15
083KU16	Tower Replacements-KU16	1.34
085KU16	Monitor Replacement-KU16	21641.09
086KU16	Purch/Rebuild Radio Sites-KU16	156602
087KU14	EE DSM Filing (Non-AMS)-KU14	2464
088KU16	Tech Ref desktop/laptops-KU16	783753.02
093KU16	Server HW Refresh-KU16	235148.19
100KU15	Replace Edge 95 Units-KU15	87.33
100KU16	Microsoft EA-KU16	225679.39
108KU16	SOA Middleware Upgrades-KU16	54742.72
109KU16	WallStreet Suite Upgr-KU16	95517.99
110KU16	Monitoring Project-KU16	61177.54
113KU15	Tech Ref desk & laptops-KU15	502.24
113KU16	TOA Enhancements-KU16	97300.52
117150	Trimble County 2 KU	129583.19

**KENTUCKY UTILITIES COMPANY  
CWIP SPEND - YTD - REGULATORY ACCOUNTING  
DECEMBER 2016**

<b>Project Number</b>	<b>Project Description</b>	<b>CWIP Spend</b>
117362	Accrued Labor - KU	-20595.6
117KU16	TRODS-KU16	157526.01
118213	Va City-AEP Clinch River	100844.38
119903	Clear A&G 12/04	2470515.54
120756	Misc. A/R Uncollect - KU Cap	11743.18
120KU14	UC&C-KU14	-3409.49
120KU15	UC&C-KU15	-87
121840	G'TOWN & VER. CARD READERS	-10802.97
122609	Ghent Ash Pond/Landfill	12686926.76
122KU14	Ventyx Mobile Upgrade-KU14	530140.85
123219	KU BRCT7 A/B Conversion 08	129102.77
123961	GS SoftwareODS 2009	-3.10862E-15
124214	GH1 BOILER ROOM ROOF	306807.25
124323	GH1 TURBINE ROOM ROOF REPL	181.81
124782	09 CENT BLUEGRASS STATION	-147549.81
125KU16	EMS CIP-KU16	113456.58
126KU16	Expand EMS Dev System-KU16	166954.74
127134	TC CCP LANDFILL PH1 RAV-KU	-8521690.96
127182	PeopleSoft Time (KU %)	-1063921.85
127560	CANE RUN 7 - KU	406679.36
127KU16	EMS Sys_Monitor Tool-KU16	83779.85
129KU16	Implement SDE Replace-KU16	417849.67
130827	SCM 2013 Cent Rplc Bushings	0
130867	BR3 FABRIC FILTER	884505.57
130870	GH1 FABRIC FILTER	1979753.28
130871	GH2 FABRIC FILTER	5645641.8
130872	GH3 FABRIC FILTER	2217265.43
130873	GH4 FABRIC FILTER	1038337.04
130KU15	Advanced Malware Detect-KU15	1689.39
131170	GH 1 Crush Feed Shut Off gates	112.8
131172	GH Coal Sample System Repl	14765.81
131203	GH4 SH Spray Valve Retrofit	245441.5
131338	Ghent 345kV Control House	2486614.64
131350	Tyrone Control House	1670426.98
131355	Ghent Redesign 138kV Sub	221718.7
131809	CIP Test Lab-KU-2013	-12971.63
131859	CIP-KU-2015	-11681.8
131861	CIP-KU-2016	144853.43
131948KU	GS SL XRay Spectrograph-KU	1775.69
132000KU	TC CT HGP Insp #1-KU	2912962.73
132245	Brown Landfill Phase II	2536.34
132371	Brown Landfill PH I	6324475.95

**KENTUCKY UTILITIES COMPANY  
CWIP SPEND - YTD - REGULATORY ACCOUNTING  
DECEMBER 2016**

<b>Project Number</b>	<b>Project Description</b>	<b>CWIP Spend</b>
132674	KU Park Control House	1138694.31
132865	OXFORD COAL MINE TAP	-234829.99
132928KU	GS CDM Aurora - KU	59403.04
133071	BR3 Spare Condensate Pump	566.31
133088	BR FGD Agitator Repl 16	31233.01
133102KU	GS GE 345kV Spr KU	1733742.86
133250	Leestown Road Hwy Proj 2011	-24655.46
133456	GH3 & 4 J Conveyor Siding	511040.05
133468	GH3 SCR L1 Replacement	957410.28
133470	GH4 SCR L1 Regen 2017	444133.06
133472	GH3 C Heater Repl	1137
133493	GH4 C Feedwater Heater Repl	149579.88
133520	GH4 B Feedwater Htr Repl	148294.57
133526	GH3 B Feedwater Htr Repl	-152.96
133590	GH1 SCR L1 Catalyst Regen 2016	162077.17
133591	GH1 SCR L3 Catalyst Regen 2016	132626.87
133638	EFFLUENT WATER STUDY - BR	655516.94
133641	EFFLUENT WATER STUDY-GH	660526.21
133683	EFFLUENT WATER STUDY-TC KU	590626.98
133740	GH CHA&CHA1 4kv Switchgear	71835.04
133789	GH4 Sample Panel Replacement	257129.7
133790	GH3 Sample Panel Replacement	233279.4
133793	GH 3-5 Pulv Gearbox	664886.74
133890	BRCT Pipeline AC Mitigation	151334.56
133980	BRFGD 01 Absorber Bleed Pump	27805.13
133981	BRFGD 02 Absorber Bleed Pump	30936.87
133KU16	NE KY Buildout Eng Phase-KU16	44882.07
134111KU	TC2 SCR L2 REPLACE-KU	265577.69
134190	EKP CPR PLT RELO	78.54
134232KU	TC 2 KU BOILER METAL OVERLAY	696037
134237	DSP LEX AREA MAJOR PROJECTS	390227.59
134283	BNDS MILL-FNCHVILLE STAT REPL	261776.68
134284	SR 2016 Bonds Mill-Finchville	1141532.4
134KU15	Cascade Corp Sec Assets-KU15	120007.09
135112	BR2 Coal Fdr Transition Chutes	10878.96
135361	REL LEXPLNT-PISGH 69RBLD	993073.57
135433	TEP-Add 345kV Brkr to W Lex	104222.35
135625	Matanzas Sub Upgrade	-201269.36
135911	DLC - KU	1415194.44
135KU16	Rate Case 2016-KU16	7590.74
136550KU	GS SL Gas Chrmgrph KU	21365.64
136555KU	GS SL IFT AnlZR KU	13568



**KENTUCKY UTILITIES COMPANY  
CWIP SPEND - YTD - REGULATORY ACCOUNTING  
DECEMBER 2016**

Project Number	Project Description	CWIP Spend
137011	BR1/2 A Conv to 1-1&1-2 Crshrs	136442.88
137031	GH Ash Filtra Controls Repl	4938.68
137033	GH Barge Mooring Cell C-9	99520.08
137041	GH4 UPS Replacement	11117.24
137045KU	TC2 KU AIR HEAT BASKETS	838027.27
137071	GH4 FGD Sump Pump Repl	89488.65
137083	GH3 FGD ME Chevron Repl	348599.14
137163	BR CY HMI Addition	34714.45
137206	BRCT 11N2 SFC Controls Upgrade	153837.76
137375	GH 1-6 Pulv Gearbox	585369.42
137492	TC Landfill Add'l Land KU	-305.86
137662KU	TC2 KU SUB SCRAPER CONVEYOR	168367.8
137728	SR 2017 Bonds Mill-West Cliff	2852.22
137738	HWY 641 RELO	59.03
137745	PR HARDIN CO SMITH 345KV P2	3202466.28
137749	DSP SHELBYVILLE E-TRANS	273039.7
138898KU	Enterprise Info Mgmt-KU12	110472
138KU16	PowerPlant Module Upgr-KU16	129207.11
139046	TC2 DSI System - KU	1199398.79
139595KU	GS GE DME Phase II KU	20847.41
139598KU	GS GE Aux Trans Prot KU	80484.25
139600KU	GS CDM PRC-05 Collect KU	15394.01
139627	Test Lab Equipment-2015-KU	414.5
139638KU	0-GS CDM CIP Ver 5.0 KU	1383.48
139669	BR1&2 Mercury Mitigation Syst	32
139670KU	GS CDM CIP Ver 6.0 KU	209222.16
139763KU	TC KU ACID INJECTION FA	5.77
139771KU	TC2 KU CO MONITOR SYS	8359.39
139788KU	TC KU COAL HAND PLC REPL	-4911.96
139789KU	TC KU RADIO SYS COAL TUNL	2579.08
139820	BR2 Precip Voltage Controls	-5172.93
139823	BR2 Precip Rapper Controls	-3119
139840	DX Digital Governor	685.52
139864	BRCT GT24 Evap Media Repl KU	-1924.19
139906	TEP-Morganfield 161kV Brkr Add	130011.89
139979	TEP-FARLEY-US STEEL 69kV	229599.6
139996	TEP-ALCLDE-ELHU	-2387.68
139KU15	CTS/AFB-Accting Enhance-KU15	45652.56
139KU16	Central Firewall Mgmt-KU16	91146.53
140018	Dix Upgrade KU 2014	33093.9
140031	GH S/R MCC Repl	-3163.01
140098	EMS OPERATOR MONITORS-KU-2016	34123.42

**KENTUCKY UTILITIES COMPANY  
CWIP SPEND - YTD - REGULATORY ACCOUNTING  
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<b>Project Number</b>	<b>Project Description</b>	<b>CWIP Spend</b>
140194	GH Crusher Hse 2 Dust Col	714390.19
140204	GH1 Blowdown Line Repl	570183.4
140208	GH2 CT Fan Blade Replacement	130589.48
140409KU	S&TT Trans Trng Cntr	76582.28
140485	ELIZABETHTOWN T&E CAPITAL 2014	334.08
140526	SCM2015 CENT RTU REPLACEMENTS	1723.56
140528	SCM2015 CENT REPL LTC/REG CNTR	4019.56
140545	SCM2015 PINE REPL 22KV BRKRS	0.92
140548	SCM2015 PINE REPL OIL BRKRS	-1671.92
140574	SCM2015 CENT MISC CAPITAL SUB	16653.63
140577	SCM2015 CENT REPL BREAKERS	4268.72
140579	SCM2015 CENT REPL BUSHINGS	0.21
140599KU	TC2 KU PEGGING STEAM	-6318
140620	SCM2015 EARL FAILED BRKR/RECL	4841.17
140624	SCM2015 EARL WILDLIFE PROTECT	349.94
140632	SCM2015 PINE FAILED BRKR/RECL	0.02
140634	SCM2015 PINE MISC CAPITAL SUB	0.38
140635	SCM2015 PINE MISC NESC COMPL	3904.09
140640	SCM2015 PINE TOOLS & EQUIPMENT	-2431.44
140655KU	GS GE TCCT Hrdng KU	132988.45
140658KU	TC CT KU LC1 UPGD #1	213310.98
141296	LONDON OP-CONSTRUCTION	-48000
141348	Winchester - Pole Racks	-1706.94
141389	KU FURNITURE PROJ	387243.72
141394	Green River 884 Brkr Failure	568.65
141400	Business Offices CapEx 2015	-97220.56
141401	CARPET / FLOORING REPLACEMENT	16939
141427	KU FURNITURE & CHAIRS	314.28
141436	KU FAILED EQP REPLACE 2016	78140.4
141438	KU FURN & CHAIR 2016	97980.61
141577	Meter Shop 2016 Lex Forklift	7574.36
141636	MS 2016 KU Danville Board	23717.5
142358	Retail Hardware KU 2016	68200.58
142401	TEP-CMPGD-EMNUEL-TP	78993.92
142496KU	TC KU BENTLY NEVADA PHASE II	0
142569	Paint Lick Hwy Project	-23605.6
142753KU	TC2 KU IGNIT FUEL 2015	3595767.71
142760	Rplce EMS Wkstations-KU-2013	11932.97
142896	Earlington 2014 Pole Insp	-5062.75
142915	BR3 APHC Repl (Partial)	-2097.87
142KU16	UC4 Upgrade to V10-KU16	24233.69
143043	Brown Solar Facility - KU	8973142.02

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Project Number	Project Description	CWIP Spend
143049	MILLERSBURG-BYPASS-RELO	1.36424E-12
143109	STAMPING GROUND - 0481	44108.45
143174	Replace Ghent 942 Breaker	0
143325	LEXINGTON CEMI	29076.26
143356	US 60-KY 4 INTRCHNG HWY RELO	0
143640 KU	CR7 NGCC Inventory KU	-25295.81
143722	GH2 Phosphate Pump	0.15
143755	DELAPLAIN TRANSFORMER UPGRD	-14453.7
143864 KU	PR Gas Pipe Line KU	6173394.38
143872	TRANSFER REGULATORS FROM LGE	737.23
143KU16	Light Table Licenses-KU16	7420
144038	GHENT LANDFILL PHASE IB	220306.99
144039	I75, Exit 95 Richmond HWY	0
144061	REL TUNNELL HILL SWITCH	62612.54
144081	TRANSFORMERS FROM LGE	4235.76
144112	BACKUP CC V_WALL RPLC-KU-2016	39407.05
144118	GR 69kV Control House Rpl	44858.44
144129	Rpl Dix Dam 604 & 624 Brkrs	-13247.45
144140	Rpl (3) Leitchfield Brkrs	411117.14
144141	Rpl (1) 138kV Ohio Co Brkr	1658.74
144143	Rpl Toyota South 714 Brkr	207127
144150	Rpl Middlesboro Fence	3328.16
144152	Rpl Green River 69kV Fence	-1210.08
144153	Rpl River Queen Fence	-4953.75
144155	Rpl Clinton Fence	-3116.64
144157	Rpl Marion Fence	-3119
144158	Rpl East Frankfort Fence	-52666.23
144179	GH1 Boiler Lwr Sidewall Panel	358874.51
144180	GH3 ESS MCC Transfer Swt	8298.14
144181	GH4 APH Coil	111342.84
144214	GH1 LED Lighting Below 3rd Flr	-48.89
144243	GH1 SH Pendant Platen Loops	-2974.22
144246	GH1 HPSW Piping Basement	-829.2
144248	GH2 HPSW Piping Basement	7961.07
144249	GH CY Office-Locker Building	367951.3
144256	GH Coal Conveyor Structure Rpl	1689440.38
144257	GH4 FGD Recycle Pump Gearbox	9428.03
144265	GH3 FGD Recycle Pump Gearbox	6102.57
144275	GH 3&4 Brominator Upgrade	184706.88
144276	GH4 Aux Trans HU Relay	40419.27
144280	GH4 ESS MCC Transfer Swt	12031.7
144291	GH1 Coal Handling Controls	97694.96

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Project Number	Project Description	CWIP Spend
144295	GH 3-1 CT Fan Gearbox	14051.8
144296	GH2 Electromatic Valve	86230.39
144297	GH Crusher Hse 1 Belt Feeder	121.88
144318	GH3 APH Coils	321.46
144338	Brown N CIP Security Upgrds	1340670.51
144360	REL-Madisonville 604 Brkr Add	-97960.78
144364	REL-Parkers Mill 604 Brkr Adds	-113648.4
144366	REL-Warsaw 604 Brkr Addition	18605.59
144421	GH 3-6 Pulv Gearbox	576617.04
144432	BR1 Maintenance Vent Fan Repl	110606.04
144433	BR3 Maintenance Vent Fan Repl	80984.42
144435	DX Building Refurbishment	285986.48
144441	BR2 ID Fn-FGD Duct Exp Jnt Rpl	287148.66
144443	BR3 Conv Room Dust Collector	-109.74
144445	BR1 Flame Scanner Card Repl	73905.35
144455	BR3 Burner Corner Panels	909.61
144475KU	GS GE CORS KU	324036.6
144489	BR Workout Facility	69298.43
144587	SIMPSONVILLE FENCE KU IT	15292.97
144594	ONE Q ELECTRICAL - 2015 KU	12280
144597	LOUDON RENOVATIONS 2015	5382.43
144598	KU ELECTRICAL 2015	-928
144600	I-75 TOYOTA INTERCHANGE	0
144610	BR Main Pond Closure	4180273.96
144618	KU FENCES AND GATES - 2015	0
144619	KU-HVAC REPLACEMENT 2015	-12500
144632	REL-Cawood 604 Brkr Addition	62382.05
144634	REL-FMC 604 Brkr Addition	1.81899E-12
144636	REL-Stanford 604 Brkr Add	43587.71
144637	REL-Camargo 604 Brkr Add	43168.62
144682	TEP-DFR Replace MODs-KU	-7417.56
144711	Earlington Cap Tools 2015-16	6296.11
144719	Lexington Cap Tools 2015-16	-1353.47
144735	Haefling Ckt 0055 Dist	17335.18
144736	Innovation Drive Ck 0593	0
144737	Lexington Area Major Proj	1136049.87
144739	Versailles 4kV Ckt 505 Upgrade	40473.52
144741	Manhole Cover Repl Prog KU	5807.28
144743	Reconductor Ckt 2220 Lebanon	22851.88
144744	RIC Ckt 2109 Reconductor	12002.19
144746	KU Distribution Capacitors	65566.05
144747	Milford Recond	-3385.98

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144751	Shelbyville East Dist	289769.51
144769	LEX AREA MAJOR SUB PROJECT	1555387.94
144770	SHELBYVILLE EAST DIST SUB	733395.31
144771	LOCKPORT SUB ADD 138KV BRKR	11396.94
144773	VINE ST REPL LGCY AIR MAG BRKR	-2900
144774	SCM2015 DAN REPL LGCY OIL BRKR	-4880.49
144775	SCM2015 DAN REPL LGCY VAC BRKR	-5863.32
144777	HUNTERS BOTTOM SUB RECLOSER	33076.06
144785	SCM LEX UPGRD 4KV PORTABLE	97496.93
144820	SCM2016 LEX REPL SUB BATTERY	132027.94
144821	SCM2016 LEX LGCY RTU REPLACE	129575.25
144823	SCM2016 EARL REPL LEGACY BRKR	277775.79
144825	SCM2016 EARL REPL SUB BATTERY	34303.11
144826	SCM2016 DAN CA DIFF RELAY REPL	32152.26
144873	SCM2016 PINE REPL SUB BATTERY	26361.01
144874	SCM2016 LEX MISC CAPITAL SUB	75148.59
144875	SCM2016 LEX MISC NESC COMPL	38275.74
144876	SCM2016 LEX REPL BREAKERS	116188.68
144877	SCM2016 LEX REPL BUSHINGS	166253.63
144878	SCM2016 LEX REPL REGULATORS	83172.5
144879	SCM2016 LEX SUB BLDNG & GND	14304.14
144880	SCM2016 LEX WILDLIFE PROTECT	38627.56
144881	SCM2016 EARL FAILED BRKR/RECL	86437.77
144882	SCM2016 EARL MISC CAPITAL SUB	98637.19
144883	SCM2016 EARL MISC NESC COMPL	121514.42
144884	SCM2016 EARL WILDLIFE PROTECT	53543.99
144885	SCM2016 CENT LIGHTNING PROTECT	24264.99
144886	SCM2016 CENT LTC OIL FILT ADDS	93977.68
144887	SCM2016 KU OIL CONTAINMENT UPG	198602.33
144896	SCM2016 PINE FAILED BRKR/RECL	98868.21
144897	SCM2016 PINE MISC CAPITAL SUB	155723.79
144898	SCM2016 PINE MISC NESC COMPL	48437.34
144899	SCM2016 PINE SUB BLDNG & GND	46631.97
144900	SCM2016 PINE WILDLIFE PROTECT	51343.42
144903	SCM2016 PINE TOOLS & EQUIPMENT	19640.29
144904	SCM2016 EARL TOOLS & EQUIPMENT	19655.87
144905	SCM2016 LEX TOOLS & EQUIPMENT	11726.26
144907	SCM2016 DAN TOOLS & EQUIPMENT	11397.05
144953	KU HW/SW 2015	38109.1
144962	REL-Farley/Artemus/Pine Panels	376471.5
144970	REL BARTON MOS	35999.06
144992	KU SECURITY EQUIPMENT 2015	-2108.2

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144994	KU CAMERAS 2016	244077.28
144996	KU FIRE SYSTEMS 2016	127605.13
144998	KU SECURITY EQUIPMENT 2016	88442.25
145011	KU CAMERAS 2017	94646.54
145120	Paris Forklift 5000#	-1540.63
145405	Adv Meter Sys KU 2015	300884.68
145855KU	TC KU LAB MONITORS 2015	0
145882	BR3 "A" Aux Xfmr Buss Sections	8.8
145887	Airport/Keeneland Reliability	8458.28
146001KU	TC KU LAB EQUIP 2016	20655.26
146002KU	TC KU LAB MONITORS 2016	18351.64
146004KU	TC KU PREDICT MAINT DEV 2016	9965.42
146005KU	TC KU SAFETY ERT EQUIP 2016	34927.23
146135	University of Cumb - Wburg	16739.66
146413	TRANSFORMERS FROM LGE1	5034.11
146421	Cumberland Gap Nat Pk	84519.44
146424	Danville 2015 PITP project	705.79
146425	Pineville PITP Project 2015	0
146426	Earlington PITP project 2015	5062.75
146427	Elizabethtown PITP 2015	-6993.11
146428	Richmond 2015 PITP project	26359.65
146429	Norton PITP 2015 project	-2.84217E-14
146436	Lexington 2015 PITP	0
146439	Higby Mill Firewall	83219.71
146457	Livingston County Reactor	-1003.79
146522	XFER TRANSFORMERS FROM LGE	5227.76
146526	LOUDEN RENOVATIONS	-7418.11
146574	TRANSFER XFMR TO KU	1429.2
146595	Verda 4479	11858.86
146598	WBurg S. Ckt 0226	16145.13
146602	N-1 DIST XFMR LAKESHORE SUB	861170.38
146606	N-1 DIST XFMR LAKESHORE CW	72860.1
146609	BR Oil/Water Sep Level Indctrs	26947.76
146684	SCM2015 DAN MISC CAPITAL	0
146688	SCM2015 DAN WILDLIFE PROT	924.74
146700	NEWTOWN PIKE EXTENSION	9.31379E-11
146702	NRP FARLEY-ALCALDE	117521.67
146706	GRAHAMVILLE-WICKLIFFE P2	-671.61
146708	N-1 DISTXFMR INNOVATION DR SUB	214645.59
146710	NRP BROWN-FAWKES 138KV	-7584.13
146714KU	TC KU OFFICE REBUILD 2015	-7.69
146731	W. Frankfort 69kV Brk (Reimb)	-1732.09

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Project Number	Project Description	CWIP Spend
146757	Lakeshore New Circuit	-39749.18
146762	London Frontage Rd	44018.36
146763	LEBANON EAST SUB PROJECT	523105.86
146785	Wasfoto 119 Widening	68213.57
146789	BOC FURNITURE-KU	4176.44
146822	2015 CEMI Earlington	8140.44
146823	Lex Arc Flash Ash Ave 2-0111	11607.71
146824	Arc Flash Dan Lancaster 2	31007.81
146827	2015 CEMI Shelbyville	48614.88
146858	SPIR GHENT-NAS	-10510.17
146899	Nortonville 0819 KU CIFI 2016	2130.97
146902	Stonewall 0096 CIFI 2015	56089.1
146903	Reynolds 0044 KU CIFI 2016	160960.72
146904	Picadome 0232 KU CIFI 2016	130977.3
146905	Parkers Mill 0051 CIFI 2015	-1124.51
146906	A O Smith 0607 CIFI 2015	282.08
146907	SHUN PIKE 0581 KU CIFI 2016	27980.26
146909	CEMI ETOWN 2015	2469.31
146910	Hartan 4406 CIFI 2015	26672.24
146911	Stinking Creek 0313 CIFI 2016	113977.77
146925	Online Mon Equip - W. Lex	1927.33
146936	RECEIVE 2 XFMRs FROM LGE	5332.84
146939	Lebanon East #427 Exits	58773.47
146941	LEBANON EAST TRNSFRMR ADD	39935.57
146982	PR Ghent-Blackwell 138kV	1190275.92
146983	NRP GHENT-BLACKWELL 138kV	108807.14
146984	NRP BLACKWELL-KENTON 138kV	115929.43
146997	HIGBY MILL-KY RIVER P2	-25768.35
146KU16	MR Hardware-KU16	11887.39
147011	BOC SECURITY RENOVATION-KU	2621.6
147024	REPLACE MIDWAY TRANSFORMER	-6721.52
147030	BR2 Duct Probes & Analyzers	-2150.39
147032	RECEIVE 2 XFMR FROM LGE	2206.06
147087	KU NALCO ENGINEERING	-26336.07
147089	ONE Q KU FITNESS CENTER 2015	8025.36
147091KU	GS GE CORS ENG KU	-10048.59
147101	URD Cable Inj - LEXOC	12003.87
147130	NRP KENTON-RODBURN 138kV	695058.07
147131	PR Kenton-Rodburn 138kV	329993.02
147154	RECEIVE TRANSFORMER FROM LGE	723.43
147159	Rpl Danville N 604 & 608 Brkrs	86527.06
147161	Rpl Taylor County 804 Brkr	84195.03

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Project Number	Project Description	CWIP Spend
147162	Rpl Harlan Wye 614 Breaker	26879.33
147180KU	TC KU BAP/GSP SLOPE IMPROV	-555.01
147211	ETOWN LAND	17050
147217	TEP-W. Cliff-Shakertown Term	16178.95
147218	TEP-Brown Subs Term Eqp	59286.42
147233	Wheatcroft 614 Brkr Rpl	29441.68
147241	TEP Corydon-Highland Mine 69kV	306356.94
147243	BR3 SCR 3rd Layer Catalyst 16	380709.35
147286	PR Spencer Road-Clark Co 69kV	578957.64
147287KU	TC KU REROUTE WATER FLOW	15.2
147302	SIMPSONVILLE FENCE KU TR	26841.61
147303	GH1 SCR NOx Process Monitor	62562.72
147313	PR Bardstown-Elizabethtown	2277503.68
147315	PR Lebanon-Springfield	419876.98
147334	PR London-Sweet Hollow 69kV	2591842.96
147335	PR Green Rvr Plnt-Morganfield	1774973.18
147341	Walker Bushings	53118.21
147344	Dorchester Bushings	64365.38
147345	Earlington North Bushings	56538.14
147350	GH3 Scanner Air Fan Repl	23020.63
147360	Tyrone Ground Grid	278306.2
147405	GH1-6 Feeder & Outlet Hop Repl	50532.38
147442	N-1 DIST XFMR CENTRAL CITY SUB	3072.88
147450	NRP Brown North-Hardin Co	270063.68
147460	GH1 12" Boiler Sump Line	116665.9
147461	NRP Grn Rvr Plnt-Grn Rvr Steel	131240.54
147463	NRP Grn Rvr Steel-Cloverport	279801.06
147465	NRP Livingston-So Paducah	433148.9
147466	NRP Crittenden-Morganfield	27593.33
147467	NRP Grn Rvr Plnt-Erlington No	628280.49
147473	NRP Cloverport-Hardinsburg	207361.25
147474	NRP Hrdnsburg-Cen Hrdn EKPC	28589.27
147478	NRP GR Plant-Morganfield	785165.55
147480	REL Esserville Switch	17942.83
147534	REL Radcliff Switch	188146.84
147655	GH4 SCR Dilution Steam Ctrls	12518.42
147699	GH4 Turb Sealing Steam Ctrls	12557.61
147702	GH3 Crusher Hoists	70989.53
147712	GH3 SCR Dilution Steam Ctrls	13472.04
147713	GH2 Beck Drive Wiring Repl	64476.5
147822	Buena Vista Ckt 2104 Rec	63427.94
147824	Central City N1DT Ckt Work	3916.8



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147875	GH Gys Farm Containment Berm	-17716.1
147889	BRCY Fire Panel Repl	27679.06
147890	BR3 Conv Room Fire Panel	18044.33
147898	BR1&2 Turb Rm Crane Cntrl Upgr	-41881.76
147901	GH Central Tool Room	474751.53
147902	GH3 FGD Sump Pump	88895.79
147906	BR1 O2 Analyzer/Probe Repl	77546.42
147914	BR2 DCS Battery Replacement	11513.95
147915	BR1 DCS Battery Replacement	48892.14
147916	BR3 Elevator Drive Replacement	142193.32
147924	BR FGD Inlet Duct Lining	98245.36
147928	BR 1A Feedwater Heater Repl	107873.09
147936	BR2 APHC Repl	274812.48
147942	BRCT5 C Insp & Parts Recond	984935.5
147961	BRCT11 AVR Upgrade	36856.12
147964	DX Diesel Generator Install	1185.11
147966	GH CCR RULING NON MECH	0
147973	TC KU CCR RULING NON MECH	-344992.75
147981	BR CY Flop Gate Actuators	14857.87
147983	BR1 Steam Separators Repl	168646.09
147984	BR CEMS Dataloggers	44552.08
147985	BRCT CEMS Dataloggers	85368.22
147986KU	TC KU PROXIM ACCESS READ INST	1034.07
147KU16	MV90 upgrade-KU16	24568.86
148021	DANVILLE BO REPL DOOR/WINDOWS	91469.04
148024	REPL WINDOWS AT DRIVE THRU	19870.95
148027	CARPET/FLOORING - KU 2016	21978.91
148029	RICHMOND DRAINAGE REPL 2016	52695
148030	WINCHESTER BACK STAIRS REPL	26138
148049	XEROX EQ - KU 2016	3759.27
148088 KU	PR Admin Building KU	2487.77
148121	GH1 F MCC Repl	55932.9
148124	GH4 SO3 Controls Repl	193664.54
148125	GH I&E Shop CalibrationEquip16	60258
148145KU	GS SL Analytical Balance KU	5093.23
148196	Rpl Brown North 912 Breaker	-23679.89
148251	DSP Richmond North Sub Prop	236901.9
148370	REL-Hoover 604 Breaker Add	133501.25
148371	REL-Earlinton 604 Brkr Add	43345.84
148388	REL Hughes Lane MOS	75465.94
148483	Lex Arc Flash-Clays Mill 0145	18977.14
148485	Lex Arc Flash-Clays Mill 0148	11709.25

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148486	Lex Arc Flash-Haefling 0055	5559.55
148487	Lex Arc Flash- Higby Mill 0023	12413.83
148488	Lex Arc Flash-Higby Mill 1071	16032.99
148489	Lex Arc Flash IBM 1-0110	12449.22
148492	Lex Arc Flash - IBM 2-0140	15717.98
148493	Lex Arc Flash - Reyn.1-0044	19474.38
148494	Lex Arc Flash - Reyn.2-0056	11953.86
148495	Lex Arc Flash - Stonewall 0097	9909.71
148498	EMS CHNL EXPANSION-KU-2015	6282.21
148602	SCM2016 DAN REPL SUB BATTERY	10304.86
148607	SCM2016 DAN REPL LEGACY BRKR	112488.04
148613	SCM2016 LEX REPL LEGACY BRKR	115137.34
148616	SCM2016 PINE REPL LEGACY BRKR	94886.49
148617	SCM2016 KU REPL LTC/REG CNTRL	93996.45
148621	SCM2016 DAN FAILED BRKR/RECL	72323.4
148622	SCM2016 DAN MISC CAPITAL PROJ	83520.67
148623	SCM2016 DAN MISC NESC COMPL	37209.26
148624	SCM2016 DAN SUB BLDG & GRNDS	20851.72
148625	SCM2016 DAN WILDLIFE PROTECT	66986.55
148627	SCM2016 EARL SUB BLDG & GRNDS	17523.94
148631	SCM2016 KU RPL XFMR FANS	89780.14
148644	Rpl Brown North 924 Breaker	-1380.5
148711	Lexington Arrow Sign Boards	1647.56
148980	TOYOTA SOUTH SUBSTATION	1880672.03
148KU16	Implement Corp. SIEM-KU16	595280.37
149026	NERCALRT PNVL SW STN-PNVL TVA	280619.77
149027	TEP-KU DFR 2016	351952.85
149029	EARLINGTON POLE YARD	4077.2
149030	PINEVILLE POLE YARD ENTRANCE	429452.51
149035	CCS UPGRADE FURNITURE -KU	12180.86
149050	Rpl (2) Indian Hill 69kV Brkrs	-771.18
149087	Distribution Capacitors KU	166355
149096	Earlington CapTools 2016	34667.18
149098	Danville Cap Tools 2016	38426.75
149099	Richmond Capital Tools 2016	21507.98
149101	Elizabethtown Cap Tools 2016	11994.63
149102	Shelbyville Cap Tools 2016	14677.66
149103	Lexington Cap Tools 2016	2900.5
149104	Maysville Cap Tools 2016	29661.37
149105	Pineville Cap Tools 2016	13632.84
149106	London Cap Tools 2016	9817.39
149107	Norton Cap Tools 2016	4207.38

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149114	KUGO CONCRETE REPLACEMENT	395
149122	BR3 F-2 Feedwater Heater Repl	227770.58
149123KU	TC CT KU INSTALL 345KV MODS	-359.82
149167	Rpl (2) 69kV Ohio Co Brkrs	638.5
149177	GH2 WFGD IMPROVEMENTS	2551422.89
149187	BRCT Office Building Repl	18117.36
149341	XFMR FROM LGE TO KU	4971.25
149343	MCKEE ROAD XFMR REWIND	34717.66
149347	GH1 HG CONTROL INJECTION	93165.58
149348	GH2 HG CONTROL INJECTION	115400.7
149350	GH3 HG CONTROL INJECTION	81836.32
149351	GH4 HG CONTROL INJECTION	74399.54
149368	E-Town Cap Bank Rpl	117433.28
149369	Dow Corning Xfmr Rpl (Reimb)	1.13687E-13
149466	KU HW/SW 2016 ASSET MGMT	51935.18
149546	URD Cable Rejuv KU	260462.93
149552	MR 2016 FieldNet KU	12046.46
149669	KUGO CCS UPGRADE	-6664
149692	GH 1&2 Spare BCWP Conversion	1773.44
149705	TEP-W Lex Reactor Additions	235377.06
149712	RECEIVE 2 TRANS FROM LGE	2738.55
149726	CIFI Viley Rd	1520.05
149727	CIFI Haefling 0060	25892.67
149752	Simpsonville Guard Station-KU	126.51
149783	PR Princeton-Crittenden Co	-28621.65
149792	BR3 Turb Rm Crane Radio Contr	-715.64
149793	GH3 PA Duct Expansion Joints	251.14
149852	GH2 Turbine Room Roof Repl 15	141291.45
149862	BR3 Turbine Valve Upgrade	-677.96
149873	RECEIVE 3 TRANS FROM LGE	2648.94
149874	HARLAN SR RENOVATION-2015	8281.67
149876	BR F-1 & B-1 Exp Joint Repl	-10345.1
149890	EI Veh Charge Station KU 2015	27258.22
149891	GH I&E Shop Calibration Equip	-12.15
149903	GH Trans Hse 2 Dust Collector	1974.74
149909KU	TC KU RO UV LIGHT	1165.09
149917	Carhartt Dist Ckt	-1127.11
149919	HANSON 12KV SUB UPGRADE	54115.32
149972KU	GS GE ME Remote Vib KU	-9685.82
149985	GH 100k Fuel Oil Tank Berm	1038.76
149991	BUILDING - KEVIL KY	6145.36
149992	BUILDING - NORTON VA	47925.22

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Project Number	Project Description	CWIP Spend
149993	PINEVILLE METER SHOP RENO	-10507.76
150008 KU	PR13 AC Air Handler Repl KU	0
150012	RECEIVE 1 TRANS FROM LGE	5179.56
150012KU	TC2 KU BOX HEADER AT DIPP	50795.18
150020	GH1 FGD Battery Repl	10929.51
150030KU	TC KU FA BARGE LO DUST COLL	-69.99
150032	CIFI - TLP Program Lexington	26259.26
150037KU	TC KU RACK SYS PW SWITHCGEAR	3972.39
150044	SPARE 833KVA TRANSFORMER	2769.74
150046KU	TC KU MACH SHOP WELD BOOTH	21267.27
150049	GS GE 2016 Explorer KU	2850.87
150062	BR BCWP Motor Rewind 2015	142204.24
150066	UPGRADE GREEN RIVER 34KV RELAY	72232.46
150079KU	GS GE ME Oil Skid KU	76737.6
150080KU	GS GE Black Start KU	3668302.01
150095	FUL UPGRD EMS SWARE-KU-2016	141300.07
150112	GH4 AH Outlet Duct Exp Joints	-76.9
150121	BR3 Burner Nozzle Tip TC's	6024.23
150126	NORTON FAC RELO LAND	5033.59
150133	KUGO 3rd Floor Room 367	38305.41
150170	Audiovisual Upgrade	327.02
150184	GH Sewage Lift Station Pump	157.64
150186	RECEIVE TRANS FROM LGE	7518.9
150211	London Wire Trailer	0
150217	Parkers Mill Land Purchase	9318.2
150218	KU Ky Wired Non-reimb	3403.67
150221	KU Ky Wired Reimbursable	644.89
150223	OIL CONTAINMENT LEBANON JUNCT.	40808.44
150237	Georgetown 0426 KU CIFI 2016	113359.86
150241	River Queen OCB Kit Install	-173.81
150242	Danville N OCB Kit Install	-324.87
150244	W Frankfort OCB Kit Install	-162.66
150245	Tyrone OCB Kit Install	8161.17
150246	Rodburn OCB Kit Install	13166.55
150248	Lebanon OCB Kit Install	244.29
150249	Boonesboro N OCB Kit Install	-207.6
150259	GH1 APHC Heat Exchanger Repl	128034.11
150264	RECEIVE 2 XFRM FROM LGE	2531.29
150270	Wheatcroft OCB Kit Install	-149.88
150272	INNOVATION 0593 KU CIFI 2016	65826.74
150276	WILMORE 12KV 0585 CIFI 2016	159583.83
150279	LAWRENCEBURG 2515 KU CIFI 2017	84495.07

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Project Number	Project Description	CWIP Spend
150282	WILSON DOWN 0081 KU CIFI 2016	138244.91
150285	Earlington PITP 2016	486858.16
150287	Elizabethtown PITP 2016	1231617.14
150288	Maysville PITP 2016	304311.71
150289	Richmond PITP 2016	387694.02
150290	London PITP 2016	1324942.8
150291	Pineville PITP 2016	497569.11
150292	Danville PITP 2016	1118847.07
150293	Norton PITP 2016	485560.35
150305	BW Drafting Printer - KU	2408.09
150331	KU FIBERTECH NON-REIMB	99.18
150333	KU FIBERTECH REIMBURSABLE	-488.3
150341	London Automatic Gate-KU15	7615.53
150361	SCM2015 XFRM FROM LGE TO KU	2210.46
150367	GH 2-2 Pulv Gearbox	1353.39
150368	KY 89 Hwy Project Richmond	144020.75
150371	CIFI 2016 London 0205	442031.39
150372	Ferguson South 0539 CIFI 2016	216984.31
150374	Big Stone Gap 4701 CIFI 2016	77178.5
150375	Dorchester 4603 CIFI 2016	111250.08
150376	East Stone Gap 4721 CIFI 2016	240084.38
150378	Dayhoit 0414 CIFI 2016	44724.38
150380	Evarts 4475 Small Wire 2016	220410.45
150382	CLINCH VALLEY BREAKER	127104.3
150383KU	TC2 KU 3RD STAGE BUCKETS	254.84
150406	BRCT 8 Gas Detection Syst Repl	13051.06
150414	London CEMI 2016	123428.37
150428	REPL BUSHINGS RICHMOND IND.	8834.95
150442	REPLACE TRANS BENS BRANCH SUB	0.38
150468	Comp-related Equip KU 2016	24552.15
150475	2015 RECEIVE TRANS FROM LGE	2223.19
150492	PINEVILLE/HARLAN CEMI 2016	208422.75
150624	Earlington CEMI	51092.21
150625	Mineral Gap Data Center	586617.18
150636	Middlesboro (5) Brkr Rpl	674017.44
150642	KU Park Surge Arrestor/PT	193128.13
150644	Ghent Redesign 138kV-P&C	328050.61
150646	PR Livingston-South Paducah	663854.85
150647	GH 2-3 PA Fan Replacement	434248.78
150648	PR Green Rvr Steel-Cloverport	776527.24
150649KU	TC CT9 KU GEN RWND	777245.8
150652	PR Blackwell-Kenton	1820496.44

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<b>Project Number</b>	<b>Project Description</b>	<b>CWIP Spend</b>
150653	Carntown 0947 Sm Wire 2016	517517.23
150657	CLAYS MILL 0145 CIFI 2016	78158.47
150662	BOC CIP BADGING REMODEL-KU	10332.58
150674	11TH FL RECONFIG LGE CTR KU	9075.42
150679KU	TC KU F1 CONV MTR RWND	9205.5
150681KU	TC2 KU EXP JOINT REPL	306314.98
150685	GH1 Front RH Pendant Tube Repl	331731.41
150687	PR Pocket-Pennington Gap	1190598.13
150717	N1DT WEST HICKMAN EXPANSION	1473052.88
150722	SUPPLY CHAIN OFF RENO-KU	244085.9
150728	BR RO-2 Membrane Repl	30780.32
150731	Hardinsburg 704 Brkr Overhaul	20403.5
150733	Etown Insulator Rpl	230614.65
150737	GH 0-2C Gypsum Slurry Motor	20218.62
150738	GH 4-2 Surge Silo Feeder Motor	8847.68
150739	GH Barge Mooring Cell C-13	213017.35
150741	Fawkes Ground Grid Rpl	100775.6
150742	Danville Office Renov	23888.34
150743	36DSP West Hickman Expansion	297467.62
150748	BRCT Buffalo Pump Repl/Rbld	44169.78
150752	BOC FAILED EQP/FURNITURE KU	7169.82
150754	Alcalde Station Service	50200.84
150759	GH 1-1 Transport Blower	52664.46
150772	Pineville 345kV Brkrs	956695.69
150775	BR3 CR Dust Collctr Valve Repl	28661.31
150776KU	TC KU MILLING MACH	14807.23
150778	GH3 Mill Trolley System	218798.11
150779	London 2016 ATV Ranger	19772.85
150785	Morehead West 0617 CIFI	121704.07
150786	Liberty 0551 KU CIFI 2016	96795.8
150788	BR1 ID Fan-FGD Dct Exp Jnt Rpl	298257.99
150790	GH MH103 CCR Conv Belt Repl 16	25167.25
150791	NRP Ghent-NAS 345kV Tap	112207.33
150793	PR Adams-Penn 69kV	499923.62
150796	GH MH110Z CCR Conv Belt Repl16	9868.6
150797	GH MH111ZA CCR ConvBelt Repl16	10182.45
150798	GH MH111ZB CCR ConvBelt Repl16	11516.61
150800	RECEIVE 1 XFRM FROM LGE	5158.51
150801	GH Personnel Carriers 16	54425.63
150802	EKP Long Lick Tap	846.26
150805	OATI Software Change - KU	22440
150809	GH 4J Conveyor Belt Repl 2016	111020.38

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Project Number	Project Description	CWIP Spend
150810	GH 4N5 Conveyor Belt Repl 2016	6505.03
150811	GH 4N3 Conveyor Belt Repl 2016	5699.55
150838	NRP Brown CT-Brown North	314024.94
150841	PR Ghent-Scott County	3405878.81
150842	Princeton-Walker 69kV LTG	421361.73
150843	GH1 Burner Repl 2016	128452.9
150844	REL Madisonville Loop MOS	220995.06
150845	REL-Madisonville Loop-Subs	2958.22
150846	REL-Madisonville Loop-P&C	130649.68
150847	Green River Steel Switch	155164.55
150850	BRCT #4 Ammonia Comp Ovhl	75214.11
150855	GH1 CW Bypass Valve	77396.5
150856	BR3 SCR Top Layer Catalyst 17	477461.49
150862	Richmond 2327 CEMI	12326.04
150863	GH 3-3 Cooling Tower Fan Motor	4499.71
150866KU	TC FA KU COMBO MTR START	87326.72
150876	Dorchester 602 Brkr CT Rpl	10187.78
150877	Wofford 602 Brkr CT Rpl	13549.75
150878	Elihu 644 Brkr CT Rpl	10187.78
150881	8TH FLOOR KUGO CONF CTR	23502.44
150883	XEROX WALL - BOC KU	10232.73
150885	Diverse Comm 117-122	-1.46
150925	NEW GATE & SECURITY EQ-LEX	17560.78
150930	Pineville OCB Overhaul	28623.65
150979KU	GS GE Lab Equip 2016 KU	40171.52
151086KU	TC KU COAL HANDLING ROOF	11135.43
151090	GH 3G Conveyor Belt Repl 2016	59525.49
151092	Smuckers 69kV Relocation	-5.82077E-11
151094	RECEIVE 3 XFRM FROM LGE	5164.56
151102KU	TC KU LSTONE CONV BELT	17436.11
151104	KU Spare Relay Clocks-2016	25040.62
151109	GH 4G Conveyor Belt Repl 2016	107566.81
151110	SIMP AWNING PAD AND READER	7595
151112	Kenton Relay Rpl	65708.66
151113	West Hickman Land Purchase	4978.47
151120	DNU TC CCRT FA KU	10724083.82
151121	DNU TC CCRT G KU	10833193.57
151122	DNU TC CCRT TRANS KU	2126476.08
151123	DNU TC CCRT LANDFILL KU	9347071.13
151126KU	GS GE BlackStart TC KU	1521433.18
151134	ETOWN SR OFFICE RECONFIG	15699.6
151141	BR FGD Inlet Duct Exp Joint	129033.68

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Project Number	Project Description	CWIP Spend
151142	GS GE DISPLAY	4478.62
151153	GH 1-2B Sewage Lift Stn Pump	8493.65
151154KU	TC CT9 KU GEN STAT RE-WEDGE	128231.29
151156	Mineral Gap Redundancy	644325.53
151157	Wilmore 0586 - TLP	7762.81
151158	Green River 3412 - CIFI 2016	4490.62
151159	Tunnel Hill 1443 - SW 2016	78695.71
151161	SIMP COMM CTR RECONF-KU	8741.52
151168 KU	KU Power Maint Trainer	34666.91
151174	BR CCRT Capital Spares	187404.71
151177	TEP-Hardin Co Xfmr Add	521903.7
151181	RECEIVE XFRM FROM LGE	21868.91
151182	BR1 Cooling Twr Fan Mtr Rew 16	10064.58
151190	GH2 CW Bypass Valve	153739.34
151192KU	TC2 KU HPFW PIPE PLATFORMS	40775.65
151194KU	TC2 KU TURB VOLT MONITOR	41717.5
151200	2016 RECEIVE 2 XFRM FROM LGE	964.22
151205KU	TC KU BAP/GSP IMPROVE 2016	138471.94
151207	Richmond Smallwire 2016	70651.69
151209	GH3 Blowdown Line Reroute	65771.75
151220	ERTs 2016 for KU	47193.28
151222	GS SL Gas Bottle Shelter	4633.2
151235	Somerset Card Readers	15697.56
151236	GR Lawn Tractor	22275
151289KU	GS GE Dam Impnd '16 TC KU	4426.54
151299	GH 1J Conveyor Belt Repl 2016	73771.15
151300	EDDYVILLE SR EXHAUST FAN	5461.31
151308	Hanson 0811 - CIFI 2016	28241.72
151309	Airline Rd CIFI 2016	73937.62
151310	Beaver Dam N 919 CIFI 2016	31217.87
151311	ETOWN 2 2411 CIFI 2016	26991.7
151312	LaGrange Penal 2513 CIFI 2016	41094.83
151313	Midway 12kV 0516 CIFI 2016	32788.28
151315	IBM 103 CIFI 2016	37186.96
151316	Carlisle 12kV CIFI 2016	36321.92
151317	Shelby City 0533 CIFI 2016	29850.67
151318	Mount Sterling 12kV CIFI 2016	38603.18
151319	Boone Ave 0769 CIFI 2016	37085.33
151321	GS GE Dam Impnd GH	41817.93
151329 KU	CR7 Service Water Line KU	40233.5
151331 KU	CR7 Station Buildings KU	86068.16
151333	GH L3 Limestone Crvyr VFD Rpl	21696.73



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<b>Project Number</b>	<b>Project Description</b>	<b>CWIP Spend</b>
151347	GH 3-1 Pulv Gearbox	519884.89
151351	LG&E CTR A/V EQ - 2016 KU	23792.01
151359	Meter Shop 2016 Pineville TB&A	35798.31
151364	Meter Shop 16 KU Pineville HVP	10932.01
151382	GH2 Boiler Bldg LED Lighting	177734.84
151410	MS 2016 Earlington P3PMSA	36786.85
151444	SOMERSET STOREROOM LED LIGHT	7193.6
151449KU	TC KU COMMON 480V BREAKER UPG	29149.85
151451	BR3 BFP 10 Ton Hoist	15120.9
151468	West Cliff Monitor	43827.16
151469	Lake Reba Tap Monitor	58339.18
151470	Business Offices CapEx 2016	18458.35
151474	Hardin Co Xfmr Fan Rpl	10512.36
151551	GH 2M2 Conveyor Repl 2016	8599.46
151552	DESK AT LGE CENTER	2333.92
151554	PR Hardinsburg-C Hardin EKPC	967655.89
151558	GH Security Gate Operator	25562.9
151559KU	GS GE Alarm Mgmt TC KU	4650.75
151563KU	GS GE Alarm Mgmt CR KU	24172.89
151598	N1DT KU Spare Transformers	4902834.67
151667	2 REGULATORS FROM LGE	19018.12
151679	M&C Sorbent Trap System	71788.73
151721	Richmond South 2321 CIFI 2016	37287.62
151761	Fawkes Firewall/Cap Bank	6677.51
151785	Polaris RGR 570 Lex	50253.32
151795	GH DTLS LED Lighting	12438.75
151829	Meldrum 0308 CIFI 2016	26814.85
151832	Somerset 3 - CIFI 2016	26814.85
151834	Poor Valley 0751 CIFI 2016	31947.34
151836	Sandy Ridge 2 0676 CIFI 2016	28523.4
151885	BR3-F Htr Extraction Chk Valve	28747.93
151886	GH Property Acquisition 16	274092.44
151897	Danville Drafting Plotter-KU	8769.02
151898	West Frankfort Relay Rpl	100470.62
151905	Green River Plant Switch Rpl	81512.51
151907	Earlington Pole Lights-KU16	13733.83
151911	EARLINGTON BO EMER LIGHTS	6264
151913	EARLINGTON SIDEWALK REPL	6100
151936	BR Video Conferencing Equip	28812.7
151954	GH 0MH104Z ConveyorBelt Repl16	14345.26
151955KU	TC2 KU GEN FIELD RWND	1754382.26
151957KU	TC2 KU GENERATOR STATOR	448784.25

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<b>Project Number</b>	<b>Project Description</b>	<b>CWIP Spend</b>
151974	BR02 Limestone Slurry Tank Floor Ref	602380.05
151975 KU	CR7 SEE Transformer KU	52562.65
151987	BR FGD Abs Inlet Exp Jnt Repl	130516.44
151KU16	Entrpr's Data Domain Expn-KU16	27.99
152000KU	TC CT KU GEN PROT RELAY	40998.77
152002KU	TC CT KU EX2000 DFE CT5	175943.75
152003KU	TC CT KU EX2000 DFE CT6	167265.29
152012KU	TC CT KU MARK VI UPGD CT6	155525.75
152049KU	TC2 BOILER WW REPL	322625.43
152099KU	TC2 HP TURBINE BLADES	97337.62
152114	GH 4N2 Conveyor Belt Repl 2016	6903.16
152117	GH 5G Conveyor Belt Repl 2016	10389.7
152121	GH 0-2 Gypsum Sump Pump Repl	62729.73
152141	PBR-Lynch 69kV Brkr Rpl	177648.17
152145	PBR-Salem 69kV Brkr Rpl	44412.04
152147	PBR-Ohio County 69kV Brkr Rpl	44412.04
152148	PBR-Sweet Hollow 69kV Brkr Rpl	133236.13
152151	PBR-West Irvine 69kV Brkr Rpl	44412.04
152194	BR CY Locker Room Refurb	52641.8
152197	BR Floor Cleaning Machines	28795.86
152214	EDDYVILLE EMERGENCY LIGHTING	3345.98
152215	LONDON DRAINAGE REPLACEMENT	3000
152225	Brown N 345kV 934 Brkr Rpl	217509.17
152230	PBU-Wickliffe T01 Bush Rpl	37039.43
152231	POR-Shelbyville 69kV PT Rpl	150305.53
152237	PAR-W. Frankfort Arrester Rpl	10394.74
152255	Stinking Creek 0314	123971.38
152266	SCADA PRIVATE NTWK_KU_2016	44470.29
152268	OFFICE - ASSET INFO GROUP	18658.23
152271KU	TC2 ID FAN REFURBISHMENT	459006.83
152273KU	TC2 FD FAN REBUILD	150657.15
152275	GH3 Gen Dual Tower H2 Dryer	72917.1
152288	Capacitor Bank Test Set	23481.66
152329	N.A.S. Secondary Containment	80335.23
152345	Highway 421	84036.26
152377	BR Process Water	22865.71
152379	GH Process Water	347638.31
152385	TC KU Process Water	408348.69
152386	Manchester South LTC	41469.81
152478	Lonesome Pine Sub Property	245741.8
152540	GUARDRAIL - MORGANFIELD KU	3110
152589	Corbin US Steel Substation	493919.7

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Project Number	Project Description	CWIP Spend
152601	GH Security Gate Cameras	40070.66
152608	TEP-Matanzas-Wilson Riser Rpl	30228.46
152623	West Lexington #3 Bushing Rpl	20332.17
152646	GH Leachate Pond Transformer	34932.09
152647	GH 1-2 Condensate Motor	84156.29
152726	GH 1B Conveyor Belt Repl 16	46471.22
152731 KU	PR Telehandler 4x4 KU	14201.3
152733 KU	CR7 Site Fencing KU	22668.97
152898	BR CCR Rule New Construction	269.86
152899	GH CCR Rule New Construction	123313.6
152903	TC CCR New Construction KU	350074.4
152913	GR CabTractor	19907.68
152942	BR Mercury Lab Analyzer	80006.14
152943	BR Track Hopper Sump Pump	10498.48
152944	BR1&2 Elev Machine Room HVAC	12530.96
152946 KU	CR7 Annual Outage (2016) KU	207622.41
152948	GH3 Hydrogen Coolers	344644.34
152971	Earlington N 634 Brkr Overhaul	3154.25
152983	Bonds Mill Relay Rpl	33854.55
152KU16	Mbl & Wrkst Lic True-up-KU16	85057.34
153014KU	TC2 KU SCR NOX VIM WARE CHANGE	6866.34
153026	Green River SPCC	61408.37
153031	GH3 Coal Feeder Inlet Valves	102010.41
153033	GH2 Demin Resin Repl	50005.83
153034	GH2 FGD Inlet Duct Exp Jt Repl	41434.95
153054	Pineville Pole Racks-KU16	394561.29
153062	DANVILLE POLE YARD EXPANSION	252288.53
153064	DANVILLE SHED & ROOF EXT	171065.1
153067KU	TC2 KU ACOUSTIC MONITOR	82587.23
153068KU	TC KU REPL A CHILLER	38790.42
153075KU	TC2 KU TDBFP TRIP BLOCK	101691.52
153103	GH 3-4 Pier Hoist	35090.89
153103KU	TC CT6 KU REBUILD EXHAUST	188769.5
153104	GH2 Condenser Exp Jt Repl	60312.58
153112	GH 2-3 PA Fan Outlet Damper	30000.38
153113	GH 3-2 Air Heater Expansion Jt	75097.67
153114	BR 1&2 PAC Injection Lances	48492.79
153115	London Transmission Line Cl	119696.02
153116	POR-Pisgah PT Rpl	3859.04
153175	BR3 Mercury Monitor	191687.2
153182	GH 0MH103Z Conv Belt Repl 16	23657.99
153205	American Ave 614 Brkr CT Rpl	20689.93

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<b>Project Number</b>	<b>Project Description</b>	<b>CWIP Spend</b>
153208	BRCT8 AVR Upgrade	36856.12
153210	BRCT9 AVR Upgrade	36856.12
153211	BRCT10 AVR Upgrade	36856.12
153212	PIN-Grahamville 834 Switch Rpl	103750.43
153230	POR-Lansdowne Brkr CT Rpl	56814.2
153232	POR-Loudon 644 Brkr CT Rpl	10451.27
153256	PBU-Haefling 718-4 Bushing Rpl	19959.26
153266	GH2 Air Heater Seal Repl	118039.08
153267	GH4 Station Battery Repl	66145.74
153269	GH CHA 4KV Feed Cable	84607.55
153279	ROR-KU SPARE CCVT-2016	32033.55
153283	RECEIVE ONE XFMR FROM LGE	4307.95
153284	ROR-London Bird Deterrent	3125.41
153286	V2A TAP CHANGER UPGRADE KIT	43540.34
153288	Etown Trailer	7565.94
153322	BRCT Electric Fire Pump Repl	15608.94
153327	RECEIVE XFMR FROM LGE	9329.45
153331	GH 1A Conveyor Belt Repl 16	15498.92
153332	GH 1E Conveyor Belt Repl 16	20263.38
153335	PURCHASE LAND -RICHMOND	99552
153336	DCC COBRA Testing - KU	13997.2
153338	POR-Elihu Winding Gauge Rpl	22636.88
153339	MS 2016 KU PM 3302 CAT IV	43562.19
153347	PR Clinton-South Paducah	5532.71
153349	PR Leitchfield-Stephensburg	363255.79
153351	PR Adams-Millersburg	48446.58
153354	BR3-2 Service Water Safety Rpl	37408.41
153359	LYNCH REPAIR/REWIND	16837.92
153360	BRCT Ice Plant TW Pump Repl	14492.63
153361	GH 4-1 CCW Pump Motor	8755.33
153363	PR Indian Hill-Ohio County	285808.68
153369	GH 4-1 Trav Wtr Screen Rebuild	169527.35
153376	LOUDEN ICE HOUSE LIGHTS	13898.49
153378	GHENT VEHICLES 2016	188282.8
153379	KUGO 4TH FL CONF RM UPGR	12849.19
153381	WATER LINE REPL - SIMPSON KU	14219.43
153382	Stone Road Renovation	5133.52
153387	BR Handheld GPS	19095.88
153388	BR Remote Controlled Mower	22500
153389	BR3 Shutoff Damper Actuator	22057.64
153390	BR3-2 IDF Outlet Damper Gearbx	11713.88
153391KU	TC CATHODIC PROTECTION 2016	22750.38

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<b>Project Number</b>	<b>Project Description</b>	<b>CWIP Spend</b>
153394	GS SL Short Cell	23042.9
153398	GH MH110Z CCR Belt Repl 2016	8781.11
153399	GH4 AH Seal Replacement 2016	104070.18
153402	SIMP INDUSTRIAL SHELVES	4120.33
153404	GH3 Pyrite Line Repl 2016	154031.53
153405	GH4 Pyrite Line Repl 2016	136514.22
153409	SIMP PARKING LOT LED LIGHTS	13059.9
153414	RICHMOND ASSEMBLY RM UPGR	21806.07
153417	VA Hospital	416684.9
153420	RFN-Adams Fence Rpl	131048.85
153422	Kentenia Sub Upgrade	119077.35
153423	MS 2016 Danville Test Kit	32107.7
153431	BR3 Boiler Wall Abatement 16	67509.47
153443	GH 1-2 Lift Station Flow Mtrs	21139.13
153444	GH 2-1 Transport Blower	38223.52
153445	GH 2-5 Mill PA Air Flow	38246.87
153470	BOC 3 EMRGNCY PWR CALL CTR KU	5267.36
153471	GH Parking Lot Turnstiles	13271.97
153472 KU	CR7 Chemical Storage Tank KU	17546.18
153476	Middlesboro Pole Rack-KU16	136935
153491	Soden Hills Underground	9282.16
153492	GH Station Lab Renovation	79468.77
153496	CIP IP Connectivity - KU	90644.49
153501	RECEIVE 12 XFMRS FROM LGE	10885.5
153504	MIDWAY DRAINAGE REPL-2016	12225
153505	GH3 Varnish Removal Skid	27965.99
153511KU	TC REFURB M11 MOORING CELL	76474.91
153513KU	TC2 WESP ROOF REPLACEMENT	42544.15
153535	PAR-Shelbyville Arrester Rpl	51128.44
153544	Munfordville TR1 LTC	63757.58
153545	Earlington Pole Racks-KU16	26687.56
153548	Single Phase Spare Transformer	69711.12
153549	Replace LTC Detroit Harvester	29181.69
153552	Norton Oil Spill Protection	46463.64
153559	FBR-Ghent 926 Brkr Rpl	28314.91
153562	DCC ENHANCEMENT KU	68519.54
153563	PFN-Wickliffe Xfmr Fan Rpl	6930.96
153564	GH 3/4 Mach Shop/Maint HVAC	29769.42
153565	GH 2-1 PA Fan Var Inlet Vane	87934.89
153568	GH Limestone Runoff Sump Pump	24922.46
153569KU	GS GE PdM CSI 2140	23720.4
153583	GH 3-1 CWP Major Overhaul	163064.28

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<b>Project Number</b>	<b>Project Description</b>	<b>CWIP Spend</b>
153592	GH1 GSU High Side Bushing Repl	53779.79
153593	Spare 138/69 185MVA Xfrmr-2016	603981.18
153596	BR Library HVAC Repl	6785.61
153612	UPDATE LEX. CONFERENCE ROOM	17120.33
153613	UPDATE DAN CONFERENCE ROOM	15606.48
153616	GH LAND PWS ELG	3695.7
153622	GH Gypsum Testing Equipment	11621.07
153625	GH2 Mill Hot Air Gates Repl	20688.68
153626	SIMPSONVILLE CRAC UNITS	43567
153628	SIMPSONVILLE CRAC IT KU	27002
153638KU	TC RESIDENT OFFICE CONSTR	26577.18
153640KU	TC I/E SHOP OFFICE SPACE	35750.1
153644	BR3 Exciter Rewind	822383.77
153648	SHELBYVILLE BUS OFF PAVING	52882.61
153657	GH Crusher House Lighting	24491.22
153658	GH1 West Coal Conv Rm Lighting	29293.42
153659	GH4 West/Center Rolling Dr Rpl	8971.37
153661	GH Portable Combustion Analyzer	16396.4
153663	GH SMM Maintenance Shop Tools	12145.37
153664	GH CCR Maintenance Shop Tools	9625.57
153666	GH Electric Pallet Jack	4395.83
153668	PBR-Bardstown Sw 69kV Brkr Rpl	23867.08
153675KU	GS SL UPS	63763.51
153676	GH MH110Z CCR Belt Repl 2017	3837.84
153677	GH MH111ZA CCR ConvBelt Repl17	3496.93
153678	GH MH111ZB CCR ConvBelt Repl17	4984.52
153679	GH GP102B CCR ConvBelt Repl	11453.29
153680	GH Janitorial Floor Scrubber	4629.78
153683KU	GS CDM SUBSTATION CALLBOX KU	36536.44
153684	EARLINGTON STOREROOM RENO	14464.88
153686KU	GS CDM CALLBOX OTH PROD KU	7104
153688KU	GS CDM CALLBOX HYDRO	7864.94
153690KU	Gas Monitoring Cameras KU	132040.65
153696	P&C Computer-2016-KU	2202.24
153703KU	GS GE Alloy Analyzer KU 2016	23985.79
153706	FTR-Earlinton N Xfrmr Rpl	396770.28
153710	GH 3-1 Air Compressor Motor	29226.23
153711	Midway- Forklift (5,000)	26889.46
153712KU	GS SL Spectrophotometer 2016	3547.05
153713	PQ Recorder 2016	11020.04
153717	BR Vehicle 2016	34599.37
153723	LGE CTR FURNITURE 2015-KU	27348.19

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153727	CIP Intrusion Detect Trans KU	33664.84
153729	CIP Intrusion Detect IT KU	20809.3
153733	GH 1-1 CT Fan Gear Box Asmbly	56011.11
153734	GH 4-4 CT Fan Gear Box Asmbly	58307.34
153735	BR Ultrasound System	9798.92
153744	KU 2016 Garage Equipment	28615.1
153774	MUNFORDVILLE TR REPLACE	54982.83
153KU15	IT Sec Infrac Enhance-KU15	0
157KU15	EMS CIP-KU15	16689.66
158KU15	FIM Replacement-KU15	1057447.35
159KU15	LOAD Vendor Upgrade-KU15	-1724.8
159KU16	Cascade Impl Gen Relays-KU16	95866.4
161001KU	TC2 KU TURBINE PREP COUPLING	161231.82
161KU15	Reliability Report Enh-KU15	0
161KU16	HP QC Upgr to ALM-KU16	988.23
163KU16	Plant Mobile-Ghent-KU16	234177.68
164KU15	TRODS-KU15	-235.2
165KU16	Non-SCADA Load Data-KU16	2366.62
169KU15	Expand My Account & Apps-KU15	0
170KU15	Low Income Assist Portal-KU15	0.02
178KU15	Upgrade Quest Server-KU15	105434.66
200KU15	Customer Bill Redesign-KU15	160067.07
200KU16	Application Sec Enhance-KU16	20677.95
201KU14	Auto Pymt Arrangements-KU14	-2.12
202KU15	Trans OATT Billing Tool-KU15	48613.51
203KU15	PowerPlant Upgrade-KU15	557745.33
203KU16	PS 9.2 Upgrade-KU16	246557.89
204KU16	SAP CRM/ECC Upgr-KU16	9148605.55
220KU14	IOC Enhancements-KU14	-2933.35
234KU14	Damage Assess Enhance-KU14	484.97
241KU14	Legal Hold-KU14	-17001.05
262KU14	Redact-It Implement-KU14	37874.96
400KU15	OTN Core Rings Y1/2 LEX-KU15	785992.33
700KU15	Fidelity Pension-KU15	85339.4
700KU16	Varigance Mist-KU16	4238.94
701KU16	ShareGate-KU16	0
702KU16	CA API-KU16	68900
703KU16	Aspect Workforce Lic-KU16	4591.12
704KU15	AIS Enhancement-KU15	6.36713E-14
705KU15	Trans Lines Mobile App-KU15	0
706KU15	AOC Telecom Renovation-KU15	-12387.05
706KU16	EMC TLA-KU16	1664933.52

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<b>Project Number</b>	<b>Project Description</b>	<b>CWIP Spend</b>
707KU15	PACs for Substations-KU15	63945.63
707KU16	IVR Designer Tool Upgr-KU16	35503.23
708KU16	Microsoft Project Server-KU16	68200.57
709KU16	Lightning Fall License-KU16	20271.38
710KU16	NMS Enhancement-KU16	5003.08
712KU16	OpenText OCR Licenses-KU16	16663.2
715KU16	ArcGIS Spatial Licenses-KU16	2352
716KU15	Res Contractor Invoicing-KU15	4753.25
716KU16	Adobe Robohelp Licenses-KU16	3695.79
717KU15	Maximo BI-KU15	6259.62
718KU15	PowerPlant BI-KU15	2617.34
718KU16	Net Motion Mobility-KU16	15746.83
719KU15	CTS Upload Automation-KU15	26174.4
719KU16	PI Alarm Mgmt-KU16	90477.68
720KU15	NAS Analytics Tool-KU15	-3196.72
720KU16	Mobile Dispatch Map-KU16	97868.74
722KU15	Microsoft Prj Svr 2013-KU15	0
722KU16	Single Sign On Lic-KU16	1590
723KU15	AutoDesk Revit-KU15	10536.99
723KU16	SSO License Bellomy-KU16	4300.8
724KU15	Data Copy Tool for SAP-KU15	12913.78
724KU16	PI Lic for Access Perm-KU16	3561.6
725KU16	Veg Mgmt ROW Layer Dev-KU16	4854.61
727KU16	Articulate Storybook Lic-KU16	1421.39
728KU15	EE Rebate Checks-KU15	-2043.25
728KU16	Trading Floor Monitors-KU16	10770.57
729KU16	Solar Share Program-KU16	59458.31
730KU16	ABB Post Impl Enhance-KU16	33467.38
731KU16	Touch Screen Displays-KU16	4222.51
732KU16	EIS Licenses-KU16	1992.8
734KU16	Cust Serv Training Tools-KU16	21629.59
735KU16	Pitney Bowes Licenses-KU16	147806.4
736KU16	Brown/Dix Campus Sonet-KU16	45531.88
738KU16	Primavera Licenses-KU16	20405
739KU15	OCC Licenses-KU15	0
739KU16	Global Mapper Upgrade-KU16	2849.28
741KU16	Bluecoat Proxy Security-KU16	112301.25
742KU16	Insight CM Expansion-KU16	43554.84
743KU15	Video Streaming Appl-KU15	45802.26
743KU16	PMO Plotters-KU16	14100
744KU16	Reader Boards-KU16	97664.43
745KU15	PEPSE Upgrade-KU15	0



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Project Number	Project Description	CWIP Spend
745KU16	Metalogix-KU16	47316.55
746KU16	Nintex Licenses-KU16	88779.24
747KU15	SKM PowerTools-KU15	0
747KU16	TRAC Enhancements-KU16	7434.11
748KU16	NMS Training Simulator-KU16	62973.54
749KU16	AMS SAP Licenses-KU16	389631.62
750KU16	AMS SAP Hardware-KU16	373131.74
752KU16	Portable Doc Format Lic-KU16	2690.28
CCAPR156	Capital CAP/REG/RECL - 011560	46934.78
CCAPR216	Capital CAP/REG/RECL - 012160	44453.03
CCAPR236	Capital CAP/REG/RECL - 012360	210796.24
CCAPR246	Capital CAP/REG/RECL - 012460	60943.32
CCAPR256	Capital CAP/REG/RECL - 012560	27252.48
CCAPR315	Capital CAP/REG/RECL - 013150	334773.03
CCAPR366	Capital CAP/REG/RECL - 013660	43306.87
CCAPR416	Capital CAP/REG/RECL - 014160	1500.88
CCAPR426	Capital CAP/REG/RECL - 014260	36856.92
CCAPR766	Capital CAP/REG/RECL - 017660	5058.25
CEMTR582	KU Electric Meters - 015820	1742763.21
CKM050716	KU MAJOR STORM - 05/07/16	100835.73
CKM062316	CKM062316	45352.43
CKM070416	Cap Major Storm 070416 - Lex	76207.97
CKM070616	KU Major Storm Capital 070616	265278.04
CKM070816	KU Major Storm Capital 070816	167299.57
CKM071315	KU MAJOR STORM - 07/13/15	1418.83
CNBCD156O	NB Comm OH - 011560	161228.08
CNBCD156U	NB Comm UG - 011560	110049.17
CNBCD216O	NB Comm OH - 012160	317490.96
CNBCD216U	NB Comm UG - 012160	362372.02
CNBCD236O	NB Comm OH - 012360	286299.89
CNBCD236U	NB Comm UG - 012360	294913.1
CNBCD246O	NB Comm OH - 012460	264731.49
CNBCD246U	NB Comm UG - 012460	157603.9
CNBCD256O	NB Comm OH - 012560	202569.04
CNBCD256U	NB Comm UG - 012560	268718.99
CNBCD315O	NB Comm OH - 013150	1124478.07
CNBCD315U	NB Comm UG - 013150	1713292.02
CNBCD366O	NB Comm OH - 013660	592663.43
CNBCD366U	NB Comm UG - 013660	288156.26
CNBCD416O	NB Comm OH - 014160	38718.04
CNBCD416U	NB Comm UG - 014160	45697.24
CNBCD426O	NB Comm OH - 014260	326903.28

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Project Number	Project Description	CWIP Spend
CNBCD426U	NB Comm UG - 014260	277615.82
CNBCD766O	NB Comm OH - 017660	184854.37
CNBCD766U	NB Comm UG - 017660	33692.79
CNBRD156O	NB Resid OH - 011560	654128.65
CNBRD156U	NB Resid UG - 011560	145360.6
CNBRD216O	NB Resid OH - 012160	261827.94
CNBRD216U	NB Resid UG - 012160	219433.77
CNBRD236O	NB Resid OH - 012360	318440.94
CNBRD236U	NB Resid UG - 012360	279608
CNBRD246O	NB Resid OH - 012460	250670.59
CNBRD246U	NB Resid UG - 012460	296080.74
CNBRD256O	NB Resid OH - 012560	251325.82
CNBRD256U	NB Resid UG - 012560	308071.75
CNBRD315O	NB Resid OH - 013150	827532.89
CNBRD315U	NB Resid UG - 013150	1688101.52
CNBRD366O	NB Resid OH - 013660	555815.52
CNBRD366U	NB Resid UG - 013660	202059.4
CNBRD416O	NB Resid OH - 014160	352944.11
CNBRD416U	NB Resid UG - 014160	40578.64
CNBRD426O	NB Resid OH - 014260	360049.99
CNBRD426U	NB Resid UG - 014260	137620.42
CNBRD766O	NB Resid OH - 017660	433102.05
CNBRD766U	NB Resid UG - 017660	66289.23
CNBSV156O	NB Elect Serv OH - 011560	402761.48
CNBSV156U	NB Elect Serv UG - 011560	361356.8
CNBSV216O	NB Elect Serv OH - 012160	294111.85
CNBSV216U	NB Elect Serv UG - 012160	392940.19
CNBSV236O	NB Elect Serv OH - 012360	230229.19
CNBSV236U	NB Elect Serv UG - 012360	384476.7
CNBSV246O	NB Elect Serv OH - 012460	524488.7
CNBSV246U	NB Elect Serv UG - 012460	431073.83
CNBSV256O	NB Elect Serv OH - 012560	83385.02
CNBSV256U	NB Elect Serv UG - 012560	294791.27
CNBSV315O	NB Elect Serv OH - 013150	865763.57
CNBSV315U	NB Elect Serv UG - 013150	1651571.6
CNBSV366O	NB Elect Serv OH - 013660	323110.44
CNBSV366U	NB Elect Serv UG - 013660	306299.11
CNBSV416O	NB Elect Serv OH - 014160	230635.56
CNBSV416U	NB Elect Serv UG - 014160	65282.74
CNBSV426O	NB Elect Serv OH - 014260	342557.29
CNBSV426U	NB Elect Serv UG - 014260	381215.13
CNBSV766O	NB Elect Serv OH - 017660	154077.16

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CNBSV766U	NB Elect Serv UG - 017660	88802.84
CPBWK156	EI Public Works - 011560	96471.11
CPBWK216	EI Public Works - 012160	47090.3
CPBWK236	EI Public Works - 012360	12400.85
CPBWK246	EI Public Works - 012460	17003.58
CPBWK256	EI Public Works - 012560	-19844.57
CPBWK315	EI Public Works - 013150	180841.54
CPBWK366	EI Public Works - 013660	25072.21
CPBWK416	EI Public Works - 014160	65969.23
CPBWK426	EI Public Works - 014260	-8039.38
CPBWK766	EI Public Works - 017660	43721.03
CPOL216	NB Outdoor Lights - 012160	24766.42
CPOL246	NB Outdoor Lights - 012460	2700.8
CPOL256	NB Outdoor Lights - 012560	924.7
CPOL315	NB Outdoor Lights - 013150	1459.35
CPOL416	NB Outdoor Lights - 014160	-339.56
CPOL766	NB Outdoor Lights - 017660	783.88
CRCST156	Cust Requested - 011560	33617.92
CRCST216	Cust Requested - 012160	-12716.39
CRCST236	Cust Requested - 012360	35964.33
CRCST246	Cust Requested - 012460	-21109.61
CRCST256	Cust Requested - 012560	78054.2
CRCST315	Cust Requested - 013150	704726.97
CRCST366	Cust Requested - 013660	46573.13
CRCST416	Cust Requested - 014160	102366.59
CRCST426	Cust Requested - 014260	181188.18
CRCST766	Cust Requested - 017660	68362.83
CRDD156O	Capital Rep Def OH - 011560	1278315.35
CRDD156U	Capital Rep Def UG - 011560	27303.57
CRDD216O	Capital Rep Def OH - 012160	148410.76
CRDD216U	Capital Rep Def UG - 012160	21855.19
CRDD236O	Capital Rep Def OH - 012360	267695.23
CRDD236U	Capital Rep Def UG - 012360	20127.61
CRDD246O	Capital Rep Def OH - 012460	46221.47
CRDD246U	Capital Rep Def UG - 012460	795.01
CRDD256O	Capital Rep Def OH - 012560	138535.78
CRDD256U	Capital Rep Def UG - 012560	17196.09
CRDD315O	Capital Rep Def OH - 013150	842661.59
CRDD315U	Capital Rep Def UG - 013150	677540.18
CRDD366O	Capital Rep Def OH - 013660	270789.79
CRDD366U	Capital Rep Def UG - 013660	27860.51
CRDD416O	Capital Rep Def OH - 014160	54169.42

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Project Number	Project Description	CWIP Spend
CRDD416U	Capital Rep Def UG - 014160	4027.14
CRDD426O	Capital Rep Def OH - 014260	201143.65
CRDD426U	Capital Rep Def UG - 014260	12660.69
CRDD766O	Capital Rep Def OH - 017660	76899.65
CRDD766U	Capital Rep Def UG - 017660	212.43
CRELD156	Capital Reliability - 011560	53212
CRELD216	Capital Reliability - 012160	16700.49
CRELD236	Capital Reliability - 012360	70674.42
CRELD246	Capital Reliability - 012460	42172.16
CRELD256	Capital Reliability - 012560	60386.12
CRELD315	Capital Reliability - 013150	313122.35
CRELD366	Capital Reliability - 013660	148834.98
CRELD416	Capital Reliability - 014160	36517.17
CRELD426	Capital Reliability - 014260	105185.39
CRELD766	Capital Reliability - 017660	128142.14
CRPOL156	Repair Outdoor Lights - 011560	664.6
CRPOL216	Repair Outdoor Lights - 012160	7124.95
CRPOL236	Repair Outdoor Lights - 012360	7314.14
CRPOL246	Repair Outdoor Lights - 012460	36207.52
CRPOL256	Repair Outdoor Lights - 012560	3667.83
CRPOL315	Repair Outdoor Lights - 013150	-34121
CRPOL366	Repair Outdoor Lights - 013660	6155.35
CRPOL416	Repair Outdoor Lights - 014160	-10857.37
CRPOL766	Repair Outdoor Lights - 017660	2448.8
CRPOLE156	Pole Repair/Replace - 011560	1204211.78
CRPOLE216	Pole Repair/Replace - 012160	254558.45
CRPOLE236	Pole Repair/Replace - 012360	516973.95
CRPOLE246	Pole Repair/Replace - 012460	475335.24
CRPOLE256	Pole Repair/Replace - 012560	422909.2
CRPOLE315	Pole Repair/Replace - 013150	1042274.67
CRPOLE366	Pole Repair/Replace - 013660	422680.16
CRPOLE416	Pole Repair/Replace - 014160	381902.3
CRPOLE426	Pole Repair/Replace - 014260	206823.94
CRPOLE766	Pole Repair/Replace - 017660	260429.64
CRSTLT156	Repair Street Lights - 011560	601615.3
CRSTLT216	Repair Street Lights - 012160	213528.78
CRSTLT236	Repair Street Lights - 012360	198511.02
CRSTLT246	Repair Street Lights - 012460	170076.24
CRSTLT256	Repair Street Lights - 012560	247492.16
CRSTLT315	Repair Street Lights - 013150	729990.22
CRSTLT366	Repair Street Lights - 013660	166881.44
CRSTLT416	Repair Street Lights - 014160	84222.4

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Project Number	Project Description	CWIP Spend
CRSTLT426	Repair Street Lights - 014260	292157.88
CRSTLT766	Repair Street Lights - 017660	70891.29
CSTLT156	NB Street Lights - 011560	473339.13
CSTLT216	NB Street Lights - 012160	257014.78
CSTLT236	NB Street Lights - 012360	333337.8
CSTLT246	NB Street Lights - 012460	246117.03
CSTLT256	NB Street Lights - 012560	178257.41
CSTLT315	NB Street Lights - 013150	1599769.36
CSTLT366	NB Street Lights - 013660	309024.55
CSTLT416	NB Street Lights - 014160	226690.86
CSTLT426	NB Street Lights - 014260	312724.68
CSTLT766	NB Street Lights - 017660	89430.29
CSTRM156	Cap Minor Storms - 011560	87440.79
CSTRM216	Cap Minor Storms - 012160	147353.15
CSTRM236	Cap Minor Storms - 012360	46468.65
CSTRM246	Cap Minor Storms - 012460	27510.07
CSTRM256	Cap Minor Storms - 012560	50158.54
CSTRM315	Cap Minor Storms - 013150	253839.64
CSTRM366	Cap Minor Storms - 013660	70770.49
CSTRM416	Cap Minor Storms - 014160	140532.92
CSTRM426	Cap Minor Storms - 014260	520746.86
CSTRM766	Cap Minor Storms - 017660	106599.02
CSTRMKU	Cap KU Major Storms	4680.28
CSYSEN156	Sys Enh - 011560	9603.14
CSYSEN216	Sys Enh - 012160	245893.13
CSYSEN236	Sys Enh - 012360	47829.74
CSYSEN246	Sys Enh - 012460	24890.46
CSYSEN256	Sys Enh - 012560	82027.64
CSYSEN315	Sys Enh - 013150	629980.62
CSYSEN366	Sys Enh - 013660	96080.99
CSYSEN416	Sys Enh - 014160	65206.78
CSYSEN426	Sys Enh - 014260	98496.14
CSYSEN766	Sys Enh - 017660	116647.81
CTBRD156O	Cap Trouble Orders OH - 011560	128438.33
CTBRD156U	Cap Trouble Orders UG - 011560	6263.48
CTBRD216O	Cap Trouble Orders OH - 012160	61463.5
CTBRD216U	Cap Trouble Orders UG - 012160	5593.63
CTBRD236O	Cap Trouble Orders OH - 012360	70087.84
CTBRD236U	Cap Trouble Orders UG - 012360	7836.96
CTBRD246O	Cap Trouble Orders OH - 012460	89914.2
CTBRD246U	Cap Trouble Orders UG - 012460	11652.73
CTBRD256O	Cap Trouble Orders OH - 012560	141536.52

**KENTUCKY UTILITIES COMPANY  
CWIP SPEND - YTD - REGULATORY ACCOUNTING  
DECEMBER 2016**

<b>Project Number</b>	<b>Project Description</b>	<b>CWIP Spend</b>
CTBRD315O	Cap Trouble Orders OH - 013150	196954.65
CTBRD315U	Cap Trouble Orders UG - 013150	69815.24
CTBRD366O	Cap Trouble Orders OH - 013660	84717.99
CTBRD366U	Cap Trouble Orders UG - 013660	9014.96
CTBRD416O	Cap Trouble Orders OH - 014160	135561.88
CTBRD416U	Cap Trouble Order UG - 014160	4196.62
CTBRD426O	Cap Trouble Orders OH - 014260	243038.07
CTBRD426U	Cap Trouble Orders UG - 014260	26206.98
CTBRD766O	Cap Trouble Orders OH - 017660	107148.48
CTBRD766U	Cap Trouble Orders UG - 017660	4570.84
CTPD156	Capital Thrd Party - 011560	29286.6
CTPD216	Capital Thrd Party - 012160	60809.23
CTPD236	Capital Thrd Party - 012360	93085.96
CTPD246	Capital Thrd Party - 012460	33699.75
CTPD256	Capital Thrd Party - 012560	42927.27
CTPD315	Capital Thrd Party - 013150	279810.49
CTPD366	Capital Thrd Party - 013660	27411.6
CTPD416	Capital Thrd Party - 014160	11783.89
CTPD426	Capital Thrd Party - 014260	58138.96
CTPD766	Capital Thrd Party - 017660	10975.51
CXFRM156	NB Transformers - 011560	103428.17
CXFRM216	NB Transformers - 012160	55532.55
CXFRM236	NB Transformers - 012360	28762.07
CXFRM246	NB Transformers - 012460	44863.98
CXFRM256	NB Transformers - 012560	89833.45
CXFRM301	KU Line Transformers	7500520.2
CXFRM315	NB Transformers - 013150	275376.99
CXFRM366	NB Transformers - 013660	34041.92
CXFRM416	NB Transformers - 014160	19960.33
CXFRM426	NB Transformers - 014260	6368.73
CXFRM766	NB Transformers - 017660	15579.63
IT0033K	Enterprise Strg Sys Refr-KU17	184663.17
IT0057K	Mob 5500 Netscale HW Ref-KU16	145290.92
IT0077K	Oracle NMS Upgrade-KU17	23852.76
IT0078K	OTN DWDM Repl (Encrypt)-KU17	117575.05
IT0094K	Server Hardware Refr-KU17	192992.11
IT0103K	Sys Lab software replace-KU16	16306.09
IT0112K	Trans Map Land Use-KU17	1747.2
K5-2015	Relocations Trans Lines KU	86643.89
K5-2016	Relocations T Lines KU-	111.03
K8-2014	STORM DAMAGE T-LINE-KU 2014	-2797.8
K8-2015	STORM DAMAGE T-LINE KU 2015	-31508.4

**KENTUCKY UTILITIES COMPANY  
CWIP SPEND - YTD - REGULATORY ACCOUNTING  
DECEMBER 2016**

<b>Project Number</b>	<b>Project Description</b>	<b>CWIP Spend</b>
<b>K8-2016</b>	STORM DAMAGE T-LINE KU 2016	782200.68
<b>K9-2013</b>	PRIORITY REPL T-LINES KU 2013	-278136.03
<b>K9-2014</b>	PRIORITY REPL T-LINES-KU 2014	81462.88
<b>K9-2015</b>	PRIORITY REPL T-LINES KU 2015	1039928.88
<b>K9-2016</b>	PRIORITY REPL T-LINES KU 2016	7553797.35
<b>KARM-2015</b>	PRIORITY REPL X-ARMS KU 2015	220022.29
<b>KARM-2016</b>	Priority Repl X-Arms KU 2016	2003126.05
<b>KBR-12</b>	KU Breaker Replacements-12	-43080
<b>KBRFAIL15</b>	KU-Brkr Fail-2015	139484.69
<b>KBRFAIL16</b>	KU-Brkr Fail-2016	252266.39
<b>KINS-2015</b>	PRIORITY REPL INSLTRS KU 2015	3784.76
<b>KINS-2016</b>	Priority Repl Insltrs KU 2016	46394.72
<b>KOTFAIL14</b>	KU-OtherFail-2014	-3557.18
<b>KOTFAIL15</b>	KU-OtherFail-2015	55696.25
<b>KOTFAIL16</b>	KU-OtherFail-2016	143563.47
<b>KOTH-2016</b>	Priority Repl Other KU 2016	1890811.34
<b>K-OTHER14</b>	KU-Other-2014	-8205.05
<b>K-OTHER15</b>	KU-Other-2015	215187.6
<b>KOTPR14</b>	KU Other Prot Blank 2014	-23249.72
<b>KOTPR15</b>	KU Other Prot Blanket 2015	102561.79
<b>KOTPR16</b>	KU Other Prot Blanket 2016	395064.19
<b>KOTPRFL16</b>	KU Oth Prot Failures 2016	9791.97
<b>KRELAY-14</b>	Relay Replacements-KU-2014	-59746.22
<b>KRELAY-15</b>	Relay Replacements-KU-2015	84923.95
<b>KREL-FL14</b>	KU Relay Failures-2014	1485.01
<b>KRSUB-13</b>	KU Routine - Subs-13	-50572.79
<b>KRTU-14</b>	KU RTU Replacements-14	1756.7
<b>KRTU-15</b>	KU RTU Replacements-15	472477.4
<b>KRTU-16</b>	KU RTU Replacements-16	1389004.01
<b>KSTSVC12</b>	STATION SERV XFMRs KU-12	6703.34
<b>KSWT-2015</b>	PRIORITY REPL SWITCHES KU 2015	56308.68
<b>Grand Total</b>		<b>324,036,246.25</b>

KENTUCKY UTILITIES COMPANY  
 RECONCILIATION OF SUMMARY OF EXPENSE LIST TO INCOME STATEMENT BY CATEGORY AND ACCOUNTING  
 DECEMBER 31st

	YTD Actuals	YTD Avg. 3rd	YTD 6 Months ARO Cost/Elec	YTD Accretion Awt. -181800	YTD Rate Awt. -181800	YTD Gas Pipeline Awt. -11181	YTD Transportation Awt. -18418	YTD TOI Coring Fee Awt. -42124	Spending	Exp Balance
<b>DEPRECIATION</b>										
Electric Distribution	(84,252,818.07)	-	-	-	-	-	-	-	-	(84,252,818.07)
Electric Distribution - ARO	(22,764,872)	-	22,764,872	-	-	-	-	-	-	-
Electric Gasoline Plant	(11,807,750.72)	-	-	-	-	-	-	-	106,416.00	(11,807,750.72)
Electric Gas Production	(1,171,043.10)	-	-	-	-	-	-	-	-	(1,171,043.10)
Electric Gas Production - ARO	(29,720.82)	-	29,720.82	-	-	-	-	-	-	-
Electric Other Production	(34,411,756.62)	-	-	-	-	1,088,871.52	-	-	-	(33,322,885.10)
Electric Other Production - ARO	(120,852,815)	-	31,495,637	-	-	-	-	-	-	(89,357,178)
Electric Steam Production	(116,285,328.32)	-	-	-	-	-	-	-	-	(116,285,328.32)
Electric Steam Production - ARO	(102,845,454.46)	-	45,945,454.46	-	-	-	-	-	-	(56,900,000)
Electric Transmission	(19,501,561.50)	-	-	-	-	-	-	-	-	(19,501,561.50)
Electric Transmission - ARO	(10,000,000)	-	10,000,000	-	-	-	-	-	-	-
	(224,500,300.78)	-	41,870,778.00	-	-	1,088,871.52	-	-	106,416.00	(222,629,522.78)
<b>AMORTIZATION</b>										
Intangibles	(11,964,619.42)	-	-	-	-	-	-	-	-	(11,964,619.42)
Contracts	(11,084,619.42)	-	-	-	-	-	-	-	-	(11,084,619.42)
<b>TOTAL ACCRUAL &amp; AMORTIZATION</b>	<b>(23,049,238.84)</b>									<b>(23,049,238.84)</b>

W - Electric Utility Fee & Gas - YTD  
 Depreciation (222,648,874.26)  
 Depreciation for ARO (11,964,619.42)  
 Amortization (11,084,619.42)



KENTUCKY UTILITIES COMPANY TOTAL PLANT IN SERVICE - ELECTRIC - NBV - REGULATORY ACCOUNTING DECEMBER 2016								
	Beginning Balance	Additions	Retirements	Transfers/Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>KY, VA, TN</b>								
<b>TOTAL 016 &amp; 165 Plant in Service</b>								
Electric Distribution								
E160-00-Land Rights	2,166,929.31	-	-	-	-	2,166,929.31	(1,470,694.70)	696,234.61
E161-00-Structures and Improvements	5,673,927.75	-	-	(113,662.29)	4,133,863.25	5,560,265.70	(6,000)	5,554,265.70
E162-00-Billion Equipment	15,450,418.90	2,044,564.62	(145,317.62)	4,996.59	2,034,158.89	12,725,893.72	(2,451,963.16)	10,273,930.56
E164-00-Poles, Towers, and Fences	254,797,245.32	15,450,418.90	(899,151.90)	(41,616.53)	14,549,659.37	169,778,847.26	(50,640,833.23)	117,137,972.03
E168-00-DH Conductors and Devices	337,957,844.27	27,227,628.14	(9,797,479.17)	21,828.15	17,232,137.12	355,488,781.39	(119,560,245.91)	235,928,535.44
E169-00-Underground Conduit	2,090,214.68	301,135.43	(2,146.06)	-	379,943.87	2,369,171.08	(691,117.09)	1,678,053.99
E167-00-LUG Conductors and Devices	181,363,609.79	8,889,984.51	(623,111.20)	-	8,066,873.31	189,690,474.62	(44,014,313.91)	145,676,160.71
E165-00-Line Transformers	208,954,039.11	2,079,191.56	(1,493,669.83)	-	6,095,522.20	214,955,982.31	(147,294,773.63)	167,661,208.68
E163-00-Services	94,975,269.02	8,853,226.69	(253,069.89)	-	8,600,256.72	103,477,474.77	(63,217,184.03)	40,260,290.74
E170-00-Meters	76,624,862.54	2,422,056.20	(627,990.75)	-	1,827,071.45	78,827,146.09	(38,891,919.89)	39,935,226.20
E171-00-Meters AMG	668,253.34	30,864.89	-	-	300,884.68	699,778.02	(23,850.96)	675,927.06
E171-00-Install on Customer Premise	17,054,081.74	-	3,733.54	(17,057,827.28)	(7,244,691.74)	-	(6,000)	(6,000)
E174-00-Street Lighting Signal	15,097,672.26	7,934,530.28	(4,813,468.60)	17,057,827.28	29,441,911.21	116,433,683.81	(37,468,974.83)	78,970,222.48
E174-00-ARD Cost Elec Dist (LR)	285,453.15	-	(2,798.52)	399,491.88	3,853,833.33	822,146.49	(23,246.22)	599,840.29
E174-00-ARD Cost Elec Dist (EP)	652,242.23	-	-	(595,965.95)	(333,893.66)	71,246.68	(101,341.62)	(29,094.94)
	1,244,189,831.42	656,115,318.49	(20,421,268.37)	(340,117.46)	84,353,034.66	1,748,840,746.08	(462,278,371.81)	1,084,282,394.27
<b>Electric General Plant</b>								
E180-00-Land	2,910,281.63	620,034.91	-	-	620,034.91	2,430,116.51	0.00	3,430,116.51
E186-00-Structures and Improvements	36,276,351.14	2,672,848.20	(679,963.61)	48,814.46	2,045,799.14	58,722,160.28	(11,498,204.00)	47,223,956.28
E180-00-Improvements to Real Property	526,639.32	-	-	(463,314.48)	(167,446.61)	481,738.87	161,859.29	643,598.16
E191-00-Office Equipment	5,997,129.47	1,515,880.88	(1,271,054.30)	-	444,826.52	10,442,085.96	(5,027,528.96)	5,414,557.00
E191-00-Non PC Computer Equipment	26,956,692.79	3,875,003.38	-	-	(351,282.24)	26,929,000.99	(15,023,744.88)	11,070,715.67
E191-00-Data Processing Equipment	-	-	-	-	-	-	-	-
E181-00-IT Personal Computers	7,487,177.86	192,220.23	(3,207,600.19)	-	(3,015,372.90)	4,471,777.95	(607,890.89)	3,863,887.06
E192-00-Cars and Light Trucks	1,980,246.79	269,777.47	(136,739.83)	19,403.82	269,011.36	1,239,294.07	(830,252.81)	1,109,041.26
E182-00-Heavy Trucks and Other	4,456,291.64	1,625,562.63	(1,084,408.80)	(19,403.82)	1,328,749.65	5,824,837.59	(3,025,915.29)	2,799,322.30
E193-00-Special Equipment	1,504,855.91	(663,455.32)	-	-	(663,455.32)	841,399.79	(279,161.79)	562,238.00
E184-00-Tools, Shop, and Garage Equ	12,148,988.05	624,255.46	(104,279.68)	-	519,975.78	12,668,873.83	(4,014,111.97)	8,654,761.86
E185-00-Laboratory Equipment	-	-	-	-	-	-	(400)	(400)
E186-00-Power Oil Equip - 1/2 Mech	2,263,200.29	15,192.24	-	-	175,192.24	2,438,392.53	(942,115.89)	1,476,276.64
E187-00-Intensive Plant Equip	25,657,151.87	4,489,626.64	(941,341.61)	-	3,847,315.13	29,211,437.00	(8,236,199.27)	18,975,237.73
E187-00-Comm Eq Radio and Telephone	20,023,653.11	(115,177.55)	(853,789.21)	-	(938,847.16)	18,079,705.95	(7,763,143.52)	11,316,562.38
E187-00-OSM Communication Equipment	5,875,826.03	1,415,194.44	(438,992.62)	-	975,204.18	6,951,712.21	(848,976.65)	6,002,735.56
E188-00-Miscellaneous Equipment	-	-	-	-	-	-	0.00	0.00
	177,718,822.79	10,685,333.50	(11,827,163.23)	-	5,156,170.27	182,876,993.06	(60,886,978.01)	122,250,015.05

KENTUCKY UTILITIES COMPANY TOTAL PLANT IN SERVICE - ELECTRICAL - REG.ATORY ACCOUNTING DECEMBER 2016								
	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance	Reserve	Total Plant In Service Net Book Value
<b>KY, VA, TN</b>								
<b>TOTAL 101 &amp; 106</b>								
<b>Electric Hydro Production</b>								
E501 10-Land Rights	570,311.87	-	-	-	-	570,311.87	(12,322,063)	(33,021,137)
E501 20-Reservoirs and Improvements	527,602.64	2,174,143.44	(2,355.54)	-	2,171,287.90	2,599,280.54	(300,479.52)	2,638,010.59
E502 00-Reservoirs, Dams, and Water	21,888,648.37	-	-	-	-	21,888,648.37	(8,179,264.37)	13,179,264.00
E503 00-Water Wheels, Turbines, Gen	14,058,698.32	-	-	-	-	14,058,698.32	(1,219,020.59)	12,227,906.09
E504 00-Accessory Electric Equipment	1,521,888.77	40,868.02	(12,640.26)	-	(12,154.74)	1,549,202.03	(208,161.23)	1,024,403.46
E505 00-Hydro Power Plant Equipment	216,967.74	-	-	-	-	216,967.74	(130,438.88)	186,904.86
E506 00-Roads, Railroads, and Bldgs	234,508.13	-	-	-	-	234,508.13	(79,595.80)	154,912.23
E507 00-ARO Coal Hydro Prod (Exp)	234,508.13	-	-	-	-	234,508.13	(18,321.72)	206,186.41
	30,788,911.88	2,215,724.98	(85,482.31)	457,858.79	371,171.25	41,283,124.63	(11,248,528.03)	30,021,322.88
			(101,878.14)	457,858.79	2,872,006.63	42,340,918.81		
<b>Electric Intangible Plant</b>								
E501 00-Organization	44,452.08	-	-	-	-	44,452.08	-	44,452.08
E502 00-Facilities and Consents	55,818.83	-	-	-	-	55,818.83	(63,079.72)	(7,160.89)
E503 00-Misc Intangible Plant	51,209,431.88	11,706,442.76	(5,705,318.50)	-	5,811,123.96	67,120,955.62	(10,887,146.82)	37,232,408.80
E503 10-CCS Schemes	5,145,458.53	-	-	-	-	5,145,458.53	(2,066,327.13)	3,079,131.40
	82,355,300.89	11,706,442.76	(5,705,318.50)	-	5,811,123.96	98,266,424.76	(60,297,263.84)	47,669,400.92
<b>Electric Other Production</b>								
E540 10-Land Rights	176,403.31	-	-	-	-	176,403.31	(130,484.00)	55,925.51
E540 20-Land	138,059.02	-	-	152,070.19	152,070.19	297,169.21	-	297,169.21
E541 00-Reservoirs and Improvements	83,972,527.45	2,101,000.08	(95,042.46)	-	2,005,957.62	85,973,244.05	(20,949,174.38)	64,129,500.27
E542 00-Fuel Hoists, Prod. Corp, Ac	160,950,131.64	(8,286,128.08)	-	-	(8,286,128.08)	61,764,003.56	(7,131,687.78)	44,632,315.78
E543 00-Prime Movers	473,814,317.69	169,107,383.48	(85,819.98)	-	169,111,563.50	642,925,882.18	(180,401,028.19)	462,524,853.99
E544 00-Generators	172,588,228.82	(403,978,432.05)	(632,616.21)	-	(411,012,819.44)	133,097,881.26	(37,362,177.21)	93,735,704.05
E545 00-Accessory Electric Equipment	73,541,648.79	(7,071,081.01)	(119,501.19)	-	(7,190,582.20)	66,351,066.59	(21,165,403.67)	43,365,312.29
E546 01-AROP Accessory Electric Equipment	5,655,638.44	3,454,653.47	(114,855.06)	-	3,339,836.89	8,966,448.93	(3,078,101.13)	5,918,636.80
E546 00-Coal Hydro Plant Equipment	403,344.09	-	-	-	-	403,344.09	(32,272.98)	371,071.11
E547 01-ARO Coal Other Prod (Exp)	403,344.09	-	-	-	-	403,344.09	(32,272.98)	371,071.11
	869,358,624.44	28,388,425.54	(944,454.11)	152,070.19	27,776,091.72	907,074,887.76	(282,940,818.34)	715,034,069.42

KENTUCKY UTILITIES COMPANY TOTAL PLANT IN SERVICE - ELECTRIC - NBV - REGULATORY ACCOUNTING DECEMBER 2016								
KY, VA, TN	Beginning Balance	Additions	Retirements	Transfer/ Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>TOTAL NBV &amp; 100</b>								
<b>Electric Steam Production</b>								
E110-Sub-stad	22,959,202.42	234,052.44	-	(285,688.84)	8,423.00	22,966,689.02	-	22,966,689.02
E1100-Structures and Improvements	237,599,225.58	2,871,542.50	(817,539.30)	(4,824,506.40)	(2,171,210.20)	335,428,186.68	(175,741,263.19)	159,686,923.50
E11201-ARCP Structures and Improv	-	-	-	-	-	-	-	-
E12-Boiler Plant Equipment	3,789,043,791.29	156,237,843.05	(10,583,333.78)	4,882,728.86	162,657,236.13	3,941,701,527.42	(1,111,682,726.32)	2,830,038,801.10
E1401-ARCP Turbo-generator Units	329,047,128.64	7,372,416.04	(513,877.90)	-	6,858,538.14	335,905,666.78	(166,320,490.64)	169,585,176.10
E1401-ARCP Turbo-generator Units	221,412,104.12	733,324.28	(248,391.82)	-	494,933.13	221,997,337.25	(104,824,949.41)	117,172,387.80
E1500-Auxiliary Electric Equipmen	36,355,518.50	1,195,938.24	(482,747.26)	(87,817.40)	603,363.22	36,915,884.12	(16,204,150.22)	20,711,733.90
E1501-ARCP Auxiliary Electric Equipmen	330,221,435.20	-	(2,172,751.56)	(299,385,427.20)	(301,598,178.76)	27,633,256.50	(2,815,947.85)	24,817,308.65
E1600-Misc Power Plant Equip	-	-	-	260,477,495.10	260,477,495.10	260,477,495.10	(83,549,910.70)	176,927,584.40
E1700-ARD Cost Steam (ECP)	-	-	-	(15,169,657.68)	77,411,136.32	5,142,259,423.23	(1,837,511,158.63)	3,175,948,544.92
<b>Electric Transmission</b>								
E200-10-Leaf Rights	29,428,985.30	100,844.38	-	-	100,844.38	29,529,829.68	(17,286,777.96)	12,203,051.72
E200-20-Leaf	2,269,270.07	-	-	-	-	2,269,270.07	-	2,269,270.07
E202-10-Span 5 Imp-Non Sys Conds	25,214,463.87	3,708,634.15	(173,522.50)	(4,846.07)	3,531,164.28	28,945,628.10	(6,862,861.63)	21,982,766.52
E202-20-Span 5 Imp-Non Sys Conds	702,226.23	-	-	-	-	702,226.23	(170,652.18)	531,574.05
E203-10-Station Equipment - Non Sys	257,735,637.27	22,359,817.49	(2,173,888.85)	210,324.99	20,426,473.63	278,162,110.00	(71,403,710.28)	206,758,400.00
E203-1-ARCP Station Equip Non Sys	-	-	-	-	-	-	(0.00)	(0.00)
E203-20-Station Equip-Non Sys Control	6,568,020.27	-	(2,600.38)	-	(26,920.38)	6,541,100.00	(8,096,201.48)	(3,144,641.50)
E204-00-Towers and Poles	76,463,538.64	87,546.23	(24,164.03)	-	55,362.20	76,566,680.00	(20,144,956.95)	56,421,723.05
E205-00-Poles and Frames	228,799,495.14	40,359,789.13	(2,739,718.12)	(136,489.48)	37,480,351.55	266,289,151.28	(22,085,316.19)	244,203,835.09
E206-00-DH Conductors and Devices	178,542,214.22	8,019,150.38	(2,153,281.96)	-	5,865,868.48	184,406,262.70	(113,210,753.02)	71,195,509.68
E207-00-Underground Conduit	446,782.26	-	-	-	-	446,782.26	(62,932.80)	383,849.46
E208-00-LPG Conductors and Devices	1,173,203.32	1,735.09	(2,412.00)	(54,177.15)	(54,895.15)	1,118,414.47	(96,175.24)	1,022,239.23
E209-00-Underground Cable	20,117.71	-	-	32,714.02	32,714.02	52,831.73	(4,884.80)	47,946.93
E209-17-ARD Cost Transm (ECP)	361,332.50	-	-	122,419.28	122,419.28	483,751.78	(48,910.21)	434,841.57
E209-20-ARD Cost Transm (ECP)	807,382,025.50	74,688,511.98	(7,302,426.20)	146,970.61	87,533,066.37	894,915,051.92	(342,170,340.45)	552,744,711.47
<b>Total Plant in Service</b>	<b>8,814,348,304.97</b>	<b>418,270,793.83</b>	<b>(60,881,331.06)</b>	<b>(18,718,772.75)</b>	<b>270,658,988.73</b>	<b>9,085,087,234.72</b>	<b>(3,077,374,066.85)</b>	<b>6,007,713,167.87</b>

**KENTUCKY UTILITIES COMPANY**  
**TOTAL PLANT IN SERVICE - ELECTRIC - COST - REGULATORY ACCOUNTING**  
**DECEMBER 2016**

KY, VA, TN Plant in Service TOTAL 101	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>Electric Distribution</b>						
E360.10-Land Rights	2,168,929.31	-	-	-	-	2,168,929.31
E360.20-Land	5,673,927.95	-	-	(113,882.25)	(113,882.25)	5,560,045.70
E361.00-Structures and Improvements	10,549,673.10	361,513.55	(15,317.60)	4,946.97	351,142.92	10,900,816.02
E362.00-Station Equipment	170,726,930.67	6,003,512.21	(899,151.60)	(41,616.53)	5,062,744.08	175,789,674.75
E364.00-Poles, Towers, and Fixtures	347,272,288.67	17,546,048.73	(1,629,782.06)	-	15,916,266.67	363,188,555.34
E365.00-OH Conductors and Devices	329,003,165.38	20,679,706.31	(9,797,419.17)	21,928.15	10,904,215.29	339,907,380.67
E366.00-Underground Conduit	1,879,519.17	312,042.18	(2,186.06)	-	309,856.12	2,189,375.29
E367.00-UG Conductors and Devices	175,133,086.37	5,977,234.10	(923,111.28)	-	5,054,122.82	180,187,209.19
E368.00-Line Transformers	306,894,183.30	5,818,186.90	(1,463,668.85)	-	4,354,518.05	311,248,701.35
E369.00-Services	94,678,627.71	8,854,633.79	(253,089.96)	-	8,601,543.83	103,280,171.54
E370.00-Meters	76,073,097.94	2,371,542.83	(827,990.75)	-	1,543,552.08	77,616,650.02
E370.01-Meters AMS	-	952,365.70	-	-	952,365.70	952,365.70
E371.00-Install on Customer Premise	17,054,091.74	-	3,735.54	(17,057,827.28)	(17,054,091.74)	-
E373.00-Street Lighting / Signal Sy	93,628,537.41	4,758,787.04	(4,610,486.05)	17,057,827.28	17,206,128.27	110,834,665.68
E374.05-ARO Cost Elec Dist (L/B)	285,453.16	-	(2,798.53)	339,491.86	336,693.33	622,146.49
E374.07-ARO Cost Elec Dist (Eq)	622,242.23	-	-	(550,985.65)	(550,985.65)	71,256.58
	<u>1,631,643,754.11</u>	<u>73,635,573.34</u>	<u>(20,421,266.37)</u>	<u>(340,117.45)</u>	<u>52,874,189.52</u>	<u>1,684,517,943.63</u>
<b>Electric General Plant</b>						
E389.20-Land	2,810,081.60	620,034.91	-	-	620,034.91	3,430,116.51
E390.10-Structures and Improvements	54,211,263.77	4,192,575.97	(676,963.61)	46,914.46	3,562,526.82	57,773,790.59
E390.20-Improvements to Leased Property	528,658.33	-	-	(46,914.46)	(46,914.46)	481,743.87
E391.10-Office Equipment	9,782,010.62	977,161.68	(1,071,054.36)	-	(93,892.68)	9,688,117.94
E391.20-Non PC Computer Equipment	21,885,619.82	4,080,141.77	(4,236,675.62)	-	(156,533.85)	21,729,085.97
E391.30-Cash Processing Equipment	-	-	-	-	-	-
E391.31-Personal Computers	6,443,079.99	1,178,646.49	(3,267,500.19)	-	(2,088,853.70)	4,354,226.29
E392.00-Cars and Light Trucks	1,080,256.71	397,777.47	(158,179.93)	19,403.82	259,001.36	1,339,258.07
E392.10-Heavy Trucks and Other	4,496,087.64	1,456,562.63	(108,408.86)	(19,403.82)	1,328,749.95	5,824,837.59
E393.00-Stores Equipment	905,832.21	5,138.58	-	-	5,138.58	910,970.79
E394.00-Tools, Shop, and Garage Equ	11,742,064.39	775,847.92	(104,279.68)	-	671,568.24	12,413,632.63
E395.00-Laboratory Equipment	-	-	-	-	-	-
E396.00-Power Op Equip - Lg Mach	2,278,514.60	139,877.92	-	-	139,877.92	2,418,392.52
E397.00- Microwave, Fiber, Other	25,051,194.53	2,470,356.75	(641,341.51)	-	1,829,015.24	26,880,209.77
E397.10-Comm Eq Radio and Telephone	17,256,778.23	1,814,128.65	(823,769.21)	-	990,359.44	18,247,137.67
E397.20-DSM Communication Equipment	5,614,692.84	1,512,780.00	(438,990.26)	-	1,073,789.74	6,688,482.58
E398.00-Miscellaneous Equipment	-	-	-	-	-	-
	<u>164,086,135.28</u>	<u>19,621,030.74</u>	<u>(11,527,163.23)</u>	<u>-</u>	<u>8,093,867.51</u>	<u>172,180,002.79</u>

KENTUCKY UTILITIES COMPANY  
TOTAL PLANT IN SERVICE - ELECTRIC - COST - REGULATORY ACCOUNTING  
DECEMBER 2016

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>KY, VA, TN Plant in Service</b>						
<b>Electric Hydro Production</b>						
E330-10-Land Rights	879,311.47	-	-	-	-	879,311.47
E331-00-Structures and Improvements	827,602.64	2,174,143.44	(2,365.54)	-	2,171,787.90	2,999,390.54
E332-00-Reservoirs, Dams, and Water	21,850,674.22	34,972.15	-	-	34,972.15	21,885,646.37
E333-00-Water Wheels, Turbines, Gen	13,732,953.48	327,078.35	(12,840.26)	-	314,238.10	14,046,741.58
E334-00-Accessory Electric Equipmen	1,321,898.77	40,898.02	-	-	40,898.02	1,362,796.79
E335-00-Misc Power Plant Equipment	316,946.74	-	-	-	-	316,946.74
E336-00-Roads, Railroads, and Bldg	225,715.79	8,793.34	-	-	8,793.34	234,509.13
E337-07-ARO Cost Hydro Prod (Eq)	274,315.54	-	(66,482.34)	457,959.79	371,477.45	645,787.99
	<u>38,428,753.65</u>	<u>2,585,883.31</u>	<u>(101,378.14)</u>	<u>457,959.79</u>	<u>2,542,164.96</u>	<u>42,370,918.61</u>
<b>Electric Intangible Plant</b>						
E301-00-Organization	44,455.58	-	-	-	-	44,455.58
E302-00-Franchises and Consents	59,918.53	-	-	-	-	59,918.53
E303-00-Misc Intangible Plant	40,521,476.88	14,107,204.21	(5,795,318.90)	-	8,311,885.31	48,833,361.97
E303-10-CCS Software	41,945,494.53	-	-	-	-	41,945,494.53
	<u>81,567,345.60</u>	<u>14,107,204.21</u>	<u>(5,795,318.90)</u>	<u>-</u>	<u>8,311,885.31</u>	<u>89,979,230.91</u>
<b>Electric Other Production</b>						
E340-10-Land Rights	176,409.31	-	-	-	-	176,409.31
E340-20-Land	135,099.02	-	-	162,070.19	162,070.19	297,169.21
E341-00-Structures and Improvements	35,960,294.00	48,252,750.58	(95,642.86)	-	48,157,106.10	84,117,402.10
E342-00-Fuel Holders, Producers, Ac	22,008,457.62	29,756,564.58	-	-	29,756,564.58	51,765,022.20
E342-01-AROP Fuel Holders, Prod, Ac	-	-	-	-	-	-
E343-00-Prime Movers	376,881,804.72	263,497,843.53	(85,818.98)	-	263,411,824.55	639,293,629.27
E344-00-Generators	58,110,733.29	57,967,087.03	(437,618.31)	-	57,529,407.22	115,639,204.01
E345-00-Accessory Electric Equipmen	46,764,572.87	18,990,740.93	(115,501.18)	-	18,879,239.75	65,636,812.62
E345-01-AROP Accessory Electric Equipmen	-	-	-	-	-	-
E346-00-Misc Power Plant Equipment	5,510,229.83	3,182,054.65	(114,855.08)	-	3,067,199.57	8,577,429.40
E347-07-ARO Cost Other Prod (Eq)	403,344.09	-	-	-	-	403,344.09
	<u>549,018,839.75</u>	<u>421,866,841.88</u>	<u>(844,434.41)</u>	<u>162,070.19</u>	<u>420,984,477.44</u>	<u>970,001,317.19</u>

KENTUCKY UTILITIES COMPANY  
TOTAL PLANT IN SERVICE - ELECTRIC - COST - REGULATORY ACCOUNTING  
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KY, VA, TN Plant in Service	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>Electric Steam Production</b>						
E310 20-Land	12,551,005.15	-	-	(265,688.84)	(265,688.84)	12,285,316.31
E311 00-Structures and Improvements	322,230,556.84	4,553,485.35	(917,939.39)	(4,924,909.40)	(1,289,383.44)	320,941,193.40
E311 01-AROP Structures and Improv	-	-	-	-	-	-
E312 00-Boiler Plant Equipment	2,762,461,599.67	50,822,482.17	(10,563,333.78)	4,982,726.86	45,241,875.25	2,807,723,474.92
E312 01-AROP Boiler Plant Equipment	-	-	-	-	-	-
E314 00-Turbogenerator Units	323,577,906.64	7,060,528.59	(513,877.90)	-	6,546,650.69	330,124,557.33
E314 01-AROP Turbogenerator Units	-	-	-	-	-	-
E315 00-Accessory Electric Equipment	210,432,077.96	1,366,608.35	(246,391.62)	-	1,119,216.69	211,550,294.51
E315 01-AROP Accessory Electric Equipmen	-	-	-	-	-	-
E316 00-Misc Power Plant Equip	32,653,132.63	1,637,192.15	(482,747.26)	(57,817.46)	1,096,627.43	33,749,760.06
E317 07-ARO Coal Steam (Eqp)	329,221,435.28	-	(2,172,751.68)	(239,395,427.20)	(301,566,178.78)	27,653,256.50
E317 08-ARO Coal Steam (CCR)	-	-	-	220,491,458.15	220,491,458.15	220,491,458.15
	<u>3,993,148,614.17</u>	<u>65,440,295.61</u>	<u>(14,899,041.71)</u>	<u>(79,169,557.89)</u>	<u>(28,628,402.99)</u>	<u>3,964,520,211.18</u>
<b>Electric Transmission</b>						
E350 10-Land Rights	29,428,996.30	100,844.38	-	-	100,844.38	29,529,839.68
E350 20-Land	2,360,270.07	-	-	-	-	2,360,270.07
E352 10-Struct & Imp-Non Sys Centro	24,909,724.79	3,511,510.16	(173,522.90)	(4,946.97)	3,333,040.29	28,242,765.08
E352 20-Struct & Imp Sys Central/Co	193,226.01	-	-	-	-	193,226.01
E353 10-Station Equipment - Non Sys	247,590,681.12	15,561,064.72	(2,173,668.85)	210,324.99	13,597,740.86	261,188,421.98
E353 11-AROP Station Equip- Non Sys	-	-	-	-	-	-
E353 20-Station Equip-Sys Control	6,568,060.27	-	(26,900.38)	-	(26,900.38)	6,541,159.89
E354 00-Towers and Fixtures	76,367,425.67	123,419.30	(32,164.05)	-	91,255.25	76,458,680.92
E355 00-Poles and Fixtures	213,789,739.63	24,699,500.74	(2,739,978.12)	(136,458.46)	21,799,063.16	235,678,802.79
E356 00-OH Conductors and Devices	170,357,664.91	5,576,617.00	(2,153,781.30)	-	3,422,835.60	173,780,496.61
E357 00-Underground Conduit	448,760.26	-	-	-	-	448,760.26
E358 00-UG Conductors and Devices	1,173,303.32	1,730.09	(2,412.09)	(54,177.15)	(54,859.15)	1,118,444.17
E359 15-ARO Coal Transm (L&F)	52,111.77	-	-	32,711.92	32,711.92	84,823.69
E359 17-ARO Coal Transm (Eqp)	361,332.92	-	-	122,519.28	122,519.28	483,852.20
	<u>773,600,301.38</u>	<u>49,543,706.39</u>	<u>(7,302,428.25)</u>	<u>169,972.61</u>	<u>42,411,250.71</u>	<u>816,011,552.09</u>
<b>Total 101 Plant in Service</b>	<u>7,232,581,743.04</u>	<u>646,600,536.26</u>	<u>(60,881,331.05)</u>	<u>(78,719,772.75)</u>	<u>506,989,432.46</u>	<u>7,730,511,175.40</u>
<b>106 - Construction Completed not Classified</b>						
<b>Electric Distribution</b>						
E360 20-Land	-	-	-	-	-	-
E361 00-Structures and Improvements	169,123.63	1,683,051.07	-	-	1,683,051.07	1,852,174.70
E362 00-Station Equipment	2,501,826.22	9,486,996.29	-	-	9,486,906.29	11,988,732.51
E364 00-Poles, Towers, and Fixtures	7,524,951.55	5,699,270.66	-	-	5,699,270.66	13,224,222.31
E365 00-OH Conductors and Devices	8,334,478.89	6,647,921.83	-	-	6,647,921.83	15,582,400.72
E366 00-Underground Conduit	171,002.52	29,793.25	-	-	29,793.25	200,795.77
E367 00-UG Conductors and Devices	6,260,574.42	3,012,750.41	-	-	3,012,750.41	9,273,324.83

KENTUCKY UTILITIES COMPANY  
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	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>KY, VA, TN Plant in Service</b>						
E368 00-Line Transformers	1,159,816.81	2,251,004.15	-	-	2,251,004.15	3,410,820.96
E369 00-Services	196,740.34	652.89	-	-	652.89	197,403.23
E370 00-Meters	556,384.60	84,122.37	-	-	84,122.37	640,506.97
E370 01-Meters AMS	998,893.34	(651,481.02)	-	-	(651,481.02)	47,412.32
E373 00-Street Lighting / Signal Sy	2,969,284.89	3,235,743.24	-	-	3,235,743.24	5,605,028.13
	30,543,077.31	31,479,745.14	-	-	31,479,745.14	62,022,822.45
<b>Electric General Plant</b>						
E390 10-Structures and Improvements	2,465,097.37	(1,516,727.68)	-	-	(1,516,727.68)	948,369.69
E391 10-Office Equipment	215,748.65	538,719.20	-	-	538,719.20	754,467.85
E391 20-Non PC Computer Equipment	5,069,982.97	(205,048.39)	-	-	(205,048.39)	4,864,934.58
E391 30-Cash Processing Equipment	-	-	-	-	-	-
E391 31-Personal Computers	1,044,097.87	(986,146.20)	-	-	(986,146.26)	57,951.61
E393 00-Stores Equipment	598,593.70	(598,593.70)	-	-	(598,593.70)	-
E394 00-Tools, Shop, and Garage Equ	404,833.66	(151,592.48)	-	-	(151,592.48)	253,241.20
E398 00-Power Op Equip - Ltg Mach	14,685.68	(14,685.68)	-	-	(14,685.68)	-
E397 00-Comm Equip-Microwave	805,957.34	2,025,269.89	-	-	2,025,269.89	2,831,227.23
E397 10-Comm Equip General	2,752,874.88	(1,929,306.60)	-	-	(1,929,306.60)	823,568.28
E397 20-Communication Equipment	260,815.19	(87,585.56)	-	-	(87,585.56)	173,229.63
	13,632,687.51	(2,935,697.24)	-	-	(2,935,697.24)	10,696,990.27
<b>Electric Hydro Production</b>						
E331 00-Structures and Improvements	-	-	-	-	-	-
E332 00-Reservoirs, Dams, and Water	34,972.15	(34,972.15)	-	-	(34,972.15)	-
E333 00-Water Wheels, Turbines, Gen	326,392.84	(326,392.84)	-	-	(326,392.84)	0.00
E334 00-Accessory Elec Equip	-	-	-	-	-	-
E335 00-Misc Power Plant Equipment	-	-	-	-	-	-
E336 00-Roads, Railroads, and Bridg	8,793.34	(8,793.34)	-	-	(8,793.34)	-
	370,158.33	(370,158.33)	-	-	(370,158.33)	0.00
<b>Electric Intangible Plant</b>						
E303 00-Misc Intangible Plant	10,687,955.30	(2,400,761.45)	-	-	(2,400,761.45)	8,287,193.85
E303 10-CCS Software	-	-	-	-	-	-
	10,687,955.30	(2,400,761.45)	-	-	(2,400,761.45)	8,287,193.85
<b>Electric Other Production</b>						
E341 00-Structures and Improvements	47,112,633.45	(46,150,760.90)	-	-	(46,150,760.90)	961,872.55
E342 00-Fuel Holders, Producers, Ac	134,983,779.02	(128,042,692.64)	-	-	(128,042,692.64)	6,941,086.38
E343 00-Prime Movers	97,332,512.36	(84,300,260.05)	-	-	(84,300,260.05)	13,032,252.31
E344 00-Generators	115,395,205.33	(88,985,519.08)	-	-	(88,985,519.08)	26,409,686.25
E345 00-Accessory Electric Equip	26,777,275.32	(26,081,821.97)	-	-	(26,081,821.97)	695,453.35
E346 00-Misc Power Plant Equip	145,378.61	272,638.92	-	-	272,638.92	418,017.53
	420,341,785.69	(383,266,415.72)	-	-	(383,266,415.72)	37,075,369.97

KENTUCKY UTILITIES COMPANY  
TOTAL PLANT IN SERVICE - ELECTRIC - COST - REGULATORY ACCOUNTING  
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KY, VA, TN Plant in Service	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>Electric Steam Production</b>						
E310.20-Land	10,406,297.27	274,032.44	-	-	274,062.44	10,680,359.71
E311.00-Structures and Improvements	15,360,649.14	(881,656.55)	-	-	(881,656.55)	14,478,992.59
E311.01-AROP Structures and Improvements	-	-	-	-	-	-
E312.00-Boiler Plant Equipment	1,026,562,191.62	107,415,350.86	-	-	1,074,150,866.88	1,133,977,562.50
E314.00-Turbo-generator Units	6,493,222.03	311,887.45	-	-	311,887.45	6,791,109.45
E315.00-Accessory Electric Equipmen	10,980,426.44	(633,383.40)	-	-	(633,383.40)	10,347,043.04
E316.00-Misc Power Plant Equip	3,612,396.27	(446,262.21)	-	-	(446,262.21)	3,166,134.06
	<u>1,072,395,172.74</u>	<u>106,040,039.31</u>	-	-	<u>106,040,039.31</u>	<u>1,178,435,212.05</u>
<b>Electric Transmission</b>						
E350.10-Land Rights	-	-	-	-	-	-
E350.20-Land	-	-	-	-	-	-
E352.10-Struct & Imp-Non Sys Contro	404,739.03	198,123.99	-	-	198,123.99	602,863.02
E353.10-Station Equipment - Non Sys	10,144,956.15	6,828,732.77	-	-	6,828,732.77	16,973,688.92
E353.20-Station Equip-Sys Control	-	-	-	-	-	-
E354.00-Towers and Fixtures	35,872.97	(35,872.97)	-	-	(35,872.97)	(0.00)
E355.00-Poles and Fixtures	15,011,106.11	15,693,288.39	-	-	15,693,288.39	30,704,394.50
E356.00-Oil Conductors and Devices	8,195,049.91	2,440,533.38	-	-	2,440,533.38	10,625,583.29
E358.00-VIS Conductors and Devices	-	-	-	-	-	-
	<u>33,781,724.17</u>	<u>25,124,805.56</u>	-	-	<u>25,124,805.56</u>	<u>58,906,529.73</u>
<b>Total 106 Construction Completed not Classified</b>	<u>1,581,756,561.05</u>	<u>(236,330,442.73)</u>	-	-	<u>(236,330,442.73)</u>	<u>1,345,426,118.32</u>
<b>Total Plant in Service</b>	<u>8,814,345,304.99</u>	<u>410,270,033.53</u>	<u>(60,891,331.05)</u>	<u>(78,719,172.75)</u>	<u>270,658,969.73</u>	<u>9,085,007,294.72</u>



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	Beginning Balance	Additions	Retirements	Transfers/Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>TOTAL T&amp;I &amp; 106 Plant in Service</b>								
<b>Electric Distribution</b>								
E300 10-Land Rights	2,075,300.07	-	-	-	-	2,075,300.07	(1,399,607.51)	875,692.56
E301 20-Land	5,569,296.52	-	-	(113,832.25)	(113,832.25)	5,455,464.27	(0.00)	5,455,464.27
E311 00-Structures and Improvements	19,230,959.79	2,326,825.69	(11,232.24)	4,946.97	2,300,240.42	12,262,992.14	(2,324,993.39)	9,938,008.75
E320 00-Station Equipment	165,697,647.83	15,073,239.04	(859,796.52)	18,563.83	14,232,066.25	178,119,654.05	(47,598,642.37)	131,731,011.68
E324 00-Poles, Towers, and Poles	322,444,724.99	21,579,442.82	(1,381,623.99)	-	20,917,818.84	248,292,453.82	(145,242,731.25)	203,710,822.57
E325 00-Drum Conductors and Devices	314,150,066.55	70,133,292.96	(9,387,816.27)	21,928.15	16,827,526.84	330,891,464.30	(109,162,283.42)	221,729,180.88
E360 00-Underground Conduit	2,650,521.69	341,835.43	(2,188.06)	-	339,649.37	2,320,171.06	(891,117.03)	1,429,054.03
E367 00-10 Conduits and Devices	177,441,231.65	8,790,754.65	(916,012.52)	-	7,874,742.13	185,205,973.18	(43,456,483.46)	141,749,489.72
E368 00-Line Transformers	294,715,995.29	8,652,880.24	(835,539.27)	-	7,217,350.97	301,933,255.36	(140,130,275.54)	161,802,979.82
E369 00-Switches	89,695,407.01	8,587,462.37	(245,526.44)	-	8,307,935.73	97,992,342.74	(29,008,626.11)	68,983,716.63
E370 00-Meters	79,585,093.00	2,355,801.28	(806,455.03)	-	1,549,346.25	74,142,440.15	(36,150,788.62)	37,991,651.53
E371 00-Meters AMB	999,899.34	300,884.68	-	-	300,884.68	999,718.62	(23,855.80)	975,862.82
E371 00-Install on Customer Premise	18,168,922.85	3,725.54	(16,202,658.39)	(16,188,922.85)	-	-	(0.00)	(0.00)
E373 00-Street Lighting / Signify By	99,378,368.50	7,699,165.01	(4,507,346.17)	16,202,658.29	19,384,467.23	112,911,435.73	(35,834,018.38)	76,977,417.35
E374 00-ARD Cost Elev Dist (L)B	280,453.15	-	(7,788.33)	339,451.66	236,603.23	622,144.49	(21,266.00)	598,844.23
E374 00-ARD Cost Elev Dist (Eq)	622,242.23	-	-	(550,983.63)	(550,983.63)	71,258.59	(191,191.60)	(29,933.02)
	1,523,000,814.14	109,896,375.14	(16,152,465.90)	(279,337.09)	81,653,172.25	1,654,024,356.43	(621,648,622.37)	1,032,375,734.06
<b>Electric General Plant</b>								
G280 20-Land	2,729,479.90	320,007.17	-	-	3,020,007.17	3,049,487.07	0.00	3,049,487.07
G280 10-Structures and Improvements	59,642,792.30	2,672,893.67	(875,005.20)	48,314.44	3,044,022.83	57,696,798.25	(11,212,025.62)	46,473,752.21
G282 20-Improvements to Lease Property	487,774.73	-	-	(46,914.46)	(46,914.46)	440,860.27	(357,227.38)	85,632.89
G301 10-Office Equipment	9,990,361.71	1,515,880.88	(1,083,856.60)	-	432,224.28	10,442,285.99	(6,227,928.96)	4,214,357.03
G301 20-Non-PC Computer Equipment	26,955,802.79	3,875,093.38	(4,266,876.87)	-	(391,073.24)	28,564,020.15	(15,324,032.53)	13,239,987.62
G301 30-Cann Processing Equipment	1,481,171.88	93,500.23	(3,267,500.19)	-	(3,074,999.65)	4,412,177.93	(607,881.80)	3,804,296.13
G301 14-Personal Computers	1,086,246.11	397,777.47	(158,179.93)	19,403.82	259,091.36	1,339,258.07	(626,752.81)	513,005.26
G302 10-Heavy Trucks and Other	4,408,097.44	1,406,962.85	(1,008,408.86)	(19,403.82)	1,236,348.56	5,614,857.59	(3,025,515.19)	2,789,322.30
G302 00-Straight Equipment	1,499,959.69	(993,485.12)	-	-	(503,455.12)	906,444.57	(375,969.54)	530,445.03
G304 00-Tools, Shop, and Garage Equ	11,862,646.16	611,110.67	(100,355.47)	-	510,755.20	12,193,401.56	(3,828,623.04)	8,364,778.32
G305 00-Laboratory Equipment	-	-	-	-	-	-	(0.00)	(0.00)
G306 00-Power Op Equip - Lg Mach	2,010,328.02	126,192.24	-	-	125,192.24	2,136,115.26	(848,268.01)	1,287,847.22
G307 00-Motors, Other Equip	25,514,389.19	4,440,175.00	-	(841,541.51)	3,799,433.49	29,113,021.67	(9,008,910.56)	19,904,111.11
G307 10-Covered Ex Radio and Telepho	19,827,164.83	(116,177.90)	(833,789.24)	-	(639,947.19)	18,688,221.67	(7,408,273.87)	11,279,947.80
G307 20-Data Communication Equipment	5,875,500.00	4,416,154.44	(438,999.28)	-	5,792,254.99	8,651,712.21	(448,516.84)	8,003,195.37
G309 00-Miscellaneous Equipment	-	-	-	-	-	-	0.00	0.00
	174,880,061.55	16,314,154.71	(11,514,282.85)	-	4,799,671.96	179,679,733.41	(59,389,556.57)	120,280,176.84

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	Beginning Balance	Additions	Retirements	Transfers/Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>TOTAL 011 &amp; 166</b>								
<b>Electric Hydro Production</b>								
E330 10-Land Rights	879,311.47	-	-	-	-	879,311.47	(932,332.60)	(53,021.13)
E331 00-Structures and Improvements	827,802.64	2,174,143.44	(2,305.54)	-	2,171,387.90	2,559,303.54	(360,879.50)	2,238,619.99
E332 00-Reservoirs, Dams, and Water	21,855,846.37	-	-	-	-	21,855,846.37	(8,759,384.38)	13,126,661.99
E333 00-Water Wheels, Turbines, Gen	14,055,006.32	895.62	(12,840.26)	-	(12,154.74)	14,042,851.58	(1,919,600.59)	12,722,999.29
E334 00-Accessory Electric Equipment	1,321,586.77	40,895.02	-	-	40,895.02	1,362,481.79	(206,181.33)	1,056,454.46
E336 00-Misc Power Plant Equipment	316,946.74	-	-	-	-	316,946.74	(130,439.88)	186,506.86
E338 00-Pipes, Railroads, and Bldg	294,509.13	-	-	-	-	294,509.13	(75,589.60)	154,917.23
E337 07-ARO Coal Hydro Prod (Exp)	774,310.54	-	(86,482.34)	437,899.79	371,477.45	646,707.69	(19,701.75)	628,006.20
	39,798,911.98	2,215,124.68	(101,078.14)	437,899.79	2,572,056.63	42,370,978.61	(11,949,594.03)	30,521,325.25
<b>Electric Intangible Plant</b>								
E361 00-Organization	39,116.89	-	-	-	-	39,116.89	-	39,116.89
E362 00-Franchises and Consents	55,918.83	-	-	-	-	55,918.83	(83,478.70)	(27,559.87)
E363 00-Misc Intangible Plant	51,206,431.86	11,708,442.76	(5,795,318.90)	-	5,811,123.86	57,105,655.82	(19,887,148.52)	37,224,699.90
E363 10-CCS Software	41,045,494.53	-	-	-	-	41,045,494.53	(30,696,787.13)	10,379,697.40
	92,366,962.11	11,708,442.76	(5,795,318.90)	-	5,811,123.86	98,241,088.07	(50,587,023.94)	47,664,064.23
<b>Electric Other Production</b>								
E340 10-Land Rights	176,409.31	-	-	-	-	176,409.31	(100,404.00)	55,925.31
E340 20-Land	126,099.02	-	-	162,070.19	162,070.19	297,169.21	-	297,169.21
E341 00-Structures and Improvements	83,072,927.45	2,101,890.05	(95,842.85)	-	2,006,347.20	85,079,274.65	(20,949,774.38)	64,129,500.27
E342 00-Fuel Handlers, Processors, AC	160,090,133.64	(98,285,128.08)	-	-	(98,285,128.08)	61,764,005.56	(7,131,687.78)	44,622,317.78
E342 01-ARO Fuel Handlers, Prod, Ac	-	-	-	-	-	-	0.00	-
E343 00-Prime Movers	472,514,317.69	160,197,383.48	(85,818.95)	-	160,111,564.60	642,525,882.18	(180,401,058.19)	462,524,823.99
E344 00-Generators	172,926,518.42	(49,578,432.05)	(432,616.31)	-	(49,991,048.36)	122,935,470.06	(37,082,377.21)	85,755,515.85
E345 00-Accessory Electric Equipment	72,541,842.19	(7,851,081.04)	(115,501.13)	-	(7,926,582.22)	64,382,269.97	(22,945,453.87)	43,369,812.30
E345 01-ARO Accessory Electric Equipment	-	-	-	-	-	-	-	-
E346 00-Misc Power Plant Equipment	5,856,808.44	3,454,863.57	(114,855.03)	-	3,393,838.49	8,396,448.93	(3,078,310.13)	5,918,636.90
E347 07-ARO Coal Other Prod (Exp)	403,344.09	-	-	-	-	403,344.09	(32,572.98)	370,771.11
	963,358,926.44	23,358,425.94	(844,434.41)	162,070.19	27,116,611.72	997,674,687.15	(282,040,615.34)	715,934,669.82

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KENTUCKY UTILITIES COMPANY KENTUCKY - TOTAL PLANT IN SERVICE - ELECTRIC - NBV - REGULATORY ACCOUNTING DECEMBER 2016								
	Beginning Balance	Additions	Retirements	Transfers/Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>TOTAL 101 &amp; 106</b>								
<b>Electric Steam Production</b>								
E110 20-Land	22,998,202.42	274,032.44	-	(265,658.64)	8,403.80	22,996,626.02	-	22,996,626.02
E111 00-Structures and Improvements	337,389,295.88	3,871,068.50	(817,819.39)	(4,024,800.40)	(2,171,519.29)	332,426,166.09	(175,741,363.10)	159,684,823.59
E113 01-ARDP Structures and Improv	-	-	-	-	-	-	-	-
E112 00-Boiler Plant Equipment	3,789,048,791.29	158,237,864.05	(10,563,533.78)	4,982,728.88	165,697,226.15	3,941,701,027.42	(1,111,662,726.32)	2,830,038,301.10
E121 01-ARDP Boiler Plant Equipment	-	-	-	-	-	-	-	-
E14 00-Turbogenerator Units	329,047,124.64	7,372,416.04	(513,877.50)	-	6,858,638.14	335,905,666.78	(168,320,490.88)	168,585,176.10
E15 00-ARDP Turbogenerator Units	-	-	-	-	-	-	-	-
E15 00-Accessory Electric Equipmen	221,412,504.42	733,224.95	(248,391.82)	-	484,833.13	221,897,337.55	(104,624,969.49)	117,272,378.06
E15 00-ARDP Accessory Electric Equipmen	-	-	-	-	-	-	-	-
E1 00-Misc Power Plant Equip	36,265,514.80	1,190,828.94	(482,747.26)	(37,817.46)	530,365.22	36,915,894.12	(18,304,782.22)	20,711,123.90
E117 00-ARDP Coal Steam (EGR)	343,321,433.20	(2,172,701.56)	(299,356,617.20)	(201,668,178.36)	27,623,256.60	(2,165,947.99)	(24,867,599.55)	24,867,599.55
E117 08-ARDP Coal Steam (EGR)	-	-	230,451,456.15	220,451,456.15	220,451,456.15	220,451,456.15	(90,640,810.78)	129,810,645.37
	5,025,547,796.91	171,490,336.92	(44,899,041.71)	(75,169,657.89)	77,411,638.32	5,142,959,423.23	(1,987,311,158.63)	3,415,044,264.89
<b>Electric Transmission</b>								
E200 10-Land Rights	27,329,924.55	-	-	-	-	27,309,924.55	(5,400,740.93)	11,909,183.62
E250 20-Land	2,314,569.97	-	-	-	-	2,314,569.97	-	2,314,569.97
E302 20-Struct & Imp-Non-Sys Control	20,096,543.66	3,309,834.15	(173,163.93)	(4,846.97)	3,531,523.25	37,208,268.91	(6,955,689.31)	21,172,380.69
E302 20-Struct & Imp-Non-Sys Control	193,226.01	-	-	-	-	193,226.01	(75,923.19)	118,302.82
E303 10-Station Equipment - Non-Sys	235,863,521.25	21,834,836.13	(2,119,855.21)	158,477.37	19,873,457.29	255,142,979.54	(83,695,833.91)	192,047,145.63
E303 11-ARDP Station Equip-Non-Sys	-	-	-	-	-	-	(0.00)	(0.00)
E308 20-Station Equip-Sys Control	6,588,960.27	-	(94,960.30)	-	(78,900.30)	6,510,059.97	(8,686,207.48)	1,143,041.59
E350 00-Towers and Poles	89,222,217.34	87,546.33	(82,164.53)	-	36,367.79	89,277,596.62	(65,219,364.32)	24,068,232.30
E355 00-Poles and Poles	217,460,294.65	40,096,557.11	(2,551,603.03)	(84,611.84)	37,459,242.24	254,919,624.79	(87,648,784.57)	167,270,840.22
E366 00-DC Conductors and Devices	101,638,460.84	7,996,300.71	(2,088,032.80)	-	5,911,267.91	107,546,728.85	(110,008,917.53)	46,517,811.22
E367 00-Underground Cables	448,760.26	-	-	-	-	448,760.26	(338,832.59)	208,927.67
E368 00-DC Conductors and Devices	1,173,309.32	-	-	-	-	1,173,309.32	(861,197.34)	156,688.93
E369 15-ARDP Coal Trasm (EGR)	52,117.11	-	(2,412.09)	(54,177.15)	(4,472.09)	47,645.02	(4,894.10)	78,925.53
E369 17-ARDP Coal Trasm (EGR)	901,332.92	-	-	(22,519.29)	(22,519.29)	878,813.63	(48,810.01)	430,042.19
E369 17-ARDP Coal Trasm (EGR)	745,309,301.35	73,732,963.52	(6,894,131.49)	169,977.41	66,978,444.64	813,211,764.49	(312,071,980.50)	501,149,783.91
	8,661,240,282.58	401,833,863.01	(56,301,563.30)	(175,859,292.30)	269,672,717.37	8,928,112,969.90	(3,026,518,416.31)	4,902,604,553.59

KENTUCKY UTILITIES COMPANY  
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	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net retirements	Ending Balance
<b>101 Plant in Service - KY</b>						
<b>Electric Distribution</b>						
E300-10-Land Rights - 101	2,075,300.07	-	-	-	-	2,075,300.07
E360-20-Land - 101	5,565,266.52	-	-	(113,882.25)	(113,882.25)	5,451,384.27
E351-00-Structures and Improvements - 101	10,050,945.16	353,474.62	(11,232.24)	4,945.97	347,189.35	10,408,034.51
E362-00-Station Equipment - 101	162,595,821.58	5,588,332.65	(969,796.52)	18,563.83	4,735,099.96	167,330,921.54
E354-00-Poles, Towers, and Fixtures - 101	320,927,554.76	16,414,369.27	(1,361,623.99)	-	14,852,736.28	335,780,291.04
E365-00-OH Conductors and Devices - 101	305,496,794.12	20,691,328.24	(9,397,625.27)	21,928.15	16,705,626.12	316,202,423.24
E366-00-Underground Cables - 101	1,879,519.17	312,042.18	(2,186.06)	-	309,856.12	2,189,375.29
E367-00-UG Conductors and Devices - 101	171,363,991.14	5,806,787.20	(916,012.62)	-	4,890,774.58	176,254,765.72
E368-00-Line Transformers - 101	293,556,176.48	5,801,856.19	(835,598.27)	-	4,966,257.92	298,521,434.40
E369-00-Services - 101	89,450,666.87	6,566,789.48	(245,526.84)	-	8,321,262.64	97,795,929.51
E370-01-Meters AMS - 101	72,196,913.95	2,322,976.60	(806,458.03)	-	1,516,521.57	73,715,435.52
E370-01-Meters AMS - 101	-	952,365.70	-	-	952,365.70	952,365.70
E371-00-Install on Customer Premise - 101	16,198,922.85	-	3,735.54	(16,202,658.39)	(16,198,922.85)	-
E373-00-Street Lighting / Signal Sy - 101	91,094,518.91	4,594,935.74	(4,507,346.17)	16,202,658.39	16,200,247.96	107,384,766.87
E374-05-ARO Cost Elec Dist (L/B) - 101	285,453.16	-	(2,798.53)	-	339,491.86	622,146.49
E374-07-ARO Cost Elec Dist (Eqp) - 101	622,242.23	-	-	(550,985.65)	(550,985.65)	71,256.58
	1,543,394,965.77	70,793,246.87	(19,152,465.80)	(275,937.09)	57,360,643.98	1,594,746,830.75
<b>Electric General Plant</b>						
E309-20-Land - 101	3,729,479.90	320,007.17	-	-	320,007.17	3,049,487.07
E390-10-Structures and Improvements - 101	53,233,158.23	4,133,951.05	(675,605.20)	46,914.46	3,505,260.31	56,738,418.54
E300-20-Improv to Leased Property - 101110	487,774.73	-	-	(46,914.46)	(46,914.46)	440,860.27
E391-10-Office Equipment - 101	9,774,612.86	977,161.88	(1,063,656.80)	-	(86,494.92)	9,688,117.94
E391-20-Non-PC Computer Equipment - 101	21,685,619.62	4,050,141.77	(4,236,676.62)	-	(156,533.65)	21,739,055.97
E391-30-Cash Processing Equipment - 101	-	-	-	-	-	-
E391-31-Personal Computers - 101	6,443,079.99	1,178,646.49	(3,287,500.19)	-	(2,086,853.70)	4,334,226.29
E392-00-Cars and Light Trucks - 101	1,050,256.71	397,777.47	(158,179.93)	19,403.82	259,001.36	1,339,256.07
E392-10-Heavy Trucks and Other - 101	4,496,087.64	1,456,562.63	(108,408.86)	(19,403.82)	1,328,749.55	5,824,937.59
E393-00-Stores Equipment - 101	901,305.99	5,138.58	-	-	5,138.58	906,444.57
E394-00-Tools, Shop, and Garage Equ - 101	11,277,812.50	782,703.13	(100,355.47)	-	682,347.66	11,940,160.16
E395-00-Laboratory Equipment - 101	-	-	-	-	-	-
E396-00-Power Cp Equip - Lg Mch - 101	1,996,237.34	139,877.92	-	-	139,877.92	2,136,115.26
E397-00-Microwave, Fiber, Other - 101	24,508,431.84	2,415,505.11	(641,341.51)	-	1,774,163.60	26,282,595.44
E397-10-Comm Eq Radio and Telephone - 101	16,874,293.85	1,814,128.65	(623,769.21)	-	960,359.44	17,264,653.39
E397-20-DSM Communication Equipment - 101	5,614,682.84	1,512,780.00	(438,890.26)	-	1,073,789.74	6,886,682.58
E398-00-Miscellaneous Equipment - 101	-	-	-	-	-	-
	161,302,844.34	19,194,381.65	(11,614,482.85)	-	7,679,898.80	168,982,743.14

KENTUCKY UTILITIES COMPANY  
KENTUCKY - PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING  
DECEMBER 2016

	Beginning Balance	Additions	Retirements	Transfer/ Adjustments	Net retirements	Ending Balance
<b>Electric Hydro Production</b>						
E330-10-Land Rights - 101	879,311.47	-	-	-	-	879,311.47
E331-00-Structures and Improvements - 101	827,602.64	2,174,143.44	(2,355.54)	-	2,171,787.90	2,999,390.54
E332-00-Reservoirs, Dams, and Water - 101	21,850,674.22	34,972.15	-	-	34,972.15	21,885,646.37
E333-00-Water Wheels, Turbines, Gen - 101	13,732,593.46	327,076.36	(12,840.26)	-	314,236.10	14,046,741.56
E334-00-Accessory Electric Equipmen - 101	1,321,638.77	40,896.02	-	-	40,896.02	1,362,534.79
E335-00-Misc Power Plant Equipmen - 101	316,946.74	-	-	-	-	316,946.74
E336-00-Roads, Railroads, and Bldgs - 101	225,715.79	8,793.34	-	-	8,793.34	234,509.13
E337-07-ARO Cost Hydro Prod (Eqp) - 101	274,310.54	-	(86,482.34)	457,959.79	371,477.45	645,787.99
	39,428,753.65	2,585,893.31	(101,675.14)	457,959.79	2,942,164.96	42,370,918.61
<b>Electric Intangible Plant</b>						
E301-00-Organization - 101	39,116.89	-	-	-	-	39,116.89
E302-00-Franchises and Consents - 101	56,918.83	-	-	-	-	56,918.83
E303-00-Misc Intangible Plant - 101	40,521,476.66	14,107,204.21	(5,795,318.90)	-	8,311,855.31	48,833,361.97
E303-10-CCS Software - 101	41,045,494.53	-	-	-	-	41,045,494.53
	81,662,006.91	14,107,204.21	(5,795,318.90)	-	8,311,855.31	89,973,892.22
<b>Electric Other Production</b>						
E340-10-Land Rights - 101	176,409.31	-	-	-	-	176,409.31
E340-20-Land - 101	135,099.02	-	-	162,070.19	162,070.19	297,169.21
E341-00-Structures and Improvements - 101	35,960,294.00	45,252,750.96	(95,642.88)	-	45,157,108.10	84,117,492.10
E342-00-Fuel Holders, Producers, Ac - 101	25,066,352.62	29,756,564.56	-	-	29,756,564.56	54,822,917.18
E342-01-AROP Fuel Holders, Prod, Ac - 101	-	-	-	-	-	-
E343-00-Prime Movers - 101	375,891,804.72	263,497,643.53	(85,818.98)	-	263,411,324.55	639,293,629.27
E344-00-Generators - 101	59,118,733.29	57,987,937.83	(432,616.31)	-	57,554,417.22	116,673,204.01
E345-00-Accessory Electric Equipmen - 101	46,764,572.67	18,990,740.83	(115,501.18)	-	18,875,239.75	65,639,812.62
E345-01-AROP Accessory Elec Equip - 101	-	-	-	-	-	-
E346-00-Misc Power Plant Equipment - 101	5,510,229.83	3,182,054.65	(114,855.08)	-	3,067,199.57	8,577,429.40
E347-07-ARO Cost Other Prod (Eqp) - 101	403,344.09	-	-	162,070.19	-	403,344.09
	548,016,839.75	421,666,841.66	(844,434.41)	162,070.19	420,984,477.44	970,001,317.19

**KENTUCKY UTILITIES COMPANY**  
**KENTUCKY - PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING**  
**DECEMBER 2016**

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net retirements	Ending Balance
<b>Electric Steam Production</b>						
E310.20-Land - 101	12,551,905.15	-	-	(265,688.84)	(265,688.84)	12,286,216.31
E311.00-Structures and Improvements - 101	322,230,556.84	4,553,485.35	(917,939.39)	(4,924,909.40)	(1,289,363.44)	320,941,193.40
E311.01-AROP Structures and Improv - 101	-	-	-	-	-	-
E312.00-Boiler Plant Equipment - 101	2,762,481,599.67	50,822,482.17	(10,563,333.78)	4,982,726.86	45,241,875.25	2,807,723,474.92
E312.01-AROP Boiler Plant Equipment - 101	-	-	-	-	-	-
E314.00-Turbogenerator Units - 101	323,577,906.64	7,060,528.59	(513,877.90)	-	6,546,650.69	330,124,557.33
E314.01-AROP Turbogenerator Units - 101	-	-	-	-	-	-
E315.00-Accessory Electric Equipmen - 101	210,432,077.98	1,366,608.35	(248,391.82)	-	1,118,216.53	211,550,294.51
E315.01-AROP Accessory Elec Equip - 101	-	-	-	-	-	-
E316.00-Misc Power Plant Equip - 101	32,653,132.63	1,637,192.15	(482,747.26)	(57,817.46)	1,096,627.43	33,749,760.06
E317.07-ARO Cost Steam (Eqp) - 101	329,221,435.26	-	(2,172,751.56)	(299,395,427.20)	(301,568,178.76)	27,653,256.50
E317.08-ARO Cost Steam (CCR) - 101	-	-	-	220,491,458.15	220,491,458.15	220,491,458.15
	<u>3,993,148,614.17</u>	<u>65,440,296.61</u>	<u>(14,899,041.71)</u>	<u>(79,169,657.89)</u>	<u>(28,628,402.99)</u>	<u>3,964,520,211.18</u>
<b>Electric Transmission</b>						
E350.10-Land Rights - 101	27,309,924.55	-	-	-	-	27,309,924.55
E350.20-Land - 101	2,314,569.57	-	-	-	-	2,314,569.57
E352.10-Struct & Imp-Non Sys Contro - 101	23,291,804.63	3,511,510.16	(173,163.93)	(4,946.97)	3,333,399.26	26,625,203.89
E352.20-Struct & Imp-Sys Control/Co - 101	193,226.01	-	-	-	-	193,226.01
E353.10-Station Equipment - Non Sys - 101	225,868,750.62	14,959,160.48	(2,119,855.21)	158,477.37	12,997,782.64	238,866,533.26
E353.11-AROP Station Equip Non Sys - 101	-	-	-	-	-	-
E353.20-Station Equip-Sys Control - 101	6,568,060.27	-	(26,900.38)	-	(26,900.38)	6,541,159.89
E354.00-Towers and Fixtures - 101	69,186,344.37	123,419.30	(32,164.05)	-	91,255.25	69,277,599.62
E355.00-Poles and Fixtures - 101	203,331,027.35	23,520,417.81	(2,551,603.03)	(84,611.84)	20,884,202.94	224,215,230.29
E356.00-OH Conductors and Devices - 101	153,700,601.33	5,311,577.03	(2,088,032.80)	-	3,223,544.23	156,924,145.56
E357.00-Underground Conduit - 101	448,760.26	-	-	-	-	448,760.26
E358.00-UG Conductors and Devices - 101	1,173,303.32	1,730.09	(2,412.09)	(54,177.15)	(54,859.15)	1,118,444.17
E359.15-ARO Cost Transm (L/B) - 101	52,117.71	-	-	32,711.92	32,711.92	84,829.63
E359.17-ARO Cost Transm (Eqp) - 101	361,332.92	-	-	122,519.28	122,519.28	483,852.20
	<u>713,799,822.91</u>	<u>47,427,814.87</u>	<u>(6,994,131.49)</u>	<u>169,972.61</u>	<u>40,603,655.99</u>	<u>754,403,478.90</u>
<b>Total 101 Plant in Service - KY</b>	<u>7,081,743,868.50</u>	<u>641,215,669.18</u>	<u>(59,301,553.30)</u>	<u>(78,659,592.39)</u>	<u>503,254,523.49</u>	<u>7,584,998,391.99</u>

KENTUCKY UTILITIES COMPANY  
KENTUCKY - PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING  
DECEMBER 2016

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net retirements	Ending Balance
<b>106 - Construction Completed not Classified</b>						
<b>Electric Distribution</b>						
E350.20-Land - 106	-	-	-	-	-	-
E391.00-Structures and Improvements - 106	169,123.03	1,693,051.07	-	-	1,693,051.07	1,862,174.70
E362.00-Station Equipment - 106	2,561,826.22	9,499,906.29	-	-	9,499,906.29	11,983,732.51
E364.00-Poles, Towers, and Fixtures - 106	7,317,180.22	5,165,082.96	-	-	5,165,082.96	12,482,262.78
E365.00-OH Conductors and Devices - 106	8,657,174.43	6,101,897.72	-	-	6,101,897.72	14,759,072.15
E366.00-Underground Conduit - 106	171,002.52	29,793.25	-	-	29,793.25	200,795.77
E387.00-MC Conductors and Devices - 106	6,077,240.32	2,968,987.45	-	-	2,968,987.45	9,066,227.77
E368.00-Line Transformers - 106	1,159,816.81	2,251,004.15	-	-	2,251,004.15	3,410,820.96
E369.00-Services - 106	196,740.34	662.89	-	-	662.89	197,403.23
E370.00-Meters - 106	394,179.95	42,824.69	-	-	42,824.69	427,004.63
E370.01-Meters AMS - 106	698,893.34	(651,491.02)	-	-	(651,491.02)	47,412.32
E373.00-Street Lighting / Signal Sy - 106	2,282,449.59	3,094,219.27	-	-	3,094,219.27	5,376,668.86
	25,615,627.37	31,192,926.31	-	-	30,192,926.31	59,808,555.68
<b>Electric General Plant</b>						
E390.10-Structures and Improvements - 106	2,409,627.07	(1,461,257.38)	-	-	(1,461,257.38)	948,369.69
E391.10-Office Equipment - 106	215,748.85	536,719.23	-	-	536,719.23	754,468.05
E391.20-Non PC Computer Equipment - 106	5,065,982.87	(205,048.39)	-	-	(205,048.39)	4,864,934.58
E391.30-Cash Processing Equipment - 106	-	-	-	-	-	-
E391.31-Personal Computers - 106	1,044,097.87	(980,146.20)	-	-	(96,951.67)	57,951.61
E393.00-Stores Equipment - 106	598,593.70	(598,593.70)	-	-	-	-
E394.00-Tools, Shop, and Garage Equ - 106	404,833.66	(151,592.46)	-	-	(151,592.46)	253,241.20
E396.00-Power Co Equip - Lg Mach - 106	14,695.68	(14,695.68)	-	-	-	-
E397.00-Microwave, Fiber, Other - 106	895,957.54	2,026,269.89	-	-	2,026,269.89	2,831,227.23
E397.10-Comm Eq Radio and Telephone - 106	2,752,874.68	(1,929,306.60)	-	-	(1,929,306.60)	823,568.28
E397.20-DSM Communication Equipment - 106	260,815.19	(97,585.56)	-	-	(97,585.56)	163,229.63
	13,577,217.21	(2,650,226.94)	-	-	(2,650,226.94)	10,696,990.27
<b>Electric Hydro Production</b>						
E331.00-Structures and Improvements - 106	-	-	-	-	-	-
E332.00-Reservoirs, Dams, and Water - 106	34,972.15	(34,972.15)	-	-	(34,972.15)	-
E333.00-Water Wheels, Turbines, Gen - 106	326,392.84	(326,392.84)	-	-	(326,392.84)	0.00
E334.00-Accessory Electric Equipmen - 106	-	-	-	-	-	-
E335.00-Misc Power Plant Equipment - 106	-	-	-	-	-	-
E336.00-Roads, Railroads, and Bridg - 106	8,793.34	(8,793.34)	-	-	(8,793.34)	-
	370,158.33	(370,158.33)	-	-	(370,158.33)	0.00
<b>Electric Intangible Plant</b>						
E303.00-Misc Intangible Plant - 106	10,687,955.30	(2,400,761.45)	-	-	(2,400,761.45)	8,287,193.65
E303.10-CCS Software - 106	-	-	-	-	-	-

KENTUCKY UTILITIES COMPANY  
 KENTUCKY - PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING  
 DECEMBER 2016

Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net retirements	Ending Balance
10,687,955.30	(2,400,761.45)	-	-	(2,400,761.45)	8,287,193.85



**KENTUCKY UTILITIES COMPANY  
KENTUCKY - PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING  
DECEMBER 2016**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>Net retirements</u>	<u>Ending Balance</u>
<b>Electric Other Production</b>						
E341.00-Structures and Improvements - 106	47,112,633.45	(46,150,760.90)	-	-	(46,150,760.90)	961,872.55
E342.00-Fuel Holders, Producers, Ac - 106	134,983,779.02	(128,042,692.64)	-	-	(128,042,692.64)	6,941,086.38
E343.00-Prime Movers - 106	97,932,512.96	(94,300,260.05)	-	-	(94,300,260.05)	3,632,252.91
E344.00-Generators - 106	113,390,206.33	(98,965,519.08)	-	-	(98,965,519.08)	14,424,687.25
E345.00-Accessory Electric Equipmen - 106	26,777,275.32	(26,081,821.97)	-	-	(26,081,821.97)	695,453.35
E346.00-Misc Power Plant Equipment - 106	145,378.61	272,638.92	-	-	272,638.92	418,017.53
	<u>420,341,785.69</u>	<u>(393,268,415.72)</u>	<u>-</u>	<u>-</u>	<u>(393,268,415.72)</u>	<u>27,073,369.97</u>
<b>Electric Steam Production</b>						
E310.20-Land - 106	10,406,297.27	274,092.44	-	-	274,092.44	10,680,389.71
E311.00-Structures and Improvements - 106	15,368,649.14	(881,655.85)	-	-	(881,655.85)	14,486,993.29
E311.01-AROP Structures and Improv - 106	-	-	-	-	-	-
E312.00-Boiler Plant Equipment - 106	1,026,562,191.62	107,415,360.88	-	-	107,415,360.88	1,133,977,552.50
E314.00-Turbogenerator Units - 106	5,469,222.00	311,887.45	-	-	311,887.45	5,781,109.45
E315.00-Accessory Electric Equipmen - 106	10,980,426.44	(633,383.40)	-	-	(633,383.40)	10,347,043.04
E316.00-Misc Power Plant Equip - 106	3,612,386.27	(446,262.21)	-	-	(446,262.21)	3,166,124.06
	<u>1,072,399,172.74</u>	<u>106,040,039.31</u>	<u>-</u>	<u>-</u>	<u>106,040,039.31</u>	<u>1,178,439,212.05</u>
<b>Electric Transmission</b>						
E350.10-Land Rights - 106	-	-	-	-	-	-
E350.20-Land - 106	-	-	-	-	-	-
E352.10-Struct & imp-Non Sys Contro - 106	404,739.03	198,123.99	-	-	198,123.99	602,863.02
E353.10-Station Equipment - Non Sys - 106	9,996,770.63	6,879,674.65	-	-	6,879,674.65	16,876,445.28
E353.20-Station Equip-Sys Control - 106	-	-	-	-	-	-
E354.00-Towers and Fixtures - 106	35,872.97	(35,872.97)	-	-	(35,872.97)	(0.00)
E355.00-Poles and Fixtures - 106	14,129,255.20	16,575,139.30	-	-	16,575,139.30	30,704,394.50
E356.00-OH Conductors and Devices - 106	7,937,859.61	2,687,723.68	-	-	2,687,723.68	10,625,583.29
E358.00-UG Conductors and Devices - 106	-	-	-	-	-	-
	<u>32,504,497.44</u>	<u>26,304,788.65</u>	<u>-</u>	<u>-</u>	<u>26,304,788.65</u>	<u>58,809,286.09</u>
<b>Total 106 Construction Completed not Classified</b>	<u>1,579,496,414.08</u>	<u>(236,381,806.17)</u>	<u>-</u>	<u>-</u>	<u>(236,381,806.17)</u>	<u>1,343,114,607.91</u>
<b>Total Plant in Service - Electric - KY</b>	<u>8,661,240,282.58</u>	<u>404,833,863.01</u>	<u>(59,301,553.30)</u>	<u>(78,659,592.39)</u>	<u>266,872,717.32</u>	<u>8,928,112,999.90</u>

KENTUCKY UTILITIES COMPANY  
VIRGINIA - TOTAL PLANT IN SERVICE - ELECTRIC - NBV - REGULATORY ACCOUNTING  
DECEMBER 2016

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>TOTAL 101 &amp; 106 Plant in Service</b>								
<b>Electric Distribution</b>								
ES00 10-Land Rights	91,001.83	-	-	-	-	91,001.83	(68,534.00)	22,467.77
ES02 20-Land	102,248.61	-	-	-	-	102,248.61	-	102,248.61
ES01 00-Structures and Improvements	448,252.05	8,938.93	(4,495.35)	-	4,443.58	452,695.63	(123,394.54)	329,301.09
ES62 00-Station Equipment	9,064,221.84	417,178.98	(29,385.68)	(80,180.38)	307,612.92	9,391,838.98	(3,021,321.91)	5,370,517.07
ES04 00-Batteries, Towers, and Poles	28,504,119.19	1,655,878.50	(86,150.07)	-	1,569,728.43	30,169,947.62	(12,971,085.71)	18,198,861.91
ES65 00-CH Conductors and Devices	23,736,912.50	1,144,404.18	(399,793.50)	-	744,610.68	24,481,523.18	(9,114,698.50)	15,366,824.68
ES69 00-Underground Conduit	-	-	-	-	-	-	-	-
ES87 00-MS Conductors and Devices	3,962,429.33	184,229.80	(7,098.66)	-	1,871,151.23	4,139,550.53	(564,430.45)	3,575,120.08
ES68 00-Line Transformers	15,334,888.54	16,330.71	(829,070.53)	-	(811,739.82)	12,721,148.67	(8,969,364.07)	5,751,784.60
ES60 00-Devices	5,218,170.42	387,844.31	(7,561.32)	-	290,283.00	5,605,653.41	(4,193,302.00)	1,412,351.41
ES70 00-Meters	4,042,189.43	89,863.92	(21,535.72)	-	88,328.20	4,110,517.63	(2,740,337.01)	1,370,180.62
ES71 00-Street and Customer Premise	456,168.89	-	-	(855,168.89)	(855,168.89)	-	-	-
ES73 00-Street Lighting / Signal Sy	2,820,853.80	105,375.27	(110,139.88)	855,168.89	1,065,424.28	3,878,268.08	(1,624,852.45)	2,253,415.63
	89,009,593.02	4,129,143.30	(1,268,800.97)	(60,180.38)	2,800,162.37	91,828,755.39	(40,487,349.97)	51,341,405.42
<b>Electric General Plant</b>								
ES02 20-Land	80,601.70	300,027.74	-	-	300,027.74	380,629.44	-	380,629.44
ES01 10-Structures and Improvements	1,023,375.84	3,154.62	(1,358.41)	-	1,766.21	1,025,172.05	(265,150.98)	760,021.07
ES02 20-Structures and Improvements	40,883.60	-	-	-	-	40,883.60	(44,181.90)	(3,298.30)
ES01 10-Office Equipment	7,397.76	-	(7,397.76)	-	(7,397.76)	-	-	-
ES01 20-Non-IT Computer Equipment	-	-	-	-	-	-	308.95	308.95
ES02 20-Cans and Light Fixts	-	-	-	-	-	-	(9.00)	(9.00)
ES03 00-Scenes Equipment	4,256.22	-	-	-	-	4,256.22	(3,492.29)	763.93
ES04 00-Tools, Shop, and Garage Eqs	484,251.89	13,144.79	(3,924.21)	-	8,221.58	473,614.47	(165,489.93)	308,124.54
ES05 00-Laboratory Equipment	-	-	-	-	-	-	-	-
ES06 00-Power Cr. Equip. - Lift Mach	282,277.26	-	-	-	-	282,277.26	(83,747.54)	198,529.72
ES07 00-Miscellaneous Fiber, Other	542,789.89	54,851.84	-	-	54,851.84	597,641.73	(231,158.71)	366,483.02
ES07 20-Ceramic Eqs. Bldgs and Telephones	392,484.28	-	-	-	-	392,484.28	(344,049.72)	48,434.56
ES08 00-Miscellaneous Equipment	2,838,761.24	371,178.79	(12,680.35)	-	358,498.44	3,197,259.69	(1,187,421.44)	2,009,838.25
<b>Electric Intangible Plant</b>								
ES01 00-Depreciation	5,338.69	-	-	-	-	5,338.69	-	5,338.69
	5,338.69	-	-	-	-	5,338.69	-	5,338.69

KENTUCKY UTILITIES COMPANY  
 VIRGINIA - TOTAL PLANT IN SERVICE - ELECTRIC - NBV - REGULATORY ACCOUNTING  
 DECEMBER 2016

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
TOTAL 101 & 106 Electric Transmission								
ES30 10-Land Rights	2,118,631.72	100,844.38	-	-	100,844.38	2,219,476.10	(1,925,671.77)	293,804.33
ES30 04-Land	45,700.00	-	-	-	-	45,700.00	-	45,700.00
ES52 10-Struct & Imp Non-Site Contro	1,617,020.15	-	(358.97)	-	(358.97)	1,617,361.18	(807,162.27)	810,198.91
ES53 10-Subst Equipment-Non-Site	21,070,116.02	550,882.36	(57,813.64)	51,847.62	549,096.24	22,449,182.16	(7,707,875.27)	14,741,306.89
ES54 00-Towers and Structures	7,181,081.30	-	-	-	-	7,181,081.30	(4,926,950.63)	2,254,130.67
ES55 04-Poles and Fittings	11,213,584.19	264,122.62	(188,375.08)	(51,847.62)	44,000.31	11,227,538.58	(4,392,328.09)	6,835,210.49
ES66 00-OH Conductors and Devices	15,828,191.56	19,849.67	(85,749.43)	-	(45,899.43)	15,792,292.12	(10,181,755.56)	5,610,536.56
ES67 00-Underground Conduit	-	-	-	-	-	-	-	-
ES68 00-Underground Conductors a	-	-	-	-	-	-	-	-
	60,873,224.94	925,968.43	(308,298.50)	-	627,611.53	61,500,836.57	(29,899,849.59)	31,600,986.98
Total Plant in Service - Electric - VA	152,728,947.88	6,489,280.52	(1,589,777.54)	(80,185.30)	3,758,722.21	158,513,150.30	(71,514,620.66)	86,998,529.64

KENTUCKY UTILITIES COMPANY  
VIRGINIA - PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING  
DECEMBER 2016

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>101 Plant in Service</b>						
<b>Electric Distribution</b>						
E360 10-Land Rights - 101	91,001.83	-	-	-	-	91,001.83
E360 20-Land - 101	102,248.61	-	-	-	-	102,248.61
E361 00-Structures and Improvements - 101	496,292.05	8,038.93	(4,085.36)	-	3,953.57	499,255.62
E362 00-Station Equipment - 101	8,064,221.84	417,179.56	(29,355.08)	(60,180.36)	327,644.12	8,391,865.96
E364 00-Poles, Towers, and Fixtures - 101	26,296,948.35	1,131,688.46	(66,156.07)	-	1,065,532.39	27,260,478.74
E365 00-OH Conductors and Devices - 101	23,459,606.04	598,380.07	(399,793.90)	-	198,586.17	23,656,194.21
E367 00-LG Conductors and Devices - 101	3,769,095.23	170,446.90	(7,088.66)	-	163,348.24	3,932,443.47
E368 00-Line Transformers - 101	13,334,888.54	16,330.71	(628,070.58)	-	(611,739.87)	12,723,148.67
E369 00-Services - 101	5,219,706.42	287,844.31	(7,263.32)	-	280,580.99	5,498,967.41
E370 00-Meters - 101	3,869,894.76	40,566.23	(21,535.72)	-	27,030.51	3,897,015.29
E371 00-Install on Customer Premise - 101	855,168.89	-	-	(855,168.89)	(855,168.89)	-
E373 00-Street Lighting / Signal Sy - 101	2,534,018.90	163,851.30	(103,136.98)	555,168.89	515,880.31	3,449,898.81
	68,082,743.08	2,842,326.47	(1,268,800.57)	(60,180.36)	1,513,345.54	69,595,488.62
<b>Electric General Plant</b>						
E389 20 Land - 101	80,601.70	300,027.74	-	-	300,027.74	380,629.44
E390 10-Structures and Improvements - 101	978,105.64	59,624.52	(1,356.41)	-	57,269.51	1,035,372.65
E390 20-Structures and Improvements - 101	40,883.60	-	-	-	-	40,883.60
E391 10-Office Equipment - 101	7,397.76	-	(7,397.76)	-	(7,397.76)	-
E391 20-Non-PC Computer Equipment - 101	-	-	-	-	-	-
E392 00-Cars and Light Trucks - 101	-	-	-	-	-	-
E393 00-Stores Equipment - 101	4,526.22	-	-	-	-	4,526.22
E394 00-Tools, Shop, and Garage Equ - 101	464,251.86	13,144.79	(3,924.21)	-	9,220.58	473,472.47
E395 00-Laboratory Equipment - 101	-	-	-	-	-	-
E396 00-Power Op Equip - Lg Mech - 101	282,277.26	-	-	-	-	282,277.26
E397 00- Microwave, Fiber, Other - 101	542,762.69	54,851.64	-	-	54,851.64	597,614.33
E397 10-Comm Eq Radio and Telephone - 101	382,484.28	-	-	-	-	382,484.28
E398 00-Miscellaneous Equipment - 101	-	-	-	-	-	-
	2,783,290.94	426,649.09	(12,680.38)	-	413,968.71	3,197,259.65
<b>Electric Intangible Plant</b>						
E201 00-Organization - 101	5,338.69	-	-	-	-	5,338.69
	5,338.69	-	-	-	-	5,338.69

KENTUCKY UTILITIES COMPANY  
VIRGINIA - PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING  
DECEMBER 2016

	Beginning Balance	Additions	Retirements	Transfer/ Adjustments	Net Additions	Ending Balance
<b>Electric Transmission</b>						
E350.10-Land Rights - 101	2,118,831.22	100,844.38	-	-	100,844.38	2,219,475.60
E350.20-Land - 101	45,700.50	-	-	-	-	45,700.50
E352.10-Struct & Imp-Non Sys Contro - 101	1,817,820.15	-	(358.97)	-	(358.97)	1,817,561.19
E353.10-Station Equipment - Non Sys - 101	21,721,930.50	601,824.24	(53,813.64)	51,847.62	599,858.22	22,321,888.72
E354.00-Towers and Fixtures - 101	7,181,081.30	-	-	-	-	7,181,081.30
E355.00-Poles and Fixtures - 101	10,331,733.28	1,146,082.63	(188,375.09)	(51,847.62)	905,860.22	11,237,593.50
E356.00-OH Conductors and Devices - 101	16,579,004.25	267,038.97	(65,749.10)	-	201,290.87	16,780,292.12
	58,566,866.21	2,115,881.52	(308,286.80)	-	1,807,594.72	61,463,652.53
<b>Total 101 Plant in Service - Electric - VA</b>	<b>150,466,770.92</b>	<b>5,384,867.08</b>	<b>(1,589,777.75)</b>	<b>(60,180.36)</b>	<b>3,734,903.97</b>	<b>154,201,679.89</b>
<b>106 - Construction Completed not Classified</b>						
<b>Electric Distribution</b>						
E381.00-Structures and Improvements - 106	-	-	-	-	-	-
E382.00-Station Equipment - 106	-	-	-	-	-	-
E384.00-Poles, Towers, and Fixtures - 106	207,771.43	534,188.10	-	-	534,188.10	741,959.53
E385.00-OH Conductors and Devices - 106	277,304.46	546,024.11	-	-	546,024.11	823,328.57
E388.00-Underground Conduit - 106	-	-	-	-	-	-
E387.00-UG Conductors and Devices - 106	183,334.10	23,782.98	-	-	23,782.98	207,117.08
E388.00-Line Transformers - 106	-	-	-	-	-	-
E389.00-Services - 106	0.00	-	-	-	-	0.00
E370.00-Meters - 106	172,204.65	41,297.69	-	-	41,297.69	213,502.34
E373.00-Street Lighting / Signal Sys - 106	86,835.30	141,523.97	-	-	141,523.97	228,359.27
	927,449.94	1,286,816.83	-	-	1,286,816.83	2,214,266.77
<b>Electric General Plant</b>						
E390.10-Structures and Improvements - 106	55,470.30	(55,470.30)	-	-	(55,470.30)	-
E394.00-Tools, Shop, and Garage Equ - 106	-	-	-	-	-	-
E396.00-Power Op Equip - Lg Machn - 106	-	-	-	-	-	-
E397.00- Microwave, Fiber, Other - 106	-	-	-	-	-	-
E397.10-Comm Eq Radio and Telephone - 106	-	-	-	-	-	-
	55,470.30	(55,470.30)	-	-	(55,470.30)	-
<b>Electric Transmission</b>						
E332.10-Struct & Imp-Non Sys Contro - 106	-	-	-	-	-	-
E333.10-Station Equipment - Non Sys - 106	148,185.52	(50,941.88)	-	-	(50,941.88)	97,243.64
E355.00-Poles and Fixtures - 106	881,850.91	(881,850.91)	-	-	(881,850.91)	-
E356.00-OH Conductors and Devices - 106	247,190.30	(247,190.30)	-	-	(247,190.30)	-
	1,277,226.73	(1,179,983.09)	-	-	(1,179,983.09)	97,243.64

KENTUCKY UTILITIES COMPANY  
 VIRGINIA - PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING  
 DECEMBER 2016

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
Total 106 Construction Completed not Classified	2,260,146.97	51,363.44	-	-	61,363.44	2,311,510.41
Total Plant in Service - Electric - VA	152,726,917.89	5,436,230.52	(1,689,777.75)	(80,180.36)	3,786,272.41	156,513,190.30

KENTUCKY UTILITIES COMPANY  
TENNESSEE - TOTAL PLANT IN SERVICE - ELECTRIC - NBV - REGULATORY ACCOUNTING  
DECEMBER 2016

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>TOTAL 101 &amp; 105 Plant in Service</b>								
Electric Distribution								
E300 10-Land Rights	2,627.41	-	-	-	-	2,627.41	(2,455.13)	174.28
E300 20-Land	2,412.82	-	-	-	-	2,412.82	-	2,412.82
E301 00-Structures and Improvements	2,576.89	-	-	-	-	2,576.89	(2,615.30)	(38.41)
E302 00-Station Equipment	68,887.55	-	-	-	-	68,887.55	(32,570.89)	33,916.59
E364 00-Poles, Towers, and Fixtures	47,785.56	-	-	-	-	47,785.56	(48,448.89)	1,336.87
E365 00-OH Conductors and Devices	46,763.22	-	-	-	-	46,763.22	(51,330.50)	(4,567.28)
E366 00-Underground Conductors	-	-	-	-	-	-	-	-
E367 00-Underground Conductors a	-	-	-	-	-	-	-	-
E368 00-Line Transformers	3,118.28	-	-	-	-	3,118.28	(5,133.05)	(2,014.77)
E369 00-Services	254.62	-	-	-	-	254.62	(1,144.47)	(889.85)
E370 00-Misc	4,199.21	-	-	-	-	4,199.21	(269.29)	3,905.62
E371 00-Install on Customer Premise	-	-	-	-	-	-	-	-
	176,624.26	-	-	-	-	176,624.26	(142,389.52)	34,234.74
<b>Electric Transmission</b>								
E350 10-Land Rights	438.83	-	-	-	-	438.83	(868.26)	(429.43)
E350 00-Poles and Fixtures	125,979.00	-	-	-	-	125,979.00	(86,165.55)	39,783.45
E356 00-OH Conductors and Devices	78,061.73	-	-	-	-	78,061.73	(52,089.71)	25,992.02
	204,480.26	-	-	-	-	204,480.26	(138,853.52)	65,649.74
<b>Total Plant in Service - Electric - TN</b>	<b>381,104.52</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>381,104.52</b>	<b>(281,020.04)</b>	<b>100,084.48</b>

KENTUCKY UTILITIES COMPANY TENNESSEE - PLANT IN SERVICE - ELECTRIC - REGULATORY ACCOUNTING DECEMBER 2016						
	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>101 Plant in Service</b>						
<b>Electric Distribution</b>						
E960.10-Land Rights - 101	2,627.41	-	-	-	-	2,627.41
E960.20-Land - 101	2,412.82	-	-	-	-	2,412.82
E361.00-Structures and Improvements - 101	2,575.89	-	-	-	-	2,575.89
E362.00-Station Equipment - 101	66,887.25	-	-	-	-	66,887.25
E364.00-Poles, Towers, and Fixtures - 101	47,785.56	-	-	-	-	47,785.56
E965.00-OH Conductors and Devices - 101	46,763.22	-	-	-	-	46,763.22
E365.00-Underground Conduit	-	-	-	-	-	-
E367.00-Underground Conductors a	-	-	-	-	-	-
E368.00-Line Transformers - 101	3,118.28	-	-	-	-	3,118.28
E369.00-Services - 101	254.62	-	-	-	-	254.62
E370.00-Meters - 101	4,199.21	-	-	-	-	4,199.21
E371.00-Install on Customer Premise - 101	-	-	-	-	-	-
	<u>176,624.26</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>176,624.26</u>
<b>Electric Transmission</b>						
E950.10-Land Rights - 101	439.53	-	-	-	-	439.53
E355.00-Poles and Fixtures - 101	125,979.00	-	-	-	-	125,979.00
E356.00-OH Conductors and Devices - 101	78,961.73	-	-	-	-	78,961.73
	<u>204,480.26</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>204,480.26</u>
<b>Total 101 Plant in Service - Electric - TN</b>	<u><u>381,104.52</u></u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u><u>381,104.52</u></u>
<b>106 - Construction Completed not Classified</b>						
<b>Electric Distribution</b>						
E362.00-Station Equipment - 106	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total 106 Construction Completed not Classified</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Plant in Service - Electric - TN</b>	<u><u>381,104.52</u></u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u><u>381,104.52</u></u>



KENTUCKY UTILITIES COMPANY						
PLANT HELD FOR FUTURE USE - REGULATORY ACCOUNTING						
DECEMBER 2016						
	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>105 Plant Held for Future Use</b>						
<b>Electric Distribution</b>						
E360.20-Land	-	-	-	113,882.25	113,882.25	113,882.25
E360.25-Land Held for Future Use	324,087.84	-	-	-	-	324,087.84
	<u>324,087.84</u>	<u>-</u>	<u>-</u>	<u>113,882.25</u>	<u>113,882.25</u>	<u>437,970.09</u>
<b>Other Production</b>						
E340.20-Land	309,540.85	-	-	-	-	309,540.85
	<u>309,540.85</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>309,540.85</u>
<b>Steam Production</b>						
E310.20-Land	-	-	-	-	-	-
E311.00-Structures and Improvements	-	-	-	-	-	-
E312.00-Boiler Plant Equipment	-	-	-	-	-	-
E314.00-Turbogenerator Units	-	-	-	-	-	-
E315.00-Accessory Electric Equip	-	-	-	-	-	-
E316.00-Misc Power Plant Equip	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Plant Held for Future Use</b>	<u><u>633,628.69</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>113,882.25</u></u>	<u><u>113,882.25</u></u>	<u><u>747,510.94</u></u>

**KENTUCKY UTILITIES COMPANY  
KENTUCKY - NON UTILITY PROPERTY - REGULATORY ACCOUNTING  
DECEMBER 2016**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>Net Additions</u>	<u>Ending Balance</u>
<b>121001-NONUTIL PROP IN SERV</b>						
<b>Non Utility Property</b>						
C121.04-Nonutility Prop - Misc Land	963,468.66	-	-	-	-	963,468.66
C121.05-Nonutility Prop-Misc Struct	-	-	-	-	-	-
C121.06-Nonutility-Misc Land Rights	<u>7,844.44</u>	-	-	-	-	<u>7,844.44</u>
	<u>971,313.10</u>	-	-	-	-	<u>971,313.10</u>
<b>Total Non Utility Property - KY</b>	<u><u>971,313.10</u></u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u><u>971,313.10</u></u>

KENTUCKY UTILITIES COMPANY  
ELECTRIC PLANT - PURCHASED OR SOLD - REGULATORY ACCOUNTING  
DECEMBER 2016

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>102 Electric Plant - Purchased or Sold</b>						
Electric General Plant						
E300.10-Structures and Improvements	-	-	-	-	-	-
<b>Electric Other Production</b>						
E340.10-Land Rights	-	-	-	-	-	-
E340.20-Land	-	-	-	-	-	-
E341.00-Structures and Improvements	-	-	-	-	-	-
E342.00-Fuel Holders, Producers, Ac	-	-	-	-	-	-
E342.01-AROP Fuel Holders, Prod, Ac	-	-	-	-	-	-
E343.00-Prime Movers	-	-	-	-	-	-
E344.00-Generators	-	-	-	-	-	-
E345.00-Accessory Electric Equipmen	-	-	-	-	-	-
E345.01-AROP Accessory Electric Equipmen	-	-	-	-	-	-
E346.00-Misc Power Plant Equipment	-	-	-	-	-	-
E347.07-ARO Cost Other Prod (Eqp)	-	-	-	-	-	-
<b>Steam Production</b>						
E310.20-Structures and Improvements	-	-	-	-	-	-
E311.00-Structures and Improvements	-	-	-	-	-	-
E312.00-Boiler Plant Equipment	-	-	-	-	-	-
E314.00-Turbogenerator Units	-	-	-	-	-	-
E315.00-Accessory Electric Equip	-	-	-	-	-	-
E316.00-Misc Power Plant Equip	-	-	-	-	-	-
<b>Total Electric Plant - Purchased or Sold</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**KENTUCKY UTILITIES COMPANY  
KENTUCKY RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - REGULATORY ACCOUNTING  
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	<b>Beginning Balance</b>	<b>Accruals</b>	<b>Retirements</b>	<b>Transfers/ Adjustments</b>	<b>RWIP Transfers Out</b>	<b>Cost of Removal</b>	<b>Salvage</b>	<b>Other Credits</b>	<b>Ending Balance</b>
<b>Electric Distribution</b>									
KU-136010- KY Land Rights	(1,387,660.79)	(12,036.72)	-	-	-	-	-	-	(1,399,697.51)
KU-136010- KY Licensed Proj Land Rl	-	-	-	-	-	-	-	-	-
KU-136020- KY Land	(0.00)	-	-	-	-	-	-	-	(0.00)
KU-136100- KY Struct and Improv	(2,134,096.51)	(237,797.40)	11,232.24	(3,397.25)	-	38,495.66	-	-	(2,325,563.26)
KU-136200- KY Station Equipment	(44,891,426.25)	(3,865,877.48)	869,796.52	(10,828.23)	-	427,917.17	(116,224.10)	-	(47,586,642.37)
KU-136400- KY Ghent Transpt ECR 2009	(798.56)	(618.24)	-	-	-	-	-	-	(1,416.80)
KU-136400- KY Licensed Project Pole	(0.29)	-	-	-	-	-	-	-	(0.29)
KU-136400- KY Poles, Towers, and Fix	(140,542,365.88)	(7,880,827.73)	1,561,623.99	-	-	1,391,475.36	(17,072.45)	(54,147.45)	(145,541,314.16)
KU-136500- KY Licensed Proj Ohd Con	(0.19)	-	-	-	-	(2,926.33)	-	2,926.33	(0.19)
KU-136500- KY Overhead Conductor	(110,480,835.98)	(10,497,204.48)	9,397,625.27	(12,373.75)	-	2,777,419.36	(71,445.69)	(273,820.90)	(109,160,636.17)
KU-136500- KY Ghent Transpt ECR 2009	(984.71)	(762.36)	-	-	-	-	-	-	(1,747.07)
KU-136600- KY Underground Conduit	(826,600.24)	(56,121.95)	2,186.06	-	-	-	-	-	(880,536.13)
KU-136600- KY Ghent Transpt ECR 2009	(5,963.78)	(4,617.12)	-	-	-	-	-	-	(10,580.90)
KU-136700- KY Undergrnd Conductors	(40,069,018.48)	(4,272,061.90)	916,012.62	-	-	137,367.38	(558.33)	(90,200.05)	(43,378,458.76)
KU-136700- KY Ghent Transpt ECR 2009	(40,595.74)	(31,428.96)	-	-	-	-	-	-	(72,024.70)
KU-136800- KY Line Transformers	(133,871,875.25)	(7,293,913.13)	835,598.27	-	-	223,803.40	(21,088.29)	(2,800.54)	(140,130,275.54)
KU-136900- KY Services	(57,729,232.15)	(1,883,570.13)	245,526.64	-	-	340,648.73	-	-	(59,026,626.91)
KU-137000- KY Meters	(35,266,257.89)	(1,681,196.42)	806,455.03	-	-	(365.19)	(9,790.34)	365.19	(36,150,789.62)
KU-137001- KY AMS Meters	(4,284.35)	(19,521.61)	-	-	-	-	-	-	(23,805.96)
KU-137100- KY Install on Customers	(16,049,729.53)	(50,776.96)	(3,735.54)	16,103,992.55	-	(1,283.52)	-	1,533.00	(0.00)
KU-137300- KY Str Lighting and Sign	(20,297,889.65)	(4,197,733.58)	4,507,346.17	(16,103,992.55)	-	290,774.74	(8,829.85)	(23,693.68)	(35,834,018.38)
KU-137405- ARO Cost Elec Dist (L/B)	(19,131.82)	(6,972.91)	2,798.53	-	-	-	-	-	(23,306.20)
KU-137407- ARO Cost Elec Dist (Eqp)	(84,399.68)	(16,791.92)	-	-	-	-	-	-	(101,191.60)
Total Electric Distribution	(603,703,147.72)	(42,009,830.98)	19,152,465.80	(26,599.23)	-	5,623,326.76	(245,009.05)	(439,838.10)	(621,648,632.52)
<b>Electric General Plant</b>									
KU-138920- KY Land	0.00	-	-	-	-	-	-	-	0.00
KU-139010- KY Structures & Improv	(7,491,281.02)	(780,982.09)	525,943.18	-	-	69,168.40	(154.39)	-	(7,677,305.92)
KU-139010- KY Stru Pinevll Joint Own	(10,418.45)	(1,108.08)	-	-	-	-	-	-	(11,526.53)
KU-139010- KY Struc Morganfield Offi	(332,743.06)	(91,250.04)	-	-	-	-	-	-	(423,993.10)
KU-139010- KY Struc One Quality Bldg	(2,733,265.46)	(218,070.82)	145,657.73	(53,359.28)	-	111,043.21	-	-	(2,747,994.62)
KU-139010- Pineville Storem Owned	(316,831.70)	(41,705.44)	4,004.29	-	-	2,300.00	-	-	(352,232.85)
KU-139020- Various Offices	(402,365.23)	(8,221.43)	-	53,359.28	-	-	-	-	(357,227.38)
KU-139110- KY Office Equipment	(5,669,129.01)	(451,870.49)	1,063,656.60	-	-	29,413.94	-	-	(5,027,928.96)
KU-139120- KY Non PC Computer Equip	(14,275,707.66)	(5,485,021.49)	4,236,675.62	-	-	-	-	-	(15,524,053.53)
KU-139130- Cash Processing Equipmen	-	-	-	-	-	-	-	-	-
KU-139131- Personal Computers	(3,350,909.26)	(524,484.82)	3,267,500.19	-	-	-	-	-	(607,893.89)
KU-139200- KY - Ghent 4 ECR 2009	(8,471.82)	(5,179.72)	-	(12,524.06)	-	-	-	-	(26,175.60)
KU-139200- KY Cars and Light Trucks	(842,019.20)	(116,237.94)	158,179.93	(6,811.96)	-	(568.76)	7,380.72	-	(800,077.21)
KU-139210- KY Heavy Trucks & Other	(2,506,216.15)	(640,232.06)	108,408.86	19,336.02	-	568.76	(7,380.72)	-	(3,025,515.29)
KU-139300- KY Stores Equipment	(308,475.54)	(67,484.00)	-	-	-	-	-	-	(375,959.54)
KU-139400- KY Tools, Shop, Garage	(3,416,028.61)	(513,647.53)	100,355.47	-	-	697.63	-	-	(3,828,623.04)
KU-139500- KY Laboratory Equipment	(0.00)	-	-	-	-	-	-	-	(0.00)
KU-139600- KY Power Op Equip Lg Mach	(665,269.00)	(182,999.04)	-	-	-	-	-	-	(848,268.04)
KU-139700- KY Microwave, Fiber, Other	(8,687,881.30)	(1,473,462.31)	641,341.51	-	-	13,071.54	-	-	(9,506,930.56)
KU-139710- KY Radios and Telephone	(7,515,381.40)	(717,861.68)	823,769.21	-	-	-	-	-	(7,409,273.87)
KU-139720- DSM Equipment	(497,906.06)	(375,684.11)	438,990.26	(413,976.73)	-	-	-	-	(848,576.64)
KU-139800- KY Miscellaneous Equip	0.00	-	-	-	-	-	-	-	0.00
Total General Plant	(59,030,299.93)	(11,695,303.09)	11,514,482.85	(413,976.73)	-	225,694.72	(154.39)	-	(59,399,556.57)
<b>Electric Hydro Production</b>									
KU-133010- DD Land Rights	(912,332.60)	-	-	-	-	-	-	-	(912,332.60)

KENTUCKY UTILITIES COMPANY  
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	Beginning Balance	Accruals	Retirements	Transfers/ Adjustments	RWP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
KU-131106-00 Structures and Instru	(345,511.80)	(43,536.03)	2,355.54	-	-	25,882.74	-	-	(363,878.53)
KU-131200-00 Reservoirs, Dams, and	(8,216,620.43)	(542,763.96)	-	-	-	-	-	-	(8,759,384.39)
KU-131300-00 Water Wheels, Turbine	(817,722.32)	(514,165.53)	12,640.26	-	-	-	-	-	(1,319,247.59)
KU-131400-00 Accessory Electric Eq	(223,517.75)	(47,863.58)	-	-	-	-	-	-	(271,381.33)
KU-131500-00 Misc Power Plant Eqa	(116,557.56)	(13,852.32)	-	-	-	-	-	-	(130,409.88)
KU-131600-00 Boilers, Refractories, and	(70,169.23)	(5,028.89)	-	-	-	-	-	-	(75,198.12)
KU-131707-ARD Coal Hydro Prod (Eq)	(27,454.46)	(78,329.87)	86,482.34	-	-	-	-	-	(19,301.99)
Total Electric Hydro Production	(10,727,334.14)	(1,245,972.77)	101,678.14	-	-	25,882.74	-	-	(11,849,566.03)

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	Beginning Balance	Accruals	Retirements	Transfer/ Adjustments	RMP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
<b>Electric Other Production</b>									
KU-13401 EWB SPL Land Rights	(118,532.40)	(3,991.60)	-	-	-	-	-	-	(120,484.00)
KU-13402 EWB S Land	-	-	-	-	-	-	-	-	-
KU-13403 EWB S Land	-	-	-	-	-	-	-	-	-
KU-13402 Land	-	-	-	-	-	-	-	-	-
KU-134100 Structures and Impr	(18,487,895.01)	(2,565,306.47)	95,842.86	-	-	7,774.24	-	-	(20,946,774.38)
KU-134200 Fuel Holders, Pipou	(13,826,847.57)	(3,305,140.21)	-	-	-	-	-	-	(17,131,987.78)
KU-134201 ARDP EWB S Turbogenerator	0.00	-	-	-	-	-	-	-	0.00
KU-134300-Prime Mover	(159,908,225.65)	(20,816,177.22)	85,818.98	-	-	237,535.70	-	-	(180,401,058.19)
KU-134400 Generators	(32,837,404.35)	(4,987,583.17)	432,619.31	-	-	-	-	-	(37,392,372.21)
KU-134500-Accessory Electric	(20,020,582.65)	(4,475,072.78)	115,591.16	-	-	-	-	-	(24,380,064.27)
KU-134501-ARDP Accessory Electric	-	-	-	-	-	-	-	-	-
KU-134600-Misc Power Plant E	(2,033,105.45)	(268,555.70)	114,865.08	-	-	-	-	-	(2,186,796.07)
KU-134707-ARD Cost Other Prod (Exp)	(12,147.84)	(20,825.04)	-	-	-	-	-	-	(32,972.88)
<b>Total Electric Other Production</b>	<b>(248,897,741.03)</b>	<b>(34,432,621.86)</b>	<b>844,434.41</b>	<b>-</b>	<b>-</b>	<b>245,209.94</b>	<b>-</b>	<b>-</b>	<b>(283,046,618.34)</b>
<b>Electric Steam Production</b>									
KU-131000 Land	-	-	-	-	-	-	-	-	-
KU-131100 Structures and Impr	(172,261,907.80)	(6,283,649.26)	917,039.39	1,536,601.12	-	350,960.85	(708.09)	(699.40)	(175,741,363.19)
KU-131200-Boiler Plant Equip	-	-	-	-	-	-	-	-	-
KU-131201 ARDP Boiler PW Equip	(1,026,174,034.52)	(98,225,232.60)	10,563,333.78	(1,538,192.55)	-	3,910,726.42	(183,806.78)	(15,400.07)	(1,111,062,728.32)
KU-131400 Turbogenerator Unit	(160,795,463.54)	(6,530,312.53)	513,877.90	-	-	481,407.79	-	-	(166,320,490.68)
KU-131401 ARDP TY 3 Turbogenerator	-	-	-	-	-	-	-	-	-
KU-131500-Accessory Electric	(39,941,171.62)	(1,972,625.14)	248,361.82	-	-	40,446.45	-	-	(40,656,988.49)
KU-131501 ARDP Accessory Electric	-	-	-	-	-	-	-	-	-
KU-131600-Misc Power Plant Eq	(15,912,238.12)	(787,212.89)	492,747.26	-	1,981.43	-	10,361.80	-	(16,004,762.22)
KU-131701-ARDP Cost Steam (Exp)	(54,984,155.63)	(28,713,333.02)	2,172,751.56	-	78,303,009.34	-	-	-	(21,511,686.95)
KU-131708-ARD Cost Steam (CCR)	-	-	-	-	-	-	-	-	-
<b>Total Electric Steam Production</b>	<b>(1,629,668,911.73)</b>	<b>(157,734,488.58)</b>	<b>14,889,041.71</b>	<b>-</b>	<b>-</b>	<b>4,793,858.31</b>	<b>(185,614.87)</b>	<b>(16,019.47)</b>	<b>(1,807,911,156.63)</b>
<b>Electric Transmission</b>									
KU-125010-KY Land Rights	(15,138,566.55)	(262,178.26)	-	-	-	-	-	-	(15,400,744.81)
KU-125010-Licensed Project Land Ri	-	-	-	-	-	-	-	-	-
KU-135020-KY Land	-	-	-	-	-	-	-	-	-
KU-135210-KY Licensed Proj Str & I	-	-	-	-	-	-	-	-	-
KU-135210-KY Struc & Improv-Non Sys	(4,860,845.87)	(424,833.97)	164,376.08	3,997.25	-	31,232.66	(0.77)	-	(5,166,473.63)
KU-135210-KY Struc-Modul Dr Cnt	(685,815.36)	(21,478.87)	8,788.85	-	-	29,079.42	-	-	(690,226.68)
KU-135220-Struc & Improve-System	(71,970.15)	(3,053.04)	-	-	-	-	-	-	(75,023.19)
KU-135310-KY Licensed Proj Sta Eq	-	-	-	-	-	-	-	-	-
KU-135310-KY Station Equip-Non Sys	(60,847,017.45)	(4,085,946.66)	2,119,855.21	(41,584.62)	-	278,568.19	(1,110,063.86)	(663.78)	(63,655,635.01)
KU-135310-KY Station Equip-Non S	(0.00)	-	-	-	-	-	-	-	(0.00)
KU-135320-Station Equipmen-System	(3,724,328.33)	-	26,900.38	-	-	14,216.08	(28.61)	-	(3,691,201.48)
KU-135400-KY Towers and Fences	(44,316,344.56)	(841,289.70)	32,184.05	-	-	6,170.36	(54.47)	-	(44,519,354.32)
KU-135500-KY Licensed Proj Poles &	-	-	-	-	-	-	-	-	-
KU-135500-KY Poles and Fixtures	(68,368,565.87)	(5,353,880.04)	2,551,603.03	27,045.54	-	3,857,533.19	(7,981.59)	(155,578.85)	(87,546,794.57)
KU-135600-KY Licensed Proj Cnt Con	-	-	-	-	-	-	-	-	-
KU-135600-KY Overhead Conductors and	(104,141,006.65)	(3,170,109.31)	2,086,032.80	-	-	2,286,073.79	(22,817.66)	(77,090.80)	(103,026,917.63)
KU-135700-KY Underground Conducti	(229,845.79)	(10,188.80)	-	-	-	-	-	-	(240,034.59)
KU-135800-KY Underground Conductors &	(663,622.54)	(17,242.35)	2,412.09	-	13,306.00	-	369.69	-	(677,702.24)
KU-135910-ARD Cost Trans (L/B)	(4,256.04)	(633.96)	-	-	-	-	-	-	(4,890.10)
KU-135911-ARD Cost Trans (Exp)	(38,449.07)	(8,954.94)	-	-	-	-	-	-	(47,404.01)
<b>Total Electric Transmission</b>	<b>(306,681,028.36)</b>	<b>(14,224,158.83)</b>	<b>6,994,131.49</b>	<b>2,184.17</b>	<b>-</b>	<b>6,300,301.37</b>	<b>(1,148,916.93)</b>	<b>(633,333.24)</b>	<b>(312,071,600.30)</b>

KENTUCKY UTILITIES COMPANY  
KENTUCKY RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - REGULATORY ACCOUNTING  
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	Beginning Balance	Accruals	Retirements	Transfer/ Adjustments	RWP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
Total Electric Depreciation Reserves	(2,781,518,022.56)	(261,416,216.83)	53,506,234.40	(438,301.76)	-	17,214,360.84	(1,579,695.24)	(650,190.81)	(2,354,921,392.47)
Electric Intangible Plant									
KU-130100- KY Organization	-	-	-	-	-	-	-	-	-
KU-130200-Franchise and Consents	(63,038.23)	(10,601.56)	-	-	-	-	-	-	(73,639.79)
KU-130200-Licensed Project Franch	3,461.00	-	-	-	-	-	-	-	3,461.00
KU-130300-Misc Intangible Plant	(17,768,070.08)	(7,674,385.74)	5,785,316.90	-	-	-	-	-	(19,657,148.92)
KU-130310-CCS Software	(25,265,875.01)	(1,079,822.12)	-	-	-	-	-	-	(26,345,697.13)
Total Electric Intangible Plant	(44,427,523.32)	(11,564,810.42)	5,785,316.90	-	-	-	-	-	(50,197,023.84)
Total Electric Amortization Reserves	(44,427,523.32)	(11,564,810.42)	5,785,316.90	-	-	-	-	-	(50,197,023.84)

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KENTUCKY UTILITIES COMPANY  
 VIRGINIA RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - REGULATORY ACCOUNTING  
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Beginning Balance	Accruals	Retirements	Transfer Adjustments	R/WP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
<b>Electric Distribution</b>								
KU-13601C-VA Land Rights	(60,076.30)	(527.76)	-	-	-	-	-	(60,604.06)
KU-13610D-VA Street and Improv	(250,133.30)	(9,795.17)	4,036.96	-	2,454.22	-	-	(153,501.54)
KU-13622D-VA Station Equipment	(2,320,161.84)	(183,844.54)	29,355.08	24,415.06	-	30,904.27	-	(1,021,321.97)
KU-13640D-VA Poles, Towers, and Fir	(11,522,614.60)	(52,290.22)	68,155.07	-	-	(68.96)	-	(12,077,083.72)
KU-13650D-VA Overhead Conductor	(8,871,583.07)	(754,016.58)	339,793.80	-	-	141,478.68	-	(9,114,896.69)
KU-13660D-VA Underground Conduit	-	-	-	-	-	-	-	-
KU-13670D-VA Underground Conductors	(476,447.46)	(68,916.99)	7,096.68	-	-	1,839.10	(0.78)	(564,430.43)
KU-13680D-VA Line Transformers	(7,209,767.51)	(317,374.69)	626,070.58	-	-	49,564.90	(13,419.30)	(6,958,364.07)
KU-13690D-VA Services	(5,107,452.20)	(100,072.90)	7,963.32	-	-	18,260.82	-	(5,189,304.63)
KU-13700D-VA Meters	(2,656,765.47)	(92,836.80)	21,636.72	-	-	(177.86)	-	(2,740,337.01)
KU-13710D-VA Installation Customers	(963,886.72)	(1,136.87)	-	964,117.53	-	-	-	-
KU-13730D-VA Str Lighting and Sign	(649,132.07)	(133,322.44)	100,139.88	(864,117.63)	-	(8.50)	-	(1,534,854.45)
Total Electric Distribution	(39,696,707.22)	(2,302,226.76)	1,286,000.57	24,415.06	292,846.21	(13,096.73)	(13,419.30)	(40,487,349.57)
<b>Electric General Plant</b>								
KU-13801B-VA Structures & Improv	(272,824.49)	(20,792.80)	1,358.41	-	-	8,910.00	-	(285,156.88)
KU-13802D-Various Offices	(43,478.76)	(100,201)	-	-	-	-	-	(44,181.96)
KU-13811D-VA Office Equipment	(8,387.76)	(151,230)	7,397.18	1,141.25	-	-	-	(141,819.53)
KU-13812D-VA Non PC Computer Equip	308.85	-	-	-	-	-	-	308.85
KU-13820D-VA Cars and Light Trucks	(3,000)	-	-	-	-	-	-	(3,000)
KU-13830D-VA Shop Equipment	(3,242.91)	(225,441)	-	-	-	-	-	(232,683.91)
KU-13840D-VA Tools, Shop, Garage	(168,202.29)	(210,695.60)	3,824.21	(1,141.25)	-	-	-	(386,214.93)
KU-13850D-VA Laboratory Equipment	-	-	-	-	-	-	-	-
KU-13860D-VA Power Op Equip Ltg Mich	(68,653.14)	(25,004.40)	-	-	-	-	-	(93,747.54)
KU-13870D-VA Microwave/Save Other	(200,130.39)	(31,067.72)	-	-	-	-	-	(231,198.11)
KU-13871D-VA Radios and Telephone	(330,128.60)	(14,343.12)	-	-	-	-	-	(344,469.72)
KU-13880D-VA Miscellaneous Equip	-	-	-	-	-	-	-	-
Total General Plant	(1,094,560.19)	(112,451.63)	12,680.38	-	-	8,910.00	-	(1,187,421.44)
<b>Electric Transmission</b>								
KU-13901D-VA Land Rights	(1,305,131.27)	(20,540.50)	-	-	-	-	-	(1,325,671.77)
KU-13901D-VA Strct & Imp-Non Str	(779,428.71)	(28,313.36)	358.97	-	314.73	-	-	(807,162.23)
KU-13901D-VA Station Equip- Non Str	(7,422,988.60)	(837,669.53)	53,813.84	(21,572.81)	-	50,571.83	-	(7,707,875.27)
KU-13900D-VA Poles and Towers	(4,527,387.79)	(6,546,490.24)	(97,662.84)	-	-	-	-	(11,171,540.87)
KU-13900D-VA Overhead Conductors	(9,996,756.74)	(325,838.62)	66,749.10	-	-	77,232.26	(160.57)	(10,189,763.58)
KU-13900D-VA Underground Conduc	-	-	-	-	-	-	-	-
KU-13900D-VA Underground Conduc	-	-	-	-	-	-	-	-
Total Electric Transmission	(29,478,692.35)	(11,102,644.78)	308,296.80	-	379,022.29	-	(8,421.59)	(39,898,849.59)
<b>Total Electric Depreciation Reserves</b>	<b>(70,369,350.76)</b>	<b>(3,672,322.67)</b>	<b>1,594,777.75</b>	<b>24,415.06</b>	<b>679,728.50</b>	<b>(13,096.73)</b>	<b>(7,810.60)</b>	<b>(71,534,620.60)</b>



KENTUCKY UTILITIES COMPANY  
TENNESSEE RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE-REGULATORY ACCOUNTING  
DECEMBER 2016

	Beginning Balance	Accruals	Retirements	Transfer/ Adjustments	HPP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
<b>Electric Distribution</b>									
KU-13601D- TN Land Rights	(2,437.85)	(16.24)	-	-	-	-	-	-	(2,454.09)
KU-13610D- TN Street and Improv	(2,365.92)	(91.48)	-	-	-	-	-	-	(2,457.40)
KU-13620D- TN Station Equipment	(31,453.85)	(1,514.24)	-	-	-	-	-	-	(32,970.89)
KU-13640D- TN Poles, Towers, and Pyl	(45,235.53)	(1,112.30)	-	-	-	-	-	-	(46,444.89)
KU-13650D- TN Overhead Conductor	(49,823.06)	(1,510.44)	-	-	-	-	-	-	(51,330.50)
KU-13660D- TN Underground Conduc	-	-	-	-	-	-	-	-	-
KU-13670D- TN Underground Conduc	-	-	-	-	-	-	-	-	-
KU-13680D- TN Line Transformers	(8,056.73)	(78.32)	-	-	-	-	-	-	(8,135.05)
KU-13690D- TN Services	(1,135.31)	(5.16)	-	-	-	-	-	-	(1,140.47)
KU-13700D- TN Meters	(197.17)	(95.12)	-	-	-	-	-	-	(293.29)
[KU-13710D- TN Installation Customer	-	-	-	-	-	-	-	-	-
<b>Total Electric Distribution</b>	<b>(138,093.16)</b>	<b>(4,398.36)</b>							<b>(142,389.52)</b>
<b>Electric Transmission</b>									
KU-13501D- TN Land Rights	(361.05)	(4.20)	-	-	-	-	-	-	(365.25)
KU-13550D- TN Poles and Pylons	(83,247.73)	(2,947.82)	-	-	-	-	-	-	(86,195.55)
[KU-13560D- TN Overhead Conductors	(60,555.19)	(1,514.52)	-	-	-	-	-	-	(62,069.71)
<b>Total Electric Transmission</b>	<b>(144,164.00)</b>	<b>(4,466.54)</b>							<b>(148,630.54)</b>
<b>Total Electric Depreciation Reserves</b>	<b>(282,257.16)</b>	<b>(8,864.90)</b>							<b>(291,122.06)</b>

**KENTUCKY UTILITIES COMPANY**  
**SUMMARY OF UTILITY PLANT AND INFRASTRUCTURE ACCOUNTING - Including 24 Business**  
**DECEMBER 2016**

	Beginning Balance	Accruals	Retirements	Transfer/Adjustments	ARO Settlements	RWD Transfer Out	Cost of Removal	Salvage	Other Credits	Ending Balance
<b>LIFE RESERVE</b>										
Electric Distribution	478,527,587.24	(34,554,234.91)	20,418,487.84	(8,363.69)	-	-	-	-	-	(496,872,327.80)
Electric Distribution - ARO	(103,231,500)	(23,754.83)	2,798.23	-	-	-	-	-	-	(124,497.80)
Electric General Plant	60,276,698.08	(11,722,589.29)	11,627,103.32	(416,164.26)	-	-	-	-	-	68,071,289.99
Electric Hydro Production	(11,028,152.53)	(1,132,325.56)	15,195.80	-	-	-	-	-	-	(11,953,282.29)
Electric Hydro Production - ARO	(27,464.46)	(78,729.57)	85,462.34	-	-	-	-	-	-	(19,731.69)
Electric Other Production	(244,134,263.74)	(33,257,821.23)	844,434.41	-	-	-	-	-	-	(276,647,390.56)
Electric Other Production - ARO	(12,747.66)	(29,529.34)	-	-	-	-	-	-	-	(42,276.99)
Electric Steam Production	(1,336,273,243.52)	(110,822,877.41)	42,726,296.15	-	-	-	-	-	-	(1,433,175,814.78)
Electric Steam Production - ARO	(4,564,158.63)	(40,545,454.48)	2,725,725.56	-	-	-	-	-	-	(82,383,887.55)
Electric Transmission	(235,235,243.81)	(1,142,458.49)	7,302,428.29	8,363.59	-	-	-	-	-	(238,022,910.42)
Electric Transmission - ARO	(49,561.13)	(10,950.50)	-	-	-	-	-	-	-	(60,511.63)
Non-Utility Property	-	-	-	-	-	-	-	-	-	-
	(471,617,149.28)	(43,804,821.39)	55,698,012.15	(416,164.26)	-	-	-	-	-	(850,942,983.78)
<b>COST OF REMOVAL</b>										
Electric Distribution	(217,890,316.48)	(16,862,138.82)	-	6,269.42	-	-	5,946,172.97	-	(441,217.48)	(233,381,289.31)
Electric General Plant	191,214.29	(164,169.43)	-	-	-	-	225,624.32	-	-	231,659.18
Electric Hydro Production	276,763.10	(38,389.32)	-	-	-	-	29,862.74	-	-	268,236.52
Electric Hydro Production - ARO	(5,187,860.80)	(1,134,802.20)	-	-	-	-	245,309.94	-	-	(6,077,353.06)
Electric Other Production	(119,466,250.23)	(8,217,765.47)	-	-	-	-	4,703,898.31	-	(16,619.47)	(123,886,145.89)
Electric Other Production - ARO	-	-	-	-	-	-	-	-	-	-
Electric Steam Production	(129,073,842.04)	(4,330,312.69)	-	(6,205.42)	-	-	6,679,222.65	-	(239,764.78)	(135,674,324.58)
Electric Steam Production - ARO	-	-	-	-	-	-	-	-	-	-
Electric Transmission	-	-	-	-	-	-	-	-	-	-
Electric Transmission - ARO	-	-	-	-	-	-	-	-	-	-
Non-Utility Property	(227,864,612.20)	(24,591,045.33)	-	-	-	-	17,882,169.34	-	(897,091.68)	(234,573,489.31)
<b>SALVAGE</b>										
Electric Distribution	51,073,277.12	1,064,753.06	-	-	-	-	-	(106,167.78)	-	51,871,862.40
Electric General Plant	50,823.63	4,199.38	-	5,187.52	-	-	-	(154.39)	-	55,056.14
Electric Hydro Production	62,048.85	6,199.38	-	-	-	-	-	-	-	68,248.23
Electric Hydro Production - ARO	1,175,291.51	296,538.37	-	-	-	-	-	-	-	1,471,829.88
Electric Other Production	30,668,678.27	3,207,611.78	-	-	-	-	-	(184,614.87)	-	33,791,675.18
Electric Other Production - ARO	25,109,802.22	484,563.43	-	-	-	-	-	(1,149,916.83)	-	24,444,448.72
Electric Steam Production	-	-	-	-	-	-	-	-	-	-
Electric Steam Production - ARO	-	-	-	-	-	-	-	-	-	-
Electric Transmission	-	-	-	-	-	-	-	-	-	-
Electric Transmission - ARO	-	-	-	-	-	-	-	-	-	-
Non-Utility Property	101,121,682.08	1,893,474.40	-	5,187.52	-	-	-	(1,582,763.97)	-	110,427,500.58
<b>TOTAL RESERVES</b>										
Electric Distribution	(612,414,324.63)	(44,382,678.67)	20,418,487.84	(2,844.72)	-	-	5,916,172.97	(258,167.78)	(441,217.48)	(632,163,813.81)
Electric Distribution - ARO	(103,231,500)	(23,754.83)	2,798.23	-	-	-	-	-	-	(124,497.80)
Electric General Plant	(60,276,698.08)	(11,802,394.23)	11,627,103.32	(413,975.73)	-	-	225,624.32	(194.30)	-	68,071,289.99
Electric Hydro Production	(10,699,879.43)	(1,171,043.10)	15,195.80	-	-	-	29,862.74	-	-	(11,839,894.24)
Electric Hydro Production - ARO	(27,464.46)	(78,729.57)	85,462.34	-	-	-	-	-	-	(19,731.69)
Electric Other Production	(244,685,513.09)	(34,411,789.62)	844,434.41	-	-	-	246,309.84	-	-	(282,307,645.30)
Electric Other Production - ARO	(12,747.66)	(29,529.34)	-	-	-	-	-	-	-	(42,276.99)
Electric Steam Production	(1,475,884,415.50)	(110,788,038.12)	42,726,296.15	-	-	-	4,703,898.31	(184,614.87)	(16,619.47)	(1,584,554,209.50)
Electric Steam Production - ARO	(4,564,158.63)	(40,545,454.48)	2,725,725.56	-	-	-	-	-	-	(82,383,887.55)
Electric Transmission	(235,235,243.81)	(10,371,287.15)	7,302,428.29	2,184.17	-	-	6,679,322.66	(1,149,916.93)	(239,764.78)	(242,966,836.38)
Electric Transmission - ARO	(49,561.13)	(10,950.50)	-	-	-	-	-	-	-	(60,511.63)
Non-Utility Property	(227,864,612.20)	(24,591,045.33)	-	-	-	-	17,882,169.34	(1,582,763.97)	(897,091.68)	(234,573,489.31)
<b>RETIREMENT WORK IN PROGRESS</b>										
Electric	36,034,344.07	-	-	18,261.28	(182,419.92)	(15,410,884.89)	17,891,466.20	(4,832,878.48)	(481,302.50)	28,178,244.72
	36,034,344.07	-	-	18,261.28	(182,419.92)	(15,410,884.89)	17,891,466.20	(4,832,878.48)	(481,302.50)	28,178,244.72
<b>YTD ACTIVITY</b>	(2,865,424,465.73)	(245,020,500.30)	55,096,016.16	(667,245.45)	(592,419.90)	(15,410,884.89)	35,084,639.54	(3,175,672.45)	(1,178,304.25)	(3,006,060,796.54)
<b>AMORTIZATION</b>										
Electric	(44,457,323.32)	(11,864,819.42)	8,798,313.00	-	-	-	-	-	-	(47,523,829.74)
	(44,457,323.32)	(11,864,819.42)	8,798,313.00	-	-	-	-	-	-	(47,523,829.74)
<b>Depreciation &amp; Amortization Total</b>	(2,909,881,789.15)	(256,885,319.72)	63,894,329.16	(667,245.45)	(592,419.90)	(15,410,884.89)	35,084,639.54	(3,175,672.45)	(1,178,304.25)	(3,053,584,816.11)
<b>Utility Plant of Original Cost Less Reserve for Depreciation &amp; Amortization (End monthly)</b>	6,339,138,412.72	-	-	-	-	-	-	-	-	6,339,138,412.72

**KENTUCKY UTILITIES COMPANY**  
**RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - REGULATORY ACCOUNTING - Including 254 Balances**  
**DECEMBER 2016**

	<u>Beginning Balance</u>	<u>Accruals</u>	<u>Retirements</u>	<u>Transfers/ Adjustments</u>	<u>RWIP Transfers Out</u>	<u>Cost of Removal</u>	<u>Salvage</u>	<u>Other Credits</u>	<u>Ending Balance</u>
<b>Electric Distribution</b>									
KU-136010-KY Land Rights	(1,458,104.98)	(12,579.72)	-	-	-	-	-	-	(1,470,684.70)
KU-136010- Licensed Project Land Ri	-	-	-	-	-	-	-	-	-
KU-136020-Land	(0.00)	-	-	-	-	-	-	-	(0.00)
KU-136100- Structures and Improveve	(2,256,794.28)	(247,639.05)	15,317.60	(3,397.25)	-	40,949.88	-	-	(2,451,563.10)
KU-136200- Station Equipment	(47,843,030.74)	(4,053,240.26)	899,151.60	13,586.83	-	458,821.44	(116,224.10)	-	(50,640,935.23)
KU-136400-KY Ghent Transpt ECR 2009	(798.56)	(618.24)	-	-	-	-	-	-	(1,416.80)
KU-136400- Licensed Project Pole	(0.29)	-	-	-	-	-	-	-	(0.29)
KU-136400- Poles, Towers, and Fix	(152,140,312.00)	(8,514,521.31)	1,629,782.06	-	-	1,437,531.89	(17,162.01)	(54,147.45)	(157,658,828.82)
KU-136500- Licensed Project Ohd Con	(0.19)	-	-	-	-	(2,926.33)	-	2,926.33	(0.19)
KU-136500- Overhead Conductors and	(119,402,239.11)	(11,282,731.51)	9,797,419.17	(12,373.75)	-	2,918,898.04	(71,785.21)	(273,820.90)	(118,326,633.27)
KU-136500-KY Ghent Transpt ECR 2009	(984.71)	(762.36)	-	-	-	-	-	-	(1,747.07)
KU-136600- Underground Conduit	(826,600.24)	(56,121.95)	2,186.06	-	-	-	-	-	(880,536.13)
KU-136600-KY Ghent Transpt ECR 2009	(5,963.78)	(4,617.12)	-	-	-	-	-	-	(10,580.90)
KU-136700- Underground Conductors a	(40,545,465.94)	(4,368,981.89)	923,111.28	-	-	139,206.48	(559.09)	(90,200.05)	(43,942,889.21)
KU-136700-KY Ghent Transpt ECR 2009	(40,595.74)	(31,428.96)	-	-	-	-	-	-	(72,024.70)
KU-136800- Line Transformers	(141,176,694.49)	(7,611,364.14)	1,463,668.85	-	-	267,367.96	(33,571.00)	(4,179.84)	(147,094,772.66)
KU-136900- Services	(61,837,514.70)	(1,991,648.64)	253,089.96	-	-	358,909.35	-	-	(63,217,164.03)
KU-137000- Meters	(37,935,210.53)	(1,774,232.14)	827,990.75	-	-	(365.19)	(9,968.00)	365.19	(38,891,419.92)
KU-137001- Meters AMS	(4,284.35)	(19,521.61)	-	-	-	-	-	-	(23,805.96)
KU-137100- Installations on Custome	(17,012,710.25)	(51,913.77)	(3,735.54)	17,068,110.08	-	(1,283.52)	-	1,533.00	(0.00)
KU-137300- Street Lighting and Sign	(20,947,021.72)	(4,330,756.00)	4,610,486.05	(17,068,110.08)	-	299,062.97	(8,838.37)	(23,693.68)	(37,468,870.83)
KU-137405-ARO Cost Elec Dist (L/B)	(19,131.82)	(6,972.91)	2,798.53	-	-	-	-	-	(23,306.20)
KU-137407-ARO Cost Elec Dist (Eqp)	(84,399.68)	(16,791.92)	-	-	-	-	-	-	(101,191.60)
Total Electric Distribution	(643,537,858.10)	(44,376,443.50)	20,421,266.37	(2,184.17)	-	5,916,172.97	(258,107.78)	(441,217.40)	(662,278,371.61)
<b>Electric General Plant</b>									
KU-138920-Land	0.00	-	-	-	-	-	-	-	0.00
KU-139010- Structures & Improvement	(7,763,907.51)	(801,774.99)	527,301.59	-	-	76,078.40	(154.39)	-	(7,962,456.90)
KU-139010-KY Stru Pinevll Joint Use	(10,418.45)	(1,108.08)	-	-	-	-	-	-	(11,526.53)
KU-139010-KY Struc Morganfield Offi	(332,743.06)	(91,250.04)	-	-	-	-	-	-	(423,993.10)
KU-139010-KY Struct One Quality Bldg	(2,733,265.46)	(218,070.82)	145,657.73	(53,359.28)	-	111,043.21	-	-	(2,747,994.62)
KU-139010-Pineville Storearm Owned	(316,831.70)	(41,705.44)	4,004.29	-	-	2,300.00	-	-	(352,232.85)
KU-139020- Carlisle Office	(5,781.32)	(88.32)	-	-	-	-	-	-	(5,869.64)
KU-139020- Pennington Gap Office	(32,038.81)	(490.08)	-	-	-	-	-	-	(32,528.89)
KU-139020-Wise Office	(11,439.95)	(213.12)	-	-	-	-	-	-	(11,653.07)
KU-139020-Coeburn Office	-	-	-	-	-	-	-	-	-
KU-139020-Columbia Office	-	-	-	-	-	-	-	-	-
KU-139020-Corbin Office	-	-	-	-	-	-	-	-	-
KU-139020-Earlinton Pole Yard	(4,418.80)	(67.44)	-	-	-	-	-	-	(4,486.24)
KU-139020-Eddyville Office	(22,043.59)	(336.72)	-	-	-	-	-	-	(22,380.31)
KU-139020-Ewing Office	-	-	-	-	-	-	-	-	-
KU-139020-Flemingsburg Storeroom	(1,169.38)	(17.88)	-	-	-	-	-	-	(1,187.26)
KU-139020-Henderson Office	-	-	-	-	-	-	-	-	-
KU-139020-Lexington Northside Offic	(52,821.28)	(638.87)	-	53,359.28	-	-	-	-	(100.87)
KU-139020-Liberty Office	-	-	-	-	-	-	-	-	-
KU-139020-Livermore Storeroom	(194.16)	(2.88)	-	-	-	-	-	-	(197.04)
KU-139020-London Office	(36,722.85)	(561.00)	-	-	-	-	-	-	(37,283.85)
KU-139020-Manchester Office	-	-	-	-	-	-	-	-	-
KU-139020-Morehead Storeroom	(3,325.48)	(50.76)	-	-	-	-	-	-	(3,376.24)
KU-139020-Richmond Office	(155,372.06)	(4,616.52)	-	-	-	-	-	-	(159,988.58)
KU-139020-Somerset Pole Yard	(45,836.34)	(700.20)	-	-	-	-	-	-	(46,536.54)
KU-139020-St Paul Office	-	-	-	-	-	-	-	-	-
KU-139020-Tates Creek Office	-	-	-	-	-	-	-	-	-
KU-139020-Taylorsville Office	(9,088.17)	(138.84)	-	-	-	-	-	-	(9,227.01)
KU-139020-Versailles Storeroom	(65,591.80)	(1,002.00)	-	-	-	-	-	-	(66,593.80)
KU-139020-Whitley City Office	-	-	-	-	-	-	-	-	-
KU-139020-Various Offices	(445,843.99)	(8,924.63)	-	53,359.28	-	-	-	-	(401,409.34)
KU-139110- Office Equipment	(5,677,516.77)	(452,021.74)	1,071,054.36	1,141.25	-	29,413.94	-	-	(5,027,928.96)
KU-139120- Non PC Computer Equipmen	(14,275,399.01)	(5,485,021.49)	4,236,675.62	-	-	-	-	-	(15,523,744.88)

Case No. 2018-00294  
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 Garrett

KU-139130-Cash Processing Equipment										
KU-139134-Bus/Bus Computers										
KU-139200-KV - Guard 4 ECR 2009	(8,471.82)	(5,179.72)		(12,524.66)						
KU-139200-Cars and Light Trucks	(842,049.20)	(115,227.56)	158,179.69	(6,811.86)	(558.76)	7,389.72				
KU-139210-Heavy Trucks and Other	(2,559,216.16)	(648,722.06)	108,403.86	762,300.00						
KU-139500-Stores Equipment	(311,739.35)	(87,712.44)								
KU-139600-Tools, Shop, and Garage	(3,664,203.05)	(553,771.53)	104,279.56	(1,141.25)						
KU-139600-Laboratory Equipment	0.00						697.83			
KU-139700-Power Op Equip Mch	(733,357.13)	(268,055.44)								
KU-139700-Microwave/Fiber/Other	(8,688,012.23)	(1,524,520.03)	641,341.51			13,071.54				
KU-139710-Radio and Telephone	(746,320.00)	(72,000.60)	853,769.21							
KU-139720-DRAM Equipment	(497,626.00)	(138,684.11)	439,809.28							
KU-139800-Miscellaneous Equipment	0.00									
Total General Plant	(60,134,890.12)	(11,597,754.72)	11,597,754.72	(413,976.73)		232,624.72	(164.39)			(60,506,910.91)
<b>Electric Hydro Production</b>										
KU-13310-DD Land Rights	(912,332.60)									(912,332.60)
KU-13310-DD Structures and Improv	(345,661.80)	(63,526.63)	2,355.54			25,662.74				(369,899.59)
KU-13320-DD Reservoirs, Dams, and	(8,219,621.43)	(547,783.99)								(8,767,405.42)
KU-13330-DD Water Wheels, Turbines	(81,722.32)	(54,168.53)	12,840.28							(138,050.56)
KU-13340-DD Accessory Electric Eq	(220,472.75)	(67,095.93)								(287,568.68)
KU-13350-DD Misc Power Plant Equ	(118,597.58)	(13,882.32)								(132,479.90)
KU-13360-DD Roads, Railroads, and	(10,587.23)	(9,009.68)								(19,596.91)
KU-13370-ARD Coal Hyfro Prod (Eq)	(27,254.65)	(8,229.61)	66,482.34							(13,001.92)
Total Electric Hydro Production	(10,727,334.14)	(1,248,772.77)	101,876.14			25,662.74				(11,848,568.03)
<b>Electric Other Production</b>										
KU-13400-DWB SPL Land Rights	(118,532.49)	(3,631.60)								(120,484.00)
KU-13400-DWB S Land										
KU-13400-DWB Solt Facility Land										
KU-13400-Land										
KU-13410-DB 7 Structures and Imp	(663,228.18)	(1,228,460.72)								(1,901,718.90)
KU-13410-DB 19 Structures and Im	(1,202,222.41)	(2,357,999.08)								(3,560,221.49)
KU-13410-DB 1 Structures and Im	(1,200,894.57)	(72,528.90)								(1,273,423.47)
KU-13410-DB 5 Structures and Im	(280,071.16)	(277,242.42)	89,211.06			7,290.30				(528,099.22)
KU-13410-DB 4 Structures and Imp	(97,180.03)	(1,947.52)								(102,028.15)
KU-13410-DB 3 Structures and Imp	(287,178.04)	(22,001.91)	11,619.31							(303,560.64)
KU-13410-DB 6 Structures and Imp	(1,449,661.45)	(1,626,440.40)								(2,076,101.85)
KU-13410-DB 9 Structures and Imp	(3,115,511.39)	(3,028,089.08)								(6,143,600.47)
KU-13410-DB Solt Solt Slt and Imp		(20,073.13)								(20,073.13)
KU-13410-HA 1, 2, 3 Structures and	(71,389.70)	(3,795.44)								(75,185.14)
KU-13410-PR 19 Structures and Imp	(956,643.13)		3,915.43							(952,727.70)
KU-13410-TC 19 Structures and Imp	(1,481,788.99)	(1,819,892.68)								(3,301,681.67)
KU-13410-TC 5 Structures and Imp	(7,171,412.68)	(141,004.78)								(7,312,417.46)
KU-13410-TC 8 Structures and Imp	(1,642,141.24)	(3,543,946.60)								(4,906,087.84)
KU-13410-TC 7 Structures and Imp	(1,423,356.29)	(132,044.84)								(1,555,401.13)
KU-13410-TC 6 Structures and Imp	(1,433,457.03)	(13,188,445.45)								(14,621,902.48)
KU-13410-TC 9 Structures and Imp	(1,422,000.87)	(136,002.38)								(1,558,003.25)
KU-13410-Structures and Imp	(8,487,880.01)	(22,263,847.47)	95,842.89			7,774.24				(30,746,779.35)
KU-13420-Cane Run PIPELINE FUEL	(345,020.58)	(638,020.02)								(983,040.60)
KU-13420-CH 7 Fuel Holders, Prods	(1,643,869.07)	(5,723,722.19)								(7,367,591.26)
KU-13420-CH 10 Fuel Holders, Pro	(511,150.07)	(3,507,960.00)								(3,999,810.13)
KU-13420-DBW 1 Fuel Holders, Pro	(52,743.90)	(18,737.09)								(71,480.99)
KU-13420-DBW 5 Fuel Holders, Prods	(291,472.23)	(68,785.36)								(360,257.59)
KU-13420-DBW 6 Fuel Holders, Procd	(141,490.42)	(58,091.52)								(199,581.94)
KU-13420-DBW 8 Fuel Holders, Prods	(118,784.28)	(32,179.68)								(150,963.96)
KU-13420-DBW 9 Fuel Holders, Prods	(120,423.72)	(18,465.54)								(138,889.26)
KU-13420-DBW 8 Fuel Holders, Prods	(1,260,320.70)	(10,018.86)								(1,270,339.56)
KU-13420-DBW SPL Fuel Holders, Pr	(8,202,462.98)	(22,178,611.00)								(30,381,073.98)
KU-13420-HA 1, 2, 3, 4 Fuel Holders, Prods	(102,270.89)	(63,439.32)								(165,710.21)
KU-13420-TC 8 Fuel Holders, Prods	(102,266.96)	(102,266.96)								(204,533.92)
KU-13420-TC 10 Fuel Holders, Procd	(240,640.92)	(22,734.84)								(263,375.76)
KU-13420-TC 9 Fuel Holders, Prods	(110,180.07)	(87,782.00)								(197,962.07)
KU-13420-TC 6 Fuel Holders, Prods	(110,096.42)	(8,790.28)								(118,886.70)
KU-13420-TC 7 Fuel Holders, Prods	(231,510.34)	(20,055.72)								(251,566.06)
KU-13420-TC 8 Fuel Holders, Prods	(251,232.87)	(22,886.24)								(274,119.11)
KU-13420-TC 9 Fuel Holders, Prods	(226,878.81)	(21,513.86)								(248,392.67)
KU-13420-TC 6 PIPELINE FUEL	(2,610,068.84)	(102,194.88)								(2,712,263.72)

KU-134200-Fuel Holders, Produ	(13,826,547.57)	(3,305,140.21)	-	-	-	-	-	(17,131,687.78)
KU-134201-AROP EWB 9 Turbogenerator	0.00	-	-	-	-	-	-	0.00
KU-134300-Cano Run 7 Prime Movers	(1,353,523.58)	(4,623,805.36)	-	-	-	-	-	(5,977,328.94)
KU-134300-EWB 10 Prime Movers	(10,072,719.62)	(855,587.28)	-	-	-	-	-	(10,928,306.90)
KU-134300-EWB 11 Prime Movers	(21,054,696.04)	(1,534,183.20)	37,337.79	-	-	-	232,764.75	(22,548,694.70)
KU-134300-EWB 5 Prime Movers	(6,777,304.44)	(6,127,463.08)	-	-	-	-	2,846.75	(7,580,767.52)
KU-134300-EWB 6 Prime Movers	(14,206,645.29)	(1,752,242.49)	22,084.78	-	-	-	-	(15,935,840.90)
KU-134300-EWB 7 Prime Movers	(13,616,279.57)	(1,577,663.29)	22,084.78	-	-	-	962.10	(15,170,895.98)
KU-134300-EWB 8 Prime Movers	(14,860,849.27)	(1,387,356.12)	-	-	-	-	962.10	(16,248,205.39)
KU-134300-EWB 9 Prime Movers	(12,156,038.13)	(933,371.93)	4,311.63	-	-	-	-	(13,085,098.43)
KU-134300-PR 13 Prime Movers	(5,651,831.91)	(850,811.16)	-	-	-	-	-	(6,502,643.07)
KU-134300-TC 10 Prime Movers	(8,285,715.43)	(978,150.87)	-	-	-	-	-	(9,263,866.30)
KU-134300-TC 5 Prime Movers	(13,187,243.05)	(1,299,461.14)	-	-	-	-	-	(14,486,704.19)
KU-134300-TC 6 Prime Movers	(13,527,496.11)	(1,429,075.30)	-	-	-	-	-	(14,956,571.41)
KU-134300-TC 7 Prime Movers	(8,647,623.70)	(1,022,703.12)	-	-	-	-	-	(9,670,326.82)
KU-134300-TC 8 Prime Movers	(8,098,853.60)	(978,664.08)	-	-	-	-	-	(9,077,517.68)
KU-134300-TC 9 Prime Movers	(8,411,415.91)	(990,638.80)	-	-	-	-	-	(9,392,054.71)
KU-134300-Prime Movers	(159,908,235.85)	(20,816,177.22)	85,818.98	-	-	-	237,535.70	(180,401,058.19)
KU-134400-CR 7 Generators	(1,903,560.49)	(2,735,264.22)	-	-	-	-	-	(4,638,824.71)
KU-134400-EWB 10 Generators	(3,129,053.91)	(126,799.32)	-	-	-	-	-	(3,255,853.23)
KU-134400-EWB 11 Generators	(2,847,510.32)	(198,243.60)	-	-	-	-	-	(3,045,753.92)
KU-134400-EWB 5 Generators	(1,327,386.14)	(102,632.16)	-	-	-	-	-	(1,430,018.30)
KU-134400-EWB 6 Generators	(1,994,405.28)	(132,478.08)	-	-	-	-	-	(2,126,883.36)
KU-134400-EWB 7 Generators	(1,971,762.95)	(134,705.76)	-	-	-	-	-	(2,106,468.71)
KU-134400-EWB 8 Generators	(3,437,474.27)	(167,736.96)	-	-	-	-	-	(3,605,211.23)
KU-134400-EWB 9 Generators	(3,599,862.61)	(130,511.04)	-	-	-	-	-	(3,730,373.65)
KU-134400-EWB Solar Generators	-	(327,054.75)	-	-	-	-	-	(327,054.75)
KU-134400-HA 1,2,&3 Generators	(2,341,530.61)	(51,228.84)	-	-	-	-	-	(2,392,759.45)
KU-134400-PR 13 Generators	(2,269,180.64)	(189,679.08)	-	-	-	-	-	(2,458,859.72)
KU-134400-TC 10 Generators	(1,149,085.94)	(103,950.72)	-	-	-	-	-	(1,253,036.66)
KU-134400-TC 5 Generators	(1,691,733.11)	(134,032.13)	-	-	-	-	-	(1,825,765.24)
KU-134400-TC 6 Generators	(1,689,538.46)	(133,586.52)	-	-	-	-	-	(1,823,124.98)
KU-134400-TC 7 Generators	(1,154,958.17)	(103,517.89)	-	-	-	-	-	(1,258,476.05)
KU-134400-TC 8 Generators	(1,150,135.42)	(103,089.24)	-	-	-	-	-	(1,253,224.66)
KU-134400-TC 9 Generators	(1,150,228.03)	(113,078.87)	432,616.31	-	-	-	-	(830,688.59)
KU-134400-Generators	(32,807,404.35)	(4,987,589.17)	432,616.31	-	-	-	-	(37,362,577.21)
KU-134500-CR 7 Accessory Electric	(421,423.90)	(669,864.13)	-	-	-	-	-	(1,091,288.03)
KU-134500-EWB 10 Accessory Electric	(1,659,632.97)	(97,376.76)	-	-	-	-	-	(1,757,009.73)
KU-134500-EWB 11 Accessory Electric	(1,381,238.10)	(106,269.48)	-	-	-	-	-	(1,487,507.58)
KU-134500-EWB 5 Accessory Electric	(1,003,516.05)	(90,099.12)	-	-	-	-	-	(1,093,615.17)
KU-134500-EWB 6 Accessory Electric	(987,424.87)	(80,863.08)	-	-	-	-	-	(1,068,287.95)
KU-134500-EWB 7 Accessory Electric	(966,000.32)	(79,488.36)	-	-	-	-	-	(1,045,488.68)
KU-134500-EWB 8 Accessory Electric	(1,750,768.71)	(134,051.40)	-	-	-	-	-	(1,884,820.11)
KU-134500-EWB 9 Accessory Electric	(2,494,754.10)	(142,156.20)	-	-	-	-	-	(2,636,910.30)
KU-134500-EWB Solar Accessory Elec	-	(15,968.27)	-	-	-	-	-	(15,968.27)
KU-134500-HA 1,2,&3 Accessory Elec	(105,619.12)	(62,525.76)	-	-	-	-	-	(168,144.88)
KU-134500-PR 13 Accessory Electric	(1,141,301.55)	(90,487.32)	-	-	-	-	-	(1,231,788.87)
KU-134500-TC 10 Accessory Electric	(2,513,491.39)	(283,045.27)	-	-	-	-	-	(2,796,536.66)
KU-134500-TC 5 Accessory Electric	(754,835.43)	(68,883.61)	39,736.09	-	-	-	-	(823,769.04)
KU-134500-TC 6 Accessory Electric	(1,688,232.24)	(180,502.59)	39,736.09	-	-	-	-	(1,828,998.74)
KU-134500-TC 7 Accessory Electric	(1,250,888.43)	(136,222.52)	36,029.00	-	-	-	-	(1,351,081.95)
KU-134500-TC 8 Accessory Electric	(1,229,820.04)	(116,678.86)	-	-	-	-	-	(1,346,498.90)
KU-134500-TC 9 Accessory Electric	(1,257,225.44)	(120,609.46)	-	-	-	-	-	(1,377,834.90)
KU-134500-Accessory Electric	(20,605,882.66)	(2,475,072.19)	115,501.18	-	-	-	-	(22,965,453.67)
KU-134501-AROP EWB 10 Acc Elec	-	-	-	-	-	-	-	-
KU-134501-AROP EWB 11 Acc Elec	-	-	-	-	-	-	-	-
KU-134501-AROP EWB 5 Acc Elec	-	-	-	-	-	-	-	-
KU-134501-AROP EWB 6 Acc Elec	-	-	-	-	-	-	-	-
KU-134501-AROP EWB 7 Acc Elec	-	-	-	-	-	-	-	-
KU-134501-AROP EWB 8 Acc Elec	-	-	-	-	-	-	-	-
KU-134501-AROP EWB 9 Acc Elec	-	-	-	-	-	-	-	-
KU-134501-AROP TC 7 Acc Elec	-	-	-	-	-	-	-	-
KU-134501-AROP TC 8 Acc Elec	-	-	-	-	-	-	-	-
KU-134501-AROP Accessory Electric	-	-	-	-	-	-	-	-
KU-134600-CR 7 Misc. Power Plant E	(88.23)	(39,951.82)	-	-	-	-	-	(40,040.05)
KU-134600-EWB 10 Misc Power Plant	(170,710.92)	(8,460.79)	37,083.75	-	-	-	-	(142,087.96)
KU-134600-EWB 11 Misc Power Plant	(323,815.61)	(28,196.90)	14,789.08	-	-	-	-	(337,223.43)
KU-134600-EWB 5 Misc Power Plant E	(1,067,229.48)	(83,006.88)	-	-	-	-	-	(1,150,236.36)

KU-134600-EWB 6 Misc Power Plant E	(26,854.18)	(4,359.76)	-	-	-	-	-	(31,213.94)	
KU-134600-EWB 7 Misc Power Plant E	(21,717.21)	(3,400.77)	-	-	-	-	-	(25,117.98)	
KU-134600-EWB 8 Misc Power Plant E	(180,824.96)	(13,205.34)	-	-	-	-	-	(194,030.30)	
KU-134600-EWB 9 Misc Power Plant E	(524,856.02)	(23,629.09)	62,982.25	-	-	-	-	(485,482.86)	
KU-134600-EWB Solar Misc Power Plt	-	(6,862.08)	-	-	-	-	-	(6,862.08)	
KU-134600-HA 1,2,&3 Misc Power Pla	(35,538.30)	(1,186.44)	-	-	-	-	-	(36,724.74)	
KU-134600-PR 13 Misc Power Plant E	(546,300.45)	(42,234.29)	-	-	-	-	-	(588,534.74)	
KU-134600-TC 10 Misc Power Plant E	(11,270.56)	(1,884.12)	-	-	-	-	-	(13,154.68)	
KU-134600-TC 5 Misc. Power Plant E	(12,880.10)	(1,141.08)	-	-	-	-	-	(14,021.18)	
KU-134600-TC 7 Misc. Power Plant E	(3,660.72)	(343.92)	-	-	-	-	-	(4,004.64)	
KU-134600-TC 8 Misc. Power Plant E	(3,648.81)	(342.84)	-	-	-	-	-	(3,991.65)	
KU-134600-TC 9 Misc. Power Plant E	(3,729.90)	(353.64)	-	-	-	-	-	(4,083.54)	
KU-134600-Misc. Power Plant E	(2,933,105.45)	(258,559.76)	114,855.08	-	-	-	-	(3,076,810.13)	
KU-134707-ARO Cost Other Prod (Eqp)	(12,147.94)	(20,825.04)	-	-	-	-	-	(32,972.98)	
<b>Total Electric Other Production</b>	<b>(248,697,741.03)</b>	<b>(34,432,621.66)</b>	<b>844,434.41</b>	-	-	<b>245,309.94</b>	-	<b>(282,040,618.34)</b>	
<b>Electric Steam Production</b>									
KU-131020-EWB 1 Land	-	-	-	-	-	-	-	-	
KU-131020-EWB 3 Land	-	-	-	-	-	-	-	-	
KU-131020-GH 1 Land	-	-	-	-	-	-	-	-	
KU-131020-GH 4 Land ECR 2009	-	-	-	-	-	-	-	-	
KU-131020-GR 1&2 Land	-	-	-	-	-	-	-	-	
KU-131020-PI 1&2 Land	-	-	-	-	-	-	-	-	
KU-131020-PI 3 Land	-	-	-	-	-	-	-	-	
KU-131020-TY 3 Land	-	-	-	-	-	-	-	-	
KU-131020-Land	-	-	-	-	-	-	-	-	
KU-131100-EWB 1 Structures and Imp	(4,858,758.63)	(1,875.42)	12,926.67	-	-	-	-	(4,847,707.38)	
KU-131100-EWB 2 Structures and Imp	(2,008,650.91)	(13,575.07)	-	-	-	-	-	(2,022,225.98)	
KU-131100-EWB 3 Struc	(14,080,779.73)	(369,822.39)	34,806.76	-	(3.75)	(708.09)	-	(14,416,507.20)	
KU-131100-EWB 3 Struc ECR 2005	-	-	-	-	-	-	-	-	
KU-131100-EWB 3 Struc ECR 2009	(2,344.53)	(752.64)	-	-	-	-	-	(3,097.17)	
KU-131100-EWB3 FGD Struc	(8,775,717.60)	(1,943,744.12)	125,178.56	-	-	-	-	(10,594,283.16)	
KU-131100-EWB3 FGD Struc ECR 2005	(0.00)	-	-	-	-	-	-	(0.00)	
KU-131100-GH 1 Struc	(18,420,140.84)	(56,552.75)	469,359.75	296,619.25	-	223,445.08	-	(17,487,269.51)	
KU-131100-GH 1 Struc ECR 2006	0.00	-	-	-	-	-	-	0.00	
KU-131100-GH 1SC Structures and Im	(7,365,523.27)	(86,643.59)	-	34,603.51	-	-	-	(7,417,569.35)	
KU-131100-GH 2 Structures and Impr	(14,507,970.38)	(127,928.21)	198,173.43	-	-	122,280.80	-	(14,315,444.36)	
KU-131100-GH 3 Struc	(32,886,158.10)	(547,033.33)	-	-	-	-	-	(33,433,191.43)	
KU-131100-GH 3 Struc ECR 2006	-	-	-	-	-	-	-	-	
KU-131100-GH 3 Struc ECR 2011	(95,109.54)	(116,997.48)	-	-	-	-	-	(212,107.02)	
KU-131100-GH 4 Struc	(15,556,805.12)	(687,619.02)	7,964.74	-	-	267.54	-	(16,236,191.86)	
KU-131100-GH 4 Struc ECR 2005	-	-	-	-	-	-	-	-	
KU-131100-GH 4 Struc ECR 2006	0.00	-	-	-	-	-	-	0.00	
KU-131100-GH 4 Struc ECR 2009	(82,352.10)	(55,402.80)	-	-	-	-	-	(137,754.90)	
KU-131100-GH2 FGD Structures and Impr	(13,742,095.55)	(167,657.20)	998.02	-	-	2,531.74	-	(13,906,222.99)	
KU-131100-GH3 FGD Structures and I	-	-	-	-	-	-	-	-	
KU-131100-GH4 FGD Structures and I	-	-	-	-	-	-	-	-	
KU-131100-GR 1-2 Structures and Im	(1,746,255.20)	-	-	-	-	-	-	(1,746,255.20)	
KU-131100-GR 3 Structures and Impr	(2,808,512.16)	-	-	-	-	-	-	(2,808,512.16)	
KU-131100-GR 4 Structures and Impr	(3,975,248.02)	(263,569.20)	-	-	-	-	-	(4,238,817.22)	
KU-131100-PI 1-2 Structures and Imp	-	-	-	-	-	-	-	-	
KU-131100-PI 3 Structures and Impr	(39,691.32)	-	-	-	-	-	-	(39,691.32)	
KU-131100-SL Structures and Improv	(713,560.87)	(10,919.28)	-	-	-	-	-	(724,480.15)	
KU-131100-TC 2 FGD Struc & Improv	(3,082,793.34)	(71,122.56)	-	-	-	-	-	(3,153,915.90)	
KU-131100-TC 2 Struc	(25,570,064.38)	(1,753,903.40)	6,812.87	1,205,378.36	-	2,439.44	(599.40)	(26,109,936.51)	
KU-131100-TC 2 Struc ECR 2006	-	-	-	-	-	-	-	-	
KU-131100-TC 2 Struc ECR 2009	(23,154.03)	(8,530.80)	-	-	-	-	-	(31,684.83)	
KU-131100-TY 1&2 Structures and Im	(554,284.60)	-	-	-	-	-	-	(554,284.60)	
KU-131100-TY 3 Structures and Impr	(1,365,937.58)	-	61,718.59	-	-	-	-	(1,304,218.99)	
KU-131100- Structures and Impr	(172,261,907.80)	(6,283,649.26)	917,939.39	1,536,601.12	-	350,960.85	(708.09)	(175,741,363.19)	
KU-131101-AROP EWB 1 Struct & Imp	-	-	-	-	-	-	-	-	
KU-131101-AROP EWB 3 ECR 2009	-	-	-	-	-	-	-	-	
KU-131101-AROP EWB 3 Struct & Imp	-	-	-	-	-	-	-	-	
KU-131101-AROP GH 1 Struct & Imp	-	-	-	-	-	-	-	-	
KU-131101-AROP GR 1-2 Struct & Imp	-	-	-	-	-	-	-	-	
KU-131101-AROP GR 4 Struct & Impr	-	-	-	-	-	-	-	-	
KU-131101-AROP TC2 Struct ECR 2009	-	-	-	-	-	-	-	-	
KU-131101-AROP TY 3 Struct & Impr	-	-	-	-	-	-	-	-	

KU-131101-AROP Struct & Impr	-	-	-	-	-	-	-	-	-
KU-131200-EWB 1 Boil	(30,583,487.38)	(1,348,008.24)	(357,575.39)	-	-	19,685.15	-	-	(32,269,385.86)
KU-131200-EWB 1 Boil ECR 2005	(19,194,056.26)	(1,206,495.67)	336,729.35	-	-	47,776.97	-	-	(20,016,045.61)
KU-131200-EWB 2 Boil	-	-	-	-	-	-	-	-	-
KU-131200-EWB 2 Boil ECR 2005	-	-	-	-	-	-	-	-	-
KU-131200-EWB 2 Boil ECR 2006	-	-	-	-	-	-	-	-	-
KU-131200-EWB 3 Boil	(72,723,446.83)	(3,498,545.20)	1,434,525.89	(892,101.64)	-	711,859.55	-	-	(74,967,708.23)
KU-131200-EWB 3 Boil ECR 2005	-	-	-	-	-	-	-	-	-
KU-131200-EWB 3 Boil ECR 2006	-	-	-	-	-	-	-	-	-
KU-131200-EWB 3 Boil ECR 2009	(7,258,198.98)	(2,784,551.06)	25,630.07	-	-	-	-	-	(10,017,119.97)
KU-131200-EWB 3 Boil ECR 2011	(85,802.88)	(2,786,114.53)	-	-	-	-	-	-	(2,871,917.41)
KU-131200-EWB3 FGD Boil	(77,676,979.88)	(14,291,294.39)	825,533.85	-	-	150,152.17	-	-	(90,992,588.25)
KU-131200-EWB3 FGD Boil ECR 2005	-	-	-	-	-	-	-	-	-
KU-131200-GH 1 Boil	(94,932,327.16)	(4,983,648.55)	2,117,026.06	(296,619.25)	-	1,054,370.16	(55,678.70)	-	(97,096,877.44)
KU-131200-GH 1 Boil ECR 2005	-	-	-	-	-	-	-	-	-
KU-131200-GH 1 Boil ECR 2006	-	-	-	-	-	-	-	-	-
KU-131200-GH 1 Boil ECR 2011	(2,676,760.57)	(4,167,258.00)	-	-	-	-	-	-	(6,844,018.57)
KU-131200-GH 1SC Boil	(47,058,422.27)	(5,138,770.48)	33,094.23	(35,578.28)	-	692.93	-	-	(52,198,983.87)
KU-131200-GH 1SC Boil ECR 2005	-	-	-	-	-	-	-	-	-
KU-131200-GH 2 Boil	(67,291,425.52)	(1,927,158.02)	875,963.04	-	-	217,923.03	-	-	(68,124,697.47)
KU-131200-GH 2 Boil ECR 2005	-	-	-	-	-	-	-	-	-
KU-131200-GH 2 Boil ECR 2011	(412,933.67)	(2,055,779.86)	-	-	-	-	-	-	(2,468,713.53)
KU-131200-GH 2SC Boil	(61,803,149.99)	(1,439,844.05)	418,977.30	-	-	82,676.08	-	-	(62,741,340.66)
KU-131200-GH 2SC Boil ECR 2005	-	-	-	-	-	-	-	-	-
KU-131200-GH 3 Boil	(163,596,931.43)	(5,172,504.47)	1,826,408.95	-	-	650,611.89	(32,173.15)	(2,250.00)	(166,326,838.21)
KU-131200-GH 3 Boil ECR 2006	-	-	-	-	-	-	-	-	-
KU-131200-GH 3 Boil ECR 2011	(4,934,793.91)	(3,357,604.66)	-	-	-	-	-	-	(8,292,398.57)
KU-131200-GH 4 Boil	(135,619,896.68)	(7,312,934.49)	675,096.33	5,224.94	-	852,359.57	(96,054.93)	-	(141,496,205.26)
KU-131200-GH 4 Boil ECR 2005	-	-	-	-	-	-	-	-	-
KU-131200-GH 4 Boil ECR 2006	-	-	-	-	-	-	-	-	-
KU-131200-GH 4 Boil ECR 2009	(9,342,058.52)	(7,197,240.78)	-	-	-	-	-	-	(16,539,299.30)
KU-131200-GH 4 Boil ECR 2011	(3,495,390.20)	(3,401,170.90)	-	-	-	-	-	-	(6,896,561.10)
KU-131200-GH 4RC Boiler Plant Equip	(0.94)	-	-	-	-	-	-	-	(0.04)
KU-131200-GH3 FGD Boil	(31,824,023.72)	(4,088,824.42)	488,345.69	974.77	-	62,865.36	-	-	(35,360,662.32)
KU-131200-GH3 FGD Boil ECR 2005	-	-	-	-	-	-	-	-	-
KU-131200-GH4 FGD Boil	(77,381,453.09)	(9,037,408.92)	137,702.70	(5,224.94)	-	6,236.90	-	-	(86,280,147.35)
KU-131200-GH4 FGD Boil ECR 2005	-	-	-	-	-	-	-	-	-
KU-131200-GR 1-2 Boiler Plant Equip	(448,119.95)	-	-	-	-	-	-	-	(448,119.95)
KU-131200-GR 3 Boil	(685,083.25)	(103,772.16)	-	-	-	-	-	-	(788,855.41)
KU-131200-GR 3 Boil ECR 2006	-	-	-	-	-	-	-	-	-
KU-131200-GR 4 Boil	(1,928,697.41)	(20,560.94)	-	892,101.64	-	-	-	-	(1,057,156.71)
KU-131200-GR 4 Boil ECR 2006	-	-	-	-	-	-	-	-	-
KU-131200-PI 1-2 Boiler Plant Equip	-	-	-	-	-	-	-	-	-
KU-131200-PI 3 Boiler Plant Equipm	(236,083.38)	-	-	-	-	-	-	-	(236,083.38)
KU-131200-TC 2 Boil	(93,820,520.69)	(11,017,190.08)	1,713,500.00	(1,206,969.79)	-	53,516.66	-	(13,170.07)	(104,290,833.97)
KU-131200-TC 2 Boil ECR 2006	3.00	-	-	-	-	-	-	-	3.00
KU-131200-TC 2 Boil ECR 2009	(1,471,137.50)	(411,358.44)	-	-	-	-	-	-	(1,882,495.94)
KU-131200-TC 2 FGD Boil	(18,602,419.79)	(1,437,530.45)	12,375.71	-	-	-	-	-	(20,027,574.53)
KU-131200-TC 2 FGD Boil ECR 2006	-	-	-	-	-	-	-	-	-
KU-131200-TY 1&2 Boiler Plant Equip	(98,209.89)	-	-	-	-	-	-	-	(98,209.89)
KU-131200-TY 3 Boil	(992,223.68)	(39,663.84)	-	-	-	-	-	-	(1,031,887.52)
KU-131200-TY 3 Boil ECR 2006	-	-	-	-	-	-	-	-	-
KU-131200-Boiler Plant Equipm	(1,026,174,034.52)	(98,225,232.60)	10,563,333.78	(1,538,192.55)	-	3,910,726.42	(183,906.78)	(15,420.07)	(1,111,662,726.32)
KU-131201-AROP EWB 1 Boiler Pit Equip	-	-	-	-	-	-	-	-	-
KU-131201-AROP EWB 3 Boiler Pit Equip	-	-	-	-	-	-	-	-	-
KU-131201-AROP GH 1 Boiler Pit Equip	-	-	-	-	-	-	-	-	-
KU-131201-AROP GH 1SC Boiler Pit Equip	-	-	-	-	-	-	-	-	-
KU-131201-AROP GH 2 Boiler Pit Equip	-	-	-	-	-	-	-	-	-
KU-131201-AROP GH 4 Boiler Pit Equip	-	-	-	-	-	-	-	-	-
KU-131201-AROP GR 1-2 Boiler Pit Equip	-	-	-	-	-	-	-	-	-
KU-131201-AROP GR 4 Boiler Pit Equip	-	-	-	-	-	-	-	-	-
KU-131201-AROP TY 1-2 Boiler Pit Equip	-	-	-	-	-	-	-	-	-
KU-131201-AROP TY 3 Boiler Pit Equip	-	-	-	-	-	-	-	-	-
KU-131201-AROP Boiler Pit Equip	-	-	-	-	-	-	-	-	-
KU-131400-EWB 1 Turbogenerator Unit	(3,801,260.37)	(249,276.50)	73,616.22	-	-	318,888.19	-	-	(3,658,032.46)
KU-131400-EWB 2 Turbogenerator Unit	(9,070,938.53)	(209,234.40)	47,762.52	-	-	-	-	-	(9,232,410.41)
KU-131400-EWB 3 Turbogenerator Unit	(20,614,565.72)	(693,818.37)	128,668.60	-	-	80,423.76	-	-	(21,099,291.73)
KU-131400-GH 1 Turbogenerator Unit	(20,826,041.66)	(897,222.36)	-	-	-	69,267.92	-	-	(21,653,996.10)

KU-131400-GH 2 Turbogenerator Unit	(21,384,390.06)	(596,853.22)	81,808.16	-	-	12,827.92	-	-	(21,886,607.20)
KU-131400-GH 3 Turbogenerator Unit	(29,423,725.98)	(754,063.90)	4,154.76	-	-	-	-	-	(30,173,655.12)
KU-131400-GH 4 Turbogenerator Unit	(33,064,818.89)	(1,230,712.12)	-	-	-	-	-	-	(34,295,531.01)
KU-131400-GR 1&2 Turbogenerator Un	-	-	-	-	-	-	-	-	-
KU-131400-GR 3 Turbogenerator Unit	(361,643.79)	-	-	-	-	-	-	-	(361,643.79)
KU-131400-GR 4 Turbogenerator Unit	(1,227,914.24)	-	-	-	-	-	-	-	(1,227,914.24)
KU-131400-PI 1-2 Turbogenerator Uni	-	-	-	-	-	-	-	-	-
KU-131400-PI 3 Turbogenerator Unit	-	-	-	-	-	-	-	-	-
KU-131400-TC 2 Turbogenerator Unit	(20,271,673.39)	(1,889,111.66)	177,867.64	-	-	-	-	-	(21,982,917.41)
KU-131400-TY 1&2 Turbogenerator Un	(332,381.19)	-	-	-	-	-	-	-	(332,381.19)
KU-131400-TY 3 Turbogenerator Unit	(416,110.02)	-	-	-	-	-	-	-	(416,110.02)
KU-131400-Turbogenerator Unit	(160,795,463.84)	(6,520,312.53)	513,877.90	-	-	481,407.79	-	-	(166,320,490.68)
KU-131401-AROP TY 3 Turbogenerator	-	-	-	-	-	-	-	-	-
KU-131500-EWB 1 Accessory Electric	(3,219,137.55)	(50,162.13)	-	-	-	-	-	-	(3,269,299.68)
KU-131500-EWB 2 Acc	(1,409,941.30)	(45,655.29)	4,082.72	-	-	685.43	-	-	(1,450,828.44)
KU-131500-EWB 3 Acc ECR 2005	-	-	-	-	-	-	-	-	-
KU-131500-EWB 3 Acc	(6,735,225.84)	(106,621.25)	-	-	-	-	-	-	(6,841,847.09)
KU-131500-EWB3 Acc ECR 2005	-	-	-	-	-	-	-	-	-
KU-131500-EWB 3 FGD Acc	(5,739,629.71)	(1,245,627.72)	-	-	-	-	-	-	(6,985,257.43)
KU-131500-EWB3 FGD Acc ECR 2005	-	-	-	-	-	-	-	-	-
KU-131500-GH 1 Access ECR 2011	(8,506.96)	(13,807.08)	-	-	-	-	-	-	(22,314.04)
KU-131500-GH 1 Accessory Electric	(8,492,085.99)	(50,474.32)	39,911.36	-	-	6,952.91	-	-	(8,495,698.04)
KU-131500-GH 1SC Acc	(4,905,197.08)	(437,572.32)	37,999.14	-	-	3,799.14	-	-	(5,300,971.12)
KU-131500-GH 1SC Acc ECR 2005	-	-	-	-	-	-	-	-	-
KU-131500-GH 2 Acc ECR 2011	(119.15)	(2,905.39)	-	-	-	-	-	-	(3,024.54)
KU-131500-GH 2 Accessory Electric	(11,303,200.44)	(185,062.42)	97,953.50	-	-	14,273.94	-	-	(11,376,035.42)
KU-131500-GH 2 SC Acc	(180,720.81)	(41,662.56)	-	-	-	-	-	-	(222,383.37)
KU-131500-GH 2 SC Acc ECR 2005	-	-	-	-	-	-	-	-	-
KU-131500-GH 3 Acc ECR 2011	(46,698.37)	(32,124.65)	-	-	-	-	-	-	(78,823.02)
KU-131500-GH 3 Accessory Electric	(24,373,034.73)	(400,254.99)	16,352.67	-	-	2,069.02	-	-	(24,754,868.03)
KU-131500-GH 4 Acc ECR 2009	(741.72)	(689.37)	-	-	-	-	-	-	(1,431.09)
KU-131500-GH 4 Acc ECR 2011	(41,852.61)	(41,636.12)	-	-	-	-	-	-	(83,488.73)
KU-131500-GH 4 Accessory Electric	(17,998,748.92)	(364,963.06)	52,092.43	-	-	12,668.01	-	-	(18,298,951.54)
KU-131500-GH3 FGD Acc	(3,570,887.55)	(417,857.40)	-	-	-	-	-	-	(3,988,744.95)
KU-131500-GH3 FGD Acc ECR 2005	-	-	-	-	-	-	-	-	-
KU-131500-GH4 FGD Acc	(2,357,878.60)	(543,814.68)	-	-	-	-	-	-	(2,901,693.28)
KU-131500-GH4 FGD Acc ECR 2005	-	-	-	-	-	-	-	-	-
KU-131500-GR 1&2 Accessory Electri	-	-	-	-	-	-	-	-	-
KU-131500-GR 3 Accessory Electric	(227,725.54)	(23,399.16)	-	-	-	-	-	-	(251,124.70)
KU-131500-GR 4 Accessory Electric	(387,536.41)	(40,788.72)	-	-	-	-	-	-	(428,325.13)
KU-131500-PI 1-2 Accessory Electric	-	-	-	-	-	-	-	-	-
KU-131500-PI 3 Accessory Electric	-	-	-	-	-	-	-	-	-
KU-131500-TC 2 Acc	(8,062,136.07)	(879,162.39)	-	-	-	-	-	-	(8,941,298.46)
KU-131500-TC 2 Acc ECR 2006	-	-	-	-	-	-	-	-	-
KU-131500-TC 2 Acc ECR 2009	(20,336.40)	(24,403.68)	-	-	-	-	-	-	(44,740.08)
KU-131500-TC 2 FGD Accessory Electric	(751,018.14)	(20,807.40)	-	-	-	-	-	-	(771,825.54)
KU-131500-TY 1&2 Accessory Electric	(16,664.67)	-	-	-	-	-	-	-	(16,664.67)
KU-131500-TY 3 Accessory Electric	(92,147.06)	(3,176.04)	-	-	-	-	-	-	(95,323.10)
KU-131500-Accessory Electric	(99,941,171.62)	(4,972,628.14)	248,391.82	-	-	40,448.45	-	-	(104,624,959.49)
KU-131501-AROP EWB1 Accessory Electric	-	-	-	-	-	-	-	-	-
KU-131501-AROP EWB2 Accessory Electric	-	-	-	-	-	-	-	-	-
KU-131501-AROP EWB3 Accessory Electric	-	-	-	-	-	-	-	-	-
KU-131501-AROP GH1 Accessory Electric	-	-	-	-	-	-	-	-	-
KU-131501-AROP GH2 Accessory Electric	-	-	-	-	-	-	-	-	-
KU-131501-AROP GH3 Accessory Electric	-	-	-	-	-	-	-	-	-
KU-131501-AROP GH4 Accessory Electric	-	-	-	-	-	-	-	-	-
KU-131501-AROP GR4 Accessory Electric	-	-	-	-	-	-	-	-	-
KU-131501-AROP TY3 Accessory Electric	-	-	-	-	-	-	-	-	-
KU-131501-AROP Accessory Electric	-	-	-	-	-	-	-	-	-
KU-131600-EWB 1 Misc Power Plant E	(355,630.89)	(6,298.56)	54,566.52	-	-	10,351.80	-	-	(297,011.13)
KU-131600-EWB 2 Misc Power Plant E	(107,051.19)	(61.56)	-	-	-	-	-	-	(107,112.75)
KU-131600-EWB 3 Misc Power Plant E	(3,287,151.52)	(132,135.84)	153,380.53	-	-	-	-	-	(3,265,906.83)
KU-131600-GH 1 Misc Power Plant Eq	(1,666,398.12)	(12,944.12)	3,956.00	-	-	-	-	-	(1,675,386.24)
KU-131600-GH 1SC Misc Power Plant	(948,961.84)	(11,439.09)	71,014.84	-	-	-	-	-	(989,296.09)
KU-131600-GH 2 Misc Power Plant Eq	(1,449,503.35)	(8,859.72)	-	-	-	-	-	-	(1,458,363.07)
KU-131600-GH 3 Misc Power Plant Eq	(2,664,247.05)	(33,673.56)	24,620.01	-	-	-	-	-	(2,673,300.60)
KU-131600-GH 3 Misc PwrPlt ECR 2011	(7,108.36)	(8,744.28)	-	-	-	-	-	-	(15,852.64)
KU-131600-GH 4 Misc Power Plant Eq	(3,568,708.82)	(243,109.22)	106,432.85	-	-	-	-	-	(3,705,385.19)



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KU-131600-GR 1&2 Misc Power Plant	(97,147.53)	-	-	-	-	-	(97,147.53)
KU-131600-GR 3 Misc Power Plant Eq	32,426.70	-	-	-	-	-	32,426.70
KU-131600-GR 4 Misc Power Plant Eq	(50,199.61)	(42,999.96)	12,021.40	-	-	-	(141,178.07)
KU-131600-PI 1&2 Misc Power Plant E	-	-	-	-	-	-	-
KU-131600-PI 3 Misc Power Plant Eq	-	-	-	-	-	-	-
KU-131600-SL Misc Power Plant Eq	(80,170.54)	(89,214.17)	15,599.24	-	-	-	(975,326.47)
KU-131600-TG 2 Misc Power Plant	(71,710.47)	(190,910.31)	41,120.87	-	-	-	(960,800.48)
KU-131600-TV 1&2 Misc Power Plant	(7,226.71)	-	-	-	-	-	(7,226.71)
KU-131600-TV 3 Misc Power Plant Eq	(22,008.12)	(10,918.40)	-	-	-	-	142,822.32
KU-131600-Misc Power Plant Eq	(19,926.12)	(87,212.20)	462,747.26	1,591.43	-	-	(18,228,790.22)
KU-131707-ARID Cost Steam (Eg)	(54,584,125.83)	(28,713,553.02)	2,172,791.96	-	-	78,309,009.34	(2,416,947.95)
KU-131708-ARID Cost Steam (CC&R)	-	(12,219,901.44)	-	-	-	-	(95,461,919.79)
Total Electric Steam Production	(1,520,668,071.73)	(157,734,489.58)	14,869,041.71	-	-	4,793,892.31	(1,681,951,168.63)
<b>Electric Transmission</b>							
KU-135210-Land Rights	(17,044,057.89)	(282,718.68)	-	-	-	-	(17,326,776.57)
KU-135210-Licensed Project Land R	-	-	-	-	-	-	-
KU-135200-Land	-	-	-	-	-	-	-
KU-135210-Licensed Project Str & I	-	-	-	-	-	-	-
KU-135210-Struct & Improve Non Sys	(5,740,068.59)	(453,147.23)	164,734.05	3,397.25	31,447.38	(0.77)	(6,988,838.90)
KU-135210-47 Struct Mar/Sys De Con	(865,615.28)	(21,478.87)	6,780.85	-	29,070.42	-	(899,223.88)
KU-135220-Struct & Improve System	(71,970.12)	(3,003.04)	-	-	-	-	(75,023.19)
KU-135210-Licensed Project Sta Eq	-	-	-	-	-	-	-
KU-135210-Station Equipment Non Sys	(68,270,066.09)	(4,453,646.19)	2,173,658.85	(53,137.23)	328,138.02	(1,118,083.86)	(663,781)
KU-135311-ARID Station Equip Non S	0.000	-	-	-	-	-	0.000
KU-135200-Station Equipment&Schem	(8,724,325.93)	-	29,900.38	-	11,256.08	(26.61)	(8,696,201.48)
KU-135400-Towers Fm	(49,143,732.35)	(1,038,962.54)	20,164.05	-	6,170.38	(54.47)	(50,144,626.95)
KU-135400-Towers Fr ECR 2005	0.000	-	-	-	-	-	0.000
KU-135400-Towers and Features	(49,143,732.35)	(1,038,962.54)	20,164.05	-	6,170.36	(54.47)	(50,144,604.95)
KU-135500-Licensed Project Poles a	-	-	-	-	-	-	-
KU-135500-Poles	(72,980,219.88)	(5,619,417.87)	2,730,978.12	48,616.15	3,908,536.67	(7,951.55)	(61,850,841)
KU-135500-Poles ECR 2005	-	-	-	-	-	-	-
KU-135500-Poles and Features	(72,980,219.88)	(5,619,417.87)	2,730,978.12	48,616.15	3,908,536.67	(7,951.55)	(61,850,841)
KU-135600-Licensed Project Ohd Con	-	-	-	-	-	-	-
KU-135500-Oh Cond	(114,190,317.58)	(3,497,462.45)	2,153,791.30	-	2,363,300.04	(22,817.66)	(77,241,171)
KU-135500-Oh Cond ECR 2005	-	-	-	-	-	-	-
KU-135600-Overhead Conductors and	(114,190,317.58)	(3,497,462.45)	2,153,791.30	-	2,363,300.04	(22,817.66)	(77,241,171)
KU-135700-Underground Conductors	(228,845.79)	(13,168.80)	-	-	-	-	(228,845.79)
KU-135800-Underground Conductors a	(96,622.84)	(11,242.38)	2,412.09	13,305.00	389.69	-	(96,157.74)
KU-135915-ARID Cost Transm (E&R)	(4,268.64)	925.00	-	-	-	-	(4,268.64)
KU-135917-ARID Cost Transm (E&R)	(38,425.67)	(3,354.94)	-	-	-	-	(38,425.67)
Total Electric Transmission	(338,303,764.74)	(15,407,570.15)	7,502,428.29	2,194.17	5,675,323.68	(1,146,916.93)	(328,764,791)
(328,764,791)	(15,407,570.15)	7,502,428.29	2,194.17	5,675,323.68	(1,146,916.93)	(328,764,791)	(328,764,791)
<b>Total Electric Depreciation Reserves</b>	<b>(2,832,080,049.88)</b>	<b>(285,022,322.33)</b>	<b>39,006,012.15</b>	<b>(413,976.73)</b>	<b>17,893,169.34</b>	<b>(1,560,793.97)</b>	<b>(897,603.96)</b>
<b>Electric Intangible Plant</b>							
KU-130000-Organization	-	-	-	-	-	-	-
KU-130000-Franchise and Consents	(66,039.23)	(10,511.56)	-	-	-	-	(76,549.79)
KU-130000-Licensed Project Franchi	13,461.00	-	-	-	-	-	13,461.00
KU-130000-Misc Intangible Plant	(17,789,000.08)	(7,874,365.74)	5,793,318.90	-	-	-	(19,869,146.92)
KU-130310-CIS Software	(26,568,875.01)	(4,079,922.12)	-	-	-	-	(30,648,797.13)
Total Electric Intangible Plant	(44,127,323.32)	(11,964,819.42)	5,793,318.90	-	-	-	(50,389,223.94)
<b>Total Electric Amortization Reserves</b>	<b>(44,127,323.32)</b>	<b>(11,964,819.42)</b>	<b>5,793,318.90</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(50,389,223.94)</b>

**Heichelbech, Nicholas**

---

**From:** Daly, Karen  
**Sent:** Thursday, March 29, 2018 9:49 AM  
**To:** John J Spanos (jspanos@GFNET.com)  
**Cc:** Wiseman, Sara; Riggs, Eric  
**Subject:** RE: data questions

John,

I have just sent through secure mail the 2016 Plant Reports for both LG&E and KU as requested.

The other responses will be forwarded when complete.

If you do not receive the plant reports, please let us know.

Thanks!  
Karen

**From:** Spanos, John J. [<mailto:jspanos@GFNET.com>]  
**Sent:** Thursday, March 29, 2018 8:16 AM  
**To:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>; Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)>  
**Subject:** data questions

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

Sara and Eric:

We have developed some questions regarding the data that we need further understanding.

Please see the attached file

Thanks  
John

**Heichelbech, Nicholas**

---

**From:** Spanos, John J. <jspanos@GFNET.com>  
**Sent:** Thursday, March 29, 2018 12:23 PM  
**To:** Daly, Karen  
**Cc:** Wiseman, Sara; Riggs, Eric  
**Subject:** RE: data questions

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

I received both files

**From:** Daly, Karen [mailto:Karen.Daly@lge-ku.com]  
**Sent:** Thursday, March 29, 2018 9:49 AM  
**To:** Spanos, John J.  
**Cc:** Wiseman, Sara ; Riggs, Eric  
**Subject:** RE: data questions

John,

I have just sent through secure mail the 2016 Plant Reports for both LG&E and KU as requested.

The other responses will be forwarded when complete.

If you do not receive the plant reports, please let us know.

Thanks!  
Karen

**From:** Spanos, John J. [mailto:jspanos@GFNET.com]  
**Sent:** Thursday, March 29, 2018 8:16 AM  
**To:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>; Riggs, Eric <Eric.Riggs@lge-ku.com>  
**Subject:** data questions

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

Sara and Eric:

We have developed some questions regarding the data that we need further understanding.

Please see the attached file

Thanks  
John

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entities other than the intended recipient is not allowed. If you received this message and the information contained therein by error, please contact the sender and delete the material from your/any storage medium.

**Heichelbech, Nicholas**

---

**From:** Daly, Karen  
**Sent:** Monday, April 02, 2018 2:04 PM  
**To:** jsmanos@gfnet.com  
**Cc:** Wiseman, Sara; Riggs, Eric  
**Subject:** Data Responses  
**Attachments:** Logo



Attached are the responses to your questions.

Your password will be sent in a separate email to protect your account privacy.  
Username: TOVSACNROQ

EID: 586

**Download URL:**  
<https://eft.lge-ku.com>

The login above will expire on 4/9/2018 12:00:00 AM

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This message was sent using [GlobalSCAPE® Secure Ad Hoc Transfer system](#)

**Heichelbech, Nicholas**

---

**From:** Daly, Karen  
**Sent:** Monday, April 02, 2018 2:04 PM  
**To:** jspanos@gfnet.com  
**Cc:** Wiseman, Sara; Riggs, Eric  
**Subject:** Data Responses  
**Attachments:** Logo



Attached are the responses to your questions.

**Your username will be sent in a separate email to protect your account privacy.**

Password: EAKZC3Gm

EID: 586

**Download URL:**  
<https://eft.lge-ku.com>

The login above will expire on 4/9/2018 12:00:00 AM

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This message was sent using [GlobalSCAPE® Secure Ad Hoc Transfer system](#)

**Kentucky Utilities and LGE Data Questions  
2016 and 2017**

**Kentucky Utilities**

1. Account 311
  - a. Was any of the of the 2016 Cost of Removal (COR) associated with the retirements of \$61.7K related to the Tyrone Plant? If so, how much? If the "KU\_Plant report\_December 2016" file is provided, we can make this determination.

**Response: Please see December 2016 Plant report provided.**

2. Account 316
  - a. Was any of the of the 2016 Cost of Removal (COR) associated with the retirements of \$12K related to the Green River Plant? If so, how much? If the "KU\_Plant report\_December 2016" file is provided, we can make this determination.

**Response: Please see December 2016 Plant Report provided.**

3. Why is plant still being added to the "Retired Plants"?
  - a. \$1,1571.39 to Tyrone 3 in Account 311?
  - b. \$42,182.68 to Green River 4 in Account 316?

**Response: Assets are being added to maintain the plant site, for security purposes, for preservation of the retired assets for future salvage/demolition, and to minimize asbestos and other environmental concerns.**

**The \$42,182.68 - Green River 4 Account 316 was for the purchase of Kubota tractors for plant maintenance.**

**The amount for item (a.) appears to be a typo as no corresponding amount could be found in the data files previously sent. There is an amount of \$1,571.39 that relates to Green River 4, Account 316 for lawn equipment. Please advise if a different amount was intended.**

**Kentucky Utilities and LGE Data Questions  
2016 and 2017**

**Louisville Gas and Electric**

1. Why is plant still being added to the "Retired Plants"?
  - a. \$2,864.30 to the Cane Run Units?

**Response: Assets are being added to maintain the plant site, for security purposes, for preservation of the retired assets for future salvage/demolition, and to minimize asbestos and other environmental concerns.**

**The \$2,864.30 was for assets relating to safety which were allocated to multiple plant accounts.**

2. Account 311
  - a. Was the 2017 (vintage 1965) retirement reversal of 34,661.34 related to Mill Creek Unit 1 duplicated? It appears twice in the activity and there are no earlier retirements for this vintage to be reversed.

**Response: Yes, the amount was duplicated. Please see 1972 for the other side of the duplication.**

3. Account 312
  - a. Was any of the \$2.5M of retirements related to Trimble County Unit 1 made in 2016 and 2017 associated with the installation of the new Pulse Jet Fabric Filter Baghouse going into service? If so, how much?
  - b. Are the \$58.2M of 2016 retirements at Mill Creek Unit 3 Scrubber associated with the replacement of the Scrubber?
    - i. If so, and it is not the entire amount, how much of the \$58.2M is related to the replacement of the Scrubber?
  - c. Was any of the 2016 COR and/or Gross Salvage associated with the 2016 retirements of the Rail Cars? If so, how much? If the "LGE\_Plant report\_December 2016" file is provided, we can make this determination.
  - d. Was any of the 2016 COR and/or Gross Salvage associated with the 2016 retirements related to the Cane Run Units? If so, how much? If the "LGE\_Plant report\_December 2016" file is provided, we can make this determination.

**Response:**

**a. No. The \$2.5M of retirements is comprised of 20 different projects, which do not relate to the Pulse Jet Fabric Filter Baghouse installation. The largest of these 20 projects was for \$1.3M for a Bottom Ash Hopper replacement.**



**Kentucky Utilities and LGE Data Questions  
2016 and 2017**

**b. Yes, \$57.9M of the \$58.2M of 2016 retirements relate to the replacement of the Scrubber.**

**c. Please see December 2016 Plant Report provided.**

**d. Please see December 2016 Plant Report provided.**

4. Account 314

- a. Is the 2016 (vintage 2002) retirement reversal of 1,065,664.45 related to Mill Creek Unit 2 a duplication of the reversal of the same amount that took place in 2015? If not, what is to be reversed as there are no other retirements for this Plant in this vintage to be reversed?

**Response: The data provided in 2015 3<sup>rd</sup> Quarter contained an adjustment for this amount between the years 2002 and 1974. This should be the missing offset.**

5. Account 315

- a. Is the \$1.4M of 2016 Mill Creek 3 Scrubber retirements related to the replacement of the Scrubber? If so, how much of the 2016 COR is associated with these retirements? If the "LGE\_Plant report\_December 2016" file is provided, we can make this determination.

**Response: Please see the 2016 Plant Report provided.**

**Heichelbech, Nicholas**

---

**From:** Daly, Karen  
**Sent:** Monday, April 02, 2018 2:06 PM  
**To:** John J Spanos (jspanos@GFNET.com)  
**Cc:** Wiseman, Sara; Riggs, Eric  
**Subject:** Data Responses

John,

We have sent the responses to the data request via secure email. Please let us know if you don't receive it.

Thanks!

**Karen Daly**

Senior Accounting Analyst | Property Accounting | LG&E and KU  
220 West Main Street, Louisville, KY 40202

☎: 502-627-4279

[Karen.Daly@lge-ku.com](mailto:Karen.Daly@lge-ku.com)

**Heichelbech, Nicholas**

---

**From:** Spanos, John J. <jspanos@GFNET.com>  
**Sent:** Monday, April 02, 2018 2:38 PM  
**To:** Daly, Karen  
**Cc:** Wiseman, Sara; Riggs, Eric  
**Subject:** RE: Data Responses

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

I received one file

**From:** Daly, Karen [mailto:Karen.Daly@lge-ku.com]  
**Sent:** Monday, April 2, 2018 2:06 PM  
**To:** Spanos, John J.  
**Cc:** Wiseman, Sara ; Riggs, Eric  
**Subject:** Data Responses

John,

We have sent the responses to the data request via secure email. Please let us know if you don't receive it.

Thanks!

**Karen Daly**

Senior Accounting Analyst | Property Accounting | LG&E and KU  
220 West Main Street, Louisville, KY 40202  
☎: 502-627-4279  
[Karen.Daly@lge-ku.com](mailto:Karen.Daly@lge-ku.com)

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**Heichelbech, Nicholas**

---

**From:** Wiseman, Sara  
**Sent:** Sunday, April 22, 2018 11:38 AM  
**To:** 'crutter@gfnet.com'  
**Subject:** FW: Invoice for Services Provided by Gannett Fleming re LG&E/KU Contract No. 131093 - Depreciation Study - Steam Assets - ACTION REQUESTED  
**Attachments:** 063789 - No. 3289 - April 20, 2018.pdf  
**Importance:** High

Cheryl,

As has been done for our past engagements, we will need invoices split between LG&E and KU. Please let me know if this is possible for this invoice.

Sara

**From:** Rutter, Cheryl A. [mailto:crutter@GFNET.com]  
**Sent:** Friday, April 20, 2018 2:45 PM  
**To:** Wiseman, Sara  
**Cc:** Whitaker, Sherrie  
**Subject:** Invoice for Services Provided by Gannett Fleming re LG&E/KU Contract No. 131093 - Depreciation Study - Steam Assets - ACTION REQUESTED  
**Importance:** High

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

Good afternoon, Sara.....

Attached is our invoice related to consulting services for LG&E/KU re Contract No. 131093 - Depreciation Study - Steam Assets during the period March 3 thru March 30, 2018.

Would you please take the necessary action to have the invoice approved and sent to your Accounts Payable folks for processing of payment.

No paper copy will be sent.

If you have any questions related to the invoice, please contact either John Spanos at [jspanos@gfnet.com](mailto:jspanos@gfnet.com) or me at [crutter@gfnet.com](mailto:crutter@gfnet.com).

Thank you, and have a pleasant day.

Cheryl

**Cheryl Ann Rutter, CPS** | Administrator  
**Gannett Fleming Valuation and Rate Consultants, LLC**  
**Mailing Address:** P.O. Box 67100, Harrisburg, PA 17106-7100

**Physical Address:** 207 Senate Avenue, Camp Hill, PA 17011  
**t** 717.763.7211 x2283 **f** 717.763.4590 | [crutier@ginet.com](mailto:crutier@ginet.com)

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# INVOICE

## Gannett Fleming Valuation and Rate Consultants, LLC

LG&E and KU Services Company  
Attn: Sara Wiseman, Mgr, Property Accounting  
P.O. Box 32010  
Louisville, KY 40232-7100

**ACH/EFT Payment Information:**  
**ABA:** 031312738  
**Account No.:** 5003165655  
**Account Name:** Gannett Fleming

**Check Payment Information:**  
Gannett Fleming Valuation and Rate Consultants, LLC  
PO Box 829160  
Philadelphia, PA 19182-9160

**Project:** 063789  
**Invoice No:** 063789\*3289  
**Invoice Date:** April 20, 2018

**Federal EIN:** 46-4413705  
**Send Remit Info:** AccountsReivable@gfnet.com

---

**Invoice Period: March 3, 2018 through March 30, 2018**

**Project Manager :** John J. Spanos

**jspanos@gfnet.com**

**717 763-7211**

Contract No. 131093 - Depreciation Study - Steam Assets

### Summary of Current Charges

Phase 000	- DEPR - STEAM ASSETS	\$ 5,645.00
	Total Charges	\$ 5,645.00
	<b>Total Due This Invoice .....</b>	<b>\$5,645.00</b>



**Project:** 063789  
**Invoice No:** 063789\*3289  
**Invoice Date:** April 20, 2018

**Gannett Fleming Valuation and Rate Consultants, LLC**

Phase 000 -- Depr - Steam Assets

<b>Labor Costs</b>			
<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Assistant Analyst I	15.00	\$ 100.00	\$ 1,500.00
Analyst	18.50	170.00	3,145.00
John J. Spanos	3.00	260.00	780.00
Support Staff	2.00	110.00	220.00
		<b>Total Labor Costs</b>	<b>\$ 5,645.00</b>
		<b>Total Phase -- 000</b>	<b>\$ 5,645.00</b>

**Heichelbech, Nicholas**

---

**From:** Rutter, Cheryl A. <crutter@GFNET.com>  
**Sent:** Monday, April 23, 2018 3:39 PM  
**To:** Wiseman, Sara  
**Cc:** Whitaker, Sherrie  
**Subject:** REPLACEMENT Invoice for Services Provided by Gannett Fleming re LG&E/KU Contract No. 131093 - Depreciation Study - Steam Assets - ACTION REQUESTED  
**Attachments:** 063789 - No. 3289 - April 20, 2018.pdf  
**Importance:** High

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

Good afternoon, Sara....

Per your email request of yesterday, attached is "replacement" invoice for the one that was previously emailed to you on Friday, April 20. This version has the total charges "split" between the two entities.

Future invoices related to this project will be presented in this fashion.

Please advise if you have any questions, etc.

Thank you, and have a pleasant day.

Cheryl

**Cheryl Ann Rutter, CPS** | Administrator  
**Gannett Fleming Valuation and Rate Consultants, LLC**  
**Mailing Address:** P.O. Box 67100, Harrisburg, PA 17106-7100  
**Physical Address:** 207 Senate Avenue, Camp Hill, PA 17011  
t 717.763.7211 x2283 | f 717.763.4590 | [crutter@gfnet.com](mailto:crutter@gfnet.com)  
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**Gannett Fleming is ISO 9001:2008 Certified.**  
[www.gannettfleming.com](http://www.gannettfleming.com) | Stay connected: [Twitter](#) | [Facebook](#) | [LinkedIn](#) | [YouTube](#)

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**From:** Wiseman, Sara [mailto:Sara.Wiseman@lge-ku.com]  
**Sent:** Sunday, April 22, 2018 11:38 AM  
**To:** Rutter, Cheryl A.  
**Subject:** FW: Invoice for Services Provided by Gannett Fleming re LG&E/KU Contract No. 131093 - Depreciation Study -



Steam Assets - ACTION REQUESTED

**Importance: High**

Cheryl,

As has been done for our past engagements, we will need invoices split between LG&E and KU. Please let me know if this is possible for this invoice.

Sara

**From:** Rutter, Cheryl A. [<mailto:crutter@GFNET.com>]

**Sent:** Friday, April 20, 2018 2:45 PM

**To:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>

**Cc:** Whitaker, Sherrie <[Sherrie.Whitaker@lge-ku.com](mailto:Sherrie.Whitaker@lge-ku.com)>

**Subject:** Invoice for Services Provided by Gannett Fleming re LG&E/KU Contract No. 131093 - Depreciation Study - Steam Assets - ACTION REQUESTED

**Importance: High**

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

Good afternoon, Sara.....

Attached is our invoice related to consulting services for LG&E/KU re Contract No. 131093 - Depreciation Study - Steam Assets during the period March 3 thru March 30, 2018.

Would you please take the necessary action to have the invoice approved and sent to your Accounts Payable folks for processing of payment.

No paper copy will be sent.

If you have any questions related to the invoice, please contact either John Spanos at [jspanos@gfnet.com](mailto:jspanos@gfnet.com) or me at [crutter@gfnet.com](mailto:crutter@gfnet.com).

Thank you, and have a pleasant day.

Cheryl

**Cheryl Ann Rutter, CPS | Administrator**

**Gannett Fleming Valuation and Rate Consultants, LLC**

**Mailing Address:** P.O. Box 67100, Harrisburg, PA 17106-7100

**Physical Address:** 207 Senate Avenue, Camp Hill, PA 17011

**t** 717.763.7211 x2283 | **f** 717.763.4590 | [crutter@gfnet.com](mailto:crutter@gfnet.com)

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# INVOICE

## Gannett Fleming Valuation and Rate Consultants, LLC

LG&E and KU Services Company  
Attn: Sara Wiseman  
P.O. Box 32010  
Louisville, KY 40232-7100

**ACH/EFT Payment Information:**  
**ABA:** 031312738  
**Account No.:** 5003165655  
**Account Name:** Gannett Fleming

**Check Payment Information:**  
Gannett Fleming Valuation and Rate Consultants, LLC  
PO Box 829160  
Philadelphia, PA 19182-9160

**Project:** 063789  
**Invoice No:** 063789\*3289  
**Invoice Date:** April 20, 2018

**Federal EIN:** 46-4413705  
**Send Remit Info:** [AccountsReceivable@gfnet.com](mailto:AccountsReceivable@gfnet.com)

**Invoice Period: March 3, 2018 through March 30, 2018**

**Project Manager :** John J. Spanos

**[jspanos@gfnet.com](mailto:jspanos@gfnet.com)**

**717 763-7211**

Contract No. 131093 - Depreciation Study - Steam Assets

### Summary of Current Charges

Phase 100	- KU - DEPR-STEAM ASSETS	\$ 2,775.00
Phase 200	- LG&E - DEPR-STEAM ASSETS	2,870.00
	Total Charges	<u>\$ 5,645.00</u>
	<b>Total Due This Invoice .....</b>	<b>\$5,645.00</b>



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Project: 063789  
Invoice No: 063789\*3289  
Invoice Date: April 20, 2018

**Gannett Fleming Valuation and Rate Consultants, LLC**

Phase 100 -- KU - Depr-Steam Assets

<b>Labor Costs</b>			
<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Assistant Analyst I	7.00	\$ 100.00	\$ 700.00
Analyst	8.50	170.00	1,445.00
John J. Spanos	2.00	260.00	520.00
Support Staff	1.00	110.00	110.00
			\$ 2,775.00
			\$ 2,775.00

Phase 200 -- LG&E - Depr-Steam Assets

<b>Labor Costs</b>			
<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Assistant Analyst I	8.00	\$ 100.00	\$ 800.00
Analyst	10.00	170.00	1,700.00
John J. Spanos	1.00	260.00	260.00
Support Staff	1.00	110.00	110.00
			\$ 2,870.00
			\$ 2,870.00

**Heichelbech, Nicholas**

---

**From:** Wiseman, Sara  
**Sent:** Tuesday, April 24, 2018 8:24 AM  
**To:** John Spanos (jspanos@gfnet.com)  
**Cc:** Riggs, Eric; Wiseman, Sara  
**Subject:** Depreciation update for LG&E and KU

Hi John,

Would you provide a status update on our depreciation work?

Thanks,

**Sara Wiseman**

Manager | Property Accounting | LG&E and KU  
220 West Main Street, Louisville, KY 40202  
☎: 502-627-3189 | 📠: 602-888-0886  
lge-ku.com

**Heichelbech, Nicholas**

---

**From:** Whitaker, Sherrie  
**Sent:** Tuesday, April 24, 2018 9:59 AM  
**To:** Wiseman, Sara  
**Subject:** FW: LG&E and KU Services Company Contract - ACTION REQUESTED  
**Attachments:** FINAL - Gannett Fleming Contract No. 131093 (fully executed).pdf

Good Morning Sara,

Please see attached.



**Sherrie Whitaker**  
Sourcing Leader | Supply Chain | LG&E and KU  
O: 502-627-4325 | F: 502-217-2008

**From:** Whitaker, Sherrie  
**Sent:** Friday, March 02, 2018 3:15 PM  
**To:** 'Rutter, Cheryl A.'  
**Cc:** Wiseman, Sara ; Spanos, John J.  
**Subject:** RE: LG&E and KU Services Company Contract - ACTION REQUESTED

Good Afternoon Cheryl,

Please find attached your copy of the fully executed agreement.



**Sherrie Whitaker**  
Sourcing Leader | Supply Chain | LG&E and KU  
O: 502-627-4325 | F: 502-217-2008

**From:** Rutter, Cheryl A. [<mailto:crutter@GFNET.com>]  
**Sent:** Friday, March 02, 2018 7:49 AM  
**To:** Whitaker, Sherrie <[Sherrie.Whitaker@lge-ku.com](mailto:Sherrie.Whitaker@lge-ku.com)>  
**Cc:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>; Spanos, John J. <[jspanos@GFNET.com](mailto:jspanos@GFNET.com)>  
**Subject:** RE: LG&E and KU Services Company Contract - ACTION REQUESTED  
**Importance:** High

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

Good morning, Sherrie.....

Attached is a copy of the above-referenced contract which has been executed on behalf of Gannett Fleming Valuation and Rate Consultants, LLC.

Once it has been signed on behalf of LG&E and KU, please either scan and email me a copy of the signature page (Page 5)....or the entire contract.....whichever is most convenient for you.

Thank you , and have a pleasant day.

Cheryl

**Cheryl Ann Rutter, CPS** | Administrator  
**Gannett Fleming Valuation and Rate Consultants, LLC**  
**Mailing Address:** P.O. Box 67100, Harrisburg, PA 17106-7100  
**Physical Address:** 207 Senate Avenue, Camp Hill, PA 17011  
**t** 717.763.7211 x2283 | **f** 717.763.4590 | [crutter@gfnet.com](mailto:crutter@gfnet.com)

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**From:** Whitaker, Sherrie [<mailto:Sherrie.Whitaker@lge-ku.com>]  
**Sent:** Thursday, March 1, 2018 1:39 PM  
**To:** Rutter, Cheryl A. <[crutter@GFNET.com](mailto:crutter@GFNET.com)>; Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Cc:** Spanos, John J. <[jspanos@GFNET.com](mailto:jspanos@GFNET.com)>  
**Subject:** RE: LG&E and KU Services Company Contract Draft

Good Afternoon Cheryl,

Please find attached the final version (with tracked changes accepted) for execution.

Sherrie Whitaker

Sourcing Leader | Supply Chain | LG&E and KU  
O: 502-627-4325 | F: 502-217-2008

**From:** Rutter, Cheryl A. [<mailto:crutter@GFNET.com>]  
**Sent:** Wednesday, February 28, 2018 2:08 PM  
**To:** Whitaker, Sherrie <[Sherrie.Whitaker@lge-ku.com](mailto:Sherrie.Whitaker@lge-ku.com)>; Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Cc:** Spanos, John J. <[jspanos@GFNET.com](mailto:jspanos@GFNET.com)>  
**Subject:** RE: LG&E and KU Services Company Contract Draft  
**Importance:** High

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

Good afternoon, Ladies...

See attached document which contains our "Tracked" changes.

Please advise if you have any questions, etc.

Thank you and have a pleasant day.

Cheryl

**Cheryl Ann Rutter, CPS** | Administrator  
**Gannett Fleming Valuation and Rate Consultants, LLC**  
**Mailing Address:** P.O. Box 67100, Harrisburg, PA 17106-7100  
**Physical Address:** 207 Senate Avenue, Camp Hill, PA 17011  
**t** 717.763.7211 x2283 | **f** 717.763.4590 | [crutter@ofnet.com](mailto:crutter@ofnet.com)  
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**From:** Whitaker, Sherrie [<mailto:Sherrie.Whitaker@lge-ku.com>]  
**Sent:** Monday, February 26, 2018 10:53 AM  
**To:** Rutter, Cheryl A. <[crutter@GFNET.com](mailto:crutter@GFNET.com)>  
**Cc:** Spanos, John J. <[jspanos@GFNET.com](mailto:jspanos@GFNET.com)>; Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Subject:** RE: LG&E and KU Services Company Contract Draft

Good Morning Cheryl,

Please see attached draft with corrections made to Exhibit No. 3, Billing Rates.

**Sherrie Whitaker**  
Sourcing Leader | Supply Chain | LG&E and KU  
O: 502-627-4325 | F: 502-217-2008

**From:** Rutter, Cheryl A. [<mailto:crutter@GFNET.com>]  
**Sent:** Monday, February 26, 2018 10:29 AM  
**To:** Whitaker, Sherrie <[Sherrie.Whitaker@lge-ku.com](mailto:Sherrie.Whitaker@lge-ku.com)>  
**Cc:** Spanos, John J. <[jspanos@GFNET.com](mailto:jspanos@GFNET.com)>; Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>



**Subject:** FW: LG&E and KU Services Company Contract Draft  
**Importance:** High

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

Good morning, Sherrie....

A quick glance of the document shows that there are "inconsistencies" in Exhibit No. 3, Billing Rates.....this is not an exact replication of the document that I sent to you on February 22, 2018 (a copy of which I have attached to this email). Please update.

We will continue our review of the draft contract document , tracking any changes, and advise you accordingly.

Tx much and have a pleasant day.

Cheryl

**Cheryl Ann Rutter, CPS** | Administrator  
**Gannett Fleming Valuation and Rate Consultants, LLC**  
**Mailing Address:** P.O. Box 67100, Harrisburg, PA 17106-7100  
**Physical Address:** 207 Senate Avenue, Camp Hill, PA 17011  
**t** 717.763.7211 x2283 | **f** 717.763.4590 | [crutter@gfnet.com](mailto:crutter@gfnet.com)  
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**From:** Whitaker, Sherrie [<mailto:Sherrie.Whitaker@lge-ku.com>]  
**Sent:** Monday, February 26, 2018 9:26 AM  
**To:** Spanos, John J. <[jspanos@GFNET.com](mailto:jspanos@GFNET.com)>  
**Cc:** Rutter, Cheryl A. <[crutter@GFNET.com](mailto:crutter@GFNET.com)>; Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Subject:** LG&E and KU Services Company Contract Draft

Good Morning Mr. Spanos,

Please find attached for your review the draft of the contract as previously discussed with Sara Wiseman. Please track any suggest changes. Upon agreement on a final draft, I will provide a clean document for execution.

Please feel free to call or email with questions.

Best Regards,

**Sherrie H. Whitaker**  
Sourcing Leader | Supply Chain | LG&E and KU Energy LLC  
820 West Broadway, Louisville, KY 40202  
O: 502.627.4325 | F: 502.217.2008

ige-fu.com

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Contract No.: 131093

**LG&E and KU Services Company**  
**CONTRACT NO. 131093**

This Contract ("Contract") is entered into this 26th Day of February 2018 (the "Effective Date") by and between LG&E and KU Services Company, a Kentucky corporation ("Company") whose address is 220 West Main Street, Louisville, Kentucky 40202 and Gannett Fleming Valuation and Rate Consultants, LLC, a Pennsylvania Limited Liability Company ("Contractor" or "Gannett Fleming") whose primary address is 207 Senate Avenue, Camp Hill, Pennsylvania 17011.

WHEREAS, Contractor desires the opportunity to provide services to Company and its Affiliates during the terms of this Contract and Company and its Affiliates desire the opportunity to engage Contractor to provide such services; and

WHEREAS, the parties intend that this Contract sets forth the exclusive set of terms and conditions which shall govern the performance of the "Services" (as defined below) by Contractor for Company should Company engage Contractor to provide the Services.

NOW THEREFORE, in consideration of the premises, the mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties do agree as follows:

**1.0 DEFINITIONS**

1.01 **Agreement:** "Agreement" shall mean this Contract, along with any attachments or specifications issued by Company or executed by the parties in accordance with Article 2, or other agreed collateral document pursuant to which the Service is to be delivered.

1.02 **Applicable Laws:** "Applicable Laws" shall mean any and all applicable federal, state, or local laws, regulations, codes, ordinances, administrative rules, court orders, permits or executive orders.

1.03 **Contractor:** "Contractor" shall mean the entity designated as the "Contractor" in the opening paragraph of this Contract.

1.04 **Company:** "Company" shall mean LG&E and KU Services Company as a party to this agreement.

1.05 **Affiliate:** "Affiliate" shall mean any entity which, from time to time, in whole or in part, and directly or indirectly, controls, is controlled by, or under common control with LG&E and KU Services Company and shall include, without limitation, Louisville Gas and Electric Company and Kentucky Utilities Company, both Kentucky corporations.

1.06 **Services:** "Services" shall mean the services to be provided within the terms of this Agreement as defined within the body of this Contract.

**2.0 DESCRIPTION OF SERVICES**

Contractor shall provide the following: **Depreciation Study of the electric steam plant of Louisville Gas and Electric and Kentucky Utilities and providing expert testimony** as more specifically defined within the articles of Section 2.0 and hereinafter referred to as the Services, under the terms and conditions hereof.

2.1 The Work shall include, but not be limited to the articles listed below. *Contractor shall provide all labor, supervision, materials, equipment, tools and shall pay all expenses, necessary or appropriate to provide the Services.*

Contract No.: 151093

2.2 In performance of the Services, Contractor shall:

- 2.2.1 Prepare an update to the December 31, 2015 depreciation study previously provided by Gannett Fleming for Company's utility subsidiaries in accordance with the specification within Exhibit No. 1, Scope of Services, attached hereto and incorporated herein by reference. The services to be performed shall include detailed analysis/update of all depreciable electric steam plant in service as of December 31, 2017 and the associated historical mortality experience. Upon request of Company management, the study may also include data from forecasted periods.
- 2.2.2 Louisville Gas and Electric and Kentucky Utilities remain separate legal entities subject to the jurisdiction of the Kentucky Public Service Commission (KY PSC), the Federal Energy Commission (FERC) and the State Corporate Commission of Virginia (SCC VA). Therefore, the study must include a separate analysis of the depreciation rates for each utility.
- 2.2.3 The study shall be conducted in accordance with all Generally Accepted Accounting Principles and regulatory requirements. This study is to be based on plants in service as of December 31, 2017. Additionally, the study may also include data from forecasted periods, as directed by Company management. A preliminary review document shall be completed and submitted to the Manager of Property Accounting no later than April 27, 2018. The results of the depreciation update study shall be delivered by May 31, 2017 with any and all necessary findings. All information obtained before, during and after the depreciation study shall be held in strict confidence and shall be released only by written request from the Company's Manager of Property Accounting.

3.0 EXHIBITS

All Services shall be performed in strict accordance with the following specifications, exhibits and drawings which are incorporated herein by reference.

<u>Exhibit No.</u>	<u>Title</u>
Exhibit No. 1	Scope of Services
Exhibit No. 2	Contractor Code of Business Conduct
Exhibit No. 3	Billing Rates

4.0 TERM

This Contract shall become effective February 26, 2018 and continue until June 30, 2019, or until such time as any related testimony is complete. This Contract is subject to Article 18, Term and Termination of the fully executed ASA between both parties. Company makes no promise or guarantee as to the amount of Services to be performed under this Agreement nor does it convey an exclusive right to the Contractor to perform Services of the type or nature set forth within this Agreement. Either party may terminate this contract upon thirty (30) days written notice to the other party.

5.0 PERFORMANCE SCHEDULE

- 5.1 Contractor shall commence performance of the work on or about February 26, 2018 and shall complete work no later than June 30, 2019 or until all related testimony is complete.

Contract No.: 131093

- 5.2 The Company's engagement is with the firm Gannett Fleming and not with a specific member or employee of Gannett Fleming. The depreciation study for the Company will be conducted under the supervision of John J. Spanos, Senior Vice President and Treasurer. Quality assurance of the study will be provided by Ned W. Allis, Project Manager, Depreciation & Technical Development. To the extent the Companies are required to present testimony in support of the approval of the depreciation study before state or federal regulators, Ned Allis will provide quality assurance in the preparation of the testimony by Mr. Spanos and will be available for review of and comment on testimony or written comments submitted by persons in opposition to the depreciation study.
- 5.3 Contractor shall notify Company's representative at least one (1) full working day prior to working on Company property for work that will occur on any Saturday, Sunday or Company holiday. Failure to notify the Company properly will result in loss of payment for work conducted during this period.
- 5.4 Contractor shall not assign nor subcontract out any material portion of the Services except under extenuating circumstances, which requires advanced written approval by the Company. Contractor shall notify Company of its intent to use subcontractors in performance of the Services at least forty-eight (48) hours in advance of start of the work. Subcontractors will be denied access to Company facilities without the required notification and approval. Refer to article 16, Assignment of Agreement; Subcontracting, of the ASA.
- 6.0 ADMINISTRATIVE SERVICES AGREEMENT
- The terms and conditions set forth in the Administrative Services Agreement ("ASA") signed and executed on May 25, 2011, are hereby incorporated by reference as fully set forth herein. In the event of a conflict between the terms and conditions of the ASA and those of this Contract, the terms and conditions of the Contract shall prevail.
- 7.0 COMPENSATION
- 7.1 Full compensation to Contractor for full and complete performance by Contractor of the Services, compliance with all terms and conditions of this Agreement and for Contractor's payment of all obligations incurred in, or applicable to, performance of the Services (hereinafter referred to as the "Contract Price") shall be determined in accordance with the unit prices as outlined within Exhibit No. 3, Billing Rates, plus reimbursement for direct actual expenses at cost (with a copy of the receipt). The overall estimated Contract Price for the two (2) depreciation study updates is \$35,000 - \$40,000. This estimate and the actual Contract Price shall be based upon the billing rates detailed within Exhibit No. 3, Billing Rates, attached hereto and incorporated herein by reference.
- 7.2 Company agrees to reimburse Contractor for travel expenses required in overnight travel, including lodging and meals; at actual costs, as verified by actual receipts. Mileage will be reimbursed at current IRS reimbursable rate. Lodging will be capped at a maximum daily rate of \$200 per person (unless prior written approval is provided by Company). A list of local area hotels offering a discounted rate to Company's Contractors can be obtained by contacting Sherrie Whitaker, Sourcing Lead at [sherrie.whitaker@garrett.com](mailto:sherrie.whitaker@garrett.com). Air travel will only be reimbursed for Coach Class. Contractor is encouraged to exercise the most cost effective manner when reserving lodging and air fare.

Contract No.: 131093

7.3 The Contract Price excludes charges for work subsequent to the completion of the final reports and such work in connection with a proceeding before a regulatory body. Should these costs occur, they shall be based upon the billing rates in effect at the time the work is performed. All subsequent work or Services require prior written approval from the Company.

7.4 SPECIAL INVOICING INSTRUCTIONS

Invoices, one original per month along with any supporting documentation and containing Contract Number 131093, shall be mailed to the attention of:

LG&E and KU Services Company  
Attn: Manager of Property Accounting  
P.O. Box 32010  
Louisville, KY 40232

Or via email to: [lgandku@lgandku.com](mailto:lgandku@lgandku.com)

Invoice payment terms are NET 30.

8.0 CONTRACTUAL NOTICES

All notices and communications regarding this Contract shall be in writing, shall be identified by the Contract number and shall be addressed as follows (which address either party may change upon five (5) days prior notice to the other party):

- 8.1 Company address: LG&E and KU Services Company  
PO Box 32020  
Louisville, Kentucky 40232  
Attention: Sherrie Whitaker  
(502) 627-4325  
[lgandku@lgandku.com](mailto:lgandku@lgandku.com)
- Copy To: LG&E and KU Services Company  
PO Box 32010  
Louisville, Kentucky 40232  
Attention: Sara Wiseman  
(502) 627-3189  
[lgandku@lgandku.com](mailto:lgandku@lgandku.com)
- 8.2 Contractor's Address: Gannett Fleming Valuation and Rate Consultants, LLC  
PO Box 67100  
Harrisburg, Pennsylvania 17106  
Attention: Cheryl Rutter, Administrator  
(717) 763-7211 x2283  
(717) 763-4590 Fax  
[lgandku@lgandku.com](mailto:lgandku@lgandku.com)

Contract No. 151052

9.0 USE AND DISCLOSURE OF INFORMATION

- 9.1 All information and data provided by or owned by the Company, including all specifications, data, notes, programs or documentation, or other technical or business information in written, graphic or other forms furnished or revealed by the Company to Contractor or any of its affiliates, associates, employees, agents, representatives or subcontractors is deemed to be confidential.
- 9.2 Contractor agrees, regarding all Company confidential information, to use such confidential information solely in performing the Services. Contractor further agrees to keep in confidence and prevent disclosures to any persons or organizations outside of its own organization, or to any person within its own organization not having a need to know, all Company confidential information.
- 9.3 Contractor agrees not to publish, publicize, or advertise the existence of this Contract or the subject matter of it or in any way associate the Company with it. Contractor shall not without the prior written consent of the Company, make any public announcement, issue any press release, make any statement to any third party, or make or authorize the publication of any article, either externally or internally, which identifies, relates to or otherwise gives publicly to any agreement between the Company and the Contractor.

10.6 ENTIRE AGREEMENT

This Contract, including the ASA and all exhibits listed within this Contract, constitutes the entire agreement between the parties relating to the Services and supersedes all prior or contemporaneous oral or written agreements, negotiations, understandings and statements pertaining to the Services or this Contract.

The parties hereto have executed this Contract on the dates written below, but it is effective as of the date first written above.

LG&E AND KU SERVICES COMPANY  
BY: \_\_\_\_\_  
TITLE: \_\_\_\_\_  
DATE: \_\_\_\_\_

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC  
BY: John J. Spence  
TITLE: Senior Vice President  
DATE: March 1, 2018

ORIGINAL

Contract No.: 151093

Exhibit No. 1  
Scope of Services

The depreciation study update will include seven (7) major tasks up to the date of filing with the respective regulatory commissions. Upon the filing of the depreciation study update, Contractor will prepare testimony and respond to any data requests from commission staffs. The following scope of services sets forth the depreciation study work plan.

Task 1 - Data Assembly and Review

Contractor will prepare a written data requirement list for Company personnel to use in assembling the needed data for the study. The list will specify the data to be obtained for each plant account and the manner in which the data are to be transmitted to the Contractor. The required data will be through December 2017 and may include forecasted periods in order to update from the previous study.

The assembled data will be reviewed by the Contractor staff and a "post audit" computer program for control and logic. Irregular or unusual entries will be identified and reviewed with the Company personnel to determine their circumstances and whether they require adjustment. Large retirements also will be identified and explanations as to the cause of such retirements will be requested.

Task 2 - Statistical Analyses of Data

The data assembled and reviewed in Task 1 will be analyzed by the Contractor for historical indications of service life using the retirement rate method.

Trends in average service life and survivor curve shape will be identified by the Contractor through the use of experience band analyses with the retirement rate model. Experience bands will identify the impact of economic and technological cycles on the service life of property groups. The selection of the bands for analysis will be based on a review of annual addition and retirement levels, a multiple original group life table, and preliminary discussions with operating management related to changes in materials used in construction, changes in installed technology and major retirement programs.

Annual gross salvage and cost of removal will be expressed by the Contractor as percent's of the related retirements for all accounts, as appropriate. Moving averages will be used to smooth the annual fluctuations.

Task 3 - Management Conferences

The Contractor will meet in person or via conference call with appropriate Company personnel to obtain additional information related to the outlook for the property. The results of the statistical analyses conducted in Task 2, the typical range of lives and salvage used in the industry, and Contractor's general experience, will be reviewed with these Company personnel as a basis for forecasting future survivor and net salvage characteristics. The discussion will focus on the past forces of retirement which produced the historical indications and the extent to which future forces



Contract No.: 151095

such as economic, technological, physical and environmental will result in future lives and net salvage values that differ from the past. A forecast plan for all generating facilities will be discussed.

Task 4 - Preliminary Service Life and Net Salvage Estimates

Preliminary estimates of average service lives, type survivor curves and net salvage percents will be made by Contractor on the basis of the statistical analyses, observed conditions at the time of the field review, the discussions with the Company management related to outlook and the typical range of lives used in the electric and gas utility industries. Calculations of annual and accrued depreciation will be performed. The calculations may include scenarios that realign plant assets and the accumulated depreciation based on procedures.

Task 5 - Presentation to Management

The results of the depreciation calculations and the bases for such calculations will be presented by the Contractor to the Company management to insure that the results are in accordance with the Company management's capital recovery policies and outlook.

Task 6 - Final Estimates and Calculations

Final calculations of depreciation accrual rates and reserves by account will be performed by the Contractor in order to reflect appropriate modifications as determined during the review with the Company management.

Task 7 - Draft and Final Report

A draft report will be prepared by the Contractor for review by the Company's management. The report will include an introduction, a description of the methods used in the statistical analyses and depreciation calculations, a narrative discussion of the factors considered in the estimation of service life and net salvage including the content of the account, the statistical support for the estimates, and the summary and detailed tabulations of depreciation by account. After review, comment and discussion, a final report will be prepared by the Contractor and submitted to the Company's management.

Contract No.: 131093

Exhibit No. 2  
Contractor Code of Business Conduct

This LG&E and KU Services Company (a Kentucky corporation) Contractor Code of Business Conduct ("Code") is incorporated by reference into the General Service Agreement or other agreement between you as the contractor ("Contractor") and LG&E and KU Services Company and/or one of its affiliates Kentucky Utilities Company, and Louisville Gas and Electric Company (collectively the "Company"). This Code sets minimum standards for Contractor's conduct in the areas addressed. Contracts between Company and Contractor may provide for standards exceeding the standards of this code.

Observance of Laws

Contractor shall fully comply with the provisions of all federal, state and local laws, regulations and ordinances applicable to its activities performed for the Company or any goods or services provided to or on behalf of the Company, including without limitation, all applicable laws, regulations and ordinances pertaining to occupational health and safety and environmental protection.

Bribes and Kickbacks

Contractor may not under any circumstances accept or pay bribes, kickbacks or other similar compensation or consideration in any way relating to the Company or any activity for or on behalf of the Company.

Dishonest and Fraudulent Activity

Contractor shall not engage in or allow its employees to engage in dishonest acts or fraudulent activity in connection with or in association with the Company's business. For purposes of this policy, the definition of a dishonest act or fraudulent activity includes but is not limited to:

1. An intentional or deliberate act to deprive the Company or any person of something of value, or to gain an unfair benefit using deception, false suggestions, suppression of truth, or other unfair means which are believed and relied upon.
2. A dishonest act or fraudulent activity may be, but is not limited to, an intentional act or activity that is unethical, improper, or illegal such as:
  - a. Embezzlement;
  - b. Misappropriation, misapplication, destruction, removal, or concealment of property;
  - c. Alteration or falsification of paper or electronic documents, including the inappropriate destruction of paper or electronic documents;
  - d. False claims and/or misrepresentation of facts;
  - e. Theft of an asset, including, but not limited to, money, tangible property, trade secrets or intellectual property;

Harassment

Contractor shall not permit sexual advances, actions, comments, or any other conduct that creates an intimidating or otherwise offensive work environment on Company property or any site where Contractor is performing activity for or on behalf of Company. Further, Contractor shall not permit the use of racial and religious slurs, or any other conduct that breeds an offensive work environment, on Company property or any site where Contractor is performing activity for or on behalf of Company.

Drugs and Alcohol

Contractor shall not allow any employee to perform services for or on behalf of Company while under the influence of drugs or alcohol. Contractor shall maintain a drug and alcohol testing program meeting all applicable federal, state and local laws, regulations and ordinances and meeting or exceeding any and all standards stated in any contract with Company or any document incorporated in such a contract.

Contract No.: 131693

Misuse of Company Assets

No funds or assets of the Company may be used or paid for any unlawful or improper purpose. A Contractor's employees shall not have access to any Company computers unless the contract between such Contractor and the Company expressly provides for such access in writing.

Reporting of Violations

In the event Contractor learns of any violation of this Code, Contractor shall immediately report such violation to Company's Director, Compliance and Ethics at (502) 627-2648.

Contract No. 131093

Exhibit No. 3  
 Billing Rates

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

BILLING RATES

EFFECTIVE DECEMBER 30, 2017\*

<u>Personnel</u>	<u>Hourly Rate</u>
SUPERVISORY STAFF	
W. M. Stout, Principal Consultant	\$300.00
P. R. Herbert, Chairman and President	265.00
J. J. Spanos, Senior Vice President and Treasurer	260.00
C. R. Clarke, Director, Western U.S. Services	255.00
H. Walker, III, Manager, Financial Studies	235.00
J. F. Wiedmayer, Jr., Project Manager, Depreciation	210.00
C. E. Heppenstall, Project Manager, Rate Studies	185.00
N. W. Allis, Project Manager, Depreciation & Technical Development	185.00
STAFF	
Analysis and Engineers	170.00
Associate Analysts and Engineers	160.00
Assistant Analysts and Engineers	145.00
Senior Technicians	110.00
Support Staff	110.00

\*Billing rates are subject to review and possible revision effective December 29, 2018

**Heichelbech, Nicholas**

---

**From:** Rutter, Cheryl A. <crutter@GFNET.com>  
**Sent:** Monday, April 23, 2018 3:39 PM  
**To:** Wiseman, Sara  
**Cc:** Whitaker, Sherrie  
**Subject:** REPLACEMENT Invoice for Services Provided by Gannett Fleming re LG&E/KU Contract No. 131093 - Depreciation Study - Steam Assets - ACTION REQUESTED  
**Attachments:** 063789 - No. 3289 - April 20, 2018.pdf  
**Importance:** High

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

Good afternoon, Sara....

Per your email request of yesterday, attached is "replacement" invoice for the one that was previously emailed to you on Friday, April 20. This version has the total charges "split" between the two entities.

Future invoices related to this project will be presented in this fashion.

Please advise if you have any questions, etc.

Thank you, and have a pleasant day.

Cheryl

**Cheryl Ann Rutter, CPS | Administrator**  
**Gannett Fleming Valuation and Rate Consultants, LLC**  
**Mailing Address:** P.O. Box 67100, Harrisburg, PA 17106-7100  
**Physical Address:** 207 Senate Avenue, Camp Hill, PA 17011  
**t** 717.763.7211 x2283 | **f** 717.763.4590 | [crutter@gfnet.com](mailto:crutter@gfnet.com)  
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**From:** Wiseman, Sara [mailto:Sara.Wiseman@lge-ku.com]  
**Sent:** Sunday, April 22, 2018 11:38 AM  
**To:** Rutter, Cheryl A.  
**Subject:** FW: Invoice for Services Provided by Gannett Fleming re LG&E/KU Contract No. 131093 - Depreciation Study -

Steam Assets - ACTION REQUESTED

**Importance: High**

Cheryl,

As has been done for our past engagements, we will need invoices split between LG&E and KU. Please let me know if this is possible for this invoice.

Sara

**From:** Rutter, Cheryl A. [<mailto:crutter@GFNET.com>]

**Sent:** Friday, April 20, 2018 2:45 PM

**To:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>

**Cc:** Whitaker, Sherrie <[Sherrie.Whitaker@lge-ku.com](mailto:Sherrie.Whitaker@lge-ku.com)>

**Subject:** Invoice for Services Provided by Gannett Fleming re LG&E/KU Contract No. 131093 - Depreciation Study - Steam Assets - ACTION REQUESTED

**Importance: High**

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

Good afternoon, Sara.....

Attached is our invoice related to consulting services for LG&E/KU re Contract No. 131093 - Depreciation Study - Steam Assets during the period March 3 thru March 30, 2018.

Would you please take the necessary action to have the invoice approved and sent to your Accounts Payable folks for processing of payment.

No paper copy will be sent.

If you have any questions related to the invoice, please contact either John Spanos at [jspanos@gfnet.com](mailto:jspanos@gfnet.com) or me at [crutter@gfnet.com](mailto:crutter@gfnet.com).

Thank you, and have a pleasant day.

Cheryl

**Cheryl Ann Rutter, CPS** | Administrator

**Gannett Fleming Valuation and Rate Consultants, LLC**

**Mailing Address:** P.O. Box 67100, Harrisburg, PA 17106-7100

**Physical Address:** 207 Senate Avenue, Camp Hill, PA 17011

t 717.763.7211 x2283 | f 717.763.4590 | [crutter@gfnet.com](mailto:crutter@gfnet.com)

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*Excellence Delivered*

## INVOICE

**Gannett Fleming Valuation and Rate Consultants, LLC**

LG&E and KU Services Company  
Attn: Sara Wiseman  
P.O. Box 32010  
Louisville, KY 40232-7100

**ACH/EFT Payment Information:**  
ABA: 031312738  
Account No.: 5003165655  
Account Name: Gannett Fleming

**Check Payment Information:**  
Gannett Fleming Valuation and Rate Consultants, LLC  
PO Box 829160  
Philadelphia, PA 19182-9160

**Project:** 063789  
**Invoice No:** 063789\*3289  
**Invoice Date:** April 20, 2018

**Federal EIN:** 46-4413705  
**Send Remit Info:** AccountsReceivable@gfnet.com

**Invoice Period: March 3, 2018 through March 30, 2018**

**Project Manager:** John J. Spanos      [jspanos@gfnet.com](mailto:jspanos@gfnet.com)      717 763-7211

Contract No. 131093 - Depreciation Study - Steam Assets

Summary of Current Charges

Phase 100	- KU - DEPR-STEAM ASSETS	\$	2,775.00
Phase 200	- LG&E - DEPR-STEAM ASSETS		2,870.00
	Total Charges		\$ 5,645.00
	<b>Total Due This Invoice .....</b>		<b>\$5,645.00</b>





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Project: 063789  
Invoice No: 063789\*3289  
Invoice Date: April 20, 2018

**Gannett Fleming Valuation and Rate Consultants, LLC**

Phase 100 -- KU - Depr-Steam Assets

<b>Labor Costs</b>			
<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Assistant Analyst I	7.00	\$ 100.00	\$ 700.00
Analyst	8.50	170.00	1,445.00
John J. Spanos	2.00	260.00	520.00
Support Staff	1.00	110.00	110.00
			<hr/>
		<b>Total Labor Costs</b>	<b>\$ 2,775.00</b>
		<b>Total Phase -- 100</b>	<hr/> <b>\$ 2,775.00</b>

Phase 200 -- LG&E - Depr-Steam Assets

<b>Labor Costs</b>			
<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Assistant Analyst I	8.00	\$ 100.00	\$ 800.00
Analyst	10.00	170.00	1,700.00
John J. Spanos	1.00	260.00	260.00
Support Staff	1.00	110.00	110.00
			<hr/>
		<b>Total Labor Costs</b>	<b>\$ 2,870.00</b>
		<b>Total Phase -- 200</b>	<hr/> <b>\$ 2,870.00</b>

**Heichelbech, Nicholas**

---

**From:** Spanos, John J. <jspanos@GFNET.com>  
**Sent:** Tuesday, April 24, 2018 9:09 PM  
**To:** Wiseman, Sara  
**Cc:** Riggs, Eric  
**Subject:** RE: Depreciation update for LG&E and KU

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We are moving along pretty well. We have completed the initial analysis and are beginning the depreciation calculation process

**From:** Wiseman, Sara [mailto:Sara.Wiseman@lge-ku.com]  
**Sent:** Tuesday, April 24, 2018 8:24 AM  
**To:** Spanos, John J.  
**Cc:** Riggs, Eric ; Wiseman, Sara  
**Subject:** Depreciation update for LG&E and KU

Hi John,

Would you provide a status update on our depreciation work?

Thanks,

**Sara Wiseman**  
Manager | Property Accounting | LG&E and KU  
220 West Main Street, Louisville, KY 40202  
**O:** 502-627-3189 | **M:** 502-338-0886  
lge-ku.com

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**Heichelbech, Nicholas**

---

**From:** Wiseman, Sara  
**Sent:** Tuesday, April 24, 2018 10:56 AM  
**To:** Daly, Karen  
**Cc:** Crescente, Angela  
**Subject:** FW: LG&E and KU Services Company Contract - ACTION REQUESTED  
**Attachments:** FINAL - Gannett Fleming Contract No. 131093 (fully executed).pdf; REPLACEMENT Invoice for Services Provided by Gannett Fleming re LG&E/KU Contract No. 131093 - Depreciation Study - Steam Assets - ACTION REQUESTED; FW: Rate Case Charge Numbers - using prior case allocation

Karen,

Angela has typically tracked depreciation study expenses for me in the previous studies. I thought it would be a good time for you to take this over now. I've attached a copy of the contract, the first invoice and the charge numbers in this email. Would you check the invoice and get it ready for payment and then I will sign it.

Angela can fill you in pretty quickly on what she did.

Thanks!

Sara

**From:** Whitaker, Sherrie  
**Sent:** Tuesday, April 24, 2018 9:59 AM  
**To:** Wiseman, Sara  
**Subject:** FW: LG&E and KU Services Company Contract - ACTION REQUESTED

Good Morning Sara,


Please see attached.

Sherrie Whitaker  
Sourcing Leader | Supply Chain | LG&E and KU  
O: 502-627-4325 | F: 502-217-2008

**From:** Whitaker, Sherrie  
**Sent:** Friday, March 02, 2018 3:15 PM  
**To:** 'Rutter, Cheryl A.' <[crutter@GFNET.com](mailto:crutter@GFNET.com)>  
**Cc:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>; Spanos, John J. <[jspanos@GFNET.com](mailto:jspanos@GFNET.com)>  
**Subject:** RE: LG&E and KU Services Company Contract - ACTION REQUESTED

Good Afternoon Cheryl,

Please find attached your copy of the fully executed agreement.

  
**Sherrie Whitaker**  
Sourcing Leader | Supply Chain | LG&E and KU  
O: 502-627-4325 | F: 502-217-2008

**From:** Rutter, Cheryl A. [mailto:crutter@GFNET.com]  
**Sent:** Friday, March 02, 2018 7:49 AM  
**To:** Whitaker, Sherrie <Sherrie.Whitaker@lge-ku.com>  
**Cc:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>; Spanos, John J. <jspanos@GFNET.com>  
**Subject:** RE: LG&E and KU Services Company Contract - ACTION REQUESTED  
**Importance:** High

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

Good morning, Sherrie.....

Attached is a copy of the above-referenced contract which has been executed on behalf of Gannett Fleming Valuation and Rate Consultants, LLC.

Once it has been signed on behalf of LG&E and KU, please either scan and email me a copy of the signature page (Page 5)....or the entire contract.....whichever is most convenient for you.

Thank you , and have a pleasant day.

Cheryl

**Cheryl Ann Rutter, CPS** | Administrator  
**Gannett Fleming Valuation and Rate Consultants, LLC**  
**Mailing Address:** P.O. Box 67100, Harrisburg, PA 17106-7100  
**Physical Address:** 207 Senate Avenue, Camp Hill, PA 17011  
t 717.763.7211 x2283 | f 717.763.4590 | crutter@gfnet.com  
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**From:** Whitaker, Sherrie [mailto:Sherrie.Whitaker@lge-ku.com]  
**Sent:** Thursday, March 1, 2018 1:39 PM  
**To:** Rutter, Cheryl A. <crutter@GFNET.com>; Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Cc:** Spanos, John J. <jspanos@GFNET.com>  
**Subject:** RE: LG&E and KU Services Company Contract Draft

Good Afternoon Cheryl,

Please find attached the final version (with tracked changes accepted) for execution.

Cheryl

**Sherrie Whitaker**  
Sourcing Leader | Supply Chain | LG&E and KU  
O: 502-627-4325 | F: 502-217-2008

**From:** Rutter, Cheryl A. [mailto:crutter@GFNET.com]  
**Sent:** Wednesday, February 28, 2018 2:08 PM  
**To:** Whitaker, Sherrie <Sherrie.Whitaker@lge-ku.com>; Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Cc:** Spanos, John J. <jspanos@GFNET.com>  
**Subject:** RE: LG&E and KU Services Company Contract Draft  
**Importance:** High

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

Good afternoon, Ladies....

See attached document which contains our "Tracked" changes.

Please advise if you have any questions, etc.

Thank you and have a pleasant day.

Cheryl

**Cheryl Ann Rutter, CPS** Administrator  
**Gannett Fleming Valuation and Rate Consultants, LLC**  
**Mailing Address:** P.O. Box 67100, Harrisburg, PA 17106-7100  
**Physical Address:** 207 Senate Avenue, Camp Hill, PA 17011  
**t 717.763.7211 x2283 | f 717.763.4590 | [crutter@gfnet.com](mailto:crutter@gfnet.com)**  
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**From:** Whitaker, Sherrie [mailto:Sherrie.Whitaker@lge-ku.com]  
**Sent:** Monday, February 26, 2018 10:53 AM

**To:** Rutter, Cheryl A. <[crutter@GFNET.com](mailto:crutter@GFNET.com)>  
**Cc:** Spanos, John J. <[jspanos@GFNET.com](mailto:jspanos@GFNET.com)>; Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Subject:** RE: LG&E and KU Services Company Contract Draft

Good Morning Cheryl,

Please see attached draft with corrections made to Exhibit No. 3, Billing Rates.

*Sherrie Whitaker*  
**Sherrie Whitaker**  
Sourcing Leader | Supply Chain | LG&E and KU  
O: 502-627-4325 | F: 502-217-2008

**From:** Rutter, Cheryl A. [<mailto:crutter@GFNET.com>]  
**Sent:** Monday, February 26, 2018 10:29 AM  
**To:** Whitaker, Sherrie <[Sherrie.Whitaker@lge-ku.com](mailto:Sherrie.Whitaker@lge-ku.com)>  
**Cc:** Spanos, John J. <[jspanos@GFNET.com](mailto:jspanos@GFNET.com)>; Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Subject:** FW: LG&E and KU Services Company Contract Draft  
**Importance:** High

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

Good morning, Sherrie....

A quick glance of the document shows that there are "inconsistencies" in Exhibit No. 3, Billing Rates.....this is not an exact replication of the document that I sent to you on February 22, 2018 (a copy of which I have attached to this email). Please update.

We will continue our review of the draft contract document , tracking any changes, and advise you accordingly.

Tx much and have a pleasant day.

Cheryl

**Cheryl Ann Rutter, CPS** | Administrator  
**Gannett Fleming Valuation and Rate Consultants, LLC**  
**Mailing Address:** P.O. Box 67100, Harrisburg, PA 17106-7100  
**Physical Address:** 207 Senate Avenue, Camp Hill, PA 17011  
t 717.763.7211 x2283 | f 717.763.4590 | [crutter@gfnet.com](mailto:crutter@gfnet.com)  
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**From:** Whitaker, Sherrie [<mailto:Sherrie.Whitaker@lge-ku.com>]  
**Sent:** Monday, February 26, 2018 9:26 AM  
**To:** Spanos, John J. <[jspanos@GFNET.com](mailto:jspanos@GFNET.com)>  
**Cc:** Rutter, Cheryl A. <[crutter@GFNET.com](mailto:crutter@GFNET.com)>; Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Subject:** LG&E and KU Services Company Contract Draft

Good Morning Mr. Spanos,

Please find attached for your review the draft of the contract as previously discussed with Sara Wiseman. Please track any suggest changes. Upon agreement on a final draft, I will provide a clean document for execution.

Please feel free to call or email with questions.

Best Regards,

**Sherrie H. Whitaker**

Sourcing Leader | Supply Chain | LG&E and KU Energy LLC  
820 West Broadway, Louisville, KY 40202  
O: 502.627.4325 | F: 502.217.2008  
[lge-ku.com](http://lge-ku.com)

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Contract No.: 131093

**LG&E and KU Services Company**  
**CONTRACT NO. 131093**

This Contract ("Contract") is entered into this 26th Day of February 2018 (the "Effective Date") by and between LG&E and KU Services Company, a Kentucky corporation ("Company") whose address is 220 West Main Street, Louisville, Kentucky 40202 and Gannett Fleming Valuation and Rate Consultants, LLC, a Pennsylvania Limited Liability Company ("Contractor" or "Gannett Fleming") whose primary address is 207 Senate Avenue, Camp Hill, Pennsylvania 17011.

WHEREAS, Contractor desires the opportunity to provide services to Company and its Affiliates during the terms of this Contract and Company and its Affiliates desire the opportunity to engage Contractor to provide such services; and

WHEREAS, the parties intend that this Contract sets forth the exclusive set of terms and conditions which shall govern the performance of the "Services" (as defined below) by Contractor for Company should Company engage Contractor to provide the Services.

NOW THEREFORE, in consideration of the premises, the mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties do agree as follows:

**1.0 DEFINITIONS**

1.01 **Agreement:** "Agreement" shall mean this Contract, along with any attachments or specifications issued by Company or executed by the parties in accordance with Article 2, or other agreed collateral document pursuant to which the Service is to be delivered.

1.02 **Applicable Laws:** "Applicable Laws" shall mean any and all applicable federal, state, or local laws, regulations, codes, ordinances, administrative rules, court orders, permits or executive orders.

1.03 **Contractor:** "Contractor" shall mean the entity designated as the "Contractor" in the opening paragraph of this Contract.

1.04 **Company:** "Company" shall mean LG&E and KU Services Company as a party to this agreement.

1.05 **Affiliate:** "Affiliate" shall mean any entity which, from time to time, in whole or in part, and directly or indirectly, controls, is controlled by, or under common control with LG&E and KU Services Company and shall include, without limitation, Louisville Gas and Electric Company and Kentucky Utilities Company, both Kentucky corporations.

1.06 **Services:** "Services" shall mean the services to be provided within the terms of this Agreement as defined within the body of this Contract.

**2.0 DESCRIPTION OF SERVICES**

Contractor shall provide the following: **Depreciation Study of the electric steam plant of Louisville Gas and Electric and Kentucky Utilities and providing expert testimony** as more specifically defined within the articles of Section 2.0 and hereinafter referred to as the Services, under the terms and conditions hereof.

2.1 The Work shall include, but not be limited to the articles listed below. *Contractor shall provide all labor, supervision, materials, equipment, tools and shall pay all expenses, necessary or appropriate to provide the Services.*

ORIGINAL



Contract No.: 151693

2.2 in performance of the Services, Contractor shall:

- 2.2.1 Prepare an update to the December 31, 2015 depreciation study previously provided by Gannett Fleming for Company's utility subsidiaries in accordance with the specification within Exhibit No. 1, Scope of Services, attached hereto and incorporated herein by reference. The services to be performed shall include detailed analysis/update of all depreciable electric steam, plant in service as of December 31, 2017 and the associated historical mortality experience. Upon request of Company management, the study may also include data from forecasted periods.
- 2.2.2 Louisville Gas and Electric and Kentucky Utilities remain separate legal entities subject to the jurisdiction of the Kentucky Public Service Commission (KY PSC), the Federal Energy Commission (FERC) and the State Corporate Commission of Virginia (SCC VA). Therefore, the study must include a separate analysis of the depreciation rates for each utility.
- 2.2.3 The study shall be conducted in accordance with all Generally Accepted Accounting Principles and regulatory requirements. This study is to be based on plants in service as of December 31, 2017. Additionally, the study may also include data from forecasted periods, as directed by Company management. A preliminary review document shall be completed and submitted to the Manager of Property Accounting no later than April 27, 2018. The results of the depreciation update study shall be delivered by May 31, 2017 with any and all necessary findings. All information obtained before, during and after the depreciation study shall be held in strict confidence and shall be released only by written request from the Company's Manager of Property Accounting.

**3.0 EXHIBITS**

All Services shall be performed in strict accordance with the following specifications, exhibits and drawings which are incorporated herein by reference.

<u>Exhibit No.</u>	<u>Title</u>
Exhibit No. 1	Scope of Services
Exhibit No. 2	Contractor Code of Business Conduct
Exhibit No. 3	Billing Rates

**4.0 TERM**

This Contract shall become effective February 26, 2018 and continue until June 30, 2019, or until such time as any related testimony is complete. This Contract is subject to Article 18, Term and Termination of the fully executed ASA between both parties. Company makes no promise or guarantee as to the amount of Services to be performed under this Agreement nor does it convey an exclusive right to the Contractor to perform Services of the type or nature set forth within this Agreement. Either party may terminate this contract upon thirty (30) days written notice to the other party.

**5.0 PERFORMANCE SCHEDULE**

- 5.1 Contractor shall commence performance of the work on or about February 26, 2018 and shall complete work no later than June 30, 2019 or until all related testimony is complete.

Contract No.: 131093

- 5.2 The Company's engagement is with the firm Gannett Fleming and not with a specific member or employee of Gannett Fleming. The depreciation study for the Company will be conducted under the supervision of John J. Spanos, Senior Vice President and Treasurer. Quality assurance of the study will be provided by Ned W. Allis, Project Manager, Depreciation & Technical Development. To the extent the Companies are required to present testimony in support of the approval of the depreciation study before state or federal regulators, Ned Allis will provide quality assurance in the preparation of the testimony by Mr. Spanos and will be available for review of and comment on testimony or written comments submitted by persons in opposition to the depreciation study.
- 5.3 Contractor shall notify Company's representative at least one (1) full working day prior to working on Company property for work that will occur on any Saturday, Sunday or Company holiday. Failure to notify the Company properly will result in loss of payment for work conducted during this period.
- 5.4 Contractor shall not assign nor subcontract out any material portion of the Services except under extenuating circumstances, which requires advanced written approval by the Company. Contractor shall notify Company of its intent to use subcontractors in performance of the Services at least forty-eight (48) hours in advance of start of the work. Subcontractors will be denied access to Company facilities without the required notification and approval. Refer to article 16, Assignment of Agreement; Subcontracting, of the ASA.

#### 6.0 ADMINISTRATIVE SERVICES AGREEMENT

The terms and conditions set forth in the Administrative Services Agreement ("ASA") signed and executed on May 25, 2011, are hereby incorporated by reference as fully set forth herein. In the event of a conflict between the terms and conditions of the ASA and those of this Contract, the terms and conditions of the Contract shall prevail.

#### 7.0 COMPENSATION

- 7.1 Full compensation to Contractor for full and complete performance by Contractor of the Services, compliance with all terms and conditions of this Agreement and for Contractor's payment of all obligations incurred in, or applicable to, performance of the Services (hereinafter referred to as the "Contract Price") shall be determined in accordance with the unit prices as outlined within Exhibit No. 3, Billing Rates, plus reimbursement for direct actual expenses at cost (with a copy of the receipt). **The overall estimated Contract Price for the two (2) depreciation study updates is \$35,000 - \$40,000.** This estimate and the actual Contract Price shall be based upon the billing rates detailed within Exhibit No. 3, Billing Rates, attached hereto and incorporated herein by reference.
- 7.2 Company agrees to reimburse Contractor for travel expenses required in overnight travel, including lodging and meals; at actual costs, as verified by actual receipts. Mileage will be reimbursed at current IRS reimbursable rate. Lodging will be capped at a maximum daily rate of \$200 per person (unless prior written approval is provided by Company). A list of local area hotels offering a discounted rate to Company's Contractors can be obtained by contacting Sherrie Whitaker, Sourcing Lead at [sherrie.whitaker@deloitte.com](mailto:sherrie.whitaker@deloitte.com). Air travel will only be reimbursed for Coach Class. Contractor is encouraged to exercise the most cost effective manner when reserving lodging and air fare.

Contract No.: 131093

7.3 The Contract Price excludes charges for work subsequent to the completion of the final reports and such work in connection with a proceeding before a regulatory body. Should these costs occur, they shall be based upon the billing rates in effect at the time the work is performed. All subsequent work or Services require prior written approval from the Company.

7.4 SPECIAL INVOICING INSTRUCTIONS

Invoices, one original per month along with any supporting documentation and containing Contract Number 131093, shall be mailed to the attention of:

LG&E and KU Services Company  
Attn: Manager of Property Accounting  
P.O. Box 32010  
Louisville, KY 40232

Or via email to: [lgandku@ku.edu](mailto:lgandku@ku.edu)

Invoice payment terms are NET 30.

8.0 CONTRACTUAL NOTICES

All notices and communications regarding this Contract shall be in writing, shall be identified by the Contract number and shall be addressed as follows (which address either party may change upon five (5) days prior notice to the other party):

- |     |                       |  |
|-----|-----------------------|--|
| 8.1 | Company address:      | LG&E and KU Services Company<br>PO Box 32020<br>Louisville, Kentucky 40232<br>Attention: Sherrie Whitaker<br>(502) 627-4325<br><a href="mailto:lgandku@ku.edu">lgandku@ku.edu</a>  |
|     | Copy To:              | LG&E and KU Services Company<br>PO Box 32010<br>Louisville, Kentucky 40232<br>Attention: Sara Wiseman<br>(502) 627-3189<br><a href="mailto:lgandku@ku.edu">lgandku@ku.edu</a>  |
| 8.2 | Contractor's Address: | Gannett Fleming Valuation and Rate Consultants, LLC<br>PO Box 67100<br>Harrisburg, Pennsylvania 17106<br>Attention: Cheryl Rutter, Administrator<br>(717) 763-7211 x2283<br>(717) 763-4590 Fax<br><a href="mailto:lgandku@ku.edu">lgandku@ku.edu</a> |

Contract No. 131093

9.0 USE AND DISCLOSURE OF INFORMATION

- 9.1 All information and data provided by or owned by the Company, including all specifications, data, notes, programs or documentation, or other technical or business information in written, graphic or other forms furnished or revealed by the Company to Contractor or any of its affiliates, associates, employees, agents, representatives or subcontractors is deemed to be confidential.
- 9.2 Contractor agrees, regarding all Company confidential information, to use such confidential information solely in performing the Services. Contractor further agrees to keep in confidence and prevent disclosures to any persons or organizations outside of its own organization, or to any person within its own organization not having a need to know, all Company confidential information.
- 9.3 Contractor agrees not to publish, publicize, or advertise the existence of this Contract or the subject matter of it or in any way associate the Company with it. Contractor shall not without the prior written consent of the Company, make any public announcement, issue any press release, make any statement to any third party, or make or authorize the publication of any article, either externally or internally, which identifies, relates to or otherwise gives publicly to any agreement between the Company and the Contractor.

10.0 ENTIRE AGREEMENT

This Contract, including the ASA and all exhibits listed within this Contract, constitutes the entire agreement between the parties relating to the Services and supersedes all prior or contemporaneous oral or written agreements, negotiations, understandings and statements pertaining to the Services or this Contract.

The parties hereto have executed this Contract on the dates written below, but it is effective as of the date first written above.

J.G&E AND KU SERVICES COMPANY

BY: \_\_\_\_\_  
TITLE: \_\_\_\_\_  
DATE: \_\_\_\_\_

GARRETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

BY: John J. Spence  
TITLE: Senior Vice President  
DATE: March 1, 2018

Contract No.: 131093

Exhibit No. 1  
Scope of Services

The depreciation study update will include seven (7) major tasks up to the date of filing with the respective regulatory commissions. Upon the filing of the depreciation study update, Contractor will prepare testimony and respond to any data requests from commission staffs. The following scope of services sets forth the depreciation study work plan.

Task 1 - Data Assembly and Review

Contractor will prepare a written data requirement list for Company personnel to use in assembling the needed data for the study. The list will specify the data to be obtained for each plant account and the manner in which the data are to be transmitted to the Contractor. The required data will be through December 2017 and may include forecasted periods in order to update from the previous study.

The assembled data will be reviewed by the Contractor staff and a "post audit" computer program for control and logic. Irregular or unusual entries will be identified and reviewed with the Company personnel to determine their circumstances and whether they require adjustment. Large retirements also will be identified and explanations as to the cause of such retirements will be requested.

Task 2 - Statistical Analyses of Data

The data assembled and reviewed in Task 1 will be analyzed by the Contractor for historical indications of service life using the retirement rate method.

Trends in average service life and survivor curve shape will be identified by the Contractor through the use of experience band analyses with the retirement rate model. Experience bands will identify the impact of economic and technological cycles on the service life of property groups. The selection of the bands for analysis will be based on a review of annual addition and retirement levels, a multiple original group life table, and preliminary discussions with operating management related to changes in materials used in construction, changes in installed technology and major retirement programs.

Annual gross salvage and cost of removal will be expressed by the Contractor as percent's of the related retirements for all accounts, as appropriate. Moving averages will be used to smooth the annual fluctuations.

Task 3 - Management Conferences

The Contractor will meet in person or via conference call with appropriate Company personnel to obtain additional information related to the outlook for the property. The results of the statistical analyses conducted in Task 2, the typical range of lives and salvage used in the industry, and Contractor's general experience, will be reviewed with these Company personnel as a basis for forecasting future survivor and net salvage characteristics. The discussion will focus on the past forces of retirement which produced the historical indications and the extent to which future forces

Contract No.: 151095

such as economic, technological, physical and environmental will result in future lives and net salvage values that differ from the past. A forecast plan for all generating facilities will be discussed.

Task 4 - Preliminary Service Life and Net Salvage Estimates

Preliminary estimates of average service lives, type survivor curves and net salvage percents will be made by Contractor on the basis of the statistical analyses, observed conditions at the time of the field review, the discussions with the Company management related to outlook and the typical range of lives used in the electric and gas utility industries. Calculations of annual and accrued depreciation will be performed. The calculations may include scenarios that realign plant assets and the accumulated depreciation based on procedures.

Task 5 - Presentation to Management

The results of the depreciation calculations and the bases for such calculations will be presented by the Contractor to the Company management to insure that the results are in accordance with the Company management's capital recovery policies and outlook.

Task 6 - Final Estimates and Calculations

Final calculations of depreciation accrual rates and reserves by account will be performed by the Contractor in order to reflect appropriate modifications as determined during the review with the Company management.

Task 7 - Draft and Final Report

A draft report will be prepared by the Contractor for review by the Company's management. The report will include an introduction, a description of the methods used in the statistical analyses and depreciation calculations, a narrative discussion of the factors considered in the estimation of service life and net salvage including the content of the account, the statistical support for the estimates, and the summary and detailed tabulations of depreciation by account. After review, comment and discussion, a final report will be prepared by the Contractor and submitted to the Company's management.

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Exhibit No. 2  
Contractor Code of Business Conduct

This LG&E and KU Services Company (a Kentucky corporation) Contractor Code of Business Conduct ("Code") is incorporated by reference into the General Service Agreement or other agreement between you as the contractor ("Contractor") and LG&E and KU Services Company and/or one of its affiliates Kentucky Utilities Company, and Louisville Gas and Electric Company (collectively the "Company"). This Code sets minimum standards for Contractor's conduct in the areas addressed. Contracts between Company and Contractor may provide for standards exceeding the standards of this code.

Observance of Laws

Contractor shall fully comply with the provisions of all federal, state and local laws, regulations and ordinances applicable to its activities performed for the Company or any goods or services provided to or on behalf of the Company, including without limitation, all applicable laws, regulations and ordinances pertaining to occupational health and safety and environmental protection.

Bribes and Kickbacks

Contractor may not under any circumstances accept or pay bribes, kickbacks or other similar compensation or consideration in any way relating to the Company or any activity for or on behalf of the Company.

Dishonest and Fraudulent Activity

Contractor shall not engage in or allow its employees to engage in dishonest acts or fraudulent activity in connection with or in association with the Company's business. For purposes of this policy, the definition of a dishonest act or fraudulent activity includes but is not limited to:

1. An intentional or deliberate act to deprive the Company or any person of something of value, or to gain an unfair benefit using deception, false suggestions, suppression of truth, or other unfair means which are believed and relied upon.
2. A dishonest act or fraudulent activity may be, but is not limited to, an intentional act or activity that is unethical, improper, or illegal such as:
  - a. Embezzlement;
  - b. Misappropriation, misapplication, destruction, removal, or concealment of property;
  - c. Alteration or falsification of paper or electronic documents, including the inappropriate destruction of paper or electronic documents;
  - d. False claims and/or misrepresentation of facts;
  - e. Theft of an asset, including, but not limited to, money, tangible property, trade secrets or intellectual property;

Harassment

Contractor shall not permit sexual advances, actions, comments, or any other conduct that creates an intimidating or otherwise offensive work environment on Company property or any site where Contractor is performing activity for or on behalf of Company. Further, Contractor shall not permit the use of racial and religious slurs, or any other conduct that breeds an offensive work environment, on Company property or any site where Contractor is performing activity for or on behalf of Company.

Drugs and Alcohol

Contractor shall not allow any employee to perform services for or on behalf of Company while under the influence of drugs or alcohol. Contractor shall maintain a drug and alcohol testing program meeting all applicable federal, state and local laws, regulations and ordinances and meeting or exceeding any and all standards stated in any contract with Company or any document incorporated in such a contract.

Contract No.: 131692

Misuse of Company Assets

No funds or assets of the Company may be used or paid for any unlawful or improper purpose. A Contractor's employees shall not have access to any Company computers unless the contract between such Contractor and the Company expressly provides for such access in writing.

Reporting of Violations

In the event Contractor learns of any violation of this Code, Contractor shall immediately report such violation to Company's Director, Compliance and Ethics at (562) 627-2648.



Contract No.: 131693

Exhibit No. 3  
Billing Rates

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC  
 BILLING RATES  
 EFFECTIVE DECEMBER 30, 2017\*

<u>Personnel</u>	<u>Hourly Rate</u>
<b>SUPERVISORY STAFF</b>	
W. M. Stout, Principal Consultant	\$300.00
P. R. Herbert, Chairman and President	265.00
J. J. Spanos, Senior Vice President and Treasurer	260.00
C. R. Clarke, Director, Western U.S. Services	255.00
H. Walker, III, Manager, Financial Studies	235.00
J. F. Wiedmayer, Jr., Project Manager, Depreciation	210.00
C. E. Heppenstall, Project Manager, Rate Studies	185.00
N. W. Allis, Project Manager, Depreciation & Technical Development	185.00
<b>STAFF</b>	
Analysis and Engineers	170.00
Associate Analysts and Engineers	160.00
Assistant Analysts and Engineers	145.00
Senior Technicians	110.00
Support Staff	110.00

\*Billing rates are subject to review and possible revision effective December 29, 2018

**Heichelbech, Nicholas**

---

**From:** Rutter, Cheryl A. <crutter@GFNET.com>  
**Sent:** Monday, April 23, 2018 3:39 PM  
**To:** Wiseman, Sara  
**Cc:** Whitaker, Sherrie  
**Subject:** REPLACEMENT Invoice for Services Provided by Gannett Fleming re LG&E/KU Contract No. 131093 - Depreciation Study - Steam Assets - ACTION REQUESTED  
**Attachments:** 063789 - No. 3289 - April 20, 2018.pdf  
**Importance:** High

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

Good afternoon, Sara....

Per your email request of yesterday, attached is "replacement" invoice for the one that was previously emailed to you on Friday, April 20. This version has the total charges "split" between the two entities.

Future invoices related to this project will be presented in this fashion.

Please advise if you have any questions, etc.

Thank you, and have a pleasant day.

Cheryl

**Cheryl Ann Rutter, CPS | Administrator**  
**Gannett Fleming Valuation and Rate Consultants, LLC**  
**Mailing Address:** P.O. Box 67100, Harrisburg, PA 17106-7100  
**Physical Address:** 207 Senate Avenue, Camp Hill, PA 17011  
**t 717.763.7211 x2283 | f 717.763.4590 | [crutter@gfnet.com](mailto:crutter@gfnet.com)**

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**From:** Wiseman, Sara [mailto:Sara.Wiseman@lge-ku.com]  
**Sent:** Sunday, April 22, 2018 11:38 AM  
**To:** Rutter, Cheryl A.  
**Subject:** FW: Invoice for Services Provided by Gannett Fleming re LG&E/KU Contract No. 131093 - Depreciation Study -

Steam Assets - ACTION REQUESTED  
**Importance: High**

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As has been done for our past engagements, we will need invoices split between LG&E and KU. Please let me know if this is possible for this invoice.

Sara

**From:** Rutter, Cheryl A. [<mailto:crutter@GFNET.com>]  
**Sent:** Friday, April 20, 2018 2:45 PM  
**To:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Cc:** Whitaker, Sherrie <[Sherrie.Whitaker@lge-ku.com](mailto:Sherrie.Whitaker@lge-ku.com)>  
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Good afternoon, Sara.....

Attached is our invoice related to consulting services for LG&E/KU re Contract No. 131093 - Depreciation Study - Steam Assets during the period March 3 thru March 30, 2018.

Would you please take the necessary action to have the invoice approved and sent to your Accounts Payable folks for processing of payment.

No paper copy will be sent.

If you have any questions related to the invoice, please contact either John Spanos at [jspanos@gfnet.com](mailto:jspanos@gfnet.com) or me at [crutter@gfnet.com](mailto:crutter@gfnet.com).

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**Heichelbech, Nicholas**

---

**From:** Daly, Karen  
**Sent:** Wednesday, April 25, 2018 9:11 AM  
**To:** 'crutter@gfnet.com'  
**Cc:** Wiseman, Sara; Whitaker, Sherrie  
**Subject:** FW: REPLACEMENT Invoice for Services Provided by Gannett Fleming re LG&E/KU Contract No. 131093 - Depreciation Study - Steam Assets - ACTION REQUESTED 063789 - No. 3289 - April 20, 2018.pdf  
**Attachments:**  
**Importance:** High

Cheryl,

In reviewing the invoice, the amount per hour for the Assistant Analyst appears to be different than the amount listed in the contract. Can you please review, and either let me know that it is ok (as it appears to be lower than the schedule in the contract) or reissue the invoice for the correct amount?

Thank you for your assistance.

**Karen Daly**

Senior Accounting Analyst | Property Accounting | LG&E and KU  
220 West Main Street, Louisville, KY 40202  
O: 502-627-4279  
[Karen.Daly@lge-ku.com](mailto:Karen.Daly@lge-ku.com)

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**INVOICE**

**Gannett Fleming Valuation and Rate Consultants, LLC**

LG&E and KU Services Company  
 Attn: Sara Wiseman  
 P.O. Box 32010  
 Louisville, KY 40232-7100

**ACH/EFT Payment Information:**  
**ABA:** 031312738  
**Account No.:** 5003185655  
**Account Name:** Gannett Fleming

**Check Payment Information:**  
 Gannett Fleming Valuation and Rate Consultants, LLC  
 PO Box 829160  
 Philadelphia, PA 19182-9160

**Project:** 063789  
**Invoice No:** 063789\*3289  
**Invoice Date:** April 20, 2018

**Federal EIN:** 46-4413705  
**Send Remit Info:** AccountsReceivable@gfnet.com

**Invoice Period: March 3, 2018 through March 30, 2018**

**Project Manager :** John J. Spanos      [jspanos@gfnet.com](mailto:jspanos@gfnet.com)      717 763-7211

Contract No. 131093 - Depreciation Study - Steam Assets

**Summary of Current Charges**

Phase 100	- KU - DEPR-STEAM ASSETS	\$ 2,775.00
Phase 200	- LG&E - DEPR-STEAM ASSETS	2,870.00
	Total Charges	<u>\$ 5,645.00</u>
	<b>Total Due This Invoice .....</b>	<b>\$5,645.00</b>





*Excellence Delivered As Promised*

Project: 063789  
Invoice No: 063789\*3289  
Invoice Date: April 20, 2018

**Gannett Fleming Valuation and Rate Consultants, LLC**

Phase 100 -- KU - Depr-Steam Assets

<b>Labor Costs</b>			
<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Assistant Analyst I	7.00	\$ 100.00	\$ 700.00
Analyst	8.50	170.00	1,445.00
John J. Spanos	2.00	260.00	520.00
Support Staff	1.00	110.00	110.00
<b>Total Labor Costs</b>			<b>\$ 2,775.00</b>
<b>Total Phase -- 100</b>			<b>\$ 2,775.00</b>

Phase 200 -- LG&E - Depr-Steam Assets

<b>Labor Costs</b>			
<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Assistant Analyst I	8.00	\$ 100.00	\$ 800.00
Analyst	10.00	170.00	1,700.00
John J. Spanos	1.00	260.00	260.00
Support Staff	1.00	110.00	110.00
<b>Total Labor Costs</b>			<b>\$ 2,870.00</b>
<b>Total Phase -- 200</b>			<b>\$ 2,870.00</b>

**Heichelbech, Nicholas**

---

**From:** Rutter, Cheryl A. <crutter@GFNET.com>  
**Sent:** Wednesday, April 25, 2018 9:16 AM  
**To:** Daly, Karen  
**Cc:** Wiseman, Sara; Whitaker, Sherrie; Spanos, John J.  
**Subject:** RE: REPLACEMENT Invoice for Services Provided by Gannett Fleming re LG&E/KU Contract No. 131093 - Depreciation Study - Steam Assets - ACTION REQUESTED

**Importance:** High

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

Good morning, Karen...

We have 2 levels of Assistant Analyst.....Assistant Analyst I which is invoiced at \$100.....and Assistant Analyst II (shown as Assistant Analyst on our billing rate schedule) at \$145.

There wasn't any Assistant Analyst II time during the period of invoice. Thus, the invoice presented to you is correct.

If you have further questions, etc., please advise.

Thank you, and have a pleasant day.

Cheryl

**Cheryl Ann Rutter, CPS | Administrator**  
**Gannett Fleming Valuation and Rate Consultants, LLC**  
**Mailing Address:** P.O. Box 67100, Harrisburg, PA 17106-7100  
**Physical Address:** 207 Senate Avenue, Camp Hill, PA 17011  
t 717.763.7211 x2283 | f 717.763.4590 | [crutter@gfnet.com](mailto:crutter@gfnet.com)  
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**From:** Daly, Karen [mailto:Karen.Daly@lge-ku.com]  
**Sent:** Wednesday, April 25, 2018 9:11 AM  
**To:** Rutter, Cheryl A.  
**Cc:** Wiseman, Sara ; Whitaker, Sherrie  
**Subject:** FW: REPLACEMENT Invoice for Services Provided by Gannett Fleming re LG&E/KU Contract No. 131093 -

Depreciation Study - Steam Assets - ACTION REQUESTED  
**Importance: High**

Cheryl,

In reviewing the invoice, the amount per hour for the Assistant Analyst appears to be different than the amount listed in the contract. Can you please review, and either let me know that it is ok (as it appears to be lower than the schedule in the contract) or reissue the invoice for the correct amount?

Thank you for your assistance.

**Karen Daly**

Senior Accounting Analyst | Property Accounting | LG&E and KU  
220 West Main Street, Louisville, KY 40202  
O: 502-627-4279  
[Karen.Daly@lge-ku.com](mailto:Karen.Daly@lge-ku.com)

**From:** Rutter, Cheryl A. [<mailto:crutter@GFNET.com>]  
**Sent:** Monday, April 23, 2018 3:39 PM  
**To:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Cc:** Whitaker, Sherrie <[Sherrie.Whitaker@lge-ku.com](mailto:Sherrie.Whitaker@lge-ku.com)>  
**Subject:** REPLACEMENT Invoice for Services Provided by Gannett Fleming re LG&E/KU Contract No. 131093 - Depreciation Study - Steam Assets - ACTION REQUESTED  
**Importance:** High

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

Good afternoon, Sara....

Per your email request of yesterday, attached is "replacement" invoice for the one that was previously emailed to you on Friday, April 20. This version has the total charges "split" between the two entities.

Future invoices related to this project will be presented in this fashion.

Please advise if you have any questions, etc.

Thank you, and have a pleasant day.

Cheryl

**Cheryl Ann Rutter, CPS** | Administrator  
**Gannett Fleming Valuation and Rate Consultants, LLC**  
**Mailing Address:** P.O. Box 67100, Harrisburg, PA 17106-7100  
**Physical Address:** 207 Senate Avenue, Camp Hill, PA 17011  
t 717.763.7211 x2283 | f 717.763.4590 | [crutter@gfnet.com](mailto:crutter@gfnet.com)  
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**From:** Wiseman, Sara [<mailto:Sara.Wiseman@lge-ku.com>]  
**Sent:** Sunday, April 22, 2018 11:38 AM  
**To:** Rutter, Cheryl A. <[crutter@GFNET.com](mailto:crutter@GFNET.com)>  
**Subject:** FW: Invoice for Services Provided by Gannett Fleming re LG&E/KU Contract No. 131093 - Depreciation Study - Steam Assets - ACTION REQUESTED  
**Importance:** High

Cheryl,

As has been done for our past engagements, we will need invoices split between LG&E and KU. Please let me know if this is possible for this invoice.

Sara

**From:** Rutter, Cheryl A. [<mailto:crutter@GFNET.com>]  
**Sent:** Friday, April 20, 2018 2:45 PM  
**To:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Cc:** Whitaker, Sherrie <[Sherrie.Whitaker@lge-ku.com](mailto:Sherrie.Whitaker@lge-ku.com)>  
**Subject:** Invoice for Services Provided by Gannett Fleming re LG&E/KU Contract No. 131093 - Depreciation Study - Steam Assets - ACTION REQUESTED  
**Importance:** High

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

Good afternoon, Sara.....

Attached is our invoice related to consulting services for LG&E/KU re Contract No. 131093 - Depreciation Study - Steam Assets during the period March 3 thru March 30, 2018.

Would you please take the necessary action to have the invoice approved and sent to your Accounts Payable folks for processing of payment.

No paper copy will be sent.

If you have any questions related to the invoice, please contact either John Spanos at [jspanos@gfnet.com](mailto:jspanos@gfnet.com) or me at [crutter@gfnet.com](mailto:crutter@gfnet.com).

Thank you, and have a pleasant day.

Cheryl

**Cheryl Ann Rutter, CPS | Administrator**  
**Gannett Fleming Valuation and Rate Consultants, LLC**  
**Mailing Address:** P.O. Box 67100, Harrisburg, PA 17106-7100  
**Physical Address:** 207 Senate Avenue, Camp Hill, PA 17011  
**t 717.763.7211 x2283 f 717.763.4590 | [crutter@sfnet.com](mailto:crutter@sfnet.com)**

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**Heichelbech, Nicholas**

---

**From:** Spanos, John J. <jspanos@GFNET.com>  
**Sent:** Monday, April 30, 2018 12:24 PM  
**To:** Wiseman, Sara  
**Cc:** Riggs, Eric  
**Subject:** RE: Depreciation update for LG&E and KU

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Sara:

I realize the schedule requested 4/27 however, the data had a lot more changes to it than what we expected. There are numerous issues with the plant balances for retired plant and ash ponds and none of the reserve adjustments we had recommended were made from the last case.

We will supply you two scenarios tomorrow that reflect the information you provided and what we believe should be the case.

John

**From:** Wiseman, Sara [mailto:Sara.Wiseman@lge-ku.com]  
**Sent:** Monday, April 30, 2018 11:10 AM  
**To:** Spanos, John J.  
**Cc:** Riggs, Eric  
**Subject:** RE: Depreciation update for LG&E and KU

John,

When do you anticipate we will see some results? Our schedule had 4/27 as a date to see preliminary results.

Sara

**From:** Spanos, John J. [mailto:jspanos@GFNET.com]  
**Sent:** Tuesday, April 24, 2018 9:09 PM  
**To:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Cc:** Riggs, Eric <Eric.Riggs@lge-ku.com>  
**Subject:** RE: Depreciation update for LG&E and KU

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

We are moving along pretty well. We have completed the initial analysis and are beginning the depreciation calculation process

**From:** Wiseman, Sara [mailto:Sara.Wiseman@lge-ku.com]  
**Sent:** Tuesday, April 24, 2018 8:24 AM  
**To:** Spanos, John J. <jspanos@GFNET.com>

**Cc:** Riggs, Eric <Eric.Riggs@lge-ku.com>; Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Subject:** Depreciation update for LG&E and KU

Hi John,

Would you provide a status update on our depreciation work?

Thanks,

**Sara Wiseman**  
Manager | Property Accounting | LG&E and KU  
220 West Main Street, Louisville, KY 40202  
O: 502-627-3189 | M: 502-338-0886  
lge-ku.com

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**Heichelbech, Nicholas**

---

**From:** Spanos, John J. <jspanos@GFNET.com>  
**Sent:** Tuesday, May 01, 2018 1:23 PM  
**To:** Wiseman, Sara  
**Cc:** Riggs, Eric  
**Subject:** RE: Depreciation update for LG&E and KU  
**Attachments:** KU-2017-Steam-v1.xlsx; KU-2017-Steam-v2.xlsx; LGE - 2017 - Electric-Steam-v1.xlsx; LGE - 2017 - Electric-Steam-v2.xlsx

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

Sara and Eric:

Attached are our preliminary results. I have supplied two versions.

The first version for each company reflects that reserve amounts you supplied us by account and location. The second version for each company reflects needed reserve adjustment for various accounts and locations most of which relate to retired plants.

Note: it is very unusual to be adding capital dollars to retired plants particular when the costs are not true property units or have a life more than one year. Also, there are some very unusual reserve transactions that created very large negative reserve amounts that did not make sense. Some of which should have been corrected by our last round of reserve adjustments which does not seem to have occurred.

Anyway I prefer version 2 over version 1 at this point.

John

**From:** Wiseman, Sara [mailto:Sara.Wiseman@lge-ku.com]  
**Sent:** Monday, April 30, 2018 11:10 AM  
**To:** Spanos, John J.  
**Cc:** Riggs, Eric  
**Subject:** RE: Depreciation update for LG&E and KU

John,

When do you anticipate we will see some results? Our schedule had 4/27 has as a date to see preliminary results.

Sara

**From:** Spanos, John J. [mailto:jspanos@GFNET.com]  
**Sent:** Tuesday, April 24, 2018 9:09 PM  
**To:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Cc:** Riggs, Eric <Eric.Riggs@lge-ku.com>  
**Subject:** RE: Depreciation update for LG&E and KU

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We are moving along pretty well. We have completed the initial analysis and are beginning the depreciation calculation process

**From:** Wiseman, Sara [<mailto:Sara.Wiseman@lge-ku.com>]  
**Sent:** Tuesday, April 24, 2018 8:24 AM  
**To:** Spanos, John J. <[jspanos@GFNET.com](mailto:jspanos@GFNET.com)>  
**Cc:** Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)>; Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Subject:** Depreciation update for LG&E and KU

Hi John,

Would you provide a status update on our depreciation work?

Thanks,

**Sara Wiseman**  
Manager | Property Accounting | LG&E and KU  
220 West Main Street, Louisville, KY 40202  
**O:** 502-627-3189 | **M:** 502-338-0886  
[lge-ku.com](http://lge-ku.com)

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Worksheet

KENTUCKY UTILITIES

TABLE 1. SUMMARY OF ESTIMATED BURNHOP CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2017

ACCOUNT	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ACCOUNT	(1)	BURNHOP CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCUMULATED ANNUAL RATE	COMPOSITE REMAINING LIFE	EXP-00111
<b>DEPRECIABLE PLANT</b>										
<b>STEAM PRODUCTION PLANT</b>										
311.00	STRUCTURES AND IMPROVEMENTS									
	TRIMBLE COUNTY UNIT 2	105-R2.5	(17)	95,307,288.65	27,875,917	80,951,296	1,740,732	1.84	46.5	
	TRIMBLE COUNTY UNIT 2 SCRUBBER	105-R2.5	(17)	3,336,451.48	3,336,464	3,646,376	97,370	1.21	45.3	
	DALE MILL BARGEWAY	105-R2.5	0	1,517,179.83	788,460	360,955	17,167	1.04	22.2	
	BROWN UNIT 1	105-R2.5	(8)	4,077,742.79	4,840,872	492,262	16,654	0.62	5.5	
	BROWN UNIT 2	105-R2.5	(8)	2,200,727.26	2,332,717	41,534	1,536	0.06	1.4	
	BROWN UNIT 3	105-R2.5	(8)	26,574,424.33	14,810,273	14,896,366	894,328	3.15	17.3	
	BROWN UNIT 1, 2 AND 3 SCRUBBER	105-R2.5	(8)	43,385,343.88	12,461,458	35,444,409	2,508,353	4.48	17.4	
	OHENT UNIT 1 SCRUBBER	105-R2.5	(7)	8,347,187.52	7,564,213	8,451,463	384,462	1.06	16.3	
	OHENT UNIT 2	105-R2.5	(7)	21,452,448.37	17,206,251	5,589,699	345,071	1.62	16.2	
	OHENT UNIT 3	105-R2.5	(7)	10,875,849.80	14,497,269	3,760,514	232,209	1.27	16.2	
	OHENT UNIT 4	105-R2.5	(7)	31,487,078.74	34,333,891	20,726,160	1,575,362	2.10	16.2	
	OHENT UNIT 4 SCRUBBER	105-R2.5	(7)	4,127,168.71	19,460,841	29,835,324	1,446,959	3.30	20.2	
	OHENT UNIT 2 SCRUBBER	105-R2.5	(7)	15,845,328.79	14,984,848	2,848,256	174,250	1.13	16.3	
	OHENT UNIT 4 SCRUBBER	105-R2.5	(7)	30,805,161	0	30,161	1,362	5.92	20.4	
	<b>TOTAL ACCOUNT 311 - STRUCTURES AND IMPROVEMENTS</b>			<b>241,081,562.77</b>	<b>179,467,214</b>	<b>189,748,491</b>	<b>9,168,441</b>	<b>2.40</b>	<b>24.4</b>	
311.20	STRUCTURES AND IMPROVEMENTS - HEATED PLANT									
	TRIGON UNIT 3	105-R2.5	(10)	1,601,287.87	1,364,216	490,165	0	-	-	
	TRIGON UNITS 4 AND 7	105-R2.5	(10)	600,388.44	534,280	67,433	0	-	-	
	GREEN RIVER UNIT 3	105-R2.5	(10)	2,420,091.56	2,277,736	116,101	0	-	-	
	GREEN RIVER UNIT 4	105-R2.5	(10)	1,440,023.73	4,496,460	804,426	0	-	-	
	GREEN RIVER UNITS 1 AND 2	105-R2.5	(10)	1,746,528.36	1,746,255	121,903	0	-	-	
	PREVYCE UNIT 2	105-R2.5	(10)	37,420,906	37,621	37,225	0	-	-	
	<b>TOTAL ACCOUNT 311.2 - STRUCTURES AND IMPROVEMENTS - HEATED PLANT</b>			<b>16,676,008.01</b>	<b>10,865,571</b>	<b>1,166,536</b>	<b>0</b>	<b>-</b>	<b>-</b>	
312.00	BOILER PLANT EQUIPMENT									
	TRIMBLE COUNTY UNIT 2	70-R1.5	(12)	254,187,231.80	115,211,404	515,531,404	12,233,008	2.17	42.8	
	TRIMBLE COUNTY UNIT 2 SCRUBBER	70-R1.5	(12)	22,293,226.83	27,458,051	60,881,388	1,294,927	1.96	42.8	
	BROWN UNIT 1	70-R1.5	(8)	34,554,816.43	21,451,545	197,332	2,649,263	3.44	5.4	
	BROWN UNIT 2	70-R1.5	(8)	42,204,602.56	21,231,760	23,665,234	2,048,320	4.07	11.2	
	BROWN UNIT 3	70-R1.5	(8)	48,257,492.96	49,211,100	100,496,194	32,671,764	10.9	16.9	
	BROWN UNIT 1, 2 AND 3 SCRUBBER	70-R1.5	(8)	136,178,612.22	100,257,685	243,321,746	14,679,966	4.26	17.0	
	OHENT UNIT 1 SCRUBBER	70-R1.5	(7)	158,514,654.66	57,426,466	54,726,629	3,524,414	6.12	16.0	
	OHENT UNIT 2	70-R1.5	(7)	335,691,420.32	116,114,714	270,731,585	10,655,389	4.26	16.0	
	OHENT UNIT 3	70-R1.5	(7)	74,326,481	74,326,481	222,422,239	13,643,020	5.93	19.0	
	OHENT UNIT 4	70-R1.5	(7)	437,488,066.02	181,812,264	281,493,487	15,110,720	3.48	16.0	
	OHENT UNIT 4 SCRUBBER	70-R1.5	(7)	791,786,968.80	188,166,618	634,674,438	32,132,727	4.26	16.7	
	OHENT UNIT 2 SCRUBBER	70-R1.5	(7)	70,123,586.12	62,267,265	12,664,923	291,781	1.13	16.0	
	OHENT UNIT 3 SCRUBBER	70-R1.5	(7)	112,827,707.84	39,254,121	88,184,752	4,751,229	3.44	16.7	
	OHENT UNIT 4 SCRUBBER	70-R1.5	(7)	264,101,667.89	95,487,728	176,545,355	8,634,129	3.12	19.0	
	<b>TOTAL ACCOUNT 312 - BOILER PLANT EQUIPMENT</b>			<b>3,889,737,474.84</b>	<b>1,164,856,618</b>	<b>3,074,796,605</b>	<b>154,886,553</b>	<b>3.90</b>	<b>19.6</b>	

KENTUCKY UTILITIES

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2017

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)=(7)/(4)		
						AMOUNT (7)	RATE (8)=(7)/(4)			
312.10	BOILER PLANT EQUIPMENT - ASH PONDS									
	TRIMBLE COUNTY UNIT 2 ASH POND	100-S4	0	9,173,265.53	5,018,153	4,155,113	85,902	0.94	48.4	
	BROWN UNIT 1 ASH POND	100-S4	-	9,299,115.00	12,290,258	(2,991,143)	0	-	-	
	BROWN UNIT 2 ASH POND	100-S4	*	3,009,061.87	0	3,909,062	339,918	8.70	11.5	
	BROWN UNIT 3 ASH POND	100-S4	*	0	5,142,558	14,659,522	837,687	4.23	17.5	
	GHEINT UNIT 1 SCRUBBER ASH POND	100-S4	*	39,480.55	39,209	272	16	0.04	17.0	
	GHEINT UNIT 1 ASH POND	100-S4	*	0	2,100,820.94	2,073,761	26,860	1.628	16.5	
	GHEINT UNIT 4 ASH POND	100-S4	*	32,692,863.87	14,310,027	18,382,637	890,714	2.74	20.5	
	GHEINT UNIT 2 SCRUBBER ASH POND	100-S4	*	0	1,901,133.18	1,901,133	0	-	-	
	TYRONE UNIT 3 - ASH POND	100-S4	*	0	575,455.72	920,599	(345,143)	0	-	
	GREEN RIVER UNIT 3 - ASH POND	100-S4	*	0	1,831,840.98	831,695	1,000,146	0	-	
	PINEVILLE UNIT 3 - ASH POND	100-S4	*	0	91,295.89	91,117	149	0	-	
	<b>TOTAL ACCOUNT 312.1 - BOILER PLANT EQUIPMENT - ASH PONDS</b>			<b>81,415,983.59</b>	<b>42,618,510</b>	<b>38,797,475</b>	<b>2,161,865</b>	<b>2.66</b>	<b>17.9</b>	
312.20	BOILER PLANT EQUIPMENT - RETIRED PLANT									
	TYRONE UNIT 3	70-R1.5	*	(10)	91,182.48	131,120	(30,841)	0	-	-
	TYRONE UNITS 1 AND 2	70-R1.5	*	(10)	35,937.44	98,210	(58,679)	0	-	-
	GREEN RIVER UNIT 3	70-R1.5	*	(10)	41,300.90	9,046	36,385	0	-	-
	GREEN RIVER UNIT 4	70-R1.5	*	(10)	277,179.53	1,064,835	(759,938)	0	-	-
	GREEN RIVER UNITS 1 AND 2	70-R1.5	*	(10)	152,243.76	448,120	(280,652)	0	-	-
	PINEVILLE UNIT 3	70-R1.5	*	(10)	145,202.53	144,966	14,757	0	-	-
	<b>TOTAL ACCOUNT 312.2 - BOILER PLANT EQUIPMENT - RETIRED PLANT AND ASH PONDS</b>			<b>743,026.64</b>	<b>1,896,297</b>	<b>(1,078,968)</b>	<b>0</b>	<b>-</b>	<b>-</b>	
314.00	TURBOGENERATOR UNITS									
	TRIMBLE COUNTY UNIT 2	60-R2	*	(13)	89,988,324.04	21,764,867	79,919,879	1,925,583	2.14	41.5
	BROWN UNIT 1	60-R2	*	(8)	11,380,919.20	3,945,874	8,117,600	1,512,345	13.29	5.4
	BROWN UNIT 2	60-R2	*	(8)	13,703,060.56	9,455,242	5,070,002	455,333	3.32	11.1
	BROWN UNIT 3	60-R2	*	(8)	45,797,249.49	29,989,756	27,575,328	1,641,489	3.58	16.8
	GHEINT UNIT 1	60-R2	*	(7)	40,327,741.42	22,398,000	20,792,014	1,320,002	3.27	15.7
	GHEINT UNIT 2	60-R2	*	(7)	33,056,975.75	22,423,578	12,947,388	844,809	2.56	15.3
	GHEINT UNIT 3	60-R2	*	(7)	43,859,372.17	30,697,120	16,232,408	906,454	2.07	17.0
	GHEINT UNIT 4	60-R2	*	(7)	59,231,536.72	34,540,570	28,837,174	1,529,576	2.58	18.9
	<b>TOTAL ACCOUNT 314 - TURBOGENERATOR UNITS</b>			<b>337,343,179.35</b>	<b>166,184,876</b>	<b>199,462,691</b>	<b>10,135,591</b>	<b>3.00</b>	<b>19.7</b>	
314.10	TURBOGENERATOR UNITS - RETIRED PLANT									
	TYRONE UNIT 3				418,110					
	TYRONE UNITS 1 AND 2				332,381					
	GREEN RIVER UNIT 3	60-R2	*	(10)	107,003.10	469,906	(352,203)	0	-	-
	GREEN RIVER UNIT 4	60-R2	*	(10)	57,483.16	86,213	(22,982)	0	-	-
	<b>TOTAL ACCOUNT 314.1 - TURBOGENERATOR UNITS - RETIRED PLANT</b>			<b>164,486.26</b>	<b>1,304,810</b>	<b>(375,185)</b>	<b>0</b>	<b>-</b>	<b>-</b>	
315.00	ACCESSORY ELECTRIC EQUIPMENT									
	TRIMBLE COUNTY UNIT 2	70-R4	*	(13)	45,619,554.81	9,925,988	41,624,109	907,424	1.99	45.9
	TRIMBLE COUNTY UNIT 2 SCRUBBER	70-R4	*	(13)	1,415,469.10	793,978	895,502	20,168	1.42	39.9
	BROWN UNIT 1	70-R4	*	(8)	4,321,324.05	3,302,358	1,278,245	233,938	5.41	5.5
	BROWN UNIT 2	70-R4	*	(8)	2,416,429.81	1,499,399	1,082,017	83,328	3.86	11.4
	BROWN UNIT 1, 2 AND 3 SCRUBBER	70-R4	*	(8)	15,435,528.73	6,994,960	9,366,700	537,942	3.49	17.4
	BROWN UNIT 1, 2 AND 3 SCRUBBER	70-R4	*	(8)	29,324,457.10	8,310,050	22,773,875	1,302,852	4.44	17.5
	GHEINT UNIT 1 SCRUBBER	70-R4	*	(7)	12,223,379.51	5,766,682	7,312,334	444,020	3.63	16.5
	GHEINT UNIT 1	70-R4	*	(7)	12,336,881.42	8,571,504	4,628,959	284,542	2.31	16.3
	GHEINT UNIT 2	70-R4	*	(7)	14,213,740.74	11,578,763	3,629,040	226,991	1.60	16.0
	GHEINT UNIT 3	70-R4	*	(7)	33,594,209.92	25,293,521	10,620,184	564,210	1.08	18.9
	GHEINT UNIT 4	70-R4	*	(7)	52,194,707.21	18,916,313	37,021,420	1,829,243	3.51	20.2
	GHEINT UNIT 2 SCRUBBER	70-R4	*	(7)	851,198.87	266,709	751,074	45,574	4.79	16.5
	GHEINT UNIT 3 SCRUBBER	70-R4	*	(7)	12,041,998.28	4,433,095	8,451,843	434,717	3.61	19.4
	GHEINT UNIT 4 SCRUBBER	70-R4	*	(7)	15,148,041.55	3,480,348	12,728,056	821,790	4.10	20.5
	<b>TOTAL ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT</b>			<b>251,197,011.00</b>	<b>109,033,668</b>	<b>162,054,258</b>	<b>7,546,737</b>	<b>3.00</b>	<b>21.5</b>	
315.10	ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT									
	TYRONE UNIT 3	70-R4	*	(10)	24,287.38	113,158	(86,404)	0	-	-
	TYRONE UNITS 1 AND 2				10,885					
	GREEN RIVER UNIT 3	70-R4	*	(10)	105,716.59	262,824	(80,536)	0	-	-
	GREEN RIVER UNIT 4	70-R4	*	(10)	480,433.11	448,719	79,757	0	-	-
	<b>TOTAL ACCOUNT 315.1 - ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT</b>			<b>670,417.06</b>	<b>841,366</b>	<b>(87,243)</b>	<b>0</b>	<b>-</b>	<b>-</b>	

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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2017

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)	
310.00 MISCELLANEOUS PLANT EQUIPMENT								
TRIMBLE COUNTY UNIT 2	75-R1.5	* (13)	7,002,702.79	1,014,150	0,898,604	158,008	2.26	43.7
SYSTEM LABORATORY	75-R1.5	* 0	3,688,912.98	933,650	2,755,203	127,717	3.46	21.6
BROWN UNIT 1	75-R1.5	* (6)	399,064.21	300,385	112,680	20,759	5.33	5.4
BROWN UNIT 2	75-R1.5	* (6)	123,107.10	107,180	23,314	2,067	1.68	11.3
BROWN UNIT 3	75-R1.5	* (6)	6,483,855.33	3,326,488	3,546,390	210,000	3.24	16.9
GHENT UNIT 1 SCRUBBER	75-R1.5	* (7)	962,012.25	900,830	129,523	8,078	0.84	15.9
GHENT UNIT 1	75-R1.5	* (7)	1,845,970.85	1,084,403	290,726	18,344	0.99	15.8
GHENT UNIT 2	75-R1.5	* (7)	1,553,509.99	1,460,824	201,432	12,862	0.93	15.7
GHENT UNIT 3	75-R1.5	* (7)	4,027,500.01	2,729,825	1,579,600	85,151	2.11	18.6
GHENT UNIT 4	75-R1.5	* (7)	9,999,060.73	3,857,934	6,841,061	348,269	3.48	19.6
TOTAL ACCOUNT 316 - MISCELLANEOUS PLANT EQUIPMENT			36,076,316.24	16,315,729	22,377,902	901,252	2.75	22.6
316.10 MISCELLANEOUS PLANT EQUIPMENT - RETIRED PLANT								
TYRONE UNIT 3	75-R1.5	* (10)	74,491.69	48,230	33,711	0	-	-
TYRONE UNITS 1 AND 2	75-R1.5	* (10)	11,541.15	7,240	5,455	0	-	-
GREEN RIVER UNIT 3	75-R1.5	* (10)	22,250.26	10,688	13,787	0	-	-
GREEN RIVER UNIT 4	75-R1.5	* (10)	371,296.87	161,264	247,103	0	-	-
GREEN RIVER UNITS 1 AND 2	75-R1.5	* (10)	45,689.51	57,147	(6,889)	0	-	-
TOTAL ACCOUNT 316.1 - MISCELLANEOUS PLANT EQUIPMENT - RETIRED PLANT			525,269.48	284,569	293,227	0	-	-
TOTAL STEAM PRODUCTION PLANT			4,946,630,275.19	1,678,583,978	3,651,114,788	183,850,449		

\* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE

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TABLE 1: SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2017

ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL DEPRECIATION AMOUNT	ACCRUAL RATE	COMPOSITE REMAINING USE (MONTHS)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)(7)(6)	(9)(8)(7)
<b>DEPRECIABLE PLANT</b>								
<b>STEAM PRODUCTION PLANT</b>								
311.00	STRUCTURES AND IMPROVEMENTS							
	TRUMBEE COUNTY UNIT 2	100-R2.5	113	96,507,288.16	27,875,947	89,941,256	1,740,732	4.81
	TRUMBEE COUNTY UNIT 2 SCRUBBER	100-R2.5	113	5,538,481.46	3,236,866	3,049,300	67,265	1.21
	SYSTEMS/MAINTENANCE	100-R2.5	0	1,177,183.12	750,000	380,955	37,097	22.1
	BROWN UNIT 1	100-R2.5	061	4,677,742.70	4,949,872	167,369	19,864	0.42
	BROWN UNIT 2	100-R2.5	061	2,509,727.20	2,508,277	413,134	9,958	1.56
	BROWN UNIT 2 AND 3 SCRUBBER	100-R2.5	061	26,761,658.32	14,810,279	15,659,395	934,325	3.15
	CHENET UNIT 1 SCRUBBER	100-R2.5	076	8,207,187.12	7,028,513	1,475,405	30,645	1.20
	CHENET UNIT 2	100-R2.5	076	11,248,748.87	11,239,211	8,431,980	345,914	1.80
	CHENET UNIT 3	100-R2.5	076	14,818,848.80	14,811,394	8,847,394	237,691	1.20
	CHENET UNIT 4	100-R2.5	076	61,457,050.74	34,353,451	20,756,160	1,079,569	2.10
	CHENET UNIT 2 SCRUBBER	100-R2.5	076	41,271,118.71	16,630,361	20,808,301	1,494,967	3.70
	CHENET UNIT 3 SCRUBBER	100-R2.5	076	13,918,328.79	14,084,948	2,330,330	174,250	1.10
	CHENET UNIT 4 SCRUBBER	100-R2.5	076	18,350,261.26	0	30,558	1,362	5.90
	TOTAL ACCOUNT 311.1 - STRUCTURES AND IMPROVEMENTS		341,081,660.72	170,681,214	192,718,411	8,193,441	2.86	24.4
311.20	STRUCTURES AND IMPROVEMENTS - RETIRED PLANT							
	TYONE UNIT 3	100-R2.5	110	1,031,357.87	1,796,266	0	0	-
	TYONE UNIT 3 AND 2	100-R2.5	110	950,384.44	841,210	0	0	-
	GREEN RIVER UNIT 3	100-R2.5	110	2,420,031.85	3,960,056	0	0	-
	GREEN RIVER UNIT 4	100-R2.5	110	4,416,082.72	4,388,641	0	0	-
	GREEN RIVER UNITS 1 AND 2	100-R2.5	110	1,556,830.26	1,714,260	0	0	-
	PAINEVILLE UNIT 3	100-R2.5	110	77,729.95	40,350	0	0	-
	TOTAL ACCOUNT 311.2 - STRUCTURES AND IMPROVEMENTS - RETIRED PLANT		10,675,505.61	11,743,886	0	0	-	-
312.00	BOILER PLANT EQUIPMENT							
	TRUMBEE COUNTY UNIT 2	70-R1.5	113	254,137,231.88	110,588,348	331,388,058	12,226,849	2.17
	TRUMBEE COUNTY UNIT 3 SCRUBBER	70-R1.5	113	72,063,248.83	21,256,414	60,897,380	1,426,927	1.60
	BROWN UNIT 1	70-R1.5	061	26,945,054.63	22,203,988	18,948,480	2,641,270	3.25
	BROWN UNIT 2	70-R1.5	061	42,204,970.36	21,231,700	23,526,334	2,298,256	4.97
	BROWN UNIT 2 AND 3 SCRUBBER	70-R1.5	061	432,254,946.70	182,517,262	285,048,186	32,114,044	0.96
	CHENET UNIT 1 AND 3 SCRUBBER	70-R1.5	061	235,778,987.22	105,497,585	249,334,216	14,870,996	4.28
	CHENET UNIT 1 SCRUBBER	70-R1.5	071	176,576,162.86	17,709,650	81,795,306	5,743,444	4.02
	CHENET UNIT 2	70-R1.5	071	209,951,252.22	110,134,214	279,241,386	10,651,280	4.26
	CHENET UNIT 3	70-R1.5	071	177,180,875.51	74,130,651	222,462,826	13,969,202	4.61
	CHENET UNIT 4	70-R1.5	071	432,488,066.02	181,812,266	281,913,482	31,118,790	3.48
	CHENET UNIT 4 SCRUBBER	70-R1.5	071	171,156,969.89	108,000,818	650,871,486	32,262,727	4.29
	CHENET UNIT 2 SCRUBBER	70-R1.5	071	101,225,998.12	82,287,265	12,665,953	781,781	1.13
	CHENET UNIT 3 SCRUBBER	70-R1.5	071	819,857,013.84	293,614,191	681,165,765	4,739,720	2.84
	CHENET UNIT 4 SCRUBBER	70-R1.5	071	284,151,867.86	95,487,208	173,642,323	6,824,160	3.32
	TOTAL ACCOUNT 312 - BOILER PLANT EQUIPMENT		3,086,727,474.84	1,194,258,558	5,020,361,867	184,682,260	3.99	19.6

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ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCURAL RATE (EPOCHS)	COMPOSITE REMAINING LIFE (EPOCHS)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
310.10	BOILER PLANT EQUIPMENT - ASH PONDS							
	TRIMBLE COUNTY UNIT 2 ASH POND	100-S4	0	0	0	0	0	0
	BROWN UNIT 1 ASH POND	100-S4	0	0	0	0	0	0
	BROWN UNIT 2 ASH POND	100-S4	0	0	0	0	0	0
	BROWN UNIT 3 ASH POND	100-S4	0	0	0	0	0	0
	CHERT UNIT 1 SCRUBBER ASH POND	100-S4	0	0	0	0	0	0
	CHERT UNIT 2 ASH POND	100-S4	0	0	0	0	0	0
	CHERT UNIT 2 SCRUBBER ASH POND	100-S4	0	0	0	0	0	0
	TYROONE UNIT 2 ASH POND	100-S4	0	0	0	0	0	0
	TYROONE UNIT 2 SCRUBBER ASH POND	100-S4	0	0	0	0	0	0
	GREEN RIVER UNIT 3 ASH POND	100-S4	0	0	0	0	0	0
	PREVELUE UNIT 3 ASH POND	100-S4	0	0	0	0	0	0
	TOTAL ACCOUNT 310.1 - BOILER PLANT EQUIPMENT - ASH PONDS		0	0	0	0	0	0
310.20	BOILER PLANT EQUIPMENT - RETIRED PLANT							
	TYROONE UNIT 2	70-R1.5	100	0	0	0	0	0
	TYROONE UNITS 1 AND 2	70-R1.5	100	0	0	0	0	0
	GREEN RIVER UNIT 3	70-R1.5	100	0	0	0	0	0
	GREEN RIVER UNITS 1 AND 2	70-R1.5	100	0	0	0	0	0
	PREVELUE UNIT 3	70-R1.5	100	0	0	0	0	0
	TOTAL ACCOUNT 310.2 - BOILER PLANT EQUIPMENT - RETIRED PLANT AND ASH PONDS		0	0	0	0	0	0
310.00	TURBOGENERATOR UNITS							
	TRIMBLE COUNTY UNITS	65-R2	100	0	0	0	0	0
	BROWN UNIT 1	65-R2	100	0	0	0	0	0
	BROWN UNIT 2	65-R2	100	0	0	0	0	0
	BROWN UNIT 3	65-R2	100	0	0	0	0	0
	CHERT UNIT 1	65-R2	100	0	0	0	0	0
	CHERT UNIT 2	65-R2	100	0	0	0	0	0
	CHERT UNIT 3	65-R2	100	0	0	0	0	0
	CHERT UNIT 4	65-R2	100	0	0	0	0	0
	TOTAL ACCOUNT 310.0 - TURBOGENERATOR UNITS		0	0	0	0	0	0
310.10	TURBOGENERATOR UNITS - RETIRED PLANT							
	GREEN RIVER UNIT 3	65-R2	100	0	0	0	0	0
	GREEN RIVER UNIT 4	65-R2	100	0	0	0	0	0
	TOTAL ACCOUNT 310.1 - TURBOGENERATOR UNITS - RETIRED PLANT		0	0	0	0	0	0
310.00	ACCESSORY ELECTRIC EQUIPMENT							
	TRIMBLE COUNTY UNIT 2	70-R4	100	0	0	0	0	0
	TRIMBLE COUNTY UNIT 2 SCRUBBER	70-R4	100	0	0	0	0	0
	BROWN UNIT 1	70-R4	100	0	0	0	0	0
	BROWN UNIT 2	70-R4	100	0	0	0	0	0
	BROWN UNIT 3	70-R4	100	0	0	0	0	0
	BROWN UNITS 1, 2 AND 3 SCRUBBER	70-R4	100	0	0	0	0	0
	CHERT UNIT 1 SCRUBBER	70-R4	100	0	0	0	0	0
	CHERT UNIT 1	70-R4	100	0	0	0	0	0
	CHERT UNIT 2	70-R4	100	0	0	0	0	0
	CHERT UNIT 3	70-R4	100	0	0	0	0	0
	CHERT UNIT 4	70-R4	100	0	0	0	0	0
	CHERT UNITS 2 SCRUBBER	70-R4	100	0	0	0	0	0
	CHERT UNITS 3 SCRUBBER	70-R4	100	0	0	0	0	0
	CHERT UNITS 4 SCRUBBER	70-R4	100	0	0	0	0	0
	TOTAL ACCOUNT 310.0 - ACCESSORY ELECTRIC EQUIPMENT		0	0	0	0	0	0
310.10	ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT							
	TYROONE UNIT 2	70-R4	100	0	0	0	0	0
	GREEN RIVER UNIT 3	70-R4	100	0	0	0	0	0
	GREEN RIVER UNIT 4	70-R4	100	0	0	0	0	0
	TOTAL ACCOUNT 310.1 - ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT		0	0	0	0	0	0

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ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCUMULATED ACCRUAL BALANCE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)(\$ MIL)	(9)
210.00	MISCELLANEOUS PLANT EQUIPMENT							
	TRAVIS COOLING TOWER 2	75-R1.5	7,002,702.78	1,214,115	6,688,584	158,908	2,736	43.7
	SYSTEM LABORATORY	75-R1.5	3,048,912.98	303,400	3,752,313	127,747	3.48	21.6
	BROWN UNIT 1	75-R1.5	358,684.24	300,260	157,801	33,738	5.22	8.4
	BROWN UNIT 2	75-R1.5	423,107.16	407,180	23,344	2,067	1.89	11.3
	BROWN UNIT 3	75-R1.5	6,403,905.33	3,320,408	3,544,989	240,000	2.14	10.0
	CHERT UNIT 1 SCRUBBER	75-R1.5	90,072.25	90,020	108,523	8,079	0.84	15.0
	CHERT UNIT 1	75-R1.5	1,548,675.00	1,584,413	290,729	18,344	0.96	15.3
	CHERT UNIT 2	75-R1.5	1,553,500.00	1,400,514	301,432	12,862	0.83	15.7
	CHERT UNIT 3	75-R1.5	4,237,600.01	2,739,845	1,878,800	86,151	2.11	15.6
	CHERT UNIT 4	75-R1.5	3,950,000.23	3,887,903	6,947,193	345,282	3.48	15.6
	TOTAL ACCOUNT 210 - MISCELLANEOUS PLANT EQUIPMENT		36,076,346.24	16,318,720	22,977,912	991,282	2.75	22.8
210.10	MISCELLANEOUS PLANT EQUIPMENT - RETIRED PLANT							
	TYNDALE UNIT 2	75-R1.5	74,944.09	84,841	0	0	-	-
	TYNDALE UNIT 1 AND 2	75-R1.5	11,841.85	12,666	0	0	-	-
	GREEN RIVER UNIT 2	75-R1.5	23,250.28	24,475	0	0	-	-
	GREEN RIVER UNIT 4	75-R1.5	271,290.87	468,487	0	0	-	-
	GREEN RIVER UNITS 1 AND 2	75-R1.5	45,880.81	35,228	0	0	-	-
	TOTAL ACCOUNT 210.1 - MISCELLANEOUS PLANT EQUIPMENT - RETIRED PLANT		105,260.48	677,706	0	0	-	-
	<b>TOTAL STEAM PRODUCTION PLANT</b>		<b>4,848,833,275.19</b>	<b>1,878,583,978</b>	<b>3,640,349,672</b>	<b>183,441,708</b>		

\* LIFE KANAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE

LOUISVILLE GAS AND ELECTRIC  
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2017

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ACCRALED RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)		
<b>DEPRECIABLE PLANT</b>										
<b>STEAM PRODUCTION PLANT</b>										
311.00	STRUCTURES AND IMPROVEMENTS									
	RIVERPORT DISTRIBUTION CENTER	95-R2.5	*	(25)	5,310,284.64	406,568	6,231,288	141,508	2.66	44.0
	MILL CREEK UNIT 1	95-R2.5	*	(9)	21,232,083.22	17,907,478	5,235,493	366,869	1.73	14.3
	MILL CREEK UNIT 1 SCRUBBER					122,980				
	MILL CREEK UNIT 2	95-R2.5	*	(9)	14,161,012.84	10,257,954	5,177,550	318,710	2.25	16.2
	MILL CREEK UNIT 2 SCRUBBER	95-R2.5	*	(9)	4,970,628.17	908,754	4,509,231	275,584	5.54	16.4
	MILL CREEK UNIT 3	95-R2.5	*	(9)	29,123,290.17	21,313,461	10,430,925	518,047	1.78	20.1
	MILL CREEK UNIT 3 SCRUBBER	95-R2.5	*	(9)	5,494,516.28	173,524	5,815,499	286,188	5.21	20.3
	MILL CREEK UNIT 4	95-R2.5	*	(9)	73,280,911.39	41,957,732	37,918,461	1,589,665	2.17	23.9
	MILL CREEK UNIT 4 SCRUBBER	95-R2.5	*	(9)	5,792,375.79	2,461,633	3,852,057	159,878	2.76	24.1
	TRIMBLE COUNTY UNIT 1	95-R2.5	*	(14)	107,482,423.29	66,335,130	56,194,833	1,810,718	1.68	31.0
	TRIMBLE COUNTY UNIT 1 SCRUBBER	95-R2.5	*	(14)	889,015.22	6,671	1,006,806	31,696	3.57	31.8
	TRIMBLE COUNTY UNIT 2	95-R2.5	*	(14)	17,403,381.00	2,319,428	17,520,426	375,655	2.16	46.6
	TRIMBLE COUNTY UNIT 2 SCRUBBER	95-R2.5	*	(14)	84,599.93	7,610	88,834	2,225	2.25	46.7
	<b>TOTAL ACCOUNT 311 - STRUCTURES AND IMPROVEMENTS</b>				<b>285,224,521.94</b>	<b>164,178,923</b>	<b>153,981,403</b>	<b>5,876,421</b>	<b>2.06</b>	<b>26.2</b>
311.20	STRUCTURES AND IMPROVEMENTS - RETIRED PLANT									
	CANE RUN UNIT 1	95-R2.5	*	(10)	1,785,793.87	2,326,956	(362,583)	0	-	-
	CANE RUN UNIT 2	95-R2.5	*	(10)	1,227,964.74	1,331,745	19,016	0	-	-
	CANE RUN UNIT 3	95-R2.5	*	(10)	2,035,143.37	2,300,123	(61,465)	0	-	-
	CANE RUN UNIT 4	95-R2.5	*	(10)	1,912,802.31	1,128,830	(24,747)	0	-	-
	CANE RUN UNIT 4 SCRUBBER	95-R2.5	*	(10)	17,192.20	62,890	(43,979)	0	-	-
	CANE RUN UNIT 5	95-R2.5	*	(10)	2,776,066.69	3,547,268	(493,595)	0	-	-
	CANE RUN UNIT 5 SCRUBBER	95-R2.5	*	(10)	124.53	174,556	(174,419)	0	-	-
	CANE RUN UNIT 6	95-R2.5	*	(10)	7,055,825.04	8,712,341	(950,933)	0	-	-
	CANE RUN UNIT 6 SCRUBBER	95-R2.5	*	(10)	124.53	134,573	(134,436)	0	-	-
	<b>TOTAL ACCOUNT 311.2 - STRUCTURES AND IMPROVEMENTS - RETIRED PLANT</b>				<b>16,811,037.28</b>	<b>20,719,282</b>	<b>(2,227,141)</b>	<b>0</b>	<b>-</b>	<b>-</b>
312.00	BOILER PLANT EQUIPMENT									
	MILL CREEK UNIT 1	60-R1	*	(9)	182,136,143.11	44,904,210	153,624,186	11,074,548	6.08	13.9
	MILL CREEK UNIT 1 SCRUBBER	60-R1	*	(9)	16,929,429.83	10,096,169	8,356,910	609,232	3.60	13.7
	MILL CREEK UNIT 2	60-R1	*	(9)	198,502,284.71	36,480,110	179,887,380	11,453,797	5.77	15.7
	MILL CREEK UNIT 2 SCRUBBER	60-R1	*	(9)	114,821,991.46	(9,657,129)	135,013,100	8,545,283	7.44	15.8
	MILL CREEK UNIT 3	60-R1	*	(9)	277,197,006.75	84,310,805	217,833,932	11,356,666	4.10	19.2
	MILL CREEK UNIT 3 SCRUBBER	60-R1	*	(9)	150,336,700.73	(12,487,939)	176,354,943	9,092,715	6.05	19.4
	MILL CREEK UNIT 4	60-R1	*	(9)	471,456,638.57	135,726,909	378,160,827	16,820,880	3.57	22.5
	MILL CREEK UNIT 4 SCRUBBER	60-R1	*	(9)	206,349,248.58	17,667,770	207,252,911	9,126,961	4.42	22.7
	TRIMBLE COUNTY UNIT 1	60-R1	*	(14)	322,842,539.16	90,641,330	277,399,165	9,739,788	3.02	28.5
	TRIMBLE COUNTY UNIT 1 SCRUBBER	60-R1	*	(14)	66,837,564.03	51,781,076	24,413,747	874,473	1.31	27.9
	TRIMBLE COUNTY UNIT 2	60-R1	*	(14)	146,448,004.91	25,449,556	141,501,170	3,498,812	2.39	40.4
	TRIMBLE COUNTY UNIT 2 SCRUBBER	60-R1	*	(14)	15,152,263.48	3,036,129	14,237,451	352,682	2.33	40.4
	<b>TOTAL ACCOUNT 312 - BOILER PLANT EQUIPMENT</b>				<b>2,169,009,815.32</b>	<b>477,748,996</b>	<b>1,914,035,722</b>	<b>92,545,837</b>	<b>4.27</b>	<b>20.7</b>



LOUISVILLE GAS AND ELECTRIC  
ELECTRIC PLANT

**TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2017**

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	CALCULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)	
312.10	BOILER PLANT EQUIPMENT - ASH PONDS								
	MILL CREEK UNIT 1 ASH POND	100-S4 *	0	411,750.29	231,546	180,204	12,462	3.03	
	MILL CREEK UNIT 3 ASH POND	100-S4 *	0	1,263,768.52	635,948	627,821	30,655	2.43	
	TRIMBLE COUNTY UNIT 1 ASH POND	100-S4 *	0	4,942,817.00	1,858,074	3,084,743	95,032	1.92	
	TRIMBLE COUNTY UNIT 2 ASH POND	100-S4 *	0	5,057,242.50	614,262	4,442,980	136,707	2.70	
	<i>TOTAL ACCOUNT 312.1 - BOILER PLANT EQUIPMENT - ASH PONDS</i>			11,675,578.31	3,339,830	8,335,748	274,856	2.35	30.3
312.20	BOILER PLANT EQUIPMENT - RETIRED PLANT								
	CANE RUN UNIT 1	60-R1 *	(10)	124.53	87,689	(87,552)	0	-	
	CANE RUN UNIT 2	60-R1 *	(10)	124.53	15,455	(15,318)	0	-	
	CANE RUN UNIT 3	60-R1 *	(10)	124.53	72,311	(72,174)	0	-	
	CANE RUN UNIT 4	60-R1 *	(10)	119,351.75	2,140,822	(2,009,535)	0	-	
	CANE RUN UNIT 4 SCRUBBER	60-R1 *	(10)	124.53	1,281,486	(1,281,349)	0	-	
	CANE RUN UNIT 5	60-R1 *	(10)	155,851.67	1,925,863	(1,754,426)	0	-	
	CANE RUN UNIT 5 SCRUBBER	60-R1 *	(10)	9,932.90	2,247,689	(2,236,763)	0	-	
	CANE RUN UNIT 6	60-R1 *	(10)	5,573,784.77	(20,674,874)	26,806,037	0	-	
	CANE RUN UNIT 6 SCRUBBER	60-R1 *	(10)	85,553.36	1,933,912	(1,839,803)	0	-	
	<i>TOTAL ACCOUNT 312.2 - BOILER PLANT EQUIPMENT - RETIRED PLANT</i>			5,944,972.57	(10,969,647)	17,509,117	0	-	
314.00	TURBOGENERATOR UNITS								
	MILL CREEK UNIT 1	60-R2.5 *	(9)	25,971,344.84	11,394,423	16,914,343	1,215,792	4.68	
	MILL CREEK UNIT 2	60-R2.5 *	(9)	28,261,136.61	12,265,240	18,539,399	1,173,566	4.15	
	MILL CREEK UNIT 3	60-R2.5 *	(9)	34,874,136.89	20,843,142	17,169,667	898,335	2.58	
	MILL CREEK UNIT 4	60-R2.5 *	(9)	55,058,036.33	24,696,491	35,316,769	1,558,498	2.83	
	TRIMBLE COUNTY UNIT 1	60-R2.5 *	(14)	59,537,576.82	30,778,475	37,094,363	1,294,397	2.17	
	TRIMBLE COUNTY UNIT 2	60-R2.5 *	(14)	21,967,018.06	4,789,217	20,253,184	485,677	2.21	
	<i>TOTAL ACCOUNT 314 - TURBOGENERATOR UNITS</i>			225,669,249.55	104,766,988	145,287,725	6,626,255	2.94	21.9
314.10	TURBOGENERATOR UNITS - RETIRED PLANT								
	CANE RUN UNIT 1	60-R2.5 *	(10)	124.53	7,068	(6,931)	0	-	
	CANE RUN UNIT 2	60-R2.5 *	(10)	124.53	547	(410)	0	-	
	CANE RUN UNIT 3	60-R2.5 *	(10)	124.53	32,812	(32,675)	0	-	
	CANE RUN UNIT 4	60-R2.5 *	(10)	1,099,327.82	361,959	847,302	0	-	
	CANE RUN UNIT 5	60-R2.5 *	(10)	80,617.90	625,492	(536,812)	0	-	
	CANE RUN UNIT 6	60-R2.5 *	(10)	124.53	(950,601)	950,936	0	-	
	<i>TOTAL ACCOUNT 314.1 - TURBOGENERATOR UNITS - RETIRED PLANT</i>			1,180,443.84	77,077	1,221,412	0	-	
315.00	ACCESSORY ELECTRIC EQUIPMENT								
	MILL CREEK UNIT 1	65-R3 *	(9)	18,582,082.97	11,394,586	8,859,884	626,855	3.37	
	MILL CREEK UNIT 1 SCRUBBER	65-R3 *	(9)	202,167.22	552,799	(332,437)	0	-	
	MILL CREEK UNIT 2	65-R3 *	(9)	13,147,191.98	6,468,006	7,862,433	487,544	3.71	
	MILL CREEK UNIT 2 SCRUBBER	65-R3 *	(9)	2,694,916.35	765,601	2,171,858	132,350	4.91	
	MILL CREEK UNIT 3	65-R3 *	(9)	26,791,012.14	13,984,708	15,217,495	761,536	2.84	
	MILL CREEK UNIT 3 SCRUBBER	65-R3 *	(9)	9,792,181.78	1,349,963	9,323,515	459,968	4.70	
	MILL CREEK UNIT 4	65-R3 *	(9)	31,002,634.31	18,728,455	15,064,416	655,832	2.12	
	MILL CREEK UNIT 4 SCRUBBER	65-R3 *	(9)	1,667,316.69	564,201	1,263,174	51,790	3.11	
	TRIMBLE COUNTY UNIT 1	65-R3 *	(14)	65,098,801.60	30,167,182	44,045,452	1,473,149	2.26	
	TRIMBLE COUNTY UNIT 1 SCRUBBER	65-R3 *	(14)	2,736,920.21	2,395,614	724,475	235,313	0.92	
	TRIMBLE COUNTY UNIT 2	65-R3 *	(14)	10,679,138.16	1,552,448	10,621,770	235,871	2.21	
	<i>TOTAL ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT</i>			182,394,363.41	87,923,563	114,812,035	4,910,258	2.69	23.4

LOUISVILLE GAS AND ELECTRIC  
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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2017

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	CALCULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
315.10	ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT							
	CANE RUN UNIT 1	65-R3 *	124.53	452,527	(452,390)	0	-	-
	CANE RUN UNIT 2	65-R3 *	124.53	13,527	(13,390)	0	-	-
	CANE RUN UNIT 3	65-R3 *	124.62	56,033	(55,896)	0	-	-
	CANE RUN UNIT 4	65-R3 *	124.53	618,589	(618,452)	0	-	-
	CANE RUN UNIT 4 SCRUBBER	65-R3 *	124.53	112,735	(112,598)	0	-	-
	CANE RUN UNIT 5	65-R3 *	124.53	(1,576,281)	1,576,418	0	-	-
	CANE RUN UNIT 5 SCRUBBER	65-R3 *	124.53	188,197	(188,060)	0	-	-
	CANE RUN UNIT 6	65-R3 *	124.53	(1,203,144)	1,203,281	0	-	-
	CANE RUN UNIT 6 SCRUBBER	65-R3 *	124.53	163,225	(163,088)	0	-	-
	<i>TOTAL ACCOUNT 315.1 - ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT</i>		1,120.86	(1,174,592)	1,175,825	0		
316.00	MISCELLANEOUS PLANT EQUIPMENT							
	RIVERPORT DISTRIBUTION CENTER	45-R2.5 *	582,917.96	63,737	530,839	14,119	2.42	37.6
	MILL CREEK UNIT 1	45-R2.5 *	1,036,757.76	560,951	569,115	42,936	4.14	13.3
	MILL CREEK UNIT 2	45-R2.5 *	141,316.22	90,413	63,622	4,378	3.10	14.5
	MILL CREEK UNIT 3	45-R2.5 *	347,546.48	334,551	44,275	2,410	0.69	18.4
	MILL CREEK UNIT 4	45-R2.5 *	10,935,346.35	3,651,001	8,268,467	374,507	3.42	22.1
	MILL CREEK UNIT 4 SCRUBBER	45-R2.5 *	43,211.57	50,097	(2,996)	0	-	-
	TRIMBLE COUNTY UNIT 1	45-R2.5 *	3,093,853.20	1,635,209	1,891,784	80,052	2.59	23.6
	TRIMBLE COUNTY UNIT 2	45-R2.5 *	3,528,603.03	384,869	3,637,738	94,925	2.69	38.3
	<i>TOTAL ACCOUNT 316 - MISCELLANEOUS PLANT EQUIPMENT</i>		19,709,552.57	6,770,888	15,002,844	613,327	3.11	24.5
316.10	MISCELLANEOUS PLANT EQUIPMENT - RETIRED PLANT							
	CANE RUN UNIT 1	45-R2.5 *	10.83	496	(484)	0	-	-
	CANE RUN UNIT 3	45-R2.5 *	44.28	748	(699)	0	-	-
	CANE RUN UNIT 4	45-R2.5 *	249.08	(25,230)	25,504	0	-	-
	CANE RUN UNIT 4 SCRUBBER	45-R2.5 *	124.53	596	(459)	0	-	-
	CANE RUN UNIT 5	45-R2.5 *	133,003.43	89,016	57,288	0	-	-
	CANE RUN UNIT 5 SCRUBBER	45-R2.5 *	11.31	4,325	(4,313)	0	-	-
	CANE RUN UNIT 6	45-R2.5 *	474,554.25	59,784	462,226	0	-	-
	CANE RUN UNIT 6 SCRUBBER	45-R2.5 *	124.53	2,445	(2,308)	0	-	-
	<i>TOTAL ACCOUNT 316.1 - MISCELLANEOUS PLANT EQUIPMENT - RETIRED PLANT</i>		608,122.24	132,180	536,755	0	-	-
	<b>TOTAL STEAM PRODUCTION PLANT</b>		<b>2,918,228,777.89</b>	<b>853,513,488</b>	<b>2,369,671,445</b>	<b>110,846,954</b>		

\* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE

Version 2

LOUISVILLE GAS AND ELECTRIC  
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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2017

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)/(7)(4)	COMPOSITE REMAINING LIFE (9)/(8)(7)
<b>DEPRECIABLE PLANT</b>								
<b>STEAM PRODUCTION PLANT</b>								
311.00	STRUCTURES AND IMPROVEMENTS							
	RIVERPORT DISTRIBUTION CENTER	95-R2.5 *	(25) 5,310,284.84	408,568	8,231,288	141,508	2.66	44.0
	MILL CREEK UNIT 1	95-R2.5 *	(9) 21,820,033.22	18,038,456	5,112,213	366,130	1.69	14.3
	MILL CREEK UNIT 2	95-R2.5 *	(9) 14,161,012.84	10,257,954	5,177,590	318,710	2.25	18.2
	MILL CREEK UNIT 2 SCRUBBER	95-R2.5 *	(9) 4,009,038.17	496,754	4,508,251	275,944	0.64	18.4
	MILL CREEK UNIT 3	95-R2.5 *	(9) 25,124,596.17	21,313,461	15,430,525	918,047	1.78	20.1
	MILL CREEK UNIT 3 SCRUBBER	95-R2.5 *	(9) 5,404,916.66	173,304	5,616,699	286,185	0.51	20.3
	MILL CREEK UNIT 4	95-R2.5 *	(9) 73,280,911.35	41,567,732	37,918,481	1,569,865	2.17	23.0
	MILL CREEK UNIT 4 SCRUBBER	95-R2.5 *	(9) 5,792,375.79	2,481,833	3,852,057	166,878	2.78	24.1
	TRIMBLE COUNTY UNIT 1	95-R2.5 *	(14) 107,482,421.25	69,395,130	56,154,033	1,910,715	1.86	31.0
	TRIMBLE COUNTY UNIT 1 SCRUBBER	95-R2.5 *	(14) 899,014.22	8,871	1,008,808	31,886	3.57	31.8
	TRIMBLE COUNTY UNIT 2	95-R2.5 *	(14) 17,403,338.00	2,316,428	17,320,426	379,655	2.16	46.6
	TRIMBLE COUNTY UNIT 2 SCRUBBER	95-R2.5 *	(14) 81,569.93	7,812	88,534	1,903	2.29	46.7
	TOTAL ACCOUNT 311 - STRUCTURES AND IMPROVEMENTS		285,224,521.84	154,178,923	103,856,423	5,867,688	2.06	26.2
311.20	STRUCTURES AND IMPROVEMENTS - RETIRED PLANT							
	CANE RUN UNIT 1	95-R2.5 *	(10) 1,785,793.87	1,964,373	0	0	-	-
	CANE RUN UNIT 2	95-R2.5 *	(10) 1,227,696.74	1,350,791	0	0	-	-
	CANE RUN UNIT 3	95-R2.5 *	(10) 2,056,143.37	2,238,858	0	0	-	-
	CANE RUN UNIT 4	95-R2.5 *	(10) 1,915,800.31	2,104,089	0	0	-	-
	CANE RUN UNIT 4 SCRUBBER	95-R2.5 *	(10) 17,192.20	18,911	0	0	-	-
	CANE RUN UNIT 5	95-R2.5 *	(10) 2,176,009.89	3,032,673	0	0	-	-
	CANE RUN UNIT 5 SCRUBBER	95-R2.5 *	(10) 124.53	137	0	0	-	-
	CANE RUN UNIT 6	95-R2.5 *	(10) 7,059,825.04	7,761,468	0	0	-	-
	CANE RUN UNIT 6 SCRUBBER	95-R2.5 *	(10) 126.55	137	0	0	-	-
	TOTAL ACCOUNT 311.2 - STRUCTURES AND IMPROVEMENTS - RETIRED PLANT		16,811,037.28	18,492,141	0	0	-	-
312.00	BOILER PLANT EQUIPMENT							
	MILL CREEK UNIT 1	60-R1 *	(9) 182,136,143.11	44,964,210	153,824,186	11,074,540	6.09	13.9
	MILL CREEK UNIT 1 SCRUBBER	60-R1 *	(9) 16,049,429.83	10,099,169	8,356,810	605,232	3.60	13.7
	MILL CREEK UNIT 2	60-R1 *	(9) 190,902,281.71	23,328,676	193,037,680	12,366,735	6.29	15.7
	MILL CREEK UNIT 2 SCRUBBER	60-R1 *	(9) 114,821,591.46	3,263,271	121,866,600	7,712,846	6.72	15.8
	MILL CREEK UNIT 3	60-R1 *	(9) 271,157,026.75	69,048,659	208,099,132	12,329,801	4.61	19.1
	MILL CREEK UNIT 3 SCRUBBER	60-R1 *	(9) 150,326,700.73	3,777,361	160,088,643	8,250,312	5.49	15.4
	MILL CREEK UNIT 4	60-R1 *	(9) 471,496,038.67	136,736,909	378,100,827	16,620,596	3.57	22.5
	MILL CREEK UNIT 4 SCRUBBER	60-R1 *	(9) 208,349,248.56	17,687,770	207,253,911	9,128,951	4.42	22.7
	TRIMBLE COUNTY UNIT 1	60-R1 *	(14) 322,847,539.16	80,641,330	277,299,185	9,759,788	3.52	29.8
	TRIMBLE COUNTY UNIT 1 SCRUBBER	60-R1 *	(14) 69,821,566.03	33,893,168	42,820,115	1,545,487	2.31	27.6
	TRIMBLE COUNTY UNIT 2	60-R1 *	(14) 146,449,054.91	23,449,556	141,961,170	3,468,812	2.39	40.4
	TRIMBLE COUNTY UNIT 2 SCRUBBER	60-R1 *	(14) 15,152,262.46	3,038,552	16,322,851	359,688	2.33	40.4
	TOTAL ACCOUNT 312 - BOILER PLANT EQUIPMENT		2,169,069,813.32	459,531,026	1,932,251,899	98,299,064	4.39	20.7

Version 2

LOUISVILLE GAS AND ELECTRIC  
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2017

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)/(7)(4)	COMPOSITE REMAINING LIFE (9)/(8)(7)
312.10	BOILER PLANT EQUIPMENT - ASH PONDS							
	MILL CREEK UNIT 1 ASH POND	100-S4 *	411,750.20	231,546	889,394	12,462	3.03	14.5
	MILL CREEK UNIT 3 ASH POND	100-S4 *	1,263,758.52	638,948	857,821	30,855	2.43	20.5
	TRIMBLE COUNTY UNIT 1 ASH POND	100-S4 *	4,842,817.00	1,850,074	3,390,743	89,012	1.82	32.5
	TRIMBLE COUNTY UNIT 2 ASH POND	100-S4 *	5,627,042.30	814,262	4,442,680	159,797	2.70	32.5
	TOTAL ACCOUNT 312.1 - BOILER PLANT EQUIPMENT - ASH PONDS		11,875,578.31	3,339,830	8,335,746	274,866	2.35	30.3
312.20	BOILER PLANT EQUIPMENT - RETIRED PLANT							
	CANE RUN UNIT 1	60-R1 *	(10)	124.53	137	0	-	-
	CANE RUN UNIT 2	60-R1 *	(10)	124.53	137	0	-	-
	CANE RUN UNIT 3	60-R1 *	(10)	124.53	137	0	-	-
	CANE RUN UNIT 4	60-R1 *	(10)	119,351.75	131,287	0	-	-
	CANE RUN UNIT 4 SCRUBBER	60-R1 *	(10)	124.53	137	0	-	-
	CANE RUN UNIT 5	60-R1 *	(10)	156,851.87	171,437	0	-	-
	CANE RUN UNIT 5 SCRUBBER	60-R1 *	(10)	19,922.62	15,008	0	-	-
	CANE RUN UNIT 6	60-R1 *	(10)	5,573,784.77	6,131,165	0	-	-
	CANE RUN UNIT 6 SCRUBBER	60-R1 *	(10)	85,953.38	94,109	0	-	-
	TOTAL ACCOUNT 312.2 - BOILER PLANT EQUIPMENT - RETIRED PLANT		5,944,972.87	6,539,470	0	0	-	-
314.00	TURBOGENERATOR UNITS							
	MILL CREEK UNIT 1	60-R2.5 *	(9)	35,971,344.84	11,384,453	16,914,343	1,215,759	4.68
	MILL CREEK UNIT 2	60-R2.5 *	(9)	28,481,136.81	12,259,249	18,538,399	1,173,666	4.15
	MILL CREEK UNIT 3	60-R2.5 *	(9)	34,481,136.99	16,483,132	17,149,667	899,355	2.58
	MILL CREEK UNIT 4	60-R2.5 *	(9)	26,658,036.33	24,669,491	35,316,789	1,368,488	2.83
	TRIMBLE COUNTY UNIT 1	60-R2.5 *	(14)	26,657,676.32	30,778,475	37,794,383	1,294,397	2.17
	TRIMBLE COUNTY UNIT 2	60-R2.5 *	(14)	21,892,016.96	2,929,217	20,253,194	486,877	2.21
	TOTAL ACCOUNT 314 - TURBOGENERATOR UNITS		228,609,248.55	104,768,988	143,287,725	6,826,255	2.94	21.9
314.10	TURBOGENERATOR UNITS - RETIRED PLANT							
	CANE RUN UNIT 1	60-R2.5 *	(10)	124.53	137	0	-	-
	CANE RUN UNIT 2	60-R2.5 *	(10)	124.53	137	0	-	-
	CANE RUN UNIT 3	60-R2.5 *	(10)	124.53	137	0	-	-
	CANE RUN UNIT 4	60-R2.5 *	(10)	1,900,327.82	1,209,261	0	-	-
	CANE RUN UNIT 5	60-R2.5 *	(10)	88,611.60	88,680	0	-	-
	CANE RUN UNIT 6	60-R2.5 *	(10)	124.53	137	0	-	-
	TOTAL ACCOUNT 314.1 - TURBOGENERATOR UNITS - RETIRED PLANT		1,150,443.84	1,298,480	0	0	-	-
315.00	ACCESSORY ELECTRIC EQUIPMENT							
	MILL CREEK UNIT 1	65-R3 *	(9)	18,582,082.97	11,727,023	8,027,447	802,532	3.24
	MILL CREEK UNIT 1 SCRUBBER	65-R3 *	(9)	292,162.22	220,362	0	0	44.2
	MILL CREEK UNIT 2	65-R3 *	(9)	13,147,194.98	6,468,005	7,852,433	487,544	3.71
	MILL CREEK UNIT 2 SCRUBBER	65-R3 *	(9)	2,056,195.35	765,601	2,177,550	132,336	4.84
	MILL CREEK UNIT 3	65-R3 *	(9)	58,791,012.14	13,884,708	15,217,495	761,336	2.84
	MILL CREEK UNIT 3 SCRUBBER	65-R3 *	(9)	9,02,181.78	1,349,863	9,333,910	458,886	4.70
	MILL CREEK UNIT 4	65-R3 *	(9)	31,002,626.31	13,726,955	12,584,416	852,882	2.12
	MILL CREEK UNIT 4 SCRUBBER	65-R3 *	(9)	1,067,319.89	561,201	1,258,176	51,790	3.11
	TRIMBLE COUNTY UNIT 1	65-R3 *	(14)	63,008,893.60	31,867,132	44,045,452	1,475,146	2.26
	TRIMBLE COUNTY UNIT 1 SCRUBBER	65-R3 *	(14)	2,736,920.21	2,395,814	724,475	25,313	0.92
	TRIMBLE COUNTY UNIT 2	65-R3 *	(14)	10,620,138.18	1,565,448	10,651,179	295,971	2.21
	TOTAL ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT		182,394,363.41	87,623,583	114,612,635	4,885,935	2.60	23.5

Version 2

LOUISVILLE GAS AND ELECTRIC  
 ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND  
 CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2017

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)/(7)(4)	COMPOSITE REMAINING LIFE (9)/(8)(7)
315.10	ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT							
	CANE RUN UNIT 1	65-R3 * (10)	124.93	137	0	0	-	-
	CANE RUN UNIT 2	65-R3 * (10)	124.93	137	0	0	-	-
	CANE RUN UNIT 3	65-R3 * (10)	124.93	137	0	0	-	-
	CANE RUN UNIT 4	65-R3 * (10)	124.93	137	0	0	-	-
	CANE RUN UNIT 4 SCRUBBER	65-R3 * (10)	124.93	137	0	0	-	-
	CANE RUN UNIT 5	65-R3 * (10)	124.93	137	0	0	-	-
	CANE RUN UNIT 5 SCRUBBER	65-R3 * (10)	124.93	137	0	0	-	-
	CANE RUN UNIT 6	65-R3 * (10)	124.93	137	0	0	-	-
	CANE RUN UNIT 6 SCRUBBER	65-R3 * (10)	124.93	137	0	0	-	-
	TOTAL ACCOUNT 315.1 - ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT		1,120.86	1,233	0	0		
316.00	MISCELLANEOUS PLANT EQUIPMENT							
	RIVERPORT DISTRIBUTION CENTER	45-R2.5 * (2)	582,817.96	53,737	330,839	14,118	2.42	37.6
	MILL CREEK UNIT 1	45-R2.5 * (9)	1,039,757.96	693,891	389,115	42,206	4.14	13.3
	MILL CREEK UNIT 2	45-R2.5 * (9)	141,316.22	90,413	83,822	4,378	3.10	14.5
	MILL CREEK UNIT 3	45-R2.5 * (9)	347,546.48	333,565	44,275	2,410	0.69	15.4
	MILL CREEK UNIT 4	45-R2.5 * (9)	10,926,346.30	3,654,057	5,265,471	374,356	3.42	22.1
	MILL CREEK UNIT 4 SCRUBBER	45-R2.5 * (8)	43,211.57	47,431	0	0	-	-
	TRIMBLE COUNTY UNIT 1	45-R2.5 * (14)	3,093,853.20	1,635,219	1,891,784	80,022	2.59	23.6
	TRIMBLE COUNTY UNIT 2	45-R2.5 * (14)	3,528,893.03	388,869	3,637,738	94,022	2.69	34.3
	TOTAL ACCOUNT 316 - MISCELLANEOUS PLANT EQUIPMENT		19,709,502.57	6,770,888	15,002,844	613,179	3.11	24.5
318.10	MISCELLANEOUS PLANT EQUIPMENT - RETIRED PLANT							
	CANE RUN UNIT 1	45-R2.5 * (10)	16.83	12	0	0	-	-
	CANE RUN UNIT 3	45-R2.5 * (10)	4.28	49	0	0	-	-
	CANE RUN UNIT 4	45-R2.5 * (10)	249.08	274	0	0	-	-
	CANE RUN UNIT 4 SCRUBBER	45-R2.5 * (10)	124.93	137	0	0	-	-
	CANE RUN UNIT 5	45-R2.5 * (10)	133,003.43	148,394	0	0	-	-
	CANE RUN UNIT 5 SCRUBBER	45-R2.5 * (10)	13.31	12	0	0	-	-
	CANE RUN UNIT 6	45-R2.5 * (10)	474,554.25	522,010	0	0	-	-
	CANE RUN UNIT 6 SCRUBBER	45-R2.5 * (10)	124.93	137	0	0	-	-
	TOTAL ACCOUNT 318.1 - MISCELLANEOUS PLANT EQUIPMENT - RETIRED PLANT		658,122.24	865,935	0	0		
	<b>TOTAL STREAM PRODUCTION PLANT</b>		<b>2,918,228,777.89</b>	<b>853,513,468</b>	<b>2,369,546,465</b>	<b>111,538,977</b>		

\* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE

**Heichelbech, Nicholas**

---

**From:** Spanos, John J. <jspanos@GFNET.com>  
**Sent:** Friday, May 11, 2018 10:04 AM  
**To:** Wiseman, Sara  
**Subject:** RE: Depreciation study update

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

Sara:

I assume the call is just for you and Eric or do I need to be ready for a larger group.

John

**From:** Wiseman, Sara [mailto:Sara.Wiseman@lge-ku.com]  
**Sent:** Thursday, May 10, 2018 1:25 PM  
**To:** Spanos, John J.  
**Subject:** RE: Depreciation study update

John,

How about Monday at 3 PM?

Sara

**From:** Spanos, John J. [mailto:jspanos@GFNET.com]  
**Sent:** Thursday, May 10, 2018 10:41 AM  
**To:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Cc:** Riggs, Eric <Eric.Riggs@lge-ku.com>  
**Subject:** RE: Depreciation study update

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

Sara:

Right now my schedule is relatively open Monday- Wednesday next week, however, then I get tied up for about a week or so.

John

**From:** Wiseman, Sara [mailto:Sara.Wiseman@lge-ku.com]  
**Sent:** Thursday, May 10, 2018 10:34 AM  
**To:** Spanos, John J. <jspanos@GFNET.com>  
**Cc:** Riggs, Eric <Eric.Riggs@lge-ku.com>  
**Subject:** Depreciation study update

John,

Eric and I are reviewing the information you sent to us. I am sure we will have some questions. Do you have any availability for a call on Monday-Wednesday of next week?

**Sara Wiseman**  
Manager | Property Accounting | LG&E and KU  
220 West Main Street, Louisville, KY 40202  
**O:** 502-627-3189 | **M:** 502-338-0886  
lge-ku.com

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**Wiseman, Sara**

---

**From:** Spanos, John J. <jspanos@GFNET.com>  
**Sent:** Friday, May 11, 2018 10:04 AM  
**To:** Wiseman, Sara  
**Subject:** Accepted: LG&E/KU Depreciation update

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.



**Heichelbech, Nicholas**

---

**From:** Spanos, John J. <jspanos@GFNET.com>  
**Sent:** Friday, May 11, 2018 10:13 AM  
**To:** Wiseman, Sara  
**Subject:** RE: Depreciation study update

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

That works for me.

I am going to EEI as well. I actually will be out of the office May 17 thru May 23 due to a client trip and the conference

**From:** Wiseman, Sara [mailto:Sara.Wiseman@lge-ku.com]  
**Sent:** Friday, May 11, 2018 10:07 AM  
**To:** Spanos, John J.  
**Subject:** RE: Depreciation study update

Eric and I debated about going with the larger group right away in the interest of time, but then decided that it would be just the two of us first. Timing is getting kind of tough as I have some vacation coming up and Eric is going to the EEI conference. But, we decided we will just do the best we can do with the circumstances we were given.

Are you going to EEI?

Sara

**From:** Spanos, John J. [mailto:jspanos@GFNET.com]  
**Sent:** Friday, May 11, 2018 10:04 AM  
**To:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Subject:** RE: Depreciation study update

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Sara:

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**To:** Spanos, John J. <jspanos@GFNET.com>  
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**Subject:** RE: Depreciation study update

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**Sent:** Thursday, May 10, 2018 10:34 AM  
**To:** Spanos, John J. <jspanos@GFNET.com>  
**Cc:** Riggs, Eric <Eric.Riggs@lge-ku.com>  
**Subject:** Depreciation study update

John,

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**Sara Wiseman**  
Manager | Property Accounting | LG&E and KU  
220 West Main Street, Louisville, KY 40202  
**O:** 502-627-3189 | **M:** 502-338-0886  
lge-ku.com

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**Heichelbech, Nicholas**

---

**From:** Daly, Karen  
**Sent:** Wednesday, May 16, 2018 2:26 PM  
**To:** jspanos@GFNET.com; Wiseman, Sara; Riggs, Eric  
**Subject:** Ash Ponds  
**Attachments:** Logo



**Your password will be sent in a separate email to protect your account privacy.**

Username: IMNUBKUXSU

EID: 642

**Download URL:**

<https://eft.lge-ku.com>

The login above will expire on 5/23/2018 12:00:00 AM

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**Heichelbech, Nicholas**

---

**From:** Daly, Karen  
**Sent:** Wednesday, May 16, 2018 2:26 PM  
**To:** jspanos@GFNET.com; Wiseman, Sara; Riggs, Eric  
**Subject:** Ash Ponds  
**Attachments:** Logo



**Your username will be sent in a separate email to protect your account privacy.**

Password: 4Uhx5xTo

EID: 642

**Download URL:**  
<https://eft.lge-ku.com>

The login above will expire on 5/23/2018 12:00:00 AM

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Louisville Gas & Electric Company / Kentucky Utilities Company  
Ash Pond Listing  
as of April 2018

<u>GF -</u> <u>Account</u>	<u>LG&amp;E</u> <u>Gannet Fleming - Name</u>	<u>Retirement</u>		<u>Qty</u>	<u>Cost</u>	<u>Co.</u>	<u>Pt Acct</u>	<u>Asset id</u>	<u>Depr_group</u>
		<u>Date</u>	<u>Added</u>						
312.10	MILL CREEK UNIT 1 ASH POND	31-Dec-21	30-Jun-65	1	411,750.29	100	131200	257503852	LGE-131200-MC UNIT 1 BOIL-ASH POND
312.10	MILL CREEK UNIT 3 ASH POND	2018-2019	30-Jun-82	1	947,826.39	100	131200	257503778	LGE-131200-MC UNIT 3 BOIL-ASH POND
312.10	TRIMBLE COUNTY UNIT 1 ASH POND	31-Dec-23	30-Jun-90	1	4,867,827.96	100	131200	257503815	LGE-131200-TC UNIT 1 BOIL-ASH POND
312.10	TRIMBLE COUNTY UNIT 2 ASH POND	12/31/2021	31-Dec-11	1	5,057,242.50	100	131200	257503889	LGE-131200-TC2 BOIL ECR 2009-ASH PO
<u>KU</u>									
312.10	BROWN UNIT 1 ASH POND (See note)	31-Dec-20	30-Nov-95	1	13,208,176.67	110	131200	257354975	KU-131200-EWB 1 BOIL - ASH POND
312.10	BROWN UNIT 3 ASH POND	31-Dec-20	1-Jul-08	1	19,802,080.26	110	131200	257355016	KU-131200-EWB 3 BOIL ASH POND
312.10	GHENT UNIT 1 ASH POND	31-Dec-22	31-Aug-75	1	1,777,792.39	110	131200	258526973	KU-131200-GH 1 BOIL - ASH POND
312.10	GHENT UNIT 1 ASH POND	31-Dec-22	31-Dec-87	1	322,828.55	110	131200	258527014	KU-131200-GH 1 BOIL - ASH POND
312.10	GHENT UNIT 1 SCRUBBER ASH POND	31-Dec-20	31-Oct-94	1	39,480.55	110	131200	257355099	KU-131200-GH 1 SC BOIL - ASH POND
312.10	GHENT UNIT 2 SCRUBBER ASH POND	31-Dec-20	31-Dec-94	1	1,901,133.18	110	131200	257355140	KU-131200-GH 2 SC BOIL - ASH POND
312.10	GHENT UNIT 4 ASH POND	31-Dec-21	31-Oct-94	1	16,544,368.66	110	131200	257355181	KU-131200-GH 4 BOIL - ASH POND
312.10	GHENT UNIT 4 ASH POND	31-Dec-21	31-Dec-03	1	16,148,295.19	110	131200	257355222	KU-131200-GH 4 BOIL - ASH POND
312.10	GREEN RIVER UNIT 3 - ASH POND	31-Dec-19	31-Dec-78	1	1,831,840.98	110	131200	257354790	KU-131200-GR3 BOIL - ASH POND
312.10	PINEVILLE UNIT 3 - ASH POND	31-Dec-19	30-Nov-77	1	91,265.89	110	131200	257354831	KU-131200-PI 3 BOIL - ASH POND
312.10	TRIMBLE COUNTY UNIT 2 ASH POND	31-Dec-23	30-Jun-90	1	4,493,379.64	110	131200	257354872	KU-131200-TC 2 BOIL - ASH POND
312.10	TRIMBLE COUNTY UNIT 2 ASH POND	31-Dec-21	31-Dec-11	1	4,610,665.23	110	131200	258527055	KU-131200-TC2 Boil ECR 2009-ASH PO
312.10	TYRONE UNIT 3 - ASH POND	31-Dec-19	30-Nov-77	1	575,455.72	110	131200	257354934	KU-131200-TY 3 BOIL - ASH POND

Note  
Shown as two lines on Gannet Fleming Report - Brown 1 and Brown 2 ash ponds  
Highlighted names are shown as one line on Gannet Fleming report  
(Figures differ from Decemebr 2015 report as a result of partial retirements.)

**Heichelbech, Nicholas**

---

**From:** Daly, Karen  
**Sent:** Wednesday, May 16, 2018 2:26 PM  
**To:** John J Spanos (jspanos@GFNET.com)  
**Cc:** Riggs, Eric; Wiseman, Sara  
**Subject:** Ash Ponds

John,

We have sent a secure file – please let us know if you don't receive it.

Thanks!

**Karen Daly**

Senior Accounting Analyst | Property Accounting | LG&E and KU  
220 West Main Street, Louisville, KY 40202

☎: 502-627-4279

[Karen.Daly@lge-ku.com](mailto:Karen.Daly@lge-ku.com)

**Heichelbech, Nicholas**

---

**From:** Spanos, John J. <jspanos@GFNET.com>  
**Sent:** Wednesday, May 16, 2018 4:42 PM  
**To:** Daly, Karen  
**Cc:** Riggs, Eric; Wiseman, Sara  
**Subject:** RE: Ash Ponds

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

I received file

**From:** Daly, Karen [mailto:Karen.Daly@lge-ku.com]  
**Sent:** Wednesday, May 16, 2018 2:26 PM  
**To:** Spanos, John J.  
**Cc:** Riggs, Eric ; Wiseman, Sara  
**Subject:** Ash Ponds

John,

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Thanks!

**Karen Daly**

Senior Accounting Analyst | Property Accounting | LG&E and KU  
220 West Main Street, Louisville, KY 40202  
☎: 502-627-4279  
[Karen.Daly@lge-ku.com](mailto:Karen.Daly@lge-ku.com)

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**Heichelbech, Nicholas**

---

**From:** Rutter, Cheryl A. <crutter@GFNET.com>  
**Sent:** Tuesday, May 22, 2018 2:41 PM  
**To:** Wiseman, Sara  
**Cc:** Whitaker, Sherrie  
**Subject:** Invoice for Services Provided by Gannett Fleming re LG&E/KU Contract No. 131093 - Depreciation Study - Steam Assets - ACTION REQUESTED  
**Attachments:** 063789 - No. 3348 - May 21, 2018.pdf  
**Importance:** High

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

Good afternoon, Sara.....

Attached is our invoice related to consulting services for LG&E/KU re Contract No. 131093 - Depreciation Study - Steam Assets during the period March 31 thru April 27, 2018. Please note that the charges have been allocated to the two entities.

Would you please take the necessary action to have the invoice approved and sent to your Accounts Payable folks for processing of payment.

No paper copy will be sent.

If you have any questions related to the invoice, please contact either John Spanos at [jspanos@gfnet.com](mailto:jspanos@gfnet.com) or me at [crutter@gfnet.com](mailto:crutter@gfnet.com).

Thank you, and have a pleasant day.

Cheryl

**Cheryl Ann Rutter, CPS | Administrator**  
**Gannett Fleming Valuation and Rate Consultants, LLC**  
**Mailing Address:** P.O. Box 67100, Harrisburg, PA 17106-7100  
**Physical Address:** 207 Senate Avenue, Camp Hill, PA 17011  
t 717.763.7211 x2283 | f 717.763.4590 | [crutter@gfnet.com](mailto:crutter@gfnet.com)

***Excellence Delivered As Promised***

**Gannett Fleming is ISO 9001:2008 Certified.**

[www.gannettfleming.com](http://www.gannettfleming.com) | Stay connected: [Twitter](#) | [Facebook](#) | [LinkedIn](#) | [YouTube](#)

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# INVOICE

## Gannett Fleming Valuation and Rate Consultants, LLC

LG&E and KU Services Company  
Attn: Sara Wiseman  
P.O. Box 32010  
Louisville, KY 40232-7100

**ACH/EFT Payment Information:**  
**ABA:** 031312738  
**Account No.:** 5003165655  
**Account Name:** Gannett Fleming

**Check Payment Information:**  
Gannett Fleming Valuation and Rate Consultants, LLC  
PO Box 829160  
Philadelphia, PA 19182-9160

**Project:** 063789  
**Invoice No:** 063789\*3348  
**Invoice Date:** May 21, 2018

**Federal EIN:** 46-4413705  
**Send Remit Info:** AccountsReivable@gfnet.com

**Invoice Period: March 31, 2018 through April 27, 2018**

**Project Manager :** John J. Spanos

**jspanos@gfnet.com**

**717 763-7211**

Contract No. 131093 - Depreciation Study - Steam Assets

### Summary of Current Charges

Phase 100	- KU - DEPR-STEAM ASSETS	\$	1,420.00
Phase 200	- LG&E - DEPR-STEAM ASSETS		1,590.00
	Total Charges		<u>\$ 3,010.00</u>
	<b>Total Due This Invoice .....</b>		<b>\$3,010.00</b>



**Project:** 063789  
**Invoice No:** 063789\*3348  
**Invoice Date:** May 21, 2018

**Gannett Fleming Valuation and Rate Consultants, LLC**

---

Phase 100 -- KU - Depr-Steam Assets

<b>Labor Costs</b>			
<b>Labor Classification</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Analyst	6.50	\$ 170.00	\$ 1,105.00
John J. Spanos	1.00	260.00	260.00
Support Staff	0.50	110.00	55.00
			<b>\$ 1,420.00</b>
			<b>Total Labor Costs</b>
			<b>Total Phase -- 100</b>
			<b>\$ 1,420.00</b>

---

Phase 200 -- LG&E - Depr-Steam Assets

<b>Labor Costs</b>			
<b>Labor Classification</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Analyst	7.50	170.00	1,275.00
John J. Spanos	1.00	260.00	260.00
Support Staff	0.50	110.00	55.00
			<b>\$ 1,590.00</b>
			<b>Total Labor Costs</b>
			<b>Total Phase -- 200</b>
			<b>\$ 1,590.00</b>

**Heichelbech, Nicholas**

---

**From:** Wiseman, Sara  
**Sent:** Tuesday, May 29, 2018 11:15 AM  
**To:** John Spanos (jspanos@gfnet.com)  
**Cc:** Riggs, Eric  
**Subject:** Steam Unit Retirement dates  
**Attachments:** RE: 2018 Depreciation study; 2018 Depreciation study

John,

Attached are the dates and methodology for the steam unit retirements.

Eric and I would like to schedule a short meeting with you at your earliest convenience to discuss next steps. Please send me some available times.

Thanks,

Sara

**Wiseman, Sara**

---

**From:** Sturgeon, Allyson  
**Sent:** Friday, May 25, 2018 9:17 AM  
**To:** Wiseman, Sara; Riggs, Eric  
**Subject:** PPL Climate Assessment Report

<https://www.pplweb.com/wp-content/uploads/2017/12/PPL-Corporation-Climate-Assessment-Report.pdf>

Allyson K. Sturgeon  
Senior Corporate Attorney  
LG&E and KU Energy LLC  
220 West Main Street  
Louisville, Kentucky 40202  
Phone: (502) 627-2088  
Cell: (502) 489-0989  
Fax: (502) 217-4995  
allyson.sturgeon@lge-ku.com

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**Wiseman, Sara**

---

**From:** Burns, Kyle  
**Sent:** Tuesday, May 29, 2018 11:02 AM  
**To:** Wiseman, Sara  
**Cc:** Drake, Michael; Riggs, Eric  
**Subject:** RE: 2018 Depreciation study  
**Attachments:** Generation Services Engineering Unit Retirement Adjustment Summary - steam only 2018.pdf

Sara,  
Here is the second attachment that I forgot in the first email.

Regards,

Kyle

**From:** Burns, Kyle  
**Sent:** Friday, May 25, 2018 3:23 PM  
**To:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Cc:** Drake, Michael <Michael.Drake@lge-ku.com>; Riggs, Eric <Eric.Riggs@lge-ku.com>  
**Subject:** 2018 Depreciation study  
**Importance:** High

Sara,  
Please find attached the updated depreciation study methodology for only steam units. At this time we do not recommend a change in the retirement dates for any of the steam units.

Let me know if there are any questions or concerns.

Regards,

Kyle

2018 Generation Services Engineering Depreciation Study  
(Steam Units Only)

Station	Unit	2018 Retirement Dates
MC	1	2032
MC	2	2034
MC	3	2038
MC	2	2042
TC	1	2050
TC	2	2066
BR	1	2019
BR	2	2019
BR	3	2035
GH	1	2034
GH	2	2034
GH	3	2037
GH	4	2038

**Wiseman, Sara**

---

**From:** Burns, Kyle  
**Sent:** Friday, May 25, 2018 3:23 PM  
**To:** Wiseman, Sara  
**Cc:** Drake, Michael; Riggs, Eric  
**Subject:** 2018 Depreciation study  
**Attachments:** Generation Services Engineering 2018 Depreciation Study (Steam Only) Evaluation Memo - confidential.pdf  
  
**Importance:** High

Sara,  
Please find attached the updated depreciation study methodology for only steam units. At this time we do not recommend a change in the retirement dates for any of the steam units.

Let me know if there are any questions or concerns.

Regards,

Kyle

Generation Services Engineering 2018 Steam Only Depreciation Study  
Evaluation

[CONFIDENTIAL]

5/25/18

**Methodology**

Many factors influence the end of life for a generating station. To complete this analysis the following assumptions were made regarding factors outside the direct technical evaluation:

- All necessary environmental permits and licenses will be maintained
- Future changes in environmental regulations are a consideration for unit retirement
- Units will continue to operate in a manner that is consistent with recent operating practices, with a similar number of annual starts and stops, and annual generation
- Units will continue to be operated in accordance with good industry practices with required renewals and replacements made in a timely manner

The steam generating units were reviewed at a high level and although many individual components could fail it was decided that those would not constitute an "end of life" event and could be mitigated. The boiler drum and turbine/generator were the two components/systems identified where catastrophic failure would be consideration for retirement.

Although the boiler is a complex system with many elements, the boiler drum is a large single component with approximately 240k hours of defined life and is significantly influenced by thermal cycling. Electric Power Research Institute (EPRI) studies indicate that after approximately 1,700 normal start/stop cycles the risk of a critical flaw developing is greatly increased.

The turbine/generator is a single system, whose failure could lead to significant downtime and repair/replacement costs. Several key factors are taken into consideration when evaluating the generator such as insulation type, winding age, recent inspection findings, and test results. Wear, cracking, and blade condition are key considerations for the turbine.

**Review**

The depreciation review process conducted by Generation Engineering consisted of evaluating key parameters (i.e. pressures, temperatures, voltages etc..) with equipment condition (i.e. inspection data, EPRI, IEEE, etc..) to provide a risk based assessment regarding the likelihood of equipment failure as compared to industry norms.



[CONFIDENTIAL]

*Boiler*

EPRI states:

- A critical flaw size crack appears on average at around 30 years of service (240,000 hours).
- The average number of cycles of a coal drum unit is expected to be 1,700 normal starts/stops to drive a critical flaw to failure.
- Natural Circulation boilers are more susceptible to ligament cracking than are Forced Circulation boilers.

The boiler review included previous inspection reports and a review of design vs typical operating temperatures and pressures.

*Generator*

Generators are regularly inspected and electrically tested. Those results were reviewed along with any other known issues. In most cases where the generator winding was beyond design life, no known issues have been observed and no concerns exist regarding condition.

*Turbine*

Turbines are inspected on a routine basis with periodic repairs/overhauls to bring the unit to as designed operation. To-date, no issues have been observed which did not allow a return to as designed operation.

**Summary**

Based on EPRI's research and the Generation Services Engineering review of units comparing their data, the boiler drum should not reduce the retirement year of each unit. While the EPRI "average end of drum life" for MC3 & MC4 are just short of the previous end of life depreciation study, the difference is not significant when considering these are typical and average numbers used from the analysis.

There are no known concerns regarding generator or turbine condition impacting unit end of life across the fleet.

No changes are recommended to existing unit retirement dates as identified in the 2015 study.

**Heichelbech, Nicholas**

---

**From:** Wiseman, Sara  
**Sent:** Tuesday, May 29, 2018 1:12 PM  
**To:** John Spanos (jspanos@gfnet.com)  
**Cc:** Riggs, Eric  
**Subject:** FW: Steam Unit Retirement dates  
**Attachments:** RE: 2018 Depreciation study; 2018 Depreciation study

John,

Just to clarify, the only dates that changed on the schedule provided by Kyle were Brown Units 1 and 2.

Sara

**From:** Wiseman, Sara  
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**Wiseman, Sara**

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**Sent:** Friday, May 25, 2018 9:17 AM  
**To:** Wiseman, Sara; Riggs, Eric  
**Subject:** PPL Climate Assessment Report

<https://www.pplweb.com/wp-content/uploads/2017/12/PPL-Corporation-Climate-Assessment-Report.pdf>

**Allyson K. Sturgeon**  
**Senior Corporate Attorney**  
**LG&E and KU Energy LLC**  
**220 West Main Street**  
**Louisville, Kentucky 40202**  
**Phone: (502) 627-2088**  
**Cell: (502) 489-0989**  
**Fax: (502) 217-4995**  
**[allyson.sturgeon@lge-ku.com](mailto:allyson.sturgeon@lge-ku.com)**

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**Wiseman, Sara**

---

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**Cc:** Drake, Michael <Michael.Drake@lge-ku.com>; Riggs, Eric <Eric.Riggs@lge-ku.com>  
**Subject:** 2018 Depreciation study  
**Importance:** High

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(Steam Units Only)

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**Wiseman, Sara**

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Kyle

Generation Services Engineering 2018 Steam Only Depreciation Study  
Evaluation

[CONFIDENTIAL]

5/25/18

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Many factors influence the end of life for a generating station. To complete this analysis the following assumptions were made regarding factors outside the direct technical evaluation:

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[CONFIDENTIAL]

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**Summary**

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There are no known concerns regarding generator or turbine condition impacting unit end of life across the fleet.

No changes are recommended to existing unit retirement dates as identified in the 2015 study.



**Heichelbech, Nicholas**

---

**From:** Spanos, John J. <jspanos@GFNET.com>  
**Sent:** Tuesday, May 29, 2018 1:36 PM  
**To:** Wiseman, Sara  
**Cc:** Riggs, Eric  
**Subject:** RE: Steam Unit Retirement dates

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

Sara:

This creates an issue from our last discussion. We had planned to extend Mill Creek 1 and 2, Brown 3 and Ghent 1 and 2 by 3 years. Does that mean we should not do that step and keep the retirement dates you supplied today.

With that said, I am available most of the rest of the week except this afternoon.

John

**From:** Wiseman, Sara [mailto:Sara.Wiseman@lge-ku.com]  
**Sent:** Tuesday, May 29, 2018 1:12 PM  
**To:** Spanos, John J.  
**Cc:** Riggs, Eric  
**Subject:** FW: Steam Unit Retirement dates

John,

Just to clarify, the only dates that changed on the schedule provided by Kyle were Brown Units 1 and 2.

Sara

**From:** Wiseman, Sara  
**Sent:** Tuesday, May 29, 2018 11:15 AM  
**To:** John Spanos (jspanos@gfnet.com) <jspanos@gfnet.com>  
**Cc:** Riggs, Eric <Eric.Riggs@lge-ku.com>  
**Subject:** Steam Unit Retirement dates

John,

Attached are the dates and methodology for the steam unit retirements.

Eric and I would like to schedule a short meeting with you at your earliest convenience to discuss next steps. Please send me some available times.

Thanks,

Sara

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entities other than the intended recipient is not allowed. If you received this message and the information contained therein by error, please contact the sender and delete the material from your/any storage medium.

**Heichelbech, Nicholas**

---

**From:** Spanos, John J. <jspanos@GFNET.com>  
**Sent:** Tuesday, June 05, 2018 9:46 AM  
**To:** Wiseman, Sara; Riggs, Eric  
**Subject:** results  
**Attachments:** KU-2017-Steam-retired plant allocated.xlsx; KU-2017-Steam-retired plant separate.xlsx; LGE - 2017 - Electric-Steam-retired plant allocated.xlsx; LGE - 2017 - Electric-Steam-retired plant separate.xlsx

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

Sara and Eric:

Attached are two scenarios for both LG&E and KU. The first scenario represents a separate 5 year amortization for the terminal net salvage(decommissioning) of each retired plant. The second scenario assigns the terminal net salvage of the retired plants to existing facilities and recovers over the remaining life of those facilities.

Please pass on to others that need to review.

Thanks  
John

Version 4

KENTUCKY UTILITIES

TABLE L. SUMMARY OF ESTIMATED SLOTTWOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL WASTES AS OF DECEMBER 31, 2017

ACCOUNT	IMPROV. CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE DEPRECIATION ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)(2)/(6)	(9)(4)/(5)
<b>DEPRECIABLE PLANT</b>								
<b>STEAM PRODUCTION PLANT</b>								
311 00	STRUCTURES AND IMPROVEMENTS							
	TRIBLE COUNTY UNIT 2	100-R2-4	1123	46,307,258.16	27,875,957	80,951,858	1,740,732	1.81
	TRIBLE COUNTY UNIT 2 SCRUBBER	100-R2-5	1139	5,556,445.46	2,229,404	2,940,305	67,280	1.21
	BRESEM INDIANURRY	100-R2-7	0	1,117,151.11	736,100	269,050	17,144	2.22
	BROWN UNIT 1	100-R2-2	046	4,817,142.79	4,849,817	107,889	82,714	1.97
	BROWN UNIT 2	100-R2-3	025	2,508,737.26	2,347,177	161,560	86,442	2.74
	BROWN UNIT 2 AND 3 SCRUBBER	100-R2-2	080	26,734,424.53	11,616,273	15,068,246	429,228	2.15
	BROWN UNIT 1, 2 AND 3 SCRUBBER	100-R2-2	080	42,332,253.98	12,351,658	30,984,592	2,677,213	4.52
	CHERT UNIT 1 SCRUBBER	100-R2-2	020	8,091,748.75	7,102,312	1,269,436	26,810	1.16
	CHERT UNIT 1	100-R2-2	020	21,245,248.07	17,208,264	4,036,984	248,241	1.68
	CHERT UNIT 2	100-R2-2	020	18,833,040.01	14,451,349	4,381,691	214,844	1.62
	CHERT UNIT 3	100-R2-2	020	31,487,083.74	24,353,599	7,133,484	1,108,237	2.15
	CHERT UNIT 4	100-R2-2	020	42,371,193.74	16,806,841	25,564,352	1,446,269	2.44
	CHERT UNIT 2 SCRUBBER	100-R2-2	020	15,411,249.70	14,084,848	1,326,401	183,444	1.18
	CHERT UNIT 4 SCRUBBER	100-R2-3	020	20,353,549	0	20,353,549	1,188	0.04
	TOTAL ACCOUNT 311 - STRUCTURES AND IMPROVEMENTS			341,881,653.72	172,481,214	201,284,281	8,416,176	2.47
311 20	STRUCTURES AND IMPROVEMENTS - RETIRED PLANT							
	TYNDINE UNIT 3	100-R2-2	1410	1,621,176.00	2,003,890	0	0	-
	TYNDINE UNITS 1 AND 2	100-R2-2	1410	230,000.00	502,840	0	0	-
	GREEN RIVER UNIT 2	100-R2-2	1410	2,738,202.53	3,134,833	0	0	-
	GREEN RIVER UNIT 4	100-R2-2	1410	5,341,448.60	6,184,549	0	0	-
	GREEN RIVER UNITS 1 AND 2	100-R2-2	1410	1,764,471.53	1,830,319	0	0	-
	PINEVILLE UNIT 3	100-R2-2	1410	16,425.52	200,000	0	0	-
	TOTAL ACCOUNT 311 2 - STRUCTURES AND IMPROVEMENTS - RETIRED PLANT			12,776,704.43	14,656,575	0	0	-
312 00	BOILER PLANT EQUIPMENT							
	TRIBLE COUNTY UNIT 2	70-R1-5	1123	58,846,463.53	118,556,204	414,734,776	17,238,380	5.17
	TRIBLE COUNTY UNIT 2 SCRUBBER	70-R1-5	1139	72,893,360.97	21,558,561	48,484,389	1,426,427	1.96
	BROWN UNIT 1	70-R1-5	020	28,588,274.43	22,353,100	6,345,174	2,248,416	1.99
	BROWN UNIT 2	70-R1-5	020	42,204,852.56	33,729,390	11,624,274	512,723	2.24
	BROWN UNIT 3	70-R1-5	020	48,174,156	42,141,156	6,043,000	22,471,164	1.90
	BROWN UNIT 2 AND 3 SCRUBBER	70-R1-5	020	335,178,587.22	83,136,885	272,052,445	10,624,246	4.28
	CHERT UNIT 1 SCRUBBER	70-R1-5	020	136,749,755.28	37,438,463	99,311,292	7,410,214	4.10
	CHERT UNIT 1	70-R1-5	020	365,621,120.22	135,114,214	224,296,906	17,179,212	4.20
	CHERT UNIT 2	70-R1-5	020	277,149,725.01	74,138,461	203,011,264	14,254,142	3.10
	CHERT UNIT 3	70-R1-5	020	433,488,085.00	181,812,756	282,254,369	15,252,217	2.54
	CHERT UNIT 4	70-R1-5	020	271,169,309.89	168,100,000	103,069,309	32,260,892	4.96
	CHERT UNIT 2 SCRUBBER	70-R1-5	020	78,125,049.12	62,267,205	15,857,844	636,162	1.10
	CHERT UNIT 3 SCRUBBER	70-R1-5	020	119,237,817.24	38,224,131	81,013,686	4,700,349	2.00
	CHERT UNIT 4 SCRUBBER	70-R1-5	020	234,161,027.05	95,427,702	178,088,872	9,052,282	2.57
	TOTAL ACCOUNT 312 - BOILER PLANT EQUIPMENT			3,986,606,068.51	1,169,258,254	3,857,681,445	168,689,778	4.34
312 10	BOILER PLANT EQUIPMENT - ASH PONDS							
	TRIBLE COUNTY UNIT 2 ASH POND	100-R4	0	9,104,044.87	5,918,153	4,266,282	440,882	2.48
	BROWN UNIT 1 ASH POND	100-R4	0	8,264,615.81	5,936,148	2,328,467	510	2.0
	BROWN UNIT 2 ASH POND	100-R4	0	3,969,061.97	2,491,413	917,549	328,883	2.02
	BROWN UNIT 3 ASH POND	100-R4	0	19,887,803.26	14,143,268	14,893,022	4,881,581	24.68
	CHERT UNIT 1 SCRUBBER ASH POND	100-R4	0	29,480.58	29,208	272	14	0.23
	CHERT UNIT 2 ASH POND	100-R4	0	2,160,070.04	1,616,890	512,180	5,121	0.70
	CHERT UNIT 3 ASH POND	100-R4	0	32,992,243.87	14,310,521	18,382,517	4,926,610	14.00
	CHERT UNIT 4 ASH POND	100-R4	0	1,801,132	1,801,132	0	0	-
	TYNDINE UNIT 3 - ASH POND	100-R4	0	578,445.72	525,456	0	0	-
	GREEN RIVER UNIT 2 - ASH POND	100-R4	0	1,871,841.61	1,871,841	0	0	-
	PINEVILLE UNIT 3 - ASH POND	100-R4	0	51,285.82	51,285	0	0	-
	TOTAL ACCOUNT 312 1 - BOILER PLANT EQUIPMENT - ASH PONDS			61,346,762.83	43,272,962	28,072,192	10,476,284	12.88

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KENTUCKY UTILITIES

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2017

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)(9)(10)
						AMOUNT (7)	RATE (8)(9)(10)	
<b>314.00 TURBOGENERATOR UNITS</b>								
TREBLE COUNTY UNIT 2	60-R2	- (13)	69,960,324.64	31,756,602	78,919,979	1,029,243	2.14	41.5
BROWN UNIT 1	60-R2	-(8)	11,300,676.26	2,025,024	4,237,750	2,566,661	24.35	1.2
BROWN UNIT 2	60-R2	-(8)	13,700,060.68	11,515,142	3,096,452	2,852,158	19.32	1.2
BROWN UNIT 3	60-R2	-(8)	45,787,256.66	15,328,056	23,216,458	1,981,401	4.36	16.7
GREENT UNIT 1	60-R2	-(8)	49,327,741.42	22,388,099	27,389,892	1,246,512	2.34	15.7
GREENT UNIT 2	60-R2	-(8)	21,666,976.75	29,422,118	12,279,636	696,009	0.62	15.3
GREENT UNIT 3	60-R2	-(8)	43,889,272.57	30,697,120	16,971,652	851,474	2.19	17.6
GREENT UNIT 4	60-R2	-(8)	19,231,283.22	26,645,232	26,426,652	1,641,222	8.64	16.4
TOTAL ACCOUNT 314 - TURBOGENERATOR UNITS			337,243,179.35	106,164,670	261,227,449	15,114,236	4.68	13.3
<b>315.00 ACCESSORY ELECTRIC EQUIPMENT</b>								
TREBLE COUNTY UNIT 2	70-R4	- (13)	45,616,646.91	9,521,998	41,824,139	767,424	1.69	45.0
TREBLE COUNTY UNIT 2 SCRUBBER	70-R4	- (13)	1,415,469.92	762,978	626,262	26,158	1.42	39.8
BROWN UNIT 1	70-R4	-(8)	4,521,254.02	3,827,859	697,043	732,287	16.31	1.2
BROWN UNIT 2	70-R4	-(8)	2,416,629.91	2,044,959	548,417	497,213	19.36	1.2
BROWN UNIT 3	70-R4	-(8)	15,420,678.74	9,904,909	8,262,256	537,649	7.49	11.4
BROWN UNIT 4 & 2 AND 3 SCRUBBER	70-R4	-(8)	29,224,451.19	7,428,150	23,896,723	1,203,224	4.16	17.5
GREENT UNIT 1 SCRUBBER	70-R4	-(8)	12,222,226.61	9,786,602	7,424,248	401,449	3.09	16.5
GREENT UNIT 2	70-R4	-(8)	12,306,001.42	6,571,504	4,762,229	292,265	2.37	16.3
GREENT UNIT 3	70-R4	-(8)	14,213,264.74	11,676,763	3,779,277	238,251	1.66	16.0
GREENT UNIT 4	70-R4	-(8)	32,564,269.82	15,293,021	19,562,821	389,236	1.71	16.8
GREENT UNIT 2 SCRUBBER	70-R4	-(8)	72,186,372.21	18,826,193	37,243,188	1,805,229	3.38	20.2
GREENT UNIT 3 SCRUBBER	70-R4	-(8)	561,148.89	280,709	162,588	48,190	8.80	16.5
GREENT UNIT 4 SCRUBBER	70-R4	-(8)	12,041,266.69	4,433,966	8,272,262	445,841	3.66	19.4
TOTAL ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT			251,187,021.50	108,029,808	105,929,901	8,568,819	7.43	19.0
<b>316.00 MISCELLANEOUS PLANT EQUIPMENT</b>								
TREBLE COUNTY UNIT 2	75-R1 S	- (13)	7,602,202.76	1,614,102	6,988,364	158,508	7.86	43.7
SPYGLASS MONITOR	75-R1 S	- (8)	8,888,071.88	228,566	2,725,283	127,217	2.16	21.8
BROWN UNIT 1	75-R1 S	-(8)	389,661.41	353,066	66,690	1,795	13.27	1.2
BROWN UNIT 2	75-R1 S	-(8)	132,077.02	115,380	11,164	132.11	12.58	1.2
BROWN UNIT 3	75-R1 S	-(8)	6,484,852.33	3,266,188	3,007,229	213,646	3.39	14.0
GREENT UNIT 1 SCRUBBER	75-R1 S	-(8)	9,902,324	9,902,324	3,048,143	9,048	0.90	16.8
GREENT UNIT 2	75-R1 S	-(8)	1,845,970.86	1,586,463	265,185	19,524	1.08	15.8
GREENT UNIT 3	75-R1 S	-(8)	1,332,226.01	1,092,824	193,997	12,468	0.90	15.4
GREENT UNIT 4	75-R1 S	-(8)	4,107,226.01	2,779,979	6,916,915	87,331	2.17	16.8
GREENT UNIT 5	75-R1 S	-(8)	6,496,622.21	6,601,262	6,601,262	333,380	3.02	19.6
TOTAL ACCOUNT 316 - MISCELLANEOUS PLANT EQUIPMENT			39,616,216.24	16,315,722	37,681,783	1,646,924	7.96	21.6
<b>TOTAL STEAM PRODUCTION PLANT</b>			<b>4,144,839,276.19</b>	<b>1,678,583,878</b>	<b>3,476,151,641</b>	<b>212,301,618</b>		

\*\* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE  
 \*\* TERMINAL NET SALVAGE FACTOR WHICH IS BASED ON VINTAGE AND FUTURE COSTS

KENTUCKY UTILITIES

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2017

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	CALCULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
<b>DEPRECIABLE PLANT</b>								
<b>STEAM PRODUCTION PLANT</b>								
311.00	STRUCTURES AND IMPROVEMENTS							
	TRIMBLE COUNTY UNIT 2	105-R2.5	96,307,268.16	27,875,957	80,951,256	1,740,732	1.81	46.5
	TRIMBLE COUNTY UNIT 2 SCRUBBER	105-R2.5	5,556,451.48	3,220,484	3,049,306	67,265	1.21	45.3
	SYSTEM LABORATORY	105-R2.5	0	1,117,119.13	736,160	380,959	17,187	1.54
	BROWN UNIT 1	105-R2.5	4,677,142.78	4,849,812	107,959	92,274	1.97	1.2
	BROWN UNIT 2	105-R2.5	2,309,727.39	2,038,777	411,534	353,023	15.28	1.2
	BROWN UNIT 3	105-R2.5	28,754,404.33	14,810,273	15,669,396	904,338	3.15	17.3
	BROWN UNIT 1, 2 AND 3 SCRUBBER	105-R2.5	45,382,543.88	12,601,458	35,444,039	2,039,353	4.49	17.4
	GHEINT UNIT 1 SCRUBBER	105-R2.5	8,397,192.12	7,509,513	1,475,483	90,462	1.08	16.3
	GHEINT UNIT 1	105-R2.5	21,346,248.67	17,200,354	5,639,085	345,074	1.62	16.3
	GHEINT UNIT 2	105-R2.5	16,653,049.60	14,451,749	3,367,014	207,875	1.25	16.2
	GHEINT UNIT 3	105-R2.5	15,457,058.74	34,353,891	20,705,100	1,079,382	2.10	19.2
	GHEINT UNIT 4	105-R2.5	43,271,100.71	16,660,841	29,639,301	1,464,961	3.39	20.2
	GHEINT UNIT 2 SCRUBBER	105-R2.5	15,815,338.70	14,084,948	2,839,535	174,250	1.10	16.3
	GHEINT UNIT 4 SCRUBBER	105-R2.5	36,901.04	0	39,484	1,940	5.26	20.4
	<b>TOTAL ACCOUNT 311 - STRUCTURES AND IMPROVEMENTS</b>		<b>341,081,805.72</b>	<b>170,461,214</b>	<b>199,718,491</b>	<b>8,578,116</b>	<b>2.51</b>	<b>23.3</b>
311.20	STRUCTURES AND IMPROVEMENTS - RETIRED PLANT							
	TYRONE UNIT 3	105-R2.5	1,821,179.50	2,003,297	0	0	-	-
	TYRONE UNITS 1 AND 2	105-R2.5	630,860.03	693,946	0	0	-	-
	GREEN RIVER UNIT 3	105-R2.5	2,759,302.50	3,031,933	0	0	-	-
	GREEN RIVER UNIT 4	105-R2.5	5,831,448.40	6,194,593	0	0	-	-
	GREEN RIVER UNITS 1 AND 2	105-R2.5	1,756,471.53	1,932,110	0	0	-	-
	PINEVILLE UNIT 3	105-R2.5	182,442.49	200,687	0	0	-	-
	TYRONE DECOMMISSIONING				11,354,797	2,270,959	20.00	5.0
	GREEN RIVER DECOMMISSIONING				14,985,577	2,907,115	20.00	5.0
	PINEVILLE DECOMMISSIONING				8,581,755	1,716,351	20.00	5.0
	<b>TOTAL ACCOUNT 311.2 - STRUCTURES AND IMPROVEMENTS - RETIRED PLANT</b>		<b>12,778,704.45</b>	<b>14,056,575</b>	<b>34,922,129</b>	<b>6,984,425</b>	<b>54.66</b>	<b>-</b>
312.00	BOILER PLANT EQUIPMENT							
	TRIMBLE COUNTY UNIT 2	70-R1.5	554,266,452.52	110,550,316	515,764,775	12,038,282	2.17	42.8
	TRIMBLE COUNTY UNIT 2 SCRUBBER	70-R1.5	72,853,390.03	21,555,951	60,881,380	1,420,027	1.90	42.0
	BROWN UNIT 1	70-R1.5	38,556,576.43	22,003,003	19,986,967	16,277,464	42.22	1.2
	BROWN UNIT 2	70-R1.5	42,204,505.58	21,231,780	23,505,334	20,283,217	48.01	1.2
	BROWN UNIT 3	70-R1.5	442,651,264.76	88,741,155	380,469,186	22,472,194	5.09	10.9
	BROWN UNIT 1, 2 AND 3 SCRUBBER	70-R1.5	335,178,567.22	105,957,565	249,331,716	14,879,890	4.39	17.0
	GHEINT UNIT 1 SCRUBBER	70-R1.5	139,576,135.58	57,639,685	91,706,780	5,723,444	4.10	16.0
	GHEINT UNIT 1	70-R1.5	355,931,120.22	110,114,714	270,731,585	16,956,389	4.76	16.0
	GHEINT UNIT 2	70-R1.5	277,188,781.51	74,139,461	222,452,535	13,949,323	5.03	15.9
	GHEINT UNIT 3	70-R1.5	433,488,085.02	181,912,784	281,919,497	15,118,766	3.49	18.9
	GHEINT UNIT 4	70-R1.5	751,196,369.80	168,100,676	835,673,440	32,310,737	4.30	19.7
	GHEINT UNIT 2 SCRUBBER	70-R1.5	70,125,568.12	62,367,365	12,666,993	791,781	1.13	16.0
	GHEINT UNIT 3 SCRUBBER	70-R1.5	119,327,931.24	39,524,131	88,156,755	4,701,730	3.94	18.7
	GHEINT UNIT 4 SCRUBBER	70-R1.5	254,161,847.89	95,407,708	178,545,255	8,934,189	3.52	19.8
	<b>TOTAL ACCOUNT 312 - BOILER PLANT EQUIPMENT</b>		<b>3,886,806,695.50</b>	<b>1,159,258,254</b>	<b>3,028,672,188</b>	<b>185,646,319</b>	<b>4.78</b>	<b>16.3</b>
312.10	BOILER PLANT EQUIPMENT - ASH PONDS							
	TRIMBLE COUNTY UNIT 2 ASH POND	100-S4	0	0,104,044.87	5,018,153	4,085,892	680,982	7.48
	BROWN UNIT 1 ASH POND	100-S4	0	9,299,115.00	9,298,845	0	0.00	6.0
	BROWN UNIT 2 ASH POND	100-S4	0	3,909,061.87	2,991,413	917,649	305,882	7.92
	BROWN UNIT 3 ASH POND	100-S4	0	19,602,980.26	5,142,559	14,859,522	4,896,507	24.68
	GHEINT UNIT 1 SCRUBBER ASH POND	100-S4	0	39,480.55	39,209	272	91	0.23
	GHEINT UNIT 1 ASH POND	100-S4	0	2,100,820.94	2,073,781	26,890	5,372	0.26
	GHEINT UNIT 4 ASH POND	100-S4	0	32,662,663.87	14,310,027	18,382,637	4,595,658	14.06
	GHEINT UNIT 2 SCRUBBER ASH POND	100-S4	0	1,901,133.18	1,901,133	0	0	-
	TYRONE UNIT 3 - ASH POND	100-S4	0	575,455.72	575,456	0	0	-
	GREEN RIVER UNIT 3 - ASH POND	100-S4	0	1,831,840.98	1,831,841	0	0	-
	PINEVILLE UNIT 3 - ASH POND	100-S4	0	91,266.89	91,266	0	0	-
	<b>TOTAL ACCOUNT 312.1 - BOILER PLANT EQUIPMENT - ASH PONDS</b>		<b>81,346,762.93</b>	<b>43,273,662</b>	<b>38,073,102</b>	<b>10,474,584</b>	<b>12.88</b>	<b>3.6</b>

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KENTUCKY UTILITIES

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2017

ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCUMULATED ACCRUALS	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>314.00 TURBOGENERATOR UNITS</b>								
TRIMBLE COUNTY UNIT 2	80-R2	(13)	80,065,521.04	21,754,407	79,919,870	1,925,983	2,14	41.8
BROWN UNIT 1	80-R2	(8)	11,200,929.00	3,063,324	8,117,800	6,000,602	67.41	1.2
BROWN UNIT 2	80-R2	(8)	13,703,080.00	6,455,242	5,571,022	4,371,140	37.89	1.2
BROWN UNIT 3	80-R2	(8)	86,797,248.00	20,695,754	37,575,238	1,861,489	2.08	18.4
CHERT UNIT 1	80-R2	(7)	40,237,741.40	35,388,509	20,761,814	1,200,020	3.37	15.7
CHERT UNIT 2	80-R2	(7)	22,068,679.76	22,431,178	15,527,396	844,809	5.68	15.2
CHERT UNIT 3	80-R2	(7)	42,559,372.17	30,607,120	18,222,420	966,424	2.67	17.9
CHERT UNIT 4	80-R2	(7)	30,251,579.72	16,462,332	28,822,124	1,225,225	9.68	16.9
<b>TOTAL ACCOUNT 314 - TURBOGENERATOR UNITS</b>			<b>337,242,178.33</b>	<b>106,184,875</b>	<b>495,463,661</b>	<b>19,617,065</b>	<b>5.79</b>	<b>19.2</b>
<b>315.00 ACCESSORY ELECTRIC EQUIPMENT</b>								
TRIMBLE COUNTY UNIT 2	70-R4	(12)	45,610,634.89	9,920,088	41,524,159	907,424	1.09	45.9
TRIMBLE COUNTY UNIT 2 SCRUBBER	70-R4	(12)	4,415,459.10	703,578	365,509	29,168	1.42	39.9
BROWN UNIT 1	70-R4	(8)	4,351,254.00	3,302,369	1,279,245	1,599,339	25.37	1.2
BROWN UNIT 2	70-R4	(8)	2,416,620.01	1,439,359	1,062,017	610,009	37.06	1.2
BROWN UNIT 3	70-R4	(8)	14,435,929.71	6,006,460	1,080,750	537,947	7.40	14.4
BROWN UNIT 1, 2 AND 3 SCRUBBER	70-R4	(8)	79,234,457.12	8,210,000	92,773,875	1,307,812	4.44	17.5
CHERT UNIT 1 SCRUBBER	70-R4	(7)	12,222,276.71	5,206,892	7,219,204	114,929	0.82	16.5
CHERT UNIT 1	70-R4	(7)	12,208,061.42	6,571,504	4,623,859	284,242	2.31	16.3
CHERT UNIT 2	70-R4	(7)	14,213,767.74	11,076,782	9,620,640	270,001	1.80	16.0
CHERT UNIT 3	70-R4	(7)	33,054,203.89	15,799,521	10,620,184	484,242	1.88	16.6
CHERT UNIT 4	70-R4	(7)	70,184,207.81	14,816,913	37,281,420	1,450,243	3.51	20.2
CHERT UNIT 2 SCRUBBER	70-R4	(7)	691,198.87	280,709	751,074	45,074	4.79	16.5
CHERT UNIT 3 SCRUBBER	70-R4	(7)	12,841,088.09	4,432,001	8,421,640	138,717	3.81	16.4
CHERT UNIT 4 SCRUBBER	70-R4	(7)	15,146,061.85	3,430,108	17,720,066	381,700	4.10	20.5
<b>TOTAL ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT</b>			<b>281,199,011.00</b>	<b>100,033,680</b>	<b>192,054,298</b>	<b>5,225,820</b>	<b>3.67</b>	<b>17.6</b>
<b>316.00 MISCELLANEOUS PLANT EQUIPMENT</b>								
TRIMBLE COUNTY UNIT 2	75-R1.5	(13)	7,002,782.79	1,014,350	6,868,904	158,008	2.26	43.7
STERLING LABORATORY	75-R1.5	(8)	3,888,812.08	301,850	2,771,269	127,717	4.48	21.8
BROWN UNIT 1	75-R1.5	(8)	398,084.21	200,188	112,560	37,138	24.89	1.2
BROWN UNIT 2	75-R1.5	(8)	102,180.00	50,249	53,314	30,867	45.22	1.2
BROWN UNIT 3	75-R1.5	(8)	6,483,853.33	3,326,498	3,248,269	210,000	2.24	14.0
CHERT UNIT 1 SCRUBBER	75-R1.5	(7)	1,802,000.00	1,802,000	1,000,000	819	0.84	10.9
CHERT UNIT 1	75-R1.5	(7)	1,845,470.00	1,084,453	280,279	19,344	0.89	15.0
CHERT UNIT 2	75-R1.5	(7)	1,823,000.00	1,490,814	1,011,452	12,862	1.82	15.7
CHERT UNIT 3	75-R1.5	(7)	4,027,000.01	3,229,025	1,979,650	60,121	2.13	16.8
CHERT UNIT 4	75-R1.5	(7)	6,208,000.22	3,881,081	6,581,081	100,000	3.45	19.0
<b>TOTAL ACCOUNT 316 - MISCELLANEOUS PLANT EQUIPMENT</b>			<b>36,076,316.24</b>	<b>16,315,720</b>	<b>22,377,952</b>	<b>1,088,004</b>	<b>3.81</b>	<b>20.0</b>
<b>TOTAL STEAM PRODUCTION PLANT</b>			<b>4,946,619,275.19</b>	<b>1,674,583,976</b>	<b>3,488,216,741</b>	<b>241,822,593</b>		

\* LIFE SPAN PRODUCTION: B UNLSD, CURVE SHOWN IN WTERAM SURVIVOR CURVE  
 \*\* TERMINAL NET SALVAGE FACTOR WHICH IS BASED ON VINTAGE AND FUTURE COSTS

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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND  
 CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2017

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)/(7)*(4)	COMPOSITE REMAINING LIFE (9)/(8)*(4)
<b>DEPRECIABLE PLANT</b>								
<b>STEAM PRODUCTION PLANT</b>								
311.00	STRUCTURES AND IMPROVEMENTS							
	RIVERPORT DISTRIBUTION CENTER	95-R2.6	5,310,284.64	408,568	6,231,280	141,508	2.68	44.0
	MILL CREEK UNIT 1	95-R2.5	21,230,093.22	16,930,468	5,320,834	373,199	1.78	16.2
	MILL CREEK UNIT 2	95-R2.5	14,161,012.84	10,267,954	5,316,160	327,519	2.31	18.2
	MILL CREEK UNIT 2 SCRUBBER	95-R2.5	4,000,631.17	903,764	4,904,097	279,898	5.61	16.4
	MILL CREEK UNIT 3	95-R2.5	29,123,250.17	21,313,481	10,722,159	532,854	1.83	20.1
	MILL CREEK UNIT 3 SCRUBBER	95-R2.5	5,484,548.28	173,264	5,876,444	288,893	5.28	20.3
	MILL CREEK UNIT 4	95-R2.5	73,280,911.59	41,967,702	38,651,271	1,620,533	2.21	23.9
	MILL CREEK UNIT 4 SCRUBBER	95-R2.5	5,762,373.79	2,461,633	3,300,980	182,399	2.80	24.1
	TRIMBLE COUNTY UNIT 1	95-R2.5	107,462,623.99	66,526,130	56,186,833	4,810,718	1.98	33.0
	TRIMBLE COUNTY UNIT 1 SCRUBBER	95-R2.5	888,015.22	6,871	1,206,826	31,998	3.57	31.6
	TRIMBLE COUNTY UNIT 2	95-R2.5	17,403,381.00	2,339,438	17,400,416	379,656	2.16	48.8
	TRIMBLE COUNTY UNIT 2 SCRUBBER	95-R2.5	84,829.63	7,810	88,834	1,853	2.25	48.7
	TOTAL ACCOUNT 311 - STRUCTURES AND IMPROVEMENTS		245,224,621.04	164,178,933	155,936,071	9,845,173	2.08	28.1
311.20	STRUCTURES AND IMPROVEMENTS - RETIRED PLANT							
	CANE RUN UNIT 1	95-R2.5	1,788,178.29	1,964,796	0	0	-	-
	CANE RUN UNIT 2	95-R2.5	1,228,338.23	1,321,172	0	0	-	-
	CANE RUN UNIT 3	95-R2.5	2,035,661.33	2,239,117	0	0	-	-
	CANE RUN UNIT 4	95-R2.5	3,111,958.43	3,465,091	0	0	-	-
	CANE RUN UNIT 4 SCRUBBER	95-R2.5	17,663.79	19,252	0	0	-	-
	CANE RUN UNIT 5	95-R2.5	3,145,854.22	3,480,231	0	0	-	-
	CANE RUN UNIT 5 SCRUBBER	95-R2.5	10,183.27	11,213	0	0	-	-
	CANE RUN UNIT 6	95-R2.5	13,104,413.12	14,414,854	0	0	-	-
	CANE RUN UNIT 6 SCRUBBER	95-R2.5	85,626.52	84,520	0	0	-	-
	TOTAL ACCOUNT 311.2 - STRUCTURES AND IMPROVEMENTS - RETIRED PLANT		24,545,696.70	27,600,266	0	0	-	-
312.00	BOILER PLANT EQUIPMENT							
	MILL CREEK UNIT 1	80-R1	182,136,143.11	44,604,210	155,465,547	11,206,608	6.15	13.9
	MILL CREEK UNIT 1 SCRUBBER	80-R1	18,629,449.93	10,096,769	8,526,204	621,689	3.87	13.7
	MILL CREEK UNIT 2	80-R1	189,262,204.71	23,229,610	199,022,920	12,256,696	6.27	13.7
	MILL CREEK UNIT 2 SCRUBBER	80-R1	114,821,991.46	3,293,371	123,011,620	7,780,517	6.78	15.9
	MILL CREEK UNIT 3	80-R1	277,012,968.89	18,045,908	231,718,739	12,784,915	4.47	16.1
	MILL CREEK UNIT 3 SCRUBBER	80-R1	150,306,700.73	3,777,881	161,593,010	3,327,797	5.54	19.4
	MILL CREEK UNIT 4	80-R1	471,668,683.57	126,728,969	343,978,393	17,030,057	3.81	22.5
	MILL CREEK UNIT 4 SCRUBBER	80-R1	206,349,248.58	17,687,770	208,316,453	9,217,917	4.47	22.7
	TRIMBLE COUNTY UNIT 1	80-R1	322,017,620.20	30,541,330	277,484,632	9,742,004	3.02	28.8
	TRIMBLE COUNTY UNIT 1 SCRUBBER	80-R1	82,661,644.00	3,665,110	82,659,710	1,563,467	2.21	27.6
	TRIMBLE COUNTY UNIT 2	80-R1	148,448,004.94	28,446,558	141,501,179	3,498,812	2.39	40.4
	TRIMBLE COUNTY UNIT 2 SCRUBBER	80-R1	15,152,353.48	3,056,123	14,322,560	322,882	1.23	40.4
	TOTAL ACCOUNT 312 - BOILER PLANT EQUIPMENT		2,169,400,748.49	496,833,030	1,948,882,095	94,160,477	4.34	20.7



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 CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2017

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(6)	COMPOSITE REMAINING LIFE (9)=(6)/(8)
312.10	BOILER PLANT EQUIPMENT - ASH PONDS							
	MILL CREEK UNIT 1 ASH POND	100-54 *	411,790.20	231,546	180,204	45,051	10.54	4.0
	MILL CREEK UNIT 2 ASH POND	100-54 *	947,626.38	635,648	311,878	207,819	21.94	1.5
	TRIMBLE COUNTY UNIT 1 ASH POND	100-54 *	4,897,637.65	1,856,074	3,009,764	91,028	18.30	8.0
	TRIMBLE COUNTY UNIT 2 ASH POND	100-54 *	5,057,242.50	614,262	4,442,980	1,119,745	21.98	4.0
	TOTAL ACCOUNT 312.1 - BOILER PLANT EQUIPMENT - ASH PONDS		11,284,947.14	3,339,830	7,944,816	1,866,341	16.53	4.3
314.00	TURBOGENERATOR UNITS							
	MILL CREEK UNIT 1	60-R2.5 *	25,971,344.84	11,394,423	17,174,056	1,234,851	4.76	13.9
	MILL CREEK UNIT 2	60-R2.5 *	20,261,246.01	12,263,280	18,822,010	1,191,689	4.22	16.6
	MILL CREEK UNIT 3	60-R2.5 *	34,874,136.89	20,433,142	17,516,409	877,070	2.63	19.1
	MILL CREEK UNIT 4	60-R2.5 *	25,259,256.33	24,996,491	35,807,349	1,683,290	2.88	22.7
	TRIMBLE COUNTY UNIT 1	60-R2.5 *	38,217,616.82	30,719,873	37,094,303	1,296,927	2.17	28.7
	TRIMBLE COUNTY UNIT 2	60-R2.5 *	21,867,818.05	4,789,217	20,353,184	495,677	2.21	41.7
	TOTAL ACCOUNT 314 - TURBOGENERATOR UNITS		225,699,249.35	104,766,688	148,729,371	6,707,270	2.87	21.9
315.00	ACCESSORY ELECTRIC EQUIPMENT							
	MILL CREEK UNIT 1 SCRUBBER	65-R3 *	18,582,965.97	11,727,023	6,713,286	615,932	3.31	44.3
	MILL CREEK UNIT 2 SCRUBBER	65-R3 *	202,163.22	220,262	2,322	147	0.07	53.8
	MILL CREEK UNIT 3 SCRUBBER	65-R3 *	13,147,191.98	6,486,006	7,953,903	495,902	3.77	16.1
	MILL CREEK UNIT 4 SCRUBBER	65-R3 *	2,964,016.76	293,091	2,169,807	133,982	4.67	16.4
	MILL CREEK UNIT 1 SCRUBBER	65-R3 *	28,791,012.14	13,884,708	15,485,405	776,350	2.89	20.0
	MILL CREEK UNIT 2 SCRUBBER	65-R3 *	9,792,168.78	1,349,863	5,421,437	484,358	4.78	25.3
	MILL CREEK UNIT 3 SCRUBBER	65-R3 *	31,022,834.31	18,738,455	15,374,443	899,720	2.16	23.0
	MILL CREEK UNIT 4 SCRUBBER	65-R3 *	1,807,316.60	564,201	1,289,847	52,480	3.15	24.2
	TRIMBLE COUNTY UNIT 1	65-R3 *	60,098,891.60	30,187,182	44,850,482	1,475,165	2.28	29.8
	TRIMBLE COUNTY UNIT 1 SCRUBBER	65-R3 *	2,736,930.21	2,269,814	724,475	25,313	0.92	28.6
	TRIMBLE COUNTY UNIT 2	65-R3 *	10,978,138.35	1,552,465	10,921,778	235,871	2.21	46.0
	TOTAL ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT		182,394,263.41	87,823,563	115,890,831	4,842,687	2.71	23.4
316.00	MISCELLANEOUS PLANT EQUIPMENT							
	RIVERPORT DISTRIBUTION CENTER	45-R2.5 *	582,817.90	63,737	500,839	14,119	2.42	37.6
	MILL CREEK UNIT 1	45-R2.5 *	1,038,757.76	590,391	379,483	43,834	4.23	13.2
	MILL CREEK UNIT 2	45-R2.5 *	147,148.22	65,038	4,467	4,467	3.18	14.5
	MILL CREEK UNIT 3	45-R2.5 *	347,548.46	334,251	47,750	2,871	0.77	17.9
	MILL CREEK UNIT 4	45-R2.5 *	10,805,348.36	3,656,097	8,374,624	379,457	3.47	22.1
	MILL CREEK UNIT 1 SCRUBBER	45-R2.5 *	43,211.17	47,101	432	10	0.04	22.7
	TRIMBLE COUNTY UNIT 1	45-R2.5 *	3,749,885.25	1,603,299	1,991,794	80,092	2.90	28.6
	TRIMBLE COUNTY UNIT 2	45-R2.5 *	3,528,603.63	354,489	3,637,728	84,925	2.69	38.3
	TOTAL ACCOUNT 316 - MISCELLANEOUS PLANT EQUIPMENT		19,739,562.67	6,770,888	15,127,885	618,554	3.14	24.4
	TOTAL STEAM PRODUCTION PLANT		2,916,228,777.89	853,513,488	2,389,913,879	114,246,521		

\* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE  
 \*\* TERMINAL NET SALVAGE FACTOR WHICH IS BASED ON VINTAGE AND FUTURE COSTS

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ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)		
<b>DEPRECIABLE PLANT</b>										
<b>STEAM PRODUCTION PLANT</b>										
311.00	STRUCTURES AND IMPROVEMENTS									
	RIVERPORT DISTRIBUTION CENTER	95-R2.5	*	(25)	5,310,284.64	406,568	6,231,288	141,508	2.66	44.0
	MILL CREEK UNIT 1	95-R2.5	*	(9)	21,232,083.22	18,030,458	5,112,513	358,136	1.69	14.3
	MILL CREEK UNIT 2	95-R2.5	*	(9)	14,161,012.84	10,257,954	5,177,550	318,710	2.25	16.2
	MILL CREEK UNIT 2 SCRUBBER	95-R2.5	*	(9)	4,970,628.17	908,754	4,509,231	275,584	5.54	16.4
	MILL CREEK UNIT 3	95-R2.5	*	(9)	29,123,290.17	21,313,461	10,430,925	518,047	1.78	20.1
	MILL CREEK UNIT 3 SCRUBBER	95-R2.5	*	(9)	5,494,516.28	173,524	5,815,499	286,188	5.21	20.3
	MILL CREEK UNIT 4	95-R2.5	*	(9)	73,280,911.39	41,957,732	37,918,461	1,589,665	2.17	23.9
	MILL CREEK UNIT 4 SCRUBBER	95-R2.5	*	(9)	5,792,375.79	2,461,635	3,852,057	159,678	2.76	24.1
	TRIMBLE COUNTY UNIT 1	95-R2.5	*	(14)	107,482,423.29	66,335,130	56,194,833	1,810,718	1.68	31.0
	TRIMBLE COUNTY UNIT 1 SCRUBBER	95-R2.5	*	(14)	889,015.22	6,671	1,006,806	31,696	3.57	31.8
	TRIMBLE COUNTY UNIT 2	95-R2.5	*	(14)	17,403,381.00	2,319,428	17,520,426	375,655	2.16	46.6
	TRIMBLE COUNTY UNIT 2 SCRUBBER	95-R2.5	*	(14)	84,599.93	7,610	88,834	1,903	2.25	46.7
	<b>TOTAL ACCOUNT 311 - STRUCTURES AND IMPROVEMENTS</b>				<b>285,224,521.94</b>	<b>164,178,923</b>	<b>153,858,423</b>	<b>5,867,688</b>	<b>2.06</b>	<b>26.2</b>
311.20	STRUCTURES AND IMPROVEMENTS - RETIRED PLANT									
	CANE RUN UNIT 1	95-R2.5	*	(10)	1,786,178.29	1,964,796	0	0	-	-
	CANE RUN UNIT 2	95-R2.5	*	(10)	1,228,338.33	1,351,172	0	0	-	-
	CANE RUN UNIT 3	95-R2.5	*	(10)	2,035,561.33	2,239,117	0	0	-	-
	CANE RUN UNIT 4	95-R2.5	*	(10)	3,131,855.49	3,445,041	0	0	-	-
	CANE RUN UNIT 4 SCRUBBER	95-R2.5	*	(10)	17,565.79	19,322	0	0	-	-
	CANE RUN UNIT 5	95-R2.5	*	(10)	3,145,664.22	3,460,231	0	0	-	-
	CANE RUN UNIT 5 SCRUBBER	95-R2.5	*	(10)	10,193.27	11,213	0	0	-	-
	CANE RUN UNIT 6	95-R2.5	*	(10)	13,104,413.12	14,414,854	0	0	-	-
	CANE RUN UNIT 6 SCRUBBER	95-R2.5	*	(10)	85,926.95	94,520	0	0	-	-
	CANE RUN DECOMMISSIONING						36,945,431	7,389,086	20.00	5.0
	PADDY'S RUN DECOMMISSIONING						13,165,523	2,633,105	20.00	5.0
	<b>TOTAL ACCOUNT 311.2 - STRUCTURES AND IMPROVEMENTS - RETIRED PLANT</b>				<b>24,545,696.79</b>	<b>27,000,266</b>	<b>50,110,954</b>	<b>10,022,191</b>	<b>40.83</b>	<b>5.0</b>
312.00	BOILER PLANT EQUIPMENT									
	MILL CREEK UNIT 1	60-R1	*	(9)	182,136,143.11	44,904,210	153,624,186	11,074,548	6.08	13.9
	MILL CREEK UNIT 1 SCRUBBER	60-R1	*	(9)	16,929,429.83	10,096,169	8,356,910	609,232	3.60	13.7
	MILL CREEK UNIT 2	60-R1	*	(9)	198,502,284.71	23,329,610	193,037,880	12,309,734	6.20	15.7
	MILL CREEK UNIT 2 SCRUBBER	60-R1	*	(9)	114,821,991.46	3,293,371	121,862,600	7,712,646	6.72	15.8
	MILL CREEK UNIT 3	60-R1	*	(9)	277,512,948.88	68,045,505	234,443,609	12,248,624	4.41	19.1
	MILL CREEK UNIT 3 SCRUBBER	60-R1	*	(9)	150,336,700.73	3,777,361	160,089,643	8,250,313	5.49	19.4
	MILL CREEK UNIT 4	60-R1	*	(9)	471,456,638.57	135,726,909	378,160,827	16,820,880	3.57	22.5
	MILL CREEK UNIT 4 SCRUBBER	60-R1	*	(9)	206,349,248.58	17,667,770	207,252,911	9,126,961	4.42	22.7
	TRIMBLE COUNTY UNIT 1	60-R1	*	(14)	322,917,528.20	90,641,330	277,484,652	9,742,924	3.02	28.5
	TRIMBLE COUNTY UNIT 1 SCRUBBER	60-R1	*	(14)	66,837,564.03	33,565,110	42,629,713	1,543,467	2.31	27.6
	TRIMBLE COUNTY UNIT 2	60-R1	*	(14)	146,448,004.91	25,449,556	141,501,170	3,498,812	2.39	40.4
	TRIMBLE COUNTY UNIT 2 SCRUBBER	60-R1	*	(14)	15,152,263.48	3,036,129	14,237,451	352,682	2.33	40.4
	<b>TOTAL ACCOUNT 312 - BOILER PLANT EQUIPMENT</b>				<b>2,169,400,746.49</b>	<b>459,533,030</b>	<b>1,932,681,552</b>	<b>93,291,023</b>	<b>4.30</b>	<b>20.7</b>

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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2017

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)%(9/4)	COMPOSITE REMAINING LIFE (9)=(6/7)
312.10	BOILER PLANT EQUIPMENT - ASH PONDS							
	MILL CREEK UNIT 1 ASH POND	100-S4	411,750.29	231,548	180,204	45,051	10.94	4.0
	MILL CREEK UNIT 3 ASH POND	100-S4	947,826.39	635,949	311,875	207,919	21.94	1.5
	TRIMBLE COUNTY UNIT 1 ASH POND	100-S4	4,867,827.86	1,864,074	3,000,754	501,626	10.30	8.6
	TRIMBLE COUNTY UNIT 2 ASH POND	100-S4	3,027,252.90	614,282	2,412,970	113,924	3.76	4.9
	<b>TOTAL ACCOUNT 312.1 - BOILER PLANT EQUIPMENT - ASH PONDS</b>		<b>11,264,647.44</b>	<b>3,338,839</b>	<b>7,944,816</b>	<b>1,865,241</b>	<b>16.53</b>	<b>4.3</b>
314.00	TURBOGENERATOR UNITS							
	MILL CREEK UNIT 1	80-R2.6	25,971,344.84	13,394,423	16,514,343	1,215,792	4.68	13.9
	MILL CREEK UNIT 2	80-R2.6	29,261,126.81	12,225,249	18,539,369	1,173,366	4.15	15.8
	MILL CREEK UNIT 3	80-R2.5	34,874,126.89	20,863,142	17,106,997	898,335	2.58	19.1
	MILL CREEK UNIT 4	80-R2.5	36,050,326.33	24,658,491	35,315,769	1,558,488	4.32	22.7
	TRIMBLE COUNTY UNIT 1	80-R2.5	59,571,576.82	37,774,475	37,094,363	1,298,397	2.17	28.7
	TRIMBLE COUNTY UNIT 2	80-R2.5	23,957,318.06	4,789,217	25,353,184	485,677	2.03	41.7
	<b>TOTAL ACCOUNT 314 - TURBOGENERATOR UNITS</b>		<b>225,689,248.55</b>	<b>104,766,898</b>	<b>145,387,726</b>	<b>6,626,205</b>	<b>2.94</b>	<b>21.8</b>
315.00	ACCESSORY ELECTRIC EQUIPMENT							
	MILL CREEK UNIT 1	85-R3	18,582,082.97	11,727,023	8,527,447	602,532	3.34	14.2
	MILL CREEK UNIT 1 SCRUBBER	85-R3	202,497.22	220,369	0	0	0.00	-
	MILL CREEK UNIT 2	85-R3	13,147,891.98	6,483,006	7,865,433	497,544	3.71	16.1
	MILL CREEK UNIT 2 SCRUBBER	85-R3	2,684,436.32	785,051	2,171,858	130,250	4.91	16.4
	MILL CREEK UNIT 3	85-R3	26,781,912.14	13,684,708	15,217,450	781,838	2.94	20.0
	MILL CREEK UNIT 3 SCRUBBER	85-R3	9,722,911.78	1,348,953	9,322,510	498,988	4.70	20.3
	MILL CREEK UNIT 4	85-R3	31,902,824.51	18,738,425	15,564,416	658,852	2.12	23.9
	MILL CREEK UNIT 4 SCRUBBER	85-R3	1,687,316.89	764,201	1,253,174	51,790	3.11	26.2
	TRIMBLE COUNTY UNIT 1	85-R3	62,958,851.69	30,871,882	44,145,462	1,475,168	2.36	29.6
	TRIMBLE COUNTY UNIT 1 SCRUBBER	85-R3	2,738,820.21	2,333,614	724,475	25,313	0.92	28.6
	TRIMBLE COUNTY UNIT 2	85-R3	18,679,188.76	1,852,448	16,621,732	235,871	1.21	45.0
	<b>TOTAL ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT</b>		<b>182,304,383.41</b>	<b>87,903,963</b>	<b>114,812,039</b>	<b>4,885,836</b>	<b>2.68</b>	<b>23.5</b>
316.00	MISCELLANEOUS PLANT EQUIPMENT							
	RIVERPORT DISTRIBUTION CENTER	45-R2.6	582,817.96	63,737	630,839	14,119	2.42	37.6
	MILL CREEK UNIT 1	45-R2.5	1,036,797.76	503,361	565,115	42,335	4.14	13.3
	MILL CREEK UNIT 2	45-R2.5	1,113,126.82	504,413	608,822	4,375	3.93	14.8
	MILL CREEK UNIT 3	45-R2.5	347,848.48	334,231	44,272	2,410	0.69	18.4
	MILL CREEK UNIT 4	45-R2.5	10,959,346.39	3,854,057	9,269,471	374,309	3.42	22.1
	MILL CREEK UNIT 4 SCRUBBER	45-R2.5	43,211.07	47,101	0	0	-	-
	TRIMBLE COUNTY UNIT 1	45-R2.5	3,003,883.20	1,603,209	1,891,794	80,022	2.69	23.6
	TRIMBLE COUNTY UNIT 2	45-R2.5	3,568,833.33	354,988	3,492,738	83,923	2.39	38.3
	<b>TOTAL ACCOUNT 316 - MISCELLANEOUS PLANT EQUIPMENT</b>		<b>18,709,452.57</b>	<b>6,770,848</b>	<b>15,002,864</b>	<b>653,170</b>	<b>3.11</b>	<b>24.5</b>
	<b>TOTAL STEAM PRODUCTION PLANT</b>		<b>2,918,228,777.89</b>	<b>853,013,488</b>	<b>2,418,698,349</b>	<b>123,177,612</b>		

\* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE  
\*\* TERMINAL NET SALVAGE FACTOR WHICH IS BASED ON VINTAGE AND FUTURE COSTS

**Heichelbech, Nicholas**

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**From:** Spanos, John J. <jspanos@GFNET.com>  
**Sent:** Tuesday, June 12, 2018 12:15 PM  
**To:** Wiseman, Sara; Riggs, Eric  
**Subject:** KU  
**Attachments:** KU-2017-Steam-ReserveAdjustments.xlsx; KU-2017-Steam-retired plant allocated - additional Brown.xlsx; LGE - 2017 - Electric-Steam-ReserveAdjustments.xlsx

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

Here is an updated KU schedule that reallocated the Brown reserve.

I have also supplied both reserve adjustment schedules. You will see the adjustment you supplied and then the GF adjustments which incorporate adjustments for retired plant and two stage of Brown and a couple ash pond adjustments.

John

KENTUCKY UTILITIES

STEAM RESERVE ADJUSTMENTS

ACCOUNT (1)	STATEMENT BOOK DEPRECIATION RESERVE (2)	RETIRED PLANT RESERVE ADJUSTMENTS (3)	GF RESERVE ADJUSTMENTS (4)	ADJUSTED BOOK DEPRECIATION RESERVE (5)=(2)+(3)+(4)
<b>DEPRECIABLE PLANT</b>				
<b>STEAM PRODUCTION PLANT</b>				
311.00	STRUCTURES AND IMPROVEMENTS			
	TRIMBLE COUNTY UNIT 2	27,875,957	0	27,875,957
	TRIMBLE COUNTY UNIT 2 SCRUBBER	3,229,484	0	3,229,484
	SYSTEM LABORATORY	736,160	0	736,160
	BROWN UNIT 1	4,849,812	105,504	4,955,316
	BROWN UNIT 2	2,036,777	394,558	2,431,335
	BROWN UNIT 3	14,810,273	(103,417)	14,706,856
	BROWN UNIT 1, 2 AND 3 SCRUBBER	12,661,458	(396,645)	12,264,813
	GHEINT UNIT 1 SCRUBBER	7,509,513	0	7,509,513
	GHEINT UNIT 1	17,200,351	0	17,200,351
	GHEINT UNIT 2	14,451,749	0	14,451,749
	GHEINT UNIT 3	34,353,891	0	34,353,891
	GHEINT UNIT 4	16,660,841	0	16,660,841
	GHEINT UNIT 2 SCRUBBER	14,084,948	0	14,084,948
	GHEINT UNIT 4 SCRUBBER	0	0	0
	<b>TOTAL ACCOUNT 311 - STRUCTURES AND IMPROVEMENTS</b>	<b>170,461,214</b>	<b>0</b>	<b>170,461,214</b>
311.20	STRUCTURES AND IMPROVEMENTS - RETIRED PLANT			
	TYRONE UNIT 3	1,304,219	708,618	2,003,297
	TYRONE UNITS 1 AND 2	554,285	454,496	693,946
	GREEN RIVER UNIT 3	2,677,136	752,464	3,031,333
	GREEN RIVER UNIT 4	4,264,935	1,761,031	6,194,593
	GREEN RIVER UNITS 1 AND 2	1,746,255	505,267	1,932,119
	PINEVILLE UNIT 3	39,691	144,966	200,687
	<b>TOTAL ACCOUNT 311.2 - STRUCTURES AND IMPROVEMENTS - RETIRED PLANT</b>	<b>10,586,521</b>	<b>4,326,842</b>	<b>14,056,575</b>
312.00	BOILER PLANT EQUIPMENT			
	TRIMBLE COUNTY UNIT 2	111,211,468		110,556,316
	TRIMBLE COUNTY UNIT 2 SCRUBBER	21,555,951		21,555,951
	BROWN UNIT 1	21,146,215		39,433,716
	BROWN UNIT 2	21,231,760		43,229,373
	BROWN UNIT 3	88,741,155		80,166,586
	BROWN UNIT 1, 2 AND 3 SCRUBBER	105,957,565		75,103,808
	GHEINT UNIT 1 SCRUBBER	57,639,685		57,639,685
	GHEINT UNIT 1	110,114,714		110,114,714
	GHEINT UNIT 2	74,139,461		74,139,461
	GHEINT UNIT 3	181,912,764		181,912,764
	GHEINT UNIT 4	168,106,676		168,106,676
	GHEINT UNIT 2 SCRUBBER	62,367,365		62,367,365
	GHEINT UNIT 3 SCRUBBER	39,524,131		39,524,131
	GHEINT UNIT 4 SCRUBBER	95,407,708		95,407,708
	<b>TOTAL ACCOUNT 312 - BOILER PLANT EQUIPMENT</b>	<b>1,159,056,618</b>	<b>0</b>	<b>1,159,258,254</b>
312.10	BOILER PLANT EQUIPMENT - ASH PONDS			
	TRIMBLE COUNTY UNIT 2 ASH PONDS	5,018,153		5,018,153
	BROWN UNIT 1 ASH POND	12,290,298		9,298,845
	BROWN UNIT 2 ASH POND	0		2,991,413
	BROWN UNIT 3 ASH POND	5,142,558		5,142,558
	GHEINT UNIT 1 SCRUBBER ASH POND	39,209		39,209
	GHEINT UNIT 1 ASH POND	2,073,761		2,073,761
	GHEINT UNIT 4 ASH POND	14,310,027		14,310,027
	GHEINT UNIT 2 SCRUBBER ASH POND	1,901,133		1,901,133
	TYRONE UNIT 3 - ASH POND	920,599		575,456
	GREEN RIVER UNIT 3 - ASH POND	831,695		1,831,841
	PINEVILLE UNIT 3 - ASH POND	91,117		91,266
	<b>TOTAL ACCOUNT 312.1 - BOILER PLANT EQUIPMENT - ASH PONDS</b>	<b>42,618,510</b>	<b>0</b>	<b>43,273,662</b>
312.20	BOILER PLANT EQUIPMENT - RETIRED PLANT			
	TYRONE UNIT 3	131,120	(131,120)	0
	TYRONE UNITS 1 AND 2	98,210	(98,210)	0
	GREEN RIVER UNIT 3	9,046	(9,046)	0
	GREEN RIVER UNIT 4	1,064,835	(1,064,835)	0
	GREEN RIVER UNITS 1 AND 2	448,120	(448,120)	0
	PINEVILLE UNIT 3	144,966	(144,966)	0
	<b>TOTAL ACCOUNT 312.2 - BOILER PLANT EQUIPMENT - RETIRED PLANT AND ASH PONDS</b>	<b>1,896,297</b>	<b>(1,896,297)</b>	<b>0</b>
314.00	TURBOGENERATOR UNITS			
	TRIMBLE COUNTY UNIT 2	21,764,667		21,764,667
	BROWN UNIT 1	3,945,874		11,727,960
	BROWN UNIT 2	9,455,242		14,265,275
	BROWN UNIT 3	20,969,756		8,377,637
	GHEINT UNIT 1	22,388,069		22,388,069
	GHEINT UNIT 2	22,423,578		22,423,578
	GHEINT UNIT 3	30,697,120		30,697,120
	GHEINT UNIT 4	34,540,570		34,540,570
	<b>TOTAL ACCOUNT 314 - TURBOGENERATOR UNITS</b>	<b>166,184,876</b>	<b>0</b>	<b>166,184,876</b>

## KENTUCKY UTILITIES

## STEAM RESERVE ADJUSTMENTS

	ACCOUNT (1)	STATEMENT BOOK DEPRECIATION RESERVE (2)	RETIRED PLANT RESERVE ADJUSTMENTS (3)	GF RESERVE ADJUSTMENTS (4)	ADJUSTED BOOK DEPRECIATION RESERVE (5)=(2)+(3)+(4)
314.10	TURBOGENERATOR UNITS - RETIRED PLANT				
	TYRONE UNIT 3	416,110	(416,110)	0	0
	TYRONE UNITS 1 AND 2	332,381	(332,381)	0	0
	GREEN RIVER UNIT 3	469,906	(469,906)	0	0
	GREEN RIVER UNIT 4	86,213	(86,213)	0	0
	<b>TOTAL ACCOUNT 314.1 - TURBOGENERATOR UNITS - RETIRED PLANT</b>	<b>1,304,610</b>	<b>(1,304,610)</b>	<b>0</b>	<b>0</b>
315.00	ACCESSORY ELECTRIC EQUIPMENT				
	TRIMBLE COUNTY UNIT 2	9,925,988		0	9,925,988
	TRIMBLE COUNTY UNIT 2 SCRUBBER	793,978		0	793,978
	BROWN UNIT 1	3,302,358		1,215,465	4,517,823
	BROWN UNIT 2	1,499,399		1,005,352	2,504,751
	BROWN UNIT 3	6,994,960		(647,591)	6,347,369
	BROWN UNIT 1, 2 AND 3 SCRUBBER	8,310,050		(1,573,226)	6,736,824
	GHEHT UNIT 1 SCRUBBER	5,766,682		0	5,766,682
	GHEHT UNIT 1	8,571,504		0	8,571,504
	GHEHT UNIT 2	11,578,763		0	11,578,763
	GHEHT UNIT 3	25,293,521		0	25,293,521
	GHEHT UNIT 4	18,816,313		0	18,816,313
	GHEHT UNIT 2 SCRUBBER	266,709		0	266,709
	GHEHT UNIT 3 SCRUBBER	4,433,095		0	4,433,095
	GHEHT UNIT 4 SCRUBBER	3,480,348		0	3,480,348
	<b>TOTAL ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT</b>	<b>109,033,668</b>	<b>0</b>	<b>0</b>	<b>109,033,668</b>
315.10	ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT				
	TYRONE UNIT 3	113,158	(113,158)	0	0
	TYRONE UNITS 1 AND 2	16,665	(16,665)	0	0
	GREEN RIVER UNIT 3	262,824	(262,824)	0	0
	GREEN RIVER UNIT 4	448,719	(448,719)	0	0
	<b>TOTAL ACCOUNT 315.1 - ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT</b>	<b>841,366</b>	<b>(841,366)</b>	<b>0</b>	<b>0</b>
316.00	MISCELLANEOUS PLANT EQUIPMENT				
	TRIMBLE COUNTY UNIT 2	1,014,150		0	1,014,150
	SYSTEM LABORATORY	933,650		0	933,650
	BROWN UNIT 1	300,385		105,800	406,185
	BROWN UNIT 2	107,180		23,234	130,414
	BROWN UNIT 3	3,326,488		(129,034)	3,197,454
	GHEHT UNIT 1 SCRUBBER	900,830		0	900,830
	GHEHT UNIT 1	1,684,463		0	1,684,463
	GHEHT UNIT 2	1,460,824		0	1,460,824
	GHEHT UNIT 3	2,729,825		0	2,729,825
	GHEHT UNIT 4	3,857,934		0	3,857,934
	<b>TOTAL ACCOUNT 316 - MISCELLANEOUS PLANT EQUIPMENT</b>	<b>16,315,729</b>	<b>0</b>	<b>0</b>	<b>16,315,729</b>
316.10	MISCELLANEOUS PLANT EQUIPMENT - RETIRED PLANT				
	TYRONE UNIT 3	48,230	(48,230)	0	0
	TYRONE UNITS 1 AND 2	7,240	(7,240)	0	0
	GREEN RIVER UNIT 3	10,688	(10,688)	0	0
	GREEN RIVER UNIT 4	161,264	(161,264)	0	0
	GREEN RIVER UNITS 1 AND 2	57,147	(57,147)	0	0
	<b>TOTAL ACCOUNT 316.1 - MISCELLANEOUS PLANT EQUIPMENT - RETIRED PLANT</b>	<b>284,569</b>	<b>(284,569)</b>	<b>0</b>	<b>0</b>
	<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>1,678,583,978</b>	<b>0</b>	<b>0</b>	<b>1,678,583,978</b>