

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

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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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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<b>CCSO4485</b>	REPL EXIST CS & RISER-4485	80055.8
<b>CDEFEQ447</b>	MULDR FAC IMP/EQ REPLACE	206484.44
<b>CDEFEQ448</b>	MAG FAC IMP/EQ REPL	280531.29
<b>CEBREG451</b>	PURCHASE REGULATORS EXIST CUST	25775.6
<b>CEMTR134</b>	LGE Electric Meters - 001340	432957.08
<b>CFTCUS450</b>	FT CUSTOMER CONVERSIONS	20432.87
<b>CGME406</b>	NB Gas Main Ext - 004060	2053782.07
<b>CGMTR134</b>	LGE Gas Meters - 001340	5169640.51
<b>CHPSRV451</b>	COMM HIGH PRES GAS SRV UPGR 17	247047.79
<b>CLM030117</b>	LGE MAJOR STORM CAPITAL 030117	178738.5
<b>CLM042817</b>	LGE MAJOR STORM CAPITAL 042817	66877.43
<b>CNBCD3400</b>	NB Comm OH - 003400	2380065.19
<b>CNBCD340U</b>	NB Comm UG - 003400	5949178.76
<b>CNBCS419</b>	NB CUST SRV LINE & GAS RISER	4664427.23
<b>CNBCS421</b>	NB INST CUST SERV LINE & RSR	64598.73
<b>CNBCS4485</b>	INST CUST SRV - MAGNOLIA	8697.83
<b>CNBGS419</b>	NB Gas Services - 004190	1843896.17
<b>CNBGS421</b>	NB Gas Services - 004210	28291.16
<b>CNBRD3400</b>	NB Resid OH - 003400	1254850.42
<b>CNBRD340U</b>	NB Resid UG - 003400	25360.25
<b>CNBRD341U</b>	NB Resid UG - 003410	5963652.02
<b>CNBREG451</b>	PURCH REGULATORS - 004510	138937.65
<b>CNBSV3400</b>	NB Elect Serv OH - 003400	621400.87
<b>CNBSV340U</b>	NB Elect Serv UG - 003400	1665280.56
<b>CNBVLT343</b>	NB Network Vaults - 003430	366563.54
<b>CPBWK340</b>	EI Public Works - 003400	524417.23
<b>CPBWK406G</b>	Gas Public Works - 004060	917189.12
<b>CPLUG4475</b>	PLUG GAS STOR WELLS COR CASE	0
<b>CRCST340</b>	Cust Requested - 003400	-11179.58
<b>CRST406G</b>	Cust Requested - 004060	107766.39
<b>CRDCBL340</b>	Repl Defective Cable - 003400	1438665.25
<b>CRDD3400</b>	Capital Rep Def OH - 003400	3238996.92
<b>CRDD340U</b>	Capital Rep Def UG - 003400	621328.78
<b>CREGFC451</b>	GAS REG FAC UPGRADE BLKT 2017	1041227.37
<b>CRELD340</b>	Capital Reliability - 003400	319738.06
<b>CROTAR451</b>	UPRG OBSOL ROTARY METERS	60682.58
<b>CRPOLE340</b>	Pole Repair/Replace - 003400	4247405.16
<b>CRSTLT332</b>	Repair Street Lights - 003320	2293722.59
<b>CSTATN447</b>	MULD STATION BLKT	605356.86
<b>CSTATN448</b>	MAGNOLIA STATION BLKT	432718.52
<b>CSTLT332</b>	NB Street Lights - 003320	1541765.39
<b>CSTOR447</b>	MULD STOR FIELD/TRANS BLKT	953960.64
<b>CSTOR448</b>	MAG STOR FIELD/TRANS BLKT	630613.46
<b>CSTRM323</b>	Cap Minor Storms - 003230	796270.74
<b>CSYSEN340</b>	Sys Enh - 003400	2089200.9
<b>CSYSEN406</b>	Sys Enh - 004060	795630.61
<b>CTBRD3400</b>	Cap Trouble Orders OH - 003400	3483151.28
<b>CTBRD340U</b>	Cap Trouble Orders UG - 003400	1125709.17
<b>CTBRD419</b>	Cap Trbl Orders Gas - 004190	48798.68
<b>CTPD340</b>	Capital Thrd Party - 003400	987469.54

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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	6093.83
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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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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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 - Respsnv 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	GITT Plastic Services-LGE17/18	76472.21
IT0341L	FieldSmart View Replace-LGE18	78368.52
IT0346L	Cherwell Implementation-LGE18	165600.99
L5-2013	RELOCATION T-LINES	6.36646E-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	467.62
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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LINS-2016	Priority Repl Instrs LGE 2016	-1062.41
LINS-2017	Priority Repl Instrs 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	PRTU 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-Skyflight 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
		<u>470,334,680.70</u>





LOUISVILLE GAS & ELECTRIC COMPANY  
 TOTAL COMPANY PLANT IN SERVICE - COMMON - NEW REGULATORY ACCOUNTING  
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	Beginning Balance	Additions	Retirements	Transfer/Adjustments	Net Additions	Ending Balance	Retiree	Total Plant in Service Net Book Value
<b>KENTUCKY &amp; INDIANA</b>								
<b>Total 151 &amp; 152 Plant in Service</b>								
Common General								
C369 10-Land	1,564,394.37	-	-	-	-	1,564,394.37	-	1,564,394.37
C369 20-Land Rights	-	-	-	-	-	-	-	-
C366 00-Struct and Imp-Gen Offices	61,372,036.31	2,081,038.34	(870,805.71)	-	1,210,232.63	66,182,268.64	(28,759,129.61)	45,423,139.33
C360 00-Struct and Imp-Transmission	82,158.37	-	-	-	-	412,109.37	226,620.96	638,764.67
C360 20-Struct and Imp - Street	9,920,021.26	16,390.00	(69,463.29)	-	(53,043.25)	9,822,618.97	60,202,426.44)	6,927,672.63
C360 40-Struct and Imp - Shop	707,482.04	-	-	-	-	707,482.04	(218,338.31)	462,153.73
C369 60-Struct and Imp - Microwave	1,126,620.49	-	(1,917.02)	-	-	1,099,703.47	(328,838.10)	712,870.37
C381 10-Office Furniture	7,231,015.81	708,911.16	(248,891.16)	-	456,959.88	7,898,975.79	(6,702,975.44)	966,100.35
C381 10-Office Equipment	1,129,322.05	189,844.20	-	-	199,614.06	1,329,236.06	(428,073.82)	902,162.44
C391 30-Computer Equipment	22,757,172.55	4,000,310.32)	(4,000,310.32)	-	(3,049,722.16)	19,718,425.39	(4,746,808.24)	15,081,817.15
C381 10-Personal Computers	5,077,843.88	1,670,051.14	(1,670,087.97)	-	664,868.17	5,742,771.65	(2,649,222.16)	3,094,556.96
C391 30-Computer Equip ECR 2006	-	-	-	-	-	-	(3,300)	(3,300)
C391 40-Security Equipment	1,225,043.04	(289,890.58)	-	-	(289,890.58)	918,122.46	(78,945.81)	129,166.63
C392 00-Cars and Light Trucks	20,797.26	-	(20,797.26)	-	(20,797.26)	-	-	-
C392 10-Heavy Trucks and Other	211,218.32	-	-	-	-	211,576.32	(183,953.50)	27,626.46
C392 20-Trans Equip-Trailers	41,842.89	38,564.45	(13,783.47)	-	24,780.98	66,623.87	3,959.96	70,583.85
C393 00-Storage Equipment	1,475,075.02	-	-	-	-	1,471,026.52	(964,944.59)	476,109.14
C394 00-Tools, Shop, Garage Equip	4,066,530.11	133,516.44	-	-	133,516.44	4,200,055.55	(2,359,638.89)	1,800,416.66
C395 00-Laboratory Equipment	-	-	-	-	-	-	-	0.00
C396 10-Power Op Equip-Lo Machinery	328,420.13	190,130.66	-	-	190,130.66	527,969.19	(302,569.27)	227,319.82
C396 20-Power Op Equip - Other	84,147.69	-	-	-	-	14,107.28	(14,348.67)	(861.54)
C397 00-Microwave, Fiber, Other	20,913,863.84	896,757.29	(2,103,720.53)	-	(1,107,966.24)	19,805,895.05	(15,942,878.16)	3,863,016.84
C397 10-Comm Eq-Radio, Telephone	13,933,620.09	370,442.92	(6,226.40)	-	322,916.52	14,296,345.61	(16,431,162.49)	3,865,183.21
C398 00-Miscellaneous Equipment	-	-	-	-	-	-	0.00	0.00
C399 10-Gen Cost Common (L&E)	-	-	-	-	-	-	-	-
C391 10-Organization	83,782.29	-	-	-	-	83,782.29	-	83,782.29
C202 00-Finances and Contracts	54,063,330.60	10,945,203.06	(8,008,549.99)	-	2,996,662.37	56,989,992.97	(16,164,960.10)	37,825,012.87
C203 00-Misc Trans Plant Software	45,394,035.25	11,352,650.05	-	-	11,352,650.05	56,702,715.30	(26,145,709.46)	17,559,445.64
C203 10-CCS Software	-	-	-	-	-	-	-	-
C203 20-Law Library	266,004,251.76	29,424,977.55	(16,420,817.55)	-	13,995,100.05	272,899,411.81	(130,891,353.20)	132,708,058.61
<b>Total Common Plant in Service</b>	<b>266,004,251.76</b>	<b>29,424,977.55</b>	<b>(16,420,817.55)</b>	<b>-</b>	<b>13,995,100.05</b>	<b>272,899,411.81</b>	<b>(130,891,353.20)</b>	<b>132,708,058.61</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>						
Total 109						
Plant in Service						
Common General						
C399-10-Land	1,564,394.37	-	-	-	-	1,564,394.37
C389-20-Land Rights	-	-	-	-	-	-
C390-10-Struct and Imp-Gen Offices	65,813,832.50	2,588,223.01	(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	9,858,631.36	-	(69,403.29)	-	(69,403.29)	9,855,653.07
C390-40-Struct and Imp - Shops	707,482.04	-	-	-	-	707,482.04
C390-60-Struct and Imp - Microwave	1,101,825.49	-	(1,917.02)	-	(1,917.02)	1,099,708.47
C391-10-Office Furniture	6,900,831.94	861,722.00	(249,851.16)	-	612,870.84	7,553,401.69
C381-20-Office Equipment	966,885.96	331,110.75	-	-	331,110.75	1,317,996.71
C381-30-Computer Equipment	18,919,612.85	4,879,462.38	(4,050,319.30)	-	5,899,103.08	19,619,175.93
C391-31-Personal Computers	5,053,034.77	1,697,542.17	(1,005,087.57)	-	692,454.60	5,738,489.37
C381-33-Computer Equip ECR 2006	-	-	-	-	-	-
C381-40-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-Trans Equip-Trailers	-18,542.69	38,564.45	(13,783.47)	-	24,780.98	65,623.67
C383-00-Stores Equipment	1,471,076.62	-	-	-	-	1,471,076.62
C384-00-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	328,439.13	199,130.06	-	-	199,130.06	527,569.19
C398-20-Power Op Equip - Other	14,147.08	-	-	-	-	14,147.08
C397-20-Microwave, Fiber, Other	18,303,866.06	3,185,299.80	(2,103,756.53)	-	1,655,574.27	19,384,409.33
C397-10-Comm Eq Radios, Telephone	13,523,215.62	737,657.07	(6,626.40)	-	731,030.67	14,254,245.69
C398-00-Miscellaneous Equipment	-	-	-	-	-	-
C399-15-APD Cost Common (U/B)	-	-	-	-	-	-
C301-00-Organization	83,782.29	-	-	-	-	83,782.29
C302-00-Franchises and Consents	-	-	-	-	-	-
C303-00-Misc Intang Plant-Software	46,321,727.97	9,400,045.72	(8,008,540.68)	-	1,400,505.03	47,722,233.00
C303-10-CCS Software	45,350,035.25	-	-	-	-	45,350,035.25
C303-20-Law Library	-	-	-	-	-	-
	242,058,900.19	23,833,586.49	(16,428,817.50)	-	7,403,778.99	249,461,779.18

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

KENTUCKY & INDIANA	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>Total 106</b>						
<b>Plant in Service</b>						
<b>Common General</b>						
C389-10-Land	-	-	-	-	-	-
C388-20-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 - Shops	-	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	(154,810.88)	-	-	(154,810.88)	95,673.91
C391-20-Office Equipment	142,837.60	(134,198.25)	-	-	(134,198.25)	8,441.35
C391-30-Computer Equipment	3,640,165.70	(3,639,915.24)	-	-	(3,639,915.24)	200,249.46
C391-31-Personal Computers	24,776.11	(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	72,869.32	(8,302.94)	-	-	(8,302.94)	64,303.68
C395-00-Laboratory Equipment	-	-	-	-	-	-
C396-10-Power Op Equip-Lg Machinery	-	-	-	-	-	-
C396-20-Power Op Equip - Other	-	-	-	-	-	-
C397-00-Microwave, Fiber, Other	2,604,997.78	(2,163,542.51)	-	-	(2,163,542.51)	441,455.27
C397-10-Comm Eq Radios, Telephone	430,614.07	(398,514.15)	-	-	(398,514.15)	32,099.92
C398-00-Miscellaneous Equipment	-	-	-	-	-	-
C399-15-ARO Cost Common (LIB)	-	-	-	-	-	-
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	9,267,759.97
C203-10-CCS Software	-	11,362,680.05	-	-	11,362,680.05	11,362,680.05
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>	<u>29,424,677.65</u>	<u>(16,429,817.50)</u>			<u>12,995,160.05</u>	<u>272,689,441.81</u>
						0.00

LOUISVILLE GAS & ELECTRIC COMPANY  
 KENTUCKY - TOTAL PLANT IN SERVICE - COMMON - NON-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; 102 Plant in Service</b>								
Common General								
C369-04-Land	1,564,394.37	-	-	-	-	1,564,394.37	-	1,564,394.37
C369-20-Land Rights	-	-	-	-	-	-	-	-
C369-10-Struct and Imp-Gen Offices	67,972,036.31	2,081,038.34	(870,805.71)	-	1,210,232.63	69,182,268.94	(38,789,126.61)	40,423,139.33
C369-20-Struct and Imp-Transportatio	612,150.57	-	-	-	612,150.57	612,150.57	226,620.90	638,764.47
C369-20-Struct and Imp - Shop	9,926,021.26	16,390.00	(69,463.29)	-	(53,043.03)	9,882,948.27	(6,903,426.44)	9,925,657.63
C369-40-Struct and Imp - Shop	707,482.04	-	-	-	707,482.04	707,482.04	(215,329.31)	492,152.73
C369-06-Struct and Imp - Microwave	1,126,620.49	-	(1,917.02)	-	(1,917.02)	1,095,703.47	(286,638.10)	712,875.37
C361-10-Office Furniture	7,231,015.81	708,811.14	(248,851.16)	-	480,959.98	7,892,075.79	(6,702,070.44)	985,105.35
C361-20-Office Equipment	1,126,322.36	196,814.60	-	-	196,814.60	1,323,136.96	(242,070.82)	902,162.44
C361-20-Computer Equipment	22,767,172.35	4,080,310.30	-	-	(3,940,752.10)	19,786,729.55	(4,776,868.24)	15,009,861.75
C361-30-Universal Computers	5,077,812.88	1,670,653.14	(1,050,082.51)	-	694,968.17	6,742,773.95	(2,646,222.78)	3,094,556.66
C361-30-Computer Equip EOR 2009	-	-	-	-	-	-	(67.00)	(67.00)
C361-40-Security Equipment	1,205,013.68	(260,890.58)	-	-	(236,890.58)	915,122.68	(265,853.51)	120,168.60
C362-00-Cars and Light Trucks	20,787.36	-	(20,787.36)	-	(20,787.36)	-	-	-
C362-10-Heavy Tractor and Other	271,079.32	-	-	-	-	271,079.32	(183,967.60)	27,821.40
C362-20-Trailr, Equip-Trailers	41,842.89	38,584.45	(13,793.47)	-	24,790.98	66,633.87	3,969.98	70,253.88
C363-00-Sawee Equipment	1,407,070.02	-	-	-	-	1,407,070.02	(994,944.28)	416,130.74
C364-00-Tools, Shop, Garage Equip	4,086,559.11	-	-	-	133,516.44	4,200,055.55	(2,399,632.89)	1,800,416.68
C365-00-Laboratory Equipment	-	-	-	-	-	-	-	5.00
C366-10-Power Op Equip-Li Machinery	348,426.13	190,130.66	-	-	199,130.66	527,556.79	(300,553.27)	227,011.92
C366-20-Power Op Equip - Other	14,147.60	-	-	-	-	14,147.60	(11,249.62)	(2,654.94)
C367-00-Microwave, Fiber, Other	20,825,666.99	996,797.29	(2,103,729.63)	-	(1,107,968.24)	19,717,800.75	(15,952,102.66)	3,776,400.09
C367-10-Cable, Etc, Radio, Telephone	13,952,620.09	256,142.92	(6,626.40)	-	322,516.52	14,286,345.61	(10,421,102.40)	3,865,165.21
C368-00-Miscellaneous Equipment	-	-	-	-	-	-	-	0.00
C369-15-ARND Coal Common (LBE)	83,782.29	-	-	-	-	83,782.29	-	83,782.29
C361-00-Depreciation	-	-	-	-	-	-	-	-
C362-00-Facilities and Contents	54,063,330.60	10,940,203.66	(8,008,540.69)	-	2,996,662.37	56,989,992.97	(16,164,986.10)	37,825,012.67
C363-00-Misc Trans/Power Software	45,300,050.25	11,352,601.05	-	-	11,352,680.05	56,702,715.30	(26,145,769.66)	17,596,945.64
C363-10-DCS Software	-	-	-	-	-	-	-	-
C363-20-Law Library	250,528,891.81	29,424,377.55	(16,420,817.50)	-	12,958,180.05	272,525,046.96	(130,901,604.70)	132,823,442.26
<b>Total Common Plant in Service - KY</b>	<b>250,528,891.81</b>	<b>29,424,377.55</b>	<b>(16,420,817.50)</b>	<b>-</b>	<b>12,958,180.05</b>	<b>272,525,046.96</b>	<b>(130,901,604.70)</b>	<b>132,823,442.26</b>

**LOUISVILLE GAS & ELECTRIC COMPANY  
KENTUCKY - PLANT IN SERVICE - COMMON -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>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 Common General</b>						
C300.10-Struct and Imp-Gen Offices - 106	2,158,504.01	(507,184.67)	-	-	(607,184.67)	1,651,319.34
C380.20-Struct and Imp-Transportatio - 106	-	-	-	-	-	-
C300.30-Struct and Imp - Stores - 106	-	16,390.00	-	-	16,390.00	16,390.00
[C300.40-Struct and Imp - Signs - 106	-	-	-	-	-	-
C390.00-Struct and Imp - Microwave - 106	-	-	-	-	-	-
C391.10-Office Furniture - 106	250,484.77	(154,810.88)	-	-	(154,810.88)	96,673.91
C391.20-Office Equipment - 106	142,837.63	(134,196.25)	-	-	(134,196.25)	8,441.35
C391.30-Computer Equipment - 106	3,840,165.70	(3,639,916.24)	-	-	(2,639,916.24)	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	289,890.58	(289,890.58)	-	-	(289,890.58)	-
[C392.20-Trans Equip-Trailers - 106	-	-	-	-	-	-
C393.00-Stores Equipment - 106	-	-	-	-	-	-
C394.00-Tools, Shop, Garage Equip - 106	72,806.32	(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	(2,163,942.51)	-	-	(2,163,942.51)	441,455.27
C397.10-Comm Eq Radios, Telephone - 106	430,514.07	(398,514.15)	-	-	(398,514.15)	32,009.92
[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	5,691,381.06	-	-	5,691,381.06	23,137,662.63
<b>Total 106 Plant in Service - Common - KY</b>	<b>17,546,281.57</b>	<b>5,691,381.06</b>	<b>-</b>	<b>-</b>	<b>5,691,381.06</b>	<b>23,137,662.63</b>
<b>Total Common Plant in Service - KY</b>	<b>250,526,886.91</b>	<b>29,424,977.58</b>	<b>(18,429,817.50)</b>	<b>-</b>	<b>12,995,160.05</b>	<b>272,525,040.96</b>

**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>						
Common General						
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>74,394.85</b>
<b>106 Construction Completed Not Classified</b>						
Common General						
C397.00-Microwave, Fiber, Other - 106	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total 106 Plant in Service - Common - IN</b>						
<b>Total Common Plant in Service - IN</b>	<b>74,394.85</b>					<b>74,394.85</b>



LEVIN HOLDING & ELECTRIC COMPANY TOTAL COMPANY PLANT IN SERVICE - ELECTRIC - NEW -REGULATORY ACCOUNTING DECEMBER 2017							
	Beginning Balance	Additions	Retirements	Transfers/Adjustments	Total Net Additions	Ending Balance	Total Plant in Service Net Book Value
<b>KENTUCKY &amp; INDIANA Total US &amp; Int'l</b>							
<b>Plant in Service</b>							
<b>Electric</b>							
E301-10 Land Rights	4,100,654.47	-	-	-	-	4,100,654.47	4,100,654.47
E301-20 Land	6,032,846.39	91,818.05	(40,759.97)	72,863.32	140,890.99	6,173,635.79	4,827,011.40
E301-30 Structures and Improvements	131,778,748.72	9,446,994.88	(711,684.84)	(974,973.20)	7,760,332.82	139,359,105.58	84,276,865.15
E301-40 Tools, Trucks, and Other	146,801,398.58	10,916,946.36	(2,892,774.48)	-	7,830,467.84	154,725,570.70	83,256,056.39
E301-50 OH Conductors and Devices	312,278,315.31	16,433,844.40	(2,807,229.82)	(1,036.00)	13,625,578.58	329,904,411.41	102,271,460.09
E301-60 Underground Conductors	783,707,616.18	4,842,287.18	(4,903,371.74)	-	2,248,922.62	781,052,532.06	21,817,717.48
E301-70 US Conductors and Devices	298,211,232.32	28,858,043.62	(1,500,238.28)	-	27,357,805.34	325,569,039.66	613,741,162.85
E301-80 Line Transformers	462,543,716.78	8,237,858.02	(2,907,153.80)	-	5,330,704.22	467,874,422.02	67,384,238.10
E301-90 Underground Services	9,283,548.16	2,038,017.02	(37,302.65)	-	2,000,714.37	11,283,262.51	5,282,227.06
E301-95 Overhead Services	23,447,878.88	206,185.05	(41,368.48)	-	164,901.62	23,612,780.45	166,624.21
E301-99 Meters	42,441,211.35	613,217.87	(3,083,201.81)	(9,778,821.02)	(5,548,004.96)	36,853,197.19	14,413,262.28
E301-99 Meters	1,784,419.22	16,348.60	(97,462.32)	-	1,703,305.50	1,703,305.50	1,502,266.05
E301-99 Meters	-	485,466.47	-	5,778,821.02	5,822,317.47	5,822,317.47	(3,743,674.38)
E301-99 Street Lighting	44,118,573.34	2,837,187.65	(82,883.63)	-	2,854,231.32	46,907,991.96	26,773,279.43
E301-99 Street Lighting	60,275,263.94	2,837,187.67	(255,458.05)	-	2,437,157.67	62,507,583.61	34,734,751.08
E301-99 Street Lighting	411,288.10	-	(18,644.41)	(74,874.94)	(93,519.35)	317,768.75	281,387.82
E301-99 Street Lighting	30,200.32	-	(25,568.76)	(4,598.56)	(17,966.81)	12,233.51	37,168.71
E301-99 Street Lighting	1,306,631,616.81	85,894,024.21	(44,941,162.02)	(984,796.77)	70,217,865.41	1,376,849,482.22	856,654,216.11
<b>General</b>							
E301-99 Care and Light Trucks	888,547.25	-	-	-	-	888,547.25	161,102,021
E301-99 Heavy Trucks and Other	4,819,289.49	75,380.21	(43,788.68)	-	3,165.82	4,881,286.02	2,311,727.89
E301-99 Transportation - Trucks	617,229.81	517,802.42	(430,886.21)	-	1,093,718.63	1,611,048.44	482,142,077
E301-99 Tools, Shop, and Garage Equip	6,395,601.74	44,828.77	(143,965.49)	-	(98,136.83)	6,297,465.11	3,643,450.21
E301-99 Laboratory Equipment	-	-	-	-	-	-	1,000
E301-99 Power Oil Equip - La Mich	2,113,658.65	110,496.62	(421,228.56)	-	1,802,926.71	(1,487,248.12)	310,040.89
E301-99 Power Oil Equip - Other	189,448.24	-	-	-	-	189,448.24	(150,009.87)
E301-99 O&M Communication Equipment	6,870,351.89	851,370.86	(789,803.30)	-	6,931,919.45	(6,882,230.74)	4,386,671.80
E301-99 O&M	20,700,363.87	1,240,079.93	(789,803.30)	-	606,266.56	21,311,133.00	11,477,356.36
<b>Hydro</b>							
E301-20 Land	650	-	-	-	-	650	8,434,613.05
E301-30 Structures and Improvements	10,880,384.18	2,818,507.84	(28,266.74)	-	1,580,314.10	12,870,725.21	14,436,191,740
E301-20 Reservoirs, Dams, and Water	29,236,860.82	2,895,174.71	(7,476.11)	-	2,887,698.60	(2,760,518.21)	20,732,260.21
E301-30 Water Wheels, Turbines, Gen	87,671,219.91	11,100,283.81	(183,883.48)	-	10,916,400.33	91,627,116.60	83,400,460,360
E301-40 Auxiliary Electric Equipment	11,240,773.46	1,800,703.74	(21,008.80)	-	1,820,898.21	12,070,569.65	(2,960,378.84)
E301-50 Misc - Power Plant Equipment	2,664,348.16	872,223.45	(1,309,633)	-	522,893.68	3,067,205.04	(3,750,309,811)
E301-60 Ponds, Reservoirs, and Bldgs	29,920.61	-	-	-	-	29,920.61	4,864.96
E301-99 O&M Cost (Misc Plant Equip)	17,402,814.42	18,468,056.29	(215,811.37)	-	18,651,144.92	146,144,059.28	(19,727,254,685)
E301-99 O&M	2,240.20	-	-	-	-	2,240.20	2,240.20
E301-99 Franchises and Contracts	2,240.20	-	-	-	-	2,240.20	2,240.20

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

KENTUCKY & INDIANA Total 101 & 106 Other Production	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Total Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
E340.20-Land	123,878.66	-	-	-	-	123,878.66	-	123,878.66
E341.00-Structures and Improvements	33,095,857.45	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 (LB)	15,555.48	-	-	-	-	15,555.48	(6,610.72)	9,944.76
E347.07-ARO Cost Other Prod (Eqp)	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
E315.01-AROP 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
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 (Eqp)	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	(26,042,175.79)	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-UJ 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 (LB)	21,323.05	-	-	(3,757.49)	(3,757.49)	17,565.56	(1,199.16)	16,366.40
E359.17-ARO Cost Transm (Eqp)	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>(64,659,107.54)</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>3,668,502,694.49</b>

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

KENTUCKY & INDIANA	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Total Net Additions	Ending Balance
<b>Total</b>						
<b>Plant In Service</b>						
<b>Distribution</b>						
E360 10-Land Rights	-	-	-	-	-	-
E360 20-Land	4,100,654.47	-	-	-	-	4,100,654.47
E361 00-Structures and Improvements	6,933,945.90	91,818.85	(22,759.97)	72,053.22	140,998.90	6,974,052.70
E362 00-Station Equipment	129,363,562.79	8,063,007.01	(711,864.94)	(974,073.20)	6,367,118.87	135,730,681.66
E364 00-Poles, Towers, and Picturas	777,811,424.81	12,183,700.89	(2,893,219.44)	-	9,300,481.45	187,111,906.26
E365 00-Overhead Conductors and Devices	296,073,137.38	11,355,369.90	(2,802,229.90)	-	8,548,149.00	298,526,276.98
E366 00-Underground Conduit	79,164,390.20	4,548,340.42	(408,131.74)	-	4,133,208.68	83,302,938.88
E367 00-Underground Cables and Devices	203,095,296.17	26,473,788.00	(1,590,438.90)	-	26,883,349.10	230,699,625.27
E368 00-Line Transformers	161,115,459.87	3,046,107.88	(2,802,103.80)	-	993,953.68	162,109,413.75
E369 10-Underground Services	9,101,456.68	1,756,875.70	(37,302.65)	-	1,719,573.05	10,820,829.73
E369 20-Overhead Services	23,447,071.80	726,783.06	(41,292.14)	-	685,500.90	24,132,572.70
E370 00-Meters	42,441,311.35	365,196.25	(3,083,601.81)	(5,778,821.02)	(6,505,226.58)	33,936,084.77
E370 01-AMS Meters	1,795,362.03	20,022.01	(77,652.32)	-	(56,730.21)	1,738,631.72
E370 02- Meters CT and PT	-	145,466.41	-	-	5,922,317.43	5,922,317.43
E373 10-Overhead Street Lighting	41,274,020.14	4,795,853.25	(82,893.62)	-	4,712,969.63	45,986,889.77
E373 20-Underground Street Lighting	59,578,316.48	2,419,205.33	(205,459.66)	-	2,213,745.73	61,792,062.21
E373 40-Street Lighting Transformer	-	-	-	-	-	-
E374 05-ARO Cost Elec Dist (Lb)	411,288.10	-	(16,644.41)	(74,874.34)	(91,319.35)	319,968.75
E374 07-ARO Cost Elec Dist (Eq)	30,005.31	-	(25,508.94)	53,499.63	17,989.61	47,995.12
	1,237,247,453.38	78,800,069.56	(14,841,182.00)	(834,795.77)	63,014,140.79	1,300,261,594.17
<b>General</b>						
E382 00-Cars and Light Trucks	888,547.25	75,392.21	(43,755.63)	-	31,638.53	898,547.25
E392 10-Heavy Trucks and Other	4,528,909.48	-	-	-	-	4,528,909.48
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	5,911,029.62	291,164.41	(143,955.40)	-	147,209.01	6,058,238.83
E396 00-Laboratory Equipment	-	-	-	-	-	-
E398 10-Power Op Equip-Lg Mach	2,113,558.65	110,496.62	(421,228.56)	-	(310,731.94)	1,802,826.71
E398 20-Power Op Equip-Sm	196,248.24	-	-	-	-	196,248.24
E397 20-DSM Communication Equipment	5,793,406.53	941,346.00	-	-	941,346.00	6,734,752.53
	20,032,094.80	1,558,146.64	(729,805.95)	-	828,340.70	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	13,218,870.02	-	(7,416.11)	-	(7,416.11)	13,211,453.91
E332 00-Water Wheels, Turbines, Gen	381,710,895.44	-	(153,528.44)	-	(153,528.44)	381,557,367.00
E334 00-Accessory Electric Equipment	6,147,895.22	-	(21,090.50)	-	(21,090.50)	6,126,804.72
E335 00-Misc Power Plant Equipment	388,524.52	-	(3,316.58)	-	(3,309.08)	385,215.44
E336 00-Routes, Relays, and Brdg	25,930.61	-	-	-	-	25,930.61
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

KENTUCKY & INDIANA

Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Total Net Additions	Ending Balance
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	-	-	-	-	-	-
	2,240.29	-	-	-	-	2,240.29
<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
	365,230,308.22	20,199,593.42	(1,242,800.14)	33,884.60	18,990,677.88	384,220,986.10
<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
	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

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	2,506,509.43	-	-	-	-	2,506,509.43
E352 10 Struct & Imp-Non Sys Coreto	16,871,480.27	352,834.67	(26,705.65)	(72,053.22)	254,075.80	17,125,556.07
E353 10 Station Equipment - Non Sys	183,215,085.83	6,834,043.27	(1,324,026.52)	1,041,297.99	8,551,314.71	191,766,400.54
E353 11 A-KOP Station Equip Non Sys	-	-	-	-	-	-
E363 20 Station Equip-Sys Control	-	65,626.26	-	(65,626.26)	-	-
E364 00 Towers and Poles	43,755,229.96	-	-	91,139.37	-	43,846,369.33
E365 00 Poles and Fixtures	87,051,876.97	4,488,491.53	(688,366.03)	-	4,018,225.50	91,070,101.37
E366 00 OH Conductors and Devices	58,176,825.82	657,061.84	(241,276.93)	-	415,804.91	58,542,630.43
E367 00 Underground Conduit	1,607,812.96	-	-	-	-	1,607,812.96
E368 00 US Conductors and Devices	7,365,472.68	8,593.47	-	-	6,593.47	7,372,066.15
E369 10 ARO Cost Transm (LBS)	21,323.05	-	-	(3,757.49)	(3,757.49)	17,565.56
E369 11 ARO Cost Transm (Eap)	186,976.65	-	(7,370.98)	-	(7,370.98)	179,605.67
	409,476,344.41	14,402,071.04	(1,876,506.64)	899,850.99	13,326,025.39	422,802,369.80
<b>Total Electric Plant in Service - 101</b>	<b>3,957,471,733.92</b>	<b>265,409,462.66</b>	<b>(94,659,107.54)</b>	<b>(9,117,183.15)</b>	<b>191,633,191.99</b>	<b>4,149,104,945.91</b>
<b>106 Construction Completed not Classified</b>						
<b>Distribution</b>						
E361 00 Structures and Improvements	-	1,393,936.67	-	-	1,393,936.67	3,808,121.80
E362 00 Station Equipment	2,415,195.83	-	-	-	-	14,854,774.94
E364 00 Poles, Towers, and Fixtures	16,991,571.77	(2,138,795.03)	-	-	(2,138,795.03)	20,394,222.43
E365 00 OH Conductors and Devices	15,305,727.83	5,068,494.50	-	-	5,068,494.50	136,470,712
E366 00 Underground Conduit	711,025.99	136,479.72	-	-	136,479.72	23,610,331.66
E367 00 US Conductors and Devices	23,105,056.06	414,275.60	-	-	414,275.60	2,291,222.94
E368 00 Line Transformers	1,410,318.83	2,291,222.94	-	-	2,291,222.94	281,345.30
E369 10 Underground Services	(7,307.50)	293,345.36	-	-	293,345.36	156,621.42
E370 00 Meters	3,689.79	156,621.42	-	-	156,621.42	(1,177.41)
E370 01 Meters AMS	-	(1,177.41)	-	-	(1,177.41)	(838,696.40)
E373 10 Overhead Street Lighting	2,652,707.19	(838,696.40)	-	-	(838,696.40)	217,859.14
E373 20 Underground Street Lighting	497,547.46	217,859.14	-	-	217,859.14	7,003,964.65
	63,294,333.43	7,003,964.65	-	-	7,003,964.65	-
<b>Electric General</b>						
E392 20 Transportation - Trailers	17,824.98	(17,824.98)	-	-	(17,824.98)	-
E394 00 Tools, Shop and Garage Equip	479,891.82	(246,335.64)	-	-	(246,335.64)	-
E395 00 Laboratory Equipment	-	-	-	-	-	-
E396 20 Power Op Equip-Other	-	-	-	-	-	-
E397 20 DSM Communication Equipment	177,615.27	(59,975.06)	-	-	(59,975.06)	-
	676,532.17	(324,135.64)	-	-	(324,135.64)	-

**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>-</u>	<u>-</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>-</u>	<u>-</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>-</u>	<u>-</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>-</u>	<u>-</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>-</u>	<u>-</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	79,875,478.19	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-JG Conductors and Devices	226,911,352.23	28,898,043.60	(1,580,438.90)	-	27,307,604.70	254,218,956.93	(61,200,794.08)	193,015,162.85
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	23,447,071.80	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 (Eq)	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	(729,805.65)	-	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	10,880,894.11	2,018,580.84	(28,266.74)	-	1,890,314.10	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	(6,226,780.25)	83,400,465.80
E334.00-Accessory Electric Equipmen	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 (Eq)	466,845.73	-	-	-	-	466,845.73	(22,331.13)	444,514.60
	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



LATONVILLE GAS & ELECTRIC COMPANY  
 KENTUCKY - TOTAL PLANT IN SERVICE - ELECTRIC - NBV - 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</b>								
<b>Other Production</b>								
E201.20 Land	123,878.66	-	-	-	-	123,878.66	-	123,878.66
E511.00 Siting and Improvements	32,085,857.42	519,465.57	-	-	519,465.57	33,615,323.02	(12,371,356.23)	21,243,966.79
E201.00 Fuel Pools, Products, As	24,287,178.20	361,411.63	(21,964.32)	-	219,847.91	24,427,637.89	(5,830,344.84)	18,597,293.05
E301.00 Prime Movers	235,176,050.77	5,518,424.64	(890,334.87)	(250,046.86)	4,377,992.91	240,053,933.86	(78,419,238.21)	161,634,695.65
E301.00 Ancillary Electric Equipment	93,218,289.25	129,817.69	(705,115.25)	355,044.86	21,817.35	93,543,026.85	(24,421,272.32)	69,121,754.53
E301.00 Ancillary Electric Equipment	27,443,207.25	4,421,262.76	(22,884.80)	-	4,401,378.76	31,844,586.01	(11,241,272.32)	20,603,313.69
E346.00 Misc. Power Plant Equip	4,284,764.85	160,332.85	-	-	17,451.65	4,455,148.75	(7,115,983.78)	2,939,164.97
E347.00 Misc. Power Plant Equip	13,242.48	-	-	-	-	13,242.48	(31,017.92)	17,774.56
E347.00 ARD Cost Other Prod (EG)	62,843.26	-	-	33,884.00	33,884.00	96,727.26	(8,005.09)	88,722.17
	284,319,829.83	14,327,332.70	(1,242,800.14)	33,884.00	13,118,117.16	298,537,926.99	(134,271,423.24)	164,266,503.75
<b>Steam Production</b>								
E310.20 Land	7,265,810.45	-	-	-	1,245,242.09	8,511,052.54	-	8,511,052.54
E310.20 Land ECR 2005	-	-	-	-	-	-	-	-
E310.20 Land ECR 2011	360,231.25	-	-	-	-	360,231.25	-	360,231.25
E311.00 Siting and Improvements	298,174,287.24	3,078,484.13	(269,322.42)	-	2,861,171.68	301,209,569.22	(188,898,306.54)	112,311,262.68
E311.01 ARD Siting and Improv	2,148,505,241.29	40,712,142.50	(13,091,124.68)	-	27,621,017.92	2,186,206,361.29	(416,110,172.23)	1,770,096,189.06
E312.00 Boiler Plant Equipment	-	-	-	-	-	-	-	-
E312.01 ARD Boiler Plant Equipment	331,183,311.08	2,813,478.43	(1,293,997.31)	-	1,666,361.15	332,699,750.26	(58,828,068.14)	273,871,682.12
E313.00 Turbine-Generator Units	165,273,718.12	13,143,835.50	(22,054.35)	-	17,121,761.15	182,395,484.27	(88,745,858.85)	93,649,625.42
E315.00 Ancillary Electric Equipment	18,734,349.43	1,820,692.33	(207,366.95)	-	1,613,325.38	20,347,744.81	(8,363,059.69)	11,984,685.12
E315.01 ARD Ancillary Electric Equipment	45,017,427.23	-	(60,819,985.60)	(60,347,901)	(76,149,379.37)	23,400,514.30	(1,028,756.69)	15,469,308.12
E317.00 ARD Cost Steam (EG)	81,083,780.28	-	-	(60,347,901)	(60,347,901)	20,735,879.38	(28,885,881.10)	49,621,760.48
E317.00 ARD Cost Steam (CCR)	3,001,582,798.70	66,354,332.06	(35,548,857.94)	(8,136,131.93)	22,249,312.25	3,029,091,282.25	(885,510,732.19)	2,143,580,550.07
<b>Electric Transmission</b>								
E202.10 Land Rights	7,923,707.26	-	-	-	7,933,707.26	(2,859,789.47)	-	5,073,917.79
E202.20 Lines	2,147,209.11	-	-	-	-	2,147,209.11	0	2,147,209.11
E202.10 Siting & Imp Non-Site Costs	8,190,298.75	127,169.88	(28,708.56)	(72,053.22)	28,407.04	8,218,707.76	(1,818,556.83)	6,400,150.93
E202.20 Siting & Imp Site Construction	-	-	-	-	-	-	(33,864)	(33,864)
E203.10 Station Equipment - Non-Spe	174,638,844.04	3,795,811.44	(1,320,418.71)	1,041,687.86	3,477,701.68	178,110,634.73	(84,878,725.57)	116,431,909.16
E203.11 ARD Station Equip Non-Spe	-	-	-	-	-	-	(8,000)	(8,000)
E203.20 Station Equip-Non-Spe	29,851,745.46	55,856.26	-	(85,846.26)	89,221.04	30,040,966.50	(28,091)	9,952,875.41
E206.00 Poles and Towers	13,200,864.03	1,139.37	(1,818.33)	-	1,320.04	13,202,184.07	(20,427,280.77)	6,034,903.30
E206.00 Poles and Towers	77,378,790.09	4,205,242.48	(480,268.03)	-	3,818,974.48	81,196,722.15	(23,991,239.23)	57,205,482.92
E206.00 OH Conductors and Devices	32,000,864.03	808,745.80	(241,278.88)	-	567,466.92	32,568,330.95	(24,841,664.72)	7,726,666.23
E307.00 Underground Conduct	1,887,123.88	98,230.38	-	-	99,230.38	1,986,354.26	(829,837.74)	1,156,516.52
E208.00 Misc Conductors and Devices	7,084,722.88	6,393.47	-	-	6,393.47	7,091,116.35	(13,326,234.66)	4,064,881.69
E308.15 ARD Cost Tower (L&E)	21,322.05	-	(17,370.88)	(3,951.49)	(3,951.49)	17,370.56	(1,198.16)	16,172.40
E308.17 ARD Cost Tower (EG)	186,188.69	-	-	(17,370.88)	(17,370.88)	168,817.81	(14,450.52)	154,367.29
	308,508,723.77	5,939,997.37	(1,972,299.83)	899,866.99	7,867,665.53	370,189,633.37	(139,585,420.32)	230,604,213.07
<b>Total Electric Plant in Service - KY</b>	<b>1,627,013,647.77</b>	<b>198,772,508.63</b>	<b>(65,655,499.73)</b>	<b>(8,137,133.15)</b>	<b>137,899,745.53</b>	<b>1,823,032,886.41</b>	<b>(1,158,820,441.21)</b>	<b>664,212,445.20</b>

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	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>101 Plant in Service</b>						
<b>Distribution</b>						
E380 04-Land Rights - 101	-	-	-	-	-	-
E380 20-Land - 101	4,100,854.47	-	-	-	-	4,100,854.47
E381 00-Structures and Improvements - 101	6,533,945.90	91,613.65	(22,759.97)	72,053.22	140,906.90	6,974,562.70
E382 00-Station Equipment - 101	129,363,562.70	3,053,057.01	(711,664.94)	(974,073.20)	6,367,118.87	135,730,885.66
E384 00-Poles, Towers, and Frames - 101	177,811,424.81	12,193,720.89	(2,693,219.44)	-	9,500,481.45	187,111,906.26
E385 00-Ohm Conductors and Devices - 101	296,973,107.38	11,965,340.00	(2,502,229.85)	(1,598.20)	8,361,512.60	305,534,708.96
E386 00-Underground Cables - 101	79,164,390.20	4,546,340.42	(406,131.74)	-	4,138,208.68	83,302,598.88
E387 00-UG Conductors and Devices - 101	203,036,296.17	29,473,765.00	(1,580,438.90)	-	26,893,327.10	230,699,625.27
E388 00-Line Transformers - 101	91,115,459.87	3,943,101.68	(2,502,183.69)	-	693,969.88	102,109,415.75
E389 10-Underground Services - 101	9,101,456.68	1,756,675.70	(37,302.68)	-	1,719,373.02	10,820,829.73
E389 20-Overhead Services - 101	23,447,071.90	756,780.08	(41,292.16)	-	695,500.90	24,132,572.70
E370 00-Meters - 101	42,441,211.35	365,196.29	(3,003,601.81)	(5,776,821.02)	(8,625,228.66)	33,930,084.77
E370 10-Meters AMS - 101	1,795,362.03	20,922.01	(77,832.32)	-	(56,730.31)	1,738,631.72
E370 20-Meters CT and PT - 101	-	146,496.41	-	5,776,821.02	5,923,317.43	5,923,317.43
E373 10-Overhead Street Lighting - 101	41,274,020.14	4,796,963.25	(82,893.62)	-	4,713,969.63	45,966,989.77
E373 20-Underground Street Lighting - 101	59,678,316.48	2,419,295.33	(205,459.60)	-	2,213,745.73	61,792,062.21
E373 40-Street Lighting Transformer - 101	-	-	-	-	-	-
E374 05-ARO Cost Elec Dist (LRS) - 101	411,288.10	-	(16,644.41)	(74,674.94)	(91,319.35)	319,968.75
E374 07-ARO Cost Elec Dist (Eop) - 101	30,005.21	-	(25,298.65)	43,496.65	17,898.61	47,904.12
	1,237,247,463.99	73,890,069.95	(14,541,152.00)	(336,796.77)	63,014,140.75	1,300,291,696.17
<b>General</b>						
E392 00-Cars and Light Trucks - 101	888,547.25	-	-	-	-	888,547.25
E392 10-Heavy Trucks and Other - 101	4,625,855.48	75,392.21	(43,755.68)	-	31,881.53	4,661,536.01
E392 20-Transportation - Trainers - 101	459,404.85	120,747.40	(120,866.21)	-	16,881.19	616,296.02
E394 00-Tools, Shop, and Garage Equ - 101	5,911,029.92	291,164.41	(143,055.40)	-	147,209.01	6,058,238.83
E395 00-Laboratory Equipment - 101	-	-	-	-	-	-
E396 10-Power Op Equip-Lit Mach - 101	2,113,558.65	110,466.02	(421,228.56)	-	(310,731.94)	1,802,626.71
E396 20-Power Op Equip-Other - 101	196,248.24	-	-	-	-	196,248.24
E397 20-DSM Communication Equipment - 101	5,709,426.53	941,340.00	-	-	941,340.00	6,750,766.53
	20,000,000.00	1,558,146.64	(720,905.85)	-	837,240.79	20,837,240.79
<b>Hydro</b>						
E330 20-Land - 101	6.50	-	-	-	-	6.50
E331 00-Structures and Improvements - 101	6,221,095.37	-	(28,266.74)	-	(28,266.74)	6,192,828.63
E332 00-Reservoirs, Dams, and Water - 101	13,018,970.02	-	(7,416.11)	-	(7,416.11)	13,011,553.91
E333 00-Water Wheels, Turbines, Gen - 101	36,170,896.44	-	(153,828.44)	-	(153,828.44)	35,917,068.00
E334 00-Necessary Electric Equipment - 101	6,147,699.22	-	(21,090.50)	-	(21,090.50)	6,126,608.72
E335 00-Misc Power Plant Equipment - 101	336,524.62	-	(3,309.58)	-	(3,309.58)	333,215.04
E336 00-Roads, Railroads, and Grid - 101	29,930.61	-	-	-	-	29,930.61

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E337.07-ARO Cost Hydro Prod (Eqp) - 101

Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
466,645.73	-	-	-	-	466,645.73
62,593,968.41	-	(213,911.37)	-	(213,911.37)	62,380,057.04

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	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-Franchisees 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>						
E340-00-Land - 101	123,878.68	-	-	-	-	123,878.68
E341-00-Structures and Improvements - 101	32,287,066.03	1,083,639.30	-	-	1,083,639.30	33,470,705.33
E342-00-Fuel Hoisters, Producers, Ac - 101	18,648,493.71	7,695,108.40	(21,584.35)	-	7,673,544.08	24,322,347.79
E343-00-Prime Movers - 101	236,254,923.44	1,652,371.75	(800,234.67)	(283,046.86)	478,982.22	247,731,813.68
E344-00-Generators - 101	49,839,645.34	9,121,728.53	(308,016.35)	-	9,098,759.04	58,958,604.38
E345-00-Accessory Electric Equipment - 101	27,197,983.95	30,485.36	-	-	30,485.36	27,498,469.31
E346-00-Misc Power Plant Equipment - 101	4,679,627.65	345,277.09	(22,884.60)	-	322,392.28	5,002,219.93
E347-05-ARO Cost Other Prod (L/B) - 101	15,555.48	-	-	-	-	15,555.48
E347-07-ARO Cost Other Prod (Cap) - 101	62,543.98	-	-	33,884.60	33,884.60	96,428.58
	<u>365,230,308.22</u>	<u>20,199,593.42</u>	<u>(1,242,800.14)</u>	<u>33,884.60</u>	<u>18,995,677.83</u>	<u>384,220,958.10</u>
<b>Steam Production</b>						
E310-20-Land - 101	7,266,610.45	-	-	-	-	7,266,610.45
E310-25-Land ECR 2005 - 101	-	-	-	-	-	-
E310-28-Land ECR 2011 - 101	360,851.26	-	-	-	-	360,851.26
E311-00-Structures and Improvements - 101	272,487,031.18	1,365,061.34	(209,322.45)	-	1,155,738.89	273,642,770.07
E311-01-ARQP Structures and Improv - 101	-	-	-	-	-	-
E312-00-Boiler Plant Equipment - 101	1,083,296,331.54	116,648,191.64	(13,091,124.68)	-	103,557,067.16	1,196,953,308.70
E312-01-ARQP Boiler Plant Equipment - 101	-	-	-	-	-	-
E314-00-Turbogenerator Units - 101	224,142,188.51	1,212,101.81	(1,207,097.31)	-	5,004.50	224,147,102.01
E315-00-Accessory Electric Equipment - 101	130,538,814.33	20,385,091.63	(22,054.35)	-	20,363,037.28	150,901,851.61
E315-01-ARQP Accessory Elec Equip - 101	-	-	-	-	-	-
E316-00-Misc Power Plant Equip - 101	17,767,309.59	748,536.40	(207,306.93)	-	541,189.45	18,306,476.04
E317-07-ARO Cost Steam (Ecap) - 101	45,021,427.20	-	(20,817,965.80)	(803,347.07)	(21,821,212.82)	23,400,114.38
E317-09-ARO Cost Steam (CCH) - 101	81,208,763.35	-	-	(6,317,784.96)	(6,317,784.96)	74,890,978.40
	<u>1,862,889,344.41</u>	<u>140,358,082.02</u>	<u>(35,554,931.54)</u>	<u>(9,116,131.97)</u>	<u>80,687,916.51</u>	<u>1,958,277,262.92</u>

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	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>Electric Transmission</b>						
E350 10-Land Rights - 101	7,353,707.55	-	-	-	-	7,353,707.55
E350 00-Land - 101	2,147,629.11	-	-	-	-	2,147,629.11
E352 10-Strud & Imp-Non Sys Contro - 101	7,964,706.04	352,295.93	(26,705.65)	(72,083.22)	253,537.06	8,218,243.10
E353 10-Station Equipment - Non Sys - 101	164,741,632.35	6,819,468.09	(1,320,416.71)	1,041,287.96	6,540,347.34	173,281,979.69
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 Poles - 101	29,949,827.13	-	91,129.37	-	91,129.37	30,040,956.50
E355 00-Poles and Fittings - 101	73,174,204.82	4,466,491.53	(488,266.03)	-	4,018,225.50	77,192,430.32
E356 00-OH Conductors and Devices - 101	51,854,151.28	657,081.64	(241,276.93)	-	415,804.91	52,229,956.19
E357 00-Underground Conduit - 101	1,687,912.96	-	-	-	-	1,687,912.96
E358 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 (UB) - 101	21,523.65	-	-	(3,757.49)	(3,757.49)	17,766.16
E359 17-ARO Cost Transm Equip - 101	986,076.65	-	(7,370.88)	-	(7,370.88)	978,705.77
	347,027,743.62	14,367,557.12	(1,972,898.63)	899,860.93	13,314,519.25	360,342,252.90
<b>Total 101 Electric Plant in Service - KY</b>	<b>3,855,023,153.13</b>	<b>255,394,368.76</b>	<b>(54,655,499.73)</b>	<b>(9,117,183.15)</b>	<b>191,621,885.88</b>	<b>4,096,644,839.91</b>
<b>106 Construction Completed not Classified Distribution</b>						
E361 00-Structures and Improvements - 106	-	-	-	-	-	-
E362 00-Station Equipment - 106	2,415,185.93	1,393,936.67	-	-	1,393,936.67	3,809,121.60
E364 00-Poles, Towers, and Fittings - 106	16,591,271.77	(2,136,796.83)	-	-	(2,136,796.83)	14,454,474.94
E365 00-OH Conductors and Devices - 106	15,325,727.93	5,088,484.50	-	-	5,088,484.50	20,414,212.43
E366 00-Underground Conduit - 106	711,085.99	136,479.72	-	-	136,479.72	847,565.71
E367 00-UG Conductors and Devices - 106	23,105,066.06	414,275.69	-	-	414,275.69	23,519,341.75
E368 00-Line Transformers - 106	1,410,316.83	2,291,522.94	-	-	2,291,522.94	3,701,839.77
E368 10-Underground Services - 106	(7,607.52)	281,345.30	-	-	281,345.30	273,737.78
E370 00-Meters - 106	-	156,621.42	-	-	156,621.42	156,621.42
E370 01-Meters AMS - 106	3,009.79	(1,177.41)	-	-	(1,177.41)	1,832.38
E373 10-Overhead Street Lighting - 106	2,852,707.19	(832,695.40)	-	-	(832,695.40)	2,020,011.79
E373 20-Underground Street Lighting - 106	497,547.46	217,929.14	-	-	217,929.14	715,476.60
	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	17,824.96	(17,824.96)	-	-	(17,824.96)	-
E394 00-Tools, Shop, and Garage Equ - 106	479,691.92	(246,335.64)	-	-	(246,335.64)	233,356.28
E395 20-Laboratory Equipment - 106	-	-	-	-	-	-
E396 20-Power Op Equip-Other - 106	-	-	-	-	-	-
E397 20-DSM Communication Equipment - 106	177,515.27	(59,975.06)	-	-	(59,975.06)	117,540.21
	679,232.17	(324,135.66)	-	-	(324,135.66)	355,096.51

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	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>Hydro</b>						
E331-00-Structures and Improvements - 106	4,659,296.74	2,018,580.84	-	-	2,018,580.84	6,677,876.58
E332-00-Reservoirs, Dams, and Water - 106	8,315,110.50	2,966,174.71	-	-	2,966,174.71	11,281,285.21
E333-00-Water Wheels, Turbines, Gen - 106	44,566,807.57	11,104,240.51	-	-	11,104,240.51	55,671,048.08
E334-00-Accessory Electric Equipment - 106	5,092,674.26	1,850,706.71	-	-	1,850,706.71	6,943,380.97
E335-00-Misc Power Plant Equipment - 106	2,135,724.64	825,353.46	-	-	825,353.46	2,961,078.10
	64,699,349.01	16,865,056.23	-	-	16,865,056.23	81,564,405.24
<b>Other Production</b>						
E341-00-Structures and Improvements - 106	705,791.42	(564,153.73)	-	-	(564,153.73)	144,637.69
E342-00-Fuel Holders, Producers, Ac - 106	7,610,274.82	(7,299,696.72)	-	-	(7,299,696.72)	319,678.10
E343-00-Prime Movers - 106	1,455,227.33	7,986,052.89	-	-	7,986,052.89	9,321,280.22
E344-00-Generators - 106	9,217,153.71	(8,150,426.33)	-	-	(9,150,426.33)	66,727.38
E345-00-Accessory Electric Equipment - 106	445,043.10	4,119,584.40	-	-	4,119,584.40	4,864,627.50
E346-00-Misc Power Plant Equipment - 106	244,944.23	(244,944.23)	-	-	(244,944.23)	-
	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 Equipment - 106	34,134,903.19	(5,241,271.13)	-	-	(3,144,271.13)	31,430,632.06
E316-00-Misc Power Plant Equip - 106	637,036.84	1,072,156.93	-	-	1,072,156.93	2,009,193.77
	1,138,963,435.29	(73,443,105.95)	-	-	(73,443,105.95)	1,065,520,329.33
<b>Transmission</b>						
E350-20-Land - 106	-	-	-	-	-	-
E352-10-Struct & Imp-Non Sys Control - 106	225,290.71	(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	(5,068,556.65)	-	-	(5,068,556.65)	4,828,655.04
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	4,204,545.97	(201,249.04)	-	-	(201,249.04)	4,003,296.93
E356-00-OH Conductors and Devices - 106	1,149,713.55	(50,336.04)	-	-	(50,336.04)	1,099,377.51
E357-00-Underground Condui - 106	-	85,830.36	-	-	85,830.36	85,830.36
	15,478,980.15	(5,451,659.75)	-	-	(5,451,659.75)	10,027,320.40
<b>Total 106 Construction Completed not Classified</b>	<b>1,302,960,498.66</b>	<b>(58,622,342.23)</b>	<b>-</b>	<b>-</b>	<b>(58,622,342.23)</b>	<b>1,244,338,156.43</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>	<u>5,198,013,641.79</u>	<u>196,772,026.53</u>	<u>(54,655,499.73)</u>	<u>(9,117,183.15)</u>	<u>132,999,343.65</u>	<u>5,331,012,985.44</u>

**LOUISVILLE GAS & ELECTRIC COMPANY**  
**INDIANA - TOTAL PLANT IN SERVICE - ELECTRIC - NBV - 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>	<u>Reserve</u>	<u>Total Plant in Service Net Book Value</u>
<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>

FOURWHEEL DATA & FACTIVE COMPANIES  
 TOTAL COMPANY PLANT IN SERVICE - GAS - NOV - REGULATORY ACCOUNTING  
 DECEMBER 2017

	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 H&amp;S &amp; MS Plant In Service</b>								
<b>Gas Distribution</b>								
G274-12-Other Distribution Land	60,478.88	-	-	-	-	60,478.88	0.00	60,478.88
G376-22-Other Distribution Land Rig	79,919.29	-	-	-	-	79,919.29	(27,439.69)	52,479.60
G375-10-City Gate Check Station Str	499,023.44	-	-	-	-	499,023.44	(85,848.91)	413,174.53
G373-30-Other Distribution Str	875,149.76	64,116.05	-	-	64,116.05	939,265.81	(801,197.39)	138,068.42
G376-00-Mains	345,276,798.58	19,340,569.51	(1,240,972.20)	(14,225.00)	18,085,372.31	363,241,251.09	(132,258,548.02)	230,982,703.07
G376-10-Mains	59,169,329.37	(2,344,638.18)	-	(440,220.50)	(2,784,858.68)	56,384,470.69	(3,715,389.99)	52,669,080.70
G376-20-Mains C&T	4,708,453.85	-	-	444,843.53	444,843.53	5,153,297.38	(25,264.01)	5,128,033.37
G376-30-Mains and Reg. Station Centers	29,379,920.99	1,520,919.27	(8,420.72)	-	1,512,498.55	30,902,419.74	(2,222,822.19)	28,679,597.55
G378-00-Miss & Reg Station City Gas	7,862,452.36	4,890,094.78	(324,494.27)	-	4,565,600.51	12,228,052.67	(1,109,878.31)	11,118,174.36
G380-00-Services	107,421,047.68	17,807,173.91	(771,007.24)	(36,300.00)	17,000,066.67	124,058,017.47	(87,986,268.42)	36,071,749.05
G381-00-Services	189,626,246.33	2,990,778.77	-	(1,509,609.04)	1,481,169.73	191,117,416.06	(17,437,691.13)	173,679,724.93
G383-00-C&T Services	48,165,597.85	10,312,231.37	(750,340.16)	1,616,909.12	12,028,549.49	60,194,147.49	(3,321,711.17)	56,872,436.32
G384-00-Mains	26,868,269.19	6,292,711.41	(37.07)	-	6,255,674.44	33,123,943.63	(13,925,617.92)	19,198,325.71
G385-00-Industrial Measuring and Rig	602,698.82	-	-	-	-	602,698.82	(284,444.18)	318,254.64
G387-00-Other Equipment	51,112.34	-	(37,095.39)	-	(37,095.39)	14,016.95	(28,657.04)	(13,640.09)
G388-00-ARCO Case Gas Dist (L&B)	27,095.38	-	-	-	-	27,095.38	-	27,095.38
G388-07-ARCO Case Gas Dist (Esp)	13,524,884.56	-	(23,043.13)	3,226,154.00	2,973,107.87	16,497,991.63	(1,402,814.86)	15,095,176.77
	283,825,125.17	61,843,682.73	(2,274,006.18)	1,120,138.00	60,689,784.55	344,514,909.72	(272,432,147.89)	73,082,761.83
<b>Gas General Plant</b>								
G382-00-Gas and Light Trucks	43,882.79	(2,742.07)	-	(2,742.07)	(5,484.14)	38,398.65	(16,241.95)	22,156.70
G382-50-Heavy Trucks and Other	139,600.84	(140,373.88)	-	(1,322.24)	(1,322.24)	98,226.96	(58,204.99)	40,021.97
G382-20-Transportation Equip-Frame	829,418.91	46,461.92	(26,821.83)	5,000.00	854,059.00	838,077.00	(104,499.97)	733,577.03
G384-00-Trucks, Snow, and Garage Equip	8,715,328.83	847,042.80	(353,110.42)	-	8,409,261.21	8,409,261.21	(2,374,624.29)	6,034,636.92
G386-00-Laboratory Equipment	3,317,259.49	446,433.43	(281,849.92)	-	3,481,842.00	(2,847,596.79)	1,238,335.75	1,643,511.26
G388-10-Power Op Equip-Subst	214,338.51	-	-	-	-	214,338.51	(117,119.18)	97,219.33
G387-30-EMM Communication Equipment	-	1,015,296.52	(794,145.78)	-	221,150.74	12,382,359.13	(5,688,249.10)	6,694,109.94
	12,101,318.38	1,015,296.52	(794,145.78)	-	221,150.74	12,382,359.13	(5,688,249.10)	6,694,109.94
<b>Gas Intangible Plant</b>								
G402-00-Franchise and Contents	387.89	-	-	-	-	387.89	(208.65)	179.24
	387.89	-	-	-	-	387.89	(208.65)	179.24
<b>Gas Storage</b>								
G350-90-Land	32,864.07	-	-	-	-	32,864.07	-	32,864.07
G351-20-Land Rights	101,212.49	-	-	-	-	101,212.49	(70,329.79)	30,882.70
G351-30-Compressor Station Str	10,969,179.92	54,259.11	(10,299.04)	-	43,910.07	10,989,059.05	(1,864,388.44)	9,124,670.61
G351-10-Measuring and Regulator	23,043.05	-	-	-	-	23,043.05	(16,268.97)	6,774.08
G351-40-Other Reservoirs	5,726,979.79	722,507.72	(4,206.48)	-	718,301.24	6,445,281.03	(4,465,129.67)	1,980,151.36
G352-10-Storage Less/Leads and Rig	549,241.14	-	-	-	-	549,241.14	(568,569.96)	(19,328.82)
G352-20-Reservoirs	809,511.42	-	-	-	-	809,511.42	(4,632,249.99)	(3,822,738.57)
G352-30-Nonferrous Natural Gas	9,842,850.00	-	-	-	-	9,842,850.00	(8,261,091.08)	1,581,758.92
G352-40-Well Drilling	9,995,259.52	-	(22,422.00)	-	(22,422.00)	9,972,837.52	(2,322,861.66)	7,649,975.86
G352-50-Well Equipment APD	-	-	-	-	-	-	0.00	0.00
G352-50-Well Equipment	13,222,027.66	895,475.02	(84,023.94)	-	13,033,478.74	14,268,848.09	(2,860,869.89)	11,407,978.20
G353-00-Lines	23,252,620.91	1,481,238.50	(36,764.15)	-	1,444,474.35	24,727,145.26	(9,181,581.86)	15,545,563.40
G354-00-Compressor Station Equipment	29,179,697.46	3,744,628.16	(146,346.91)	-	3,598,281.25	32,877,978.71	(8,184,174.15)	24,693,804.56
G356-00-Measuring and Regulator Equip	100,841.41	(13,110.70)	-	-	(13,110.70)	87,730.71	(2,229,284.87)	(2,141,554.16)
G358-00-Purification Equipment	22,844,420.87	399,863.48	(74,700.26)	-	324,963.22	23,169,384.09	(8,986,222.87)	14,183,161.22
G357-00-Other Equipment	114,245.65	-	-	-	-	114,245.65	(3,978,962.79)	(3,864,717.14)

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Total Gas PIS\_Nov-P17 (Reg)

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

<b>KENTUCKY &amp; INDIANA</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Retirements</b>	<b>Transfers/ Adjustments</b>	<b>Net Additions</b>	<b>Ending Balance</b>	<b>Reserve</b>	<b>Total Plant in Service Net Book Value</b>
<b>Total 101 &amp; 106</b>								
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 (Eqp)	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 (Eqp)	2,327,833.98	-	(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	Transfer/ 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	678,143.70	8,219.56	-	-	8,219.56	686,363.26
G376-00-Mains	339,167,608.13	21,936,852.97	(1,280,572.20)	-	20,656,081.77	359,823,889.90
G376-10-Mains	44,949,628.18	-	-	-	-	44,949,628.18
G376-20-Mains GLT	-	179,569.98	-	-	179,569.98	179,569.98
G378-00-Meas and Reg Station-Genera	17,844,141.80	1,247,325.26	(9,430.72)	-	1,238,094.54	19,082,236.34
G378-00-Meas & Reg Station-City Gat	7,274,658.14	4,096,054.27	(324,494.27)	-	3,769,658.00	11,083,616.14
G380-10-Services	193,819,261.02	20,702,540.91	(171,007.24)	-	20,531,533.67	214,350,794.69
G380-10-Services	142,154,048.62	29,882,409.70	-	-	29,882,409.70	172,036,458.32
G389-00-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	26,972,289.19	377,381.25	(53.07)	-	377,328.18	28,349,597.37
G385-00-Industrial Measuring and Re	800,688.95	-	-	-	-	800,688.95
G387-10-Other Equipment	51,112.34	-	-	-	-	51,112.34
G388-05-ARO Cost Gas Dis (Ltg)	37,098.39	-	(37,098.39)	-	-	-
G388-07-ARO Cost Gas Dis (Ecp)	11,524,688.96	-	(23,043.13)	1,120,194.00	1,097,150.87	12,621,839.83
	834,108,469.90	84,924,877.16	(2,576,036.18)	1,120,194.00	83,469,034.98	917,577,504.98
<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	806,192.23	139,056.34	(140,373.48)	-	(1,323.24)	824,868.99
G392-20-Transportation Equip-Traile	586,018.38	242,398.53	(36,801.83)	-	205,596.70	791,615.08
G394-00-Tools, Shop, and Garage Equ	6,512,040.87	326,535.52	(335,120.42)	-	(6,584.90)	6,505,455.97
G395-00-Laboratory Equipment	-	-	-	-	-	-
G396-10-Power Op Equip-Lg Mach	3,317,250.49	445,433.43	(281,849.92)	-	183,583.51	3,480,843.00
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)	-	356,530.00	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**  
**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>Gas Storage</b>						
G350 10-Land	32,884.07	-	-	-	-	32,884.07
G350 10-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	10,039,080.58
G351 20-Measuring and Regulat Stat	33,043.05	-	-	-	-	33,043.05
G351 40-Other Structures	5,595,616.01	296,950.07	(4,266.48)	-	292,713.59	5,797,029.60
G352 10-Storage Leaseholds and Righ	548,241.14	-	-	-	-	548,241.14
G352 20-Reservoirs	490,511.40	-	-	-	-	490,511.40
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 ARD	-	-	-	-	-	-
G352 55-Well Equipment	13,311,016.10	294,215.54	(83,523.34)	-	200,692.20	13,511,708.30
G353 00-Lines	21,233,113.37	1,555,729.07	(36,754.15)	-	1,518,973.92	22,752,087.29
G354 00-Compressor Station Equipmen	43,024,600.63	6,355,636.05	(140,346.94)	-	6,415,289.11	49,439,335.54
G355 00-Measuring and Regulat Equip	995,647.16	1,140,398.16	(13,110.70)	-	1,127,287.49	2,122,934.67
G356 00-Purification Equipment	20,461,709.09	1,217,852.72	(178,706.26)	-	1,039,132.46	21,440,841.55
G357 00-Other Equipment	3,381,017.67	129,643.21	-	-	109,443.21	3,291,660.89
G358 05-ARD Cust Gas UG Store (L/B)	211,678.65	-	(60,682.27)	30,709.76	(21,972.51)	189,706.14
G358 07-ARD Cust Gas UG Store (Exp)	4,988,821.08	-	(113,892.42)	(680,724.51)	(800,666.93)	4,188,154.16
	144,214,821.00	11,506,124.03	(673,797.58)	(650,064.75)	10,181,261.60	154,696,022.50
<b>Gas Transmission</b>						
G365 20-Rights of Way	220,699.05	-	-	-	-	220,699.05
G367 00-Means	46,810,948.00	4,123,769.10	(217,700.00)	-	3,906,069.04	50,717,017.04
G372 00-ARD Cust Gas Trans (Exp)	2,327,863.98	-	(2,304.33)	28,516.28	-	2,319,695.93
	49,359,491.03	4,123,769.10	(260,204.33)	28,516.28	3,892,280.99	53,251,572.02
<b>Total 101 Plant in Service - Gas</b>	<b>1,039,562,691.69</b>	<b>107,704,446.04</b>	<b>(4,304,184.00)</b>	<b>498,645.53</b>	<b>97,698,907.57</b>	<b>1,137,491,559.26</b>

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>168 Construction Completed not Classified</b>						
<b>Gas Distribution</b>						
G375 10-City Gate Check Station Str	-	-	-	-	-	-
G375 20-ON Dist Struct	-	55,896.49	-	-	55,896.49	55,896.49
G376 00-Mains	6,108,181.25	(2,596,200.00)	-	(14,225.03)	(2,610,316.09)	3,497,873.16
G376 10-Mains	8,218,700.19	(7,704,908.16)	-	(430,720.50)	(5,115,636.66)	3,943.53
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	3,135,391.88	393,145.01	-	-	383,145.01	3,518,536.89
G379 00-Mess & Reg Station-City Gas	394,287.22	798,640.51	-	-	798,640.51	1,192,927.73
G380 00-Services	3,622,386.66	(2,900,367.10)	-	(58,000.05)	(2,957,287.18)	645,110.48
G380 10-Services	27,770,220.31	(26,191,532.93)	-	(1,998,696.04)	(27,151,141.97)	19,078.34
G380 10-GLT Services	-	6,532,653.65	-	1,616,598.12	10,949,982.77	10,949,982.77
G381 00-Meters	121,395.78	1,375,656.35	-	-	1,375,656.35	1,497,052.71
G382 00-Regulators	16,600.00	16,910.65	-	-	16,910.65	32,910.68
G385 00-Industrial Measuring and Re	-	-	-	-	-	-
G387 00-Other Equipment	-	-	-	-	-	-
	49,366,683.27	(22,361,152.13)	-	-	(22,981,192.13)	26,385,491.14
<b>Gas General Plant</b>						
G392 10-Heavy Trucks and Other	-	-	-	-	-	-
G392 20-Transportation Equip-Traile	242,398.53	(195,958.81)	-	-	(195,958.81)	46,461.92
G394 00-Tools, Shop, and Garage Equ	259,257.36	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	-	-	-	-	-	-
	501,656.09	(75,389.23)	-	-	(75,389.23)	426,306.86
<b>Gas Storage</b>						
G351 20-Compressor Station Structur	331,450.18	(272,481.07)	-	-	(272,481.07)	58,009.11
G351 30-Compressor Station Structur	-	-	-	-	-	-
G351 40-Other Structures	220,281.78	425,617.88	-	-	425,617.88	645,959.43
G352 40-Well Drilling	-	-	-	-	-	-
G352 50-Well Equipment ARO	-	-	-	-	-	-
G352 50-Well Equipment	411,907.79	600,999.98	-	-	600,999.98	1,012,907.76
G353 00-Lines	2,059,890.54	(74,479.27)	-	-	(74,479.27)	1,985,361.27
G354 00-Compressor Station Equipmen	8,175,017.03	(828,609.87)	-	-	(828,609.87)	7,346,407.15
G355 00-Measuring and Regulat Equip	989,556.78	(989,556.78)	-	-	(989,556.78)	-
G356 00-Installation Equipment	2,442,714.68	(866,985.24)	-	-	(866,985.24)	1,575,745.64
G357 00-Other Equipment	334,632.42	53,602.45	-	-	53,602.45	388,234.87
	14,955,091.29	(1,951,626.15)	-	-	(1,951,626.15)	13,013,265.24

LOUISVILLE GAS & ELECTRIC COMPANY  
 TOTAL - PLANT IN SERVICE - GAS - REGULATORY ACCOUNTING  
 DECEMBER 31, 2017

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
KENTUCKY & INDIANA Gas Transmission						
G387.00-Mains	5,665,800.68	(3,784,062.66)	-	-	(3,784,062.66)	1,911,537.82
	5,665,690.68	(3,784,062.66)	-	-	(3,784,062.66)	1,911,537.82
<b>Total 106 Const Completed not Classified - Gas</b>	<b>73,329,071.43</b>	<b>(26,762,470.37)</b>	<b>-</b>	<b>-</b>	<b>(26,762,470.37)</b>	<b>41,736,601.06</b>
<b>Total Plant in Service - Gas</b>	<b>1,110,113,763.12</b>	<b>72,911,973.67</b>	<b>(4,304,184.00)</b>	<b>498,645.53</b>	<b>69,106,437.20</b>	<b>1,179,218,200.32</b>

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

	Beginning Balance	Additions	Retirements	Transfer/ Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>Total '01 &amp; 106 Plant in Service</b>								
<b>Gas Distribution</b>								
GS74 12 Other Distribution Land	50,478.68	-	-	-	-	50,478.68	0.00	60,478.68
GS74 22 Other Distribution Land Reg	75,918.23	-	-	-	-	75,918.23	(77,439.99)	3,478.24
GS76 10 City Gate Check Station Dr	490,002.44	-	-	-	-	490,002.44	(96,888.81)	403,113.63
GS76 20 Other Distribution Structure	676,148.76	84,118.00	-	84,118.68	168,236.68	844,385.11	(201,857.29)	642,527.82
GS76 00 Mains	345,270,799.38	19,340,560.91	(1,280,572.20)	(14,225.03)	18,050,763.68	363,321,583.06	(132,256,886.02)	231,064,697.04
GS76 10 Mains	53,168,028.37	17,784,068.18	-	(432,220.95)	17,351,847.23	70,502,871.71	(40,573,869.99)	29,929,001.72
GS76 20 Mains GLT	729,490.85	4,229,490.85	-	444,845.53	5,153,426.38	5,153,426.38	(29,554.31)	5,123,872.07
GS76 01 Meter and Reg Station-Centers	20,895,033.66	1,626,670.72	(9,403.70)	-	1,617,267.02	22,512,291.38	(2,323,602.17)	19,188,689.21
GS76 60 Meter & Reg Station City Gas	7,065,402.26	4,224,681.78	(224,494.27)	-	4,024,788.29	11,290,252.32	(1,900,976.71)	9,389,275.61
GS80 00 Services	197,427,841.66	17,282,173.81	(177,697.24)	(25,860.00)	17,079,286.49	214,982,914.17	(92,996,362.47)	121,986,551.70
GS80 10 Services	193,920,454.09	3,690,678.77	-	(1,208,698.04)	2,482,070.73	197,202,424.82	(17,837,460.43)	179,364,964.39
GS80 20 C.L.T. Services	40,165,589.85	20,912,251.37	-	1,616,509.12	22,528,840.49	132,228,840.49	(132,738,137.17)	12,990,703.32
GS81 00 Meters	25,986,289.19	6,282,711.42	(790,340.11)	(33.07)	5,472,359.34	31,758,659.75	(10,806,917.07)	20,951,742.68
GS85 00 Instrumental Measuring and Re	960,665.00	-	-	-	-	960,665.00	(241,445.92)	719,219.08
GS87 00 Other Equipment	51,112.34	-	(37,096.39)	-	(37,096.39)	14,015.95	(28,657.04)	2,458.40
GS88 00 ARD Cost Gas End (LBI)	27,809.38	-	-	-	-	27,809.38	-	27,809.38
GS88 07 ARD Cost Gas Elct (Epp)	11,524,668.96	-	(70,043.13)	1,120,194.00	1,050,150.87	12,604,820.83	(11,802,834.96)	11,019,708.97
	283,474,163.17	81,947,687.03	(2,274,038.10)	1,120,194.00	80,803,842.93	364,368,005.07	(77,439,971.97)	286,928,033.10
<b>Gas General Plant</b>								
GS82 00 Cars and Light Trucks	43,682.79	(2,742.07)	-	(2,742.07)	(4,484.14)	40,940.12	(16,241.65)	24,698.47
GS82 10 Delivery Trucks and Other	825,192.23	130,000.36	(140,373.58)	-	(1,032.95)	813,806.06	(548,254.69)	265,551.37
GS82 20 Transportation Equip-Table	528,418.01	48,461.92	(36,871.83)	-	9,050.10	589,077.00	(151,469.87)	437,607.13
GS82 40 Tools, Shop and Garage Equip	6,771,328.43	447,002.00	(205,101.43)	-	441,900.57	7,014,230.91	(2,374,624.25)	4,639,606.66
GS83 00 Laboratory Equipment	-	-	-	-	-	-	-	-
GS85 10 Power Dr Equip-Lg Mach	3,217,206.49	445,133.43	(281,845.92)	-	443,287.51	3,660,493.99	(2,242,907.20)	1,417,586.79
GS86 20 Power Dr Equip - Other	214,328.51	-	-	-	-	214,328.51	(117,119.18)	97,209.33
GS87 20 GSM Communication Equipment	-	-	-	-	-	-	(8,360)	(8,360)
	12,101,818.38	1,075,588.52	(954,146.75)	-	121,441.77	12,223,260.12	(5,692,249.19)	6,531,010.93
<b>Gas Intangible Plant</b>								
GS82 00 Franchises and Concess	387.49	-	-	-	-	387.49	(208.88)	178.61
	387.49	-	-	-	-	387.49	(208.88)	178.61

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**LOUISVILLE GAS & ELECTRIC COMPANY**  
**KENTUCKY - TOTAL PLANT IN SERVICE - GAS - NB - REGULATORY ACCOUNTING**  
**DECEMBER 31, 2017**

	Beginning Balance	Additions	Retirements	Transfer/Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>Total NB &amp; MS Gas Storage</b>								
G250-10 Land	29,559.57	-	-	-	-	29,559.57	-	29,559.57
G250-20 Land Rights	101,212.49	-	-	-	-	101,212.49	(70,329.73)	30,882.76
G251-20 Compressor Station Structure	10,204,176.92	54,208.11	(10,299.34)	-	43,910.07	10,298,086.95	(1,222,369.44)	8,212,726.68
G251-30 Measuring and Regulator Stn	29,043.05	-	-	-	-	29,043.05	(16,568.57)	16,474.48
G251-40 Cabinet Structures	4,222,522.36	696,215.00	(4,206.48)	-	691,948.52	4,218,055.95	(195,496.16)	4,128,559.79
G252-10 Storage Leaseholds and Right	548,241.14	-	-	-	-	548,241.14	(569,089.98)	(21,348.84)
G252-20 Pipework	495,511.46	-	-	-	-	495,511.46	(494,027.29)	1,018.17
G252-30 Non-renewable Natural Gas	8,648,852.00	-	-	-	-	8,648,852.00	(8,261,691.58)	1,387,760.42
G252-40 Well Drilling	3,613,973.93	-	(19,224.33)	-	(19,224.33)	3,594,289.60	(1,199,232.94)	1,494,966.66
G252-50 Well Equipment ARQ	-	-	-	-	-	-	6.00	6.00
G252-55 Well Equipment	10,325,420.23	892,890.34	(86,778.55)	-	806,111.79	11,798,668.02	(2,247,984.62)	9,511,683.40
G252-60 Well	16,489,291.04	1,479,425.26	(76,252.94)	-	1,403,272.32	19,726,261.28	(8,299,129.04)	11,427,132.24
G254-00 Compressor Station Equipment	66,199,507.46	6,724,225.18	(443,346.94)	-	6,280,878.24	67,724,746.70	(8,261,841.65)	53,500,905.05
G255-00 Measuring and Regulator Equip	1,460,303.68	150,841.44	(151,162.70)	-	137,780.39	2,129,854.67	(207,266.69)	1,922,587.98
G256-00 Fuel/Gas Equipment	22,844,423.97	300,881.43	(178,700.78)	-	122,180.65	23,016,687.16	(5,995,222.47)	17,021,464.69
G257-00 Other Equipment	1,829,802.46	90,338.90	-	-	90,338.90	1,920,141.36	(649,004.11)	1,271,137.25
G258-00 ARQ Cost Gas LIG Store (LIG)	211,476.65	-	(60,462.27)	38,702.76	(21,759.51)	189,706.14	(110,478.69)	79,227.45
G259-00 ARQ Cost Gas LIG Store (EOP)	4,868,622.00	-	(11,516,622.42)	(668,774.51)	(12,000,000.00)	-	(14,874,811.91)	3,244,538.25
	145,821,158.74	9,216,906.64	(645,353.03)	(690,054.75)	8,080,548.90	154,004,777.64	(40,007,755.74)	113,997,021.90
<b>Gas Transmission</b>								
G262-00 Rights of Way	220,898.05	-	-	-	-	220,898.05	(241,165.35)	9,682.70
G267-00 Misc	62,596,348.68	339,706.24	(217,700.03)	-	122,006.18	62,828,554.86	(11,729,849.89)	49,098,704.97
G272-00 ARQ Cost Gas Trans (EOP)	2,267,029.95	-	(42,204.33)	28,516.28	(13,688.05)	2,253,869.93	(202,199.95)	1,941,669.98
	65,050,991.71	339,706.24	(460,204.39)	28,516.28	108,018.13	65,163,109.64	(12,313,211.11)	42,849,898.53
<b>Total Gas Plant in Service - KY</b>	<b>1,068,553,068.47</b>	<b>92,797,614.47</b>	<b>(4,274,796.30)</b>	<b>(88,643.53)</b>	<b>88,900,820.65</b>	<b>1,185,513,536.12</b>	<b>(230,446,172.60)</b>	<b>855,067,363.52</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 Reg - 101	74,018.23	-	-	-	-	74,018.23
G375 10-City Gate Check Station Str - 101	499,023.44	-	-	-	-	499,023.44
G376 00-Other Distribution Structure - 101	676,148.76	8,219.56	-	-	8,219.56	684,368.32
G376 10-Mains Distribution - 101	339,167,608.13	21,936,653.97	(1,280,572.20)	-	20,656,081.77	359,423,689.90
G376 10-GLT Mains - 101	44,949,628.18	-	-	-	-	44,949,628.18
G378 00-Weas and Reg Station-Genera - 101	-	179,569.98	-	-	179,569.98	179,569.98
G378 00-Weas & Reg Station-City Gas - 101	17,844,141.80	1,247,525.26	(9,430.72)	-	1,238,094.54	19,082,236.34
G380 00-Services - 101	7,274,655.14	4,096,264.27	(324,494.27)	-	3,766,565.03	11,043,518.14
G380 20-GLT Services - 101	193,819,291.02	20,702,640.91	(171,007.24)	-	20,531,533.67	214,350,784.69
G380 30-GLT Services - 101	142,154,048.62	20,882,409.70	-	-	29,862,459.70	172,036,458.32
G381 00-Meters - 101	-	1,576,477.72	-	-	1,576,477.72	1,576,477.72
G381 00-Meters - 101	49,044,202.07	4,917,044.54	(730,340.16)	-	4,186,764.38	53,230,906.45
G383 00-Regulators - 101	25,972,266.19	377,381.25	(53.07)	-	377,328.18	26,349,597.37
G385 00-Industrial Measuring and Re - 101	960,598.95	-	-	-	-	960,598.95
G387 00-Other Equipment - 101	51,112.34	-	-	-	-	51,112.34
G388 00-ARO Cost Gas Dist (LFB) - 101	37,695.39	-	(37,695.39)	-	(37,695.39)	-
G388 00-ARO Cost Gas Dist (Ecap) - 101	11,524,689.98	-	(23,043.13)	1,120,184.00	1,097,150.87	12,621,639.83
	834,108,469.90	84,924,877.16	(2,576,636.18)	1,120,184.00	83,469,034.98	917,577,564.88
<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	926,162.23	139,006.34	(149,373.98)	-	11,322.24	924,868.99
G392 20-Transportation Equip-Trailer - 101	386,618.39	242,398.53	(86,801.83)	-	205,596.70	791,615.08
G394 00-Tools, Shop, and Garage Equip - 101	8,512,640.87	326,535.52	(335,120.42)	-	(8,584.90)	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	3,480,843.00
G396 20-Power Op Equip - Other - 101	214,328.51	-	-	-	-	214,328.51
G397 20-DSM Communication Equipment - 106	-	-	-	-	-	-
	11,599,522.27	1,150,875.79	(794,145.75)	-	356,530.00	11,956,032.27
<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>						
Gas Distribution	-	-	-	-	-	-
G375 10-City Gate Check Station SW - 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	(2,596,203.05)	-	(14,223.03)	(2,610,318.08)	3,497,673.16
G376 10-Mains Distribution - 106	8,218,700.18	(7,784,308.18)	-	(495,720.50)	(5,215,656.66)	3,043.53
G376 20-GLT Mains - 106	-	4,828,923.87	-	444,945.53	4,973,869.40	4,973,869.40
G378 00-Mass and Reg Station-Genera - 106	3,135,391.68	383,145.01	-	-	353,145.01	3,518,536.69
G379 00-Mass & Reg Station-City-Gas - 106	394,397.52	780,640.51	-	-	786,640.51	1,181,038.03
G380 00-Services - 106	3,602,386.66	(2,900,367.10)	-	(66,900.88)	(2,957,267.18)	645,119.48
G380 10-Services - 106	27,770,220.31	(26,191,532.03)	-	(1,859,609.94)	(27,751,141.97)	19,078.34
G380 20-GLT Services - 106	-	3,352,563.85	-	1,616,609.12	10,940,052.77	10,940,052.77
G381 00-Meters - 106	121,395.78	1,375,666.93	-	-	1,375,666.93	1,497,062.71
G383 00-Registers - 106	16,000.00	16,910.68	-	-	16,910.68	32,910.68
G385 00-Industrial Measuring and Re - 106	-	-	-	-	-	-
G387 00-Other Equipment - 106	-	-	-	-	-	-
	49,368,683.27	(22,981,192.13)	-	-	(22,981,192.13)	26,387,491.14
<b>Gas General Plant</b>						
G392 10-Transportation Equip-Cert1 - 106	-	-	-	-	-	-
G392 20-Transportation Equip-Trail - 106	242,396.63	(195,836.61)	-	-	(195,836.61)	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	-	-	-	-	-	-
G396 10-Power Op Equip-Hourly Rated - 106	-	-	-	-	-	-
G398 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	425,617.05	-	-	425,617.05	645,899.43
G352 40-Well Drilling - 106	-	-	-	-	-	-
G352 50-Well Equipment ARO - 106	-	-	-	-	-	-
G352 55-Well Equipment - 106	374,481.09	638,426.67	-	-	638,426.67	1,012,907.76
G353 00-Lines - 106	1,538,153.99	375,130.74	-	-	375,130.74	1,913,284.73
G354 00-Compressor Station Equipmen - 106	8,175,917.93	(828,659.87)	-	-	(828,659.87)	7,347,258.06
G355 00-Measuring and Regulat Equip - 106	989,656.78	(989,656.78)	-	-	(989,656.78)	-
G356 00-Purification Equipment - 106	2,442,714.88	(866,368.24)	-	-	(866,368.24)	1,576,346.64
G357 00-Other Equipment - 106	287,116.19	(8,298.29)	-	-	(8,298.29)	288,813.90
	14,438,811.92	(1,574,710.18)	-	-	(1,574,710.18)	12,864,101.74

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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 - BY - REGULATORY ACCOUNTING  
 DECEMBER 31, 2017

	Beginning Balance	Additions	Retirements	Transfer/ Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
Total 161 & 165 Plant in Service								
Gas Storage								
G303 10 Tank	3,363.30	-	-	-	-	3,363.30	-	3,363.30
G317 10 Other Structures	1,022,946.41	26,362.72	-	-	26,362.72	1,022,228.63	(196,264.16)	1,330,023.95
G252 40 Well Drilling	2,361,623.99	-	(3,197.75)	-	(3,197.75)	2,378,622.84	(383,321.12)	2,025,301.72
G337 50 Well Equipment and	-	-	-	-	-	-	-	-
G321 50 Well Equipment	2,787,503.65	2,289.18	(24,744.78)	-	(22,455.61)	2,765,048.04	(394,323.87)	2,410,524.17
G333 00 Lines	3,003,372.97	21,776.54	(962.11)	-	21,274.43	3,024,647.36	(892,456.64)	4,732,180.46
G334 00 Compressor Station Equip	679,467.69	123,312.36	-	-	123,312.36	2,000,966.39	(142,408.52)	1,861,557.87
G337 00 Other Equipment	13,026,722.62	174,261.26	(26,444.65)	-	147,816.61	13,274,539.23	(1,526,991.47)	11,777,679.41
<b>Total Gas - Indiana</b>	<b>13,552,753.65</b>	<b>174,261.26</b>	<b>(26,444.65)</b>	<b>-</b>	<b>147,816.61</b>	<b>13,701,670.33</b>	<b>(1,925,911.73)</b>	<b>11,771,628.47</b>

**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

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



**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-Struct and Improv Future Use	-	-	-	-	-	-
E312.00-Boiler Plant Equipment	-	-	-	-	-	-
E314.00-Turbogenerators 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	566,846.57	-	-	-	-	566,846.57
C121.92-Nonutility Cars & Trucks	-	-	-	-	-	-
	<b>630,896.98</b>					<b>630,896.98</b>

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	-	-	-	-	-	-
	-	-	-	-	-	-



Case No. 2018-00295  
Attachment 1 to Response to US DOD-1 Question No. 7  
Page 473 of 1455  
Garrett

SCHEDULE 5.3 - AIR FORCE (CONT.)  
REVENUE FROM HOUSEHOLD AND ASSOCIATED SERVICES BY CATEGORY - BUDGETARY - REGULAR MONEY ACCOUNTING  
BY FUND

Revenue Source	Amount	Subsource	President's Allowance	BOB Executive Fee	Chief of Staff	Other	Other	Ending Balance
US-14200-Police ST - 11 Fund-Sub	11,243,220	-	-	-	-	-	-	11,243,220
US-14200-Police ST - 12 Fund-Sub	18,274,471	-	-	-	-	-	-	18,274,471
US-14200-Police ST - 13 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 14 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 15 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 16 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 17 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 18 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 19 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 20 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 21 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 22 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 23 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 24 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 25 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 26 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 27 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 28 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 29 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 30 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 31 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 32 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 33 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 34 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 35 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 36 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 37 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 38 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 39 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 40 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 41 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 42 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 43 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 44 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 45 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 46 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 47 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 48 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 49 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 50 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 51 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 52 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 53 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 54 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 55 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 56 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 57 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 58 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 59 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 60 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 61 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 62 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 63 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 64 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 65 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 66 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 67 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 68 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 69 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 70 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 71 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 72 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 73 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 74 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 75 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 76 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 77 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 78 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 79 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 80 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 81 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 82 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 83 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 84 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 85 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 86 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 87 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 88 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 89 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 90 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 91 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 92 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 93 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 94 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 95 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 96 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 97 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 98 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 99 Fund-Sub	-	-	-	-	-	-	-	-
US-14200-Police ST - 100 Fund-Sub	-	-	-	-	-	-	-	-

SUBMITTER'S BALANCE SHEET  
 SUMMARY OF FINANCIAL STATEMENTS  
 DECEMBER 31, 2017

Balance Sheet	Assets	Liabilities	Net Worth	Other	Total
OPERATING ASSETS - Non-Physical	15,500,000	1,000,000	-	-	14,500,000
OPERATING ASSETS - Physical	1,500,000	1,500,000	-	-	0
OPERATING ASSETS - Other	10,000,000	10,000,000	-	-	0
OPERATING LIABILITIES	17,000,000	17,000,000	-	-	0
NET WORTH	15,500,000	1,000,000	14,500,000	-	15,500,000







LOUISVILLE GAS & ELECTRIC COMPANY RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - KENTUCKY - REGULATORY ACCOUNTING DECEMBER 2017									
	Beginning Balance	Accruals	Retirements	Transfer/ Adjustments	RWIP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
LGE-131500-Mill Creek Unit 4 SO2 Ac	(545,280.93)	(261.64)	-	-	-	-	-	-	(545,542.57)
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 Acee	(1,236,770.87)	(224,822.27)	-	-	-	-	-	-	(1,461,593.14)
LGE-131500-TC Unit 2 Acee ECR 2008	-	-	-	-	-	-	-	-	-
LGE-131500-TC Unit 2 Acee ECR 2009	(87,633.40)	(33,220.98)	-	-	-	-	-	-	(120,854.38)
LGE-131500-Tribble 1 Acc ECR 2011	(3,388.82)	(187,810.73)	-	-	-	-	-	-	(191,200.55)
LGE-131500-Tribble Unit 1 Accessory	(28,933,011.40)	(1,942,000.58)	-	-	-	-	-	-	(30,875,011.98)
LGE-131500-Tribble Unit 1 SO2 Access	(2,370,160.76)	(25,455.38)	-	-	-	-	-	-	(2,395,616.14)
LGE-131500-Accessory	(83,761,700.13)	(3,036,055.98)	22,054.35	-	-	10,822.47	-	-	(86,748,089.00)
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 Tribble Unit 1 Acc	-	-	-	-	-	-	-	-	-
LGE-131501-AROP Accessory	-	-	-	-	-	-	-	-	-
LGE-131600-Cane Run Unit 1 Misc. Po	(400.26)	-	-	-	-	-	-	-	(400.26)
LGE-131600-Cane Run Unit 3 Misc. Po	(747.66)	-	-	-	-	-	-	-	(747.66)
LGE-131600-Cane Run Unit 4 Misc. Po	25,231.89	(1.74)	-	-	-	-	-	-	25,230.15
LGE-131600-Cane Run Unit 4 SO2 Misc	(595.93)	-	-	-	-	-	-	-	(595.93)
LGE-131600-Cane Run Unit 5 Misc. Po	(78,781.78)	(10,234.82)	-	-	-	-	-	-	(89,016.61)
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	(40,037.77)	(13,979.46)	-	-	-	-	-	-	(54,017.23)
LGE-131600-Distribution Drive	(23.78)	(698.20)	-	-	-	-	-	-	(721.98)
LGE-131600-MC Unit 1 Misc ECR 2011	(610.99)	(411.78)	-	-	-	-	-	-	(1,022.77)
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	(540,040.80)	(24,479.09)	-	-	-	-	-	-	(564,519.89)
LGE-131600-Mill Creek Unit 2 Misc.	(109,094.75)	(2,877.58)	-	-	-	-	-	-	(111,972.33)
LGE-131600-Mill Creek Unit 3 Misc.	(341,275.38)	(4,857.31)	-	-	-	-	-	-	(346,132.69)
LGE-131600-Mill Creek Unit 4 Misc.	(3,810,366.40)	(283,085.44)	-	-	-	-	-	-	(4,093,451.84)
LGE-131600-Mill Creek Unit 4 SO2 Ml	(13,315.75)	(935.52)	-	-	-	-	-	-	(14,251.27)
LGE-131600-Tribble Unit 1 Misc. Pow	(1,558,935.60)	(76,373.57)	-	-	-	-	-	-	(1,635,309.17)
LGE-131600-Tribble Unit 2 Misc. Pow	(823,233.85)	(80,260.00)	-	-	-	-	-	-	(903,493.85)
LGE-131600-Misc. Power Plant	(6,567,494.84)	(542,041.20)	-	-	-	-	-	-	(7,109,536.04)
LGE-131707-ARO Cost Steam (Eap)	(19,539,862.63)	(9,213,030.25)	20,817,065.80	-	-	-	-	-	(7,935,798.08)
LGE-131708-ARO Cost Steam (CCR)	(20,285,465.07)	(7,705,398.03)	-	-	-	-	-	-	(27,990,863.10)
	(871,454,851.30)	(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)	-	-	-	-	-	-	(2,859,769.07)
LGE-135210-KY Elec Transmission -	(1,839,793.24)	(138,450.86)	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-Street & Inservice System	-	(33.84)	-	-	-	-	-	-	(33.84)
LGE-135210-TC Unit 1 - Trans. - Sub	0.00	-	-	-	-	-	-	-	0.00
LGE-135310-KY Elec Transmission -	(61,229,363.98)	(2,836,361.93)	1,320,418.71	(327,005.85)	-	1,238,616.13	(6,270.33)	-	(61,640,454.68)
LGE-135310-TC Sw. Station - Substat	(33,814.40)	(9,183.08)	-	-	-	-	-	-	(42,997.48)
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-135300-Station Equip System	-	(72.18)	-	-	36.09	-	-	-	(36.09)
LGE-135400-KY Elec Transmission -	(19,781,472.78)	(634,068.04)	(91,139.37)	-	-	-	-	-	(20,407,280.17)
LGE-135500-KY Elec Transmission -	(22,330,163.12)	(2,327,970.26)	488,206.03	-	-	238,725.34	(378.27)	-	(23,057,559.28)
LGE-135600-KY Elec Transmission -	(23,872,628.40)	(1,245,130.59)	241,276.93	-	-	137,831.15	(19.13)	-	(24,644,654.12)
LGE-135700-Electric Transmission -	(610,122.49)	(29,809.65)	-	-	-	-	-	-	(639,932.14)
LGE-135800-Electric Transmission -	(3,128,004.36)	(198,004.75)	-	-	-	-	-	-	(3,326,009.11)
LGE-135915-ARO Cost Transm (L/B)	(878.88)	(320.30)	-	-	-	-	-	-	(1,199.18)
LGE-135917-ARO Cost Steam (Eap)	(29,282.48)	(12,538.50)	7,370.88	-	-	-	-	-	(34,450.10)
	(136,306,687.09)	(7,545,695.50)	1,972,998.63	(319,716.21)	-	1,834,447.38	(6,661.73)	-	(139,965,423.31)
<b>Total Electric Depreciation Reserves</b>	<b>(1,651,074,640.31)</b>	<b>(148,810,059.22)</b>	<b>94,655,499.73</b>	<b>(16,563.86)</b>	<b>-</b>	<b>42,917,301.00</b>	<b>(1,480,379.38)</b>	<b>(2,655,400.00)</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  
DECEMBER 2017

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 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 RI	(77,439.60)	-	-	-	-	-	-	-	(77,439.60)
LGE-237510-Gas Distribution - City	(90,124.99)	(6,791.82)	-	-	-	-	-	-	(96,916.81)
LGE-237520-Gas Distribution - Other	(287,755.48)	-	(53,411.91)	-	-	-	-	-	(341,167.39)
LGE-237600-Gas Distribution - Mains	(127,206,169.89)	(8,191,710.13)	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)	(944,278.83)	-	3,604.48	-	-	-	-	(3,113,069.39)
LGE-237620-Gas Line Tracker - Mains	-	(21,477.09)	-	(4,176.32)	-	-	-	-	(25,653.41)
LGE-237800-Gas Distribution - Measu	(2,436,256.52)	(520,177.05)	9,430.72	-	-	25,403.28	-	-	(2,923,802.17)
LGE-237900-Gas Distribution - City	(1,300,785.58)	(223,468.37)	324,484.27	-	-	89,852.37	-	-	(1,108,877.31)
LGE-238000-Gas Distribution - Gas S	(86,044,113.09)	(7,164,878.80)	171,007.24	3,558.75	-	38,057.43	-	-	(92,968,386.47)
LGE-238010-Gas Distribution - Gas S	(11,678,843.31)	(6,185,218.45)	-	-	-	26,382.03	-	-	(17,837,669.13)
LGE-238020-Gas Line Tracker Service	-	(192,775.78)	-	-	-	-	-	-	(192,775.78)
LGE-238100-Meters	(12,064,200.94)	(2,004,928.02)	730,340.16	-	-	363,690.64	(30,729.81)	-	(13,905,017.97)
LGE-238300-Regulators	(4,459,750.70)	(1,029,432.88)	53.07	-	-	1,191.46	-	-	(5,487,938.85)
LGE-238500-Gas Distribution - Indus	(216,659.34)	(24,785.76)	-	-	-	-	-	-	(241,445.10)
LGE-238700-Gas Distribution - Other	(27,451.70)	(1,206.24)	-	-	-	-	-	-	(28,657.94)
LGE-238800-ARO Cost Gas Dist (I,EB)	-	(801.71)	37,005.39	-	-	-	-	-	(28,657.94)
LGE-238807-ARO Cost Gas Dist (Exp)	(1,377,782.10)	(247,885.80)	23,043.13	-	-	-	-	-	(1,602,624.80)
	(250,823,205.68)	(24,758,893.71)	2,576,036.18	-	-	617,961.38	(30,729.81)	(39,916.24)	(272,438,747.88)
<b>Gas General Plant</b>									
LGE-239200-Gas and Light Trucks	(12,592.33)	(2,859.52)	-	-	-	-	-	-	(15,451.85)
LGE-239210-Heavy Trucks and Other	(701,310.01)	(27,318.56)	140,373.58	-	-	-	-	-	(588,254.99)
LGE-239220-Transportation Equip-Tra	(126,880.20)	(49,482.28)	36,801.83	-	-	-	-	-	(139,560.65)
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-Lo Mach	(2,214,352.54)	(304,898.30)	281,849.92	-	-	-	-	-	(2,242,500.25)
LGE-239620-Power Op Equip - Other	(137,217.20)	(9,901.98)	-	-	-	-	-	-	(147,119.18)
LGE-239720-DSM Equipment	(6.00)	-	-	-	-	-	-	-	(6.00)
	(5,772,504.85)	(696,940.72)	794,145.75	(13,949.37)	-	-	-	-	(5,688,249.19)
<b>Gas Storage</b>									
LGE-235010-KY Gas Storage Undergr	-	-	-	-	-	-	-	-	-
LGE-235020-Gas Storage Underground	(69,747.85)	(581.94)	-	-	-	-	-	-	(70,329.79)
LGE-235120-Gas Storage Undg - Comp	(1,482,811.39)	(204,602.58)	10,296.04	-	72,821.63	(806.13)	-	-	(1,585,389.44)
LGE-235150-Gas Storage Undg - Reas	(16,208.39)	(980.18)	-	-	-	-	-	-	(17,188.57)
LGE-235140-KY Gas Storage Undergr	(717,719.90)	(81,485.89)	4,286.48	-	9,443.13	-	-	-	(789,486.18)
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	(8,181,488.06)	(79,603.02)	-	-	-	-	-	-	(8,261,091.08)
LGE-235240-KY Gas Storage Undergr	(1,808,895.47)	(50,888.03)	19,224.33	-	-	71,029.63	-	-	(1,708,353.54)
LGE-235250-KY AROP Gas Stor UG	0.00	0.00	-	-	-	-	-	-	0.00
LGE-235255-KY Gas Stor UG	(2,185,363.27)	(323,108.28)	68,778.55	-	-	-	-	-	(2,247,692.82)
LGE-235300-KY Gas Storage Undergr	(7,913,447.07)	(387,450.01)	36,252.04	-	-	5,526.90	-	-	(8,261,125.04)
LGE-235400-Gas Storage Undg - Comp	(7,327,837.93)	(1,345,467.83)	140,346.94	-	271,117.17	-	-	-	(8,261,841.65)
LGE-235500-Gas Storage Undg - Meas	(281,457.31)	(41,731.00)	13,110.70	-	-	2,891.52	-	-	(307,385.89)
LGE-235600-Gas Storage Undg - Puri	(5,882,000.07)	(488,191.25)	178,700.28	-	-	7,168.70	-	-	(5,985,222.87)
LGE-235700-KY Gas Storage Undergr	(407,934.85)	(43,140.28)	-	-	-	-	-	-	(451,075.13)
LGE-235800-ARO Cost Gas UG Store (I	(150,931.95)	(20,227.12)	69,682.27	-	-	-	-	-	(110,476.80)
LGE-235807-ARO Cost Gas UG Store (E	(822,759.88)	(205,747.45)	113,692.42	-	-	-	-	-	(914,814.91)
	(38,011,022.14)	(3,252,599.45)	648,353.03	-	611,208.95	(806.13)	-	-	(40,007,755.74)
<b>Gas Transmission</b>									
LGE-236500-Gas Transmission Rights	(210,845.43)	(319.92)	-	-	-	-	-	-	(211,165.35)
LGE-236700-Gas Transmission - Mains	(11,320,424.59)	(742,086.30)	217,700.06	-	114,945.03	-	-	-	(11,729,845.80)
LGE-237207-ARO Cost Gas Trans (Exp)	(341,678.48)	(73,027.83)	-	-	-	-	-	-	(414,706.31)
	(11,872,948.48)	(815,414.05)	266,204.39	-	114,945.03	-	-	-	(12,313,211.11)
<b>Total Gas Depreciation Reserves</b>	<b>(306,479,679.15)</b>	<b>(29,503,847.93)</b>	<b>4,275,739.35</b>	<b>(13,949.37)</b>	<b>1,345,115.36</b>	<b>(31,425.04)</b>	<b>(39,916.24)</b>	<b>-</b>	<b>(330,445,063.02)</b>
<b>Gas Intangible Plant</b>									
LGE-230200-Franchises and Consents	(104.16)	(44.52)	-	-	-	-	-	-	(208.68)
	(104.16)	(44.52)	-	-	-	-	-	-	(208.68)
<b>Total Gas Amortization Reserves</b>	<b>(104.16)</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  
 RESERVE FOR DEPRECIATION AND AMORTIZATION OF PLANT IN SERVICE - INDIANA - REGULATORY ACCOUNTING  
 DECEMBER 31, 2017

	Beginning Balance	Accruals	Retirements	Transfer/ Adjustments	RWP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
<b>Electric Distribution</b>									
LGE-19000- IN Elec Dist Substat	-	-	-	-	-	-	-	-	-
<b>Electric Transmission</b>									
LGE-15000- IN Elec Transmission -	(338,806.15)	(8,632.00)	-	-	-	-	-	-	(347,438.15)
LGE-15020- IN Electric Trns	-	-	-	-	-	-	-	-	-
LGE-15030- IN Elec Transmission -	(416,892.32)	(182,832.00)	-	-	-	-	-	-	(599,724.32)
LGE-15030- IN Elec Transmission -	(7,596,311.72)	(276,272.81)	3,607.61	-	-	328.85	-	-	(7,868,858.97)
LGE-15050- IN Elec Transmission -	(2,739,569.52)	(342,792.86)	-	-	-	-	-	-	(3,082,362.38)
LGE-15050- IN Elec Transmission -	(1,877,340.33)	(407,358.58)	-	-	-	-	-	-	(2,284,698.91)
LGE-15050- IN Elec Transmission -	(3,607,387.77)	(180,660.51)	-	-	-	-	-	-	(3,788,048.28)
LGE-15050- IN Elec Transmission -	(10,762,913.79)	(1,277,374.56)	-	2,807.61	-	328.85	-	-	(11,997,552.64)
<b>Total Electric Depreciation Reserves</b>	<b>(10,762,913.79)</b>	<b>(1,277,374.56)</b>	<b>3,607.61</b>	<b>-</b>	<b>-</b>	<b>328.85</b>	<b>-</b>	<b>-</b>	<b>(11,997,552.64)</b>
<b>Gas Storage</b>									
LGE-25000- IN Gas Storage Unberg	(162,210.01)	(27,584.17)	-	-	-	-	-	-	(189,794.18)
LGE-25020- IN Gas Storage Unberg	(323,470.01)	(33,562.28)	3,197.75	-	-	816.42	-	-	(353,028.12)
LGE-25030- IN Gas Storage Unberg	-	-	-	-	-	-	-	-	-
LGE-25035- IN Gas Stor Unb	(305,432.19)	(76,054.08)	24,744.79	-	-	6,317.61	-	-	(350,693.67)
LGE-25035- IN Gas Storage Unberg	(777,024.43)	(96,177.00)	900.11	-	-	1,758.63	-	-	(869,444.69)
LGE-25040- Gas Storage Unb - Comp	(55,810.62)	(45,675.04)	-	-	-	-	-	-	(101,485.66)
LGE-25050- IN Gas Storage Unberg	(1,696,149.32)	(383,557.62)	28,444.65	-	-	6,270.76	-	-	(1,995,091.53)
<b>Total Gas Depreciation Reserves</b>	<b>(1,888,129.32)</b>	<b>(459,368.62)</b>	<b>32,444.65</b>	<b>-</b>	<b>-</b>	<b>8,270.56</b>	<b>-</b>	<b>-</b>	<b>(2,306,961.33)</b>
<b>Common General Plant</b>									
LGE-35000- IN Microtrans Filer Other	15,403.10	(5,181.60)	-	-	-	-	-	-	10,221.50
<b>Total Common Depreciation Reserves</b>	<b>15,403.10</b>	<b>(5,181.60)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,221.50</b>
<b>TOTAL INDIANA RESERVES</b>	<b>(10,747,410.69)</b>	<b>(1,736,743.18)</b>	<b>36,052.26</b>	<b>-</b>	<b>-</b>	<b>8,269.41</b>	<b>-</b>	<b>-</b>	<b>(12,439,791.60)</b>

LIFEWIRE GAS & ELECTRIC COMPANY  
 SUMMARY OF UTILITY PLANT FINANCIAL ACCOUNTING - Includes 24 Business  
 DECEMBER 31ST

	Beginning Balance	Accruals	Estimates	Transfers Subsequent	ADD Settlements	RMP Transfer Out	Cost of Removal	Setbacks	Other Credits	Ending Balance
<b>LIFE RESERVE</b>										
General General Plant	(75,873,717.87)	18,998,387.63	4,422,346.41	-	-	-	-	-	-	(100,453,284.68)
Electric Distribution - ARD	(386,854,212.81)	125,168,824.69	14,800,620.79	272,160.00	-	-	-	-	-	(184,814,987.03)
Electric Distribution - ARD	66,028.71	(41,533.30)	42,151.35	-	-	-	-	-	-	66,028.71
Electric Distribution - ARD	(3,261,160.36)	(1,842,244.89)	774,865.85	-	-	-	-	-	-	(4,328,539.40)
Electric Heat Production	(1,514,475.26)	11,252,887.87	211,811.37	-	-	-	-	-	-	(1,151,225.02)
Electric Heat Production - ARD	(18,028.24)	171,882.93	-	-	-	-	-	-	-	(16,845.31)
Electric Heat Production - ARD	(11,715,849.54)	118,325,528.22	1,242,825.14	-	-	-	-	-	-	(10,578,106.18)
Electric Heat Production - ARD	(8,877.91)	48,641.82	-	-	-	-	-	-	-	(8,839.09)
Electric Heat Production - ARD	(24,470,827.12)	150,028,124.22	84,138,862.74	-	-	-	-	-	-	(10,305,268.16)
Electric Steam Production - ARD	(33,822,147.70)	117,058,431.24	28,887,885.80	-	-	-	-	-	-	(30,876,831.26)
Electric Steam Production - ARD	(134,402,248.24)	483,211,811.11	1,069,120.28	-	-	-	-	-	-	(100,892,747.03)
Electric Transmission - ARD	528,011.27	(17,495.88)	2,818.88	-	(272,859.00)	-	-	-	-	348,475.27
Gas Distribution - ARD	(171,203,109.76)	114,389,788.70	3,616,892.88	-	-	-	-	-	-	(153,206,469.28)
Gas Distribution - ARD	(1,208,308.61)	386,384.21	82,281.24	-	-	-	-	-	-	(1,791,643.20)
Gas General Plant	(8,268,200.82)	885,330.27	786,142.25	-	-	(13,787.84)	-	-	-	(7,636,536.24)
Gas Storage	(28,253,908.82)	(2,205,537.24)	606,822.89	-	-	-	-	-	-	(30,852,623.17)
Gas Storage - ARD	(973,691.63)	(223,174.41)	176,274.99	-	-	-	-	-	-	(1,020,591.05)
Gas Transmission	(8,147,653.80)	(885,488.88)	317,303.06	-	-	-	-	-	-	(8,715,839.62)
Gas Transmission - ARD	(241,475.42)	(724,827.22)	81,224.13	-	-	-	-	-	-	(965,078.51)
Non-Utility Property - ARD	65,200.00	-	-	-	-	-	-	-	-	65,200.00
Non-Utility Property - ARD	(1,712,270.23)	(183,712,282.56)	47,384,588.25	(25,384,007)	-	-	-	-	-	(1,873,864,382.53)
<b>COST OF REMOVAL</b>										
General General Plant	(1,427,809.42)	(282,128.29)	-	-	-	284,428.79	-	-	-	(1,425,508.92)
Electric Distribution	(161,120,200.24)	(11,508,682.00)	-	47,880.12	-	153,261,418.67	-	(5,213,861.21)	-	(119,798,184.66)
Electric Distribution	3,808.84	-	-	-	-	-	-	-	-	3,808.84
Electric Heat Production	(1,803,919.32)	(1,015,245.74)	-	-	-	-	-	-	-	(2,819,165.06)
Electric Heat Production	(4,192,754.07)	2,998,530.88)	-	-	-	188,866.60	-	-	-	(1,296,987.19)
Electric Heat Production - ARD	(112,246,877.29)	(4,771,371.43)	-	-	-	30,855,487.28	-	(300,700.55)	-	(126,163,461.99)
Electric Heat Production - ARD	(85,727,682.00)	(2,668,566.40)	-	(47,280.32)	-	1,824,771.22	-	-	-	(88,638,757.50)
Electric Heat Production - ARD	(87,452,222.00)	(7,288,186.93)	-	-	-	187,285.28	-	(39,918.24)	-	(94,653,141.89)
Electric Transmission	52,840	-	-	-	-	-	-	-	-	52,840
Gas Distribution	(850,814.00)	-	700.27	-	-	815,818.53	-	-	-	(134,295.20)
Gas Storage - ARD	-	-	-	-	-	-	-	-	-	-
Gas Storage - ARD	(1,480,163.00)	(162,344.12)	-	-	-	116,841.03	-	-	-	(1,525,666.09)
Gas Transmission	(100,240,204.00)	(84,112,123.71)	106.07	-	-	42,826,441.48	-	(2,906,318.33)	-	(187,525,990.28)





**LOHMEYER GAS & ELECTRIC COMPANY**  
**REGULATORY DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - FINANCIAL ACCOUNTING - including 24 Reserve**  
**DECEMBER 2017**

Beginning Balance	Accruals	Retirements	Transfers/Adjustments	RWP Transfers Out	Cost of Removal	Swaps	Other Credits	Ending Balance
<b>Electric Distribution</b>								
LGE-18000-Elect. Dist. Substation	(0.00)	-	-	-	-	-	-	(0.00)
LGE-18000-Elect. Dist. Substation	(2,252,470.29)	(1,237,605.65)	22,709.97	-	17,838.26	-	-	(2,317,541.20)
LGE-18000-Elect. Dist. Substation	(42,879,271.28)	(2,207,370.72)	771,864.94	227,400.63	448,900.30	(11,600.40)	-	(45,741,544.29)
LGE-13000-Elect. Dist. Substation	(0.00)	-	-	-	-	-	-	(0.00)
LGE-13000-Elect. Distribution	80,356,181.73	(6,486,736.65)	2,902,219.41	-	3,292,677.56	(607.55)	(214,099.41)	77,054,875.25
LGE-13000-Elect. Distribution	(1,168,097,627.69)	(8,325,328.25)	2,852,239.40	64.31	1,646,648.69	(95,394.16)	(162,255.87)	(1,221,611,900.60)
LGE-18000-Elect. Distribution	(31,336,695.05)	(1,539,383.25)	408,151.74	-	596,785.25	(18,727.83)	(25,398.24)	(31,904,447.54)
LGE-18000-Elect. Distribution	(59,081,416.10)	(4,630,328.81)	1,050,438.00	-	1,200,894.16	(179,688.96)	(19,842.25)	(61,200,794.06)
LGE-18000-Elect. Distribution	(77,244,603.85)	(2,647,505.15)	2,050,153.80	-	1,930,585.29	(256,148.84)	(78,519,818.24)	(79,519,818.24)
LGE-17000-Elect. Distribution	(1,082,293.98)	(331,278.18)	37,302.05	-	544,329.08	-	-	(1,731,239.85)
LGE-18000-Elect. Distribution	(23,086,122.22)	(770,287.84)	41,329.16	-	160,255.65	-	-	(23,975,615.85)
LGE-17000-Meters	(25,109,874.00)	(1,113,373.45)	3,383,861.81	3,659,459.43	-	-	-	(19,480,313.21)
LGE-17000-Asset Meters	(55,738.04)	(88,334.23)	77,602.32	-	-	(172,474.10)	-	(131,944.05)
LGE-17000-Meters CT and PT	(1,031,481.91)	(89,174.92)	82,800.82	(3,699,459.43)	-	-	-	(3,748,674.25)
LGE-17000-Elect. Distribution	(20,219,855.11)	(2,184,811.35)	205,459.80	-	423,274.24	(42,111)	-	(19,221,323.33)
LGE-17000-Elect. Dist. - Other	(29,497.48)	(20,754.86)	16,644.11	-	-	-	-	(33,608.23)
LGE-17000-Asset Cost (Elec Dist (E-8))	(16,332.25)	(20,756.52)	20,756.52	-	-	-	-	(16,332.25)
LGE-17000-Asset Cost (Elec Dist (E-8))	(496,116,839.30)	(19,327,438.34)	14,341,132.20	519,719.21	61,240,416.87	(554,359.74)	(2,314,601.00)	(611,712,060.07)
<b>Electric General Plant</b>								
LGE-13000 - Ckt and Light Trunk	(254,263.22)	(77,148.78)	43,166.63	-	-	-	-	(334,245.37)
LGE-13000 - Heavy Trucks and Other	(2,114,269.76)	(247,245.01)	43,166.63	(8,749.29)	-	-	-	(2,399,097.43)
LGE-13000 - Transportation - Trains	(148,320.49)	(31,492.51)	120,868.21	-	-	-	-	(58,944.79)
LGE-18000 - Trains, Street, and Garage	(2,577,203.41)	(274,665.85)	143,850.43	-	-	-	-	(2,708,018.83)
LGE-19000 - Laboratory Equipment	0.00	-	-	-	-	-	-	0.00
LGE-20000 - Other Equip. and Tools	(1,814,485.41)	(30,865.17)	421,228.54	-	-	-	-	(1,424,122.04)
LGE-18000 - Power Co. Equip-Other	(31,447.87)	(15,960.96)	-	-	-	-	-	(47,408.83)
LGE-19000 - Power Equipment	(1,607,254.61)	(22,824.99)	-	-	-	-	-	(1,630,079.60)
	(8,858,651.49)	(1,561,763.23)	729,806.80	(16,563.90)	-	-	-	(10,703,172.72)
<b>Electric Hydro Production</b>								
LGE-13000-Chou Falls Non-Project	-	-	-	-	-	-	-	-
LGE-13000-Chou Falls Project 289	(43,295.02)	(906.70)	-	-	-	-	-	(44,201.72)
LGE-13000-Chou Falls Project 290	(4,205,396.00)	(144,888.70)	28,388.74	-	-	-	-	(4,321,896.00)
LGE-13000-Chou Falls Project 291	(2,301,256.89)	(134,398.62)	7,416.11	-	-	-	-	(2,428,239.40)
LGE-13000-Chou Falls Project 289	(6,536,582.94)	(2,752,414.49)	103,898.84	-	-	-	-	(9,297,108.59)
LGE-13000-Chou Falls Project 290	(2,758,031.70)	(252,118.35)	21,690.00	-	-	-	-	(2,990,459.84)
LGE-13000-Chou Falls Project 291	16,084.80	(71.24)	-	-	-	-	-	(16,013.56)
LGE-13000-Chou Falls Project 289	(196,192.01)	(70,179.59)	3,308.50	-	-	-	-	(266,063.10)
LGE-13000-Chou Falls Non-Project	(672.13)	-	-	-	-	-	-	(672.13)
LGE-13000-Chou Falls Project 293	(19,137.12)	(859.42)	-	-	-	-	-	(20,196.54)
LGE-13000-Chou Falls Project 293	(18,026.64)	(1,852.49)	473.80	-	-	-	-	(19,405.33)
LGE-13000-Asset Cost (Hydro Power (E-8))	(4,261,490.38)	(1,587,339.50)	213,071.57	-	-	-	-	(5,635,758.31)
<b>Electric Other Production</b>								
LGE-13000-TC & CT Laps	-	-	-	-	-	-	-	-
LGE-13000-Insurance - Land	-	-	-	-	-	-	-	-
LGE-13000-Insurance - Land	-	-	-	-	-	-	-	-
LGE-13000-Insurance and Prop	(11,201,746.64)	(1,247,540.00)	21,294.22	-	15,336.32	-	-	(12,317,666.10)
LGE-13000-Insurance - Prop	(3,260,124.69)	(381,121.82)	60,024.67	-	4,668.46	-	-	(3,681,201.48)
LGE-13000-Insurance - Other	(8,000,000.00)	(866,418.18)	15,269.55	-	10,667.86	-	-	(8,840,160.85)
LGE-13000-Construction	(22,841,245.81)	(1,089,229.11)	308,216.95	-	-	-	-	(23,622,258.07)
LGE-13000-Inventory Expense	(16,316,256.14)	(1,222,645.87)	-	-	-	-	-	(17,538,902.01)
LGE-13000-Misc. Power Plant	(1,059,698.82)	(182,800.25)	22,891.90	-	-	-	-	(1,219,607.17)

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)	(15,188,173.14)	1,242,800.14	-	-	186,950.60	-	-	(134,721,433.24)



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 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	(267,755.48)	(33,411.91)	-	-	-	-	-	-	(301,167.39)
LGE-237600-Gas Distribution - Mains	(127,206,169.89)	(6,191,710.13)	1,260,572.20	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	-	-	-	-	(3,613,969.99)
LGE-237620-Gas Line Tracker - Mains	-	(21,477.69)	-	(4,176.32)	-	-	-	-	(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)	(223,458.37)	324,494.27	-	-	89,852.37	-	-	(1,109,878.31)
LGE-238000-Gas Distribution - Gas S	(86,044,113.99)	(7,164,676.80)	171,007.24	3,556.75	-	39,057.43	-	-	(92,598,369.47)
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	-	-	(5,487,938.65)
LGE-238500-Gas Distribution - Indus	(216,669.34)	(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 (LB)	(601.71)	(36,493.68)	37,095.39	-	-	-	-	-	-
LGE-238807-ARO Cost Gas Dist (Eap)	(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)	(272,436,747.88)
<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)	(204,502.59)	10,299.04	-	-	72,521.63	(696.13)	-	(1,585,389.44)
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	-	-	(979,700.36)
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	(8,181,488.06)	(79,603.02)	-	-	-	-	-	-	(8,261,091.08)
LGE-235240-Gas Storage Underground	(2,132,368.46)	(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	(2,471,895.46)	(402,162.36)	93,523.34	-	-	178,025.79	-	-	(2,602,509.69)
LGE-235300-Gas Storage Underground	(6,711,371.40)	(463,630.06)	36,754.15	-	-	6,665.43	-	-	(9,131,581.88)
LGE-235400-Gas Storage Undg. - Comp	(7,327,837.93)	(1,345,467.83)	140,346.94	-	-	271,117.17	-	-	(8,261,841.65)
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	(5,682,900.67)	(488,191.25)	178,700.26	-	-	7,168.79	-	-	(5,985,222.87)
LGE-235700-Gas Storage Underground	(503,745.53)	(69,821.30)	-	-	-	-	-	-	(573,566.83)
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)



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>Total Common Depreciation Reserves</b>	(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
- 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)

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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

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

**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



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

**Heichelbech, Nicholas**

---

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



Attached are the 2016 Plant Reports.

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

Password: uzhKnh0O

EID: 112

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

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

The information contained in this transmission is intended only for the person or entity to which it is directly addressed or copied. It may contain material of confidential and/or private nature. Any review, retransmission, dissemination or other use of, or taking of any action in reliance upon, this information by persons or 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.

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LOUISVILLE GAS & ELECTRIC COMPANY  
 SUMMARY OF UTILITY PLANT - REGULAR 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	13,048,736.04	(20,382,956.43)	(14,861.76)	(7,328,122.15)	150,302,454.66
Common Intangible Plant	98,192,168.88	12,729,029.29	(7,108,662.98)	-	5,623,378.61	97,755,265.51
	253,762,745.71	25,777,765.33	(27,491,619.41)	(14,861.76)	11,744,745.51	242,056,000.19
<b>Electric</b>						
Electric Distribution	1,184,615,987.73	63,545,117.80	(10,202,649.22)	(711,002.93)	52,631,465.65	1,237,247,453.38
Electric General Plant	16,594,726.44	4,012,876.88	(975,338.23)	-	3,437,368.66	20,032,064.89
Electric Hydro Production	61,959,574.37	520,532.75	(135,425.95)	-	585,344.14	62,385,951.41
Electric Intangible Plant	2,540.29	-	-	-	-	2,540.29
Electric Other Production	249,334,349.25	116,222,353.88	(290,230.96)	16,164.22	115,925,959.97	365,230,308.22
Electric Steam Production	1,891,259,177.98	52,347,195.41	(74,287,330.47)	(8,428,498.51)	(28,369,833.57)	1,862,898,344.41
Electric Transmission	344,891,434.20	67,257,187.21	(7,476,860.55)	(263,056.25)	66,577,210.11	409,476,344.41
	3,748,977,930.07	333,895,333.94	(87,206,739.35)	(1,110,360.73)	206,764,163.66	3,957,471,753.92
<b>Gas</b>						
Gas Distribution	772,884,214.25	68,624,388.48	(8,979,143.21)	1,579,200.38	61,224,455.65	834,108,499.89
Gas General Plant	10,697,454.58	1,120,282.17	(421,851.46)	3,897.00	702,667.71	11,999,322.27
Gas Intangible Plant	387.49	-	-	-	-	387.49
Gas Storage	134,080,726.67	10,195,810.82	(908,470.85)	746,762.26	10,484,094.33	144,514,821.00
Gas Transmission	48,736,571.34	895,831.92	(19,842.53)	(1,289.09)	692,591.89	49,385,421.03
	966,619,254.31	80,636,103.19	(10,007,316.45)	2,328,550.64	72,963,137.38	1,039,592,991.89
<b>Total 101 Accounts</b>	<b>4,959,050,890.08</b>	<b>416,310,182.46</b>	<b>(128,378,164.89)</b>	<b>(4,679,461.85)</b>	<b>280,062,556.72</b>	<b>5,238,112,445.80</b>
<b>101 PROPERTY UNDER CAPITAL LEASES</b>						
<b>Electric</b>						
Capital Leased Property	-	-	-	-	-	-
Electric Steam Production	-	-	-	-	-	-
<b>Total 101101</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>102 Plant Purchased &amp; sold</b>						
<b>Electric</b>						
Electric Steam Production	-	-	-	(76,448.43)	(76,448.43)	(76,448.43)
	-	-	-	(76,448.43)	(76,448.43)	(76,448.43)
<b>Common</b>						
Common General Plant	-	-	-	-	-	-
<b>Total 102001</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(76,448.43)</b>	<b>(76,448.43)</b>	<b>(76,448.43)</b>



LOUISVILLE GAS & ELECTRIC COMPANY  
 SUMMARY OF UTILITY PLANT - REGULATORY ACCOUNTING  
 DECEMBER 2016

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>102 PLANT HELD FOR FUTURE USE</b>						
<b>Electric - 10201</b>						
Electric Distribution	1,594,888.52	-	-	871,644.37	871,644.37	2,398,333.29
Electric Other Production	211,409.50	-	-	-	-	211,409.50
Electric Steam Production	3,612,188.67	-	-	(3,612,188.67)	(3,612,188.67)	-
	5,348,285.09	-	-	(2,740,544.30)	(2,740,544.30)	2,607,740.79
<b>Electric - 10202</b>						
Electric Distribution	519,009.11	-	-	-	-	519,009.11
Electric Steam Production	519,009.11	-	-	-	-	519,009.11
	519,009.11	-	-	-	-	519,009.11
<b>Electric</b>						
Electric Distribution	2,643,898.03	-	-	871,644.37	871,644.37	2,815,340.40
Electric Other Production	211,409.50	-	-	-	-	211,409.50
Electric Steam Production	3,612,188.67	-	-	(3,612,188.67)	(3,612,188.67)	-
	5,667,295.90	-	-	(2,740,544.30)	(2,740,544.30)	3,126,749.90
<b>Total 102</b>	<b>5,667,295.90</b>	<b>-</b>	<b>-</b>	<b>(2,740,544.30)</b>	<b>(2,740,544.30)</b>	<b>3,126,749.90</b>
<b>103 COMPLETED CONSTRUCTION NOT CLASSIFIED</b>						
<b>Common</b>						
Common General Plant	12,860,870.82	(2,835,891.88)	-	-	(2,835,891.88)	9,814,678.94
Common Wastewater Plant	9,530,167.77	(1,798,565.14)	-	-	(1,798,565.14)	7,731,602.83
	22,180,778.59	(4,634,497.02)	-	-	(4,634,497.02)	17,546,281.57
<b>Electric</b>						
Electric Distribution	48,240,023.09	15,044,340.34	-	-	15,044,340.34	63,284,363.43
Electric General Plant	1,067,029.61	(981,797.44)	-	-	(81,232.17)	985,797.44
Electric Hydro Production	34,725,650.39	30,173,295.62	-	-	30,173,295.62	64,898,946.01
Electric Wastewater Plant	-	-	-	-	-	-
Electric Other Production	115,979,505.59	(96,208,873.98)	-	-	(19,770,631.61)	19,668,323.61
Electric Steam Production	182,418,070.84	286,545,384.65	-	-	286,545,384.65	1,138,963,435.29
Electric Transmission	37,368,184.73	(21,888,665.84)	-	-	(15,479,518.89)	15,479,518.89
	1,089,768,464.05	213,202,563.39	-	-	213,202,563.39	1,302,971,027.49
<b>Gas</b>						
Gas Distribution	45,485,425.61	3,981,267.66	-	-	3,981,267.66	49,396,693.27
Gas General Plant	167,095.97	334,600.12	-	-	334,600.12	501,696.09
Gas Wastewater Plant	-	-	-	-	-	-
Gas Storage	4,875,142.56	10,088,946.83	-	-	10,088,946.83	14,964,089.39
Gas Transmission	4,015,859.23	1,878,741.45	-	-	1,878,741.45	5,894,600.68
	54,543,523.37	15,203,855.06	-	-	15,203,855.06	69,747,378.43
<b>Total 103 Accounts</b>	<b>1,106,512,786.01</b>	<b>224,553,614.39</b>	<b>-</b>	<b>-</b>	<b>224,553,614.39</b>	<b>1,391,066,380.40</b>

\\Depreciation Study\2017 Study Files Sent to Spence\Files sent 03282018  
 LGE\_Plant\_report\_December 2016.xlsx Summary - Cost - PG 1 (Reg)

MONTHLY P&L REPORT COMPANY  
 SUMMARY BY MONTH AND ACCOUNTING PERIOD  
 DECEMBER 2018

Account	Balance	Additions	Retirements	Total Additions	Net Additions	Ending Balance
117 GAS STORED UNDERGROUND-NONCOMPLET						
Gas	2,102,000.00	-	-	-	-	2,102,000.00
Gas Stored Noncompletable	2,102,000.00	-	-	-	-	2,102,000.00
Total 117001	2,102,000.00	-	-	-	-	2,102,000.00
127 NONUTILITY PROPERTY						
Construction Work in Progress	632,000.00	-	-	-	-	632,000.00
Construction Work in Progress	632,000.00	-	-	-	-	632,000.00
Total 127001	632,000.00	-	-	-	-	632,000.00
107 CONSTRUCTION WORK IN PROGRESS						
Construction Work in Progress	10,284,442.93	2,320,324.46	-	-	7,964,118.47	17,644,567.40
Construction Work in Progress	10,284,442.93	2,320,324.46	-	-	7,964,118.47	17,644,567.40
Common Gas	22,415,638.95	8,972,002.47	-	-	13,443,636.48	35,859,274.40
Common Gas	22,415,638.95	8,972,002.47	-	-	13,443,636.48	35,859,274.40
Total 107001	32,700,081.88	11,292,326.93	-	-	21,407,754.95	54,102,336.83
Total Plant (Non-CMP)	6,134,210,517.27	634,863,708.46	(125,378,164.89)	(7,696,424.50)	6,036,091,636.34	6,539,000,014.95
Total Plant + CMP	6,524,057,333.24	378,749,462.20	(125,378,164.89)	(7,696,424.50)	2,467,030,667.23	4,793,728,166.27
Total Plant + CMP - Non-Utility (00)	6,524,057,333.24	378,749,462.20	(125,378,164.89)	(7,696,424.50)	2,467,030,667.23	4,793,728,166.27
Total Plant + CMP - Non-Utility (00)	6,524,057,333.24	378,749,462.20	(125,378,164.89)	(7,696,424.50)	2,467,030,667.23	4,793,728,166.27
Total Plant + CMP - Non-Utility (00)	6,524,057,333.24	378,749,462.20	(125,378,164.89)	(7,696,424.50)	2,467,030,667.23	4,793,728,166.27
- Gas Stored (00) Noncompletable	6,524,057,333.24	378,749,462.20	(125,378,164.89)	(7,696,424.50)	2,467,030,667.23	4,793,728,166.27

LITCHFIELD COUNTY ELECTRIC COMPANY  
 SUMMARY OF UTILITY PLANT DEBITARY ACCOUNTING  
 DECEMBER 31st

	Beginning Balance	Storage	Retirements	Transfers <sup>1</sup> Adj. Entries	AND Retirements	WMP Transfer Out	Cost of Interest	Salvage	Other Credits	Ending Balance
<b>LIFE RESERVE</b>										
Common General Fund	(96,511,235.71)	(10,066,783.65)	70,363,866.63	1,762.36	-	-	-	-	-	(10,203,711.82)
Common General Fund- ARD	(345,879,796.25)	(24,273,413.38)	80,202,649.22	48,347.59	-	-	-	-	-	(349,804,212.82)
Electric Distribution	(11,568.05)	(7,400.00)	-	-	-	-	-	-	-	(18,968.05)
Electric Generation- ARD	(1,111,148.49)	-	575,538.23	(370,184.60)	-	-	-	-	-	(6,955,188.86)
Electric Hydro Production	(1,019,238.02)	-	2,348,415.02	-	-	-	-	-	-	(1,684,000.76)
Electric Hydro Production- ARD	(5,919,223)	-	6,729,471	-	-	-	-	-	-	(10,008,24)
Electric Other Production	(103,868,000.75)	-	133,000,571.66	309,213.96	-	-	-	-	-	(111,245,629.51)
Electric Other Production- ARD	(5,492,076)	-	(5,137,455)	78,448.45	-	-	-	-	-	(5,871,071)
Electric Steam Production	(191,462,199.83)	-	164,008,130.82	706,808.23	-	-	-	-	-	(124,252,871.82)
Electric Steam Production- ARD	(21,523,914.69)	-	(16,328,299.27)	706,808.23	-	-	-	-	-	(18,222,547.76)
Electric Transmission	(101,460,624.41)	-	2,418,460.00	(48,347.59)	-	-	-	-	-	(101,090,244.74)
Electric Transmission- ARD	(24,038,491)	-	(5,046.80)	-	-	-	-	-	-	(29,085,297)
Gas Distribution	(1,243,314.48)	(62,182.52)	497,491.85	-	-	-	-	-	-	(1,247,995.15)
Gas Distribution- ARD	(162,242,318.81)	(17,424,583.27)	8,451,783.08	(662.14)	-	-	-	-	-	(171,433,999.76)
Gas General Plant	(5,749,449.19)	(332,381.12)	451,881.46	(2,506.81)	-	-	-	-	-	(6,030,339.88)
Gas Storage	(50,411,797.84)	(3,022,818.81)	451,909.26	5,916.67	-	-	-	-	-	(50,277,599.82)
Gas Storage- ARD	(507,718.47)	(293,291.15)	57,317.90	-	-	-	-	-	-	(673,691.85)
Gas Steam/Transmission	(9,304,818.10)	(371,128.66)	46,861.00	-	-	-	-	-	-	(9,729,085.76)
Gas Transmission- ARD	(264,904.21)	(14,027.28)	2,881.53	-	-	-	-	-	-	(276,049.96)
Waterline Property (102)	-	-	-	-	-	-	-	-	-	-
Waterline Property (118)	(10,783.80)	-	-	4.85	-	-	-	-	-	(10,778.95)
	(149,402,782.72)	(183,962,821.67)	478,272,112.23	(293,746.98)	-	-	-	-	-	(175,387,239.14)
<b>COST OF REMOVAL</b>										
Common General Fund	(1,241,566.29)	(272,303.61)	-	(807.89)	-	-	165,660.30	-	-	(1,459,007.49)
Electric Distribution	(116,406,166.11)	(8,875,792.50)	-	(24,642.41)	-	-	(2,538,271.17)	-	(7,154,410)	(140,190,709.74)
Electric Generation	2,009.14	-	-	-	-	-	-	-	-	2,009.14
Electric Hydro Production	1,676,177.83	(52,719.89)	-	-	-	-	39,895.67	-	-	1,563,353.61
Electric Hydro Production- ARD	(3,263,271.51)	(200,589.84)	-	-	-	-	39,815.65	-	-	(3,423,045.70)
Electric Other Production	(12,208,727.47)	(5,877,946.86)	-	-	-	-	1,642,488.32	-	(842,723.29)	(17,284,915.29)
Electric Other Production- ARD	(29,401,190.30)	(1,278,627.83)	-	-	-	-	(2,288,272.84)	-	(2,289.61)	(32,179,698.61)
Gas Distribution	(77,878,690.66)	(3,364,489.82)	-	3,868.49	-	-	2,342,563.84	-	6,495.96	(80,451,729.60)
Gas Distribution- ARD	(111.56)	-	-	(80.76)	-	-	1,265.44	-	-	(80.76)
Gas Storage	(2,307,452.49)	(481,739.29)	-	(17.72)	-	-	343,252.32	-	-	(2,046,949.58)
Gas Storage- ARD	(2,307,122.51)	(474,264.67)	-	-	-	-	41,231.36	-	-	(2,760,155.82)
Gas Steam/Transmission	-	-	-	-	-	-	-	-	-	-
Gas Transmission	(391,241,162.02)	(15,921,488.00)	-	27,277.00	-	-	16,881,276.17	-	(390,864.11)	(407,965,056.95)

LANCASHIRE GAS & ELECTRIC COMPANY  
 SUMMARY OF UTILITY PLANT - REGULATOR ACCOUNTING  
 DECEMBER 31/18

	Beginning Balance	Acquisitions	Substations	Transfer/ Adjustments	APD Retirement	RMP Transfer Out	Cost of Removal	Surplus	Other Credits	Ending Balance
<b>SALVAGE</b>										
Customer Control Plant	276,091.84	703.53	-	-	-	-	-	(1,382.96)	-	275,412.41
Electric Distribution	35,117,359.89	665,288.81	-	-	-	-	-	(194,622.59)	-	35,527,725.11
Electric General Plant	129,100.12	1,650.23	-	-	-	-	-	-	-	130,750.35
Electric High Production	428,546.24	3,148.81	-	-	-	-	-	(130.98)	-	431,564.07
Electric Other Production	628,300.72	111,438.87	-	-	-	-	-	(1,443.84)	-	738,295.75
Electric Special Production	27,704,727.12	1,042,112.24	-	-	-	-	-	(64,629.96)	-	28,742,209.40
Electric Transmission	6,208,600.14	228,887.53	-	-	-	-	-	(19,516.80)	-	6,417,970.87
Gas Distribution	8,211,023.13	188,117.58	-	-	-	-	-	(2,238.41)	-	8,416,902.30
Gas General Plant	228,217.33	2,487.23	-	43,697.11	-	-	-	(44,240.82)	-	229,153.23
Gas Storage	683,209.64	44,982.25	-	-	-	-	-	(443.42)	-	727,948.47
Gas Stored Homeownership	348,898.08	6,166.01	-	-	-	-	-	-	-	355,064.09
Gas Transmission	-	-	-	-	-	-	-	-	-	-
Non Utility Property	-	-	-	-	-	-	-	-	-	-
	<u>96,793,204.94</u>	<u>2,285,487.59</u>	-	<u>43,697.11</u>	-	-	-	<u>(857,224.16)</u>	-	<u>99,065,165.48</u>
<b>TOTAL RESERVE</b>										
Customer	291,358,278.87	(110,798,814.63)	20,380,456.41	433.90	-	-	150,887.88	(1,738.95)	-	160,352,780.48
Electric	(1,618,861,305.38)	(143,193,432.82)	87,268,236.38	(248,246.37)	-	-	(2,038,268.43)	(8,358,239.23)	(890,343.87)	(1,671,261,354.62)
Gas	(292,462,265.43)	(18,079,172.66)	19,897,151.45	(3,744.02)	-	-	(2,873,731.61)	1,487.86	-	(303,168,534.63)
	<u>(2,617,933,637.43)</u>	<u>(171,444,033.70)</u>	<u>148,575,738.24</u>	<u>(222,499.79)</u>	-	-	<u>(6,144,078.78)</u>	<u>(8,601,004.31)</u>	-	<u>(2,668,608,418.10)</u>
<b>RETIREMENT DEFICIT IN PROGRESS</b>										
Customer	165,667.14	-	-	6,166.01	(643,456.16)	141,987.25	(32,818.20)	139,819.23	-	316,165.78
Electric	38,841,121.08	-	-	-	(17,348,438.21)	27,739,984.11	(1,751,286.12)	(465,712.83)	-	50,166,748.04
Gas	1,381,768.48	-	-	-	(892,108.43)	22,119,115.05	(2,380.34)	2,829,454.82	-	8,259,846.82
	<u>40,388,556.70</u>	-	-	-	<u>(17,843,972.70)</u>	<u>49,879,086.41</u>	<u>(4,134,474.66)</u>	<u>(433,648.35)</u>	-	<u>68,632,518.54</u>
<b>YTD ACTIVITY</b>	<u>(1,856,787,198.81)</u>	<u>(179,454,083.70)</u>	<u>148,575,738.24</u>	<u>(213,504.90)</u>	<u>(2,487,477.54)</u>	<u>(11,303,508.04)</u>	<u>49,720,111.77</u>	<u>(2,488,783.72)</u>	<u>(1,188,968.94)</u>	<u>(2,001,540,873.88)</u>
<b>AMORTIZATION</b>										
Customer	(41,111,899.24)	(11,336,872.43)	2,105,882.96	-	-	-	-	-	-	(50,342,888.71)
Electric	(132.53)	(81.64)	-	-	-	-	-	-	-	(214.17)
Gas	(47,213,622.69)	(11,946,513.32)	2,105,602.66	-	-	-	-	-	-	(56,854,533.35)
	<u>(88,358,554.46)</u>	<u>(23,329,966.39)</u>	<u>4,317,488.28</u>	-	-	-	-	-	-	<u>(111,970,932.57)</u>
<b>Depreciation &amp; Amortization Total</b>	<u>(2,611,293,822.33)</u>	<u>(192,854,850.09)</u>	<u>152,893,226.48</u>	<u>(213,504.90)</u>	<u>(2,487,477.54)</u>	<u>(11,303,508.04)</u>	<u>49,720,111.77</u>	<u>(2,488,783.72)</u>	<u>(1,189,958.88)</u>	<u>(2,803,627,223.88)</u>
Dept & Asset - Responsibility for Balance Sheet										
										<u>(2,803,627,223.88)</u>
<b>Utility Plant at Original Cost Less Reserve for Depreciation &amp; Amortization (End year of life)</b>										<u>(1,119,900,918.37)</u>

LOUISVILLE GAS & ELECTRIC COMPANY  
 RWIP BY GL ACCOUNT - REGULATORY ACCOUNTING  
 DECEMBER 2016

	Beginning Balance	Accruals	Retirements	Transfer/ 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)	189,810.73	319,140.78
Electric	39,814,101.06	-	-	9,160.81	(863,330.08)	(10,345,435.22)	27,555,898.11	(1,781,290.12)	(402,172.62)	53,798,819.84
Gas	3,981,749.26	-	-	-	(2,054,147.46)	(899,038.45)	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)	30,815,495.01	(1,801,560.56)	(212,561.89)	58,045,945.24
<b>RWP ACCOUNT 108099</b>										
Common	-	-	-	-	-	-	-	-	-	-
Electric	-	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-	-
<b>RWP ACCOUNT 108199</b>										
Common	-	-	-	-	-	-	-	-	-	-
Electric	11,275,861.84	-	-	-	(863,330.08)	-	9,192,256.83	-	-	10,604,788.60
Gas	2,992,170.24	-	-	-	(2,054,147.46)	-	2,148,860.91	-	-	3,086,602.69
	3,968,548.76	-	-	-	(2,917,477.54)	-	11,340,917.74	-	-	22,891,481.38
<b>RWP ACCOUNT 108891</b>										
Common	150,607.14	-	-	-	-	(149,494.34)	141,067.25	(12,650.00)	189,810.73	319,140.78
Electric	28,338,230.22	-	-	9,160.81	(10,345,435.22)	(18,863,629.18)	17,781,290.12	(402,172.62)	(402,172.62)	34,182,131.25
Gas	889,570.02	-	-	-	(899,038.49)	(769,880.74)	769,880.74	(7,620.44)	-	852,781.83
	6,564,212.09	-	-	9,160.81	-	(11,393,968.05)	19,274,577.17	(1,801,560.56)	(212,561.89)	35,354,083.86
<b>TOTAL RWIP</b>										
Common	150,607.14	-	-	-	-	(149,494.34)	141,067.25	(12,650.00)	189,810.73	319,140.78
Electric	39,814,101.06	-	-	9,160.81	(863,330.08)	(10,345,435.22)	27,555,898.11	(1,781,290.12)	(402,172.62)	53,798,819.84
Gas	3,981,749.26	-	-	-	(2,054,147.46)	(899,038.49)	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)	30,815,495.01	(1,801,560.56)	(212,561.89)	58,045,945.24
				VARIANCE	-	-	-	-	-	-

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Agency	Activity	Activity Code	Activity Description	Activity Start Date	Activity End Date	Activity Start Date	Activity End Date	Activity Start Date	Activity End Date	Activity Start Date	Activity End Date	Activity Start Date	Activity End Date
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The image shows a large, dense table with multiple columns and rows. The table is oriented vertically on the page. It appears to be a technical or financial data table, possibly a bill of materials or a cost breakdown. The columns are very narrow and contain small text, likely labels or codes. The rows are also narrow and contain small text, likely numerical values or descriptions. The table is rotated 90 degrees clockwise relative to the page's orientation.

Line Item	Description	Quantity	Unit	Price	Total	Notes
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Line Item	Description	Quantity	Unit	Price	Total	Notes
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TABLE 1 SUMMARY OF THE DATA SOURCES USED TO DEVELOP THE REPORT	
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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)	(26,900.00)	(23,228.31)	26,900.00	Y
Apr-16 Vehicle Auction	16,682.18		(9,160.81)	(9,160.81)	7,521.37	10,450.00	Y
Oct-16 Gas Vehicle Trade In (150154)	-		(45,152.55)	(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  
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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  
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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  
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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	966,270.01
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



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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)

LOUISVILLE GAS & ELECTRIC COMPANY  
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Project Number	Project Description	CWIP Spend
142626	MC Cig Tower Fan GB 2013	(2,141.28)
142726	DIST-NA-FRNLY-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

LOUISVILLE GAS & ELECTRIC COMPANY  
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Project Number	Project Description	CWIP Spend
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 DWNTRN 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 DWNTRN NTRWK VAULT RPR 2016	237,592.11
144925	ALL TERRAIN VEHICLE MULD	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	TG OFFICE REBUILD 2015	(8.32)
146730	MC GSU Transformers	419,183.91
146732	LEO 2015 CABLE REJUW/REPL	-
146739	2015 UPGR MILD 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 Xfmr 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
148028	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 HPAPW 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)	386,668.31
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" ILLI 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	608,999.09
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 A/V 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 Expn-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 NTWK_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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Project Number	Project Description	CWIP Spend
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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Project Number	Project Description	CWIP Spend
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	4,948.92
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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Project Number	Project Description	CWIP Spend
153665	TC1 ELECTRO MECH RELAY 2017	91,186.53
153667	POR-Cane Run Sw Insulator/C&P	59,610.31
153681	GAS CONTROL CREW ROOM RENO	20,928.52
153682	Polaris Crew Cab and Traller	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 Infrac 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	465,336.14
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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Project Number	Project Description	CWIP Spend
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	PACs 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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Project Number	Project Description	CWIP Spend
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
CGFTCUS450	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
CRDD340O	Capital Rep Def OH - 003400	4,138,924.71

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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	RELINE 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
CTBRD3400	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 Vlts - 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



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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  
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	YTD Accruals	YTD Acct - 254	YTD IS Neutrality ARO Child Depr.	YTD Locomotives Acct - 151089	YTD Railcar Acct - 151080	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>36,138.25</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	(1,733,731.00)	-	-	-	-	-	654,780.40	-	-	(1,078,950.60)
Electric Hydro Production	(2,921,674.40)	-	-	-	-	-	-	-	-	(2,921,674.40)
Electric Hydro Production - ARO	(4,728.41)	-	4,728.41	-	-	-	-	-	-	-
Electric Other Production	(14,024,333.03)	-	-	-	-	247,223.60	-	-	-	(13,777,109.43)
Electric Other Production - ARO	(3,137.93)	-	3,137.93	-	-	-	-	-	-	-
Electric Steam Production	(61,162,678.55)	-	-	-	(62,428.84)	-	-	-	20,968.20	(61,204,140.19)
Electric Steam Production - ARO	(19,024,259.27)	-	19,024,259.27	-	-	-	-	-	-	-
Electric Transmission	(7,885,006.90)	-	-	-	-	-	-	-	-	(7,885,006.90)
Electric Transmission - ARO	(5,564.80)	-	5,564.80	-	-	-	-	-	-	-
<b>Total Electric</b>	<b>(140,200,476.83)</b>		<b>19,045,150.47</b>		<b>(62,428.84)</b>	<b>247,223.60</b>	<b>654,780.40</b>		<b>20,968.20</b>	<b>(120,284,782.70)</b>
Gas Distribution	(24,195,002.20)	-	-	-	-	-	-	-	-	(24,195,002.20)
Gas Distribution - ARO	(822,075.52)	-	622,075.52	-	-	-	-	-	-	-
Gas General Plant	(626,519.60)	-	-	-	-	-	275,260.65	-	-	(353,258.95)
Gas Storage	(2,870,975.27)	-	-	-	-	-	-	-	-	(2,870,975.27)
Gas Storage - ARO	(203,291.15)	-	203,291.15	-	-	-	-	-	-	-
Gas Stored Nonrecoverable	-	-	-	-	-	-	-	-	-	-
Gas Transmission	(407,841.50)	-	-	-	-	-	-	-	-	(407,841.50)
Gas Transmission - ARO	(40,027.08)	-	40,027.08	-	-	-	-	-	-	-
<b>Total Gas</b>	<b>(28,076,732.30)</b>		<b>865,393.75</b>				<b>275,260.65</b>			<b>(27,836,040.90)</b>
<b>Total Reserves</b>	<b>(179,484,053.70)</b>		<b>19,910,544.22</b>		<b>(62,428.84)</b>	<b>247,223.60</b>	<b>960,208.20</b>		<b>20,968.20</b>	<b>(158,381,538.62)</b>
<b>AMORTIZATION</b>										
Common	(11,392,872.48)	-	-	-	-	-	-	-	-	(11,392,872.48)
Electric	-	-	-	-	-	-	-	-	-	-
Gas	(41.04)	-	-	-	-	-	-	-	-	(41.04)
	(11,392,913.52)	-	-	-	-	-	-	-	-	(11,392,913.52)
<b>TOTAL ACCRUAL &amp; AMORTIZATION</b>	<b>(190,856,967.22)</b>									<b>(166,774,451.54)</b>

Reconciliation to Income Statement - Amortization Expense

Electric Rev & Exp:	Amort YTD	\$ 7,975,010.66
		<u>\$ 7,975,010.69</u>
Per Above Reserve listing:		
Total Electric	\$ -	
Common Alloc (70%)	\$ 7,075,010.74	
	<u>\$ 7,075,010.74</u>	
Variance:	\$ 0.05	
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:	\$ (0.05)	

Reconciliation to Income Statement

Electric Rev & Exp:	Depreciation YTD	\$ 127,470,277.11
	ARO Depreciation	\$ -
		<u>\$ 127,470,277.11</u>
Per Above Reserve listing:		
Total Electric	\$ 120,284,762.70	
Total Common	\$ 10,250,706.24	
ECR Depr - Comm	-	
Total Common	<u>\$ 10,250,706.24</u>	
Common Alloc	70%	\$ 7,175,494.37
		<u>\$ 127,470,277.07</u>
Variance:	\$ (0.04)	
Gas Rev & Exp:	Depreciation YTD	\$ 30,911,260.88
	ARO Depreciation	\$ -
		<u>\$ 30,911,260.88</u>
Per Above Reserve listing:		
Total Gas:	\$ 27,836,049.08	
Total Common	\$ 10,250,706.24	
ECR Depr - Comm	-	
Total Common	<u>\$ 10,250,706.24</u>	
Common Alloc	90%	\$ 3,075,211.87
		<u>\$ 30,911,260.95</u>
Variance:	\$ (0.03)	

LORNVILLE GAS & ELECTRIC COMPANY  
TOTAL COMPANY PLANT IN SERVICE - COMMON - NEW -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 Net &amp; Res</b>								
<b>Plant in Service</b>								
<b>Common General</b>								
C89-10-Land	1,564,394.37	-	-	-	-	1,564,394.37	-	1,564,394.37
C89-20-Land Rights	40,008.94	-	-	(222,294.94)	(222,294.94)	-	-	-
C89-10-Struct and Equip Offices	86,973,648.72	2,536,402.08	(224,942.09)	(12,074.45)	2,289,387.59	87,972,231.21	(27,085,093.41)	40,286,942.90
C89-20-Struct and Equip Transportation	412,180.37	-	-	-	-	412,180.37	244,232.89	650,383.37
C89-30-Struct and Equip - Stores	8,816,496.70	-	(81,110.28)	-	20,984.66	8,835,371.26	(6,762,890.20)	21,152,071.08
C89-40-Struct and Equip - Shops	707,457.04	-	-	202,094.94	120,984.66	707,457.04	(198,943.97)	508,658.07
C89-60-Struct and Equip - Miscellaneous	1,078,813.90	22,008.19	-	-	32,890.19	1,111,656.69	(469,798.90)	731,865.14
C89-10-Office Furniture	8,638,232.81	741,808.10	(149,020.15)	-	352,795.05	7,231,015.81	(8,192,845.77)	1,038,170.04
C89-20-Office Equipment	1,262,784.12	37,517.29	(17,267.45)	-	(150,467.13)	1,125,324.96	(298,822.80)	831,441.35
C89-70-Computer Equipment	23,716,408.37	3,365,119.27	(4,312,329.96)	-	(947,229.62)	22,769,178.56	(8,916,078.97)	16,142,152.05
C89-30-Personal Computers	5,007,895.20	208,462.26	(1,229,525.93)	-	(993,148.32)	5,077,412.48	(2,368,132.95)	2,649,649.30
C89-33-Computer Equip ECR 2006	-	-	-	-	-	-	(0.00)	(0.00)
C89-40-Generators Equipment	971,520.30	299,898.63	(6,518.69)	-	283,442.94	1,255,013.04	(454,922.69)	569,085.15
C89-60-Cars and Light Trucks	20,757.36	-	-	-	-	20,757.36	(20,737.36)	32,853.62
C89-10-Heavy Trucks and Other	211,529.32	-	-	-	-	211,529.32	(178,722.90)	36,907.80
C89-20-Frame Equip-Trailers	48,548.27	-	(7,793.58)	-	(7,793.58)	41,844.69	(6,334.89)	36,907.80
C89-30-Storage Equipment	1,482,842.34	(22,787.32)	-	-	(22,787.32)	1,479,055.02	(914,129.80)	568,528.03
C89-40-Boat, Shop, Garage Equip	3,283,504.34	85,750.13	-	(2,817.36)	40,232.77	4,066,539.11	(2,206,050.88)	1,858,008.23
C89-60-Laboratory Equipment	-	-	-	-	-	-	0.00	0.00
C89-10-Power Op Equip-Eg Machinery	301,414.07	27,024.46	-	-	27,024.46	328,438.53	(270,447.81)	37,999.32
C89-20-Power Op Equip - Other	64,147.08	-	-	-	-	64,147.08	(13,271.70)	575.38
C89-70-Microwave, Fiber, Other	28,477,141.98	2,506,816.19	(10,059,894.31)	-	(7,583,276.12)	20,913,863.54	(18,851,324.12)	4,262,529.72
C89-70-Comm Eq Radios, Telephone	17,702,772.47	296,485.28	(4,105,428.86)	-	(3,748,943.36)	19,950,229.09	(9,993,086.19)	4,060,164.90
C89-20-MK communications Equipment	-	-	-	-	-	-	0.00	0.00
C89-10-4000 Dept Extension (LUS)	-	-	-	-	-	-	-	-
C89-10-Operation	83,782.29	-	-	-	-	83,782.29	-	83,782.29
C89-20-Facilities and Concepts	59,203,459.11	10,900,224.15	(7,195,652.66)	-	3,824,871.49	54,053,330.60	(17,568,267.25)	36,467,033.35
C89-60-Mfg Maint Plant Software	45,300,035.25	-	-	-	-	45,300,035.25	(33,014,411.81)	11,285,613.44
C89-30-CCS Software	-	-	-	-	-	-	-	-
C89-20-Library	265,943,524.30	211,144,258.31	(27,468,020.09)	(14,891.76)	(6,339,242.54)	259,604,281.70	(132,606,525.30)	136,997,886.46
<b>Total Common Plant in Service</b>	<b>265,943,524.30</b>	<b>211,144,258.31</b>	<b>(27,468,020.09)</b>	<b>(14,891.76)</b>	<b>(6,339,242.54)</b>	<b>259,604,281.70</b>	<b>(132,606,525.30)</b>	<b>136,997,886.46</b>

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

<b>KENTUCKY &amp; INDIANA</b>	<b>Beginning</b>			<b>Transfers/ Adjustments</b>	<b>Net Additions</b>	<b>Ending</b>
<b>Total 101</b>	<b>Balance</b>	<b>Additions</b>	<b>Retirements</b>			<b>Balance</b>
<b>Plant in Service</b>						
<b>Common General</b>						
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-Struc 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	-	-	-	-	-	-
	<b>243,762,745.71</b>	<b>25,778,755.33</b>	<b>(27,468,609.09)</b>	<b>(14,891.76)</b>	<b>(1,704,745.52)</b>	<b>242,058,000.19</b>

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 196</b>						
<b>Plant in Service</b>						
<b>Common General</b>						
C388.10-Land	-	-	-	-	-	-
C390.00-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	104,647.02	37,990.58	-	-	37,990.58	142,637.60
C391.30-Computer Equipment	4,307,969.15	(467,603.46)	-	-	(467,603.46)	3,840,365.70
C391.31-Personal Computers	1,060,643.17	(1,038,265.06)	-	-	(1,038,265.06)	22,378.11
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	76,633.06	(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	3,633,119.64	(1,028,122.06)	-	-	(1,028,122.06)	2,604,997.78
C397.10-Comm Eq Radios, Telephone	1,678,100.23	(1,247,486.16)	-	-	(1,247,486.16)	430,614.07
C399.00-Miscellaneous Equipment	-	-	-	-	-	-
C399.15-ARO Cost Common (L/B)	-	-	-	-	-	-
C301.00-Organization	-	-	-	-	-	-
C302.00-Franchise and Consents	-	-	-	-	-	-
C305.00-Misc Intang Plant-Software	9,530,107.77	(1,788,505.14)	-	-	(1,788,505.14)	7,731,602.63
C203.10-CCS Software	-	-	-	-	-	-
C303.20-Law Library	-	-	-	-	-	-
	22,180,778.50	(4,634,497.02)	-	-	(4,634,497.02)	17,546,281.57
<b>Total Common Plant in Service</b>	<b>265,943,624.30</b>	<b>21,144,258.31</b>	<b>(27,468,609.09)</b>	<b>(14,291.76)</b>	<b>(6,339,242.64)</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</b>								
<b>Plant in Service</b>								
<b>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-Struc 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	(4,105,438.96)	-	(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)	83,782.29	-	-	-	-	83,782.29	-	83,782.29
C301.00-Organization	-	-	-	-	-	-	-	-
C302.00-Franchisees 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	-	-	(202,094.94)	(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-Struct 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	<u>74,394.85</u>	-	-	-	-	74,394.85
	<u>77,212.21</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>(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	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total 106 Plant in Service - Common - IN</b>	<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>(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

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Total Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>KENTUCKY &amp; INDIANA</b>								
<b>Total 101 &amp; 106</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	(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	19,921,058.01	(2,273,790.48)	-	17,647,267.53	312,278,915.31	(116,897,627.59)	195,381,287.72
E366.00-Underground Conduit	83,283,012.86	(3,797,444.79)	(188,472.62)	-	(3,407,536.77)	79,875,476.19	(31,306,859.59)	48,568,616.60
E367.00-UG Conductors and Devices	201,872,612.01	26,500,606.68	(1,261,866.46)	-	25,238,740.22	228,911,352.23	(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-Motors	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 (Eq)	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)	-	3,055,571.22	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	18,616,659.07	(57,217.40)	-	18,559,441.67	80,676,842.01	(5,838,165.24)	74,838,676.77
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 (Eq)	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

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Total Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>KENTUCKY &amp; INDIANA Total 101 &amp; 106 Other Production</b>								
E340.20-Land	20,260.01	103,818.65	-	-	103,818.65	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	46,113,765.38	(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 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 (LB)	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
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	-	1,309,166.83	225,183,311.05	(101,410,732.38)	123,772,578.67
E315.01-AROP 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	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	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	72,622,298.35	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 (LB)	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
	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>517,097,867.29</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 Equipmen	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 (Eq)	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 (Eq)	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**

	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	2,560,181.12	-	-	(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
	344,901,134.30	67,247,167.21	(2,416,860.85)	(255,096.25)	64,575,210.11	409,476,344.41
<b>Total Electric Plant in Service - 101</b>	<b>3,748,677,590.06</b>	<b>303,895,323.94</b>	<b>(87,908,239.35)</b>	<b>(7,192,920.73)</b>	<b>208,794,163.86</b>	<b>3,957,471,753.92</b>
<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
	48,240,023.09	15,044,340.34	-	-	15,044,340.34	63,284,363.43
<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
	1,057,029.61	(381,797.44)	-	-	(381,797.44)	675,232.17



**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>-</u>	<u>-</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>-</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>-</u>	<u>-</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>-</u>	<u>-</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>-</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	-	-	-	-	-	-	(0.00)	4,100,654.47
E360.20-Land	4,100,654.47	871,644.37	-	(871,644.37)	(662,977.64)	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	(31,306,659.59)	48,568,816.60
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	162,525,776.70	(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/D)	414,554.36	-	-	(3,266.26)	(3,266.26)	411,288.10	(34,491.48)	376,796.62
E374.07-ARO Cost Elec Dist (Eq)	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	868,547.25	(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)	-	3,055,571.22	20,707,326.97	(8,886,631.49)	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 Equipment	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 (Eq)	257,804.55	-	-	208,841.18	208,841.18	466,645.73	(10,638.64)	456,007.09
	96,725,624.76	30,693,876.37	(135,429.89)	208,841.18	30,767,289.66	127,492,514.42	(16,553,806.55)	110,938,707.87
<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 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	10,065,652.06	(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	46,113,785.38	(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 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 (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-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	166,273,718.12	(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 (Eq)	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	(355,666.37)	-	3,172,191.87	53,003,864.83	(23,672,626.48)	29,331,238.35
E357.00-Underground Conduitt	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
	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**

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>101 Plant in Service</b>						
<b>Distribution</b>						
E360.10-Land Rights - 101	-	-	-	-	-	-
E360.20-Land - 101	4,100,654.47	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

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

	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	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	Transfer/ Adjustments	Net Additions	Ending Balance
<b>Electric Transmission</b>						
E350-10-Land Rights - 101	7,833,707.55	-	-	-	-	7,833,707.55
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	7,580,758.57	448,015.89	(70,068.42)	-	377,947.47	7,954,706.04
E353-10-Station Equipment - Non Sys - 101	130,509,104.32	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 Structures - 101	29,516,345.13	811,309.35	(189,627.35)	-	621,682.00	29,949,827.13
E355-00-Poles and Fixtures - 101	66,440,042.56	7,123,793.79	(339,631.44)	-	6,784,162.35	73,174,204.02
E356-00-OH Conductors and Devices - 101	47,492,575.87	4,717,141.78	(355,566.37)	-	4,361,575.41	51,854,151.28
E357-00-Underground Conduit - 101	2,278,627.52	-	-	(560,814.56)	(560,814.56)	1,687,812.96
E358-00-UG Conductors and Devices - 101	7,425,195.30	-	-	(9,869.62)	(9,869.62)	7,365,475.68
E359-15-ARO Cost Transm (L&B) - 101	9,342.47	-	-	11,960.58	11,960.58	21,323.05
E359-17-ARO Cost Transm (Exp) - 101	209,742.63	-	-	(21,755.96)	(21,755.96)	186,976.65
	307,653,983.77	42,903,531.39	(2,374,675.15)	(255,046.25)	38,263,759.99	347,622,743.82
<b>Total 101 Electric Plant in Service - KY</b>	<b>3,711,430,439.48</b>	<b>278,651,688.03</b>	<b>(87,866,053.65)</b>	<b>(7,192,820.73)</b>	<b>183,592,713.69</b>	<b>3,895,023,153.13</b>
<b>106 Construction Completed net Classified Distribution</b>						
E361-10-Structures and Improvements - 106	705,361.95	(706,361.95)	-	-	(706,361.95)	-
E362-10-Station Equipment - 106	2,397,571.88	17,614.06	-	-	17,614.06	2,415,185.93
E364-10-Poles, Towers, and Fixtures - 106	10,716,824.81	6,274,746.96	-	-	6,274,746.96	16,991,571.77
E365-10-OH Conductors and Devices - 106	9,854,287.53	5,481,640.98	-	-	5,481,640.98	15,335,928.51
E366-10-UG Conductors and Devices - 106	6,970,518.33	(6,259,432.34)	-	-	(6,259,432.34)	711,085.99
E367-10-UG Conductors and Devices - 106	12,350,201.68	10,756,794.38	-	-	10,756,794.38	23,107,056.06
E369-10-Line Transformers - 106	869,774.66	440,543.97	-	-	440,543.97	1,410,318.63
E369-10-Underground Devices - 106	512,239.02	(520,146.54)	-	-	(7,907.52)	-
E370-10-Meters - 106	-	(1,182,898.29)	-	-	(1,182,898.29)	-
E371-10-Meters, AMES - 106	1,195,956.05	(1,182,898.29)	-	-	(11,057.76)	3,069.79
E373-10-Overhead Street Lighting - 106	2,026,055.57	626,651.62	-	-	626,651.62	2,652,707.19
E373-20-Underground Street Lighting - 106	570,169.27	(72,872.83)	-	-	(72,872.83)	497,296.44
	48,240,023.09	15,044,340.34	-	-	15,044,340.34	63,284,363.43
<b>Electric General</b>						
E392-20-Transportation - Trailers - 106	-	17,824.98	-	-	17,824.98	17,824.98
E394-10-Tools, Shop, and Garage Equ - 106	797,848.45	(317,954.53)	-	-	(317,954.53)	479,893.92
E395-10-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	290,862.46	(73,467.19)	-	-	(73,467.19)	217,395.27
	1,057,009.61	(361,797.44)	-	-	(695,212.17)	691,797.44

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

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<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>	<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>	<u>(18,726,513.72)</u>	<u>43,722,625.81</u>

**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 - TRV 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 Gas &amp; EOP</b>								
<b>Plant in Service</b>								
<b>Gas Distribution</b>								
G174 10-Other Distribution Land	60,478.68	-	-	-	-	60,478.68	0.00	60,478.68
G175 10-Other Distribution Land Reg	74,078.23	-	-	-	-	74,078.23	(77,459.69)	30,418.48
G175 10-Cat Gas Crack Station Sp	496,620.32	-	(997.48)	-	(997.48)	495,622.84	(90,124.69)	405,508.15
G175 10-Other Distribution Strucur	6,657,517.57	22,511.66	(3,928.87)	12,874.40	33,777.19	6,701,294.29	(87,756.46)	6,613,537.83
G175 00-Mains	538,918,551.53	6,867,171.03	(309,553.23)	-	6,557,617.85	545,276,169.38	(127,206,169.89)	418,070,009.49
G175 00-Mains & Reg Station-Genera	42,968,090.96	11,102,539.89	-	-	54,070,630.85	33,168,243.37	(2,873,897.64)	30,294,345.73
G175 00-Mains & Reg Station-City-Ga	17,076,331.66	3,289,634.57	(87,472.37)	-	3,301,152.80	20,378,038.69	(2,438,458.52)	18,939,580.17
G180 00-Service	7,167,987.87	907,546.22	(24,828.52)	-	7,950,705.57	7,964,956.96	(1,200,789.53)	6,764,167.43
G180 00-Service	202,232,297.87	1,623,732.65	(7,034,462.94)	-	(5,110,792.99)	197,451,047.68	(90,044,113.09)	111,277,534.96
G181 00-Service	124,151,818.81	46,006,452.12	-	-	170,158,270.93	169,214,248.09	(11,878,843.31)	157,335,404.78
G181 00-Meters	47,351,513.89	2,861,167.82	(846,584.36)	-	49,366,097.35	49,366,097.35	(12,864,290.34)	36,501,807.01
G185 00-Regulation	25,002,319.46	-	-	-	-	25,002,319.46	(4,400,750.70)	20,601,568.76
G185 00-Regulation Measuring and Re	60,048.95	521,810.51	(143,921.26)	-	417,898.20	417,898.20	(216,653.34)	201,244.86
G187 00-Other Equipment	51,712.34	-	-	34,428.04	34,428.04	51,112.34	(27,451.20)	23,661.14
G188 00-ARO Cool Gas Dist (L&R)	7,687.35	-	-	-	-	7,687.35	(601.71)	7,085.64
G188 07-ARO Cool Gas Dist (Esp)	10,429,426.37	-	(487,436.16)	1,433,881.94	1,045,372.79	11,248,689.96	(1,377,782.50)	9,870,907.46
G189 00-ARO Cool Gas Dist (Esp)	118,369,479.88	72,505,656.14	(6,976,194.91)	1,239,820.38	85,133,758.31	83,976,578.13	(250,323,229.69)	32,653,348.44
<b>Gas General Plant</b>								
G192 00-Cars and Light Trucks	12,617.34	31,084.85	-	-	43,702.19	43,682.29	(12,562.78)	31,119.51
G192 10-Heavy Trucks and Equip	806,792.23	-	-	-	-	806,792.23	(700,310.01)	106,482.22
G192 20-Transportation Equip-Trail	97,982.10	252,637.61	(2,373.00)	-	250,246.71	828,416.91	(829,980.00)	698,436.91
G196 00-Truck, Shop, and Garage Eq	6,401,642.47	809,391.23	(243,626.21)	6,742.30	3,654,441.81	6,711,338.43	(2,007,462.87)	4,703,875.56
G196 00-Laboratory Equipment	-	-	-	-	-	-	-	-
G196 10-Power Gas Equip-Large Mech	2,931,525.48	582,899.40	(174,000.08)	(3,665.30)	3,856,739.41	3,317,299.49	(2,214,352.54)	1,102,696.95
G198 00-Power Dr Equip- Other	214,538.51	-	-	-	-	214,538.51	(167,217.20)	107,111.31
G197 00-ARJ Communication Equipment	-	-	-	-	-	-	(0.00)	(0.00)
G199 00-Other Equipment	11,064,560.53	1,454,862.20	(431,831.46)	3,857.00	1,506,867.83	17,101,218.36	(5,772,604.85)	6,328,713.51
<b>Gas Intangible Plant</b>								
G102 00-Franchise and Consents	387.43	-	-	-	-	387.43	(184.16)	203.27
G102 00-Franchise and Consents	387.43	-	-	-	-	387.43	(164.16)	223.27
<b>Gas Storage</b>								
G100 10-Land	32,864.07	-	-	-	-	32,864.07	-	32,864.07
G100 20-Land Rights	10,489.49	-	-	(3,657.00)	(3,657.00)	501,212.49	(86,747.55)	414,464.94
G101 10-Compressor Station Strucur	9,264,153.01	293,070.94	(3,024.64)	290,946.31	290,946.31	10,554,179.82	(1,462,813.59)	8,591,366.23
G101 10-Measuring and Regul Stat	33,151.81	-	(108.16)	-	(108.16)	33,043.65	(16,208.29)	16,835.36
G101 10-Other Structures	4,614,615.91	924,811.08	(6,637.29)	-	910,010.29	5,729,791.70	(876,820.61)	4,852,971.09
G102 10-Storage Lesslands and Righ	948,241.14	-	-	-	-	242,241.14	(849,949.96)	(601,708.82)
G102 20-Reservoir	693,911.40	-	-	-	-	402,111.40	(402,111.40)	291,800.00
G102 20-Nonrenewable Natural Gas	6,648,455.00	-	-	-	-	9,648,455.00	(8,181,488.06)	1,466,966.94
G102 20-Water Drilling	5,939,242.52	-	-	-	-	5,969,242.52	(4,752,369.46)	3,246,873.06
G102 20-Water Equipment ARO	-	-	-	-	-	-	0.00	0.00
G102 20-Water Equipment	13,161,628.70	487,739.23	(58,143.70)	-	13,291,224.23	13,722,803.16	(2,471,996.64)	11,250,806.52
G103 00-Lines	21,276,277.41	2,022,705.66	(6,791.06)	-	2,015,911.60	23,292,031.91	(8,711,371.40)	14,580,660.51
G104 00-Compressor Station Equipmen	55,345,735.67	16,977,584.69	(36,291.37)	-	16,939,228.99	66,191,947.48	(17,307,893.69)	48,884,053.79
G105 00-Measuring and Regulat Equip	7,949,453.66	1,238,028.25	(2,289.25)	-	1,236,742.39	1,865,039.95	(781,487.31)	1,083,552.64
G106 00-Flue-Gas Equipment	18,336,456.28	4,242,342.38	(46,243.65)	-	4,196,098.73	22,842,423.97	(1,652,660.87)	21,189,763.10
G107 00-Other Equipment	3,744,150.41	565,368.13	(4,870.81)	2,817.26	501,338.69	3,715,696.00	(863,145.53)	2,852,550.47
G108 00-ARO Cool Gas Dist (L&R)	777,829.29	-	-	-	-	777,829.29	(11,218.86)	766,610.43
G108 07-ARO Cool Gas Dist (Esp)	4,212,882.88	-	(52,867.67)	808,565.00	756,697.33	4,969,485.16	(822,759.88)	4,146,725.28

Depreciation Study(2017 Study)Files Sent to Spanco(Files sent 02/20/2016)  
 LDE\_Park report\_December 2016.xlsx

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 Total 101 &amp; 106</b>	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>	<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>	<u>(308,165,992.63)</u>	<u>801,945,770.49</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>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	-	-	-	-	-	-
	<u>45,485,425.61</u>	<u>3,881,257.66</u>	<u>-</u>	<u>-</u>	<u>3,881,257.66</u>	<u>49,366,683.27</u>
<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	-	-	-	-	-	-
	<u>167,095.97</u>	<u>334,600.12</u>	<u>-</u>	<u>-</u>	<u>334,600.12</u>	<u>501,696.09</u>
<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
	<u>4,875,142.56</u>	<u>10,089,948.83</u>	<u>-</u>	<u>-</u>	<u>10,089,948.83</u>	<u>14,965,091.39</u>
<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>
KENTUCKY & INDIANA	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	(26,659.34)	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 (Eq)	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-Trailr	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**

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Retirements</b>	<b>Transfers/ Adjustments</b>	<b>Net Additions</b>	<b>Ending Balance</b>	<b>Reserve</b>	<b>Total Plant in Service Net Book Value</b>
<b>Total 401 &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	18,836,405.29	4,042,342.36	(34,323.68)	-	4,008,018.68	22,844,423.97	(5,682,900.67)	17,161,523.30
G357.00-Other Equipment	1,483,937.51	356,740.76	(4,875.81)	-	351,861.95	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 (Exp)	4,212,982.86	-	(52,887.67)	808,505.90	755,618.23	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>145,921,158.74</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	52,506,548.88	(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><b>1,008,210,597.64</b></u>	<u><b>96,014,584.43</b></u>	<u><b>(9,997,705.88)</b></u>	<u><b>2,325,533.28</b></u>	<u><b>88,342,411.83</b></u>	<u><b>1,096,553,009.47</b></u>	<u><b>(306,479,843.31)</b></u>	<u><b>790,073,166.16</b></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	(3,808.67)	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	(3,024.84)	-	97,710.06	9,722,689.74
G351 30-Measuring and Regulat Stat - 101	33,151.61	-	-	(108.56)	-	33,043.05
G351 40-Other Structures - 101	3,278,703.79	733,304.61	(8,537.86)	-	725,066.81	4,003,370.60
G352 10 Storage Leaseholds and Rgh - 101	546,241.14	-	-	-	-	546,241.14
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 ARQ - 101	-	-	-	-	-	-
G352 55 Well Equipment - 101	10,411,549.42	175,822.45	(26,431.73)	-	149,390.72	10,560,939.14
G353 00 Lines - 101	16,186,694.47	458,041.07	(2,568.49)	-	455,472.58	16,651,077.05
G354 00-Compressor Station Equipmen - 101	45,337,658.27	3,050,683.33	(864,291.37)	-	2,886,391.95	48,024,050.43
G355 00-Measuring and Regulat Equip - 101	749,633.65	245,489.77	(2,298.25)	-	246,211.52	995,825.19
G356 00-Purification Equipment - 101	15,590,222.89	4,843,509.88	(34,323.08)	-	4,809,186.20	20,401,709.09
G357 00-Other Equipment - 101	1,474,842.37	78,719.71	(4,975.51)	-	73,543.99	1,548,096.27
G358 05-ARO Cost Gas UG Store (UB) - 101	277,032.93	-	(4,450.28)	(80,904.00)	(65,334.28)	211,678.65
G358 07-ARO Cost Gas UG Store (Epp) - 101	4,212,982.86	-	(52,867.87)	808,205.95	755,638.23	4,868,621.09
	121,333,354.46	9,689,315.74	(804,963.26)	743,944.95	9,828,392.38	131,462,346.82
<b>Gas Transmission</b>						
G365 20-Right of Way - 101	220,659.05	-	-	-	-	220,659.05
G367 00-Mains Transmission - 101	46,204,307.38	696,631.62	(88,951.00)	-	606,640.62	46,810,948.00
G372 07-ARO Cost Gas Trans (Epp) - 101	2,332,004.91	-	(2,851.93)	(1,269.00)	(4,120.93)	2,327,883.98
	48,756,971.34	696,631.62	(91,842.93)	(1,269.00)	602,518.69	49,359,491.03
<b>Total 101 Plant in Service - Gas - KY</b>	<b>954,072,782.10</b>	<b>80,129,658.01</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	1,773,368.53	-	-	1,773,368.53	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-Maine Transmission - 106	4,015,899.23	1,679,741.45	-	-	1,679,741.45	5,695,600.68
	4,015,899.23	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>15,884,076.42</b>	<b>-</b>	<b>-</b>	<b>15,884,076.42</b>	<b>70,022,791.96</b>
<b>Total Plant in Service - Gas - KY</b>	<b>1,005,210,597.64</b>	<b>96,014,584.43</b>	<b>(9,997,705.85)</b>	<b>2,325,533.78</b>	<b>88,342,411.83</b>	<b>1,096,553,009.47</b>

LOUISVILLE GAS & ELECTRIC COMPANY  
 INDIANA - TOTAL PLANT IN SERVICE, GAS - NEW - 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								
G501 10-Line	3,363.50	-	-	-	-	3,363.50	-	3,363.50
G391 00-Other Structures	1,502,349.41	-	-	-	-	1,502,349.41	(82,212.01)	1,340,856.40
G362 40-Well Drilling	2,381,820.59	-	-	-	-	2,381,820.59	(228,873.01)	2,058,747.58
G352 50-Well Equipments	-	-	-	-	-	-	-	-
G362 50-Well Equipment	2,750,078.06	37,426.69	-	-	37,426.69	2,787,504.75	(306,532.19)	2,480,972.56
G352 50-Line	4,054,040.68	382,732.78	(3,816.07)	-	368,916.71	4,422,957.39	(397,323.43)	4,025,633.96
G394 00-Compressor Station Equip	1,075,172.60	206,467.33	-	2,817.38	229,284.71	1,304,457.31	(99,813.50)	1,204,643.81
G357 00-Other Equipment	12,552,420.04	837,598.82	(3,816.07)	2,817.38	836,592.13	13,389,012.15	(1,858,142.32)	11,530,869.83
<b>Total Gas - Indiana</b>	<b>12,852,489.24</b>	<b>967,096.82</b>	<b>(3,816.07)</b>	<b>2,817.38</b>	<b>966,272.13</b>	<b>13,818,761.37</b>	<b>(1,958,128.32)</b>	<b>11,860,633.05</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>						
G330-10-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	2,750,076.06	-	-	-	-	2,750,076.06
G353-00-Lines - 101	4,238,492.55	347,154.04	(3,810.57)	-	343,543.47	4,882,036.32
G354-00-Compressor Station Equipment - 101	-	-	-	-	-	-
G357-00-Other Equipment - 101	1,670,172.90	169,341.14	-	2,817.36	162,158.50	1,832,331.40
	<u>12,546,772.21</u>	<u>506,496.18</u>	<u>(3,810.57)</u>	<u>2,817.36</u>	<u>506,701.97</u>	<u>13,052,474.18</u>
<b>Total 101 Gas - Indiana</b>	<u>12,546,772.21</u>	<u>506,496.18</u>	<u>(3,810.57)</u>	<u>2,817.36</u>	<u>506,701.97</u>	<u>13,052,474.18</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	405,707.83	15,628.72	-	-	421,336.55	421,336.55
G354-00-Compressor Station Equipment - 106	-	-	-	-	-	-
G357-00-Other Equipment - 106	-	47,516.23	-	-	47,516.23	47,516.23
	<u>405,707.83</u>	<u>100,571.64</u>	<u>-</u>	<u>-</u>	<u>100,571.64</u>	<u>506,279.47</u>
<b>Total 106 Gas - Indiana</b>	<u>405,707.83</u>	<u>100,571.64</u>	<u>-</u>	<u>-</u>	<u>100,571.64</u>	<u>506,279.47</u>
<b>Total Plant in Service - Gas - IN</b>	<u>12,952,480.04</u>	<u>607,067.82</u>	<u>(3,810.57)</u>	<u>2,817.36</u>	<u>606,273.61</u>	<u>13,558,753.65</u>



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

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

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

**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

102 Electric Plant Purch & Sold

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







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 (Esp)	(1,545.53)	(2,649.48)	-	-	-	-	-	-	(4,195.01)
	(107,263.447.58)	(14,027,469.96)	290,230.69	-	-	39,119.85	(1,433.84)	-	(120,663,004.84)

Case No. 2018-00295  
 Attachment 1 to Response to US DOD-1 Question No. 7  
 Page 580 of 1455  
 Garrett

ALL BIRDS ARE IN THE CATEGORY  
 BIRDS FOR REPRODUCTION AND MAINTENANCE OF STOCKS AT D. SERVICE - SPECIES - REGULATORY ACCOUNTING  
 ACCOUNTING

Report to BIRDS	Account	Budget	Balance	DIFF YTD/Est	Est of Balance	Other Balances	Other Costs	Funds BIRDS
North Star Production								
GG-01022-Brown-Cat								
GG-01022-Brown-Cat-1-2018								
GG-01022-Brown-Cat-1-2018-1								
GG-01022-Brown-Cat-1-2018-2								
GG-01022-Brown-Cat-1-2018-3								
GG-01022-Brown-Cat-1-2018-4								
GG-01022-Brown-Cat-1-2018-5								
GG-01022-Brown-Cat-1-2018-6								
GG-01022-Brown-Cat-1-2018-7								
GG-01022-Brown-Cat-1-2018-8								
GG-01022-Brown-Cat-1-2018-9								
GG-01022-Brown-Cat-1-2018-10								
GG-01022-Brown-Cat-1-2018-11								
GG-01022-Brown-Cat-1-2018-12								
GG-01022-Brown-Cat-1-2018-13								
GG-01022-Brown-Cat-1-2018-14								
GG-01022-Brown-Cat-1-2018-15								
GG-01022-Brown-Cat-1-2018-16								
GG-01022-Brown-Cat-1-2018-17								
GG-01022-Brown-Cat-1-2018-18								
GG-01022-Brown-Cat-1-2018-19								
GG-01022-Brown-Cat-1-2018-20								
GG-01022-Brown-Cat-1-2018-21								
GG-01022-Brown-Cat-1-2018-22								
GG-01022-Brown-Cat-1-2018-23								
GG-01022-Brown-Cat-1-2018-24								
GG-01022-Brown-Cat-1-2018-25								
GG-01022-Brown-Cat-1-2018-26								
GG-01022-Brown-Cat-1-2018-27								
GG-01022-Brown-Cat-1-2018-28								
GG-01022-Brown-Cat-1-2018-29								
GG-01022-Brown-Cat-1-2018-30								
GG-01022-Brown-Cat-1-2018-31								
GG-01022-Brown-Cat-1-2018-32								
GG-01022-Brown-Cat-1-2018-33								
GG-01022-Brown-Cat-1-2018-34								
GG-01022-Brown-Cat-1-2018-35								
GG-01022-Brown-Cat-1-2018-36								
GG-01022-Brown-Cat-1-2018-37								
GG-01022-Brown-Cat-1-2018-38								
GG-01022-Brown-Cat-1-2018-39								
GG-01022-Brown-Cat-1-2018-40								
GG-01022-Brown-Cat-1-2018-41								
GG-01022-Brown-Cat-1-2018-42								
GG-01022-Brown-Cat-1-2018-43								
GG-01022-Brown-Cat-1-2018-44								
GG-01022-Brown-Cat-1-2018-45								
GG-01022-Brown-Cat-1-2018-46								
GG-01022-Brown-Cat-1-2018-47								
GG-01022-Brown-Cat-1-2018-48								
GG-01022-Brown-Cat-1-2018-49								
GG-01022-Brown-Cat-1-2018-50								
GG-01022-Brown-Cat-1-2018-51								
GG-01022-Brown-Cat-1-2018-52								
GG-01022-Brown-Cat-1-2018-53								
GG-01022-Brown-Cat-1-2018-54								
GG-01022-Brown-Cat-1-2018-55								
GG-01022-Brown-Cat-1-2018-56								
GG-01022-Brown-Cat-1-2018-57								
GG-01022-Brown-Cat-1-2018-58								
GG-01022-Brown-Cat-1-2018-59								
GG-01022-Brown-Cat-1-2018-60								
GG-01022-Brown-Cat-1-2018-61								
GG-01022-Brown-Cat-1-2018-62								
GG-01022-Brown-Cat-1-2018-63								
GG-01022-Brown-Cat-1-2018-64								
GG-01022-Brown-Cat-1-2018-65								
GG-01022-Brown-Cat-1-2018-66								
GG-01022-Brown-Cat-1-2018-67								
GG-01022-Brown-Cat-1-2018-68								
GG-01022-Brown-Cat-1-2018-69								
GG-01022-Brown-Cat-1-2018-70								
GG-01022-Brown-Cat-1-2018-71								
GG-01022-Brown-Cat-1-2018-72								
GG-01022-Brown-Cat-1-2018-73								
GG-01022-Brown-Cat-1-2018-74								
GG-01022-Brown-Cat-1-2018-75								
GG-01022-Brown-Cat-1-2018-76								
GG-01022-Brown-Cat-1-2018-77								
GG-01022-Brown-Cat-1-2018-78								
GG-01022-Brown-Cat-1-2018-79								
GG-01022-Brown-Cat-1-2018-80								
GG-01022-Brown-Cat-1-2018-81								
GG-01022-Brown-Cat-1-2018-82								
GG-01022-Brown-Cat-1-2018-83								
GG-01022-Brown-Cat-1-2018-84								
GG-01022-Brown-Cat-1-2018-85								
GG-01022-Brown-Cat-1-2018-86								
GG-01022-Brown-Cat-1-2018-87								
GG-01022-Brown-Cat-1-2018-88								
GG-01022-Brown-Cat-1-2018-89								
GG-01022-Brown-Cat-1-2018-90								
GG-01022-Brown-Cat-1-2018-91								
GG-01022-Brown-Cat-1-2018-92								
GG-01022-Brown-Cat-1-2018-93								
GG-01022-Brown-Cat-1-2018-94								
GG-01022-Brown-Cat-1-2018-95								
GG-01022-Brown-Cat-1-2018-96								
GG-01022-Brown-Cat-1-2018-97								
GG-01022-Brown-Cat-1-2018-98								
GG-01022-Brown-Cat-1-2018-99								
GG-01022-Brown-Cat-1-2018-100								





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-237412-Gas Distribution Land	0.00	-	-	-	-	-	-	-	0.00
LGE-237422-Gas Distribution Land Rq	(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)	3,898.67	(1,025.90)	-	-	-	-	(267,755.48)
LGE-237600-Gas Distribution - Mains	(121,405,792.10)	(6,460,862.35)	300,053.23	-	-	413,585.53	-	4,045.80	(127,206,169.89)
LGE-237610-Gas Line Tracker - Mains	(1,706,570.20)	(960,627.44)	-	-	-	-	-	-	(2,667,197.64)
LGE-237600-Gas Distribution - Mains	(2,057,282.95)	(490,903.97)	87,472.57	-	-	21,864.88	(9.25)	-	(2,458,258.52)
LGE-237900-Gas Distribution - City	(1,215,347.50)	(157,464.24)	24,883.53	-	-	47,161.63	-	-	(1,300,766.58)
LGE-238000-Gas Distribution - Gas S	(86,059,304.53)	(7,670,175.40)	7,034,482.94	-	-	1,550,883.99	-	-	(86,044,113.09)
LGE-238100-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)	846,598.38	-	-	308,298.78	(2,841.22)	-	(12,964,289.64)
LGE-238500-Regulators	(3,593,867.24)	(1,940,000.74)	183,921.28	-	-	-	-	-	(4,458,759.70)
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-238800-ARCO Coal Gas Dist (L/B)	-	(302.84)	-	-	-	-	-	-	(302.84)
LGE-238807-ARCO Coal Gas Dist (Exp)	(1,243,440.80)	(621,776.85)	487,435.15	-	-	-	-	-	(1,377,782.10)
	(237,329,294.20)	(24,817,077.72)	8,878,143.21	(1,025.90)	-	2,342,563.64	(2,550.47)	4,045.86	(250,823,206.68)
<b>Gas General Plant</b>									
LGE-236200-Cars and Light Trucks	(9,768.00)	(2,814.33)	-	-	-	-	-	-	(12,582.33)
LGE-236210-Heavy Trucks and Other	(658,995.97)	(42,314.04)	-	-	-	-	-	-	(701,310.01)
LGE-239220-Transportation Equip-Tra	(162,622.53)	(28,856.42)	2,173.00	-	-	(22.98)	(647.89)	-	(120,980.20)
LGE-239400-Tools, Shop, and Garage	(2,537,953.05)	(311,725.27)	242,638.37	(3,022.82)	-	-	-	-	(2,907,082.57)
LGE-239500-Laboratory Equipment	-	-	-	-	-	-	-	-	-
LGE-239610-Power Op Equip-Lg Mech	(2,158,257.16)	(230,181.18)	174,040.09	45,178.26	-	(1,545.44)	(43,807.11)	-	(2,214,392.54)
LGE-239620-Power Op Equip - Other	(94,571.84)	(12,645.36)	-	-	-	-	-	-	(107,217.20)
LGE-239720-DSM Equipment	(9.00)	-	-	-	-	-	-	-	(9.00)
	(5,562,168.95)	(628,519.60)	421,851.46	42,155.64	-	(1,568.40)	(44,295.00)	-	(5,772,504.85)
<b>Gas Storage</b>									
LGE-235010-KV Gas Storage Undergrd	-	-	-	-	-	-	-	-	-
LGE-235020-Gas Storage Underground	(72,165.17)	(570.59)	-	2,996.91	-	-	-	-	(69,747.85)
LGE-235120-Gas Storage Undg - Comp	(1,267,387.14)	(169,725.09)	3,024.64	-	-	176.20	-	-	(1,402,911.39)
LGE-235130-Gas Storage Undg - Resv	(15,831.58)	(377.53)	108.96	-	-	(0.94)	(74.83)	-	(19,289.20)
LGE-235140-KV Gas Storage Undergrd	(891,221.60)	(67,222.18)	0,637.80	-	-	21,160.15	(74.07)	-	(717,719.00)
LGE-235210-Gas Storage Undg - Less	(590,589.98)	-	-	-	-	-	-	-	(590,589.98)
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-KV Gas Storage Undergrd	(1,762,678.15)	(29,917.32)	-	-	-	-	-	-	(1,792,595.47)
LGE-235250-KV AROP Gas Stor UG	0.00	-	-	-	-	-	-	-	0.00
LGE-235255-KV Gas Stor UG	(2,025,023.92)	(266,138.09)	26,431.73	-	-	120,287.01	-	-	(2,165,363.27)
LGE-235300-KV Gas Storage Undergrd	(7,592,433.93)	(324,637.80)	2,588.49	-	-	1,055.37	-	-	(7,913,447.07)
LGE-235400-Gas Storage Undg - Comp	(6,688,450.14)	(1,166,095.62)	394,291.37	-	-	144,422.46	-	-	(7,327,637.93)
LGE-235500-Gas Storage Undg - Mains	(235,710.02)	(2,208.26)	-	-	-	-	-	-	(237,918.28)
LGE-235600-Gas Storage Undg - Puri	(5,599,086.67)	(413,978.66)	34,323.66	-	-	295,838.08	-	-	(5,682,906.67)
LGE-235700-KV Gas Storage Undergrd	(373,069.52)	(38,767.70)	4,875.61	-	-	(1.89)	(35.55)	-	(407,034.05)
LGE-236800-ARCO Coal Gas UG Store (L	(11,454.22)	(43,058.01)	4,450.28	-	-	-	-	-	(150,931.95)
LGE-236807-ARCO Coal Gas UG Store (E	(716,294.41)	(159,933.14)	52,967.67	-	-	-	-	-	(823,259.88)
	(36,265,411.27)	(2,835,960.85)	504,868.28	2,996.91	-	682,018.24	(433.45)	-	(38,911,022.14)
<b>Gas Transmission</b>									
LGE-236520-Gas Transmission Rights	(210,482.39)	(353.04)	-	-	-	-	-	-	(210,845.43)
LGE-236700-Gas Transmission - Mains	(11,063,158.62)	(497,488.62)	88,991.00	-	-	61,231.55	-	-	(11,320,424.59)
LGE-237201-ARCO Coal Gas Trans (Exp)	(594,501.31)	(40,627.88)	-	-	-	-	-	-	(635,129.19)
	(11,578,152.32)	(447,568.84)	91,842.93	-	-	61,231.55	-	-	(11,872,948.48)
<b>Total Gas Depreciation Reserves</b>	<b>(250,734,936.74)</b>	<b>(28,720,426.81)</b>	<b>9,607,705.88</b>	<b>44,126.65</b>		<b>2,885,144.93</b>	<b>(47,238.92)</b>	<b>4,045.86</b>	<b>(308,479,679.15)</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>(164.16)</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	(00,277,222.73)	(10,060,793.95)	20,362,956.43	1,342.38	-	-	-	-	-	(70,673,717.87)
Common General Plant - ARO	-	-	-	-	-	-	-	-	-	-
Electric Distribution	(342,879,706.25)	(24,235,413.38)	10,202,649.22	48,347.50	-	-	-	-	-	(356,864,212.82)
Electric Distribution - ARO	(42,568.65)	(7,460.06)	-	-	-	-	-	-	-	(50,028.71)
Electric General Plant	(7,511,140.49)	(1,735,391.42)	575,539.23	(370,104.90)	-	-	-	-	-	(9,041,188.58)
Electric Hydro Production	(15,860,434.65)	(2,840,451.53)	135,429.00	-	-	-	-	-	-	(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	(5,830.08)	(3,137.63)	-	-	-	-	-	-	-	(8,977.01)
Electric Steam Production	(751,040,758.83)	(56,328,130.93)	73,521,604.21	76,448.43	-	-	-	-	-	(734,670,837.12)
Electric Steam Production - ARO	(21,563,814.89)	(19,024,259.27)	765,820.26	-	-	-	-	-	-	(39,822,147.70)
Electric Transmission	(131,166,205.54)	(6,107,462.46)	2,416,860.65	(48,347.59)	-	-	-	-	-	(134,905,244.74)
Electric Transmission - ARO	(24,598.46)	(5,564.80)	-	-	-	-	-	-	-	(30,161.29)
Gas Distribution	(162,540,313.63)	(17,404,032.07)	8,491,709.06	(962.14)	-	-	-	-	-	(171,453,599.78)
Gas Distribution - ARO	(1,243,743.44)	(622,975.52)	487,435.15	-	-	-	-	-	-	(1,379,303.81)
Gas General Plant	(5,706,496.10)	(630,697.13)	421,851.46	(2,966.91)	-	-	-	-	-	(6,010,339.68)
Gas Storage	(36,041,847.84)	(2,637,818.63)	451,160.90	2,616.67	-	-	-	-	-	(38,225,888.00)
Gas Storage - ARO	(827,718.63)	(203,201.15)	57,317.95	-	-	-	-	-	-	(973,601.83)
Gas Storage Nonrecoverable	-	-	-	-	-	-	-	-	-	-
Gas Transmission	(6,504,819.10)	(371,734.96)	88,991.00	-	-	-	-	-	-	(9,787,563.06)
Gas Transmission - ARO	(304,501.31)	(40,027.08)	2,851.93	-	-	-	-	-	-	(341,676.46)
Non Utility Property (100)	-	-	-	-	-	-	-	-	-	-
Non Utility Property (111)	(63,361.85)	-	-	1.49	-	-	-	-	-	(63,360.36)
	(1,681,405,785.74)	(165,602,032.67)	116,272,512.23	(293,744.96)	-	-	-	-	-	(1,719,319,051.16)
<b>COST OF REMOVAL</b>										
Common General Plant	(1,331,596.20)	(226,303.64)	-	(907.88)	-	-	150,892.30	-	-	(1,407,005.42)
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	(102,710.99)	-	-	-	-	15,985.87	-	-	1,589,391.92
Electric Other Production	(3,803,371.01)	(595,808.91)	-	-	-	-	39,115.85	-	-	(4,160,154.07)
Electric Steam Production	(122,606,127.67)	(5,577,860.06)	-	-	-	-	3,641,935.22	-	(264,723.06)	(125,536,877.39)
Electric Steam Production - ARO	-	-	-	-	-	-	-	-	-	-
Electric Transmission	(25,404,116.36)	(2,014,427.03)	-	2,848.49	-	-	1,730,797.34	-	(2,798.54)	(25,777,696.10)
Gas Distribution	(77,876,680.66)	(6,925,488.02)	-	(63,785)	-	-	2,342,563.54	-	4,945.86	(82,455,723.04)
Gas General Plant	111.56	-	-	1,545.44	-	-	(1,569.40)	-	-	88.00
Gas Storage	(1,257,455.68)	(280,738.02)	-	(1.72)	-	-	593,252.32	-	-	(950,944.00)
Gas Storage - ARO	-	-	-	-	-	-	-	-	-	-
Gas Storage Nonrecoverable	-	-	-	-	-	-	-	-	-	-
Gas Transmission	(2,009,727.97)	(41,204.67)	-	-	-	-	61,231.55	-	-	(1,989,761.00)
Non Utility Property	0.00	-	-	-	-	-	-	-	-	0.00
	(391,644,150.63)	(25,047,468.69)	-	27,472.06	-	-	16,154,676.76	-	(676,006.01)	(402,595,504.69)



Case No. 2018-00295  
 Attachment 1 to Response to US DOD-1 Question No. 7  
 Page 587 of 1455  
 Garrett

MICHIGAN COAL & ELECTRIC COMPANY  
 SUMMARY OF UTILITY PLANT FINANCIAL ACCOUNTING, including 29th Balance  
 DECEMBER 31st

	Beginning Balance	Accounts	Referrals	Transfer/Adj. Entries	APC Subentries	RMP Transfers Out	Cost of Interest	Salvage	Other Credits	Balance Balance
<b>SALVAGE</b>										
Coal and Gasifier Plant	270,293.81	521.10	-	-	-	-	-	(1,287,982)	-	271,532.80
Electric Distribution	25,117,950.00	692,328.85	-	-	-	-	-	(1,144,072,598)	-	24,666,206.65
Electric General Plant	70,000.00	1,100.00	-	-	-	-	-	(1,438,900)	-	69,661.10
Electric Hydro Production	20,000.00	27,488.11	-	-	-	-	-	(1,10,000)	-	47,488.11
Electric Other Production	700,000.00	111,100.00	-	-	-	-	-	(1,438,900)	-	372,200.00
Electric Steam Production	27,286,227.50	1,000,312.34	-	-	-	-	-	(480,028,950)	-	26,806,510.84
Electric Transmission	2,000,000.00	220,000.00	-	-	-	-	-	(1,100,000.00)	-	1,120,000.00
Gas Distribution	8,000,000.00	100,000.00	-	-	-	-	-	(2,000,000.00)	-	5,900,000.00
Gas General Plant	2,000,000.00	2,000.00	-	-	-	-	-	(4,000,000.00)	-	1,000,000.00
Gas Storage	200,000.00	4,000.00	-	-	-	-	-	(400,000.00)	-	204,000.00
Gas Shared Infrastructure	200,000.00	4,000.00	-	-	-	-	-	(400,000.00)	-	204,000.00
Gas Transmission	200,000.00	4,000.00	-	-	-	-	-	(400,000.00)	-	204,000.00
Non-Utility Property	-	-	-	-	-	-	-	-	-	-
	60,000,000.00	2,400,000.00	-	(1,000.00)	-	-	-	(2,000,000.00)	-	59,398,999.00
<b>TOTAL RESERVES</b>										
Coalmines	(1,100,000.00)	(100,000.00)	-	-	-	-	-	-	-	(1,200,000.00)
Electric	(1,100,000.00)	(100,000.00)	-	-	-	-	-	-	-	(1,200,000.00)
Gas	(1,100,000.00)	(100,000.00)	-	-	-	-	-	-	-	(1,200,000.00)
	(3,300,000.00)	(300,000.00)	-	-	-	-	-	-	-	(3,600,000.00)
<b>RETIREMENT PROGRAM PROGRESS</b>										
Coalmines	100,000.00	-	-	-	-	-	-	-	-	100,000.00
Electric	100,000.00	-	-	-	-	-	-	-	-	100,000.00
Gas	100,000.00	-	-	-	-	-	-	-	-	100,000.00
	300,000.00	-	-	-	-	-	-	-	-	300,000.00
<b>YTD ACTIVITY</b>										
Coalmines	(1,100,000.00)	(100,000.00)	-	-	-	-	-	-	-	(1,200,000.00)
Electric	(1,100,000.00)	(100,000.00)	-	-	-	-	-	-	-	(1,200,000.00)
Gas	(1,100,000.00)	(100,000.00)	-	-	-	-	-	-	-	(1,200,000.00)
	(3,300,000.00)	(300,000.00)	-	-	-	-	-	-	-	(3,600,000.00)
<b>AMORTIZATION</b>										
Coalmines	(1,100,000.00)	(100,000.00)	-	-	-	-	-	-	-	(1,200,000.00)
Electric	(1,100,000.00)	(100,000.00)	-	-	-	-	-	-	-	(1,200,000.00)
Gas	(1,100,000.00)	(100,000.00)	-	-	-	-	-	-	-	(1,200,000.00)
	(3,300,000.00)	(300,000.00)	-	-	-	-	-	-	-	(3,600,000.00)
<b>DEPRECIATION &amp; AMORTIZATION TOTAL</b>										
Coalmines	(1,100,000.00)	(100,000.00)	-	-	-	-	-	-	-	(1,200,000.00)
Electric	(1,100,000.00)	(100,000.00)	-	-	-	-	-	-	-	(1,200,000.00)
Gas	(1,100,000.00)	(100,000.00)	-	-	-	-	-	-	-	(1,200,000.00)
	(3,300,000.00)	(300,000.00)	-	-	-	-	-	-	-	(3,600,000.00)
<b>DEPR &amp; AMORT - Remaining for Balance Sheet</b>										
Coalmines	(1,100,000.00)	(100,000.00)	-	-	-	-	-	-	-	(1,200,000.00)
Electric	(1,100,000.00)	(100,000.00)	-	-	-	-	-	-	-	(1,200,000.00)
Gas	(1,100,000.00)	(100,000.00)	-	-	-	-	-	-	-	(1,200,000.00)
	(3,300,000.00)	(300,000.00)	-	-	-	-	-	-	-	(3,600,000.00)
<b>UTILITY PLANT CAPITAL LESS RESERVE FOR DEPRECIATION &amp; AMORTIZATION (Book Inventory)</b>										
Coalmines	(1,100,000.00)	(100,000.00)	-	-	-	-	-	-	-	(1,200,000.00)
Electric	(1,100,000.00)	(100,000.00)	-	-	-	-	-	-	-	(1,200,000.00)
Gas	(1,100,000.00)	(100,000.00)	-	-	-	-	-	-	-	(1,200,000.00)
	(3,300,000.00)	(300,000.00)	-	-	-	-	-	-	-	(3,600,000.00)

**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)	(115,989.66)	(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)	188,472.62	(67,348.25)	-	32,393.44	(1,152.98)	(606.82)	(31,306,859.59)
LGE-136700-Electric Distribution -	(57,425,952.25)	(4,046,760.71)	1,261,866.46	-	-	1,399,917.97	(67,518.90)	(202,968.67)	(59,081,416.10)
LGE-136800-Line Transformers	(75,969,647.30)	(3,824,016.00)	334,262.64	-	-	273,457.21	(27,688.01)	(31,209.42)	(77,244,920.88)
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 -	(22,983,144.76)	(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	(9,470.53)	(46,707.51)	-	-	-	-	-	-	(55,178.04)
LGE-137310-Electric Distribution -	(12,097,349.30)	(1,693,306.33)	1,823,106.25	-	-	943,964.46	(6,820.60)	(986.33)	(11,031,481.91)
LGE-137320-Electric Distribution -	(25,998,412.14)	(2,000,503.03)	1,600,511.42	-	-	188,926.18	(4,139.47)	(18.07)	(26,213,635.11)
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)	(13,039.66)	(2,437.67)	-	-	-	-	-	-	(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 - Traile	(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)	575,538.23	(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	(3,775,861.77)	(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	(672.13)	-	-	-	-	-	-	-	(672.13)
LGE-133600-Ohio Falls Project 289	(18,886.36)	(650.78)	-	-	-	-	-	-	(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	(4,003,989.57)	(439,337.07)	37,565.78	-	-	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 Sitruc and Imp	(20,415.33)	-	-	16,569.66	-	-	-	-	(3,845.67)
LGE-134100-Padlys GT - 12 Structure	(59,182.76)	(2,070.84)	-	-	-	-	-	-	(61,253.60)

LOUISVILLE GAS & ELECTRIC COMPANY  
 RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - FINANCIAL ACCOUNTING - Including 124 Balances  
 DECEMBER 2016

	Beginning Balance	Accruals	Retirements	Transfer/ Adjustments	RWP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
GE-13410-PP-13 Structures and Imp	(1,852,841.17)	(86,292.80)		4,555.99	-	-	-	-	(1,934,878.98)
GE-13410-TC-19 Structures and Imp	(637,810.88)	(75,287.42)		-	-	-	-	-	(713,098.30)
GE-13410-TC-20 Structures and Imp	(602,812.98)	(55,950.49)		-	-	-	-	-	(658,763.47)
GE-13410-TC-21 Structures and Imp	(956,525.79)	(52,494.46)		-	-	-	-	-	(1,009,020.25)
GE-13410-TC-22 Structures and Imp	(843,872.94)	(73,345.45)		-	-	-	-	-	(917,218.39)
GE-13410-TC-23 Structures and Imp	(811,044.44)	(73,058.52)		-	-	-	-	-	(884,102.96)
GE-13410-TC-24 Structures and Imp	(358,597.42)	(74,402.28)		-	-	-	-	-	(432,999.70)
GE-13410-TC-25 Structures and Imp	(10,528.58)	-		-	-	-	-	-	(10,528.58)
GE-13410-TC-26 Structures and Imp	(19,495,122.25)	(1,042,213.21)	133,333.27	16,959.98	-	37,956.84	(1,432.81)	-	(19,528,719.02)
GE-13420-Can-Run-7 Fuel Holders	(774,207.49)	(45,263.12)		-	-	-	-	-	(819,470.61)
GE-13420-Can-Run-7 Fuel Holders	(459,881.94)	(433,649.43)		-	-	-	-	-	(893,531.37)
GE-13420-Can-Run-7 Fuel Holders	(77,738.44)	(196,197.33)		-	-	-	-	-	(273,935.77)
GE-13420-FWB-5 Fuel Holders, Prod	(350,747.75)	(34,807.60)		-	-	-	-	-	(385,555.35)
GE-13420-FWB-5 Fuel Holders, Prod	(16,491.28)	(42,241.59)		-	-	-	-	-	(58,732.87)
GE-13420-FWB-5 Fuel Holders, Prod	(19,258.49)	(39,492.04)		-	-	-	-	-	(58,750.53)
GE-13420-FWB-5 Fuel Holders, Prod	(11,146.91)	-		-	-	-	-	-	(11,146.91)
GE-13420-FWB-5 Fuel Holders, Prod	(17,356.57)	(1,395.24)		-	-	-	-	-	(18,751.81)
GE-13420-FWB-5 Fuel Holders, Prod	(1,104,241.41)	(114,061.71)		-	-	-	-	-	(1,218,303.12)
GE-13420-TC-13 Fuel Holders, Prod	(1,125,841.78)	(174,241.04)		-	-	-	-	-	(1,300,082.82)
GE-13420-TC-5 Fuel Holders, Prod	(64,393.43)	(3,058.24)		-	-	-	-	-	(67,451.67)
GE-13420-TC-5 Fuel Holders, Prod	(44,375.89)	(2,591.52)		-	-	-	-	-	(46,967.41)
GE-13420-TC-5 Fuel Holders, Prod	(32,017.28)	(2,294.76)		-	-	-	-	-	(34,312.04)
GE-13420-TC-5 Fuel Holders, Prod	(124,547.29)	(2,250.84)		-	-	-	-	-	(126,798.13)
GE-13420-TC-5 Fuel Holders, Prod	(137,715.84)	(2,678.80)		-	-	-	-	-	(140,394.64)
GE-13420-TC-5 Fuel Holders, Prod	(10,519.49)	(67,600.00)		-	-	-	-	-	(78,119.49)
GE-13420-White-2 Fuel Holders	(24,687.76)	(887.58)		-	-	-	-	-	(25,575.34)
GE-13420-White-2 Fuel Holders, Prod	(3,952,008.10)	(1,508,285.49)		-	-	-	-	-	(5,460,293.59)
GE-13420-White-2 Fuel Holders, Prod	(275,544.77)	(1,266,233.44)		-	-	-	-	-	(1,541,778.21)
GE-13430-Can-Run-7 Prime Movers	(7,832,288.42)	(668,779.48)	13,536.14	-	-	-	-	-	(8,507,531.76)
GE-13430-Can-Run-7 Prime Movers	(9,021,798.30)	(1,268,862.80)		-	-	996.87	-	-	(10,289,963.23)
GE-13430-Can-Run-7 Prime Movers	(6,385,374.89)	(927,188.68)	13,536.14	-	-	996.87	-	-	(7,303,030.76)
GE-13430-Can-Run-7 Prime Movers	(2,971,616.50)	(1,658,544.80)		-	-	-	-	-	(4,630,161.30)
GE-13430-TC-11 Prime Movers	(1,602,353.17)	(997,105.74)		-	-	-	-	-	(2,600,458.91)
GE-13430-TC-2 Prime Movers	(2,685,189.43)	(120,282.12)		-	-	-	-	-	(2,805,471.55)
GE-13430-TC-2 Prime Movers	(6,021,868.78)	(666,176.31)		-	-	-	-	-	(6,688,045.09)
GE-13430-TC-2 Prime Movers	(5,162,653.78)	(422,105.12)		-	-	-	-	-	(5,584,758.90)
GE-13430-TC-2 Prime Movers	(6,409,416.81)	(446,221.98)		-	-	-	-	-	(6,855,638.79)
GE-13430-TC-2 Prime Movers	(1,893,818.72)	(562,811.96)		-	-	-	-	-	(2,456,630.68)
GE-13430-White-2 Prime Movers	(80,795,178.05)	(8,728,897.76)	27,072.20	-	-	1,170.34	-	-	(89,496,913.31)
GE-13440-Can-Run-7 Generators	(2,614,016.92)	(128,181.76)		-	-	-	-	-	(2,742,198.68)
GE-13440-Can-Run-7 Generators	(522,374.72)	(142,743.90)		-	-	-	-	-	(665,118.62)
GE-13440-FWB-8 Generators	(4,122,789.32)	(114,528.84)		-	-	-	-	-	(4,237,318.16)
GE-13440-FWB-8 Generators	(1,241,249.07)	(82,606.83)		-	-	-	-	-	(1,323,855.90)
GE-13440-FWB-8 Generators	(1,222,462.02)	(70,644.94)		-	-	-	-	-	(1,293,106.96)
GE-13440-FWB-8 Generator	(1,694,423.02)	(200,574.11)		(8,284.83)	-	-	-	-	(1,892,281.96)
GE-13440-FWB-8 Generator	(3,424,975.05)	-		-	-	-	-	-	(3,424,975.05)
GE-13440-TC-11 Generators	(2,672,420.00)	(200,304.06)		-	-	-	-	-	(2,872,724.06)
GE-13440-TC-11 Generators	(871,307.89)	(35,286.86)		-	-	-	-	-	(906,594.75)
GE-13440-TC-11 Generators	(684,141.87)	(54,462.81)		-	-	-	-	-	(738,604.68)
GE-13440-TC-11 Generators	(638,997.97)	(46,302.84)		-	-	-	-	-	(685,300.81)
GE-13440-TC-11 Generators	(877,291.47)	(36,266.40)		-	-	-	-	-	(913,557.87)
GE-13440-TC-11 Generators	(871,488.82)	(35,286.84)		-	-	-	-	-	(906,775.66)
GE-13440-TC-11 Generators	(873,269.83)	(65,678.78)	34,542.99	-	-	-	-	-	(904,405.62)
GE-13440-White-2 Generators	(2,611,678.20)	-	4,285.30	-	-	(0.01)	(1.48)	-	(2,607,494.37)

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	(117,969.93)	(187,225.41)	-	-	-	-	-	-	(305,085.34)
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	(1,026,976.46)	(167,903.21)	-	-	-	-	-	-	(1,194,879.67)
LGE-134500-TC 5 Accessory Electric	(317,769.23)	(29,691.89)	26,855.84	-	-	-	-	-	(320,604.28)
LGE-134500-TC 6 Accessory Electric	(684,009.80)	(63,862.14)	-	-	-	-	-	-	(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	(758,945.58)	(70,343.30)	-	-	-	-	-	-	(829,288.88)
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	-	(4,072.96)	-	-	-	-	-	-	(4,072.96)
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	(613,593.22)	(47,818.96)	-	-	-	-	-	-	(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	(4,293.56)	(488.45)	-	-	-	-	-	-	(4,782.00)
LGE-134707-ARO Cost Other Prod (Eq	(1,545.53)	(2,649.45)	-	-	-	-	-	-	(4,195.01)
	(107,263,447.58)	(14,027,469.96)	290,230.69	-	-	39,115.85	(1,433.84)	-	(120,963,004.84)



LOUISVILLE GAS & ELECTRIC COMPANY  
 RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - FINANCIAL ACCOUNTING - Including 24 Revisions  
 DECEMBER 31/16

Beginning Balance	Accounts	Retirements	Transfers/Adjustments	RMP Transfers Out	Cost of Energy	Salvage	Other Credits	Ending Balance
1,295,487.61								1,295,487.61
(2,370,382.42)								(1,074,894.81)
(2,544,664.88)								(3,619,559.69)
(2,470,597.41)								(2,470,597.41)
(1,259,125.00)	(1,455,098.64)	424,889.00	(2,707.54)		762,494.71			(1,543,537.50)
(2,446,861.04)	(4,406.28)							(2,451,267.32)
(34,377,352.86)	(1,836,000.66)	81,707.69	(281,219.19)		34,051.43	(12,449.00)		(36,311,323.03)
(1,763,453.04)	(2,304,853.26)							(4,068,306.30)
(20,030,848.33)	(1,718,395.40)	901,478.87			16,158.67			(22,339,006.43)
(2,313,846.57)	(3,803,813.52)							(6,117,660.09)
(441,176.28)	(1,248,507.24)							(1,689,683.52)
(79,939,121.38)	(4,716,838.75)	4,716,838.75	(1,120,247.26)		253,550.24	(8,406.60)		(79,215,264.19)
	(1,799,723.53)							(1,799,723.53)
	(1,612,074.24)							(1,612,074.24)
	(5,332,644)							(5,332,644)
(115,151,680.45)	(8,472,517.53)	324,405.08	66,767.14		290,540.02	(4,000.69)		(123,962,321.45)
(6,236,451.08)	(4,738,232.88)							(10,974,683.96)
(3,037,104.81)	(3,037,104.81)							
(2,337,867.26)	(2,332,747.84)							(4,670,615.10)
(0.04)								(0.04)
(3,465,343.24)	(2,037,507.26)							(5,502,850.50)
14,078,462.00	(2,249,843)							11,828,619.00
(30,295,161.29)	(99,424.21)	50,185,113.70						24,790,528.20
(2,284,986.73)	(213,461.52)	16,875.48						(2,411,572.77)
(76,258,267.71)	(3,644,456.19)	212,545.59	(2,818,919.33)		380,114.81		(110,640.78)	(80,969,003.23)
(152,738.73)	(2,419,416.74)							(2,572,155.47)
(17,803,798.39)	(3,076,888.43)	194,351.21	(2,579.32)		8,368.97		(2,514.72)	(20,182,344.89)
(1,209,989.20)	(26,621.66)							(1,236,610.86)
(24,028,174.51)	(208,440.49)	405,877.28			613,282.10		(150,493.10)	(24,008,031.72)
(79,231,342.20)	(48,568,817.85)	71,290,546.28	(4,495,567.74)		3,545,055.67	(417,818.59)	(283,854.66)	(48,212,342.64)
(7,899.32)								(7,899.32)
(887.24)								(887.24)
(32,311.37)								(32,311.37)
(337,716.20)	(18,166.10)							(355,882.30)
(924,487.21)	(899.24)							(925,386.45)
592,867.17								592,867.17
(1,123,282.21)	(288,299.88)	(5,847.02)			416,769.78			(1,080,659.33)
(15,617,592.21)	(142,664.63)	11,916,022.17			241,845.79			(15,403,439.48)
(18,972,823.31)	(870,178.74)	868,740.82			10,368.00			(19,004,323.23)

Case No. 2018-00295  
 Attachment 1 to Response to US DOD-1 Question No. 7  
 Page 593 of 1455  
 Garrett

DOMINION ENERGY COMPANY  
 RECEIPTS FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - FINANCIAL ACCOUNTING - Including 144 Reserves  
 DECEMBER 2016

Beginning Balance	Accruals	Retirements	Transfers/Adjustments	RWP Transfers Out	Cost of Retirement	Salvage	Other Credits	Ending Balance
LGE-131000AM Check Unit 4 Turbog	(23,338,002.17)	(605,148.00)	105,638.00	-	133,241.04	-	-	(23,909,169.19)
LGE-131000TC 1 Fueler Unit - 105	15,076.37	-	-	-	-	-	-	15,076.37
LGE-131000Tribine Unit 1 Turbogene	(24,106,895.58)	(1,256,847.74)	3,507.37	-	895.28	-	(216.85)	(25,466,166.87)
LGE-131000Prime Unit 2 Turbogene	(8,434,453.75)	(860,873.71)	41,720.61	-	-	-	-	(9,453,406.85)
LGE-131000Cablegenerators	(69,367,703.85)	(3,562,109.40)	(45,222.84)	-	-	-	(216.85)	(73,177,152.95)
LGE-131000Cable Run Unit 1 Accessory	(452,628.06)	-	-	-	993,230.87	-	-	(452,628.06)
LGE-131000Cable Run Unit 2 Accessory	(73,007.77)	-	-	-	-	-	-	(73,007.77)
LGE-131000Cable Run Unit 3 Accessory	(56,133.73)	-	-	-	-	-	-	(56,133.73)
LGE-131000Cable Run Unit 4 Accessory	(61,189,804.14)	-	-	-	-	-	-	(61,189,804.14)
LGE-131000Cable Run Unit 5 Accessory	(172,742.50)	-	-	-	-	-	-	(172,742.50)
LGE-131000Cable Run Unit 6 Accessory	(1,727,281.26)	-	-	-	-	-	-	(1,727,281.26)
LGE-131000Cable Run Unit 7 Accessory	(165,762.76)	-	-	-	-	-	-	(165,762.76)
LGE-131000Cable Run Unit 8 Accessory	(283,143.61)	-	-	-	-	-	-	(283,143.61)
LGE-131000Cable Run Unit 9 Accessory	(162,324.86)	-	-	-	-	-	-	(162,324.86)
LGE-131000MC Unit 1 Aux ECR 2011	(46,702.28)	(76,385.05)	-	-	-	-	-	(123,117.63)
LGE-131000MC Unit 2 Aux ECR 2011	4,110.15	(6,936.48)	-	-	-	-	-	(2,826.33)
LGE-131000MC Unit 3 Aux ECR 2011	(34,169.03)	(56,281.34)	-	-	-	-	-	(90,450.37)
LGE-131000MC Check Unit 1 Burners	(76,341,366.37)	(34,696.34)	-	-	-	-	-	(76,376,062.71)
LGE-131000MC Check Unit 2 Burners	(222,789.87)	(419,561.77)	16,007.16	-	-	-	-	(616,344.48)
LGE-131000MC Check Unit 3 Burners	(6,021,871.67)	(449,166.65)	10,096.31	-	-	-	-	(6,460,941.96)
LGE-131000MC Check Unit 4 Burners	(195,870.87)	(143,537.61)	142,377.87	-	-	-	-	(197,030.61)
LGE-131000MC Check Unit 5 Burners	(17,720,476.96)	(44,377.87)	1,442,376.90	-	56,804.62	(42,360.00)	-	(17,275,137.93)
LGE-131000MC Check Unit 6 Burners	(2,792,859.13)	(444,304.64)	-	-	-	-	-	(3,237,163.77)
LGE-131000MC Check Unit 7 Burners	(147,705,374.43)	-	-	-	-	-	-	(147,705,374.43)
LGE-131000MC Check Unit 8 Burners	(946,032.77)	(148,370)	-	-	-	-	-	(1,094,402.77)
LGE-131000MC Check Unit 9 Burners	(6,102,406.22)	(5,374,349)	-	-	-	-	-	(11,476,755.22)
LGE-131000TC 1 Fueler Unit - 105	(63,827)	-	-	-	-	-	-	(63,827)
LGE-131000TC Unit 2 Aux	(1,028,911.90)	(218,098.17)	-	-	-	-	-	(1,247,010.07)
LGE-131000TC Unit 2 Aux ECR 2009	(34,137.00)	(34,436.40)	-	-	-	-	-	(68,573.40)
LGE-131000Tribine 1 Aux ECR 2011	(71,132.21)	(2,425.63)	-	-	-	-	-	(73,557.84)
LGE-131000Tribine Unit 1 Accessory	(27,949,814.30)	(883,359.04)	181.99	-	-	-	-	(28,833,142.35)
LGE-131000Tribine Unit 1 SCS Accessory	(2,346,878.80)	(2,484,662)	-	-	-	-	-	(4,831,540.80)
LGE-131000Accessory	(62,790,126.00)	(2,652,371.62)	1,616,803.42	-	56,804.62	(42,360.00)	-	(63,069,959.00)
LGE-13101APDF Cable Run Unit 4 Accessory	-	-	-	-	-	-	-	-
LGE-13101APDF Cable Run Unit 5 Accessory	-	-	-	-	-	-	-	-
LGE-13101APDF Cable Run Unit 6 Accessory	-	-	-	-	-	-	-	-
LGE-13101APDF MC 1 Accessory	-	-	-	-	-	-	-	-
LGE-13101APDF MC 2 Accessory	-	-	-	-	-	-	-	-
LGE-13101APDF MC 3 Accessory	-	-	-	-	-	-	-	-
LGE-13101APDF MC 4 Accessory	-	-	-	-	-	-	-	-
LGE-13101APDF MC 5 Accessory	-	-	-	-	-	-	-	-
LGE-13101APDF MC 6 Accessory	-	-	-	-	-	-	-	-
LGE-13101APDF MC 7 Accessory	-	-	-	-	-	-	-	-
LGE-13101APDF MC 8 Accessory	-	-	-	-	-	-	-	-
LGE-13101APDF MC 9 Accessory	-	-	-	-	-	-	-	-
LGE-131000Cable Run Unit 1 Misc. Pk	(465,267)	-	-	-	-	-	-	(465,267)
LGE-131000Cable Run Unit 3 Misc. Pk	(347,289)	-	-	-	-	-	-	(347,289)
LGE-131000Cable Run Unit 4 Misc. Pk	25,231.00	-	-	-	-	-	-	25,231.00
LGE-131000Cable Run Unit 5 Misc. Pk	(768,203)	-	-	-	-	-	-	(768,203)
LGE-131000Cable Run Unit 6 Misc. Pk	(58,312.03)	(20,488.24)	-	-	-	-	-	(78,800.27)
LGE-131000Cable Run Unit 7 Misc. Pk	(4,188,571)	-	-	-	-	-	-	(4,188,571)
LGE-131000Cable Run Unit 8 Misc. Pk	37,807.28	(5,081.36)	-	-	-	-	-	(32,926.08)
LGE-131000Cable Run Unit 9 Misc. Pk	(2,445,411)	-	-	-	-	-	-	(2,445,411)
LGE-131000Cable Run Unit 10 Misc. Pk	(3,814,411)	(13,223.13)	-	-	-	-	-	(3,827,634.13)
LGE-131000Cable Run Unit 11 Misc. Pk	(23,786)	-	-	-	-	-	-	(23,786)
LGE-131000MC Unit 1 Misc. ECR 2011	(24,444)	(893,493)	-	-	-	-	-	(917,937)
LGE-131000MC Unit 2 Misc. ECR 2011	(71,474.26)	(46,813)	-	-	-	-	-	(118,287.26)
LGE-131000MC Unit 3 Misc. ECR 2011	(71,156,800)	(13,304,474)	-	-	-	-	-	(84,461,274)
LGE-131000MC Unit 4 Misc. ECR 2011	(107,184.20)	(2,870,469)	37,817.54	-	5,118.35	-	-	(1,069,698.89)
LGE-131000MC Unit 5 Misc. ECR 2011	(2,381,897.80)	(16,214.32)	-	-	-	-	-	(2,398,112.12)
LGE-131000MC Unit 6 Misc. ECR 2011	(3,017,237.87)	(2,780,249)	-	-	-	-	-	(5,797,486.87)
LGE-131000MC Unit 7 Misc. ECR 2011	(3,017,237.87)	(2,780,249)	-	-	-	-	-	(5,797,486.87)
LGE-131000MC Unit 8 Misc. ECR 2011	(1,429,859)	(885,04)	41,186.31	5.872.31	-	(4,629.69)	-	(1,817,856.05)
LGE-131000MC Unit 9 Misc. ECR 2011	(1,429,859)	(885,04)	-	-	-	-	-	(2,314,903)

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-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)	(641,792.27)	123,601.58	8,382.63	-	5,116.35	(2,650.00)	-	(6,567,494.94)
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 -	(1,951,089.21)	(263,772.53)	70,611.93	-	-	965.32	(13,492.08)	-	(2,056,775.57)
LGE-135210-TC Sw. Station - Substat	(84,272.07)	(3,679.48)	-	-	-	-	-	-	(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)	-	-	-	-	-	-	(33,914.40)
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	(3,465.83)	(7,549.83)	(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	-	-	413,565.53	-	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)	-	-	-	21,864.98	(9.25)	-	(2,438,258.52)
LGE-237900-Gas Distribution - City	(1,215,347.50)	(157,464.24)	24,883.53	-	-	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	-	-	1,550,883.99	-	-	(96,044,113.09)
LGE-238010-Gas Line Tracker Service	(6,280,935.38)	(5,397,507.93)	-	-	-	-	-	-	(11,678,443.31)
LGE-238100-Meters	(12,193,326.89)	(1,923,257.97)	846,588.36	-	-	308,286.78	(2,541.22)	-	(12,964,298.94)
LGE-238300-Regulators	(3,593,862.24)	(1,049,809.74)	183,921.26	-	-	-	-	-	(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/E)	(302.84)	(298.87)	-	-	-	-	-	-	(601.71)
LGE-238807-ARO Cost Gas Dist (Eap)	(1,243,440.60)	(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)	-	(129,989.20)
LGE-239400-Tools, Shop, and Garage	(2,537,952.05)	(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)	-	(5,772,504.55)
<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	(816,079.59)	(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	-	-	(5,682,900.67)
LGE-235700-Gas Storage Underground	(430,077.76)	(77,806.18)	4,875.81	(381.96)	-	(1.89)	(351.55)	-	(503,745.53)
LGE-235805-ARO Cost Gas UG Store (L	(111,424.22)	(43,958.01)	4,460.28	-	-	-	-	-	(150,931.95)
LGE-235807-ARO Cost Gas UG Store (E	(716,294.41)	(159,333.14)	52,957.67	-	-	-	-	-	(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	RWP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
<b>Gas Transmission</b>									
LGE-236520-Gas Transmission Rights	(210,482.39)	(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 (Eq)	(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>(308,165,828.47)</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 - Joint Use	(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 - Other	(184,340.53)	(14,503.44)	-	-	-	-	-	-	(198,843.97)
LGE-339060-Common Structures - Misc	(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)	(1,172,324.76)	1,228,505.58	-	-	-	-	-	(2,388,130.59)
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 Equip	(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	(13,191,738.39)	(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-312102-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	(667,223.16)	(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	39,429,753.65	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)	-	-	(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>
<b>121 NONUTILITY PROPERTY</b>						
<b>Common</b>						
Non Utility Property	971,313.10	-	-	-	-	971,313.10
<b>Total 121001</b>	<u>971,313.10</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>971,313.10</u>
<b>107 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>	<u>267,026,967.55</u>	<u>(86,233,847.28)</u>	<u>-</u>	<u>-</u>	<u>(86,233,847.28)</u>	<u>180,793,120.27</u>
<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>



**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	-	-	-	-	-	-	-



PROPERTY INFORMATION		GENERAL INFORMATION		MARKETING INFORMATION		AGENCY INFORMATION		SALES INFORMATION		FINANCIAL INFORMATION	
PROPERTY ID	PROPERTY NAME	ADDRESS	CITY	STATE	ZIP	MARKET	AGENCY	SUBJECT	STATUS	PRICE	DATE
10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000
10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000

10000000000000000000

UNIT		PLANNING		DESIGN		CONSTRUCTION		OPERATION & MAINTENANCE		DECOMMISSIONING	
UNIT NO.	UNIT NAME	START DATE	END DATE	START DATE	END DATE	START DATE	END DATE	START DATE	END DATE	START DATE	END DATE
1	...	...	...	...	...	...	...	...	...	...	...
2	...	...	...	...	...	...	...	...	...	...	...
3	...	...	...	...	...	...	...	...	...	...	...
4	...	...	...	...	...	...	...	...	...	...	...
5	...	...	...	...	...	...	...	...	...	...	...
6	...	...	...	...	...	...	...	...	...	...	...
7	...	...	...	...	...	...	...	...	...	...	...
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9	...	...	...	...	...	...	...	...	...	...	...
10	...	...	...	...	...	...	...	...	...	...	...

Item No.	Item Description	Quantity	Unit	Price	Total Price
1	...	...	...	...	...
2	...	...	...	...	...
3	...	...	...	...	...
4	...	...	...	...	...
5	...	...	...	...	...
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99	...	...	...	...	...
100	...	...	...	...	...

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Year	2012	2013	2014	2015	2016	2017	2018
Total							

Year	2012	2013	2014	2015	2016	2017	2018
Total							

Year	2012	2013	2014	2015	2016	2017	2018
Total							

Year	2012	2013	2014	2015	2016	2017	2018
Total							

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10/24/2018

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Entity Name	Entity Type	Entity Address	Entity City	Entity State	Entity Zip	Entity Phone	Entity Fax	Entity Email	Entity Website
Garrett Corporation	Manufacturer	1000 Garrett Drive	Elkhart	IN	46516	(765) 942-6000	(765) 942-6001	info@garrettcorp.com	www.garrettcorp.com
Garrett Motion Control	Manufacturer	1000 Garrett Drive	Elkhart	IN	46516	(765) 942-6000	(765) 942-6001	info@garrettcorp.com	www.garrettcorp.com
Garrett Motion Control Services	Manufacturer	1000 Garrett Drive	Elkhart	IN	46516	(765) 942-6000	(765) 942-6001	info@garrettcorp.com	www.garrettcorp.com
Garrett Motion Control Systems	Manufacturer	1000 Garrett Drive	Elkhart	IN	46516	(765) 942-6000	(765) 942-6001	info@garrettcorp.com	www.garrettcorp.com
Garrett Motion Control Solutions	Manufacturer	1000 Garrett Drive	Elkhart	IN	46516	(765) 942-6000	(765) 942-6001	info@garrettcorp.com	www.garrettcorp.com
Garrett Motion Control Technology	Manufacturer	1000 Garrett Drive	Elkhart	IN	46516	(765) 942-6000	(765) 942-6001	info@garrettcorp.com	www.garrettcorp.com
Garrett Motion Control Systems Inc.	Manufacturer	1000 Garrett Drive	Elkhart	IN	46516	(765) 942-6000	(765) 942-6001	info@garrettcorp.com	www.garrettcorp.com
Garrett Motion Control Systems LLC	Manufacturer	1000 Garrett Drive	Elkhart	IN	46516	(765) 942-6000	(765) 942-6001	info@garrettcorp.com	www.garrettcorp.com
Garrett Motion Control Systems Inc.	Manufacturer	1000 Garrett Drive	Elkhart	IN	46516	(765) 942-6000	(765) 942-6001	info@garrettcorp.com	www.garrettcorp.com
Garrett Motion Control Systems LLC	Manufacturer	1000 Garrett Drive	Elkhart	IN	46516	(765) 942-6000	(765) 942-6001	info@garrettcorp.com	www.garrettcorp.com

Entity Name: Garrett Corporation; Entity Type: Manufacturer; Entity Address: 1000 Garrett Drive; Entity City: Elkhart; Entity State: IN; Entity Zip: 46516; Entity Phone: (765) 942-6000; Entity Fax: (765) 942-6001; Entity Email: info@garrettcorp.com; Entity Website: www.garrettcorp.com



KENTUCKY UTILITIES COMPANY DETAIL OF TRANSFERS - REGULATORY ACCOUNTING - TENNESSEE DECEMBER 2016													Addition Adjustment Transfer N/A	
Transfer/ Adjustment	Transfer/ Adjustment	Transfer/ Adjustment	Transfer/ Adjustment	Transfer/ Adjustment	Transfer/ Adjustment	Transfer/ Adjustment	Transfer/ Adjustment	Ending Balance	Total Addition	Total Adjustments	Total Transfers	Total N/A	Summary Total	Check
FERC FORM 1 COLUMN CLASSIFICATION:	UTILITY PLANT IN SERVICE													
101	Electric													
	Electric Distribution													
	E300 10-Land Rights													
	E309 20-Land													
	E341 00-Structures and Improvements													
	E342 00-Station Equipment													
	E344 00-Poles, Towers, and Fixtures													
	E345 00-OH Conductors and Devices													
	E346 00-Underground Conduit													
	E367 00-UG Conductors and Devices													
	E389 00-Line Transformers													
	E399 00-Services													
	E373 00-Street Lighting / Street Sv													
	<b>Total Distribution 101</b>													
	Electric General Plant													
	E380 10-Land													
	E390 10-Structures and Improvements													
	E396 00-Improvements to Leased Property													
	E361 10-Office Equipment													
	E381 00-Non PC Computer Equipment													
	E381 20-Craft Processing Equipment													
	E391 01 Personal Computers													
	E392 00-Cars and Light Trucks													
	E393 00-Boats Equipment													
	E394 00-Tools, Shop, and Garage Equ													
	E395 00-Laboratory Equipment													
	E396 00-Power Generator Equipment													
	E397 00-Comm Equip Microwave													
	E397 10-Comm Equip General													
	E397 20-PCM Communication Equipment													
	E398 00-Miscellaneous Equipment													
	<b>Total General Plant 101</b>													
	Electric Intangible Plant													
	E301 00-Drumation													
	E302 00-Franchises and Contracts													
	E303 00-Misc Intangible Plant													
	E303 10-CIS Software													
	<b>Total Intangible 101</b>													
	Electric Transmission													
	E310 10-Land Rights													
	E320 20-Land													
	E322 10-Struct & Imp-Non Sys Control													
	E322 20-Struct & Imp-Non Sys Control													
	E323 10-Struct Equip - Non Sys													
	E323 11-Subst Equip - Non Sys													
	E329 20-Station Equip-Non Sys Control													
	E324 00-Towers and Fixtures													
	E325 00-Poles and Fixtures													
	E395 00-OH Conductors and Devices													
	E397 00-Underground Conduit													
	E396 00-UG Conductors and Devices													
	E359 15-ARJ Coal Transm (L&S)													
	E359 17-ARJ Coal Transm (E&S)													
	<b>Total Transmission 101</b>													
	<b>Total 101 Accounts</b>													
	Electric													
	Electric Distribution													
	E341 00-Structures and Improvements													
	E342 00-Station Equipment													
	E344 00-Poles, Towers, and Fixtures													
	E345 00-OH Conductors and Devices													
	E346 00-Underground Conduit													
	E367 00-UG Conductors and Devices													
	E389 00-Line Transformers													
	E399 00-Services													
	E373 00-Street Lighting / Street Sv													
	<b>Total Distribution 106</b>													
	Electric General Plant													
	E380 10-Land													
	E390 10-Structures and Improvements													
	E394 00-Tools, Shop, and Garage Equ													
	E395 00-Power Generator Equipment													
	E397 00-Comm Equip Microwave													
	E397 10-Comm Equip General													
	<b>Total General Plant 106</b>													
	Electric Transmission													
	E322 10-Struct & Imp-Non Sys Control													
	E323 10-Struct Equip - Non Sys													
	E325 00-Poles and Fixtures													
	E325 00-OH Conductors and Devices													
	<b>Total Transmission 109</b>													
	<b>Total 106 Accounts</b>													
	<b>Net Transfers</b>													

**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 Enhanc-KU16	11160.98
019KU15	Design Tool Repl (WIM)-KU15	1104924.37
021KU15	Electric Insp Enhanc-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	Replce 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

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<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

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<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-FNCHVLE 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

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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

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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 Fir	-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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Project Number	Project Description	CWIP Spend
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	-2,842,17E-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	9,313,79E-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	Wasioto 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-Erington 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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Project Number	Project Description	CWIP Spend
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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<b>Project Number</b>	<b>Project Description</b>	<b>CWIP Spend</b>
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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<b>Project Number</b>	<b>Project Description</b>	<b>CWIP Spend</b>
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 Haeffling 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	Everts 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 Brkr	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 Cnvyr 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	Entrprs 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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<b>Project Number</b>	<b>Project Description</b>	<b>CWIP Spend</b>
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 Infrast 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
CNBCD1560	NB Comm OH - 011560	161228.08
CNBCD156U	NB Comm UG - 011560	110048.17
CNBCD2160	NB Comm OH - 012160	317490.96
CNBCD216U	NB Comm UG - 012160	362372.02
CNBCD2360	NB Comm OH - 012360	286299.89
CNBCD236U	NB Comm UG - 012360	294913.1
CNBCD2460	NB Comm OH - 012460	264731.49
CNBCD246U	NB Comm UG - 012460	157603.9
CNBCD2560	NB Comm OH - 012560	202569.04
CNBCD256U	NB Comm UG - 012560	268718.99
CNBCD3150	NB Comm OH - 013150	1124478.07
CNBCD315U	NB Comm UG - 013150	1713292.02
CNBCD3660	NB Comm OH - 013660	592663.43
CNBCD366U	NB Comm UG - 013660	288156.26
CNBCD4160	NB Comm OH - 014160	38718.04
CNBCD416U	NB Comm UG - 014160	45697.24
CNBCD4260	NB Comm OH - 014260	326903.28

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CWIP SPEND - YTD - REGULATORY ACCOUNTING  
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Project Number	Project Description	CWIP Spend
CNBCD426U	NB Comm UG - 014260	277615.82
CNBCD7660	NB Comm OH - 017660	184854.37
CNBCD766U	NB Comm UG - 017660	33692.79
CNBRD1560	NB Resid OH - 011560	654128.65
CNBRD156U	NB Resid UG - 011560	145360.6
CNBRD2160	NB Resid OH - 012160	261827.94
CNBRD216U	NB Resid UG - 012160	219433.77
CNBRD2360	NB Resid OH - 012360	318440.94
CNBRD236U	NB Resid UG - 012360	279608
CNBRD2460	NB Resid OH - 012460	250670.59
CNBRD246U	NB Resid UG - 012460	296080.74
CNBRD2560	NB Resid OH - 012560	251325.82
CNBRD256U	NB Resid UG - 012560	308071.75
CNBRD3150	NB Resid OH - 013150	827532.89
CNBRD315U	NB Resid UG - 013150	1688101.52
CNBRD3660	NB Resid OH - 013660	555815.52
CNBRD366U	NB Resid UG - 013660	202059.4
CNBRD4160	NB Resid OH - 014160	352944.11
CNBRD416U	NB Resid UG - 014160	40578.64
CNBRD4260	NB Resid OH - 014260	360049.99
CNBRD426U	NB Resid UG - 014260	137620.42
CNBRD7660	NB Resid OH - 017660	433102.05
CNBRD766U	NB Resid UG - 017660	66289.23
CNBSV1560	NB Elect Serv OH - 011560	402761.48
CNBSV156U	NB Elect Serv UG - 011560	361356.8
CNBSV2160	NB Elect Serv OH - 012160	294111.85
CNBSV216U	NB Elect Serv UG - 012160	392940.19
CNBSV2360	NB Elect Serv OH - 012360	230229.19
CNBSV236U	NB Elect Serv UG - 012360	384476.7
CNBSV2460	NB Elect Serv OH - 012460	524488.7
CNBSV246U	NB Elect Serv UG - 012460	431073.83
CNBSV2560	NB Elect Serv OH - 012560	83385.02
CNBSV256U	NB Elect Serv UG - 012560	294791.27
CNBSV3150	NB Elect Serv OH - 013150	865763.57
CNBSV315U	NB Elect Serv UG - 013150	1651571.6
CNBSV3660	NB Elect Serv OH - 013660	323110.44
CNBSV366U	NB Elect Serv UG - 013660	306299.11
CNBSV4160	NB Elect Serv OH - 014160	230635.56
CNBSV416U	NB Elect Serv UG - 014160	65282.74
CNBSV4260	NB Elect Serv OH - 014260	342557.29
CNBSV426U	NB Elect Serv UG - 014260	381215.13
CNBSV7660	NB Elect Serv OH - 017660	154077.16

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

Project Number	Project Description	CWIP Spend
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

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

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



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

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

KOSOVAN ELECTRIC COMPANY  
 RECONSTRUCTION OF THE NUMBER OF UNITS PLANT TO DETERMINE THE ENERGY AND TRANSMISSION AND DISTRIBUTION - REGULATORY ACCOUNTING  
 DECEMBER 31st

	YTD Accounts	YTD Accr. 3/31	YTD PL Nonutility Accr. 12/31/2016	YTD Licenses Accr. 12/31/16	YTD Ratios Accr. 12/31/16	YTD Gas Pipeline Accr. 12/31/16	YTD Transmission Accr. 12/31/16	YTD T&I Contract Fee Accr. 12/31/16	Regulatory	2016 Balance
<b>DEPRECIATION</b>										
Electric Distribution - AISC	144,252,418.07	-	23,764.29	-	-	-	-	-	-	144,252,418.07
Electric Generation - AISC	22,764,860	-	-	-	-	-	-	-	-	22,764,860
Electric General Equip	141,827,794.22	-	-	-	-	108,470.00	-	-	-	141,827,794.22
Electric Sales Property	11,211,045.19	-	-	-	-	-	-	-	-	11,211,045.19
Electric Utility Production - AISC	78,729,875	-	78,729.87	-	-	-	-	-	-	78,729,875
Electric Other Production - AISC	14,411,008.82	-	26,000.00	-	-	-	-	-	-	14,411,008.82
Electric Other - Production - AISC	78,022,843	-	-	-	1,028,817.52	-	-	-	-	78,022,843
Electric Plant Production	170,238,058.12	-	-	-	-	-	-	-	-	170,238,058.12
Electric Plant Production - AISC	167,924,454.48	-	-	-	-	-	-	-	-	167,924,454.48
Electric Transmission	170,212,307.16	-	30,833.71	-	-	-	-	-	-	170,212,307.16
Electric Transmission - AISC	167,924,454.48	-	27,428,779.23	-	-	1,028,817.52	128,240.00	-	-	167,924,454.48
<b>AMORTIZATION</b>										
Transmission	111,364,818.40	-	-	-	-	-	-	-	-	111,364,818.40
Generation	111,364,818.40	-	-	-	-	-	-	-	-	111,364,818.40
<b>TOTAL GENERAL &amp; AMORTIZATION</b>	<b>1,238,267,371.00</b>									<b>1,238,267,371.00</b>

K1 - Electric Utility Plant & Equip - YTD      Generation      222,348,974.24  
 Distribution - YTD      111,364,818.40  
 Assets - YTD      1,238,267,371.00

Case No. 2018-00295  
Attachment 1 to Response to US DOD-1 Question No. 7  
Page 647 of 1455  
Garrett

ADDITIONAL UTILITIES COMPANY TOTAL PLANT IN SERVICE - ELECTRIC - NON-REGULATORY ACCOUNTING DECEMBER 2016							
BY: 04/19/16 TOTAL: 12/16/16	Regains	Losses	Transfers/Adjustments	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>Plant in Service</b>							
Electric Distribution							
E200-33-Lead	2,188,020.21	-	-	-	2,188,020.21	(1,472,094.70)	6,505,941.61
E200-33-Sub	5,673,507.76	-	-	(113,882.23)	(113,882.23)	5,559,625.53	5,559,625.53
E201-00-Subs and Improvements	10,713,796.72	3,014,564.63	(15,317.02)	4,966.59	2,844,158.99	(2,247,363.16)	9,351,452.46
E202-00-Battery Equipment	172,238,758.89	15,490,419.50	(89,121.80)	(41,616.53)	14,249,650.37	(9,779,427.26)	137,137,477.03
E203-00-Poles, Towers, and Frames	258,797,240.32	23,246,371.38	(1,820,780.93)	21,615,871.23	276,422,731.65	(179,550,544.91)	276,152,231.14
E204-00-Ohm Conductors and Devices	337,537,264.27	27,227,626.14	(8,707,479.17)	21,028.15	17,322,137.12	(35,486,731.39)	(18,328,383.53)
E205-00-Universal Counter	3,097,611.63	941,822.53	(7,161.00)	-	2,920,472.17	2,381,701.00	1,997,117.23
E207-00-UG Conductors and Devices	181,203,889.79	8,899,894.51	(923,171.29)	-	8,966,723.23	(86,244,213.91)	145,445,620.11
E208-00-Line Transformers	308,094,031.11	2,079,107.06	(1,463,848.82)	-	6,995,022.20	(447,294,372.65)	162,265,748.63
E300-00-Revenue	94,875,268.05	3,856,236.58	(20,249.36)	-	8,662,254.72	(63,217,384.67)	46,250,410.74
E301-00-Meters	76,520,482.54	2,422,656.20	(827,299.70)	-	1,627,474.42	(78,257,168.09)	(38,265,219.07)
E370-01-Meters AMR	108,083.34	303,884.89	-	-	303,884.26	(27,805.96)	97,972.06
E371-01-Meters AMR	17,054,011.54	-	3,725.54	(17,067,837.29)	(17,064,091.74)	(919.65)	(919.65)
E372-01-Street Lighting Control Sys	95,997,822.20	7,074,530.28	(4,010,466.09)	-	13,067,827.28	(21,441,971.51)	(27,458,930.83)
E373-01-Street Lighting Control Sys	286,463.15	-	(2,794.62)	-	(2,308.47)	(22,296.25)	(20,988.35)
E374-01-ARC Cass Elec Dis (E60)	(22,242.21)	-	-	(20,985.05)	(20,985.05)	23,246.48	(873,391.02)
	1764,781,037.64	435,113,118.43	(20,437,633.37)	(343,111.40)	1,748,942,969.09	(862,293,977.11)	1,084,292,366.47
<b>Electric General Plant</b>							
E303-33-Lead	2,810,081.60	420,034.91	-	-	6,030,911.31	3,420,166.21	3,420,166.21
E304-10-Electrics and Improvements	54,426,351.14	2,872,848.28	(878,963.61)	-	2,465,792.14	(8,772,769.28)	(11,439,294.60)
E305-00-Improvements in Leased Property	509,028.23	-	-	(46,914.46)	(46,914.46)	(48,743.87)	(48,743.87)
E306-10-Office Equipment	3,997,728.47	1,515,880.28	(1,271,054.36)	-	444,724.29	(6,447,268.96)	4,544,692.93
E307-10-Non-PC Computer Equipment	21,856,602.79	3,475,053.38	(4,226,675.82)	-	(381,082.24)	20,244,000.56	(15,622,144.89)
E308-10-Office Equipment	7,407,177.86	162,002.23	(2,247,747.18)	-	(3,944,569.89)	4,412,137.05	(622,898.89)
E309-10-Industrial Containers	1,080,246.79	387,777.27	(178,726.93)	10,403.82	259,091.36	1,230,246.07	(854,252.81)
E310-00-Cars and Light Trucks	4,488,381.69	806,202.92	(1,040,499.85)	-	1,388,184.99	5,028,237.59	2,289,225.25
E311-00-Service Equipment	1,874,453.81	(80,455.12)	-	-	(80,455.12)	(93,270.79)	(379,401.79)
E312-00-Tanks, Ships, and Cargo Equip	12,146,888.05	624,255.44	(104,270.69)	-	593,979.79	(2,256,673.23)	4,552,351.96
E313-00-Laboratory Equipment	-	-	-	-	-	(919.92)	(919.92)
E314-00-Power Oil Engine & Mch	1,203,000.78	125,162.24	-	-	12,132.24	2,418,263.83	(947,051.86)
E315-00-Microwave Fiber Equip	25,897,121.87	4,495,826.64	(84,124,011)	-	3,894,285.13	25,711,427.00	(9,728,129.37)
E316-00-Comms Equip and Telephone	26,030,683.11	(115,137.65)	(823,786.91)	-	(868,847.46)	(9,930,763.06)	(11,246,962.36)
E317-20-Data Communication Equipment	5,875,308.03	1,415,154.44	(438,590.28)	-	978,264.18	6,851,712.21	(8,918,576.84)
E318-00-Miscellaneous Equipment	-	-	-	-	-	(6.62)	(6.62)
	177,718,622.78	16,695,333.90	(11,527,163.29)	-	6,156,170.27	(82,876,393.50)	(22,200,418.05)

KENTUCKY UTILITIES COMPANY  
 TOTAL PLANT IN SERVICE - ELECTRIC - NEW - REGULAR FORM ACCOUNTING  
 DECEMBER 2016

NY, VA, TN TOTAL, 01 & 06	Beginning Balance	Additions	Retirements	Transferal Adjustments	Net Additions	Ending Balance	Total Plant In Service Net Book Value
<b>Electric Hydro Production</b>							
ES21 00 Land Rights	679,311.47	-	-	-	-	679,311.47	(912,332.60)
ES21 00 Structures and Improvements	2,077,060.54	2,174,143.44	(3,395,941)	-	2,174,143.44	2,077,060.54	(3,607,975.50)
ES21 00 Reservoirs, Canals, and Dams	21,580,042.22	885.52	(12,845,246)	-	(12,844,360)	21,580,042.22	(3,795,264.35)
ES21 00 Water Rights, Licenses, Con	14,000,000.00	-	-	-	-	14,000,000.00	(1,212,000,000)
ES24 00 Accessory Electric Equipment	1,311,688.77	40,888.00	-	-	40,888.00	1,352,576.77	(2,044,401.33)
ES25 00 Misc. Power Plant Equipment	276,948.18	-	-	-	-	276,948.18	(1,124,433.89)
ES26 00 Roads, Railroads, and Bridges	234,300.13	-	-	-	-	234,300.13	(79,356.80)
ES27 00 ARD Cost Other Prod Dept	274,118.54	-	(88,448.24)	497,358.79	371,472.45	497,358.79	(10,411,211.20)
	30,789,351.98	2,214,724.98	(10,178,141)	497,358.79	2,272,006.63	42,370,718.17	(11,848,558.53)
<b>Electric Intangible Plant</b>							
ES28 00 Organization	44,455.48	-	-	-	-	44,455.48	44,455.48
ES29 00 Facilities and Contents	85,918.82	-	-	-	-	85,918.82	(62,079.70)
ES30 00 Misc. Intangible Plant	51,209,431.95	11,708,442.75	(5,705,518.09)	-	8,992,924.66	60,202,356.61	(37,362,468.81)
ES33 00 ICS Software	41,845,494.51	11,302,482.79	(5,795,316.98)	-	8,507,165.81	50,352,660.32	(10,789,697.40)
	92,550,360.96	11,302,482.79	(5,795,316.98)	-	8,507,165.81	100,855,613.56	(7,466,488.72)
<b>Electric Other Production</b>							
ES40 00 Land Rights	176,403.31	-	-	-	-	176,403.31	(130,484.00)
ES42 00 Land	130,000.00	-	-	182,070.19	182,070.19	312,070.19	297,182.21
ES41 00 Structures and Improvements	83,032,927.45	2,157,850.06	(96,647,461)	-	(2,084,530.55)	80,948,396.90	(94,229,550.27)
ES42 00 Fuel Systems, Production, Ac	800,000,133.68	(56,286,138.68)	-	-	(56,286,138.68)	743,713,995.00	(4,642,312,118)
ES42 00 ARD Fuel Hydrogen, Prod. Ac	-	-	-	-	-	-	0.00
ES43 00 Prom. Mon. & Equip.	473,614,317.69	168,197,383.48	(85,818,989)	-	160,572,707.07	634,207,024.76	(62,424,829.00)
ES44 00 Generators	172,508,208.82	(422,676,311)	(422,676,311)	-	(845,352,622)	87,135,586.61	(83,735,514.05)
ES45 00 Accessory Electric Equipment	7,541,444.19	-	-	-	-	7,541,444.19	(4,369,101.26)
ES46 01 ARD Accessory Electric Equipment	6,655,608.44	3,454,693.07	(14,855,085)	-	(4,744,783.49)	11,400,391.91	(3,678,810.13)
ES46 02 Misc. Power Plant Equipment	463,144.49	-	-	-	-	463,144.49	(3,177,288)
ES47 00 ARD Cost Other Prod Dept	969,529,252.24	28,358,425.94	(844,424,811)	182,070.19	27,714,061.72	997,243,313.96	(18,242,651,134)

KENTUCKY UTILITIES COMPANY TOTAL PLANT IN SERVICE - ELECTRIC - NON-REGULATORY ACCOUNTING DECEMBER 2016							
KV, VA, TN TOTAL, SW & 155	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance	Total Plant in Service Net Book Value
<b>Electric Steam Production</b>							
E21-01 Land	22,959,202.42	274,652.44	-	(266,888.84)	8,402.99	\$2,166,666.62	-
E31-01 Structures and Improvements	577,559,205.99	7,671,862.00	(197,629.20)	(4,924,506.40)	(1,171,019.20)	335,428,189.49	(175,741,363.19)
E11-01 Boilers & Heat Equipment	3,789,043,797.19	159,237,843.05	(15,603,432.79)	4,582,706.86	162,607,226.13	3,941,101,017.42	(1,111,882,796.32)
E14-01 ASPP Boiler Plant Equipment	528,045,208.64	1,292,416.64	(15,837,973)	-	6,368,536.14	335,805,688.78	(168,320,490.88)
E14-01 ASPP Turbogenerators	21,412,844.12	722,079.56	(246,761.20)	-	465,318.33	221,897,207.56	(154,624,992.16)
E14-01 ASPP Auxiliary Electric Equipment	30,285,318.16	1,790,007.04	(64,747.20)	(57,817.40)	655,362.22	38,318,684.12	(18,374,302.32)
E17-01 AND Cost Steam (Ego)	350,221,438.20	-	(2,172,751.96)	(298,261,427.20)	(298,261,427.20)	37,632,224.00	(2,818,947.92)
E17-01 AND Cost Steam (CCR)	2,066,547,796.84	117,490,335.32	(4,899,041.71)	(176,169,657.88)	77,411,936.32	5,142,559,423.23	(1,627,511,158.63)
<b>Electric Transmission</b>							
E20-01 Land Rights	25,424,685.30	100,344.38	-	-	100,844.38	29,229,879.68	117,326,777.86)
E20-01 Land	2,393,720.27	-	-	-	-	2,360,210.07	2,360,210.07
E20-01 Steel & Imp. Sys. Control	16,514,463.82	3,706,634.16	(173,522.50)	(4,846,570)	3,031,164.28	29,844,688.01	(5,862,961.58)
E20-01 Steel & Imp. Sys. Control (E)	183,270.01	-	-	-	-	193,270.01	(75,023.18)
E20-01 Steel Equipment - Non Sys	297,275,037.27	22,389,817.49	(2,173,888.85)	210,324.59	26,426,473.63	276,742,110.00	(74,326,771.28)
E20-01 ASPP Station Equip Non Sys	6,568,692.27	-	(26,600.30)	-	(26,600.30)	6,541,161.89	(3,020)
E20-01 Steel Equip - Non Sys Control	79,403,848.64	87,246.33	(24,104.03)	-	55,269.28	76,669,893.32	(52,144,404.29)
E20-01 Towers and Poles	226,399,640.74	40,359,789.13	(2,150,579.32)	(136,458,148)	37,651,361.05	699,251,172.29	(72,025,161.49)
E20-01 OH Conductors and Devices	176,542,714.22	8,076,190.38	(2,153,781.90)	-	5,865,508.48	184,466,282.70	(43,170,763,502)
E20-01 Support Equipment	446,760.26	-	-	-	-	446,760.26	(26,822.82)
E20-01 JLG Conductors and Devices	1,172,303.28	1,705.09	(6,412.90)	-	(4,609.53)	1,167,683.77	(96,177.24)
E20-01 ASPP Cost Transm (E)	32,117.71	-	-	-	-	32,117.71	(4,484.40)
E20-01 ASPP Cost Transm (R)	807,382,325.00	74,588,511.98	(7,302,428.20)	(69,975.61)	67,256,068.27	874,918,081.82	(342,170,345.43)
<b>Total Plant in Service</b>	<b>5,947,248,024.00</b>	<b>410,270,933.87</b>	<b>(68,897,321.06)</b>	<b>(478,718,172.76)</b>	<b>270,659,968.13</b>	<b>8,085,807,334.78</b>	<b>(3,227,374,056.00)</b>

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

KY, VA, TN Plant in Service	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>TOTAL 101</b>						
<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 (Eqp)	622,242.23	-	-	(550,985.65)	(550,985.65)	71,256.58
	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
<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	-	-	-	-	-	-
	164,086,135.28	19,621,030.74	(11,527,163.23)	-	8,093,867.51	172,180,002.79



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

KY, VA, TN Plant in Service	Beginning Balance	Additions	Retirements	Transfers/Adjustments	Net Additions	Ending Balance
<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	(2,355.54)	-	2,171,789.90	2,999,392.54
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	13,732,603.48	327,078.36	(12,840.26)	-	314,238.10	14,046,741.58
E334.00-Accessory Electric Equipment	1,351,689.77	40,996.02	-	-	40,996.02	1,392,685.79
E335.00-Misc Power Plant Equipment	316,946.74	-	-	-	-	316,946.74
E336.00-Roads, Railroads, and Bridge	225,715.79	8,793.34	-	8,793.34	-	234,509.13
E337.00-AND Cost Hydro Prod (Exp)	274,310.94	-	(88,482.34)	457,959.79	371,477.45	645,787.99
	30,428,753.65	2,585,883.31	(101,379.14)	457,959.79	2,942,164.30	42,370,918.61
<b>Electric Intangible Plant</b>						
E301.00-Organization	44,455.58	-	-	-	-	44,455.58
E302.00-Franchises and Consents	50,918.83	-	-	-	-	50,918.83
E303.00-Misc Intangible Plant	40,521,470.05	14,107,204.21	(5,790,318.90)	-	8,311,855.31	48,833,361.97
E303.10-CCS Software	41,245,494.53	-	-	-	-	41,245,494.53
	81,667,345.60	14,107,204.21	(5,790,318.90)	-	8,311,855.31	98,979,230.91
<b>Electric Other Production</b>						
E340.10-Land Rights	176,409.31	-	-	-	-	176,409.31
E340.20-Land	130,099.02	-	-	162,070.19	162,070.19	297,669.21
E341.00-Structures and Improvements	32,960,294.00	46,252,750.98	(95,642.86)	-	46,166,199.19	84,117,492.10
E342.00-Fuel Holders, Producers, Ac	25,066,352.62	29,756,064.96	-	-	29,756,064.96	54,822,917.18
E342.01-AROP Fuel Holders, Prod, Ac	-	-	-	-	-	-
E343.00-Prime Movers	375,881,804.72	283,497,643.53	(85,818.98)	-	283,411,824.65	639,293,620.27
E344.00-Generators	59,118,733.29	57,867,087.03	(432,616.31)	-	57,554,470.72	116,673,204.01
E345.00-Accessory Electric Equipmen	46,764,572.87	16,990,749.93	(115,501.18)	-	18,875,299.75	65,639,812.62
E345.01-AROP Accessory Electric Equipmen	-	-	-	-	-	-
E346.00-Misc Power Plant Equipment	5,510,229.43	3,182,054.65	(114,855.08)	-	3,067,199.57	8,577,429.40
E347.00-AND Cost Other Prod (Exp)	403,344.09	-	-	-	-	403,344.09
	549,016,839.75	421,856,541.68	(644,434.41)	162,070.19	420,984,477.44	970,001,317.19

**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>						
Electric Steam Production						
E310 20-Land	12,551,905.15	-	-	(265,688.84)	(265,688.84)	12,286,216.31
E311 00-Structures and Improvements	322,230,856.84	4,553,485.35	(917,339.38)	(4,924,959.40)	(1,289,353.44)	320,941,153.40
E311 01-AROP Structures and Improv	-	-	-	-	-	-
E312 00-Boiler Plant Equipment	2,792,481,589.67	90,822,482.17	(10,563,333.76)	4,082,726.86	45,241,875.25	2,807,723,474.92
E312 01-AROP Boiler Plant Equipment	-	-	-	-	-	-
E314 00-Turbogenerator Units	323,517,905.64	7,000,528.03	(513,877.90)	-	6,546,550.69	330,124,557.33
E314 01-AROP Turbogenerator Units	-	-	-	-	-	-
E315 00-Accessory Electric Equipment	210,432,077.98	1,366,608.35	(248,391.82)	-	1,118,216.53	211,550,294.51
E315 01-AROP Accessory Electric Equipment	-	-	-	-	-	-
E318 01-AROP Accessory Electric Equipment	-	-	-	(57,817.46)	(57,817.46)	-
E316 00-Misc Power Plant Equip	32,653,132.63	1,637,182.15	(452,747.28)	-	1,096,627.43	33,740,760.66
E317 07-ARO Cost Steam (E39)	329,221,435.28	-	(2,172,751.05)	(239,395,427.20)	(301,568,178.75)	27,653,256.50
E317 08-ARO Cost Steam (CCR)	-	-	-	220,491,458.15	220,491,458.15	220,491,458.15
	3,993,146,614.17	65,445,250.61	(14,899,041.71)	(79,169,057.89)	(28,628,402.99)	3,964,552,211.18
<b>Electric Transmission</b>						
E350 10-Land Rights	29,426,995.30	100,644.38	-	-	100,644.38	29,529,639.68
E350 20-Land	2,360,270.07	-	-	-	-	2,360,270.07
E352 10-Strut & Imp-Non Sys Centre	24,909,724.79	3,511,510.18	(173,522.90)	(4,846.97)	3,333,040.29	28,242,705.08
E352 20-Strut & Imp Sys Central/Co	193,226.01	-	-	-	-	193,226.01
E353 10-Station Equipment - Non Sys	247,590,681.12	15,361,084.72	(2,173,668.85)	210,324.09	13,597,740.86	261,188,421.88
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 10-Towers and Poles	76,267,425.67	(23,418.30)	(57,164.05)	-	91,255.25	76,458,680.32
E355 00-Poles and Fixtures	213,158,139.63	24,699,500.74	(2,759,978.12)	(135,459.46)	21,003,663.16	234,097,602.79
E355 00-OH Conductors and Devices	170,357,664.21	5,578,617.00	(2,153,781.90)	-	3,424,835.10	173,782,499.41
E357 00-Underground Conduit	448,760.26	-	-	-	-	448,760.26
E358 00-UG Conductors and Devices	1,173,303.32	1,730.09	(2,412.69)	(54,177.15)	(54,859.15)	1,118,444.17
E359 15-ARO Cost Transm (L 98)	52,117.71	-	-	32,711.92	32,711.92	84,829.63
E359 17-ARO Cost Transm (Cap)	361,332.62	-	-	(32,519.28)	(32,519.28)	489,652.02
	773,600,301.39	49,943,706.39	(7,302,428.29)	169,972.61	42,411,250.71	816,011,582.09
<b>Total 101 Plant In Service</b>	<b>7,232,561,743.04</b>	<b>646,600,836.26</b>	<b>(63,681,531.05)</b>	<b>(75,719,722.75)</b>	<b>505,389,432.46</b>	<b>7,230,661,176.40</b>
<b>106 - Construction Completed not Classified</b>						
Electric Distribution						
E360 00-Land	-	-	-	-	-	-
E361 00-Structures and Improvements	169,123.63	1,683,051.07	-	-	1,683,051.07	1,682,174.70
E362 00-Station Equipment	2,891,882.22	9,496,908.29	-	-	9,496,908.29	11,988,732.51
E364 00-Poles, Towers, and Fixtures	7,524,951.65	5,699,270.66	-	-	5,699,270.66	13,224,222.31
E365 00-OH Conductors and Devices	8,934,478.89	6,647,921.83	-	-	6,647,921.83	15,582,400.72
E366 00-Underground Conduit	171,052.02	26,793.25	-	-	23,793.25	200,785.77
E367 00-UG Conductors and Devices	6,260,674.42	3,012,750.41	-	-	3,012,750.41	9,273,324.83

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>						
E368 00-Line Transformers	1,159,816.61	2,251,004.15	-	-	2,251,004.15	3,410,820.76
E369 00-Service	196,740.34	662.89	-	-	662.89	197,403.23
E370 00-Meters	550,304.60	64,122.57	-	-	64,122.57	614,427.17
E370 01-Meters AMS	698,693.34	(651,461.02)	-	-	(651,461.02)	47,232.32
E373 00-Street Lighting / Signal Sy	2,359,284.69	3,235,743.24	-	-	3,235,743.24	5,605,027.93
	30,543,077.37	31,479,745.14	-	-	31,479,745.14	62,022,822.45
<b>Electric General Plant</b>						
E380 10-Structures and Improvements	2,465,097.37	(1,518,727.88)	-	-	(1,518,727.88)	948,369.60
E391 10 Office Equipment	215,748.65	838,719.20	-	-	538,719.20	754,467.85
E391 20 Non-PC Computer Equipment	5,069,902.97	(205,048.59)	-	-	(205,048.59)	4,864,854.38
E391 21 Personal Computers	-	(896,146.20)	-	-	(896,146.20)	57,951.61
E393 00-Store Equipment	598,593.70	(988,593.70)	-	-	(390,000.00)	-
E394 00-Tools, Shop, and Garage Equ	404,833.66	(151,592.46)	-	-	(151,592.46)	253,241.20
E398 00-Power Op Equip - Lg Mach	14,685.68	(14,685.68)	-	-	(14,685.68)	-
E397 00-Comm Equip-Microsere	802,667.34	2,025,269.99	-	-	2,025,269.99	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	360,615.19	(97,855.99)	-	-	(262,759.80)	163,275.63
	13,632,687.21	(2,835,697.94)	-	-	(2,835,697.94)	10,609,989.27
<b>Electric Hydro Production</b>						
E331 00-Structures and Improvements	-	(34,972.15)	-	-	(34,972.15)	-
E332 00-Reservoirs, Dams, and Water	26,972.15	(330,392.94)	-	-	(303,420.79)	0.00
E333 00-Water Wheels, Turbines, Gen	328,392.84	-	-	-	-	328,392.84
E334 00-Accessory Elec Equip	-	-	-	-	-	-
E335 00-Hydro Power Plant Equipment	-	-	-	-	-	-
E336 00-Roads, Railroads, and Rldg	8,793.34	(8,793.34)	-	-	(8,793.34)	-
	370,158.33	(370,158.33)	-	-	-	0.00
<b>Electric Intangible Plant</b>						
E333 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	(46,130,760.90)	-	-	(981,872.55)	681,872.55
E342 00-Fuel Holders, Producers, Ac	134,583,718.02	(129,042,692.64)	-	-	(5,541,025.38)	6,941,086.98
E343 00-Pine Movers	97,932,512.06	(84,300,260.05)	-	-	(13,632,252.01)	3,632,252.91
E344 00-Generators	113,392,226.33	(88,965,519.08)	-	-	(24,426,707.25)	14,426,697.25
E345 00-Accessory Electric Equip	28,777,275.22	(26,081,821.97)	-	-	(2,695,453.25)	685,453.25
E346 00-Misc Power Plant Equip	145,376.61	(272,638.92)	-	-	(127,262.31)	818,017.53
	420,341,795.69	(383,266,415.72)	-	-	(37,075,379.97)	27,075,379.97

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>						
Electric Steam Production						
E310-20-Land	10,406,297.27	274,092.44	-	-	274,092.44	10,680,389.71
E311-00-Structures and Improvements	15,368,649.14	(881,656.95)	-	-	(881,656.85)	14,486,992.19
E311-00-ASCP Structures and Improvements	-	-	-	-	-	-
E312-00-Boiler Plant Equipment	1,028,562,191.62	107,415,350.88	-	-	1,074,153,600.68	1,333,977,562.50
E314-00-Turbo-generator Units	5,469,222.00	311,887.45	-	-	311,887.45	5,781,109.45
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	3,612,386.27	(446,262.21)	-	-	(446,262.21)	3,166,124.06
	1,072,395,172.74	106,040,039.31	-	-	106,040,039.31	1,178,435,212.05
<b>Electric Transmission</b>						
E320-10-Land Rights	-	-	-	-	-	-
E350-20-Land	-	-	-	-	-	-
E352-10-Struct & Imp-Non Sys Contrs	404,730.03	188,123.99	-	-	188,123.99	602,853.02
E363-10-Station Equipment - Non Sys	10,144,956.15	6,828,732.77	-	-	6,828,732.77	16,973,688.92
E363-20-Station Equip-Sys Control	-	-	-	-	-	-
E364-00-Towers and Fittings	35,872.07	(35,872.97)	-	-	(35,872.97)	(0.00)
E365-00-Poles and Fittings	15,011,105.11	15,693,288.39	-	-	15,693,288.38	30,704,393.50
E368-00-OH Conductors and Devices	8,155,049.91	2,440,533.38	-	-	2,440,533.38	10,625,583.29
E368-00-UG Conductors and Devices	-	-	-	-	-	-
	33,781,724.17	25,124,805.56	-	-	25,124,805.56	58,906,529.73
<b>Total 106 Construction Completed not Classified</b>	<u>1,651,756,561.05</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>8,814,348,304.90</u>	<u>410,270,053.53</u>	<u>(60,691,331.05)</u>	<u>(76,719,772.75)</u>	<u>270,858,969.73</u>	<u>9,085,057,294.72</u>

KENTUCKY UTILITIES COMPANY KENTUCKY - TOTAL PLANT IN SERVICE - ELECTRIC - MB - REGULATORY ACCOUNTING DECEMBER 2016							
	Beginning Balance	Additions	Retirements	Transfers/Adjustments	Net Additions	Ending Balance	Total Plant in Service Net Book Value
<b>TOTAL 101 &amp; 106</b>							
<b>Plant in Service</b>							
Electric Distribution							
E100 10 Land Rights	2,075,200.07	-	-	(113,882.26)	2,075,200.07	(1,399,697.51)	675,962.26
E100 10 Land	5,963,266.82	-	-	4,948.87	5,968,215.69	(950)	5,958,265.82
E301 00 Structures and Improvements	10,228,930.79	3,026,329.89	(11,201.24)	4,948.87	2,960,206.42	(2,322,963.38)	10,934,645.89
E302 00 Street Equipment	165,091,647.80	15,072,229.84	(609,499.26)	18,238.83	14,222,069.29	(17,816,649.09)	147,284,997.84
E304 00 Poles, Towers, and Fences	328,244,724.88	21,573,442.82	(3,881,623.99)	20,917,816.84	38,513,645.67	(145,542,721.25)	202,719,822.57
E305 00 CIG Conductors and Devices	314,130,066.50	26,123,223.06	(9,307,622.27)	21,308.75	16,837,938.54	(339,361,465.38)	(50,062,288.42)
E309 00 Underground Conduit	2,690,241.68	341,823.43	(2,148,081)	-	339,945.87	2,350,171.06	(991,117.03)
E310 00 CIG Conditions and Devices	177,441,231.48	8,795,754.66	(9,616,752)	-	7,879,752.03	(189,200,874.49)	(14,870,800.05)
E308 00 Line Transformers	294,774,995.29	8,962,880.34	(3,036,928.27)	-	2,717,932.07	(301,932,270.36)	(149,130,275.54)
E309 00 Salences	88,848,677.81	8,367,452.32	(248,508.64)	-	8,326,923.75	(97,938,327.74)	(89,248,678.01)
E310 00 Line Transformers	37,585,063.00	2,365,821.28	(886,458.03)	-	1,509,344.25	(38,140,269.62)	(31,987,650.83)
E310 00 Salences	899,463.14	509,848.68	-	-	509,848.68	(63,805.36)	979,272.66
E311 00 meter on Customer Premise	18,198,302.80	-	3,720.54	(16,202,658.39)	(16,198,922.85)	(0.00)	(0.00)
E312 00 Street Lightry Signal Etc	60,376,168.00	7,689,153.01	(4,307,346.11)	16,220,658.29	19,304,467.22	(112,791,435.73)	(33,933,014.38)
E314 05 AIRC Coal Elec Dist (a,b)	282,483.18	-	(7,798.63)	338,491.86	336,693.33	822,146.49	(23,309,200)
E314 07 AIRC Coal Elec Dist (a,b)	522,262.00	-	-	(500,883.93)	(178,621.93)	21,299.08	(500,189,660)
	1,573,000,514.14	100,806,179.18	(19,192,460.90)	(276,937,079)	8,150,772.99	1,664,254,366.43	(621,648,822.52)
							1,033,905,753.81
<b>Electric General Plant</b>							
E200 00 Land	2,728,479.90	320,007.17	-	-	3,048,487.07	0.00	3,049,487.07
E302 10 Structures and Improvements	50,642,703.20	2,672,693.87	-	44,814.46	2,644,020.83	57,686,788.23	(11,213,052.02)
E302 20 Improvements to Leased Property	467,774.71	-	(675,005.20)	(46,814.46)	(46,814.46)	(449,880.27)	(387,227.98)
E301 10 Office Equipment	9,890,361.71	1,515,680.83	(1,083,856.60)	-	432,224.28	10,442,285.89	(5,077,929.86)
E302 20 Area PC Computer Equipment	26,909,802.79	3,875,098.36	(4,236,620.00)	-	1,951,656.24	28,549,266.95	(15,543,622.23)
E301 20 Capt Processing Equipment	1,481,177.86	182,500.23	(3,287,500.18)	-	(1,074,999.96)	4,412,177.00	(607,880)
E301 10 Personal Computers	1,090,235.11	937,777.47	(158,178.92)	19,403.82	259,091.36	1,299,235.07	(526,352.81)
E302 10 Heavy Trucks and Other	4,466,087.64	1,466,466.83	(108,466.86)	(19,403.82)	5,804,683.79	(3,326,915.29)	2,799,824.29
E302 10 Store Equipment	1,409,899.69	(92,455.12)	-	-	(80,445.12)	306,444.57	(375,959.64)
E308 10 Tools, Shop, and Storage Etc	11,862,646.16	611,119.87	(100,355.43)	-	611,774.24	12,153,499.36	(3,848,822.04)
E308 00 Laboratory Equipment	2,010,920.02	125,192.24	-	-	125,192.24	2,136,115.26	(848,248.64)
E308 00 Power Oil Equip - Lig-Mech	2,314,380.18	4,440,725.00	(641,241.54)	-	3,793,433.49	25,113,822.67	(5,026,970.50)
E307 10 Comm Rls Radiolnd - Telegrm	1,827,162.83	(115,177.90)	(832,789.23)	-	(620,804.10)	18,889,216.67	(7,428,272.87)
E307 20 DDM Communication Equipment	5,873,808.05	1,415,154.44	(428,995.20)	-	376,124.18	8,859,712.21	(848,576.64)
E309 00 Miscellaneous Equipment	-	-	-	-	-	-	(0.00)
	174,890,061.85	18,214,154.74	(11,014,482.80)	-	4,799,671.98	179,679,733.41	(50,389,546.57)

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

	Beginning Balance	Additions	Retirements	Transfers/Adjustments	Net Additions	Ending Balance	Reserve	Total Plant In Service Net Book Value
<b>TOTAL 161 &amp; 166</b>								
<b>Electric Plant Production</b>								
E321 Island Rights	875,311.47	-	-	-	-	879,311.47	(942,332.60)	(53,021.13)
E311 00 Structures and Improvements	827,802.64	2,174,143.44	(2,255.54)	-	2,171,789.80	2,369,250.54	(960,878.55)	2,638,516.99
E312 00 Generators, Turbines, and Motors	21,085,546.37	-	-	-	-	21,085,652.07	(8,793,386.39)	12,292,265.68
E313 00 Water Wheels, Turbines, Com	14,658,896.32	868.52	(12,840.26)	-	(12,154.74)	14,546,241.58	(7,381,890.59)	12,227,893.29
E314 00 Accessory Electric Equipment	1,251,588.77	40,898.02	-	-	40,898.02	1,292,486.79	(268,181.33)	1,094,405.46
E325 00 Misc Power Plant Equipment	318,348.74	-	-	-	-	316,585.74	(130,438.84)	186,146.90
E326 00 Heats, Retainers, and Brigs	294,929.13	-	-	-	-	294,929.13	(29,245.92)	154,683.21
E327 07 ARJ Coal Hydro Prod (Eg)	714,313.54	-	(88,482.34)	452,259.79	371,477.45	688,207.69	(19,791.72)	518,026.80
	26,795,971.68	2,215,124.88	(101,678.14)	452,259.79	2,315,959.83	42,370,878.81	(11,889,588.02)	30,251,152.61
<b>Electric Intangible Plant</b>								
E361 00 Organization	38,116.89	-	-	-	-	38,116.89	-	38,116.89
E362 00 Franchise and Contracts	50,916.83	-	-	-	-	50,916.83	(83,975.78)	(7,460.88)
E363 00 Misc Intangible Plant	61,208,431.86	11,708,442.78	(5,295,318.92)	-	67,121,555.72	67,121,555.82	(19,887,148.92)	37,235,407.90
E364 00 CCIS Software	41,048,496.15	-	-	-	-	41,048,496.15	(20,648,391.75)	19,399,899.40
	92,332,962.21	11,708,442.78	(5,295,318.92)	-	87,111,123.86	87,111,123.86	(39,525,525.64)	47,685,598.22
<b>Electric Other Production</b>								
E261 Island Rights	175,455.31	-	-	-	-	176,459.31	(120,484.00)	56,025.31
E340 204 Land	130,099.02	-	-	162,012.19	162,012.19	297,969.21	-	297,969.21
E341 00 Structures and Improvements	63,071,007.45	2,191,890.05	(95,642.80)	-	2,096,347.25	65,078,174.65	(20,948,774.38)	44,129,400.27
E342 00 Fuel Pulpers, Pulverizers, etc	160,090,131.64	-	-	-	(98,285,128.08)	61,764,903.56	(17,121,687.78)	44,643,215.78
E343 00 ARJOT Fuel Pulpers, Pulv, etc	-	-	-	-	-	-	0.00	-
E344 00 Prime Movers	473,814,217.69	160,187,280.48	(85,811.98)	-	160,111,568.50	642,925,827.18	(180,471,024.93)	462,224,822.25
E345 00 Generators	122,908,038.64	193,978,425.00	(432,458.37)	-	193,445,946.63	193,445,946.63	(27,282,377.21)	90,796,514.00
E346 00 Accessory Electric Equipment	73,841,848.19	(7,081,081.04)	(119,501.18)	-	(7,200,582.22)	66,338,265.97	(22,945,453.87)	43,392,812.10
E347 00 ARJOT Accessory Electric Equipment	3,850,899.44	3,454,680.37	(114,655.05)	-	3,389,894.49	3,389,894.49	(20,916,170.13)	5,810,026.80
E348 00 Misc Power Plant Equipment	493,264.09	-	-	-	-	493,264.09	(52,922.88)	302,321.14
E349 07 ARJOT Coal Other Prod (Eg)	969,358,829.44	28,388,425.94	(844,454.41)	162,012.19	27,716,051.72	997,074,881.15	(392,240,515.34)	715,004,868.82

Case No. 2018-00295  
Attachment 1 to Response to US DOD-1 Question No. 7  
Page 657 of 1455  
Garrett

KENTUCKY UTILITIES COMPANY							
KENTUCKY - TOTAL PLANT IN SERVICE - ELECTRIC - NW - REGULATORY ACCOUNTING							
DECEMBER 2016							
	Beginning Balance	Additions	Retirements	Transfers/Adjustments	Net Additions	Ending Reserve	Total Plant in Service Net Book Value
<b>TOTAL 651 &amp; 136</b>							
Electric Steam Production							
E1100 Land	22,958,202.42	274,002.44	-	(265,838.84)	8,402.80	22,986,656.02	22,986,656.02
E11100 Structures and Improvements	337,599,205.98	3,871,829.50	(917,938.39)	(4,824,809.49)	(2,171,015.29)	335,428,196.69	159,886,823.59
E11200 ARJ&P Structures and Improv	3,789,043,791.23	158,237,843.05	(10,563,333.78)	4,882,725.88	162,857,235.15	3,941,701,027.42	(1,111,662,728.32)
E11400 Boiler Plant Equipment							2,830,038,301.39
E11210 ARJ&P Boiler Plant Equipment	329,041,128.54	7,372,416.04	(515,877.59)	-	6,856,538.14	335,905,666.78	(168,824,496.88)
E11400 Turbogenerator Units	221,412,204.42	733,224.95	(249,391.82)	-	454,323.13	221,817,337.55	109,583,176.10
E11510 ARJ&P Turbogenerator Units							117,277,378.06
E11510 Accessory Electric Equipment	1,490,829.94	(482,747.26)	(57,817.46)	650,365.21	36,118,884.12	(18,204,780.22)	20,711,123.90
E11500 Misc Power Plant Equip	329,229,435.26	-	(2,172,251.56)	(209,376,437.20)	(201,668,175.70)	27,563,258.69	(2,895,841.96)
E11710 ARJ&P Coal Boilers (Coal)							129,890,767.27
E11710 ARJ&P Coal Boilers (CCRD)	3,065,517,796.91	171,480,538.02	(74,876,647.31)	(78,760,873.28)	77,171,835.32	3,142,594,423.22	(1,687,371,138.63)
Electric Transmission							
E200 104 and Rights	27,309,524.65	-	-	-	-	27,309,524.65	(15,400,740.93)
E202 20 and	2,714,969.97	-	-	-	-	2,714,969.97	2,714,969.97
E302 10 Steel & Imp Non-Sys Cont'd	23,096,543.66	3,709,634.15	(172,163.83)	(4,846.87)	3,531,523.25	27,230,065.91	(8,965,689.31)
E302 20 Steel & Imp-Sys Cont'd	955,226.01	-	-	-	-	955,226.01	(75,925.15)
E303 10 Station Equipm - Non Sys	235,883,521.25	21,838,835.13	(2,118,855.21)	158,477.37	19,877,437.29	255,747,878.54	(85,695,835.01)
E303 10 ARJ&P Station Equip Non-Sys							192,047,143.53
E303 20 Station Equip-Sys Cont'd	6,584,360.27	-	(89,953.38)	-	(28,900.36)	6,511,506.53	(3,846,217.48)
E304 00 Towers and Poles	69,232,217.34	87,546.33	(29,364.69)	-	58,367.97	69,290,460.05	29,026,582.29
E305 00 Poles and Fixtures	17,460,282.55	40,986,557.11	(2,881,603.00)	(84,611.84)	37,480,342.24	28,419,241.79	(87,848,794.57)
E306 00 OH Conductors and Devices	161,838,461.84	7,899,200.71	(2,088,652.80)	-	5,810,547.91	167,549,709.75	(103,066,911.63)
E307 00 Underground Conduits	444,780.26	-	-	-	-	444,780.26	(238,832.50)
E308 00 OH Conductors and Devices	1,175,000.30	-	-	-	-	1,175,000.30	961,793.24)
E309 10 ARJ&P Coal Traction (ARJ)	52,117.71	1,730.09	(2,412.96)	(54,177.15)	(54,894.10)	84,829.63	(4,884.10)
E309 10 ARJ&P Coal Traction (ARJ)	395,332.82	-	-	322,919.83	322,919.83	718,252.65	(68,875.01)
E309 20 ARJ&P Coal Traction (ARJ)	746,304,323.33	13,722,660.52	(6,891,131.49)	169,872.81	66,901,644.64	813,212,764.69	(312,671,869.38)
<b>Total Plant in Service - KY</b>	<b>8,743,292,282.58</b>	<b>292,833,626.01</b>	<b>(50,305,753.20)</b>	<b>(78,826,159.20)</b>	<b>243,812,413.61</b>	<b>8,987,119,229.90</b>	<b>(3,005,538,416.31)</b>

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

	Beginning Balance	Additions	Retirements	Transfer/ Adjustments	Net retirements	Ending Balance
<b>101 Plant in Service - KY</b>						
<b>Electric Distribution</b>						
E360-10-Land Rights - 101	2,075,300.07	-	-	-	-	2,075,300.07
E369-20-Land - 101	5,569,266.52	-	-	(113,882.25)	(113,882.25)	5,455,384.27
E361-10-Structures and Improvements - 101	10,500,945.16	353,474.62	(11,532.34)	4,946.97	347,189.35	10,400,033.51
E362-00-Station Equipment - 101	162,595,821.55	5,586,322.65	(969,796.52)	18,563.83	4,735,099.96	167,330,921.54
E364-00-Poles, Towers, and Fixtures - 101	320,927,554.78	16,474,360.27	(1,561,623.99)	-	14,652,736.28	335,780,291.04
E365-00-OM Conductors and Devices - 101	305,485,784.12	20,081,329.24	(9,597,675.77)	21,928.15	10,705,628.12	316,202,425.54
E366-00-Underground Conduit - 101	1,879,519.17	312,042.18	(2,198.00)	-	309,856.12	2,189,375.29
E367-00-LG Conductors and Devices - 101	171,363,991.14	5,806,747.20	(916,012.62)	-	4,890,744.58	176,254,765.72
E368-00-Line Transformers - 101	293,556,176.49	3,891,683.19	(635,506.27)	-	4,966,237.02	293,525,434.40
E369-00-Services - 101	89,459,666.07	8,966,799.49	(245,526.84)	-	8,721,262.64	97,780,323.51
E370-00-Meters - 101	72,186,913.95	2,322,976.60	(658,455.03)	-	1,516,521.57	73,171,435.52
E370-01-Meters AMS - 101	-	922,365.70	-	-	-	922,365.70
E371-00-Install on Customer Premises - 101	16,196,922.85	-	3,735.54	(16,202,658.39)	(16,186,522.65)	-
E373-00-Street Lighting Signal Sys - 101	91,094,515.91	4,594,926.74	(4,537,946.17)	16,202,658.39	16,200,647.96	107,354,766.87
E374-05-ARO Cost Elec Dist (LUB) - 101	285,453.16	-	(2,796.53)	339,491.68	336,693.33	622,146.49
E374-07-ARO Cost Elec Dist (Esp) - 101	822,242.23	-	-	(550,885.63)	(550,885.63)	71,256.55
	1,543,384,988.77	70,793,246.87	(18,152,465.80)	(275,937.09)	51,280,843.98	1,594,746,530.75
<b>Electric General Plant</b>						
E389-20-Land - 101	2,729,479.90	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
E390-20-Inventory to Leasee Property - 101-10	487,774.73	-	-	(46,914.46)	-	440,860.27
E391-10-Office Equipment - 101	9,774,612.86	977,161.85	(1,063,656.60)	-	(86,494.92)	9,688,117.94
E391-20-Non-PC Computer Equipment - 101	21,885,619.82	4,065,141.77	(4,236,676.62)	-	(156,533.65)	21,729,085.97
E391-31-Cash Processing Equipment - 101	-	-	-	-	-	-
E391-31-Personal Computers - 101	6,443,079.99	1,178,046.49	(3,267,590.19)	-	(2,088,553.70)	4,354,226.29
E392-10-Cars and Light Trucks - 101	1,000,236.71	367,777.47	(1,158,179.93)	19,403.82	259,031.36	1,339,266.07
E392-10-Heavy Trucks and Other - 101	4,096,667.64	1,456,262.63	(1,066,406.66)	(16,403.62)	1,339,749.95	5,826,837.99
E393-00-Store Equipment - 101	901,303.99	5,138.59	-	-	5,138.58	906,442.57
E394-00-Tools, Shovs, and Garage Equ - 101	11,277,812.50	762,703.13	(1,003,325.47)	-	682,247.36	11,940,160.16
E395-00-Laboratory Equipment - 101	-	-	-	-	-	-
E396-00-Power Op Equip - Lg Mech - 101	1,996,237.34	139,877.92	-	-	139,877.92	2,136,115.25
E397-00-Microwave, Fiber, Other - 101	24,556,431.84	2,415,406.12	(641,341.51)	-	1,774,133.63	26,260,595.44
E397-10-Comm Eq Radio and Telephone - 101	16,674,293.95	1,814,128.65	(623,769.21)	-	960,359.44	17,864,653.39
E397-20-DSM Communication Equipment - 101	5,614,692.84	1,512,760.00	(438,990.26)	-	1,073,769.74	6,886,462.58
E398-00-Miscellaneous Equipment - 101	-	-	-	-	-	-
	161,302,844.34	19,194,381.65	(11,514,482.85)	-	7,679,898.80	168,882,743.14



**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	2,999,350.54
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	13,132,503.48	327,075.38	(12,840.26)	-	314,235.10	14,046,741.58
E334-00-Accessory Electric Equipment - 101	1,321,888.77	40,896.02	-	-	40,896.02	1,362,984.79
E335-00-Misc Power Plant Equipment - 101	316,946.74	-	-	-	-	316,946.74
E338-00-Roads, Railroads, and Bldg - 101	220,715.79	8,763.34	-	-	8,793.34	229,509.13
E337-07-ARO Cost Hydro Prod (Eapp) - 101	274,210.54	-	(86,482.34)	457,959.79	371,477.45	645,787.99
	39,426,753.65	2,585,893.31	(101,678.14)	457,959.79	2,542,764.96	42,370,918.61
<b>Electric Intangible Plant</b>						
E301-00-Organizations - 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	40,521,476.66	14,107,204.21	(5,795,318.90)	-	8,311,885.31	48,833,361.97
E303-10-CIS Software - 101	11,045,694.53	-	-	-	-	11,045,694.53
	81,662,006.81	14,107,204.21	(5,795,318.90)	-	8,311,885.31	89,973,882.22
<b>Electric Other Production</b>						
E340-10 Land Rights - 101	176,409.31	-	-	-	-	176,409.31
E340-20 Land - 101	133,099.62	-	-	162,070.19	162,070.19	297,169.21
E341-00-Structures and Improvements - 101	35,960,294.00	48,282,750.96	(95,642.98)	-	48,157,108.10	84,117,452.10
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	375,881,804.72	263,497,643.53	(85,818.89)	-	263,411,824.55	639,292,629.27
E344-00-Generators - 101	59,118,733.29	67,687,087.03	(432,616.31)	-	67,354,470.72	116,673,204.01
E345-00-Accessory Electric Equipment - 101	46,164,972.87	18,969,749.93	(115,201.18)	-	18,879,239.15	65,039,319.92
E345-01-AROP Accessory Elec Equip - 101	-	-	-	-	-	-
E346-00-Misc Power Plant Equipment - 101	5,510,229.63	3,182,054.68	(114,855.08)	-	3,667,199.57	6,577,429.40
E347-07-ARO Cost Other Prod (Eapp) - 101	403,364.09	-	-	-	-	403,364.09
	543,016,839.75	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><b>7,081,743,868.50</b></u>	<u><b>641,215,669.18</b></u>	<u><b>(59,301,553.30)</b></u>	<u><b>(78,659,592.39)</b></u>	<u><b>503,254,523.49</b></u>	<u><b>7,584,998,391.99</b></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>						
E360 00-Land - 106	-	-	-	-	-	-
E361 00-Structures and Improvements - 106	169,123.63	1,693,051.07	-	-	1,683,051.07	1,852,174.70
E362 00-Distribution Equipment - 106	2,501,626.22	9,496,906.29	-	-	9,496,906.29	11,998,532.51
E364 00-Poles, Towers, and Fixtures - 106	7,317,180.22	5,165,062.56	-	-	5,165,062.56	12,482,242.78
E365 00-Oil Conductors and Devices - 106	8,607,174.43	6,101,997.72	-	-	6,101,997.72	14,709,172.15
E368 00-Underground Conduit - 106	171,000.52	29,793.25	-	-	-	200,793.77
E367 00-LIG Conductors and Devices - 106	6,077,240.32	2,988,967.45	-	-	2,989,967.45	9,066,207.77
E368 00-Line Transformers - 106	1,159,816.81	2,251,004.15	-	-	2,251,004.15	3,410,820.96
E369 00-Devices - 106	196,740.34	662.89	-	-	662.89	197,403.23
E370 00-Meters - 106	384,179.65	42,824.69	-	-	42,824.69	427,004.33
E370 01-Meters AMS - 106	693,993.34	(651,491.02)	-	-	(651,491.02)	47,502.32
E373 00-Street Lighting / Signal Sy - 106	2,282,449.09	3,036,219.27	-	-	3,036,219.27	5,318,668.36
	<u>29,615,627.37</u>	<u>30,192,926.31</u>	-	-	<u>30,192,926.31</u>	<u>59,808,555.68</u>
<b>Electric General Plant</b>						
E300 10-Structures and Improvements - 106	2,409,627.07	(1,481,257.38)	-	-	(1,461,257.38)	948,369.69
E301 10-Office Equipment - 106	215,749.89	-	-	-	538,710.20	754,460.09
E301 20-Non PC Computer Equipment - 106	5,069,982.97	-	-	-	(205,048.39)	4,864,934.58
E301 30-Personal Computers - 106	-	-	-	-	-	-
E304 00-Tools, Shop, and Garage Equ - 106	1,044,097.87	(96,146.26)	-	-	(96,146.26)	947,951.61
E303 00-Store Equipment - 106	598,593.70	(598,593.70)	-	-	(598,593.70)	-
E304 00-Tools, Shop, and Garage Equ - 106	404,833.66	(191,382.46)	-	-	-	213,451.20
E385 00-Power Op Equip - Lg Mach - 106	14,695.69	(14,695.69)	-	-	-	-
E307 00-Microwave, Fiber, Other - 106	905,957.34	2,025,269.89	-	-	2,025,269.89	2,931,227.23
E307 10-Comm Eq Radio and Telephone - 106	2,752,874.88	(1,829,336.65)	-	-	-	923,538.23
E307 20-DSM Communication Equipment - 106	860,815.19	(87,585.56)	-	-	(87,585.56)	773,229.63
	<u>13,577,217.21</u>	<u>(2,660,226.94)</u>	-	-	<u>(2,660,226.94)</u>	<u>10,916,990.27</u>
<b>Electric Hydro Production</b>						
E331 00-Structures and Improvements - 106	-	-	-	-	-	-
E332 00-Reservoirs, Dams, and Water - 106	34,872.15	(34,872.15)	-	-	(34,872.15)	-
E333 00-Water Wheels, Turbines, Gen - 106	326,392.84	(326,392.84)	-	-	(326,392.84)	0.00
E334 00-Accessory Electric Equipment - 106	-	-	-	-	-	-
E335 00-Misc Power Plant Equipment - 106	-	-	-	-	-	-
E336 00-Roads, Railroads, and Bridge - 106	8,793.34	(8,793.34)	-	-	(8,793.34)	-
	<u>370,158.33</u>	<u>(370,158.33)</u>	-	-	<u>(370,158.33)</u>	<u>0.00</u>
<b>Electric Intangible Plant</b>						
E303 00-Misc Intangible Plant - 106	10,687,955.30	(2,400,761.45)	-	-	(2,400,761.45)	8,287,193.85
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**

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net retirements	Ending Balance
<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 - NEW - 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>Electric Distribution</b>								
E002.00 Land Rights	91,007.63	-	-	-	-	91,007.63	(68,534.06)	22,473.57
E002.00 Lines	102,248.61	5,038.99	-	-	5,038.99	107,287.61	-	107,287.61
E003.00 Structures and Improvements	486,232.05	1,064,231.54	(4,009,385)	(50,100.50)	3,965,077	4,502,205.62	(1,123,384.54)	3,378,821.08
E004.00 Station Equipment	2,064,231.54	411,175.06	(20,190.00)	-	3,274,416.60	8,201,890.86	(1,021,201.93)	5,207,688.93
E004.00 Poles, Towers, and Fittings	28,904,719.79	1,664,878.56	(18,198.07)	-	1,977,718.49	29,102,432.27	(42,071,665.77)	18,031,372.50
E005.00 OH Conductors and Devices	23,706,911.30	1,144,404.18	(200,703.00)	-	744,915.28	24,451,028.78	(7,114,656.00)	15,336,372.78
E005.00 Underground Conduct	3,902,429.33	194,229.86	(7,566.66)	-	187,151.20	4,139,550.53	(564,430.60)	3,575,119.93
E005.00 Line Transformers	13,334,469.54	46,330.71	(69,270.00)	-	(19,709.25)	13,291,120.00	(8,969,364.07)	4,321,755.93
E006.00 Electric	5,118,706.42	287,844.31	(7,262.32)	-	280,581.99	5,406,187.41	(4,193,362.86)	1,212,824.55
E030.00 Meters	4,042,185.43	81,853.92	(21,035.72)	-	80,818.20	4,101,913.63	(2,740,337.01)	1,361,576.62
E031.00 Meters on Customer Premise	856,188.89	-	-	(856,188.89)	(856,188.89)	-	-	-
E032.00 Street Lighting / Signal Sy	2,820,803.80	105,372.37	(103,139.89)	856,188.89	1,057,403.27	3,878,206.06	(1,834,802.44)	2,043,403.62
	60,000,000.00	1,126,133.30	(1,242,600.57)	(60,100.30)	2,963,432.37	81,300,760.30	(62,037,300.07)	19,263,460.23
<b>Electric General Plant</b>								
E001.00 Land	80,601.70	300,027.74	-	-	300,027.74	380,629.44	-	380,629.44
E001.00 Structures and Improvements	1,025,239.84	5,164.62	(1,346.41)	-	1,783.05	1,026,922.92	(385,450.98)	641,471.94
E001.00 Structures and Improvements	40,885.80	-	(7,307.76)	-	(7,307.76)	40,885.80	(44,181.96)	(3,296.16)
E001.10 Office Equipment	7,307.76	-	-	-	-	7,307.76	-	7,307.76
E001.20 Non-IT Computer Equipment	-	-	-	-	-	-	309.86	309.86
E002.00 Cars and Light Trucks	-	-	-	-	-	-	(8,000)	(8,000)
E003.00 Station Equipment	4,256.25	-	-	-	-	4,256.25	(3,490,250)	(3,485,993.75)
E004.00 Tools, Shop, and Garage Equ	464,915.59	13,144.76	(3,524.21)	-	9,205.55	478,435.47	(183,468.83)	294,966.64
E005.00 Laboratory Equipment	282,277.26	-	-	-	-	282,277.26	(83,747,545)	(83,465,267.74)
E006.00 Power Op Equip - Ig Mech	542,762.89	84,851.64	-	-	627,614.53	1,170,377.42	(231,408.71)	938,968.71
E007.00 Comm Ex Radio and Telephon	392,484.28	-	-	-	-	392,484.28	(344,499.72)	47,984.56
E008.00 Miscellaneous Equipment	-	-	-	-	-	-	-	-
	2,818,761.24	571,178.79	(12,840.38)	-	568,338.41	3,387,100.65	(1,187,621.44)	2,200,479.21
<b>Electric Intangible Plant</b>								
E001.00 Organization	5,338.09	-	-	-	-	5,338.09	-	5,338.09
	5,338.09	-	-	-	-	5,338.09	-	5,338.09

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

	Beginning Balance	Additions	Retirements	Transfer/ Acquisitions	Net Additions	Ending Balance	Reserve	Total Plant in Service Net Book Value
<b>TOTAL 101 &amp; 106</b>								
Electric Transmission								
E200 10-Land Rights	2,116,631.52	100,844.38	-	-	100,844.38	2,219,475.60	(1,925,671.77)	293,803.83
E300 50-Land	45,700.50	-	-	-	-	45,700.50	-	45,700.50
E200 10-Subst & Imp Non-Sys Conds	1,617,600.16	-	(366.97)	-	(366.97)	1,617,233.19	(807,182.27)	810,050.92
E300 10-Subst Equipment, Non-Sys	23,870,116.02	550,892.56	(51,813.64)	51,847.62	549,076.54	24,419,132.38	(7,707,478.27)	14,711,257.09
E300 00-Towers and Poles	7,181,033.50	-	-	-	-	7,181,033.50	(4,820,950.65)	2,256,082.85
E300 00-Poles and Poles	11,213,584.19	264,232.62	(18,375.08)	(51,847.62)	24,000.31	11,237,593.52	(4,359,328.69)	6,888,264.83
E300 00-Oh Conductors and Devices	16,806,191.56	58,848.67	(60,769.10)	-	(1,920.54)	16,794,271.02	(91,181,783.58)	6,996,087.44
E307 00-Underground Conduits	-	-	-	-	-	-	-	-
E306 00-Underground Conductors &	-	-	-	-	-	-	-	-
	60,875,222.94	925,908.43	(108,268.80)	-	627,639.63	61,500,862.57	(29,899,849.59)	31,601,012.98
<b>Total Plant in Service - Electric - VA</b>	<b>152,126,917.89</b>	<b>6,438,220.52</b>	<b>(1,689,777.79)</b>	<b>(60,180.50)</b>	<b>3,788,972.11</b>	<b>158,535,160.32</b>	<b>(71,574,650.62)</b>	<b>86,960,509.70</b>

**KENTUCKY UTILITIES COMPANY**  
**VIRGINIA - PLANT IN SERVICE - REGULARITY ACCOUNTING**  
**DECEMBER 2016**

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>101 Plant in Service</b>						
<b>Electric Distribution</b>						
E350 10-Land Rights - 101	91,001.83	-	-	-	-	91,001.83
E359 20-Land - 101	102,248.61	-	-	-	-	102,248.61
E361 00-Structures and Improvements - 101	496,252.05	8,038.93	(4,033.36)	-	3,965.57	499,205.62
E362 00-Station Equipment - 101	8,064,221.84	417,179.56	(29,355.08)	(60,190.36)	327,644.12	8,391,895.96
E364 00-Poles, Towers, and Poles - 101	26,296,943.35	1,131,888.46	(681,589.07)	-	1,063,533.39	27,366,478.74
E365 00-DM Conductors and Devices - 101	23,450,008.04	588,389.07	(339,793.50)	-	199,589.17	23,688,194.21
E367 00-UJ 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	13,234,858.54	16,330.71	(628,070.28)	-	(611,739.57)	12,723,148.67
E369 00-Services - 101	5,218,709.62	297,844.31	(7,063.32)	-	290,780.99	5,496,390.41
E370 00-Meters - 101	3,869,884.78	48,366.23	(21,535.72)	-	27,030.51	3,857,015.29
E371 00-Install on Customer Premises - 101	855,169.89	-	-	(855,169.89)	(855,169.89)	-
E373 00-Street Lighting / Signal Sy - 101	2,534,018.50	163,851.30	(103,139.88)	855,169.89	915,890.31	3,449,898.81
	56,082,143.08	2,842,376.47	(1,268,800.57)	(60,190.36)	1,513,345.54	60,555,468.62
<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	978,105.54	58,624.52	(1,366.41)	-	57,268.51	1,035,372.00
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 P/C 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	464,251.89	13,144.79	(3,924.21)	-	9,220.58	473,472.47
E395 00-Laboratory Equipment - 101	-	-	-	-	-	-
E396 00-Power Op Equip - Lg Mach - 101	282,777.26	-	-	-	-	282,777.26
E397 00-Microwave, Fiber, Other - 101	342,782.89	54,891.64	-	-	54,891.64	397,614.33
E397 10-Comm Eq Made and Telephone - 101	382,484.28	-	-	-	-	382,484.28
E398 00-Miscellaneous Equipment - 101	-	-	-	-	-	-
	2,783,290.94	426,649.09	(12,650.38)	-	413,998.71	3,197,250.65
<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**  
**DECEMBER 2016**

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
<b>Electric Transmission</b>						
E350-10-Land Rights - 101	2,118,831.22	100,844.38	-	-	100,844.38	2,219,675.60
E352-00-Land - 101	45,700.50	-	-	-	-	45,700.50
E352-10-Struct & Imp-Non Sys Centre - 101	1,517,820.16	-	(358.97)	-	(358.97)	1,617,061.19
E353-10-Station Equipment - Non Sys - 101	21,721,930.50	601,824.24	(53,813.64)	51,847.62	599,858.22	22,301,988.72
E364-00-Towers and Structures - 101	7,181,081.30	-	-	-	-	7,181,081.30
E365-00-Poles and Structures - 101	10,331,733.28	1,146,352.93	(188,375.09)	(51,847.62)	905,860.22	11,437,565.50
E366-00-OH Conductors and Devices - 101	16,570,501.25	287,578.87	(65,248.10)	-	221,298.87	16,795,231.12
	<u>59,595,998.21</u>	<u>2,112,861.52</u>	<u>(308,296.60)</u>	<u>-</u>	<u>1,807,594.72</u>	<u>61,403,592.93</u>
<b>Total 101 Plant in Service - Electric - VA</b>	<b>150,466,770.92</b>	<b>5,394,967.08</b>	<b>(1,589,777.75)</b>	<b>(60,180.30)</b>	<b>3,734,608.97</b>	<b>154,201,879.89</b>
<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 Structures - 106	207,771.43	534,188.10	-	-	534,188.10	741,959.53
E365-00-OH Conductors and Devices - 106	277,204.46	546,024.11	-	-	546,024.11	823,228.57
E366-00-Underground Conduct - 106	-	-	-	-	-	-
E367-00-OSC Conductors and Devices - 106	183,334.10	23,782.96	-	-	23,782.96	207,117.06
E368-00-Lane Transformers - 106	-	-	-	-	-	-
E369-00-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 Sy - 106	86,235.30	141,523.97	-	-	141,523.97	228,359.27
	<u>627,446.84</u>	<u>7,265,813.53</u>	<u>-</u>	<u>-</u>	<u>1,296,816.63</u>	<u>2,214,266.77</u>
<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	-	-	-	-	-	-
E398-00-Power Op Equip - Lg Mach - 106	-	-	-	-	-	-
E397-00- Microwave, Fiber, Other - 106	-	-	-	-	-	-
E397-10-Comm Eq Radio and Telephone - 106	-	-	-	-	-	-
	<u>55,470.30</u>	<u>(55,470.30)</u>	<u>-</u>	<u>-</u>	<u>(55,470.30)</u>	<u>-</u>
<b>Electric Transmission</b>						
E322-10-Struct & Imp-Non Sys Contro - 106	-	-	-	-	-	-
E353-10-Station Equipment - Non Sys - 106	148,185.52	(50,941.88)	-	-	(50,941.88)	97,243.64
E305-00-Poles and Structures - 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)	-
	<u>1,277,226.73</u>	<u>(1,179,983.09)</u>	<u>-</u>	<u>-</u>	<u>(1,179,983.09)</u>	<u>97,243.64</u>

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

	Beginning Balance	Additions	Retirements	Transfers/ Adjustments	Net Additions	Ending Balance
Total 199 Construction Completed not Classified	2,290,149.97	51,393.44	-	-	51,393.41	2,311,810.41
Total Plant in Service - Electric - VA	152,725,917.89	5,436,230.52	(1,589,777.75)	(60,180.36)	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; 102</b>								
<b>Plant In Service</b>								
<b>Electric Distribution</b>								
E300 10-Land Rights	2,677.41	-	-	-	-	2,677.41	(2,493.13)	174.28
E300 20-Land	2,412.82	-	-	-	-	2,412.82	-	2,412.82
E301 00 Structures and Improvements	2,076.89	-	-	-	-	2,076.89	(2,615.30)	(538.41)
E302 00 Station Equipment	66,887.55	-	-	-	-	66,887.55	(52,879.89)	14,007.66
E304 00 Poles, Towers, and Fixtures	47,785.56	-	-	-	-	47,785.56	(46,448.89)	1,336.67
E305 00 OH Conductors and Devices	46,763.22	-	-	-	-	46,763.22	(37,330.50)	9,432.72
E306 00 Underground Conduct	-	-	-	-	-	-	-	-
E307 00 Underground Conductors &	-	-	-	-	-	-	-	-
E308 00 Line Transformers	3,116.28	-	-	-	-	3,116.28	(5,133.05)	(2,016.77)
E309 00 Services	234.62	-	-	-	-	234.62	(1,144.47)	(909.85)
E370 00 Meters	4,192.21	-	-	-	-	4,192.21	(295.76)	3,896.45
E371 00 Install on Customer Premise	-	-	-	-	-	-	-	-
	<u>176,624.20</u>					<u>176,624.20</u>	<u>(142,349.52)</u>	<u>34,274.68</u>
<b>Electric Transmission</b>								
E330 10-Land Rights	439.53	-	-	-	-	439.53	(365.26)	74.27
E330 20-Land	125,919.00	-	-	-	-	125,919.00	(88,198.15)	37,720.85
E336 00 Poles and Fixtures	79,681.73	-	-	-	-	79,681.73	(52,059.71)	27,622.02
E336 00 OH Conductors and Devices	204,489.26	-	-	-	-	204,489.26	(128,630.52)	75,858.74
	<u>381,104.52</u>					<u>381,104.52</u>	<u>(281,029.04)</u>	<u>100,075.48</u>
<b>Total Plant in Service - Electric - TN</b>	<u>381,104.52</u>					<u>381,104.52</u>	<u>(281,029.04)</u>	<u>100,075.48</u>

**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>						
E361 10-Land Rights - 101	2,627.41	-	-	-	-	2,627.41
E362 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	68,897.25	-	-	-	-	68,897.25
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 00-44kV 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>						
E360 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>-</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>	<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>-</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><b>633,628.69</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>113,882.25</b></u>	<u><b>113,882.25</b></u>	<u><b>747,510.94</b></u>

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

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Retirements</b>	<b>Transfers/ Adjustments</b>	<b>Net Additions</b>	<b>Ending Balance</b>
<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	7,844.44	-	-	-	-	7,844.44
	<u>971,313.10</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>971,313.10</u>
<b>Total Non Utility Property - KY</b>	<u>971,313.10</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>971,313.10</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>						
<b>Electric General Plant</b>						
E350.10-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 Equipment	-	-	-	-	-	-
E345.01-AROP Accessory Electric Equipment	-	-	-	-	-	-
E346.00-Misc Power Plant Equipment	-	-	-	-	-	-
E347.07-ARO Cost Other Prod (Exp)	-	-	-	-	-	-
<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  
DECEMBER 2016

	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	(1,387,660.79)	(12,036.72)	-	-	-	-	-	-	(1,399,697.51)
KU-136010- KY Licensed Proj Land RI	-	-	-	-	-	-	-	-	-
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 Licensed Project Pole	(798.56)	(618.24)	-	-	-	-	-	-	(1,416.80)
KU-136400-KY Poles, Towers, and Fix	(0.29)	-	-	-	-	-	-	-	(0.29)
KU-136500- KY Licensed Proj Ohd Con	(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 Overhead Conductor	(0.19)	-	-	-	-	(2,926.33)	-	2,926.33	(0.19)
KU-136500-KY Ghent Transpt ECR 2009	(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 Undergound Conduit	(984.71)	(762.36)	-	-	-	-	-	-	(1,747.07)
KU-136600- KY Undergound 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 Undergmd Conductors	(40,059,018.48)	(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)	(4,197,733.56)	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 (LB)	(19,131.82)	(6,972.91)	2,798.53	-	-	-	-	-	(23,306.20)
KU-137405-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 Off	(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 Storerm Owned	(316,831.70)	(41,705.44)	4,004.29	-	-	2,300.00	-	-	(352,232.85)
KU-139020-Various Offices	(402,365.23)	(6,221.43)	-	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)	(717,661.68)	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  
 KENTUCKY RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - REGULATORY ACCOUNTING  
 DECEMBER 31, 2016

	Beginning Balance	Accruals	Retirements	Transfers/ Adjustments	RAMP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
KU-133100-00 Structures and Improv	(345,561.80)	(43,538.63)	2,355.54	-	-	25,882.74	-	-	(366,873.05)
KU-133200-00 Reservoirs, Dams, and	(6,298,650.43)	(542,703.96)	-	-	-	-	-	-	(6,841,354.39)
KU-133200-00 Water Wheels, Turbines	(817,722.32)	(514,168.53)	12,840.26	-	-	-	-	-	(1,319,050.59)
KU-133400-00 Accessory Electric Eq	(250,017.75)	(47,863.58)	-	-	-	-	-	-	(297,881.33)
KU-133500-00 Misc Power Plant Eq	(116,507.65)	(173,892.24)	-	-	-	-	-	-	(290,400.00)
KU-133600-00 Roads, Railroads, and	(70,587.22)	(9,528.60)	-	-	-	-	-	-	(80,115.82)
KU-133700-00 Cost (Hydro Prod Cap)	(27,494.46)	(78,259.17)	88,482.34	-	-	-	-	-	(117,271.29)
Total Electric Hydro Production	(10,727,334.14)	(1,249,712.77)	101,876.14	-	-	25,882.74	-	-	(11,949,560.00)

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

	Beginning Balance	Accruals	Retirements	Transfer/ Adjustments	RMP Transfers Out	Cost of Removal	Savage	Other Credits	Ending Balance
<b>Electric Other Production</b>									
KU-1310-2-999 97, Land Rights									(120,464,009)
KU-1310-2-999 E-1 Land	(116,532,400)	(3,961,600)	-	-	-	-	-	-	-
KU-1300-2-999 Solar Fields/Land	-	-	-	-	-	-	-	-	-
KU-1300-2-Land	-	-	-	-	-	-	-	-	-
KU-1310-3-Structures and Equip	(16,487,086,011)	(2,563,308,471)	-	-	-	-	-	-	(20,050,394,482)
KU-1340-0-999 Feeders-Propy	(13,626,547,571)	(2,365,140,211)	95,842,899	-	-	-	-	-	(17,131,087,783)
KU-1310-1-ARJDP EWB's Turbogenerator	-	-	-	85,818,988	-	-	7,774,284	-	93,593,272
KU-1340-0-Generators	(22,807,404,395)	(4,987,589,173)	-	-	-	-	-	-	(27,794,993,568)
KU-1340-0-Accessory Electric	(20,970,962,603)	(2,472,072,139)	-	-	-	-	-	-	(23,443,034,742)
KU-1310-1-ARJDP Accessory Electric	(2,833,165,461)	(256,559,761)	-	114,865,058	-	-	-	-	(3,074,859,164)
KU-1340-0-Access. Power Plant E	(2,147,147,861)	(20,325,646)	-	-	-	-	-	-	(2,167,473,507)
KU-1340-0-ARD Cost Other Prod (Exp)	(248,897,746,103)	(24,932,821,661)	844,434,411	-	-	240,320,994	-	-	(282,026,112,359)
<b>Electric Steam Production</b>									
KU-1310-0-Land									
KU-1310-0-Structures and Equip	(172,261,307,803)	(6,263,648,261)	817,979,739	1,370,001,112	-	200,960,805	(709,300)	(999,400)	(175,741,363,190)
KU-1310-1-ARJDP Steam & Equip	(1,206,174,654,523)	(56,226,292,609)	10,565,533,728	(1,588,192,555)	-	3,910,736,424	(163,056,783)	(15,433,077)	(1,311,862,276,322)
KU-1310-0-Boiler Plant Equip									
KU-1310-1-ARJDP Boiler Plant Equip	(160,795,463,849)	(6,530,312,533)	513,877,390	-	-	481,407,770	-	-	(166,226,490,889)
KU-1310-0-Turbogenerator (Tm)									
KU-1310-1-ARJDP T-3 Turbogenerator	(89,941,131,623)	(4,972,632,144)	248,301,322	-	-	40,448,445	-	-	(104,625,052,449)
KU-1310-0-Accessory Electric									
KU-1310-1-ARJDP Accessory Electric	(15,912,226,123)	(797,212,050)	402,747,268	1,591,143	-	10,361,600	-	-	(16,004,200,222)
KU-1310-0-Misc Power Plant Eq	(54,984,108,882)	(28,713,203,322)	2,172,791,266	76,309,009,261	-	-	-	-	(2,811,647,995)
KU-1310-0-ARD Cost Steam (Exp)	(1,299,608,871,733)	(12,251,865,441)	14,899,041,711	-	-	4,763,855,311	(164,834,871)	(16,019,471)	(1,297,811,102,023)
<b>Electric Transmission</b>									
KU-1320-0-Land Right	(16,108,665,665)	(262,176,261)	-	-	-	-	-	-	(16,400,841,926)
KU-1320-0-Licensed Project Land Rl									
KU-1320-0-KY Land	-	-	-	-	-	-	-	-	-
KU-1320-0-KY Struc. & Improv-Aux Sys	(4,660,643,873)	(24,833,873)	164,376,038	3,397,225	-	31,232,865	(60,773)	-	(5,186,473,033)
KU-1320-0-KY Struc-Reserve Dv Cost	(69,615,280)	(21,478,817)	6,768,465	-	-	22,079,462	-	-	(89,255,469)
KU-1320-0-Struc & Improve-System	(71,970,183)	(3,053,044)	-	-	-	-	-	-	(75,023,191)
KU-1320-0-KY Licensed Proj Site Rls									
KU-1320-0-KY Station Equip-Aux Sys	(80,847,017,140)	(4,066,946,661)	2,119,655,211	(41,264,442)	-	279,568,119	(1,115,063,388)	(663,763)	(83,626,836,014)
KU-1320-0-ARJDP Station Equip-Misc	(10,000)	(10,000)	-	-	-	-	-	-	(20,000)
KU-1320-0-Station Equipment-System	(7,124,320,332)	-	26,000,248	-	-	11,256,098	(28,411)	-	(6,898,201,493)
KU-1320-0-KY Tower and Poles	(64,216,264,569)	(641,269,701)	32,104,096	-	-	6,175,766	(24,472)	-	(64,519,554,322)
KU-1320-0-KY Licensed Proj Poles & Towers	(86,366,665,871)	(5,333,600,004)	2,551,607,023	27,294,554	-	3,857,533,119	(1,361,561)	(165,578,863)	(87,646,794,573)
KU-1320-0-KY Licensed Proj Dist Con									
KU-1320-0-KY District Conductors and	(104,141,006,665)	(3,170,100,311)	2,686,032,100	-	-	2,206,073,278	(22,817,588)	(77,096,800)	(103,028,971,463)
KU-1320-0-KY Underground Conduct	(29,646,791)	(10,166,800)	-	-	-	-	-	-	(39,813,591)
KU-1320-0-KY Undergrnd Conductors &	(366,626,242)	(11,242,260)	2,412,299	19,300,000	-	389,609	-	-	(397,797,244)
KU-1320-0-KY ARJDP Cost Transm (Exp)	(4,236,040)	(638,969)	-	-	-	-	-	-	(4,875,009)
KU-1320-0-ARD Cost Transm (Exp)	(39,581,028,265)	(14,254,158,865)	6,994,191,491	2,184,177	-	6,360,301,337	(1,148,918,933)	(633,833,241)	(52,071,460,391)

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

	Beginning Balance	Accruals	Retirements	Transfers/ Adjustments	RWP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
<b>Total Electric Depreciation Reserves</b>	<u>6,781,518,562.64</u>	<u>681,418,229.85</u>	<u>53,508,284.40</u>	<u>(438,261.79)</u>	<u>-</u>	<u>17,314,360.84</u>	<u>1,512,698,243</u>	<u>(683,787.81)</u>	<u>7,254,827,382.41</u>
<b>Electric Intangible Plant</b>									
KU-130100-171 Organization	-	-	-	-	-	-	-	-	-
KU-130200-Franchise and Consents	(6,039,221)	(10,501,261)	-	-	-	-	-	-	(16,540,482)
KU-130204-Consent Project Franch	13,481,020	-	-	-	-	-	-	-	13,481,020
KU-130300-Misc Intangible Plant	(17,248,079.08)	(7,374,283.74)	5,792,315.90	-	-	-	-	-	(18,830,047.92)
KU-130310-C&S Software	(50,238,675.31)	(4,578,822.32)	-	-	-	-	-	-	(54,817,497.63)
<b>Total Electric Intangible Plant</b>	<u>(44,427,523.32)</u>	<u>(11,964,819.42)</u>	<u>5,792,315.90</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(50,599,027.84)</u>
<b>Total Electric Amortization Reserves</b>	<u>(44,427,523.32)</u>	<u>(11,964,819.42)</u>	<u>5,792,315.90</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(60,597,023.84)</u>

Case No. 2018-00295  
 Attachment 1 to Response to US DOD-1 Question No. 7  
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 Garrett

KENTUCKY UTILITIES COMPANY  
 VIRGINIA RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - REGULATORY ACCOUNTING  
 DECEMBER 31, 2016

Engineering Balance	Accruals	Retirements	Transfer Adjustments	R/WP Transfers Out	Cost of Renewal	Salvage	Other Credits	Ending Balance
<b>Electric Distribution</b>								
KU-13000-VA Land Rights	(85,036.30)	(527.74)	-	-	-	-	-	(85,564.04)
KU-13100-VA Street and Improv	(1,001,133.95)	(9,739.17)	4,036.36	-	2,454.22	-	-	(1,004,382.54)
KU-13200-VA Station Equipment	(2,320,519.84)	(183,344.44)	29,305.08	24,415.06	-	-	-	(2,470,144.14)
KU-13400-VA Poles, Towers, and Fu	(17,552,110.55)	(334,590.22)	68,135.03	-	46,335.03	(89,566)	-	(17,377,085.77)
KU-13500-VA Overhead Conductors	(4,871,553.17)	(164,514.99)	289,075.00	-	141,478.68	(235,512)	-	(4,830,017.58)
KU-13600-VA Underground Conduct	(474,447.46)	(69,319.59)	7,096.68	-	1,839.10	(2,761)	-	(466,431.28)
KU-13700-VA Underground Conductors	(7,239,262.51)	(171,374.69)	629,075.58	-	43,264.28	(12,482.73)	(1,379,365)	(7,180,364.07)
KU-13800-VA Services	(4,137,543.24)	(108,073.83)	7,463.32	-	15,210.42	-	-	(4,122,843.33)
KU-13900-VA Meters	(2,468,746.47)	(92,838.69)	21,636.72	-	-	(177,665)	-	(2,347,588.44)
KU-13100-VA Other and Customer	(962,460.72)	(1,118,811)	-	(64,117.53)	-	-	-	(1,885,389.25)
KU-13200-VA Str Lighting and Sign	(649,132.22)	(132,022.42)	165,139.85	-	9,289.23	-	-	(606,725.56)
Total Electric Distribution	(29,696,197.22)	(2,362,221.40)	1,268,600.97	24,415.06	202,949.21	(132,997.72)	(1,379,365)	(29,645,346.17)
<b>Electric General Plant</b>								
KU-13000-VA Structures & Improv	(772,624.49)	(20,792.89)	1,358.41	-	6,910.00	-	-	(785,149.97)
KU-13000-VA Station Offices	(42,479.78)	(102.28)	-	-	-	-	-	(42,582.06)
KU-13100-VA Office Equipment	(8,361.76)	(151,253)	7,999.78	1,141.29	-	-	-	(140,514.71)
KU-13200-VA Non-RC Connected Equip	-	-	-	-	-	-	-	-
KU-13200-VA Cars and Light Trucks	(1,000)	-	-	-	-	-	-	(1,000)
KU-13200-VA Station Equipment	(3,322.41)	(229,441)	-	-	-	-	-	(232,763.41)
KU-13400-VA Tugs, Ships, Garage	(168,202.26)	(20,089.40)	3,924.21	(1,141.29)	-	-	-	(185,488.33)
KU-13500-VA Laboratory Equipment	-	-	-	-	-	-	-	-
KU-13600-VA Power Op Equip La Moun	(88,651.14)	(25,084.42)	-	-	-	-	-	(113,735.56)
KU-13700-VA Miscellaneous Equip Other	(200,120.00)	(17,687.52)	-	-	-	-	-	(217,807.52)
KU-13900-VA Radio and Telephone	(330,176.65)	(14,343.12)	-	-	-	-	-	(344,519.77)
KU-13000-VA Miscellaneous Equip	-	-	-	-	-	-	-	-
Total General Plant	(1,094,566.19)	(112,451.63)	12,650.38	-	6,910.00	-	-	(1,187,457.49)
<b>Electric Transmission</b>								
KU-13000-VA Land Rights	(1,805,131.27)	(20,549.50)	-	-	-	-	-	(1,825,680.77)
KU-13000-VA Structures & Improv	(779,422.73)	(29,212.26)	350.97	-	214.73	-	-	(807,169.29)
KU-13200-VA Station Equip-Non-Str	(7,422,868.62)	(287,699.32)	53,819.84	(21,522.61)	63,371.43	-	-	(7,617,899.28)
KU-13400-VA Poles and Structures	(4,837,587.79)	(77,662.24)	-	-	-	-	-	(4,915,250.03)
KU-13500-VA Poles and Structures	(4,244,468.32)	(242,305.02)	188,373.09	21,522.61	-	-	(8,280.56)	(4,385,980.20)
KU-13600-VA Overhead Conductors	(9,996,756.54)	(242,838.42)	85,749.10	-	77,232.26	-	(190.57)	(10,185,763.58)
KU-13700-VA Underground Conductors	-	-	-	-	-	-	-	-
KU-13800-VA Underground Conductors	-	-	-	-	-	-	-	-
Total Electric Transmission	(25,478,667.55)	(1,102,844.78)	328,294.30	-	375,022.59	-	(8,471.13)	(25,878,666.67)
<b>Total Electric Depreciation Reserves</b>	<b>(40,289,229.70)</b>	<b>(3,572,222.81)</b>	<b>1,596,777.75</b>	<b>24,415.06</b>	<b>678,971.80</b>	<b>(13,077.72)</b>	<b>(1,758,730)</b>	<b>(41,871,627.62)</b>

KENTUCKY UTILITIES COMPANY  
 TENNESSEE RESERVE FOR DEPRECIATION AND AMORTIZATION OF BEARING PLANT IN SERVICE - REGULATORY ACCOUNTING  
 DECEMBER 31, 2016

	Beginning Balance	Accruals	Retirements	Transfer/Adjustments	RAMP Transfers Out	Cost of Removal	Salvage	Other Credits	Ending Balance
<b>Electric Distribution</b>									
KU-13650: TN Land Rights	(2,437,863)	(115,241)	-	-	-	-	-	-	(2,553,104)
KU-136100: TN Structure and Impost	(2,261,362)	(51,548)	-	-	-	-	-	-	(2,312,910)
KU-136200: TN Station Equipment	(37,462,853)	(1,518,241)	-	-	-	-	-	-	(38,981,094)
KU-136400: TN Poles, Towers, and Fly	(42,233,552)	(1,113,266)	-	-	-	-	-	-	(43,346,818)
KU-136500: TN Overhead Conductor	(49,800,360)	(1,570,444)	-	-	-	-	-	-	(51,370,804)
KU-136600: TN Underground Conduit	-	-	-	-	-	-	-	-	-
KU-136700: TN Underground Conductors	-	-	-	-	-	-	-	-	-
KU-136800: TN Line Transformers	(5,286,721)	(18,323)	-	-	-	-	-	-	(5,305,044)
KU-136900: TN Service	(1,539,313)	(5,764)	-	-	-	-	-	-	(1,545,077)
KU-137000: TN Meters	(197,177)	(95,172)	-	-	-	-	-	-	(292,349)
KU-137100: TN Individual Customer	-	-	-	-	-	-	-	-	-
<b>Total Electric Distribution</b>	<b>(158,003,761)</b>	<b>(4,308,567)</b>							<b>(162,312,328)</b>
<b>Electric Transmission</b>									
KU-135000: TN Land Rights	(261,083)	(4,200)	-	-	-	-	-	-	(265,283)
KU-135600: TN Poles and Towers	(83,247,770)	(2,947,820)	-	-	-	-	-	-	(86,195,590)
KU-135800: TN Overhead Conductors	(20,505,190)	(1,516,521)	-	-	-	-	-	-	(22,021,711)
<b>Total Electric Transmission</b>	<b>(104,014,043)</b>	<b>(4,468,521)</b>							<b>(108,482,564)</b>
<b>Total Electric Depreciation Reserves</b>	<b>(272,147,761)</b>	<b>(8,777,088)</b>							<b>(280,924,849)</b>

KENTUCKY UTILITIES COMPANY  
 SUMMARY OF UTILITY PLANT DEPRECIATION ACCOUNTING - Including 2nd Stream  
 OCTOBER 2016

	Depreciable Assets	Accruals	Retirements	Transfered Adjustments	AND Substitutes	RMP Transfer Out	Cost of Removal	Salvage	Other Credits	Public Balance
<b>LIFE RESERVE</b>										
Electric Distribution	(416,537,287.24)	(24,555,234.31)	26,418,487.84	18,309.69	-	-	-	-	-	(440,827,537.02)
Electric Distribution - ARD	(102,637.50)	(35,754.50)	2,780.25	-	-	-	-	-	-	(134,491.75)
Electric Generation	(62,274,188.89)	(11,411,183.23)	11,211,183.23	(416,164.28)	-	-	-	-	-	(62,870,252.97)
Electric Hydro Production	17,103,112.33	18,112,252.50	12,182.96	-	-	-	-	-	-	33,327,547.89
Electric Hydro Production - ARD	(27,454.64)	(78,729.67)	88,482.34	-	-	-	-	-	-	(17,701.97)
Electric Other Production	(34,144,261.16)	(13,357,351.13)	184,494.41	-	-	-	-	-	-	(47,417,117.88)
Electric Other Production - ARD	(12,147.64)	(25,325.29)	-	-	-	-	-	-	-	(37,472.93)
Electric Steam Production	(1,262,272,543.52)	(1,163,837,411)	12,228,246.15	-	-	-	-	-	-	(1,433,881,708.89)
Electric Steam Production - ARD	(34,944,185.87)	(40,345,464.68)	2,152,751.16	-	-	-	-	-	-	(73,136,899.39)
Electric Transmission	(232,205,543.11)	(11,246,404.68)	7,202,449.23	8,308.59	-	-	-	-	-	(235,241,500.02)
Electric Transmission - ARD	(43,761.11)	(10,000.00)	-	-	-	-	-	-	-	(53,761.11)
New Utility Property	(2,117,617,120.26)	(243,004,401.38)	38,836,012.10	(119,100.23)	-	-	-	-	-	(2,391,885,509.77)
<b>COST OF REMOVAL</b>										
Electric Distribution	(217,296,316.60)	(18,832,128.82)	-	6,208.42	-	5,816,172.97	-	(441,217.60)	-	(235,316,278.03)
Electric Generation Plant	197,094.23	(504,358.43)	-	-	-	(252,692.72)	-	-	-	(559,956.92)
Electric Hydro Production	276,783.10	(38,359.20)	-	-	-	28,862.74	-	-	-	248,286.64
Electric Other Production	(8,167,080.80)	(14,819,482.28)	-	-	-	(48,303.98)	-	-	-	(23,034,866.06)
Electric Other Production - ARD	(149,446,293.23)	(8,217,869.47)	-	-	-	4,708,880.31	-	(14,019.47)	-	(178,996,143.89)
Electric Steam Production	(119,873,882.04)	(4,333,812.09)	-	(8,209.42)	-	6,679,253.69	-	(258,764.79)	-	(126,974,384.84)
Electric Transmission - ARD	-	-	-	-	-	-	-	-	-	-
New Utility Property	(222,824,812.00)	(24,581,045.33)	-	-	-	17,801,162.94	-	(489,507.60)	-	(230,604,191.95)
<b>SALVAGE</b>										
Electric Distribution	91,075,277.12	1,566,753.66	-	-	-	-	(258,107.78)	-	-	92,383,922.96
Electric Generation Plant	83,222.43	-	-	5,189.52	-	-	(154.28)	-	-	88,357.67
Electric Hydro Production	82,994.88	4,614.78	-	-	-	-	-	-	-	87,609.66
Electric Other Production	1,178,531.21	280,538.22	-	-	-	-	-	-	-	1,459,069.43
Electric Other Production - ARD	(30,648,679.27)	(2,522,213.78)	-	-	-	-	(884,674.87)	-	-	(33,055,567.92)
Electric Steam Production	25,128,802.22	494,302.42	-	-	-	-	(1,140,914.93)	-	-	24,482,189.71
Electric Transmission	-	-	-	-	-	-	-	-	-	-
New Utility Property	108,151,662.60	3,889,476.40	-	5,109.52	-	(1,580,793.97)	-	-	-	110,455,554.55
<b>TOTAL RESERVE</b>										
Electric Distribution	(414,434,326.60)	(44,382,278.27)	26,418,487.84	(2,184.17)	-	5,816,172.97	(258,107.78)	(441,217.60)	-	(442,152,873.81)
Electric Distribution - ARD	(102,637.50)	(35,754.50)	2,780.25	-	-	-	-	-	-	(174,607.75)
Electric Generation Plant	161,129,889.72)	(11,827,754.72)	11,827,754.72)	(433,973.73)	-	(232,664.72)	(854.39)	-	-	(161,286,078.21)
Electric Hydro Production	(119,029,879.80)	(11,177,351.31)	18,182.96	-	-	28,862.74	-	-	-	(130,926,888.14)
Electric Hydro Production - ARD	(27,454.64)	(78,729.67)	88,482.34	-	-	-	-	-	-	(17,701.97)
Electric Other Production	(34,144,261.16)	(13,357,351.13)	184,494.41	-	-	-	-	-	-	(47,417,117.88)
Electric Other Production - ARD	(12,147.64)	(25,325.29)	-	-	-	4,708,880.31	-	(14,019.47)	-	(37,472.93)
Electric Steam Production	(1,474,366,416.39)	(1,163,789,231.21)	12,228,246.15	-	-	4,703,866.37	(1,149,674.80)	(1,649,477)	-	(1,574,355,289.09)
Electric Steam Production - ARD	(34,944,185.87)	(40,345,464.68)	2,152,751.16	-	-	-	-	-	-	(73,136,899.39)
Electric Transmission	(301,292,582.02)	(11,251,203.21)	7,202,449.29	2,784.17	-	6,679,253.68	(1,149,914.93)	(238,764.79)	-	(304,366,076.28)
Electric Transmission - ARD	(43,761.11)	(10,000.00)	-	-	-	-	-	-	-	(53,761.11)
New Utility Property	(2,122,000,680.66)	(240,022,382.27)	38,836,012.18	(133,974.73)	-	17,801,162.94	(1,580,793.97)	(489,507.60)	-	(2,391,777,033.17)
<b>RETIREMENT WORK IN PROGRESS</b>										
Electric	18,376,584.67	-	-	18,376.28	(176,210.30)	(15,470,814.68)	17,181,461.30	(3,022,879.46)	(881,302.20)	18,176,243.77
Electric - ARD	(8,630,482.07)	-	-	86,915.32	(789,513.20)	(13,470,864.63)	17,191,261.20	(1,582,878.03)	(661,302.20)	26,178,643.77
<b>VTB ACTIVITY</b>	<b>(2,268,642,485.38)</b>	<b>(243,002,204.76)</b>	<b>55,806,012.15</b>	<b>(97,212.45)</b>	<b>(193,819.20)</b>	<b>(18,470,814.68)</b>	<b>35,084,634.54</b>	<b>(1,175,674.48)</b>	<b>(1,178,361.80)</b>	<b>(2,000,800,788.24)</b>
<b>ACCUMULATION</b>										
Electric	(44,427,822.92)	(174,849,819.25)	5,898,713.90	-	-	-	-	-	-	(169,378,928.27)
Electric - ARD	(44,427,822.92)	(174,849,819.25)	5,898,713.90	-	-	-	-	-	-	(169,378,928.27)
<b>Depreciation &amp; Accumulation Total</b>	<b>(2,313,070,308.11)</b>	<b>(243,967,017.10)</b>	<b>63,891,726.05</b>	<b>(287,222.01)</b>	<b>(194,533.92)</b>	<b>(18,489,289.43)</b>	<b>35,066,634.54</b>	<b>(1,181,672.01)</b>	<b>(1,179,540.60)</b>	<b>(2,061,079,816.92)</b>
<b>Utility Plant at Original Cost Less Reserve for Depreciation &amp; Accumulation (End month)</b>	<b>\$ 226,129,027.77</b>									<b>\$ 226,129,027.77</b>

KENTUCKY UTILITIES COMPANY  
RESERVE FOR DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT IN SERVICE - REGULATORY 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>									
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 Improve	(2,258,794.28)	(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)	-	2,918,698.04	(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-136900- 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)	263,089.96	-	-	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-139020-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 Pinevl 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 Storem Owned	(316,631.70)	(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-Huntington Northside Office	(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-Taylorville Office	(9,085.17)	(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)

KU-1910-Cash Processing Equipment	-	-	-	-	-	-	-	-	-
KU-1910-PC Personal Computers	(3,390,909.20)	(824,484.82)	3,207,424.38	-	-	-	-	-	(893,969.64)
KU-1920-DRY - Shoes & EOP 2009	(8,171.32)	(8,171.32)	-	(12,624.68)	-	-	-	-	(20,796.00)
KU-1920-0 Cars and Light Trucks	(842,249.20)	(116,237.54)	158,178.09	(6,611.66)	-	(566.76)	7,380.72	-	(808,077.31)
KU-1920-1 Heavy Trucks and Other	(2,062,516.43)	(640,222.64)	1,018,408.88	16,338.62	-	-	(2,080.72)	-	(4,025,615.29)
KU-1930-0 Stones Equipment	(511,738.35)	(87,713.44)	-	-	-	-	-	-	(379,454.79)
KU-1940-0 Tools, Shop, and Garage	(3,584,320.00)	(839,717.15)	154,279.86	(1,144,250)	-	-	607.83	-	(4,878,111.61)
KU-1950-0 Laboratory Equipment	(0.00)	-	-	-	-	-	-	-	(0.00)
KU-1950-0 Power Oil Equip. Ice Mach	(753,927.14)	(200,085.04)	-	-	-	-	-	-	(442,556.68)
KU-1970-0 Mechanical Plant/Other	(8,688,012.23)	(2,504,370.03)	861,261.51	-	-	-	13,071.54	-	(9,738,128.27)
KU-1971-0 Radio and Telephone	(7,045,000.00)	(7,020,000.00)	-	-	-	-	-	-	(27,000,000.00)
KU-1970-0 DSM Equipment	(497,308.00)	(376,584.11)	438,890.28	-	-	-	-	-	(84,818.64)
KU-1980-0 Miscellaneous Equipment	0.00	-	-	-	-	-	-	-	(0.00)
Total Geop Plant	(60,124,880.12)	(11,807,954.73)	11,637,163.23	(413,976.13)	-	-	232,604.72	(164.39)	(60,588,076.61)
<b>Electric Hydro Production</b>									
KU-1301-000 Line Rights	(912,332.00)	-	-	-	-	-	-	-	(912,332.00)
KU-1301-00 Structures and Impro	(345,581.80)	(42,328.03)	2,325.54	-	-	-	25,862.74	-	(369,879.59)
KU-1302-000 Raveyards, Dams, and	(2,216,620.45)	(547,103.56)	-	-	-	-	-	-	(1,702,594.39)
KU-1303-000 Water Wheels, Turbines	(817,722.27)	(534,166.53)	12,840.28	-	-	-	-	-	(1,319,052.52)
KU-1304-000 Auxiliary Electric Eq	(200,517.25)	(167,053.68)	-	-	-	-	-	-	(306,191.33)
KU-1305-000 Misc Power Plant Equ	(716,297.56)	(13,343.32)	-	-	-	-	-	-	(130,439.89)
KU-1306-000 Flows, Refrains, and	(76,297.25)	(6,028.64)	-	-	-	-	-	-	(79,546.00)
KU-1307-000 Coal Hydro Prod (Exp)	(27,454.33)	(18,229.83)	56,402.34	-	-	-	-	-	(19,301.79)
Total Electric Hydro Production	(10,727,234.16)	(1,842,172.75)	87,878.14	-	-	-	25,862.74	-	(11,546,566.03)
<b>Electric Other Production</b>									
KU-1400-000 SW Land Rights	(116,532.49)	(3,951.60)	-	-	-	-	-	-	(120,484.09)
KU-1400-000 SW Land	-	-	-	-	-	-	-	-	-
KU-1400-000 SW Facility Land	-	-	-	-	-	-	-	-	-
KU-1400-000 SW Land	-	-	-	-	-	-	-	-	-
KU-1400-000 SW Structures and Imp	(668,228.18)	(1,238,456.72)	-	-	-	-	-	-	(1,901,719.90)
KU-1400-000 SW Structures and Im	(1,202,722.41)	(52,799.64)	-	-	-	-	-	-	(1,255,522.29)
KU-1400-000 SW Structures and Im	(1,236,864.37)	(72,538.96)	-	-	-	-	-	-	(1,309,403.37)
KU-1400-000 SW Structures and Imp	(800,211.50)	(27,221.42)	80,210.08	-	-	-	7,293.30	-	(828,729.21)
KU-1400-000 SW Structures and Imp	(97,180.03)	(7,847.52)	-	-	-	-	-	-	(105,027.58)
KU-1400-000 SW Structures and Imp	(887,182.04)	(203,091.91)	-	-	-	-	-	-	(1,090,273.95)
KU-1400-000 SW Structures and Imp	(1,419,691.49)	(71,856.44)	-	-	-	-	-	-	(1,491,547.97)
KU-1400-000 SW Structures and Imp	(8,716,811.28)	(2,222,028.96)	-	-	-	-	-	-	(10,938,840.24)
KU-1400-000 SW Structures and Imp	(77,389.10)	(8,756.44)	-	-	-	-	-	-	(86,145.54)
KU-1400-000 SW Structures and Imp	(816,468.33)	(79,319.81)	3,913.49	-	-	-	-	-	(1,011,969.31)
KU-1400-000 SW Structures and Imp	(1,491,789.98)	(14,820.66)	-	-	-	-	-	-	(1,506,610.64)
KU-1400-000 SW Structures and Imp	(1,711,413.04)	(14,006.70)	-	-	-	-	-	-	(1,824,419.72)
KU-1400-000 SW Structures and Imp	(1,897,141.24)	(14,006.70)	-	-	-	-	-	-	(1,925,147.94)
KU-1400-000 SW Structures and Imp	(1,423,269.28)	(170,244.84)	-	-	-	-	-	-	(1,593,514.12)
KU-1400-000 SW Structures and Imp	(1,819,437.26)	(12,166.44)	-	-	-	-	-	-	(1,931,603.70)
KU-1400-000 SW Structures and Imp	(1,482,039.07)	(176,022.32)	-	-	-	-	-	-	(1,658,061.39)
KU-1400-000 SW Structures and Imp	(14,467,883.01)	(1,348,723.47)	95,402.88	-	-	-	7,774.54	-	(15,842,483.48)
KU-1400-000 SW FUEL	(345,452.08)	(836,933.03)	-	-	-	-	-	-	(1,182,385.11)
KU-1400-000 SW Fuel Holders, Pro	(1,162,449.07)	(1,123,723.19)	-	-	-	-	-	-	(2,286,172.26)
KU-1400-000 SW Fuel Holders, Pro	(71,115.07)	(18,547.40)	-	-	-	-	-	-	(89,662.43)
KU-1400-000 SW Fuel Holders, Pro	(82,783.40)	(13,301.50)	-	-	-	-	-	-	(96,084.90)
KU-1400-000 SW Fuel Holders, Pro	(281,412.28)	(38,766.16)	-	-	-	-	-	-	(320,178.44)
KU-1400-000 SW Fuel Holders, Pro	(141,660.42)	(56,595.42)	-	-	-	-	-	-	(198,255.84)
KU-1400-000 SW Fuel Holders, Pro	(138,704.38)	(52,175.49)	-	-	-	-	-	-	(190,879.87)
KU-1400-000 SW Fuel Holders, Pro	(170,423.25)	(15,466.54)	-	-	-	-	-	-	(185,889.79)
KU-1400-000 SW Fuel Holders, Pro	(1,005,200.70)	(150,018.45)	-	-	-	-	-	-	(1,155,219.15)
KU-1400-000 SW Fuel Holders, Pro	(5,205,242.58)	(22,709.81)	-	-	-	-	-	-	(5,227,952.39)
KU-1400-000 SW Fuel Holders, Pro	(192,200.80)	(48,438.32)	-	-	-	-	-	-	(240,639.12)
KU-1400-000 SW Fuel Holders, Pro	(978,254.90)	(192,660.70)	-	-	-	-	-	-	(1,170,915.60)
KU-1400-000 SW Fuel Holders, Pro	(246,446.82)	(2,736.48)	-	-	-	-	-	-	(249,183.30)
KU-1400-000 SW Fuel Holders, Pro	(116,180.07)	(8,790.28)	-	-	-	-	-	-	(124,970.35)
KU-1400-000 SW Fuel Holders, Pro	(110,206.42)	(8,790.28)	-	-	-	-	-	-	(118,996.70)
KU-1400-000 SW Fuel Holders, Pro	(221,616.28)	(23,000.72)	-	-	-	-	-	-	(244,617.00)
KU-1400-000 SW Fuel Holders, Pro	(231,218.87)	(20,860.24)	-	-	-	-	-	-	(252,079.11)
KU-1400-000 SW Fuel Holders, Pro	(108,818.81)	(21,013.49)	-	-	-	-	-	-	(129,832.30)
KU-1400-000 SW Fuel Holders, Pro	(2,116,218.14)	(152,194.89)	-	-	-	-	-	-	(2,268,413.03)



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-Cane 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)	-	-	-	232,764.75	-	(10,695,542.15)
KU-134300-EWB 11 Prime Movers	(21,054,696.04)	(1,534,183.20)	-	-	-	2,846.75	-	(22,548,694.70)
KU-134300-EWB 5 Prime Movers	(6,777,304.44)	(812,463.08)	-	-	-	-	-	(7,389,767.52)
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)	-	-	-	-	-	(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	(5,551,831.91)	(350,811.16)	-	-	-	-	-	(5,902,643.07)
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	(8,099,853.60)	(978,694.08)	-	-	-	-	-	(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	(159,908,235.65)	(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)	(51,229.84)	-	-	-	-	-	(2,392,760.45)
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)	(103,517.88)	-	-	-	-	-	(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	(1,150,226.03)	(113,078.87)	432,616.31	-	-	-	-	(830,688.59)
KU-134400-Generators	(32,807,404.35)	(4,987,589.17)	432,616.31	-	-	-	-	(37,362,377.21)
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	(2,513,401.39)	(283,045.27)	-	-	-	-	-	(2,796,446.66)
KU-134500-TC 5 Accessory Electric	(754,635.43)	(68,863.61)	39,736.09	-	-	-	-	(783,762.95)
KU-134500-TC 6 Accessory Electric	(1,688,232.24)	(180,502.50)	-	-	-	-	-	(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	-	-	-	-	(22,985,453.67)
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	-	-	-	-	(335,223.43)
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	(524,836.02)	(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)
Total Electric Other Production	(248,697,741.03)	(34,432,621.66)	844,434.41	-	-	245,309.94	-	-	(282,040,618.34)
<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	-	-	-	-	-	-	-	-	(3,097.17)
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	-	-	-	-	(7,417,563.35)
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)	(599.40)	(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-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)	(754,083.90)	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 ECR 2005	(1,409,941.30)	(45,655.29)	4,082.72	-	-	685.43	-	(1,450,828.44)
KU-131500-EWB 3 Acc ECR 2005	(6,735,225.84)	(106,621.25)	-	-	-	-	-	(6,841,847.09)
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-GH1 1 Accessory Electric	(8,492,085.99)	(50,474.32)	39,911.36	-	-	6,952.91	-	(8,495,696.04)
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	-	-	-	-	(11,376,035.42)
KU-131500-GH 2 SC Acc ECR 2005	(180,720.81)	(41,662.56)	-	-	-	-	-	(222,383.37)
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)	(23,999.16)	-	-	-	-	-	(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 Equip	(751,018.14)	(20,807.40)	-	-	-	-	-	(771,825.54)
KU-131500-TY 1&2 Accessory Electri	(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	(948,861.84)	(11,439.09)	71,014.84	-	-	-	-	(889,286.09)
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)	(53,673.56)	24,620.01	-	-	-	-	(2,673,300.60)
KU-131600-GH 3 Misc PwrPlt ECR 2011	-	(8,744.29)	-	-	-	-	-	(8,744.29)
KU-131600-GH 4 Misc Power Plant Eq	(3,568,708.82)	(243,109.22)	106,432.85	-	-	-	-	(3,705,385.19)

KU-131600-GR 1&2 Misc Power Plant	(57,147.53)	-	-	-	-	-	-	-	(57,147.53)
KU-131600-GR 2 Misc Power Plant Eq	12,436.70	-	-	-	-	-	-	-	12,436.70
KU-131600-GR 1 Misc Power Plant Eq	(190,169.61)	(42,890.58)	12,021.40	-	-	-	-	-	(141,138.81)
KU-131600-GR 1&2 Misc Power Plant E	-	-	-	-	-	-	-	-	-
KU-131600-GR 2 Misc Power Plant Eq	-	-	-	-	-	-	-	-	-
KU-131600-SL Misc Power Plant Eq	(801,710.54)	(88,214.17)	13,559.24	-	-	-	-	-	(876,365.47)
KU-131600-TY 2 Misc Power Plant Eq	(771,100.47)	(186,910.31)	44,163.87	-	-	-	-	-	(651,846.91)
KU-131600-TY 1&2 Misc Power Plant Eq	(7,236.71)	-	-	1,501.43	-	-	-	-	(5,735.28)
KU-131600-TY 1&2 Misc Power Plant Eq	(7,236.71)	-	-	-	-	-	-	-	(7,236.71)
KU-131600-TY 1 Misc Power Plant Eq	(37,236.19)	(13,814.20)	-	-	-	-	-	-	(23,421.99)
KU-131600-Misc Power Plant Eq	(19,512,138.12)	(3,677,212.29)	482,747.26	1,491.45	-	10,341.40	-	-	(16,204,769.22)
KU-131700-ARCO Coal Steam (CCK)	(64,504,101.63)	(8,911,343.62)	2,172,791.96	79,309,036.34	-	-	-	-	(2,454,547.95)
KU-131700-ARCO Coal Steam (CCK)	(13,231,951.44)	-	-	-	-	-	-	-	(13,231,951.44)
Total Electric Steam Production	(1,520,668,674.71)	(187,734,469.93)	14,869,691.71	-	4,793,935.31	(142,874.81)	(16,010.21)	-	(1,567,911,158.42)
<b>Electric Transmission</b>									
KU-132010- Land Rights	(17,044,087.98)	(282,718.58)	-	-	-	-	-	-	(17,326,777.96)
KU-132010- Licensed Project Land R	-	-	-	-	-	-	-	-	-
KU-132020- Land	-	-	-	-	-	-	-	-	-
KU-132010- Licensed Project Site B-1	-	-	-	-	-	-	-	-	-
KU-132100- Struct & Improve Main Sys	(5,740,868.08)	(451,147.23)	184,794.05	3,397.25	-	31,447.38	(5.77)	-	(5,993,635.59)
KU-132100-AY Struct Works On Con	(888,615.28)	(21,478.87)	8,769.89	-	-	29,076.42	-	-	(889,225.86)
KU-132200-Struct & Improve System	(71,370.18)	(3,063.04)	-	-	-	-	-	-	(74,433.22)
KU-132100- Licensed Project Site Eq	-	-	-	-	-	-	-	-	-
KU-132170- Station Equipment Main Sys	(60,370,065.09)	(4,433,646.19)	2,173,668.93	(53,137.23)	-	329,138.02	(11,910,043.80)	(663.78)	(71,403,710.28)
KU-132110- ARCO Boiler Equip Main Sys	(0.00)	-	-	-	-	-	-	-	(0.00)
KU-132120-Station Equipment & System	(9,724,123.33)	-	28,900.38	-	-	11,268.08	(28.83)	-	(8,695,201.43)
KU-132400- Towers Sys	(40,143,792.36)	(1,038,600.54)	21,184.05	-	-	6,710.39	(24.47)	-	(40,146,651.93)
KU-132400- Towers Sys ECR 2005	(0.00)	-	-	-	-	-	-	-	(0.00)
KU-132400- Towers and Poles	(40,143,792.36)	(1,038,600.54)	21,184.05	-	-	6,710.39	(24.47)	-	(40,146,651.93)
KU-132500- Licensed Project Poles a	(72,290,310.88)	(5,615,417.87)	2,750,976.18	48,616.15	-	3,883,509.87	(7,961.50)	(181,307.48)	(72,085,316.19)
KU-132500- Poles ECR 2005	(72,290,310.88)	(5,615,417.87)	2,750,976.18	48,616.15	-	3,883,509.87	(7,961.50)	(181,307.48)	(72,085,316.19)
KU-132500- Poles and Poles	(72,290,310.88)	(5,615,417.87)	2,750,976.18	48,616.15	-	3,883,509.87	(7,961.50)	(181,307.48)	(72,085,316.19)
KU-132600- Licensed Project Off Con	(114,190,917.98)	(3,949,482.46)	2,151,791.28	-	-	3,393,360.04	(242,917.80)	(77,241.17)	(113,201,760.62)
KU-132600- Off Con	(114,190,917.98)	(3,949,482.46)	2,151,791.28	-	-	3,393,360.04	(242,917.80)	(77,241.17)	(113,201,760.62)
KU-132600- Off Con ECR 2005	(114,190,917.98)	(3,949,482.46)	2,151,791.28	-	-	3,393,360.04	(242,917.80)	(77,241.17)	(113,201,760.62)
KU-132700- Overhead Conductors and	(239,846.79)	(19,186.80)	-	-	-	-	-	-	(259,033.59)
KU-132700- Underground Conduit	(666,662.04)	(17,242.29)	-	-	-	-	-	-	(683,904.33)
KU-132700- Underground Conductors a	(4,256.04)	(638.09)	-	-	-	-	-	-	(4,894.13)
KU-132910- ARCO Coal Steam (L&B)	(88,000.00)	-	-	-	-	-	-	-	(88,000.00)
KU-132910- ARCO Coal Steam (L&B)	(88,000.00)	-	-	-	-	-	-	-	(88,000.00)
Total Electric Transmission	(336,303,281.74)	(115,403,393.15)	7,302,428.29	2,194.17	-	6,879,321.62	(1,146,918.97)	(236,764.79)	(341,110,340.69)
<b>Total Electric Depreciation Reserves</b>	<b>(2,837,980,049.84)</b>	<b>(280,002,982.39)</b>	<b>55,666,922.16</b>	<b>(24,927.61)</b>	<b>-</b>	<b>17,893,165.54</b>	<b>(1,967,757.97)</b>	<b>(897,691.66)</b>	<b>(3,026,777,033.11)</b>
<b>Electric Intangible Plant</b>									
KU-136010-Depletion	-	-	-	-	-	-	-	-	-
KU-136010-Franchise and Consents	(6,630.23)	(10,501.56)	-	-	-	-	-	-	(17,131.79)
KU-136020-Misc Intangible Plant	(17,789,201.00)	(7,874,393.74)	5,795,318.90	-	-	-	-	-	(19,868,275.84)
KU-136030- Misc Intangible Plant	(29,985,878.01)	(6,073,852.12)	-	-	-	-	-	-	(36,059,730.13)
Total Electric Intangible Plant	(44,425,109.24)	(11,968,747.42)	5,795,318.90	-	-	-	-	-	(50,598,527.76)
<b>Total Electric Amortization Reserves</b>	<b>(44,425,109.24)</b>	<b>(11,968,747.42)</b>	<b>5,795,318.90</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(50,598,527.76)</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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**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 password will be sent in a separate email to protect your account privacy.**  
Username: TOVSACNROQ

EID: 586

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

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

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This e-mail message contains [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://efl.lge-ku.com>

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

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**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 | [cpullen@gfnet.com](mailto:cpullen@gfnet.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:** [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 000	- DEPR - STEAM ASSETS	\$	5,645.00
	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 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
			<hr/>
	<b>Total Labor Costs</b>		<b>\$ 5,645.00</b>
			<hr/>
	<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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**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

**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 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
<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:** 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  
O: 502-627-3189 | M: 502-558-0886  
lge-ltu.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)  
**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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**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@gfnet.com](mailto:crutter@gfnet.com)  
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**From:** Whitaker, Sherrie [<mailto:Sherrie.Whitaker@se-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@se-ku.com](mailto:Sara.Wiseman@se-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@se-ku.com](mailto:Sherrie.Whitaker@se-ku.com)>  
**Cc:** Spanos, John J. <[jspanos@GFNET.com](mailto:jspanos@GFNET.com)>; Wiseman, Sara <[Sara.Wiseman@se-ku.com](mailto:Sara.Wiseman@se-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

[jge-ltu.com](mailto:jge-ltu.com)

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----- The information contained in this transmission is intended only for the person or entity to which it is directly addressed or copied. It may contain material of confidential and/or private nature. Any review, retransmission, dissemination or other use of, or taking of any action in reliance upon, this information by persons or 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.

Contract No.: 131693

LG&E and KU Services Company  
CONTRACT NO. 131693

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.: 131092

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.

Exhibit No.	Title
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.: 131693

- 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.

6.6 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.

7.6 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 - \$49,000. 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@gsa.gov](mailto:sherrie.whitaker@gsa.gov). 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@kentucky.gov](mailto:lgandku@kentucky.gov)

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@kentucky.gov](mailto:lgandku@kentucky.gov)
- Copy To: LG&E and KU Services Company  
PO Box 32010  
Louisville, Kentucky 40232  
Attention: Sara Wiseman  
(502) 627-3189  
[lgandku@kentucky.gov](mailto:lgandku@kentucky.gov)
- 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@kentucky.gov](mailto:lgandku@kentucky.gov)

Contract No. 151092

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.

I.G&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.: 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.: 131095

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. 131953

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. Welker, 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**

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 829180  
 Philadelphia, PA 19182-9180

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 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>



*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:** 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>  
**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

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](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>; 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.

1/2/2018

**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**

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

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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.: 131693

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.

Exhibit No.	Title
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 800.337.4264. 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: [lgse@ky.gov](mailto:lgse@ky.gov)

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  
[lgse@ky.gov](mailto:lgse@ky.gov)
- Copy To: LG&E and KU Services Company  
PO Box 32010  
Louisville, Kentucky 40232  
Attention: Sara Wiseman  
(502) 627-3189  
[lgse@ky.gov](mailto:lgse@ky.gov)
- 8.2 Contractor's Address: Garrett Fleming Valuation and Rate Consultants, LLC  
PO Box 67100  
Harrisburg, Pennsylvania 17106  
Attention: Cheryl Rattler, Administrator  
(717) 763-7211 x2283  
(717) 763-4590 Fax  
[garrett@garrett.com](mailto:garrett@garrett.com)

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.: 131495

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. 131052

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.: 151693

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

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  
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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).

Thank you, and have a pleasant day.

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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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**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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Sara

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**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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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  
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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

**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 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
<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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**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@sfnct.com](mailto:crutter@sfnct.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

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

Sara:

I realize the schedule requested 4/27 however, the data had a lot more changes to it than what we expected. There a 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 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

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@jge-ku.com](mailto:Eric.Riggs@jge-ku.com)>; Wiseman, Sara <[Sara.Wiseman@jge-ku.com](mailto:Sara.Wiseman@jge-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  
[jge-ku.com](http://jge-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 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](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  
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Page 1

KENTUCKY UTILITIES

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CUMULATIVE NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION/ACCUMULATED RATES AS OF DECEMBER 31, 2017

ACCOUNT	SUBWORN CODE	NET SALVAGE PERCENT (%)	ORIGINAL COST (\$)	BOOK DEPRECIATION RESERVE (\$)	FUTURE ACCUMULATED (\$)	CALCULATED ANNUAL DEPRECIATION RATE		COMPOSITE REMAINING LIFE (YRS)
						(1) (2)-(3)	(4)-(5)	
<b>RETIREABLE PLANT</b>								
<b>STEAM PRODUCTION PLANT</b>								
311.0	STRUCTURES AND IMPROVEMENTS							
	TRIBLE COUNTY #1 AND 2	100.00.0	1,121	98,307,288.65	17,255,617	80,051,671	7.352720	1.34
	TRIBLE COUNTY #1 AND 2 SCHUMBER	100.00.0	171	1,104,471.65	3,228,464	3,044,226	87.200	1.21
	WATER TREATMENT	100.00.0	0	1,111,915.63	1,061,967	36,950	12.667	0.3
	BROWN UNIT 1	100.00.0	0	4,077,742.79	4,868,817	497,269	16.556	0.42
	BROWN UNIT 2	100.00.0	0	2,009,717.29	2,059,777	41,034	20.564	1.4
	BROWN UNIT 3	100.00.0	0	28,754,474.31	14,611,273	14,143,201	49.539	2.15
	GREEN UNIT 1 AND 2 SCHUMBER	100.00.0	0	4,201,411.86	10,565,448	16,443,095	3.91551	4.8
	GREEN UNIT 1 SCHUMBER	100.00.0	0	8,118,746.12	3,948,175	4,169,571	50.8	0.3
	GREEN UNIT 2	100.00.0	0	21,248,248.27	17,207,214	4,041,034	18.871	1.02
	GREEN UNIT 3	100.00.0	0	18,071,648.03	14,421,740	3,649,908	20.274	1.22
	GREEN UNIT 4	100.00.0	0	31,497,894.74	24,309,889	7,188,005	22.763	2.18
	GREEN UNIT 1 SCHUMBER	100.00.0	0	42,817,968.11	19,965,841	22,852,127	4.99201	1.89
	GREEN UNIT 2 SCHUMBER	100.00.0	0	18,004,248.70	14,084,848	3,919,400	21.550	1.18
	GREEN UNIT 3 SCHUMBER	100.00.0	0	38,021,664	0	38,021,664	0	26.4
	TOTAL ACCOUNT 311.0 - STRUCTURES AND IMPROVEMENTS		34,088,566.77	179,461,214	108,714,651	6,168,441	2.48	74.4
311.20	STRUCTURES AND IMPROVEMENTS - RETIRED PLANT							
	TRIBLE COUNTY	100.00.0	1	1,831,287.07	1,504,210	498,185	0	-
	USEDA POWER UNIT 1	100.00.0	1	2,420,891.86	2,277,130	144,761	0	-
	USEDA POWER UNIT 2	100.00.0	1	1,401,021.73	1,406,460	5,439	0	-
	USEDA POWER UNIT 1 AND 2	100.00.0	1	1,740,235	1,740,235	0	0	-
	PHOTO UNIT 1	100.00.0	1	322,828.06	322,828	0	0	-
	TOTAL ACCOUNT 311.20 - STRUCTURES AND IMPROVEMENTS - RETIRED PLANT		10,815,528.04	10,585,521	1,168,528	0	-	-
312.00	ROTARY PLANT EQUIPMENT							
	TRIBLE COUNTY #1 AND 2	70.00.0	130	514,937,231.86	111,211,498	403,725,734	12.709804	2.17
	TRIBLE COUNTY #1 AND 2 SCHUMBER	70.00.0	130	22,933,290.03	21,955,051	978,239	4.95217	1.36
	WATER TREATMENT	70.00.0	130	35,550,874.43	31,462,740	10,733,762	30.06362	0.44
	BROWN UNIT 1	70.00.0	148	82,107,866.28	17,277,408	64,830,458	77.8611	0.97
	BROWN UNIT 2	70.00.0	148	442,851,234.26	85,741,135	357,110,100	22,247,154	5.08
	BROWN UNIT 3 AND 3 SCHUMBER	70.00.0	148	102,174,947.22	18,024,560	84,150,387	14,673,966	14.0
	GREEN UNIT 1 SCHUMBER	70.00.0	171	150,216,236.58	17,624,660	132,591,576	22,214,114	8.18
	GREEN UNIT 2	70.00.0	171	703,124,422.82	140,171,714	562,952,709	27,717,000	3.9
	GREEN UNIT 3	70.00.0	171	271,148,261.31	14,338,601	256,809,660	13,165,181	8.13
	GREEN UNIT 4	70.00.0	171	452,148,060.07	81,812,754	370,335,306	13,118,732	5.39
	GREEN UNIT 1 SCHUMBER	70.00.0	171	701,190,000.00	140,190,000	560,990,000	22,110,717	3.06
	GREEN UNIT 2 SCHUMBER	70.00.0	171	701,120,000.00	140,120,000	560,980,000	22,105,717	3.06
	GREEN UNIT 3 SCHUMBER	70.00.0	171	701,120,000.00	140,120,000	560,980,000	22,105,717	3.06
	GREEN UNIT 4 SCHUMBER	70.00.0	171	701,120,000.00	140,120,000	560,980,000	22,105,717	3.06
	TOTAL ACCOUNT 312.00 - ROTARY PLANT EQUIPMENT		3,880,757,461.64	1,165,946,619	2,714,810,843	158,964,223	3.99	19.6

Version 1

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)	ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(7)/(8)
312.10	BOILER PLANT EQUIPMENT - ASH PONDS							
	TRIMBLE COUNTY UNIT 2 ASH POND	100-S4	0	0	0	0	0	48.4
	BROWN UNIT 1 ASH POND	100-S4	0	0	0	0	0	-
	BROWN UNIT 2 ASH POND	100-S4	0	0	0	0	0	8.70
	BROWN UNIT 3 ASH POND	100-S4	0	0	0	0	0	4.23
	GHEHT UNIT 1 SCRUBBER ASH POND	100-S4	0	0	0	0	0	17.0
	GHEHT UNIT 1 ASH POND	100-S4	0	0	0	0	0	16.5
	GHEHT UNIT 4 ASH POND	100-S4	0	0	0	0	0	2.74
	GHEHT UNIT 2 SCRUBBER ASH POND	100-S4	0	0	0	0	0	0
	TYRONE UNIT 3 - ASH POND	100-S4	0	0	0	0	0	-
	GREEN RIVER UNIT 3 - ASH POND	100-S4	0	0	0	0	0	-
	PINEVILLE UNIT 3 - ASH POND	100-S4	0	0	0	0	0	-
	<b>TOTAL ACCOUNT 312.1 - BOILER PLANT EQUIPMENT - ASH PONDS</b>		<b>81,415,983.59</b>	<b>42,818,510</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	9,048	36,385	0	-
	GREEN RIVER UNIT 4	70-R1.5	(10)	277,179.33	1,064,835	(758,938)	0	-
	GREEN RIVER UNITS 1 AND 2	70-R1.5	(10)	152,243.76	448,120	(289,652)	0	-
	PINEVILLE UNIT 3	70-R1.5	(10)	145,202.53	144,986	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>(1,078,988)</b>	<b>0</b>	<b>-</b>	<b>-</b>
314.00	TURBOGENERATOR UNITS							
	TRIMBLE COUNTY UNIT 2	60-R2	(13)	89,986,324.04	21,764,687	79,919,879	1,925,583	2.14
	BROWN UNIT 1	60-R2	(6)	11,380,919.20	3,945,874	8,117,900	1,512,345	13.29
	BROWN UNIT 2	60-R2	(6)	13,703,069.58	9,455,242	5,070,002	455,333	3.32
	BROWN UNIT 3	60-R2	(6)	45,787,249.49	20,969,756	27,575,328	1,641,489	3.58
	GHEHT UNIT 1	60-R2	(7)	40,327,741.42	22,388,000	20,762,014	1,320,002	3.27
	GHEHT UNIT 2	60-R2	(7)	33,056,975.75	22,423,578	12,947,388	844,809	2.86
	GHEHT UNIT 3	60-R2	(7)	43,859,372.17	30,697,120	16,732,408	908,454	2.07
	GHEHT UNIT 4	60-R2	(7)	59,231,536.72	34,540,570	28,837,174	1,529,576	2.58
	<b>TOTAL ACCOUNT 314 - TURBOGENERATOR UNITS</b>		<b>337,343,179.35</b>	<b>166,184,876</b>	<b>109,462,861</b>	<b>10,135,591</b>	<b>3.00</b>	<b>10.7</b>
314.10	TURBOGENERATOR UNITS - RETIRED PLANT							
	TYRONE UNIT 3				416,110			
	TYRONE UNITS 1 AND 2				332,381			
	GREEN RIVER UNIT 3	60-R2	(10)	107,003.10	489,906	(352,203)	0	-
	GREEN RIVER UNIT 4	60-R2	(10)	57,463.18	85,213	(22,982)	0	-
	<b>TOTAL ACCOUNT 314.1 - TURBOGENERATOR UNITS - RETIRED PLANT</b>		<b>164,490.26</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)	45,819,554.81	9,925,988	41,624,109	907,424	1.99
	TRIMBLE COUNTY UNIT 2 SCRUBBER	70-R4	(13)	1,415,493.10	783,978	905,502	20,168	39.9
	BROWN UNIT 1	70-R4	(6)	4,321,324.95	3,362,358	1,278,245	238,856	5.41
	BROWN UNIT 2	70-R4	(6)	2,416,426.81	1,489,399	1,052,017	93,328	11.4
	BROWN UNIT 3	70-R4	(6)	15,436,529.73	6,984,360	9,986,700	537,942	17.4
	BROWN UNIT 1, 2 AND 3 SCRUBBER	70-R4	(6)	29,324,857.10	8,310,650	22,773,815	1,302,852	4.44
	GHEHT UNIT 1 SCRUBBER	70-R4	(7)	12,223,376.51	5,766,682	7,312,334	444,020	16.5
	GHEHT UNIT 1	70-R4	(7)	12,336,881.42	8,571,504	4,626,659	284,542	2.31
	GHEHT UNIT 2	70-R4	(7)	14,213,740.74	11,578,763	3,629,840	226,851	16.0
	GHEHT UNIT 3	70-R4	(7)	33,584,200.82	25,293,521	10,020,184	564,210	18.3
	GHEHT UNIT 4	70-R4	(7)	52,184,707.21	18,816,313	37,021,420	1,626,243	3.51
	GHEHT UNIT 2 SCRUBBER	70-R4	(7)	651,198.87	268,009	761,074	45,374	4.79
	GHEHT UNIT 3 SCRUBBER	70-R4	(7)	12,041,908.28	4,433,095	8,451,843	434,717	3.61
	GHEHT UNIT 4 SCRUBBER	70-R4	(7)	15,146,841.85	3,480,348	12,728,056	621,700	4.10
	<b>TOTAL ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT</b>		<b>251,197,011.00</b>	<b>109,033,688</b>	<b>162,054,258</b>	<b>7,546,737</b>	<b>3.00</b>	<b>20.5</b>
315.10	ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT							
	TYRONE UNIT 3	70-R4	(10)	24,207.36	113,158	(86,404)	0	-
	TYRONE UNITS 1 AND 2	70-R4	(10)	105,716.59	10,685	(80,536)	0	-
	GREEN RIVER UNIT 3	70-R4	(10)	480,433.11	262,624	79,757	0	-
	GREEN RIVER UNIT 4	70-R4	(10)					-
	<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>

Version 1

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		COMPOSITE REMAINING LIFE (8)-(7)/(4)
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)-(7)/(4)	
310.00	MISCELLANEOUS PLANT EQUIPMENT							
	TRIMBLE COUNTY UNIT 2	75-R1.5 *	7,002,702.79	1,014,150	0,808,004	158,098	2.26	43.7
	SYSTEM LABORATORY	75-R1.5 *	3,688,912.98	933,650	2,755,203	127,717	3.46	21.6
	BROWN UNIT 1	75-R1.5 *	399,684.21	300,385	112,690	20,750	5.33	5.4
	BROWN UNIT 2	75-R1.5 *	123,107.10	107,180	23,314	2,067	1.68	11.3
	BROWN UNIT 3	75-R1.5 *	6,483,855.33	3,326,488	3,540,390	210,000	3.24	16.9
	GHEENT UNIT 1 SCRUBBER	75-R1.5 *	962,012.26	800,830	128,523	8,078	0.84	15.0
	GHEENT UNIT 1	75-R1.5 *	1,845,970.85	1,094,403	290,726	18,344	0.90	15.8
	GHEENT UNIT 2	75-R1.5 *	1,553,509.99	1,460,824	201,432	12,862	0.83	15.7
	GHEENT UNIT 3	75-R1.5 *	4,027,500.01	2,729,825	1,579,600	85,151	2.11	18.6
	GHEENT UNIT 4	75-R1.5 *	9,090,060.73	3,857,934	6,941,061	348,269	3.48	10.6
	<b>TOTAL ACCOUNT 316 - MISCELLANEOUS PLANT EQUIPMENT</b>		<b>38,076,316.24</b>	<b>16,315,729</b>	<b>22,377,902</b>	<b>991,252</b>	<b>2.75</b>	<b>22.6</b>
316.10	MISCELLANEOUS PLANT EQUIPMENT - RETIRED PLANT							
	TYRONE UNIT 3	75-R1.5 *	74,491.69	48,230	33,711	0	-	-
	TYRONE UNITS 1 AND 2	75-R1.5 *	11,541.16	7,240	5,455	0	-	-
	GREEN RIVER UNIT 3	75-R1.5 *	22,250.26	10,698	13,757	0	-	-
	GREEN RIVER UNIT 4	75-R1.5 *	371,206.87	161,264	247,103	0	-	-
	GREEN RIVER UNITS 1 AND 2	75-R1.5 *	45,689.51	57,147	(6,889)	0	-	-
	<b>TOTAL ACCOUNT 316.1 - MISCELLANEOUS PLANT EQUIPMENT - RETIRED PLANT</b>		<b>525,269.48</b>	<b>284,569</b>	<b>293,227</b>	<b>0</b>	<b>-</b>	<b>-</b>
	<b>TOTAL STEAM PRODUCTION PLANT</b>		<b>4,946,630,275.19</b>	<b>1,878,583,978</b>	<b>3,651,114,788</b>	<b>183,859,449</b>		

\* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE



HENRYVILLE PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL STATUS AS OF DECEMBER 31, 2017

ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION		CALCULATED ANNUAL DEPRECIATION ACCRUAL		COMPOSITE REMAINING LIFE (MONTHS)		
				RESERVE	FUTURE ACCRUALS	AMOUNT	RATE			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)/(7)	(9)		
<b>DEPRECIABLE PLANT</b>										
<b>STEAM PRODUCTION PLANT</b>										
314.00	STRUCTURES AND IMPROVEMENTS									
	TOWNSHIP COUNTY UNIT 2	100-F12	1	170	96,859,288.08	2,275,007	8,950,255	1,380,752	1.81	90.0
	TOWNSHIP COUNTY UNIT 2 SCOURBER	100-F12	1	131	5,336,491.48	1,225,484	3,944,055	47,280	1.21	82.2
	BRIDGEMOUNTAIN UNIT	100-F12	1	59	1,177,152.00	728,481	389,670	17,287	1.54	23.2
	BROWN UNIT 1	100-F12	1	86	4,677,427.79	2,549,872	197,849	19,964	0.42	2.2
	BROWN UNIT 2	100-F12	1	86	2,500,727.00	2,006,777	413,134	39,654	1.56	11.4
	BROWN UNIT 3	100-F12	1	86	28,744,424.33	12,610,375	16,909,345	894,520	3.15	17.3
	BROWN UNIT 1 AND 3 SCOURBER	100-F12	1	86	46,320,443.80	22,621,750	32,928,489	2,329,302	4.92	19.4
	GREEN UNIT 1 AND 3 SCOURBER	100-F12	1	174	8,108,148.12	7,258,113	1,271,885	35,210	1.28	86.8
	GREEN UNIT 1 SCOURBER	100-F12	1	174	75,246,248.47	17,103,231	6,473,985	346,474	1.83	16.3
	GREEN UNIT 2	100-F12	1	174	14,623,646.00	14,421,743	3,362,914	337,462	1.65	91.7
	GREEN UNIT 3	100-F12	1	174	51,437,880.74	34,393,981	25,705,180	1,079,300	2.10	89.0
	GREEN UNIT 4	100-F12	1	174	43,271,919.71	16,606,841	23,639,803	1,094,401	2.70	82.2
	GREEN UNIT 2 SCOURBER	100-F12	1	174	13,816,239.76	14,094,048	2,232,337	174,220	1.10	88.3
	GREEN UNIT 4 SCOURBER	100-F12	1	174	26,351,356.00	0	26,864	0	0.00	89.4
	TOTAL ACCOUNT 314 - STRUCTURES AND IMPROVEMENTS				341,081,889.72	178,483,214	190,718,491	8,888,441	2.48	24.4
314.20	UTILITIES AND IMPROVEMENTS - RETIRED PLANT									
	TOWNSHIP COUNTY 1 AND 2	100-F12	1	116	1,824,227.87	1,754,284	0	0	-	-
	GREEN UNIT 1 AND 2	100-F12	1	116	2,420,894.85	2,362,228	0	0	-	-
	GREEN UNIT 3 AND 4	100-F12	1	116	4,405,984.72	4,096,564	0	0	-	-
	GREEN UNIT 1 AND 2	100-F12	1	116	1,924,832.20	1,714,338	0	0	-	-
	PHENOL PLANT 1	100-F12	1	116	37,750.00	0	0	0	-	-
	TOTAL ACCOUNT 314.2 - UTILITIES AND IMPROVEMENTS - RETIRED PLANT				10,875,509.61	11,743,866	0	0	-	-
314.60	ROTOR PLANT EQUIPMENT									
	TOWNSHIP COUNTY UNIT 2	100-F12	1	120	514,137,221.80	19,260,316	515,588,046	13,236,041	2.17	41.6
	TOWNSHIP COUNTY UNIT 3 SCOURBER	100-F12	1	120	77,920,290.83	27,550,181	46,887,380	1,428,207	1.66	47.6
	BRIDGEMOUNTAIN UNIT	100-F12	1	80	28,550,874.43	22,029,186	18,860,000	2,449,327	1.07	2.4
	BROWN UNIT 1	100-F12	1	80	42,246,400.00	17,771,765	27,250,100	2,198,700	6.97	11.2
	BROWN UNIT 2	100-F12	1	80	42,246,400.00	17,771,765	27,250,100	2,198,700	6.97	11.2
	BROWN UNIT 3 SCOURBER	100-F12	1	80	42,246,400.00	17,771,765	27,250,100	2,198,700	6.97	11.2
	GREEN UNIT 1 AND 3 SCOURBER	100-F12	1	174	192,576,120.38	12,679,860	16,704,130	2,322,444	4.16	16.8
	GREEN UNIT 2	100-F12	1	174	288,320,120.22	151,174,174	219,174,174	13,672,846	6.28	11.0
	GREEN UNIT 3	100-F12	1	174	275,189,781.11	142,334,611	212,442,020	13,945,327	6.20	16.8
	GREEN UNIT 4	100-F12	1	174	412,688,945.02	181,874,254	261,954,487	15,118,750	3.49	10.7
	GREEN UNIT 1 SCOURBER	100-F12	1	174	751,196,266.80	386,180,994	425,645,462	20,742,737	4.28	19.7
	GREEN UNIT 2 SCOURBER	100-F12	1	174	751,196,266.80	386,180,994	425,645,462	20,742,737	4.28	19.7
	GREEN UNIT 3 SCOURBER	100-F12	1	174	751,196,266.80	386,180,994	425,645,462	20,742,737	4.28	19.7
	GREEN UNIT 4 SCOURBER	100-F12	1	174	751,196,266.80	386,180,994	425,645,462	20,742,737	4.28	19.7
	TOTAL ACCOUNT 314.6 - ROTOR PLANT EQUIPMENT				3,866,737,474.84	1,192,029,258	3,626,943,887	194,561,493	3.16	15.8

Version 2

Version 2

TABLE 1. SUMMARY OF ESTIMATED RETIRED GENERATORS, NET SALVAGE PRESENT ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACTUAL RATES AS OF DECEMBER 31, 2017

ACCOUNT	BUYER'S CODE	NET SALVAGE PERCENT	ORIGINAL COST (\$)	BOOK DEPRECIATION RESERVE (\$)	FUTURE DEPRECIATION ACCRUALS (\$)	CALCULATED ANNUAL DEPRECIATION RATES		COMPOSITE REMAINING LIFE (YEARS)
						ACTUAL (\$)	(%P/YR)	
310.11 BOILER PLANT EQUIPMENT - ASH POND								
TRIBLE COUNTY UNIT 1 ASH POND	100-04	0	9,732,953.0	5,818,153	4,158,110	85,360	0.56	48.4
BROWN UNIT 1 ASH POND	100-04	0	1,209,114.00	9,288,965	770	42	0.02	3.0
BROWN UNIT 2 ASH POND	100-04	0	3,809,091.07	3,995,413	817,849	39,796	7.04	11.5
GREEN RIVER UNIT 1 ASH POND	100-04	0	18,892,009.08	15,455,956	14,686,032	467,487	4.07	23.0
GREEN UNIT 1 SC SCUMBER ASH POND	100-04	0	4,648,351	20,368	212	6	0.04	17.0
GREEN UNIT 1 ASH POND	100-04	0	2,148,020.04	2,973,781	28,530	1,339	0.99	16.5
GREEN UNIT 1 ASH POND	100-04	0	22,782,069.97	16,532,107	18,362,922	696,714	2.74	29.0
GREEN UNIT 2 SC SCUMBER ASH POND	100-04	0	1,245,193.10	1,901,103	0	0	-	-
TRIBLE COUNTY UNIT 2 ASH POND	100-04	0	1,821,848.00	878,484	0	0	-	-
GREEN UNIT 2 ASH POND	100-04	0	47,281.80	67,285	0	0	-	-
TOTAL ACCOUNT 310.11 - BOILER PLANT EQUIPMENT - ASH POND			64,418,883.50	43,273,082	38,142,323	1,861,792	2.34	20.1
310.20 BOILER PLANT EQUIPMENT - RETIRED PLANT								
TRIBLE UNIT 1 ASH 2	700-10	170	81,387.88	100,379	0	0	-	-
TRIBLE UNIT 1 ASH 2	700-10	170	35,361.44	36,071	0	0	-	-
GREEN RIVER UNIT 2	700-15	100	41,289.80	49,431	0	0	-	-
GREEN RIVER UNIT 2	700-15	100	277,094.51	26,847	0	0	-	-
GREEN RIVER UNIT 2 ASH 2	700-15	170	112,242.00	107,438	0	0	-	-
TRIBLE UNIT 1	700-10	100	120,282.52	70,223	0	0	-	-
TOTAL ACCOUNT 310.20 - BOILER PLANT EQUIPMENT - RETIRED PLANT AND ASH POND			740,588.04	617,335	0	0	-	-
310.80 TURBOGENERATOR UNITS								
TRIBLE COUNTY UNIT 2	60-02	131	168,963,394.04	14,756,257	72,919,879	1,829,530	2.14	41.0
BROWN UNIT 1	60-02	100	11,260,918.00	3,948,874	8,117,800	1,512,345	13.29	5.4
BROWN UNIT 2	60-02	100	13,310,000.00	15,242,242	9,970,000	492,312	1.02	81.1
GREEN UNIT 2	60-02	100	46,187,749.00	22,899,708	27,175,108	1,841,249	3.58	19.0
GREEN UNIT 1	60-02	173	49,287,741.45	22,268,098	25,729,814	4,305,032	3.27	19.7
GREEN UNIT 2	60-02	173	22,962,916.70	22,422,194	13,944,306	963,008	2.96	19.0
GREEN UNIT 1	60-02	173	49,889,152.17	21,866,120	18,222,198	899,216	1.92	17.0
GREEN UNIT 4	60-02	173	28,021,232.02	15,465,025	18,823,571	1,226,021	2.14	19.0
TOTAL ACCOUNT 310.80 - TURBOGENERATOR UNITS			337,345,170.25	168,168,876	146,462,651	10,438,901	3.00	19.7
310.10 TURBOGENERATOR UNITS - RETIRED PLANT								
GREEN RIVER UNIT 2	60-02	100	107,663.10	112,715	0	0	-	-
GREEN RIVER UNIT 4	60-02	100	17,882.10	49,921	0	0	-	-
TOTAL ACCOUNT 310.10 - TURBOGENERATOR UNITS - RETIRED PLANT			125,545.20	162,636	0	0	-	-
310.00 ACCESSORY ELECTRIC EQUIPMENT								
TRIBLE COUNTY UNIT 2	700-10	130	45,819,844.81	9,025,266	41,824,108	927,424	1.80	48.0
TRIBLE COUNTY UNIT 2 SCUMBER	700-10	130	1,491,268.10	729,170	802,308	29,768	1.42	29.0
BROWN UNIT 1	700-10	100	4,201,224.00	3,200,346	1,774,746	332,336	5.41	7.0
BROWN UNIT 2	700-10	100	2,194,638.81	1,688,266	1,682,077	82,339	2.88	11.4
BROWN UNIT 2	700-10	100	15,140,817.73	6,661,946	6,661,946	137,249	0.44	17.0
BROWN UNIT 1 SCUMBER	700-10	100	19,234,437.19	4,101,010	21,773,876	1,305,032	4.44	17.0
GREEN UNIT 1 SCUMBER	700-04	171	12,457,319.02	1,769,052	1,769,052	444,323	1.03	16.0
GREEN UNIT 2	700-04	171	17,430,461.42	6,674,504	4,628,968	289,542	2.31	16.0
GREEN UNIT 2	700-04	171	12,471,343.84	11,763,761	8,826,469	1,228,911	4.00	16.0
GREEN UNIT 4	700-04	171	62,346,257.24	18,710,215	17,971,426	1,499,313	3.01	19.0
GREEN UNIT 1 SCUMBER	700-04	171	16,274,368.68	700,769	724,074	17,274	4.79	16.0
GREEN UNIT 2 SCUMBER	700-04	171	15,014,568.88	4,413,108	4,413,108	474,717	3.01	19.0
GREEN UNIT 4 SCUMBER	700-04	171	15,185,015.02	4,268,365	17,298,054	321,232	4.19	19.0
TOTAL ACCOUNT 310.00 - ACCESSORY ELECTRIC EQUIPMENT			251,197,811.00	106,033,906	110,954,958	7,548,737	3.00	21.5
310.10 ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT								
TRIBLE UNIT 2	700-10	100	24,257.50	28,001	0	0	-	-
GREEN RIVER UNIT 2	700-10	100	189,716.19	462,288	0	0	-	-
GREEN RIVER UNIT 4	700-10	100	480,433.11	389,011	0	0	-	-
TOTAL ACCOUNT 310.10 - ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT			494,417.80	737,456	0	0	-	-

Version 2

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 ID	SURVIVOR CURVE (Q)	NET SALVAGE PERCENT (R)	ORIGINAL COST (M)	DEPRECIATION RESERVE (N)	FUTURE ACCRUALS (H)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (Q/R)	
						AMOUNT (T)	RATE (D%/YR)		
<b>210.00 MISCELLANEOUS PLANT EQUIPMENT</b>									
TRM&E COLLECTY UNIT 2	75-01.5	11%	7,082,582.78	1,074,150	6,008,364	158,908	2.3%	42.7	
SYSTEMS DEPARTMENT	75-01.5	8%	2,680,251.64	322,600	2,357,651	127,517	3.4%	23.6	
BECKMAN UNIT 1	75-01.5	48%	289,891.24	335,385	112,800	20,738	5.3%	5.4	
BECKMAN UNIT 2	75-01.5	48%	421,472.46	422,180	12,044	2,067	6.0%	11.3	
BECKMAN UNIT 3	75-01.5	48%	6,411,158.73	8,326,408	6,846,785	715,000	3.2%	19.0	
CHENET UNIT 1 SCRAMBLER	75-01.5	17%	942,232.35	826,429	128,633	8,376	8.8%	10.9	
CHENET UNIT 1	75-01.5	17%	1,140,918.01	1,048,621	289,722	18,341	6.6%	10.9	
CHENET UNIT 2	75-01.5	17%	1,819,038.98	1,428,813	291,182	12,892	8.8%	10.7	
CHENET UNIT 3	75-01.5	17%	4,127,918.01	2,729,600	4,398,600	86,151	2.1%	18.6	
CHENET UNIT 4	75-01.5	17%	9,255,050.73	3,972,551	6,842,551	285,032	3.4%	19.6	
TOTAL ACCOUNT 210 - MISCELLANEOUS PLANT EQUIPMENT			36,078,164.24	10,116,729	22,375,893	599,832		2.7%	22.6
<b>210.10 MISCELLANEOUS PLANT EQUIPMENT - RETIRED PLANT</b>									
130006 UNIT 2	75-01.5	118%	74,634.00	84,861	0	0	-	-	
TRM&E UNIT 2 AND 2	75-01.5	118%	11,814.43	12,666	0	0	-	-	
ORION REACTOR UNIT 1	75-01.5	118%	21,212.28	24,478	0	0	-	-	
ORION REACTOR UNIT 4	75-01.5	118%	371,297.87	426,437	0	0	-	-	
ORION REACTOR UNIT 3 AND 3	75-01.5	118%	15,098.81	17,202	0	0	-	-	
TOTAL ACCOUNT 210.1 - MISCELLANEOUS PLANT EQUIPMENT - RETIRED PLANT			529,282.42	577,762	0	0	-	-	
<b>TOTAL STEAM PRODUCTION PLANT</b>			<b>4,848,821,211.18</b>	<b>1,876,689,978</b>	<b>3,042,149,832</b>	<b>188,645,116</b>			

\* 118% RAMP PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE

Version 1

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	5,310,284.64	406,568	6,231,288	141,508	2.66	44.0
	MILL CREEK UNIT 1	95-R2.5	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	14,161,012.84	10,257,954	5,177,550	318,710	2.25	16.2
	MILL CREEK UNIT 2 SCRUBBER	95-R2.5	4,970,628.17	908,754	4,509,231	275,584	5.54	16.4
	MILL CREEK UNIT 3	95-R2.5	29,123,290.17	21,313,461	10,430,925	518,047	1.78	20.1
	MILL CREEK UNIT 3 SCRUBBER	95-R2.5	5,494,516.28	173,524	5,815,499	286,188	5.21	20.3
	MILL CREEK UNIT 4	95-R2.5	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	5,792,375.79	2,461,633	3,852,057	159,878	2.76	24.1
	TRIMBLE COUNTY UNIT 1	95-R2.5	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	899,015.22	6,671	1,006,806	31,696	3.57	31.8
	TRIMBLE COUNTY UNIT 2	95-R2.5	17,403,381.00	2,319,428	17,520,426	375,055	2.16	46.6
	TRIMBLE COUNTY UNIT 2 SCRUBBER	95-R2.5	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>153,981,403</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	1,785,793.87	2,326,956	(362,583)	0	-	-
	CANE RUN UNIT 2	95-R2.5	1,227,964.74	1,331,745	19,016	0	-	-
	CANE RUN UNIT 3	95-R2.5	2,035,143.37	2,300,123	(61,465)	0	-	-
	CANE RUN UNIT 4	95-R2.5	1,912,802.31	2,128,830	(24,747)	0	-	-
	CANE RUN UNIT 4 SCRUBBER	95-R2.5	17,192.20	62,890	(43,979)	0	-	-
	CANE RUN UNIT 5	95-R2.5	2,776,066.69	3,547,268	(493,595)	0	-	-
	CANE RUN UNIT 5 SCRUBBER	95-R2.5	124.53	174,556	(174,419)	0	-	-
	CANE RUN UNIT 6	95-R2.5	7,055,825.04	8,712,341	(950,933)	0	-	-
	CANE RUN UNIT 6 SCRUBBER	95-R2.5	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	182,136,143.11	44,904,210	153,624,186	11,074,548	6.08	13.9
	MILL CREEK UNIT 1 SCRUBBER	60-R1	16,929,429.83	10,096,169	8,356,910	609,232	3.60	13.7
	MILL CREEK UNIT 2	60-R1	198,502,284.71	36,480,110	179,807,380	11,453,797	5.77	15.7
	MILL CREEK UNIT 2 SCRUBBER	60-R1	114,821,991.46	(9,857,129)	135,013,100	8,545,283	7.44	15.8
	MILL CREEK UNIT 3	60-R1	277,197,006.75	84,310,805	217,833,932	11,356,666	4.10	19.2
	MILL CREEK UNIT 3 SCRUBBER	60-R1	150,336,700.73	(12,487,939)	176,354,943	9,092,715	6.05	19.4
	MILL CREEK UNIT 4	60-R1	471,456,638.57	135,726,909	378,160,827	16,820,880	3.57	22.5
	MILL CREEK UNIT 4 SCRUBBER	60-R1	206,349,248.58	17,667,770	207,252,911	9,126,961	4.42	22.7
	TRIMBLE COUNTY UNIT 1	60-R1	322,842,539.16	90,641,330	277,359,165	9,739,788	3.02	28.5
	TRIMBLE COUNTY UNIT 1 SCRUBBER	60-R1	66,837,564.03	51,781,076	24,413,747	874,473	1.31	27.9
	TRIMBLE COUNTY UNIT 2	60-R1	146,448,004.91	25,449,556	141,501,170	3,498,812	2.39	40.4
	TRIMBLE COUNTY UNIT 2 SCRUBBER	60-R1	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>

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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)=(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	14.5
	MILL CREEK UNIT 3 ASH POND	100-S4	*	0	1,263,768.52	635,948	627,821	30,655	2.43	20.5
	TRIMBLE COUNTY UNIT 1 ASH POND	100-S4	*	0	4,942,817.00	1,858,074	3,084,743	95,032	1.92	32.5
	TRIMBLE COUNTY UNIT 2 ASH POND	100-S4	*	0	5,057,242.50	614,262	4,442,980	136,707	2.70	32.5
	<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	1,281,466	(1,281,349)	0	-	-
	CANE RUN UNIT 5	60-R1	*	(10)	155,851.67	1,925,863	(1,754,428)	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	13.9
	MILL CREEK UNIT 2	60-R2.5	*	(9)	28,261,136.61	12,265,240	18,539,399	1,173,566	4.15	15.8
	MILL CREEK UNIT 3	60-R2.5	*	(9)	34,874,136.89	20,843,142	17,169,667	898,335	2.58	19.1
	MILL CREEK UNIT 4	60-R2.5	*	(9)	55,058,036.33	24,686,491	35,316,769	1,558,488	2.83	22.7
	TRIMBLE COUNTY UNIT 1	60-R2.5	*	(14)	59,537,576.82	30,778,475	37,094,363	1,294,397	2.17	28.7
	TRIMBLE COUNTY UNIT 2	60-R2.5	*	(14)	21,967,018.06	4,789,217	20,253,184	485,677	2.21	41.7
	<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	(950,801)	950,938	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	14.1
	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	16.1
	MILL CREEK UNIT 2 SCRUBBER	65-R3	*	(9)	2,694,916.35	765,601	2,171,858	132,350	4.91	16.4
	MILL CREEK UNIT 3	65-R3	*	(9)	26,791,012.14	13,984,708	15,217,495	761,536	2.84	20.0
	MILL CREEK UNIT 3 SCRUBBER	65-R3	*	(9)	9,792,181.78	1,349,963	9,323,515	459,968	4.70	20.3
	MILL CREEK UNIT 4	65-R3	*	(9)	31,002,634.31	18,728,455	15,064,416	655,882	2.12	23.0
	MILL CREEK UNIT 4 SCRUBBER	65-R3	*	(9)	1,687,316.69	564,201	1,253,174	51,790	3.11	24.2
	TRIMBLE COUNTY UNIT 1	65-R3	*	(14)	65,098,801.60	30,167,192	44,045,452	1,473,149	2.26	29.9
	TRIMBLE COUNTY UNIT 1 SCRUBBER	65-R3	*	(14)	2,736,920.21	2,395,614	724,475	25,313	0.92	28.6
	TRIMBLE COUNTY UNIT 2	65-R3	*	(14)	10,679,138.16	1,552,448	10,621,770	235,871	2.21	45.0
	<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

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**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		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)		
315.10	ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT								
	CANE RUN UNIT 1	65-R3 *	(10)	124.53	452,527	(452,390)	0	-	-
	CANE RUN UNIT 2	65-R3 *	(10)	124.53	13,527	(13,390)	0	-	-
	CANE RUN UNIT 3	65-R3 *	(10)	124.62	56,033	(55,896)	0	-	-
	CANE RUN UNIT 4	65-R3 *	(10)	124.53	618,589	(618,452)	0	-	-
	CANE RUN UNIT 4 SCRUBBER	65-R3 *	(10)	124.53	112,735	(112,598)	0	-	-
	CANE RUN UNIT 5	65-R3 *	(10)	124.53	(1,576,281)	1,576,418	0	-	-
	CANE RUN UNIT 5 SCRUBBER	65-R3 *	(10)	124.53	188,197	(188,060)	0	-	-
	CANE RUN UNIT 6	65-R3 *	(10)	124.53	(1,203,144)	1,203,281	0	-	-
	CANE RUN UNIT 6 SCRUBBER	65-R3 *	(10)	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 *	(2)	582,917.96	63,737	530,839	14,119	2.42	37.6
	MILL CREEK UNIT 1	45-R2.5 *	(9)	1,036,757.76	560,951	569,115	42,936	4.14	13.3
	MILL CREEK UNIT 2	45-R2.5 *	(9)	141,316.22	90,413	63,522	4,378	3.10	14.5
	MILL CREEK UNIT 3	45-R2.5 *	(9)	347,546.48	334,551	44,275	2,410	0.69	18.4
	MILL CREEK UNIT 4	45-R2.5 *	(9)	10,935,346.35	3,651,061	8,268,467	374,507	3.42	22.1
	MILL CREEK UNIT 4 SCRUBBER	45-R2.5 *	(9)	43,211.57	50,097	(2,996)	0	-	-
	TRIMBLE COUNTY UNIT 1	45-R2.5 *	(14)	3,093,853.20	1,635,209	1,891,784	80,052	2.59	23.6
	TRIMBLE COUNTY UNIT 2	45-R2.5 *	(14)	3,529,603.03	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)	10.83	496	(484)	0	-	-
	CANE RUN UNIT 3	45-R2.5 *	(10)	44.28	748	(699)	0	-	-
	CANE RUN UNIT 4	45-R2.5 *	(10)	249.08	(25,230)	25,504	0	-	-
	CANE RUN UNIT 4 CRUBBER	45-R2.5 *	(10)	124.53	596	(459)	0	-	-
	CANE RUN UNIT 5	45-R2.5 *	(10)	133,003.43	89,016	57,288	0	-	-
	CANE RUN UNIT 5 SCRUBBER	45-R2.5 *	(10)	11.31	4,325	(4,313)	0	-	-
	CANE RUN UNIT 6	45-R2.5 *	(10)	474,554.25	59,784	462,226	0	-	-
	CANE RUN UNIT 6 SCRUBBER	45-R2.5 *	(10)	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

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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)=(5)/(8)
<b>DEPRECIABLE PLANT</b>								
<b>STEAM PRODUCTION PLANT</b>								
311.00	STRUCTURES AND IMPROVEMENTS							
	RIVERPORT DISTRIBUTION CENTER	50-R2.5	5,310,261.64	406,968	6,231,058	141,268	2.66	44.0
	MILL CREEK UNIT 1	50-R2.0	21,220,083.09	18,039,158	5,181,912	266,191	1.25	14.3
	MILL CREEK UNIT 2	50-R2.0	14,151,212.94	10,257,854	3,893,358	318,710	2.25	18.2
	MILL CREEK UNIT 2 SCRUBBER	50-R2.0	5,970,028.17	896,754	6,866,782	275,844	4.62	18.4
	MILL CREEK UNIT 3	50-R2.0	25,123,296.17	21,313,461	3,809,835	518,547	2.06	20.1
	MILL CREEK UNIT 3 SCRUBBER	50-R2.0	6,645,456.68	173,244	6,472,212	288,189	4.30	20.3
	MILL CREEK UNIT 4	50-R2.0	71,280,911.39	41,567,732	29,713,179	1,969,885	2.76	23.9
	MILL CREEK UNIT 4 SCRUBBER	50-R2.0	5,702,275.79	2,481,033	3,221,242	169,878	2.95	21.1
	TRIMBLE COUNTY UNIT 1	50-R2.0	107,462,433.29	66,335,130	41,127,303	1,910,718	1.78	31.0
	TRIMBLE COUNTY UNIT 1 SCRUBBER	50-R2.0	1,080,152.22	6,871	1,073,281	31,666	2.92	31.8
	TRIMBLE COUNTY UNIT 2	50-R2.0	17,462,383.00	3,319,428	14,142,955	379,605	2.16	46.5
	TRIMBLE COUNTY UNIT 2 SCRUBBER	50-R2.0	42,868.03	2,822	40,046	1,863	4.37	46.7
	TOTAL ACCOUNT 311 - STRUCTURES AND IMPROVEMENTS		285,224,524.94	164,178,923	153,858,429	5,867,686	2.06	26.2
311.20	STRUCTURES AND IMPROVEMENTS - RETIRED PLANT							
	CANE RUN UNIT 1	50-R2.0	1,782,763.87	1,984,973	0	0	-	-
	CANE RUN UNIT 2	50-R2.0	1,227,964.74	1,380,701	0	0	-	-
	CANE RUN UNIT 3	50-R2.0	2,035,143.37	2,238,658	0	0	-	-
	CANE RUN UNIT 4	50-R2.0	1,912,262.25	2,124,601	0	0	-	-
	CANE RUN UNIT 4 SCRUBBER	50-R2.0	17,162.20	18,911	0	0	-	-
	CANE RUN UNIT 5	50-R2.0	2,771,028.69	3,033,978	0	0	-	-
	CANE RUN UNIT 5 SCRUBBER	50-R2.0	124.03	137	0	0	-	-
	CANE RUN UNIT 6	50-R2.0	7,895,858.04	7,761,948	0	0	-	-
	CANE RUN UNIT 6 SCRUBBER	50-R2.0	132.03	137	0	0	-	-
	TOTAL ACCOUNT 311.2 - STRUCTURES AND IMPROVEMENTS - RETIRED PLANT		16,819,027.28	16,492,141	0	0	-	-
312.00	BOILER PLANT EQUIPMENT							
	MILL CREEK UNIT 1	60-R1	182,136,143.11	44,961,310	150,624,186	11,274,548	6.09	13.9
	MILL CREEK UNIT 1 SCRUBBER	60-R1	16,939,429.83	10,099,119	6,840,310	809,232	4.76	13.7
	MILL CREEK UNIT 2	60-R1	198,802,281.11	73,224,810	125,577,471	12,300,214	6.25	15.7
	MILL CREEK UNIT 2 SCRUBBER	60-R1	114,821,961.48	3,263,271	111,558,690	7,742,846	6.77	15.8
	MILL CREEK UNIT 3	60-R1	277,197,098.75	69,044,056	208,153,042	12,224,861	4.41	18.1
	MILL CREEK UNIT 3 SCRUBBER	60-R1	150,358,702.73	3,777,361	146,581,341	8,280,312	5.49	19.4
	MILL CREEK UNIT 4	60-R1	411,106,688.67	119,264,959	291,841,729	16,470,900	3.97	22.9
	MILL CREEK UNIT 4 SCRUBBER	60-R1	209,349,248.58	17,687,770	191,661,478	9,126,261	4.42	22.7
	TRIMBLE COUNTY UNIT 1	60-R1	222,647,108.16	80,641,130	142,005,978	9,739,384	4.35	28.2
	TRIMBLE COUNTY UNIT 1 SCRUBBER	60-R1	68,037,964.03	33,885,608	34,152,356	1,543,487	2.31	27.8
	TRIMBLE COUNTY UNIT 2	60-R1	146,448,058.61	75,449,096	71,000,000	3,468,812	2.39	30.4
	TRIMBLE COUNTY UNIT 2 SCRUBBER	60-R1	15,150,262.48	3,036,179	12,114,083	322,682	2.13	40.4
	TOTAL ACCOUNT 312 - BOILER PLANT EQUIPMENT		2,169,009,815.92	491,031,028	1,932,251,699	93,296,784	4.30	20.7

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LOURVILLE 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 ACCUMULATED RESERVE (6)	CALCULATED ANNUAL ACCUMULATED AMOUNT (7)	ACCUMULATED RATE (8)(7)/(4)	COMPOSITE REMAINING LIFE (9)(6)/(7)
312.10	BOILER PLANT EQUIPMENT - ASH PONDS							
	MILL CREEK UNIT 1 ASH POND	100.04	411,702.00	223,646	899,204	12,822	3.09	14.5
	MILL CREEK UNIT 3 ASH POND	100.04	1,267,768.52	635,648	827,821	30,892	2.43	20.5
	TRIMBLE COUNTY UNIT 1 ASH POND	100.04	4,812,817.00	1,895,074	3,084,743	86,012	1.92	32.5
	TRIMBLE COUNTY UNIT 2 ASH POND	100.04	5,932,282.00	2,614,206	2,452,000	138,217	2.30	30.2
	TOTAL ACCOUNT 312.1 - BOILER PLANT EQUIPMENT - ASH PONDS		11,824,579.52	3,388,830	6,355,748	274,896	2.35	30.2
312.20	BOILER PLANT EQUIPMENT - RETIRED PLANT							
	DANE RUN UNIT 1	60-R1	124.53	124.53	137	0	-	-
	DANE RUN UNIT 2	60-R1	124.53	137	0	0	-	-
	DANE RUN UNIT 3	60-R1	124.53	137	0	0	-	-
	DANE RUN UNIT 4	60-R1	119,367.75	131,267	0	0	-	-
	DANE RUN UNIT 5 SCRUBBER	60-R1	124.53	137	0	0	-	-
	DANE RUN UNIT 6 SCRUBBER	60-R1	156,869.67	171,637	0	0	-	-
	DANE RUN UNIT 7 SCRUBBER	60-R1	9,922.90	10,926	0	0	-	-
	DANE RUN UNIT 8 SCRUBBER	60-R1	5,874,768.17	6,131,192	0	0	-	-
	DANE RUN UNIT 9 SCRUBBER	60-R1	85,453.38	94,159	0	0	-	-
	TOTAL ACCOUNT 312.2 - BOILER PLANT EQUIPMENT - RETIRED PLANT		5,944,972.67	6,539,479	0	0	-	-
314.00	TURBOGENERATOR UNITS							
	MILL CREEK UNIT 1	60-R2.5	25,971,344.84	11,394,423	16,914,343	1,215,792	4.69	13.9
	MILL CREEK UNIT 2	60-R2.5	28,251,136.61	12,265,249	16,538,199	1,173,566	4.15	15.8
	MILL CREEK UNIT 3	60-R2.5	34,474,139.59	20,643,142	11,669,687	899,355	2.60	18.1
	MILL CREEK UNIT 4	60-R2.5	55,058,036.33	24,695,491	30,316,769	1,584,488	2.85	22.7
	TRIMBLE COUNTY UNIT 1	60-R2.5	60,837,678.62	30,779,475	31,064,383	1,534,287	2.51	28.7
	TRIMBLE COUNTY UNIT 2	60-R2.5	21,867,618.06	4,789,217	20,253,184	456,677	2.21	41.7
	TOTAL ACCOUNT 314 - TURBOGENERATOR UNITS		225,669,249.55	104,708,969	145,387,725	6,626,255	2.94	21.9
314.10	TURBOGENERATOR UNITS - RETIRED PLANT							
	DANE RUN UNIT 1	60-R2.5	124.53	137	0	0	-	-
	DANE RUN UNIT 2	60-R2.5	124.53	137	0	0	-	-
	DANE RUN UNIT 3	60-R2.5	124.53	137	0	0	-	-
	DANE RUN UNIT 4	60-R2.5	1,699,527.82	1,209,261	0	0	-	-
	DANE RUN UNIT 5	60-R2.5	90,919.60	86,680	0	0	-	-
	DANE RUN UNIT 6	60-R2.5	124.53	137	0	0	-	-
	TOTAL ACCOUNT 314.1 - TURBOGENERATOR UNITS - RETIRED PLANT		1,891,442.84	1,996,460	0	0	-	-
315.00	ACCESSORY ELECTRIC EQUIPMENT							
	MILL CREEK UNIT 1	65-R3	18,582,051.97	11,727,033	8,227,447	602,532	3.21	14.2
	MILL CREEK UNIT 2 SCRUBBER	65-R3	229,161.22	229,362	0	0	-	-
	MILL CREEK UNIT 3	65-R3	13,147,549.98	6,668,095	7,862,433	487,544	3.71	16.1
	MILL CREEK UNIT 4 SCRUBBER	65-R3	2,094,915.52	765,601	3,377,858	132,256	4.94	16.4
	MILL CREEK UNIT 5	65-R3	79,790,214.14	14,894,706	15,177,455	181,236	2.84	20.7
	MILL CREEK UNIT 6 SCRUBBER	65-R3	9,792,314.78	1,348,263	9,323,515	459,988	4.70	20.3
	MILL CREEK UNIT 7	65-R3	31,002,634.91	18,728,855	15,964,416	650,882	2.12	23.0
	MILL CREEK UNIT 8 SCRUBBER	65-R3	1,667,216.69	964,201	1,203,174	51,790	3.11	24.2
	TRIMBLE COUNTY UNIT 1	65-R3	65,008,008.60	30,187,182	44,642,452	1,473,149	2.26	22.9
	TRIMBLE COUNTY UNIT 2 SCRUBBER	65-R3	2,736,203.21	2,395,414	724,470	25,213	0.92	28.5
	TRIMBLE COUNTY UNIT 3	65-R3	32,628,381.18	1,450,465	10,622,076	225,271	2.71	46.0
	TOTAL ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT		182,294,363.41	87,923,563	144,812,035	4,885,935	2.68	25.5



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, 2011

ACCOUNT (1)	SURVIVOR DATE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCUALS (6)	CALCULATED ANNUAL ACCUAL AMOUNT (7)	RATE BASE (8)(7)(6)	COMPOSITE REMAINING LIFE (9)(8)(7)
315.10 ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT								
CANE RUN UNIT 1	05-03	(10)	124.50	137	0	0	-	-
CANE RUN UNIT 2	05-03	(10)	124.50	137	0	0	-	-
CANE RUN UNIT 3	05-03	(10)	124.50	137	0	0	-	-
CANE RUN UNIT 4	05-03	(10)	124.50	137	0	0	-	-
CANE RUN UNIT 4 SCRUBBER	05-03	(10)	124.50	137	0	0	-	-
CANE RUN UNIT 5	05-03	(10)	124.50	137	0	0	-	-
CANE RUN UNIT 5 SCRUBBER	05-03	(10)	124.50	137	0	0	-	-
CANE RUN UNIT 6	05-03	(10)	124.50	137	0	0	-	-
CANE RUN UNIT 6 SCRUBBER	05-03	(10)	124.50	137	0	0	-	-
TOTAL ACCOUNT 315.1 - ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT			1,100.00	1,233	0	0		
316.00 MISCELLANEOUS PLANT EQUIPMENT								
RIVERSIDE EIS TRIBUNAL CENTER								
MILL CREEK UNIT 1	45-02.5	(7)	583,817.96	63,737	330,839	14,119	2.42	37.6
MILL CREEK UNIT 2	45-02.5	(9)	1,036,757.76	60,891	505,110	42,835	4.14	13.3
MILL CREEK UNIT 3	45-02.5	(9)	111,216.00	82,413	62,652	4,278	3.40	14.5
MILL CREEK UNIT 4	45-02.5	(9)	347,546.40	334,561	44,275	2,410	0.69	18.4
MILL CREEK UNIT 4 SCRUBBER	45-02.5	(9)	10,566,546.20	3,645,097	6,955,471	374,296	3.42	22.1
TRIMBLE COUNTY UNIT 1	45-02.5	(6)	43,211.00	47,101	0	0	-	-
TRIMBLE COUNTY UNIT 2	45-02.5	(14)	3,503,893.00	1,632,209	1,891,784	40,002	2.59	23.4
TOTAL ACCOUNT 316 - MISCELLANEOUS PLANT EQUIPMENT			19,709,802.57	6,779,888	15,802,844	613,179	3.11	24.5
316.10 MISCELLANEOUS PLANT EQUIPMENT - RETIRED PLANT								
CANE RUN UNIT 1	45-02.5	(10)	16.83	12	0	0	-	-
CANE RUN UNIT 3	45-02.5	(10)	46.26	49	0	0	-	-
CANE RUN UNIT 4	45-02.5	(10)	249.04	274	0	0	-	-
CANE RUN UNIT 5	45-02.5	(10)	324.23	137	0	0	-	-
CANE RUN UNIT 5 SCRUBBER	45-02.5	(10)	133,003.43	146,394	0	0	-	-
CANE RUN UNIT 6 SCRUBBER	45-02.5	(10)	13.31	12	0	0	-	-
CANE RUN UNIT 6	45-02.5	(10)	474,664.24	502,010	0	0	-	-
CANE RUN UNIT 6 SCRUBBER	45-02.5	(10)	124.50	137	0	0	-	-
TOTAL ACCOUNT 316.1 - MISCELLANEOUS PLANT EQUIPMENT - RETIRED PLANT			658,122.24	666,955	0	0		
TOTAL STEAM PRODUCTION PLANT			2,918,239,777.89	833,513,449	2,389,546,465	111,538,977		

\* 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

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. <jspanos@GFNET.com>  
**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](mailto:Sara.Wiseman@lge-ku.com)>  
**Cc:** Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto: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](mailto:jspanos@GFNET.com)>  
**Cc:** Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto: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](http://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

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<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>LG&amp;E</u>		<u>Retirement</u>	<u>Year</u>	<u>Qty</u>	<u>Cost</u>	<u>Co.</u>	<u>Plt Acct</u>	<u>Asset id</u>	<u>Depr_group</u>
<u>GF - Account</u>	<u>Gannett Fleming - Name</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	1GE-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	5,037,242.50	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	19,802,680.26	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 Gannett Fleming Report - Brown 1 and Brown 2 ash ponds  
Highlighted names are shown as one line on Gannett 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,

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  
O: 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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*Excellence Delivered As Promised*

# 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:** AccountsReceivable@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>			
<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
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>Total Labor Costs</b>			<b>\$ 1,420.00</b>
<b>Total Phase -- 100</b>			<b>\$ 1,420.00</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>
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>Total Labor Costs</b>			<b>\$ 1,590.00</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](mailto: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.

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Cell: (502) 489-0989  
Fax: (502) 217-4995  
allyson.sturgeon@lge-ku.com

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Generation Services Engineering 2018 Steam Only Depreciation Study  
Evaluation

[CONFIDENTIAL]

5/25/18

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[CONFIDENTIAL]

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**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](mailto:jspanos@gfnet.com)) <[jspanos@gfnet.com](mailto:jspanos@gfnet.com)>  
**Cc:** Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)>  
**Subject:** Steam Unit Retirement dates

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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

KENTUCKY UTILITIES									
TABLE L. SUMMARY OF ESTIMATED STEAMWORK CURVEFIT NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ADDITIONAL NOTES AS OF DECEMBER 31, 2017									
ACCOUNT	ACCOUNT CODE	BUY/SELL	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL DEPRECIATION		COMPARATIVE REMAINING LIFE (YR)
							ACTUAL AMOUNT	ACTUAL RATE	
<b>DISPOSABLE PLANT</b>									
<b>STEAM PRODUCTION PLANT</b>									
310.00	STRUCTURES AND IMPROVEMENTS								
100-01-2	-	1100		65,307,589.06	2,730,000	60,577,589	1,700,720	1.81	46.0
100-02-5	-	1130		2,051,451.66	3,029,444	5,080,900	12,280	0.14	65.0
100-02-8	-	00		1,111,000.00	788,460	322,540	10,744	0.12	14.0
100-01-3	-	00		4,417,742.29	4,401,212	16,530	62,274	1.37	7.0
100-01-5	-	00		2,309,707.90	2,267,772	41,935	86,640	1.74	3.0
100-01-2	-	00		26,734,302.33	14,932,272	11,802,030	686,208	2.15	17.0
100-01-2	-	00		43,330,243.00	12,000,000	31,330,243	8,823,273	4.32	11.0
100-01-5	-	00		8,361,742.75	7,000,000	1,361,743	86,100	1.44	16.0
100-01-2	-	00		21,345,240.87	47,000,204	25,645,036	356,244	1.46	16.0
100-01-2	-	00		14,603,630.00	14,603,630	0	0	0.00	0.0
100-01-2	-	00		31,847,580.24	24,700,000	7,147,580	1,166,307	2.15	10.0
100-01-2	-	00		42,471,190.71	16,600,000	25,871,191	1,486,390	1.44	10.0
100-01-2	-	00		15,832,200.00	0	15,832,200	13,800	0.16	10.0
100-01-2	-	00		30,380.00	0	30,380	360	0.14	10.0
	<b>TOTAL ACCOUNT 311 - STRUCTURES AND IMPROVEMENTS</b>			<b>241,081,005.72</b>	<b>176,041,214</b>	<b>207,940,201</b>	<b>8,416,476</b>	<b>2.47</b>	<b>23.0</b>
310.00	STRUCTURES AND IMPROVEMENTS - RETIRED PLANT								
100-01-5	-	1100		1,831,176.00	8,031,390	0	0	-	-
100-01-5	-	1100		100,000.00	0	0	0	-	-
100-01-2	-	1100		2,734,302.33	3,124,800	0	0	-	-
100-01-2	-	1100		1,547,446.40	8,346,900	0	0	-	-
100-01-2	-	1100		1,782,471.53	1,800,110	0	0	-	-
100-01-2	-	1100		182,452.00	200,000	0	0	-	-
	<b>TOTAL ACCOUNT 311 - STRUCTURES AND IMPROVEMENTS - RETIRED PLANT</b>			<b>12,779,704.45</b>	<b>14,608,270</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>
210.00	BOILER PLANT EQUIPMENT								
700-01-1	-	1170		548,205,652.50	149,568,216	510,747,436	12,856,280	2.17	42.0
700-01-1	-	1170		72,007,360.43	2,950,000	70,057,360	1,400,607	1.96	42.0
700-01-1	-	00		26,500,024.43	22,763,100	42,236,924	2,248,115	1.79	1.0
700-01-1	-	00		40,000,000.00	2,800,175	42,800,175	1,510,720	22.14	2.0
700-01-1	-	00		162,501,264.20	48,741,100	205,489,400	12,474,444	5.34	16.0
700-01-1	-	00		170,191,000.00	51,700,000	118,491,000	11,504,760	4.91	11.0
700-01-1	-	00		130,570,130.28	3,800,000	126,770,130	3,810,174	4.10	16.0
700-01-1	-	00		365,301,000.00	110,474,714	254,826,286	11,323,322	4.00	16.0
700-01-1	-	00		277,740,101.00	74,760,000	202,980,101	6,124,440	6.01	10.0
700-01-1	-	00		410,488,000.00	101,071,366	309,416,634	15,261,217	5.14	10.0
700-01-1	-	00		23,780,000.00	18,760,000	5,020,000	1,800,000	1.56	16.0
700-01-1	-	00		78,135,000.00	42,287,266	35,847,734	8,067,142	1.10	10.0
700-01-1	-	00		118,327,407.24	29,000,124	89,327,283	4,761,800	2.00	10.0
700-01-1	-	00		234,141,107.89	65,007,708	179,133,400	6,250,790	3.57	10.0
	<b>TOTAL ACCOUNT 311 - BOILER PLANT EQUIPMENT</b>			<b>3,988,900,000.00</b>	<b>1,159,208,254</b>	<b>3,829,691,746</b>	<b>168,880,776</b>	<b>4.34</b>	<b>18.1</b>
310.00	BOILER PLANT EQUIPMENT - ASH POND								
600-04	-	0		9,149,244.87	8,948,163	4,281,082	480,900	2.48	0.0
600-04	-	0		8,800,000.00	0	8,800,000	0	0.00	0.0
600-04	-	0		10,000,000.00	2,600,175	8,400,000	660,825	1.02	3.0
600-04	-	0		10,000,000.00	5,142,000	4,858,000	24,000	24.08	0.0
600-04	-	0		70,000,000.00	30,000,000	40,000,000	0	0.00	0.0
600-04	-	0		2,100,000.00	2,070,700	29,300	2,370	0.25	3.0
600-04	-	0		14,400,000.00	14,300,000	10,200,000	4,300,000	4.00	4.0
600-04	-	0		1,000,100.00	0	0	0	-	-
600-04	-	0		1,000,000.00	0	0	0	-	-
600-04	-	0		1,000,000.00	0	0	0	-	-
600-04	-	0		81,260,800.00	51,000,000	0	0	-	-
	<b>TOTAL ACCOUNT 311 - BOILER PLANT EQUIPMENT - ASH POND</b>			<b>61,045,760.89</b>	<b>45,273,068</b>	<b>56,571,182</b>	<b>61,674,084</b>	<b>12.88</b>	<b>2.0</b>

Worksheet: 4



View 4

INDUSTRY 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 (A)	BATTERY CODE (B)	NET DEPRECIATE (C)	ORIGINAL COST (D)	BOOK DEPRECIATION RESERVE (E)	FUTURE ACCRUALS (F)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (H)
						ACCRUAL AMOUNT (G)	RATE (%/YR) (I)	
<b>314.00 TURBOGENERATOR UNITS</b>								
TRUMBULL COUNTY UNIT 2								
BRUNNEN UNIT 1	88-82	1	69,985,254.64	21,754,607	75,616,973	1,023,583	2.14	41.5
BRUNNEN UNIT 2	88-82	1	41,385,091.29	7,521,074	4,537,200	2,956,881	34.20	1.2
BRUNNEN UNIT 3	88-82	1	15,720,480.88	11,514,428	3,086,053	1,562,169	9.90	3.2
BRUNNEN UNIT 4	88-82	1	41,107,258.48	15,248,008	21,214,428	1,861,491	4.56	46.7
GRANT UNIT 1	88-82	1	48,387,741.42	25,388,809	21,389,849	1,366,312	3.28	16.7
GRANT UNIT 2	88-82	1	23,503,257.72	19,423,574	13,571,644	166,901	0.62	10.9
GRANT UNIT 3	88-82	1	63,038,272.17	36,927,120	19,871,600	891,474	2.13	17.9
GRANT UNIT 4	88-82	1	18,022,233.72	12,643,070	20,420,000	1,049,000	2.44	19.9
TOTAL ACCOUNT 314 - TURBOGENERATOR UNITS			337,361,776.95	196,164,070	281,227,448	15,514,236	4.48	13.2
<b>314.09 ACCESSORY ELECTRIC EQUIPMENT</b>								
TRUMBULL COUNTY UNIT 2	70-84	1	45,076,854.41	9,563,788	41,824,769	967,474	1.93	48.6
TRUMBULL COUNTY UNIT 2 SCRUBBER	70-84	1	1,483,989.90	742,978	828,350	20,168	1.42	29.8
BRUNNEN UNIT 2	70-84	1	4,321,278.18	3,870,898	4,074,448	779,187	3.61	1.2
BRUNNEN UNIT 3	70-84	1	2,118,021.81	2,041,700	548,412	481,213	18.36	1.0
BRUNNEN UNIT 4	70-84	1	15,478,218.73	6,994,900	8,261,700	137,847	1.49	17.4
GRANT UNIT 2 - PANDA SCRUBBER	70-84	1	23,374,481.78	7,421,100	23,809,778	1,203,591	1.62	17.9
GRANT UNIT 1 SCRUBBER	70-84	1	12,222,219.11	5,790,000	7,624,588	481,448	2.99	16.8
GRANT UNIT 1	70-84	1	12,222,219.11	8,157,104	4,428,229	792,350	2.37	18.3
GRANT UNIT 2	70-84	1	32,173,240.74	1,129,363	3,227,377	576,871	1.86	18.0
GRANT UNIT 3	70-84	1	25,164,268.89	25,862,074	19,868,882	682,250	1.72	18.8
GRANT UNIT 4 SCRUBBER	70-84	1	58,184,111.21	18,811,171	37,241,188	885,238	1.68	21.0
GRANT UNIT 4 SCRUBBER	70-84	1	181,181,847.47	786,193	162,348	48,136	4.89	18.5
GRANT UNIT 4 SCRUBBER	70-84	1	12,501,919.25	4,423,766	9,572,222	485,911	1.90	18.4
GRANT UNIT 4 SCRUBBER	70-84	1	33,158,941.95	4,499,348	12,872,832	879,781	4.95	20.6
TOTAL ACCOUNT 314 - ACCESSORY ELECTRIC EQUIPMENT			251,187,011.80	108,020,689	159,038,909	8,568,849	3.62	18.0
<b>360.00 MISCELLANEOUS PLANT EQUIPMENT</b>								
TRUMBULL COUNTY UNIT 2	75-81	2	1,022,722.26	1,014,128	6,860,904	158,208	7.90	47.2
SYSTEMS LABORATORY	75-81	2	2,888,679.96	928,028	3,252,888	127,217	2.66	27.8
BRUNNEN UNIT 1	75-81	2	389,884.24	353,360	36,940	51,708	10.27	1.2
BRUNNEN UNIT 2	75-81	2	121,287.40	115,280	45,148	61,421	15.36	1.2
BRUNNEN UNIT 3	75-81	2	4,448,888.00	2,348,100	3,641,776	211,444	4.69	16.8
GRANT UNIT 1 SCRUBBER	75-81	2	982,212.50	985,837	105,742	5,044	0.99	10.8
GRANT UNIT 1	75-81	2	1,648,978.00	1,648,978	1,648,978	1,648,978	1.00	10.8
GRANT UNIT 2	75-81	2	1,353,239.89	1,450,284	216,902	13,888	0.89	10.8
GRANT UNIT 3	75-81	2	4,027,180.00	2,729,889	1,674,943	61,501	2.17	16.8
GRANT UNIT 4	75-81	2	1,096,070.00	1,011,241	8,812,282	203,000	1.93	16.8
TOTAL ACCOUNT 314 - MISCELLANEOUS PLANT EQUIPMENT			26,316,316.24	18,271,271	37,861,728	1,884,100	4.96	21.8
<b>TOTAL STRAM PRODUCTION PLANT</b>								
			834,836,278.89	1,079,863,078	3,479,158,641	212,818,611		

\* LIFE SPAN PROXIMATE IS USED. CURVE BROWN IS INTERNAL SURVIVOR CURVE.  
 \*\* ORIGINAL COST BALANCE FIGURE 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)	ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(8)		
<b>DEPRECIABLE PLANT</b>										
<b>STEAM PRODUCTION PLANT</b>										
311.00	STRUCTURES AND IMPROVEMENTS									
	TRIMBLE COUNTY UNIT 2	10S-R2.5	*	(13)	00,307,266.16	27,875,057	80,951,256	1,740,732	1.81	46.5
	TRIMBLE COUNTY UNIT 2 SCRUBBER	10S-R2.5	*	(13)	5,556,451.40	3,220,484	3,049,306	67,265	1.21	45.3
	SYSTEM LABORATORY	10S-R2.5	*	0	1,117,119.13	730,160	380,959	17,187	1.54	22.2
	BROWN UNIT 1	10S-R2.5	*	(8)	4,677,142.76	4,849,812	107,959	62,274	1.97	1.2
	BROWN UNIT 2	10S-R2.5	*	(8)	2,909,727.39	2,036,777	411,534	353,023	15.28	17.2
	BROWN UNIT 3	10S-R2.5	*	(8)	23,754,404.33	14,810,273	15,669,969	904,330	3.15	17.3
	BROWN UNIT 1, 2 AND 3 SCRUBBER	10S-R2.5	*	(8)	45,982,543.88	12,601,450	35,444,030	2,059,353	4.40	17.4
	GHEINT UNIT 1 SCRUBBER	10S-R2.5	*	(7)	9,397,102.12	7,500,510	1,475,483	90,462	1.08	16.3
	GHEINT UNIT 1	10S-R2.5	*	(7)	21,345,248.67	17,200,351	5,639,685	345,674	1.62	16.3
	GHEINT UNIT 2	10S-R2.5	*	(7)	16,653,049.60	14,451,749	3,367,914	207,875	1.25	16.2
	GHEINT UNIT 3	10S-R2.5	*	(7)	51,457,056.74	34,353,891	20,705,100	1,079,382	2.10	19.2
	GHEINT UNIT 4	10S-R2.5	*	(7)	43,271,150.71	16,660,841	26,639,301	1,464,961	3.59	20.2
	GHEINT UNIT 2 SCRUBBER	10S-R2.5	*	(7)	15,815,339.70	14,004,948	2,835,535	174,200	1.10	16.3
	GHEINT UNIT 4 SCRUBBER	10S-R2.5	*	(7)	36,901.04	0	39,484	1,940	5.26	20.4
	<b>TOTAL ACCOUNT 311 - STRUCTURES AND IMPROVEMENTS</b>				<b>341,081,605.72</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	10S-R2.5	*	(10)	1,821,179.50	2,003,297	0	0	-	-
	TYRONE UNITS 1 AND 2	10S-R2.5	*	(10)	630,860.03	603,046	0	0	-	-
	GREEN RIVER UNIT 3	10S-R2.5	*	(10)	2,759,302.50	3,031,833	0	0	-	-
	GREEN RIVER UNIT 4	10S-R2.5	*	(10)	5,931,449.40	6,104,503	0	0	-	-
	GREEN RIVER UNITS 1 AND 2	10S-R2.5	*	(10)	1,756,471.53	1,932,110	0	0	-	-
	PINEVILLE UNIT 3	10S-R2.5	*	(10)	182,442.49	200,687	0	0	-	-
	TYRONE DECOMMISSIONING						11,354,707	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>34,922,120</b>	<b>6,004,425</b>	<b>54.66</b>	<b>-</b>
312.00	BOILER PLANT EQUIPMENT									
	TRIMBLE COUNTY UNIT 2	70-R1.5	*	(13)	554,266,452.52	110,550,310	515,764,775	12,038,282	2.17	42.8
	TRIMBLE COUNTY UNIT 2 SCRUBBER	70-R1.5	*	(13)	72,653,390.03	21,555,051	60,881,380	1,420,927	1.90	42.0
	BROWN UNIT 1	70-R1.5	*	(8)	38,535,575.43	22,000,003	18,986,967	10,277,464	42.22	1.2
	BROWN UNIT 2	70-R1.5	*	(8)	42,204,805.86	21,231,760	23,505,334	20,203,217	46.01	1.2
	BROWN UNIT 3	70-R1.5	*	(8)	442,651,264.76	88,741,155	380,469,188	22,472,104	5.09	10.9
	BROWN UNIT 1, 2 AND 3 SCRUBBER	70-R1.5	*	(8)	335,175,567.22	105,057,565	249,331,716	14,679,890	4.38	17.0
	GHEINT UNIT 1 SCRUBBER	70-R1.5	*	(7)	139,576,135.58	57,639,685	91,706,780	5,723,444	4.10	16.0
	GHEINT UNIT 1	70-R1.5	*	(7)	355,931,120.22	110,114,714	270,731,585	16,956,380	4.76	10.0
	GHEINT UNIT 2	70-R1.5	*	(7)	277,188,761.81	74,139,461	222,452,535	13,943,323	5.03	15.9
	GHEINT UNIT 3	70-R1.5	*	(7)	433,480,085.02	151,912,784	281,619,497	15,118,766	3.49	19.8
	GHEINT UNIT 4	70-R1.5	*	(7)	751,196,369.80	168,100,076	835,873,440	32,310,737	4.30	10.7
	GHEINT UNIT 2 SCRUBBER	70-R1.5	*	(7)	70,125,568.12	62,367,365	791,781	12,866,993	1.13	16.0
	GHEINT UNIT 3 SCRUBBER	70-R1.5	*	(7)	119,327,931.24	39,524,131	88,156,755	4,701,730	3.94	18.7
	GHEINT UNIT 4 SCRUBBER	70-R1.5	*	(7)	294,161,847.89	95,407,708	178,545,255	8,034,100	3.52	19.8
	<b>TOTAL ACCOUNT 312 - BOILER PLANT EQUIPMENT</b>				<b>3,880,606,605.50</b>	<b>1,150,258,254</b>	<b>3,028,072,188</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	6.0
	BROWN UNIT 1 ASH POND	100-S4	*	0	9,299,115.00	0,298,845	270	90	0.00	3.0
	BROWN UNIT 2 ASH POND	100-S4	*	0	3,909,061.97	2,901,413	917,649	305,883	7.82	3.0
	BROWN UNIT 3 ASH POND	100-S4	*	0	19,902,000.28	5,142,559	14,050,522	4,086,507	24.68	3.0
	GHEINT UNIT 1 SCRUBBER ASH POND	100-S4	*	0	39,480.55	39,209	272	91	0.23	3.0
	GHEINT UNIT 1 ASH POND	100-S4	*	0	2,100,620.94	2,073,701	26,960	5,372	0.26	5.0
	GHEINT UNIT 4 ASH POND	100-S4	*	0	32,692,663.87	14,310,027	18,382,637	4,506,690	14.06	4.0
	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	91,265.89	91,266	0	0	-	-
	<b>TOTAL ACCOUNT 312.1 - BOILER PLANT EQUIPMENT - ASH PONDS</b>				<b>81,346,782.93</b>	<b>43,273,062</b>	<b>38,073,102</b>	<b>10,474,584</b>	<b>12.88</b>	<b>3.6</b>

KENTUCKY UTILITIES

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACTUARIAL 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 (10)
						DEPRECIATION RATES (7)	ACTUARIAL RATES (8)	
<b>314.00 TURBINE GENERATOR UNITS</b>								
TRAMBLE COUNTY UNIT 2								
BROWN UNIT 2	60 R2	(8)	11,385,095.00	3,560,374	8,117,800	6,268,202	61.41	41.5
BROWN UNIT 2	60 R2	(8)	12,710,000.00	6,402,441	5,070,660	4,379,100	61.88	1.2
GRANT UNIT 2	60 R2	(8)	40,777,248.00	12,960,728	27,252,200	18,141,600	33.8	48.8
GRANT UNIT 2	60 R2	(7)	82,537,741.00	27,389,249	25,982,814	1,322,002	32.7	15.7
GRANT UNIT 2	60 R2	(7)	12,500,075.00	2,145,174	11,297,764	84,900	9.54	15.3
GRANT UNIT 2	60 R2	(7)	42,398,272.00	5,587,170	18,237,408	945,454	2.9	17.9
GRANT UNIT 2	60 R2	(7)	33,227,198.00	8,492,523	20,827,276	1,329,523	3.94	16.9
TOTAL ACCOUNT 314 - TURBINE GENERATOR UNITS								
			332,263,178.00	106,184,876	495,483,687	115,577,060	6.79	18.2
<b>315.00 ACCESSORY ELECTRIC EQUIPMENT</b>								
TRAMBLE COUNTY UNIT 2								
BROWN UNIT 2	70 R4	(7)	45,819,854.00	9,926,798	41,424,100	167,424	1.90	48.9
BROWN UNIT 2	70 R4	(7)	8,115,428.00	703,378	369,500	78,168	4.42	38.9
BROWN UNIT 2	70 R4	(8)	4,377,248.00	3,292,388	1,278,490	1,048,338	26.27	1.2
BROWN UNIT 2								
BROWN UNIT 2	70 R4	(8)	9,118,828.00	6,920,408	1,582,077	819,000	37.66	2.2
BROWN UNIT 2 AND 3 SCRUBBER	70 R4	(8)	14,436,247.00	6,064,962	1,580,100	1,037,940	34.00	47.4
GRANT UNIT 2 SCRUBBER	70 R4	(8)	20,321,471.00	6,133,660	82,759,000	1,382,851	4.44	17.0
GRANT UNIT 2	70 R4	(7)	12,323,293.00	3,708,880	7,510,320	444,830	3.80	16.5
GRANT UNIT 2	70 R4	(7)	6,717,824.00	4,628,860	246,154	1,211	16.3	16.3
GRANT UNIT 2								
GRANT UNIT 2	70 R4	(7)	12,313,742.00	11,379,760	8,823,000	279,991	1.80	18.0
GRANT UNIT 2	70 R4	(7)	12,596,220.00	11,379,760	10,897,100	164,220	1.88	18.8
GRANT UNIT 2	70 R4	(7)	6,194,471.00	6,818,371	37,011,420	4,692,241	2.81	20.0
GRANT UNIT 2 SCRUBBER	70 R4	(7)	1,951,188.00	206,710	21,187.1	16,074	4.79	18.5
GRANT UNIT 2 SCRUBBER	70 R4	(7)	12,641,190.00	4,421,650	8,423,800	104,171	3.61	16.4
GRANT UNIT 2 SCRUBBER	70 R4	(7)	13,168,281.00	3,693,248	17,229,960	851,781	4.10	20.5
TOTAL ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT								
			281,157,014.00	100,021,688	160,054,258	3,273,820	3.67	19.6
<b>316.00 MISCELLANEOUS PLANT EQUIPMENT</b>								
TRAMBLE COUNTY UNIT 2								
SYSTEMS SUPPORT	75 R1 S	(2)	2,888,020.00	923,820	2,270,200	127,710	1.46	21.8
BROWN UNIT 2	75 R1 S	(13)	7,302,102.00	1,614,100	6,688,000	459,000	2.26	43.7
BROWN UNIT 2	75 R1 S	(8)	2,888,020.00	923,820	2,270,200	127,710	1.46	21.8
GRANT UNIT 2	75 R1 S	(8)	389,867.00	300,366	132,000	81,387	24.89	1.2
GRANT UNIT 2	75 R1 S	(8)	122,101.00	93,100	43,344	27,981	15.52	16.2
GRANT UNIT 2	75 R1 S	(8)	4,410,000.00	1,110,000	2,900,000	219,000	3.74	15.0
GRANT UNIT 2 SCRUBBER	75 R1 S	(7)	942,012.00	920,000	128,000	6,000	0.84	10.0
GRANT UNIT 2	75 R1 S	(7)	1,640,000.00	1,640,000	289,700	10,544	5.90	10.0
GRANT UNIT 2	75 R1 S	(7)	1,053,200.00	1,053,200	201,400	12,860	3.88	10.0
GRANT UNIT 2	75 R1 S	(7)	1,037,000.00	1,037,000	1,276,000	60,111	2.11	18.8
GRANT UNIT 2	75 R1 S	(7)	1,037,000.00	1,037,000	1,276,000	60,111	2.11	18.8
GRANT UNIT 2	75 R1 S	(7)	1,037,000.00	1,037,000	1,276,000	60,111	2.11	18.8
TOTAL ACCOUNT 316 - MISCELLANEOUS PLANT EQUIPMENT								
			26,176,764.00	16,112,771	22,327,900	1,788,084	3.81	20.8
<b>TOTAL STEAM PRODUCTION PLANT</b>								
			434,619,273.00	147,618,876	3,062,264,741	241,832,910		

\* LIFE (8) FROM PRODUCTION RATES, CURVE SHOWS WITH PLANT SURVIVOR CURVE  
 \* FUTURE NET SALVAGE FACTOR WHICH IS BASED ON VINTAGE AND FUTURE COSTS

View 3

Version 4

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	ACCOUNT	NET SURVIVOR CURVE (%)	NET SALVAGE PERCENT (%)	ORIGINAL COST (\$)	BOOK DEPRECIATION RESERVE (\$)	FUTURE ACCRUALS (\$)	CALCULATED ANNUAL ACCRUAL AMOUNT (\$)	COMPOSITE REMAINING LIFE (YEARS)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>DEPRECIABLE PLANT</b>								
<b>STEAM PRODUCTION PLANT</b>								
311.00	STRUCTURES AND IMPROVEMENTS							
	BYPRODUCT DISTRIBUTION CENTER	95-R2.6	(20)	3,310,284.84	400,268	8,231,289	141,308	2.68
	MILL CREASER UNIT 1	95-R2.5	(10)	21,232,930.92	18,336,698	3,328,814	323,189	14.3
	MILL CREASER UNIT 2	95-R2.5	(10)	14,161,612.84	10,291,994	3,316,160	327,319	2.31
	MILL CREASER UNIT 2 SCRUBBER	95-R2.5	(10)	4,970,628.17	400,794	4,569,807	275,608	3.81
	MILL CREASER UNIT 3	95-R2.5	(10)	29,125,230.47	21,313,481	10,722,199	332,054	9.83
	MILL CREASER UNIT 3 SCRUBBER	95-R2.5	(10)	3,884,818.08	173,324	3,671,494	386,803	2.31
	MILL CREASER UNIT 4	95-R2.5	(10)	73,280,911.59	41,387,732	33,851,271	1,640,333	2.31
	MILL CREASER UNIT 4 SCRUBBER	95-R2.5	(10)	3,792,319.79	2,481,603	3,365,880	162,699	2.31
	TRIMBLE COUNTY UNIT 1	95-R2.5	(14)	107,482,423.29	68,336,130	94,194,803	1,830,718	31.0
	TRIMBLE COUNTY UNIT 1 SCRUBBER	95-R2.5	(14)	889,615.22	6,871	1,008,808	31,696	31.7
	TRIMBLE COUNTY UNIT 2	95-R2.5	(14)	17,403,381.00	2,319,428	17,340,426	375,856	2.16
	TRIMBLE COUNTY UNIT 2 SCRUBBER	95-R2.5	(14)	84,539.83	2,332	85,254	1,303	2.58
	TOTAL ACCOUNT 311 - STRUCTURES AND IMPROVEMENTS			248,324,821.94	144,178,933	155,938,971	5,945,178	2.03
311.20	STRUCTURES AND IMPROVEMENTS - RETIRED PLANT							
	CANE RUN UNIT 1	95-R2.6	(10)	1,786,178.29	1,964,799	0	0	-
	CANE RUN UNIT 2	95-R2.5	(10)	1,225,330.33	1,931,172	0	0	-
	CANE RUN UNIT 3	95-R2.5	(10)	2,035,691.23	2,238,117	0	0	-
	CANE RUN UNIT 4	95-R2.5	(10)	3,131,856.89	3,445,041	0	0	-
	CANE RUN UNIT 5	95-R2.5	(10)	17,263.79	19,322	0	0	-
	CANE RUN UNIT 6	95-R2.5	(10)	3,162,848.27	3,446,211	0	0	-
	CANE RUN UNIT 6 SCRUBBER	95-R2.5	(10)	13,763.27	11,213	0	0	-
	CANE RUN UNIT 8	95-R2.5	(10)	15,104,413.17	16,614,864	0	0	-
	CANE RUN UNIT 8 SCRUBBER	95-R2.5	(10)	85,506.55	94,520	0	0	-
	TOTAL ACCOUNT 311.2 - STRUCTURES AND IMPROVEMENTS - RETIRED PLANT			24,545,896.79	27,600,266	0	0	-
312.00	BOILER PLANT EQUIPMENT							
	MILL CREASER UNIT 1	95-R1	(10)	182,126,143.11	44,904,210	135,448,547	11,206,806	6.16
	MILL CREASER UNIT 1 SCRUBBER	95-R1	(10)	18,929,429.83	10,096,169	8,526,204	821,847	13.7
	MILL CREASER UNIT 2	95-R1	(10)	199,922,284.71	23,325,010	196,022,920	12,436,596	6.27
	MILL CREASER UNIT 2 SCRUBBER	95-R1	(10)	114,821,591.46	3,223,371	133,916,895	7,785,517	6.78
	MILL CREASER UNIT 3	95-R1	(10)	277,912,048.88	68,048,968	237,218,739	12,384,915	4.47
	MILL CREASER UNIT 3 SCRUBBER	95-R1	(10)	150,336,700.73	3,777,381	161,393,010	8,327,797	5.64
	MILL CREASER UNIT 4	95-R1	(10)	471,486,833.57	136,708,909	369,895,393	17,022,637	3.81
	MILL CREASER UNIT 4 SCRUBBER	95-R1	(10)	206,349,248.00	17,687,770	268,396,462	9,172,917	4.47
	TRIMBLE COUNTY UNIT 1	95-R1	(14)	323,917,248.20	50,841,300	277,486,625	9,742,824	3.23
	TRIMBLE COUNTY UNIT 1 SCRUBBER	95-R1	(14)	66,837,064.03	33,095,110	42,628,713	1,542,467	2.31
	TRIMBLE COUNTY UNIT 2	95-R1	(14)	149,448,094.01	26,446,256	141,951,179	3,498,812	2.39
	TRIMBLE COUNTY UNIT 2 SCRUBBER	95-R1	(14)	18,182,363.45	3,026,125	14,237,651	362,892	2.33
	TOTAL ACCOUNT 312 - BOILER PLANT EQUIPMENT			2,169,400,748.49	498,635,000	1,946,882,099	94,160,477	4.34

Version 4

LOUISVILLE GAS AND ELECTRIC  
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DISCRETION ACCRUAL RATES AS OF DECEMBER 31, 2017

ACCOUNT (A)	SURVIVOR CURVE (B)	NET SALVAGE PERCENT (C)	ORIGINAL COST (D)	BOOK DEPRECIATION RESERVE (E)	FUTURE ACCRUALS (F)	CALCULATED ANNUAL ACCRUAL AMOUNT (G)	COMPOSITE REMAINING LIFE (H)	
312.00	BOILER PLANT EQUIPMENT - ASH PONDS							
	MILL CREEK UNIT 1 ASH POND	100-S4	0	411,790.59	271,508	150,204	43,201	63.84
	MILL CREEK UNIT 2 ASH POND	100-S4	0	847,670.28	633,848	311,878	207,919	21.84
	MILL CREEK UNIT 3 ASH POND	100-S4	0	4,817,637.59	3,856,074	3,009,764	917,258	10.33
	TRIMBLE COUNTY UNIT 1 ASH POND	100-S4	0	5,087,242.50	3,153,382	4,548,080	1,110,528	21.38
	TRIMBLE COUNTY UNIT 2 ASH POND	100-S4	0					8.0
	TOTAL ACCOUNT 312.1 - BOILER PLANT EQUIPMENT - ASH PONDS			11,204,041.34	2,228,932	7,941,816	1,865,241	16.63
314.00	TURBOGENERATOR UNITS							
	MILL CREEK UNIT 1	60-R2.5	(10)	25,971,344.61	11,704,423	17,174,098	1,234,954	4.76
	MILL CREEK UNIT 2	60-R2.5	(10)	25,201,106.01	12,028,202	18,622,019	1,191,006	4.22
	MILL CREEK UNIT 3	60-R2.5	(10)	54,874,138.89	20,943,162	17,914,408	817,270	2.63
	MILL CREEK UNIT 4	60-R2.5	(10)	19,054,024.23	24,696,481	26,801,768	1,600,792	2.92
	TRIMBLE COUNTY UNIT 1	60-R2.5	(14)	39,537,578.82	30,778,475	37,044,383	1,294,787	2.17
	TRIMBLE COUNTY UNIT 2	60-R2.5	(14)	25,282,103.02	8,780,517	40,258,384	1,053,877	41.7
	TOTAL ACCOUNT 314 - TURBOGENERATOR UNITS			225,868,248.55	104,766,888	148,729,371	6,707,279	2.87
316.00	ACCESSORY ELECTRIC EQUIPMENT							
	MILL CREEK UNIT 1	60-R2	(10)	18,982,282.97	11,727,023	6,713,286	615,932	3.31
	MILL CREEK UNIT 1 SCRUBBER	60-R2	(10)	202,167.22	228,262	2,022	147	0.07
	MILL CREEK UNIT 2	60-R2	(10)	13,147,199.58	8,496,098	7,993,905	490,962	3.77
	MILL CREEK UNIT 2 SCRUBBER	60-R2	(10)	2,694,814.25	793,901	5,188,607	833,982	4.97
	MILL CREEK UNIT 3	60-R2	(10)	26,791,212.74	13,844,768	15,485,402	775,108	2.89
	MILL CREEK UNIT 3 SCRUBBER	60-R2	(10)	9,792,158.38	1,349,963	5,471,437	584,828	4.79
	MILL CREEK UNIT 4	60-R2	(10)	31,022,434.23	18,798,485	15,374,447	809,720	2.16
	MILL CREEK UNIT 4 SCRUBBER	60-R2	(10)	1,687,158.69	564,201	1,588,941	82,480	3.19
	TRIMBLE COUNTY UNIT 1	60-R2	(14)	66,058,801.60	51,187,782	44,044,452	1,473,149	2.28
	TRIMBLE COUNTY UNIT 1 SCRUBBER	60-R2	(14)	2,136,803.21	2,265,614	724,479	76,313	6.92
	TRIMBLE COUNTY UNIT 2	60-R2	(14)	10,676,138.14	1,563,448	10,421,720	258,811	2.21
	TOTAL ACCOUNT 316 - ACCESSORY ELECTRIC EQUIPMENT			182,394,363.41	87,623,563	116,690,891	4,942,667	3.71
318.00	MISCELLANEOUS PLANT EQUIPMENT							
	SWAMPPOINT DISTRIBUTION CENTER	45-R2.5	(2)	682,817.66	63,737	570,039	14,119	2.42
	MILL CREEK UNIT 1	45-R2.5	(10)	1,038,757.78	990,991	978,483	43,834	4.23
	MILL CREEK UNIT 2	45-R2.5	(10)	141,318.22	90,413	83,026	4,487	3.19
	MILL CREEK UNIT 3	45-R2.5	(10)	347,549.45	334,301	47,752	2,811	0.77
	MILL CREEK UNIT 4	45-R2.5	(10)	10,826,148.55	8,854,097	8,374,624	374,457	3.47
	MILL CREEK UNIT 5 SCRUBBER	45-R2.5	(10)	43,211.57	47,101	452	16	0.04
	TRIMBLE COUNTY UNIT 1	45-R2.5	(14)	3,624,853.20	1,832,260	1,961,734	80,662	2.50
	TRIMBLE COUNTY UNIT 2	45-R2.5	(14)	3,624,853.20	384,889	3,637,728	84,925	3.69
	TOTAL ACCOUNT 318 - MISCELLANEOUS PLANT EQUIPMENT			19,729,622.62	8,776,888	15,127,885	619,054	3.14
	TOTAL STEAM PRODUCTION PLANT			2,918,228,777.89	853,313,480	2,385,913,679	114,246,921	

\* LIFE SPAN PROCEDURE IS USED. CURVE IS SHOWN AS INTERMEDIATE SURVIVOR CURVE  
\*\* TERMINAL NET SALVAGE FACTOR WHICH IS BASED ON VINTAGE AND FUTURE COSTS

Version 3

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)
<b>DEPRECIABLE PLANT</b>								
<b>STEAM PRODUCTION PLANT</b>								
311.00	STRUCTURES AND IMPROVEMENTS							
	RIVERPORT DISTRIBUTION CENTER	95-R2.5 *	5,310,284.64	406,568	6,231,288	141,508	2.66	44.0
	MILL CREEK UNIT 1	95-R2.5 *	21,232,083.22	18,030,458	5,112,513	358,136	1.69	14.3
	MILL CREEK UNIT 2	95-R2.5 *	14,161,012.84	10,257,954	5,177,550	318,710	2.25	16.2
	MILL CREEK UNIT 2 SCRUBBER	95-R2.5 *	4,970,628.17	908,754	4,509,231	275,584	5.54	16.4
	MILL CREEK UNIT 3	95-R2.5 *	29,123,260.17	21,313,461	10,430,925	518,047	1.78	20.1
	MILL CREEK UNIT 3 SCRUBBER	95-R2.5 *	5,494,516.28	173,524	5,815,499	286,188	5.21	20.3
	MILL CREEK UNIT 4	95-R2.5 *	73,280,911.39	41,957,732	37,918,461	1,589,865	2.17	23.0
	MILL CREEK UNIT 4 SCRUBBER	95-R2.5 *	5,792,375.79	2,461,633	3,852,057	159,878	2.76	24.1
	TRIMBLE COUNTY UNIT 1	95-R2.5 *	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 *	889,015.22	6,671	1,006,806	31,696	3.57	31.8
	TRIMBLE COUNTY UNIT 2	95-R2.5 *	17,403,381.00	2,319,428	17,520,426	375,655	2.16	46.6
	TRIMBLE COUNTY UNIT 2 SCRUBBER	95-R2.5 *	84,599.93	7,610	85,834	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 *	1,786,178.29	1,964,796	0	0	-	-
	CANE RUN UNIT 2	95-R2.5 *	1,228,339.33	1,351,172	0	0	-	-
	CANE RUN UNIT 3	95-R2.5 *	2,038,561.33	2,238,117	0	0	-	-
	CANE RUN UNIT 4	95-R2.5 *	3,131,855.49	3,445,041	0	0	-	-
	CANE RUN UNIT 4 SCRUBBER	95-R2.5 *	17,565.79	19,322	0	0	-	-
	CANE RUN UNIT 5	95-R2.5 *	3,145,664.22	3,460,231	0	0	-	-
	CANE RUN UNIT 5 SCRUBBER	95-R2.5 *	10,193.27	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 *	85,926.95	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>27,000,268</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 *	182,136,143.11	44,904,210	153,624,186	11,074,548	6.08	13.9
	MILL CREEK UNIT 1 SCRUBBER	60-R1 *	16,929,429.83	10,096,169	8,356,910	609,232	3.60	13.7
	MILL CREEK UNIT 2	60-R1 *	198,502,284.71	23,328,610	195,037,880	12,309,734	6.20	15.7
	MILL CREEK UNIT 2 SCRUBBER	60-R1 *	114,921,591.46	3,293,371	121,862,600	7,712,846	6.72	15.8
	MILL CREEK UNIT 3	60-R1 *	277,512,948.88	68,045,505	234,443,609	12,248,624	4.41	19.1
	MILL CREEK UNIT 3 SCRUBBER	60-R1 *	150,336,700.73	3,777,361	160,089,643	8,250,313	5.49	19.4
	MILL CREEK UNIT 4	60-R1 *	471,456,638.57	135,726,909	378,160,827	16,820,880	3.57	22.5
	MILL CREEK UNIT 4 SCRUBBER	60-R1 *	206,349,248.58	17,667,770	207,252,911	9,126,961	4.42	22.7
	TRIMBLE COUNTY UNIT 1	60-R1 *	322,917,528.29	90,641,330	277,484,652	9,742,924	3.02	28.5
	TRIMBLE COUNTY UNIT 1 SCRUBBER	60-R1 *	66,837,564.03	33,565,110	42,629,713	1,543,467	2.31	27.6
	TRIMBLE COUNTY UNIT 2	60-R1 *	146,448,004.91	25,449,556	141,501,170	3,498,812	2.39	40.4
	TRIMBLE COUNTY UNIT 2 SCRUBBER	60-R1 *	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>

Version 3

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, 2011

ACCOUNT (1)	NET SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	CORRECTED ACCRUAL RATE (8) (%)	CORRECTED REMAINING LIFE (9) (YEARS)
312.10	BOILER PLANT EQUIPMENT - ASH POND							
	MILL CREEK UNIT 1 ASH POND	100-S4	0	411,720.29	231,546	180,204	45,251	10.94
	MILL CREEK UNIT 3 ASH POND	100-S4	0	847,536.29	433,949	311,473	207,919	21.54
	TRIMBLE COUNTY UNIT 1 ASH POND	100-S4	0	4,897,927.95	1,896,074	3,009,734	571,528	30.30
	TRIMBLE COUNTY UNIT 2 ASH POND	100-S4	0	3,027,342.50	418,362	4,448,993	1,110,743	21.99
	TOTAL ACCOUNT 312.1 - BOILER PLANT EQUIPMENT - ASH POND		11,264,641.13	3,378,830	7,944,866	1,865,341	10.53	4.3
314.00	TURBOGENERATOR UNITS							
	MILL CREEK UNIT 1	80-R2-S	(S)	25,871,344.84	11,394,420	16,974,343	1,219,792	4.65
	MILL CREEK UNIT 2	80-R2-S	(S)	29,203,136.81	12,705,149	16,538,359	1,173,966	4.15
	MILL CREEK UNIT 3	80-R2-S	(S)	34,874,196.89	20,843,142	17,159,997	898,326	2.66
	MILL CREEK UNIT 4	80-R2-S	(S)	35,056,234.33	24,695,491	26,319,795	1,554,488	2.83
	TRIMBLE COUNTY UNIT 1	80-R2-S	(14)	55,537,576.82	30,778,475	37,294,363	1,294,397	2.17
	TRIMBLE COUNTY UNIT 2	80-R2-S	(14)	25,982,039.66	2,295,517	20,255,184	488,577	41.7
	TOTAL ACCOUNT 314 - TURBOGENERATOR UNITS		225,659,246.55	104,766,998	145,263,725	8,606,205	2.94	21.0
315.00	ACCESSORY ELECTRIC EQUIPMENT							
	MILL CREEK UNIT 1	85-R3	(R)	16,282,982.97	11,727,023	8,267,447	602,232	3.34
	MILL CREEK UNIT 1 SCRUBBER	85-R3	(R)	202,187.22	222,362	0	-	-
	MILL CREEK UNIT 2	85-R3	(R)	13,147,491.93	6,465,028	7,895,433	487,544	3.71
	MILL CREEK UNIT 2 SCRUBBER	85-R3	(R)	2,684,916.35	795,001	2,171,668	132,000	4.91
	MILL CREEK UNIT 3	85-R3	(R)	26,781,912.14	13,984,738	15,217,862	781,458	2.94
	MILL CREEK UNIT 3 SCRUBBER	85-R3	(R)	3,702,181.76	1,140,903	6,322,316	499,596	4.20
	MILL CREEK UNIT 4	85-R3	(R)	31,602,834.31	18,728,465	15,054,416	655,982	2.12
	MILL CREEK UNIT 4 SCRUBBER	85-R3	(R)	1,682,316.69	364,201	1,293,174	91,190	3.91
	TRIMBLE COUNTY UNIT 1	85-R3	(14)	65,058,801.80	32,187,182	44,054,452	1,473,149	2.26
	TRIMBLE COUNTY UNIT 1 SCRUBBER	85-R3	(14)	2,736,800.21	2,335,614	749,472	22,313	0.82
	TRIMBLE COUNTY UNIT 2	85-R3	(14)	15,679,138.35	1,552,443	10,861,722	235,871	2.21
	TOTAL ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT		192,394,263.41	87,923,903	114,811,035	4,885,936	2.68	23.5
316.00	MISCELLANEOUS PLANT EQUIPMENT							
	ENVIRONMENT DISTRIBUTION CENTER	45-R2-S	(2)	582,817.96	83,737	830,839	14,119	2.42
	MILL CREEK UNIT 1	45-R2-S	(S)	1,036,757.76	960,901	960,110	42,236	4.14
	MILL CREEK UNIT 2	45-R2-S	(S)	141,316.82	90,413	93,822	4,318	3.10
	MILL CREEK UNIT 3	45-R2-S	(S)	347,548.48	334,651	44,272	2,410	0.69
	MILL CREEK UNIT 4	45-R2-S	(S)	10,655,346.25	8,864,027	8,266,471	374,569	3.42
	MILL CREEK UNIT 4 SCRUBBER	45-R2-S	(S)	43,211.27	47,101	0	0	-
	TRIMBLE COUNTY UNIT 1	45-R2-S	(14)	3,053,861.69	1,823,970	1,891,794	89,002	2.59
	TRIMBLE COUNTY UNIT 2	45-R2-S	(14)	3,328,853.23	353,889	3,637,735	94,335	2.69
	TOTAL ACCOUNT 316 - MISCELLANEOUS PLANT EQUIPMENT		18,709,952.57	6,770,888	16,032,844	613,176	3.11	24.5
	TOTAL STEAM PRODUCTION PLANT		2,918,228,777.89	853,515,469	2,419,698,349	123,171,812		

\* 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	389,558	2,426,335
	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
	GHEHT UNIT 1 SCRUBBER	7,509,513	0	7,509,513
	GHEHT UNIT 1	17,200,351	0	17,200,351
	GHEHT UNIT 2	14,451,749	0	14,451,749
	GHEHT UNIT 3	34,353,891	0	34,353,891
	GHEHT UNIT 4	16,660,841	0	16,660,841
	GHEHT UNIT 2 SCRUBBER	14,084,948	0	14,084,948
	GHEHT 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	(855,152)	110,556,316
	TRIMBLE COUNTY UNIT 2 SCRUBBER	21,555,951	0	21,555,951
	BROWN UNIT 1	21,146,215	18,287,501	39,433,716
	BROWN UNIT 2	21,231,760	21,997,613	43,229,373
	BROWN UNIT 3	88,741,155	(8,574,569)	80,166,586
	BROWN UNIT 1, 2 AND 3 SCRUBBER	105,957,565	(30,853,757)	75,103,808
	GHEHT UNIT 1 SCRUBBER	57,639,685	0	57,639,685
	GHEHT UNIT 1	110,114,714	0	110,114,714
	GHEHT UNIT 2	74,139,461	0	74,139,461
	GHEHT UNIT 3	181,912,764	0	181,912,764
	GHEHT UNIT 4	168,106,676	0	168,106,676
	GHEHT UNIT 2 SCRUBBER	62,367,365	0	62,367,365
	GHEHT UNIT 3 SCRUBBER	39,524,131	0	39,524,131
	GHEHT UNIT 4 SCRUBBER	95,407,708	0	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 POND	5,018,153	0	5,018,153
	BROWN UNIT 1 ASH POND	12,290,256	(2,991,413)	9,298,845
	BROWN UNIT 2 ASH POND	0	2,991,413	2,991,413
	BROWN UNIT 3 ASH POND	5,142,558	0	5,142,558
	GHEHT UNIT 1 SCRUBBER ASH POND	39,209	0	39,209
	GHEHT UNIT 1 ASH POND	2,073,761	0	2,073,761
	GHEHT UNIT 4 ASH POND	14,310,027	0	14,310,027
	GHEHT UNIT 2 SCRUBBER ASH POND	1,901,133	0	1,901,133
	TYRONE UNIT 3 - ASH POND	920,599	(345,143)	575,456
	GREEN RIVER UNIT 3 - ASH POND	831,695	1,000,146	1,831,841
	PINEVILLE UNIT 3 - ASH POND	91,117	149	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	0	21,764,667
	BROWN UNIT 1	3,945,874	7,782,086	11,727,960
	BROWN UNIT 2	9,455,242	4,810,033	14,265,275
	BROWN UNIT 3	20,969,756	(12,592,119)	8,377,637
	GHEHT UNIT 1	22,388,069	0	22,388,069
	GHEHT UNIT 2	22,423,578	0	22,423,578
	GHEHT UNIT 3	30,697,120	0	30,697,120
	GHEHT UNIT 4	34,540,570	0	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

	STATEMENT BOOK DEPRECIATION RESERVE (2)	RETIRED PLANT RESERVE ADJUSTMENTS (3)	GF RESERVE ADJUSTMENTS (4)	ADJUSTED BOOK DEPRECIATION RESERVE (5)=(2)+(3)+(4)
ACCOUNT (1)				
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	18,616,313		0	18,616,313
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>

KENTUCKY UTILITIES

TABLE 1 - SUMMARY OF ESTIMATED NETWORTH UNDER NET FUEL USE RECOVERY ORIGINAL COST BOOK REDEMPTION FUTURE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2017

ACCOUNT	SUBWASH CUTIVE ID	NET SALVAGE PERCENT ID	ORIGINAL COST ID	BOOK DEPRECIATION RESERVE ID	FUTURE ACCUMULS ID	CALCULATED ANNUAL		COMPOSITE FINANCING LIFE PERIOD	
						ACCUMULS ID	RATE ID		
<b>DEPRECIABLE PLANT</b>									
<b>STEAM PRODUCTION PLANT</b>									
210.00	STRUCTURES AND IMPROVEMENTS								
	TRIBLE COUNTY UNIT 2	100-12	113	98,300,280.18	27,875,957	60,861,255	1,740,732	1.81	45.0
	TRIBLE COUNTY UNIT 2 SCOURBANK	100-12	113	1,106,491.08	3,224,498	3,268,695	85,295	1.21	45.0
	TRIBLE COUNTY UNIT 2 SCOURBANK	100-12	0	1,117,614.11	726,185	399,699	17,187	1.54	25.2
	BRIDGEMOUNT 2	100-12	01	1,077,647.78	4,683,755	5,142	2,780	0.04	1.2
	BRIDGEMOUNT 2	100-12	01	2,350,727.26	2,421,126	10,476	142.50	0.03	1.2
	BRIDGEMOUNT 2	100-12	01	26,174,468.22	14,126,668	12,774,675	8,042,048	21.7	13.9
	BRIDGEMOUNT 2 2 AND 3 SCOURBANK	100-12	01	43,382,741.89	12,264,812	26,861,964	2,685,175	4.14	17.4
	GRANT UNIT 1 SCOURBANK	100-12	01	7,226,162.21	7,226,162	1,026,664	69,870	1.14	16.8
	GRANT UNIT 1	100-12	01	1,286,281	1,286,281	8,811,378	262,381	1.68	16.8
	GRANT UNIT 2	100-12	01	14,081,040.40	14,074,748	3,313,545	218,138	1.31	16.7
	GRANT UNIT 3	100-12	01	21,457,666.64	26,261,991	31,212,974	8,766,557	2.35	16.2
	GRANT UNIT 4	100-12	01	41,271,730.71	18,930,161	35,822,253	1,486,370	1.14	16.2
	GRANT UNIT 4 SCOURBANK	100-12	01	18,818,290.72	14,096,848	7,866,656	183,091	1.16	16.2
	GRANT UNIT 4 SCOURBANK	100-12	01	35,822,253	0	35,822,253	1,325	0.31	10.4
	<b>TOTAL ACCOUNT 210 - STRUCTURES AND IMPROVEMENTS</b>			<b>341,091,667.72</b>	<b>178,471,214</b>	<b>297,485,261</b>	<b>8,830,680</b>	<b>2.42</b>	<b>16.4</b>
214.10	STRUCTURES AND IMPROVEMENTS - RETIRED PLANT								
	TYONE UNIT 1	100-12	100	1,681,171.50	3,703,307	0	0	-	-
	TYONE UNIT 1 ASH POND	100-12	100	1,887,800.00	621,346	0	0	-	-
	GREEN RIVER UNIT 1	100-12	100	2,031,446.41	6,184,340	0	0	-	-
	GREEN RIVER UNIT 1 ASH POND	100-12	100	1,768,473.00	1,825,113	0	0	-	-
	PREVUE UNIT 2	100-12	100	1,152,487.69	200,662	0	0	-	-
	<b>TOTAL ACCOUNT 214 - STRUCTURES AND IMPROVEMENTS - RETIRED PLANT</b>			<b>12,779,104.61</b>	<b>14,038,675</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>
210.00	BOILER PLANT EQUIPMENT								
	TRIBLE COUNTY UNIT 2	100-11	113	544,586,483.51	152,564,216	619,764,176	17,826,282	2.17	42.8
	TRIBLE COUNTY UNIT 2 SCOURBANK	100-11	113	12,393,160.03	21,525,024	40,983,262	1,420,657	1.90	44.4
	BRIDGEMOUNT 2	100-11	01	38,565,573.43	38,423,716	1,426,254	1,298,148	2.21	1.2
	BRIDGEMOUNT 2 ASH POND	100-11	01	4,734,462.56	42,212,313	1,349,773	3,296,779	2.00	1.8
	BRIDGEMOUNT 2	100-11	01	61,167,266.25	61,167,266	268,677.76	27,288,616	6.16	16.8
	BRIDGEMOUNT 2 ASH POND SCOURBANK	100-11	01	250,174,587.22	17,121,680	281,185,172	16,486,251	4.42	12.0
	GRANT UNIT SCOURBANKS	100-11	01	120,129,126.76	5,842,692	93,163,342	3,916,674	1.62	16.2
	GRANT UNIT 1	100-11	01	285,121,242.22	191,124,174	214,224,268	17,170,117	4.80	15.8
	GRANT UNIT 2	100-11	01	271,188,812.21	74,284,641	222,674,261	18,142,142	5.15	15.8
	GRANT UNIT 3	100-11	01	478,488,821.25	191,881,765	285,241,488	18,252,127	2.61	16.8
	GRANT UNIT 4	100-11	01	721,185,269.82	188,024,079	643,162,402	32,862,842	4.25	16.7
	GRANT UNIT 4 SCOURBANK	100-11	01	118,129,787.92	62,161,201	92,284,671	6,762,769	1.92	16.2
	GRANT UNIT 4 SCOURBANK	100-11	01	194,317,597.24	26,574,151	49,289,638	4,786,783	2.89	16.7
	GRANT UNIT 4 SCOURBANK	100-11	01	224,817,497.06	45,027,286	177,845,212	13,592,282	2.87	16.8
	<b>TOTAL ACCOUNT 210 - BOILER PLANT EQUIPMENT</b>			<b>3,868,963,860.93</b>	<b>1,184,248,264</b>	<b>3,052,882,166</b>	<b>166,214,614</b>	<b>4.00</b>	<b>16.7</b>
214.10	BOILER PLANT EQUIPMENT - ASH POND								
	TRIBLE COUNTY UNIT 2 ASH POND	100-14	0	6,118,964.92	6,944,163	4,846,919	965,892	7.40	8.6
	BRIDGEMOUNT 2 ASH POND	100-14	0	9,218,411.00	8,848,485	278	86	0.00	3.6
	BRIDGEMOUNT 2 ASH POND	100-14	0	2,100,862.89	2,491,887	617,845	305,483	1.02	3.6
	BRIDGEMOUNT 2 ASH POND	100-14	0	14,802,822.06	8,141,205	14,866,122	4,486,147	24.60	3.6
	GRANT UNIT 1 ASH POND	100-14	0	29,200.00	277	29,200	3.6	2.22	3.6
	GRANT UNIT 1 ASH POND	100-14	0	1,103,944.00	1,451,791	1,103,944	6	1.17	3.6
	GRANT UNIT 2 ASH POND	100-14	0	32,612,261.87	14,910,297	18,382,822	4,592,810	14.00	4.8
	GRANT UNIT 2 ASH POND	100-14	0	1,960.00	1,960.00	0	0	-	-
	TYONE UNIT 1 ASH POND	100-14	0	670,260.77	257,460	0	0	-	-
	GREEN RIVER UNIT 1 ASH POND	100-14	0	1,871,268.00	1,425,040	0	0	-	-
	PREVUE UNIT 2 ASH POND	100-14	0	1,100.00	1,100.00	0	0	-	-
	<b>TOTAL ACCOUNT 214 - BOILER PLANT EQUIPMENT - ASH POND</b>			<b>34,346,702.94</b>	<b>43,773,607</b>	<b>23,973,104</b>	<b>19,714,254</b>	<b>12.80</b>	<b>2.8</b>

KENTUCKY UTILITIES

Version 4

TABLE 1. SUMMARY OF ESTIMATED BURNING COSTS, NET SALVAGE PERCENT, ORIGINAL COST, BOOK CORRECTION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2017

ACCOUNT ID	SUBVENDOR ID	NET SALVAGE PERCENT (%)	ORIGINAL COST (\$)	BOOK DEPRECIATION RESERVE (\$)	FUTURE ACCRUALS (\$)	CALCULATED ANNUAL ACCRUAL		COMPOSITE FINANCING LIFE (YEARS)
						AMOUNT (\$)	RATE (%)	
<b>310-00 TRENKLE HEAVY DUTY UNITS</b>								
TRENKLE COUNTY UNIT 7	80-80	15%	89,960,204.84	21,764,857	73,815,874	1,552,543	2.14	41.5
BROWN UNIT 1	80-80	18%	11,380,858.09	11,127,996	253,874	195,651	2.32	1.2
BROWN UNIT 2	80-80	18%	11,787,080.00	6,489,375	784,969	312,196	8.82	1.2
BROWN UNIT 3	80-80	18%	45,137,238.00	8,177,020	40,562,442	2,422,000	5.24	16.8
CHERT UNIT 1	80-80	18%	84,817,711.82	21,348,986	61,386,605	1,361,717	2.14	18.7
CHERT UNIT 2	80-80	18%	33,054,875.71	25,491,278	13,127,856	886,849	2.84	16.4
CHERT UNIT 3	80-80	18%	43,918,572.72	30,967,120	18,918,828	701,414	2.12	18.4
CHERT UNIT 4	80-80	18%	39,231,235.73	26,543,270	78,478,406	1,541,034	2.84	18.8
<b>TOTAL ACCOUNT 310 - TRENKLE HEAVY DUTY UNITS</b>			<b>252,743,179.29</b>	<b>146,184,819</b>	<b>201,227,449</b>	<b>8,950,878</b>	<b>2.80</b>	<b>21.0</b>
<b>310-00 ACCESSORY ELECTRIC EQUIPMENT</b>								
TRENKLE COUNTY UNIT 2	70-84	12%	48,618,264.81	9,821,080	41,899,108	907,434	4.39	65.8
TRENKLE COUNTY UNIT 2 SCOURER	70-84	15%	1,175,480.00	783,878	462,520	25,188	4.45	36.0
BROWN UNIT 7	70-84	18%	4,347,244.88	4,517,912	42,080	50,895	1.34	1.2
BROWN UNIT 8	70-84	18%	2,118,828.00	2,058,731	48,095	48,434	1.91	1.8
BROWN UNIT 9	70-84	18%	18,413,731.25	8,341,766	40,816,248	871,262	2.14	17.5
BROWN UNIT 2 Z AND 3 SCOURER	70-84	18%	29,528,441.10	6,734,804	84,341,704	1,503,874	4.73	17.3
CHERT UNIT 1 SCOURER	70-84	18%	12,153,576.91	6,745,052	7,418,568	471,448	3.04	18.2
CHERT UNIT 1	70-84	18%	12,158,861.42	8,571,104	4,362,378	202,389	2.37	16.2
CHERT UNIT 2	70-84	18%	14,158,888.74	11,159,763	3,272,077	248,821	1.00	18.0
CHERT UNIT 3	70-84	18%	23,148,238.00	20,911,225	6,348,889	905,128	1.73	18.8
CHERT UNIT 4 SCOURER	70-84	18%	12,184,244.24	16,823,141	31,443,969	1,875,228	2.86	20.2
CHERT UNIT 4	70-84	18%	2,611,000.00	2,611,000	0	0	0.00	18.0
CHERT UNIT 5 SCOURER	70-84	18%	12,041,269.28	4,433,008	6,512,343	440,811	3.05	18.4
CHERT UNIT 5	70-84	18%	28,148,016.28	2,483,568	17,653,522	420,351	4.15	20.0
<b>TOTAL ACCOUNT 310 - ACCESSORY ELECTRIC EQUIPMENT</b>			<b>251,187,821.00</b>	<b>106,033,686</b>	<b>153,880,961</b>	<b>7,833,376</b>	<b>3.00</b>	<b>21.7</b>
<b>310-00 MISCELLANEOUS PLANT EQUIPMENT</b>								
TRENKLE COUNTY UNIT 2	75-81.5	15%	2,802,232.79	1,014,170	2,088,964	158,908	3.90	43.7
SPRING LAKE PLANT	75-81.5	0	3,488,812.96	628,850	2,750,242	127,717	2.40	21.9
BROWN UNIT 1	75-81.5	18%	388,868.24	388,868	0	0	0.00	18.0
BROWN UNIT 2	75-81.5	18%	113,113.00	113,113	0	0	0.00	18.0
BROWN UNIT 3	75-81.5	18%	6,483,855.35	6,187,454	3,076,432	147,739	4.20	16.8
CHERT UNIT 2 SCOURER	75-81.5	18%	489,000.00	489,000	0	0	0.00	18.0
CHERT UNIT 2	75-81.5	18%	1,848,294.00	1,848,491	200,187	98,524	1.00	18.4
CHERT UNIT 3	75-81.5	18%	1,514,828.00	1,484,814	136,143	61,848	4.00	18.0
CHERT UNIT 4	75-81.5	18%	6,037,589.04	2,729,020	3,308,569	87,361	2.17	18.5
CHERT UNIT 5	75-81.5	18%	1,190,000.00	1,025,241	1,164,800	333,380	3.93	18.8
<b>TOTAL ACCOUNT 310 - MISCELLANEOUS PLANT EQUIPMENT</b>			<b>36,618,218.21</b>	<b>16,315,728</b>	<b>22,561,181</b>	<b>950,281</b>	<b>2.70</b>	<b>22.7</b>
<b>TOTAL MTBAM PRODUCTION PLANT</b>			<b>4,846,828,278.18</b>	<b>1,878,443,976</b>	<b>3,478,413,441</b>	<b>821,847,386</b>		

\* KFE WHEN PROCEDURE IS USED - CURVE SHOWN IS WITHIN SUBVENDOR CURVE  
 \*\* ELEMENTS NOT WITH VENDOR FACTION THESE ARE INHAUL OR VEHICLE AND NOT THESE COSTS

LOUISVILLE GAS AND ELECTRIC ELECTRIC PLANT					
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 REVERPORT DISTRIBUTION CENTER	406,568			406,568
	MILL CREEK UNIT 1	17,997,478		122,980	18,030,458
	MILL CREEK UNIT 1 SCRUBBER	122,980		(122,980)	0
	MILL CREEK UNIT 2	10,257,954			10,257,954
	MILL CREEK UNIT 2 SCRUBBER	909,754			909,754
	MILL CREEK UNIT 3	21,313,461			21,313,461
	MILL CREEK UNIT 3 SCRUBBER	173,544			173,544
	MILL CREEK UNIT 4	41,857,732			41,857,732
	MILL CREEK UNIT 4 SCRUBBER	2,461,633			2,461,633
	TRIMBLE COUNTY UNIT 1	66,335,130			66,335,130
	TRIMBLE COUNTY UNIT 1 SCRUBBER	6,671			6,671
	TRIMBLE COUNTY UNIT 2	2,319,428			2,319,428
	TRIMBLE COUNTY UNIT 2 SCRUBBER	7,610			7,610
	<b>TOTAL ACCOUNT 311 - STRUCTURES AND IMPROVEMENTS</b>	<b>164,178,923</b>	<b>0</b>	<b>0</b>	<b>164,178,923</b>
311.20	STRUCTURES AND IMPROVEMENTS - RETIRED PLANT				
	CANE RUN UNIT 1	2,326,556	547,780	(800,345)	1,864,796
	CANE RUN UNIT 2	1,331,146	23,229	(10,162)	1,351,172
	CANE RUN UNIT 3	2,300,123	191,904	(222,916)	2,239,117
	CANE RUN UNIT 4	2,128,830	3,036,140	(1,779,929)	3,454,041
	CANE RUN UNIT 4 SCRUBBER	82,890	1,329,817	(1,438,365)	19,324
	CANE RUN UNIT 5	3,547,269	1,064,090	(1,151,127)	3,460,231
	CANE RUN UNIT 5 SCRUBBER	174,556	2,442,211	(2,620,954)	11,213
	CANE RUN UNIT 6	8,712,341	(22,769,035)	28,471,548	14,414,854
	CANE RUN UNIT 6 SCRUBBER	324,973	7,095,882	(7,139,633)	56,220
	<b>TOTAL ACCOUNT 311.2 - STRUCTURES AND IMPROVEMENTS - RETIRED PLANT</b>	<b>20,719,262</b>	<b>(11,934,982)</b>	<b>18,215,966</b>	<b>27,000,266</b>
312.00	BOILER PLANT EQUIPMENT				
	MILL CREEK UNIT 1	44,904,210			44,904,210
	MILL CREEK UNIT 1 SCRUBBER	10,056,169			10,056,169
	MILL CREEK UNIT 2	36,480,110		(13,100,200)	23,320,910
	MILL CREEK UNIT 2 SCRUBBER	(9,687,199)		13,100,200	3,323,001
	MILL CREEK UNIT 3	84,319,805		(16,246,300)	68,045,505
	MILL CREEK UNIT 3 SCRUBBER	(12,449,536)		16,246,300	3,777,964
	MILL CREEK UNIT 4	135,726,969			135,726,969
	MILL CREEK UNIT 4 SCRUBBER	17,693,710			17,693,710
	TRIMBLE COUNTY UNIT 1	90,641,330			90,641,330
	TRIMBLE COUNTY UNIT 1 SCRUBBER	51,781,076		(18,215,966)	33,565,110
	TRIMBLE COUNTY UNIT 2	25,449,096			25,449,096
	TRIMBLE COUNTY UNIT 2 SCRUBBER	3,038,129			3,038,129
	<b>TOTAL ACCOUNT 312 - BOILER PLANT EQUIPMENT</b>	<b>477,718,996</b>	<b>0</b>	<b>(18,215,966)</b>	<b>459,533,030</b>
312.10	BOILER PLANT EQUIPMENT - ASH PONDS				
	MILL CREEK UNIT 1 ASH POND	231,546			231,546
	MILL CREEK UNIT 3 ASH POND	935,948			935,948
	TRIMBLE COUNTY UNIT 1 ASH POND	1,858,074			1,858,074
	TRIMBLE COUNTY UNIT 2 ASH POND	614,262			614,262
	<b>TOTAL ACCOUNT 312.1 - BOILER PLANT EQUIPMENT - ASH PONDS</b>	<b>3,539,830</b>	<b>0</b>	<b>0</b>	<b>3,539,830</b>
312.20	BOILER PLANT EQUIPMENT - RETIRED PLANT				
	CANE RUN UNIT 1	87,669	(97,639)		0
	CANE RUN UNIT 2	15,458	(15,458)		0
	CANE RUN UNIT 3	72,311	(72,311)		0
	CANE RUN UNIT 4	2,142,822	(2,140,822)		0
	CANE RUN UNIT 4 SCRUBBER	1,251,496	(1,251,496)		0
	CANE RUN UNIT 5	1,925,863	(1,925,863)		0
	CANE RUN UNIT 5 SCRUBBER	2,247,589	(2,247,589)		0
	CANE RUN UNIT 6	(20,674,874)	20,674,874		0
	CANE RUN UNIT 6 SCRUBBER	1,933,912	(1,933,912)		0
	<b>TOTAL ACCOUNT 312.2 - BOILER PLANT EQUIPMENT - RETIRED PLANT</b>	<b>(10,969,647)</b>	<b>10,969,647</b>	<b>0</b>	<b>0</b>
314.00	TURBOGENERATOR UNITS				
	MILL CREEK UNIT 1	11,304,423			11,304,423
	MILL CREEK UNIT 2	12,265,240			12,265,240
	MILL CREEK UNIT 3	20,843,142			20,843,142
	MILL CREEK UNIT 4	24,096,491			24,096,491
	TRIMBLE COUNTY UNIT 1	30,778,475			30,778,475
	TRIMBLE COUNTY UNIT 2	4,789,217			4,789,217
	<b>TOTAL ACCOUNT 314 - TURBOGENERATOR UNITS</b>	<b>104,766,988</b>	<b>0</b>	<b>0</b>	<b>104,766,988</b>

LOUISVILLE GAS AND ELECTRIC  
ELECTRIC PLANT

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			
CANE RUN UNIT 1	7,068	(7,068)		0
CANE RUN UNIT 2	547	(547)		0
CANE RUN UNIT 3	32,812	(32,812)		0
CANE RUN UNIT 4	361,959	(361,959)		0
CANE RUN UNIT 5	625,492	(625,492)		0
CANE RUN UNIT 6	950,801	950,801		0
TOTAL ACCOUNT 314.1 - TURBOGENERATOR UNITS - RETIRED PLANT	77,077	(77,077)	0	0
315.00	ACCESSORY ELECTRIC EQUIPMENT			
MILL CREEK UNIT 1	11,394,586		332,437	11,727,023
MILL CREEK UNIT 1 SCRUBBER	552,799		(332,437)	220,362
MILL CREEK UNIT 2	6,468,006			6,468,006
MILL CREEK UNIT 2 SCRUBBER	765,601			765,601
MILL CREEK UNIT 3	13,984,708			13,984,708
MILL CREEK UNIT 3 SCRUBBER	1,349,963			1,349,963
MILL CREEK UNIT 4	18,728,455			18,728,455
MILL CREEK UNIT 4 SCRUBBER	564,201			564,201
TRIMBLE COUNTY UNIT 1	30,167,182			30,167,182
TRIMBLE COUNTY UNIT 1 SCRUBBER	2,395,614			2,395,614
TRIMBLE COUNTY UNIT 2	1,552,448			1,552,448
TOTAL ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT	87,923,563	0	0	87,923,563
315.10	ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT			
CANE RUN UNIT 1	452,527	(452,527)		0
CANE RUN UNIT 2	13,527	(13,527)		0
CANE RUN UNIT 3	56,033	(56,033)		0
CANE RUN UNIT 4	618,589	(618,589)		0
CANE RUN UNIT 4 SCRUBBER	112,735	(112,735)		0
CANE RUN UNIT 5	(1,576,281)	1,576,281		0
CANE RUN UNIT 5 SCRUBBER	188,197	(188,197)		0
CANE RUN UNIT 6	(1,203,144)	1,203,144		0
CANE RUN UNIT 6 SCRUBBER	163,225	(163,225)		0
TOTAL ACCOUNT 315.1 - ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT	(1,174,592)	1,174,592	0	0
316.00	MISCELLANEOUS PLANT EQUIPMENT			
RIVERPORT DISTRIBUTION CENTER	63,737			63,737
MILL CREEK UNIT 1	560,951			560,951
MILL CREEK UNIT 2	90,413			90,413
MILL CREEK UNIT 3	334,551			334,551
MILL CREEK UNIT 4	3,651,061		2,996	3,654,057
MILL CREEK UNIT 4 SCRUBBER	50,097		(2,996)	47,101
TRIMBLE COUNTY UNIT 1	1,635,209			1,635,209
TRIMBLE COUNTY UNIT 2	384,669			384,669
TOTAL ACCOUNT 316 - MISCELLANEOUS PLANT EQUIPMENT	6,770,888	0	0	6,770,888
316.10	MISCELLANEOUS PLANT EQUIPMENT - RETIRED PLANT			
CANE RUN UNIT 1	496	(496)		0
CANE RUN UNIT 3	748	(748)		0
CANE RUN UNIT 4	(25,230)	25,230		0
CANE RUN UNIT 4 SCRUBBER	596	(596)		0
CANE RUN UNIT 5	89,016	(89,016)		0
CANE RUN UNIT 5 SCRUBBER	4,325	(4,325)		0
CANE RUN UNIT 6	59,784	(59,784)		0
CANE RUN UNIT 6 SCRUBBER	2,445	(2,445)		0
TOTAL ACCOUNT 316.1 - MISCELLANEOUS PLANT EQUIPMENT - RETIRED PLANT	132,180	(132,180)	0	0
TOTAL STEAM PRODUCTION PLANT	853,513,488	0	0	853,513,488

**Heichelbech, Nicholas**

---

**From:** Wiseman, Sara  
**Sent:** Monday, June 25, 2018 11:28 AM  
**To:** John Spanos (jspanos@gfnet.com)  
**Subject:** Testimony meeting

John,

I left you a voicemail on this, too.

Would you provide availability for a meeting this week to discuss testimony? An email back on that would be great.

Also, I am looking for a status update on the other work you are performing, but I will wait for a phone call on that from you.

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

**Heichelbech, Nicholas**

---

**From:** Spanos, John J. <jspanos@GFNET.com>  
**Sent:** Monday, June 25, 2018 11:28 AM  
**To:** Wiseman, Sara  
**Subject:** Automatic reply: Testimony meeting

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

I will be out of the office beginning Friday afternoon June 22nd and will return Wednesday morning June 27th. I will be viewing emails as often as possible, however, if you need immediate assistance, please contact Meg Eckrich at 717-763-7212, x2304



**Heichelbech, Nicholas**

---

**From:** Spanos, John J. <jspanos@GFNET.com>  
**Sent:** Monday, June 25, 2018 9:28 PM  
**To:** Wiseman, Sara  
**Subject:** RE: Testimony meeting

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

Sara:

The best time for me this week is as follows:

Thursday 1:00 – 2:00 and 3:00 – 4:30  
Friday is open until 2:00

John

**From:** Wiseman, Sara [mailto:Sara.Wiseman@lge-ku.com]  
**Sent:** Monday, June 25, 2018 11:28 AM  
**To:** Spanos, John J.  
**Subject:** Testimony meeting

John,

I left you a voicemail on this, too.

Would you provide availability for a meeting this week to discuss testimony? An email back on that would be great.

Also, I am looking for a status update on the other work you are performing, but I will wait for a phone call on that from you.

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, June 26, 2018 9:18 AM  
**To:** 'Spanos, John J.'  
**Subject:** RE: Testimony meeting

I just sent you a meeting notice for 1:30 on Thursday.

**From:** Spanos, John J. [mailto:jspanos@GFNET.com]  
**Sent:** Monday, June 25, 2018 9:28 PM  
**To:** Wiseman, Sara  
**Subject:** RE: Testimony meeting

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

Sara:

The best time for me this week is as follows:

Thursday 1:00 – 2:00 and 3:00 – 4:30  
Friday is open until 2:00

John

**From:** Wiseman, Sara [mailto:Sara.Wiseman@lge-ku.com]  
**Sent:** Monday, June 25, 2018 11:28 AM  
**To:** Spanos, John J. <jspanos@GFNET.com>  
**Subject:** Testimony meeting

John,

I left you a voicemail on this, too.

Would you provide availability for a meeting this week to discuss testimony? An email back on that would be great.

Also, I am looking for a status update on the other work you are performing, but I will wait for a phone call on that from you.

Thanks,

**Sara Wiseman**

Manager | Property Accounting | LG&E and KU  
220 West Main Street, Louisville, KY 40202  
O: 502-627-3189 | M: 502-358-0886  
lge-ku.com

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**Heichelbech, Nicholas**

---

**From:** Rutter, Cheryl A. <crutter@GFNET.com>  
**Sent:** Thursday, June 28, 2018 9:59 AM  
**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. 3431 - June 26, 2018.pdf  
**Importance:** High

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

Good morning, Sara.....

Attached is our invoice related to consulting services for LG&E/KU re Contract No. 131093 - Depreciation Study - Steam Assets during the period April 28 thru May 25, 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)

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**Gannett Fleming is ISO 9001:2008 Certified.**

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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\*3431  
**Invoice Date:** June 26, 2018

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

**Invoice Period: April 28, 2018 through May 25, 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	\$	2,885.00
Phase 200	- LG&E - DEPR-STEAM ASSETS		3,650.00
	Total Charges		<u>\$ 6,535.00</u>
	<b>Total Due This Invoice .....</b>		<b>\$6,535.00</b>



*Excellence Delivered As Promised*

**Project:** 063789  
**Invoice No:** 063789\*3431  
**Invoice Date:** June 26, 2018

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

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Phase 100 -- KU - Depr-Steam Assets

<b>Labor Costs</b>			
<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Analyst	9.00	\$ 170.00	\$ 1,530.00
John J. Spanos	5.00	260.00	1,300.00
Support Staff	0.50	110.00	55.00
		<b>Total Labor Costs</b>	<b>\$ 2,885.00</b>
		<b>Total Phase -- 100</b>	<b>\$ 2,885.00</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>
Analyst	13.50	170.00	2,295.00
John J. Spanos	5.00	260.00	1,300.00
Support Staff	0.50	110.00	55.00
		<b>Total Labor Costs</b>	<b>\$ 3,650.00</b>
		<b>Total Phase -- 200</b>	<b>\$ 3,650.00</b>

**Heichelbech, Nicholas**

---

**From:** Daly, Karen  
**Sent:** Wednesday, July 11, 2018 10:58 AM  
**To:** jspanos@gfnet.com; Wiseman, Sara; Riggs, Eric; Sturgeon, Allyson  
**Subject:** Test - For receipt of Files from John Spanos  
**Attachments:** Logo



John, I have set this email up to allow receipt of files from you - secured. This is a test.

Allyson, You have been added so that we can see if when the response comes back - if it will come to you - provided the information needs to.

Thanks!  
Karen

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

EID: 117

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

The login above will expire on 7/18/2018 12:00:00 AM

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**Heichelbech, Nicholas**

---

**From:** Daly, Karen  
**Sent:** Wednesday, July 11, 2018 10:58 AM  
**To:** jspanos@gfnet.com; Wiseman, Sara; Riggs, Eric; Sturgeon, Allyson  
**Subject:** Test - For receipt of Files from John Spanos  
**Attachments:** Logo



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Allyson, You have been added so that we can see if when the response comes back - if it will come to you - provided the information needs to.

Thanks!  
Karen

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

Password: Kb2tfnjD

EID: 117

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

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**Heichelbech, Nicholas**

---

**From:** Spanos, John J. <jspanos@GFNET.com>  
**Sent:** Wednesday, July 11, 2018 11:55 AM  
**To:** Daly, Karen; Wiseman, Sara; Riggs, Eric; Sturgeon, Allyson  
**Subject:** RE: Test - For receipt of Files from John Spanos

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

I uploaded to the site.

**From:** Karen.Daly@lge-ku.com [mailto:Karen.Daly@lge-ku.com]  
**Sent:** Wednesday, July 11, 2018 10:58 AM  
**To:** Spanos, John J. ; Sara.Wiseman@lge-ku.com; Eric.Riggs@lge-ku.com; Allyson.Sturgeon@lge-ku.com  
**Subject:** Test - For receipt of Files from John Spanos



John, I have set this email up to allow receipt of files from you - secured. This is a test.

Allyson, You have been added so that we can see if when the response comes back - if it will come to you - provided the information needs to.

Thanks!  
Karen

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

EID: 117

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

The login above will expire on 7/18/2018 12:00:00 AM

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**Heichelbech, Nicholas**

---

**From:** Daly, Karen  
**Sent:** Wednesday, July 11, 2018 12:12 PM  
**To:** 'Spanos, John J.'; Wiseman, Sara; Riggs, Eric; Sturgeon, Allyson  
**Subject:** RE: Test - For receipt of Files from John Spanos

John – I was able to get these files from the website. I am waiting to see if the others were as well. Thank you! Karen

**From:** Spanos, John J. [mailto:jspanos@GFNET.com]  
**Sent:** Wednesday, July 11, 2018 11:55 AM  
**To:** Daly, Karen ; Wiseman, Sara ; Riggs, Eric ; Sturgeon, Allyson  
**Subject:** RE: Test - For receipt of Files from John Spanos

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

I uploaded to the site.

**From:** Karen.Daly@lge-ku.com [mailto:Karen.Daly@lge-ku.com]  
**Sent:** Wednesday, July 11, 2018 10:58 AM  
**To:** Spanos, John J. <jspanos@GFNET.com>; Sara.Wiseman@lge-ku.com; Eric.Riggs@lge-ku.com; Allyson.Sturgeon@lge-ku.com  
**Subject:** Test - For receipt of Files from John Spanos



John, I have set this email up to allow receipt of files from you - secured. This is a test.

Allyson, You have been added so that we can see if when the response comes back - if it will come to you - provided the information needs to.

Thanks!  
Karen

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

EID: 117

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

The login above will expire on 7/18/2018 12:00:00 AM

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**Heichelbech, Nicholas**

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**From:** Daly, Karen  
**Sent:** Wednesday, July 11, 2018 12:30 PM  
**To:** 'Spanos, John J.'; Wiseman, Sara; Riggs, Eric; Sturgeon, Allyson  
**Subject:** RE: Test - For receipt of Files from John Spanos

All,

The test of this was a success. Going forward – when we need files to come back – we will send an email allowing for return files.

Thank you!  
Karen

**From:** Spanos, John J. [mailto:jspanos@GFNET.com]  
**Sent:** Wednesday, July 11, 2018 11:55 AM  
**To:** Daly, Karen ; Wiseman, Sara ; Riggs, Eric ; Sturgeon, Allyson  
**Subject:** RE: Test - For receipt of Files from John Spanos

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

I uploaded to the site.

**From:** [Karen.Daly@lge-ku.com](mailto:Karen.Daly@lge-ku.com) [mailto:Karen.Daly@lge-ku.com]  
**Sent:** Wednesday, July 11, 2018 10:58 AM  
**To:** Spanos, John J. <jspanos@GFNET.com>; [Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com); [Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com); [Allyson.Sturgeon@lge-ku.com](mailto:Allyson.Sturgeon@lge-ku.com)  
**Subject:** Test - For receipt of Files from John Spanos



John, I have set this email up to allow receipt of files from you - secured. This is a test.

Allyson, You have been added so that we can see if when the response comes back - if it will come to you - provided the information needs to.

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**Heichelbech, Nicholas**

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**From:** Riggs, Eric  
**Sent:** Wednesday, July 11, 2018 12:34 PM  
**To:** Daly, Karen  
**Cc:** Wiseman, Sara  
**Subject:** RE: Test - For receipt of Files from John Spanos  
**Attachments:** KU Proposed Depr Rates - V4A.xlsx; LGE Proposed Depr Rates -v4.xlsx

Karen did John send his real files? Can you add the breakout to the attached files?

**From:** Daly, Karen  
**Sent:** Wednesday, July 11, 2018 12:30 PM  
**To:** 'Spanos, John J.'; Wiseman, Sara; Riggs, Eric; Sturgeon, Allyson  
**Subject:** RE: Test - For receipt of Files from John Spanos

All,

The test of this was a success. Going forward – when we need files to come back – we will send an email allowing for return files.

Thank you!  
Karen

**From:** Spanos, John J. [<mailto:jspanos@GFNET.com>]  
**Sent:** Wednesday, July 11, 2018 11:55 AM  
**To:** Daly, Karen <[Karen.Daly@lge-ku.com](mailto:Karen.Daly@lge-ku.com)>; 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)>; Sturgeon, Allyson <[Allyson.Sturgeon@lge-ku.com](mailto:Allyson.Sturgeon@lge-ku.com)>  
**Subject:** RE: Test - For receipt of Files from John Spanos

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

I uploaded to the site.

**From:** [Karen.Daly@lge-ku.com](mailto:Karen.Daly@lge-ku.com) [<mailto:Karen.Daly@lge-ku.com>]  
**Sent:** Wednesday, July 11, 2018 10:58 AM  
**To:** Spanos, John J. <[jspanos@GFNET.com](mailto:jspanos@GFNET.com)>; [Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com); [Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com); [Allyson.Sturgeon@lge-ku.com](mailto:Allyson.Sturgeon@lge-ku.com)  
**Subject:** Test - For receipt of Files from John Spanos



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Username: NDMZRKSAOC

EID: 117

**Download URL:**  
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Kentucky Utilities Company Annualized Depreciation as of March 31, 2018						
Property Group	Depreciable Plant at Original Cost 3/31/2018	Current Rate	Annualized Depreciation Under Current Rates	Proposed Rate	Variance \$	
					Annualized Depreciation Using New Rates	(Inc/Dec)
<b>Steam Production Plant</b>						
31000 Food	\$ 24,171,385.92	0.00%	\$ -	0.00%	\$ -	\$ -
311.00 5621 Brown Unit 1	4,677,142.79	0.95%	2,339	0.94%	1,871	(468)
312.00 5621 Brown Unit 1	34,647,513.76	3.16%	1,094,861	3.31%	1,112,185	17,324
313.00 5621 Brown Unit 1	11,200,019.20	2.69%	305,059	2.92%	282,799	(22,260)
313.00 5631 Brown Unit 1	4,320,833.72	1.33%	57,467	1.24%	53,978	(3,489)
314.00 5621 Brown Unit 1	209,684.21	1.67%	6,245	1.57%	6,076	(169)
315.00 5621 Brown Unit 1 - Ash Pond	9,295,115.00	0.80%	74,800	0.80%	74,800	0
316.00 5622 Brown Unit 2	2,209,727.39	0.67%	15,875	0.63%	14,251	(1,624)
317.00 5622 Brown Unit 2	46,113,330.12	2.96%	1,374,883	3.08%	1,420,292	46,410
318.00 5622 Brown Unit 2	13,705,074.88	1.75%	237,015	1.67%	214,090	(22,925)
319.00 5622 Brown Unit 2	2,416,429.81	2.15%	51,470	2.05%	48,525	(2,945)
319.00 5622 Brown Unit 2	123,107.10	0.96%	74	0.96%	74	0
320.00 5622 Brown Unit 2 - Ash Pond	4,809,581.67	0.90%	41,726	0.87%	38,648	(3,078)
321.00 5631 Brown Unit 3	28,734,404.31	1.80%	512,270	1.77%	511,213	(1,057)
322.00 5623 Brown Unit 3	442,528,064.44	2.65%	11,727,918	3.19%	12,907,238	1,179,320
323.00 5623 Brown Unit 3	65,292,340.43	1.71%	792,254	1.59%	742,279	(49,975)
323.00 5623 Brown Unit 3	15,415,528.73	1.34%	206,336	1.24%	177,289	(29,047)
324.00 5623 Brown Unit 3	6,558,072.84	2.35%	154,129	2.30%	220,374	66,245
325.00 5623 Brown Unit 3 - Ash Pond	19,892,082.26	0.60%	161,777	0.60%	161,777	0
326.00 5630 Brown Unit 12.2.3 PGD	45,382,543.88	4.93%	2,185,777	4.94%	2,190,502	4,725
327.00 5630 Brown Unit 12.2.3 PGD	335,361,028.90	4.91%	16,130,952	4.93%	16,499,381	368,429
328.00 5630 Brown Unit 12.2.3 PGD	25,524,487.10	4.79%	1,456,641	4.79%	1,502,012	45,371
			36,509,612		35,410,687	1,098,925
331.00 5650 Green Unit 1 PGD	8,397,192.12	1.16%	97,407	1.44%	95,728	(1,679)
332.00 5650 Green Unit 1 PGD	140,890,853.59	4.17%	5,871,646	4.10%	5,857,565	(14,081)
333.00 5650 Green Unit 1 PGD	12,223,379.51	4.40%	493,845	3.60%	451,041	(42,804)
334.00 5650 Green Unit 1 PGD	967,072.23	1.27%	12,315	0.90%	8,558	(3,757)
335.00 5651 Green Unit 1	21,394,080.06	6.37%	1,044,644	6.94%	1,104,014	59,370
336.00 5651 Green Unit 1	156,446,729.48	2.93%	4,043,859	4.83%	11,214,377	7,170,518
337.00 5651 Green Unit 1	462,732,217.47	2.60%	1,042,245	3.24%	1,246,944	204,699
338.00 5651 Green Unit 1	12,330,811.42	0.60%	74,021	2.17%	292,384	218,363
339.00 5651 Green Unit 1	1,843,970.85	0.78%	14,799	1.80%	19,267	4,468
340.00 5651 Green Unit 1 - Ash Pond	2,190,020.04	0.60%	-	0.20%	5,462	5,462
341.00 5651 Green Unit 1 PGD - Ash Pond	39,480.53	0.80%	-	0.30%	91	91
342.00 5652 Green Unit 2	16,653,080.60	0.83%	146,547	1.13%	218,155	71,608
343.00 5652 Green Unit 2	277,237,081.19	1.65%	4,574,328	3.40%	14,138,832	9,564,504
344.00 5652 Green Unit 2	13,940,083.62	2.11%	699,273	2.62%	866,509	167,236
345.00 5652 Green Unit 2	14,213,740.74	1.49%	211,785	1.60%	235,946	24,161
346.00 5652 Green Unit 2	1,367,336.18	1.67%	19,248	0.94%	13,596	(5,652)
347.00 5658 Green Unit 2 PGD	15,816,339.70	1.39%	189,291	1.60%	183,479	(5,812)
348.00 5658 Green Unit 2 PGD	70,099,247.90	1.58%	1,022,464	1.93%	1,441,212	418,748
349.00 5658 Green Unit 2 PGD	911,098.87	4.94%	46,989	4.83%	46,133	(856)
350.00 5658 Green Unit 2 PGD - Ash Pond	1,091,133.18	0.00%	-	0.00%	-	0
351.00 5653 Green Unit 3	21,457,810.71	1.47%	756,440	2.92%	1,106,343	349,903
352.00 5653 Green Unit 3	491,859,473.59	2.30%	5,790,928	3.54%	15,289,241	9,498,313
353.00 5653 Green Unit 3	43,895,372.17	0.75%	664,880	1.02%	929,819	264,939
354.00 5653 Green Unit 3	31,564,209.82	1.45%	406,481	1.73%	589,561	183,080
355.00 5653 Green Unit 3	4,027,500.01	1.20%	48,310	1.74%	83,509	35,199
356.00 5660 Green Unit 3 PGD	12,041,098.28	3.91%	470,842	3.66%	469,737	(1,105)
357.00 5660 Green Unit 3 PGD	115,723,483.82	3.99%	4,467,544	3.99%	4,473,236	5,692
358.00 5664 Green Unit 4	41,384,069.03	2.49%	1,090,203	3.44%	1,492,412	402,209

Kentucky Utilities Company						
Annualized Depreciation						
as of March 31, 2018						
Property Comp.	Depreciable Plant at Original Cost 3/31/2018	Current Rates	Annualized Depreciation Under Current Rates	Version 2.4		
				Proposed Rates	Depreciation Using New Rates	
					Incl. (Excl.) Variance	
312.00 5634 Green Unit 4	790,000,000.00	2.00%	15,800,000.00	4.35%	32,625,314	13,124,444
314.00 5634 Green Unit 4	92,252,002.50	2.36%	1,931,645.00	2.64%	1,953,755	188,000
315.00 5634 Green Unit 4	52,184,797.21	1.87%	871,485.00	3.56%	1,837,779	966,294
316.00 5634 Green Unit 4	2,751,349.77	3.07%	795,466.00	3.07%	846,213	48,747
312.00 5634 Green Unit 4 - Ash Road	32,622,663.85	0.00%	-	14.06%	4,996,539	4,996,539
315.00 5643 Green Unit 4 FGDP	15,490,041.55	4.00%	615,406.00	4.15%	626,644	11,238
312.00 5644 Green Unit 4 FGDP	254,702,642.42	4.01%	10,213,376.00	3.57%	9,093,384	(1,120,000)
			76,321,059		117,613,590	40,892,531
311.01 0321 Triumbic County Unit 2	96,208,802.44	2.00%	1,924,162.00	1.81%	1,347,897	(576,265)
312.00 0321 Triumbic County Unit 2	554,581,469.56	2.37%	13,445,581.00	2.17%	12,034,418	(1,411,163)
314.00 0321 Triumbic County Unit 2	96,708,435.19	2.37%	2,449,790.00	2.14%	1,941,161	(508,629)
315.00 0321 Triumbic County Unit 2	43,623,875.86	2.18%	925,213.00	1.99%	906,002	(19,211)
316.00 0321 Triumbic County Unit 2	7,403,919.45	2.51%	185,538.00	2.34%	167,329	(18,209)
315.00 0321 Triumbic County Unit 2 - Ash Road	9,764,044.87	0.00%	-	2.64%	681,063	681,063
311.00 0322 Triumbic County Unit 2 FGDP	6,628,927.94	1.44%	81,027.00	1.21%	69,110	(12,047)
312.00 0322 Triumbic County Unit 2 FGDP	72,263,706.63	2.27%	1,615,865.00	1.96%	1,429,888	(185,977)
315.00 0322 Triumbic County Unit 2 FGDP	1,415,469.10	1.61%	23,492.00	1.42%	20,180	(3,312)
			20,476,223		18,998,373	(1,477,850)
311.00 5591 System Laboratory	1,123,720.50	1.92%	22,500.00	1.64%	17,298	4,718
296.00 5591 System Laboratory	3,688,042.56	1.04%	873,843.00	2.46%	122,056	3,566,787
			134,723		144,924	10,201
312.00 5613 Green River Unit 3 - Ash Road	1,831,840.98	0.00%	-	0.00%	-	-
311.00 5613 Green River Unit 3 - Retired Plant	2,428,031.46	0.00%	-	0.00%	-	-
312.00 5613 Green River Unit 3 - Retired Plant	41,360.00	0.00%	-	0.00%	-	-
314.00 5613 Green River Unit 3 - Retired Plant	107,002.10	0.00%	-	0.00%	-	-
315.00 5613 Green River Unit 3 - Retired Plant	165,716.09	0.00%	-	0.00%	-	-
316.00 5613 Green River Unit 3 - Retired Plant	23,230.36	0.00%	-	0.00%	-	-
311.00 5614 Green River Unit 4 - Retired Plant	4,444,055.73	0.00%	-	0.00%	-	-
312.00 5614 Green River Unit 4 - Retired Plant	277,179.53	0.00%	-	0.00%	-	-
314.00 5614 Green River Unit 4 - Retired Plant	52,443.16	0.00%	-	0.00%	-	-
315.00 5614 Green River Unit 4 - Retired Plant	490,433.11	0.00%	-	0.00%	-	-
316.00 5614 Green River Unit 4 - Retired Plant	271,296.87	0.00%	-	0.00%	-	-
311.00 5615 Green River Unit 4.1 - Retired Plant	1,589,538.36	0.00%	-	0.00%	-	-
312.00 5615 Green River Unit 4.1 - Retired Plant	152,243.36	0.00%	-	0.00%	-	-
314.00 5615 Green River Unit 4.1 - Retired Plant	45,680.51	0.00%	-	0.00%	-	-
311.00 Green River Decommissioning	-	-	-	-	-	-
312.00 5643 Pineville Unit 3 - Ash Road	91,265.89	0.00%	-	0.00%	-	-
311.00 5643 Pineville Unit 3 - Retired Plant	11,239.06	0.00%	-	0.00%	-	-
312.00 5643 Pineville Unit 3 - Retired Plant	145,382.53	0.00%	-	0.00%	-	-
311.00 Pineville Decommissioning	-	-	-	-	-	-
312.00 5603 Tyne Unit 3 - Ash Road	575,655.72	0.00%	-	0.00%	-	-
311.00 5603 Tyne Unit 3 - Retired Plant	1,611,257.07	0.00%	-	0.00%	-	-
312.00 5603 Tyne Unit 3 - Retired Plant	91,162.48	0.00%	-	0.00%	-	-
314.00 5603 Tyne Unit 3 - Retired Plant	34,491.09	0.00%	-	0.00%	-	-
315.00 5603 Tyne Unit 3 - Retired Plant	34,567.36	0.00%	-	0.00%	-	-
316.00 5603 Tyne Unit 3 - Retired Plant	74,491.09	0.00%	-	0.00%	-	-
311.00 5604 Tyne Unit 3.1 - Retired Plant	583,381.44	0.00%	-	0.00%	-	-
312.00 5604 Tyne Unit 3.1 - Retired Plant	33,071.44	0.00%	-	0.00%	-	-
314.00 5604 Tyne Unit 3.1 - Retired Plant	-	0.00%	-	0.00%	-	-
315.00 5604 Tyne Unit 3.1 - Retired Plant	-	0.00%	-	0.00%	-	-
316.00 5604 Tyne Unit 3.1 - Retired Plant	11,541.15	0.00%	-	0.00%	-	-

**Kentucky Utilities Company**  
**Annualized Depreciation**  
**as of March 31, 2018**

Property Group	Depreciable Plant at Original Cost 3/31/2018	Current		Proposed Rates	Variance (\$)	
		Rate	Depreciation Study Current Rates		Annualized Depreciation Using New Rates	Acct Diff (2) Variance
311.00 Utility Decommissioning						
317.00 Asset Retirement Obligations - Storm	\$ 197,297,368.54					
<b>Total Storm</b>	<b>\$ 5,170,445,884.18</b>		<b>\$ 435,351,597</b>		<b>\$ 162,162,286</b>	<b>\$ 48,873,989</b>

**Louisville Gas and Electric Company  
 Annualized Depreciation  
 at March 31, 2018**

Property Group	Depreciable Plant at Original Cost 3/31/18	Current		Annualized Depreciation Under Current Rates	Proposed Rates	Version 4		Inc.(Decr.) Variance
		Current Rates	Annualized Depreciation Under Current Rates			Annualized Depreciation Using New Rates	Inc.(Decr.) Variance	
<b>ELECTRIC PLANT</b>								
<b>Steam Production Plant</b>								
310.20 Land	\$ 8,511,852.54	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	-
310.26 Land - ECR 2011 Plan	\$ 360,851.26	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	-
311.00 0112 Case Run Unit 1 - Retired Plant	1,755,793.87	0.00%	-	0.00%	-	-	-	-
312.00 0112 Case Run Unit 1 - Retired Plant	124.53	0.00%	-	0.00%	-	-	-	-
314.00 0112 Case Run Unit 1 - Retired Plant	124.53	0.00%	-	0.00%	-	-	-	-
315.00 0112 Case Run Unit 1 - Retired Plant	124.53	0.00%	-	0.00%	-	-	-	-
316.00 0112 Case Run Unit 1 - Retired Plant	10.83	0.00%	-	0.00%	-	-	-	-
311.00 0121 Case Run Unit 2 - Retired Plant	1,227,964.74	0.00%	-	0.00%	-	-	-	-
312.00 0121 Case Run Unit 2 - Retired Plant	124.53	0.00%	-	0.00%	-	-	-	-
314.00 0121 Case Run Unit 2 - Retired Plant	124.53	0.00%	-	0.00%	-	-	-	-
315.00 0121 Case Run Unit 2 - Retired Plant	124.53	0.00%	-	0.00%	-	-	-	-
311.00 0131 Case Run Unit 3 - Retired Plant	2,035,143.37	0.00%	-	0.00%	-	-	-	-
312.00 0131 Case Run Unit 3 - Retired Plant	124.53	0.00%	-	0.00%	-	-	-	-
314.00 0131 Case Run Unit 3 - Retired Plant	124.53	0.00%	-	0.00%	-	-	-	-
315.00 0131 Case Run Unit 3 - Retired Plant	124.53	0.00%	-	0.00%	-	-	-	-
316.00 0131 Case Run Unit 3 - Retired Plant	44.28	0.00%	-	0.00%	-	-	-	-
311.00 0141 Case Run Unit 4 - Retired Plant	1,912,802.31	0.00%	-	0.00%	-	-	-	-
312.00 0141 Case Run Unit 4 - Retired Plant	119,351.75	0.00%	-	0.00%	-	-	-	-
314.00 0141 Case Run Unit 4 - Retired Plant	1,099,327.60	0.00%	-	0.00%	-	-	-	-
315.00 0141 Case Run Unit 4 - Retired Plant	124.53	0.00%	-	0.00%	-	-	-	-
316.00 0141 Case Run Unit 4 - Retired Plant	249.08	0.00%	-	0.00%	-	-	-	-
311.00 0142 Case Run Unit 4 Scrubber - Retired Plant	17,192.20	0.00%	-	0.00%	-	-	-	-
312.00 0142 Case Run Unit 4 Scrubber - Retired Plant	124.53	0.00%	-	0.00%	-	-	-	-
315.00 0142 Case Run Unit 4 Scrubber - Retired Plant	124.53	0.00%	-	0.00%	-	-	-	-
316.00 0142 Case Run Unit 4 Scrubber - Retired Plant	124.53	0.00%	-	0.00%	-	-	-	-
311.00 0151 Case Run Unit 5 - Retired Plant	2,776,066.69	0.00%	-	0.00%	-	-	-	-
312.00 0151 Case Run Unit 5 - Retired Plant	152,851.67	0.00%	-	0.00%	-	-	-	-
314.00 0151 Case Run Unit 5 - Retired Plant	80,611.90	0.00%	-	0.00%	-	-	-	-
315.00 0151 Case Run Unit 5 - Retired Plant	124.53	0.00%	-	0.00%	-	-	-	-
316.00 0151 Case Run Unit 5 - Retired Plant	133,003.43	0.00%	-	0.00%	-	-	-	-
311.00 0152 Case Run Unit 5 Scrubber - Retired Plant	124.53	0.00%	-	0.00%	-	-	-	-
312.00 0152 Case Run Unit 5 Scrubber - Retired Plant	9,932.90	0.00%	-	0.00%	-	-	-	-
315.00 0152 Case Run Unit 5 Scrubber - Retired Plant	124.53	0.00%	-	0.00%	-	-	-	-
316.00 0152 Case Run Unit 5 Scrubber - Retired Plant	11.31	0.00%	-	0.00%	-	-	-	-
311.00 0161 Case Run Unit 6 - Retired Plant	7,055,825.04	0.00%	-	0.00%	-	-	-	-
312.00 0161 Case Run Unit 6 - Retired Plant	5,573,784.77	0.00%	-	0.00%	-	-	-	-

C:\Users\jg029061\AppData\Local\Microsoft\Windows\Temporary Internet Files\Content.I55\WFDKAT7LGE\Proposed Depr Rates -v4 (002).xlsx\GE Proposed Depr Rates -v4 (002).xlsx Annualized Depr

**Louisville Gas and Electric Company  
 Annualized Depreciation  
 at March 31, 2018**

Property Group	Depreciable Plant at Original Cost 3/31/18	Current		Proposed Rates	Version 4		Inc./Decr.) Variance
		Current Rates	Annualized Depreciation Under Current Rates		Annualized Depreciation Using New Rates		
314.00 0161 Case Run Unit 6 - Retired Plant	124.53	0.00%	-	0.00%	-	-	-
315.00 0161 Case Run Unit 6 - Retired Plant	124.53	0.00%	-	0.00%	-	-	-
316.00 0161 Case Run Unit 6 - Retired Plant	474,554.25	0.00%	-	0.00%	-	-	-
311.00 0162 Case Run Unit 6 Scrubber - Retired Plant	124.53	0.00%	-	0.00%	-	-	-
312.00 0162 Case Run Unit 6 Scrubber - Retired Plant	85,853.36	0.00%	-	0.00%	-	-	-
313.00 0162 Case Run Unit 6 Scrubber - Retired Plant	124.53	0.00%	-	0.00%	-	-	-
316.00 0162 Case Run Unit 6 Scrubber - Retired Plant	124.53	0.00%	-	0.00%	-	-	-
311.00 0211 Mill Creek Unit 1	21,232,083.22	1.08%	229,306	1.76%	373,685	144,378	
312.00 0211 Mill Creek Unit 1	182,381,005.03	2.82%	5,143,144	6.15%	11,216,432	6,073,287	
314.00 0211 Mill Creek Unit 1	25,971,344.84	1.13%	298,670	4.76%	1,236,236	937,566	
315.00 0211 Mill Creek Unit 1	18,535,082.97	3.06%	568,612	3.31%	615,067	46,455	
316.00 0211 Mill Creek Unit 1	724,334.47	2.80%	20,281	4.23%	30,639	10,358	
312.00 0212 Mill Creek Unit 1 Scrubber	16,929,429.83	1.96%	331,817	3.67%	621,310	289,493	
315.00 0212 Mill Creek Unit 1 Scrubber	202,167.22	0.00%	-	0.07%	142	142	
312.00 0213 Mill Creek Unit 1 - Ash Pond	411,750.29	0.00%	-	10.94%	45,045	45,045	
311.00 0221 Mill Creek Unit 2	14,150,831.24	1.10%	155,659	2.31%	326,884	171,225	
312.00 0221 Mill Creek Unit 2	198,462,731.98	3.16%	6,271,422	6.27%	12,443,613	6,172,191	
314.00 0221 Mill Creek Unit 2	28,261,336.61	1.66%	495,135	4.22%	1,192,620	723,485	
315.00 0221 Mill Creek Unit 2	13,155,128.24	1.93%	260,076	3.77%	495,194	235,119	
316.00 0221 Mill Creek Unit 2	141,316.22	1.96%	2,770	3.18%	4,494	1,724	
311.00 0222 Mill Creek Unit 2 Scrubber	4,970,628.17	0.00%	-	5.61%	278,832	278,832	
312.00 0222 Mill Creek Unit 2 Scrubber	114,823,991.46	1.56%	1,791,223	6.78%	7,384,931	5,993,708	
315.00 0222 Mill Creek Unit 2 Scrubber	2,694,916.35	0.00%	-	4.97%	133,937	133,937	
311.00 0231 Mill Creek Unit 3	29,123,290.17	1.06%	308,707	1.83%	532,956	224,249	
312.00 0231 Mill Creek Unit 3	277,625,562.50	2.94%	8,162,192	4.47%	12,609,863	4,247,671	
314.00 0231 Mill Creek Unit 3	34,842,112.99	2.13%	742,137	2.63%	916,348	174,211	
315.00 0231 Mill Creek Unit 3	26,791,012.14	1.02%	273,268	2.89%	774,260	500,992	
316.00 0231 Mill Creek Unit 3	347,346.48	1.36%	4,727	0.77%	2,676	(2,051)	
311.00 0232 Mill Creek Unit 3 Scrubber	5,494,516.28	0.00%	-	5.26%	289,012	289,012	
312.00 0232 Mill Creek Unit 3 Scrubber	150,336,700.73	2.42%	3,638,148	5.54%	8,328,653	4,690,505	
315.00 0232 Mill Creek Unit 3 Scrubber	9,792,181.78	0.00%	-	4.75%	465,129	465,129	
312.00 0233 Mill Creek Unit 3 - Ash Pond	947,826.39	0.00%	-	21.94%	207,953	207,953	
311.00 0241 Mill Creek Unit 4	72,566,935.30	1.94%	1,335,194	2.21%	1,603,685	268,690	
312.00 0241 Mill Creek Unit 4	468,625,952.99	2.83%	13,262,114	3.61%	16,917,397	3,655,282	
314.00 0241 Mill Creek Unit 4	55,061,924.66	1.75%	963,584	2.88%	1,385,783	622,200	
315.00 0241 Mill Creek Unit 4	30,411,092.03	1.65%	504,824	2.16%	656,880	152,055	
316.00 0241 Mill Creek Unit 4	10,910,226.53	3.02%	328,489	3.47%	378,585	49,096	
311.00 0241 Riverport	5,310,284.64	1.84%	97,709	2.66%	141,254	43,544	

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**Louisville Gas and Electric Company  
 Annualized Depreciation  
 at March 31, 2018**

Property Group	Depreciable Plant at Original Cost 3/31/18	Current		Version 4		Inc./Decr.) Variance
		Current Rates	Annualized Depreciation Under Current Rates	Proposed Rates	Annualized Depreciation Using New Rates	
316.00 0241 Riverport	882,017.96	3.02%	17,608	2.42%	14,107	(3,498)
311.00 0242 Mill Creek Unit 4 Scrubber	5,792,375.79	0.56%	32,437	2.89%	162,187	129,749
312.00 0242 Mill Creek Unit 4 Scrubber	206,324,081.53	1.74%	3,590,039	4.47%	9,222,086	5,632,047
315.00 0242 Mill Creek Unit 4 Scrubber	1,965,599.68	0.42%	6,987	3.15%	52,403	45,416
316.00 0242 Mill Creek Unit 4 Scrubber	43,211.57	2.28%	955	0.04%	17	(968)
			48,812,262		91,460,915	42,648,652
311.00 0311 Trimble County Unit 1	107,482,423.29	1.77%	1,902,439	1.68%	1,805,705	(96,734)
312.00 0311 Trimble County Unit 1	320,234,332.40	2.83%	9,092,632	3.02%	9,671,077	608,445
314.00 0311 Trimble County Unit 1	59,609,572.74	2.43%	1,448,513	2.17%	1,293,528	(154,985)
315.00 0311 Trimble County Unit 1	65,222,704.03	2.23%	1,454,466	2.26%	1,474,033	19,567
316.00 0311 Trimble County Unit 1	3,093,853.20	2.75%	85,081	2.69%	80,134	(4,946)
311.00 0312 Trimble County Unit 1 Scrubber	889,015.22	1.13%	10,046	3.57%	31,738	21,692
312.00 0312 Trimble County Unit 1 Scrubber	66,855,728.34	1.39%	929,295	2.31%	1,544,367	615,072
315.00 0312 Trimble County Unit 1 Scrubber	2,736,920.21	0.93%	26,822	0.92%	25,180	(1,642)
312.00 0313 Trimble County Unit 1 - Ash Pond	4,867,827.96	0.00%	-	10.30%	501,386	501,386
311.00 0321 Trimble County Unit 2	17,407,873.25	2.34%	407,344	2.16%	376,010	(31,334)
312.00 0321 Trimble County Unit 2	146,765,918.91	2.74%	4,021,386	2.39%	3,507,705	(513,681)
314.00 0321 Trimble County Unit 2	22,051,205.73	2.35%	517,733	2.21%	486,890	(30,844)
315.00 0321 Trimble County Unit 2	10,681,448.16	2.55%	272,377	2.31%	236,060	(36,317)
316.00 0321 Trimble County Unit 2	3,519,101.35	2.83%	99,591	2.69%	94,664	(4,927)
312.00 0321 Trimble County Unit 2 - Ash Pond	5,057,242.59	0.00%	-	21.96%	1,110,570	1,110,570
311.00 0322 Trimble County Unit 2 Scrubber	86,933.57	2.34%	2,034	2.25%	1,956	(78)
312.00 0322 Trimble County Unit 2 Scrubber	15,152,263.48	2.75%	416,687	2.33%	353,048	(63,640)
			20,656,445		22,594,047	1,937,602
317.00 Asset Retirement Obligations - Steam *	\$ 89,372,624.08					
<b>Total Steam</b>	<b>\$ 3,010,149,597.12</b>		<b>\$ 69,468,708</b>		<b>\$ 114,054,962</b>	<b>\$ 44,586,255</b>

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**Heichelbech, Nicholas**

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**From:** Daly, Karen  
**Sent:** Wednesday, July 11, 2018 12:43 PM  
**To:** Riggs, Eric  
**Cc:** Wiseman, Sara  
**Subject:** RE: Test - For receipt of Files from John Spanos

I didn't ask him if they were his real files – but I did save them in case they were. The formats are different – can you see me when you get out of your meeting?

**From:** Riggs, Eric  
**Sent:** Wednesday, July 11, 2018 12:34 PM  
**To:** Daly, Karen  
**Cc:** Wiseman, Sara  
**Subject:** RE: Test - For receipt of Files from John Spanos

Karen did John send his real files? Can you add the breakout to the attached files?

**From:** Daly, Karen  
**Sent:** Wednesday, July 11, 2018 12:30 PM  
**To:** 'Spanos, John J.' <[jspanos@GFNET.com](mailto:jspanos@GFNET.com)>; 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)>; Sturgeon, Allyson <[Allyson.Sturgeon@lge-ku.com](mailto:Allyson.Sturgeon@lge-ku.com)>  
**Subject:** RE: Test - For receipt of Files from John Spanos

All,

The test of this was a success. Going forward – when we need files to come back – we will send an email allowing for return files.

Thank you!  
Karen

**From:** Spanos, John J. [<mailto:jspanos@GFNET.com>]  
**Sent:** Wednesday, July 11, 2018 11:55 AM  
**To:** Daly, Karen <[Karen.Daly@lge-ku.com](mailto:Karen.Daly@lge-ku.com)>; 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)>; Sturgeon, Allyson <[Allyson.Sturgeon@lge-ku.com](mailto:Allyson.Sturgeon@lge-ku.com)>  
**Subject:** RE: Test - For receipt of Files from John Spanos

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

I uploaded to the site.

**From:** [Karen.Daly@lge-ku.com](mailto:Karen.Daly@lge-ku.com) [<mailto:Karen.Daly@lge-ku.com>]  
**Sent:** Wednesday, July 11, 2018 10:58 AM  
**To:** Spanos, John J. <[jspanos@GFNET.com](mailto:jspanos@GFNET.com)>; [Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com); [Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com); [Allyson.Sturgeon@lge-ku.com](mailto:Allyson.Sturgeon@lge-ku.com)



[ku.com](http://ku.com)

**Subject:** Test - For receipt of Files from John Spanos



John, I have set this email up to allow receipt of files from you - secured. This is a test.

Allyson, You have been added so that we can see if when the response comes back - if it will come to you - provided the information needs to.

Thanks!  
Karen

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

EID: 117

**Download URL:**  
<https://efl.lqe-ku.com>

The login above will expire on 7/18/2018 12:00:00 AM

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**Heichelbech, Nicholas**

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**From:** Riggs, Eric  
**Sent:** Wednesday, July 11, 2018 12:45 PM  
**To:** Daly, Karen  
**Cc:** Wiseman, Sara  
**Subject:** RE: Test - For receipt of Files from John Spanos

Sure!

**From:** Daly, Karen  
**Sent:** Wednesday, July 11, 2018 12:43 PM  
**To:** Riggs, Eric  
**Cc:** Wiseman, Sara  
**Subject:** RE: Test - For receipt of Files from John Spanos

I didn't ask him if they were his real files – but I did save them in case they were. The formats are different – can you see me when you get out of your meeting?

**From:** Riggs, Eric  
**Sent:** Wednesday, July 11, 2018 12:34 PM  
**To:** Daly, Karen <[Karen.Daly@lge-ku.com](mailto:Karen.Daly@lge-ku.com)>  
**Cc:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Subject:** RE: Test - For receipt of Files from John Spanos

Karen did John send his real files? Can you add the breakout to the attached files?

**From:** Daly, Karen  
**Sent:** Wednesday, July 11, 2018 12:30 PM  
**To:** 'Spanos, John J.' <[jspanos@GFNET.com](mailto:jspanos@GFNET.com)>; 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)>; Sturgeon, Allyson <[Allyson.Sturgeon@lge-ku.com](mailto:Allyson.Sturgeon@lge-ku.com)>  
**Subject:** RE: Test - For receipt of Files from John Spanos

All,

The test of this was a success. Going forward – when we need files to come back – we will send an email allowing for return files.

Thank you!  
Keren

**From:** Spanos, John J. [<mailto:jspanos@GFNET.com>]  
**Sent:** Wednesday, July 11, 2018 11:55 AM  
**To:** Daly, Karen <[Karen.Daly@lge-ku.com](mailto:Karen.Daly@lge-ku.com)>; 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)>; Sturgeon, Allyson <[Allyson.Sturgeon@lge-ku.com](mailto:Allyson.Sturgeon@lge-ku.com)>  
**Subject:** RE: Test - For receipt of Files from John Spanos

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

I uploaded to the site.

**From:** Karen.Daly@lge-ku.com [mailto:Karen.Daly@lge-ku.com]  
**Sent:** Wednesday, July 11, 2018 10:58 AM  
**To:** Spanos, John J. <jspanos@GFNET.com>; Sara.Wiseman@lge-ku.com; Eric.Riggs@lge-ku.com; Allyson.Sturgeon@lge-ku.com  
**Subject:** Test - For receipt of Files from John Spanos



John, I have set this email up to allow receipt of files from you - secured. This is a test.

Allyson, You have been added so that we can see if when the response comes back - if it will come to you - provided the information needs to.

Thanks!  
Karen

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

EID: 117

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

The login above will expire on 7/18/2018 12:00:00 AM

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**Heichelbech, Nicholas**

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**From:** Wiseman, Sara  
**Sent:** Monday, July 16, 2018 10:40 AM  
**To:** John Spanos (jspanos@gfnet.com)  
**Cc:** Riggs, Eric  
**Subject:** Availability

John,

Kent Blake, our CFO, would like to schedule a meeting with you to discuss various issues. Would you please send your availability for an hour meeting for some time over the next two weeks?

Thanks,

**Sara Wiseman**

Manager | Property Accounting | LG&E and KU  
220 West Main Street, Louisville, KY 40202  
☎: 502-627-3189 | 📠: 502-338-0886  
lge-ku.com

**Heichelbech, Nicholas**

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**From:** Spanos, John J. <jspanos@GFNET.com>  
**Sent:** Monday, July 16, 2018 12:03 PM  
**To:** Wiseman, Sara  
**Cc:** Riggs, Eric  
**Subject:** RE: Availability

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

Sara:

Here is my availability for the next two weeks

Today good in the afternoon  
Tomorrow good all day EXCEPT 11:30 – 1:30  
Wednesday is only good from 11:30 – 1:30  
Thursday and Friday no good  
Monday through Wednesday (7/23 – 7/25) good  
Thursday and Friday (7/26 and 7/27) currently holding for hearing so no good

John

**From:** Wiseman, Sara [mailto:Sara.Wiseman@lge-ku.com]  
**Sent:** Monday, July 16, 2018 10:40 AM  
**To:** Spanos, John J.  
**Cc:** Riggs, Eric  
**Subject:** Availability

John,

Kent Blake, our CFO, would like to schedule a meeting with you to discuss various issues. Would you please send your availability for an hour meeting for some time over the next two weeks?

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**

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**From:** Wiseman, Sara  
**Sent:** Monday, July 16, 2018 1:35 PM  
**To:** 'Spanos, John J.'  
**Subject:** RE: Availability

Please hold 3 PM tomorrow. You should receive an invite from Tammy Elzy.

**From:** Spanos, John J. [mailto:[jspanos@GFNET.com](mailto:jspanos@GFNET.com)]  
**Sent:** Monday, July 16, 2018 12:03 PM  
**To:** Wiseman, Sara  
**Cc:** Riggs, Eric  
**Subject:** RE: Availability

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

Sara:

Here is my availability for the next two weeks

Today good in the afternoon  
Tomorrow good all day EXCEPT 11:30 – 1:30  
Wednesday is only good from 11:30 – 1:30  
Thursday and Friday no good  
Monday through Wednesday (7/23 – 7/25) good  
Thursday and Friday (7/26 and 7/27) currently holding for hearing so no good

John

**From:** Wiseman, Sara [mailto:[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)]  
**Sent:** Monday, July 16, 2018 10:40 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)>  
**Subject:** Availability

John,

Kent Blake, our CFO, would like to schedule a meeting with you to discuss various issues. Would you please send your availability for an hour meeting for some time over the next two weeks?

Thanks,

Sara Wiseman  
Manager | Property Accounting | LG&E and KU  
220 West Main Street, Louisville, KY 40202

☎: 502-627-3189 | 📠: 502-338-0886  
lge-ku.com

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**Heichelbech, Nicholas**

---

**From:** Rutter, Cheryl A. <crutter@GFNET.com>  
**Sent:** Tuesday, July 24, 2018 12:48 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. 3507 - July 23, 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 May 26 thru June 29, 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)

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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\*3507  
 Invoice Date: July 23, 2018

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

Invoice Period: May 26, 2018 through June 29, 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	\$	4,185.00
Phase 200	- LG&E - DEPR-STEAM ASSETS		3,665.00
	Total Charges		\$ 7,850.00
	<b>Total Due This Invoice .....</b>		<b>\$7,850.00</b>



Project: 063789  
 Invoice No: 063789\*3507  
 Invoice Date: July 23, 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>
Analyst	9.00	\$ 170.00	\$ 1,530.00
John J. Spanos	10.00	260.00	2,600.00
Support Staff	0.50	110.00	55.00
<b>Total Labor Costs</b>			<b>\$ 4,185.00</b>
<b>Total Phase -- 100</b>			<b>\$ 4,185.00</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>
Analyst	9.00	170.00	1,530.00
John J. Spanos	8.00	260.00	2,080.00
Support Staff	0.50	110.00	55.00
<b>Total Labor Costs</b>			<b>\$ 3,665.00</b>
<b>Total Phase -- 200</b>			<b>\$ 3,665.00</b>

**Heichelbech, Nicholas**

---

**From:** Wiseman, Sara  
**Sent:** Monday, August 06, 2018 9:19 AM  
**To:** John Spanos (jspanos@gfnet.com)  
**Cc:** Riggs, Eric  
**Subject:** Rate case schedule

Hi John,

I thought I would share with you the projected key dates that would be of interest to you for our upcoming proposed rate case. They are based on a best guess right now. I highlighted the data request rounds you are generally involved in. Unfortunately, they hit right at the holidays. I have been told the KPSC could issue the official procedural schedule around October 1 and then we would know the dates for sure.

<b>File legal notice of intent to file rate cases with KPSC</b>	<b>8/27/2018</b>
Initial PSC data request received; due either 28 days following receipt, or 14 days following filing date, whichever is later <b>JOHN, YOU TYPICALLY ARE NOT INVOLVED IN THESE</b>	9/17/2018
Witness affidavits signed and notarized	9/21/2018
Final Application	9/21/2018
<b>eFile - Application, testimony and filing requirements</b>	<b>9/28/2018</b>
<b>eFile - Initial PSC Data Request (DR) responses</b>	<b>10/15/2018</b>
Intervenor initial request; PSC second request received	11/16/2018
<b>eFile - Initial Intervenor &amp; 2nd PSC DR responses</b>	<b>11/30/2018</b>
Supplemental (2nd Round) DR received	12/14/2018
<b>eFile - Supplemental Intervenor &amp; 3rd PSC DR responses</b>	<b>12/28/2018</b>
Intervenor testimony due	1/11/2019
<b>eFile - Data requests to Intervenor due</b>	<b>1/25/2019</b>
KPSC Public Hearing to Discuss Settlement Procedures (1pm)	1/23/2019
Intervenor data responses due	2/8/2019
Rebuttal testimony due	2/22/2019
<b>PSC Final Order due</b>	<b>5/1/2019</b>
<b><i>New rates go into effect on service rendered basis (subject to refund without PSC Final Order)</i></b>	<b>5/1/2019</b>

Sara Wiseman  
Manager | Property Accounting | LG&E and KU  
220 West Main Street, Louisville, KY 40202  
O: 502-627-3189 | M: 502-338-0886  
ige-ku.com

**Heichelbech, Nicholas**

---

**From:** Spanos, John J. <jspanos@GFNET.com>  
**Sent:** Thursday, August 09, 2018 3:54 PM  
**To:** Sturgeon, Allyson; kendrick.riggs@skofirm.com  
**Cc:** Wiseman, Sara; Riggs, Eric  
**Subject:** Attorney client Privileged  
**Attachments:** DRAFT - KU Depr 2017.pdf; DRAFT - LGE Depr 2017.pdf; Exhibit JJS-1.docx; 2018 Spanos Draft Direct Testimony - LGE KU.docx

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

All:

Attached is my draft testimony and draft reports for your review

John

**KENTUCKY UTILITIES COMPANY**

LOUISVILLE, KENTUCKY

**2017 DEPRECIATION STUDY**

CALCULATED ANNUAL DEPRECIATION  
ACCRUALS RELATED TO STEAM GENERATION  
PLANT AS OF DECEMBER 31, 2017

*Prepared by:*



*Excellence Delivered As Promised*

KENTUCKY UTILITIES COMPANY

Louisville, Kentucky

2017 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION  
ACCRUALS RELATED TO STEAM GENERATION  
PLANT AS OF DECEMBER 31, 2017

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Harrisburg, Pennsylvania

August 8, 2018

Kentucky Utilities Company  
220 West Main Street, Suite 1400  
Louisville, KY 40202-1345

Attention \_\_\_\_\_  
\_\_\_\_\_

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the steam generation plant of Kentucky Utilities Company as of December 31, 2017. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS  
Sr. Vice President

JJS:mle  
063789.100



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**KENTUCKY UTILITIES COMPANY**

**DEPRECIATION STUDY**

**EXECUTIVE SUMMARY**

Pursuant to Kentucky Utilities Company's ("KU" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the steam generation plant as of December 31, 2017. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life and forecasted net salvage characteristics for each depreciable group of assets.

KU's accounting policy has not changed since the last depreciation study was prepared. However, there have been significant changes in past and future retirement plans of assets. These changes have caused the proposed remaining lives for many accounts to fluctuate from those proposed in the previous depreciation study as of December 31, 2015.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to steam generation plant in service as of December 31, 2017 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$192.1 million when applied to depreciable plant balances as of December 31, 2017.

---

**PART I. INTRODUCTION**

**KENTUCKY UTILITIES COMPANY  
DEPRECIATION STUDY**

**PART I. INTRODUCTION**

**SCOPE**

This report sets forth the results of the depreciation study for Kentucky Utilities Company ("Company"), as applied to specific steam generation plant in service as of December 31, 2017. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to current electric plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2017, the net salvage analyses of historical plant retirement data recorded through 2017; a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric companies.

**PLAN OF REPORT**

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life study. Part III, Service Life Considerations, presents the factors and judgment utilized in the average servicelife analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued

Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results of Study, presents a summary by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

#### **BASIS OF THE STUDY**

##### **Depreciation**

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

For all accounts, the annual depreciation was calculated by the straight line

method using the average service life procedure and the remaining life basis. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its continued use.

**Service Life and Net Salvage Estimates**

The service life and net salvage estimates used in the depreciation calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric utility industry, and comparisons of the service life and net salvage estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for utility property. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts. For steam production plants, the life span technique was used. In this technique, the date of final retirement was estimated for each unit, and the estimated survivor curves applied to each vintage were truncated at ages coinciding with the date of final retirement.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were

derived.

The estimates of net salvage by account incorporated a review of experienced costs of removal and salvage related to plant retirements, and consideration of trends exhibited by the historical data. Each component of net salvage, i.e., cost of removal and salvage, was stated in dollars and as a percent of retirement.

An understanding of the function of the plant and information with respect to the reasons for past retirements and the expected causes of future retirements was obtained through discussions with operating and management personnel. The supplemental information obtained in this manner was considered in the interpretation and extrapolation of the statistical analyses.



---

**PART II. ESTIMATION OF SURVIVOR CURVES**

## **PART II. ESTIMATION OF SURVIVOR CURVES**

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

### **SURVIVOR CURVES**

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning

and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

#### Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of

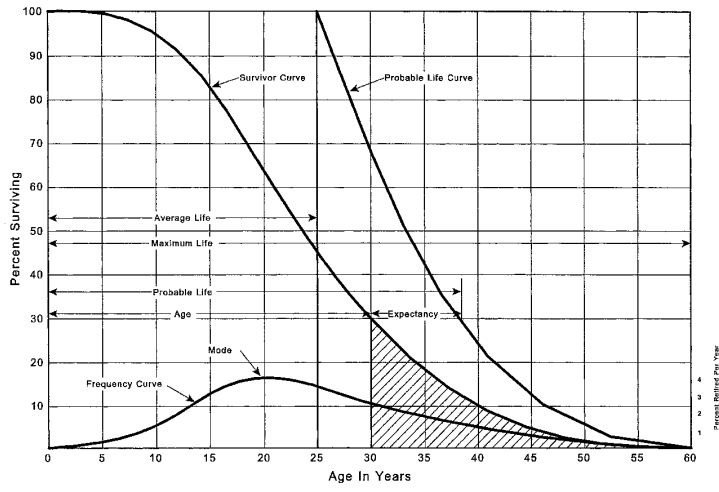


Figure 1. A Typical Survivor Curve and Derived Curves

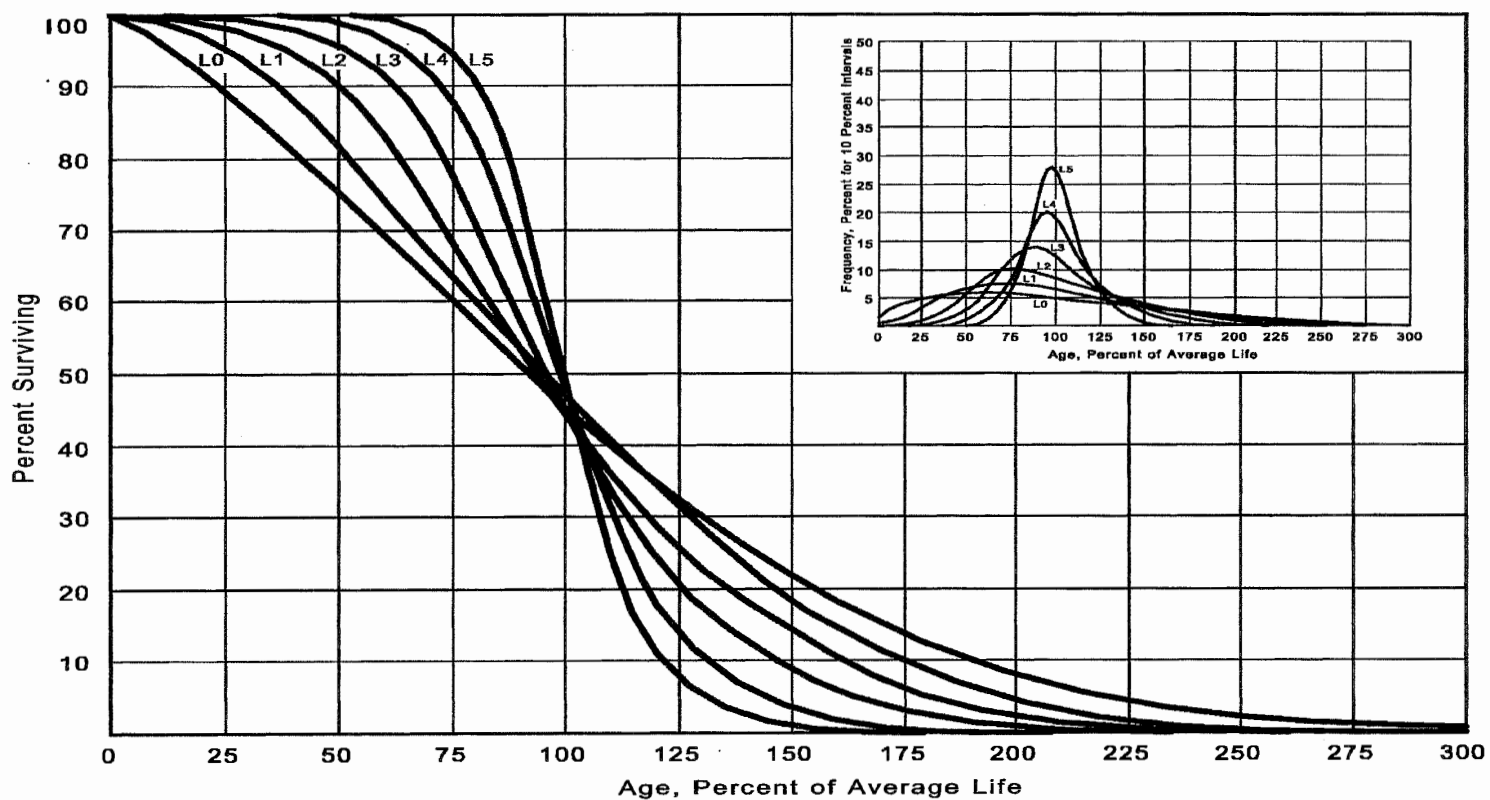


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

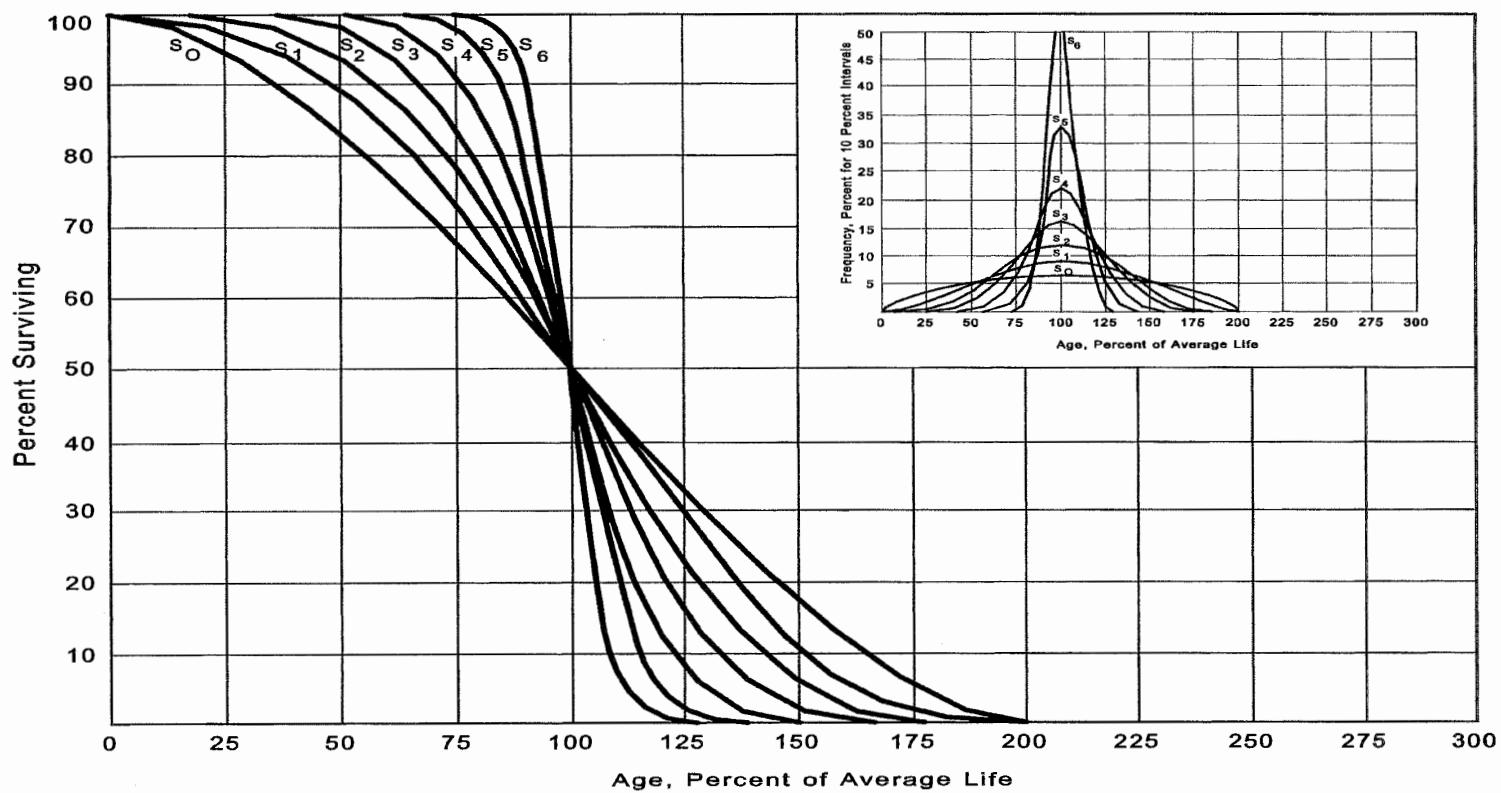


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

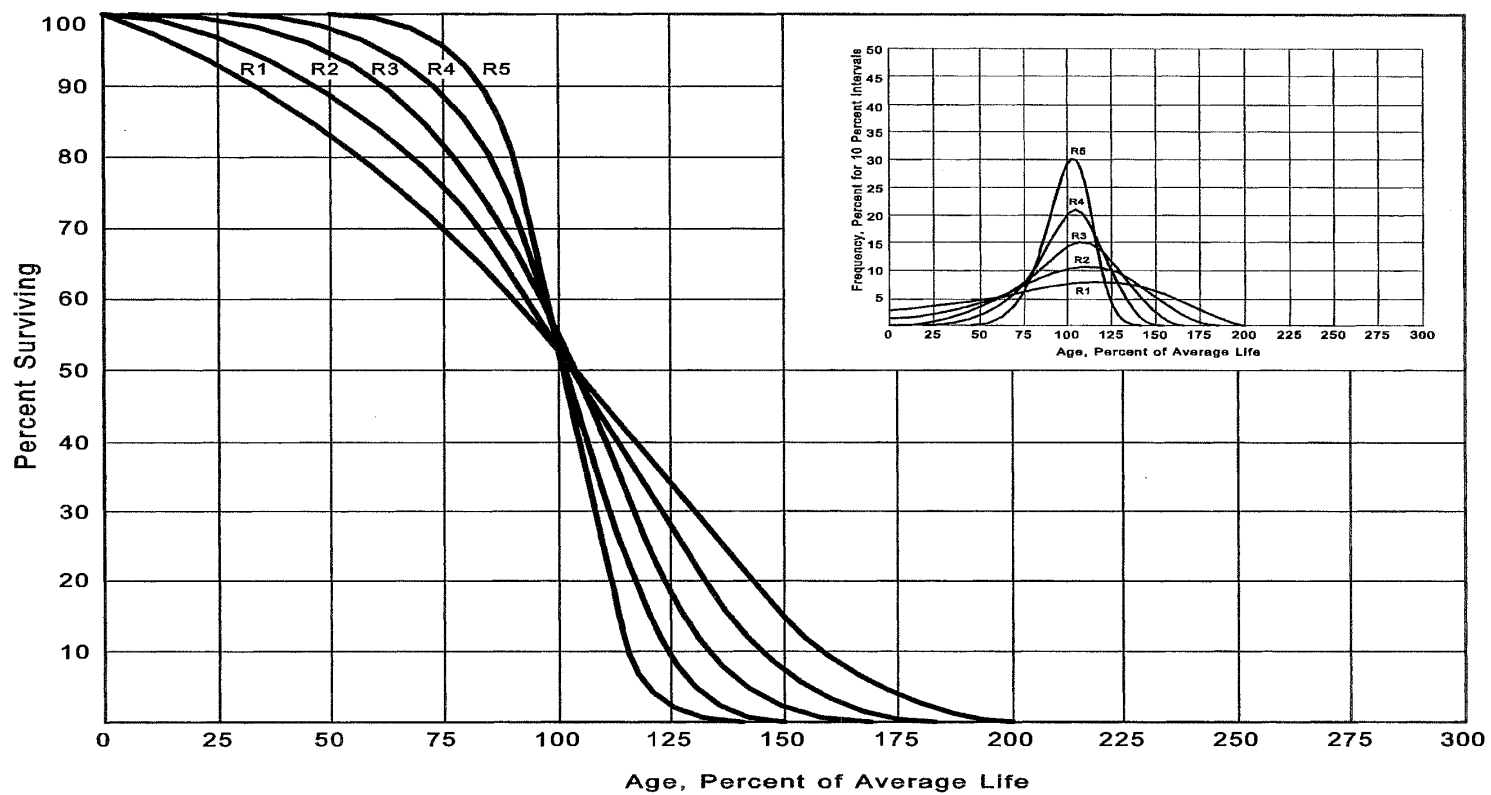


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

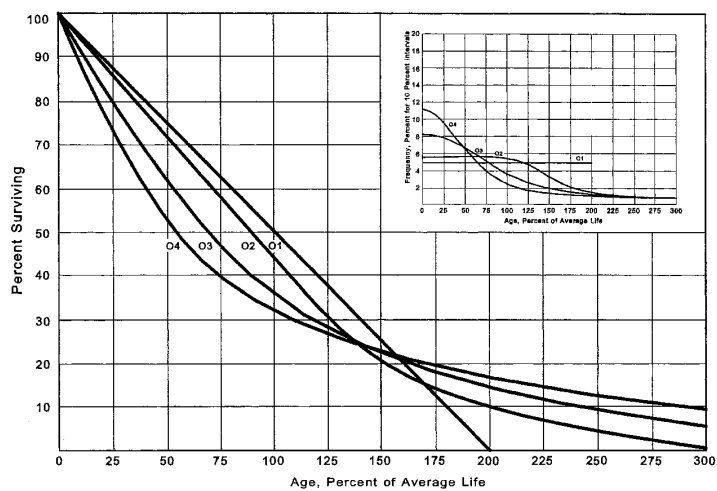


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves



the Experiment Station's Bulletin 125. These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."<sup>1</sup> In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

**Retirement Rate Method of Analysis**

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements"<sup>2</sup>, "Engineering Valuation and Depreciation,"<sup>3</sup> and "Depreciation Systems."<sup>4</sup>

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows.

<sup>1</sup>Marston, Anson, Robley Winfrey and Jean C. Hempstead. . Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

<sup>2</sup>Winfrey, Roble, Statistical Analyses of Industrial Property Retirements. Iowa State College Engineering Experiment Station, Bulletin 125. 1935.

<sup>3</sup>Marston, Anson, Roble Winfrey, and Jean C. Hempstead, Supra Note 1.

<sup>4</sup>Wolf, Frank K. and W. Chester Fitch, Depreciation Systems. Iowa State University Press. 1994.

The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

**Schedules of Annual Transactions in Plant Records**

The property group used to illustrate the retirement rate method is observed for the experience band 2008-2017 during which there were placements during the years 2003-2017. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2003 were retired in 2008. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½ - 5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2008 retirements of 2003 installations and ending with the 2017 retirements of the 2012 installations. Thus, the total amount of 143 for age interval 4½ - 5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2008-2017  
 SUMMARIZED BY AGE INTERVAL

Year Placed	Retirements, Thousands of Dollars										Total During Age Interval	Age Interval
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2003	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2004	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2005	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2006	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2007	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2008	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2009		5	11	12	13	14	15	16	18	20	113	7½-8½
2010			6	12	13	15	16	17	19	19	124	6½-7½
2011				6	13	15	16	17	19	19	131	5½-6½
2012					7	14	16	17	19	20	143	4½-5½
2013						8	18	20	22	23	146	3½-4½
2014							9	20	22	25	150	2½-3½
2015								11	23	25	151	1½-2½
2016									11	24	153	¾-1½
2017										13	80	0-¼
<b>Total</b>	<b>53</b>	<b>68</b>	<b>86</b>	<b>106</b>	<b>128</b>	<b>157</b>	<b>196</b>	<b>231</b>	<b>273</b>	<b>308</b>	<b>1,606</b>	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2008-2017  
SUMMARIZED BY AGE INTERVAL

Experience Band 2008-2017

Placement Band 2003-2017

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2003	-	-	-	-	-	-	60 <sup>a</sup>	-	-	-	-	13½-14½
2004	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2005	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2006	-	-	-	-	-	-	-	(5) <sup>b</sup>	-	-	60	10½-11½
2007	-	-	-	-	-	-	-	6 <sup>a</sup>	-	-	-	9½-10½
2008	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2009	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2010	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2011	-	-	-	-	-	-	-	(12) <sup>b</sup>	-	-	-	5½-6½
2012	-	-	-	-	-	-	-	-	22 <sup>a</sup>	-	-	4½-5½
2013	-	-	-	-	-	-	-	(19) <sup>b</sup>	-	-	10	3½-4½
2014	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2015	-	-	-	-	-	-	-	-	-	(102) <sup>c</sup>	(121)	1½-2½
2016	-	-	-	-	-	-	-	-	-	-	-	½-1½
2017	-	-	-	-	-	-	-	-	-	-	-	0-½
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60</b>	<b>(30)</b>	<b>22</b>	<b>(102)</b>	<b>(50)</b>	

<sup>a</sup> Transfer Affecting Exposures at Beginning of Year

<sup>b</sup> Transfer Affecting Exposures at End of Year

<sup>c</sup> Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements but are used in developing the exposures at the beginning of each age interval.

**Schedule of Plant Exposed to Retirement**

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2008 through 2017 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or additions are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2013 are calculated in the following manner:

Exposures at age 0 = amount of addition	= \$750,000
Exposures at age ½ = \$750,000 - \$8,000	= \$742,000
Exposures at age 1½ = \$742,000 - \$18,000	= \$724,000
Exposures at age 2½ = \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½ = \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT  
JANUARY 1 OF EACH YEAR 2008-2017  
SUMMARIZED BY AGE INTERVAL

Experience Band 2008-2017

Placement Band 2003-2017

Year Placed (1)	Exposures, Thousands of Dollars										Total at Beginning of Age Interval (12)	Age Interval (13)
	Annual Survivors at the Beginning of the Year											
	2008 (2)	2009 (3)	2010 (4)	2011 (5)	2012 (6)	2013 (7)	2014 (8)	2015 (9)	2016 (10)	2017 (11)		
2003	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2004	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2005	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2006	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2007	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2008	420 <sup>a</sup>	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2009		460 <sup>a</sup>	455	444	432	419	405	390	374	356	1,952	7½-8½
2010			510 <sup>a</sup>	504	492	479	464	448	431	412	2,463	6½-7½
2011				580 <sup>a</sup>	574	561	546	530	501	482	3,057	5½-6½
2012					660 <sup>a</sup>	653	639	623	628	609	3,789	4½-5½
2013						750 <sup>a</sup>	742	724	685	663	4,332	3½-4½
2014							850 <sup>a</sup>	841	821	799	4,955	2½-3½
2015								960 <sup>a</sup>	949	926	5,719	1½-2½
2016									1,080 <sup>a</sup>	1,069	6,579	½-1½
2017										1,220 <sup>a</sup>	7,490	0-½
<b>Total</b>	<b>1,975</b>	<b>2,382</b>	<b>2,824</b>	<b>3,318</b>	<b>3,872</b>	<b>4,494</b>	<b>5,247</b>	<b>6,017</b>	<b>6,852</b>	<b>7,799</b>	<b>44,780</b>	

<sup>a</sup>Additions during the year

For the entire experience band 2008-2017, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½ – 5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

**Original Life Table**

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15
Exposures at age 4½	=	3,789,000
Retirements from age 4½ to 5½	=	143,000
Retirement Ratio	=	$143,000 \div 3,789,000 = 0.0377$
Survivor Ratio	=	$1.000 - 0.0377 = 0.9623$
Percent surviving at age 5½	=	$(88.15) \times (0.9623) = 84.83$

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE  
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2008-2017 Placement Band 2003-2017  
(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
Total	<u>44,780</u>	<u>1,606</u>			35.66

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.  
Column 3 from Schedule 1, Column 12, Retirements for Each Year.  
Column 4 = Column 3 Divided by Column 2.  
Column 5 = 1.0000 Minus Column 4.  
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.



The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

**Smoothing the Original Survivor Curve**

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES

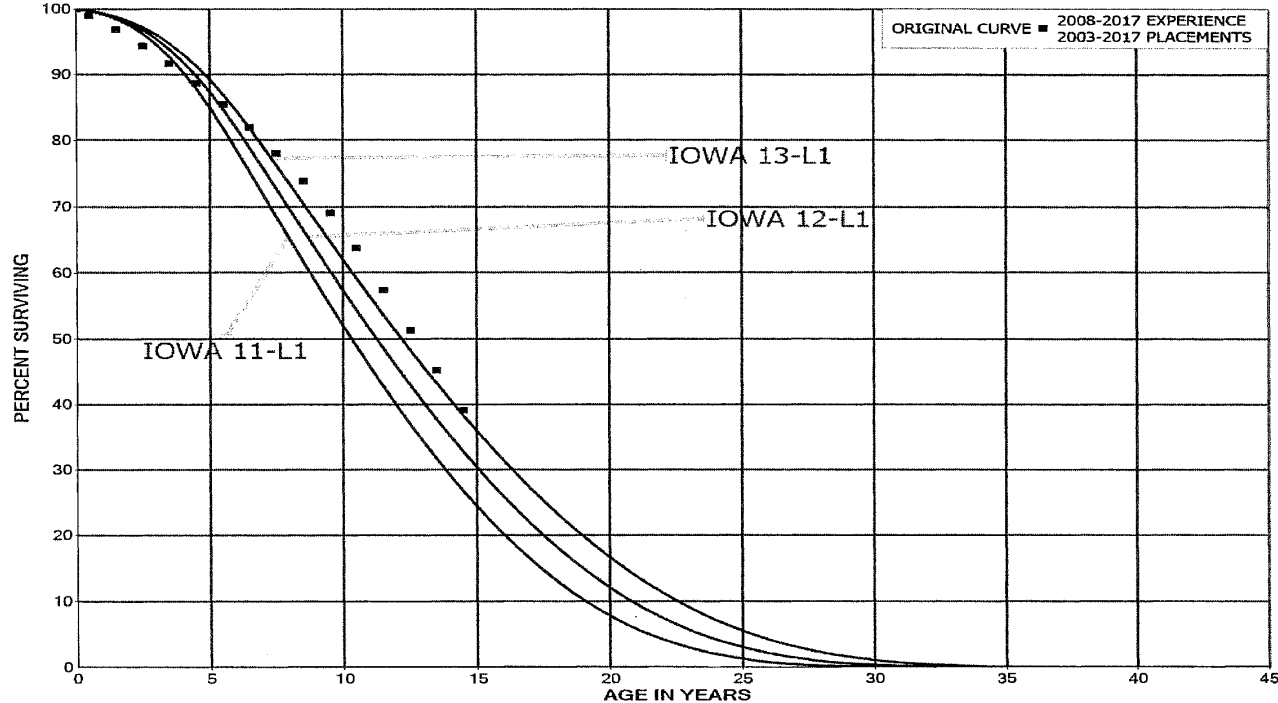


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES

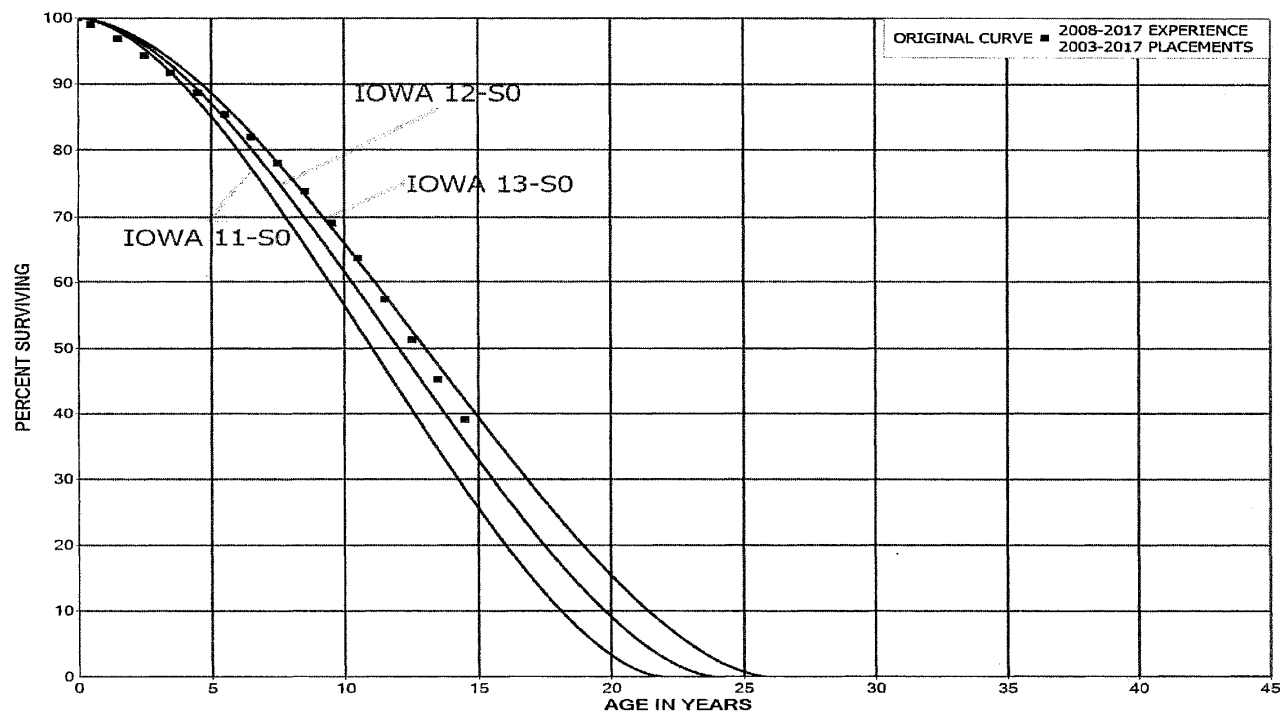


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN RI IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES

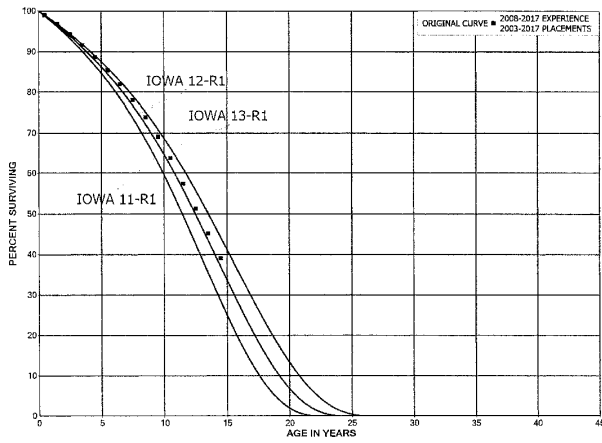
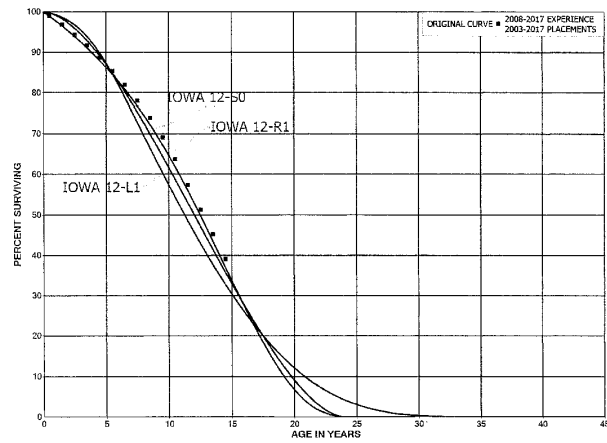


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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**PART III. SERVICE LIFE CONSIDERATIONS**

### **PART III. SERVICE LIFE CONSIDERATIONS**

#### **FIELD TRIPS**

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips have been conducted. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during recent field trips.

#### October 20, 2015

E.W. Brown Generating Facility  
Ghent Generating Facility

#### October 10-11, 2011

E.W. Brown Generating Facility  
Tyrone Generating Facility  
Ghent Generating Facility  
Trimble County Generating Facility

#### April 23-25, 2007

Trimble County Generating Facility  
Ghent Generating Facility  
E.W. Brown Generating Facility

#### **SERVICE LIFE ANALYSIS**

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data, current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric utility companies.

For most plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good

to excellent indications of the survivor patterns experienced. Generally, the information external to the statistics led to minimal or no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

STEAM PRODUCTION PLANT	
311	Structures and Improvements
312	Boiler Plant Equipment
314	Turbogenerator Units
316	Miscellaneous Power Plant Equipment

Account 314, Turbogenerator Units, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Account 314 represents approximately 7 percent of the total depreciable plant. Aged plant accounting data have been compiled for the years 1926 through 2017. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for Account 314, Turbogenerator Units, is based on the statistical indications for the periods 1926 through 2017 and 1978 through 2017. The lowa 60-R2 is an excellent fit of the original survivor curve. The 60-year interim service life is within the typical service life range of 50 to 70 years for turbogenerator units. The 60-year life reflects the Company's practices of continual component upgrades and turbine overhauls for all vintages. The previous estimate was the lowa 60-R2.

**Life Span Estimates**

Inasmuch as production plant consists of large generating units, the life span



technique was employed in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differs from account to account. The interim survivor curves estimated for steam production plant were based on the retirement rate method of life analysis which incorporated experienced aged retirements for the period 1926 through 2017.

The depreciable life span estimates for power generating stations were the result of considering experienced life spans of similar generating units, the age of surviving units, general operating characteristics of the units, major refurbishing, and discussions with management personnel concerning the probable long-term outlook for the units and observed features and conditions at the time of the field visit. These life spans represent the expected depreciable life of each facility under their current configuration. The life span estimate for most steam, base-load units is 54 to 64 years, which is within the typical range of life spans for such units.

A summary of the year in service, life span and probable retirement year for each power production unit follows:

<u>Depreciable Group</u>	<u>Major Year in Service</u>	<u>Probable Retirement Year</u>	<u>Life Span</u>
Steam Production Plant			
Tyrone Unit 3	1947,1953	2015	68,62
Tyrone Units 1 & 2	1947,1948	2015	68,67
Green River Unit 3	1954	2015	61
Green River Unit 4	1959	2015	56
Green River Units 1 & 2	1950	2015	65
Brown Unit 1	1956	2019	63
Brown Unit 2	1963	2019	56

Brown Unit 3	1971	2035	64
Pineville Unit 3	1951	2015	64
Ghent Unit 1	1974	2034	60
Ghent Unit 2	1977	2034	57
Ghent Unit 3	1981	2037	56
Ghent Unit 4	1984	2038	54
Trimble County Unit 2	1990,2011	2066	76,55

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other electric companies.

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**PART IV. NET SALVAGE CONSIDERATIONS**

#### **PART IV. NET SALVAGE CONSIDERATIONS**

##### **SALVAGE ANALYSIS**

The estimates of net salvage by account were based in part on historical data compiled through 2017. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

##### **Net Salvage Considerations**

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and salvage data are presented in the section titled "Net Salvage Statistics" for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period, 1985 through 2017 by plant account were analyzed. The analyses contributed significantly toward the net salvage estimates for most plant accounts, representing 93 percent of the depreciable plant, as follows:

STEAM PRODUCTION	
311	Structures and Improvements
312	Boiler Plant Equipment
314	Turbogenerator Units
316	Miscellaneous Power Plant Equipment

The overall net salvage estimates for the Company's production facilities, for which the life span method is used, is based on estimates of both terminal net salvage and interim net salvage. Terminal net salvage is the net salvage experienced at the end of a production plant's life span. Interim net salvage is the net salvage experienced for interim retirements that occur prior to the final retirement of the plant. The terminal net salvage estimates in the study were based on decommissioning costs assigned to comparable facilities. The interim net salvage estimates were based in part on an analysis of historical interim retirement and net salvage data. Based on informed judgment that incorporated these interim net salvage analyses for each plant account, an interim net salvage estimate between 2 and 30 percent was used for each steam plant account.

The interim survivor curve estimates for each account and production facility were used to calculate the percentage of plant expected to be retired as interim retirements and terminal retirements. These are shown on Table 2 in the Net Salvage Statistics section on page VIII-2. These percentages were used to determine the weighted net salvage estimate for each account and production facility based on the interim and terminal net salvage estimates. These calculations, as well as the estimated terminal net salvage amounts and interim net salvage percents, are shown on Table 2 of the Net Salvage Statistics section on page VIII-2.

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**PART V. CALCULATION OF ANNUAL AND  
ACCRUED DEPRECIATION**

**PART V. CALCULATION OF ANNUAL  
AND ACCRUED DEPRECIATION**

**GROUP DEPRECIATION PROCEDURES**

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

**Single Unit of Property**

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left(1 - \frac{6}{10}\right) = \$400.$$

**Remaining Life Annual Accruals**

For the purpose of calculating remaining life accruals as of December 31, 2017, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2017, are set forth in the Results of Study section of the report.

**Average Service Life Procedure**

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Service Life}}{\text{Average Service Life}}$$



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**PART VI. RESULTS OF STUDY**

#### **PART VI. RESULTS OF STUDY**

##### **QUALIFICATION OF RESULTS**

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2017. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2017, is reasonable for a period of three to five years.

##### **DESCRIPTION OF STATISTICAL SUPPORT**

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor

curve(s), when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

#### **DESCRIPTION OF DEPRECIATION TABULATIONS**

A summary of the results of the study, as applied to the original cost of electric plant as of December 31, 2017, is presented on pages VI-4 and VI-5 of this report. The schedule sets forth the original cost, the book reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Detailed Depreciation Calculations." The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life and the calculated annual accrual amount.

KENTUCKY UTILITIES COMPANY

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	96,307,288.18	27,875,897	80,851,256	1,740,732	1.81	46.5
	TRIMBLE COUNTY UNIT 2 SCRUBBER	105-R2.5	6,556,451.40	3,229,484	3,040,306	67,265	1.21	45.3
	SYSTEM LABORATORY	105-R2.5	1,117,119.13	736,160	380,959	17,187	1.54	22.2
	BROWN UNIT 1	105-R2.5	4,877,142.79	4,955,316	2,455	2,099	0.04	1.2
	BROWN UNIT 2	105-R2.5	2,309,727.39	2,431,335	16,976	14,510	0.63	1.2
	BROWN UNIT 3	105-R2.5	28,754,404.33	14,705,856	15,772,813	910,368	3.17	17.3
	BROWN UNIT 1, 2 AND 3 SCRUBBER	105-R2.5	45,382,643.88	12,264,813	35,840,684	2,062,175	4.54	17.4
	GHEAT UNIT 1 SCRUBBER	105-R2.5	8,397,192.12	7,509,513	1,559,454	95,610	1.14	16.3
	GHEAT UNIT 1	105-R2.5	21,345,248.67	17,200,351	5,852,518	358,281	1.68	16.3
	GHEAT UNIT 2	105-R2.5	16,653,049.60	14,451,749	3,533,945	218,196	1.31	16.2
	GHEAT UNIT 3	105-R2.5	51,457,058.74	34,353,891	21,218,730	1,100,327	2.15	19.2
	GHEAT UNIT 4	105-R2.5	43,271,190.71	16,660,841	20,872,013	1,486,395	3.44	20.2
	GHEAT UNIT 2 SCRUBBER	105-R2.5	19,816,339.70	14,084,046	2,996,699	183,959	1.16	15.3
	GHEAT UNIT 4 SCRUBBER	105-R2.5	36,801.04	0	39,853	1,959	5.31	20.4
	<b>TOTAL ACCOUNT 311 - STRUCTURES AND IMPROVEMENTS</b>		<b>341,081,605.72</b>	<b>170,461,214</b>	<b>201,288,261</b>	<b>8,285,062</b>	<b>2.42</b>	<b>24.4</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	630,860.02	693,946	0	0	-	-
	GREEN RIVER UNIT 3	105-R2.5	2,756,302.50	3,031,933	0	0	-	-
	GREEN RIVER UNIT 4	105-R2.5	5,631,449.40	6,194,393	0	0	-	-
	GREEN RIVER UNITS 1 AND 2	105-R2.5	1,759,471.53	1,932,119	0	0	-	-
	PINEVILLE UNIT 3	105-R2.5	192,442.49	200,687	0	0	-	-
	<b>TOTAL ACCOUNT 311.2 - STRUCTURES AND IMPROVEMENTS - RETIRED PLANT</b>		<b>12,778,704.45</b>	<b>14,056,575</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>
312.00	BOILER PLANT EQUIPMENT							
	TRIMBLE COUNTY UNIT 2	70-R1.5	554,266,452.52	110,556,316	515,784,775	12,038,282	2.17	42.8
	TRIMBLE COUNTY UNIT 2 SCRUBBER	70-R1.5	72,853,290.83	21,555,951	60,881,380	1,429,927	1.96	42.6
	BROWN UNIT 1	70-R1.5	38,556,575.43	39,433,719	1,436,254	1,238,148	3.21	1.2
	BROWN UNIT 2	70-R1.5	42,204,805.56	43,229,373	1,507,721	1,299,759	3.08	1.2
	BROWN UNIT 3	70-R1.5	442,851,204.76	80,166,566	389,043,755	22,988,128	5.19	16.9
	BROWN UNIT 1, 2 AND 3 SCRUBBER	70-R1.5	335,178,567.22	75,103,808	280,185,473	16,498,201	4.92	17.0
	GHEAT UNIT 1 SCRUBBER	70-R1.5	139,576,135.58	57,639,695	93,102,541	5,810,674	4.16	16.0
	GHEAT UNIT 1	70-R1.5	355,931,129.22	110,114,714	274,290,896	17,179,573	4.83	16.0
	GHEAT UNIT 2	70-R1.5	277,188,781.61	74,138,461	225,224,423	14,124,142	5.10	15.9
	GHEAT UNIT 3	70-R1.5	433,488,085.02	181,912,764	286,224,368	15,353,337	3.54	16.6
	GHEAT UNIT 4	70-R1.5	781,106,269.80	168,106,676	604,185,403	35,603,892	4.35	19.7
	GHEAT UNIT 2 SCRUBBER	70-R1.5	70,125,584.12	62,397,395	13,368,249	836,182	1.19	16.0
	GHEAT UNIT 3 SCRUBBER	70-R1.5	119,827,803.24	59,824,131	69,355,035	4,765,380	3.68	18.7
	GHEAT UNIT 4 SCRUBBER	70-R1.5	254,181,647.89	95,407,700	179,088,872	9,062,789	3.57	19.8
	<b>TOTAL ACCOUNT 312 - BOILER PLANT EQUIPMENT</b>		<b>3,886,806,695.50</b>	<b>1,159,259,254</b>	<b>3,052,682,145</b>	<b>155,318,414</b>	<b>4.00</b>	<b>19.7</b>
312.10	BOILER PLANT EQUIPMENT - ASH PONDS							
	TRIMBLE COUNTY UNIT 2	100-S4	9,104,044.87	5,018,153	4,085,892	680,982	7.49	6.0
	BROWN UNIT 1	100-S4	9,299,115.00	9,298,845	270	90	0.00	3.0
	BROWN UNIT 2	100-S4	3,909,081.67	2,981,413	917,649	305,883	7.82	3.0
	BROWN UNIT 3	100-S4	19,892,080.26	5,142,558	14,659,522	4,888,507	24.83	19.7
	GHEAT UNIT 1 SCRUBBER	100-S4	38,480.55	39,209	272	91	0.23	3.0
	GHEAT UNIT 1	100-S4	2,100,620.84	2,073,791	26,860	5,372	0.20	5.0
	GHEAT UNIT 4	100-S4	32,892,963.87	14,210,027	18,392,637	4,596,869	14.06	4.0
	GHEAT UNIT 2 SCRUBBER	100-S4	1,901,133.19	1,901,133	0	0	-	-
	TYRONE UNIT 3	100-S4	375,435.72	375,456	0	0	-	-
	GREEN RIVER UNIT 3	100-S4	1,831,840.68	1,831,841	0	0	-	-
	PINEVILLE UNIT 3	100-S4	91,265.89	91,266	0	0	-	-
	<b>TOTAL ACCOUNT 312.1 - BOILER PLANT EQUIPMENT - ASH PONDS</b>		<b>81,340,762.93</b>	<b>43,273,662</b>	<b>38,073,102</b>	<b>10,474,984</b>	<b>12.88</b>	<b>3.6</b>

KENTUCKY UTILITIES COMPANY

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

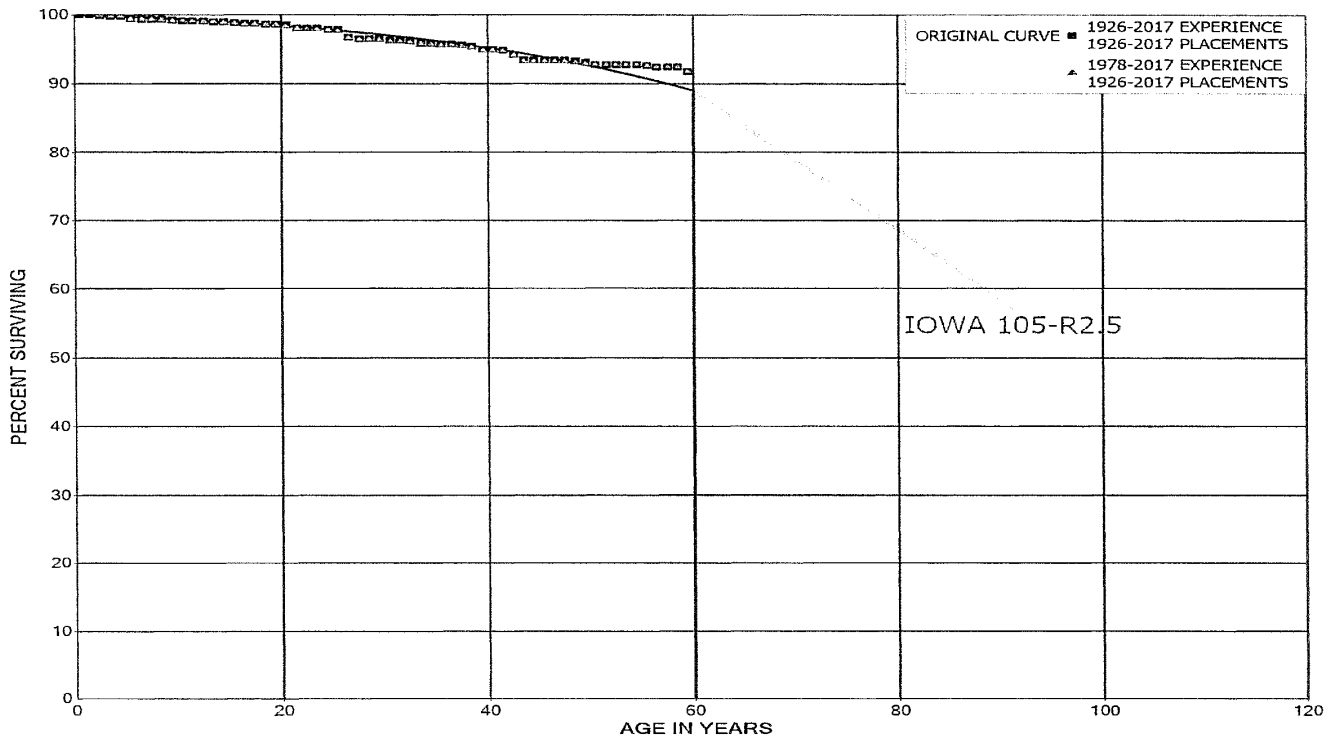
ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)	
314.00	TURBOGENERATOR UNITS							
	TRIMBLE COUNTY UNIT 2							
	60-R2	(13)	89,986,324.04	21,784,667	79,919,879	1,925,583	2.14	41.5
	60-R2	(8)	11,380,919.20	11,727,960	338,914	287,021	2.52	1.2
	BROWN UNIT 2	(8)	13,703,060.58	14,265,275	259,969	222,196	1.62	1.2
	BROWN UNIT 3	(8)	45,797,249.49	8,377,637	40,167,447	2,422,680	5.29	16.6
	GHEHT UNIT 1	(8)	40,327,741.42	22,386,909	21,105,882	1,346,312	3.34	15.7
	GHEHT UNIT 2	(8)	33,056,975.75	22,423,578	13,277,956	866,909	2.62	15.3
	GHEHT UNIT 3	(8)	43,859,372.17	30,897,120	16,671,002	931,474	2.12	17.9
	GHEHT UNIT 4	(8)	59,231,536.72	30,540,570	29,429,480	1,561,503	2.64	16.6
	<b>TOTAL ACCOUNT 314 - TURBOGENERATOR UNITS</b>		<b>337,343,179.35</b>	<b>166,184,876</b>	<b>201,227,449</b>	<b>9,563,676</b>	<b>2.83</b>	<b>21.0</b>
315.00	ACCESSORY ELECTRIC EQUIPMENT							
	TRIMBLE COUNTY UNIT 2	(13)	45,518,554.81	9,925,888	41,624,100	907,424	1.89	45.8
	TRIMBLE COUNTY UNIT 2 SCRUBBER	(13)	1,415,469.10	793,978	805,502	20,168	1.42	30.9
	BROWN UNIT 1	(8)	4,321,324.05	4,517,823	62,780	53,659	1.24	1.2
	BROWN UNIT 2	(8)	2,416,429.81	2,504,751	56,665	48,431	2.00	1.2
	BROWN UNIT 3	(8)	15,435,528.73	6,347,369	10,014,291	577,283	3.74	17.3
	BROWN UNIT 1, 2 AND 3 SCRUBBER	(8)	29,324,457.10	6,736,824	24,347,101	1,392,854	4.75	17.5
	GHEHT UNIT 1 SCRUBBER	(8)	12,223,379.51	5,766,682	7,434,568	451,449	3.69	16.5
	GHEHT UNIT 1	(8)	12,336,881.42	8,571,504	4,752,328	292,385	2.37	16.3
	GHEHT UNIT 2	(8)	14,213,740.74	11,578,763	3,722,077	236,021	1.66	16.0
	GHEHT UNIT 3	(8)	33,594,308.82	25,293,521	10,956,026	582,236	1.73	18.8
	GHEHT UNIT 4	(8)	52,184,797.21	18,616,313	37,542,268	1,855,228	3.56	20.2
	GHEHT UNIT 2 SCRUBBER	(8)	951,198.87	266,709	780,586	46,150	4.85	16.5
	GHEHT UNIT 3 SCRUBBER	(8)	12,041,898.28	4,433,059	8,572,263	440,911	3.96	19.4
	GHEHT UNIT 4 SCRUBBER	(8)	15,148,041.55	3,480,348	12,879,537	629,191	4.15	20.5
	<b>TOTAL ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT</b>		<b>251,187,011.00</b>	<b>109,033,668</b>	<b>163,860,801</b>	<b>7,533,370</b>	<b>3.00</b>	<b>21.7</b>
316.00	MISCELLANEOUS PLANT EQUIPMENT							
	TRIMBLE COUNTY UNIT 2	(13)	7,002,702.79	1,014,150	6,898,904	158,008	2.26	43.7
	SYSTEM LABORATORY	0	3,888,912.98	933,650	2,795,263	127,717	3.46	21.6
	BROWN UNIT 1	(8)	389,684.21	406,185	6,880	5,931	1.52	1.2
	BROWN UNIT 2	(8)	123,107.10	130,414	80	69	0.06	1.2
	BROWN UNIT 3	(8)	6,483,855.33	3,187,454	3,675,433	217,739	3.36	16.9
	GHEHT UNIT 1 SCRUBBER	(8)	682,012.25	800,830	138,143	8,684	0.80	15.9
	GHEHT UNIT 1	(8)	1,845,070.85	1,684,463	308,186	19,524	1.06	15.8
	GHEHT UNIT 2	(8)	1,553,508.89	1,480,824	216,967	13,868	0.89	15.6
	GHEHT UNIT 3	(8)	4,027,506.01	2,729,825	1,616,875	87,351	2.17	18.5
	GHEHT UNIT 4	(8)	9,999,060.73	3,857,834	6,041,052	353,380	3.53	19.6
	<b>TOTAL ACCOUNT 316 - MISCELLANEOUS PLANT EQUIPMENT</b>		<b>36,076,316.24</b>	<b>16,315,729</b>	<b>22,561,783</b>	<b>992,281</b>	<b>2.75</b>	<b>22.7</b>
	<b>TOTAL STEAM PRODUCTION PLANT</b>		<b>4,946,630,275.19</b>	<b>1,679,583,978</b>	<b>3,679,413,641</b>	<b>192,147,389</b>		

\* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE

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**PART VII. SERVICE LIFE STATISTICS**

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



KENTUCKY UTILITIES COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1926-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	358,518,587		0.0000	1.0000	100.00
0.5	351,924,916	5,735	0.0000	1.0000	100.00
1.5	328,708,696	542,452	0.0017	0.9983	100.00
2.5	315,469,873	186,540	0.0006	0.9994	99.83
3.5	295,009,739	50,433	0.0002	0.9998	99.77
4.5	246,487,512	892,904	0.0036	0.9964	99.76
5.5	243,542,184	151,374	0.0006	0.9994	99.40
6.5	183,713,875	21,095	0.0001	0.9999	99.33
7.5	181,393,884	167,151	0.0009	0.9991	99.32
8.5	180,443,088	170,873	0.0009	0.9991	99.23
9.5	179,882,605	39,157	0.0002	0.9998	99.14
10.5	162,876,515	27,824	0.0002	0.9998	99.12
11.5	162,624,174	27,779	0.0002	0.9998	99.10
12.5	145,848,932	154,244	0.0011	0.9989	99.08
13.5	142,441,493	120,680	0.0008	0.9992	98.98
14.5	142,016,095	118,767	0.0008	0.9992	98.89
15.5	157,096,352	64,102	0.0004	0.9996	98.81
16.5	155,914,569	78,589	0.0005	0.9995	98.77
17.5	155,523,308	109,268	0.0007	0.9993	98.72
18.5	155,346,066	62,571	0.0004	0.9996	98.65
19.5	154,987,568	206,911	0.0013	0.9987	98.61
20.5	143,402,327	580,656	0.0040	0.9960	98.48
21.5	187,437,754	106,129	0.0006	0.9994	98.08
22.5	186,832,000	15,619	0.0001	0.9999	98.03
23.5	170,218,360	232,862	0.0014	0.9986	98.02
24.5	169,366,818	175,871	0.0010	0.9990	97.88
25.5	168,105,725	1,787,256	0.0106	0.9894	97.78
26.5	161,493,737	306,243	0.0019	0.9981	96.74
27.5	120,744,487	17,931	0.0001	0.9999	96.56
28.5	119,429,170	61,674	0.0005	0.9995	96.54
29.5	118,796,303	298,696	0.0025	0.9975	96.49
30.5	115,686,197	3,716	0.0000	1.0000	96.25
31.5	112,904,819	114,710	0.0010	0.9990	96.25
32.5	111,638,165	307,859	0.0028	0.9972	96.15
33.5	95,247,801	87,047	0.0009	0.9991	95.89
34.5	95,146,045	41,008	0.0004	0.9996	95.80
35.5	93,353,668	77,282	0.0008	0.9992	95.76
36.5	58,530,613	44,328	0.0008	0.9992	95.68
37.5	58,057,903	111,949	0.0019	0.9981	95.60
38.5	57,138,911	262,133	0.0046	0.9954	95.42



KENTUCKY UTILITIES COMPANY  
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS  
ORIGINAL LIFE TABLE, CONT.

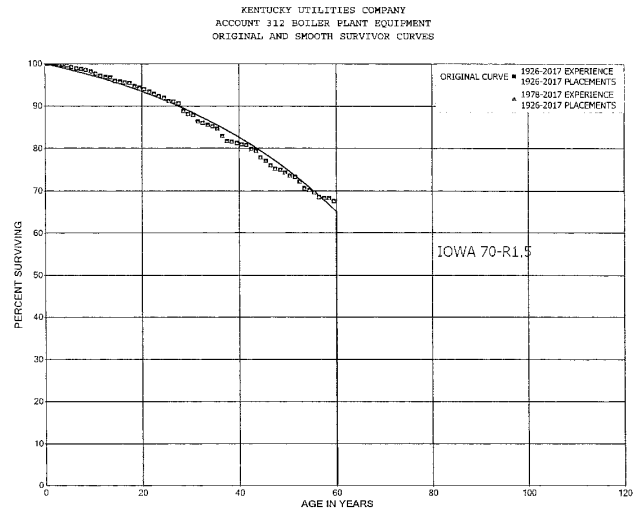
PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1926-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	56,794,416		0.0000	1.0000	94.98
40.5	40,448,823	63,504	0.0016	0.9984	94.98
41.5	40,385,319	270,668	0.0067	0.9933	94.83
42.5	39,696,986	344,462	0.0087	0.9913	94.20
43.5	24,909,022		0.0000	1.0000	93.38
44.5	24,883,859		0.0000	1.0000	93.38
45.5	24,815,328	5,000	0.0002	0.9998	93.38
46.5	17,322,875	2,942	0.0002	0.9998	93.36
47.5	17,304,689	17,705	0.0010	0.9990	93.35
48.5	17,283,856	35,694	0.0021	0.9979	93.25
49.5	17,231,852	60,621	0.0035	0.9965	93.06
50.5	17,167,131		0.0000	1.0000	92.73
51.5	16,395,544	1,141	0.0001	0.9999	92.73
52.5	16,375,513		0.0000	1.0000	92.72
53.5	16,373,692	9,523	0.0006	0.9994	92.72
54.5	13,953,787	13,326	0.0010	0.9990	92.67
55.5	13,906,348	30,823	0.0022	0.9978	92.58
56.5	13,642,482	829	0.0001	0.9999	92.38
57.5	13,620,945	1,385	0.0001	0.9999	92.37
58.5	11,482,732	82,243	0.0072	0.9928	92.36
59.5	11,376,042	943	0.0001	0.9999	91.70
60.5	9,789,416		0.0000	1.0000	91.69
61.5	7,235,866		0.0000	1.0000	91.69
62.5	7,182,368		0.0000	1.0000	91.69
63.5	5,617,756		0.0000	1.0000	91.69
64.5	5,297,850		0.0000	1.0000	91.69
65.5	4,606,841		0.0000	1.0000	91.69
66.5	3,367,891		0.0000	1.0000	91.69
67.5	2,386,014	11,983	0.0050	0.9950	91.69
68.5	2,370,273		0.0000	1.0000	91.23
69.5	2,065,836		0.0000	1.0000	91.23
70.5	1,041,808		0.0000	1.0000	91.23
71.5	1,041,808		0.0000	1.0000	91.23
72.5	1,041,808		0.0000	1.0000	91.23
73.5	1,041,808		0.0000	1.0000	91.23
74.5	1,041,808		0.0000	1.0000	91.23
75.5	1,041,808		0.0000	1.0000	91.23
76.5					91.23

KENTUCKY UTILITIES COMPANY  
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS  
ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1978-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETM RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	299,600,037		0.0000	1.0000	100.00
0.5	310,488,444	5,735	0.0000	1.0000	100.00
1.5	287,321,240	542,452	0.0019	0.9981	100.00
2.5	274,726,156	186,540	0.0007	0.9993	99.81
3.5	269,204,050	50,433	0.0002	0.9998	99.74
4.5	220,709,661	867,876	0.0039	0.9961	99.72
5.5	218,028,572	142,045	0.0007	0.9993	99.33
6.5	165,915,832	21,095	0.0001	0.9999	99.27
7.5	163,705,191	167,151	0.0010	0.9990	99.25
8.5	162,787,096	170,873	0.0010	0.9990	99.15
9.5	162,229,923	35,941	0.0002	0.9998	99.05
10.5	145,245,245	18,151	0.0001	0.9999	99.03
11.5	145,014,156	27,779	0.0002	0.9998	99.01
12.5	128,259,088	135,057	0.0011	0.9989	98.99
13.5	124,903,848	120,680	0.0010	0.9990	98.89
14.5	125,758,862	118,767	0.0009	0.9991	98.79
15.5	140,839,120	64,102	0.0005	0.9995	98.70
16.5	139,677,521	77,268	0.0006	0.9994	98.66
17.5	139,344,819	107,012	0.0008	0.9992	98.60
18.5	141,554,132	62,571	0.0004	0.9996	98.53
19.5	141,276,145	206,911	0.0015	0.9985	98.48
20.5	129,690,904	579,229	0.0045	0.9955	98.34
21.5	176,232,830	106,129	0.0006	0.9994	97.90
22.5	175,667,733	15,619	0.0001	0.9999	97.84
23.5	160,832,895	232,862	0.0014	0.9986	97.83
24.5	161,850,851	122,952	0.0008	0.9992	97.69
25.5	160,642,956	1,737,271	0.0108	0.9892	97.62
26.5	154,905,635	306,243	0.0020	0.9980	96.56
27.5	116,958,729	17,931	0.0002	0.9998	96.37
28.5	115,682,950	61,174	0.0005	0.9995	96.35
29.5	115,412,545	298,696	0.0026	0.9974	96.30
30.5	114,519,665	3,716	0.0000	1.0000	96.05
31.5	111,738,287	114,710	0.0010	0.9990	96.05
32.5	110,471,633	307,859	0.0028	0.9972	95.95
33.5	94,081,269	87,047	0.0009	0.9991	95.69
34.5	93,979,513	41,008	0.0004	0.9996	95.60
35.5	92,187,136	77,282	0.0008	0.9992	95.56
36.5	57,364,081	44,328	0.0008	0.9992	95.47
37.5	56,891,371	111,949	0.0020	0.9980	95.40
38.5	55,995,116	262,133	0.0047	0.9953	95.21

KENTUCKY UTILITIES COMPANY  
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017		EXPERIENCE BAND 1978-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETWT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	55,650,621		0.0000	1.0000	94.77
40.5	39,305,028	33,715	0.0009	0.9991	94.77
41.5	39,271,313	270,668	0.0069	0.9931	94.69
42.5	38,582,980	344,462	0.0089	0.9911	94.03
43.5	23,795,016		0.0000	1.0000	93.19
44.5	23,769,853		0.0000	1.0000	93.19
45.5	23,701,322		0.0000	1.0000	93.19
46.5	16,213,869	2,942	0.0002	0.9998	93.19
47.5	16,195,683	17,705	0.0011	0.9989	93.18
48.5	16,174,850	35,694	0.0022	0.9978	93.08
49.5	16,122,846	18,423	0.0011	0.9989	92.87
50.5	16,100,323		0.0000	1.0000	92.76
51.5	16,395,544	1,141	0.0001	0.9999	92.76
52.5	16,375,513		0.0000	1.0000	92.76
53.5	16,373,692	9,523	0.0006	0.9994	92.76
54.5	13,953,787	13,326	0.0010	0.9990	92.70
55.5	13,906,348	30,823	0.0022	0.9978	92.62
56.5	13,642,481	829	0.0001	0.9999	92.41
57.5	13,620,945	1,385	0.0001	0.9999	92.40
58.5	11,482,732	82,243	0.0072	0.9928	92.39
59.5	11,376,042	943	0.0001	0.9999	91.73
60.5	9,789,416		0.0000	1.0000	91.73
61.5	7,235,866		0.0000	1.0000	91.73
62.5	7,182,368		0.0000	1.0000	91.73
63.5	5,617,756		0.0000	1.0000	91.73
64.5	5,297,850		0.0000	1.0000	91.73
65.5	4,606,841		0.0000	1.0000	91.73
66.5	3,367,891		0.0000	1.0000	91.73
67.5	2,386,014	11,983	0.0050	0.9950	91.73
68.5	2,370,273		0.0000	1.0000	91.26
69.5	2,065,836		0.0000	1.0000	91.26
70.5	1,041,808		0.0000	1.0000	91.26
71.5	1,041,808		0.0000	1.0000	91.26
72.5	1,041,808		0.0000	1.0000	91.26
73.5	1,041,808		0.0000	1.0000	91.26
74.5	1,041,808		0.0000	1.0000	91.26
75.5	1,041,808		0.0000	1.0000	91.26
76.5					91.26



KENTUCKY UTILITIES COMPANY  
ACCOUNT 312 BOILER PLANT EQUIPMENT  
ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1926-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,159,160,426	628,572	0.0002	0.9998	100.00
0.5	4,102,565,263	73,861	0.0000	1.0000	99.98
1.5	3,983,390,994	2,670,287	0.0007	0.9993	99.98
2.5	3,576,555,643	8,372,094	0.0023	0.9977	99.92
3.5	2,920,023,261	5,297,148	0.0018	0.9982	99.68
4.5	2,542,611,810	8,847,635	0.0035	0.9965	99.50
5.5	1,998,389,862	5,321,171	0.0026	0.9972	99.16
6.5	1,320,175,658	1,613,167	0.0012	0.9988	98.88
7.5	1,255,324,757	2,600,881	0.0021	0.9979	98.76
8.5	1,224,744,277	4,930,048	0.0040	0.9960	98.55
9.5	1,193,168,148	6,014,361	0.0050	0.9950	98.16
10.5	1,060,904,142	5,829,846	0.0055	0.9945	97.66
11.5	1,036,359,392	3,358,366	0.0032	0.9968	97.12
12.5	952,096,033	1,082,835	0.0011	0.9989	96.81
13.5	750,877,056	6,642,177	0.0088	0.9912	96.70
14.5	735,574,350	1,152,589	0.0016	0.9984	95.84
15.5	775,689,957	1,433,450	0.0018	0.9982	95.69
16.5	766,310,885	1,048,295	0.0014	0.9986	95.52
17.5	764,470,085	6,401,936	0.0084	0.9916	95.39
18.5	751,319,521	2,630,376	0.0035	0.9965	94.59
19.5	746,195,650	2,501,448	0.0034	0.9966	94.26
20.5	704,753,222	4,309,440	0.0061	0.9939	93.94
21.5	737,940,907	4,218,001	0.0057	0.9943	93.37
22.5	721,374,095	3,867,817	0.0054	0.9946	92.83
23.5	629,563,724	2,903,728	0.0046	0.9954	92.33
24.5	607,766,242	4,688,331	0.0077	0.9923	91.91
25.5	589,984,333	940,249	0.0016	0.9984	91.20
26.5	581,255,942	2,874,827	0.0049	0.9951	91.05
27.5	530,070,177	10,521,562	0.0198	0.9802	90.60
28.5	517,310,244	3,369,517	0.0065	0.9935	88.80
29.5	508,837,169	1,852,641	0.0036	0.9964	88.23
30.5	503,872,687	8,746,216	0.0174	0.9826	87.91
31.5	493,560,467	1,591,460	0.0032	0.9968	86.38
32.5	491,681,469	2,973,812	0.0060	0.9940	86.10
33.5	354,672,584	1,008,415	0.0028	0.9972	85.58
34.5	353,090,051	2,616,046	0.0074	0.9926	85.34
35.5	343,993,127	7,279,466	0.0212	0.9788	84.70
36.5	206,709,645	2,826,368	0.0137	0.9863	82.91
37.5	202,021,484	357,029	0.0018	0.9982	81.78
38.5	193,547,312	705,265	0.0036	0.9964	81.63

KENTUCKY UTILITIES COMPANY  
ACCOUNT 312 BOILER PLANT EQUIPMENT  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1926-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	190,357,746	805,630	0.0042	0.9958	81.34
40.5	127,569,712	185,770	0.0015	0.9985	80.99
41.5	115,979,194	1,510,705	0.0130	0.9870	80.87
42.5	109,909,164	654,781	0.0060	0.9940	79.82
43.5	59,060,708	1,095,896	0.0186	0.9814	79.35
44.5	56,152,378	549,870	0.0098	0.9902	77.87
45.5	55,189,645	815,815	0.0148	0.9852	77.11
46.5	30,839,865	318,881	0.0103	0.9897	75.97
47.5	30,506,677	83,359	0.0027	0.9973	75.19
48.5	30,409,129	293,407	0.0056	0.9904	74.98
49.5	30,112,180	310,091	0.0103	0.9897	74.26
50.5	29,790,936	87,355	0.0029	0.9971	73.49
51.5	27,790,332	432,169	0.0156	0.9844	73.28
52.5	27,328,258	590,281	0.0216	0.9784	72.14
53.5	26,654,042	152,249	0.0057	0.9943	70.58
54.5	18,013,474	132,553	0.0074	0.9926	70.18
55.5	17,879,094	288,131	0.0161	0.9839	69.66
56.5	13,793,187	49,273	0.0036	0.9964	68.54
57.5	13,710,633	11,088	0.0008	0.9992	68.29
58.5	13,686,544	123,614	0.0050	0.9910	68.24
59.5	11,898,476		0.0000	1.0000	67.62
60.5	7,471,926	46,504	0.0062	0.9938	67.62
61.5	565,974	18,726	0.0331	0.9669	67.20
62.5	546,419		0.0000	1.0000	64.98
63.5	546,419	56,616	0.1036	0.8964	64.98
64.5	489,803		0.0000	1.0000	58.24
65.5	407,486	235,381	0.5776	0.4224	58.24
66.5	166,261		0.0000	1.0000	24.60
67.5	127,433		0.0000	1.0000	24.60
68.5	127,433		0.0000	1.0000	24.60
69.5	127,433		0.0000	1.0000	24.60
70.5	127,433		0.0000	1.0000	24.60
71.5	127,433		0.0000	1.0000	24.60
72.5	127,433		0.0000	1.0000	24.60
73.5	127,433		0.0000	1.0000	24.60
74.5	127,433		0.0000	1.0000	24.60
75.5	127,433		0.0000	1.0000	24.60
76.5					24.60

KENTUCKY UTILITIES COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1978-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,918,084,638	563,333	0.0001	0.9999	100.00
0.5	3,937,027,303	63,679	0.0000	1.0000	99.99
1.5	3,826,859,212	2,670,287	0.0007	0.9993	99.98
2.5	3,432,350,876	8,261,305	0.0024	0.9976	99.91
3.5	2,843,684,961	5,289,712	0.0019	0.9981	99.67
4.5	2,469,845,390	8,821,493	0.0036	0.9964	99.49
5.5	1,827,605,232	5,321,171	0.0029	0.9971	99.13
6.5	1,282,694,112	1,602,217	0.0012	0.9988	98.84
7.5	1,218,086,501	2,600,881	0.0021	0.9979	98.72
8.5	1,187,527,918	4,885,279	0.0041	0.9959	98.51
9.5	1,156,009,559	6,008,235	0.0052	0.9948	98.10
10.5	1,023,765,869	5,778,138	0.0056	0.9944	97.59
11.5	999,317,632	3,323,366	0.0033	0.9967	97.04
12.5	915,139,091	1,064,979	0.0012	0.9988	96.72
13.5	714,047,233	6,623,097	0.0093	0.9907	96.61
14.5	705,833,450	1,139,041	0.0016	0.9984	95.71
15.5	745,962,604	1,387,304	0.0019	0.9981	95.56
16.5	736,631,719	1,030,251	0.0014	0.9986	95.38
17.5	734,816,007	6,235,301	0.0085	0.9915	95.25
18.5	727,251,508	2,615,262	0.0036	0.9964	94.44
19.5	722,452,318	2,435,670	0.0034	0.9966	94.10
20.5	681,944,735	4,262,079	0.0062	0.9938	93.78
21.5	720,039,405	4,188,824	0.0058	0.9942	93.20
22.5	703,511,416	3,838,884	0.0055	0.9945	92.65
23.5	615,474,137	2,903,728	0.0047	0.9953	92.15
24.5	597,282,266	4,663,795	0.0078	0.9922	91.71
25.5	579,555,624	578,270	0.0010	0.9990	91.00
26.5	573,171,153	2,865,527	0.0050	0.9950	90.91
27.5	525,929,611	10,515,735	0.0200	0.9800	90.45
28.5	513,232,121	3,369,517	0.0066	0.9934	88.64
29.5	506,376,596	1,852,029	0.0037	0.9963	88.06
30.5	502,669,808	8,725,800	0.0174	0.9826	87.74
31.5	492,378,004	1,591,460	0.0032	0.9968	86.22
32.5	490,499,492	2,973,812	0.0061	0.9939	85.94
33.5	353,490,607	1,008,415	0.0029	0.9971	85.42
34.5	351,908,074	2,616,046	0.0074	0.9926	85.17
35.5	342,811,150	7,279,466	0.0212	0.9788	84.54
36.5	205,527,668	2,826,368	0.0138	0.9862	82.74
37.5	200,839,507	357,029	0.0018	0.9982	81.61
38.5	193,419,879	705,265	0.0036	0.9964	81.46

KENTUCKY UTILITIES COMPANY

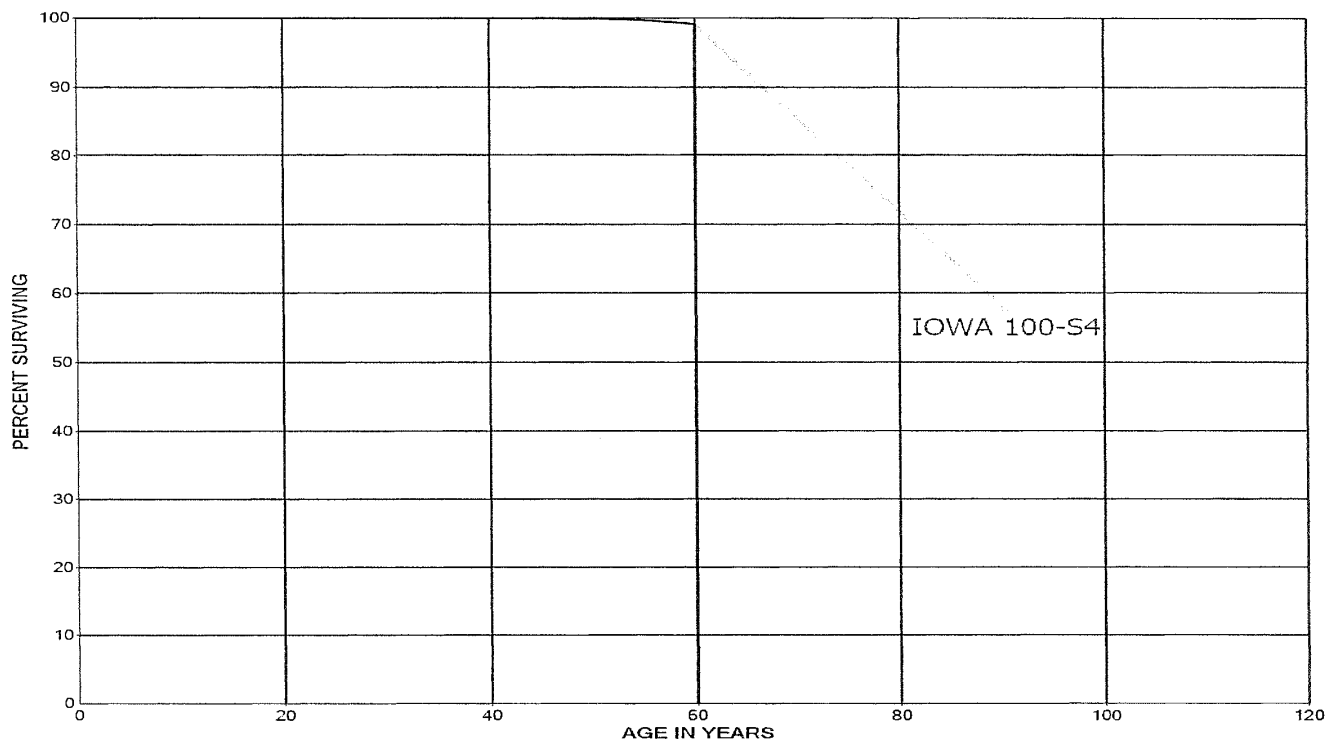
ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

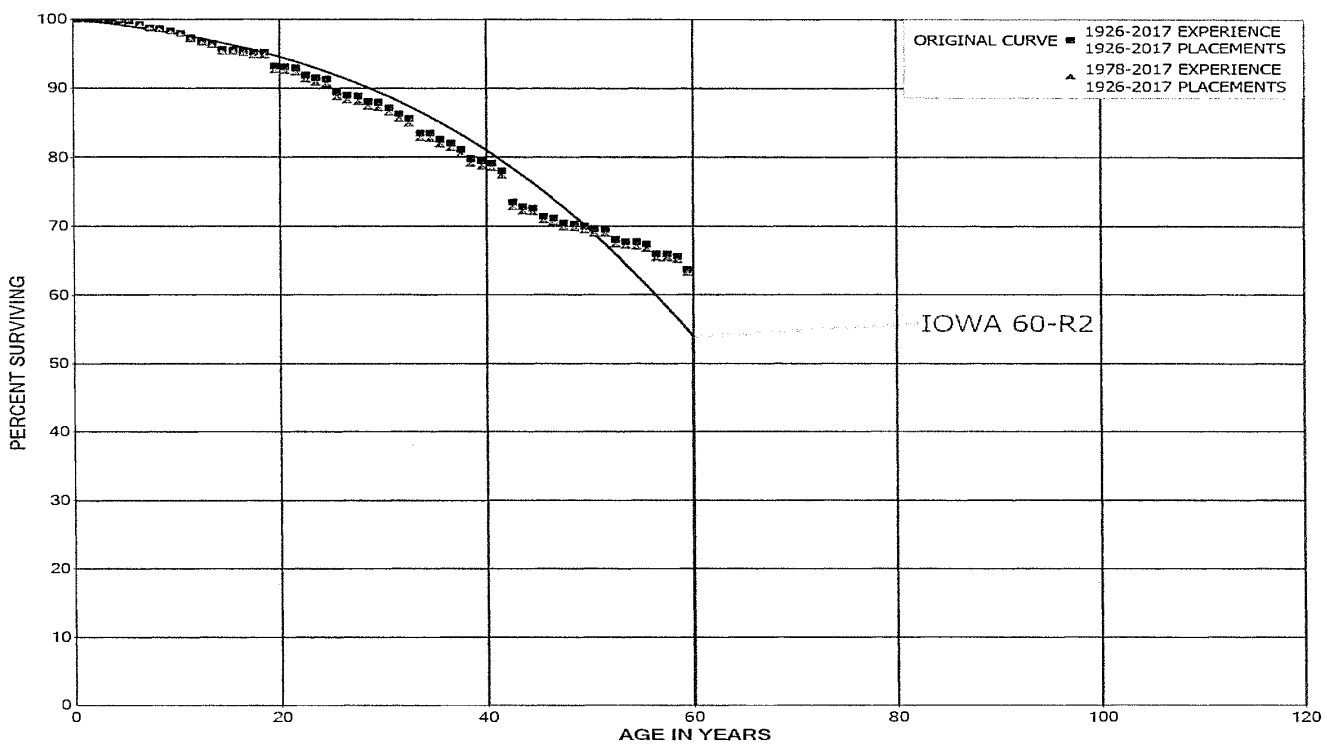
PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1978-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	190,230,313	805,630	0.0042	0.9958	81.16
40.5	127,442,279	185,770	0.0015	0.9985	80.82
41.5	115,851,761	1,510,705	0.0130	0.9870	80.70
42.5	109,781,731	654,781	0.0060	0.9940	79.65
43.5	58,933,275	1,095,896	0.0186	0.9814	79.18
44.5	56,024,945	549,870	0.0098	0.9902	77.70
45.5	55,062,212	815,815	0.0148	0.9852	76.94
46.5	30,712,432	318,861	0.0104	0.9896	75.80
47.5	30,379,244	83,359	0.0027	0.9973	75.01
48.5	30,281,696	293,407	0.0097	0.9903	74.81
49.5	29,984,747	310,091	0.0103	0.9897	74.08
50.5	29,663,503	87,355	0.0029	0.9971	73.32
51.5	27,790,332	432,169	0.0156	0.9844	73.10
52.5	27,328,258	590,281	0.0216	0.9784	71.96
53.5	26,654,042	152,249	0.0057	0.9943	70.41
54.5	18,013,474	132,553	0.0074	0.9926	70.01
55.5	17,879,094	288,131	0.0161	0.9839	69.49
56.5	13,793,187	49,273	0.0036	0.9964	68.37
57.5	13,710,633	11,088	0.0008	0.9992	68.13
58.5	13,686,544	123,614	0.0090	0.9910	68.07
59.5	11,898,476		0.0000	1.0000	67.46
60.5	7,471,926	46,504	0.0062	0.9938	67.46
61.5	565,974	18,726	0.0331	0.9669	67.04
62.5	546,419		0.0000	1.0000	64.82
63.5	546,419	56,616	0.1036	0.8964	64.82
64.5	489,803		0.0000	1.0000	58.10
65.5	407,486	235,381	0.5776	0.4224	58.10
66.5	166,261		0.0000	1.0000	24.54
67.5	127,433		0.0000	1.0000	24.54
68.5	127,433		0.0000	1.0000	24.54
69.5	127,433		0.0000	1.0000	24.54
70.5	127,433		0.0000	1.0000	24.54
71.5	127,433		0.0000	1.0000	24.54
72.5	127,433		0.0000	1.0000	24.54
73.5	127,433		0.0000	1.0000	24.54
74.5	127,433		0.0000	1.0000	24.54
75.5	127,433		0.0000	1.0000	24.54
76.5					24.54



KENTUCKY UTILITIES COMPANY  
ACCOUNT 312.1 BOILER PLANT EQUIPMENT - ASH PONDS  
SMOOTH SURVIVOR CURVE



KENTUCKY UTILITIES COMPANY  
ACCOUNT 314 TURBOGENERATOR UNITS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



KENTUCKY UTILITIES COMPANY  
ACCOUNT 314 TURBOGENERATOR UNITS  
ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2017		EXPERIENCE BAND 1926-2017			
AGE AT BRGIN OP INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	387,725,214		0.0000	1.0000	100.00
0.5	381,139,714		0.0000	1.0000	100.00
1.5	377,024,441	11,405	0.0000	1.0000	100.00
2.5	366,972,073	134,051	0.0004	0.9996	100.00
3.5	369,243,964	480,666	0.0013	0.9987	99.96
4.5	364,618,100	214,298	0.0006	0.9994	99.83
5.5	338,511,844	2,099,708	0.0062	0.9938	99.77
6.5	267,811,351	1,122,467	0.0042	0.9958	99.15
7.5	255,677,115	366,895	0.0014	0.9986	98.74
8.5	255,946,338	960,583	0.0038	0.9962	98.60
9.5	231,476,191	612,448	0.0026	0.9974	98.23
10.5	228,911,154	1,663,343	0.0073	0.9927	97.97
11.5	220,734,432	1,152,535	0.0052	0.9948	97.26
12.5	211,958,656	495,156	0.0023	0.9977	96.75
13.5	206,744,669	2,047,398	0.0099	0.9901	96.53
14.5	198,855,521	34,900	0.0002	0.9998	95.57
15.5	196,943,842	371,673	0.0019	0.9981	95.55
16.5	195,741,809	486,466	0.0025	0.9975	95.37
17.5	195,244,667	3,600	0.0000	1.0000	95.13
18.5	189,949,254	3,863,067	0.0203	0.9797	95.13
19.5	185,546,481	335,070	0.0018	0.9982	93.19
20.5	174,311,539	367,194	0.0021	0.9979	93.03
21.5	181,798,746	1,871,499	0.0103	0.9897	92.83
22.5	176,719,003	705,556	0.0040	0.9960	91.87
23.5	172,200,433	449,660	0.0026	0.9974	91.51
24.5	171,538,771	3,527,233	0.0206	0.9794	91.27
25.5	167,953,310	787,430	0.0047	0.9953	89.39
26.5	167,144,609	348,432	0.0021	0.9979	88.97
27.5	156,276,738	1,236,741	0.0079	0.9921	88.79
28.5	154,668,125	304,676	0.0020	0.9980	88.08
29.5	154,363,449	1,256,147	0.0081	0.9919	87.91
30.5	152,939,072	1,627,433	0.0106	0.9894	87.20
31.5	151,154,931	1,126,634	0.0075	0.9925	86.27
32.5	149,329,159	3,695,495	0.0247	0.9753	85.62
33.5	97,401,801	58,664	0.0006	0.9994	83.51
34.5	97,306,760	937,038	0.0096	0.9904	83.46
35.5	95,889,706	645,550	0.0067	0.9933	82.65
36.5	71,520,235	818,379	0.0114	0.9886	82.10
37.5	70,696,428	1,109,198	0.0157	0.9843	81.16
38.5	68,486,755	349,329	0.0051	0.9949	79.88

KENTUCKY UTILITIES COMPANY  
ACCOUNT 314 TURBOGENERATOR UNITS  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1926-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	63,818,569	198,474	0.0031	0.9969	79.48
40.5	46,303,642	682,698	0.0147	0.9853	79.23
41.5	45,620,787	2,664,171	0.0584	0.9416	78.06
42.5	42,917,695	412,494	0.0096	0.9904	73.50
43.5	28,807,630	59,844	0.0021	0.9979	72.79
44.5	28,745,409	482,943	0.0168	0.9832	72.64
45.5	28,261,577	97,246	0.0034	0.9966	71.42
46.5	21,538,845	221,501	0.0103	0.9897	71.18
47.5	21,317,345	33,901	0.0016	0.9984	70.45
48.5	21,283,444	118,197	0.0056	0.9944	70.33
49.5	21,159,472	106,372	0.0050	0.9950	69.94
50.5	21,010,641	23,139	0.0011	0.9989	69.59
51.5	19,465,619	418,909	0.0215	0.9785	69.51
52.5	19,020,248	82,920	0.0044	0.9956	68.02
53.5	18,934,135	11,547	0.0006	0.9994	67.72
54.5	12,618,892	63,208	0.0050	0.9950	67.68
55.5	12,555,028	261,631	0.0208	0.9792	67.34
56.5	9,566,731	1,805	0.0002	0.9998	65.94
57.5	9,564,926	38,530	0.0040	0.9960	65.93
58.5	9,511,514	275,161	0.0289	0.9711	65.66
59.5	8,459,169	73,616	0.0087	0.9913	63.76
60.5	5,573,236		0.0000	1.0000	63.21
61.5	96,695		0.0000	1.0000	63.21
62.5	96,695		0.0000	1.0000	63.21
63.5	96,695		0.0000	1.0000	63.21
64.5	96,695	68,206	0.7054	0.2946	63.21
65.5	28,489		0.0000	1.0000	18.62
66.5	28,489		0.0000	1.0000	18.62
67.5	28,489		0.0000	1.0000	18.62
68.5	28,489		0.0000	1.0000	18.62
69.5	28,489		0.0000	1.0000	18.62
70.5	28,489		0.0000	1.0000	18.62
71.5	28,489		0.0000	1.0000	18.62
72.5	28,489		0.0000	1.0000	18.62
73.5	28,489		0.0000	1.0000	18.62
74.5	28,489		0.0000	1.0000	18.62
75.5	28,489		0.0000	1.0000	18.62
76.5					18.62

KENTUCKY UTILITIES COMPANY  
ACCOUNT 314 TURBOGENERATOR UNITS  
ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1978-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	307,782,419		0.0000	1.0000	100.00
0.5	321,891,794		0.0000	1.0000	100.00
1.5	317,776,677	11,405	0.0000	1.0000	100.00
2.5	312,399,690	134,051	0.0004	0.9996	100.00
3.5	330,352,173	480,666	0.0015	0.9985	99.95
4.5	325,728,685	214,298	0.0007	0.9993	99.81
5.5	302,569,441	2,039,708	0.0069	0.9931	99.74
6.5	242,427,874	1,122,467	0.0046	0.9954	99.05
7.5	240,300,992	366,895	0.0015	0.9985	98.59
8.5	230,570,215	960,583	0.0042	0.9958	98.44
9.5	206,113,423	612,448	0.0030	0.9970	98.03
10.5	203,548,386	1,663,343	0.0082	0.9918	97.74
11.5	195,371,665	1,152,535	0.0059	0.9941	96.94
12.5	186,631,654	495,156	0.0027	0.9973	96.37
13.5	181,417,896	2,047,398	0.0113	0.9887	96.11
14.5	178,908,685	34,900	0.0002	0.9998	95.03
15.5	176,997,006	371,873	0.0021	0.9979	95.01
16.5	175,801,839	496,466	0.0028	0.9972	94.81
17.5	175,305,353		0.0000	1.0000	94.54
18.5	174,275,484	3,863,067	0.0222	0.9778	94.54
19.5	169,880,170	331,470	0.0020	0.9980	92.45
20.5	158,648,828	367,194	0.0023	0.9977	92.27
21.5	170,385,312	1,871,499	0.0110	0.9890	92.05
22.5	165,305,569	703,027	0.0043	0.9957	91.04
23.5	163,294,916	449,660	0.0028	0.9972	90.66
24.5	164,953,342	3,508,835	0.0213	0.9787	90.41
25.5	161,422,188	787,410	0.0049	0.9951	88.48
26.5	162,142,671	348,432	0.0021	0.9979	88.05
27.5	153,589,431	1,236,741	0.0081	0.9919	87.86
28.5	151,980,818	304,676	0.0020	0.9980	87.15
29.5	152,521,532	1,251,617	0.0082	0.9918	86.98
30.5	151,852,173	1,627,433	0.0107	0.9893	86.27
31.5	150,068,032	1,126,634	0.0075	0.9925	85.34
32.5	148,242,260	3,695,495	0.0249	0.9751	84.70
33.5	96,314,902	58,664	0.0006	0.9994	82.59
34.5	96,219,861	937,038	0.0097	0.9903	82.54
35.5	94,802,807	645,550	0.0068	0.9932	81.73
36.5	70,433,336	818,379	0.0116	0.9884	81.18
37.5	69,609,529	1,109,158	0.0159	0.9841	80.23
38.5	68,458,266	349,329	0.0051	0.9949	78.96

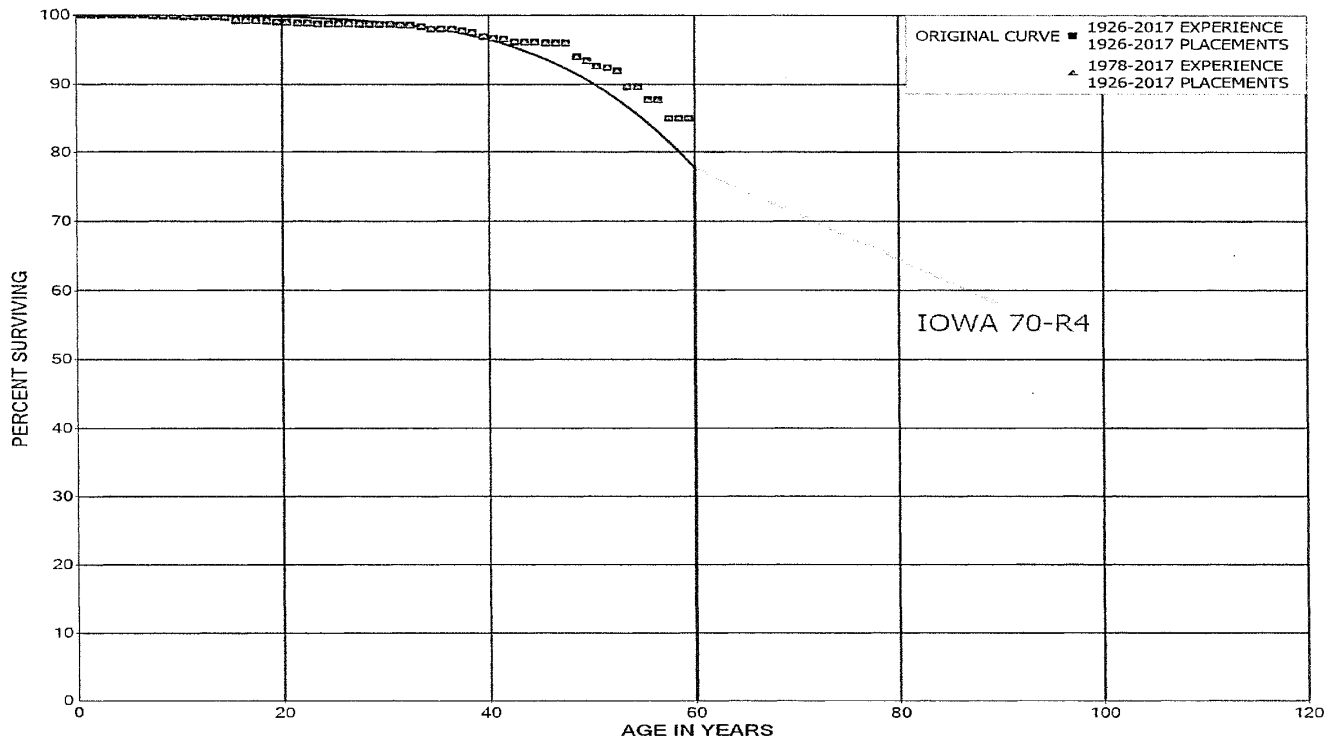
KENTUCKY UTILITIES COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1978-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	63,790,080	198,474	0.0031	0.9969	78.55
40.5	46,275,153	682,698	0.0148	0.9852	78.31
41.5	45,592,298	2,664,171	0.0584	0.9416	77.15
42.5	42,889,206	412,494	0.0096	0.9904	72.65
43.5	28,779,141	59,844	0.0021	0.9979	71.95
44.5	28,716,920	482,943	0.0168	0.9832	71.80
45.5	28,233,088	97,246	0.0034	0.9966	70.59
46.5	21,510,356	221,501	0.0103	0.9897	70.35
47.5	21,288,856	33,901	0.0016	0.9984	69.62
48.5	21,254,955	118,197	0.0056	0.9944	69.51
49.5	21,130,983	106,372	0.0050	0.9950	69.12
50.5	20,982,152	23,139	0.0011	0.9989	68.78
51.5	19,465,619	418,909	0.0215	0.9785	68.70
52.5	19,020,248	82,920	0.0044	0.9956	67.22
53.5	18,934,135	11,547	0.0006	0.9994	66.93
54.5	12,618,892	63,208	0.0050	0.9950	66.89
55.5	12,556,028	261,631	0.0208	0.9792	66.55
56.5	9,566,731	1,805	0.0002	0.9998	65.17
57.5	9,564,926	38,530	0.0040	0.9960	65.15
58.5	9,511,514	275,161	0.0289	0.9711	64.89
59.5	8,459,169	73,616	0.0087	0.9913	63.01
60.5	5,573,236		0.0000	1.0000	62.47
61.5	96,695		0.0000	1.0000	62.47
62.5	96,695		0.0000	1.0000	62.47
63.5	96,695		0.0000	1.0000	62.47
64.5	96,695	68,206	0.0054	0.9946	62.47
65.5	28,489		0.0000	1.0000	18.40
66.5	28,489		0.0000	1.0000	18.40
67.5	28,489		0.0000	1.0000	18.40
68.5	28,489		0.0000	1.0000	18.40
69.5	28,489		0.0000	1.0000	18.40
70.5	28,489		0.0000	1.0000	18.40
71.5	28,489		0.0000	1.0000	18.40
72.5	28,489		0.0000	1.0000	18.40
73.5	28,489		0.0000	1.0000	18.40
74.5	28,489		0.0000	1.0000	18.40
75.5	28,489		0.0000	1.0000	18.40
76.5					18.40

KENTUCKY UTILITIES COMPANY  
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



KENTUCKY UTILITIES COMPANY  
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT  
ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2017		EXPERIENCE BAND 1926-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETM RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	236,765,620	2,825	0.0000	1.0000	100.00
0.5	231,708,286	60,852	0.0003	0.9997	100.00
1.5	225,886,012	1,251	0.0000	1.0000	99.97
2.5	221,422,167	53,197	0.0002	0.9998	99.97
3.5	194,995,759		0.0000	1.0000	99.95
4.5	164,517,676	19,085	0.0001	0.9999	99.95
5.5	135,305,190	29,193	0.0002	0.9998	99.94
6.5	98,974,416	30,588	0.0003	0.9997	99.91
7.5	98,459,887	61,116	0.0006	0.9994	99.88
8.5	97,775,254	9,673	0.0001	0.9999	99.82
9.5	104,517,017	55,311	0.0005	0.9995	99.81
10.5	90,447,262	16,618	0.0002	0.9998	99.76
11.5	89,641,053	24,289	0.0003	0.9997	99.74
12.5	89,177,905		0.0000	1.0000	99.71
13.5	89,030,022	112,214	0.0013	0.9987	99.71
14.5	88,812,753	366,252	0.0041	0.9959	99.59
15.5	88,446,501	30,424	0.0003	0.9997	99.18
16.5	88,295,371	11,364	0.0001	0.9999	99.14
17.5	81,504,981	43,711	0.0005	0.9995	99.13
18.5	81,461,270	87,989	0.0011	0.9989	99.08
19.5	81,357,650	38,097	0.0005	0.9995	98.97
20.5	77,244,094	77,507	0.0010	0.9990	98.92
21.5	87,735,181	16,906	0.0002	0.9998	98.82
22.5	86,937,871	77,981	0.0009	0.9991	98.81
23.5	85,738,860	4,526	0.0001	0.9999	98.72
24.5	85,519,905	7,439	0.0001	0.9999	98.71
25.5	87,617,079	21,218	0.0002	0.9998	98.70
26.5	87,584,833	15,600	0.0002	0.9998	98.68
27.5	76,914,661	2,400	0.0000	1.0000	98.66
28.5	76,168,176	8,680	0.0001	0.9999	98.66
29.5	76,080,939	21,169	0.0003	0.9997	98.65
30.5	75,990,976	51,076	0.0007	0.9993	98.62
31.5	76,808,216	75,706	0.0010	0.9990	98.55
32.5	76,683,426	137,955	0.0018	0.9982	98.46
33.5	53,447,278	150,784	0.0028	0.9972	98.28
34.5	53,296,494	13,931	0.0003	0.9997	98.00
35.5	52,250,948	40,930	0.0008	0.9992	97.96
36.5	27,162,297	60,283	0.0022	0.9978	97.90
37.5	27,702,446	54,375	0.0020	0.9980	97.68
38.5	27,484,311	175,203	0.0064	0.9936	97.49



KENTUCKY UTILITIES COMPANY  
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT  
ORIGINAL LIFE TABLE, CONT.

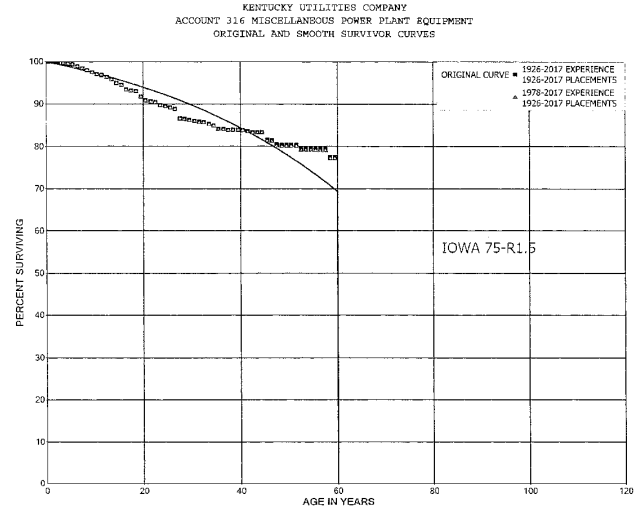
PLACEMENT BAND 1926-2017		EXPERIENCE BAND 1926-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,439,415	76,829	0.0029	0.9971	96.87
40.5	16,568,382	18,279	0.0011	0.9989	96.59
41.5	15,910,467	63,328	0.0040	0.9960	96.48
42.5	15,846,566	13,078	0.0008	0.9992	96.10
43.5	9,466,997		0.0000	1.0000	96.02
44.5	9,396,128	8,553	0.0009	0.9991	96.02
45.5	5,179,230		0.0000	1.0000	95.93
46.5	5,410,401	530	0.0001	0.9999	95.93
47.5	5,404,561	109,351	0.0202	0.9798	95.92
48.5	5,569,459	34,150	0.0061	0.9939	93.98
49.5	5,529,355	47,257	0.0085	0.9915	93.40
50.5	5,475,143	10,923	0.0020	0.9980	92.61
51.5	5,151,310	26,194	0.0051	0.9949	92.42
52.5	5,057,986	127,637	0.0252	0.9748	91.95
53.5	4,927,600	3,485	0.0007	0.9993	89.63
54.5	3,014,647	63,419	0.0210	0.9790	89.57
55.5	3,555,458	185	0.0001	0.9999	87.68
56.5	3,040,640	94,142	0.0310	0.9690	87.68
57.5	2,942,091	306	0.0001	0.9999	84.96
58.5	2,925,460		0.0000	1.0000	84.96
59.5	3,067,535	11,578	0.0038	0.9962	84.96
60.5	2,473,101		0.0000	1.0000	84.63
61.5	671,690	883	0.0013	0.9987	84.63
62.5	639,898	9,782	0.0153	0.9847	84.52
63.5	439,626		0.0000	1.0000	83.23
64.5	439,626	65,636	0.1493	0.8507	83.23
65.5	153,727	8,820	0.0574	0.9426	70.80
66.5	144,907		0.0000	1.0000	66.74
67.5	144,907		0.0000	1.0000	66.74
68.5	144,907		0.0000	1.0000	66.74
69.5	144,523		0.0000	1.0000	66.74
70.5	144,523		0.0000	1.0000	66.74
71.5	144,523		0.0000	1.0000	66.74
72.5	144,523		0.0000	1.0000	66.74
73.5	144,523		0.0000	1.0000	66.74
74.5	144,523		0.0000	1.0000	66.74
75.5	144,523		0.0000	1.0000	66.74
76.5					66.74

KENTUCKY UTILITIES COMPANY  
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT  
ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1978-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	210,281,179		0.0000	1.0000	100.00
0.5	215,399,686	60,852	0.0003	0.9997	100.00
1.5	209,585,266		0.0000	1.0000	99.97
2.5	205,122,672	41,086	0.0002	0.9998	99.97
3.5	185,246,033		0.0000	1.0000	99.95
4.5	154,837,395	19,085	0.0001	0.9999	99.95
5.5	129,774,535	29,193	0.0002	0.9998	99.94
6.5	93,446,113	20,504	0.0003	0.9997	99.92
7.5	92,932,461	55,034	0.0006	0.9994	99.88
8.5	92,253,910	9,673	0.0001	0.9999	99.83
9.5	99,000,875	55,311	0.0006	0.9994	99.81
10.5	84,931,119	16,618	0.0002	0.9998	99.76
11.5	84,125,307	24,289	0.0003	0.9997	99.74
12.5	83,727,163		0.0000	1.0000	99.71
13.5	83,609,405	112,214	0.0013	0.9987	99.71
14.5	84,090,004	366,252	0.0044	0.9956	99.58
15.5	83,723,752	30,424	0.0004	0.9996	99.14
16.5	83,572,621	11,364	0.0001	0.9999	99.11
17.5	76,793,187	43,711	0.0006	0.9994	99.09
18.5	77,355,946	86,930	0.0011	0.9989	99.04
19.5	77,272,677	37,072	0.0005	0.9995	98.93
20.5	73,163,230	77,507	0.0011	0.9989	98.88
21.5	84,642,261	16,906	0.0002	0.9998	98.77
22.5	83,852,827	77,981	0.0009	0.9991	98.75
23.5	83,190,019	4,526	0.0001	0.9999	98.66
24.5	84,090,545		0.0000	1.0000	98.66
25.5	86,201,755	21,218	0.0002	0.9998	98.66
26.5	86,489,345	15,600	0.0002	0.9998	98.63
27.5	76,397,351		0.0000	1.0000	98.61
28.5	75,653,266	8,680	0.0001	0.9999	98.61
29.5	75,706,049	21,169	0.0003	0.9997	98.60
30.5	75,714,843	51,076	0.0007	0.9993	98.58
31.5	76,553,335	75,706	0.0010	0.9990	98.51
32.5	76,428,545	137,955	0.0018	0.9982	98.41
33.5	53,192,397	150,784	0.0028	0.9972	98.23
34.5	53,041,613	13,931	0.0003	0.9997	97.96
35.5	51,996,067	40,930	0.0008	0.9992	97.93
36.5	26,907,416	60,283	0.0022	0.9978	97.85
37.5	27,447,565	54,375	0.0020	0.9980	97.63
38.5	27,334,430	175,203	0.0064	0.9936	97.44

KENTUCKY UTILITIES COMPANY  
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1978-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,289,534	76,829	0.0029	0.9971	96.82
40.5	16,418,501	18,279	0.0011	0.9989	96.53
41.5	15,760,586	63,328	0.0040	0.9960	96.43
42.5	15,696,685	13,078	0.0008	0.9992	96.04
43.5	9,317,116		0.0000	1.0000	95.96
44.5	9,246,247	8,553	0.0009	0.9991	95.96
45.5	5,029,349		0.0000	1.0000	95.87
46.5	5,260,520	530	0.0001	0.9999	95.87
47.5	5,254,680	109,351	0.0208	0.9792	95.86
48.5	5,419,578	34,150	0.0063	0.9937	93.86
49.5	5,379,474	41,899	0.0078	0.9922	93.27
50.5	5,330,620	10,923	0.0020	0.9980	92.55
51.5	5,151,310	26,194	0.0051	0.9949	92.36
52.5	5,057,986	127,637	0.0252	0.9748	91.89
53.5	4,927,600	3,485	0.0007	0.9993	89.57
54.5	3,014,647	63,419	0.0210	0.9790	89.51
55.5	3,555,458	185	0.0001	0.9999	87.62
56.5	3,040,640	94,142	0.0310	0.9690	87.62
57.5	2,942,091	306	0.0001	0.9999	84.91
58.5	2,925,460		0.0000	1.0000	84.90
59.5	3,067,535	11,578	0.0038	0.9962	84.90
60.5	2,473,101		0.0000	1.0000	84.58
61.5	671,690	883	0.0013	0.9987	84.58
62.5	639,898	9,782	0.0153	0.9847	84.46
63.5	439,626		0.0000	1.0000	83.17
64.5	439,626	65,636	0.1493	0.8507	83.17
65.5	153,727	8,820	0.0574	0.9426	70.76
66.5	144,907		0.0000	1.0000	66.70
67.5	144,907		0.0000	1.0000	66.70
68.5	144,907		0.0000	1.0000	66.70
69.5	144,523		0.0000	1.0000	66.70
70.5	144,523		0.0000	1.0000	66.70
71.5	144,523		0.0000	1.0000	66.70
72.5	144,523		0.0000	1.0000	66.70
73.5	144,523		0.0000	1.0000	66.70
74.5	144,523		0.0000	1.0000	66.70
75.5	144,523		0.0000	1.0000	66.70
76.5					66.70



KENTUCKY UTILITIES COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1926-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	43,050,630	1,108	0.0000	1.0000	100.00
0.5	41,182,460	5,849	0.0001	0.9999	100.00
1.0	40,211,977	3,818	0.0001	0.9999	99.98
1.5	38,718,681	117,883	0.0030	0.9970	99.97
2.0	36,066,852	91,858	0.0025	0.9975	99.67
2.5	34,348,177	58,752	0.0017	0.9983	99.42
3.0	32,796,479	142,990	0.0044	0.9956	99.25
3.5	26,917,416	104,872	0.0039	0.9961	98.81
4.0	25,388,431	128,040	0.0050	0.9950	98.43
4.5	24,934,467	116,507	0.0047	0.9953	97.93
5.0	24,693,591	107,515	0.0044	0.9956	97.47
5.5	24,024,308	44,310	0.0018	0.9982	97.05
6.0	23,641,590	114,108	0.0048	0.9952	96.87
6.5	23,043,472	134,225	0.0058	0.9942	96.40
7.0	22,214,442	197,348	0.0089	0.9911	95.84
7.5	20,576,476	112,147	0.0055	0.9945	94.99
8.0	20,111,394	232,788	0.0116	0.9884	94.47
8.5	19,592,885	48,424	0.0025	0.9975	93.38
9.0	19,371,767	10,956	0.0006	0.9994	93.15
9.5	17,995,734	266,714	0.0148	0.9852	93.10
10.0	17,594,677	169,390	0.0096	0.9904	91.72
10.5	15,905,188	44,000	0.0028	0.9972	90.83
11.0	15,175,280	30,647	0.0020	0.9980	90.58
11.5	14,313,625	103,845	0.0073	0.9927	90.40
12.0	13,684,588	39,193	0.0029	0.9971	89.74
12.5	13,215,175	50,089	0.0038	0.9962	89.49
13.0	12,753,822	48,388	0.0038	0.9962	89.15
13.5	11,972,251	292,258	0.0244	0.9756	88.81
14.0	10,878,268	19,028	0.0017	0.9983	86.64
14.5	10,066,599	25,435	0.0025	0.9975	86.49
15.0	9,605,922	19,156	0.0020	0.9980	86.27
15.5	9,037,831	31,787	0.0035	0.9965	86.10
16.0	8,736,254	3,204	0.0004	0.9996	85.80
16.5	8,588,171	40,979	0.0048	0.9952	85.76
17.0	6,360,976	26,656	0.0042	0.9958	85.35
17.5	6,258,722	59,208	0.0095	0.9905	85.00
18.0	5,925,060	4,866	0.0008	0.9992	84.19
18.5	3,750,341	6,027	0.0016	0.9984	84.12
19.0	3,735,650		0.0000	1.0000	83.99
19.5	3,716,037	112	0.0000	1.0000	83.99

KENTUCKY UTILITIES COMPANY  
ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1926-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	REMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,115,040	3,911	0.0013	0.9987	83.99
40.5	2,400,375	8,454	0.0035	0.9965	83.88
41.5	2,243,134	4,684	0.0021	0.9979	83.59
42.5	2,152,483	1,516	0.0007	0.9993	83.41
43.5	1,115,496	3	0.0000	1.0000	83.35
44.5	1,113,361	23,469	0.0211	0.9789	83.35
45.5	1,083,348	1,852	0.0017	0.9983	81.59
46.5	704,258	8,685	0.0123	0.9877	81.46
47.5	692,384	600	0.0009	0.9891	80.45
48.5	629,130		0.0000	1.0000	80.38
49.5	621,643		0.0000	1.0000	80.38
50.5	620,999		0.0000	1.0000	80.38
51.5	606,027	6,885	0.0114	0.9886	80.38
52.5	597,151		0.0000	1.0000	79.47
53.5	592,857		0.0000	1.0000	79.47
54.5	465,373	657	0.0014	0.9986	79.47
55.5	461,815		0.0000	1.0000	79.36
56.5	394,863		0.0000	1.0000	79.36
57.5	394,796	9,195	0.0233	0.9767	79.36
58.5	368,899	47	0.0001	0.9999	77.51
59.5	370,854	54,060	0.1458	0.8542	77.50
60.5	305,062		0.0000	1.0000	66.20
61.5	198,685	1,111	0.0056	0.9944	66.20
62.5	196,652	2,505	0.0127	0.9873	65.83
63.5	184,483	1,443	0.0078	0.9922	64.99
64.5	183,040		0.0000	1.0000	64.48
65.5	133,514	34,060	0.2551	0.7449	64.48
66.5	99,454		0.0000	1.0000	48.03
67.5	57,780		0.0000	1.0000	48.03
68.5	57,780	3,383	0.0585	0.9415	48.03
69.5	54,397		0.0000	1.0000	45.22
70.5	54,397		0.0000	1.0000	45.22
71.5	54,397		0.0000	1.0000	45.22
72.5	54,397		0.0000	1.0000	45.22
73.5	54,397		0.0000	1.0000	45.22
74.5	54,133		0.0000	1.0000	45.22
75.5	54,133		0.0000	1.0000	45.22
76.5					45.22

KENTUCKY UTILITIES COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1978-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETM RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	39,478,933	1,108	0.0000	1.0000	100.00
0.5	38,341,313	5,849	0.0002	0.9998	100.00
1.5	37,497,340	2,159	0.0001	0.9999	99.98
2.5	36,190,633	116,722	0.0032	0.9968	99.98
3.5	34,616,059	85,423	0.0025	0.9975	99.65
4.5	32,915,299	58,572	0.0018	0.9982	99.41
5.5	31,401,220	140,917	0.0045	0.9955	99.23
6.5	25,953,453	100,265	0.0039	0.9961	98.79
7.5	24,435,454	127,461	0.0052	0.9948	98.40
8.5	24,061,109	115,968	0.0048	0.9952	97.89
9.5	23,825,436	104,631	0.0044	0.9956	97.42
10.5	23,162,259	43,405	0.0019	0.9981	96.99
11.5	22,792,828	113,113	0.0050	0.9950	96.81
12.5	22,199,524	131,492	0.0059	0.9941	96.33
13.5	21,375,396	194,864	0.0091	0.9909	95.76
14.5	19,807,626	111,353	0.0056	0.9944	94.89
15.5	19,348,864	220,268	0.0114	0.9886	94.35
16.5	18,845,522	47,436	0.0025	0.9975	93.28
17.5	18,633,467	10,428	0.0006	0.9994	93.04
18.5	17,364,443	264,139	0.0152	0.9848	92.99
19.5	16,968,031	167,387	0.0099	0.9901	91.58
20.5	15,284,284	38,417	0.0025	0.9975	90.67
21.5	14,737,305	29,085	0.0020	0.9980	90.45
22.5	13,900,687	103,728	0.0075	0.9925	90.27
23.5	13,298,791	38,998	0.0029	0.9971	89.59
24.5	12,844,704	44,700	0.0035	0.9965	89.33
25.5	12,395,034	46,319	0.0037	0.9963	89.02
26.5	11,641,660	252,258	0.0251	0.9749	88.69
27.5	10,718,459	19,028	0.0018	0.9982	86.46
28.5	9,935,033	25,435	0.0026	0.9974	86.31
29.5	9,489,264	19,146	0.0020	0.9980	86.09
30.5	8,962,034	31,787	0.0035	0.9965	85.91
31.5	8,662,438	3,204	0.0004	0.9996	85.61
32.5	8,514,368	40,979	0.0048	0.9952	85.58
33.5	6,287,268	26,656	0.0042	0.9958	85.16
34.5	6,185,014	59,208	0.0096	0.9904	84.80
35.5	5,851,899	4,779	0.0008	0.9992	83.99
36.5	3,678,447	6,027	0.0016	0.9984	83.92
37.5	3,663,756		0.0000	1.0000	83.78
38.5	3,656,781	13	0.0000	1.0000	83.78

KENTUCKY UTILITIES COMPANY  
ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2017			EXPERIENCE BAND 1978-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,055,883	3,911	0.0013	0.9987	83.78
40.5	2,341,218	8,454	0.0036	0.9964	83.68
41.5	2,183,977	4,684	0.0021	0.9979	83.38
42.5	2,093,326	1,516	0.0007	0.9993	83.20
43.5	1,056,339	3	0.0000	1.0000	83.14
44.5	1,054,204	23,469	0.0223	0.9777	83.14
45.5	1,024,191	1,852	0.0018	0.9982	81.29
46.5	645,101	8,685	0.0135	0.9865	81.14
47.5	633,227	600	0.0009	0.9991	80.05
48.5	569,973		0.0000	1.0000	79.97
49.5	562,486		0.0000	1.0000	79.97
50.5	561,842		0.0000	1.0000	79.97
51.5	606,027	6,885	0.0114	0.9886	79.97
52.5	597,151		0.0000	1.0000	79.06
53.5	592,857		0.0000	1.0000	79.06
54.5	465,373	657	0.0014	0.9986	79.06
55.5	461,815		0.0000	1.0000	78.95
56.5	394,863		0.0000	1.0000	78.95
57.5	394,796	9,195	0.0233	0.9767	78.95
58.5	368,899	47	0.0001	0.9999	77.11
59.5	370,854	54,060	0.1458	0.8542	77.10
60.5	305,062		0.0000	1.0000	65.86
61.5	198,685	1,111	0.0056	0.9944	65.86
62.5	196,652	2,505	0.0127	0.9873	65.49
63.5	184,483	1,443	0.0078	0.9922	64.66
64.5	183,040		0.0000	1.0000	64.15
65.5	133,514	34,060	0.2551	0.7449	64.15
66.5	99,454		0.0000	1.0000	47.79
67.5	57,780		0.0000	1.0000	47.79
68.5	57,780	3,383	0.0585	0.9415	47.79
69.5	54,397		0.0000	1.0000	44.99
70.5	54,397		0.0000	1.0000	44.99
71.5	54,397		0.0000	1.0000	44.99
72.5	54,397		0.0000	1.0000	44.99
73.5	54,397		0.0000	1.0000	44.99
74.5	54,133		0.0000	1.0000	44.99
75.5	54,133		0.0000	1.0000	44.99
76.5					44.99



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**PART VIII. NET SALVAGE STATISTICS**

KENTUCKY UTILITIES COMPANY  
TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2017

Account (1)	Terminal Retirements			Interim Retirements			Total Net Salvage (\$) (8)=(4)+(7)	Total Retirements (\$) (9)=(2)+(5)	Estimated Net Salvage (\$) (10)=(8)/(9)
	Retirements (\$) (2)	Net Salvage (\$) (3)	Net Salvage (\$) (4)=(2)/(3)	Retirements (\$) (5)	Net Salvage (\$) (6)	Net Salvage (\$) (7)=(5)/(6)			
<b>STEAM PRODUCTION PLANT</b>									
<b>BROWN GENERATING STATION</b>									
311 STRUCTURES AND IMPROVEMENTS	79,335,981	(4)	(3,173,439)	1,707,839	(30)	(536,351.33)	(3,709,791)	81,123,818	(8)
312 BOILER PLANT EQUIPMENT	798,082,091	(4)	(31,923,282)	60,509,152	(30)	(18,152,746)	(80,076,028)	658,591,213	(8)
314 TURBOGENERATOR UNITS	69,285,402	(4)	(2,611,416)	5,595,827	(15)	(938,374)	(3,450,790)	70,881,229	(8)
315 ACCESSORY ELECTRIC EQUIPMENT	50,394,531	(4)	(2,015,753)	1,103,159	(15)	(155,474)	(2,181,237)	51,497,740	(8)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	6,447,592	(4)	(257,902)	549,095	(2)	(10,982)	(268,884)	6,995,647	(8)
<b>TOTAL BROWN GENERATING STATION</b>	<b>999,545,596</b>		<b>(39,987,823)</b>	<b>69,545,061</b>		<b>(19,704,927)</b>	<b>(59,666,750)</b>	<b>1,069,090,647</b>	<b>(8)</b>
<b>GHEENT GENERATING STATION</b>									
311 STRUCTURES AND IMPROVEMENTS	150,161,513	(6)	(9,009,691)	6,615,435	(30)	(2,044,621)	(11,054,321)	156,976,049	(8)
312 BOILER PLANT EQUIPMENT	2,162,223,148	(6)	(129,733,389)	238,772,492	(30)	(71,631,748)	(201,365,136)	2,400,995,639	(8)
314 TURBOGENERATOR UNITS	142,761,159	(6)	(6,565,670)	33,714,487	(15)	(5,057,170)	(13,622,840)	176,475,926	(8)
315 ACCESSORY ELECTRIC EQUIPMENT	143,095,498	(6)	(6,585,730)	9,568,749	(15)	(1,435,312)	(10,021,042)	152,264,247	(8)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	18,303,530	(6)	(918,212)	2,084,524	(2)	(41,690)	(1,019,902)	18,388,054	(8)
<b>TOTAL GHEENT GENERATING STATION</b>	<b>2,614,544,848</b>		<b>(156,872,691)</b>	<b>290,956,667</b>		<b>(80,210,551)</b>	<b>(237,093,242)</b>	<b>2,906,500,515</b>	<b>(8)</b>
<b>GREEN RIVER GENERATING STATION</b>									
311 STRUCTURES AND IMPROVEMENTS	8,423,626	(10)	(842,363)	-	(30)	-	(842,363)	8,423,626	(10)
312 BOILER PLANT EQUIPMENT	470,724	(10)	(47,072)	-	(30)	-	(47,072)	470,724	(10)
314 TURBOGENERATOR UNITS	164,486	(10)	(16,449)	-	(15)	-	(16,449)	164,486	(10)
315 ACCESSORY ELECTRIC EQUIPMENT	646,150	(10)	(64,615)	-	(15)	-	(64,615)	646,150	(10)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	439,237	(10)	(43,924)	-	(2)	-	(43,924)	439,237	(10)
<b>TOTAL GREEN RIVER GENERATING STATION</b>	<b>10,144,222</b>		<b>(1,014,422)</b>				<b>(1,014,422)</b>	<b>10,144,222</b>	<b>(10)</b>
<b>PINEVILLE GENERATING STATION</b>									
311 STRUCTURES AND IMPROVEMENTS	37,240	(10)	(3,724)	-	(30)	-	(3,724)	37,240	(10)
312 BOILER PLANT EQUIPMENT	145,203	(10)	(14,520)	-	(30)	-	(14,520)	145,203	(10)
314 TURBOGENERATOR UNITS	-	(10)	0	-	(15)	-	-	-	(10)
315 ACCESSORY ELECTRIC EQUIPMENT	-	(10)	0	-	(15)	-	-	-	(10)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	-	(10)	0	-	(2)	-	-	-	(10)
<b>TOTAL PINEVILLE GENERATING STATION</b>	<b>182,442</b>		<b>(18,244)</b>				<b>(18,244)</b>	<b>182,442</b>	<b>(10)</b>
<b>SYSTEM LAB</b>									
311 STRUCTURES AND IMPROVEMENTS	1,064,516	0	0	52,603	(30)	(15,781)	(15,781)	1,117,119	0
312 BOILER PLANT EQUIPMENT	-	0	0	-	(30)	-	-	-	0
314 TURBOGENERATOR UNITS	-	0	0	-	(15)	-	-	-	0
315 ACCESSORY ELECTRIC EQUIPMENT	-	0	0	-	(15)	-	-	-	0
316 MISCELLANEOUS POWER PLANT EQUIPMENT	3,387,675	0	0	301,238	(2)	(6,025)	(6,025)	3,688,913	0
<b>TOTAL SYSTEM LAB</b>	<b>4,452,191</b>		<b>-</b>	<b>353,841</b>		<b>(21,806)</b>	<b>(21,806)</b>	<b>4,806,032</b>	<b>0</b>
<b>TYRONE GENERATING STATION</b>									
311 STRUCTURES AND IMPROVEMENTS	2,214,639	(10)	(221,464)	-	(30)	-	(221,464)	2,214,639	(10)
312 BOILER PLANT EQUIPMENT	127,100	(10)	(12,710)	-	(30)	-	(12,710)	127,100	(10)
314 TURBOGENERATOR UNITS	-	(10)	0	-	(15)	-	-	-	(10)
315 ACCESSORY ELECTRIC EQUIPMENT	24,267	(10)	(2,427)	-	(15)	-	(2,427)	24,267	(10)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	86,033	(10)	(8,603)	-	(2)	-	(8,603)	86,033	(10)
<b>TOTAL TYRONE GENERATING STATION</b>	<b>2,452,040</b>		<b>(245,204)</b>				<b>(245,204)</b>	<b>2,452,040</b>	<b>(10)</b>
<b>TRIMBLE COUNTY</b>									
311 STRUCTURES AND IMPROVEMENTS	88,236,897	(7)	(6,176,583)	13,626,823	(30)	(4,088,047)	(10,264,630)	101,863,720	(13)
312 BOILER PLANT EQUIPMENT	417,299,547	(7)	(28,210,968)	208,920,296	(30)	(62,976,089)	(82,187,677)	627,219,843	(13)
314 TURBOGENERATOR UNITS	53,597,327	(7)	(3,751,813)	36,388,597	(15)	(5,458,380)	(9,210,152)	89,986,324	(13)
315 ACCESSORY ELECTRIC EQUIPMENT	35,302,438	(7)	(2,471,171)	11,732,586	(15)	(1,759,888)	(4,231,059)	47,035,024	(13)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	5,267,283	(7)	(368,710)	1,735,420	(2)	(34,708)	(403,416)	7,602,703	(13)
<b>TOTAL TRIMBLE COUNTY</b>	<b>599,703,492</b>		<b>(41,979,244)</b>	<b>273,404,122</b>		<b>(74,317,082)</b>	<b>(116,296,326)</b>	<b>873,107,614</b>	<b>(13)</b>
<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>4,231,024,821</b>		<b>(240,111,629)</b>	<b>634,258,691</b>		<b>(174,254,385)</b>	<b>(414,365,994)</b>	<b>4,865,283,512</b>	

KENTUCKY UTILITIES COMPANY  
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	6,045		0		0		0
1989	2,547		0		0		0
1990	54,378		0		0		0
1991							
1992							
1993							
1994							
1995	86,278	10,005	12	2,930	3	7,074	8-
1996	2,936	609	21	3,210	109	2,601	89
1997	103,244	8,046	8		0	8,046	8-
1998	32,510	16,167	50		0	16,167	50-
1999	5,858	1,967	34		0	1,967	34-
2000	11,626		0		0		0
2001	144,193	33,335	23		0	33,335	23-
2002	370,024	20,477	6	241,345	65	220,868	60
2003							
2004	228,612	46,180	20		0	46,180	20-
2005							
2006	137,959	47,675	35		0	47,675	35-
2007	2,213,101	777,334	35		0	777,334	35-
2008	89,209	20,700	23		0	20,700	23-
2009	145,695	45,964	32	87,350	60	41,386	28
2010	88,392	12,254	14		0	12,254	14-
2011	681,753	435,245	64		0	435,245	64-
2012	243,522	153,934	63	2,596	1	151,338	62-
2013	290,864	98,691	34	276	0	98,416	34-
2014	674,281	1,428,648	212	38,924	6-	1,467,572	218-
2015	1,711,254	156,217	9	30,000	2	126,217	7-
2016	856,221	350,961	41	1,307	0	349,653	41-
2017	562,235	496,650	88	1,285	0	495,366	88-
TOTAL	8,731,023	4,157,125	48	331,375	4	3,825,750	44-
THREE-YEAR MOVING AVERAGES							
88-90	20,990		0		0		0
89-91	18,975		0		0		0
90-92	18,126		0		0		0
91-93							
92-94							
93-95	28,759	3,335	12	977	3	2,358	8-
94-96	29,738	3,538	12	2,047	7	1,491	5-
95-97	64,153	6,220	10	2,047	3	4,173	7-

KENTUCKY UTILITIES COMPANY  
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS  
SUMMARY OF BOOK SALVAGE

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

KENTUCKY UTILITIES COMPANY  
ACCOUNT 312 BOILER PLANT EQUIPMENT  
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	5,472,744	33,162	1-	85,506	2	118,668	2
1989	140,477	0		0		0	
1990	139,953	0		0		0	
1991							
1992	3,381,168	126,229	4	2,358	0	123,871	4-
1993	73,171	586,475	802	202,990	277-	789,466	
1994	3,105,560	1,235,481	40	5,496	0	1,229,984	40-
1995	2,831,089	887,355	31	88,317	3	799,038	28-
1996	2,448,557	1,372,067	56	1,245,733	51	126,335	5-
1997	3,497,148	736,637	21	6,713	0	729,924	21-
1998	614,620	826,172	134	14,906	2-	841,078	137-
1999	855,983	776,825	91	5,197	1	771,628	90-
2000	4,074,449	0		20,250	0	20,250	0
2001	2,773,207	973,763	35	350	0	973,413	35-
2002	1,580,022	47,752	3	842,803	53	795,051	50
2003	3,081,492	1,016,856	33	0		1,016,856	33-
2004	2,629,000	1,220,722	46	0		1,220,722	46-
2005	2,723,301	1,455,836	53	3,066	0	1,452,769	53-
2006	8,467,051	5,300,625	63	17,365	0	5,283,260	62-
2007	5,552,705	1,817,773	33	176,926	3	1,640,847	30-
2008	1,602,275	654,037	41	0		654,037	41-
2009	4,750,276	2,120,465	45	20,000	0	2,100,465	44-
2010	8,267,108	974,238	12	10,802	0	963,435	12-
2011	7,436,356	1,421,560	19	342,587	5	1,078,973	15-
2012	23,431,274	5,029,476	21	172,783	1	4,856,693	21-
2013	5,299,416	4,590,997	87	323,182	6	4,267,815	81-
2014	12,989,896	2,451,690	19	186,603	1	2,265,087	17-
2015	18,285,838	1,902,123	10	260,531	1	1,641,592	9-
2016	10,706,444	3,910,726	37	199,327	2	3,711,400	35-
2017	8,820,017	5,529,286	63	131,933	1	5,397,354	61-
TOTAL	155,030,596	46,932,006	30	3,929,933	3	43,002,073	28-
THREE-YEAR MOVING AVERAGES							
88-90	1,917,725	11,054	1-	28,502	1	39,556	2
89-91	93,477	0		0		0	
90-92	1,173,707	42,076	4	786	0	41,290	4-
91-93	1,151,446	237,568	21	66,877	6-	304,446	26-
92-94	2,186,633	649,395	30	65,045	3-	714,440	33-
93-95	2,003,273	903,104	45	36,392	2-	939,496	47-
94-96	2,795,069	1,164,968	42	446,515	16	718,452	26-
95-97	2,925,598	998,687	34	446,921	15	551,766	19-

KENTUCKY UTILITIES COMPANY  
ACCOUNT 312 BOILER PLANT EQUIPMENT  
SUMMARY OF BOOK SALVAGE

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

KENTUCKY UTILITIES COMPANY  
ACCOUNT 314 TURBOGENERATOR UNITS  
SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

94-96	1,513,824	380,424	25	838,051	55	457,626	30
95-97	2,286,551	431,193	19	838,051	37	406,858	18
96-98	1,709,007	364,329	21	801,225	47	436,896	26
97-99	1,322,148	241,904	18		0	241,904-	18-
98-00	131,868	86,342	65		0	86,342-	65-
99-01	95,195	37,434	39		0	37,434-	39-
00-02	179,486	23,226	13	104,930	58	81,704	46
01-03	1,260,426	315,995	25	125,376	10	190,619-	15-
02-04	1,768,582	456,724	26	125,376	7	331,348-	19-
03-05	1,890,472	543,519	29	20,446	1	523,073-	28-
04-06	2,110,041	588,108	28		0	588,108-	28-
05-07	1,845,921	484,814	26	194,207	11	290,607-	16-
06-08	2,748,003	565,395	21	194,207	7	371,189-	14-
07-09	2,931,382	584,089	20	250,145	9	333,944-	11-

KENTUCKY UTILITIES COMPANY  
ACCOUNT 314 TURBOGENERATOR UNITS  
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	2,698,414	543,672	20	55,939	2	487,733	18-
09-11	2,144,827	540,279	25	362,701	17	177,578	8-
10-12	969,395	363,207	37	306,762	32	56,445	6-
11-13	2,019,713	467,325	23	306,762	15	160,563	8-
12-14	1,750,913	363,577	21		0	363,577	21-
13-15	2,856,280	468,185	16		0	468,185	16-
14-16	1,932,744	518,478	27		0	518,478	27-
15-17	3,056,690	607,516	20	16,332	1	591,184	19-
FIVE-YEAR AVERAGE							
13-17	2,692,968	475,268	18	9,799	0	465,469	17-



KENTUCKY UTILITIES COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

91-93	14,520	24,786	171	132,249-	911-	157,035-	
92-94	15,695	25,112	160	132,249-	843-	157,361-	
93-95	64,053	28,888	45	129,809-	203-	158,697-	248-
94-96	77,284	7,682	10	44,099	57	36,416	47
95-97	86,766	8,027	9	44,099	51	36,072	42
96-98	38,407	4,250	11	41,658	108	37,408	97
97-99	12,766	670	5		0	670-	5-
98-00							
99-01	5,373	2,190	41		0	2,190-	41-
00-02	5,517	2,190	40	21,666	393	19,477	353
01-03	5,796	2,190	38	21,666	374	19,477	336

KENTUCKY UTILITIES COMPANY  
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT  
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
02-04	9,832	2,534	26	21,666	220	19,132	195
03-05	9,687	2,534	26		0	2,534-	26-
04-06	45,527	6,280	14		0	6,280-	14-
05-07	101,150	27,498	27		0	27,498-	27-
06-08	101,475	27,498	27		0	27,498-	27-
07-09	88,492	43,096	49		0	43,096-	49-
08-10	34,603	20,240	58	3,065	9	17,174-	50-
09-11	337,515	123,196	37	43,036	13	80,160-	24-
10-12	365,039	134,983	37	43,242	12	91,741-	25-
11-13	474,929	213,891	45	41,113	9	172,779-	36-
12-14	188,670	112,034	59	2,089	1	109,944-	58-
13-15	148,098	83,562	56	1,883	1	81,678-	55-
14-16	109,862	17,239	16	947	1	16,292-	15-
15-17	131,240	21,360	16		0	21,360-	16-
FIVE-YEAR AVERAGE							
13-17	161,550	61,358	38	1,130	1	60,228-	37-

KENTUCKY UTILITIES COMPANY  
ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENT'S	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	7,815		0	100	1	100	1
1989	20,616		0	4,480	22	4,480	22
1990	4,249,398		0	164,118	4	164,118	4
1991	4,929		0			0	
1992	55,521	958	2		0	958-	2-
1993	11,206	383	3	37,633	336	37,251	332
1994	24,722	42	0	337	1	295	1
1995	52,493	70	0	6,472	12	6,402	12
1996	50,369	120	0	7,529	15	7,409	15
1997	244,396	219	0	3,617	1	3,397	1
1998	65,320	374	1	12,212-	19-	12,586-	19-
1999	111,838	432	0	5,234	5	4,802	4
2000	472		0		0		0
2001	25,187		0		0		0
2002	56,542-		0	23,399	41-	23,399	41-
2003							
2004	186,564	10,310	6		0	10,310-	6-
2005							
2006	122,613	3,804	3	567	0	3,237-	3-
2007	196,052	737	0		0	737-	0
2008	15,404		0		0		0
2009	39,354	1,153	3		0	1,153-	3-
2010	20,830	3,603	17		0	3,603-	17-
2011	365,962	8,495	2		0	8,495-	2-
2012	149,327	7,193	5		0	7,193-	5-
2013	10,638	4,091	38		0	4,091-	38-
2014	191,506		0		0		0
2015	81,385	261,730	322		0	261,730-	322-
2016	470,726	10,352	2		0	10,352-	2-
2017	375,840	22,778	6	27,560	7	4,782	1
TOTAL	7,093,940	336,845	5	268,834	4	68,011-	1-
THREE-YEAR MOVING AVERAGES							
88-90	1,425,943		0	56,233	4	56,233	4
89-91	1,424,981		0	56,199	4	56,199	4
90-92	1,436,616	319	0	54,706	4	54,387	4
91-93	23,885	447	2	12,544	53	12,098	51
92-94	30,483	461	2	12,657	42	12,196	40
93-95	29,474	165	1	14,814	50	14,649	50
94-96	42,528	77	0	4,779	11	4,702	11
95-97	115,753	137	0	5,872	5	5,736	5

KENTUCKY UTILITIES COMPANY  
ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT  
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
96-98	120,028	238	0	356-	0	593-	0
97-99	140,518	342	0	1,121-	1-	1,462-	1-
98-00	59,210	269	0	2,326-	4-	2,595-	4-
99-01	45,832	144	0	1,745	4	1,601	3
00-02	10,294-		0	7,800	76-	7,800	76-
01-03	10,452-		0	7,800	75-	7,800	75-
02-04	43,341	3,437	8	7,800	18	4,363	10
03-05	62,188	3,437	6		0	3,437	6-
04-06	103,059	4,705	5	189	0	4,516-	4-
05-07	106,222	1,514	1	189	0	1,325-	1-
06-08	111,356	1,514	1	189	0	1,325-	1-
07-09	83,603	630	1		0	630-	1-
08-10	25,196	1,585	6		0	1,585-	6-
09-11	142,049	4,417	3		0	4,417-	3-
10-12	178,706	6,430	4		0	6,430-	4-
11-13	175,309	6,593	4		0	6,593-	4-
12-14	117,157	3,762	3		0	3,762-	3-
13-15	94,509	88,607	94		0	88,607-	94-
14-16	247,872	90,694	37		0	90,694-	37-
15-17	309,317	98,287	32	9,187	3	89,100-	29-
FIVE-YEAR AVERAGE							
13-17	226,019	59,790	26	5,512	2	54,278-	24-

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**PART IX. DETAILED DEPRECIATION  
CALCULATIONS**

KENTUCKY UTILITIES COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -13						
1990	34,837,229.35	14,383,181	17,854,686	21,511,383	45.30	474,865
1997	449,904.13	152,019	188,710	319,682	45.97	6,954
2002	24,848.68	6,832	8,481	19,598	46.37	423
2003	61,493.38	16,069	19,947	49,540	46.44	1,067
2008	53,301.70	9,900	12,289	47,941	46.77	1,025
2011	58,056,256.74	7,772,711	9,648,722	55,954,848	46.95	1,191,797
2012	377,820.80	43,560	54,074	372,864	47.00	7,933
2013	79,448.45	7,645	9,490	80,287	47.05	1,706
2014	158,517.38	12,057	14,967	164,158	47.11	3,485
2015	163,213.72	9,037	11,218	173,213	47.16	3,673
2016	855,810.63	29,205	36,254	930,812	47.20	19,721
2017	1,189,423.20	13,790	17,118	1,326,930	47.25	28,083
	96,307,268.16	22,456,006	27,875,957	80,951,256		1,740,732
TRIMBLE COUNTY UNIT 2 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -13						
1990	5,493,644.11	2,268,150	3,219,207	2,988,611	45.30	65,974
2012	62,807.35	7,241	10,277	60,695	47.00	1,291
	5,556,451.46	2,275,391	3,229,484	3,049,306		67,265
SYSTEM LABORATORY						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
1989	724,776.82	403,382	589,890	134,887	21.99	6,134
1990	58,100.00	31,838	46,559	11,541	22.00	525
1994	6,176.00	3,143	4,596	1,580	22.07	72
1997	16,663.00	7,916	11,576	5,087	22.11	230
2011	19,253.00	4,298	6,285	12,968	22.27	582
2012	255,306.75	49,956	73,054	182,253	22.28	8,180

KENTUCKY UTILITIES COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SYSTEM LABORATORY						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
2014	8,935.37	1,197	1,750	7,185	22.30	322
2015	13,745.45	1,371	2,005	11,741	22.30	527
2017	14,162.74	304	445	13,718	22.32	615
	1,117,119.13	503,405	736,160	380,959		17,187
BROWN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 2-2019						
NET SALVAGE PERCENT.. -6						
1956	2,426,213.14	2,522,150	2,571,786			
1958	382.11	397	405			
1965	283.00	293	300			
1979	14,516.00	14,925	15,387			
1982	91,160.00	93,496	96,630			
1983	1,965.00	2,014	2,083			
1984	5,212.00	5,335	5,525			
1985	1,849.00	1,891	1,960			
1987	43,137.68	44,014	45,726			
1988	45,243.11	46,105	47,958			
1989	64,194.00	65,331	68,046			
1990	658.09	669	698			
1991	23,174.40	23,515	24,565			
1994	666,989.00	673,178	707,008			
1995	352,899.61	355,426	374,074			
1996	94,854.89	95,316	100,546			
1997	72,522.04	72,690	76,873			
1998	11,065.00	11,060	11,729			
2004	108,817.17	106,102	115,346			
2005	71,616.67	69,387	75,914			
2006	35,830.85	34,460	37,981			
2007	85,296.44	81,319	90,414			
2008	436,431.15	411,697	462,617			
2014	8,914.20	7,077	8,993	456	1.17	390
2015	13,918.24	10,037	12,754	1,999	1.17	1,709
	4,677,142.79	4,747,884	4,955,316	2,455		2,099