

BACKGROUND & EXPERIENCE PROFILE

GLENN A. WATKINSPRESIDENT/SENIOR ECONOMIST
TECHNICAL ASSOCIATES, INC.**EDUCATION**

1982 - 1988	M.B.A., Virginia Commonwealth University, Richmond, Virginia
1980 - 1982	B.S., Economics; Virginia Commonwealth University
1976 - 1980	A.A., Economics; Richard Bland College of The College of William and Mary, Petersburg, Virginia

POSITIONS

Jan. 2017-Present	President/Senior Economist, Technical Associates, Inc.
Mar. 1993-Dec. 2016	Vice President/Senior Economist, Technical Associates, Inc. (Mar. 1993-June 1995 Traded as C. W. Amos of Virginia)
Apr. 1990-Mar. 1993	Principal/Senior Economist, Technical Associates, Inc.
Aug. 1987-Apr. 1990	Staff Economist, Technical Associates, Inc., Richmond, Virginia
Feb. 1987-Aug. 1987	Economist, Old Dominion Electric Cooperative, Richmond, Virginia
May 1984-Jan. 1987	Staff Economist, Technical Associates, Inc.
May 1982-May 1984	Economic Analyst, Technical Associates, Inc.
Sep. 1980-May 1982	Research Assistant, Technical Associates, Inc.

EXPERIENCE**I. Public Utility Regulation**

- A. Costing Studies -- Conducted, and presented as expert testimony, numerous embedded and marginal cost of service studies. Cost studies have been conducted for electric, gas, telecommunications, water, and wastewater utilities. Analyses and issues have included the evaluation and development of alternative cost allocation methods with particular emphasis on ratemaking implications of distribution plant classification and capacity cost allocation methodologies. Distribution plant classifications have been conducted using the minimum system and zero-intercept methods. Capacity cost allocations have been evaluated using virtually every recognized method of allocating demand related costs (e.g., single and multiple coincident peaks, non-coincident peaks, probability of loss of load, average and excess, and peak and average).

Embedded and marginal cost studies have been analyzed with respect to the seasonal and diurnal distribution of system energy and demand costs, as well as cost effective approaches to incorporating energy and demand losses for rate design purposes. Economic dispatch models have been evaluated to determine long range capacity requirements as well as system marginal energy costs for ratemaking purposes.

- B. Rate Design Studies -- Analyzed, designed and provided expert testimony relating to rate structures for all retail rate classes, employing embedded and marginal cost studies. These rate structures have included flat rates, declining block rates, inverted block rates, hours use of demand blocking, lighting rates, and interruptible rates. Economic development and special industrial rates have been developed in recognition of the competitive environment for specific customers. Assessed alternative time differentiated rates with diurnal and seasonal pricing structures. Applied Ramsey (Inverse Elasticity) Pricing to marginal costs in order to adjust for embedded revenue requirement constraints.

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- C. Forecasting and System Profile Studies -- Development of long range energy (Kwh or Mcf) and demand forecasts for rural electric cooperatives and investor owned utilities. Analysis of electric plant operating characteristics for the determination of the most efficient dispatch of generating units on a system-wide basis. Factors analyzed include system load requirements, unit generating capacities, planned and unplanned outages, marginal energy costs, long term purchased capacity and energy costs, and short term power interchange agreements.
- D. Cost of Capital Studies -- Analyzed and provided expert testimony on the costs of capital and proper capital structures for ratemaking purposes, for electric, gas, telephone, water, and wastewater utilities. Costs of capital have been applied to both actual and hypothetical capital structures. Cost of equity studies have employed comparable earnings, DCF, and CAPM analyses. Econometric analyses of adjustments required to electric utilities cost of equity due to the reduced risks of completing and placing new nuclear generating units into service.
- E. Accounting Studies -- Performed and provided expert testimony for numerous accounting studies relating to revenue requirements and cost of service. Assignments have included original cost studies, cost of reproduction new studies, depreciation studies, lead-lag studies, Weather normalization studies, merger and acquisition issues and other rate base and operating income adjustments.

II. Transportation Regulation

- A. Oil and Products Pipelines -- Conducted cost of service studies utilizing embedded costs, I.C.C. Valuation, and trended original cost. Development of computer models for cost of service studies utilizing the "Williams" (FERC 154-B) methodology. Performed alternative tariff designs, and dismantlement and restoration studies.
- B. Railroads -- Analyses of costing studies using both embedded and marginal cost methodologies. Analyses of market dominance and cross-subsidization, including the implementation of differential pricing and inverse elasticity for various railroad commodities. Analyses of capital and operation costs required to operate "stand alone" railroads. Conducted cost of capital and revenue adequacy studies of railroads.

III. Insurance Studies

Conducted and presented expert testimony relating to market structure, performance, and profitability by line and sub-line of business within specific geographic areas, e.g. by state. These studies have included the determination of rates of return on Statutory Surplus and GAAP Equity by line - by state using the NAIC methodology, and comparison of individual insurance company performance vis a vis industry Country-Wide performance.

Conducted and presented expert testimony relating to rate regulation of workers' compensation, automobile, and professional malpractice insurance. These studies have included the determination of a proper profit and contingency factor utilizing an internal rate of return methodology, the development of a fair investment income rate, capital structure, cost of capital.

Other insurance studies have included testimony before the Virginia Legislature regarding proper regulatory structure of Credit Life and P&C insurance; the effects on competition and prices resulting from proposed insurance company mergers, maximum and minimum expense multiplier limits, determination of specific class code rate increase limits (swing limits); and investigation of the reasonableness of NCCI's administrative assigned risk plan and pool expenses.

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IV. Anti-Trust and Commercial Business Damage Litigation

Analyses of alleged claims of attempts to monopolize, predatory pricing, unfair trade practices and economic losses. Assignments have involved definitions of relevant market areas(geographic and product) and performance of that market, the pricing and cost allocation practices of manufacturers, and the economic performance of manufacturers' distributors.

Performed and provided expert testimony relating to market impacts involving automobile and truck dealerships, incremental profitability, the present value of damages, diminution in value of business, market and dealer performance, future sales potential, optimal inventory levels, fair allocation of products, financial performance; and business valuations.

MEMBERSHIPS AND CERTIFICATIONS

Member, Association of Energy Engineers (1998)
Certified Rate of Return Analyst, Society of Utility and Regulatory Financial Analysts (1992)
Member, American Water Works Association
National Association of Business Economists
Richmond Association of Business Economists
National Economics Honor Society

**Kentucky Utilities & LG&E
Generation Portfolio**

(1)	(2)	(3)	(4)
Generating Unit	Fuel 1/	KU + LG&E Ownership Capacity 1/	Total Gross Investment 1/
Base Load Units:			
Cane Run 7	Gas	808	\$570,186,872
Trimble County 2	Coal	629 2/	\$1,411,623,602
Trimble County 1	Coal	425 2/	\$662,350,173
Mill Creek 1	Coal	356	\$304,789,474
Mill Creek 4	Coal	544	\$1,167,644,074
Mill Creek 2	Coal	356	\$400,343,253
Mill Creek 3	Coal	463	\$561,923,387
Ghent 1	Coal	557	\$734,078,843
Ghent 2	Coal	556	\$448,900,563
Ghent 3	Coal	557	\$726,483,326
Ghent 4	Coal	556	\$1,458,257,674
Total Base Load		5,807	\$8,446,581,241
Intermediate Units:			
Brown 3	Coal	464	\$1,020,978,028
Trimble County 5	Gas	199	\$72,409,648
Trimble County 6	Gas	199	\$66,354,392
Brown 5	Gas	123	\$54,981,642
Total Intermediate		985	\$1,214,723,710
Peaker Units:			
Trimble County 7	Gas	199	\$59,767,292
Trimble County 8	Gas	199	\$56,919,433
Trimble County 9	Gas	199	\$57,618,210
Trimble County 10	Gas	199	\$71,654,033
Brown 6	Gas/Oil	177	\$79,112,377
Brown 7	Gas/Oil	177	\$63,424,666
Paddy's Run 13	Gas	178	\$84,355,668
Brown 9	Gas/Oil	126	\$77,209,085
Brown 10	Gas/Oil	126	\$36,555,865
Brown 8	Gas/Oil	126	\$38,107,776
Brown 11	Gas/Oil	126	\$53,676,683
Haefling 1	Gas/Oil	21	\$2,199,202
Haefling 2	Gas/Oil	21	\$2,199,202
Paddy's Run 11	Gas	16	\$2,153,904
Paddy's Run 12	Gas	33	\$4,321,813
Zorn 1	Gas	18	\$2,069,475
Total Peaker		1,941	\$691,344,684
Other Hydro/Solar:			
Dix Dam 1	Hydro	11	\$14,651,810
Dix Dam 2	Hydro	11	\$14,651,810
Dix Dam 3	Hydro	11	\$14,651,810
Ohio Falls 1	Hydro	13	\$18,505,706
Ohio Falls 2	Hydro	13	\$18,505,706
Ohio Falls 3	Hydro	13	\$18,505,706
Ohio Falls 4	Hydro	13	\$18,505,706
Ohio Falls 5	Hydro	13	\$18,505,706
Ohio Falls 6	Hydro	13	\$18,505,706
Ohio Falls 7	Hydro	13	\$18,505,706
Ohio Falls 8	Hydro	13	\$18,505,706
Brown Solar	Solar	10	\$25,492,376
Business Solar-AOL	Solar	0.3	\$84,972
Maker's Mark Solar	Solar	0.2	\$403,730
Simpsonville Solar 1	Solar	0.4	\$2,003,102
Simpsonville Solar 2	Solar	0.4	\$2,003,102
Total Hydro/Solar		148.3	\$221,988,360
TOTAL GENERATION		8,881	\$10,574,637,995

1/ Per KU response to AG-KIUC-1-126.

2/ Reflects KU and LG&E combined 75% ownership.

Kentucky Utilities Power Company
Assignment of Hourly Generation Output - Gross Plant
(Forecasted - Pro-Rata)

Time	Brown 3	Brown 5	Brown 6	Brown 7	Brown 8	Brown 9	Brown 10	Brown 11	Brown Solar	Cane Run 7	Dix Dam	Ghent 1	Ghent 2
7/1/21 0:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$97,590	\$50,671
7/1/21 1:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$93,234	\$44,407
7/1/21 2:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$91,508	\$40,271
7/1/21 3:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83,022	\$37,380
7/1/21 4:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$87,973	\$37,380
7/1/21 5:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$90,801	\$40,703
7/1/21 6:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$851	\$0	\$0	\$98,874	\$53,993
7/1/21 7:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,580	\$0	\$0	\$103,248	\$63,961
7/1/21 8:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,300	\$0	\$0	\$106,076	\$70,607
7/1/21 9:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,144	\$0	\$0	\$111,734	\$80,575
7/1/21 10:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,474	\$0	\$0	\$114,562	\$80,575
7/1/21 11:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,263	\$0	\$0	\$119,705	\$80,575
7/1/21 12:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,414	\$0	\$0	\$125,311	\$80,575
7/1/21 13:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,387	\$59,436	\$0	\$105,511	\$70,607
7/1/21 14:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,192	\$59,436	\$0	\$107,847	\$73,929
7/1/21 15:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,305	\$59,436	\$0	\$116,825	\$80,575
7/1/21 16:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,931	\$59,436	\$0	\$120,220	\$80,575
7/1/21 17:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,176	\$59,436	\$0	\$117,391	\$80,575
7/1/21 18:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,491	\$59,436	\$0	\$105,511	\$70,607
7/1/21 19:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$780	\$59,436	\$0	\$102,682	\$63,961
7/1/21 20:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59,436	\$0	\$99,853	\$57,316
7/1/21 21:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59,436	\$0	\$94,196	\$49,009
7/1/21 22:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59,436	\$0	\$80,618	\$37,380
7/1/21 23:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59,436	\$0	\$72,132	\$37,380

Kentucky Utilities Power Company
Assignment of Hourly Generation Output - Gross Plant
(Forecasted - Pro-Rata)

Time	Ghent 3	Ghent 4	Haeffling	Paddys Run 13	Trimble County 2	Trimble Co 05	Trimble Co 06	Trimble Co 07	Trimble Co 08	Trimble Co 09	Trimble Co 10	Total KU
7/1/21 0:00	\$89,442	\$136,216	\$0	\$0	\$153,135	\$0	\$0	\$0	\$0	\$0	\$0	\$527,054
7/1/21 1:00	\$86,538	\$135,648	\$0	\$0	\$153,135	\$0	\$0	\$0	\$0	\$0	\$0	\$512,963
7/1/21 2:00	\$83,924	\$135,648	\$0	\$0	\$149,908	\$0	\$0	\$0	\$0	\$0	\$0	\$501,259
7/1/21 3:00	\$78,117	\$135,648	\$0	\$0	\$146,321	\$0	\$0	\$0	\$0	\$0	\$0	\$480,488
7/1/21 4:00	\$82,153	\$135,648	\$0	\$0	\$149,908	\$0	\$0	\$0	\$0	\$0	\$0	\$493,061
7/1/21 5:00	\$86,799	\$135,648	\$0	\$0	\$149,908	\$0	\$0	\$0	\$0	\$0	\$0	\$503,859
7/1/21 6:00	\$89,732	\$142,841	\$0	\$0	\$157,080	\$0	\$0	\$0	\$0	\$0	\$0	\$543,372
7/1/21 7:00	\$94,959	\$165,554	\$0	\$0	\$160,520	\$0	\$0	\$0	\$0	\$0	\$0	\$590,822
7/1/21 8:00	\$98,154	\$185,491	\$0	\$0	\$160,308	\$0	\$0	\$0	\$0	\$0	\$0	\$624,936
7/1/21 9:00	\$101,058	\$204,419	\$0	\$0	\$163,894	\$0	\$0	\$0	\$0	\$0	\$0	\$667,823
7/1/21 10:00	\$103,962	\$229,656	\$0	\$0	\$167,481	\$0	\$0	\$0	\$0	\$0	\$0	\$703,709
7/1/21 11:00	\$109,357	\$248,583	\$0	\$0	\$168,198	\$0	\$0	\$0	\$0	\$0	\$0	\$734,681
7/1/21 12:00	\$112,186	\$268,401	\$0	\$0	\$168,198	\$0	\$0	\$0	\$0	\$0	\$0	\$763,084
7/1/21 13:00	\$95,831	\$180,469	\$0	\$0	\$161,025	\$0	\$0	\$0	\$0	\$0	\$0	\$681,265
7/1/21 14:00	\$98,735	\$192,848	\$0	\$0	\$161,025	\$0	\$0	\$0	\$0	\$0	\$0	\$702,012
7/1/21 15:00	\$107,446	\$231,082	\$0	\$0	\$168,198	\$0	\$0	\$0	\$0	\$0	\$0	\$770,867
7/1/21 16:00	\$110,121	\$250,356	\$0	\$0	\$171,067	\$0	\$0	\$0	\$0	\$0	\$0	\$797,706
7/1/21 17:00	\$107,095	\$239,239	\$0	\$0	\$168,198	\$0	\$0	\$0	\$0	\$0	\$0	\$776,110
7/1/21 18:00	\$95,831	\$180,444	\$0	\$0	\$161,025	\$0	\$0	\$0	\$0	\$0	\$0	\$675,344
7/1/21 19:00	\$92,932	\$167,825	\$0	\$0	\$159,591	\$0	\$0	\$0	\$0	\$0	\$0	\$647,208
7/1/21 20:00	\$92,927	\$151,989	\$0	\$0	\$156,004	\$0	\$0	\$0	\$0	\$0	\$0	\$617,525
7/1/21 21:00	\$88,251	\$135,648	\$0	\$0	\$152,418	\$0	\$0	\$0	\$0	\$0	\$0	\$578,959
7/1/21 22:00	\$77,826	\$135,648	\$0	\$0	\$145,963	\$0	\$0	\$0	\$0	\$0	\$0	\$536,871
7/1/21 23:00	\$69,114	\$135,648	\$0	\$0	\$132,299	\$0	\$0	\$0	\$0	\$0	\$0	\$506,009

Louisville Gas and Electricity Company
Assignment of Hourly Generation Output - Gross Plant
(Forecasted - Pro-Rata)

Time	Brown 5	Brown 6	Brown 7	Brown Solar	Cane Run 7	Mill Creek 1	Mill Creek 2	Mill Creek 3	Mill Creek 4	Ohio Falls	Paddys Run 11	Paddys Run 12
7/1/21 0:00	\$0	\$0	\$0	\$0	\$0	\$33,329	\$0	\$71,191	\$116,549	\$21,741	\$0	\$0
7/1/21 1:00	\$0	\$0	\$0	\$0	\$0	\$31,814	\$0	\$68,745	\$112,849	\$21,741	\$0	\$0
7/1/21 2:00	\$0	\$0	\$0	\$0	\$0	\$30,299	\$0	\$66,299	\$109,889	\$21,741	\$0	\$0
7/1/21 3:00	\$0	\$0	\$0	\$0	\$0	\$25,815	\$0	\$56,513	\$98,789	\$21,741	\$0	\$0
7/1/21 4:00	\$0	\$0	\$0	\$0	\$0	\$28,784	\$0	\$61,406	\$106,189	\$21,741	\$0	\$0
7/1/21 5:00	\$0	\$0	\$0	\$0	\$0	\$30,299	\$0	\$66,299	\$109,889	\$21,741	\$0	\$0
7/1/21 6:00	\$0	\$0	\$0	\$545	\$0	\$33,329	\$0	\$73,638	\$120,988	\$21,741	\$0	\$0
7/1/21 7:00	\$0	\$0	\$0	\$1,651	\$0	\$36,359	\$0	\$78,531	\$128,388	\$21,741	\$0	\$0
7/1/21 8:00	\$0	\$0	\$0	\$2,752	\$0	\$37,874	\$0	\$82,213	\$132,088	\$21,741	\$0	\$0
7/1/21 9:00	\$0	\$0	\$0	\$3,932	\$0	\$39,389	\$0	\$86,352	\$139,488	\$21,741	\$0	\$0
7/1/21 10:00	\$0	\$0	\$0	\$4,783	\$0	\$40,904	\$0	\$93,209	\$143,362	\$21,741	\$0	\$0
7/1/21 11:00	\$0	\$0	\$0	\$5,288	\$0	\$43,933	\$0	\$95,656	\$150,521	\$21,741	\$0	\$0
7/1/21 12:00	\$0	\$0	\$0	\$5,384	\$0	\$43,933	\$0	\$95,656	\$150,470	\$21,741	\$0	\$0
7/1/21 13:00	\$0	\$0	\$0	\$5,367	\$17,077	\$37,874	\$0	\$80,977	\$130,594	\$21,741	\$0	\$0
7/1/21 14:00	\$0	\$0	\$0	\$5,242	\$17,077	\$37,874	\$0	\$83,424	\$134,952	\$21,741	\$0	\$0
7/1/21 15:00	\$0	\$0	\$0	\$4,675	\$17,077	\$42,419	\$0	\$93,209	\$145,312	\$21,741	\$0	\$0
7/1/21 16:00	\$0	\$0	\$0	\$3,796	\$17,077	\$43,933	\$0	\$95,656	\$148,808	\$21,741	\$0	\$0
7/1/21 17:00	\$0	\$0	\$0	\$2,672	\$17,077	\$42,419	\$0	\$95,656	\$148,816	\$21,741	\$0	\$0
7/1/21 18:00	\$0	\$0	\$0	\$1,594	\$17,077	\$37,874	\$0	\$80,977	\$130,608	\$21,741	\$0	\$0
7/1/21 19:00	\$0	\$0	\$0	\$499	\$17,077	\$34,844	\$0	\$78,531	\$124,688	\$21,741	\$0	\$0
7/1/21 20:00	\$0	\$0	\$0	\$0	\$17,077	\$34,844	\$0	\$76,084	\$120,988	\$21,741	\$0	\$0
7/1/21 21:00	\$0	\$0	\$0	\$0	\$17,077	\$31,814	\$0	\$71,191	\$117,289	\$21,741	\$0	\$0
7/1/21 22:00	\$0	\$0	\$0	\$0	\$17,077	\$25,754	\$0	\$55,754	\$98,049	\$21,741	\$0	\$0
7/1/21 23:00	\$0	\$0	\$0	\$0	\$17,077	\$17,422	\$0	\$46,482	\$94,349	\$21,741	\$0	\$0

Kentucky Utilities Power Company
Assignment of Hourly Generation Output - Depreciation Reserve
(Forecasted - Pro-Rata)

Time	Brown 3	Brown 5	Brown 6	Brown 7	Brown 8	Brown 9	Brown 10	Brown 11	Brown Solar	Cane Run 7	Dix Dam	Ghent 1	Ghent 2
7/1/21 0:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$45,207)	(\$24,455)
7/1/21 1:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$43,189)	(\$21,433)
7/1/21 2:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$42,390)	(\$19,436)
7/1/21 3:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$38,459)	(\$18,041)
7/1/21 4:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$40,752)	(\$18,041)
7/1/21 5:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$42,062)	(\$19,644)
7/1/21 6:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$174)	\$0	\$0	(\$45,802)	(\$26,059)
7/1/21 7:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$527)	\$0	\$0	(\$47,828)	(\$30,870)
7/1/21 8:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$879)	\$0	\$0	(\$49,138)	(\$34,077)
7/1/21 9:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,255)	\$0	\$0	(\$51,759)	(\$38,888)
7/1/21 10:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,527)	\$0	\$0	(\$53,069)	(\$38,888)
7/1/21 11:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,688)	\$0	\$0	(\$55,451)	(\$38,888)
7/1/21 12:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,719)	\$0	\$0	(\$58,048)	(\$38,888)
7/1/21 13:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,714)	(\$7,594)	\$0	(\$48,876)	(\$34,077)
7/1/21 14:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,674)	(\$7,594)	\$0	(\$49,958)	(\$35,681)
7/1/21 15:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,493)	(\$7,594)	\$0	(\$54,117)	(\$38,888)
7/1/21 16:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,212)	(\$7,594)	\$0	(\$55,690)	(\$38,888)
7/1/21 17:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$853)	(\$7,594)	\$0	(\$54,380)	(\$38,888)
7/1/21 18:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$509)	(\$7,594)	\$0	(\$48,876)	(\$34,077)
7/1/21 19:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$159)	(\$7,594)	\$0	(\$47,566)	(\$30,870)
7/1/21 20:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$7,594)	\$0	(\$46,255)	(\$27,663)
7/1/21 21:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$7,594)	\$0	(\$43,635)	(\$23,654)
7/1/21 22:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$7,594)	\$0	(\$37,345)	(\$18,041)
7/1/21 23:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$7,594)	\$0	(\$33,414)	(\$18,041)

Kentucky Utilities Power Company
Assignment of Hourly Generation Output - Depreciation Reserve
(Forecasted - Pro-Rata)

Time	Ghent 3	Ghent 4	Haefling	Paddys Run 13	Trimble County 2	Trimble Co 05	Trimble Co 06	Trimble Co 07	Trimble Co 08	Trimble Co 09	Trimble Co 10	Total KU
7/1/21 0:00	(\$42,702)	(\$43,314)	\$0	\$0	(\$36,290)	\$0	\$0	\$0	\$0	\$0	\$0	(\$191,968)
7/1/21 1:00	(\$41,315)	(\$43,133)	\$0	\$0	(\$36,290)	\$0	\$0	\$0	\$0	\$0	\$0	(\$185,360)
7/1/21 2:00	(\$40,067)	(\$43,133)	\$0	\$0	(\$35,525)	\$0	\$0	\$0	\$0	\$0	\$0	(\$180,551)
7/1/21 3:00	(\$37,295)	(\$43,133)	\$0	\$0	(\$34,675)	\$0	\$0	\$0	\$0	\$0	\$0	(\$171,602)
7/1/21 4:00	(\$39,222)	(\$43,133)	\$0	\$0	(\$35,525)	\$0	\$0	\$0	\$0	\$0	\$0	(\$176,673)
7/1/21 5:00	(\$41,440)	(\$43,133)	\$0	\$0	(\$35,525)	\$0	\$0	\$0	\$0	\$0	\$0	(\$181,805)
7/1/21 6:00	(\$42,840)	(\$45,420)	\$0	\$0	(\$37,225)	\$0	\$0	\$0	\$0	\$0	\$0	(\$197,520)
7/1/21 7:00	(\$45,336)	(\$52,643)	\$0	\$0	(\$38,040)	\$0	\$0	\$0	\$0	\$0	\$0	(\$215,243)
7/1/21 8:00	(\$46,861)	(\$58,982)	\$0	\$0	(\$37,989)	\$0	\$0	\$0	\$0	\$0	\$0	(\$227,926)
7/1/21 9:00	(\$48,247)	(\$65,001)	\$0	\$0	(\$38,839)	\$0	\$0	\$0	\$0	\$0	\$0	(\$243,990)
7/1/21 10:00	(\$49,634)	(\$73,026)	\$0	\$0	(\$39,689)	\$0	\$0	\$0	\$0	\$0	\$0	(\$255,833)
7/1/21 11:00	(\$52,210)	(\$79,044)	\$0	\$0	(\$39,859)	\$0	\$0	\$0	\$0	\$0	\$0	(\$267,141)
7/1/21 12:00	(\$53,560)	(\$85,346)	\$0	\$0	(\$39,859)	\$0	\$0	\$0	\$0	\$0	\$0	(\$277,421)
7/1/21 13:00	(\$45,752)	(\$57,385)	\$0	\$0	(\$38,159)	\$0	\$0	\$0	\$0	\$0	\$0	(\$233,558)
7/1/21 14:00	(\$47,138)	(\$61,322)	\$0	\$0	(\$38,159)	\$0	\$0	\$0	\$0	\$0	\$0	(\$241,526)
7/1/21 15:00	(\$51,297)	(\$73,479)	\$0	\$0	(\$39,859)	\$0	\$0	\$0	\$0	\$0	\$0	(\$266,728)
7/1/21 16:00	(\$52,574)	(\$79,608)	\$0	\$0	(\$40,539)	\$0	\$0	\$0	\$0	\$0	\$0	(\$276,105)
7/1/21 17:00	(\$51,130)	(\$76,073)	\$0	\$0	(\$39,859)	\$0	\$0	\$0	\$0	\$0	\$0	(\$268,777)
7/1/21 18:00	(\$45,752)	(\$57,377)	\$0	\$0	(\$38,159)	\$0	\$0	\$0	\$0	\$0	\$0	(\$232,345)
7/1/21 19:00	(\$44,368)	(\$53,365)	\$0	\$0	(\$37,819)	\$0	\$0	\$0	\$0	\$0	\$0	(\$221,742)
7/1/21 20:00	(\$44,365)	(\$48,329)	\$0	\$0	(\$36,970)	\$0	\$0	\$0	\$0	\$0	\$0	(\$211,176)
7/1/21 21:00	(\$42,133)	(\$43,133)	\$0	\$0	(\$36,120)	\$0	\$0	\$0	\$0	\$0	\$0	(\$196,269)
7/1/21 22:00	(\$37,156)	(\$43,133)	\$0	\$0	(\$34,590)	\$0	\$0	\$0	\$0	\$0	\$0	(\$177,859)
7/1/21 23:00	(\$32,997)	(\$43,133)	\$0	\$0	(\$31,352)	\$0	\$0	\$0	\$0	\$0	\$0	(\$166,531)

Louisville Gas and Electricity Company
Assignment of Generation Output - Depreciation Reserve
(Forecasted - Pro-Rata)

Time	Brown 5	Brown 6	Brown 7	Brown Solar	Cane Run 7	Mill Creek 1	Mill Creek 2	Mill Creek 3	Mill Creek 4	Ohio Falls	Paddys Run 11	Paddys Run 12
7/1/21 0:00	\$0	\$0	\$0	\$0	\$0	(\$15,900)	\$0	(\$20,363)	(\$29,379)	(\$2,423)	\$0	\$0
7/1/21 1:00	\$0	\$0	\$0	\$0	\$0	(\$15,177)	\$0	(\$19,664)	(\$28,446)	(\$2,423)	\$0	\$0
7/1/21 2:00	\$0	\$0	\$0	\$0	\$0	(\$14,455)	\$0	(\$18,964)	(\$27,700)	(\$2,423)	\$0	\$0
7/1/21 3:00	\$0	\$0	\$0	\$0	\$0	(\$12,315)	\$0	(\$16,165)	(\$24,902)	(\$2,423)	\$0	\$0
7/1/21 4:00	\$0	\$0	\$0	\$0	\$0	(\$13,732)	\$0	(\$17,564)	(\$26,767)	(\$2,423)	\$0	\$0
7/1/21 5:00	\$0	\$0	\$0	\$0	\$0	(\$14,455)	\$0	(\$18,964)	(\$27,700)	(\$2,423)	\$0	\$0
7/1/21 6:00	\$0	\$0	\$0	(\$111)	\$0	(\$15,900)	\$0	(\$21,063)	(\$30,498)	(\$2,423)	\$0	\$0
7/1/21 7:00	\$0	\$0	\$0	(\$337)	\$0	(\$17,346)	\$0	(\$22,463)	(\$32,363)	(\$2,423)	\$0	\$0
7/1/21 8:00	\$0	\$0	\$0	(\$562)	\$0	(\$18,068)	\$0	(\$23,516)	(\$33,296)	(\$2,423)	\$0	\$0
7/1/21 9:00	\$0	\$0	\$0	(\$803)	\$0	(\$18,791)	\$0	(\$24,700)	(\$35,161)	(\$2,423)	\$0	\$0
7/1/21 10:00	\$0	\$0	\$0	(\$977)	\$0	(\$19,514)	\$0	(\$26,661)	(\$36,138)	(\$2,423)	\$0	\$0
7/1/21 11:00	\$0	\$0	\$0	(\$1,080)	\$0	(\$20,959)	\$0	(\$27,361)	(\$37,943)	(\$2,423)	\$0	\$0
7/1/21 12:00	\$0	\$0	\$0	(\$1,100)	\$0	(\$20,959)	\$0	(\$27,361)	(\$37,929)	(\$2,423)	\$0	\$0
7/1/21 13:00	\$0	\$0	\$0	(\$1,096)	(\$2,520)	(\$18,068)	\$0	(\$23,163)	(\$32,919)	(\$2,423)	\$0	\$0
7/1/21 14:00	\$0	\$0	\$0	(\$1,071)	(\$2,520)	(\$18,068)	\$0	(\$23,862)	(\$34,018)	(\$2,423)	\$0	\$0
7/1/21 15:00	\$0	\$0	\$0	(\$955)	(\$2,520)	(\$20,236)	\$0	(\$26,661)	(\$36,629)	(\$2,423)	\$0	\$0
7/1/21 16:00	\$0	\$0	\$0	(\$775)	(\$2,520)	(\$20,959)	\$0	(\$27,361)	(\$37,511)	(\$2,423)	\$0	\$0
7/1/21 17:00	\$0	\$0	\$0	(\$546)	(\$2,520)	(\$20,236)	\$0	(\$27,361)	(\$37,513)	(\$2,423)	\$0	\$0
7/1/21 18:00	\$0	\$0	\$0	(\$326)	(\$2,520)	(\$18,068)	\$0	(\$23,163)	(\$32,923)	(\$2,423)	\$0	\$0
7/1/21 19:00	\$0	\$0	\$0	(\$102)	(\$2,520)	(\$16,623)	\$0	(\$22,463)	(\$31,431)	(\$2,423)	\$0	\$0
7/1/21 20:00	\$0	\$0	\$0	\$0	(\$2,520)	(\$16,623)	\$0	(\$21,763)	(\$30,498)	(\$2,423)	\$0	\$0
7/1/21 21:00	\$0	\$0	\$0	\$0	(\$2,520)	(\$15,177)	\$0	(\$20,363)	(\$29,565)	(\$2,423)	\$0	\$0
7/1/21 22:00	\$0	\$0	\$0	\$0	(\$2,520)	(\$12,286)	\$0	(\$15,948)	(\$24,716)	(\$2,423)	\$0	\$0
7/1/21 23:00	\$0	\$0	\$0	\$0	(\$2,520)	(\$8,311)	\$0	(\$13,296)	(\$23,783)	(\$2,423)	\$0	\$0

Kentucky Utilities Power Company
Assignment of Hourly Generation Output - Depreciation Expense
(Forecasted - Pro-Rata)

Time	Brown 3	Brown 5	Brown 6	Brown 7	Brown 8	Brown 9	Brown 10	Brown 11	Brown Solar	Cane Run 7	Dix Dam	Ghent 1	Ghent 2
7/1/21 0:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,483)	(\$1,914)
7/1/21 1:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,282)	(\$1,678)
7/1/21 2:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,203)	(\$1,522)
7/1/21 3:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,813)	(\$1,412)
7/1/21 4:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,041)	(\$1,412)
7/1/21 5:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,171)	(\$1,538)
7/1/21 6:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$38)	\$0	\$0	(\$4,541)	(\$2,040)
7/1/21 7:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$116)	\$0	\$0	(\$4,742)	(\$2,417)
7/1/21 8:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$194)	\$0	\$0	(\$4,872)	(\$2,668)
7/1/21 9:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$277)	\$0	\$0	(\$5,132)	(\$3,044)
7/1/21 10:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$337)	\$0	\$0	(\$5,262)	(\$3,044)
7/1/21 11:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$373)	\$0	\$0	(\$5,498)	(\$3,044)
7/1/21 12:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$380)	\$0	\$0	(\$5,756)	(\$3,044)
7/1/21 13:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$378)	(\$1,970)	\$0	(\$4,846)	(\$2,668)
7/1/21 14:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$370)	(\$1,970)	\$0	(\$4,954)	(\$2,793)
7/1/21 15:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$330)	(\$1,970)	\$0	(\$5,366)	(\$3,044)
7/1/21 16:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$268)	(\$1,970)	\$0	(\$5,522)	(\$3,044)
7/1/21 17:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$188)	(\$1,970)	\$0	(\$5,392)	(\$3,044)
7/1/21 18:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$112)	(\$1,970)	\$0	(\$4,846)	(\$2,668)
7/1/21 19:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$35)	(\$1,970)	\$0	(\$4,716)	(\$2,417)
7/1/21 20:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,970)	\$0	(\$4,586)	(\$2,166)
7/1/21 21:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,970)	\$0	(\$4,327)	(\$1,852)
7/1/21 22:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,970)	\$0	(\$3,703)	(\$1,412)
7/1/21 23:00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,970)	\$0	(\$3,313)	(\$1,412)

Kentucky Utilities Power Company
Assignment of Hourly Generation Output - Depreciation Expense
(Forecasted - Pro-Rata)

Time	Ghent 3	Ghent 4	Haeffling	Paddys Run 13	Trimble County 2	Trimble Co 05	Trimble Co 06	Trimble Co 07	Trimble Co 08	Trimble Co 09	Trimble Co 10	Total KU
7/1/21 0:00	(\$2,953)	(\$5,161)	\$0	\$0	(\$3,223)	\$0	\$0	\$0	\$0	\$0	\$0	(\$17,735)
7/1/21 1:00	(\$2,857)	(\$5,140)	\$0	\$0	(\$3,223)	\$0	\$0	\$0	\$0	\$0	\$0	(\$17,181)
7/1/21 2:00	(\$2,771)	(\$5,140)	\$0	\$0	(\$3,156)	\$0	\$0	\$0	\$0	\$0	\$0	(\$16,791)
7/1/21 3:00	(\$2,579)	(\$5,140)	\$0	\$0	(\$3,080)	\$0	\$0	\$0	\$0	\$0	\$0	(\$16,025)
7/1/21 4:00	(\$2,712)	(\$5,140)	\$0	\$0	(\$3,156)	\$0	\$0	\$0	\$0	\$0	\$0	(\$16,461)
7/1/21 5:00	(\$2,866)	(\$5,140)	\$0	\$0	(\$3,156)	\$0	\$0	\$0	\$0	\$0	\$0	(\$16,870)
7/1/21 6:00	(\$2,963)	(\$5,412)	\$0	\$0	(\$3,306)	\$0	\$0	\$0	\$0	\$0	\$0	(\$18,301)
7/1/21 7:00	(\$3,135)	(\$6,273)	\$0	\$0	(\$3,379)	\$0	\$0	\$0	\$0	\$0	\$0	(\$20,062)
7/1/21 8:00	(\$3,241)	(\$7,029)	\$0	\$0	(\$3,374)	\$0	\$0	\$0	\$0	\$0	\$0	(\$21,378)
7/1/21 9:00	(\$3,337)	(\$7,746)	\$0	\$0	(\$3,450)	\$0	\$0	\$0	\$0	\$0	\$0	(\$22,986)
7/1/21 10:00	(\$3,432)	(\$8,702)	\$0	\$0	(\$3,525)	\$0	\$0	\$0	\$0	\$0	\$0	(\$24,303)
7/1/21 11:00	(\$3,611)	(\$9,419)	\$0	\$0	(\$3,541)	\$0	\$0	\$0	\$0	\$0	\$0	(\$25,485)
7/1/21 12:00	(\$3,704)	(\$10,170)	\$0	\$0	(\$3,541)	\$0	\$0	\$0	\$0	\$0	\$0	(\$26,594)
7/1/21 13:00	(\$3,164)	(\$6,838)	\$0	\$0	(\$3,390)	\$0	\$0	\$0	\$0	\$0	\$0	(\$23,254)
7/1/21 14:00	(\$3,260)	(\$7,307)	\$0	\$0	(\$3,390)	\$0	\$0	\$0	\$0	\$0	\$0	(\$24,043)
7/1/21 15:00	(\$3,547)	(\$8,756)	\$0	\$0	(\$3,541)	\$0	\$0	\$0	\$0	\$0	\$0	(\$26,553)
7/1/21 16:00	(\$3,636)	(\$9,486)	\$0	\$0	(\$3,601)	\$0	\$0	\$0	\$0	\$0	\$0	(\$27,526)
7/1/21 17:00	(\$3,536)	(\$9,065)	\$0	\$0	(\$3,541)	\$0	\$0	\$0	\$0	\$0	\$0	(\$26,736)
7/1/21 18:00	(\$3,164)	(\$6,837)	\$0	\$0	(\$3,390)	\$0	\$0	\$0	\$0	\$0	\$0	(\$22,987)
7/1/21 19:00	(\$3,068)	(\$6,359)	\$0	\$0	(\$3,359)	\$0	\$0	\$0	\$0	\$0	\$0	(\$21,925)
7/1/21 20:00	(\$3,068)	(\$5,759)	\$0	\$0	(\$3,284)	\$0	\$0	\$0	\$0	\$0	\$0	(\$20,833)
7/1/21 21:00	(\$2,914)	(\$5,140)	\$0	\$0	(\$3,208)	\$0	\$0	\$0	\$0	\$0	\$0	(\$19,410)
7/1/21 22:00	(\$2,570)	(\$5,140)	\$0	\$0	(\$3,072)	\$0	\$0	\$0	\$0	\$0	\$0	(\$17,867)
7/1/21 23:00	(\$2,282)	(\$5,140)	\$0	\$0	(\$2,785)	\$0	\$0	\$0	\$0	\$0	\$0	(\$16,902)

Louisville Gas and Electricity Company
Assignment of Hourly Generation Output - Depreciation Expense
(Forecasted - Pro-Rata)

Time	Brown 5	Brown 6	Brown 7	Brown Solar	Cane Run 7	Mill Creek 1	Mill Creek 2	Mill Creek 3	Mill Creek 4	Ohio Falls	Paddys Run 11	Paddys Run 12
7/1/21 0:00	\$0	\$0	\$0	\$0	\$0	(\$2,300)	\$0	(\$3,143)	(\$4,050)	(\$610)	\$0	\$0
7/1/21 1:00	\$0	\$0	\$0	\$0	\$0	(\$2,195)	\$0	(\$3,035)	(\$3,922)	(\$610)	\$0	\$0
7/1/21 2:00	\$0	\$0	\$0	\$0	\$0	(\$2,090)	\$0	(\$2,927)	(\$3,819)	(\$610)	\$0	\$0
7/1/21 3:00	\$0	\$0	\$0	\$0	\$0	(\$1,781)	\$0	(\$2,495)	(\$3,433)	(\$610)	\$0	\$0
7/1/21 4:00	\$0	\$0	\$0	\$0	\$0	(\$1,986)	\$0	(\$2,711)	(\$3,690)	(\$610)	\$0	\$0
7/1/21 5:00	\$0	\$0	\$0	\$0	\$0	(\$2,090)	\$0	(\$2,927)	(\$3,819)	(\$610)	\$0	\$0
7/1/21 6:00	\$0	\$0	\$0	(\$25)	\$0	(\$2,300)	\$0	(\$3,252)	(\$4,205)	(\$610)	\$0	\$0
7/1/21 7:00	\$0	\$0	\$0	(\$74)	\$0	(\$2,509)	\$0	(\$3,468)	(\$4,462)	(\$610)	\$0	\$0
7/1/21 8:00	\$0	\$0	\$0	(\$124)	\$0	(\$2,613)	\$0	(\$3,630)	(\$4,591)	(\$610)	\$0	\$0
7/1/21 9:00	\$0	\$0	\$0	(\$177)	\$0	(\$2,718)	\$0	(\$3,813)	(\$4,848)	(\$610)	\$0	\$0
7/1/21 10:00	\$0	\$0	\$0	(\$216)	\$0	(\$2,822)	\$0	(\$4,116)	(\$4,982)	(\$610)	\$0	\$0
7/1/21 11:00	\$0	\$0	\$0	(\$239)	\$0	(\$3,031)	\$0	(\$4,224)	(\$5,231)	(\$610)	\$0	\$0
7/1/21 12:00	\$0	\$0	\$0	(\$243)	\$0	(\$3,031)	\$0	(\$4,224)	(\$5,229)	(\$610)	\$0	\$0
7/1/21 13:00	\$0	\$0	\$0	(\$242)	(\$513)	(\$2,613)	\$0	(\$3,576)	(\$4,539)	(\$610)	\$0	\$0
7/1/21 14:00	\$0	\$0	\$0	(\$236)	(\$513)	(\$2,613)	\$0	(\$3,684)	(\$4,690)	(\$610)	\$0	\$0
7/1/21 15:00	\$0	\$0	\$0	(\$211)	(\$513)	(\$2,927)	\$0	(\$4,116)	(\$5,050)	(\$610)	\$0	\$0
7/1/21 16:00	\$0	\$0	\$0	(\$171)	(\$513)	(\$3,031)	\$0	(\$4,224)	(\$5,172)	(\$610)	\$0	\$0
7/1/21 17:00	\$0	\$0	\$0	(\$121)	(\$513)	(\$2,927)	\$0	(\$4,224)	(\$5,172)	(\$610)	\$0	\$0
7/1/21 18:00	\$0	\$0	\$0	(\$72)	(\$513)	(\$2,613)	\$0	(\$3,576)	(\$4,539)	(\$610)	\$0	\$0
7/1/21 19:00	\$0	\$0	\$0	(\$23)	(\$513)	(\$2,404)	\$0	(\$3,468)	(\$4,333)	(\$610)	\$0	\$0
7/1/21 20:00	\$0	\$0	\$0	\$0	(\$513)	(\$2,404)	\$0	(\$3,360)	(\$4,205)	(\$610)	\$0	\$0
7/1/21 21:00	\$0	\$0	\$0	\$0	(\$513)	(\$2,195)	\$0	(\$3,143)	(\$4,076)	(\$610)	\$0	\$0
7/1/21 22:00	\$0	\$0	\$0	\$0	(\$513)	(\$1,777)	\$0	(\$2,462)	(\$3,408)	(\$610)	\$0	\$0
7/1/21 23:00	\$0	\$0	\$0	\$0	(\$513)	(\$1,202)	\$0	(\$2,052)	(\$3,279)	(\$610)	\$0	\$0

Kentucky Utilities Power Company
Hourly Assignment of Gross Plant
(Forecasted - Pro-Rata)

Time	KU Residential	KU General Service	KU All Electric Schools	KU TOD Secondary	KU TOD Primary	KU PS Secondary	KU PS Primary	KU RTS
7/1/21 0:00	\$113,847	\$40,339	\$2,735	\$57,451	\$160,372	\$44,055	\$2,391	\$59,459
7/1/21 1:00	\$109,053	\$40,771	\$2,822	\$59,588	\$160,537	\$44,817	\$2,109	\$55,205
7/1/21 2:00	\$104,641	\$41,992	\$2,978	\$60,666	\$154,867	\$46,610	\$2,160	\$52,997
7/1/21 3:00	\$94,284	\$39,803	\$2,708	\$56,659	\$150,988	\$43,847	\$1,989	\$51,592
7/1/21 4:00	\$93,985	\$40,518	\$3,061	\$59,331	\$151,507	\$47,122	\$2,013	\$51,599
7/1/21 5:00	\$97,098	\$39,953	\$2,989	\$60,375	\$155,736	\$54,344	\$1,961	\$51,417
7/1/21 6:00	\$117,096	\$55,570	\$3,780	\$67,727	\$160,361	\$68,279	\$2,229	\$53,270
7/1/21 7:00	\$109,162	\$70,222	\$4,113	\$69,348	\$167,664	\$70,605	\$3,062	\$60,797
7/1/21 8:00	\$126,625	\$75,096	\$4,505	\$77,400	\$171,552	\$79,327	\$3,602	\$61,137
7/1/21 9:00	\$137,635	\$79,221	\$4,582	\$79,111	\$182,418	\$81,984	\$3,617	\$65,126
7/1/21 10:00	\$158,975	\$83,485	\$4,674	\$79,582	\$189,722	\$83,516	\$3,800	\$64,015
7/1/21 11:00	\$177,140	\$85,498	\$4,971	\$81,445	\$195,377	\$85,599	\$3,936	\$69,506
7/1/21 12:00	\$185,496	\$95,284	\$5,030	\$82,130	\$200,145	\$87,538	\$3,706	\$73,396
7/1/21 13:00	\$173,629	\$80,689	\$4,292	\$70,493	\$178,406	\$73,260	\$3,500	\$65,107
7/1/21 14:00	\$193,831	\$82,187	\$4,424	\$72,886	\$179,647	\$73,430	\$3,675	\$63,355
7/1/21 15:00	\$232,303	\$81,023	\$5,005	\$79,207	\$195,312	\$75,076	\$3,960	\$70,886
7/1/21 16:00	\$262,542	\$76,806	\$5,050	\$80,856	\$197,806	\$71,642	\$3,910	\$74,294
7/1/21 17:00	\$266,769	\$66,268	\$4,636	\$74,598	\$192,009	\$64,165	\$3,650	\$68,395
7/1/21 18:00	\$235,309	\$54,887	\$3,725	\$64,789	\$167,719	\$54,914	\$3,140	\$60,796
7/1/21 19:00	\$218,189	\$49,200	\$3,157	\$62,868	\$168,167	\$52,731	\$2,983	\$58,656
7/1/21 20:00	\$207,687	\$44,237	\$2,777	\$60,347	\$162,145	\$50,110	\$2,903	\$57,252
7/1/21 21:00	\$187,136	\$41,562	\$2,633	\$58,356	\$154,137	\$47,337	\$2,807	\$53,915
7/1/21 22:00	\$138,839	\$36,162	\$2,405	\$52,806	\$158,623	\$41,101	\$2,494	\$56,712
7/1/21 23:00	\$129,818	\$37,110	\$2,535	\$55,057	\$154,193	\$42,499	\$2,568	\$55,351

Kentucky Utilities Power Company
Hourly Assignment of Gross Plant
(Forecasted - Pro-Rata)

Time	KU Outdoor Sports Lighting	KU EV_Charge	KU FLS	KU Unmetered Lighting	KU Traffic Energy Service	KU Lighting Energy Service	Total KU
7/1/21 0:00	\$9	\$0	\$35,960	\$9,975	\$98	\$363	\$527,054
7/1/21 1:00	\$9	\$0	\$27,556	\$10,034	\$98	\$365	\$512,963
7/1/21 2:00	\$9	\$0	\$23,896	\$9,982	\$98	\$363	\$501,259
7/1/21 3:00	\$9	\$0	\$28,209	\$9,941	\$97	\$362	\$480,488
7/1/21 4:00	\$8	\$0	\$33,759	\$9,709	\$95	\$353	\$493,061
7/1/21 5:00	\$8	\$0	\$39,885	\$0	\$94	\$0	\$503,859
7/1/21 6:00	\$7	\$0	\$14,956	\$0	\$97	\$0	\$543,372
7/1/21 7:00	\$7	\$0	\$35,743	\$0	\$97	\$0	\$590,822
7/1/21 8:00	\$7	\$0	\$25,587	\$0	\$97	\$0	\$624,936
7/1/21 9:00	\$8	\$1	\$34,019	\$0	\$99	\$0	\$667,823
7/1/21 10:00	\$9	\$1	\$35,828	\$0	\$102	\$0	\$703,709
7/1/21 11:00	\$9	\$1	\$31,095	\$0	\$104	\$0	\$734,681
7/1/21 12:00	\$10	\$1	\$30,243	\$0	\$106	\$0	\$763,084
7/1/21 13:00	\$9	\$1	\$31,787	\$0	\$92	\$0	\$681,265
7/1/21 14:00	\$10	\$1	\$28,474	\$0	\$92	\$0	\$702,012
7/1/21 15:00	\$11	\$1	\$27,984	\$0	\$100	\$0	\$770,867
7/1/21 16:00	\$11	\$1	\$24,684	\$0	\$104	\$0	\$797,706
7/1/21 17:00	\$12	\$1	\$35,505	\$0	\$102	\$0	\$776,110
7/1/21 18:00	\$10	\$1	\$29,963	\$0	\$92	\$0	\$675,344
7/1/21 19:00	\$10	\$1	\$31,154	\$0	\$92	\$0	\$647,208
7/1/21 20:00	\$10	\$0	\$20,392	\$9,240	\$91	\$336	\$617,525
7/1/21 21:00	\$9	\$0	\$21,551	\$9,096	\$89	\$331	\$578,959
7/1/21 22:00	\$9	\$0	\$38,076	\$9,218	\$90	\$335	\$536,871
7/1/21 23:00	\$9	\$0	\$17,140	\$9,299	\$91	\$338	\$506,009

Louisville Gas & Electric Company
Hourly Assignment of Gross Plant
(Forecasted - Pro-Rata)

Time	LGE Residential	LGE General Service	LGE TOD Secondary	LGE TOD Primary	LGE PS Secondary	LGE PS Primary	LGE RTS
7/1/21 0:00	\$117,991	\$35,694	\$46,455	\$80,969	\$46,427	\$3,396	\$40,435
7/1/21 1:00	\$109,549	\$35,360	\$46,384	\$80,944	\$47,152	\$3,409	\$40,705
7/1/21 2:00	\$99,926	\$34,752	\$45,867	\$80,900	\$47,445	\$3,346	\$42,910
7/1/21 3:00	\$89,110	\$33,606	\$44,752	\$71,473	\$46,599	\$3,409	\$40,220
7/1/21 4:00	\$89,980	\$36,690	\$48,604	\$71,403	\$55,307	\$3,818	\$40,098
7/1/21 5:00	\$92,887	\$41,961	\$51,132	\$71,471	\$62,308	\$4,189	\$40,431
7/1/21 6:00	\$101,216	\$46,448	\$53,555	\$75,107	\$67,326	\$4,149	\$41,250
7/1/21 7:00	\$101,939	\$53,758	\$55,907	\$76,530	\$72,141	\$4,302	\$42,174
7/1/21 8:00	\$106,434	\$60,611	\$58,353	\$83,307	\$75,749	\$4,423	\$43,996
7/1/21 9:00	\$111,779	\$64,403	\$59,825	\$85,765	\$78,736	\$4,500	\$43,418
7/1/21 10:00	\$121,955	\$68,773	\$60,249	\$86,310	\$79,400	\$4,583	\$41,527
7/1/21 11:00	\$134,715	\$68,353	\$60,121	\$88,326	\$79,074	\$4,482	\$41,127
7/1/21 12:00	\$140,627	\$66,197	\$58,571	\$88,053	\$76,774	\$4,621	\$41,276
7/1/21 13:00	\$136,418	\$61,879	\$53,832	\$82,310	\$70,012	\$4,307	\$38,948
7/1/21 14:00	\$153,316	\$60,309	\$52,956	\$80,299	\$67,762	\$4,173	\$38,273
7/1/21 15:00	\$184,548	\$57,994	\$54,329	\$76,981	\$66,947	\$3,963	\$39,116
7/1/21 16:00	\$209,028	\$52,542	\$52,227	\$72,861	\$61,952	\$3,700	\$39,197
7/1/21 17:00	\$219,043	\$46,480	\$49,455	\$73,388	\$54,907	\$3,423	\$40,918
7/1/21 18:00	\$204,416	\$41,466	\$44,515	\$65,542	\$48,666	\$3,069	\$35,868
7/1/21 19:00	\$193,475	\$37,738	\$41,539	\$62,184	\$44,886	\$2,876	\$34,571
7/1/21 20:00	\$179,524	\$35,654	\$40,633	\$66,172	\$42,538	\$2,909	\$34,982
7/1/21 21:00	\$169,515	\$33,866	\$40,518	\$67,458	\$41,270	\$2,937	\$33,799
7/1/21 22:00	\$134,466	\$30,679	\$38,118	\$68,865	\$38,690	\$2,721	\$32,769
7/1/21 23:00	\$111,278	\$29,276	\$37,085	\$67,637	\$37,167	\$2,620	\$35,314

Louisville Gas & Electric Company
Hourly Assignment of Gross Plant
(Forecasted - Pro-Rata)

Time	LGE Outdoor Sports Lighting	LGE EV_Charge	LGE Unmetered Lighting	LGE Traffic Energy Svc	LGE Lighting Energy Svc	LGE Spec Contr #1	Total LGE
7/1/21 0:00	\$0	\$0	\$7,846	\$125	\$273	\$3,000	\$382,611
7/1/21 1:00	\$0	\$0	\$7,983	\$128	\$278	\$3,057	\$374,950
7/1/21 2:00	\$0	\$0	\$8,176	\$131	\$285	\$3,154	\$366,891
7/1/21 3:00	\$0	\$0	\$7,704	\$123	\$268	\$2,991	\$340,257
7/1/21 4:00	\$0	\$0	\$7,879	\$126	\$274	\$2,605	\$356,783
7/1/21 5:00	\$0	\$0	\$0	\$126	\$0	\$2,386	\$366,891
7/1/21 6:00	\$0	\$0	\$0	\$129	\$0	\$2,252	\$391,433
7/1/21 7:00	\$0	\$1	\$0	\$128	\$0	\$2,195	\$409,074
7/1/21 8:00	\$0	\$1	\$0	\$130	\$0	\$2,275	\$435,278
7/1/21 9:00	\$0	\$1	\$0	\$124	\$0	\$2,225	\$450,777
7/1/21 10:00	\$0	\$1	\$0	\$123	\$0	\$2,216	\$465,138
7/1/21 11:00	\$0	\$1	\$0	\$121	\$0	\$2,212	\$478,532
7/1/21 12:00	\$0	\$1	\$0	\$117	\$0	\$2,338	\$478,576
7/1/21 13:00	\$0	\$1	\$0	\$106	\$0	\$2,042	\$449,855
7/1/21 14:00	\$0	\$1	\$0	\$106	\$0	\$1,978	\$459,173
7/1/21 15:00	\$0	\$1	\$0	\$110	\$0	\$1,834	\$485,825
7/1/21 16:00	\$0	\$1	\$0	\$111	\$0	\$1,797	\$493,415
7/1/21 17:00	\$0	\$1	\$0	\$112	\$0	\$2,044	\$489,773
7/1/21 18:00	\$0	\$1	\$0	\$104	\$0	\$1,801	\$445,449
7/1/21 19:00	\$4	\$1	\$0	\$103	\$0	\$2,081	\$419,457
7/1/21 20:00	\$9	\$1	\$6,508	\$104	\$227	\$2,288	\$411,548
7/1/21 21:00	\$2	\$0	\$6,616	\$106	\$230	\$2,344	\$398,661
7/1/21 22:00	\$0	\$0	\$6,576	\$105	\$229	\$2,431	\$355,648
7/1/21 23:00	\$0	\$0	\$6,512	\$104	\$227	\$2,309	\$329,528

**Kentucky Utilities Power Company Hourly
Assignment of Depreciation Reserve
(Forecasted - Pro-Rata)**

Time	KU Residential	KU General Service	KU All Electric Schools	KU TOD Secondary	KU TOD Primary	KU PS Secondary	KU PS Primary	KU RTS
7/1/21 0:00	(\$41,466)	(\$14,693)	(\$996)	(\$20,925)	(\$58,412)	(\$16,046)	(\$871)	(\$21,656)
7/1/21 1:00	(\$39,406)	(\$14,732)	(\$1,020)	(\$21,532)	(\$58,010)	(\$16,195)	(\$762)	(\$19,948)
7/1/21 2:00	(\$37,691)	(\$15,125)	(\$1,073)	(\$21,852)	(\$55,782)	(\$16,789)	(\$778)	(\$19,089)
7/1/21 3:00	(\$33,673)	(\$14,215)	(\$967)	(\$20,235)	(\$53,924)	(\$15,660)	(\$710)	(\$18,426)
7/1/21 4:00	(\$33,677)	(\$14,518)	(\$1,097)	(\$21,259)	(\$54,287)	(\$16,885)	(\$721)	(\$18,489)
7/1/21 5:00	(\$35,035)	(\$14,416)	(\$1,079)	(\$21,785)	(\$56,193)	(\$19,609)	(\$708)	(\$18,553)
7/1/21 6:00	(\$42,565)	(\$20,200)	(\$1,374)	(\$24,619)	(\$58,293)	(\$24,820)	(\$810)	(\$19,364)
7/1/21 7:00	(\$39,769)	(\$25,583)	(\$1,498)	(\$25,264)	(\$61,082)	(\$25,722)	(\$1,115)	(\$22,149)
7/1/21 8:00	(\$46,183)	(\$27,389)	(\$1,643)	(\$28,229)	(\$62,568)	(\$28,932)	(\$1,314)	(\$22,298)
7/1/21 9:00	(\$50,285)	(\$28,944)	(\$1,674)	(\$28,903)	(\$66,646)	(\$29,953)	(\$1,322)	(\$23,794)
7/1/21 10:00	(\$57,795)	(\$30,351)	(\$1,699)	(\$28,932)	(\$68,973)	(\$30,362)	(\$1,381)	(\$23,272)
7/1/21 11:00	(\$64,411)	(\$31,088)	(\$1,808)	(\$29,614)	(\$71,042)	(\$31,125)	(\$1,431)	(\$25,274)
7/1/21 12:00	(\$67,438)	(\$34,641)	(\$1,829)	(\$29,859)	(\$72,763)	(\$31,824)	(\$1,347)	(\$26,683)
7/1/21 13:00	(\$59,525)	(\$27,663)	(\$1,471)	(\$24,167)	(\$61,163)	(\$25,116)	(\$1,200)	(\$22,321)
7/1/21 14:00	(\$66,687)	(\$28,276)	(\$1,522)	(\$25,076)	(\$61,807)	(\$25,263)	(\$1,264)	(\$21,797)
7/1/21 15:00	(\$80,379)	(\$28,035)	(\$1,732)	(\$27,407)	(\$67,580)	(\$25,977)	(\$1,370)	(\$24,527)
7/1/21 16:00	(\$90,872)	(\$26,585)	(\$1,748)	(\$27,986)	(\$68,465)	(\$24,797)	(\$1,353)	(\$25,715)
7/1/21 17:00	(\$92,386)	(\$22,950)	(\$1,606)	(\$25,834)	(\$66,495)	(\$22,221)	(\$1,264)	(\$23,686)
7/1/21 18:00	(\$80,955)	(\$18,883)	(\$1,282)	(\$22,290)	(\$57,702)	(\$18,892)	(\$1,080)	(\$20,916)
7/1/21 19:00	(\$74,754)	(\$16,857)	(\$1,082)	(\$21,540)	(\$57,616)	(\$18,066)	(\$1,022)	(\$20,096)
7/1/21 20:00	(\$71,023)	(\$15,128)	(\$950)	(\$20,637)	(\$55,449)	(\$17,136)	(\$993)	(\$19,579)
7/1/21 21:00	(\$63,440)	(\$14,090)	(\$893)	(\$19,783)	(\$52,253)	(\$16,047)	(\$952)	(\$18,277)
7/1/21 22:00	(\$45,996)	(\$11,980)	(\$797)	(\$17,494)	(\$52,550)	(\$13,616)	(\$826)	(\$18,788)
7/1/21 23:00	(\$42,724)	(\$12,213)	(\$834)	(\$18,120)	(\$50,746)	(\$13,987)	(\$845)	(\$18,216)

**Kentucky Utilities Power Company Hourly
Assignment of Depreciation Reserve
(Forecasted - Pro-Rata)**

Time	KU Outdoor Sports Lighting	KU EV_Charge	KU FLS	KU Unmetered Lighting	KU Traffic Energy Service	KU Lighting Energy Service	Total KU
7/1/21 0:00	(\$3)	\$0	(\$13,097)	(\$3,633)	(\$36)	(\$132)	(\$191,968)
7/1/21 1:00	(\$3)	\$0	(\$9,957)	(\$3,626)	(\$36)	(\$132)	(\$185,360)
7/1/21 2:00	(\$3)	\$0	(\$8,607)	(\$3,596)	(\$35)	(\$131)	(\$180,551)
7/1/21 3:00	(\$3)	\$0	(\$10,075)	(\$3,550)	(\$35)	(\$129)	(\$171,602)
7/1/21 4:00	(\$3)	\$0	(\$12,096)	(\$3,479)	(\$34)	(\$127)	(\$176,673)
7/1/21 5:00	(\$3)	\$0	(\$14,391)	\$0	(\$34)	\$0	(\$181,805)
7/1/21 6:00	(\$2)	\$0	(\$5,437)	\$0	(\$35)	\$0	(\$197,520)
7/1/21 7:00	(\$3)	(\$0)	(\$13,022)	\$0	(\$36)	\$0	(\$215,243)
7/1/21 8:00	(\$3)	(\$0)	(\$9,332)	\$0	(\$35)	\$0	(\$227,926)
7/1/21 9:00	(\$3)	(\$0)	(\$12,429)	\$0	(\$36)	\$0	(\$243,990)
7/1/21 10:00	(\$3)	(\$0)	(\$13,025)	\$0	(\$37)	\$0	(\$255,833)
7/1/21 11:00	(\$3)	(\$0)	(\$11,307)	\$0	(\$38)	\$0	(\$267,141)
7/1/21 12:00	(\$4)	(\$0)	(\$10,995)	\$0	(\$38)	\$0	(\$277,421)
7/1/21 13:00	(\$3)	(\$0)	(\$10,897)	\$0	(\$31)	\$0	(\$233,558)
7/1/21 14:00	(\$3)	(\$0)	(\$9,796)	\$0	(\$32)	\$0	(\$241,526)
7/1/21 15:00	(\$4)	(\$0)	(\$9,683)	\$0	(\$35)	\$0	(\$266,728)
7/1/21 16:00	(\$4)	(\$0)	(\$8,544)	\$0	(\$36)	\$0	(\$276,105)
7/1/21 17:00	(\$4)	(\$0)	(\$12,296)	\$0	(\$35)	\$0	(\$268,777)
7/1/21 18:00	(\$3)	(\$0)	(\$10,308)	\$0	(\$32)	\$0	(\$232,345)
7/1/21 19:00	(\$3)	(\$0)	(\$10,674)	\$0	(\$32)	\$0	(\$221,742)
7/1/21 20:00	(\$3)	(\$0)	(\$6,973)	(\$3,160)	(\$31)	(\$115)	(\$211,176)
7/1/21 21:00	(\$3)	\$0	(\$7,306)	(\$3,083)	(\$30)	(\$112)	(\$196,269)
7/1/21 22:00	(\$3)	\$0	(\$12,614)	(\$3,054)	(\$30)	(\$111)	(\$177,859)
7/1/21 23:00	(\$3)	\$0	(\$5,641)	(\$3,060)	(\$30)	(\$111)	(\$166,531)

Louisville Gas and Electric Company
Hourly Assingment of Depreciation Reserve
(Forecasted - Pro-Rata)

Time	LGE Residential	LGE General Service	LGE TOD Secondary	LGE TOD Primary	LGE PS Secondary	LGE PS Primary	LGE RTS
7/1/21 0:00	(\$34,669)	(\$10,488)	(\$13,650)	(\$23,791)	(\$13,641)	(\$998)	(\$11,881)
7/1/21 1:00	(\$32,158)	(\$10,380)	(\$13,616)	(\$23,761)	(\$13,842)	(\$1,001)	(\$11,949)
7/1/21 2:00	(\$29,343)	(\$10,205)	(\$13,469)	(\$23,756)	(\$13,932)	(\$982)	(\$12,600)
7/1/21 3:00	(\$26,141)	(\$9,859)	(\$13,128)	(\$20,967)	(\$13,670)	(\$1,000)	(\$11,799)
7/1/21 4:00	(\$26,400)	(\$10,765)	(\$14,260)	(\$20,950)	(\$16,227)	(\$1,120)	(\$11,765)
7/1/21 5:00	(\$27,276)	(\$12,322)	(\$15,015)	(\$20,987)	(\$18,296)	(\$1,230)	(\$11,872)
7/1/21 6:00	(\$29,621)	(\$13,593)	(\$15,673)	(\$21,980)	(\$19,703)	(\$1,214)	(\$12,072)
7/1/21 7:00	(\$29,819)	(\$15,725)	(\$16,354)	(\$22,387)	(\$21,103)	(\$1,259)	(\$12,337)
7/1/21 8:00	(\$31,673)	(\$18,037)	(\$17,365)	(\$24,791)	(\$22,541)	(\$1,316)	(\$13,092)
7/1/21 9:00	(\$33,160)	(\$19,106)	(\$17,747)	(\$25,443)	(\$23,357)	(\$1,335)	(\$12,880)
7/1/21 10:00	(\$36,114)	(\$20,366)	(\$17,841)	(\$25,559)	(\$23,513)	(\$1,357)	(\$12,297)
7/1/21 11:00	(\$39,928)	(\$20,259)	(\$17,819)	(\$26,179)	(\$23,436)	(\$1,328)	(\$12,189)
7/1/21 12:00	(\$41,678)	(\$19,619)	(\$17,359)	(\$26,097)	(\$22,754)	(\$1,370)	(\$12,233)
7/1/21 13:00	(\$39,654)	(\$17,987)	(\$15,648)	(\$23,926)	(\$20,351)	(\$1,252)	(\$11,322)
7/1/21 14:00	(\$44,630)	(\$17,556)	(\$15,415)	(\$23,375)	(\$19,725)	(\$1,215)	(\$11,141)
7/1/21 15:00	(\$53,747)	(\$16,890)	(\$15,823)	(\$22,420)	(\$19,497)	(\$1,154)	(\$11,392)
7/1/21 16:00	(\$60,901)	(\$15,308)	(\$15,217)	(\$21,228)	(\$18,050)	(\$1,078)	(\$11,420)
7/1/21 17:00	(\$63,804)	(\$13,539)	(\$14,405)	(\$21,377)	(\$15,994)	(\$997)	(\$11,919)
7/1/21 18:00	(\$59,529)	(\$12,076)	(\$12,963)	(\$19,087)	(\$14,172)	(\$894)	(\$10,445)
7/1/21 19:00	(\$55,463)	(\$10,818)	(\$11,908)	(\$17,826)	(\$12,867)	(\$824)	(\$9,910)
7/1/21 20:00	(\$51,617)	(\$10,251)	(\$11,683)	(\$19,026)	(\$12,231)	(\$836)	(\$10,058)
7/1/21 21:00	(\$48,631)	(\$9,716)	(\$11,624)	(\$19,353)	(\$11,840)	(\$843)	(\$9,696)
7/1/21 22:00	(\$38,522)	(\$8,789)	(\$10,920)	(\$19,728)	(\$11,084)	(\$779)	(\$9,388)
7/1/21 23:00	(\$31,620)	(\$8,319)	(\$10,538)	(\$19,219)	(\$10,561)	(\$744)	(\$10,034)

Louisville Gas and Electric Company
Hourly Assingment of Depreciation Reserve
(Forecasted - Pro-Rata)

Time	LGE Outdoor Sports Lighting	LGE EV Charge	LGE Unmetered Lighting	LGE Traffic Energy Svc	LGE Lighting Energy Svc	LGE Spec Contr #1	Total LGE
7/1/21 0:00	(\$0)	\$0	(\$2,305)	(\$37)	(\$80)	(\$881)	(\$112,423)
7/1/21 1:00	(\$0)	\$0	(\$2,343)	(\$37)	(\$82)	(\$897)	(\$110,067)
7/1/21 2:00	(\$0)	\$0	(\$2,401)	(\$38)	(\$84)	(\$926)	(\$107,735)
7/1/21 3:00	(\$0)	\$0	(\$2,260)	(\$36)	(\$79)	(\$877)	(\$99,817)
7/1/21 4:00	(\$0)	\$0	(\$2,312)	(\$37)	(\$81)	(\$764)	(\$104,680)
7/1/21 5:00	(\$0)	\$0	\$0	(\$37)	\$0	(\$701)	(\$107,735)
7/1/21 6:00	(\$0)	\$0	\$0	(\$38)	\$0	(\$659)	(\$114,552)
7/1/21 7:00	(\$0)	(\$0)	\$0	(\$37)	\$0	(\$642)	(\$119,663)
7/1/21 8:00	(\$0)	(\$0)	\$0	(\$39)	\$0	(\$677)	(\$129,530)
7/1/21 9:00	(\$0)	(\$0)	\$0	(\$37)	\$0	(\$660)	(\$133,725)
7/1/21 10:00	(\$0)	(\$0)	\$0	(\$36)	\$0	(\$656)	(\$137,741)
7/1/21 11:00	(\$0)	(\$0)	\$0	(\$36)	\$0	(\$656)	(\$141,830)
7/1/21 12:00	(\$0)	(\$0)	\$0	(\$35)	\$0	(\$693)	(\$141,837)
7/1/21 13:00	(\$0)	(\$0)	\$0	(\$31)	\$0	(\$594)	(\$130,765)
7/1/21 14:00	(\$0)	(\$0)	\$0	(\$31)	\$0	(\$576)	(\$133,663)
7/1/21 15:00	(\$0)	(\$0)	\$0	(\$32)	\$0	(\$534)	(\$141,489)
7/1/21 16:00	(\$0)	(\$0)	\$0	(\$32)	\$0	(\$523)	(\$143,759)
7/1/21 17:00	(\$0)	(\$0)	\$0	(\$33)	\$0	(\$595)	(\$142,663)
7/1/21 18:00	(\$0)	(\$0)	\$0	(\$30)	\$0	(\$525)	(\$129,721)
7/1/21 19:00	(\$1)	(\$0)	\$0	(\$29)	\$0	(\$597)	(\$120,245)
7/1/21 20:00	(\$2)	(\$0)	(\$1,871)	(\$30)	(\$65)	(\$658)	(\$118,329)
7/1/21 21:00	(\$1)	\$0	(\$1,898)	(\$30)	(\$66)	(\$672)	(\$114,370)
7/1/21 22:00	(\$0)	\$0	(\$1,884)	(\$30)	(\$66)	(\$697)	(\$101,887)
7/1/21 23:00	(\$0)	\$0	(\$1,850)	(\$30)	(\$64)	(\$656)	(\$93,635)

Kentucky Utilities Power Company
Hourly Assignment of Depreciation Expense
(Forecasted - Pro-Rata)

Time	KU Residential	KU General Service	KU All Electric Schools	KU TOD Secondary	KU TOD Primary	KU PS Secondary	KU PS Primary	KU RTS
7/1/21 0:00	(\$3,831)	(\$1,357)	(\$92)	(\$1,933)	(\$5,396)	(\$1,482)	(\$80)	(\$2,001)
7/1/21 1:00	(\$3,653)	(\$1,366)	(\$95)	(\$1,996)	(\$5,377)	(\$1,501)	(\$71)	(\$1,849)
7/1/21 2:00	(\$3,505)	(\$1,407)	(\$100)	(\$2,032)	(\$5,188)	(\$1,561)	(\$72)	(\$1,775)
7/1/21 3:00	(\$3,144)	(\$1,327)	(\$90)	(\$1,890)	(\$5,036)	(\$1,462)	(\$66)	(\$1,721)
7/1/21 4:00	(\$3,138)	(\$1,353)	(\$102)	(\$1,981)	(\$5,058)	(\$1,573)	(\$67)	(\$1,723)
7/1/21 5:00	(\$3,251)	(\$1,338)	(\$100)	(\$2,021)	(\$5,214)	(\$1,819)	(\$66)	(\$1,721)
7/1/21 6:00	(\$3,944)	(\$1,872)	(\$127)	(\$2,281)	(\$5,401)	(\$2,300)	(\$75)	(\$1,794)
7/1/21 7:00	(\$3,707)	(\$2,385)	(\$140)	(\$2,355)	(\$5,693)	(\$2,398)	(\$104)	(\$2,064)
7/1/21 8:00	(\$4,332)	(\$2,569)	(\$154)	(\$2,648)	(\$5,868)	(\$2,714)	(\$123)	(\$2,091)
7/1/21 9:00	(\$4,737)	(\$2,727)	(\$158)	(\$2,723)	(\$6,279)	(\$2,822)	(\$125)	(\$2,242)
7/1/21 10:00	(\$5,490)	(\$2,883)	(\$161)	(\$2,748)	(\$6,552)	(\$2,884)	(\$131)	(\$2,211)
7/1/21 11:00	(\$6,145)	(\$2,966)	(\$172)	(\$2,825)	(\$6,777)	(\$2,969)	(\$137)	(\$2,411)
7/1/21 12:00	(\$6,465)	(\$3,321)	(\$175)	(\$2,862)	(\$6,975)	(\$3,051)	(\$129)	(\$2,558)
7/1/21 13:00	(\$5,926)	(\$2,754)	(\$146)	(\$2,406)	(\$6,090)	(\$2,501)	(\$119)	(\$2,222)
7/1/21 14:00	(\$6,638)	(\$2,815)	(\$152)	(\$2,496)	(\$6,153)	(\$2,515)	(\$126)	(\$2,170)
7/1/21 15:00	(\$8,002)	(\$2,791)	(\$172)	(\$2,728)	(\$6,728)	(\$2,586)	(\$136)	(\$2,442)
7/1/21 16:00	(\$9,060)	(\$2,650)	(\$174)	(\$2,790)	(\$6,826)	(\$2,472)	(\$135)	(\$2,564)
7/1/21 17:00	(\$9,190)	(\$2,283)	(\$160)	(\$2,570)	(\$6,614)	(\$2,210)	(\$126)	(\$2,356)
7/1/21 18:00	(\$8,009)	(\$1,868)	(\$127)	(\$2,205)	(\$5,709)	(\$1,869)	(\$107)	(\$2,069)
7/1/21 19:00	(\$7,391)	(\$1,667)	(\$107)	(\$2,130)	(\$5,697)	(\$1,786)	(\$101)	(\$1,987)
7/1/21 20:00	(\$7,006)	(\$1,492)	(\$94)	(\$2,036)	(\$5,470)	(\$1,691)	(\$98)	(\$1,931)
7/1/21 21:00	(\$6,274)	(\$1,393)	(\$88)	(\$1,956)	(\$5,168)	(\$1,587)	(\$94)	(\$1,808)
7/1/21 22:00	(\$4,620)	(\$1,203)	(\$80)	(\$1,757)	(\$5,279)	(\$1,368)	(\$83)	(\$1,887)
7/1/21 23:00	(\$4,336)	(\$1,240)	(\$85)	(\$1,839)	(\$5,150)	(\$1,420)	(\$86)	(\$1,849)

Kentucky Utilities Power Company
Hourly Assignment of Depreciation Expense
(Forecasted - Pro-Rata)

Time	KU Outdoor Sports Lighting	KU EV_Charge	KU FLS	KU Unmetered Lighting	KU Traffic Energy Service	KU Lighting Energy Service	Total KU
7/1/21 0:00	(\$0)	\$0	(\$1,210)	(\$336)	(\$3)	(\$12)	(\$17,735)
7/1/21 1:00	(\$0)	\$0	(\$923)	(\$336)	(\$3)	(\$12)	(\$17,181)
7/1/21 2:00	(\$0)	\$0	(\$800)	(\$334)	(\$3)	(\$12)	(\$16,791)
7/1/21 3:00	(\$0)	\$0	(\$941)	(\$332)	(\$3)	(\$12)	(\$16,025)
7/1/21 4:00	(\$0)	\$0	(\$1,127)	(\$324)	(\$3)	(\$12)	(\$16,461)
7/1/21 5:00	(\$0)	\$0	(\$1,335)	\$0	(\$3)	\$0	(\$16,870)
7/1/21 6:00	(\$0)	\$0	(\$504)	\$0	(\$3)	\$0	(\$18,301)
7/1/21 7:00	(\$0)	(\$0)	(\$1,214)	\$0	(\$3)	\$0	(\$20,062)
7/1/21 8:00	(\$0)	(\$0)	(\$875)	\$0	(\$3)	\$0	(\$21,378)
7/1/21 9:00	(\$0)	(\$0)	(\$1,171)	\$0	(\$3)	\$0	(\$22,986)
7/1/21 10:00	(\$0)	(\$0)	(\$1,237)	\$0	(\$4)	\$0	(\$24,303)
7/1/21 11:00	(\$0)	(\$0)	(\$1,079)	\$0	(\$4)	\$0	(\$25,485)
7/1/21 12:00	(\$0)	(\$0)	(\$1,054)	\$0	(\$4)	\$0	(\$26,594)
7/1/21 13:00	(\$0)	(\$0)	(\$1,085)	\$0	(\$3)	\$0	(\$23,254)
7/1/21 14:00	(\$0)	(\$0)	(\$975)	\$0	(\$3)	\$0	(\$24,043)
7/1/21 15:00	(\$0)	(\$0)	(\$964)	\$0	(\$3)	\$0	(\$26,553)
7/1/21 16:00	(\$0)	(\$0)	(\$852)	\$0	(\$4)	\$0	(\$27,526)
7/1/21 17:00	(\$0)	(\$0)	(\$1,223)	\$0	(\$4)	\$0	(\$26,736)
7/1/21 18:00	(\$0)	(\$0)	(\$1,020)	\$0	(\$3)	\$0	(\$22,987)
7/1/21 19:00	(\$0)	(\$0)	(\$1,055)	\$0	(\$3)	\$0	(\$21,925)
7/1/21 20:00	(\$0)	(\$0)	(\$688)	(\$312)	(\$3)	(\$11)	(\$20,833)
7/1/21 21:00	(\$0)	\$0	(\$723)	(\$305)	(\$3)	(\$11)	(\$19,410)
7/1/21 22:00	(\$0)	\$0	(\$1,267)	(\$307)	(\$3)	(\$11)	(\$17,867)
7/1/21 23:00	(\$0)	\$0	(\$573)	(\$311)	(\$3)	(\$11)	(\$16,902)

Louisville Gas and Electric Company
Hourly Assingment of Depreciation Expense
(Forecasted - Pro-Rata)

Time	LGE Residential	LGE General Service	LGE TOD Secondary	LGE TOD Primary	LGE PS Secondary	LGE PS Primary	LGE RTS
7/1/21 0:00	(\$4,180)	(\$1,264)	(\$1,646)	(\$2,868)	(\$1,645)	(\$120)	(\$1,432)
7/1/21 1:00	(\$3,860)	(\$1,246)	(\$1,634)	(\$2,852)	(\$1,662)	(\$120)	(\$1,434)
7/1/21 2:00	(\$3,505)	(\$1,219)	(\$1,609)	(\$2,838)	(\$1,664)	(\$117)	(\$1,505)
7/1/21 3:00	(\$3,068)	(\$1,157)	(\$1,541)	(\$2,460)	(\$1,604)	(\$117)	(\$1,385)
7/1/21 4:00	(\$3,133)	(\$1,277)	(\$1,692)	(\$2,486)	(\$1,925)	(\$133)	(\$1,396)
7/1/21 5:00	(\$3,258)	(\$1,472)	(\$1,794)	(\$2,507)	(\$2,186)	(\$147)	(\$1,418)
7/1/21 6:00	(\$3,587)	(\$1,646)	(\$1,898)	(\$2,662)	(\$2,386)	(\$147)	(\$1,462)
7/1/21 7:00	(\$3,646)	(\$1,923)	(\$2,000)	(\$2,738)	(\$2,581)	(\$154)	(\$1,509)
7/1/21 8:00	(\$3,788)	(\$2,157)	(\$2,077)	(\$2,965)	(\$2,696)	(\$157)	(\$1,566)
7/1/21 9:00	(\$3,997)	(\$2,303)	(\$2,139)	(\$3,067)	(\$2,816)	(\$161)	(\$1,553)
7/1/21 10:00	(\$4,386)	(\$2,474)	(\$2,167)	(\$3,104)	(\$2,856)	(\$165)	(\$1,494)
7/1/21 11:00	(\$4,877)	(\$2,475)	(\$2,177)	(\$3,198)	(\$2,863)	(\$162)	(\$1,489)
7/1/21 12:00	(\$5,091)	(\$2,397)	(\$2,121)	(\$3,188)	(\$2,780)	(\$167)	(\$1,494)
7/1/21 13:00	(\$4,839)	(\$2,195)	(\$1,909)	(\$2,919)	(\$2,483)	(\$153)	(\$1,381)
7/1/21 14:00	(\$5,435)	(\$2,138)	(\$1,877)	(\$2,847)	(\$2,402)	(\$148)	(\$1,357)
7/1/21 15:00	(\$6,616)	(\$2,079)	(\$1,948)	(\$2,760)	(\$2,400)	(\$142)	(\$1,402)
7/1/21 16:00	(\$7,513)	(\$1,888)	(\$1,877)	(\$2,619)	(\$2,227)	(\$133)	(\$1,409)
7/1/21 17:00	(\$7,851)	(\$1,666)	(\$1,773)	(\$2,631)	(\$1,968)	(\$123)	(\$1,467)
7/1/21 18:00	(\$7,237)	(\$1,468)	(\$1,576)	(\$2,320)	(\$1,723)	(\$109)	(\$1,270)
7/1/21 19:00	(\$6,851)	(\$1,336)	(\$1,471)	(\$2,202)	(\$1,589)	(\$102)	(\$1,224)
7/1/21 20:00	(\$6,353)	(\$1,262)	(\$1,438)	(\$2,342)	(\$1,505)	(\$103)	(\$1,238)
7/1/21 21:00	(\$5,945)	(\$1,188)	(\$1,421)	(\$2,366)	(\$1,447)	(\$103)	(\$1,185)
7/1/21 22:00	(\$4,598)	(\$1,049)	(\$1,303)	(\$2,355)	(\$1,323)	(\$93)	(\$1,120)
7/1/21 23:00	(\$3,693)	(\$972)	(\$1,231)	(\$2,245)	(\$1,233)	(\$87)	(\$1,172)

Louisville Gas and Electric Company
Hourly Assingment of Depreciation Expense
(Forecasted - Pro-Rata)

Time	LGE Outdoor Sports Lighting	LGE EV_Charge	LGE Unmetered Lighting	LGE Traffic Energy Svc	LGE Lighting Energy Svc	LGE Spec Contr #1	Total LGE
7/1/21 0:00	(\$0)	\$0	(\$278)	(\$4)	(\$10)	(\$106)	(\$13,553)
7/1/21 1:00	(\$0)	\$0	(\$281)	(\$4)	(\$10)	(\$108)	(\$13,212)
7/1/21 2:00	(\$0)	\$0	(\$287)	(\$5)	(\$10)	(\$111)	(\$12,870)
7/1/21 3:00	(\$0)	\$0	(\$265)	(\$4)	(\$9)	(\$103)	(\$11,713)
7/1/21 4:00	(\$0)	\$0	(\$274)	(\$4)	(\$10)	(\$91)	(\$12,421)
7/1/21 5:00	(\$0)	\$0	\$0	(\$4)	\$0	(\$84)	(\$12,870)
7/1/21 6:00	(\$0)	\$0	\$0	(\$5)	\$0	(\$80)	(\$13,872)
7/1/21 7:00	(\$0)	(\$0)	\$0	(\$5)	\$0	(\$79)	(\$14,633)
7/1/21 8:00	(\$0)	(\$0)	\$0	(\$5)	\$0	(\$81)	(\$15,493)
7/1/21 9:00	(\$0)	(\$0)	\$0	(\$4)	\$0	(\$80)	(\$16,120)
7/1/21 10:00	(\$0)	(\$0)	\$0	(\$4)	\$0	(\$80)	(\$16,729)
7/1/21 11:00	(\$0)	(\$0)	\$0	(\$4)	\$0	(\$80)	(\$17,324)
7/1/21 12:00	(\$0)	(\$0)	\$0	(\$4)	\$0	(\$85)	(\$17,327)
7/1/21 13:00	(\$0)	(\$0)	\$0	(\$4)	\$0	(\$72)	(\$15,956)
7/1/21 14:00	(\$0)	(\$0)	\$0	(\$4)	\$0	(\$70)	(\$16,277)
7/1/21 15:00	(\$0)	(\$0)	\$0	(\$4)	\$0	(\$66)	(\$17,416)
7/1/21 16:00	(\$0)	(\$0)	\$0	(\$4)	\$0	(\$65)	(\$17,734)
7/1/21 17:00	(\$0)	(\$0)	\$0	(\$4)	\$0	(\$73)	(\$17,556)
7/1/21 18:00	(\$0)	(\$0)	\$0	(\$4)	\$0	(\$64)	(\$15,770)
7/1/21 19:00	(\$0)	(\$0)	\$0	(\$4)	\$0	(\$74)	(\$14,854)
7/1/21 20:00	(\$0)	(\$0)	(\$230)	(\$4)	(\$8)	(\$81)	(\$14,565)
7/1/21 21:00	(\$0)	\$0	(\$232)	(\$4)	(\$8)	(\$82)	(\$13,982)
7/1/21 22:00	(\$0)	\$0	(\$225)	(\$4)	(\$8)	(\$83)	(\$12,161)
7/1/21 23:00	(\$0)	\$0	(\$216)	(\$3)	(\$8)	(\$77)	(\$10,935)

Kentucky Utilities Company
Probability of Dispatch - Historic - Pro Rata - Customer/Demand
(Summary)

	Allocation Factor		Total	Residential	Gen. Service	All Electric Schools	Power Service-Secondary	Power Service-Primary	Time of Day-Secondary	Time of Day-Primary
	Name	No	Kentucky	(RS)	(GS)	(AES)	(PS-Sec)	(PS-Pri)	(TOD-Sec)	(TOD-Pri)
Operating Revenues										
Sales			\$1,558,608,458	\$611,492,797	\$224,799,513	\$11,901,436	\$169,760,857	\$9,429,915	\$134,172,118	\$250,417,886
Sales for Resale	Energy	2	\$8,863,601	\$3,060,544	\$864,129	\$66,194	\$874,964	\$39,542	\$918,738	\$1,985,075
Curtailable Service Rider			(\$18,634,070)							(\$1,032,456)
LATE PAYMENT CHARGES	LPAY		\$3,870,654	\$3,005,113	\$603,038	\$17,979	\$188,380	\$8,644	\$32,507	\$10,840
RECONNECT CHARGES	RECON		\$2,104,204	\$2,004,119	\$96,024	\$268	\$2,811	\$129	\$485	\$162
OTHER SERVICE CHARGES	MISCERV		\$93,979	\$9,792	\$18,331	\$4,534	\$47,511	\$2,180	\$8,198	\$2,734
RENT FROM ELEC PROPERTY	RFEP		\$2,942,175	\$1,391,702	\$345,603	\$21,944	\$259,914	\$11,265	\$240,634	\$419,405
TRANSMISSION SERVICE	PLTRT		\$26,560,959	\$11,743,851	\$3,014,405	\$308,507	\$2,689,112	\$115,553	\$2,378,963	\$3,874,462
ANCILLARY SERVICES	Prod Plt		\$1,421,404	\$499,827	\$141,764	\$10,629	\$145,019	\$9,954	\$142,519	\$307,260
TAX REMITTANCE COMPENSATION	MISCERV		\$600	\$63	\$117	\$29	\$303	\$14	\$52	\$17
SOLAR REC	ENERGY		\$90,486	\$31,714	\$9,014	\$681	\$9,237	\$633	\$9,081	\$19,582
RETURN CHECK CHARGES	RETURN		\$61,024	\$56,873	\$3,526	\$42	\$442	\$20	\$76	\$25
OTHER MISC REVENUES	MISCERV		\$166,699	\$17,368	\$32,515	\$8,043	\$84,274	\$3,867	\$14,542	\$4,850
EXCESS FACILITIES CHARGES	MISCERV		\$30,874	\$3,217	\$6,022	\$1,490	\$15,608	\$716	\$2,693	\$898
REFINED COAL LICENSE FEES	Prod Plt		\$0							
EV CHARGING STATION RENTAL			\$5,191							
Unbilled Revenue			\$0							
Total Operating Revenues			\$1,586,186,238	\$633,316,978	\$229,933,999	\$12,341,775	\$174,078,433	\$9,622,433	\$137,920,608	\$256,010,741
Total O&M Expense										
Depreciation Expense			\$892,295,073	\$363,643,530	\$103,080,237	\$6,678,018	\$81,483,597	\$5,045,813	\$79,061,559	\$162,961,719
Taxes Other Than Income Taxes			\$370,531,145	\$147,366,184	\$39,182,662	\$2,831,309	\$35,164,715	\$2,267,377	\$33,705,704	\$69,514,469
State & Federal Income Taxes	Taxable Income-See below		\$49,563,937	\$21,468,261	\$5,463,384	\$377,404	\$4,402,910	\$269,530	\$4,142,815	\$8,240,845
Total Expenses Before Interest and Taxes			\$1,336,211,708	\$540,034,175	\$158,183,605	\$10,123,172	\$127,511,833	\$7,798,045	\$118,634,194	\$240,174,233
Net Operating Income Before Adjustments										
Curtailable Service Rider Credit			\$249,974,530	\$93,282,804	\$71,750,395	\$2,218,603	\$46,566,599	\$1,824,388	\$19,286,414	\$15,836,509
Allocation of Curtailable Service Rider Credits	Prod. Plt		\$18,634,070	\$0	\$0	\$0	\$0	\$0	\$0	\$1,032,456
Adjustment for EV & Solar to match Seelye Direct Assignments			(\$18,634,070)	(\$6,552,540)	(\$1,858,469)	(\$139,347)	(\$1,901,147)	(\$130,494)	(\$1,868,367)	(\$4,028,067)
Allocate Adjustment for EV & Solar Operating Income			(\$221,913)							
Adjusted Net Operating Income			\$221,913	\$77,047	\$62,089	\$1,847	\$39,679	\$1,505	\$15,473	\$11,407
Adjusted Net Operating Income			\$249,974,530	\$86,807,311	\$69,954,015	\$2,081,103	\$44,705,132	\$1,695,399	\$17,433,520	\$12,852,305
Rate Base Before Adjustment for EV & Solar to match Seelye Direct Assignments										
Adjustment for EV & Solar to match Seelye Direct Assignments			\$5,197,832,023	\$2,276,293,225	\$578,015,924	\$39,816,310	\$457,515,146	\$27,465,773	\$429,763,202	\$847,369,998
Allocate Adjustment for EV & Solar Rate Base			\$2,962,152							
Adjusted Rate Base			(\$2,962,152)	(\$1,297,222)	(\$329,402)	(\$22,691)	(\$260,730)	(\$15,652)	(\$244,915)	(\$482,902)
Adjusted Rate Base			\$5,197,832,023	\$2,274,996,003	\$577,686,523	\$39,793,619	\$457,254,415	\$27,450,121	\$429,518,287	\$846,887,096
ROR @ Current Rates			4.81%	3.82%	12.11%	5.23%	9.78%	6.18%	4.06%	1.52%
Indexed ROR @ Current Rates			100%	79%	252%	109%	203%	128%	84%	32%
Memo: Calculation of Taxable Income										
Operating Revenue			\$1,586,186,238	\$633,316,978	\$229,933,999	\$12,341,775	\$174,078,433	\$9,622,433	\$137,920,608	\$256,010,741
Operating Expenses			\$1,312,390,155	\$532,477,975	\$147,726,282	\$9,886,732	\$121,051,222	\$7,582,721	\$116,910,078	\$240,717,033
Interest Expense	Rate Base		\$115,884,365	\$50,749,388	\$12,886,720	\$887,695	\$10,200,186	\$612,343	\$9,581,463	\$18,891,902
Taxable Income			\$157,911,718	\$50,089,615	\$69,320,997	\$1,567,349	\$42,827,025	\$1,427,370	\$11,429,067	(\$3,598,194)

Kentucky Utilities Company
Probability of Dispatch - Historic - Pro Rata - Customer/Demand
(Summary)

	Allocation Factor		Total	Retail Trans.	Fluct. Load Service	Outdoor Lighting	Lighting Energy	Traffic Energy	Outdoor Sports Light	Electric Veh. Charging	Solar Share	Business Solar
	Name	No	Kentucky	(RTS)	(FLS)	(LS & RLS)	(LE)	(TE)	(OSL)	(EV)	(SSP)	(BS)
Operating Revenues												
Sales			\$1,558,608,458	\$82,247,981	\$32,956,814	\$30,555,893	\$307,246	\$271,291	\$92,320	\$1,533	\$162,504	\$38,355
Sales for Resale	Energy	2	\$8,863,601	\$690,878	\$298,012	\$61,868	\$2,251	\$1,232	\$168	\$6	\$0	\$0
Curtaillable Service Rider			(\$18,634,070)	(\$3,386,120)	(\$14,215,494)							
LATE PAYMENT CHARGES	LPAY		\$3,870,654	\$848	\$42	\$3,262	\$0	\$0	\$0	\$0	\$0	\$0
RECONNECT CHARGES	RECON		\$2,104,204	\$13	\$1	\$193	\$0	\$0	\$0	\$0	\$0	\$0
OTHER SERVICE CHARGES	MISCSERV		\$93,979	\$214	\$11	\$474	\$0	\$0	\$0	\$0	\$0	\$0
RENT FROM ELEC PROPERTY	RFEP		\$2,942,175	\$127,744	\$59,097	\$64,194	\$226	\$349	\$99	\$0	\$0	\$0
TRANSMISSION SERVICE	PLTRT		\$26,560,959	\$1,343,580	\$900,302	\$181,331	\$6,597	\$1,777	\$2,503	\$16	\$0	\$0
ANCILLARY SERVICES	Prod Plt		\$1,421,404	\$110,895	\$43,882	\$9,177	\$276	\$173	\$29	\$0	\$0	\$0
TAX REMITTANCE COMPENSATION	MISCSERV		\$600	\$1	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0
SOLAR REC	ENERGY		\$90,486	\$7,096	\$2,828	\$589	\$18	\$11	\$2	\$0	\$0	\$0
RETURN CHECK CHARGES	RETURN		\$61,024	\$2	\$0	\$18	\$0	\$0	\$0	\$0	\$0	\$0
OTHER MISC REVENUES	MISCSERV		\$166,699	\$380	\$19	\$841	\$0	\$0	\$0	\$0	\$0	\$0
EXCESS FACILITIES CHARGES	MISCSERV		\$30,874	\$70	\$4	\$156	\$0	\$0	\$0	\$0	\$0	\$0
REFINED COAL LICENSE FEES	Prod Plt		\$0									
EV CHARGING STATION RENTAL			\$5,191							\$5,191		
Unbilled Revenue			\$0									
Total Operating Revenues			\$1,586,186,238	\$81,143,582	\$20,045,517	\$30,878,000	\$316,613	\$274,833	\$95,121	\$6,745	\$162,504	\$38,355
Total O&M Expense												
Depreciation Expense			\$892,295,073	\$56,981,490	\$23,803,538	\$9,225,154	\$168,584	\$134,388	\$24,744	\$2,702	\$0	\$0
Taxes Other Than Income Taxes			\$370,531,145	\$24,302,493	\$10,088,040	\$5,980,366	\$69,249	\$46,837	\$11,318	\$422	\$0	\$0
State & Federal Income Taxes			\$49,563,937	\$2,772,784	\$1,193,522	\$1,214,872	\$9,103	\$6,589	\$1,818	\$99	\$0	\$0
Total Expenses Before Interest and Taxes	Taxable Income-See below		\$23,821,553	(\$1,391,513)	(\$2,686,331)	\$1,735,415	\$7,233	\$10,781	\$7,961	\$493	\$24,514	\$5,786
Net Operating Income Before Adjustments												
Curtaillable Service Rider Credit			\$249,974,530	(\$1,521,673)	(\$12,353,252)	\$12,722,194	\$62,444	\$76,239	\$49,280	\$3,029	\$137,990	\$32,569
Allocation of Curtaillable Service Rider Credits	Prod. Plt		\$18,634,070	\$3,386,120	\$14,215,494	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Adjustment for EV & Solar to match Seelye Direct Assignments			(\$18,634,070)	(\$1,453,785)	(\$575,277)	(\$120,309)	(\$3,617)	(\$2,266)	(\$382)	(\$2)	\$0	\$0
Allocate Adjustment for EV & Solar Operating Income			(\$221,913)							(\$31,525)	(\$171,789)	(\$18,599)
Adjusted Net Operating Income			\$221,913	\$365	\$1,143	\$11,195	\$52	\$66	\$43	\$0	\$0	\$0
Rate Base Before Adjustment for EV & Solar to match Seelye Direct Assignments			\$249,974,530	\$411,027	\$1,288,109	\$12,613,080	\$58,879	\$74,039	\$48,942	(\$28,498)	(\$33,799)	\$13,970
Adjustment for EV & Solar to match Seelye Direct Assignments			\$5,197,832,023	\$283,074,355	\$124,152,609	\$132,481,494	\$974,613	\$697,672	\$200,412	\$11,290	\$0	\$0
Allocate Adjustment for EV & Solar Rate Base			\$2,962,152							\$94,249	\$2,576,969	\$290,934
Adjusted Rate Base			(\$2,962,152)	(\$161,319)	(\$70,753)	(\$75,499)	(\$555)	(\$398)	(\$114)	\$0	\$0	\$0
ROR @ Current Rates			4.81%	0.15%	1.04%	9.53%	6.04%	10.62%	24.43%	-27.00%	-1.31%	4.80%
Indexed ROR @ Current Rates			100%	3%	22%	198%	126%	221%	508%	-561%	-27%	100%
Memo: Calculation of Taxable Income												
Operating Revenue			\$1,586,186,238	\$81,143,582	\$20,045,517	\$30,878,000	\$316,613	\$274,833	\$95,121	\$6,745	\$162,504	\$38,355
Operating Expenses			\$1,312,390,155	\$84,056,767	\$35,085,100	\$16,420,392	\$246,936	\$187,813	\$37,880	\$3,223	\$0	\$0
Interest Expense	Rate Base		\$115,884,365	\$6,311,072	\$2,767,951	\$2,953,642	\$21,729	\$15,554	\$4,468	\$252	\$0	\$0
Taxable Income			\$157,911,718	(\$9,224,257)	(\$17,807,534)	\$11,503,967	\$47,948	\$71,465	\$52,773	\$3,270	\$162,504	\$38,355

Kentucky Utilities Power Company
Probability of Dispatch - Historic - Market Based - Customer/Demand
(Summary)

	Allocation Factor		Total Kentucky	Residential (RS)	Gen. Service (GS)	All Electric Schools (AES)	Power Service-Secondary (PS-Sec)	Power Service-Primary (PS-Pri)	Time of Day-Secondary (TOD-Sec)	Time of Day-Primary (TOD-Pri)
	Name	No								
Operating Revenues										
Sales			\$1,558,608,458	\$611,492,797	\$224,799,513	\$11,901,436	\$169,760,857	\$9,429,915	\$134,172,118	\$250,417,886
Sales for Resale	Energy	2	\$8,863,601	\$3,060,544	\$864,129	\$66,194	\$874,964	\$39,542	\$918,738	\$1,985,075
Curtaillable Service Rider			(\$18,634,070)							(\$1,032,456)
LATE PAYMENT CHARGES	LPAY		\$3,870,654	\$3,005,113	\$603,038	\$17,979	\$188,380	\$8,644	\$32,507	\$10,840
RECONNECT CHARGES	RECON		\$2,104,204	\$2,004,119	\$96,024	\$268	\$2,811	\$129	\$485	\$162
OTHER SERVICE CHARGES	MISCSERV		\$93,979	\$9,792	\$18,331	\$4,534	\$47,511	\$2,180	\$8,198	\$2,734
RENT FROM ELEC PROPERTY	RFEP		\$2,942,175	\$1,391,702	\$345,603	\$21,944	\$259,914	\$11,265	\$240,634	\$419,405
TRANSMISSION SERVICE	PLTRT		\$26,560,959	\$11,743,851	\$3,014,405	\$308,507	\$2,689,112	\$115,553	\$2,378,963	\$3,874,462
ANCILLARY SERVICES	Prod Plt		\$1,421,404	\$515,774	\$142,742	\$10,740	\$144,352	\$9,821	\$140,171	\$299,087
TAX REMITTANCE COMPENSATION	MISCSERV		\$600	\$63	\$117	\$29	\$303	\$14	\$52	\$17
SOLAR REC	ENERGY		\$90,486	\$31,714	\$9,014	\$681	\$9,237	\$633	\$9,081	\$19,582
RETURN CHECK CHARGES	RETURN		\$61,024	\$56,873	\$3,526	\$42	\$442	\$20	\$76	\$25
OTHER MISC REVENUES	MISCSERV		\$166,699	\$17,368	\$32,515	\$8,043	\$84,274	\$3,867	\$14,542	\$4,850
EXCESS FACILITIES CHARGES	MISCSERV		\$30,874	\$3,217	\$6,022	\$1,490	\$15,608	\$716	\$2,693	\$898
REFINED COAL LICENSE FEES	Prod Plt		\$0							
EV CHARGING STATION RENTAL			\$5,191							
Unbilled Revenue			\$0							
Total Operating Revenues			\$1,586,186,238	\$633,332,926	\$229,934,978	\$12,341,886	\$174,077,766	\$9,622,299	\$137,918,260	\$256,002,568
Total O&M Expense			\$892,295,073	\$365,137,908	\$103,171,942	\$6,688,368	\$81,421,115	\$5,033,306	\$78,841,560	\$162,195,789
Depreciation Expense			\$370,531,145	\$150,626,926	\$39,378,973	\$2,853,515	\$35,025,730	\$2,239,936	\$33,226,292	\$67,847,238
Taxes Other Than Income Taxes			\$49,563,937	\$21,814,879	\$5,484,655	\$379,805	\$4,388,418	\$266,629	\$4,091,787	\$8,063,189
State & Federal Income Taxes	Taxable Income-See below		\$23,821,553	\$6,680,391	\$10,403,450	\$230,398	\$6,497,295	\$222,691	\$1,852,912	(\$94,102)
Total Expenses Before Interest and Taxes			\$1,336,211,708	\$544,260,105	\$158,439,019	\$10,152,086	\$127,332,558	\$7,762,562	\$118,012,550	\$238,012,115
Net Operating Income Before Adjustments			\$249,974,530	\$89,072,821	\$71,495,959	\$2,189,800	\$46,745,208	\$1,859,737	\$19,905,710	\$17,990,453
Curtaillable Service Rider Credit			\$18,634,070	\$0	\$0	\$0	\$0	\$0	\$0	\$1,032,456
Allocation of Curtaillable Service Rider Credits	Prod. Plt		(\$18,634,070)	(\$6,761,603)	(\$1,871,299)	(\$140,795)	(\$1,892,405)	(\$128,745)	(\$1,837,590)	(\$3,920,914)
Adjustment for EV & Solar to match Seelye Direct Assignments			(\$221,913)							
Allocate Adjustment for EV & Solar Operating Income			\$221,913	\$73,122	\$61,852	\$1,820	\$39,845	\$1,538	\$16,051	\$13,416
Adjusted Net Operating Income			\$249,974,530	\$82,384,340	\$69,686,512	\$2,050,825	\$44,892,648	\$1,732,530	\$18,084,171	\$15,115,411
Rate Base Before Adjustment for EV & Solar to match Seelye Direct Assignments			\$5,197,832,023	\$2,308,582,925	\$580,205,232	\$40,049,937	\$456,264,474	\$27,191,311	\$425,022,554	\$830,695,414
Adjustment for EV & Solar to match Seelye Direct Assignments			\$2,962,152							
Allocate Adjustment for EV & Solar Rate Base			(\$2,962,152)	(\$1,315,623)	(\$330,649)	(\$22,824)	(\$260,018)	(\$15,496)	(\$242,213)	(\$473,400)
Adjusted Rate Base			\$5,197,832,023	\$2,307,267,301	\$579,874,583	\$40,027,113	\$456,004,457	\$27,175,815	\$424,780,341	\$830,222,014
ROR @ Current Rates			4.81%	3.57%	12.02%	5.12%	9.84%	6.38%	4.26%	1.82%
Indexed ROR @ Current Rates			100%	74%	250%	107%	205%	133%	89%	38%
Memo: Calculation of Taxable Income										
Operating Revenue			\$1,586,186,238	\$633,332,926	\$229,934,978	\$12,341,886	\$174,077,766	\$9,622,299	\$137,918,260	\$256,002,568
Operating Expenses			\$1,312,390,155	\$537,579,713	\$148,035,569	\$9,921,688	\$120,835,262	\$7,539,872	\$116,159,638	\$238,106,216
Interest Expense	Rate Base		\$115,884,365	\$51,469,279	\$12,935,531	\$892,903	\$10,172,302	\$606,223	\$9,475,772	\$18,520,146
Taxable Income			\$157,911,718	\$44,283,934	\$68,963,878	\$1,527,295	\$43,070,201	\$1,476,204	\$12,282,851	(\$623,795)

Kentucky Utilities Power Company
Probability of Dispatch - Historic - Market Based - Customer/Demand
(Summary)

	Allocation Factor		Total Kentucky	Retail Trans. (RTS)	Fluct. Load Service (FLS)	Outdoor Lighting (LS & RLS)	Lighting Energy (LE)	Traffic Energy (TE)	Outdoor Sports Light (OSL)	Electric Veh. Charging (EV)	Solar Share (SSP)	Business Solar (BS)
	Name	No										
Operating Revenues												
Sales			\$1,558,608,458	\$82,247,981	\$32,956,814	\$30,555,893	\$307,246	\$271,291	\$92,320	\$1,533	\$162,504	\$38,355
Sales for Resale	Energy	2	\$8,863,601	\$690,878	\$298,012	\$61,868	\$2,251	\$1,232	\$168	\$6	\$0	\$0
Curtaillable Service Rider			(\$18,634,070)	(\$3,386,120)	(\$14,215,494)							
LATE PAYMENT CHARGES	LPAY		\$3,870,654	\$848	\$42	\$3,262	\$0	\$0	\$0	\$0	\$0	\$0
RECONNECT CHARGES	RECON		\$2,104,204	\$13	\$1	\$193	\$0	\$0	\$0	\$0	\$0	\$0
OTHER SERVICE CHARGES	MISC SERV		\$93,979	\$214	\$11	\$474	\$0	\$0	\$0	\$0	\$0	\$0
RENT FROM ELEC PROPERTY	RFEP		\$2,942,175	\$127,744	\$59,097	\$64,194	\$226	\$349	\$99	\$0	\$0	\$0
TRANSMISSION SERVICE	PLTRT		\$26,560,959	\$1,343,580	\$900,302	\$181,331	\$6,597	\$1,777	\$2,503	\$16	\$0	\$0
ANCILLARY SERVICES	Prod Plt		\$1,421,404	\$108,214	\$42,108	\$7,961	\$239	\$165	\$29	\$0	\$0	\$0
TAX REMITTANCE COMPENSATION	MISC SERV		\$600	\$1	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0
SOLAR REC	ENERGY		\$90,486	\$7,096	\$2,828	\$589	\$18	\$11	\$2	\$0	\$0	\$0
RETURN CHECK CHARGES	RETURN		\$61,024	\$2	\$0	\$18	\$0	\$0	\$0	\$0	\$0	\$0
OTHER MISC REVENUES	MISC SERV		\$166,699	\$380	\$19	\$841	\$0	\$0	\$0	\$0	\$0	\$0
EXCESS FACILITIES CHARGES	MISC SERV		\$30,874	\$70	\$4	\$156	\$0	\$0	\$0	\$0	\$0	\$0
REFINED COAL LICENSE FEES	Prod Plt		\$0									
EV CHARGING STATION RENTAL			\$5,191							\$5,191		
Unbilled Revenue			\$0									
Total Operating Revenues			\$1,586,186,238	\$81,140,902	\$20,043,743	\$30,876,784	\$316,577	\$274,825	\$95,121	\$6,745	\$162,504	\$38,355
Total O&M Expense			\$892,295,073	\$56,730,336	\$23,637,323	\$9,111,152	\$165,161	\$133,669	\$24,744	\$2,702	\$0	\$0
Depreciation Expense			\$370,531,145	\$23,752,442	\$9,725,461	\$5,735,700	\$61,887	\$45,278	\$11,345	\$422	\$0	\$0
Taxes Other Than Income Taxes			\$49,563,937	\$2,714,529	\$1,154,969	\$1,188,429	\$8,309	\$6,422	\$1,818	\$99	\$0	\$0
State & Federal Income Taxes	Taxable Income-See below		\$23,821,553	(\$1,243,946)	(\$2,588,777)	\$1,802,051	\$9,236	\$11,202	\$7,958	\$493	\$24,514	\$5,786
Total Expenses Before Interest and Taxes			\$1,336,211,708	\$81,953,361	\$31,928,976	\$17,837,331	\$244,593	\$196,571	\$45,864	\$3,717	\$24,514	\$5,786
Net Operating Income Before Adjustments			\$249,974,530	(\$812,460)	(\$11,885,232)	\$13,039,452	\$71,984	\$78,254	\$49,257	\$3,029	\$137,990	\$32,569
Curtaillable Service Rider Credit			\$18,634,070	\$3,386,120	\$14,215,494	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of Curtaillable Service Rider Credits	Prod. Plt		(\$18,634,070)	(\$1,418,649)	(\$552,023)	(\$104,360)	(\$3,138)	(\$2,165)	(\$382)	(\$2)	\$0	\$0
Adjustment for EV & Solar to match Seelye Direct Assignments			(\$221,913)							(\$31,525)	(\$171,789)	(\$18,599)
Allocate Adjustment for EV & Solar Operating Income			\$221,913	\$1,026	\$1,580	\$11,491	\$61	\$68	\$43	\$0	\$0	\$0
Adjusted Net Operating Income			\$249,974,530	\$1,156,037	\$1,779,818	\$12,946,583	\$68,907	\$76,156	\$48,918	(\$28,498)	(\$33,799)	\$13,970
Rate Base Before Adjustment for EV & Solar to match Seelye Direct Assignments			\$5,197,832,023	\$277,627,671	\$120,514,774	\$129,887,629	\$896,928	\$681,707	\$200,177	\$11,290	\$0	\$0
Adjustment for EV & Solar to match Seelye Direct Assignments			\$2,962,152							\$94,249	\$2,576,969	\$290,934
Allocate Adjustment for EV & Solar Rate Base			(\$2,962,152)	(\$158,215)	(\$68,679)	(\$74,021)	(\$511)	(\$388)	(\$114)	\$0	\$0	\$0
Adjusted Rate Base			\$5,197,832,023	\$277,469,456	\$120,446,095	\$129,813,608	\$896,417	\$681,319	\$200,063	\$105,539	\$2,576,969	\$290,934
ROR @ Current Rates			4.81%	0.42%	1.48%	9.97%	7.69%	11.18%	24.45%	-27.00%	-1.31%	4.80%
Indexed ROR @ Current Rates			100%	9%	31%	207%	160%	232%	508%	-561%	-27%	100%
Memo: Calculation of Taxable Income												
Operating Revenue			\$1,586,186,238	\$81,140,902	\$20,043,743	\$30,876,784	\$316,577	\$274,825	\$95,121	\$6,745	\$162,504	\$38,355
Operating Expenses			\$1,312,390,155	\$83,197,307	\$34,517,753	\$16,035,281	\$235,357	\$185,369	\$37,906	\$3,223	\$0	\$0
Interest Expense	Rate Base		\$115,884,365	\$6,189,640	\$2,686,847	\$2,895,812	\$19,997	\$15,198	\$4,463	\$252	\$0	\$0
Taxable Income			\$157,911,718	(\$8,246,045)	(\$17,160,856)	\$11,945,691	\$61,223	\$74,258	\$52,752	\$3,270	\$162,504	\$38,355

Kentucky Utilities Power Company
Probability of Dispatch - Forecasted - Pro Rata - Customer/Demand
(Summary)

	Allocation Factor		Total Kentucky	Residential (RS)	Gen. Service (GS)	All Electric Schools (AES)	Power Service-Secondary (PS-Sec)	Power Service-Primary (PS-Pri)	Time of Day-Secondary (TOD-Sec)	Time of Day-Primary (TOD-Pri)
	Name	No								
Operating Revenues										
Sales			\$1,558,608,458	\$611,492,797	\$224,799,513	\$11,901,436	\$169,760,857	\$9,429,915	\$134,172,118	\$250,417,886
Sales for Resale	Energy	2	\$8,863,601	\$3,060,544	\$864,129	\$66,194	\$874,964	\$39,542	\$918,738	\$1,985,075
Curtaillable Service Rider			(\$18,634,070)							(\$1,032,456)
LATE PAYMENT CHARGES	LPAY		\$3,870,654	\$3,005,113	\$603,038	\$17,979	\$188,380	\$8,644	\$32,507	\$10,840
RECONNECT CHARGES	RECON		\$2,104,204	\$2,004,119	\$96,024	\$268	\$2,811	\$129	\$485	\$162
OTHER SERVICE CHARGES	MISCSERV		\$93,979	\$9,792	\$18,331	\$4,534	\$47,511	\$2,180	\$8,198	\$2,734
RENT FROM ELEC PROPERTY	RFEP		\$2,942,175	\$1,391,702	\$345,603	\$21,944	\$259,914	\$11,265	\$240,634	\$419,405
TRANSMISSION SERVICE	PLTRT		\$26,560,959	\$11,743,851	\$3,014,405	\$308,507	\$2,689,112	\$115,553	\$2,378,963	\$3,874,462
ANCILLARY SERVICES	Prod Plt		\$1,421,404	\$491,937	\$139,839	\$10,614	\$141,911	\$6,409	\$148,322	\$316,058
TAX REMITTANCE COMPENSATION	MISCSERV		\$600	\$63	\$117	\$29	\$303	\$14	\$52	\$17
SOLAR REC	ENERGY		\$90,486	\$31,473	\$8,861	\$680	\$8,954	\$404	\$9,375	\$20,089
RETURN CHECK CHARGES	RETURN		\$61,024	\$56,873	\$3,526	\$42	\$442	\$20	\$76	\$25
OTHER MISC REVENUES	MISCSERV		\$166,699	\$17,368	\$32,515	\$8,043	\$84,274	\$3,867	\$14,542	\$4,850
EXCESS FACILITIES CHARGES	MISCSERV		\$30,874	\$3,217	\$6,022	\$1,490	\$15,608	\$716	\$2,693	\$898
REFINED COAL LICENSE FEES	Prod Plt		\$0							
EV CHARGING STATION RENTAL			\$5,191							
Unbilled Revenue			\$0							
Total Operating Revenues			\$1,586,186,238	\$633,308,848	\$229,931,922	\$12,341,759	\$174,075,042	\$9,618,659	\$137,926,705	\$256,020,046
Total O&M Expense			\$892,295,073	\$361,828,802	\$102,216,621	\$6,671,000	\$79,933,758	\$3,691,988	\$80,916,118	\$166,045,478
Depreciation Expense			\$370,531,145	\$145,754,599	\$38,798,392	\$2,823,855	\$34,566,431	\$1,545,842	\$34,926,980	\$71,295,796
Taxes Other Than Income Taxes			\$49,563,937	\$21,296,782	\$5,421,559	\$377,071	\$4,335,357	\$192,481	\$4,268,950	\$8,432,073
State & Federal Income Taxes	Taxable Income-See below		\$23,821,553	\$8,143,368	\$10,667,812	\$238,678	\$6,819,966	\$564,647	\$1,204,876	(\$1,365,729)
Total Expenses Before Interest and Taxes			\$1,336,211,708	\$537,023,551	\$157,104,384	\$10,110,604	\$125,655,512	\$5,994,959	\$121,316,924	\$244,407,618
Net Operating Income Before Adjustments			\$249,974,530	\$96,285,297	\$72,827,538	\$2,231,155	\$48,419,530	\$3,623,700	\$16,609,781	\$11,612,427
Curtaillable Service Rider Credit			\$18,634,070	\$0	\$0	\$0	\$0	\$0	\$0	\$1,032,456
Allocation of Curtaillable Service Rider Credits	Prod. Plt		(\$18,634,070)	(\$6,449,112)	(\$1,833,242)	(\$139,146)	(\$1,860,402)	(\$84,022)	(\$1,944,445)	(\$4,143,406)
Adjustment for EV & Solar to match Seelye Direct Assignments			(\$221,501)							
Allocate Adjustment for EV & Solar Operating Income			\$221,501	\$79,659	\$62,951	\$1,855	\$41,284	\$3,139	\$13,004	\$7,538
Adjusted Net Operating Income			\$249,974,530	\$89,915,843	\$71,057,247	\$2,093,864	\$46,600,413	\$3,542,816	\$14,678,339	\$8,509,015
Rate Base Before Adjustment for EV & Solar to match Seelye Direct Assignments			\$5,197,832,023	\$2,262,718,465	\$573,185,586	\$39,814,321	\$449,896,464	\$19,974,793	\$440,803,438	\$865,676,260
Adjustment for EV & Solar to match Seelye Direct Assignments			\$2,960,538							
Allocate Adjustment for EV & Solar Rate Base			(\$2,960,538)	(\$1,288,784)	(\$326,471)	(\$22,677)	(\$256,249)	(\$11,377)	(\$251,070)	(\$493,066)
Adjusted Rate Base			\$5,197,832,023	\$2,261,429,682	\$572,859,115	\$39,791,644	\$449,640,215	\$19,963,415	\$440,552,369	\$865,183,194
ROR @ Current Rates			4.81%	3.98%	12.40%	5.26%	10.36%	17.75%	3.33%	0.98%
Indexed ROR @ Current Rates			100%	83%	258%	109%	216%	369%	69%	20%
Memo: Calculation of Taxable Income										
Operating Revenue			\$1,586,186,238	\$633,308,848	\$229,931,922	\$12,341,759	\$174,075,042	\$9,618,659	\$137,926,705	\$256,020,046
Operating Expenses			\$1,312,390,155	\$528,880,183	\$146,436,572	\$9,871,926	\$118,835,546	\$5,430,312	\$120,112,048	\$245,773,347
Interest Expense	Rate Base		\$115,884,365	\$50,446,742	\$12,779,029	\$887,650	\$10,030,329	\$445,333	\$9,827,602	\$19,300,036
Taxable Income			\$157,911,718	\$53,981,923	\$70,716,321	\$1,582,183	\$45,209,167	\$3,743,014	\$7,987,055	(\$9,053,337)

Kentucky Utilities Power Company
Probability of Dispatch - Forecasted - Pro Rata - Customer/Demand

	(Summary)		Total Kentucky	Retail Trans. (RTS)	Fluct. Load Service (FLS)	Outdoor Lighting (LS & RLS)	Lighting Energy (LE)	Traffic Energy (TE)	Outdoor Sports Light (OSL)	Electric Veh. Charging (EV)	Solar Share (SSP)	Business Solar (BS)
	Allocation Factor	No										
Name												
Operating Revenues												
Sales			\$1,558,608,458	\$82,247,981	\$32,956,814	\$30,555,893	\$307,246	\$271,291	\$92,320	\$1,533	\$162,504	\$38,355
Sales for Resale	Energy	2	\$8,863,601	\$690,878	\$298,012	\$61,868	\$2,251	\$1,232	\$168	\$6	\$0	\$0
Curtaillable Service Rider			(\$18,634,070)	(\$3,386,120)	(\$14,215,494)							
LATE PAYMENT CHARGES	LPAY		\$3,870,654	\$848	\$42	\$3,262	\$0	\$0	\$0	\$0	\$0	\$0
RECONNECT CHARGES	RECON		\$2,104,204	\$13	\$1	\$193	\$0	\$0	\$0	\$0	\$0	\$0
OTHER SERVICE CHARGES	MISCSERV		\$93,979	\$214	\$11	\$474	\$0	\$0	\$0	\$0	\$0	\$0
RENT FROM ELEC PROPERTY	RFEP		\$2,942,175	\$127,744	\$59,097	\$64,194	\$226	\$349	\$99	\$0	\$0	\$0
TRANSMISSION SERVICE	PLTRT		\$26,560,959	\$1,343,580	\$900,302	\$181,331	\$6,597	\$1,777	\$2,503	\$16	\$0	\$0
ANCILLARY SERVICES	Prod Plt		\$1,421,404	\$109,202	\$47,104	\$9,440	\$343	\$194	\$27	\$1	\$0	\$0
TAX REMITTANCE COMPENSATION	MISCSERV		\$600	\$1	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0
SOLAR REC	ENERGY		\$90,486	\$6,993	\$3,007	\$614	\$22	\$12	\$2	\$0	\$0	\$0
RETURN CHECK CHARGES	RETURN		\$61,024	\$2	\$0	\$18	\$0	\$0	\$0	\$0	\$0	\$0
OTHER MISC REVENUES	MISCSERV		\$166,699	\$380	\$19	\$841	\$0	\$0	\$0	\$0	\$0	\$0
EXCESS FACILITIES CHARGES	MISCSERV		\$30,874	\$70	\$4	\$156	\$0	\$0	\$0	\$0	\$0	\$0
REFINED COAL LICENSE FEES	Prod Plt		\$0									
EV CHARGING STATION RENTAL			\$5,191							\$5,191		
Unbilled Revenue			\$0									
Total Operating Revenues			\$1,586,186,238	\$81,141,787	\$20,048,918	\$30,878,288	\$316,686	\$274,856	\$95,118	\$6,746	\$162,504	\$38,355
Total O&M Expense			\$892,295,073	\$56,362,269	\$24,903,658	\$9,360,401	\$195,533	\$142,646	\$23,793	\$3,006	\$0	\$0
Depreciation Expense			\$370,531,145	\$23,909,680	\$10,719,122	\$6,044,674	\$83,151	\$51,238	\$10,803	\$581	\$0	\$0
Taxes Other Than Income Taxes			\$49,563,937	\$2,736,007	\$1,263,562	\$1,220,586	\$10,572	\$7,058	\$1,764	\$116	\$0	\$0
State & Federal Income Taxes	Taxable Income-See below		\$23,821,553	(\$1,222,134)	(\$2,980,484)	\$1,702,606	\$371	\$8,652	\$8,207	\$416	\$24,514	\$5,786
Total Expenses Before Interest and Taxes			\$1,336,211,708	\$81,785,824	\$33,905,858	\$18,328,267	\$289,627	\$209,595	\$44,567	\$4,119	\$24,514	\$5,786
Net Operating Income Before Adjustments			\$249,974,530	(\$644,037)	(\$13,856,939)	\$12,550,021	\$27,059	\$65,261	\$50,551	\$2,628	\$137,990	\$32,569
Curtaillable Service Rider Credit			\$18,634,070	\$3,386,120	\$14,215,494	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of Curtaillable Service Rider Credits	Prod. Plt		(\$18,634,070)	(\$1,431,603)	(\$617,522)	(\$123,756)	(\$4,503)	(\$2,549)	(\$350)	(\$12)	\$0	\$0
Adjustment for EV & Solar to match Seelye Direct Assignments			(\$221,501)							(\$31,113)	(\$171,789)	(\$18,599)
Allocate Adjustment for EV & Solar Operating Income			\$221,501	\$1,162	(\$230)	\$11,018	\$20	\$56	\$45	\$0	\$0	\$0
Adjusted Net Operating Income			\$249,974,530	\$1,311,642	(\$259,197)	\$12,437,284	\$22,576	\$62,768	\$50,246	(\$28,498)	(\$33,799)	\$13,970
Rate Base Before Adjustment for EV & Solar to match Seelye Direct Assignments			\$5,197,832,023	\$279,674,952	\$130,974,220	\$133,042,611	\$1,119,936	\$742,650	\$195,421	\$12,904	\$0	\$0
Adjustment for EV & Solar to match Seelye Direct Assignments			\$2,960,538							\$92,635	\$2,576,969	\$290,934
Allocate Adjustment for EV & Solar Rate Base			(\$2,960,538)	(\$159,295)	(\$74,599)	(\$75,777)	(\$638)	(\$423)	(\$111)	\$0	\$0	\$0
Adjusted Rate Base			\$5,197,832,023	\$279,515,657	\$130,899,621	\$132,966,833	\$1,119,298	\$742,227	\$195,310	\$105,539	\$2,576,969	\$290,934
ROR @ Current Rates			4.81%	0.47%	-0.20%	9.35%	2.02%	8.46%	25.73%	-27.00%	-1.31%	4.80%
Indexed ROR @ Current Rates			100%	10%	-4%	194%	42%	176%	535%	-561%	-27%	100%
Memo: Calculation of Taxable Income												
Operating Revenue			\$1,586,186,238	\$81,141,787	\$20,048,918	\$30,878,288	\$316,686	\$274,856	\$95,118	\$6,746	\$162,504	\$38,355
Operating Expenses			\$1,312,390,155	\$83,007,957	\$36,886,342	\$16,625,661	\$289,255	\$200,942	\$36,360	\$3,703	\$0	\$0
Interest Expense	Rate Base		\$115,884,365	\$6,235,283	\$2,920,037	\$2,966,152	\$24,969	\$16,557	\$4,357	\$288	\$0	\$0
Taxable Income			\$157,911,718	(\$8,101,453)	(\$19,757,461)	\$11,286,475	\$2,461	\$57,356	\$54,401	\$2,755	\$162,504	\$38,355

Kentucky Utilities Power Company
Probability of Dispatch - Forecasted - Market Based - Customer/Demand
(Summary)

	Allocation Factor		Total Kentucky	Residential (RS)	Gen. Service (GS)	All Electric Schools (AES)	Power Service-Secondary (PS-Sec)	Power Service-Primary (PS-Pri)	Time of Day-Secondary (TOD-Sec)	Time of Day-Primary (TOD-Pri)
	Name	No								
Operating Revenues										
Sales			\$1,558,608,458	\$611,492,797	\$224,799,513	\$11,901,436	\$169,760,857	\$9,429,915	\$134,172,118	\$250,417,886
Sales for Resale	Energy	2	\$8,863,601	\$3,060,544	\$864,129	\$66,194	\$874,964	\$39,542	\$918,738	\$1,985,075
Curtaillable Service Rider			(\$18,634,070)							(\$1,032,456)
LATE PAYMENT CHARGES	LPAY		\$3,870,654	\$3,005,113	\$603,038	\$17,979	\$188,380	\$8,644	\$32,507	\$10,840
RECONNECT CHARGES	RECON		\$2,104,204	\$2,004,119	\$96,024	\$268	\$2,811	\$129	\$485	\$162
OTHER SERVICE CHARGES	MISCSERV		\$93,979	\$9,792	\$18,331	\$4,534	\$47,511	\$2,180	\$8,198	\$2,734
RENT FROM ELEC PROPERTY	RFEP		\$2,942,175	\$1,391,702	\$345,603	\$21,944	\$259,914	\$11,265	\$240,634	\$419,405
TRANSMISSION SERVICE	PLTRT		\$26,560,959	\$11,743,851	\$3,014,405	\$308,507	\$2,689,112	\$115,553	\$2,378,963	\$3,874,462
ANCILLARY SERVICES	Prod Plt		\$1,421,404	\$508,868	\$140,853	\$10,674	\$141,007	\$6,336	\$146,133	\$306,983
TAX REMITTANCE COMPENSATION	MISCSERV		\$600	\$63	\$117	\$29	\$303	\$14	\$52	\$17
SOLAR REC	ENERGY		\$90,486	\$31,473	\$8,861	\$680	\$8,954	\$404	\$9,375	\$20,089
RETURN CHECK CHARGES	RETURN		\$61,024	\$56,873	\$3,526	\$42	\$442	\$20	\$76	\$25
OTHER MISC REVENUES	MISCSERV		\$166,699	\$17,368	\$32,515	\$8,043	\$84,274	\$3,867	\$14,542	\$4,850
EXCESS FACILITIES CHARGES	MISCSERV		\$30,874	\$3,217	\$6,022	\$1,490	\$15,608	\$716	\$2,693	\$898
REFINED COAL LICENSE FEES	Prod Plt		\$0							
EV CHARGING STATION RENTAL			\$5,191							
Unbilled Revenue			\$0							
Total Operating Revenues			\$1,586,186,238	\$633,325,778	\$229,932,935	\$12,341,819	\$174,074,138	\$9,618,586	\$137,924,516	\$256,010,971
Total O&M Expense			\$892,295,073	\$363,415,324	\$102,311,605	\$6,676,647	\$79,849,017	\$3,685,174	\$80,711,032	\$165,195,092
Depreciation Expense			\$370,531,145	\$149,177,242	\$39,000,839	\$2,834,902	\$34,380,069	\$1,531,225	\$34,483,991	\$69,466,086
Taxes Other Than Income Taxes			\$49,563,937	\$21,664,773	\$5,443,590	\$378,380	\$4,315,701	\$190,901	\$4,221,380	\$8,234,827
State & Federal Income Taxes	Taxable Income-See below		\$23,821,553	\$7,216,419	\$10,612,523	\$235,495	\$6,869,755	\$568,623	\$1,324,752	(\$869,216)
Total Expenses Before Interest and Taxes			\$1,336,211,708	\$541,473,759	\$157,368,557	\$10,125,424	\$125,414,543	\$5,975,922	\$120,741,155	\$242,026,789
Net Operating Income Before Adjustments			\$249,974,530	\$91,852,020	\$72,564,379	\$2,216,395	\$48,659,595	\$3,642,664	\$17,183,362	\$13,984,182
Curtaillable Service Rider Credit			\$18,634,070	\$0	\$0	\$0	\$0	\$0	\$0	\$1,032,456
Allocation of Curtaillable Service Rider Credits	Prod. Plt		(\$18,634,070)	(\$6,671,066)	(\$1,846,530)	(\$139,936)	(\$1,848,546)	(\$83,069)	(\$1,915,754)	(\$4,024,438)
Adjustment for EV & Solar to match Seelye Direct Assignments			(\$221,501)							
Allocate Adjustment for EV & Solar Operating Income			\$221,501	\$75,531	\$62,706	\$1,841	\$41,508	\$3,156	\$13,538	\$9,747
Adjusted Net Operating Income			\$249,974,530	\$85,256,484	\$70,780,555	\$2,078,300	\$46,852,556	\$3,562,751	\$15,281,146	\$11,001,947
Rate Base Before Adjustment for EV & Solar to match Seelye Direct Assignments			\$5,197,832,023	\$2,297,904,472	\$575,341,206	\$39,955,972	\$448,093,593	\$19,821,699	\$436,264,509	\$846,699,358
Adjustment for EV & Solar to match Seelye Direct Assignments			\$2,960,538							
Allocate Adjustment for EV & Solar Rate Base			(\$2,960,538)	(\$1,308,825)	(\$327,699)	(\$22,758)	(\$255,222)	(\$11,290)	(\$248,485)	(\$482,257)
Adjusted Rate Base			\$5,197,832,023	\$2,296,595,647	\$575,013,507	\$39,933,214	\$447,838,370	\$19,810,409	\$436,016,024	\$846,217,101
ROR @ Current Rates			4.81%	3.71%	12.31%	5.20%	10.46%	17.98%	3.50%	1.30%
Indexed ROR @ Current Rates			100%	77%	256%	108%	218%	374%	73%	27%
Memo: Calculation of Taxable Income										
Operating Revenue			\$1,586,186,238	\$633,325,778	\$229,932,935	\$12,341,819	\$174,074,138	\$9,618,586	\$137,924,516	\$256,010,971
Operating Expenses			\$1,312,390,155	\$534,257,339	\$146,756,033	\$9,889,929	\$118,544,788	\$5,407,300	\$119,416,403	\$242,896,005
Interest Expense	Rate Base		\$115,884,365	\$51,231,205	\$12,827,088	\$890,808	\$9,990,135	\$441,920	\$9,726,408	\$18,876,950
Taxable Income			\$157,911,718	\$47,837,234	\$70,349,814	\$1,561,081	\$45,539,215	\$3,769,367	\$8,781,706	(\$5,761,985)

Kentucky Utilities Power Company
Probability of Dispatch - Forecasted - Market Based - Customer/Demand
(Summary)

	Allocation Factor		Total Kentucky	Retail Trans. (RTS)	Fluct. Load Service (FLS)	Outdoor Lighting (LS & RLS)	Lighting Energy (LE)	Traffic Energy (TE)	Outdoor Sports Light (OSL)	Electric Veh. Charging (EV)	Solar Share (SSP)	Business Solar (BS)
	Name	No										
Operating Revenues												
Sales			\$1,558,608,458	\$82,247,981	\$32,956,814	\$30,555,893	\$307,246	\$271,291	\$92,320	\$1,533	\$162,504	\$38,355
Sales for Resale	Energy	2	\$8,863,601	\$690,878	\$298,012	\$61,868	\$2,251	\$1,232	\$168	\$6	\$0	\$0
Curtaillable Service Rider			(\$18,634,070)	(\$3,386,120)	(\$14,215,494)							
LATE PAYMENT CHARGES	LPAY		\$3,870,654	\$848	\$42	\$3,262	\$0	\$0	\$0	\$0	\$0	\$0
RECONNECT CHARGES	RECON		\$2,104,204	\$13	\$1	\$193	\$0	\$0	\$0	\$0	\$0	\$0
OTHER SERVICE CHARGES	MISC SERV		\$93,979	\$214	\$11	\$474	\$0	\$0	\$0	\$0	\$0	\$0
RENT FROM ELEC PROPERTY	RFEP		\$2,942,175	\$127,744	\$59,097	\$64,194	\$226	\$349	\$99	\$0	\$0	\$0
TRANSMISSION SERVICE	PLTRT		\$26,560,959	\$1,343,580	\$900,302	\$181,331	\$6,597	\$1,777	\$2,503	\$16	\$0	\$0
ANCILLARY SERVICES	Prod Plt		\$1,421,404	\$106,279	\$45,349	\$8,400	\$306	\$187	\$26	\$1	\$0	\$0
TAX REMITTANCE COMPENSATION	MISC SERV		\$600	\$1	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0
SOLAR REC	ENERGY		\$90,486	\$6,993	\$3,007	\$614	\$22	\$12	\$2	\$0	\$0	\$0
RETURN CHECK CHARGES	RETURN		\$61,024	\$2	\$0	\$18	\$0	\$0	\$0	\$0	\$0	\$0
OTHER MISC REVENUES	MISC SERV		\$166,699	\$380	\$19	\$841	\$0	\$0	\$0	\$0	\$0	\$0
EXCESS FACILITIES CHARGES	MISC SERV		\$30,874	\$70	\$4	\$156	\$0	\$0	\$0	\$0	\$0	\$0
REFINED COAL LICENSE FEES	Prod Plt		\$0									
EV CHARGING STATION RENTAL			\$5,191							\$5,191		
Unbilled Revenue			\$0									
Total Operating Revenues			\$1,586,186,238	\$81,138,863	\$20,047,163	\$30,877,248	\$316,648	\$274,848	\$95,118	\$6,746	\$162,504	\$38,355
Total O&M Expense			\$892,295,073	\$56,088,339	\$24,739,164	\$9,262,974	\$191,986	\$141,940	\$23,772	\$3,006	\$0	\$0
Depreciation Expense			\$370,531,145	\$23,317,740	\$10,367,530	\$5,834,931	\$75,520	\$49,720	\$10,770	\$581	\$0	\$0
Taxes Other Than Income Taxes			\$49,563,937	\$2,672,470	\$1,225,408	\$1,197,988	\$9,749	\$6,895	\$1,759	\$116	\$0	\$0
State & Federal Income Taxes	Taxable Income-See below		\$23,821,553	(\$1,062,020)	(\$2,884,746)	\$1,759,528	\$2,443	\$9,064	\$8,217	\$416	\$24,514	\$5,786
Total Expenses Before Interest and Taxes			\$1,336,211,708	\$81,016,529	\$33,447,356	\$18,055,421	\$279,698	\$207,618	\$44,518	\$4,119	\$24,514	\$5,786
Net Operating Income Before Adjustments			\$249,974,530	\$122,335	(\$13,400,193)	\$12,821,827	\$36,950	\$67,230	\$50,600	\$2,628	\$137,990	\$32,569
Curtaillable Service Rider Credit			\$18,634,070	\$3,386,120	\$14,215,494	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of Curtaillable Service Rider Credits	Prod. Plt		(\$18,634,070)	(\$1,393,281)	(\$594,509)	(\$110,125)	(\$4,006)	(\$2,450)	(\$347)	(\$12)	\$0	\$0
Adjustment for EV & Solar to match Seelye Direct Assignments			(\$221,501)							(\$31,113)	(\$171,789)	(\$18,599)
Allocate Adjustment for EV & Solar Operating Income			\$221,501	\$1,876	\$196	\$11,272	\$29	\$57	\$45	\$0	\$0	\$0
Adjusted Net Operating Income			\$249,974,530	\$2,117,049	\$220,988	\$12,722,973	\$32,972	\$64,837	\$50,298	(\$28,498)	(\$33,799)	\$13,970
Rate Base Before Adjustment for EV & Solar to match Seelye Direct Assignments			\$5,197,832,023	\$273,624,218	\$127,289,128	\$130,862,408	\$1,040,554	\$727,000	\$195,002	\$12,904	\$0	\$0
Adjustment for EV & Solar to match Seelye Direct Assignments			\$2,960,538							\$92,635	\$2,576,969	\$290,934
Allocate Adjustment for EV & Solar Rate Base			(\$2,960,538)	(\$155,849)	(\$72,500)	(\$74,536)	(\$593)	(\$414)	(\$111)	\$0	\$0	\$0
Adjusted Rate Base			\$5,197,832,023	\$273,468,369	\$127,216,628	\$130,787,873	\$1,039,961	\$726,586	\$194,891	\$105,539	\$2,576,969	\$290,934
ROR @ Current Rates			4.81%	0.77%	0.17%	9.73%	3.17%	8.92%	25.81%	-27.00%	-1.31%	4.80%
Indexed ROR @ Current Rates			100%	16%	4%	202%	66%	186%	537%	-561%	-27%	100%
Memo: Calculation of Taxable Income												
Operating Revenue			\$1,586,186,238	\$81,138,863	\$20,047,163	\$30,877,248	\$316,648	\$274,848	\$95,118	\$6,746	\$162,504	\$38,355
Operating Expenses			\$1,312,390,155	\$82,078,549	\$36,332,102	\$16,295,893	\$277,255	\$198,554	\$36,301	\$3,703	\$0	\$0
Interest Expense	Rate Base		\$115,884,365	\$6,100,384	\$2,837,879	\$2,917,545	\$23,199	\$16,208	\$4,348	\$288	\$0	\$0
Taxable Income			\$157,911,718	(\$7,040,069)	(\$19,122,818)	\$11,663,810	\$16,194	\$60,086	\$54,469	\$2,755	\$162,504	\$38,355

Louisville Gas and Electric Company
Probability of Dispatch - Historic - Pro Rata - Customer/Demand
(Summary)

	Allocation Factor		Total	Residential	General Service	Power Service-Pri.	Power Service-Sec.	TOD- Primary	TOD-Secondary	Retail Trans	Special Contract	
	Name	No	LGE - Electric	(RS)	(GS)	(PS-Pri)	(PS-Sec)	(TOD-Pri)	(TOD-Sec)	(RTS)	Customer	
Operating Revenues												
Sales			\$1,066,653,012	\$431,824,736	\$148,100,588	\$10,054,862	\$147,448,878	\$136,688,085	\$101,626,163	\$64,286,867	\$3,635,160	
Sales for Resale	Energy	2	\$34,405,720	\$12,366,967	\$3,656,201	\$309,759	\$4,608,468	\$5,957,248	\$3,934,269	\$3,081,524	\$168,465	
TRANSMISSION SERVICE	PLTRT		\$12,094,529	\$5,722,158	\$1,397,741	\$91,752	\$1,555,255	\$1,304,274	\$1,234,808	\$643,931	\$41,379	
ANCILLARY SERVICES	LOLP		\$665,560	\$243,542	\$72,714	\$5,455	\$93,535	\$113,027	\$72,198	\$55,782	\$3,266	
Curtailable Service Rider			(\$2,468,360)					(\$142,467)		(\$2,325,893)		
Forfeited Discounts	FDIS		\$2,706,693	\$2,147,240	\$209,025	\$7,005	\$278,420	\$13,168	\$50,533	\$1,301	\$0	
Misc Service Revenues	MISCR		\$1,545,789	\$1,474,975	\$58,585	\$244	\$9,717	\$460	\$1,764	\$45	\$0	
RENT FROM ELEC PROPERTY	RFEP		\$3,799,537	\$2,011,449	\$421,907	\$23,601	\$405,923	\$361,224	\$311,611	\$149,299	\$9,665	
OTHER Electric Revenue	OER		\$662,367	\$350,653	\$73,550	\$4,114	\$70,764	\$62,972	\$54,323	\$26,027	\$1,685	
Electric Vehicle Charging Fees			\$11,088									
Unbilled Revenue			\$0									
Total Operating Revenues			\$1,120,075,935	\$456,141,720	\$153,990,312	\$10,496,793	\$154,470,961	\$144,357,990	\$107,285,670	\$65,918,882	\$3,859,620	
Total O&M Expense			\$643,436,661	\$274,948,332	\$73,126,766	\$4,755,714	\$80,226,745	\$92,894,468	\$62,394,451	\$44,962,960	\$2,679,295	
Depreciation Expense			\$277,122,836	\$117,910,424	\$30,244,456	\$1,989,160	\$34,760,944	\$39,401,111	\$26,572,185	\$18,538,784	\$1,147,564	
Amortization of Investment Tax Credit			(\$916,996)	(\$425,422)	(\$99,878)	(\$5,983)	(\$105,903)	(\$114,028)	(\$80,467)	(\$51,457)	(\$3,348)	
Taxes Other Than Income Taxes			\$42,336,722	\$19,641,261	\$4,611,265	\$276,214	\$4,889,419	\$5,264,529	\$3,715,079	\$2,375,715	\$154,565	
State & Federal Income Taxes			Taxable Income-See below	\$7,757,584	\$625,996	\$3,776,046	\$299,139	\$2,566,664	(\$329,389)	\$762,487	(\$456,401)	(\$42,281)
Total Expenses Before Interest and Taxes			\$969,736,807	\$412,700,591	\$111,658,655	\$7,314,244	\$122,337,868	\$137,116,691	\$93,363,735	\$65,369,601	\$3,935,794	
Net Operating Income Before Adjustments			\$150,339,128	\$43,441,129	\$42,331,657	\$3,182,548	\$32,133,093	\$7,241,299	\$13,921,935	\$549,281	(\$76,174)	
Curtailable Service Rider Credit			\$2,468,360	\$0	\$0	\$0	\$0	\$142,467	\$0	\$2,325,893	\$0	
Allocation of Curtailable Service Rider Credits			Prod. Plt	(\$2,468,360)	(\$903,223)	(\$269,676)	(\$20,233)	(\$346,893)	(\$419,184)	(\$267,761)	(\$206,878)	(\$12,112)
Adjustment for EV & Solar to match Seelye Direct Assignments			(\$182,931)									
Allocate Adjustment for EV & Solar Operating Income			\$182,931	\$51,839	\$51,259	\$3,854	\$38,737	\$8,487	\$16,640	\$3,252	(\$108)	
Adjusted Net Operating Income			\$150,339,128	\$42,589,745	\$42,113,240	\$3,166,169	\$31,824,937	\$6,973,070	\$13,670,813	\$2,671,548	(\$88,394)	
Rate Base Before Adjustment for EV & Solar to match Seelye Direct Assignments			\$3,460,077,816	\$1,606,022,746	\$377,012,431	\$22,621,630	\$398,622,149	\$430,463,141	\$303,865,058	\$194,532,390	\$12,637,170	
Adjustment for EV & Solar to match Seelye Direct Assignments			\$2,483,825									
Allocate Adjustment for EV & Solar Rate Base			(\$2,483,825)	(\$1,152,887)	(\$270,639)	(\$16,239)	(\$286,152)	(\$309,009)	(\$218,130)	(\$139,646)	(\$9,072)	
Adjusted Rate Base			\$3,460,077,816	\$1,604,869,859	\$376,741,791	\$22,605,391	\$398,335,997	\$430,154,132	\$303,646,928	\$194,392,745	\$12,628,098	
ROR @ Current Rates			4.34%	2.65%	11.18%	14.01%	7.99%	1.62%	4.50%	1.37%	-0.70%	
Indexed ROR			100%	61%	257%	322%	184%	37%	104%	32%	-16%	
Memo: Calculation of Taxable Income												
Operating Revenue			\$1,120,075,935	\$456,141,720	\$153,990,312	\$10,496,793	\$154,470,961	\$144,357,990	\$107,285,670	\$65,918,882	\$3,859,620	
Operating Expenses			\$961,979,223	\$412,074,595	\$107,882,609	\$7,015,105	\$119,771,205	\$137,446,080	\$92,601,248	\$65,826,002	\$3,978,076	
Interest Expense			Rate Base	\$75,433,705	\$35,013,157	\$8,219,308	\$493,178	\$8,690,425	\$9,384,595	\$6,624,610	\$4,241,031	\$275,505
Interest Synchronization Adjustment			\$6,215,728	\$2,885,080	\$677,270	\$40,638	\$716,090	\$773,289	\$545,867	\$349,460	\$22,702	
Taxable Income			\$76,447,279	\$6,168,888	\$37,211,125	\$2,947,872	\$25,293,242	(\$3,245,975)	\$7,513,945	(\$4,497,611)	(\$416,662)	

Louisville Gas and Electric Company
Probability of Dispatch - Historic - Pro Rata - Customer/Demand
(Summary)

	Allocation Factor		Total LGE - Electric	Outdoor Lighting (RLS, LS)	Street Lighting (LE)	Traffic Street Lighting (TE)	Outdoor Sports Light (OSL)	Electric Veh. Charging (EV)	Solar Share (SSP)	Business Solar (BS)
	Name	No								
Operating Revenues										
Sales			\$1,066,653,012	\$22,160,940	\$243,959	\$318,742	\$15,468	\$1,533	\$237,096	\$9,936
Sales for Resale	Energy	2	\$34,405,720	\$302,375	\$10,532	\$9,822	\$35	\$56	\$0	\$0
TRANSMISSION SERVICE	PLTRT		\$12,094,529	\$98,058	\$3,415	\$1,568	\$171	\$17	\$0	\$0
ANCILLARY SERVICES	LOLP		\$665,560	\$5,652	\$197	\$189	\$2	\$0	\$0	\$0
Curtailable Service Rider			(\$2,468,360)							
Forfeited Discounts	FDIS		\$2,706,693	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Misc Service Revenues	MISCR		\$1,545,789	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RENT FROM ELEC PROPERTY	RFEP		\$3,799,537	\$103,878	\$305	\$660	\$15	\$0	\$0	\$0
OTHER Electric Revenue	OER		\$662,367	\$18,109	\$53	\$115	\$3	\$0	\$0	\$0
Electric Vehicle Charging Fees			\$11,088					\$11,088		
Unbilled Revenue			\$0							
Total Operating Revenues			\$1,120,075,935	\$22,689,013	\$258,461	\$331,095	\$15,693	\$12,694	\$237,096	\$9,936
Total O&M Expense			\$643,436,661	\$7,083,816	\$178,511	\$180,763	\$2,779	\$2,061	\$0	\$0
Depreciation Expense			\$277,122,836	\$6,410,837	\$73,237	\$72,321	\$1,226	\$587	\$0	\$0
Amortization of Investment Tax Credit			(\$916,996)	(\$30,049)	(\$228)	(\$226)	(\$5)	(\$3)	\$0	\$0
Taxes Other Than Income Taxes			\$42,336,722	\$1,387,321	\$10,547	\$10,438	\$227	\$144	\$0	\$0
State & Federal Income Taxes	Taxable Income-See below		\$7,757,584	\$525,789	(\$2,457)	\$4,830	\$1,119	\$976	\$24,060	\$1,008
Total Expenses Before Interest and Taxes			\$969,736,807	\$15,377,714	\$259,610	\$268,125	\$5,346	\$3,766	\$24,060	\$1,008
Net Operating Income Before Adjustments			\$150,339,128	\$7,311,299	(\$1,149)	\$62,970	\$10,347	\$8,929	\$213,036	\$8,928
Curtailable Service Rider Credit			\$2,468,360	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of Curtailable Service Rider Credits	Prod. Plt		(\$2,468,360)	(\$20,963)	(\$731)	(\$699)	(\$8)	(\$0)	\$0	\$0
Adjustment for EV & Solar to match Seelye Direct Assignments			(\$182,931)					(\$41,552)	(\$129,796)	(\$11,583)
Allocate Adjustment for EV & Solar Operating Income			\$182,931	\$8,884	(\$2)	\$76	\$13			
Adjusted Net Operating Income			\$150,339,128	\$7,299,220	(\$1,881)	\$62,346	\$10,353	(\$32,624)	\$83,240	(\$2,655)
Rate Base Before Adjustment for EV & Solar to match Seelye Direct Assignments			\$3,460,077,816	\$112,540,927	\$873,236	\$856,295	\$18,654	\$11,990	\$0	\$0
Adjustment for EV & Solar to match Seelye Direct Assignments			\$2,483,825					\$108,526	\$2,314,622	\$60,677
Allocate Adjustment for EV & Solar Rate Base			(\$2,483,825)	(\$80,788)	(\$627)	(\$615)	(\$13)	(\$9)	\$0	\$0
Adjusted Rate Base			\$3,460,077,816	\$112,460,139	\$872,609	\$855,680	\$18,640	\$120,507	\$2,314,622	\$60,677
ROR @ Current Rates			4.34%	6.49%	-0.22%	7.29%	55.54%	-27.07%	3.60%	-4.38%
Indexed ROR			100%	149%	-5%	168%	1278%	-623%	83%	-101%
Memo: Calculation of Taxable Income										
Operating Revenue			\$1,120,075,935	\$22,689,013	\$258,461	\$331,095	\$15,693	\$12,694	\$237,096	\$9,936
Operating Expenses			\$961,979,223	\$14,851,925	\$262,067	\$263,296	\$4,227	\$2,789	\$0	\$0
Interest Expense	Rate Base		\$75,433,705	\$2,453,523	\$19,038	\$18,668	\$407	\$261	\$0	\$0
Interest Synchronization Adjustment			\$6,215,728	\$202,170	\$1,569	\$1,538	\$34	\$22	\$0	\$0
Taxable Income			\$76,447,279	\$5,181,395	(\$24,212)	\$47,593	\$11,026	\$9,622	\$237,096	\$9,936

Louisville Gas and Electric Company
Probability of Dispatch - Historic - Market Based - Customer/Demand
(Summary)

	Allocation Factor		Total LGE - Electric	Residential (RS)	General Service (GS)	Power Service-Pri. (PS-Pri)	Power Service-Sec. (PS-Sec)	TOD- Primary (TOD-Pri)	TOD-Secondary (TOD-Sec)	Retail Trans (RTS)	Special Contract Customer
	Name	No									
Operating Revenues											
Sales			\$1,066,653,012	\$431,824,736	\$148,100,588	\$10,054,862	\$147,448,878	\$136,688,085	\$101,626,163	\$64,286,867	\$3,635,160
Sales for Resale	Energy	2	\$34,405,720	\$12,366,967	\$3,656,201	\$309,759	\$4,608,468	\$5,957,248	\$3,934,269	\$3,081,524	\$168,465
TRANSMISSION SERVICE	PLTRT		\$12,094,529	\$5,722,158	\$1,397,741	\$91,752	\$1,555,255	\$1,304,274	\$1,234,808	\$643,931	\$41,379
ANCILLARY SERVICES	LOLP		\$665,560	\$250,347	\$73,050	\$5,358	\$93,328	\$109,815	\$71,137	\$54,047	\$3,141
Curtaillable Service Rider			(\$2,468,360)					(\$142,467)		(\$2,325,893)	
Forfeited Discounts	FDIS		\$2,706,693	\$2,147,240	\$209,025	\$7,005	\$278,420	\$13,168	\$50,533	\$1,301	\$0
Misc Service Revenues	MISCR		\$1,545,789	\$1,474,975	\$58,585	\$244	\$9,717	\$460	\$1,764	\$45	\$0
RENT FROM ELEC PROPERTY	RFEP		\$3,799,537	\$2,011,449	\$421,907	\$23,601	\$405,923	\$361,224	\$311,611	\$149,299	\$9,665
OTHER Electric Revenue	OER		\$662,367	\$350,653	\$73,550	\$4,114	\$70,764	\$62,972	\$54,323	\$26,027	\$1,685
Electric Vehicle Charging Fees			\$11,088								
Unbilled Revenue			\$0								
Total Operating Revenues			\$1,120,075,935	\$456,148,525	\$153,990,647	\$10,496,695	\$154,470,754	\$144,354,777	\$107,284,609	\$65,917,147	\$3,859,496
Total O&M Expense			\$643,436,661	\$276,093,125	\$73,183,178	\$4,739,308	\$80,191,972	\$92,354,103	\$62,215,981	\$44,671,160	\$2,658,367
Depreciation Expense			\$277,122,836	\$120,089,801	\$30,344,642	\$1,958,134	\$34,687,348	\$38,378,285	\$26,232,210	\$17,986,237	\$1,108,163
Amortization of Investment Tax Credit			(\$916,996)	(\$431,118)	(\$100,159)	(\$5,901)	(\$105,730)	(\$111,339)	(\$79,579)	(\$50,005)	(\$3,244)
Taxes Other Than Income Taxes			\$42,336,722	\$19,904,271	\$4,624,225	\$272,445	\$4,881,430	\$5,140,383	\$3,674,076	\$2,308,675	\$149,757
State & Federal Income Taxes	Taxable Income-See below		\$7,757,584	\$215,483	\$3,756,301	\$305,006	\$2,579,590	(\$135,938)	\$826,448	(\$351,935)	(\$34,799)
Total Expenses Before Interest and Taxes			\$969,736,807	\$415,871,562	\$111,808,187	\$7,268,992	\$122,234,610	\$135,625,494	\$92,869,136	\$64,564,132	\$3,878,244
Net Operating Income Before Adjustments			\$150,339,128	\$40,276,963	\$42,182,460	\$3,227,703	\$32,236,145	\$8,729,283	\$14,415,472	\$1,353,015	(\$18,748)
Curtaillable Service Rider Credit			\$2,468,360	\$0	\$0	\$0	\$0	\$142,467	\$0	\$2,325,893	\$0
Allocation of Curtaillable Service Rider Credits	Prod. Plt		(\$2,468,360)	(\$928,462)	(\$270,919)	(\$19,871)	(\$346,126)	(\$407,270)	(\$263,827)	(\$200,444)	(\$11,651)
Adjustment for EV & Solar to match Seelye Direct Assignments			(\$182,930)								
Allocate Adjustment for EV & Solar Operating Income			\$182,930	\$47,952	\$51,076	\$3,909	\$38,863	\$10,315	\$17,246	\$4,239	(\$37)
Adjusted Net Operating Income			\$150,339,128	\$39,396,453	\$41,962,617	\$3,211,741	\$31,928,882	\$8,474,795	\$14,168,891	\$3,482,703	(\$30,436)
Rate Base Before Adjustment for EV & Solar to match Seelye Direct Assignments			\$3,460,077,816	\$1,625,970,765	\$378,098,932	\$22,333,559	\$398,138,990	\$420,931,095	\$300,779,681	\$189,393,664	\$12,263,295
Adjustment for EV & Solar to match Seelye Direct Assignments			\$2,483,816								
Allocate Adjustment for EV & Solar Rate Base			(\$2,483,816)	(\$1,167,203)	(\$271,418)	(\$16,032)	(\$285,804)	(\$302,165)	(\$215,915)	(\$135,956)	(\$8,803)
Adjusted Rate Base			\$3,460,077,816	\$1,624,803,562	\$377,827,514	\$22,317,527	\$397,853,186	\$420,628,930	\$300,563,766	\$189,257,708	\$12,254,492
ROR @ Current Rates			4.34%	2.42%	11.11%	14.39%	8.03%	2.01%	4.71%	1.84%	-0.25%
Indexed ROR			100%	56%	256%	331%	185%	46%	108%	42%	-6%
Memo: Calculation of Taxable Income											
Operating Revenue			\$1,120,075,935	\$456,148,525	\$153,990,647	\$10,496,695	\$154,470,754	\$144,354,777	\$107,284,609	\$65,917,147	\$3,859,496
Operating Expenses			\$961,979,223	\$415,656,079	\$108,051,886	\$6,963,986	\$119,655,020	\$135,761,433	\$92,042,688	\$64,916,067	\$3,913,043
Interest Expense	Rate Base		\$75,433,705	\$35,448,046	\$8,242,995	\$486,897	\$8,679,891	\$9,176,786	\$6,557,346	\$4,129,001	\$267,354
Interest Synchronization Adjustment			\$6,215,728	\$2,920,915	\$679,222	\$40,120	\$715,222	\$756,166	\$540,324	\$340,229	\$22,030
Taxable Income			\$76,447,279	\$2,123,486	\$37,016,545	\$3,005,692	\$25,420,621	(\$1,339,607)	\$8,144,250	(\$3,468,150)	(\$342,931)

Louisville Gas and Electric Company
Probability of Dispatch - Historic - Market Based - Customer/Demand
(Summary)

	Allocation Factor		Total LGE - Electric	Outdoor Lighting (RLS, LS)	Street Lighting (LE)	Traffic Street Lighting (TE)	Outdoor Sports Light (OSL)	Electric Veh. Charging (EV)	Solar Share (SSP)	Business Solar (BS)
	Name	No								
Operating Revenues										
Sales			\$1,066,653,012	\$22,160,940	\$243,959	\$318,742	\$15,468	\$1,533	\$237,096	\$9,936
Sales for Resale	Energy	2	\$34,405,720	\$302,375	\$10,532	\$9,822	\$35	\$56	\$0	\$0
TRANSMISSION SERVICE	PLTRT		\$12,094,529	\$98,058	\$3,415	\$1,568	\$171	\$17	\$0	\$0
ANCILLARY SERVICES	LOLP		\$665,560	\$4,979	\$174	\$181	\$2	\$0	\$0	\$0
Curtailable Service Rider			(\$2,468,360)							
Forfeited Discounts	FDIS		\$2,706,693	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Misc Service Revenues	MISCR		\$1,545,789	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RENT FROM ELEC PROPERTY	RFEP		\$3,799,537	\$103,878	\$305	\$660	\$15	\$0	\$0	\$0
OTHER Electric Revenue	OER		\$662,367	\$18,109	\$53	\$115	\$3	\$0	\$0	\$0
Electric Vehicle Charging Fees			\$11,088					\$11,088		
Unbilled Revenue			\$0							
Total Operating Revenues			\$1,120,075,935	\$22,688,339	\$258,438	\$331,088	\$15,693	\$12,694	\$237,096	\$9,936
Total O&M Expense			\$643,436,661	\$6,970,516	\$174,563	\$179,534	\$2,792	\$2,062	\$0	\$0
Depreciation Expense			\$277,122,836	\$6,200,275	\$65,899	\$70,005	\$1,249	\$588	\$0	\$0
Amortization of Investment Tax Credit			(\$916,996)	(\$29,485)	(\$209)	(\$220)	(\$5)	(\$3)	\$0	\$0
Taxes Other Than Income Taxes			\$42,336,722	\$1,361,291	\$9,640	\$10,155	\$230	\$144	\$0	\$0
State & Federal Income Taxes	Taxable Income-See below		\$7,757,584	\$566,055	(\$1,054)	\$5,269	\$1,114	\$976	\$24,060	\$1,008
Total Expenses Before Interest and Taxes			\$969,736,807	\$15,068,652	\$248,839	\$264,743	\$5,381	\$3,767	\$24,060	\$1,008
Net Operating Income Before Adjustments			\$150,339,128	\$7,619,687	\$9,599	\$66,344	\$10,312	\$8,927	\$213,036	\$8,928
Curtailable Service Rider Credit			\$2,468,360	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of Curtailable Service Rider Credits	Prod. Plt		(\$2,468,360)	(\$18,465)	(\$644)	(\$672)	(\$8)	(\$0)	\$0	\$0
Adjustment for EV & Solar to match Seelye Direct Assignments			(\$182,930)					(\$41,551)	(\$129,796)	(\$11,583)
Allocate Adjustment for EV & Solar Operating Income			\$182,930	\$9,263	\$11	\$80	\$13			
Adjusted Net Operating Income			\$150,339,128	\$7,610,485	\$8,966	\$65,752	\$10,317	(\$32,624)	\$83,240	(\$2,655)
Rate Base Before Adjustment for EV & Solar to match Seelye Direct Assignments			\$3,460,077,816	\$110,500,239	\$802,117	\$834,571	\$18,910	\$11,999	\$0	\$0
Adjustment for EV & Solar to match Seelye Direct Assignments			\$2,483,816					\$108,517	\$2,314,622	\$60,677
Allocate Adjustment for EV & Solar Rate Base			(\$2,483,816)	(\$79,323)	(\$576)	(\$599)	(\$14)	(\$9)	\$0	\$0
Adjusted Rate Base			\$3,460,077,816	\$110,420,916	\$801,541	\$833,972	\$18,896	\$120,507	\$2,314,622	\$60,677
ROR @ Current Rates			4.34%	6.89%	1.12%	7.88%	54.60%	-27.07%	3.60%	-4.38%
Indexed ROR			100%	159%	26%	181%	1257%	-623%	83%	-101%
Memo: Calculation of Taxable Income										
Operating Revenue			\$1,120,075,935	\$22,688,339	\$258,438	\$331,088	\$15,693	\$12,694	\$237,096	\$9,936
Operating Expenses			\$961,979,223	\$14,502,597	\$249,892	\$259,475	\$4,267	\$2,791	\$0	\$0
Interest Expense	Rate Base		\$75,433,705	\$2,409,033	\$17,487	\$18,195	\$412	\$262	\$0	\$0
Interest Synchronization Adjustment			\$6,215,728	\$198,504	\$1,441	\$1,499	\$34	\$22	\$0	\$0
Taxable Income			\$76,447,279	\$5,578,205	(\$10,383)	\$51,919	\$10,980	\$9,621	\$237,096	\$9,936

Louisville Gas and Electric Company
Probability of Dispatch - Forecasted - Pro Rata - Customer/Demand
(Summary)

	Allocation Factor		Total LGE - Electric	Residential (RS)	General Service (GS)	Power Service-Pri. (PS-Pri)	Power Service-Sec. (PS-Sec)	TOD- Primary (TOD-Pri)	TOD-Secondary (TOD-Sec)	Retail Trans (RTS)	Special Contract Customer
	Name	No									
Operating Revenues											
Sales			\$1,066,653,012	\$431,824,736	\$148,100,588	\$10,054,862	\$147,448,878	\$136,688,085	\$101,626,163	\$64,286,867	\$3,635,160
Sales for Resale	Energy	2	\$34,405,720	\$12,366,967	\$3,656,201	\$309,759	\$4,608,468	\$5,957,248	\$3,934,269	\$3,081,524	\$168,465
TRANSMISSION SERVICE	PLTRT		\$12,094,529	\$5,722,158	\$1,397,741	\$91,752	\$1,555,255	\$1,304,274	\$1,234,808	\$643,931	\$41,379
ANCILLARY SERVICES	LOLP		\$665,560	\$239,646	\$71,140	\$6,005	\$89,891	\$113,571	\$76,621	\$59,108	\$3,304
Curtailable Service Rider			(\$2,468,360)					(\$142,467)		(\$2,325,893)	
Forfeited Discounts	FDIS		\$2,706,693	\$2,147,240	\$209,025	\$7,005	\$278,420	\$13,168	\$50,533	\$1,301	\$0
Misc Service Revenues	MISCR		\$1,545,789	\$1,474,975	\$58,585	\$244	\$9,717	\$460	\$1,764	\$45	\$0
RENT FROM ELEC PROPERTY	RFEP		\$3,799,537	\$2,011,449	\$421,907	\$23,601	\$405,923	\$361,224	\$311,611	\$149,299	\$9,665
OTHER Electric Revenue	OER		\$662,367	\$350,653	\$73,550	\$4,114	\$70,764	\$62,972	\$54,323	\$26,027	\$1,685
Electric Vehicle Charging Fees			\$11,088								
Unbilled Revenue			\$0								
Total Operating Revenues			\$1,120,075,935	\$456,137,824	\$153,988,738	\$10,497,342	\$154,467,317	\$144,358,534	\$107,290,092	\$65,922,208	\$3,859,659
Total O&M Expense			\$643,436,661	\$272,576,321	\$72,225,318	\$5,110,677	\$78,007,538	\$93,206,623	\$65,199,496	\$46,843,794	\$2,696,980
Depreciation Expense			\$277,122,836	\$116,580,017	\$29,710,289	\$2,162,475	\$33,587,787	\$39,608,027	\$27,990,774	\$19,660,365	\$1,163,385
Amortization of Investment Tax Credit			(\$916,996)	(\$422,160)	(\$98,561)	(\$6,442)	(\$102,853)	(\$114,483)	(\$84,169)	(\$54,241)	(\$3,380)
Taxes Other Than Income Taxes			\$42,336,722	\$19,490,689	\$4,550,436	\$297,435	\$4,748,590	\$5,285,555	\$3,886,000	\$2,504,259	\$156,058
State & Federal Income Taxes	Taxable Income-See below		\$7,757,584	\$1,047,285	\$3,938,965	\$239,464	\$2,951,048	(\$388,645)	\$284,885	(\$799,144)	(\$46,170)
Total Expenses Before Interest and Taxes			\$969,736,807	\$409,272,151	\$110,326,448	\$7,803,609	\$119,192,111	\$137,597,076	\$97,276,985	\$68,155,033	\$3,966,873
Net Operating Income Before Adjustments			\$150,339,128	\$46,865,673	\$43,662,290	\$2,693,733	\$35,275,206	\$6,761,457	\$10,013,107	(\$2,232,825)	(\$107,214)
Curtailable Service Rider Credit			\$2,468,360	\$0	\$0	\$0	\$0	\$142,467	\$0	\$2,325,893	\$0
Allocation of Curtailable Service Rider Credits	Prod. Plt		(\$2,468,360)	(\$888,773)	(\$263,838)	(\$22,269)	(\$333,378)	(\$421,201)	(\$284,164)	(\$219,213)	(\$12,255)
Adjustment for EV & Solar to match Seelye Direct Assignments			(\$182,080)								
Allocate Adjustment for EV & Solar Operating Income			\$182,080	\$55,769	\$52,642	\$3,240	\$42,384	\$7,863	\$11,801	(\$153)	(\$145)
Adjusted Net Operating Income			\$150,339,128	\$46,032,668	\$43,451,093	\$2,674,704	\$34,984,212	\$6,490,586	\$9,740,744	(\$126,298)	(\$119,615)
Rate Base Before Adjustment for EV & Solar to match Seelye Direct Assignments			\$3,460,077,816	\$1,593,065,042	\$372,268,770	\$24,298,795	\$387,543,763	\$432,363,387	\$317,430,562	\$205,241,846	\$12,780,820
Adjustment for EV & Solar to match Seelye Direct Assignments			\$2,480,846								
Allocate Adjustment for EV & Solar Rate Base			(\$2,480,846)	(\$1,142,214)	(\$266,914)	(\$17,422)	(\$277,866)	(\$310,001)	(\$227,595)	(\$147,157)	(\$9,164)
Adjusted Rate Base			\$3,460,077,816	\$1,591,922,828	\$372,001,857	\$24,281,373	\$387,265,897	\$432,053,386	\$317,202,967	\$205,094,690	\$12,771,656
ROR @ Current Rates			4.34%	2.89%	11.68%	11.02%	9.03%	1.50%	3.07%	-0.06%	-0.94%
Indexed ROR			100%	67%	269%	254%	208%	35%	71%	-1%	-22%
Memo: Calculation of Taxable Income											
Operating Revenue			\$1,120,075,935	\$456,137,824	\$153,988,738	\$10,497,342	\$154,467,317	\$144,358,534	\$107,290,092	\$65,922,208	\$3,859,659
Operating Expenses			\$961,979,223	\$408,224,866	\$106,387,483	\$7,564,145	\$116,241,063	\$137,985,722	\$96,992,101	\$68,954,177	\$4,013,043
Interest Expense	Rate Base		\$75,433,705	\$34,730,664	\$8,115,890	\$529,742	\$8,448,903	\$9,426,023	\$6,920,354	\$4,474,510	\$278,637
Interest Synchronization Adjustment			\$6,215,728	\$2,861,802	\$668,748	\$43,651	\$696,189	\$776,703	\$570,236	\$368,699	\$22,960
Taxable Income			\$76,447,279	\$10,320,492	\$38,816,616	\$2,359,804	\$29,081,163	(\$3,829,914)	\$2,807,401	(\$7,875,177)	(\$454,981)

Louisville Gas and Electric Company
Probability of Dispatch - Forecasted - Pro Rata - Customer/Demand
(Summary)

	Allocation Factor		Total	Outdoor Lighting	Street Lighting	Traffic Street Lighting	Outdoor Sports Light	Electric Veh. Charging	Solar Share	Business Solar
	Name	No	LGE - Electric	(RLS, LS)	(LE)	(TE)	(OSL)	(EV)	(SSP)	(BS)
Operating Revenues										
Sales			\$1,066,653,012	\$22,160,940	\$243,959	\$318,742	\$15,468	\$1,533	\$237,096	\$9,936
Sales for Resale	Energy	2	\$34,405,720	\$302,375	\$10,532	\$9,822	\$35	\$56	\$0	\$0
TRANSMISSION SERVICE	PLTRT		\$12,094,529	\$98,058	\$3,415	\$1,568	\$171	\$17	\$0	\$0
ANCILLARY SERVICES	LOLP		\$665,560	\$5,878	\$205	\$189	\$1	\$1	\$0	\$0
Curtailable Service Rider			(\$2,468,360)							
Forfeited Discounts	FDIS		\$2,706,693	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Misc Service Revenues	MISCR		\$1,545,789	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RENT FROM ELEC PROPERTY	RFEP		\$3,799,537	\$103,878	\$305	\$660	\$15	\$0	\$0	\$0
OTHER Electric Revenue	OER		\$662,367	\$18,109	\$53	\$115	\$3	\$0	\$0	\$0
Electric Vehicle Charging Fees			\$11,088					\$11,088		
Unbilled Revenue			\$0							
Total Operating Revenues			\$1,120,075,935	\$22,689,238	\$258,469	\$331,096	\$15,692	\$12,695	\$237,096	\$9,936
Total O&M Expense			\$643,436,661	\$7,202,038	\$182,560	\$180,764	\$1,890	\$2,661	\$0	\$0
Depreciation Expense			\$277,122,836	\$6,508,668	\$76,608	\$72,786	\$752	\$902	\$0	\$0
Amortization of Investment Tax Credit			(\$916,996)	(\$30,238)	(\$235)	(\$227)	(\$4)	(\$4)	\$0	\$0
Taxes Other Than Income Taxes			\$42,336,722	\$1,396,038	\$10,846	\$10,463	\$172	\$182	\$0	\$0
State & Federal Income Taxes	Taxable Income-See below		\$7,757,584	\$501,210	(\$3,301)	\$4,774	\$1,273	\$873	\$24,060	\$1,008
Total Expenses Before Interest and Taxes			\$969,736,807	\$15,577,717	\$266,478	\$268,561	\$4,083	\$4,614	\$24,060	\$1,008
Net Operating Income Before Adjustments			\$150,339,128	\$7,111,521	(\$8,009)	\$62,535	\$11,609	\$8,081	\$213,036	\$8,928
Curtailable Service Rider Credit			\$2,468,360	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of Curtailable Service Rider Credits	Prod. Plt		(\$2,468,360)	(\$21,800)	(\$759)	(\$702)	(\$2)	(\$4)	\$0	\$0
Adjustment for EV & Solar to match Seelye Direct Assignments			(\$182,080)					(\$40,701)	(\$129,796)	(\$11,583)
Allocate Adjustment for EV & Solar Operating Income			\$182,080	\$8,600	(\$11)	\$75	\$14			
Adjusted Net Operating Income			\$150,339,128	\$7,098,321	(\$8,779)	\$61,908	\$11,621	(\$32,624)	\$83,240	(\$2,655)
Rate Base Before Adjustment for EV & Solar to match Seelye Direct Assignments			\$3,460,077,816	\$113,297,557	\$899,230	\$858,799	\$14,277	\$14,969	\$0	\$0
Adjustment for EV & Solar to match Seelye Direct Assignments			\$2,480,846					\$105,547	\$2,314,622	\$60,677
Allocate Adjustment for EV & Solar Rate Base			(\$2,480,846)	(\$81,233)	(\$645)	(\$616)	(\$10)	(\$11)	\$0	\$0
Adjusted Rate Base			\$3,460,077,816	\$113,216,324	\$898,585	\$858,183	\$14,267	\$120,505	\$2,314,622	\$60,677
ROR @ Current Rates			4.34%	6.27%	-0.98%	7.21%	81.45%	-27.07%	3.60%	-4.38%
Indexed ROR			100%	144%	-22%	166%	1875%	-623%	83%	-101%
Memo: Calculation of Taxable Income										
Operating Revenue			\$1,120,075,935	\$22,689,238	\$258,469	\$331,096	\$15,692	\$12,695	\$237,096	\$9,936
Operating Expenses			\$961,979,223	\$15,076,507	\$269,779	\$263,787	\$2,810	\$3,741	\$0	\$0
Interest Expense	Rate Base		\$75,433,705	\$2,470,018	\$19,604	\$18,723	\$311	\$326	\$0	\$0
Interest Synchronization Adjustment			\$6,215,728	\$203,529	\$1,615	\$1,543	\$26	\$27	\$0	\$0
Taxable Income			\$76,447,279	\$4,939,184	(\$32,530)	\$47,043	\$12,545	\$8,601	\$237,096	\$9,936

Louisville Gas and Electric Company
Probability of Dispatch - Forecasted - Market Based - Customer/Demand
(Summary)

	Allocation Factor		Total LGE - Electric	Residential (RS)	General Service (GS)	Power Service-Pri. (PS-Pri)	Power Service-Sec. (PS-Sec)	TOD- Primary (TOD-Pri)	TOD-Secondary (TOD-Sec)	Retail Trans (RTS)	Special Contract Customer
	Name	No									
Operating Revenues											
Sales			\$1,066,653,012	\$431,824,736	\$148,100,588	\$10,054,862	\$147,448,878	\$136,688,085	\$101,626,163	\$64,286,867	\$3,635,160
Sales for Resale	Energy	2	\$34,405,720	\$12,366,967	\$3,656,201	\$309,759	\$4,608,468	\$5,957,248	\$3,934,269	\$3,081,524	\$168,465
TRANSMISSION SERVICE	PLTRT		\$12,094,529	\$5,722,158	\$1,397,741	\$91,752	\$1,555,255	\$1,304,274	\$1,234,808	\$643,931	\$41,379
ANCILLARY SERVICES	LOLP		\$665,560	\$246,289	\$71,409	\$5,928	\$89,531	\$110,363	\$75,819	\$57,255	\$3,210
Curtailable Service Rider			(\$2,468,360)					(\$142,467)		(\$2,325,893)	
Forfeited Discounts	FDIS		\$2,706,693	\$2,147,240	\$209,025	\$7,005	\$278,420	\$13,168	\$50,533	\$1,301	\$0
Misc Service Revenues	MISCR		\$1,545,789	\$1,474,975	\$58,585	\$244	\$9,717	\$460	\$1,764	\$45	\$0
RENT FROM ELEC PROPERTY	RFEP		\$3,799,537	\$2,011,449	\$421,907	\$23,601	\$405,923	\$361,224	\$311,611	\$149,299	\$9,665
OTHER Electric Revenue	OER		\$662,367	\$350,653	\$73,550	\$4,114	\$70,764	\$62,972	\$54,323	\$26,027	\$1,685
Electric Vehicle Charging Fees			\$11,088								
Unbilled Revenue			\$0								
Total Operating Revenues			\$1,120,075,935	\$456,144,467	\$153,989,006	\$10,497,265	\$154,466,958	\$144,355,325	\$107,289,291	\$65,920,355	\$3,859,564
Total O&M Expense			\$643,436,661	\$273,693,902	\$72,270,484	\$5,097,740	\$77,947,081	\$92,666,884	\$65,064,680	\$46,532,107	\$2,681,055
Depreciation Expense			\$277,122,836	\$118,648,545	\$29,792,068	\$2,138,679	\$33,475,710	\$38,605,796	\$27,742,328	\$19,082,118	\$1,134,272
Amortization of Investment Tax Credit			(\$916,996)	(\$427,722)	(\$98,785)	(\$6,378)	(\$102,552)	(\$111,797)	(\$83,498)	(\$52,690)	(\$3,301)
Taxes Other Than Income Taxes			\$42,336,722	\$19,747,446	\$4,560,813	\$294,463	\$4,734,700	\$5,161,553	\$3,855,027	\$2,432,651	\$152,399
State & Federal Income Taxes	Taxable Income-See below		\$7,757,584	\$652,275	\$3,923,041	\$244,017	\$2,972,201	(\$197,282)	\$332,362	(\$688,718)	(\$40,569)
Total Expenses Before Interest and Taxes			\$969,736,807	\$412,314,447	\$110,447,620	\$7,768,521	\$119,027,141	\$136,125,155	\$96,910,898	\$67,305,468	\$3,923,856
Net Operating Income Before Adjustments			\$150,339,128	\$43,830,020	\$43,541,386	\$2,728,744	\$35,439,817	\$8,230,170	\$10,378,393	(\$1,385,112)	(\$64,292)
Curtailable Service Rider Credit			\$2,468,360	\$0	\$0	\$0	\$0	\$142,467	\$0	\$2,325,893	\$0
Allocation of Curtailable Service Rider Credits	Prod. Plt		(\$2,468,360)	(\$913,413)	(\$264,834)	(\$21,984)	(\$332,045)	(\$409,302)	(\$281,191)	(\$212,342)	(\$11,904)
Adjustment for EV & Solar to match Seelye Direct Assignments			(\$182,054)								
Allocate Adjustment for EV & Solar Operating Income			\$182,054	\$52,050	\$52,486	\$3,283	\$42,579	\$9,658	\$12,246	\$883	(\$92)
Adjusted Net Operating Income			\$150,339,128	\$42,968,657	\$43,329,038	\$2,710,043	\$35,150,351	\$7,972,994	\$10,109,448	\$729,323	(\$76,288)
Rate Base Before Adjustment for EV & Solar to match Seelye Direct Assignments			\$3,460,077,816	\$1,612,641,963	\$373,120,464	\$24,074,130	\$386,582,290	\$422,798,076	\$315,095,501	\$199,730,732	\$12,498,365
Adjustment for EV & Solar to match Seelye Direct Assignments			\$2,480,670								
Allocate Adjustment for EV & Solar Rate Base			(\$2,480,670)	(\$1,156,168)	(\$267,505)	(\$17,260)	(\$277,157)	(\$303,121)	(\$225,905)	(\$143,195)	(\$8,961)
Adjusted Rate Base			\$3,460,077,816	\$1,611,485,794	\$372,852,958	\$24,056,871	\$386,305,133	\$422,494,955	\$314,869,596	\$199,587,537	\$12,489,405
ROR @ Current Rates			4.34%	2.67%	11.62%	11.27%	9.10%	1.89%	3.21%	0.37%	-0.61%
Indexed ROR			100%	61%	267%	259%	209%	43%	74%	8%	-14%
Memo: Calculation of Taxable Income											
Operating Revenue			\$1,120,075,935	\$456,144,467	\$153,989,006	\$10,497,265	\$154,466,958	\$144,355,325	\$107,289,291	\$65,920,355	\$3,859,564
Operating Expenses			\$961,979,223	\$411,662,172	\$106,524,579	\$7,524,504	\$116,054,940	\$136,322,437	\$96,578,536	\$67,994,186	\$3,964,425
Interest Expense	Rate Base		\$75,433,705	\$35,157,463	\$8,134,458	\$524,844	\$8,427,942	\$9,217,488	\$6,869,447	\$4,354,361	\$272,479
Interest Synchronization Adjustment			\$6,215,728	\$2,896,971	\$670,278	\$43,247	\$694,461	\$759,520	\$566,042	\$358,799	\$22,452
Taxable Income			\$76,447,279	\$6,427,862	\$38,659,691	\$2,404,670	\$29,289,614	(\$1,944,119)	\$3,275,266	(\$6,786,991)	(\$399,792)

Louisville Gas and Electric Company
Probability of Dispatch - Forecasted - Market Based - Customer/Demand
(Summary)

	Allocation Factor		Total	Outdoor Lighting	Street Lighting	Traffic Street Lighting	Outdoor Sports Light	Electric Veh. Charging	Solar Share	Business Solar
	Name	No	LGE - Electric	(RLS, LS)	(LE)	(TE)	(OSL)	(EV)	(SSP)	(BS)
Operating Revenues										
Sales			\$1,066,653,012	\$22,160,940	\$243,959	\$318,742	\$15,468	\$1,533	\$237,096	\$9,936
Sales for Resale	Energy	2	\$34,405,720	\$302,375	\$10,532	\$9,822	\$35	\$56	\$0	\$0
TRANSMISSION SERVICE	PLTRT		\$12,094,529	\$98,058	\$3,415	\$1,568	\$171	\$17	\$0	\$0
ANCILLARY SERVICES	LOLP		\$665,560	\$5,383	\$187	\$183	\$1	\$1	\$0	\$0
Curtailable Service Rider			(\$2,468,360)							
Forfeited Discounts	FDIS		\$2,706,693	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Misc Service Revenues	MISCR		\$1,545,789	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RENT FROM ELEC PROPERTY	RFEP		\$3,799,537	\$103,878	\$305	\$660	\$15	\$0	\$0	\$0
OTHER Electric Revenue	OER		\$662,367	\$18,109	\$53	\$115	\$3	\$0	\$0	\$0
Electric Vehicle Charging Fees			\$11,088					\$11,088		
Unbilled Revenue			\$0							
Total Operating Revenues			\$1,120,075,935	\$22,688,743	\$258,452	\$331,089	\$15,692	\$12,695	\$237,096	\$9,936
Total O&M Expense			\$643,436,661	\$7,118,786	\$179,660	\$179,721	\$1,890	\$2,671	\$0	\$0
Depreciation Expense			\$277,122,836	\$6,359,389	\$71,409	\$70,850	\$752	\$919	\$0	\$0
Amortization of Investment Tax Credit			(\$916,996)	(\$29,823)	(\$220)	(\$221)	(\$4)	(\$4)	\$0	\$0
Taxes Other Than Income Taxes			\$42,336,722	\$1,376,911	\$10,180	\$10,223	\$172	\$184	\$0	\$0
State & Federal Income Taxes	Taxable Income-See below		\$7,757,584	\$530,196	(\$2,291)	\$5,143	\$1,273	\$869	\$24,060	\$1,008
Total Expenses Before Interest and Taxes			\$969,736,807	\$15,355,458	\$258,737	\$265,716	\$4,084	\$4,640	\$24,060	\$1,008
Net Operating Income Before Adjustments			\$150,339,128	\$7,333,285	(\$285)	\$65,373	\$11,608	\$8,056	\$213,036	\$8,928
Curtailable Service Rider Credit			\$2,468,360	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of Curtailable Service Rider Credits	Prod. Plt		(\$2,468,360)	(\$19,964)	(\$695)	(\$679)	(\$2)	(\$4)	\$0	\$0
Adjustment for EV & Solar to match Seelye Direct Assignments			(\$182,054)					(\$40,675)	(\$129,796)	(\$11,583)
Allocate Adjustment for EV & Solar Operating Income			\$182,054	\$8,870	(\$1)	\$78	\$14			
Adjusted Net Operating Income			\$150,339,128	\$7,322,190	(\$982)	\$64,773	\$11,620	(\$32,624)	\$83,240	(\$2,655)
Rate Base Before Adjustment for EV & Solar to match Seelye Direct Assignments			\$3,460,077,816	\$111,818,787	\$847,725	\$840,353	\$14,286	\$15,145	\$0	\$0
Adjustment for EV & Solar to match Seelye Direct Assignments			\$2,480,670					\$105,371	\$2,314,622	\$60,677
Allocate Adjustment for EV & Solar Rate Base			(\$2,480,670)	(\$80,167)	(\$608)	(\$602)	(\$10)	(\$11)	\$0	\$0
Adjusted Rate Base			\$3,460,077,816	\$111,738,620	\$847,117	\$839,751	\$14,276	\$120,505	\$2,314,622	\$60,677
ROR @ Current Rates			4.34%	6.55%	-0.12%	7.71%	81.40%	-27.07%	3.60%	-4.38%
Indexed ROR			100%	151%	-3%	178%	1873%	-623%	83%	-101%
Memo: Calculation of Taxable Income										
Operating Revenue			\$1,120,075,935	\$22,688,743	\$258,452	\$331,089	\$15,692	\$12,695	\$237,096	\$9,936
Operating Expenses			\$961,979,223	\$14,825,262	\$261,028	\$260,573	\$2,811	\$3,770	\$0	\$0
Interest Expense	Rate Base		\$75,433,705	\$2,437,779	\$18,481	\$18,321	\$311	\$330	\$0	\$0
Interest Synchronization Adjustment			\$6,215,728	\$200,873	\$1,523	\$1,510	\$26	\$27	\$0	\$0
Taxable Income			\$76,447,279	\$5,224,829	(\$22,581)	\$50,686	\$12,544	\$8,568	\$237,096	\$9,936

Kentucky Utilities & LG&E

Forecasted Test Year Generation Statistics

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Generating Unit	Fuel 1/	KU + LG&E Ownership Capacity 1/	Forecasted Average Fuel Cost 2/	Forecasted Net MWH Produced 3/	Generation Order 4/	Total Gross Investment 1/	Total Net Investment 1/	Gen Hours > 25 % Capacity 5/	Capacity Factor	Designation	Net Investment	
											Energy	Demand
Cane Run 7	Gas	808	\$0.0183	4,933,305	3	\$570,186,872	\$494,815,383	7,304	69.70%	Base	\$494,815,383	\$0
Trimble County 2	Coal	629 (a)	\$0.0196	2,910,263	4	\$1,411,623,602	\$1,111,447,463	6,468	52.82%	Base	\$1,111,447,463	\$0
Trimble County 1	Coal	425 (a)	\$0.0205	2,400,269	5	\$662,350,173	\$379,843,219	7,156	64.47%	Base	\$379,843,219	\$0
Mill Creek 1	Coal	356	\$0.0213	2,011,881	6	\$304,789,474	\$159,384,461	7,723	64.51%	Base	\$159,384,461	\$0
Mill Creek 4	Coal	544	\$0.0211	3,155,835	7	\$1,167,644,074	\$873,311,574	7,951	66.22%	Base	\$873,311,574	\$0
Mill Creek 2	Coal	356	\$0.0212	803,712	8	\$400,343,253	\$301,560,560	3,070	25.77%	Base	\$301,560,560	\$0
Mill Creek 3	Coal	463	\$0.0216	2,296,901	9	\$561,923,387	\$401,192,319	6,927	56.63%	Base	\$401,192,319	\$0
Ghent 1	Coal	557	\$0.0210	2,595,110	10	\$734,078,843	\$394,028,721	6,882	53.19%	Base	\$394,028,721	\$0
Ghent 2	Coal	556	\$0.0211	2,702,054	11	\$448,900,563	\$232,245,756	7,331	55.48%	Base	\$232,245,756	\$0
Ghent 3	Coal	557	\$0.0211	2,501,700	12	\$726,483,326	\$379,643,573	7,317	51.27%	Base	\$379,643,573	\$0
Ghent 4	Coal	556	\$0.0214	2,311,312	13	\$1,458,257,674	\$994,562,195	6,750	47.45%	Base	\$994,562,195	\$0
Brown 3	Coal	464	\$0.0330	754,402	15	\$1,020,978,028	\$689,884,304	4,855	18.56%	Intermediate	\$128,043,290	\$561,841,014
Trimble County 5	Gas	199	\$0.0344	432,131	16	\$72,409,648	\$32,175,112	2,736	24.79%	Intermediate	\$7,975,880	\$24,199,232
Trimble County 6	Gas	199	\$0.0367	335,064	17	\$66,354,392	\$27,855,829	2,134	19.22%	Intermediate	\$5,354,096	\$22,501,733
Brown 5	Gas	123	\$0.0345	97,182	27	\$54,981,642	\$24,758,369	1,373	9.02%	Intermediate	\$2,233,054	\$22,525,315
Trimble County 7	Gas	199	\$0.0440	196,718	18	\$59,767,292	\$29,531,813	1,259	11.28%	Peak	\$0	\$29,531,813
Trimble County 8	Gas	199	\$0.1139	39,287	19	\$56,919,433	\$26,211,737	251	2.25%	Peak	\$0	\$26,211,737
Trimble County 9	Gas	199	\$0.0466	170,934	20	\$57,618,210	\$27,210,815	1,084	9.81%	Peak	\$0	\$27,210,815
Trimble County 10	Gas	199	\$0.1836	21,847	21	\$71,654,033	\$36,273,347	140	1.25%	Peak	\$0	\$36,273,347
Brown 6	Gas/Oil	177	\$0.0273	112,872	22	\$79,112,377	\$41,586,229	782	7.28%	Peak	\$0	\$41,586,229
Brown 7	Gas/Oil	177	\$0.0271	62,816	23	\$63,424,666	\$21,047,640	433	4.05%	Peak	\$0	\$21,047,640
Paddy's Run 13	Gas	178	\$0.0615	73,300	24	\$84,355,668	\$42,505,369	493	4.70%	Peak	\$0	\$42,505,369
Brown 9	Gas/Oil	126	\$0.0394	17,769	25	\$77,209,085	\$38,643,851	310	1.61%	Peak	\$0	\$38,643,851
Brown 10	Gas/Oil	126	\$0.0403	16,598	26	\$36,555,865	\$13,328,501	290	1.50%	Peak	\$0	\$13,328,501
Brown 8	Gas/Oil	126	\$0.0397	8,089	28	\$38,107,776	\$6,509,031	132	0.73%	Peak	\$0	\$6,509,031
Brown 11	Gas/Oil	126	\$0.0396	5,652	29	\$53,676,683	\$15,901,221	83	0.51%	Peak	\$0	\$15,901,221
Haefling 1	Gas/Oil	21	\$0.1254	90	30	\$2,199,202	-\$125,539	12	0.05%	Peak	\$0	-\$125,539
Haefling 2	Gas/Oil	21	\$0.1254	90	30	\$2,199,202	-\$125,539	12	0.05%	Peak	\$0	-\$125,539
Paddy's Run 11	Gas	16	\$0.2984	84	31	\$2,153,904	-\$244,943	7	0.06%	Peak	\$0	-\$244,943
Paddy's Run 12	Gas	33	\$0.2397	234	32	\$4,321,813	-\$297,241	9	0.08%	Peak	\$0	-\$297,241
Zorn 1	Gas	18	\$0.0550	75	33	\$2,069,475	-\$87,198	5	0.05%	Peak	\$0	-\$87,198

Kentucky Utilities & LG&E

Forecasted Test Year Generation Statistics

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		(13)
Generating Unit	Fuel 1/	KU + LG&E Ownership Capacity 1/	Forecasted Average Fuel Cost 2/	Forecasted Net MWH Produced 3/	Generation Order 4/	Total Gross Investment 1/	Total Net Investment 1/	Gen Hours > 25 % Capacity 5/	Capacity Factor	Designation	Net Investment		Demand
											Energy		
Dix Dam 1	Hydro	11	\$0.0000	29,777	2	\$14,651,810	\$9,136,856	2,933	30.90%	Hydro	\$9,136,856		\$0
Dix Dam 2	Hydro	11	\$0.0000	29,777	2	\$14,651,810	\$9,136,856	2,933	30.90%	Hydro	\$9,136,856		\$0
Dix Dam 3	Hydro	11	\$0.0000	29,777	2	\$14,651,810	\$9,136,856	2,933	30.90%	Hydro	\$9,136,856		\$0
Ohio Falls 1	Hydro	13	\$0.0000	37,537	2	\$18,505,706	\$16,443,077	8,760	32.96%	Hydro	\$16,443,077		\$0
Ohio Falls 2	Hydro	13	\$0.0000	37,537	2	\$18,505,706	\$16,443,077	8,760	32.96%	Hydro	\$16,443,077		\$0
Ohio Falls 3	Hydro	13	\$0.0000	37,537	2	\$18,505,706	\$16,443,077	8,760	32.96%	Hydro	\$16,443,077		\$0
Ohio Falls 4	Hydro	13	\$0.0000	37,537	2	\$18,505,706	\$16,443,077	8,760	32.96%	Hydro	\$16,443,077		\$0
Ohio Falls 5	Hydro	13	\$0.0000	37,537	2	\$18,505,706	\$16,443,077	8,760	32.96%	Hydro	\$16,443,077		\$0
Ohio Falls 6	Hydro	13	\$0.0000	37,537	2	\$18,505,706	\$16,443,077	8,760	32.96%	Hydro	\$16,443,077		\$0
Ohio Falls 7	Hydro	13	\$0.0000	37,537	2	\$18,505,706	\$16,443,077	8,760	32.96%	Hydro	\$16,443,077		\$0
Ohio Falls 8	Hydro	13	\$0.0000	37,537	2	\$18,505,706	\$16,443,077	8,760	32.96%	Hydro	\$16,443,077		\$0
Brown Solar	Solar	10	\$0.0000	17,534	1	\$25,492,376	\$20,283,905	2,598	20.02%	Solar	\$10,141,953		\$10,141,953
Business Solar-AOL	Solar	0.3	\$0.0000	N/A	N/A	\$84,972	\$75,831	N/A		Solar	\$37,916		\$37,916
Maker's Mark Solar	Solar	0.2	\$0.0000	N/A	N/A	\$403,730	\$387,940	N/A		Solar	\$193,970		\$193,970
Simpsonville Solar 1	Solar	0.4	\$0.0000	N/A	N/A	\$2,003,102	\$1,919,853	N/A		Solar	\$959,926		\$959,926
Simpsonville Solar 2	Solar	0.4	\$0.0000	N/A	N/A	\$2,003,102	\$1,919,853	N/A		Solar	\$959,926		\$959,926
TOTAL BASE											\$5,722,035,224		\$0
TOTAL INTERMEDIATE											\$143,606,320		\$631,067,294
TOTAL PEAK											\$0		\$297,869,095
TOTAL HYDRO											\$158,955,183		\$0
TOTAL SOLAR											\$12,293,691		\$12,293,691
TOTAL ALL UNITS											\$6,036,890,417		\$941,230,080
PERCENT OF TOTAL											86.51%		13.49%

1/ Per KU response to AG-KIUC-1-126.

2/ Per KU response to AG-KIUC-1-130.

3/ Per KU response to AG-KIUC-1-127. Kwh reflects only KU + LG&E ownership share of output.

4/ Per KU response to AG-KIUC-1-128.

5/ Calculated per AG-KIUC-117.

(a) Reflects KU and LG&E combined 75% ownership

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP) - Customer/Demand
(Summary)

	Allocation Factor		Total Kentucky	Residential (RS)	Gen. Service (GS)	All Electric Schools (AES)	Power Service-Secondary (PS-Sec)	Power Service-Primary (PS-Pri)	Time of Day-Secondary (TOD-Sec)	Time of Day-Primary (TOD-Pri)
	Name	No								
Operating Revenues										
Sales			\$1,558,608,458	\$611,492,797	\$224,799,513	\$11,901,436	\$169,760,857	\$9,429,915	\$134,172,118	\$250,417,886
Sales for Resale	Energy	2	\$8,863,601	\$3,060,544	\$864,129	\$66,194	\$874,964	\$39,542	\$918,738	\$1,985,075
Curtaillable Service Rider			(\$18,634,070)							(\$1,032,456)
LATE PAYMENT CHARGES	LPAY		\$3,870,654	\$3,005,113	\$603,038	\$17,979	\$188,380	\$8,644	\$32,507	\$10,840
RECONNECT CHARGES	RECON		\$2,104,204	\$2,004,119	\$96,024	\$268	\$2,811	\$129	\$485	\$162
OTHER SERVICE CHARGES	MISC SERV		\$93,979	\$9,792	\$18,331	\$4,534	\$47,511	\$2,180	\$8,198	\$2,734
RENT FROM ELEC PROPERTY	RFEP		\$2,942,175	\$1,391,702	\$345,603	\$21,944	\$259,914	\$11,265	\$240,634	\$419,405
TRANSMISSION SERVICE	PLTRT		\$26,560,959	\$11,743,851	\$3,014,405	\$308,507	\$2,689,112	\$115,553	\$2,378,963	\$3,874,462
ANCILLARY SERVICES	Prod Plt		\$1,421,404	\$501,989	\$141,965	\$10,858	\$143,606	\$6,270	\$146,350	\$310,382
TAX REMITTANCE COMPENSATION	MISC SERV		\$600	\$63	\$117	\$29	\$303	\$14	\$52	\$17
SOLAR REC	ENERGY		\$90,486	\$31,473	\$8,861	\$680	\$8,954	\$404	\$9,375	\$20,089
RETURN CHECK CHARGES	RETURN		\$61,024	\$56,873	\$3,526	\$42	\$442	\$20	\$76	\$25
OTHER MISC REVENUES	MISC SERV		\$166,699	\$17,368	\$32,515	\$8,043	\$84,274	\$3,867	\$14,542	\$4,850
EXCESS FACILITIES CHARGES	MISC SERV		\$30,874	\$3,217	\$6,022	\$1,490	\$15,608	\$716	\$2,693	\$898
REFINED COAL LICENSE FEES	Prod Plt		\$0							
EV CHARGING STATION RENTAL			\$5,191							
Unbilled Revenue			\$0							
Total Operating Revenues			\$1,586,186,238	\$633,318,899	\$229,934,048	\$12,342,003	\$174,076,738	\$9,618,519	\$137,924,733	\$256,014,369
Total O&M Expense			\$892,295,073	\$362,587,572	\$102,377,112	\$6,689,419	\$80,061,727	\$3,681,466	\$80,767,235	\$165,616,971
Depreciation Expense			\$370,531,145	\$147,652,158	\$39,188,047	\$2,871,611	\$34,868,653	\$1,516,089	\$34,517,682	\$70,274,315
Taxes Other Than Income Taxes			\$49,563,937	\$21,515,250	\$5,467,768	\$382,374	\$4,372,202	\$189,452	\$4,226,082	\$8,308,695
State & Federal Income Taxes	Taxable Income-See below		\$23,821,553	\$7,629,989	\$10,560,180	\$226,034	\$6,735,522	\$572,075	\$1,308,792	(\$1,079,956)
Total Expenses Before Interest and Taxes			\$1,336,211,708	\$539,384,970	\$157,593,107	\$10,169,439	\$126,038,105	\$5,959,082	\$120,819,791	\$243,120,025
Net Operating Income Before Adjustments			\$249,974,530	\$93,933,929	\$72,340,941	\$2,172,564	\$48,038,633	\$3,659,437	\$17,104,942	\$12,894,344
Curtaillable Service Rider Credit			\$18,634,070	\$0	\$0	\$0	\$0	\$0	\$0	\$1,032,456
Allocation of Curtaillable Service Rider Credits	Prod. Plt		(\$18,634,070)	(\$6,580,882)	(\$1,861,113)	(\$142,345)	(\$1,882,625)	(\$82,195)	(\$1,918,590)	(\$4,068,991)
Adjustment for EV & Solar to match Seelye Direct Assignments			(\$221,493)							
Allocate Adjustment for EV & Solar Operating Income			\$221,493	\$77,454	\$62,493	\$1,800	\$40,925	\$3,172	\$13,465	\$8,741
Adjusted Net Operating Income			\$249,974,530	\$87,430,501	\$70,542,320	\$2,032,019	\$46,196,933	\$3,580,414	\$15,199,817	\$9,866,550
Rate Base Before Adjustment for EV & Solar to match Seelye Direct Assignments			\$5,197,832,023	\$2,286,868,140	\$578,534,758	\$40,378,657	\$454,132,195	\$19,702,259	\$436,776,758	\$851,023,548
Adjustment for EV & Solar to match Seelye Direct Assignments			\$2,960,450							
Allocate Adjustment for EV & Solar Rate Base			(\$2,960,450)	(\$1,302,500)	(\$329,508)	(\$22,998)	(\$258,654)	(\$11,222)	(\$248,769)	(\$484,706)
Adjusted Rate Base			\$5,197,832,023	\$2,285,565,640	\$578,205,250	\$40,355,659	\$453,873,542	\$19,691,037	\$436,527,989	\$850,538,843
ROR @ Current Rates			4.81%	3.83%	12.20%	5.04%	10.18%	18.18%	3.48%	1.16%
Indexed ROR @ Current Rates			100%	80%	254%	105%	212%	378%	72%	24%
Memo: Calculation of Taxable Income										
Operating Revenue			\$1,586,186,238	\$633,318,899	\$229,934,048	\$12,342,003	\$174,076,738	\$9,618,519	\$137,924,733	\$256,014,369
Operating Expenses			\$1,312,390,155	\$531,754,981	\$147,032,927	\$9,943,405	\$119,302,583	\$5,387,007	\$119,510,999	\$244,199,981
Interest Expense	Rate Base		\$115,884,365	\$50,985,153	\$12,898,288	\$900,232	\$10,124,764	\$439,257	\$9,737,829	\$18,973,357
Taxable Income			\$157,911,718	\$50,578,765	\$70,002,833	\$1,498,366	\$44,649,391	\$3,792,256	\$8,675,905	(\$7,158,969)

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP) - Customer/Demand
(Summary)

	Allocation Factor		Total Kentucky	Retail Trans. (RTS)	Fluct. Load Service (FLS)	Outdoor Lighting (LS & RLS)	Lighting Energy (LE)	Traffic Energy (TE)	Outdoor Sports Light (OSL)	Electric Veh. Charging (EV)	Solar Share (SSP)	Business Solar (BS)
	Name	No										
Operating Revenues												
Sales			\$1,558,608,458	\$82,247,981	\$32,956,814	\$30,555,893	\$307,246	\$271,291	\$92,320	\$1,533	\$162,504	\$38,355
Sales for Resale	Energy	2	\$8,863,601	\$690,878	\$298,012	\$61,868	\$2,251	\$1,232	\$168	\$6	\$0	\$0
Curtaillable Service Rider			(\$18,634,070)	(\$3,386,120)	(\$14,215,494)							
LATE PAYMENT CHARGES	LPAY		\$3,870,654	\$848	\$42	\$3,262	\$0	\$0	\$0	\$0	\$0	\$0
RECONNECT CHARGES	RECON		\$2,104,204	\$13	\$1	\$193	\$0	\$0	\$0	\$0	\$0	\$0
OTHER SERVICE CHARGES	MISC SERV		\$93,979	\$214	\$11	\$474	\$0	\$0	\$0	\$0	\$0	\$0
RENT FROM ELEC PROPERTY	RFEP		\$2,942,175	\$127,744	\$59,097	\$64,194	\$226	\$349	\$99	\$0	\$0	\$0
TRANSMISSION SERVICE	PLTRT		\$26,560,959	\$1,343,580	\$900,302	\$181,331	\$6,597	\$1,777	\$2,503	\$16	\$0	\$0
ANCILLARY SERVICES	Prod Plt		\$1,421,404	\$106,863	\$44,012	\$8,583	\$312	\$188	\$25	\$1	\$0	\$0
TAX REMITTANCE COMPENSATION	MISC SERV		\$600	\$1	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0
SOLAR REC	ENERGY		\$90,486	\$6,993	\$3,007	\$614	\$22	\$12	\$2	\$0	\$0	\$0
RETURN CHECK CHARGES	RETURN		\$61,024	\$2	\$0	\$18	\$0	\$0	\$0	\$0	\$0	\$0
OTHER MISC REVENUES	MISC SERV		\$166,699	\$380	\$19	\$841	\$0	\$0	\$0	\$0	\$0	\$0
EXCESS FACILITIES CHARGES	MISC SERV		\$30,874	\$70	\$4	\$156	\$0	\$0	\$0	\$0	\$0	\$0
REFINED COAL LICENSE FEES	Prod Plt		\$0									
EV CHARGING STATION RENTAL			\$5,191							\$5,191		
Unbilled Revenue			\$0									
Total Operating Revenues			\$1,586,186,238	\$81,139,447	\$20,045,826	\$30,877,431	\$316,654	\$274,849	\$95,117	\$6,746	\$162,504	\$38,355
Total O&M Expense			\$892,295,073	\$56,185,636	\$24,670,181	\$9,295,716	\$193,180	\$142,151	\$23,698	\$3,009	\$0	\$0
Depreciation Expense			\$370,531,145	\$23,488,065	\$10,124,490	\$5,891,290	\$77,570	\$50,026	\$10,558	\$587	\$0	\$0
Taxes Other Than Income Taxes			\$49,563,937	\$2,685,150	\$1,196,338	\$1,201,962	\$9,894	\$6,916	\$1,737	\$117	\$0	\$0
State & Federal Income Taxes	Taxable Income-See below		\$23,821,553	(\$1,104,746)	(\$2,822,113)	\$1,745,860	\$1,945	\$8,986	\$8,271	\$414	\$24,514	\$5,786
Total Expenses Before Interest and Taxes			\$1,336,211,708	\$81,254,105	\$33,168,896	\$18,134,828	\$282,589	\$208,079	\$44,264	\$4,126	\$24,514	\$5,786
Net Operating Income Before Adjustments			\$249,974,530	(\$114,658)	(\$13,123,071)	\$12,742,603	\$34,065	\$66,770	\$50,853	\$2,620	\$137,990	\$32,569
Curtaillable Service Rider Credit			\$18,634,070	\$3,386,120	\$14,215,494	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of Curtaillable Service Rider Credits	Prod. Plt		(\$18,634,070)	(\$1,400,929)	(\$576,975)	(\$112,522)	(\$4,094)	(\$2,463)	(\$333)	(\$13)	\$0	\$0
Adjustment for EV & Solar to match Seelye Direct Assignments			(\$221,493)							(\$31,105)	(\$171,789)	(\$18,599)
Allocate Adjustment for EV & Solar Operating Income			\$221,493	\$1,659	\$457	\$11,199	\$27	\$57	\$45	\$0	\$0	\$0
Adjusted Net Operating Income			\$249,974,530	\$1,872,191	\$515,905	\$12,641,279	\$29,998	\$64,364	\$50,565	(\$28,498)	(\$33,799)	\$13,970
Rate Base Before Adjustment for EV & Solar to match Seelye Direct Assignments			\$5,197,832,023	\$273,781,772	\$123,905,488	\$130,759,730	\$1,036,887	\$726,205	\$192,634	\$12,992	\$0	\$0
Adjustment for EV & Solar to match Seelye Direct Assignments			\$2,960,450							\$92,547	\$2,576,969	\$290,934
Allocate Adjustment for EV & Solar Rate Base			(\$2,960,450)	(\$155,934)	(\$70,571)	(\$74,475)	(\$591)	(\$414)	(\$110)	\$0	\$0	\$0
Adjusted Rate Base			\$5,197,832,023	\$273,625,838	\$123,834,917	\$130,685,255	\$1,036,296	\$725,791	\$192,524	\$105,539	\$2,576,969	\$290,934
ROR @ Current Rates			4.81%	0.68%	0.42%	9.67%	2.89%	8.87%	26.26%	-27.00%	-1.31%	4.80%
Indexed ROR @ Current Rates			100%	14%	9%	201%	60%	184%	546%	-561%	-27%	100%
Memo: Calculation of Taxable Income												
Operating Revenue			\$1,586,186,238	\$81,139,447	\$20,045,826	\$30,877,431	\$316,654	\$274,849	\$95,117	\$6,746	\$162,504	\$38,355
Operating Expenses			\$1,312,390,155	\$82,358,852	\$35,991,009	\$16,388,968	\$280,645	\$199,094	\$35,992	\$3,713	\$0	\$0
Interest Expense	Rate Base		\$115,884,365	\$6,103,896	\$2,762,442	\$2,915,255	\$23,117	\$16,191	\$4,295	\$290	\$0	\$0
Taxable Income			\$157,911,718	(\$7,323,301)	(\$18,707,626)	\$11,573,208	\$12,893	\$59,565	\$54,830	\$2,744	\$162,504	\$38,355

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP) - Customer/Demand
(Summary)

	Allocation Factor		Total LGE - Electric	Residential (RS)	General Service (GS)	Power Service-Pri. (PS-Pri)	Power Service-Sec. (PS-Sec)	TOD- Primary (TOD-Pri)	TOD-Secondary (TOD-Sec)	Retail Trans (RTS)	Special Contract Customer
	Name	No									
Operating Revenues											
Sales			\$1,066,653,012	\$431,824,736	\$148,100,588	\$10,054,862	\$147,448,878	\$136,688,085	\$101,626,163	\$64,286,867	\$3,635,160
Sales for Resale	Energy	2	\$34,405,720	\$12,366,967	\$3,656,201	\$309,759	\$4,608,468	\$5,957,248	\$3,934,269	\$3,081,524	\$168,465
TRANSMISSION SERVICE	PLTRT		\$12,094,529	\$5,722,158	\$1,397,741	\$91,752	\$1,555,255	\$1,304,274	\$1,234,808	\$643,931	\$41,379
ANCILLARY SERVICES	LOLP		\$665,560	\$247,641	\$72,394	\$5,888	\$89,619	\$110,521	\$74,714	\$56,317	\$3,050
Curtailable Service Rider			(\$2,468,360)					(\$142,467)		(\$2,325,893)	
Forfeited Discounts	FDIS		\$2,706,693	\$2,147,240	\$209,025	\$7,005	\$278,420	\$13,168	\$50,533	\$1,301	\$0
Misc Service Revenues	MISCR		\$1,545,789	\$1,474,975	\$58,585	\$244	\$9,717	\$460	\$1,764	\$45	\$0
RENT FROM ELEC PROPERTY	RFEP		\$3,799,537	\$2,011,449	\$421,907	\$23,601	\$405,923	\$361,224	\$311,611	\$149,299	\$9,665
OTHER Electric Revenue	OER		\$662,367	\$350,653	\$73,550	\$4,114	\$70,764	\$62,972	\$54,323	\$26,027	\$1,685
Electric Vehicle Charging Fees			\$11,088								
Unbilled Revenue			\$0								
Total Operating Revenues			\$1,120,075,935	\$456,145,819	\$153,989,991	\$10,497,225	\$154,467,045	\$144,355,483	\$107,288,186	\$65,919,417	\$3,859,404
Total O&M Expense			\$643,436,661	\$273,383,988	\$72,351,944	\$5,098,893	\$77,980,110	\$92,898,453	\$65,006,903	\$46,561,858	\$2,671,251
Depreciation Expense			\$277,122,836	\$119,026,652	\$30,107,624	\$2,129,411	\$33,500,577	\$38,712,283	\$27,389,896	\$18,788,090	\$1,081,885
Amortization of Investment Tax Credit			(\$916,996)	(\$428,853)	(\$99,610)	(\$6,345)	(\$102,625)	(\$111,929)	(\$82,573)	(\$51,905)	(\$3,167)
Taxes Other Than Income Taxes			\$42,336,722	\$19,799,681	\$4,598,880	\$292,927	\$4,738,097	\$5,167,657	\$3,812,319	\$2,396,398	\$146,214
State & Federal Income Taxes	Taxable Income-See below		\$7,757,584	\$623,810	\$3,871,293	\$245,319	\$2,965,237	(\$229,948)	\$386,683	(\$649,069)	(\$32,375)
Total Expenses Before Interest and Taxes			\$969,736,807	\$412,405,278	\$110,830,130	\$7,760,205	\$119,081,395	\$136,436,516	\$96,513,227	\$67,045,372	\$3,863,808
Net Operating Income Before Adjustments			\$150,339,128	\$43,740,541	\$43,159,861	\$2,737,020	\$35,385,651	\$7,918,967	\$10,774,958	(\$1,125,954)	(\$4,404)
Curtailable Service Rider Credit			\$2,468,360	\$0	\$0	\$0	\$0	\$142,467	\$0	\$2,325,893	\$0
Allocation of Curtailable Service Rider Credits	Prod. Plt		(\$2,468,360)	(\$918,426)	(\$268,487)	(\$21,837)	(\$332,371)	(\$409,887)	(\$277,093)	(\$208,862)	(\$11,311)
Adjustment for EV & Solar to match Seelye Direct Assignments			(\$182,084)								
Allocate Adjustment for EV & Solar Operating Income			\$182,084	\$51,944	\$52,028	\$3,294	\$42,520	\$9,281	\$12,734	\$1,202	(\$19)
Adjusted Net Operating Income			\$150,339,128	\$42,874,060	\$42,943,401	\$2,718,477	\$35,095,800	\$7,660,828	\$10,510,599	\$992,278	(\$15,734)
Rate Base Before Adjustment for EV & Solar to match Seelye Direct Assignments			\$3,460,077,816	\$1,619,531,363	\$376,370,007	\$23,936,237	\$386,899,908	\$421,867,246	\$311,518,048	\$195,835,342	\$11,961,290
Adjustment for EV & Solar to match Seelye Direct Assignments			\$2,480,832								
Allocate Adjustment for EV & Solar Rate Base			(\$2,480,832)	(\$1,161,183)	(\$269,853)	(\$17,162)	(\$277,402)	(\$302,473)	(\$223,354)	(\$140,411)	(\$8,576)
Adjusted Rate Base			\$3,460,077,816	\$1,618,370,179	\$376,100,154	\$23,919,075	\$386,622,506	\$421,564,773	\$311,294,694	\$195,694,931	\$11,952,714
ROR @ Current Rates			4.34%	2.65%	11.42%	11.37%	9.08%	1.82%	3.38%	0.51%	-0.13%
Indexed ROR			100%	61%	263%	262%	209%	42%	78%	12%	-3%
Memo: Calculation of Taxable Income											
Operating Revenue			\$1,120,075,935	\$456,145,819	\$153,989,991	\$10,497,225	\$154,467,045	\$144,355,483	\$107,288,186	\$65,919,417	\$3,859,404
Operating Expenses			\$961,979,223	\$411,781,468	\$106,958,838	\$7,514,886	\$116,116,158	\$136,666,464	\$96,126,545	\$67,694,440	\$3,896,183
Interest Expense	Rate Base		\$75,433,705	\$35,307,660	\$8,205,302	\$521,838	\$8,434,866	\$9,197,195	\$6,791,454	\$4,269,437	\$260,770
Interest Synchronization Adjustment			\$6,215,728	\$2,909,347	\$676,116	\$42,999	\$695,032	\$757,848	\$559,615	\$351,801	\$21,487
Taxable Income			\$76,447,279	\$6,147,344	\$38,149,736	\$2,417,502	\$29,220,990	(\$2,266,023)	\$3,810,571	(\$6,396,261)	(\$319,036)

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP) - Customer/Demand

(Summary)

	Allocation Factor		Total	Outdoor Lighting	Street Lighting	Traffic Street Lighting	Outdoor Sports Light	Electric Veh. Charging	Solar Share	Business Solar
	Name	No	LGE - Electric	(RLS, LS)	(LE)	(TE)	(OSL)	(EV)	(\$SP)	(BS)
Operating Revenues										
Sales			\$1,066,653,012	\$22,160,940	\$243,959	\$318,742	\$15,468	\$1,533	\$237,096	\$9,936
Sales for Resale	Energy	2	\$34,405,720	\$302,375	\$10,532	\$9,822	\$35	\$56	\$0	\$0
TRANSMISSION SERVICE	PLTRT		\$12,094,529	\$98,058	\$3,415	\$1,568	\$171	\$17	\$0	\$0
ANCILLARY SERVICES	LOLP		\$665,560	\$5,060	\$176	\$178	\$1	\$1	\$0	\$0
Curtailable Service Rider			(\$2,468,360)							
Forfeited Discounts	FDIS		\$2,706,693	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Misc Service Revenues	MISCR		\$1,545,789	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RENT FROM ELEC PROPERTY	RFEP		\$3,799,537	\$103,878	\$305	\$660	\$15	\$0	\$0	\$0
OTHER Electric Revenue	OER		\$662,367	\$18,109	\$53	\$115	\$3	\$0	\$0	\$0
Electric Vehicle Charging Fees			\$11,088					\$11,088		
Unbilled Revenue			\$0							
Total Operating Revenues			\$1,120,075,935	\$22,688,420	\$258,440	\$331,084	\$15,692	\$12,695	\$237,096	\$9,936
Total O&M Expense			\$643,436,661	\$7,119,434	\$179,683	\$179,595	\$1,890	\$2,661	\$0	\$0
Depreciation Expense			\$277,122,836	\$6,248,139	\$67,534	\$69,086	\$761	\$898	\$0	\$0
Amortization of Investment Tax Credit			(\$916,996)	(\$29,553)	(\$211)	(\$217)	(\$4)	(\$4)	\$0	\$0
Taxes Other Than Income Taxes			\$42,336,722	\$1,364,435	\$9,745	\$10,015	\$172	\$182	\$0	\$0
State & Federal Income Taxes	Taxable Income-See below		\$7,757,584	\$545,768	(\$1,749)	\$5,402	\$1,272	\$873	\$24,060	\$1,008
Total Expenses Before Interest and Taxes			\$969,736,807	\$15,248,224	\$255,002	\$263,881	\$4,091	\$4,610	\$24,060	\$1,008
Net Operating Income Before Adjustments			\$150,339,128	\$7,440,197	\$3,439	\$67,203	\$11,601	\$8,085	\$213,036	\$8,928
Curtailable Service Rider Credit			\$2,468,360	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocation of Curtailable Service Rider Credits	Prod. Plt		(\$2,468,360)	(\$18,767)	(\$654)	(\$659)	(\$2)	(\$4)	\$0	\$0
Adjustment for EV & Solar to match Seelye Direct Assignments			(\$182,084)					(\$40,705)	(\$129,796)	(\$11,583)
Allocate Adjustment for EV & Solar Operating Income			\$182,084	\$9,002	\$3	\$81	\$14			
Adjusted Net Operating Income			\$150,339,128	\$7,430,432	\$2,788	\$66,625	\$11,613	(\$32,624)	\$83,240	(\$2,655)
Rate Base Before Adjustment for EV & Solar to match Seelye Direct Assignments			\$3,460,077,816	\$110,506,213	\$802,008	\$820,882	\$14,288	\$14,983	\$0	\$0
Adjustment for EV & Solar to match Seelye Direct Assignments			\$2,480,832					\$105,533	\$2,314,622	\$60,677
Allocate Adjustment for EV & Solar Rate Base			(\$2,480,832)	(\$79,232)	(\$575)	(\$589)	(\$10)	(\$11)	\$0	\$0
Adjusted Rate Base			\$3,460,077,816	\$110,426,982	\$801,433	\$820,293	\$14,278	\$120,505	\$2,314,622	\$60,677
ROR @ Current Rates			4.34%	6.73%	0.35%	8.12%	81.33%	-27.07%	3.60%	-4.38%
Indexed ROR			100%	155%	8%	187%	1872%	-623%	83%	-101%
Memo: Calculation of Taxable Income										
Operating Revenue			\$1,120,075,935	\$22,688,420	\$258,440	\$331,084	\$15,692	\$12,695	\$237,096	\$9,936
Operating Expenses			\$961,979,223	\$14,702,455	\$256,751	\$258,479	\$2,819	\$3,737	\$0	\$0
Interest Expense	Rate Base		\$75,433,705	\$2,409,163	\$17,485	\$17,896	\$311	\$327	\$0	\$0
Interest Synchronization Adjustment			\$6,215,728	\$198,515	\$1,441	\$1,475	\$26	\$27	\$0	\$0
Taxable Income			\$76,447,279	\$5,378,287	(\$17,236)	\$53,234	\$12,536	\$8,605	\$237,096	\$9,936

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP) - Customer/Demand
(Functionalization & Classification)

Description	Classification Factor		Total Kentucky	Production			Transmission			Distribution			Total		
	Name	No		Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer
Rate Base															
Plant in Service															
Intangible Plant															
301 ORGANIZATION	PT&D	1	\$41,552	\$26,150	\$0	\$0	\$5,660	\$0	\$0	\$4,085	\$0	\$5,656	\$35,896	\$0	\$5,656
302 FRANCHISE AND CONSENTS	PT&D	1	\$144,369	\$90,855	\$0	\$0	\$19,667	\$0	\$0	\$14,194	\$0	\$19,653	\$124,716	\$0	\$19,653
303 SOFTWARE	PT&D	1	\$105,565,478	\$66,435,041	\$0	\$0	\$14,380,841	\$0	\$0	\$10,379,029	\$0	\$14,370,567	\$91,194,911	\$0	\$14,370,567
Total Intangible Plant			\$105,751,399	\$66,552,045	\$0	\$0	\$14,406,168	\$0	\$0	\$10,397,309	\$0	\$14,395,877	\$91,355,522	\$0	\$14,395,877
Steam Production Plant															
Total Steam Production Plant			DIR	\$4,761,764,495	\$4,761,764,495								\$4,761,764,495	\$0	\$0
Hydraulic Production Plant															
Total Hydraulic Production Plant			DIR	\$45,726,563	\$45,726,563								\$45,726,563	\$0	\$0
Other Production Plant															
Total Other Production Plant			DIR	\$1,044,547,033	\$1,044,547,033								\$1,044,547,033	\$0	\$0
Total Production Plant				\$5,852,038,091	\$5,852,038,091	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,852,038,091	\$0	\$0
Transmission															
KENTUCKY SYSTEM PROPERTY	DIR		\$1,258,529,222				\$1,258,529,222						\$1,258,529,222	\$0	\$0
VIRGINIA PROPERTY - 500 KV LINE	DIR		\$8,230,429				\$8,230,429						\$8,230,429	\$0	\$0
Total Transmission Plant				\$1,266,759,651	\$0	\$0	\$1,266,759,651	\$0	\$0	\$0	\$0	\$0	\$1,266,759,651	\$0	\$0
Distribution															
TOTAL ACCTS 360-362	DIR		\$341,731,104							\$341,731,104			\$341,731,104	\$0	\$0
364 & 365-OVERHEAD LINES		\$921,791,437											\$0	\$0	\$0
Primary:			650,231,680												
Demand	36.01%	Demand								\$234,148,428			\$234,148,428	\$0	\$0
Customer	63.99%	Cust									\$416,083,252		\$0	\$0	\$416,083,252
Secondary:			271,559,757										\$0	\$0	\$0
Demand	36.01%	Demand								\$97,788,669			\$97,788,669	\$0	\$0
Customer	63.99%	Cust									\$173,771,089		\$0	\$0	\$173,771,089
366 & 367-UNDERGROUND LINES		\$247,685,955											\$0	\$0	\$0
Primary:			\$149,874,771												
Demand	25.12%	Demand								\$37,648,543			\$37,648,543	\$0	\$0
Customer	74.88%	Cust									\$112,226,229		\$0	\$0	\$112,226,229
Secondary:			\$97,811,184												
Demand	25.12%	Demand								\$24,570,169			\$24,570,169	\$0	\$0
Customer	74.88%	Cust									\$73,241,014		\$0	\$0	\$73,241,014
368-TRANSFORMERS - POWER POOL			\$5,363,042										\$0	\$0	\$0
Demand	54.62%									\$2,929,300			\$2,929,300	\$0	\$0
Customer	45.38%										\$2,433,742		\$0	\$0	\$2,433,742
368-TRANSFORMERS - ALL OTHER			\$321,195,483										\$0	\$0	\$0
Demand	54.62%									\$175,437,375			\$175,437,375	\$0	\$0
Customer	45.38%										\$145,758,108		\$0	\$0	\$145,758,108
369-SERVICES	DIR		\$124,944,572								\$124,944,572		\$0	\$0	\$124,944,572
370-METERS	DIR		\$74,150,151								\$74,150,151		\$0	\$0	\$74,150,151
371-CUSTOMER INSTALLATION	DIR		\$159,234								\$159,234		\$0	\$0	\$159,234
373-STREET LIGHTING	DIR		\$143,087,299								\$143,087,299		\$0	\$0	\$143,087,299
Total Distribution Plant			\$2,180,108,277	\$0	\$0	\$0	\$0	\$0	\$0	\$914,253,588	\$0	\$1,265,854,689	\$914,253,588	\$0	\$1,265,854,689
Total Prod, Trans, and Dist Plant			\$9,298,906,019	\$5,852,038,091	\$0	\$0	\$1,266,759,651	\$0	\$0	\$914,253,588	\$0	\$1,265,854,689	\$8,033,051,330	\$0	\$1,265,854,689

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP) - Customer/Demand
(Functionalization & Classification)

Description	Classification Factor		Total Kentucky	Production			Transmission			Distribution			Total		
	Name	No		Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer
General Plant															
Total General Plant	PT&D	1	\$244,918,755	\$154,133,602	\$0	\$0	\$33,364,484	\$0	\$0	\$24,080,021	\$0	\$33,340,648	\$211,578,107	\$0	\$33,340,648
TOTAL COMMON PLANT	PT&D	1	\$0										\$0	\$0	\$0
105 PLANT HELD FOR FUTURE USE - PRODUCTION	PROD	18	\$290,384	\$290,384	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$290,384	\$0	\$0
105 PLANT HELD FOR FUTURE USE - DISTRIBUTION	PDIST	2	\$906,481	\$0	\$0	\$0	\$0	\$0	\$0	\$380,143	\$0	\$526,338	\$380,143	\$0	\$526,338
105 PLANT HELD FOR FUTURE USE - GENERAL	PT&D	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER	PDIST	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Plant in Service			\$9,650,773,038	\$6,073,014,123	\$0	\$0	\$1,314,530,303	\$0	\$0	\$949,111,060	\$0	\$1,314,117,552	\$8,336,655,486	\$0	\$1,314,117,552
Construction Work in Progress (CWIP)															
CWIP Production	PROD	18	\$20,992,633	\$20,992,633	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,992,633	\$0	\$0
CWIP Transmission	PTRAN	3	\$78,958,656	\$0	\$0	\$0	\$78,958,656	\$0	\$0	\$0	\$0	\$0	\$78,958,656	\$0	\$0
CWIP Distribution Plant	PDIST	2	\$26,143,041	\$0	\$0	\$0	\$0	\$0	\$0	\$10,963,386	\$0	\$15,179,655	\$10,963,386	\$0	\$15,179,655
CWIP General Plant	PT&D	1	\$29,729,390	\$18,709,461	\$0	\$0	\$4,049,938	\$0	\$0	\$2,922,946	\$0	\$4,047,045	\$25,682,345	\$0	\$4,047,045
RWIP	F004		\$0										\$0	\$0	\$0
Total Construction Work in Progress			\$155,823,720	\$39,702,094	\$0	\$0	\$83,008,594	\$0	\$0	\$13,886,332	\$0	\$19,226,699	\$136,597,021	\$0	\$19,226,699
Total Utility Plant			\$9,806,596,758	\$6,112,716,217	\$0	\$0	\$1,397,538,897	\$0	\$0	\$962,997,393	\$0	\$1,333,344,252	\$8,473,252,506	\$0	\$1,333,344,252
Less: Accumulated Provision for Depreciation															
Steam Production	PROD	18	\$1,910,902,169	\$1,910,902,169	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,910,902,169	\$0	\$0
Hydraulic Production	PROD	18	\$16,663,604	\$16,663,604	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,663,604	\$0	\$0
Other Production	PROD	18	\$425,504,289	\$425,504,289	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$425,504,289	\$0	\$0
Transmission - Kentucky System Property	PTRAN	3	\$340,091,705	\$0	\$0	\$0	\$340,091,705	\$0	\$0	\$0	\$0	\$0	\$340,091,705	\$0	\$0
Transmission - Virginia Property	PTRAN	3	\$2,567,091	\$0	\$0	\$0	\$2,567,091	\$0	\$0	\$0	\$0	\$0	\$2,567,091	\$0	\$0
Transmission - FERC	PTRAN	3	\$755,524	\$0	\$0	\$0	\$755,524	\$0	\$0	\$0	\$0	\$0	\$755,524	\$0	\$0
Distribution	PDIST	2	\$692,590,515	\$0	\$0	\$0	\$0	\$0	\$0	\$290,445,832	\$0	\$402,144,683	\$290,445,832	\$0	\$402,144,683
General Plant	PT&D	1	\$77,429,701	\$48,728,480	\$0	\$0	\$10,547,996	\$0	\$0	\$7,612,765	\$0	\$10,540,460	\$66,889,241	\$0	\$10,540,460
Intangible Plant	PT&D	1	\$49,083,879	\$30,889,734	\$0	\$0	\$6,686,537	\$0	\$0	\$4,825,849	\$0	\$6,681,760	\$42,402,119	\$0	\$6,681,760
Total Accumulated Depreciation			\$3,515,588,477	\$2,432,688,276	\$0	\$0	\$360,648,853	\$0	\$0	\$302,884,445	\$0	\$419,366,903	\$3,096,221,574	\$0	\$419,366,903
Net Utility Plant			\$6,291,008,281	\$3,680,027,941	\$0	\$0	\$1,036,890,044	\$0	\$0	\$660,112,947	\$0	\$913,977,349	\$5,377,030,932	\$0	\$913,977,349
Working Capital															
Cash Working Capital - Operation and Maintenance Expenses	OMLPP	4	\$130,078,093	\$19,058,566	\$79,624,711	\$0	\$8,904,127	\$0	\$0	\$4,475,354	\$0	\$18,015,335	\$32,438,047	\$79,624,711	\$18,015,335
Materials and Supplies	TPIS	5	\$59,890,781	\$37,687,920	\$0	\$0	\$8,157,714	\$0	\$0	\$5,889,995	\$0	\$8,155,153	\$51,735,628	\$0	\$8,155,153
Prepayments	TPIS	5	\$19,024,116	\$11,971,448	\$0	\$0	\$2,591,272	\$0	\$0	\$1,870,938	\$0	\$2,590,458	\$16,433,658	\$0	\$2,590,458
Fuel Stock	DIR		\$62,536,188	\$62,536,188									\$0	\$62,536,188	\$0
Total Working Capital			\$271,529,178	\$68,717,934	\$142,160,899	\$0	\$19,653,112	\$0	\$0	\$12,236,287	\$0	\$28,760,945	\$100,607,333	\$142,160,899	\$28,760,945
Deferred Debits															
Service Pension Cost	TLB	6	\$0										\$0	\$0	\$0
Accumulated Deferred Income Tax															
Total Production Plant	PROD	18	\$732,330,105	\$732,330,105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$732,330,105	\$0	\$0
Total Transmission Plant	PTRAN	3	\$198,625,100	\$0	\$0	\$0	\$198,625,100	\$0	\$0	\$0	\$0	\$0	\$198,625,100	\$0	\$0
Total Distribution Plant	PDIST	2	\$315,220,930	\$0	\$0	\$0	\$0	\$0	\$0	\$132,191,538	\$0	\$183,029,392	\$132,191,538	\$0	\$183,029,392
Total General Plant	PT&D	1	\$35,890,099	\$22,586,552	\$0	\$0	\$4,889,191	\$0	\$0	\$3,528,657	\$0	\$4,885,698	\$31,004,401	\$0	\$4,885,698
Total Accumulated Deferred Income Tax			\$1,282,066,235	\$754,916,658	\$0	\$0	\$203,514,291	\$0	\$0	\$135,720,195	\$0	\$187,915,090	\$1,094,151,144	\$0	\$187,915,090
Accumulated Deferred Investment Tax Credits															
Production	PROD	18	\$80,926,985	\$80,926,985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80,926,985	\$0	\$0
Transmission	PTRAN	3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission VA	PTRAN	3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution VA	PDIST	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Plant KY,FERC & TN	PDIST	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General	PT&D	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Accum. Deferred Investment Tax Credits			\$80,926,985	\$80,926,985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80,926,985	\$0	\$0
Total Deferred Debits			\$1,362,993,220	\$835,843,643	\$0	\$0	\$203,514,291	\$0	\$0	\$135,720,195	\$0	\$187,915,090	\$1,175,078,129	\$0	\$187,915,090
Less: Customer Advances	DLINES	20	\$1,712,216	\$0	\$0	\$0	\$0	\$0	\$0	\$577,078	\$0	\$1,135,138	\$577,078	\$0	\$1,135,138
Less: Asset Retirement Obligations	F017														
Net Rate Base			\$5,197,832,023	\$2,912,902,232	\$142,160,899	\$0	\$853,028,865	\$0	\$0	\$536,051,961	\$0	\$753,688,066	\$4,301,983,059	\$142,160,899	\$753,688,066

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP) - Customer/Demand
(Functionalization & Classification)

Description	Classification Factor		Total Kentucky	Production			Transmission			Distribution			Total			
	Name	No		Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer	
Operation and Maintenance Expenses																
Steam Power Generation Operation Expenses																
500 OPERATION SUPERVISION & ENGINEERING	LBSUB1	8	\$5,418,923	\$4,838,523	\$580,400	\$0		\$0	\$0	\$0		\$0	\$4,838,523	\$580,400	\$0	
501 FUEL	Energy	DIR	\$296,477,275		\$296,477,275								\$0	\$296,477,275	\$0	
502 STEAM EXPENSES	OM502		\$22,989,772	\$9,649,494	\$13,340,278								\$9,649,494	\$13,340,278	\$0	
505 ELECTRIC EXPENSES	OM505		\$8,130,854	\$6,673,009	\$1,457,845								\$6,673,009	\$1,457,845	\$0	
506 MISC. STEAM POWER EXPENSES	PROD	18	\$25,402,796	\$25,402,796	\$0	\$0		\$0	\$0	\$0		\$0	\$25,402,796	\$0	\$0	
507 RENTS			\$0										\$0	\$0	\$0	
509 ALLOWANCES			\$0										\$0	\$0	\$0	
Total Steam Power Operation Expenses			\$358,419,620	\$46,563,822	\$311,855,798	\$0		\$0	\$0	\$0		\$0	\$46,563,822	\$311,855,798	\$0	
Steam Power Generation Maintenance Expenses																
510 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB2	9	\$12,501,304	\$1,358,608	\$11,142,696	\$0		\$0	\$0	\$0		\$0	\$1,358,608	\$11,142,696	\$0	
511 MAINTENANCE OF STRUCTURES	PROD	18	\$10,051,562	\$10,051,562	\$0	\$0		\$0	\$0	\$0		\$0	\$10,051,562	\$0	\$0	
512 MAINTENANCE OF BOILER PLANT	Energy	DIR	\$48,391,532		\$48,391,532								\$0	\$48,391,532	\$0	
513 MAINTENANCE OF ELECTRIC PLANT	Energy	DIR	\$12,209,687		\$12,209,687								\$0	\$12,209,687	\$0	
514 MAINTENANCE OF MISC STEAM PLANT	Energy	DIR	\$3,446,376		\$3,446,376								\$0	\$3,446,376	\$0	
Total Steam Power Generation Maintenance Expense			\$86,600,461	\$11,410,170	\$75,190,291	\$0		\$0	\$0	\$0		\$0	\$11,410,170	\$75,190,291	\$0	
Total Steam Power Generation Expense			\$445,020,081	\$57,973,993	\$387,046,088	\$0		\$0	\$0	\$0		\$0	\$57,973,993	\$387,046,088	\$0	
Hydraulic Power Generation Operation Expenses																
535 OPERATION SUPERVISION & ENGINEERING	LBSUB3	10	\$0										\$0	\$0	\$0	
536 WATER FOR POWER	PROFIX		\$0										\$0	\$0	\$0	
537 HYDRAULIC EXPENSES	PROFIX		\$0										\$0	\$0	\$0	
538 ELECTRIC EXPENSES	PROFIX		\$0										\$0	\$0	\$0	
539 MISC. HYDRAULIC POWER EXPENSES	PROD	18	\$10,609	\$10,609	\$0	\$0		\$0	\$0	\$0		\$0	\$10,609	\$0	\$0	
540 RENTS	PROFIX		\$0										\$0	\$0	\$0	
Total Hydraulic Power Operation Expenses			\$10,609	\$10,609	\$0	\$0		\$0	\$0	\$0		\$0	\$10,609	\$0	\$0	
Hydraulic Power Generation Maintenance Expenses																
541 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB4	11	\$182,692	\$119,577	\$63,115	\$0		\$0	\$0	\$0		\$0	\$119,577	\$63,115	\$0	
542 MAINTENANCE OF STRUCTURES	PROD	18	\$163,428	\$163,428	\$0	\$0		\$0	\$0	\$0		\$0	\$163,428	\$0	\$0	
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	PROD	18	\$25,704	\$25,704	\$0	\$0		\$0	\$0	\$0		\$0	\$25,704	\$0	\$0	
544 MAINTENANCE OF ELECTRIC PLANT	Energy	DIR	\$75,495		\$75,495								\$0	\$75,495	\$0	
545 MAINTENANCE OF MISC HYDRAULIC PLANT	Energy	DIR	\$131,530		\$131,530								\$0	\$131,530	\$0	
Total Hydraulic Power Generation Maint. Expense			\$578,849	\$308,709	\$270,140	\$0		\$0	\$0	\$0		\$0	\$308,709	\$270,140	\$0	
Total Hydraulic Power Generation Expense			\$589,458	\$319,318	\$270,140	\$0		\$0	\$0	\$0		\$0	\$319,318	\$270,140	\$0	
Other Power Generation Operation Expense																
546 OPERATION SUPERVISION & ENGINEERING	LBSUB5	12	\$647,260	\$647,260	\$0	\$0		\$0	\$0	\$0		\$0	\$647,260	\$0	\$0	
547 FUEL	Energy	DIR	\$107,114,208		\$107,114,208								\$0	\$107,114,208	\$0	
548 GENERATION EXPENSE	PROD	18	\$682,059	\$682,059	\$0	\$0		\$0	\$0	\$0		\$0	\$682,059	\$0	\$0	
549 MISC OTHER POWER GENERATION	PROD	18	\$5,376,587	\$5,376,587	\$0	\$0		\$0	\$0	\$0		\$0	\$5,376,587	\$0	\$0	
550 RENTS	PROD	18	\$9,693	\$9,693	\$0	\$0		\$0	\$0	\$0		\$0	\$9,693	\$0	\$0	
Total Other Power Generation Expenses			\$113,829,807	\$6,715,599	\$107,114,208	\$0		\$0	\$0	\$0		\$0	\$6,715,599	\$107,114,208	\$0	
Other Power Generation Maintenance Expense																
551 MAINTENANCE SUPERVISION & ENGINEERING	PROD	18	\$911,492	\$911,492	\$0	\$0		\$0	\$0	\$0		\$0	\$911,492	\$0	\$0	
552 MAINTENANCE OF STRUCTURES	PROD	18	\$876,396	\$876,396	\$0	\$0		\$0	\$0	\$0		\$0	\$876,396	\$0	\$0	
553 MAINTENANCE OF GENERATING & ELEC PLANT	PROD	18	\$7,236,966	\$7,236,966	\$0	\$0		\$0	\$0	\$0		\$0	\$7,236,966	\$0	\$0	
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	PROD	18	\$5,979,786	\$5,979,786	\$0	\$0		\$0	\$0	\$0		\$0	\$5,979,786	\$0	\$0	
Total Other Power Generation Maintenance Expense			\$15,004,640	\$15,004,640	\$0	\$0		\$0	\$0	\$0		\$0	\$15,004,640	\$0	\$0	
Total Other Power Generation Expense			\$128,834,447	\$21,720,239	\$107,114,208	\$0		\$0	\$0	\$0		\$0	\$21,720,239	\$107,114,208	\$0	
Total Station Expense			\$574,443,986	\$80,013,549	\$494,430,437	\$0		\$0	\$0	\$0		\$0	\$80,013,549	\$494,430,437	\$0	

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP) - Customer/Demand
(Functionalization & Classification)

Description	Classification Factor		Total Kentucky	Production			Transmission			Distribution			Total		
	Name	No		Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer
Other Power Supply Expenses															
555 PURCHASED POWER	OMPP	21	\$48,544,007	\$9,572,612	\$38,971,395	\$0		\$0	\$0	\$0	\$0	\$0	\$9,572,612	\$38,971,395	\$0
555 PURCHASED POWER OPTIONS	PROD	18		\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555 BROKERAGE FEES	PROD	18		\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555 MISO TRANSMISSION EXPENSES	PROD	18		\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
556 SYSTEM CONTROL AND LOAD DISPATCH	PROD	18	\$2,300,266	\$2,300,266	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$2,300,266	\$0	\$0
557 OTHER EXPENSES	PROD	18	\$154,987	\$154,987	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$154,987	\$0	\$0
Total Other Power Supply Expenses			\$50,999,260	\$12,027,865	\$38,971,395	\$0		\$0	\$0	\$0	\$0	\$0	\$12,027,865	\$38,971,395	\$0
Total Electric Power Generation Expenses			\$625,443,246	\$92,041,415	\$533,401,831	\$0		\$0	\$0	\$0	\$0	\$0	\$92,041,415	\$533,401,831	\$0
Transmission Expenses															
560 OPERATION SUPERVISION AND ENG	LBTRAN	13	\$1,854,542					\$1,854,542					\$1,854,542	\$0	\$0
561 LOAD DISPATCHING	LBTRAN	13	\$4,510,239					\$4,510,239					\$4,510,239	\$0	\$0
562 STATION EXPENSES	LBTRAN	13	\$1,170,142					\$1,170,142					\$1,170,142	\$0	\$0
563 OVERHEAD LINE EXPENSES	LBTRAN	13	\$1,105,850					\$1,105,850					\$1,105,850	\$0	\$0
565 TRANSMISSION OF ELECTRICITY BY OTHERS	LBTRAN	13	\$2,766,380					\$2,766,380					\$2,766,380	\$0	\$0
566 MISC. TRANSMISSION EXPENSES	PTRAN	3	\$24,246,266					\$24,246,266					\$24,246,266	\$0	\$0
567 RENTS	PTRAN	3	\$169,306					\$169,306					\$169,306	\$0	\$0
568 MAINTENACE SUPERVISION AND ENG	LBTRAN	13	\$0					\$0					\$0	\$0	\$0
569 STRUCTURES	LBTRAN	13	\$0					\$0					\$0	\$0	\$0
570 MAINT OF STATION EQUIPMENT	LBTRAN	13	\$1,969,589					\$1,969,589					\$1,969,589	\$0	\$0
571 MAINT OF OVERHEAD LINES	LBTRAN	13	\$10,707,630					\$10,707,630					\$10,707,630	\$0	\$0
572 UNDERGROUND LINES	LBTRAN	13	\$0					\$0					\$0	\$0	\$0
573 MISC PLANT	PTRAN	3	\$217,390					\$217,390					\$217,390	\$0	\$0
575 MISO DAY 1&2 EXPENSE	PTRAN	3	\$0					\$0					\$0	\$0	\$0
Total Transmission Expenses			\$48,717,334	\$0	\$0	\$0		\$48,717,334	\$0	\$0	\$0	\$0	\$48,717,334	\$0	\$0
Distribution Operation Expense															
580 OPERATION SUPERVISION AND ENGI	LBDO	14	\$1,911,255	\$0	\$0	\$0		\$0	\$0	\$0	\$586,726	\$0	\$1,324,529	\$586,726	\$0
581 LOAD DISPATCHING	Acct 362		\$438,256	\$0	\$0	\$0		\$0	\$0	\$0	\$438,256	\$0	\$0	\$438,256	\$0
582 STATION EXPENSES	Acct 362		\$2,231,084	\$0	\$0	\$0		\$0	\$0	\$0	\$2,231,084	\$0	\$0	\$2,231,084	\$0
583 OVERHEAD LINE EXPENSES	Acct 365		\$6,598,429	\$0	\$0	\$0		\$0	\$0	\$0	\$2,376,094	\$0	\$4,222,335	\$2,376,094	\$0
584 UNDERGROUND LINE EXPENSES	Acct 367		\$41,724	\$0	\$0	\$0		\$0	\$0	\$0	\$10,481	\$0	\$31,243	\$10,481	\$0
585 STREET LIGHTING EXPENSE			\$0											\$0	\$0
586 METER EXPENSES	Acct 370		\$9,700,980	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$9,700,980	\$0	\$0
586 METER EXPENSES - LOAD MANAGEMENT			\$0											\$0	\$0
587 CUSTOMER INSTALLATIONS EXPENSE			\$0											\$0	\$0
588 MISCELLANEOUS DISTRIBUTION EXP	PDIST	2	\$8,491,579	\$0	\$0	\$0		\$0	\$0	\$0	\$3,561,042	\$0	\$4,930,537	\$3,561,042	\$0
588 MISC DISTR EXP -- MAPPIN	PDIST	2	\$0											\$0	\$0
589 RENTS	PDIST	2	\$0											\$0	\$0
Total Distribution Operation Expense			\$29,413,307	\$0	\$0	\$0		\$0	\$0	\$0	\$9,203,683	\$0	\$20,209,624	\$9,203,683	\$0
Distribution Maintenance Expense															
590 MAINTENANCE SUPERVISION AND EN	LBDM	15	\$50,915	\$0	\$0	\$0		\$0	\$0	\$0	\$20,954	\$0	\$29,961	\$20,954	\$0
591 STRUCTURES	P362		\$0											\$0	\$0
592 MAINTENANCE OF STATION EQUIPME	Acct 362		\$1,421,212	\$0	\$0	\$0		\$0	\$0	\$0	\$1,421,212	\$0	\$0	\$1,421,212	\$0
593 MAINTENANCE OF OVERHEAD LINES	Acct 365		\$28,071,515	\$0	\$0	\$0		\$0	\$0	\$0	\$10,108,553	\$0	\$17,962,962	\$10,108,553	\$0
594 MAINTENANCE OF UNDERGROUND LIN	Acct 367		\$483,282	\$0	\$0	\$0		\$0	\$0	\$0	\$121,400	\$0	\$361,882	\$121,400	\$0
595 MAINTENANCE OF LINE TRANSFORME	Acct 368		\$106,084	\$0	\$0	\$0		\$0	\$0	\$0	\$57,943	\$0	\$48,141	\$57,943	\$0
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	P373		\$0											\$0	\$0
597 MAINTENANCE OF METERS	Acct 370		\$28	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$28	\$0	\$0
598 MISCELLANEOUS DISTRIBUTION EXPENSES	PDIST	2	\$584,150	\$0	\$0	\$0		\$0	\$0	\$0	\$244,970	\$0	\$339,180	\$244,970	\$0
Total Distribution Maintenance Expense			\$30,717,186	\$0	\$0	\$0		\$0	\$0	\$0	\$11,975,033	\$0	\$18,742,153	\$11,975,033	\$0
Total Distribution Operation and Maintenance Expenses			\$60,130,493	\$0	\$0	\$0		\$0	\$0	\$0	\$21,178,715	\$0	\$38,951,778	\$21,178,715	\$0
Transmission and Distribution Expenses			\$108,847,827	\$0	\$0	\$0		\$48,717,334	\$0	\$0	\$21,178,715	\$0	\$38,951,778	\$69,896,049	\$0
Production, Transmission and Distribution Expenses			\$734,291,073	\$92,041,415	\$533,401,831	\$0		\$48,717,334	\$0	\$0	\$21,178,715	\$0	\$38,951,778	\$161,937,464	\$533,401,831

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP) - Customer/Demand
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Description	Classification Factor		Total Kentucky	Production			Transmission			Distribution			Total		
	Name	No		Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer
Customer Accounts Expense															
901 SUPERVISION/CUSTOMER ACCTS	DIR		\$4,235,757									\$4,235,757	\$0	\$0	\$4,235,757
902 METER READING EXPENSES	DIR		\$9,902,132									\$9,902,132	\$0	\$0	\$9,902,132
903 RECORDS AND COLLECTION	DIR		\$21,487,653									\$21,487,653	\$0	\$0	\$21,487,653
904 UNCOLLECTIBLE ACCOUNTS	DIR		\$4,646,049									\$4,646,049	\$0	\$0	\$4,646,049
905 MISC CUST ACCOUNTS	DIR		\$165,801									\$165,801	\$0	\$0	\$165,801
Total Customer Accounts Expense			\$40,437,392		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,437,392	\$0	\$0	\$40,437,392
Customer Service Expense															
907 SUPERVISION	DIR		\$368,993									\$368,993	\$0	\$0	\$368,993
908 CUSTOMER ASSISTANCE EXPENSES	DIR		\$1,252,447									\$1,252,447	\$0	\$0	\$1,252,447
908 CUSTOMER ASSISTANCE EXP-INCENTIVES			\$0									\$0	\$0	\$0	\$0
909 INFORMATIONAL AND INSTRUCTIONA	DIR		\$1,698,677									\$1,698,677	\$0	\$0	\$1,698,677
909 INFORM AND INSTRUC -LOAD MGMT			\$0									\$0	\$0	\$0	\$0
910 MISCELLANEOUS CUSTOMER SERVICE	DIR		\$1,818,935									\$1,818,935	\$0	\$0	\$1,818,935
911 DEMONSTRATION AND SELLING EXP			\$0									\$0	\$0	\$0	\$0
912 DEMONSTRATION AND SELLING EXP	DIR		\$121,604									\$121,604	\$0	\$0	\$121,604
913 ADVERTISING EXPENSES			\$0									\$0	\$0	\$0	\$0
916 MISC SALES EXPENSE			\$0									\$0	\$0	\$0	\$0
Total Customer Service Expense			\$5,260,656		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,260,656	\$0	\$0	\$5,260,656
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service			\$779,989,121	\$92,041,415	\$533,401,831	\$0	\$48,717,334	\$0	\$0	\$21,178,715	\$0	\$84,649,826	\$161,937,464	\$533,401,831	\$84,649,826
Administrative and General Expense															
920 ADMIN. & GEN. SALARIES-	LBSUB7	16	\$32,982,894	\$10,837,882	\$7,424,570	\$0	\$2,365,589	\$0	\$0	\$2,168,965	\$0	\$10,185,888	\$15,372,436	\$7,424,570	\$10,185,888
921 OFFICE SUPPLIES AND EXPENSES	LBSUB7	16	\$10,307,282	\$3,386,880	\$2,320,207	\$0	\$739,256	\$0	\$0	\$677,810	\$0	\$3,183,130	\$4,803,946	\$2,320,207	\$3,183,130
922 ADMINISTRATIVE EXPENSES TRANSFERRED	LBSUB7	16	(\$6,211,522)	(\$2,041,050)	(\$1,398,236)	\$0	(\$445,501)	\$0	\$0	(\$408,471)	\$0	(\$1,918,263)	(\$2,895,023)	(\$1,398,236)	(\$1,918,263)
923 OUTSIDE SERVICES EMPLOYED	LBSUB7	16	\$21,332,833	\$7,009,777	\$4,802,099	\$0	\$1,530,027	\$0	\$0	\$1,402,853	\$0	\$6,588,077	\$9,942,657	\$4,802,099	\$6,588,077
924 PROPERTY INSURANCE	TUP	23	\$8,726,372	\$5,439,383	\$0	\$0	\$1,243,596	\$0	\$0	\$856,920	\$0	\$1,186,473	\$7,539,899	\$0	\$1,186,473
925 INIURIES AND DAMAGES - INSURAN	LBSUB7	16	\$4,777,652	\$1,569,893	\$1,075,467	\$0	\$342,661	\$0	\$0	\$314,180	\$0	\$1,475,451	\$2,226,735	\$1,075,467	\$1,475,451
926 EMPLOYEE BENEFITS	LBSUB7	16	\$31,473,418	\$10,341,882	\$7,084,781	\$0	\$2,257,327	\$0	\$0	\$2,069,701	\$0	\$9,719,727	\$14,668,910	\$7,084,781	\$9,719,727
928 REGULATORY COMMISSION FEES	TUP	23	\$851,305	\$530,641	\$0	\$0	\$121,320	\$0	\$0	\$83,597	\$0	\$115,747	\$735,558	\$0	\$115,747
929 DUPLICATE CHARGES	LBSUB7	16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930 MISCELLANEOUS GENERAL EXPENSES	LBSUB7	16	\$3,314,333	\$1,089,060	\$746,068	\$0	\$237,710	\$0	\$0	\$217,951	\$0	\$1,023,543	\$1,544,721	\$746,068	\$1,023,543
931 RENTS AND LEASES	PT&D	1	\$3,079,062	\$1,937,732	\$0	\$0	\$419,451	\$0	\$0	\$302,728	\$0	\$419,151	\$2,659,911	\$0	\$419,151
935 MAINTENANCE OF GENERAL PLANT	PT&D	1	\$1,672,323	\$1,052,435	\$0	\$0	\$227,815	\$0	\$0	\$164,420	\$0	\$227,652	\$1,444,671	\$0	\$227,652
Total Administrative and General Expense			\$112,305,952	\$41,154,516	\$22,054,956	\$0	\$9,039,250	\$0	\$0	\$7,850,655	\$0	\$32,206,575	\$58,044,421	\$22,054,956	\$32,206,575
Total Operation and Maintenance Expenses			\$892,295,073	\$133,195,931	\$555,456,787	\$0	\$57,756,584	\$0	\$0	\$29,029,370	\$0	\$116,856,401	\$219,981,885	\$555,456,787	\$116,856,401
Operation and Maintenance Expenses Less Purchase Power			\$843,751,066	\$123,623,319	\$516,485,392	\$0	\$57,756,584	\$0	\$0	\$29,029,370	\$0	\$116,856,401	\$210,409,273	\$516,485,392	\$116,856,401
Labor Expenses															
Labor - Steam Power Generation Operation Expenses															
500 OPERATION SUPERVISION & ENGINEERING	LBSUB1	8	\$4,272,282	\$3,814,695	\$457,587	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,814,695	\$457,587	\$0
501 FUEL	Energy	DIR	\$2,438,484		\$2,438,484	\$0							\$0	\$2,438,484	\$0
502 STEAM EXPENSES	PROD	18	\$9,649,494	\$9,649,494	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,649,494	\$0	\$0
505 ELECTRIC EXPENSES	PROD	18	\$6,673,009	\$6,673,009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,673,009	\$0	\$0
506 MISC. STEAM POWER EXPENSES	PROD	18	\$4,006,010	\$4,006,010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,006,010	\$0	\$0
507 RENTS			\$0										\$0	\$0	\$0
Total Steam Power Operation Expenses			\$27,039,279	\$24,143,208	\$2,896,071	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,143,208	\$2,896,071	\$0
Labor - Steam Power Generation Maintenance Expenses															
510 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB2	9	\$11,171,048	\$1,214,040	\$9,957,008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,214,040	\$9,957,008	\$0
511 MAINTENANCE OF STRUCTURES	PROD	18	\$1,477,460	\$1,477,460	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,477,460	\$0	\$0
512 MAINTENANCE OF BOILER PLANT	Energy	DIR	\$9,693,149		\$9,693,149								\$0	\$9,693,149	\$0
513 MAINTENANCE OF ELECTRIC PLANT	Energy	DIR	\$1,990,323		\$1,990,323								\$0	\$1,990,323	\$0
514 MAINTENANCE OF MISC STEAM PLANT	Energy	DIR	\$433,991		\$433,991								\$0	\$433,991	\$0
Total Steam Power Generation Maintenance Expense			\$24,765,971	\$2,691,500	\$22,074,471	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,691,500	\$22,074,471	\$0
Total Steam Power Generation Expense			\$51,805,250	\$26,834,707	\$24,970,543	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,834,707	\$24,970,543	\$0

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP) - Customer/Demand
(Functionalization & Classification)

Description	Classification Factor		Total Kentucky	Production			Transmission			Distribution			Total		
	Name	No		Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer
Labor - Hydraulic Power Generation Operation Expenses															
535 OPERATION SUPERVISION & ENGINEERING	F021		\$0										\$0	\$0	\$0
536 WATER FOR POWER	PROFIX		\$0										\$0	\$0	\$0
537 HYDRAULIC EXPENSES	PROFIX		\$0										\$0	\$0	\$0
538 ELECTRIC EXPENSES	PROFIX		\$0										\$0	\$0	\$0
539 MISC. HYDRAULIC POWER EXPENSES	PROFIX		\$0										\$0	\$0	\$0
540 RENTS	PROFIX		\$0										\$0	\$0	\$0
Total Hydraulic Power Operation Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Labor - Hydraulic Power Generation Maintenance Expenses															
541 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB4	11	\$160,360	\$104,960	\$55,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$104,960	\$55,400	\$0
542 MAINTENANCE OF STRUCTURES	PROD	18	\$43,386	\$43,386	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,386	\$0	\$0
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	PROD	18	\$911	\$911	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$911	\$0	\$0
544 MAINTENANCE OF ELECTRIC PLANT	Energy	DIR	\$22,712		\$22,712								\$0	\$22,712	\$0
545 MAINTENANCE OF MISC HYDRAULIC PLANT	Energy	DIR	\$669		\$669								\$0	\$669	\$0
Total Hydraulic Power Generation Maint. Expense			\$228,038	\$149,257	\$78,781	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$149,257	\$78,781	\$0
Total Hydraulic Power Generation Expense			\$228,038	\$149,257	\$78,781	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$149,257	\$78,781	\$0
Labor - Other Power Generation Operation Expense															
546 OPERATION SUPERVISION & ENGINEERING	PROD	18	\$527,544	\$527,544	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$527,544	\$0	\$0
547 FUEL	Energy		\$0										\$0	\$0	\$0
548 GENERATION EXPENSE	PROD	18	\$383,627	\$383,627	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$383,627	\$0	\$0
549 MISC OTHER POWER GENERATION	PROD	18	\$2,757,670	\$2,757,670	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,757,670	\$0	\$0
550 RENTS	PROFIX		\$0										\$0	\$0	\$0
Total Other Power Generation Expenses			\$3,668,841	\$3,668,841	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,668,841	\$0	\$0
Labor -Other Power Generation Maintenance Expense															
551 MAINTENANCE SUPERVISION & ENGINEERING	PROD	18	\$732,436	\$732,436	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$732,436	\$0	\$0
552 MAINTENANCE OF STRUCTURES	PROD	18	\$351,927	\$351,927	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$351,927	\$0	\$0
553 MAINTENANCE OF GENERATING & ELEC PLANT	PROD	18	\$1,277,077	\$1,277,077	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,277,077	\$0	\$0
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	PROD	18	\$1,287,143	\$1,287,143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,287,143	\$0	\$0
Total Other Power Generation Maintenance Expense			\$3,648,583	\$3,648,583	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,648,583	\$0	\$0
Total Other Power Generation Expense			\$7,317,424	\$7,317,424	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,317,424	\$0	\$0
Total Production Expense			\$59,350,712	\$34,301,388	\$25,049,324	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,301,388	\$25,049,324	\$0
Labor - Purchased Power															
555 PURCHASED POWER	OMPP	21	\$0										\$0	\$0	\$0
556 SYSTEM CONTROL AND LOAD DISPATCH	PROD	18	\$2,263,912	\$2,263,912	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,263,912	\$0	\$0
557 OTHER EXPENSES	PROFIX		\$0										\$0	\$0	\$0
Total Purchased Power Labor			\$2,263,912	\$2,263,912	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,263,912	\$0	\$0
Labor Expenses (Continued)															
Transmission Labor Expenses															
560 OPERATION SUPERVISION AND ENG	DIR		\$1,591,418				\$1,591,418						\$1,591,418	\$0	\$0
561 LOAD DISPATCHING	DIR		\$4,089,959				\$4,089,959						\$4,089,959	\$0	\$0
562 STATION EXPENSES	DIR		\$424,026				\$424,026						\$424,026	\$0	\$0
563 OVERHEAD LINE EXPENSES	DIR		\$45,989				\$45,989						\$45,989	\$0	\$0
566 MISC. TRANSMISSION EXPENSES	DIR		\$0				\$0						\$0	\$0	\$0
568 MAINTENACE SUPERVISION AND ENG	DIR		\$393,950				\$393,950						\$393,950	\$0	\$0
570 MAINT OF STATION EQUIPMENT	DIR		\$0				\$0						\$0	\$0	\$0
571 MAINT OF OVERHEAD LINES	DIR		\$0				\$0						\$0	\$0	\$0
572 UNDERGROUND LINES	DIR		\$1,126,679				\$1,126,679						\$1,126,679	\$0	\$0
573 MISC PLANT	DIR		\$309,102				\$309,102						\$309,102	\$0	\$0
Total Transmission Labor Expenses			\$7,981,123	\$0	\$0	\$0	\$7,981,123	\$0	\$0	\$0	\$0	\$0	\$7,981,123	\$0	\$0

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP) - Customer/Demand
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Description	Classification Factor		Total Kentucky	Production			Transmission			Distribution			Total			
	Name	No		Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer	
Distribution Operation Labor Expense																
580 OPERATION SUPERVISION AND ENGI	FO23	22	\$1,268,655	\$0	\$0	\$0	\$0	\$0	\$0	\$389,457	\$0	\$879,198	\$389,457	\$0	\$879,198	
581 LOAD DISPATCHING	Acct 362		\$335,815	\$0	\$0	\$0	\$0	\$0	\$0	\$335,815	\$0	\$0	\$335,815	\$0	\$0	
582 STATION EXPENSES	Acct 362		\$1,155,025	\$0	\$0	\$0	\$0	\$0	\$0	\$1,155,025	\$0	\$0	\$1,155,025	\$0	\$0	
583 OVERHEAD LINE EXPENSES	Acct 365		\$3,066,624	\$0	\$0	\$0	\$0	\$0	\$0	\$1,104,291	\$0	\$1,962,333	\$1,104,291	\$0	\$1,962,333	
584 UNDERGROUND LINE EXPENSES	Acct 367		\$28,983	\$0	\$0	\$0	\$0	\$0	\$0	\$7,281	\$0	\$21,702	\$7,281	\$0	\$21,702	
585 STREET LIGHTING EXPENSE	P371		\$0										\$0	\$0	\$0	
586 METER EXPENSES	Acct 370		\$5,005,004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,005,004	\$0	\$0	\$5,005,004	
586 METER EXPENSES - LOAD MANAGEMENT	F012		\$0										\$0	\$0	\$0	
587 CUSTOMER INSTALLATIONS EXPENSE	P371		\$0										\$0	\$0	\$0	
588 MISCELLANEOUS DISTRIBUTION EXP	PDIST	2	\$3,043,460	\$0	\$0	\$0	\$0	\$0	\$0	\$1,276,310	\$0	\$1,767,150	\$1,276,310	\$0	\$1,767,150	
589 RENTS	PDIST	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Distribution Operation Labor Expense			\$13,903,566	\$0	\$0	\$0	\$0	\$0	\$0	\$4,268,179	\$0	\$9,635,387	\$4,268,179	\$0	\$9,635,387	
Distribution Maintenance Labor Expense																
590 MAINTENANCE SUPERVISION AND EN	F024		\$0										\$0	\$0	\$0	
591 MAINTENANCE OF STRUCTURES	P362		\$0										\$0	\$0	\$0	
592 MAINTENANCE OF STATION EQUIPME	Acct 362		\$622,340	\$0	\$0	\$0	\$0	\$0	\$0	\$622,340	\$0	\$0	\$622,340	\$0	\$0	
593 MAINTENANCE OF OVERHEAD LINES	Acct 365		\$6,481,662	\$0	\$0	\$0	\$0	\$0	\$0	\$2,334,046	\$0	\$4,147,616	\$2,334,046	\$0	\$4,147,616	
594 MAINTENANCE OF UNDERGROUND LIN	Acct 367		\$248,892	\$0	\$0	\$0	\$0	\$0	\$0	\$62,522	\$0	\$186,370	\$62,522	\$0	\$186,370	
595 MAINTENANCE OF LINE TRANSFORME	Acct 368		\$53,407	\$0	\$0	\$0	\$0	\$0	\$0	\$29,171	\$0	\$24,236	\$29,171	\$0	\$24,236	
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	P373		\$0										\$0	\$0	\$0	
597 MAINTENANCE OF METERS	P370		\$0										\$0	\$0	\$0	
598 MAINTENANCE OF MISC DISTR PLANT	PDIST	2	\$3,541	\$0	\$0	\$0	\$0	\$0	\$0	\$1,485	\$0	\$2,056	\$1,485	\$0	\$2,056	
Total Distribution Maintenance Labor Expense			\$7,409,842	\$0	\$0	\$0	\$0	\$0	\$0	\$3,049,564	\$0	\$4,360,278	\$3,049,564	\$0	\$4,360,278	
Total Distribution Operation and Maintenance Labor Expenses			\$21,313,408	\$0	\$0	\$0	\$0	\$0	\$0	\$7,317,743	\$0	\$13,995,665	\$0	\$7,317,743	\$0	\$13,995,665
Transmission and Distribution Labor Expenses			\$29,294,531	\$0	\$0	\$0	\$7,981,123	\$0	\$0	\$7,317,743	\$0	\$13,995,665	\$15,298,866	\$0	\$13,995,665	
Production, Transmission and Distribution Labor Expenses			\$90,909,155	\$36,565,300	\$25,049,324	\$0	\$7,981,123	\$0	\$0	\$7,317,743	\$0	\$13,995,665	\$51,864,167	\$25,049,324	\$13,995,665	
Customer Accounts Expense																
901 SUPERVISION/CUSTOMER ACCTS	DIR		\$4,005,700								\$4,005,700	\$0	\$0	\$4,005,700		
902 METER READING EXPENSES	DIR		\$752,362								\$752,362	\$0	\$0	\$752,362		
903 RECORDS AND COLLECTION	DIR		\$13,439,006								\$13,439,006	\$0	\$0	\$13,439,006		
904 UNCOLLECTIBLE ACCOUNTS			\$0									\$0	\$0	\$0		
905 MISC CUST ACCOUNTS			\$0									\$0	\$0	\$0		
Total Customer Accounts Labor Expense			\$18,197,068	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,197,068	\$0	\$0	\$18,197,068	
Customer Service Expense																
907 SUPERVISION	F026	DIR	\$350,160								\$350,160	\$0	\$0	\$350,160		
908 CUSTOMER ASSISTANCE EXPENSES	F026	DIR	\$1,306,105								\$1,306,105	\$0	\$0	\$1,306,105		
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT			\$0								\$0	\$0	\$0	\$0		
909 INFORMATIONAL AND INSTRUCTIONA			\$0								\$0	\$0	\$0	\$0		
909 INFORM AND INSTRUC -LOAD MGMT			\$0								\$0	\$0	\$0	\$0		
910 MISCELLANEOUS CUSTOMER SERVICE	F026	DIR	\$516,578								\$516,578	\$0	\$0	\$516,578		
911 DEMONSTRATION AND SELLING EXP			\$0								\$0	\$0	\$0	\$0		
912 DEMONSTRATION AND SELLING EXP			\$0								\$0	\$0	\$0	\$0		
913 WATER HEATER - HEAT PUMP PROGRAM			\$0								\$0	\$0	\$0	\$0		
916 MISC SALES EXPENSE			\$0								\$0	\$0	\$0	\$0		
Total Customer Service Labor Expense			\$2,172,843	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,172,843	\$0	\$0	\$2,172,843	
Sub-Total Labor Exp			\$111,279,066	\$36,565,300	\$25,049,324	\$0	\$7,981,123	\$0	\$0	\$7,317,743	\$0	\$34,365,576	\$51,864,167	\$25,049,324	\$34,365,576	

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP) - Customer/Demand
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Description	Classification Factor		Total Kentucky	Production			Transmission			Distribution			Total		
	Name	No		Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer
Administrative and General Expense															
920 ADMIN. & GEN. SALARIES-	LBSUB7	16	\$32,982,892	\$10,837,882	\$7,424,569	\$0	\$2,365,589	\$0	\$0	\$2,168,964	\$0	\$10,185,888	\$15,372,435	\$7,424,569	\$10,185,888
921 OFFICE SUPPLIES AND EXPENSES	LBSUB7	16	\$4,507	\$1,481	\$1,015	\$0	\$323	\$0	\$0	\$296	\$0	\$1,392	\$2,101	\$1,015	\$1,392
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LBSUB7	16	(\$4,373,143)	(\$1,436,975)	(\$984,410)	\$0	(\$313,649)	\$0	\$0	(\$287,579)	\$0	(\$1,350,529)	(\$2,038,204)	(\$984,410)	(\$1,350,529)
923 OUTSIDE SERVICES EMPLOYED	LBSUB7	16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
924 PROPERTY INSURANCE	TUP	23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
925 INJURIES AND DAMAGES - INSURAN	LBSUB7	16	\$615,769	\$202,336	\$138,612	\$0	\$44,164	\$0	\$0	\$40,493	\$0	\$190,164	\$286,993	\$138,612	\$190,164
926 EMPLOYEE BENEFITS	LBSUB7	16	\$31,672,892	\$10,407,427	\$7,129,684	\$0	\$2,271,633	\$0	\$0	\$2,082,819	\$0	\$9,781,329	\$14,761,879	\$7,129,684	\$9,781,329
928 REGULATORY COMMISSION FEES	TUP	23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
929 DUPLICATE CHARGES-CR	LBSUB7	16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930 MISCELLANEOUS GENERAL EXPENSES	LBSUB7	16	\$314,464	\$103,330	\$70,787	\$0	\$22,554	\$0	\$0	\$20,679	\$0	\$97,114	\$146,563	\$70,787	\$97,114
931 RENTS AND LEASES	PT&D	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
935 MAINTENANCE OF GENERAL PLANT	PT&D	1	\$731,985	\$460,657	\$0	\$0	\$99,716	\$0	\$0	\$71,968	\$0	\$99,645	\$632,340	\$0	\$99,645
Total Labor Administrative and General Expense	LBAG		\$61,949,366	\$20,576,137	\$13,780,256	\$0	\$4,490,330	\$0	\$0	\$4,097,640	\$0	\$19,005,002	\$29,164,108	\$13,780,256	\$19,005,002
Total Labor Operation and Maintenance Expenses	TLB		\$173,228,432	\$57,141,438	\$38,829,580	\$0	\$12,471,453	\$0	\$0	\$11,415,384	\$0	\$53,370,578	\$81,028,274	\$38,829,580	\$53,370,578
Labor Operation and Maintenance Expenses Less Purchase Power LBLPP			\$173,228,432	\$57,141,438	\$38,829,580	\$0	\$12,471,453	\$0	\$0	\$11,415,384	\$0	\$53,370,578	\$81,028,274	\$38,829,580	\$53,370,578
Other Expenses															
Depreciation Expenses															
Steam Production	PROD	18	\$235,868,409	\$235,868,409	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$235,868,409	\$0	\$0
Hydraulic Production	PROD	18	\$1,440,468	\$1,440,468	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,440,468	\$0	\$0
Other Production	PROD	18	\$29,642,381	\$29,642,381	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,642,381	\$0	\$0
Transmission - Kentucky System Property	PTRAN	3	\$30,191,755	\$0	\$0	\$0	\$30,191,755	\$0	\$0	\$0	\$0	\$0	\$30,191,755	\$0	\$0
Transmission - Virginia Property	PTRAN	3	\$192,228	\$0	\$0	\$0	\$192,228	\$0	\$0	\$0	\$0	\$0	\$192,228	\$0	\$0
Transmission - Virginia Property	PTRAN	3	\$20,672	\$0	\$0	\$0	\$20,672	\$0	\$0	\$0	\$0	\$0	\$20,672	\$0	\$0
Distribution	PDIST	2	\$38,870,091	\$0	\$0	\$0	\$0	\$0	\$0	\$16,300,622	\$0	\$22,569,469	\$16,300,622	\$0	\$22,569,469
General Plant	PT&D	1	\$13,809,821	\$8,690,872	\$0	\$0	\$1,881,267	\$0	\$0	\$1,357,760	\$0	\$1,879,923	\$11,929,898	\$0	\$1,879,923
Intangible Plant	PT&D	1	\$20,495,320	\$12,898,226	\$0	\$0	\$2,792,011	\$0	\$0	\$2,015,067	\$0	\$2,790,016	\$17,705,304	\$0	\$2,790,016
Total Depreciation Expense			\$370,531,145	\$288,540,356	\$0	\$0	\$35,077,933	\$0	\$0	\$19,673,448	\$0	\$27,239,408	\$343,291,737	\$0	\$27,239,408
Regulatory Credits and Accretion Expenses															
Production Plant	PROD	18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Plant	PTRAN	3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Plant	PDIST	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Regulatory Credits and Accretion Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Taxes	TUP	23	\$35,914,758	\$22,386,637	\$0	\$0	\$5,118,215	\$0	\$0	\$3,526,791	\$0	\$4,883,115	\$31,031,643	\$0	\$4,883,115
Other Taxes	TUP	23	\$13,649,179	\$8,507,901	\$0	\$0	\$1,945,146	\$0	\$0	\$1,340,335	\$0	\$1,855,797	\$11,793,382	\$0	\$1,855,797
Gain Disposition of Allowances	F013		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest	TUP	23	\$109,640,429	\$68,341,836	\$0	\$0	\$15,624,866	\$0	\$0	\$10,766,574	\$0	\$14,907,153	\$94,733,276	\$0	\$14,907,153
Other Expenses	TUP	23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Expenses			\$529,735,511	\$387,776,730	\$0	\$0	\$57,766,160	\$0	\$0	\$35,307,148	\$0	\$48,885,473	\$480,850,038	\$0	\$48,885,473
Total Cost of Service (O&M + Other Expenses)			\$1,422,030,584	\$520,972,662	\$555,456,787	\$0	\$115,522,743	\$0	\$0	\$64,336,518	\$0	\$165,741,874	\$700,831,923	\$555,456,787	\$165,741,874

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP) - Customer Demand
(Functionalization & Classification)

Description	Classification Factor		Total LG&E	Production			Transmission			Distribution			Total			
	Name	No		Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer	
Rate Base																
Plant in Service																
Intangible Plant																
301 ORGANIZATION	PT&D	1	\$2,240	\$1,368	\$0	\$0	\$210	\$0	\$0	\$288	\$0	\$374	\$1,866	\$0	\$374	
302 FRANCHISE AND CONSENTS	PT&D	1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
303 SOFTWARE	PT&D	1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Intangible Plant			\$2,240	\$1,368	\$0	\$0	\$210	\$0	\$0	\$288	\$0	\$374	\$1,866	\$0	\$374	
Steam Production Plant																
Total Steam Production Plant			DIR	\$3,109,195,352	\$3,109,195,352								\$3,109,195,352	\$0	\$0	
Hydraulic Production Plant																
Total Hydraulic Production Plant			DIR	\$159,587,945	\$159,587,945								\$159,587,945	\$0	\$0	
Other Production Plant																
Total Other Production Plant			DIR	\$418,289,975	\$418,289,975								\$418,289,975	\$0	\$0	
Total Production Plant				\$3,687,073,272	\$3,687,073,272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,687,073,272	\$0	\$0	
Transmission																
Transmission Plant			DIR	\$566,296,585			\$566,296,585						\$566,296,585	\$0	\$0	
Total Transmission Plant				\$566,296,585	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$566,296,585	\$0	\$0	
Distribution																
TOTAL ACCTS 360-362	DIR		\$222,802,329							\$222,802,329			\$222,802,329	\$0	\$0	
364 & 365-OVERHEAD LINES		\$684,235,593											\$0	\$0	\$0	
Primary:			\$482,522,940													
Demand	36.01%	Demand								\$173,756,511			\$173,756,511	\$0	\$0	
Customer	63.99%	Cust									\$308,766,430		\$0	\$0	\$308,766,430	
Secondary:			\$201,712,653										\$0	\$0	\$0	
Demand	36.01%	Demand								\$72,636,726			\$72,636,726	\$0	\$0	
Customer	63.99%	Cust									\$129,075,927		\$0	\$0	\$129,075,927	
366 & 367-UNDERGROUND LINES		\$476,035,911											\$0	\$0	\$0	
Primary:			\$419,244,827													
Demand	40.14%	Demand								\$168,284,874			\$168,284,874	\$0	\$0	
Customer	59.86%	Cust									\$250,959,953		\$0	\$0	\$250,959,953	
Secondary:			\$56,791,084										\$0	\$0	\$0	
Demand	40.14%	Demand								\$22,795,941			\$22,795,941	\$0	\$0	
Customer	59.86%	Cust									\$33,995,143		\$0	\$0	\$33,995,143	
368-TRANSFORMERS			\$182,077,170										\$0	\$0	\$0	
Demand	64.21%									\$116,910,393			\$116,910,393	\$0	\$0	
Customer	35.79%										\$65,166,777		\$0	\$0	\$65,166,777	
368-TRANSFORMERS - ALL OTHER													\$0	\$0	\$0	
Demand										\$0			\$0	\$0	\$0	
Customer											\$0		\$0	\$0	\$0	
369-SERVICES	DIR		\$41,665,746								\$41,665,746		\$0	\$0	\$41,665,746	
370-METERS	DIR		\$42,308,485								\$42,308,485		\$0	\$0	\$42,308,485	
371-CUSTOMER INSTALLATION	DIR		\$183,388								\$183,388		\$0	\$0	\$183,388	
373-STREET LIGHTING	DIR		\$137,373,834								\$137,373,834		\$0	\$0	\$137,373,834	
Total Distribution Plant				\$1,786,682,455	\$0	\$0	\$0	\$0	\$0	\$777,186,773	\$0	\$1,009,495,682	\$777,186,773	\$0	\$1,009,495,682	
Total Prod, Trans, and Dist Plant				\$6,040,052,312	\$3,687,073,272	\$0	\$0	\$566,296,585	\$0	\$0	\$777,186,773	\$0	\$1,009,495,682	\$5,030,556,631	\$0	\$1,009,495,682

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP) - Customer Demand
(Functionalization & Classification)

Description	Classification Factor		Total LG&E	Production			Transmission			Distribution			Total		
	Name	No		Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer
General Plant															
Total General Plant	PT&D	1	\$21,026,365	\$12,835,277	\$0	\$0	\$1,971,367	\$0	\$0	\$2,705,508	\$0	\$3,514,212	\$17,512,153	\$0	\$3,514,212
TOTAL COMMON PLANT	PT&D	1	\$231,173,767	\$141,117,092	\$0	\$0	\$21,674,136	\$0	\$0	\$29,745,635	\$0	\$38,636,904	\$192,536,863	\$0	\$38,636,904
105 PLANT HELD FOR FUTURE USE - PRODUCTION	PROD	18	\$211,410	\$211,410	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$211,410	\$0	\$0
105 PLANT HELD FOR FUTURE USE - DISTRIBUTION	PDIST	2	\$2,908,740	\$0	\$0	\$0	\$0	\$0	\$0	\$1,265,269	\$0	\$1,643,471	\$1,265,269	\$0	\$1,643,471
105 PLANT HELD FOR FUTURE USE - GENERAL	PT&D	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER	PDIST	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Plant In Service			\$6,295,374,834	\$3,841,238,419	\$0	\$0	\$589,942,298	\$0	\$0	\$810,903,474	\$0	\$1,053,290,642	\$5,242,084,192	\$0	\$1,053,290,642
Construction Work in Progress (CWIP)															
CWIP Production	PROD	18	\$17,402,861	\$17,402,861	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,402,861	\$0	\$0
CWIP Transmission	PTRAN	3	\$21,580,855	\$0	\$0	\$0	\$21,580,855	\$0	\$0	\$0	\$0	\$0	\$21,580,855	\$0	\$0
CWIP Distribution Plant	PDIST	2	\$16,836,832	\$0	\$0	\$0	\$0	\$0	\$0	\$7,323,833	\$0	\$9,512,999	\$7,323,833	\$0	\$9,512,999
CWIP General Plant	PT&D	1	\$11,356,326	\$6,932,325	\$0	\$0	\$1,064,734	\$0	\$0	\$1,461,243	\$0	\$1,898,024	\$9,458,302	\$0	\$1,898,024
RWIP	F004		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Construction Work in Progress			\$67,176,874	\$24,335,186	\$0	\$0	\$22,645,589	\$0	\$0	\$8,785,076	\$0	\$11,411,023	\$55,765,850	\$0	\$11,411,023
Total Utility Plant			\$6,362,551,708	\$3,865,573,604	\$0	\$0	\$612,587,887	\$0	\$0	\$819,688,550	\$0	\$1,064,701,666	\$5,297,850,042	\$0	\$1,064,701,666
Less: Accumulated Provision for Depreciation															
Steam Production	PROD	18	\$1,104,777,278	\$1,104,777,278	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,104,777,278	\$0	\$0
Hydraulic Production	PROD	18	\$21,042,613	\$21,042,613	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,042,613	\$0	\$0
Other Production	PROD	18	\$180,523,966	\$180,523,966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$180,523,966	\$0	\$0
Transmission	PTRAN	3	\$180,532,195	\$0	\$0	\$0	\$180,532,195	\$0	\$0	\$0	\$0	\$0	\$180,532,195	\$0	\$0
Distribution	PDIST	2	\$585,717,151	\$0	\$0	\$0	\$0	\$0	\$0	\$254,780,373	\$0	\$330,936,778	\$254,780,373	\$0	\$330,936,778
General Plant & Common Plant	PT&D	1	\$104,591,141	\$63,846,335	\$0	\$0	\$9,806,141	\$0	\$0	\$13,457,971	\$0	\$17,480,694	\$87,110,447	\$0	\$17,480,694
Intangible Plant	PT&D	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Accumulated Depreciation			\$2,177,184,344	\$1,370,190,192	\$0	\$0	\$190,338,336	\$0	\$0	\$268,238,345	\$0	\$348,417,472	\$1,828,766,872	\$0	\$348,417,472
Net Utility Plant			\$4,185,367,364	\$2,495,383,413	\$0	\$0	\$422,249,551	\$0	\$0	\$551,450,206	\$0	\$716,284,194	\$3,469,083,170	\$0	\$716,284,194
Working Capital															
Cash Working Capital - Operation and Maintenance Expenses	OMLPP	4	\$124,454,261	\$18,304,703	\$78,365,699	\$0	\$7,147,160	\$0	\$0	\$5,507,854	\$0	\$15,128,845	\$30,959,718	\$78,365,699	\$15,128,845
Materials and Supplies	TPIS	5	\$44,127,133	\$26,924,979	\$0	\$0	\$4,135,173	\$0	\$0	\$5,683,990	\$0	\$7,382,991	\$36,744,142	\$0	\$7,382,991
Prepayments	TPIS	5	\$14,687,906	\$8,962,095	\$0	\$0	\$1,376,410	\$0	\$0	\$1,891,940	\$0	\$2,457,460	\$12,230,446	\$0	\$2,457,460
Fuel Stock	DIR		\$33,196,476	\$33,196,476									\$0	\$33,196,476	\$0
Total Working Capital			\$216,465,777	\$54,191,778	\$111,562,175	\$0	\$12,658,743	\$0	\$0	\$13,083,784	\$0	\$24,969,296	\$79,934,305	\$111,562,175	\$24,969,296
Deferred Debits															
Service Pension Cost	TLB	6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accumulated Deferred Income Tax	TPIS	5	\$939,385,876	\$573,183,522	\$0	\$0	\$88,030,257	\$0	\$0	\$121,001,734	\$0	\$157,170,364	\$782,215,512	\$0	\$157,170,364
Total Accumulated Deferred Income Tax			\$939,385,876	\$573,183,522	\$0	\$0	\$88,030,257	\$0	\$0	\$121,001,734	\$0	\$157,170,364	\$782,215,512	\$0	\$157,170,364
Accumulated Deferred Investment Tax Credits															
Production	PROD	18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission	PTRAN	3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission VA	PTRAN	3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution VA	PDIST	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Plant KY,FERC & TN	PDIST	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General	PT&D	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Accum. Deferred Investment Tax Credits			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Deferred Debits			\$939,385,876	\$573,183,522	\$0	\$0	\$88,030,257	\$0	\$0	\$121,001,734	\$0	\$157,170,364	\$782,215,512	\$0	\$157,170,364
Less: Customer Advances	DLINES	20	\$2,369,448	\$0	\$0	\$0	\$0	\$0	\$0	\$893,388	\$0	\$1,476,061	\$893,388	\$0	\$1,476,061
Less: Asset Retirement Obligations	F017														
Net Rate Base			\$3,460,077,816	\$1,976,391,669	\$111,562,175	\$0	\$346,878,037	\$0	\$0	\$442,638,869	\$0	\$582,607,066	\$2,765,908,575	\$111,562,175	\$582,607,066

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP) - Customer Demand
(Functionalization & Classification)

Description	Classification Factor		Total LG&E	Production			Transmission			Distribution			Total			
	Name	No		Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer	
Operation and Maintenance Expenses																
Steam Power Generation Operation Expenses																
500 OPERATION SUPERVISION & ENGINEERING	LBSUB1	8	\$5,359,919	\$4,681,925	\$677,994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,681,925	\$677,994	\$0	
501 FUEL	Energy	DIR	\$254,165,772		\$254,165,772								\$0	\$254,165,772	\$0	
502 STEAM EXPENSES		DIR	\$18,685,164	\$18,685,164	\$0								\$18,685,164	\$0	\$0	
505 ELECTRIC EXPENSES		DIR	\$2,353,024	\$2,353,024									\$2,353,024	\$0	\$0	
506 MISC. STEAM POWER EXPENSES	PROD	18	\$16,437,786	\$16,437,786	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,437,786	\$0	\$0	
507 RENTS			\$0										\$0	\$0	\$0	
509 ALLOWANCES			\$0										\$0	\$0	\$0	
Total Steam Power Operation Expenses			\$297,001,665	\$42,157,899	\$254,843,766	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42,157,899	\$254,843,766	\$0	
Steam Power Generation Maintenance Expenses																
510 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB2	9	\$8,141,536	\$31,953	\$8,109,583	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,953	\$8,109,583	\$0	
511 MAINTENANCE OF STRUCTURES	PROD	18	\$3,444,669	\$3,444,669	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,444,669	\$0	\$0	
512 MAINTENANCE OF BOILER PLANT	Energy	DIR	\$34,342,497		\$34,342,497								\$0	\$34,342,497	\$0	
513 MAINTENANCE OF ELECTRIC PLANT	Energy	DIR	\$14,018,415		\$14,018,415								\$0	\$14,018,415	\$0	
514 MAINTENANCE OF MISC STEAM PLANT	Energy	DIR	\$1,551,793		\$1,551,793								\$0	\$1,551,793	\$0	
Total Steam Power Generation Maintenance Expense			\$61,498,910	\$3,476,622	\$58,022,288	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,476,622	\$58,022,288	\$0	
Total Steam Power Generation Expense			\$358,500,575	\$45,634,521	\$312,866,054	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,634,521	\$312,866,054	\$0	
Hydraulic Power Generation Operation Expenses																
535 OPERATION SUPERVISION & ENGINEERING	LBSUB3	10	\$116,778	\$116,778	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$116,778	\$0	\$0	
536 WATER FOR POWER	PROD	18	\$43,212	\$43,212	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,212	\$0	\$0	
537 HYDRAULIC EXPENSES	PROD	18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
538 ELECTRIC EXPENSES	PROD	18	\$324,155	\$324,155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$324,155	\$0	\$0	
539 MISC. HYDRAULIC POWER EXPENSES	PROD	18	\$213,613	\$213,613	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$213,613	\$0	\$0	
540 RENTS	PROD	18	\$568,902	\$568,902	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$568,902	\$0	\$0	
Total Hydraulic Power Operation Expenses			\$1,266,660	\$1,266,660	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,266,660	\$0	\$0	
Hydraulic Power Generation Maintenance Expenses																
541 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB4	11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
542 MAINTENANCE OF STRUCTURES	PROD	18	\$323,993	\$323,993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$323,993	\$0	\$0	
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	PROD	18	\$222,489	\$222,489	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$222,489	\$0	\$0	
544 MAINTENANCE OF ELECTRIC PLANT	Energy	DIR	\$327,894		\$327,894								\$0	\$327,894	\$0	
545 MAINTENANCE OF MISC HYDRAULIC PLANT	Energy	DIR	\$56,196		\$56,196								\$0	\$56,196	\$0	
Total Hydraulic Power Generation Maint. Expense			\$930,572	\$546,482	\$384,090	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$546,482	\$384,090	\$0	
Total Hydraulic Power Generation Expense			\$2,197,232	\$1,813,142	\$384,090	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,813,142	\$384,090	\$0	
Other Power Generation Operation Expense																
546 OPERATION SUPERVISION & ENGINEERING	LBSUB5	12	\$187,484	\$187,484	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$187,484	\$0	\$0	
547 FUEL	Energy	DIR	\$43,921,446		\$43,921,446								\$0	\$43,921,446	\$0	
548 GENERATION EXPENSE	PROD	18	\$300,829	\$300,829	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300,829	\$0	\$0	
549 MISC OTHER POWER GENERATION	PROD	18	\$1,742,424	\$1,742,424	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,742,424	\$0	\$0	
550 RENTS	PROD	18	\$11,652	\$11,652	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,652	\$0	\$0	
Total Other Power Generation Expenses			\$46,163,835	\$2,242,389	\$43,921,446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,242,389	\$43,921,446	\$0	
Other Power Generation Maintenance Expense																
551 MAINTENANCE SUPERVISION & ENGINEERING	PROD	18	\$272,764	\$272,764	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$272,764	\$0	\$0	
552 MAINTENANCE OF STRUCTURES	PROD	18	\$235,911	\$235,911	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$235,911	\$0	\$0	
553 MAINTENANCE OF GENERATING & ELEC PLANT	PROD	18	\$3,098,761	\$3,098,761	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,098,761	\$0	\$0	
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	PROD	18	\$1,896,209	\$1,896,209	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,896,209	\$0	\$0	
Total Other Power Generation Maintenance Expense			\$5,503,645	\$5,503,645	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,503,645	\$0	\$0	
Total Other Power Generation Expense			\$51,667,480	\$7,746,034	\$43,921,446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,746,034	\$43,921,446	\$0	
Total Station Expense			\$412,365,288	\$55,193,697	\$357,171,590	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55,193,697	\$357,171,590	\$0	

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP) - Customer Demand
(Functionalization & Classification)

Description	Classification Factor		Total LG&E	Production			Transmission			Distribution			Total		
	Name	No		Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer
Other Power Supply Expenses															
555 PURCHASED POWER	OMPP	21	\$43,276,671	\$23,686,711	\$19,589,961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,686,711	\$19,589,961	\$0
555 PURCHASED POWER OPTIONS	PROD	18		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555 BROKERAGE FEES	PROD	18		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555 MISO TRANSMISSION EXPENSES	PROD	18		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
556 SYSTEM CONTROL AND LOAD DISPATCH	PROD	18	\$1,775,597	\$1,775,597	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,775,597	\$0	\$0
557 OTHER EXPENSES	PROD	18	\$122,949	\$122,949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$122,949	\$0	\$0
Total Other Power Supply Expenses			\$45,175,217	\$25,585,257	\$19,589,961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,585,257	\$19,589,961	\$0
Total Electric Power Generation Expenses															
			\$457,540,505	\$80,778,954	\$376,761,551	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80,778,954	\$376,761,551	\$0
Transmission Expenses															
560 OPERATION SUPERVISION AND ENG	LBTRAN	13	\$1,374,229				\$1,374,229						\$1,374,229	\$0	\$0
561 LOAD DISPATCHING	LBTRAN	13	\$2,719,716				\$2,719,716						\$2,719,716	\$0	\$0
562 STATION EXPENSES	LBTRAN	13	\$1,022,714				\$1,022,714						\$1,022,714	\$0	\$0
563 OVERHEAD LINE EXPENSES	LBTRAN	13	\$293,742				\$293,742						\$293,742	\$0	\$0
565 TRANSMISSION OF ELECTRICITY BY OTHERS	LBTRAN	13	\$11,844				\$11,844						\$11,844	\$0	\$0
566 MISC. TRANSMISSION EXPENSES	PTRAN	3	\$12,977,686				\$12,977,686						\$12,977,686	\$0	\$0
567 RENTS	PTRAN	3	\$61,385				\$61,385						\$61,385	\$0	\$0
568 MAINTENANCE SUPERVISION AND ENG	LBTRAN	13	\$0				\$0						\$0	\$0	\$0
569 STRUCTURES	LBTRAN	13	\$0				\$0						\$0	\$0	\$0
570 MAINT OF STATION EQUIPMENT	LBTRAN	13	\$1,720,071				\$1,720,071						\$1,720,071	\$0	\$0
571 MAINT OF OVERHEAD LINES	LBTRAN	13	\$7,356,001				\$7,356,001						\$7,356,001	\$0	\$0
572 UNDERGROUND LINES	LBTRAN	13	\$0				\$0						\$0	\$0	\$0
573 MISC PLANT	PTRAN	3	\$236,185				\$236,185						\$236,185	\$0	\$0
575 MISO DAY 1&2 EXPENSE	PTRAN	3	\$0				\$0						\$0	\$0	\$0
Total Transmission Expenses			\$27,773,573	\$0	\$0	\$0	\$27,773,573	\$0	\$0	\$0	\$0	\$0	\$27,773,573	\$0	\$0
Distribution Operation Expense															
580 OPERATION SUPERVISION AND ENGI	LBDO	14	\$2,397,039	\$0	\$0	\$0	\$0	\$0	\$0	\$763,640	\$0	\$1,633,399	\$763,640	\$0	\$1,633,399
581 LOAD DISPATCHING	Acct 362		\$292,953	\$0	\$0	\$0	\$0	\$0	\$0	\$292,953	\$0	\$0	\$292,953	\$0	\$0
582 STATION EXPENSES	Acct 362		\$1,764,640	\$0	\$0	\$0	\$0	\$0	\$0	\$1,764,640	\$0	\$0	\$1,764,640	\$0	\$0
583 OVERHEAD LINE EXPENSES	Acct 365		\$5,783,700	\$0	\$0	\$0	\$0	\$0	\$0	\$2,082,710	\$0	\$3,700,990	\$2,082,710	\$0	\$3,700,990
584 UNDERGROUND LINE EXPENSES	Acct 367		\$6,320,821	\$0	\$0	\$0	\$0	\$0	\$0	\$2,537,178	\$0	\$3,783,643	\$2,537,178	\$0	\$3,783,643
585 STREET LIGHTING EXPENSE			\$0										\$0	\$0	\$0
586 METER EXPENSES	Acct 370		\$7,932,375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,932,375	\$0	\$0	\$7,932,375
586 METER EXPENSES - LOAD MANAGEMENT			\$0										\$0	\$0	\$0
587 CUSTOMER INSTALLATIONS EXPENSE			\$0										\$0	\$0	\$0
588 MISCELLANEOUS DISTRIBUTION EXP	PDIST	2	\$7,395,817	\$0	\$0	\$0	\$0	\$0	\$0	\$3,217,097	\$0	\$4,178,720	\$3,217,097	\$0	\$4,178,720
588 MISC DISTR EXP -- MAPPIN	PDIST	2	\$0										\$0	\$0	\$0
589 RENTS	PDIST	2	\$35,725	\$0	\$0	\$0	\$0	\$0	\$0	\$15,540	\$0	\$20,185	\$15,540	\$0	\$20,185
Total Distribution Operation Expense			\$31,923,070	\$0	\$0	\$0	\$0	\$0	\$0	\$10,673,759	\$0	\$21,249,311	\$10,673,759	\$0	\$21,249,311
Distribution Maintenance Expense															
590 MAINTENANCE SUPERVISION AND EN	LBDM	15	\$47,090	\$0	\$0	\$0	\$0	\$0	\$0	\$21,876	\$0	\$25,214	\$21,876	\$0	\$25,214
591 STRUCTURES	P362		\$0										\$0	\$0	\$0
592 MAINTENANCE OF STATION EQUIPME	Acct 362		\$1,865,977	\$0	\$0	\$0	\$0	\$0	\$0	\$1,865,977	\$0	\$0	\$1,865,977	\$0	\$0
593 MAINTENANCE OF OVERHEAD LINES	Acct 365		\$15,769,154	\$0	\$0	\$0	\$0	\$0	\$0	\$5,678,472	\$0	\$10,090,682	\$5,678,472	\$0	\$10,090,682
594 MAINTENANCE OF UNDERGROUND LIN	Acct 367		\$1,854,313	\$0	\$0	\$0	\$0	\$0	\$0	\$744,321	\$0	\$1,109,992	\$744,321	\$0	\$1,109,992
595 MAINTENANCE OF LINE TRANSFORME	Acct 368		\$185,535	\$0	\$0	\$0	\$0	\$0	\$0	\$119,131	\$0	\$66,404	\$119,131	\$0	\$66,404
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	P373		\$568,134									\$568,134	\$0	\$0	\$568,134
597 MAINTENANCE OF METERS	Acct 370		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
598 MISCELLANEOUS DISTRIBUTION EXPENSES	PDIST	2	\$870,332	\$0	\$0	\$0	\$0	\$0	\$0	\$378,585	\$0	\$491,747	\$378,585	\$0	\$491,747
Total Distribution Maintenance Expense			\$21,160,535	\$0	\$0	\$0	\$0	\$0	\$0	\$8,808,362	\$0	\$12,352,173	\$8,808,362	\$0	\$12,352,173
Total Distribution Operation and Maintenance Expenses			\$53,083,605	\$0	\$0	\$0	\$0	\$0	\$0	\$19,482,121	\$0	\$33,601,484	\$19,482,121	\$0	\$33,601,484
Transmission and Distribution Expenses			\$80,857,178	\$0	\$0	\$0	\$27,773,573	\$0	\$0	\$19,482,121	\$0	\$33,601,484	\$47,255,694	\$0	\$33,601,484
Production, Transmission and Distribution Expenses			\$538,397,683	\$80,778,954	\$376,761,551	\$0	\$27,773,573	\$0	\$0	\$19,482,121	\$0	\$33,601,484	\$128,034,648	\$376,761,551	\$33,601,484

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP) - Customer Demand
(Functionalization & Classification)

Description	Classification Factor		Total LG&E	Production			Transmission			Distribution			Total		
	Name	No		Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer
Customer Accounts Expense															
901 SUPERVISION/CUSTOMER ACCTS	DIR		\$1,498,909									\$1,498,909	\$0	\$0	\$1,498,909
902 METER READING EXPENSES	DIR		\$3,820,562									\$3,820,562	\$0	\$0	\$3,820,562
903 RECORDS AND COLLECTION	DIR		\$7,929,806									\$7,929,806	\$0	\$0	\$7,929,806
904 UNCOLLECTIBLE ACCOUNTS	DIR		\$2,225,668									\$2,225,668	\$0	\$0	\$2,225,668
905 MISC CUST ACCOUNTS	DIR		\$0									\$0	\$0	\$0	\$0
Total Customer Accounts Expense			\$15,474,945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,474,945	\$0	\$0	\$15,474,945
Customer Service Expense															
907 SUPERVISION	DIR		\$199,518									\$199,518	\$0	\$0	\$199,518
908 CUSTOMER ASSISTANCE EXPENSES	DIR		\$821,366									\$821,366	\$0	\$0	\$821,366
908 CUSTOMER ASSISTANCE EXP-INCENTIVES			\$0									\$0	\$0	\$0	\$0
909 INFORMATIONAL AND INSTRUCTIONA	DIR		\$1,201,025									\$1,201,025	\$0	\$0	\$1,201,025
909 INFORM AND INSTRUC -LOAD MGMT			\$0									\$0	\$0	\$0	\$0
910 MISCELLANEOUS CUSTOMER SERVICE	DIR		\$1,144,803									\$1,144,803	\$0	\$0	\$1,144,803
911 DEMONSTRATION AND SELLING EXP			\$0									\$0	\$0	\$0	\$0
912 DEMONSTRATION AND SELLING EXP	DIR		\$56,160									\$56,160	\$0	\$0	\$56,160
913 ADVERTISING EXPENSES			\$0									\$0	\$0	\$0	\$0
916 MISC SALES EXPENSE			\$0									\$0	\$0	\$0	\$0
Total Customer Service Expense			\$3,422,872	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,422,872	\$0	\$0	\$3,422,872
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service			\$557,295,500	\$80,778,954	\$376,761,551	\$0	\$27,773,573	\$0	\$0	\$19,482,121	\$0	\$52,499,301	\$128,034,648	\$376,761,551	\$52,499,301
Administrative and General Expense															
920 ADMIN. & GEN. SALARIES-	LBSUB7	16	\$25,891,027	\$8,431,182	\$7,150,540	\$0	\$1,943,054	\$0	\$0	\$1,949,669	\$0	\$6,416,582	\$12,323,906	\$7,150,540	\$6,416,582
921 OFFICE SUPPLIES AND EXPENSES	LBSUB7	16	\$7,802,685	\$2,540,875	\$2,154,932	\$0	\$585,571	\$0	\$0	\$587,565	\$0	\$1,933,742	\$3,714,011	\$2,154,932	\$1,933,742
922 ADMINISTRATIVE EXPENSES TRANSFERRED	LBSUB7	16	(\$5,240,118)	(\$1,706,398)	(\$1,447,207)	\$0	(\$393,257)	\$0	\$0	(\$394,596)	\$0	(\$1,298,660)	(\$2,494,251)	(\$1,447,207)	(\$1,298,660)
923 OUTSIDE SERVICES EMPLOYED	LBSUB7	16	\$17,066,021	\$5,557,397	\$4,713,264	\$0	\$1,280,760	\$0	\$0	\$1,285,121	\$0	\$4,229,478	\$8,123,279	\$4,713,264	\$4,229,478
924 PROPERTY INSURANCE	TUP	23	\$7,218,578	\$4,385,653	\$0	\$0	\$695,006	\$0	\$0	\$929,970	\$0	\$1,207,948	\$6,010,630	\$0	\$1,207,948
925 INJURIES AND DAMAGES - INSURAN	LBSUB7	16	\$3,235,548	\$1,053,627	\$893,588	\$0	\$242,819	\$0	\$0	\$243,646	\$0	\$801,867	\$1,540,093	\$893,588	\$801,867
926 EMPLOYEE BENEFITS	LBSUB7	16	\$23,981,335	\$7,809,308	\$6,623,124	\$0	\$1,799,737	\$0	\$0	\$1,805,864	\$0	\$5,943,302	\$11,414,909	\$6,623,124	\$5,943,302
928 REGULATORY COMMISSION FEES	TUP	23	\$984,809	\$598,322	\$0	\$0	\$94,818	\$0	\$0	\$126,873	\$0	\$164,797	\$820,013	\$0	\$164,797
929 DUPLICATE CHARGES	LBSUB7	16	(\$216,193)	(\$70,401)	(\$59,708)	\$0	(\$16,225)	\$0	\$0	(\$16,280)	\$0	(\$53,579)	(\$102,906)	(\$59,708)	(\$53,579)
930 MISCELLANEOUS GENERAL EXPENSES	LBSUB7	16	\$2,554,270	\$831,775	\$705,434	\$0	\$191,691	\$0	\$0	\$192,344	\$0	\$633,025	\$1,215,810	\$705,434	\$633,025
931 RENTS AND LEASES	PT&D	1	\$1,807,941	\$1,103,635	\$0	\$0	\$169,507	\$0	\$0	\$232,632	\$0	\$302,168	\$1,505,773	\$0	\$302,168
935 MAINTENANCE OF GENERAL PLANT	PT&D	1	\$1,055,259	\$644,170	\$0	\$0	\$98,938	\$0	\$0	\$135,783	\$0	\$176,369	\$878,890	\$0	\$176,369
Total Administrative and General Expense			\$86,141,161	\$31,179,144	\$20,733,968	\$0	\$6,692,420	\$0	\$0	\$7,078,591	\$0	\$20,457,039	\$44,950,155	\$20,733,968	\$20,457,039
Total Operation and Maintenance Expenses			\$643,436,661	\$111,958,098	\$397,495,519	\$0	\$34,465,993	\$0	\$0	\$26,560,711	\$0	\$72,956,340	\$172,984,803	\$397,495,519	\$72,956,340
Operation and Maintenance Expenses Less Purchase Power			\$600,159,990	\$88,271,387	\$377,905,558	\$0	\$34,465,993	\$0	\$0	\$26,560,711	\$0	\$72,956,340	\$149,298,092	\$377,905,558	\$72,956,340
Labor Expenses															
Labor - Steam Power Generation Operation Expenses															
500 OPERATION SUPERVISION & ENGINEERING	LBSUB1	8	\$3,778,998	\$3,300,980	\$478,018	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,300,980	\$478,018	\$0
501 FUEL	Energy DIR		\$1,594,068		\$1,594,068	\$0							\$0	\$1,594,068	\$0
502 STEAM EXPENSES	PROD	18	\$6,850,162	\$6,850,162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,850,162	\$0	\$0
505 ELECTRIC EXPENSES	PROD	18	\$1,917,383	\$1,917,383	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,917,383	\$0	\$0
506 MISC. STEAM POWER EXPENSES	PROD	18	\$2,240,372	\$2,240,372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,240,372	\$0	\$0
507 RENTS			\$0										\$0	\$0	\$0
Total Steam Power Operation Expenses			\$16,380,983	\$14,308,897	\$2,072,086	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,308,897	\$2,072,086	\$0
Labor - Steam Power Generation Maintenance Expenses															
510 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB2	9	\$5,516,682	\$21,652	\$5,495,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,652	\$5,495,030	\$0
511 MAINTENANCE OF STRUCTURES	PROD	18	\$30,396	\$30,396	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,396	\$0	\$0
512 MAINTENANCE OF BOILER PLANT	Energy DIR		\$4,426,057		\$4,426,057	\$0							\$0	\$4,426,057	\$0
513 MAINTENANCE OF ELECTRIC PLANT	Energy DIR		\$3,169,334		\$3,169,334	\$0							\$0	\$3,169,334	\$0
514 MAINTENANCE OF MISC STEAM PLANT	Energy DIR		\$118,915		\$118,915	\$0							\$0	\$118,915	\$0
Total Steam Power Generation Maintenance Expense			\$13,261,384	\$52,048	\$13,209,336	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52,048	\$13,209,336	\$0
Total Steam Power Generation Expense			\$29,642,367	\$14,360,944	\$15,281,423	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,360,944	\$15,281,423	\$0

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP) - Customer Demand
(Functionalization & Classification)

Description	Classification Factor		Total LG&E	Production			Transmission			Distribution			Total		
	Name	No		Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer
Labor - Hydraulic Power Generation Operation Expenses															
535 OPERATION SUPERVISION & ENGINEERING	F021	DIR	\$93,014	\$93,014									\$93,014	\$0	\$0
536 WATER FOR POWER	PROFIX		\$0										\$0	\$0	\$0
537 HYDRAULIC EXPENSES	PROFIX		\$0										\$0	\$0	\$0
538 ELECTRIC EXPENSES	PROD	18	\$262,377	\$262,377	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$262,377	\$0	\$0
539 MISC. HYDRAULIC POWER EXPENSES	PROFIX		\$0										\$0	\$0	\$0
540 RENTS	PROFIX		\$0										\$0	\$0	\$0
Total Hydraulic Power Operation Expenses			\$355,391	\$355,391	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$355,391	\$0	\$0
Labor - Hydraulic Power Generation Maintenance Expenses															
541 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB4	11		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
542 MAINTENANCE OF STRUCTURES	PROD	18	\$50,196	\$50,196	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,196	\$0	\$0
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	PROD	18	\$35,849	\$35,849	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,849	\$0	\$0
544 MAINTENANCE OF ELECTRIC PLANT	Energy	DIR	\$72,238		\$72,238								\$0	\$72,238	\$0
545 MAINTENANCE OF MISC HYDRAULIC PLANT	Energy	DIR	\$0		\$0								\$0	\$0	\$0
Total Hydraulic Power Generation Maint. Expense			\$158,283	\$86,045	\$72,238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$86,045	\$72,238	\$0
Total Hydraulic Power Generation Expense			\$513,674	\$441,436	\$72,238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$441,436	\$72,238	\$0
Labor - Other Power Generation Operation Expense															
546 OPERATION SUPERVISION & ENGINEERING	PROD	18	\$115,734	\$115,734	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$115,734	\$0	\$0
547 FUEL	Energy		\$0										\$0	\$0	\$0
548 GENERATION EXPENSE	PROD	18	\$166,747	\$166,747	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$166,747	\$0	\$0
549 MISC OTHER POWER GENERATION	PROD	18	\$746,366	\$746,366	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$746,366	\$0	\$0
550 RENTS	PROFIX		\$0										\$0	\$0	\$0
Total Other Power Generation Expenses			\$1,028,847	\$1,028,847	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,028,847	\$0	\$0
Labor -Other Power Generation Maintenance Expense															
551 MAINTENANCE SUPERVISION & ENGINEERING	PROD	18	\$171,475	\$171,475	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$171,475	\$0	\$0
552 MAINTENANCE OF STRUCTURES	PROD	18	\$82,367	\$82,367	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82,367	\$0	\$0
553 MAINTENANCE OF GENERATING & ELEC PLANT	PROD	18	\$361,575	\$361,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$361,575	\$0	\$0
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	PROD	18	\$305,811	\$305,811	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$305,811	\$0	\$0
Total Other Power Generation Maintenance Expense			\$921,228	\$921,228	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$921,228	\$0	\$0
Total Other Power Generation Expense			\$1,950,075	\$1,950,075	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,950,075	\$0	\$0
Total Production Expense			\$32,106,116	\$16,752,455	\$15,353,661	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,752,455	\$15,353,661	\$0
Labor - Purchased Power															
555 PURCHASED POWER	OMPP	21	\$0										\$0	\$0	\$0
556 SYSTEM CONTROL AND LOAD DISPATCH	PROD	18	\$1,351,005	\$1,351,005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,351,005	\$0	\$0
557 OTHER EXPENSES	PROFIX		\$0										\$0	\$0	\$0
Total Purchased Power Labor			\$1,351,005	\$1,351,005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,351,005	\$0	\$0
Labor Expenses (Continued)															
Transmission Labor Expenses															
560 OPERATION SUPERVISION AND ENG	DIR		\$884,644				\$884,644						\$884,644	\$0	\$0
561 LOAD DISPATCHING	DIR		\$1,915,335				\$1,915,335						\$1,915,335	\$0	\$0
562 STATION EXPENSES	DIR		\$390,519				\$390,519						\$390,519	\$0	\$0
563 OVERHEAD LINE EXPENSES	DIR		\$12,872				\$12,872						\$12,872	\$0	\$0
566 MISC. TRANSMISSION EXPENSES	DIR		\$110,681				\$110,681						\$110,681	\$0	\$0
568 MAINTENANCE SUPERVISION AND ENG	DIR		\$0				\$0						\$0	\$0	\$0
570 MAINT OF STATION EQUIPMENT	DIR		\$687,585				\$687,585						\$687,585	\$0	\$0
571 MAINT OF OVERHEAD LINES	DIR		\$170,496				\$170,496						\$170,496	\$0	\$0
572 UNDERGROUND LINES	DIR		\$0				\$0						\$0	\$0	\$0
573 MISC PLANT	DIR		\$0				\$0						\$0	\$0	\$0
Total Transmission Labor Expenses			\$4,172,132	\$0	\$0	\$0	\$4,172,132	\$0	\$0	\$0	\$0	\$0	\$4,172,132	\$0	\$0

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP) - Customer Demand
(Functionalization & Classification)

Description	Classification Factor		Total LG&E	Production			Transmission			Distribution			Total			
	Name	No		Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer	
Distribution Operation Labor Expense																
580 OPERATION SUPERVISION AND ENGI	FO23	22	\$951,702	\$0	\$0	\$0	\$0	\$0	\$0	\$303,190	\$0	\$648,512	\$303,190	\$0	\$648,512	
581 LOAD DISPATCHING	Acct 362		\$147,043	\$0	\$0	\$0	\$0	\$0	\$0	\$147,043	\$0	\$0	\$147,043	\$0	\$0	
582 STATION EXPENSES	Acct 362		\$886,395	\$0	\$0	\$0	\$0	\$0	\$0	\$886,395	\$0	\$0	\$886,395	\$0	\$0	
583 OVERHEAD LINE EXPENSES	Acct 365		\$2,177,118	\$0	\$0	\$0	\$0	\$0	\$0	\$783,980	\$0	\$1,393,138	\$783,980	\$0	\$1,393,138	
584 UNDERGROUND LINE EXPENSES	Acct 367		\$377,223	\$0	\$0	\$0	\$0	\$0	\$0	\$151,417	\$0	\$225,806	\$151,417	\$0	\$225,806	
585 STREET LIGHTING EXPENSE	P373		\$0										\$0	\$0	\$0	
586 METER EXPENSES	Acct 370		\$3,140,532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,140,532	\$0	\$0	\$3,140,532	
586 METER EXPENSES - LOAD MANAGEMENT	F012		\$0										\$0	\$0	\$0	
587 CUSTOMER INSTALLATIONS EXPENSE	P371		\$0										\$0	\$0	\$0	
588 MISCELLANEOUS DISTRIBUTION EXP	PDIST	2	\$1,500,244	\$0	\$0	\$0	\$0	\$0	\$0	\$652,589	\$0	\$847,655	\$652,589	\$0	\$847,655	
589 RENTS	PDIST	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Distribution Operation Labor Expense			\$9,180,257	\$0	\$0	\$0	\$0	\$0	\$0	\$2,924,615	\$0	\$6,255,642	\$2,924,615	\$0	\$6,255,642	
Distribution Maintenance Labor Expense																
590 MAINTENANCE SUPERVISION AND EN	F024		\$0										\$0	\$0	\$0	
591 MAINTENANCE OF STRUCTURES	P362		\$0										\$0	\$0	\$0	
592 MAINTENANCE OF STATION EQUIPME	Acct 362		\$374,744	\$0	\$0	\$0	\$0	\$0	\$0	\$374,744	\$0	\$0	\$374,744	\$0	\$0	
593 MAINTENANCE OF OVERHEAD LINES	Acct 365		\$1,642,806	\$0	\$0	\$0	\$0	\$0	\$0	\$591,574	\$0	\$1,051,232	\$591,574	\$0	\$1,051,232	
594 MAINTENANCE OF UNDERGROUND LIN	Acct 367		\$619,769	\$0	\$0	\$0	\$0	\$0	\$0	\$248,775	\$0	\$370,994	\$248,775	\$0	\$370,994	
595 MAINTENANCE OF LINE TRANSFORME	Acct 368		\$72,618	\$0	\$0	\$0	\$0	\$0	\$0	\$46,627	\$0	\$25,991	\$46,627	\$0	\$25,991	
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	P373	DIR	\$5,976									\$5,976	\$0	\$0	\$5,976	
597 MAINTENANCE OF METERS	P370		\$0										\$0	\$0	\$0	
598 MAINTENANCE OF MISC DISTR PLANT	PDIST	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Distribution Maintenance Labor Expense			\$2,715,913	\$0	\$0	\$0	\$0	\$0	\$0	\$1,261,721	\$0	\$1,454,192	\$1,261,721	\$0	\$1,454,192	
Total Distribution Operation and Maintenance Labor Expenses	PDIST	2	\$11,896,170	\$0	\$0	\$0	\$0	\$0	\$0	\$4,186,336	\$0	\$7,709,834	\$0	\$4,186,336	\$0	\$7,709,834
Transmission and Distribution Labor Expenses			\$16,068,302	\$0	\$0	\$0	\$4,172,132	\$0	\$0	\$4,186,336	\$0	\$7,709,834	\$8,358,468	\$0	\$7,709,834	
Production, Transmission and Distribution Labor Expenses			\$49,525,423	\$18,103,460	\$15,353,661	\$0	\$4,172,132	\$0	\$0	\$4,186,336	\$0	\$7,709,834	\$26,461,928	\$15,353,661	\$7,709,834	
Customer Accounts Expense																
901 SUPERVISION/CUSTOMER ACCTS	DIR		\$1,093,166									\$1,093,166	\$0	\$0	\$1,093,166	
902 METER READING EXPENSES	DIR		\$370,757									\$370,757	\$0	\$0	\$370,757	
903 RECORDS AND COLLECTION	DIR		\$3,518,496									\$3,518,496	\$0	\$0	\$3,518,496	
904 UNCOLLECTIBLE ACCOUNTS			\$0									\$0	\$0	\$0	\$0	
905 MISC CUST ACCOUNTS			\$0									\$0	\$0	\$0	\$0	
Total Customer Accounts Labor Expense	LBCA		\$4,982,419	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,982,419	\$0	\$0	\$4,982,419	
Customer Service Expense																
907 SUPERVISION	F026	DIR	\$145,428									\$145,428	\$0	\$0	\$145,428	
908 CUSTOMER ASSISTANCE EXPENSES	F026	DIR	\$617,471									\$617,471	\$0	\$0	\$617,471	
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT			\$0									\$0	\$0	\$0	\$0	
909 INFORMATIONAL AND INSTRUCTIONA			\$0									\$0	\$0	\$0	\$0	
909 INFORM AND INSTRUC -LOAD MGMT			\$0									\$0	\$0	\$0	\$0	
910 MISCELLANEOUS CUSTOMER SERVICE	F026	DIR	\$322,553									\$322,553	\$0	\$0	\$322,553	
911 DEMONSTRATION AND SELLING EXP			\$0									\$0	\$0	\$0	\$0	
912 DEMONSTRATION AND SELLING EXP			\$0									\$0	\$0	\$0	\$0	
913 WATER HEATER - HEAT PUMP PROGRAM			\$0									\$0	\$0	\$0	\$0	
916 MISC SALES EXPENSE			\$0									\$0	\$0	\$0	\$0	
Total Customer Service Labor Expense	LBCS		\$1,085,452	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,085,452	\$0	\$0	\$1,085,452	
Sub-Total Labor Exp	LBSUB7		\$55,593,293	\$18,103,460	\$15,353,661	\$0	\$4,172,132	\$0	\$0	\$4,186,336	\$0	\$13,777,705	\$26,461,928	\$15,353,661	\$13,777,705	

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP) - Customer Demand
(Functionalization & Classification)

Description	Classification Factor		Total LG&E	Production			Transmission			Distribution			Total		
	Name	No		Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer
Administrative and General Expense															
920 ADMIN. & GEN. SALARIES-	LBSUB7	16	\$20,000,454	\$6,512,969	\$5,523,691	\$0	\$1,500,982	\$0	\$0	\$1,506,092	\$0	\$4,956,719	\$9,520,044	\$5,523,691	\$4,956,719
921 OFFICE SUPPLIES AND EXPENSES	LBSUB7	16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LBSUB7	16	(\$2,892,849)	(\$942,030)	(\$798,942)	\$0	(\$217,101)	\$0	\$0	(\$217,840)	\$0	(\$716,936)	(\$1,376,971)	(\$798,942)	(\$716,936)
923 OUTSIDE SERVICES EMPLOYED	LBSUB7	16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
924 PROPERTY INSURANCE	TUP	23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
925 INJURIES AND DAMAGES - INSURAN	LBSUB7	16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
926 EMPLOYEE BENEFITS	LBSUB7	16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
928 REGULATORY COMMISSION FEES	TUP	23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
929 DUPLICATE CHARGES-CR	LBSUB7	16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930 MISCELLANEOUS GENERAL EXPENSES	LBSUB7	16	\$165,400	\$53,861	\$45,680	\$0	\$12,413	\$0	\$0	\$12,455	\$0	\$40,991	\$78,729	\$45,680	\$40,991
931 RENTS AND LEASES	PT&D	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
935 MAINTENANCE OF GENERAL PLANT	PT&D	1	\$502,249	\$306,591	\$0	\$0	\$47,089	\$0	\$0	\$64,625	\$0	\$83,943	\$418,306	\$0	\$83,943
Total Labor Administrative and General Expense	LBAG		\$17,775,254	\$5,931,392	\$4,770,429	\$0	\$1,343,383	\$0	\$0	\$1,365,333	\$0	\$4,364,717	\$8,640,108	\$4,770,429	\$4,364,717
Total Labor Operation and Maintenance Expenses	TLB		\$73,368,547	\$24,034,852	\$20,124,090	\$0	\$5,515,515	\$0	\$0	\$5,551,669	\$0	\$18,142,422	\$35,102,036	\$20,124,090	\$18,142,422
Labor Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$73,368,547	\$24,034,852	\$20,124,090	\$0	\$5,515,515	\$0	\$0	\$5,551,669	\$0	\$18,142,422	\$35,102,036	\$20,124,090	\$18,142,422
Other Expenses															
Depreciation Expenses															
Steam Production	PROD	18	\$179,722,988	\$179,722,988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$179,722,988	\$0	\$0
Hydraulic Production	PROD	18	\$5,725,980	\$5,725,980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,725,980	\$0	\$0
Other Production	PROD	18	\$12,399,786	\$12,399,786	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,399,786	\$0	\$0
Transmission - Kentucky System Property	PTRAN	3	\$12,287,717	\$0	\$0	\$0	\$12,287,717	\$0	\$0	\$0	\$0	\$0	\$12,287,717	\$0	\$0
Transmission - Virginia Property	PTRAN	3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	PTRAN	3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution	PDIST	2	\$42,603,324	\$0	\$0	\$0	\$0	\$0	\$0	\$18,531,967	\$0	\$24,071,357	\$18,531,967	\$0	\$24,071,357
General Plant	PT&D	1	\$24,383,040	\$14,884,317	\$0	\$0	\$2,286,078	\$0	\$0	\$3,137,419	\$0	\$4,075,225	\$20,307,815	\$0	\$4,075,225
Intangible Plant	PT&D	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Depreciation Expense			\$277,122,836	\$212,733,072	\$0	\$0	\$14,573,795	\$0	\$0	\$21,669,386	\$0	\$28,146,583	\$248,976,253	\$0	\$28,146,583
Regulatory Credits and Accretion Expenses															
Production Plant	PROD	18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Plant	PTRAN	3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Plant	PDIST	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Regulatory Credits and Accretion Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Taxes & Other	TUP	23	\$42,336,722	\$25,721,711	\$0	\$0	\$4,076,189	\$0	\$0	\$5,454,247	\$0	\$7,084,576	\$35,252,147	\$0	\$7,084,576
Amortization of Investment Tax Credit	TUP	23	(\$916,996)	(\$557,122)	\$0	\$0	(\$88,289)	\$0	\$0	(\$118,137)	\$0	(\$153,449)	(\$763,547)	\$0	(\$153,449)
Gain Disposition of Allowances	F013		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest	TUP	23	\$75,433,705	\$45,829,811	\$0	\$0	\$7,262,774	\$0	\$0	\$9,718,136	\$0	\$12,622,984	\$62,810,721	\$0	\$12,622,984
Other Expenses	TUP	23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Expenses			\$393,976,267	\$283,727,472	\$0	\$0	\$25,824,469	\$0	\$0	\$36,723,632	\$0	\$47,700,694	\$346,275,573	\$0	\$47,700,694
Total Cost of Service (O&M + Other Expenses)			\$1,037,412,928	\$395,685,570	\$397,495,519	\$0	\$60,290,462	\$0	\$0	\$63,284,344	\$0	\$120,657,034	\$519,260,376	\$397,495,519	\$120,657,034

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Total Kentucky				Residential (RS)				General Service			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Rate Base														
Plant in Service														
Intangible Plant														
301 ORGANIZATION	PT&D	35	\$41,552	\$35,896	\$0	\$5,656	\$18,018	\$14,060	\$0	\$3,958	\$4,581	\$3,780	\$0	\$801
302 FRANCHISE AND CONSENTS	PT&D	35	\$144,369	\$124,716	\$0	\$19,653	\$62,601	\$48,849	\$0	\$13,752	\$15,916	\$13,134	\$0	\$2,782
303 SOFTWARE	PT&D	35	\$105,565,478	\$91,194,911	\$0	\$14,370,567	\$45,774,747	\$35,719,326	\$0	\$10,055,422	\$11,637,778	\$9,603,628	\$0	\$2,034,150
Total Intangible Plant			\$105,751,399	\$91,355,522	\$0	\$14,395,877	\$45,855,366	\$35,782,234	\$0	\$10,073,131	\$11,658,274	\$9,620,542	\$0	\$2,037,733
Steam Production Plant														
Total Steam Production Plant	BIP	63	\$4,761,764,495	\$4,761,764,495	\$0	\$0	\$1,681,683,581	\$1,681,683,581	\$0	\$0	\$475,590,272	\$475,590,272	\$0	\$0
Hydraulic Production Plant														
Total Hydraulic Production Plant	BIP	63	\$45,726,563	\$45,726,563	\$0	\$0	\$16,148,974	\$16,148,974	\$0	\$0	\$4,567,027	\$4,567,027	\$0	\$0
Other Production Plant														
Total Other Production Plant	BIP	63	\$1,044,547,033	\$1,044,547,033	\$0	\$0	\$368,896,361	\$368,896,361	\$0	\$0	\$104,326,119	\$104,326,119	\$0	\$0
Total Production Plant			\$5,852,038,091	\$5,852,038,091	\$0	\$0	\$2,066,728,916	\$2,066,728,916	\$0	\$0	\$584,483,418	\$584,483,418	\$0	\$0
Transmission														
KENTUCKY SYSTEM PROPERTY	NCPT	22	\$1,258,529,222	\$1,258,529,222	\$0	\$0	\$556,455,035	\$556,455,035	\$0	\$0	\$142,830,548	\$142,830,548	\$0	\$0
VIRGINIA PROPERTY - 500 KV LINE	NCPT	22	\$8,230,429	\$8,230,429	\$0	\$0	\$3,639,060	\$3,639,060	\$0	\$0	\$934,072	\$934,072	\$0	\$0
Total Transmission Plant			\$1,266,759,651	\$1,266,759,651	\$0	\$0	\$560,094,095	\$560,094,095	\$0	\$0	\$143,764,620	\$143,764,620	\$0	\$0
Distribution														
TOTAL ACCTS 360-362	NCPP	23	\$341,731,104	\$341,731,104	\$0	\$0	\$165,037,885	\$165,037,885	\$0	\$0	\$42,361,827	\$42,361,827	\$0	\$0
364 & 365-OVERHEAD LINES														
Primary:														
Demand	NCPP	23	\$234,148,428	\$234,148,428	\$0	\$0	\$113,081,194	\$113,081,194	\$0	\$0	\$29,025,614	\$29,025,614	\$0	\$0
Customer	Cust08	11	\$416,083,252	\$0	\$0	\$416,083,252	\$334,245,773	\$0	\$0	\$334,245,773	\$62,553,866	\$0	\$0	\$62,553,866
Secondary:														
Demand	SICD	25	\$97,788,669	\$97,788,669	\$0	\$0	\$80,995,716	\$80,995,716	\$0	\$0	\$15,108,857	\$15,108,857	\$0	\$0
Customer	Cust07	10	\$173,771,089	\$0	\$0	\$173,771,089	\$139,709,573	\$0	\$0	\$139,709,573	\$26,146,550	\$0	\$0	\$26,146,550
366 & 367-UNDERGROUND LINES														
Primary:														
Demand	NCPP	23	\$37,648,543	\$37,648,543	\$0	\$0	\$18,182,237	\$18,182,237	\$0	\$0	\$4,667,006	\$4,667,006	\$0	\$0
Customer	Cust08	11	\$112,226,229	\$0	\$0	\$112,226,229	\$90,152,974	\$0	\$0	\$90,152,974	\$16,872,067	\$0	\$0	\$16,872,067
Secondary:														
Demand	SICD	25	\$24,570,169	\$24,570,169	\$0	\$0	\$20,350,808	\$20,350,808	\$0	\$0	\$3,796,219	\$3,796,219	\$0	\$0
Customer	Cust07	10	\$73,241,014	\$0	\$0	\$73,241,014	\$58,884,771	\$0	\$0	\$58,884,771	\$11,020,244	\$0	\$0	\$11,020,244
368-TRANSFORMERS - POWER POOL														
Demand	SICDT	24	\$2,929,300	\$2,929,300	\$0	\$0	\$2,002,343	\$2,002,343	\$0	\$0	\$373,515	\$373,515	\$0	\$0
Customer	Cust07	10	\$2,433,742	\$0	\$0	\$2,433,742	\$1,956,695	\$0	\$0	\$1,956,695	\$366,194	\$0	\$0	\$366,194
368-TRANSFORMERS - ALL OTHER														
Demand	SICDT	24	\$175,437,375	\$175,437,375	\$0	\$0	\$119,921,428	\$119,921,428	\$0	\$0	\$22,370,019	\$22,370,019	\$0	\$0
Customer	Cust07	10	\$145,758,108	\$0	\$0	\$145,758,108	\$117,187,520	\$0	\$0	\$117,187,520	\$21,931,564	\$0	\$0	\$21,931,564
369-SERVICES	CO2	28	\$124,944,572	\$0	\$0	\$124,944,572	\$98,814,110	\$0	\$0	\$98,814,110	\$22,214,117	\$0	\$0	\$22,214,117
370-METERS	CO3	29	\$74,150,151	\$0	\$0	\$74,150,151	\$44,796,691	\$0	\$0	\$44,796,691	\$18,076,801	\$0	\$0	\$18,076,801
371-CUSTOMER INSTALLATION	PCust04	16	\$159,234	\$0	\$0	\$159,234	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
373-STREET LIGHTING	PCust04	16	\$143,087,299	\$0	\$0	\$143,087,299	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Plant			\$2,180,108,277	\$914,253,588	\$0	\$1,265,854,689	\$1,405,319,720	\$519,571,613	\$0	\$885,748,107	\$296,884,459	\$117,703,056	\$0	\$179,181,403
Total Prod, Trans, and Dist Plant			\$9,298,906,019	\$8,033,051,330	\$0	\$1,265,854,689	\$4,032,142,731	\$3,146,394,624	\$0	\$885,748,107	\$1,025,132,497	\$845,951,094	\$0	\$179,181,403

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		All Electric Schools (AES)				Power Service-Secondary (PS-Sec)				Power Service-Primary (PS-Pri)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Rate Base														
Plant in Service														
Intangible Plant														
301 ORGANIZATION	PT&D	35	\$320	\$314	\$0	\$6	\$3,665	\$3,593	\$0	\$71	\$159	\$153	\$0	\$6
302 FRANCHISE AND CONSENTS	PT&D	35	\$1,110	\$1,090	\$0	\$20	\$12,733	\$12,485	\$0	\$248	\$552	\$532	\$0	\$20
303 SOFTWARE	PT&D	35	\$811,712	\$797,166	\$0	\$14,546	\$9,310,497	\$9,128,975	\$0	\$181,522	\$403,476	\$388,706	\$0	\$14,770
Total Intangible Plant			\$813,142	\$798,570	\$0	\$14,572	\$9,326,894	\$9,145,053	\$0	\$181,842	\$404,186	\$389,391	\$0	\$14,796
Steam Production Plant														
Total Steam Production Plant	BIP	63	\$36,374,938	\$36,374,938	\$0	\$0	\$481,087,442	\$481,087,442	\$0	\$0	\$21,004,122	\$21,004,122	\$0	\$0
Hydraulic Production Plant														
Total Hydraulic Production Plant	BIP	63	\$349,303	\$349,303	\$0	\$0	\$4,619,816	\$4,619,816	\$0	\$0	\$201,700	\$201,700	\$0	\$0
Other Production Plant														
Total Other Production Plant	BIP	63	\$7,979,255	\$7,979,255	\$0	\$0	\$105,531,985	\$105,531,985	\$0	\$0	\$4,607,492	\$4,607,492	\$0	\$0
Total Production Plant			\$44,703,497	\$44,703,497	\$0	\$0	\$591,239,243	\$591,239,243	\$0	\$0	\$25,813,314	\$25,813,314	\$0	\$0
Transmission														
KENTUCKY SYSTEM PROPERTY	NCPT	22	\$14,617,891	\$14,617,891	\$0	\$0	\$127,417,327	\$127,417,327	\$0	\$0	\$5,475,227	\$5,475,227	\$0	\$0
VIRGINIA PROPERTY - 500 KV LINE	NCPT	22	\$95,597	\$95,597	\$0	\$0	\$833,274	\$833,274	\$0	\$0	\$35,806	\$35,806	\$0	\$0
Total Transmission Plant			\$14,713,488	\$14,713,488	\$0	\$0	\$128,250,601	\$128,250,601	\$0	\$0	\$5,511,033	\$5,511,033	\$0	\$0
Distribution														
TOTAL ACCTS 360-362	NCPP	23	\$4,335,491	\$4,335,491	\$0	\$0	\$37,790,450	\$37,790,450	\$0	\$0	\$1,623,886	\$1,623,886	\$0	\$0
364 & 365-OVERHEAD LINES														
Primary:														
Demand	NCPP	23	\$2,970,606	\$2,970,606	\$0	\$0	\$25,893,383	\$25,893,383	\$0	\$0	\$1,112,660	\$1,112,660	\$0	\$0
Customer	Cust08	11	\$320,386	\$0	\$0	\$320,386	\$3,355,742	\$0	\$0	\$3,355,742	\$154,148	\$0	\$0	\$154,148
Secondary:														
Demand	SICD	25	\$1,095,170	\$1,095,170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer	Cust07	10	\$133,916	\$0	\$0	\$133,916	\$1,402,648	\$0	\$0	\$1,402,648	\$0	\$0	\$0	\$0
366 & 367-UNDERGROUND LINES														
Primary:														
Demand	NCPP	23	\$477,641	\$477,641	\$0	\$0	\$4,163,377	\$4,163,377	\$0	\$0	\$178,904	\$178,904	\$0	\$0
Customer	Cust08	11	\$86,415	\$0	\$0	\$86,415	\$905,113	\$0	\$0	\$905,113	\$41,577	\$0	\$0	\$41,577
Secondary:														
Demand	SICD	25	\$275,170	\$275,170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer	Cust07	10	\$56,443	\$0	\$0	\$56,443	\$591,188	\$0	\$0	\$591,188	\$0	\$0	\$0	\$0
368-TRANSFORMERS - POWER POOL														
Demand	SICDT	24	\$27,074	\$27,074	\$0	\$0	\$275,962	\$275,962	\$0	\$0	\$0	\$0	\$0	\$0
Customer	Cust07	10	\$1,876	\$0	\$0	\$1,876	\$19,645	\$0	\$0	\$19,645	\$0	\$0	\$0	\$0
368-TRANSFORMERS - ALL OTHER														
Demand	SICDT	24	\$1,621,497	\$1,621,497	\$0	\$0	\$16,527,522	\$16,527,522	\$0	\$0	\$0	\$0	\$0	\$0
Customer	Cust07	10	\$112,328	\$0	\$0	\$112,328	\$1,176,533	\$0	\$0	\$1,176,533	\$0	\$0	\$0	\$0
369-SERVICES	C02	28	\$200,987	\$0	\$0	\$200,987	\$2,886,844	\$0	\$0	\$2,886,844	\$0	\$0	\$0	\$0
370-METERS	C03	29	\$368,986	\$0	\$0	\$368,986	\$5,651,940	\$0	\$0	\$5,651,940	\$1,105,299	\$0	\$0	\$1,105,299
371-CUSTOMER INSTALLATION	PCust04	16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
373-STREET LIGHTING	PCust04	16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Plant			\$12,083,987	\$10,802,649	\$0	\$1,281,337	\$100,640,346	\$84,650,694	\$0	\$15,989,652	\$4,216,474	\$2,915,450	\$0	\$1,301,024
Total Prod, Trans, and Dist Plant			\$71,500,972	\$70,219,634	\$0	\$1,281,337	\$820,130,190	\$804,140,538	\$0	\$15,989,652	\$35,540,821	\$34,239,797	\$0	\$1,301,024

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Time of Day-Secondary (TOD-Sec)				Time of Day-Primary (TOD-Pri)				Retail Transmission (RTS)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Rate Base														
Plant in Service														
Intangible Plant														
301 ORGANIZATION	PT&D	35	\$3,546	\$3,532	\$0	\$14	\$6,982	\$6,973	\$0	\$10	\$2,257	\$2,252	\$0	\$4
302 FRANCHISE AND CONSENTS	PT&D	35	\$12,319	\$12,271	\$0	\$48	\$24,260	\$24,226	\$0	\$34	\$7,840	\$7,825	\$0	\$15
303 SOFTWARE	PT&D	35	\$9,007,926	\$8,972,484	\$0	\$35,442	\$17,739,460	\$17,714,443	\$0	\$25,017	\$5,733,128	\$5,722,107	\$0	\$11,021
Total Intangible Plant			\$9,023,791	\$8,988,286	\$0	\$35,505	\$17,770,702	\$17,745,642	\$0	\$25,061	\$5,743,225	\$5,732,185	\$0	\$11,040
Steam Production Plant														
Total Steam Production Plant	BIP	63	\$490,277,965	\$490,277,965	\$0	\$0	\$1,039,793,060	\$1,039,793,060	\$0	\$0	\$357,994,452	\$357,994,452	\$0	\$0
Hydraulic Production Plant														
Total Hydraulic Production Plant	BIP	63	\$4,708,071	\$4,708,071	\$0	\$0	\$9,984,988	\$9,984,988	\$0	\$0	\$3,437,771	\$3,437,771	\$0	\$0
Other Production Plant														
Total Other Production Plant	BIP	63	\$107,548,031	\$107,548,031	\$0	\$0	\$228,090,397	\$228,090,397	\$0	\$0	\$78,530,142	\$78,530,142	\$0	\$0
Total Production Plant			\$602,534,067	\$602,534,067	\$0	\$0	\$1,277,868,446	\$1,277,868,446	\$0	\$0	\$439,962,365	\$439,962,365	\$0	\$0
Transmission														
KENTUCKY SYSTEM PROPERTY	NCPT	22	\$112,721,632	\$112,721,632	\$0	\$0	\$183,582,379	\$183,582,379	\$0	\$0	\$63,662,400	\$63,662,400	\$0	\$0
VIRGINIA PROPERTY - 500 KV LINE	NCPT	22	\$737,168	\$737,168	\$0	\$0	\$1,200,577	\$1,200,577	\$0	\$0	\$416,334	\$416,334	\$0	\$0
Total Transmission Plant			\$113,458,800	\$113,458,800	\$0	\$0	\$184,782,956	\$184,782,956	\$0	\$0	\$64,078,735	\$64,078,735	\$0	\$0
Distribution														
TOTAL ACCTS 360-362	NCPP	23	\$33,431,883	\$33,431,883	\$0	\$0	\$54,448,330	\$54,448,330	\$0	\$0	\$0	\$0	\$0	\$0
364 & 365-OVERHEAD LINES														
Primary:														
Demand	NCPP	23	\$22,906,966	\$22,906,966	\$0	\$0	\$37,307,084	\$37,307,084	\$0	\$0	\$0	\$0	\$0	\$0
Customer	Cust08	11	\$578,811	\$0	\$0	\$578,811	\$193,441	\$0	\$0	\$193,441	\$0	\$0	\$0	\$0
Secondary:														
Demand	SICD	25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer	Cust07	10	\$241,934	\$0	\$0	\$241,934	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
366 & 367-UNDERGROUND LINES														
Primary:														
Demand	NCPP	23	\$3,683,193	\$3,683,193	\$0	\$0	\$5,998,577	\$5,998,577	\$0	\$0	\$0	\$0	\$0	\$0
Customer	Cust08	11	\$156,117	\$0	\$0	\$156,117	\$52,175	\$0	\$0	\$52,175	\$0	\$0	\$0	\$0
Secondary:														
Demand	SICD	25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer	Cust07	10	\$101,970	\$0	\$0	\$101,970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
368-TRANSFORMERS - POWER POOL														
Demand	SICDT	24	\$235,519	\$235,519	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer	Cust07	10	\$3,388	\$0	\$0	\$3,388	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
368-TRANSFORMERS - ALL OTHER														
Demand	SICDT	24	\$14,105,361	\$14,105,361	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer	Cust07	10	\$202,933	\$0	\$0	\$202,933	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
369-SERVICES	CO2	28	\$825,913	\$0	\$0	\$825,913	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
370-METERS	CO3	29	\$1,010,918	\$0	\$0	\$1,010,918	\$1,958,005	\$0	\$0	\$1,958,005	\$970,765	\$0	\$0	\$970,765
371-CUSTOMER INSTALLATION	PCust04	16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
373-STREET LIGHTING	PCust04	16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Plant			\$77,484,907	\$74,362,923	\$0	\$3,121,984	\$99,957,612	\$97,753,991	\$0	\$2,203,621	\$970,765	\$0	\$0	\$970,765
Total Prod, Trans, and Dist Plant			\$793,477,774	\$790,355,790	\$0	\$3,121,984	\$1,562,609,014	\$1,560,405,394	\$0	\$2,203,621	\$505,011,865	\$504,041,100	\$0	\$970,765

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Fluctuating Load Service (FLS)				Outdoor Lighting (LS & RLS)				Lighting Energy (LE)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Rate Base														
Plant in Service														
Intangible Plant														
301 ORGANIZATION	PT&D	35	\$1,002	\$1,002	\$0	\$0	\$1,008	\$224	\$0	\$784	\$8	\$8	\$0	\$0
302 FRANCHISE AND CONSENTS	PT&D	35	\$3,481	\$3,480	\$0	\$1	\$3,504	\$778	\$0	\$2,726	\$29	\$28	\$0	\$0
303 SOFTWARE	PT&D	35	\$2,545,188	\$2,544,508	\$0	\$680	\$2,561,841	\$568,899	\$0	\$1,992,942	\$21,051	\$20,698	\$0	\$353
Total Intangible Plant			\$2,549,670	\$2,548,989	\$0	\$681	\$2,566,353	\$569,901	\$0	\$1,996,452	\$21,088	\$20,735	\$0	\$353
Steam Production Plant														
Total Steam Production Plant	BIP	63	\$147,440,748	\$147,440,748	\$0	\$0	\$28,754,007	\$28,754,007	\$0	\$0	\$1,046,159	\$1,046,159	\$0	\$0
Hydraulic Production Plant														
Total Hydraulic Production Plant	BIP	63	\$1,415,853	\$1,415,853	\$0	\$0	\$276,121	\$276,121	\$0	\$0	\$10,046	\$10,046	\$0	\$0
Other Production Plant														
Total Other Production Plant	BIP	63	\$32,342,800	\$32,342,800	\$0	\$0	\$6,307,517	\$6,307,517	\$0	\$0	\$229,487	\$229,487	\$0	\$0
Total Production Plant			\$181,199,401	\$181,199,401	\$0	\$0	\$35,337,645	\$35,337,645	\$0	\$0	\$1,285,692	\$1,285,692	\$0	\$0
Transmission														
KENTUCKY SYSTEM PROPERTY	NCPT	22	\$42,658,691	\$42,658,691	\$0	\$0	\$8,591,930	\$8,591,930	\$0	\$0	\$312,601	\$312,601	\$0	\$0
VIRGINIA PROPERTY - 500 KV LINE	NCPT	22	\$278,976	\$278,976	\$0	\$0	\$56,189	\$56,189	\$0	\$0	\$2,044	\$2,044	\$0	\$0
Total Transmission Plant			\$42,937,667	\$42,937,667	\$0	\$0	\$8,648,119	\$8,648,119	\$0	\$0	\$314,645	\$314,645	\$0	\$0
Distribution														
TOTAL ACCTS 360-362	NCPP	23	\$0	\$0	\$0	\$0	\$2,548,263	\$2,548,263	\$0	\$0	\$92,714	\$92,714	\$0	\$0
364 & 365-OVERHEAD LINES														
Primary:														
Demand	NCPP	23	\$0	\$0	\$0	\$0	\$1,746,027	\$1,746,027	\$0	\$0	\$63,526	\$63,526	\$0	\$0
Customer	Cust08	11	\$0	\$0	\$0	\$0	\$14,549,607	\$0	\$0	\$14,549,607	\$9,068	\$0	\$0	\$9,068
Secondary:														
Demand	SICD	25	\$0	\$0	\$0	\$0	\$562,881	\$562,881	\$0	\$0	\$20,479	\$20,479	\$0	\$0
Customer	Cust07	10	\$0	\$0	\$0	\$0	\$6,081,511	\$0	\$0	\$6,081,511	\$3,790	\$0	\$0	\$3,790
366 & 367-UNDERGROUND LINES														
Primary:														
Demand	NCPP	23	\$0	\$0	\$0	\$0	\$280,742	\$280,742	\$0	\$0	\$10,214	\$10,214	\$0	\$0
Customer	Cust08	11	\$0	\$0	\$0	\$0	\$3,924,329	\$0	\$0	\$3,924,329	\$2,446	\$0	\$0	\$2,446
Secondary:														
Demand	SICD	25	\$0	\$0	\$0	\$0	\$141,428	\$141,428	\$0	\$0	\$5,146	\$5,146	\$0	\$0
Customer	Cust07	10	\$0	\$0	\$0	\$0	\$2,563,234	\$0	\$0	\$2,563,234	\$1,597	\$0	\$0	\$1,597
368-TRANSFORMERS - POWER POOL														
Demand	SICDT	24	\$0	\$0	\$0	\$0	\$13,915	\$13,915	\$0	\$0	\$506	\$506	\$0	\$0
Customer	Cust07	10	\$0	\$0	\$0	\$0	\$85,174	\$0	\$0	\$85,174	\$53	\$0	\$0	\$53
368-TRANSFORMERS - ALL OTHER														
Demand	SICDT	24	\$0	\$0	\$0	\$0	\$833,395	\$833,395	\$0	\$0	\$30,321	\$30,321	\$0	\$0
Customer	Cust07	10	\$0	\$0	\$0	\$0	\$5,101,134	\$0	\$0	\$5,101,134	\$3,179	\$0	\$0	\$3,179
369-SERVICES	CO2	28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
370-METERS	CO3	29	\$59,925	\$0	\$0	\$59,925	\$0	\$0	\$0	\$0	\$10,937	\$0	\$0	\$10,937
371-CUSTOMER INSTALLATION	PCust04	16	\$0	\$0	\$0	\$0	\$159,234	\$0	\$0	\$159,234	\$0	\$0	\$0	\$0
373-STREET LIGHTING	PCust04	16	\$0	\$0	\$0	\$0	\$143,087,299	\$0	\$0	\$143,087,299	\$0	\$0	\$0	\$0
Total Distribution Plant			\$59,925	\$0	\$0	\$59,925	\$181,678,175	\$6,126,652	\$0	\$175,551,523	\$253,976	\$222,906	\$0	\$31,070
Total Prod, Trans, and Dist Plant			\$224,196,993	\$224,137,068	\$0	\$59,925	\$225,663,939	\$50,112,416	\$0	\$175,551,523	\$1,854,314	\$1,823,244	\$0	\$31,070

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Traffic Energy				Outdoor Sports Lighting (OSL)				Electric Vehicle Charging (EV)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Rate Base														
<u>Plant in Service</u>														
<u>Intangible Plant</u>														
301 ORGANIZATION	PT&D	35	\$6	\$4	\$0	\$2	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0
302 FRANCHISE AND CONSENTS	PT&D	35	\$20	\$14	\$0	\$6	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0
303 SOFTWARE	PT&D	35	\$14,775	\$10,426	\$0	\$4,349	\$3,649	\$3,485	\$0	\$164	\$250	\$59	\$0	\$190
Total Intangible Plant			\$14,802	\$10,445	\$0	\$4,357	\$3,655	\$3,491	\$0	\$164	\$250	\$59	\$0	\$191
<u>Steam Production Plant</u>														
Total Steam Production Plant	BIP	63	\$629,469	\$629,469	\$0	\$0	\$85,078	\$85,078	\$0	\$0	\$3,201	\$3,201	\$0	\$0
<u>Hydraulic Production Plant</u>														
Total Hydraulic Production Plant	BIP	63	\$6,045	\$6,045	\$0	\$0	\$817	\$817	\$0	\$0	\$31	\$31	\$0	\$0
<u>Other Production Plant</u>														
Total Other Production Plant	BIP	63	\$138,081	\$138,081	\$0	\$0	\$18,663	\$18,663	\$0	\$0	\$702	\$702	\$0	\$0
Total Production Plant			\$773,595	\$773,595	\$0	\$0	\$104,557	\$104,557	\$0	\$0	\$3,934	\$3,934	\$0	\$0
<u>Transmission</u>														
KENTUCKY SYSTEM PROPERTY	NCPT	22	\$84,222	\$84,222	\$0	\$0	\$118,599	\$118,599	\$0	\$0	\$740	\$740	\$0	\$0
VIRGINIA PROPERTY - 500 KV LINE	NCPT	22	\$551	\$551	\$0	\$0	\$776	\$776	\$0	\$0	\$5	\$5	\$0	\$0
Total Transmission Plant			\$84,773	\$84,773	\$0	\$0	\$119,374	\$119,374	\$0	\$0	\$745	\$745	\$0	\$0
<u>Distribution</u>														
TOTAL ACCTS 360-362	NCPP	23	\$24,979	\$24,979	\$0	\$0	\$35,175	\$35,175	\$0	\$0	\$219	\$219	\$0	\$0
364 & 365-OVERHEAD LINES														
Primary:														
Demand	NCPP	23	\$17,115	\$17,115	\$0	\$0	\$24,101	\$24,101	\$0	\$0	\$150	\$150	\$0	\$0
Customer	Cust08	11	\$111,833	\$0	\$0	\$111,833	\$3,023	\$0	\$0	\$3,023	\$7,556	\$0	\$0	\$7,556
Secondary:														
Demand	SICD	25	\$5,518	\$5,518	\$0	\$0	\$0	\$0	\$0	\$0	\$48	\$48	\$0	\$0
Customer	Cust07	10	\$46,744	\$0	\$0	\$46,744	\$1,263	\$0	\$0	\$1,263	\$3,158	\$0	\$0	\$3,158
366 & 367-UNDERGROUND LINES														
Primary:														
Demand	NCPP	23	\$2,752	\$2,752	\$0	\$0	\$3,875	\$3,875	\$0	\$0	\$24	\$24	\$0	\$0
Customer	Cust08	11	\$30,164	\$0	\$0	\$30,164	\$815	\$0	\$0	\$815	\$2,038	\$0	\$0	\$2,038
Secondary:														
Demand	SICD	25	\$1,386	\$1,386	\$0	\$0	\$0	\$0	\$0	\$0	\$12	\$12	\$0	\$0
Customer	Cust07	10	\$19,702	\$0	\$0	\$19,702	\$532	\$0	\$0	\$532	\$1,331	\$0	\$0	\$1,331
368-TRANSFORMERS - POWER POOL														
Demand	SICDT	24	\$136	\$136	\$0	\$0	\$327	\$327	\$0	\$0	\$1	\$1	\$0	\$0
Customer	Cust07	10	\$655	\$0	\$0	\$655	\$18	\$0	\$0	\$18	\$44	\$0	\$0	\$44
368-TRANSFORMERS - ALL OTHER														
Demand	SICDT	24	\$8,169	\$8,169	\$0	\$0	\$19,590	\$19,590	\$0	\$0	\$72	\$72	\$0	\$0
Customer	Cust07	10	\$39,209	\$0	\$0	\$39,209	\$1,060	\$0	\$0	\$1,060	\$2,649	\$0	\$0	\$2,649
369-SERVICES	CO2	28	\$0	\$0	\$0	\$0	\$2,600	\$0	\$0	\$2,600	\$0	\$0	\$0	\$0
370-METERS	CO3	29	\$134,793	\$0	\$0	\$134,793	\$5,092	\$0	\$0	\$5,092	\$0	\$0	\$0	\$0
371-CUSTOMER INSTALLATION	PCust04	16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
373-STREET LIGHTING	PCust04	16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Plant			\$443,156	\$60,056	\$0	\$383,099	\$97,472	\$83,069	\$0	\$14,403	\$17,305	\$528	\$0	\$16,777
Total Prod, Trans, and Dist Plant			\$1,301,523	\$918,424	\$0	\$383,099	\$321,403	\$307,000	\$0	\$14,403	\$21,984	\$5,206	\$0	\$16,777

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Solar Share (SSP)				Business Solar (BS)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Rate Base										
<u>Plant in Service</u>										
<u>Intangible Plant</u>										
301 ORGANIZATION	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302 FRANCHISE AND CONSENTS	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303 SOFTWARE	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Intangible Plant			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Steam Production Plant</u>										
Total Steam Production Plant	BIP	63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Hydraulic Production Plant</u>										
Total Hydraulic Production Plant	BIP	63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Other Production Plant</u>										
Total Other Production Plant	BIP	63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Production Plant			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Transmission</u>										
KENTUCKY SYSTEM PROPERTY	NCPT	22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
VIRGINIA PROPERTY - 500 KV LINE	NCPT	22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transmission Plant			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Distribution</u>										
TOTAL ACCTS 360-362	NCPP	23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
364 & 365-OVERHEAD LINES										
Primary:										
Demand	NCPP	23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer	Cust08	11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary:										
Demand	SICD	25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer	Cust07	10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
366 & 367-UNDERGROUND LINES										
Primary:										
Demand	NCPP	23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer	Cust08	11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary:										
Demand	SICD	25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer	Cust07	10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
368-TRANSFORMERS - POWER POOL										
Demand	SICDT	24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer	Cust07	10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
368-TRANSFORMERS - ALL OTHER										
Demand	SICDT	24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer	Cust07	10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
369-SERVICES	C02	28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
370-METERS	C03	29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
371-CUSTOMER INSTALLATION	PCust04	16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
373-STREET LIGHTING	PCust04	16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Plant			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Prod, Trans, and Dist Plant			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Total Kentucky				Residential (RS)				General Service			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
General Plant														
Total General Plant	PT&D	35	\$244,918,755	\$211,578,107	\$0	\$33,340,648	\$106,200,383	\$82,871,152	\$0	\$23,329,231	\$27,000,399	\$22,281,039	\$0	\$4,719,360
TOTAL COMMON PLANT														
105 PLANT HELD FOR FUTURE USE - PRODUCTION	Prod	36	\$290,384	\$290,384	\$0	\$0	\$102,553	\$102,553	\$0	\$0	\$29,003	\$29,003	\$0	\$0
105 PLANT HELD FOR FUTURE USE - DISTRIBUTION	Distplt	37	\$906,481	\$380,143	\$0	\$526,338	\$584,327	\$216,036	\$0	\$368,291	\$123,443	\$48,940	\$0	\$74,503
105 PLANT HELD FOR FUTURE USE - GENERAL			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Plant in Service			\$9,650,773,038	\$8,336,655,486	\$0	\$1,314,117,552	\$4,184,885,359	\$3,265,366,599	\$0	\$919,518,760	\$1,063,943,617	\$877,930,618	\$0	\$186,012,999
Construction Work in Progress (CWIP)														
CWIP Production	Prod	36	\$20,992,633	\$20,992,633	\$0	\$0	\$7,413,841	\$7,413,841	\$0	\$0	\$2,096,679	\$2,096,679	\$0	\$0
CWIP Transmission	Trans	38	\$78,958,656	\$78,958,656	\$0	\$0	\$34,911,340	\$34,911,340	\$0	\$0	\$8,961,022	\$8,961,022	\$0	\$0
CWIP Distribution Plant	Distplt	37	\$26,143,041	\$10,963,386	\$0	\$15,179,655	\$16,852,067	\$6,230,508	\$0	\$10,621,559	\$3,560,127	\$1,411,451	\$0	\$2,148,676
CWIP General Plant	PT&D	35	\$29,729,390	\$25,682,345	\$0	\$4,047,045	\$12,891,102	\$10,059,290	\$0	\$2,831,812	\$3,277,435	\$2,704,577	\$0	\$572,858
RWIP			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Construction Work in Progress			\$155,823,720	\$136,597,021	\$0	\$19,226,699	\$72,068,350	\$58,614,979	\$0	\$13,453,371	\$17,895,264	\$15,173,729	\$0	\$2,721,534
Total Utility Plant			\$9,806,596,758	\$8,473,252,506	\$0	\$1,333,344,252	\$4,256,953,709	\$3,323,981,578	\$0	\$932,972,130	\$1,081,838,880	\$893,104,347	\$0	\$188,734,533
Less: Accumulated Provision for Depreciation														
Steam Production	BIP	63	\$1,910,902,169	\$1,910,902,169	\$0	\$0	\$674,861,767	\$674,861,767	\$0	\$0	\$190,854,983	\$190,854,983	\$0	\$0
Hydraulic Production	BIP	63	\$16,663,604	\$16,663,604	\$0	\$0	\$5,884,984	\$5,884,984	\$0	\$0	\$1,664,309	\$1,664,309	\$0	\$0
Other Production	BIP	63	\$425,504,289	\$425,504,289	\$0	\$0	\$150,272,778	\$150,272,778	\$0	\$0	\$42,498,049	\$42,498,049	\$0	\$0
Transmission - Kentucky System Property	Trans	38	\$340,091,705	\$340,091,705	\$0	\$0	\$150,370,558	\$150,370,558	\$0	\$0	\$38,597,026	\$38,597,026	\$0	\$0
Transmission - Virginia Property	Trans	38	\$2,567,091	\$2,567,091	\$0	\$0	\$1,135,032	\$1,135,032	\$0	\$0	\$291,339	\$291,339	\$0	\$0
Transmission - FERC	Trans	38	\$755,524	\$755,524	\$0	\$0	\$334,053	\$334,053	\$0	\$0	\$85,744	\$85,744	\$0	\$0
Distribution	Distplt	37	\$692,590,515	\$290,445,832	\$0	\$402,144,683	\$446,450,811	\$165,060,779	\$0	\$281,390,032	\$94,316,123	\$37,392,647	\$0	\$56,923,476
General Plant	PT&D	35	\$77,429,701	\$66,889,241	\$0	\$10,540,460	\$33,574,660	\$26,199,253	\$0	\$7,375,406	\$8,536,026	\$7,044,026	\$0	\$1,491,999
Intangible Plant	PT&D	35	\$49,083,879	\$42,402,119	\$0	\$6,681,760	\$21,283,494	\$16,608,110	\$0	\$4,675,384	\$5,411,118	\$4,465,317	\$0	\$945,801
Total Accumulated Depreciation			\$3,515,588,477	\$3,096,221,574	\$0	\$419,366,903	\$1,484,168,136	\$1,190,727,314	\$0	\$293,440,822	\$382,254,718	\$322,893,441	\$0	\$59,361,276
Net Utility Plant			\$6,291,008,281	\$5,377,030,932	\$0	\$913,977,349	\$2,772,785,573	\$2,133,254,264	\$0	\$639,531,309	\$699,584,163	\$570,210,906	\$0	\$129,373,257
Working Capital														
Cash Working Capital - Operation and Maintenance Expenses	OMLPP	57	\$130,078,093	\$32,438,047	\$79,624,711	\$18,015,335	\$53,313,527	\$13,153,124	\$27,650,918	\$12,509,485	\$15,052,187	\$3,492,265	\$7,789,846	\$3,770,076
Materials and Supplies	TPIS	39	\$59,890,781	\$51,735,628	\$0	\$8,155,153	\$25,970,567	\$20,264,217	\$0	\$5,706,351	\$6,602,623	\$5,448,263	\$0	\$1,154,360
Prepayments	TPIS	39	\$19,024,116	\$16,433,658	\$0	\$2,590,458	\$8,249,468	\$6,436,864	\$0	\$1,812,604	\$2,097,302	\$1,730,623	\$0	\$366,679
Fuel Stock	Energy	2	\$62,536,188	\$0	\$62,536,188	\$0	\$21,593,340	\$0	\$21,593,340	\$0	\$6,096,766	\$0	\$6,096,766	\$0
Total Working Capital			\$271,529,178	\$100,607,333	\$142,160,899	\$28,760,945	\$109,126,902	\$39,854,204	\$49,244,258	\$20,028,440	\$29,848,878	\$10,671,152	\$13,886,612	\$5,291,114
Emission Allowance			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deferred Debits														
Service Pension Cost			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accumulated Deferred Income Tax			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Production Plant	Prod	36	\$732,330,105	\$732,330,105	\$0	\$0	\$258,632,596	\$258,632,596	\$0	\$0	\$73,142,860	\$73,142,860	\$0	\$0
Total Transmission Plant	Trans	38	\$198,625,100	\$198,625,100	\$0	\$0	\$87,821,510	\$87,821,510	\$0	\$0	\$22,541,973	\$22,541,973	\$0	\$0
Total Distribution Plant	Distplt	37	\$315,220,930	\$132,191,538	\$0	\$183,029,392	\$203,194,582	\$75,124,639	\$0	\$128,069,943	\$42,926,398	\$17,018,635	\$0	\$25,907,763
Total General Plant	PT&D	35	\$35,890,099	\$31,004,401	\$0	\$4,885,698	\$15,562,476	\$12,143,839	\$0	\$3,418,637	\$3,956,606	\$3,265,037	\$0	\$691,569
Total Accumulated Deferred Income Tax			\$1,282,066,235	\$1,094,151,144	\$0	\$187,915,090	\$565,211,164	\$433,722,584	\$0	\$131,488,580	\$142,567,837	\$115,968,505	\$0	\$26,599,332
Accumulated Deferred Investment Tax Credits														
Production	Prod	36	\$80,926,985	\$80,926,985	\$0	\$0	\$28,580,494	\$28,580,494	\$0	\$0	\$8,082,736	\$8,082,736	\$0	\$0
Transmission			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission VA			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution VA			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Plant KY,FERC & TN			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Accum. Deferred Investment Tax Credits			\$80,926,985	\$80,926,985	\$0	\$0	\$28,580,494	\$28,580,494	\$0	\$0	\$8,082,736	\$8,082,736	\$0	\$0
Total Deferred Debits			\$1,362,993,220	\$1,175,078,129	\$0	\$187,915,090	\$593,791,658	\$462,303,078	\$0	\$131,488,580	\$150,650,573	\$124,051,241	\$0	\$26,599,332
Less: Customer Advances	Diines	40	\$1,712,216	\$577,078	\$0	\$1,135,138	\$1,252,677	\$340,561	\$0	\$912,116	\$247,709	\$77,008	\$0	\$170,702
Less: Asset Retirement Obligations			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Rate Base			\$5,197,832,023	\$4,301,983,059	\$142,160,899	\$753,688,066	\$2,286,868,140	\$1,710,464,829	\$49,244,258	\$527,159,053	\$578,534,758	\$456,753,809	\$13,886,612	\$107,894,337

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		All Electric Schools (AES)				Power Service-Secondary (PS-Sec)				Power Service-Primary (PS-Pri)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
General Plant														
Total General Plant	PT&D	35	\$1,883,225	\$1,849,476	\$0	\$33,748	\$21,600,957	\$21,179,814	\$0	\$421,143	\$936,090	\$901,823	\$0	\$34,267
TOTAL COMMON PLANT														
105 PLANT HELD FOR FUTURE USE - PRODUCTION	Prod	36	\$2,218	\$2,218	\$0	\$0	\$29,338	\$29,338	\$0	\$0	\$1,281	\$1,281	\$0	\$0
105 PLANT HELD FOR FUTURE USE - DISTRIBUTION	Distplt	37	\$5,024	\$4,492	\$0	\$533	\$41,846	\$35,197	\$0	\$6,648	\$1,753	\$1,212	\$0	\$541
105 PLANT HELD FOR FUTURE USE - GENERAL			\$0				\$0				\$0			
OTHER			\$0				\$0				\$0			
Total Plant in Service			\$74,204,581	\$72,874,390	\$0	\$1,330,191	\$851,129,225	\$834,529,940	\$0	\$16,599,285	\$36,884,132	\$35,533,504	\$0	\$1,350,627
Construction Work in Progress (CWIP)														
CWIP Production	Prod	36	\$160,362	\$160,362	\$0	\$0	\$2,120,914	\$2,120,914	\$0	\$0	\$92,598	\$92,598	\$0	\$0
CWIP Transmission	Trans	38	\$917,109	\$917,109	\$0	\$0	\$7,994,015	\$7,994,015	\$0	\$0	\$343,509	\$343,509	\$0	\$0
CWIP Distribution Plant	Distplt	37	\$144,907	\$129,541	\$0	\$15,365	\$1,206,841	\$1,015,099	\$0	\$191,742	\$50,562	\$34,961	\$0	\$15,601
CWIP General Plant	PT&D	35	\$228,595	\$224,498	\$0	\$4,097	\$2,622,026	\$2,570,905	\$0	\$51,120	\$113,627	\$109,468	\$0	\$4,159
RWIP			\$0				\$0				\$0			
Total Construction Work in Progress			\$1,450,973	\$1,431,511	\$0	\$19,462	\$13,943,795	\$13,700,933	\$0	\$242,862	\$600,297	\$580,536	\$0	\$19,761
Total Utility Plant														
			\$75,655,553	\$74,305,901	\$0	\$1,349,652	\$865,073,020	\$848,230,873	\$0	\$16,842,147	\$37,484,429	\$36,114,041	\$0	\$1,370,388
Less: Accumulated Provision for Depreciation														
Steam Production	BIP	63	\$14,597,309	\$14,597,309	\$0	\$0	\$193,061,004	\$193,061,004	\$0	\$0	\$8,428,981	\$8,428,981	\$0	\$0
Hydraulic Production	BIP	63	\$127,293	\$127,293	\$0	\$0	\$1,683,546	\$1,683,546	\$0	\$0	\$73,503	\$73,503	\$0	\$0
Other Production	BIP	63	\$3,250,411	\$3,250,411	\$0	\$0	\$42,989,268	\$42,989,268	\$0	\$0	\$1,876,898	\$1,876,898	\$0	\$0
Transmission - Kentucky System Property	Trans	38	\$3,950,185	\$3,950,185	\$0	\$0	\$34,431,919	\$34,431,919	\$0	\$0	\$1,479,568	\$1,479,568	\$0	\$0
Transmission - Virginia Property	Trans	38	\$29,817	\$29,817	\$0	\$0	\$259,900	\$259,900	\$0	\$0	\$11,168	\$11,168	\$0	\$0
Transmission - FERC	Trans	38	\$8,775	\$8,775	\$0	\$0	\$76,492	\$76,492	\$0	\$0	\$3,287	\$3,287	\$0	\$0
Distribution	Distplt	37	\$3,838,917	\$3,431,854	\$0	\$407,063	\$31,972,058	\$26,892,365	\$0	\$5,079,693	\$1,339,516	\$926,199	\$0	\$413,317
General Plant	PT&D	35	\$595,371	\$584,702	\$0	\$10,669	\$6,829,022	\$6,695,880	\$0	\$133,142	\$295,940	\$285,106	\$0	\$10,833
Intangible Plant	PT&D	35	\$377,415	\$370,651	\$0	\$6,763	\$4,329,022	\$4,244,622	\$0	\$84,401	\$187,601	\$180,733	\$0	\$6,867
Total Accumulated Depreciation			\$26,775,493	\$26,350,997	\$0	\$424,496	\$315,632,232	\$310,334,996	\$0	\$5,297,236	\$13,696,461	\$13,265,443	\$0	\$431,018
Net Utility Plant			\$48,880,060	\$47,954,904	\$0	\$925,156	\$549,440,788	\$537,895,877	\$0	\$11,544,911	\$23,787,968	\$22,848,598	\$0	\$939,370
Working Capital														
Cash Working Capital - Operation and Maintenance Expenses	OMLPP	57	\$975,395	\$303,334	\$597,298	\$74,763	\$11,602,408	\$3,219,620	\$7,875,288	\$507,500	\$534,101	\$139,190	\$355,314	\$39,597
Materials and Supplies	TPIS	39	\$460,499	\$452,244	\$0	\$8,255	\$5,281,939	\$5,178,927	\$0	\$103,012	\$228,896	\$220,514	\$0	\$8,382
Prepayments	TPIS	39	\$146,276	\$143,654	\$0	\$2,622	\$1,677,791	\$1,645,070	\$0	\$32,721	\$72,708	\$70,046	\$0	\$2,662
Fuel Stock	Energy	2	\$467,022	\$0	\$467,022	\$0	\$6,173,218	\$0	\$6,173,218	\$0	\$278,987	\$0	\$278,987	\$0
Total Working Capital			\$2,049,192	\$899,232	\$1,064,320	\$85,640	\$24,735,355	\$10,043,617	\$14,048,505	\$643,233	\$1,114,691	\$429,750	\$634,300	\$50,641
Emission Allowance			\$0				\$0				\$0			
Deferred Debits														
Service Pension Cost			\$0				\$0				\$0			
Accumulated Deferred Income Tax			\$0				\$0				\$0			
Total Production Plant	Prod	36	\$5,594,242	\$5,594,242	\$0	\$0	\$73,988,291	\$73,988,291	\$0	\$0	\$3,230,305	\$3,230,305	\$0	\$0
Total Transmission Plant	Trans	38	\$2,307,042	\$2,307,042	\$0	\$0	\$20,109,409	\$20,109,409	\$0	\$0	\$864,118	\$864,118	\$0	\$0
Total Distribution Plant	Distplt	37	\$1,747,219	\$1,561,950	\$0	\$185,268	\$14,551,545	\$12,239,608	\$0	\$2,311,937	\$609,658	\$421,544	\$0	\$188,114
Total General Plant	PT&D	35	\$275,965	\$271,020	\$0	\$4,945	\$3,165,378	\$3,103,664	\$0	\$61,714	\$137,174	\$132,152	\$0	\$5,021
Total Accumulated Deferred Income Tax			\$9,924,468	\$9,734,255	\$0	\$190,213	\$111,814,623	\$109,440,973	\$0	\$2,373,651	\$4,841,254	\$4,648,118	\$0	\$193,136
Accumulated Deferred Investment Tax Credits														
Production	Prod	36	\$618,198	\$618,198	\$0	\$0	\$8,176,162	\$8,176,162	\$0	\$0	\$356,969	\$356,969	\$0	\$0
Transmission			\$0				\$0				\$0			
Transmission VA			\$0				\$0				\$0			
Distribution VA			\$0				\$0				\$0			
Distribution Plant KY,FERC & TN			\$0				\$0				\$0			
General			\$0				\$0				\$0			
Total Accum. Deferred Investment Tax Credits			\$618,198	\$618,198	\$0	\$0	\$8,176,162	\$8,176,162	\$0	\$0	\$356,969	\$356,969	\$0	\$0
Total Deferred Debits			\$10,542,666	\$10,352,453	\$0	\$190,213	\$119,990,785	\$117,617,134	\$0	\$2,373,651	\$5,198,223	\$5,005,087	\$0	\$193,136
Less: Customer Advances	Diines	40	\$7,929	\$7,055	\$0	\$874	\$53,163	\$44,006	\$0	\$9,157	\$2,178	\$1,891	\$0	\$287
Less: Asset Retirement Obligations			\$0				\$0				\$0			
Net Rate Base			\$40,378,657	\$38,494,628	\$1,064,320	\$819,709	\$454,132,195	\$430,278,354	\$14,048,505	\$9,805,336	\$19,702,259	\$18,271,370	\$634,300	\$796,589

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Time of Day-Secondary (TOD-Sec)				Time of Day-Primary (TOD-Pri)				Retail Transmission (RTS)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
General Plant														
Total General Plant	PT&D	35	\$20,898,973	\$20,816,745	\$0	\$82,228	\$41,156,697	\$41,098,657	\$0	\$58,040	\$13,301,229	\$13,275,660	\$0	\$25,568
TOTAL COMMON PLANT														
105 PLANT HELD FOR FUTURE USE - PRODUCTION	Prod	36	\$29,898	\$29,898	\$0	\$0	\$63,409	\$63,409	\$0	\$0	\$21,831	\$21,831	\$0	\$0
105 PLANT HELD FOR FUTURE USE - DISTRIBUTION	Distplt	37	\$32,218	\$30,920	\$0	\$1,298	\$41,562	\$40,646	\$0	\$916	\$404	\$0	\$0	\$404
105 PLANT HELD FOR FUTURE USE - GENERAL			\$0				\$0				\$0			
OTHER			\$0				\$0				\$0			
Total Plant in Service			\$823,462,655	\$820,221,640	\$0	\$3,241,015	\$1,621,641,384	\$1,619,353,747	\$0	\$2,287,637	\$524,078,554	\$523,070,777	\$0	\$1,007,777
Construction Work in Progress (CWIP)														
CWIP Production	Prod	36	\$2,161,431	\$2,161,431	\$0	\$0	\$4,584,014	\$4,584,014	\$0	\$0	\$1,578,248	\$1,578,248	\$0	\$0
CWIP Transmission	Trans	38	\$7,072,024	\$7,072,024	\$0	\$0	\$11,517,744	\$11,517,744	\$0	\$0	\$3,994,105	\$3,994,105	\$0	\$0
CWIP Distribution Plant	Distplt	37	\$929,170	\$891,732	\$0	\$37,438	\$1,198,654	\$1,172,229	\$0	\$26,425	\$11,641	\$0	\$0	\$11,641
CWIP General Plant	PT&D	35	\$2,536,816	\$2,526,834	\$0	\$9,981	\$4,995,793	\$4,988,748	\$0	\$7,045	\$1,614,566	\$1,611,462	\$0	\$3,104
RWIP			\$0				\$0				\$0			
Total Construction Work in Progress			\$12,699,440	\$12,652,021	\$0	\$47,419	\$22,296,206	\$22,262,736	\$0	\$33,470	\$7,198,560	\$7,183,815	\$0	\$14,745
Total Utility Plant														
			\$836,162,095	\$832,873,661	\$0	\$3,288,434	\$1,643,937,590	\$1,641,616,482	\$0	\$2,321,107	\$531,277,114	\$530,254,592	\$0	\$1,022,522
Less: Accumulated Provision for Depreciation														
Steam Production	BIP	63	\$196,749,173	\$196,749,173	\$0	\$0	\$417,270,282	\$417,270,282	\$0	\$0	\$143,663,630	\$143,663,630	\$0	\$0
Hydraulic Production	BIP	63	\$1,715,708	\$1,715,708	\$0	\$0	\$3,638,714	\$3,638,714	\$0	\$0	\$1,252,787	\$1,252,787	\$0	\$0
Other Production	BIP	63	\$43,810,520	\$43,810,520	\$0	\$0	\$92,914,382	\$92,914,382	\$0	\$0	\$31,989,859	\$31,989,859	\$0	\$0
Transmission - Kentucky System Property	Trans	38	\$30,460,709	\$30,460,709	\$0	\$0	\$49,609,372	\$49,609,372	\$0	\$0	\$17,203,458	\$17,203,458	\$0	\$0
Transmission - Virginia Property	Trans	38	\$229,924	\$229,924	\$0	\$0	\$374,463	\$374,463	\$0	\$0	\$129,856	\$129,856	\$0	\$0
Transmission - FERC	Trans	38	\$67,669	\$67,669	\$0	\$0	\$110,209	\$110,209	\$0	\$0	\$38,218	\$38,218	\$0	\$0
Distribution	Distplt	37	\$24,615,893	\$23,624,081	\$0	\$991,811	\$31,755,163	\$31,055,103	\$0	\$700,060	\$308,399	\$0	\$0	\$308,399
General Plant	PT&D	35	\$6,607,094	\$6,581,098	\$0	\$25,996	\$13,011,461	\$12,993,112	\$0	\$18,349	\$4,205,109	\$4,197,026	\$0	\$8,083
Intangible Plant	PT&D	35	\$4,188,339	\$4,171,859	\$0	\$16,479	\$8,248,165	\$8,236,533	\$0	\$11,632	\$2,665,684	\$2,660,559	\$0	\$5,124
Total Accumulated Depreciation			\$308,445,029	\$307,410,742	\$0	\$1,034,287	\$616,932,211	\$616,202,170	\$0	\$730,041	\$201,457,000	\$201,135,394	\$0	\$321,606
Net Utility Plant			\$527,717,066	\$525,462,919	\$0	\$2,254,147	\$1,027,005,379	\$1,025,414,312	\$0	\$1,591,067	\$329,820,114	\$329,119,198	\$0	\$700,916
Working Capital														
Cash Working Capital - Operation and Maintenance Expenses	OMLPP	57	\$11,674,846	\$3,112,669	\$8,250,524	\$311,652	\$23,858,871	\$6,011,723	\$17,711,539	\$135,609	\$8,080,256	\$1,887,398	\$6,164,987	\$27,871
Materials and Supplies	TPIS	39	\$5,110,246	\$5,090,133	\$0	\$20,113	\$10,063,584	\$10,049,388	\$0	\$14,197	\$3,252,327	\$3,246,073	\$0	\$6,254
Prepayments	TPIS	39	\$1,623,253	\$1,616,864	\$0	\$6,389	\$3,196,666	\$3,192,156	\$0	\$4,510	\$1,033,091	\$1,031,105	\$0	\$1,987
Fuel Stock	Energy	2	\$6,482,058	\$0	\$6,482,058	\$0	\$14,005,487	\$0	\$14,005,487	\$0	\$4,874,417	\$0	\$4,874,417	\$0
Total Working Capital			\$24,890,403	\$9,819,666	\$14,732,582	\$338,154	\$51,124,608	\$19,253,266	\$31,717,027	\$154,315	\$17,240,092	\$6,164,577	\$11,039,404	\$36,112
Emission Allowance			\$0				\$0				\$0			
Deferred Debits														
Service Pension Cost			\$0				\$0				\$0			
Accumulated Deferred Income Tax			\$0				\$0				\$0			
Total Production Plant	Prod	36	\$75,401,737	\$75,401,737	\$0	\$0	\$159,913,780	\$159,913,780	\$0	\$0	\$55,057,346	\$55,057,346	\$0	\$0
Total Transmission Plant	Trans	38	\$17,790,088	\$17,790,088	\$0	\$0	\$28,973,557	\$28,973,557	\$0	\$0	\$10,047,403	\$10,047,403	\$0	\$0
Total Distribution Plant	Distplt	37	\$11,203,510	\$10,752,103	\$0	\$451,406	\$14,452,829	\$14,134,208	\$0	\$318,621	\$140,363	\$0	\$0	\$140,363
Total General Plant	PT&D	35	\$3,062,510	\$3,050,461	\$0	\$12,050	\$6,031,053	\$6,022,548	\$0	\$8,505	\$1,949,146	\$1,945,399	\$0	\$3,747
Total Accumulated Deferred Income Tax			\$107,457,845	\$106,994,389	\$0	\$463,456	\$209,371,219	\$209,044,093	\$0	\$327,126	\$67,194,258	\$67,050,148	\$0	\$144,109
Accumulated Deferred Investment Tax Credits														
Production	Prod	36	\$8,332,356	\$8,332,356	\$0	\$0	\$17,671,457	\$17,671,457	\$0	\$0	\$6,084,176	\$6,084,176	\$0	\$0
Transmission			\$0				\$0				\$0			
Transmission VA			\$0				\$0				\$0			
Distribution VA			\$0				\$0				\$0			
Distribution Plant KY,FERC & TN			\$0				\$0				\$0			
General			\$0				\$0				\$0			
Total Accum. Deferred Investment Tax Credits			\$8,332,356	\$8,332,356	\$0	\$0	\$17,671,457	\$17,671,457	\$0	\$0	\$6,084,176	\$6,084,176	\$0	\$0
Total Deferred Debits			\$115,790,201	\$115,326,745	\$0	\$463,456	\$227,042,676	\$226,715,550	\$0	\$327,126	\$73,278,433	\$73,134,324	\$0	\$144,109
Less: Customer Advances	Dlines	40	\$40,510	\$38,930	\$0	\$1,580	\$63,763	\$63,403	\$0	\$360	\$0	\$0	\$0	\$0
Less: Asset Retirement Obligations			\$0				\$0				\$0			
Net Rate Base			\$436,776,758	\$419,916,910	\$14,732,582	\$2,127,266	\$851,023,548	\$817,888,625	\$31,717,027	\$1,417,897	\$273,781,772	\$262,149,451	\$11,039,404	\$592,918

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Fluctuating Load Service (FLS)				Outdoor Lighting (LS & RLS)				Lighting Energy (LE)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
General Plant														
Total General Plant	PT&D	35	\$5,905,001	\$5,903,423	\$0	\$1,578	\$5,943,638	\$1,319,883	\$0	\$4,623,755	\$48,840	\$48,021	\$0	\$818
TOTAL COMMON PLANT														
105 PLANT HELD FOR FUTURE USE - PRODUCTION	Prod	36	\$8,991	\$8,991	\$0	\$0	\$1,753	\$1,753	\$0	\$0	\$64	\$64	\$0	\$0
105 PLANT HELD FOR FUTURE USE - DISTRIBUTION	Distplt	37	\$25	\$0	\$0	\$25	\$75,541	\$2,547	\$0	\$72,994	\$106	\$93	\$0	\$13
105 PLANT HELD FOR FUTURE USE - GENERAL			\$0				\$0				\$0			
OTHER			\$0				\$0				\$0			
Total Plant in Service			\$232,660,680	\$232,598,471	\$0	\$62,210	\$234,251,225	\$52,006,502	\$0	\$182,244,723	\$1,924,411	\$1,892,157	\$0	\$32,254
Construction Work in Progress (CWIP)														
CWIP Production	Prod	36	\$650,005	\$650,005	\$0	\$0	\$126,764	\$126,764	\$0	\$0	\$4,612	\$4,612	\$0	\$0
CWIP Transmission	Trans	38	\$2,676,357	\$2,676,357	\$0	\$0	\$539,048	\$539,048	\$0	\$0	\$19,612	\$19,612	\$0	\$0
CWIP Distribution Plant	Distplt	37	\$719	\$0	\$0	\$719	\$2,178,617	\$73,469	\$0	\$2,105,148	\$3,046	\$2,673	\$0	\$373
CWIP General Plant	PT&D	35	\$716,777	\$716,585	\$0	\$192	\$721,467	\$160,214	\$0	\$561,253	\$5,928	\$5,829	\$0	\$99
RWIP			\$0				\$0				\$0			
Total Construction Work in Progress			\$4,043,857	\$4,042,946	\$0	\$910	\$3,565,895	\$899,494	\$0	\$2,666,401	\$33,198	\$32,726	\$0	\$472
Total Utility Plant			\$236,704,537	\$236,641,417	\$0	\$63,120	\$237,817,120	\$52,905,996	\$0	\$184,911,124	\$1,957,609	\$1,924,883	\$0	\$32,726
Less: Accumulated Provision for Depreciation														
Steam Production	BIP	63	\$59,168,160	\$59,168,160	\$0	\$0	\$11,539,020	\$11,539,020	\$0	\$0	\$419,825	\$419,825	\$0	\$0
Hydraulic Production	BIP	63	\$515,963	\$515,963	\$0	\$0	\$100,623	\$100,623	\$0	\$0	\$3,661	\$3,661	\$0	\$0
Other Production	BIP	63	\$13,175,089	\$13,175,089	\$0	\$0	\$2,569,416	\$2,569,416	\$0	\$0	\$93,483	\$93,483	\$0	\$0
Transmission - Kentucky System Property	Trans	38	\$11,527,636	\$11,527,636	\$0	\$0	\$2,321,793	\$2,321,793	\$0	\$0	\$84,474	\$84,474	\$0	\$0
Transmission - Virginia Property	Trans	38	\$87,013	\$87,013	\$0	\$0	\$17,525	\$17,525	\$0	\$0	\$638	\$638	\$0	\$0
Transmission - FERC	Trans	38	\$25,609	\$25,609	\$0	\$0	\$5,158	\$5,158	\$0	\$0	\$188	\$188	\$0	\$0
Distribution	Distplt	37	\$19,037	\$0	\$0	\$19,037	\$57,716,666	\$1,946,353	\$0	\$55,770,312	\$80,685	\$70,814	\$0	\$9,870
General Plant	PT&D	35	\$1,866,833	\$1,866,334	\$0	\$499	\$1,879,048	\$417,274	\$0	\$1,461,774	\$15,440	\$15,182	\$0	\$259
Intangible Plant	PT&D	35	\$1,183,414	\$1,183,098	\$0	\$316	\$1,191,157	\$264,516	\$0	\$926,641	\$9,788	\$9,624	\$0	\$164
Total Accumulated Depreciation			\$87,568,755	\$87,548,903	\$0	\$19,853	\$77,340,407	\$19,181,679	\$0	\$58,158,728	\$708,182	\$697,889	\$0	\$10,293
Net Utility Plant			\$149,135,781	\$149,092,514	\$0	\$43,267	\$160,476,713	\$33,724,317	\$0	\$126,752,396	\$1,249,428	\$1,226,994	\$0	\$22,433
Working Capital														
Cash Working Capital - Operation and Maintenance Expenses	OMLPP	57	\$3,552,404	\$897,406	\$2,653,002	\$1,996	\$1,381,350	\$208,714	\$543,690	\$628,946	\$27,900	\$7,594	\$19,781	\$525
Materials and Supplies	TPIS	39	\$1,443,846	\$1,443,460	\$0	\$386	\$1,453,717	\$322,742	\$0	\$1,130,975	\$11,943	\$11,742	\$0	\$200
Prepayments	TPIS	39	\$458,633	\$458,510	\$0	\$123	\$461,768	\$102,518	\$0	\$359,250	\$3,794	\$3,730	\$0	\$64
Fuel Stock	Energy	2	\$2,102,591	\$0	\$2,102,591	\$0	\$436,503	\$0	\$436,503	\$0	\$15,881	\$0	\$15,881	\$0
Total Working Capital			\$7,557,474	\$2,799,376	\$4,755,593	\$2,505	\$3,733,338	\$633,974	\$980,193	\$2,119,171	\$59,517	\$23,066	\$35,662	\$789
Emission Allowance			\$0				\$0				\$0			
Deferred Debits														
Service Pension Cost			\$0				\$0				\$0			
Accumulated Deferred Income Tax			\$0				\$0				\$0			
Total Production Plant	Prod	36	\$22,675,481	\$22,675,481	\$0	\$0	\$4,422,190	\$4,422,190	\$0	\$0	\$160,893	\$160,893	\$0	\$0
Total Transmission Plant	Trans	38	\$6,732,531	\$6,732,531	\$0	\$0	\$1,356,006	\$1,356,006	\$0	\$0	\$49,336	\$49,336	\$0	\$0
Total Distribution Plant	Distplt	37	\$8,665	\$0	\$0	\$8,665	\$26,268,770	\$885,850	\$0	\$25,382,920	\$36,722	\$32,230	\$0	\$4,492
Total General Plant	PT&D	35	\$865,312	\$865,080	\$0	\$231	\$870,974	\$193,414	\$0	\$677,559	\$7,157	\$7,037	\$0	\$120
Total Accumulated Deferred Income Tax			\$30,281,988	\$30,273,092	\$0	\$8,896	\$32,917,939	\$6,857,459	\$0	\$26,060,480	\$254,108	\$249,495	\$0	\$4,612
Accumulated Deferred Investment Tax Credits														
Production	Prod	36	\$2,505,780	\$2,505,780	\$0	\$0	\$488,679	\$488,679	\$0	\$0	\$17,780	\$17,780	\$0	\$0
Transmission			\$0				\$0				\$0			
Transmission VA			\$0				\$0				\$0			
Distribution VA			\$0				\$0				\$0			
Distribution Plant KY, FERC & TN			\$0				\$0				\$0			
General			\$0				\$0				\$0			
Total Accum. Deferred Investment Tax Credits			\$2,505,780	\$2,505,780	\$0	\$0	\$488,679	\$488,679	\$0	\$0	\$17,780	\$17,780	\$0	\$0
Total Deferred Debits			\$32,787,768	\$32,778,872	\$0	\$8,896	\$33,406,618	\$7,346,139	\$0	\$26,060,480	\$271,887	\$267,275	\$0	\$4,612
Less: Customer Advances	Dlines	40	\$0	\$0	\$0	\$0	\$43,703	\$3,999	\$0	\$39,704	\$170	\$145	\$0	\$25
Less: Asset Retirement Obligations			\$0				\$0				\$0			
Net Rate Base			\$123,905,488	\$119,113,019	\$4,755,593	\$36,876	\$130,759,730	\$27,008,154	\$980,193	\$102,771,384	\$1,036,887	\$982,640	\$35,662	\$18,585

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Traffic Energy				Outdoor Sports Lighting (OSL)				Electric Vehicle Charging (EV)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
General Plant														
Total General Plant	PT&D	35	\$34,280	\$24,190	\$0	\$10,090	\$8,465	\$8,086	\$0	\$379	\$579	\$137	\$0	\$442
TOTAL COMMON PLANT														
105 PLANT HELD FOR FUTURE USE - PRODUCTION	Prod	36	\$38	\$38	\$0	\$0	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0
105 PLANT HELD FOR FUTURE USE - DISTRIBUTION	Distplt	37	\$184	\$25	\$0	\$159	\$41	\$35	\$0	\$6	\$7	\$0	\$0	\$7
105 PLANT HELD FOR FUTURE USE - GENERAL			\$0				\$0				\$0			
OTHER			\$0				\$0				\$0			
Total Plant in Service			\$1,350,828	\$953,122	\$0	\$397,705	\$333,569	\$318,617	\$0	\$14,952	\$22,820	\$5,403	\$0	\$17,417
Construction Work in Progress (CWIP)														
CWIP Production	Prod	36	\$2,775	\$2,775	\$0	\$0	\$375	\$375	\$0	\$0	\$14	\$14	\$0	\$0
CWIP Transmission	Trans	38	\$5,284	\$5,284	\$0	\$0	\$7,441	\$7,441	\$0	\$0	\$46	\$46	\$0	\$0
CWIP Distribution Plant	Distplt	37	\$5,314	\$720	\$0	\$4,594	\$1,169	\$996	\$0	\$173	\$208	\$6	\$0	\$201
CWIP General Plant	PT&D	35	\$4,161	\$2,936	\$0	\$1,225	\$1,028	\$982	\$0	\$46	\$70	\$17	\$0	\$54
RWIP			\$0				\$0				\$0			
Total Construction Work in Progress			\$17,534	\$11,716	\$0	\$5,819	\$10,012	\$9,793	\$0	\$219	\$338	\$84	\$0	\$255
Total Utility Plant														
			\$1,368,362	\$964,838	\$0	\$403,524	\$343,582	\$328,411	\$0	\$15,171	\$23,158	\$5,486	\$0	\$17,672
Less: Accumulated Provision for Depreciation														
Steam Production	BIP	63	\$252,607	\$252,607	\$0	\$0	\$34,142	\$34,142	\$0	\$0	\$1,284	\$1,284	\$0	\$0
Hydraulic Production	BIP	63	\$2,203	\$2,203	\$0	\$0	\$298	\$298	\$0	\$0	\$11	\$11	\$0	\$0
Other Production	BIP	63	\$56,248	\$56,248	\$0	\$0	\$7,602	\$7,602	\$0	\$0	\$286	\$286	\$0	\$0
Transmission - Kentucky System Property	Trans	38	\$22,759	\$22,759	\$0	\$0	\$32,049	\$32,049	\$0	\$0	\$200	\$200	\$0	\$0
Transmission - Virginia Property	Trans	38	\$172	\$172	\$0	\$0	\$242	\$242	\$0	\$0	\$2	\$2	\$0	\$0
Transmission - FERC	Trans	38	\$51	\$51	\$0	\$0	\$71	\$71	\$0	\$0	\$0	\$0	\$0	\$0
Distribution	Distplt	37	\$140,784	\$19,079	\$0	\$121,705	\$30,965	\$26,390	\$0	\$4,576	\$5,498	\$168	\$0	\$5,330
General Plant	PT&D	35	\$10,837	\$7,647	\$0	\$3,190	\$2,676	\$2,556	\$0	\$120	\$183	\$43	\$0	\$140
Intangible Plant	PT&D	35	\$6,870	\$4,848	\$0	\$2,022	\$1,697	\$1,620	\$0	\$76	\$116	\$27	\$0	\$89
Total Accumulated Depreciation			\$492,532	\$365,614	\$0	\$126,917	\$109,742	\$104,970	\$0	\$4,772	\$7,580	\$2,022	\$0	\$5,558
Net Utility Plant			\$875,830	\$599,224	\$0	\$276,607	\$233,840	\$223,440	\$0	\$10,399	\$15,578	\$3,464	\$0	\$12,114
Working Capital														
Cash Working Capital - Operation and Maintenance Expenses	OMLPP	57	\$20,878	\$3,434	\$10,974	\$6,470	\$3,512	\$1,555	\$1,499	\$457	\$459	\$21	\$51	\$387
Materials and Supplies	TPIS	39	\$8,383	\$5,915	\$0	\$2,468	\$2,070	\$1,977	\$0	\$93	\$142	\$34	\$0	\$108
Prepayments	TPIS	39	\$2,663	\$1,879	\$0	\$784	\$658	\$628	\$0	\$29	\$45	\$11	\$0	\$34
Fuel Stock	Energy	2	\$8,693	\$0	\$8,693	\$0	\$1,186	\$0	\$1,186	\$0	\$40	\$0	\$40	\$0
Total Working Capital			\$40,616	\$11,228	\$19,666	\$9,722	\$7,425	\$4,161	\$2,685	\$579	\$685	\$65	\$91	\$530
Emission Allowance			\$0				\$0				\$0			
Deferred Debits														
Service Pension Cost			\$0				\$0				\$0			
Accumulated Deferred Income Tax			\$0				\$0				\$0			
Total Production Plant	Prod	36	\$96,808	\$96,808	\$0	\$0	\$13,084	\$13,084	\$0	\$0	\$492	\$492	\$0	\$0
Total Transmission Plant	Trans	38	\$13,292	\$13,292	\$0	\$0	\$18,718	\$18,718	\$0	\$0	\$117	\$117	\$0	\$0
Total Distribution Plant	Distplt	37	\$64,076	\$8,684	\$0	\$55,392	\$14,093	\$12,011	\$0	\$2,083	\$2,502	\$76	\$0	\$2,426
Total General Plant	PT&D	35	\$5,023	\$3,545	\$0	\$1,479	\$1,240	\$1,185	\$0	\$56	\$85	\$20	\$0	\$65
Total Accumulated Deferred Income Tax			\$179,200	\$122,329	\$0	\$56,871	\$47,136	\$44,998	\$0	\$2,138	\$3,196	\$705	\$0	\$2,491
Accumulated Deferred Investment Tax Credits														
Production	Prod	36	\$10,698	\$10,698	\$0	\$0	\$1,446	\$1,446	\$0	\$0	\$54	\$54	\$0	\$0
Transmission			\$0				\$0				\$0			
Transmission VA			\$0				\$0				\$0			
Distribution VA			\$0				\$0				\$0			
Distribution Plant KY,FERC & TN			\$0				\$0				\$0			
General			\$0				\$0				\$0			
Total Accum. Deferred Investment Tax Credits			\$10,698	\$10,698	\$0	\$0	\$1,446	\$1,446	\$0	\$0	\$54	\$54	\$0	\$0
Total Deferred Debits			\$189,898	\$133,027	\$0	\$56,871	\$48,582	\$46,444	\$0	\$2,138	\$3,250	\$760	\$0	\$2,491
Less: Customer Advances	Dlines	40	\$344	\$39	\$0	\$305	\$49	\$41	\$0	\$8	\$21	\$0	\$0	\$21
Less: Asset Retirement Obligations			\$0				\$0				\$0			
Net Rate Base			\$726,205	\$477,385	\$19,666	\$229,153	\$192,634	\$181,116	\$2,685	\$8,832	\$12,992	\$2,769	\$91	\$10,132

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Solar Share (SSP)				Business Solar (BS)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
General Plant										
Total General Plant	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL COMMON PLANT										
105 PLANT HELD FOR FUTURE USE - PRODUCTION	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105 PLANT HELD FOR FUTURE USE - DISTRIBUTION	Distplt	37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105 PLANT HELD FOR FUTURE USE - GENERAL			\$0				\$0			
OTHER			\$0				\$0			
Total Plant in Service			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction Work in Progress (CWIP)										
CWIP Production	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CWIP Transmission	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CWIP Distribution Plant	Distplt	37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CWIP General Plant	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RWIP			\$0				\$0			
Total Construction Work in Progress			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Utility Plant										
			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Less: Accumulated Provision for Depreciation										
Steam Production	BIP	63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydraulic Production	BIP	63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Production	BIP	63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission - Kentucky System Property	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission - Virginia Property	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission - FERC	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution	Distplt	37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intangible Plant	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Accumulated Depreciation			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Utility Plant			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Working Capital										
Cash Working Capital - Operation and Maintenance Expenses	OMLPP	57	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	TPIS	39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prepayments	TPIS	39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fuel Stock	Energy	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Working Capital			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Emission Allowance			\$0				\$0			
Deferred Debits										
Service Pension Cost			\$0				\$0			
Accumulated Deferred Income Tax			\$0				\$0			
Total Production Plant	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transmission Plant	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Plant	Distplt	37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total General Plant	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Accumulated Deferred Income Tax			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accumulated Deferred Investment Tax Credits										
Production	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission			\$0				\$0			
Transmission VA			\$0				\$0			
Distribution VA			\$0				\$0			
Distribution Plant KY,FERC & TN			\$0				\$0			
General			\$0				\$0			
Total Accum. Deferred Investment Tax Credits			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Deferred Debits										
			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Less: Customer Advances	Dlines	40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Less: Asset Retirement Obligations			\$0				\$0			
Net Rate Base			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Total Kentucky				Residential (RS)				General Service			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Operation and Maintenance Expenses														
Steam Power Generation Operation Expenses														
500 OPERATION SUPERVISION & ENGINEERING	LBSUB1	41	\$5,418,923	\$4,838,523	\$580,400	\$0	\$1,909,200	\$1,708,792	\$200,408	\$0	\$539,841	\$483,257	\$56,584	\$0
501 FUEL	Time Fuel	64	\$296,477,275	\$0	\$296,477,275	\$0	\$103,119,884	\$0	\$103,119,884	\$0	\$29,033,183	\$0	\$29,033,183	\$0
502 STEAM EXPENSES	Acct 502	59	\$22,989,772	\$9,649,494	\$13,340,278	\$0	\$7,945,929	\$3,339,618	\$4,606,311	\$0	\$2,249,897	\$949,329	\$1,300,568	\$0
505 ELECTRIC EXPENSES	Acct 503	60	\$8,130,854	\$6,673,009	\$1,457,845	\$0	\$2,812,863	\$2,309,479	\$503,384	\$0	\$798,627	\$656,499	\$142,128	\$0
506 MISC. STEAM POWER EXPENSES	Prod	36	\$25,402,796	\$25,402,796	\$0	\$0	\$8,971,352	\$8,971,352	\$0	\$0	\$2,537,152	\$2,537,152	\$0	\$0
507 RENTS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
509 ALLOWANCES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Steam Power Operation Expenses			\$358,419,620	\$46,563,822	\$311,855,798	\$0	\$124,759,229	\$16,329,240	\$108,429,988	\$0	\$35,158,700	\$4,626,236	\$30,532,463	\$0
Steam Power Generation Maintenance Expenses														
510 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB2	42	\$12,501,304	\$1,358,608	\$11,142,696	\$0	\$4,327,312	\$479,812	\$3,847,500	\$0	\$1,222,015	\$135,694	\$1,086,322	\$0
511 MAINTENANCE OF STRUCTURES	Prod	36	\$10,051,562	\$10,051,562	\$0	\$0	\$3,549,849	\$3,549,849	\$0	\$0	\$1,003,919	\$1,003,919	\$0	\$0
512 MAINTENANCE OF BOILER PLANT	Energy	2	\$48,391,532	\$0	\$48,391,532	\$0	\$16,709,282	\$0	\$16,709,282	\$0	\$4,717,778	\$0	\$4,717,778	\$0
513 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$12,209,687	\$0	\$12,209,687	\$0	\$4,215,926	\$0	\$4,215,926	\$0	\$1,190,344	\$0	\$1,190,344	\$0
514 MAINTENANCE OF MISC STEAM PLANT	Energy	2	\$3,446,376	\$0	\$3,446,376	\$0	\$1,190,011	\$0	\$1,190,011	\$0	\$335,993	\$0	\$335,993	\$0
Total Steam Power Generation Maintenance Expense			\$86,600,461	\$11,410,170	\$75,190,291	\$0	\$29,992,380	\$4,029,661	\$25,962,719	\$0	\$8,470,050	\$1,139,612	\$7,330,438	\$0
Total Steam Power Generation Expense			\$445,020,081	\$57,973,993	\$387,046,088	\$0	\$154,751,608	\$20,358,901	\$134,392,707	\$0	\$43,628,750	\$5,765,849	\$37,862,901	\$0
Hydraulic Power Generation Operation Expenses														
535 OPERATION SUPERVISION & ENGINEERING			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
536 WATER FOR POWER			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
537 HYDRAULIC EXPENSES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
538 ELECTRIC EXPENSES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
539 MISC. HYDRAULIC POWER EXPENSES	Prod	36	\$10,609	\$10,609	\$0	\$0	\$3,747	\$3,747	\$0	\$0	\$1,060	\$1,060	\$0	\$0
540 RENTS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Hydraulic Power Operation Expenses			\$10,609	\$10,609	\$0	\$0	\$3,747	\$3,747	\$0	\$0	\$1,060	\$1,060	\$0	\$0
Hydraulic Power Generation Maintenance Expenses														
541 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB4	44	\$182,692	\$119,577	\$63,115	\$0	\$64,023	\$42,230	\$21,793	\$0	\$18,096	\$11,943	\$6,153	\$0
542 MAINTENANCE OF STRUCTURES	Prod	36	\$163,428	\$163,428	\$0	\$0	\$57,717	\$57,717	\$0	\$0	\$16,323	\$16,323	\$0	\$0
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	Prod	36	\$25,704	\$25,704	\$0	\$0	\$9,078	\$9,078	\$0	\$0	\$2,567	\$2,567	\$0	\$0
544 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$75,495	\$0	\$75,495	\$0	\$26,068	\$0	\$26,068	\$0	\$7,360	\$0	\$7,360	\$0
545 MAINTENANCE OF MISC HYDRAULIC PLANT	Energy	2	\$131,530	\$0	\$131,530	\$0	\$45,416	\$0	\$45,416	\$0	\$12,823	\$0	\$12,823	\$0
Total Hydraulic Power Generation Maint. Expense			\$578,849	\$308,709	\$270,140	\$0	\$202,302	\$109,025	\$93,278	\$0	\$57,169	\$30,833	\$26,336	\$0
Total Hydraulic Power Generation Expense			\$589,458	\$319,318	\$270,140	\$0	\$206,049	\$112,771	\$93,278	\$0	\$58,229	\$31,892	\$26,336	\$0
Other Power Generation Operation Expense														
546 OPERATION SUPERVISION & ENGINEERING	LBSUB5	45	\$647,260	\$647,260	\$0	\$0	\$228,589	\$228,589	\$0	\$0	\$64,646	\$64,646	\$0	\$0
547 FUEL	Time Fuel	64	\$107,114,208	\$0	\$107,114,208	\$0	\$37,256,160	\$0	\$37,256,160	\$0	\$10,489,392	\$0	\$10,489,392	\$0
548 GENERATION EXPENSE	Prod	36	\$682,059	\$682,059	\$0	\$0	\$240,879	\$240,879	\$0	\$0	\$68,122	\$68,122	\$0	\$0
549 MISC OTHER POWER GENERATION	Prod	36	\$5,376,587	\$5,376,587	\$0	\$0	\$1,898,817	\$1,898,817	\$0	\$0	\$536,997	\$536,997	\$0	\$0
550 RENTS	Prod	36	\$9,693	\$9,693	\$0	\$0	\$3,423	\$3,423	\$0	\$0	\$968	\$968	\$0	\$0
Total Other Power Generation Expenses			\$113,829,807	\$6,715,599	\$107,114,208	\$0	\$39,627,867	\$2,371,708	\$37,256,160	\$0	\$11,160,125	\$670,733	\$10,489,392	\$0
Other Power Generation Maintenance Expense														
551 MAINTENANCE SUPERVISION & ENGINEERING	Prod	36	\$911,492	\$911,492	\$0	\$0	\$321,906	\$321,906	\$0	\$0	\$91,037	\$91,037	\$0	\$0
552 MAINTENANCE OF STRUCTURES	Prod	36	\$876,396	\$876,396	\$0	\$0	\$309,511	\$309,511	\$0	\$0	\$87,532	\$87,532	\$0	\$0
553 MAINTENANCE OF GENERATING & ELEC PLANT	Prod	36	\$7,236,966	\$7,236,966	\$0	\$0	\$2,555,836	\$2,555,836	\$0	\$0	\$722,806	\$722,806	\$0	\$0
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	Prod	36	\$5,979,786	\$5,979,786	\$0	\$0	\$2,111,845	\$2,111,845	\$0	\$0	\$597,242	\$597,242	\$0	\$0
Total Other Power Generation Maintenance Expense			\$15,004,640	\$15,004,640	\$0	\$0	\$5,299,098	\$5,299,098	\$0	\$0	\$1,498,617	\$1,498,617	\$0	\$0
Total Other Power Generation Expense			\$128,834,447	\$21,720,239	\$107,114,208	\$0	\$44,926,965	\$7,670,806	\$37,256,160	\$0	\$12,658,742	\$2,169,350	\$10,489,392	\$0
Total Station Expense			\$574,443,986	\$80,013,549	\$494,430,437	\$0	\$199,884,623	\$28,142,478	\$171,742,145	\$0	\$56,345,721	\$7,967,091	\$48,378,630	\$0
Other Power Supply Expenses														
555 PURCHASED POWER	PurPower	58	\$48,544,007	\$9,572,612	\$38,971,395	\$0	\$16,769,579	\$3,313,010	\$13,456,569	\$0	\$4,741,157	\$941,765	\$3,799,392	\$0
555 PURCHASED POWER OPTIONS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555 BROKERAGE FEES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555 MISO TRANSMISSION EXPENSES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
556 SYSTEM CONTROL AND LOAD DISPATCH	Prod	36	\$2,300,266	\$2,300,266	\$0	\$0	\$812,371	\$812,371	\$0	\$0	\$229,743	\$229,743	\$0	\$0
557 OTHER EXPENSES	Prod	36	\$154,987	\$154,987	\$0	\$0	\$54,736	\$54,736	\$0	\$0	\$15,480	\$15,480	\$0	\$0
Total Other Power Supply Expenses			\$50,999,260	\$12,027,865	\$38,971,395	\$0	\$17,636,686	\$4,180,116	\$13,456,569	\$0	\$4,986,380	\$1,186,988	\$3,799,392	\$0
Total Electric Power Generation Expenses			\$625,443,246	\$92,041,415	\$533,401,831	\$0	\$217,521,309	\$32,322,595	\$185,198,714	\$0	\$61,332,101	\$9,154,080	\$52,178,022	\$0

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		All Electric Schools (AES)				Power Service-Secondary (PS-Sec)				Power Service-Primary (PS-Pri)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Operation and Maintenance Expenses														
Steam Power Generation Operation Expenses														
500 OPERATION SUPERVISION & ENGINEERING	LBSUB1	41	\$41,296	\$36,961	\$4,334	\$0	\$546,136	\$488,842	\$57,294	\$0	\$23,932	\$21,343	\$2,589	\$0
501 FUEL	Time Fuel	64	\$2,226,767	\$0	\$2,226,767	\$0	\$29,338,926	\$0	\$29,338,926	\$0	\$1,323,082	\$0	\$1,323,082	\$0
502 STEAM EXPENSES	Acct 502	59	\$171,681	\$72,056	\$99,626	\$0	\$2,280,270	\$963,393	\$1,316,877	\$0	\$103,024	\$43,510	\$59,514	\$0
505 ELECTRIC EXPENSES	Acct 503	60	\$60,717	\$49,829	\$10,887	\$0	\$810,135	\$666,225	\$143,910	\$0	\$36,593	\$30,089	\$6,504	\$0
506 MISC. STEAM POWER EXPENSES	Prod	36	\$194,051	\$194,051	\$0	\$0	\$2,566,478	\$2,566,478	\$0	\$0	\$112,052	\$112,052	\$0	\$0
507 RENTS			\$0				\$0				\$0			
509 ALLOWANCES			\$0				\$0				\$0			
Total Steam Power Operation Expenses			\$2,694,512	\$352,897	\$2,341,614	\$0	\$35,541,945	\$4,684,939	\$30,857,006	\$0	\$1,598,682	\$206,993	\$1,391,688	\$0
Steam Power Generation Maintenance Expenses														
510 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB2	42	\$93,592	\$10,378	\$83,214	\$0	\$1,237,206	\$137,262	\$1,099,944	\$0	\$55,703	\$5,993	\$49,710	\$0
511 MAINTENANCE OF STRUCTURES	Prod	36	\$76,784	\$76,784	\$0	\$0	\$1,015,523	\$1,015,523	\$0	\$0	\$44,337	\$44,337	\$0	\$0
512 MAINTENANCE OF BOILER PLANT	Energy	2	\$361,389	\$0	\$361,389	\$0	\$4,776,937	\$0	\$4,776,937	\$0	\$215,884	\$0	\$215,884	\$0
513 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$91,182	\$0	\$91,182	\$0	\$1,205,271	\$0	\$1,205,271	\$0	\$54,470	\$0	\$54,470	\$0
514 MAINTENANCE OF MISC STEAM PLANT	Energy	2	\$25,738	\$0	\$25,738	\$0	\$340,207	\$0	\$340,207	\$0	\$15,375	\$0	\$15,375	\$0
Total Steam Power Generation Maintenance Expense			\$648,685	\$87,162	\$561,523	\$0	\$8,575,143	\$1,152,785	\$7,422,359	\$0	\$385,769	\$50,330	\$335,439	\$0
Total Steam Power Generation Expense			\$3,343,197	\$440,059	\$2,903,138	\$0	\$44,117,088	\$5,837,724	\$38,279,365	\$0	\$1,984,451	\$257,324	\$1,727,127	\$0
Hydraulic Power Generation Operation Expenses														
535 OPERATION SUPERVISION & ENGINEERING			\$0				\$0				\$0			
536 WATER FOR POWER			\$0				\$0				\$0			
537 HYDRAULIC EXPENSES			\$0				\$0				\$0			
538 ELECTRIC EXPENSES			\$0				\$0				\$0			
539 MISC. HYDRAULIC POWER EXPENSES	Prod	36	\$81	\$81	\$0	\$0	\$1,072	\$1,072	\$0	\$0	\$47	\$47	\$0	\$0
540 RENTS			\$0				\$0				\$0			
Total Hydraulic Power Operation Expenses			\$81	\$81	\$0	\$0	\$1,072	\$1,072	\$0	\$0	\$47	\$47	\$0	\$0
Hydraulic Power Generation Maintenance Expenses														
541 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB4	44	\$1,385	\$913	\$471	\$0	\$18,311	\$12,081	\$6,230	\$0	\$809	\$527	\$282	\$0
542 MAINTENANCE OF STRUCTURES	Prod	36	\$1,248	\$1,248	\$0	\$0	\$16,511	\$16,511	\$0	\$0	\$721	\$721	\$0	\$0
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	Prod	36	\$196	\$196	\$0	\$0	\$2,597	\$2,597	\$0	\$0	\$113	\$113	\$0	\$0
544 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$564	\$0	\$564	\$0	\$7,452	\$0	\$7,452	\$0	\$337	\$0	\$337	\$0
545 MAINTENANCE OF MISC HYDRAULIC PLANT	Energy	2	\$982	\$0	\$982	\$0	\$12,984	\$0	\$12,984	\$0	\$587	\$0	\$587	\$0
Total Hydraulic Power Generation Maint. Expense			\$4,376	\$2,358	\$2,017	\$0	\$57,856	\$31,189	\$26,667	\$0	\$2,567	\$1,362	\$1,205	\$0
Total Hydraulic Power Generation Expense			\$4,457	\$2,439	\$2,017	\$0	\$58,928	\$32,261	\$26,667	\$0	\$2,614	\$1,409	\$1,205	\$0
Other Power Generation Operation Expense														
546 OPERATION SUPERVISION & ENGINEERING	LBSUB5	45	\$4,944	\$4,944	\$0	\$0	\$65,394	\$65,394	\$0	\$0	\$2,855	\$2,855	\$0	\$0
547 FUEL	Time Fuel	64	\$804,508	\$0	\$804,508	\$0	\$10,599,854	\$0	\$10,599,854	\$0	\$478,016	\$0	\$478,016	\$0
548 GENERATION EXPENSE	Prod	36	\$5,210	\$5,210	\$0	\$0	\$68,909	\$68,909	\$0	\$0	\$3,009	\$3,009	\$0	\$0
549 MISC OTHER POWER GENERATION	Prod	36	\$41,072	\$41,072	\$0	\$0	\$543,204	\$543,204	\$0	\$0	\$23,716	\$23,716	\$0	\$0
550 RENTS	Prod	36	\$74	\$74	\$0	\$0	\$979	\$979	\$0	\$0	\$43	\$43	\$0	\$0
Total Other Power Generation Expenses			\$855,808	\$51,300	\$804,508	\$0	\$11,278,340	\$678,486	\$10,599,854	\$0	\$507,638	\$29,622	\$478,016	\$0
Other Power Generation Maintenance Expense														
551 MAINTENANCE SUPERVISION & ENGINEERING	Prod	36	\$6,963	\$6,963	\$0	\$0	\$92,089	\$92,089	\$0	\$0	\$4,021	\$4,021	\$0	\$0
552 MAINTENANCE OF STRUCTURES	Prod	36	\$6,695	\$6,695	\$0	\$0	\$88,543	\$88,543	\$0	\$0	\$3,866	\$3,866	\$0	\$0
553 MAINTENANCE OF GENERATING & ELEC PLANT	Prod	36	\$55,283	\$55,283	\$0	\$0	\$731,160	\$731,160	\$0	\$0	\$31,922	\$31,922	\$0	\$0
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	Prod	36	\$45,679	\$45,679	\$0	\$0	\$604,146	\$604,146	\$0	\$0	\$26,377	\$26,377	\$0	\$0
Total Other Power Generation Maintenance Expense			\$114,620	\$114,620	\$0	\$0	\$1,515,939	\$1,515,939	\$0	\$0	\$66,185	\$66,185	\$0	\$0
Total Other Power Generation Expense			\$970,428	\$165,920	\$804,508	\$0	\$12,794,279	\$2,194,425	\$10,599,854	\$0	\$573,824	\$95,808	\$478,016	\$0
Total Station Expense			\$4,318,082	\$608,419	\$3,709,663	\$0	\$56,970,295	\$8,064,409	\$48,905,885	\$0	\$2,560,889	\$354,540	\$2,206,348	\$0
Other Power Supply Expenses														
555 PURCHASED POWER	PurPower	58	\$362,521	\$71,482	\$291,040	\$0	\$4,802,752	\$955,717	\$3,847,035	\$0	\$217,023	\$43,163	\$173,859	\$0
555 PURCHASED POWER OPTIONS			\$0				\$0				\$0			
555 BROKERAGE FEES			\$0				\$0				\$0			
555 MISO TRANSMISSION EXPENSES			\$0				\$0				\$0			
556 SYSTEM CONTROL AND LOAD DISPATCH	Prod	36	\$17,572	\$17,572	\$0	\$0	\$232,399	\$232,399	\$0	\$0	\$10,146	\$10,146	\$0	\$0
557 OTHER EXPENSES	Prod	36	\$1,184	\$1,184	\$0	\$0	\$15,659	\$15,659	\$0	\$0	\$684	\$684	\$0	\$0
Total Other Power Supply Expenses			\$381,277	\$90,237	\$291,040	\$0	\$5,050,810	\$1,203,775	\$3,847,035	\$0	\$227,853	\$53,994	\$173,859	\$0
Total Electric Power Generation Expenses			\$4,699,359	\$698,656	\$4,000,703	\$0	\$62,021,105	\$9,268,184	\$52,752,920	\$0	\$2,788,741	\$408,534	\$2,380,208	\$0

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Time of Day-Secondary (TOD-Sec)				Time of Day-Primary (TOD-Pri)				Retail Transmission (RTS)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Operation and Maintenance Expenses														
Steam Power Generation Operation Expenses														
500 OPERATION SUPERVISION & ENGINEERING	LBSUB1	41	\$558,341	\$498,181	\$60,160	\$0	\$1,186,540	\$1,056,554	\$129,985	\$0	\$409,005	\$363,765	\$45,240	\$0
501 FUEL	Time Fuel	64	\$30,717,349	\$0	\$30,717,349	\$0	\$65,821,640	\$0	\$65,821,640	\$0	\$22,911,792	\$0	\$22,911,792	\$0
502 STEAM EXPENSES	Acct 502	59	\$2,389,673	\$1,006,914	\$1,382,759	\$0	\$5,133,291	\$2,145,628	\$2,987,664	\$0	\$1,781,159	\$741,344	\$1,039,815	\$0
505 ELECTRIC EXPENSES	Acct 503	60	\$847,431	\$696,321	\$151,110	\$0	\$1,810,283	\$1,483,787	\$326,496	\$0	\$626,301	\$512,669	\$113,633	\$0
506 MISC. STEAM POWER EXPENSES	Prod	36	\$2,615,508	\$2,615,508	\$0	\$0	\$5,547,030	\$5,547,030	\$0	\$0	\$1,909,809	\$1,909,809	\$0	\$0
507 RENTS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
509 ALLOWANCES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Steam Power Operation Expenses			\$37,128,302	\$4,816,925	\$32,311,378	\$0	\$79,498,784	\$10,232,999	\$69,265,785	\$0	\$27,638,066	\$3,527,586	\$24,110,479	\$0
Steam Power Generation Maintenance Expenses														
510 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB2	42	\$1,294,857	\$139,884	\$1,154,973	\$0	\$2,792,167	\$296,670	\$2,495,497	\$0	\$970,665	\$102,142	\$868,523	\$0
511 MAINTENANCE OF STRUCTURES	Prod	36	\$1,034,923	\$1,034,923	\$0	\$0	\$2,194,889	\$2,194,889	\$0	\$0	\$755,687	\$755,687	\$0	\$0
512 MAINTENANCE OF BOILER PLANT	Energy	2	\$5,015,923	\$0	\$5,015,923	\$0	\$10,837,677	\$0	\$10,837,677	\$0	\$3,771,904	\$0	\$3,771,904	\$0
513 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$1,265,570	\$0	\$1,265,570	\$0	\$2,734,459	\$0	\$2,734,459	\$0	\$951,691	\$0	\$951,691	\$0
514 MAINTENANCE OF MISC STEAM PLANT	Energy	2	\$357,227	\$0	\$357,227	\$0	\$771,844	\$0	\$771,844	\$0	\$268,630	\$0	\$268,630	\$0
Total Steam Power Generation Maintenance Expense			\$8,968,500	\$1,174,807	\$7,793,693	\$0	\$19,331,035	\$2,491,559	\$16,839,477	\$0	\$6,718,576	\$857,829	\$5,860,748	\$0
Total Steam Power Generation Expense			\$46,096,802	\$5,991,732	\$40,105,071	\$0	\$98,829,820	\$12,724,558	\$86,105,262	\$0	\$34,356,642	\$4,385,415	\$29,971,227	\$0
Hydraulic Power Generation Operation Expenses														
535 OPERATION SUPERVISION & ENGINEERING			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
536 WATER FOR POWER			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
537 HYDRAULIC EXPENSES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
538 ELECTRIC EXPENSES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
539 MISC. HYDRAULIC POWER EXPENSES	Prod	36	\$1,092	\$1,092	\$0	\$0	\$2,317	\$2,317	\$0	\$0	\$798	\$798	\$0	\$0
540 RENTS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Hydraulic Power Operation Expenses			\$1,092	\$1,092	\$0	\$0	\$2,317	\$2,317	\$0	\$0	\$798	\$798	\$0	\$0
Hydraulic Power Generation Maintenance Expenses														
541 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB4	44	\$18,854	\$12,312	\$6,542	\$0	\$40,246	\$26,111	\$14,135	\$0	\$13,909	\$8,990	\$4,920	\$0
542 MAINTENANCE OF STRUCTURES	Prod	36	\$16,827	\$16,827	\$0	\$0	\$35,687	\$35,687	\$0	\$0	\$12,287	\$12,287	\$0	\$0
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	Prod	36	\$2,647	\$2,647	\$0	\$0	\$5,613	\$5,613	\$0	\$0	\$1,932	\$1,932	\$0	\$0
544 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$7,825	\$0	\$7,825	\$0	\$16,908	\$0	\$16,908	\$0	\$5,884	\$0	\$5,884	\$0
545 MAINTENANCE OF MISC HYDRAULIC PLANT	Energy	2	\$13,633	\$0	\$13,633	\$0	\$29,457	\$0	\$29,457	\$0	\$10,252	\$0	\$10,252	\$0
Total Hydraulic Power Generation Maint. Expense			\$59,786	\$31,785	\$28,001	\$0	\$127,911	\$67,411	\$60,500	\$0	\$44,265	\$23,209	\$21,056	\$0
Total Hydraulic Power Generation Expense			\$60,878	\$32,877	\$28,001	\$0	\$130,227	\$69,727	\$60,500	\$0	\$45,063	\$24,007	\$21,056	\$0
Other Power Generation Operation Expense														
546 OPERATION SUPERVISION & ENGINEERING	LBSUB5	45	\$66,643	\$66,643	\$0	\$0	\$141,338	\$141,338	\$0	\$0	\$48,662	\$48,662	\$0	\$0
547 FUEL	Time Fuel	64	\$11,097,864	\$0	\$11,097,864	\$0	\$23,780,686	\$0	\$23,780,686	\$0	\$8,277,796	\$0	\$8,277,796	\$0
548 GENERATION EXPENSE	Prod	36	\$70,226	\$70,226	\$0	\$0	\$148,936	\$148,936	\$0	\$0	\$51,278	\$51,278	\$0	\$0
549 MISC OTHER POWER GENERATION	Prod	36	\$553,581	\$553,581	\$0	\$0	\$1,174,048	\$1,174,048	\$0	\$0	\$404,217	\$404,217	\$0	\$0
550 RENTS	Prod	36	\$998	\$998	\$0	\$0	\$2,117	\$2,117	\$0	\$0	\$729	\$729	\$0	\$0
Total Other Power Generation Expenses			\$11,789,312	\$691,448	\$11,097,864	\$0	\$25,247,124	\$1,466,438	\$23,780,686	\$0	\$8,782,682	\$504,886	\$8,277,796	\$0
Other Power Generation Maintenance Expense														
551 MAINTENANCE SUPERVISION & ENGINEERING	Prod	36	\$93,848	\$93,848	\$0	\$0	\$199,036	\$199,036	\$0	\$0	\$68,527	\$68,527	\$0	\$0
552 MAINTENANCE OF STRUCTURES	Prod	36	\$90,235	\$90,235	\$0	\$0	\$191,372	\$191,372	\$0	\$0	\$65,888	\$65,888	\$0	\$0
553 MAINTENANCE OF GENERATING & ELEC PLANT	Prod	36	\$745,128	\$745,128	\$0	\$0	\$1,580,285	\$1,580,285	\$0	\$0	\$544,083	\$544,083	\$0	\$0
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	Prod	36	\$615,687	\$615,687	\$0	\$0	\$1,305,764	\$1,305,764	\$0	\$0	\$449,567	\$449,567	\$0	\$0
Total Other Power Generation Maintenance Expense			\$1,544,899	\$1,544,899	\$0	\$0	\$3,276,458	\$3,276,458	\$0	\$0	\$1,128,065	\$1,128,065	\$0	\$0
Total Other Power Generation Expense			\$13,334,211	\$2,236,346	\$11,097,864	\$0	\$28,523,582	\$4,742,896	\$23,780,686	\$0	\$9,910,747	\$1,632,950	\$8,277,796	\$0
Total Station Expense			\$59,491,891	\$8,260,956	\$51,230,936	\$0	\$127,483,629	\$17,537,181	\$109,946,448	\$0	\$44,312,451	\$6,042,372	\$38,270,079	\$0
Other Power Supply Expenses														
555 PURCHASED POWER	PurPower	58	\$5,038,391	\$998,892	\$4,039,499	\$0	\$10,856,493	\$2,128,532	\$8,727,961	\$0	\$3,773,083	\$735,437	\$3,037,646	\$0
555 PURCHASED POWER OPTIONS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555 BROKERAGE FEES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555 MISO TRANSMISSION EXPENSES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
556 SYSTEM CONTROL AND LOAD DISPATCH	Prod	36	\$236,839	\$236,839	\$0	\$0	\$502,293	\$502,293	\$0	\$0	\$172,936	\$172,936	\$0	\$0
557 OTHER EXPENSES	Prod	36	\$15,958	\$15,958	\$0	\$0	\$33,843	\$33,843	\$0	\$0	\$11,652	\$11,652	\$0	\$0
Total Other Power Supply Expenses			\$5,291,187	\$1,251,688	\$4,039,499	\$0	\$11,392,629	\$2,664,669	\$8,727,961	\$0	\$3,957,672	\$920,025	\$3,037,646	\$0
Total Electric Power Generation Expenses			\$64,783,078	\$9,512,644	\$55,270,434	\$0	\$138,876,258	\$20,201,850	\$118,674,408	\$0	\$48,270,123	\$6,962,397	\$41,307,726	\$0

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Fluctuating Load Service (FLS)				Outdoor Lighting (LS & RLS)				Lighting Energy (LE)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Operation and Maintenance Expenses														
Steam Power Generation Operation Expenses														
500 OPERATION SUPERVISION & ENGINEERING	LBSUB1	41	\$169,332	\$149,817	\$19,514	\$0	\$33,269	\$29,218	\$4,051	\$0	\$1,210	\$1,063	\$147	\$0
501 FUEL	Time Fuel	64	\$9,853,131	\$0	\$9,853,131	\$0	\$2,011,801	\$0	\$2,011,801	\$0	\$73,195	\$0	\$73,195	\$0
502 STEAM EXPENSES	Acct 502	59	\$768,305	\$319,778	\$448,527	\$0	\$157,201	\$64,086	\$93,115	\$0	\$5,719	\$2,332	\$3,388	\$0
505 ELECTRIC EXPENSES	Acct 503	60	\$270,155	\$221,139	\$49,016	\$0	\$54,494	\$44,318	\$10,176	\$0	\$1,983	\$1,612	\$370	\$0
506 MISC. STEAM POWER EXPENSES	Prod	36	\$786,559	\$786,559	\$0	\$0	\$153,395	\$153,395	\$0	\$0	\$5,581	\$5,581	\$0	\$0
507 RENTS			\$0				\$0				\$0			
509 ALLOWANCES			\$0				\$0				\$0			
Total Steam Power Operation Expenses			\$11,847,482	\$1,477,294	\$10,370,188	\$0	\$2,410,159	\$291,016	\$2,119,143	\$0	\$87,689	\$10,588	\$77,101	\$0
Steam Power Generation Maintenance Expenses														
510 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB2	42	\$416,707	\$42,067	\$374,640	\$0	\$85,980	\$8,204	\$77,776	\$0	\$3,128	\$298	\$2,830	\$0
511 MAINTENANCE OF STRUCTURES	Prod	36	\$311,231	\$311,231	\$0	\$0	\$60,697	\$60,697	\$0	\$0	\$2,208	\$2,208	\$0	\$0
512 MAINTENANCE OF BOILER PLANT	Energy	2	\$1,627,020	\$0	\$1,627,020	\$0	\$337,773	\$0	\$337,773	\$0	\$12,289	\$0	\$12,289	\$0
513 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$410,514	\$0	\$410,514	\$0	\$85,224	\$0	\$85,224	\$0	\$3,101	\$0	\$3,101	\$0
514 MAINTENANCE OF MISC STEAM PLANT	Energy	2	\$115,874	\$0	\$115,874	\$0	\$24,056	\$0	\$24,056	\$0	\$875	\$0	\$875	\$0
Total Steam Power Generation Maintenance Expense			\$2,881,346	\$353,298	\$2,528,047	\$0	\$593,729	\$68,901	\$524,828	\$0	\$21,602	\$2,507	\$19,095	\$0
Total Steam Power Generation Expense			\$14,728,828	\$1,830,592	\$12,898,235	\$0	\$3,003,888	\$359,917	\$2,643,971	\$0	\$109,291	\$13,095	\$96,196	\$0
Hydraulic Power Generation Operation Expenses														
535 OPERATION SUPERVISION & ENGINEERING			\$0				\$0				\$0			
536 WATER FOR POWER			\$0				\$0				\$0			
537 HYDRAULIC EXPENSES			\$0				\$0				\$0			
538 ELECTRIC EXPENSES			\$0				\$0				\$0			
539 MISC. HYDRAULIC POWER EXPENSES	Prod	36	\$328	\$328	\$0	\$0	\$64	\$64	\$0	\$0	\$2	\$2	\$0	\$0
540 RENTS			\$0				\$0				\$0			
Total Hydraulic Power Operation Expenses			\$328	\$328	\$0	\$0	\$64	\$64	\$0	\$0	\$2	\$2	\$0	\$0
Hydraulic Power Generation Maintenance Expenses														
541 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB4	44	\$5,825	\$3,703	\$2,122	\$0	\$1,163	\$722	\$441	\$0	\$42	\$26	\$16	\$0
542 MAINTENANCE OF STRUCTURES	Prod	36	\$5,060	\$5,060	\$0	\$0	\$987	\$987	\$0	\$0	\$36	\$36	\$0	\$0
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	Prod	36	\$796	\$796	\$0	\$0	\$155	\$155	\$0	\$0	\$6	\$6	\$0	\$0
544 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$2,538	\$0	\$2,538	\$0	\$527	\$0	\$527	\$0	\$19	\$0	\$19	\$0
545 MAINTENANCE OF MISC HYDRAULIC PLANT	Energy	2	\$4,422	\$0	\$4,422	\$0	\$918	\$0	\$918	\$0	\$33	\$0	\$33	\$0
Total Hydraulic Power Generation Maint. Expense			\$18,641	\$9,559	\$9,083	\$0	\$3,750	\$1,864	\$1,886	\$0	\$136	\$68	\$69	\$0
Total Hydraulic Power Generation Expense			\$18,970	\$9,887	\$9,083	\$0	\$3,814	\$1,928	\$1,886	\$0	\$139	\$70	\$69	\$0
Other Power Generation Operation Expense														
546 OPERATION SUPERVISION & ENGINEERING	LBSUB5	45	\$20,041	\$20,041	\$0	\$0	\$3,908	\$3,908	\$0	\$0	\$142	\$142	\$0	\$0
547 FUEL	Time Fuel	64	\$3,559,836	\$0	\$3,559,836	\$0	\$726,843	\$0	\$726,843	\$0	\$26,445	\$0	\$26,445	\$0
548 GENERATION EXPENSE	Prod	36	\$21,119	\$21,119	\$0	\$0	\$4,119	\$4,119	\$0	\$0	\$150	\$150	\$0	\$0
549 MISC OTHER POWER GENERATION	Prod	36	\$166,478	\$166,478	\$0	\$0	\$32,467	\$32,467	\$0	\$0	\$1,181	\$1,181	\$0	\$0
550 RENTS	Prod	36	\$300	\$300	\$0	\$0	\$59	\$59	\$0	\$0	\$2	\$2	\$0	\$0
Total Other Power Generation Expenses			\$3,767,774	\$207,938	\$3,559,836	\$0	\$767,395	\$40,552	\$726,843	\$0	\$27,920	\$1,475	\$26,445	\$0
Other Power Generation Maintenance Expense														
551 MAINTENANCE SUPERVISION & ENGINEERING	Prod	36	\$28,223	\$28,223	\$0	\$0	\$5,504	\$5,504	\$0	\$0	\$200	\$200	\$0	\$0
552 MAINTENANCE OF STRUCTURES	Prod	36	\$27,136	\$27,136	\$0	\$0	\$5,292	\$5,292	\$0	\$0	\$193	\$193	\$0	\$0
553 MAINTENANCE OF GENERATING & ELEC PLANT	Prod	36	\$224,082	\$224,082	\$0	\$0	\$43,701	\$43,701	\$0	\$0	\$1,590	\$1,590	\$0	\$0
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	Prod	36	\$185,155	\$185,155	\$0	\$0	\$36,109	\$36,109	\$0	\$0	\$1,314	\$1,314	\$0	\$0
Total Other Power Generation Maintenance Expense			\$464,596	\$464,596	\$0	\$0	\$90,606	\$90,606	\$0	\$0	\$3,297	\$3,297	\$0	\$0
Total Other Power Generation Expense			\$4,232,370	\$672,534	\$3,559,836	\$0	\$858,001	\$131,158	\$726,843	\$0	\$31,217	\$4,772	\$26,445	\$0
Total Station Expense			\$18,980,167	\$2,513,013	\$16,467,154	\$0	\$3,865,703	\$493,003	\$3,372,700	\$0	\$140,646	\$17,937	\$122,709	\$0
Other Power Supply Expenses														
555 PURCHASED POWER	PurPower	58	\$1,627,526	\$317,230	\$1,310,296	\$0	\$335,596	\$63,575	\$272,020	\$0	\$12,210	\$2,313	\$9,897	\$0
555 PURCHASED POWER OPTIONS			\$0				\$0				\$0			
555 BROKERAGE FEES			\$0				\$0				\$0			
555 MISO TRANSMISSION EXPENSES			\$0				\$0				\$0			
556 SYSTEM CONTROL AND LOAD DISPATCH	Prod	36	\$71,224	\$71,224	\$0	\$0	\$13,890	\$13,890	\$0	\$0	\$505	\$505	\$0	\$0
557 OTHER EXPENSES	Prod	36	\$4,799	\$4,799	\$0	\$0	\$936	\$936	\$0	\$0	\$34	\$34	\$0	\$0
Total Other Power Supply Expenses			\$1,703,550	\$393,254	\$1,310,296	\$0	\$350,422	\$78,401	\$272,020	\$0	\$12,749	\$2,852	\$9,897	\$0
Total Electric Power Generation Expenses			\$20,683,717	\$2,906,267	\$17,777,450	\$0	\$4,216,125	\$571,404	\$3,644,720	\$0	\$153,395	\$20,789	\$132,606	\$0

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Traffic Energy				Outdoor Sports Lighting (OSL)				Electric Vehicle Charging (EV)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Operation and Maintenance Expenses														
Steam Power Generation Operation Expenses														
500 OPERATION SUPERVISION & ENGINEERING	LBSUB1	41	\$720	\$640	\$81	\$0	\$97	\$86	\$11	\$0	\$4	\$3	\$0	\$0
501 FUEL	Time Fuel	64	\$40,762	\$0	\$40,762	\$0	\$5,572	\$0	\$5,572	\$0	\$190	\$0	\$190	\$0
502 STEAM EXPENSES	Acct 502	59	\$3,174	\$1,320	\$1,854	\$0	\$434	\$181	\$253	\$0	\$15	\$6	\$8	\$0
505 ELECTRIC EXPENSES	Acct 503	60	\$1,116	\$913	\$203	\$0	\$153	\$125	\$28	\$0	\$5	\$4	\$1	\$0
506 MISC. STEAM POWER EXPENSES	Prod	36	\$3,358	\$3,358	\$0	\$0	\$454	\$454	\$0	\$0	\$17	\$17	\$0	\$0
507 RENTS			\$0				\$0				\$0			
509 ALLOWANCES			\$0				\$0				\$0			
Total Steam Power Operation Expenses			\$49,130	\$6,231	\$42,899	\$0	\$6,710	\$847	\$5,864	\$0	\$231	\$31	\$200	\$0
Steam Power Generation Maintenance Expenses														
510 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB2	42	\$1,728	\$180	\$1,549	\$0	\$236	\$24	\$211	\$0	\$8	\$1	\$7	\$0
511 MAINTENANCE OF STRUCTURES	Prod	36	\$1,329	\$1,329	\$0	\$0	\$180	\$180	\$0	\$0	\$7	\$7	\$0	\$0
512 MAINTENANCE OF BOILER PLANT	Energy	2	\$6,726	\$0	\$6,726	\$0	\$918	\$0	\$918	\$0	\$31	\$0	\$31	\$0
513 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$1,697	\$0	\$1,697	\$0	\$232	\$0	\$232	\$0	\$8	\$0	\$8	\$0
514 MAINTENANCE OF MISC STEAM PLANT	Energy	2	\$479	\$0	\$479	\$0	\$65	\$0	\$65	\$0	\$2	\$0	\$2	\$0
Total Steam Power Generation Maintenance Expense			\$11,960	\$1,508	\$10,452	\$0	\$1,630	\$204	\$1,426	\$0	\$56	\$8	\$48	\$0
Total Steam Power Generation Expense			\$61,090	\$7,739	\$53,351	\$0	\$8,340	\$1,050	\$7,290	\$0	\$286	\$39	\$248	\$0
Hydraulic Power Generation Operation Expenses														
535 OPERATION SUPERVISION & ENGINEERING			\$0				\$0				\$0			
536 WATER FOR POWER			\$0				\$0				\$0			
537 HYDRAULIC EXPENSES			\$0				\$0				\$0			
538 ELECTRIC EXPENSES			\$0				\$0				\$0			
539 MISC. HYDRAULIC POWER EXPENSES	Prod	36	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
540 RENTS			\$0				\$0				\$0			
Total Hydraulic Power Operation Expenses			\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydraulic Power Generation Maintenance Expenses														
541 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB4	44	\$25	\$16	\$9	\$0	\$3	\$2	\$1	\$0	\$0	\$0	\$0	\$0
542 MAINTENANCE OF STRUCTURES	Prod	36	\$22	\$22	\$0	\$0	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	Prod	36	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
544 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$10	\$0	\$10	\$0	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0
545 MAINTENANCE OF MISC HYDRAULIC PLANT	Energy	2	\$18	\$0	\$18	\$0	\$2	\$0	\$2	\$0	\$0	\$0	\$0	\$0
Total Hydraulic Power Generation Maint. Expense			\$78	\$41	\$38	\$0	\$11	\$6	\$5	\$0	\$0	\$0	\$0	\$0
Total Hydraulic Power Generation Expense			\$80	\$42	\$38	\$0	\$11	\$6	\$5	\$0	\$0	\$0	\$0	\$0
Other Power Generation Operation Expense														
546 OPERATION SUPERVISION & ENGINEERING	LBSUB5	45	\$86	\$86	\$0	\$0	\$12	\$12	\$0	\$0	\$0	\$0	\$0	\$0
547 FUEL	Time Fuel	64	\$14,727	\$0	\$14,727	\$0	\$2,013	\$0	\$2,013	\$0	\$69	\$0	\$69	\$0
548 GENERATION EXPENSE	Prod	36	\$90	\$90	\$0	\$0	\$12	\$12	\$0	\$0	\$0	\$0	\$0	\$0
549 MISC OTHER POWER GENERATION	Prod	36	\$711	\$711	\$0	\$0	\$96	\$96	\$0	\$0	\$4	\$4	\$0	\$0
550 RENTS	Prod	36	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Power Generation Expenses			\$15,615	\$888	\$14,727	\$0	\$2,133	\$120	\$2,013	\$0	\$73	\$5	\$69	\$0
Other Power Generation Maintenance Expense														
551 MAINTENANCE SUPERVISION & ENGINEERING	Prod	36	\$120	\$120	\$0	\$0	\$16	\$16	\$0	\$0	\$1	\$1	\$0	\$0
552 MAINTENANCE OF STRUCTURES	Prod	36	\$116	\$116	\$0	\$0	\$16	\$16	\$0	\$0	\$1	\$1	\$0	\$0
553 MAINTENANCE OF GENERATING & ELEC PLANT	Prod	36	\$957	\$957	\$0	\$0	\$129	\$129	\$0	\$0	\$5	\$5	\$0	\$0
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	Prod	36	\$790	\$790	\$0	\$0	\$107	\$107	\$0	\$0	\$4	\$4	\$0	\$0
Total Other Power Generation Maintenance Expense			\$1,983	\$1,983	\$0	\$0	\$268	\$268	\$0	\$0	\$10	\$10	\$0	\$0
Total Other Power Generation Expense			\$17,598	\$2,871	\$14,727	\$0	\$2,401	\$388	\$2,013	\$0	\$83	\$15	\$69	\$0
Total Station Expense			\$78,768	\$10,652	\$68,115	\$0	\$10,752	\$1,444	\$9,308	\$0	\$370	\$53	\$317	\$0
Other Power Supply Expenses														
555 PURCHASED POWER	PurPower	58	\$6,727	\$1,310	\$5,417	\$0	\$919	\$180	\$739	\$0	\$31	\$6	\$25	\$0
555 PURCHASED POWER OPTIONS			\$0				\$0				\$0			
555 BROKERAGE FEES			\$0				\$0				\$0			
555 MISO TRANSMISSION EXPENSES			\$0				\$0				\$0			
556 SYSTEM CONTROL AND LOAD DISPATCH	Prod	36	\$304	\$304	\$0	\$0	\$41	\$41	\$0	\$0	\$2	\$2	\$0	\$0
557 OTHER EXPENSES	Prod	36	\$20	\$20	\$0	\$0	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Power Supply Expenses			\$7,051	\$1,634	\$5,417	\$0	\$962	\$223	\$739	\$0	\$33	\$8	\$25	\$0
Total Electric Power Generation Expenses			\$85,819	\$12,286	\$73,532	\$0	\$11,714	\$1,668	\$10,047	\$0	\$403	\$61	\$342	\$0

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Solar Share (SSP)				Business Solar (BS)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Operation and Maintenance Expenses										
Steam Power Generation Operation Expenses										
500 OPERATION SUPERVISION & ENGINEERING	LBSUB1	41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501 FUEL	Time Fuel	64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
502 STEAM EXPENSES	Acct 502	59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
505 ELECTRIC EXPENSES	Acct 503	60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
506 MISC. STEAM POWER EXPENSES	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
507 RENTS			\$0				\$0			
509 ALLOWANCES			\$0				\$0			
Total Steam Power Operation Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Steam Power Generation Maintenance Expenses										
510 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB2	42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
511 MAINTENANCE OF STRUCTURES	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
512 MAINTENANCE OF BOILER PLANT	Energy	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
513 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
514 MAINTENANCE OF MISC STEAM PLANT	Energy	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Steam Power Generation Maintenance Expense			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Steam Power Generation Expense			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydraulic Power Generation Operation Expenses										
535 OPERATION SUPERVISION & ENGINEERING			\$0				\$0			
536 WATER FOR POWER			\$0				\$0			
537 HYDRAULIC EXPENSES			\$0				\$0			
538 ELECTRIC EXPENSES			\$0				\$0			
539 MISC. HYDRAULIC POWER EXPENSES	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
540 RENTS			\$0				\$0			
Total Hydraulic Power Operation Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydraulic Power Generation Maintenance Expenses										
541 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB4	44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
542 MAINTENANCE OF STRUCTURES	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
544 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
545 MAINTENANCE OF MISC HYDRAULIC PLANT	Energy	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Hydraulic Power Generation Maint. Expense			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Hydraulic Power Generation Expense			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Power Generation Operation Expense										
546 OPERATION SUPERVISION & ENGINEERING	LBSUB5	45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
547 FUEL	Time Fuel	64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
548 GENERATION EXPENSE	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
549 MISC OTHER POWER GENERATION	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
550 RENTS	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Power Generation Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Power Generation Maintenance Expense										
551 MAINTENANCE SUPERVISION & ENGINEERING	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
552 MAINTENANCE OF STRUCTURES	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
553 MAINTENANCE OF GENERATING & ELEC PLANT	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Power Generation Maintenance Expense			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Power Generation Expense			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Station Expense			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Power Supply Expenses										
555 PURCHASED POWER	PurPower	58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555 PURCHASED POWER OPTIONS			\$0				\$0			
555 BROKERAGE FEES			\$0				\$0			
555 MISO TRANSMISSION EXPENSES			\$0				\$0			
556 SYSTEM CONTROL AND LOAD DISPATCH	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
557 OTHER EXPENSES	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Power Supply Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Electric Power Generation Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Total Kentucky				Residential (RS)				General Service			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Transmission Expenses														
560 OPERATION SUPERVISION AND ENG	Trans	38	\$1,854,542	\$1,854,542	\$0	\$0	\$819,980	\$819,980	\$0	\$0	\$210,472	\$210,472	\$0	\$0
561 LOAD DISPATCHING	Trans	38	\$4,510,239	\$4,510,239	\$0	\$0	\$1,994,189	\$1,994,189	\$0	\$0	\$511,867	\$511,867	\$0	\$0
562 STATION EXPENSES	Trans	38	\$1,170,142	\$1,170,142	\$0	\$0	\$517,375	\$517,375	\$0	\$0	\$132,799	\$132,799	\$0	\$0
563 OVERHEAD LINE EXPENSES	Trans	38	\$1,105,850	\$1,105,850	\$0	\$0	\$488,948	\$488,948	\$0	\$0	\$125,503	\$125,503	\$0	\$0
565 TRANSMISSION OF ELECTRICITY BY OTHERS	Trans	38	\$2,766,380	\$2,766,380	\$0	\$0	\$1,223,147	\$1,223,147	\$0	\$0	\$313,957	\$313,957	\$0	\$0
566 MISC. TRANSMISSION EXPENSES	Trans	38	\$24,246,266	\$24,246,266	\$0	\$0	\$10,720,416	\$10,720,416	\$0	\$0	\$2,751,710	\$2,751,710	\$0	\$0
567 RENTS	Trans	38	\$169,306	\$169,306	\$0	\$0	\$74,858	\$74,858	\$0	\$0	\$19,215	\$19,215	\$0	\$0
568 MAINTENANCE SUPERVISION AND ENG	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
569 STRUCTURES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
570 MAINT OF STATION EQUIPMENT	Trans	38	\$1,969,589	\$1,969,589	\$0	\$0	\$870,848	\$870,848	\$0	\$0	\$223,529	\$223,529	\$0	\$0
571 MAINT OF OVERHEAD LINES	Trans	38	\$10,707,630	\$10,707,630	\$0	\$0	\$4,734,347	\$4,734,347	\$0	\$0	\$1,215,209	\$1,215,209	\$0	\$0
572 UNDERGROUND LINES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
573 MISC PLANT	Trans	38	\$217,390	\$217,390	\$0	\$0	\$96,118	\$96,118	\$0	\$0	\$24,672	\$24,672	\$0	\$0
575 MISO DAY 1&2 EXPENSE	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transmission Expenses			\$48,717,334	\$48,717,334	\$0	\$0	\$21,540,228	\$21,540,228	\$0	\$0	\$5,528,933	\$5,528,933	\$0	\$0
Distribution Operation Expense														
580 OPERATION SUPERVISION AND ENGI	LBDO	47	\$1,911,255	\$586,726	\$0	\$1,324,529	\$1,343,936	\$316,980	\$0	\$1,026,955	\$292,746	\$75,171	\$0	\$217,575
581 LOAD DISPATCHING	Acct362	50	\$438,256	\$438,256	\$0	\$0	\$211,654	\$211,654	\$0	\$0	\$54,327	\$54,327	\$0	\$0
582 STATION EXPENSES	Acct362	50	\$2,231,084	\$2,231,084	\$0	\$0	\$1,077,495	\$1,077,495	\$0	\$0	\$276,571	\$276,571	\$0	\$0
583 OVERHEAD LINE EXPENSES	Acct365	51	\$6,598,429	\$2,376,094	\$0	\$4,222,335	\$4,781,953	\$1,389,254	\$0	\$3,392,699	\$950,868	\$315,926	\$0	\$634,941
584 UNDERGROUND LINE EXPENSES	Acct367	52	\$41,724	\$10,481	\$0	\$31,243	\$31,597	\$6,491	\$0	\$25,106	\$6,124	\$1,426	\$0	\$4,699
585 STREET LIGHTING EXPENSE			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
586 METER EXPENSES	C03	29	\$9,700,980	\$0	\$0	\$9,700,980	\$5,860,700	\$0	\$0	\$5,860,700	\$2,364,967	\$0	\$0	\$2,364,967
586 METER EXPENSES - LOAD MANAGEMENT			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
587 CUSTOMER INSTALLATIONS EXPENSE			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
588 MISCELLANEOUS DISTRIBUTION EXP	Distplt	37	\$8,491,579	\$3,561,042	\$0	\$4,930,537	\$5,473,757	\$2,023,745	\$0	\$3,450,012	\$1,156,373	\$458,456	\$0	\$697,916
588 MISC DISTR EXP -- MAPPIN			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
589 RENTS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Operation Expense			\$29,413,307	\$9,203,683	\$0	\$20,209,624	\$18,781,092	\$5,025,619	\$0	\$13,755,473	\$5,101,976	\$1,181,878	\$0	\$3,920,098
Distribution Maintenance Expense														
590 MAINTENANCE SUPERVISION AND EN	LBDM	48	\$50,915	\$20,954	\$0	\$29,961	\$35,924	\$11,851	\$0	\$24,072	\$7,253	\$2,748	\$0	\$4,505
591 STRUCTURES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
592 MAINTENANCE OF STATION EQUIPME	Acct362	50	\$1,421,212	\$1,421,212	\$0	\$0	\$686,370	\$686,370	\$0	\$0	\$176,177	\$176,177	\$0	\$0
593 MAINTENANCE OF OVERHEAD LINES	Acct365	51	\$28,071,515	\$10,108,553	\$0	\$17,962,962	\$20,343,731	\$5,910,266	\$0	\$14,433,465	\$4,045,250	\$1,344,037	\$0	\$2,701,213
594 MAINTENANCE OF UNDERGROUND LIN	Acct367	52	\$483,282	\$121,400	\$0	\$361,882	\$365,986	\$75,185	\$0	\$290,801	\$70,937	\$16,513	\$0	\$54,423
595 MAINTENANCE OF LINE TRANSFORME	Acct368	53	\$106,084	\$57,943	\$0	\$48,141	\$78,312	\$39,607	\$0	\$38,705	\$14,632	\$7,388	\$0	\$7,244
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
597 MAINTENANCE OF METERS	C03	29	\$28	\$0	\$0	\$28	\$17	\$0	\$0	\$17	\$7	\$0	\$0	\$7
598 MISCELLANEOUS DISTRIBUTION EXPENSES	Distplt	37	\$584,150	\$244,970	\$0	\$339,180	\$376,549	\$139,217	\$0	\$237,332	\$79,549	\$31,538	\$0	\$48,011
Total Distribution Maintenance Expense			\$30,717,186	\$11,975,033	\$0	\$18,742,153	\$21,886,888	\$6,862,497	\$0	\$15,024,392	\$4,393,804	\$1,578,401	\$0	\$2,815,403
Total Distribution Operation and Maintenance Expenses			\$60,130,493	\$21,178,715	\$0	\$38,951,778	\$40,667,981	\$11,888,116	\$0	\$28,779,865	\$9,495,779	\$2,760,279	\$0	\$6,735,501
Transmission and Distribution Expenses			\$108,847,827	\$69,896,049	\$0	\$38,951,778	\$62,208,208	\$33,428,344	\$0	\$28,779,865	\$15,024,712	\$8,289,211	\$0	\$6,735,501
Production, Transmission and Distribution Expenses			\$734,291,073	\$161,937,464	\$533,401,831	\$38,951,778	\$279,729,517	\$65,750,938	\$185,198,714	\$28,779,865	\$76,356,813	\$17,443,291	\$52,178,022	\$6,735,501
Customer Accounts Expense														
901 SUPERVISION/CUSTOMER ACCTS	C05	31	\$4,235,757	\$0	\$0	\$4,235,757	\$2,751,609	\$0	\$0	\$2,751,609	\$1,029,924	\$0	\$0	\$1,029,924
902 METER READING EXPENSES	C05	31	\$9,902,132	\$0	\$0	\$9,902,132	\$6,432,569	\$0	\$0	\$6,432,569	\$2,407,702	\$0	\$0	\$2,407,702
903 RECORDS AND COLLECTION	C05	31	\$21,487,653	\$0	\$0	\$21,487,653	\$13,958,691	\$0	\$0	\$13,958,691	\$5,224,719	\$0	\$0	\$5,224,719
904 UNCOLLECTIBLE ACCOUNTS	C05	31	\$4,646,049	\$0	\$0	\$4,646,049	\$3,018,141	\$0	\$0	\$3,018,141	\$1,129,686	\$0	\$0	\$1,129,686
905 MISC CUST ACCOUNTS	C05	31	\$165,801	\$0	\$0	\$165,801	\$107,707	\$0	\$0	\$107,707	\$40,314	\$0	\$0	\$40,314
Total Customer Accounts Expense			\$40,437,392	\$0	\$0	\$40,437,392	\$26,268,716	\$0	\$0	\$26,268,716	\$9,832,344	\$0	\$0	\$9,832,344
Customer Service Expense														
907 SUPERVISION	C05	31	\$368,993	\$0	\$0	\$368,993	\$239,703	\$0	\$0	\$239,703	\$89,721	\$0	\$0	\$89,721
908 CUSTOMER ASSISTANCE EXPENSES	C05	31	\$1,252,447	\$0	\$0	\$1,252,447	\$813,608	\$0	\$0	\$813,608	\$304,532	\$0	\$0	\$304,532
908 CUSTOMER ASSISTANCE EXP-INCENTIVES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
909 INFORMATIONAL AND INSTRUCTIONA	C05	31	\$1,698,677	\$0	\$0	\$1,698,677	\$1,103,485	\$0	\$0	\$1,103,485	\$413,033	\$0	\$0	\$413,033
909 INFORM AND INSTRUC -LOAD MGMT			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
910 MISCELLANEOUS CUSTOMER SERVICE	C05	31	\$1,818,935	\$0	\$0	\$1,818,935	\$1,181,607	\$0	\$0	\$1,181,607	\$442,274	\$0	\$0	\$442,274
911 DEMONSTRATION AND SELLING EXP			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
912 DEMONSTRATION AND SELLING EXP	C05	31	\$121,604	\$0	\$0	\$121,604	\$78,996	\$0	\$0	\$78,996	\$29,568	\$0	\$0	\$29,568
913 ADVERTISING EXPENSES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
916 MISC SALES EXPENSE			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Customer Service Expense			\$5,260,656	\$0	\$0	\$5,260,656	\$3,417,398	\$0	\$0	\$3,417,398	\$1,279,128	\$0	\$0	\$1,279,128

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		All Electric Schools (AES)				Power Service-Secondary (PS-Sec)				Power Service-Primary (PS-Pri)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Transmission Expenses														
560 OPERATION SUPERVISION AND ENG	Trans	38	\$21,541	\$21,541	\$0	\$0	\$187,759	\$187,759	\$0	\$0	\$8,068	\$8,068	\$0	\$0
561 LOAD DISPATCHING	Trans	38	\$52,387	\$52,387	\$0	\$0	\$456,630	\$456,630	\$0	\$0	\$19,622	\$19,622	\$0	\$0
562 STATION EXPENSES	Trans	38	\$13,591	\$13,591	\$0	\$0	\$118,469	\$118,469	\$0	\$0	\$5,091	\$5,091	\$0	\$0
563 OVERHEAD LINE EXPENSES	Trans	38	\$12,845	\$12,845	\$0	\$0	\$111,960	\$111,960	\$0	\$0	\$4,811	\$4,811	\$0	\$0
565 TRANSMISSION OF ELECTRICITY BY OTHERS	Trans	38	\$32,132	\$32,132	\$0	\$0	\$280,077	\$280,077	\$0	\$0	\$12,035	\$12,035	\$0	\$0
566 MISC. TRANSMISSION EXPENSES	Trans	38	\$281,622	\$281,622	\$0	\$0	\$2,454,766	\$2,454,766	\$0	\$0	\$105,483	\$105,483	\$0	\$0
567 RENTS	Trans	38	\$1,966	\$1,966	\$0	\$0	\$17,141	\$17,141	\$0	\$0	\$737	\$737	\$0	\$0
568 MAINTENANCE SUPERVISION AND ENG	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
569 STRUCTURES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
570 MAINT OF STATION EQUIPMENT	Trans	38	\$22,877	\$22,877	\$0	\$0	\$199,407	\$199,407	\$0	\$0	\$8,569	\$8,569	\$0	\$0
571 MAINT OF OVERHEAD LINES	Trans	38	\$124,370	\$124,370	\$0	\$0	\$1,084,073	\$1,084,073	\$0	\$0	\$46,584	\$46,584	\$0	\$0
572 UNDERGROUND LINES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
573 MISC PLANT	Trans	38	\$2,525	\$2,525	\$0	\$0	\$22,009	\$22,009	\$0	\$0	\$946	\$946	\$0	\$0
575 MISO DAY 1&2 EXPENSE	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transmission Expenses			\$565,855	\$565,855	\$0	\$0	\$4,932,291	\$4,932,291	\$0	\$0	\$211,945	\$211,945	\$0	\$0
Distribution Operation Expense														
580 OPERATION SUPERVISION AND ENGI	LBDO	47	\$8,921	\$7,202	\$0	\$1,720	\$79,209	\$55,919	\$0	\$23,290	\$2,603	\$2,250	\$0	\$353
581 LOAD DISPATCHING	Acct362	50	\$5,560	\$5,560	\$0	\$0	\$48,465	\$48,465	\$0	\$0	\$2,083	\$2,083	\$0	\$0
582 STATION EXPENSES	Acct362	50	\$28,305	\$28,305	\$0	\$0	\$246,725	\$246,725	\$0	\$0	\$10,602	\$10,602	\$0	\$0
583 OVERHEAD LINE EXPENSES	Acct365	51	\$32,356	\$29,104	\$0	\$3,252	\$219,414	\$185,352	\$0	\$34,062	\$9,068	\$7,965	\$0	\$1,103
584 UNDERGROUND LINE EXPENSES	Acct367	52	\$151	\$127	\$0	\$24	\$953	\$701	\$0	\$252	\$37	\$30	\$0	\$7
585 STREET LIGHTING EXPENSE			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
586 METER EXPENSES	C03	29	\$48,274	\$0	\$0	\$48,274	\$739,437	\$0	\$0	\$739,437	\$144,605	\$0	\$0	\$144,605
586 METER EXPENSES - LOAD MANAGEMENT			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
587 CUSTOMER INSTALLATIONS EXPENSE			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
588 MISCELLANEOUS DISTRIBUTION EXP	Distplt	37	\$47,067	\$42,077	\$0	\$4,991	\$391,997	\$329,717	\$0	\$62,280	\$16,423	\$11,356	\$0	\$5,068
588 MISC DISTR EXP -- MAPPIN			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
589 RENTS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Operation Expense			\$170,635	\$112,375	\$0	\$58,261	\$1,726,200	\$866,879	\$0	\$859,321	\$185,422	\$34,286	\$0	\$151,136
Distribution Maintenance Expense														
590 MAINTENANCE SUPERVISION AND EN	LBDM	48	\$281	\$258	\$0	\$23	\$2,014	\$1,773	\$0	\$242	\$83	\$75	\$0	\$8
591 STRUCTURES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
592 MAINTENANCE OF STATION EQUIPME	Acct362	50	\$18,031	\$18,031	\$0	\$0	\$157,165	\$157,165	\$0	\$0	\$6,754	\$6,754	\$0	\$0
593 MAINTENANCE OF OVERHEAD LINES	Acct365	51	\$137,651	\$123,816	\$0	\$13,835	\$933,445	\$788,537	\$0	\$144,908	\$38,578	\$33,884	\$0	\$4,694
594 MAINTENANCE OF UNDERGROUND LIN	Acct367	52	\$1,748	\$1,469	\$0	\$279	\$11,043	\$8,124	\$0	\$2,920	\$430	\$349	\$0	\$81
595 MAINTENANCE OF LINE TRANSFORME	Acct368	53	\$573	\$536	\$0	\$37	\$5,847	\$5,459	\$0	\$389	\$0	\$0	\$0	\$0
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
597 MAINTENANCE OF METERS	C03	29	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0
598 MISCELLANEOUS DISTRIBUTION EXPENSES	Distplt	37	\$3,238	\$2,895	\$0	\$343	\$26,966	\$22,682	\$0	\$4,284	\$1,130	\$781	\$0	\$349
Total Distribution Maintenance Expense			\$161,521	\$147,003	\$0	\$14,517	\$1,136,483	\$983,739	\$0	\$152,745	\$46,975	\$41,843	\$0	\$5,132
Total Distribution Operation and Maintenance Expenses			\$332,156	\$259,378	\$0	\$72,778	\$2,862,683	\$1,850,617	\$0	\$1,012,066	\$232,397	\$76,129	\$0	\$156,268
Transmission and Distribution Expenses			\$898,011	\$825,233	\$0	\$72,778	\$7,794,974	\$6,782,908	\$0	\$1,012,066	\$444,342	\$288,073	\$0	\$156,268
Production, Transmission and Distribution Expenses			\$5,597,369	\$1,523,888	\$4,000,703	\$72,778	\$69,816,079	\$16,051,092	\$52,752,920	\$1,012,066	\$3,233,083	\$696,607	\$2,380,208	\$156,268
Customer Accounts Expense														
901 SUPERVISION/CUSTOMER ACCTS	C05	31	\$26,375	\$0	\$0	\$26,375	\$138,127	\$0	\$0	\$138,127	\$6,345	\$0	\$0	\$6,345
902 METER READING EXPENSES	C05	31	\$61,658	\$0	\$0	\$61,658	\$322,907	\$0	\$0	\$322,907	\$14,833	\$0	\$0	\$14,833
903 RECORDS AND COLLECTION	C05	31	\$133,799	\$0	\$0	\$133,799	\$700,708	\$0	\$0	\$700,708	\$32,187	\$0	\$0	\$32,187
904 UNCOLLECTIBLE ACCOUNTS	C05	31	\$28,930	\$0	\$0	\$28,930	\$151,507	\$0	\$0	\$151,507	\$6,960	\$0	\$0	\$6,960
905 MISC CUST ACCOUNTS	C05	31	\$1,032	\$0	\$0	\$1,032	\$5,407	\$0	\$0	\$5,407	\$248	\$0	\$0	\$248
Total Customer Accounts Expense			\$251,795	\$0	\$0	\$251,795	\$1,318,656	\$0	\$0	\$1,318,656	\$60,573	\$0	\$0	\$60,573
Customer Service Expense														
907 SUPERVISION	C05	31	\$2,298	\$0	\$0	\$2,298	\$12,033	\$0	\$0	\$12,033	\$553	\$0	\$0	\$553
908 CUSTOMER ASSISTANCE EXPENSES	C05	31	\$7,799	\$0	\$0	\$7,799	\$40,842	\$0	\$0	\$40,842	\$1,876	\$0	\$0	\$1,876
908 CUSTOMER ASSISTANCE EXP-INCENTIVES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
909 INFORMATIONAL AND INSTRUCTIONA	C05	31	\$10,577	\$0	\$0	\$10,577	\$55,394	\$0	\$0	\$55,394	\$2,545	\$0	\$0	\$2,545
909 INFORM AND INSTRUC -LOAD MGMT			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
910 MISCELLANEOUS CUSTOMER SERVICE	C05	31	\$11,326	\$0	\$0	\$11,326	\$59,315	\$0	\$0	\$59,315	\$2,725	\$0	\$0	\$2,725
911 DEMONSTRATION AND SELLING EXP			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
912 DEMONSTRATION AND SELLING EXP	C05	31	\$757	\$0	\$0	\$757	\$3,965	\$0	\$0	\$3,965	\$182	\$0	\$0	\$182
913 ADVERTISING EXPENSES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
916 MISC SALES EXPENSE			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Customer Service Expense			\$32,757	\$0	\$0	\$32,757	\$171,549	\$0	\$0	\$171,549	\$7,880	\$0	\$0	\$7,880

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Time of Day-Secondary (TOD-Sec)				Time of Day-Primary (TOD-Pri)				Retail Transmission (RTS)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Transmission Expenses														
560 OPERATION SUPERVISION AND ENG	Trans	38	\$166,104	\$166,104	\$0	\$0	\$270,523	\$270,523	\$0	\$0	\$93,812	\$93,812	\$0	\$0
561 LOAD DISPATCHING	Trans	38	\$403,965	\$403,965	\$0	\$0	\$657,911	\$657,911	\$0	\$0	\$228,149	\$228,149	\$0	\$0
562 STATION EXPENSES	Trans	38	\$104,805	\$104,805	\$0	\$0	\$170,689	\$170,689	\$0	\$0	\$59,191	\$59,191	\$0	\$0
563 OVERHEAD LINE EXPENSES	Trans	38	\$99,047	\$99,047	\$0	\$0	\$161,311	\$161,311	\$0	\$0	\$55,939	\$55,939	\$0	\$0
565 TRANSMISSION OF ELECTRICITY BY OTHERS	Trans	38	\$247,774	\$247,774	\$0	\$0	\$403,533	\$403,533	\$0	\$0	\$139,937	\$139,937	\$0	\$0
566 MISC. TRANSMISSION EXPENSES	Trans	38	\$2,171,645	\$2,171,645	\$0	\$0	\$3,536,817	\$3,536,817	\$0	\$0	\$1,226,492	\$1,226,492	\$0	\$0
567 RENTS	Trans	38	\$15,164	\$15,164	\$0	\$0	\$24,697	\$24,697	\$0	\$0	\$8,564	\$8,564	\$0	\$0
568 MAINTENANCE SUPERVISION AND ENG	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
569 STRUCTURES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
570 MAINT OF STATION EQUIPMENT	Trans	38	\$176,409	\$176,409	\$0	\$0	\$287,305	\$287,305	\$0	\$0	\$99,631	\$99,631	\$0	\$0
571 MAINT OF OVERHEAD LINES	Trans	38	\$959,041	\$959,041	\$0	\$0	\$1,561,928	\$1,561,928	\$0	\$0	\$541,643	\$541,643	\$0	\$0
572 UNDERGROUND LINES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
573 MISC PLANT	Trans	38	\$19,471	\$19,471	\$0	\$0	\$31,711	\$31,711	\$0	\$0	\$10,997	\$10,997	\$0	\$0
575 MISO DAY 1&2 EXPENSE	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transmission Expenses			\$4,363,425	\$4,363,425	\$0	\$0	\$7,106,425	\$7,106,425	\$0	\$0	\$2,464,355	\$2,464,355	\$0	\$0
Distribution Operation Expense														
580 OPERATION SUPERVISION AND ENGI	LBDO	47	\$55,440	\$49,359	\$0	\$6,081	\$76,019	\$75,455	\$0	\$564	\$205	\$0	\$0	\$205
581 LOAD DISPATCHING	Acct362	50	\$42,875	\$42,875	\$0	\$0	\$69,828	\$69,828	\$0	\$0	\$0	\$0	\$0	\$0
582 STATION EXPENSES	Acct362	50	\$218,269	\$218,269	\$0	\$0	\$355,481	\$355,481	\$0	\$0	\$0	\$0	\$0	\$0
583 OVERHEAD LINE EXPENSES	Acct365	51	\$169,849	\$163,974	\$0	\$5,875	\$268,439	\$267,054	\$0	\$1,385	\$0	\$0	\$0	\$0
584 UNDERGROUND LINE EXPENSES	Acct367	52	\$664	\$620	\$0	\$43	\$1,019	\$1,010	\$0	\$9	\$0	\$0	\$0	\$0
585 STREET LIGHTING EXPENSE			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
586 METER EXPENSES	C03	29	\$132,257	\$0	\$0	\$132,257	\$256,164	\$0	\$0	\$256,164	\$127,004	\$0	\$0	\$127,004
586 METER EXPENSES - LOAD MANAGEMENT			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
587 CUSTOMER INSTALLATIONS EXPENSE			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
588 MISCELLANEOUS DISTRIBUTION EXP	Distplt	37	\$301,806	\$289,646	\$0	\$12,160	\$389,338	\$380,754	\$0	\$8,583	\$3,781	\$0	\$0	\$3,781
588 MISC DISTR EXP -- MAPPIN			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
589 RENTS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Operation Expense			\$921,160	\$764,743	\$0	\$156,417	\$1,416,286	\$1,149,582	\$0	\$266,704	\$130,990	\$0	\$0	\$130,990
Distribution Maintenance Expense														
590 MAINTENANCE SUPERVISION AND EN	LBDM	48	\$1,609	\$1,567	\$0	\$42	\$2,536	\$2,526	\$0	\$10	\$0	\$0	\$0	\$0
591 STRUCTURES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
592 MAINTENANCE OF STATION EQUIPME	Acct362	50	\$139,039	\$139,039	\$0	\$0	\$226,443	\$226,443	\$0	\$0	\$0	\$0	\$0	\$0
593 MAINTENANCE OF OVERHEAD LINES	Acct365	51	\$722,585	\$697,591	\$0	\$24,994	\$1,142,012	\$1,136,121	\$0	\$5,891	\$0	\$0	\$0	\$0
594 MAINTENANCE OF UNDERGROUND LIN	Acct367	52	\$7,690	\$7,187	\$0	\$504	\$11,806	\$11,704	\$0	\$102	\$0	\$0	\$0	\$0
595 MAINTENANCE OF LINE TRANSFORME	Acct368	53	\$4,726	\$4,659	\$0	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
597 MAINTENANCE OF METERS	C03	29	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0
598 MISCELLANEOUS DISTRIBUTION EXPENSES	Distplt	37	\$20,762	\$19,925	\$0	\$837	\$26,783	\$26,193	\$0	\$590	\$260	\$0	\$0	\$260
Total Distribution Maintenance Expense			\$896,411	\$869,967	\$0	\$26,444	\$1,409,581	\$1,402,987	\$0	\$6,594	\$260	\$0	\$0	\$260
Total Distribution Operation and Maintenance Expenses			\$1,817,571	\$1,634,710	\$0	\$182,861	\$2,825,867	\$2,552,570	\$0	\$273,297	\$131,251	\$0	\$0	\$131,251
Transmission and Distribution Expenses			\$6,180,996	\$5,998,135	\$0	\$182,861	\$9,932,293	\$9,658,995	\$0	\$273,297	\$2,595,605	\$2,464,355	\$0	\$131,251
Production, Transmission and Distribution Expenses			\$70,964,074	\$15,510,779	\$55,270,434	\$182,861	\$148,808,550	\$29,860,845	\$118,674,408	\$273,297	\$50,865,729	\$9,426,752	\$41,307,726	\$131,251
Customer Accounts Expense														
901 SUPERVISION/CUSTOMER ACCTS	C05	31	\$119,123	\$0	\$0	\$119,123	\$39,812	\$0	\$0	\$39,812	\$3,110	\$0	\$0	\$3,110
902 METER READING EXPENSES	C05	31	\$278,481	\$0	\$0	\$278,481	\$93,069	\$0	\$0	\$93,069	\$7,271	\$0	\$0	\$7,271
903 RECORDS AND COLLECTION	C05	31	\$604,304	\$0	\$0	\$604,304	\$201,961	\$0	\$0	\$201,961	\$15,778	\$0	\$0	\$15,778
904 UNCOLLECTIBLE ACCOUNTS	C05	31	\$130,662	\$0	\$0	\$130,662	\$43,668	\$0	\$0	\$43,668	\$3,412	\$0	\$0	\$3,412
905 MISC CUST ACCOUNTS	C05	31	\$4,663	\$0	\$0	\$4,663	\$1,558	\$0	\$0	\$1,558	\$122	\$0	\$0	\$122
Total Customer Accounts Expense			\$1,137,233	\$0	\$0	\$1,137,233	\$380,067	\$0	\$0	\$380,067	\$29,693	\$0	\$0	\$29,693
Customer Service Expense														
907 SUPERVISION	C05	31	\$10,377	\$0	\$0	\$10,377	\$3,468	\$0	\$0	\$3,468	\$271	\$0	\$0	\$271
908 CUSTOMER ASSISTANCE EXPENSES	C05	31	\$35,223	\$0	\$0	\$35,223	\$11,772	\$0	\$0	\$11,772	\$920	\$0	\$0	\$920
908 CUSTOMER ASSISTANCE EXP-INCENTIVES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
909 INFORMATIONAL AND INSTRUCTIONA	C05	31	\$47,772	\$0	\$0	\$47,772	\$15,966	\$0	\$0	\$15,966	\$1,247	\$0	\$0	\$1,247
909 INFORM AND INSTRUC -LOAD MGMT			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
910 MISCELLANEOUS CUSTOMER SERVICE	C05	31	\$51,154	\$0	\$0	\$51,154	\$17,096	\$0	\$0	\$17,096	\$1,336	\$0	\$0	\$1,336
911 DEMONSTRATION AND SELLING EXP			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
912 DEMONSTRATION AND SELLING EXP	C05	31	\$3,420	\$0	\$0	\$3,420	\$1,143	\$0	\$0	\$1,143	\$89	\$0	\$0	\$89
913 ADVERTISING EXPENSES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
916 MISC SALES EXPENSE			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Customer Service Expense			\$147,947	\$0	\$0	\$147,947	\$49,444	\$0	\$0	\$49,444	\$3,863	\$0	\$0	\$3,863

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Fluctuating Load Service (FLS)				Outdoor Lighting (LS & RLS)				Lighting Energy (LE)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Transmission Expenses														
560 OPERATION SUPERVISION AND ENG	Trans	38	\$62,861	\$62,861	\$0	\$0	\$12,661	\$12,661	\$0	\$0	\$461	\$461	\$0	\$0
561 LOAD DISPATCHING	Trans	38	\$152,878	\$152,878	\$0	\$0	\$30,791	\$30,791	\$0	\$0	\$1,120	\$1,120	\$0	\$0
562 STATION EXPENSES	Trans	38	\$39,663	\$39,663	\$0	\$0	\$7,989	\$7,989	\$0	\$0	\$291	\$291	\$0	\$0
563 OVERHEAD LINE EXPENSES	Trans	38	\$37,484	\$37,484	\$0	\$0	\$7,550	\$7,550	\$0	\$0	\$275	\$275	\$0	\$0
565 TRANSMISSION OF ELECTRICITY BY OTHERS	Trans	38	\$93,768	\$93,768	\$0	\$0	\$18,886	\$18,886	\$0	\$0	\$687	\$687	\$0	\$0
566 MISC. TRANSMISSION EXPENSES	Trans	38	\$821,843	\$821,843	\$0	\$0	\$165,528	\$165,528	\$0	\$0	\$6,022	\$6,022	\$0	\$0
567 RENTS	Trans	38	\$5,739	\$5,739	\$0	\$0	\$1,156	\$1,156	\$0	\$0	\$42	\$42	\$0	\$0
568 MAINTENANCE SUPERVISION AND ENG	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
569 STRUCTURES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
570 MAINT OF STATION EQUIPMENT	Trans	38	\$66,761	\$66,761	\$0	\$0	\$13,446	\$13,446	\$0	\$0	\$489	\$489	\$0	\$0
571 MAINT OF OVERHEAD LINES	Trans	38	\$362,942	\$362,942	\$0	\$0	\$73,101	\$73,101	\$0	\$0	\$2,660	\$2,660	\$0	\$0
572 UNDERGROUND LINES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
573 MISC PLANT	Trans	38	\$7,369	\$7,369	\$0	\$0	\$1,484	\$1,484	\$0	\$0	\$54	\$54	\$0	\$0
575 MISO DAY 1&2 EXPENSE	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transmission Expenses			\$1,651,307	\$1,651,307	\$0	\$0	\$332,591	\$332,591	\$0	\$0	\$12,101	\$12,101	\$0	\$0
Distribution Operation Expense														
580 OPERATION SUPERVISION AND ENGI	LBDO	47	\$13	\$0	\$0	\$13	\$51,714	\$4,145	\$0	\$47,569	\$164	\$151	\$0	\$13
581 LOAD DISPATCHING	Acct362	50	\$0	\$0	\$0	\$0	\$3,268	\$3,268	\$0	\$0	\$119	\$119	\$0	\$0
582 STATION EXPENSES	Acct362	50	\$0	\$0	\$0	\$0	\$16,637	\$16,637	\$0	\$0	\$605	\$605	\$0	\$0
583 OVERHEAD LINE EXPENSES	Acct365	51	\$0	\$0	\$0	\$0	\$164,211	\$16,528	\$0	\$147,683	\$693	\$601	\$0	\$92
584 UNDERGROUND LINE EXPENSES	Acct367	52	\$0	\$0	\$0	\$0	\$1,164	\$71	\$0	\$1,093	\$3	\$3	\$0	\$1
585 STREET LIGHTING EXPENSE			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
586 METER EXPENSES	C03	29	\$7,840	\$0	\$0	\$7,840	\$0	\$0	\$0	\$0	\$1,431	\$0	\$0	\$1,431
586 METER EXPENSES - LOAD MANAGEMENT			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
587 CUSTOMER INSTALLATIONS EXPENSE			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
588 MISCELLANEOUS DISTRIBUTION EXP	Distplt	37	\$233	\$0	\$0	\$233	\$707,641	\$23,863	\$0	\$683,778	\$989	\$868	\$0	\$121
588 MISC DISTR EXP -- MAPPIN			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
589 RENTS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Operation Expense			\$8,086	\$0	\$0	\$8,086	\$944,635	\$64,512	\$0	\$880,122	\$4,005	\$2,347	\$0	\$1,658
Distribution Maintenance Expense														
590 MAINTENANCE SUPERVISION AND EN	LBDM	48	\$0	\$0	\$0	\$0	\$1,197	\$147	\$0	\$1,049	\$6	\$5	\$0	\$1
591 STRUCTURES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
592 MAINTENANCE OF STATION EQUIPME	Acct362	50	\$0	\$0	\$0	\$0	\$10,598	\$10,598	\$0	\$0	\$386	\$386	\$0	\$0
593 MAINTENANCE OF OVERHEAD LINES	Acct365	51	\$0	\$0	\$0	\$0	\$698,598	\$70,314	\$0	\$628,284	\$2,950	\$2,558	\$0	\$392
594 MAINTENANCE OF UNDERGROUND LIN	Acct367	52	\$0	\$0	\$0	\$0	\$13,482	\$824	\$0	\$12,658	\$38	\$30	\$0	\$8
595 MAINTENANCE OF LINE TRANSFORME	Acct368	53	\$0	\$0	\$0	\$0	\$1,960	\$275	\$0	\$1,685	\$11	\$10	\$0	\$1
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
597 MAINTENANCE OF METERS	C03	29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
598 MISCELLANEOUS DISTRIBUTION EXPENSES	Distplt	37	\$16	\$0	\$0	\$16	\$48,680	\$1,642	\$0	\$47,038	\$68	\$60	\$0	\$8
Total Distribution Maintenance Expense			\$16	\$0	\$0	\$16	\$774,514	\$83,800	\$0	\$690,715	\$3,458	\$3,049	\$0	\$409
Total Distribution Operation and Maintenance Expenses			\$8,102	\$0	\$0	\$8,102	\$1,719,149	\$148,312	\$0	\$1,570,837	\$7,463	\$5,396	\$0	\$2,067
Transmission and Distribution Expenses			\$1,659,409	\$1,651,307	\$0	\$8,102	\$2,051,740	\$480,903	\$0	\$1,570,837	\$19,564	\$17,497	\$0	\$2,067
Production, Transmission and Distribution Expenses			\$22,343,125	\$4,557,574	\$17,777,450	\$8,102	\$6,267,865	\$1,052,308	\$3,644,720	\$1,570,837	\$172,959	\$38,286	\$132,606	\$2,067
Customer Accounts Expense														
901 SUPERVISION/CUSTOMER ACCTS	C05	31	\$311	\$0	\$0	\$311	\$119,777	\$0	\$0	\$119,777	\$75	\$0	\$0	\$75
902 METER READING EXPENSES	C05	31	\$727	\$0	\$0	\$727	\$280,008	\$0	\$0	\$280,008	\$175	\$0	\$0	\$175
903 RECORDS AND COLLECTION	C05	31	\$1,578	\$0	\$0	\$1,578	\$607,617	\$0	\$0	\$607,617	\$379	\$0	\$0	\$379
904 UNCOLLECTIBLE ACCOUNTS	C05	31	\$341	\$0	\$0	\$341	\$131,379	\$0	\$0	\$131,379	\$82	\$0	\$0	\$82
905 MISC CUST ACCOUNTS	C05	31	\$12	\$0	\$0	\$12	\$4,688	\$0	\$0	\$4,688	\$3	\$0	\$0	\$3
Total Customer Accounts Expense			\$2,969	\$0	\$0	\$2,969	\$1,143,468	\$0	\$0	\$1,143,468	\$713	\$0	\$0	\$713
Customer Service Expense														
907 SUPERVISION	C05	31	\$27	\$0	\$0	\$27	\$10,434	\$0	\$0	\$10,434	\$7	\$0	\$0	\$7
908 CUSTOMER ASSISTANCE EXPENSES	C05	31	\$92	\$0	\$0	\$92	\$35,416	\$0	\$0	\$35,416	\$22	\$0	\$0	\$22
908 CUSTOMER ASSISTANCE EXP-INCENTIVES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
909 INFORMATIONAL AND INSTRUCTIONA	C05	31	\$125	\$0	\$0	\$125	\$48,034	\$0	\$0	\$48,034	\$30	\$0	\$0	\$30
909 INFORM AND INSTRUC -LOAD MGMT			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
910 MISCELLANEOUS CUSTOMER SERVICE	C05	31	\$134	\$0	\$0	\$134	\$51,435	\$0	\$0	\$51,435	\$32	\$0	\$0	\$32
911 DEMONSTRATION AND SELLING EXP			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
912 DEMONSTRATION AND SELLING EXP	C05	31	\$9	\$0	\$0	\$9	\$3,439	\$0	\$0	\$3,439	\$2	\$0	\$0	\$2
913 ADVERTISING EXPENSES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
916 MISC SALES EXPENSE			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Customer Service Expense			\$386	\$0	\$0	\$386	\$148,758	\$0	\$0	\$148,758	\$93	\$0	\$0	\$93

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Traffic Energy				Outdoor Sports Lighting (OSL)				Electric Vehicle Charging (EV)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Transmission Expenses														
560 OPERATION SUPERVISION AND ENG	Trans	38	\$124	\$124	\$0	\$0	\$175	\$175	\$0	\$0	\$1	\$1	\$0	\$0
561 LOAD DISPATCHING	Trans	38	\$302	\$302	\$0	\$0	\$425	\$425	\$0	\$0	\$3	\$3	\$0	\$0
562 STATION EXPENSES	Trans	38	\$78	\$78	\$0	\$0	\$110	\$110	\$0	\$0	\$1	\$1	\$0	\$0
563 OVERHEAD LINE EXPENSES	Trans	38	\$74	\$74	\$0	\$0	\$104	\$104	\$0	\$0	\$1	\$1	\$0	\$0
565 TRANSMISSION OF ELECTRICITY BY OTHERS	Trans	38	\$185	\$185	\$0	\$0	\$261	\$261	\$0	\$0	\$2	\$2	\$0	\$0
566 MISC. TRANSMISSION EXPENSES	Trans	38	\$1,623	\$1,623	\$0	\$0	\$2,285	\$2,285	\$0	\$0	\$14	\$14	\$0	\$0
567 RENTS	Trans	38	\$11	\$11	\$0	\$0	\$16	\$16	\$0	\$0	\$0	\$0	\$0	\$0
568 MAINTENANCE SUPERVISION AND ENG	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
569 STRUCTURES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
570 MAINT OF STATION EQUIPMENT	Trans	38	\$132	\$132	\$0	\$0	\$186	\$186	\$0	\$0	\$1	\$1	\$0	\$0
571 MAINT OF OVERHEAD LINES	Trans	38	\$717	\$717	\$0	\$0	\$1,009	\$1,009	\$0	\$0	\$6	\$6	\$0	\$0
572 UNDERGROUND LINES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
573 MISC PLANT	Trans	38	\$15	\$15	\$0	\$0	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0
575 MISO DAY 1&2 EXPENSE	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transmission Expenses			\$3,260	\$3,260	\$0	\$0	\$4,591	\$4,591	\$0	\$0	\$29	\$29	\$0	\$0
Distribution Operation Expense														
580 OPERATION SUPERVISION AND ENGI	LBDO	47	\$202	\$41	\$0	\$162	\$74	\$53	\$0	\$21	\$9	\$0	\$0	\$9
581 LOAD DISPATCHING	Acct362	50	\$32	\$32	\$0	\$0	\$45	\$45	\$0	\$0	\$0	\$0	\$0	\$0
582 STATION EXPENSES	Acct362	50	\$163	\$163	\$0	\$0	\$230	\$230	\$0	\$0	\$1	\$1	\$0	\$0
583 OVERHEAD LINE EXPENSES	Acct365	51	\$1,297	\$162	\$0	\$1,135	\$203	\$173	\$0	\$31	\$78	\$1	\$0	\$77
584 UNDERGROUND LINE EXPENSES	Acct367	52	\$9	\$1	\$0	\$8	\$1	\$1	\$0	\$0	\$1	\$0	\$0	\$1
585 STREET LIGHTING EXPENSE			\$0				\$0				\$0			
586 METER EXPENSES	C03	29	\$17,635	\$0	\$0	\$17,635	\$666	\$0	\$0	\$666	\$0	\$0	\$0	\$0
586 METER EXPENSES - LOAD MANAGEMENT			\$0				\$0				\$0			
587 CUSTOMER INSTALLATIONS EXPENSE			\$0				\$0				\$0			
588 MISCELLANEOUS DISTRIBUTION EXP	Distplt	37	\$1,726	\$234	\$0	\$1,492	\$380	\$324	\$0	\$56	\$67	\$2	\$0	\$65
588 MISC DISTR EXP -- MAPPIN			\$0				\$0				\$0			
589 RENTS			\$0				\$0				\$0			
Total Distribution Operation Expense			\$21,064	\$632	\$0	\$20,432	\$1,599	\$824	\$0	\$774	\$157	\$6	\$0	\$152
Distribution Maintenance Expense														
590 MAINTENANCE SUPERVISION AND EN	LBDM	48	\$9	\$1	\$0	\$8	\$2	\$2	\$0	\$0	\$1	\$0	\$0	\$1
591 STRUCTURES			\$0				\$0				\$0			
592 MAINTENANCE OF STATION EQUIPME	Acct362	50	\$104	\$104	\$0	\$0	\$146	\$146	\$0	\$0	\$1	\$1	\$0	\$0
593 MAINTENANCE OF OVERHEAD LINES	Acct365	51	\$5,518	\$689	\$0	\$4,829	\$864	\$734	\$0	\$131	\$332	\$6	\$0	\$326
594 MAINTENANCE OF UNDERGROUND LIN	Acct367	52	\$105	\$8	\$0	\$97	\$10	\$8	\$0	\$3	\$7	\$0	\$0	\$7
595 MAINTENANCE OF LINE TRANSFORME	Acct368	53	\$16	\$3	\$0	\$13	\$7	\$6	\$0	\$0	\$1	\$0	\$0	\$1
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS			\$0				\$0				\$0			
597 MAINTENANCE OF METERS	C03	29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
598 MISCELLANEOUS DISTRIBUTION EXPENSES	Distplt	37	\$119	\$16	\$0	\$103	\$26	\$22	\$0	\$4	\$5	\$0	\$0	\$4
Total Distribution Maintenance Expense			\$5,872	\$821	\$0	\$5,050	\$1,056	\$918	\$0	\$138	\$346	\$7	\$0	\$339
Total Distribution Operation and Maintenance Expenses			\$26,936	\$1,454	\$0	\$25,482	\$2,654	\$1,743	\$0	\$912	\$503	\$13	\$0	\$490
Transmission and Distribution Expenses			\$30,196	\$4,714	\$0	\$25,482	\$7,245	\$6,334	\$0	\$912	\$532	\$41	\$0	\$490
Production, Transmission and Distribution Expenses			\$116,015	\$17,001	\$73,532	\$25,482	\$18,960	\$8,001	\$10,047	\$912	\$935	\$103	\$342	\$490
Customer Accounts Expense														
901 SUPERVISION/CUSTOMER ACCTS	C05	31	\$921	\$0	\$0	\$921	\$124	\$0	\$0	\$124	\$124	\$0	\$0	\$124
902 METER READING EXPENSES	C05	31	\$2,152	\$0	\$0	\$2,152	\$291	\$0	\$0	\$291	\$291	\$0	\$0	\$291
903 RECORDS AND COLLECTION	C05	31	\$4,670	\$0	\$0	\$4,670	\$631	\$0	\$0	\$631	\$631	\$0	\$0	\$631
904 UNCOLLECTIBLE ACCOUNTS	C05	31	\$1,010	\$0	\$0	\$1,010	\$136	\$0	\$0	\$136	\$136	\$0	\$0	\$136
905 MISC CUST ACCOUNTS	C05	31	\$36	\$0	\$0	\$36	\$5	\$0	\$0	\$5	\$5	\$0	\$0	\$5
Total Customer Accounts Expense			\$8,789	\$0	\$0	\$8,789	\$1,188	\$0	\$0	\$1,188	\$1,188	\$0	\$0	\$1,188
Customer Service Expense														
907 SUPERVISION	C05	31	\$80	\$0	\$0	\$80	\$11	\$0	\$0	\$11	\$11	\$0	\$0	\$11
908 CUSTOMER ASSISTANCE EXPENSES	C05	31	\$272	\$0	\$0	\$272	\$37	\$0	\$0	\$37	\$37	\$0	\$0	\$37
908 CUSTOMER ASSISTANCE EXP-INCENTIVES			\$0				\$0				\$0			
909 INFORMATIONAL AND INSTRUCTIONA	C05	31	\$369	\$0	\$0	\$369	\$50	\$0	\$0	\$50	\$50	\$0	\$0	\$50
909 INFORM AND INSTRU - LOAD MGMT			\$0				\$0				\$0			
910 MISCELLANEOUS CUSTOMER SERVICE	C05	31	\$395	\$0	\$0	\$395	\$53	\$0	\$0	\$53	\$53	\$0	\$0	\$53
911 DEMONSTRATION AND SELLING EXP			\$0				\$0				\$0			
912 DEMONSTRATION AND SELLING EXP	C05	31	\$26	\$0	\$0	\$26	\$4	\$0	\$0	\$4	\$4	\$0	\$0	\$4
913 ADVERTISING EXPENSES			\$0				\$0				\$0			
916 MISC SALES EXPENSE			\$0				\$0				\$0			
Total Customer Service Expense			\$1,143	\$0	\$0	\$1,143	\$155	\$0	\$0	\$155	\$155	\$0	\$0	\$155

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Solar Share (SSP)				Business Solar (BS)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Transmission Expenses										
560 OPERATION SUPERVISION AND ENG	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
561 LOAD DISPATCHING	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
562 STATION EXPENSES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
563 OVERHEAD LINE EXPENSES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565 TRANSMISSION OF ELECTRICITY BY OTHERS	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
566 MISC. TRANSMISSION EXPENSES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
567 RENTS	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
568 MAINTENANCE SUPERVISION AND ENG	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
569 STRUCTURES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
570 MAINT OF STATION EQUIPMENT	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
571 MAINT OF OVERHEAD LINES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
572 UNDERGROUND LINES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
573 MISC PLANT	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
575 MISO DAY 1&2 EXPENSE	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transmission Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Operation Expense										
580 OPERATION SUPERVISION AND ENGI	LBDO	47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
581 LOAD DISPATCHING	Acct362	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
582 STATION EXPENSES	Acct362	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
583 OVERHEAD LINE EXPENSES	Acct365	51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
584 UNDERGROUND LINE EXPENSES	Acct367	52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
585 STREET LIGHTING EXPENSE			\$0				\$0			
586 METER EXPENSES	C03	29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
586 METER EXPENSES - LOAD MANAGEMENT			\$0				\$0			
587 CUSTOMER INSTALLATIONS EXPENSE			\$0				\$0			
588 MISCELLANEOUS DISTRIBUTION EXP	Distplt	37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
588 MISC DISTR EXP -- MAPPIN			\$0				\$0			
589 RENTS			\$0				\$0			
Total Distribution Operation Expense			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Maintenance Expense										
590 MAINTENANCE SUPERVISION AND EN	LBDM	48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
591 STRUCTURES			\$0				\$0			
592 MAINTENANCE OF STATION EQUIPME	Acct362	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
593 MAINTENANCE OF OVERHEAD LINES	Acct365	51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
594 MAINTENANCE OF UNDERGROUND LIN	Acct367	52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
595 MAINTENANCE OF LINE TRANSFORME	Acct368	53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS			\$0				\$0			
597 MAINTENANCE OF METERS	C03	29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
598 MISCELLANEOUS DISTRIBUTION EXPENSES	Distplt	37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Maintenance Expense			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Operation and Maintenance Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission and Distribution Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Production, Transmission and Distribution Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer Accounts Expense										
901 SUPERVISION/CUSTOMER ACCTS	C05	31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
902 METER READING EXPENSES	C05	31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
903 RECORDS AND COLLECTION	C05	31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
904 UNCOLLECTIBLE ACCOUNTS	C05	31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
905 MISC CUST ACCOUNTS	C05	31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Customer Accounts Expense			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer Service Expense										
907 SUPERVISION	C05	31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
908 CUSTOMER ASSISTANCE EXPENSES	C05	31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
908 CUSTOMER ASSISTANCE EXP-INCENTIVES			\$0				\$0			
909 INFORMATIONAL AND INSTRUCTIONA	C05	31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
909 INFORM AND INSTRUC -LOAD MGMT			\$0				\$0			
910 MISCELLANEOUS CUSTOMER SERVICE	C05	31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
911 DEMONSTRATION AND SELLING EXP			\$0				\$0			
912 DEMONSTRATION AND SELLING EXP	C05	31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
913 ADVERTISING EXPENSES			\$0				\$0			
916 MISC SALES EXPENSE			\$0				\$0			
Total Customer Service Expense			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Allocation Factor			Total Kentucky				Residential (RS)				General Service			
Description	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service			\$779,989,121	\$161,937,464	\$533,401,831	\$84,649,826	\$309,415,632	\$65,750,938	\$185,198,714	\$58,465,979	\$87,468,285	\$17,443,291	\$52,178,022	\$17,846,973
Administrative and General Expense														
920 ADMIN. & GEN. SALARIES-	LBSUB7	49	\$32,982,894	\$15,372,436	\$7,424,570	\$10,185,888	\$15,806,602	\$6,068,158	\$2,563,656	\$7,174,789	\$4,486,879	\$1,631,535	\$723,835	\$2,131,509
921 OFFICE SUPPLIES AND EXPENSES	LBSUB7	49	\$10,307,282	\$4,803,946	\$2,320,207	\$3,183,130	\$4,939,624	\$1,896,323	\$801,152	\$2,242,149	\$1,402,167	\$509,861	\$226,201	\$666,105
922 ADMINISTRATIVE EXPENSES TRANSFERRED	LBSUB7	49	(\$6,211,522)	(\$2,895,023)	(\$1,398,236)	(\$1,918,263)	(\$2,976,787)	(\$1,142,789)	(\$482,802)	(\$1,351,196)	(\$844,994)	(\$307,260)	(\$136,317)	(\$401,418)
923 OUTSIDE SERVICES EMPLOYED	LBSUB7	49	\$21,332,833	\$9,942,657	\$4,802,099	\$6,588,077	\$10,223,469	\$3,924,792	\$1,658,133	\$4,640,544	\$2,902,045	\$1,055,252	\$468,165	\$1,378,628
924 PROPERTY INSURANCE	TUP	56	\$8,726,372	\$7,539,899	\$0	\$1,186,473	\$3,788,038	\$2,957,835	\$0	\$830,203	\$962,671	\$794,726	\$0	\$167,945
925 INJURIES AND DAMAGES - INSURAN	LBSUB7	49	\$4,777,652	\$2,226,735	\$1,075,467	\$1,475,451	\$2,289,625	\$878,987	\$371,352	\$1,039,285	\$649,935	\$236,332	\$104,849	\$308,754
926 EMPLOYEE BENEFITS	LBSUB7	49	\$31,473,418	\$14,668,910	\$7,084,781	\$9,719,727	\$15,083,206	\$5,790,446	\$2,446,329	\$6,846,431	\$4,281,535	\$1,556,867	\$690,708	\$2,033,960
928 REGULATORY COMMISSION FEES	TUP	56	\$851,305	\$735,558	\$0	\$115,747	\$369,544	\$288,553	\$0	\$80,991	\$93,514	\$77,530	\$0	\$16,384
929 DUPLICATE CHARGES	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930 MISCELLANEOUS GENERAL EXPENSES	LBSUB7	49	\$3,314,333	\$1,544,721	\$746,068	\$1,023,543	\$1,588,349	\$609,767	\$257,613	\$720,969	\$450,870	\$163,947	\$72,736	\$214,188
931 RENTS AND LEASES	PT&D	35	\$3,079,062	\$2,659,911	\$0	\$419,151	\$1,335,127	\$1,041,837	\$0	\$293,290	\$339,443	\$280,112	\$0	\$59,331
935 MAINTENANCE OF GENERAL PLANT	PT&D	35	\$1,672,323	\$1,444,671	\$0	\$227,652	\$725,144	\$565,850	\$0	\$159,294	\$184,361	\$152,137	\$0	\$32,224
Total Administrative and General Expense			\$112,305,952	\$58,044,421	\$22,054,956	\$32,206,575	\$53,171,940	\$22,879,759	\$7,615,433	\$22,676,748	\$14,908,827	\$6,151,040	\$2,150,178	\$6,607,609
Total Operation and Maintenance Expenses			\$892,295,073	\$219,981,885	\$555,456,787	\$116,856,401	\$362,587,572	\$88,630,697	\$192,814,147	\$81,142,727	\$102,377,112	\$23,594,331	\$54,328,199	\$24,454,582
Operation and Maintenance Expenses Less Purchase Power			\$843,751,066	\$210,409,273	\$516,485,392	\$116,856,401	\$345,817,993	\$85,317,688	\$179,357,578	\$81,142,727	\$97,635,955	\$22,652,566	\$50,528,807	\$24,454,582
Labor Expenses														
Labor - Steam Power Generation Operation Expenses														
500 OPERATION SUPERVISION & ENGINEERING	LBSUB1	41	\$4,272,282	\$3,814,695	\$457,587	\$0	\$1,505,215	\$1,347,213	\$158,002	\$0	\$425,611	\$381,000	\$44,611	\$0
501 FUEL	Energy	2	\$2,438,484	\$0	\$2,438,484	\$0	\$841,993	\$0	\$841,993	\$0	\$237,732	\$0	\$237,732	\$0
502 STEAM EXPENSES	Prod	36	\$9,649,494	\$9,649,494	\$0	\$0	\$3,407,853	\$3,407,853	\$0	\$0	\$963,762	\$963,762	\$0	\$0
505 ELECTRIC EXPENSES	Prod	36	\$6,673,009	\$6,673,009	\$0	\$0	\$2,356,666	\$2,356,666	\$0	\$0	\$666,479	\$666,479	\$0	\$0
506 MISC. STEAM POWER EXPENSES	Prod	36	\$4,006,010	\$4,006,010	\$0	\$0	\$1,414,778	\$1,414,778	\$0	\$0	\$400,108	\$400,108	\$0	\$0
507 RENTS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Steam Power Operation Expenses			\$27,039,279	\$24,143,208	\$2,896,071	\$0	\$9,526,505	\$8,526,511	\$999,995	\$0	\$2,693,692	\$2,411,349	\$282,343	\$0
Labor - Steam Power Generation Maintenance Expenses														
510 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB2	42	\$11,171,048	\$1,214,040	\$9,957,008	\$0	\$3,866,845	\$428,755	\$3,438,090	\$0	\$1,091,981	\$121,255	\$970,727	\$0
511 MAINTENANCE OF STRUCTURES	Prod	36	\$1,477,460	\$1,477,460	\$0	\$0	\$521,786	\$521,786	\$0	\$0	\$147,564	\$147,564	\$0	\$0
512 MAINTENANCE OF BOILER PLANT	Energy	2	\$9,693,149	\$0	\$9,693,149	\$0	\$3,346,981	\$0	\$3,346,981	\$0	\$945,003	\$0	\$945,003	\$0
513 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$1,990,323	\$0	\$1,990,323	\$0	\$687,246	\$0	\$687,246	\$0	\$194,040	\$0	\$194,040	\$0
514 MAINTENANCE OF MISC STEAM PLANT	Energy	2	\$433,991	\$0	\$433,991	\$0	\$149,854	\$0	\$149,854	\$0	\$42,311	\$0	\$42,311	\$0
Total Steam Power Generation Maintenance Expense			\$24,765,971	\$2,691,500	\$22,074,471	\$0	\$8,572,712	\$950,541	\$7,622,172	\$0	\$2,420,899	\$268,819	\$2,152,080	\$0
Total Steam Power Generation Expense			\$51,805,250	\$26,834,707	\$24,970,543	\$0	\$18,099,218	\$9,477,051	\$8,622,166	\$0	\$5,114,591	\$2,680,167	\$2,434,423	\$0
Labor - Hydraulic Power Generation Operation Expenses														
535 OPERATION SUPERVISION & ENGINEERING			\$0	\$0	\$0	\$0	\$0				\$0			
536 WATER FOR POWER			\$0	\$0	\$0	\$0	\$0				\$0			
537 HYDRAULIC EXPENSES			\$0	\$0	\$0	\$0	\$0				\$0			
538 ELECTRIC EXPENSES			\$0	\$0	\$0	\$0	\$0				\$0			
539 MISC. HYDRAULIC POWER EXPENSES			\$0	\$0	\$0	\$0	\$0				\$0			
540 RENTS			\$0	\$0	\$0	\$0	\$0				\$0			
Total Hydraulic Power Operation Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Labor - Hydraulic Power Generation Maintenance Expenses														
541 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB4	44	\$160,360	\$104,960	\$55,400	\$0	\$56,197	\$37,068	\$19,129	\$0	\$15,884	\$10,483	\$5,401	\$0
542 MAINTENANCE OF STRUCTURES	Prod	36	\$43,386	\$43,386	\$0	\$0	\$15,322	\$15,322	\$0	\$0	\$4,333	\$4,333	\$0	\$0
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	Prod	36	\$911	\$911	\$0	\$0	\$322	\$322	\$0	\$0	\$91	\$91	\$0	\$0
544 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$22,712	\$0	\$22,712	\$0	\$7,842	\$0	\$7,842	\$0	\$2,214	\$0	\$2,214	\$0
545 MAINTENANCE OF MISC HYDRAULIC PLANT	Energy	2	\$669	\$0	\$669	\$0	\$231	\$0	\$231	\$0	\$65	\$0	\$65	\$0
Total Hydraulic Power Generation Maint. Expense			\$228,038	\$149,257	\$78,781	\$0	\$79,915	\$52,712	\$27,203	\$0	\$22,588	\$14,907	\$7,681	\$0
Total Hydraulic Power Generation Expense			\$228,038	\$149,257	\$78,781	\$0	\$79,915	\$52,712	\$27,203	\$0	\$22,588	\$14,907	\$7,681	\$0
Labor - Other Power Generation Operation Expense														
546 OPERATION SUPERVISION & ENGINEERING	Prod	36	\$527,544	\$527,544	\$0	\$0	\$186,310	\$186,310	\$0	\$0	\$52,689	\$52,689	\$0	\$0
547 FUEL	Energy	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
548 GENERATION EXPENSE	Prod	36	\$383,627	\$383,627	\$0	\$0	\$135,483	\$135,483	\$0	\$0	\$38,315	\$38,315	\$0	\$0
549 MISC OTHER POWER GENERATION	Prod	36	\$2,757,670	\$2,757,670	\$0	\$0	\$973,910	\$973,910	\$0	\$0	\$275,428	\$275,428	\$0	\$0
550 RENTS			\$0	\$0	\$0	\$0	\$0				\$0			
Total Other Power Generation Expenses			\$3,668,841	\$3,668,841	\$0	\$0	\$1,295,702	\$1,295,702	\$0	\$0	\$366,432	\$366,432	\$0	\$0
Labor -Other Power Generation Maintenance Expense														

(Class Allocation)

	Allocation Factor		All Electric Schools (AES)				Power Service-Secondary (PS-Sec)				Power Service-Primary (PS-Pri)			
Description	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service			\$5,881,921	\$1,523,888	\$4,000,703	\$357,330	\$71,306,283	\$16,051,092	\$52,752,920	\$2,502,271	\$3,301,536	\$696,607	\$2,380,208	\$224,722
Administrative and General Expense														
920 ADMIN. & GEN. SALARIES-	LBSUB7	49	\$234,663	\$136,918	\$55,447	\$42,298	\$2,521,938	\$1,531,495	\$732,911	\$257,532	\$109,462	\$66,200	\$33,123	\$10,140
921 OFFICE SUPPLIES AND EXPENSES	LBSUB7	49	\$73,333	\$42,787	\$17,327	\$13,218	\$788,115	\$478,598	\$229,038	\$80,480	\$34,207	\$20,688	\$10,351	\$3,169
922 ADMINISTRATIVE EXPENSES TRANSFERRED	LBSUB7	49	(\$44,193)	(\$25,785)	(\$10,442)	(\$7,966)	(\$474,945)	(\$288,420)	(\$138,026)	(\$48,500)	(\$20,614)	(\$12,467)	(\$6,238)	(\$1,910)
923 OUTSIDE SERVICES EMPLOYED	LBSUB7	49	\$151,776	\$88,556	\$35,862	\$27,358	\$1,631,151	\$990,548	\$474,036	\$166,567	\$70,798	\$42,817	\$21,423	\$6,558
924 PROPERTY INSURANCE	TUP	56	\$67,322	\$66,121	\$0	\$1,201	\$769,783	\$754,796	\$0	\$14,987	\$33,355	\$32,136	\$0	\$1,219
925 INJURIES AND DAMAGES - INSURAN	LBSUB7	49	\$33,991	\$19,833	\$8,032	\$6,127	\$365,309	\$221,841	\$106,164	\$37,304	\$15,856	\$9,589	\$4,798	\$1,469
926 EMPLOYEE BENEFITS	LBSUB7	49	\$223,923	\$130,652	\$52,909	\$40,362	\$2,406,521	\$1,461,406	\$699,369	\$245,745	\$104,452	\$63,170	\$31,607	\$9,676
928 REGULATORY COMMISSION FEES	TUP	56	\$6,568	\$6,450	\$0	\$117	\$75,096	\$73,634	\$0	\$1,462	\$3,254	\$3,135	\$0	\$119
929 DUPLICATE CHARGES	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930 MISCELLANEOUS GENERAL EXPENSES	LBSUB7	49	\$23,580	\$13,758	\$5,572	\$4,250	\$253,421	\$153,894	\$73,648	\$25,878	\$10,999	\$6,652	\$3,328	\$1,019
931 RENTS AND LEASES	PT&D	35	\$23,675	\$23,251	\$0	\$424	\$271,562	\$266,268	\$0	\$5,295	\$11,768	\$11,338	\$0	\$431
935 MAINTENANCE OF GENERAL PLANT	PT&D	35	\$12,859	\$12,628	\$0	\$230	\$147,493	\$144,617	\$0	\$2,876	\$6,392	\$6,158	\$0	\$234
Total Administrative and General Expense			\$807,499	\$515,171	\$164,707	\$127,621	\$8,755,444	\$5,788,678	\$2,177,140	\$789,626	\$379,930	\$249,415	\$98,392	\$32,123
Total Operation and Maintenance Expenses			\$6,689,419	\$2,039,059	\$4,165,410	\$484,950	\$80,061,727	\$21,839,771	\$54,930,060	\$3,291,897	\$3,681,466	\$946,022	\$2,478,599	\$256,845
Operation and Maintenance Expenses Less Purchase Power			\$6,326,898	\$1,967,577	\$3,874,370	\$484,950	\$75,258,975	\$20,884,053	\$51,083,025	\$3,291,897	\$3,464,443	\$902,859	\$2,304,740	\$256,845
Labor Expenses														
Labor - Steam Power Generation Operation Expenses														
500 OPERATION SUPERVISION & ENGINEERING	LBSUB1	41	\$32,558	\$29,140	\$3,417	\$0	\$430,574	\$385,404	\$45,170	\$0	\$18,868	\$16,827	\$2,041	\$0
501 FUEL	Energy	2	\$18,211	\$0	\$18,211	\$0	\$240,713	\$0	\$240,713	\$0	\$10,879	\$0	\$10,879	\$0
502 STEAM EXPENSES	Prod	36	\$73,712	\$73,712	\$0	\$0	\$974,901	\$974,901	\$0	\$0	\$42,564	\$42,564	\$0	\$0
505 ELECTRIC EXPENSES	Prod	36	\$50,975	\$50,975	\$0	\$0	\$674,183	\$674,183	\$0	\$0	\$29,435	\$29,435	\$0	\$0
506 MISC. STEAM POWER EXPENSES	Prod	36	\$30,602	\$30,602	\$0	\$0	\$404,733	\$404,733	\$0	\$0	\$17,670	\$17,670	\$0	\$0
507 RENTS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Steam Power Operation Expenses			\$206,057	\$184,429	\$21,628	\$0	\$2,725,104	\$2,439,221	\$285,884	\$0	\$119,416	\$106,496	\$12,920	\$0
Labor - Steam Power Generation Maintenance Expenses														
510 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB2	42	\$83,633	\$9,274	\$74,359	\$0	\$1,105,555	\$122,656	\$982,899	\$0	\$49,775	\$5,355	\$44,420	\$0
511 MAINTENANCE OF STRUCTURES	Prod	36	\$11,286	\$11,286	\$0	\$0	\$149,270	\$149,270	\$0	\$0	\$6,517	\$6,517	\$0	\$0
512 MAINTENANCE OF BOILER PLANT	Energy	2	\$72,389	\$0	\$72,389	\$0	\$956,853	\$0	\$956,853	\$0	\$43,243	\$0	\$43,243	\$0
513 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$14,864	\$0	\$14,864	\$0	\$196,473	\$0	\$196,473	\$0	\$8,879	\$0	\$8,879	\$0
514 MAINTENANCE OF MISC STEAM PLANT	Energy	2	\$3,241	\$0	\$3,241	\$0	\$42,841	\$0	\$42,841	\$0	\$1,936	\$0	\$1,936	\$0
Total Steam Power Generation Maintenance Expense			\$185,413	\$20,560	\$164,853	\$0	\$2,450,992	\$271,926	\$2,179,067	\$0	\$110,351	\$11,872	\$98,479	\$0
Total Steam Power Generation Expense			\$391,470	\$204,989	\$186,481	\$0	\$5,176,097	\$2,711,146	\$2,464,950	\$0	\$229,766	\$118,368	\$111,399	\$0
Labor - Hydraulic Power Generation Operation Expenses														
535 OPERATION SUPERVISION & ENGINEERING			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
536 WATER FOR POWER			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
537 HYDRAULIC EXPENSES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
538 ELECTRIC EXPENSES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
539 MISC. HYDRAULIC POWER EXPENSES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
540 RENTS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Hydraulic Power Operation Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Labor - Hydraulic Power Generation Maintenance Expenses														
541 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB4	44	\$1,216	\$802	\$414	\$0	\$16,073	\$10,604	\$5,469	\$0	\$710	\$463	\$247	\$0
542 MAINTENANCE OF STRUCTURES	Prod	36	\$331	\$331	\$0	\$0	\$4,383	\$4,383	\$0	\$0	\$191	\$191	\$0	\$0
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	Prod	36	\$7	\$7	\$0	\$0	\$92	\$92	\$0	\$0	\$4	\$4	\$0	\$0
544 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$170	\$0	\$170	\$0	\$2,242	\$0	\$2,242	\$0	\$101	\$0	\$101	\$0
545 MAINTENANCE OF MISC HYDRAULIC PLANT	Energy	2	\$5	\$0	\$5	\$0	\$66	\$0	\$66	\$0	\$3	\$0	\$3	\$0
Total Hydraulic Power Generation Maint. Expense			\$1,729	\$1,140	\$588	\$0	\$22,856	\$15,080	\$7,777	\$0	\$1,010	\$658	\$351	\$0
Total Hydraulic Power Generation Expense			\$1,729	\$1,140	\$588	\$0	\$22,856	\$15,080	\$7,777	\$0	\$1,010	\$658	\$351	\$0
Labor - Other Power Generation Operation Expense														
546 OPERATION SUPERVISION & ENGINEERING	Prod	36	\$4,030	\$4,030	\$0	\$0	\$53,298	\$53,298	\$0	\$0	\$2,327	\$2,327	\$0	\$0
547 FUEL	Energy	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
548 GENERATION EXPENSE	Prod	36	\$2,931	\$2,931	\$0	\$0	\$38,758	\$38,758	\$0	\$0	\$1,692	\$1,692	\$0	\$0
549 MISC OTHER POWER GENERATION	Prod	36	\$21,066	\$21,066	\$0	\$0	\$278,611	\$278,611	\$0	\$0	\$12,164	\$12,164	\$0	\$0
550 RENTS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Power Generation Expenses			\$28,026	\$28,026	\$0	\$0	\$370,668	\$370,668	\$0	\$0	\$16,183	\$16,183	\$0	\$0
Labor -Other Power Generation Maintenance Expense														

Description	Allocation Factor		Time of Day-Secondary (TOD-Sec)				Time of Day-Primary (TOD-Pr)				Retail Transmission (RTS)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service			\$72,249,254	\$15,510,779	\$55,270,434	\$1,468,041	\$149,238,062	\$29,860,845	\$118,674,408	\$702,809	\$50,899,284	\$9,426,752	\$41,307,726	\$164,806
Administrative and General Expense														
920 ADMIN. & GEN. SALARIES-	LBSUB7	49	\$2,456,089	\$1,501,801	\$769,578	\$184,709	\$4,704,508	\$2,983,334	\$1,662,793	\$58,382	\$1,518,054	\$934,466	\$578,712	\$4,876
921 OFFICE SUPPLIES AND EXPENSES	LBSUB7	49	\$767,537	\$469,319	\$240,496	\$57,722	\$1,470,177	\$932,303	\$519,629	\$18,245	\$474,398	\$292,024	\$180,850	\$1,524
922 ADMINISTRATIVE EXPENSES TRANSFERRED	LBSUB7	49	(\$462,544)	(\$282,828)	(\$144,931)	(\$34,785)	(\$885,979)	(\$561,838)	(\$313,146)	(\$10,995)	(\$285,888)	(\$175,984)	(\$108,986)	(\$918)
923 OUTSIDE SERVICES EMPLOYED	LBSUB7	49	\$1,588,561	\$971,342	\$497,752	\$119,467	\$3,042,804	\$1,929,575	\$1,075,469	\$37,761	\$981,854	\$604,398	\$374,302	\$3,154
924 PROPERTY INSURANCE	TUP	56	\$744,056	\$741,130	\$0	\$2,926	\$1,462,853	\$1,460,788	\$0	\$2,065	\$472,755	\$471,846	\$0	\$910
925 INJURIES AND DAMAGES - INSURAN	LBSUB7	49	\$355,770	\$217,540	\$111,475	\$26,756	\$681,459	\$432,143	\$240,860	\$8,457	\$219,894	\$135,360	\$83,828	\$706
926 EMPLOYEE BENEFITS	LBSUB7	49	\$2,343,685	\$1,433,071	\$734,358	\$176,256	\$4,489,204	\$2,846,800	\$1,586,694	\$55,710	\$1,448,580	\$891,700	\$552,227	\$4,653
928 REGULATORY COMMISSION FEES	TUP	56	\$72,587	\$72,301	\$0	\$285	\$142,709	\$142,508	\$0	\$201	\$46,120	\$46,031	\$0	\$89
929 DUPLICATE CHARGES	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930 MISCELLANEOUS GENERAL EXPENSES	LBSUB7	49	\$246,804	\$150,911	\$77,332	\$18,561	\$472,739	\$299,785	\$167,088	\$5,867	\$152,544	\$93,901	\$58,153	\$490
931 RENTS AND LEASES	PT&D	35	\$262,737	\$261,703	\$0	\$1,034	\$517,412	\$516,683	\$0	\$730	\$167,220	\$166,899	\$0	\$321
935 MAINTENANCE OF GENERAL PLANT	PT&D	35	\$142,700	\$142,138	\$0	\$561	\$281,021	\$280,625	\$0	\$396	\$90,822	\$90,647	\$0	\$175
Total Administrative and General Expense			\$8,517,981	\$5,678,429	\$2,286,060	\$553,491	\$16,378,909	\$11,262,704	\$4,939,387	\$176,818	\$5,286,352	\$3,551,288	\$1,719,085	\$15,979
Total Operation and Maintenance Expenses			\$80,767,235	\$21,189,208	\$57,556,494	\$2,021,532	\$165,616,971	\$41,123,549	\$123,613,795	\$879,628	\$56,185,636	\$12,978,040	\$43,026,811	\$180,785
Operation and Maintenance Expenses Less Purchase Power			\$75,728,844	\$20,190,316	\$53,516,996	\$2,021,532	\$154,760,478	\$38,995,016	\$114,885,834	\$879,628	\$52,412,553	\$12,242,603	\$39,989,165	\$180,785
Labor Expenses														
Labor - Steam Power Generation Operation Expenses														
500 OPERATION SUPERVISION & ENGINEERING	LBSUB1	41	\$440,197	\$392,766	\$47,430	\$0	\$935,468	\$832,988	\$102,480	\$0	\$322,460	\$286,793	\$35,667	\$0
501 FUEL	Energy	2	\$252,756	\$0	\$252,756	\$0	\$546,118	\$0	\$546,118	\$0	\$190,069	\$0	\$190,069	\$0
502 STEAM EXPENSES	Prod	36	\$993,525	\$993,525	\$0	\$0	\$2,107,092	\$2,107,092	\$0	\$0	\$725,459	\$725,459	\$0	\$0
505 ELECTRIC EXPENSES	Prod	36	\$687,062	\$687,062	\$0	\$0	\$1,457,138	\$1,457,138	\$0	\$0	\$501,684	\$501,684	\$0	\$0
506 MISC. STEAM POWER EXPENSES	Prod	36	\$412,464	\$412,464	\$0	\$0	\$874,764	\$874,764	\$0	\$0	\$301,176	\$301,176	\$0	\$0
507 RENTS														

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Fluctuating Load Service (FLS)				Outdoor Lighting (LS & RLS)				Lighting Energy (LE)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service			\$22,346,481	\$4,557,574	\$17,777,450	\$11,458	\$7,560,092	\$1,052,308	\$3,644,720	\$2,863,064	\$173,765	\$38,286	\$132,606	\$2,873
Administrative and General Expense														
920 ADMIN. & GEN. SALARIES-	LBSUB7	49	\$665,861	\$415,762	\$249,629	\$471	\$467,274	\$96,889	\$51,824	\$318,561	\$5,573	\$3,525	\$1,885	\$163
921 OFFICE SUPPLIES AND EXPENSES	LBSUB7	49	\$208,084	\$129,927	\$78,010	\$147	\$146,025	\$30,278	\$16,195	\$99,552	\$1,742	\$1,102	\$589	\$51
922 ADMINISTRATIVE EXPENSES TRANSFERRED	LBSUB7	49	(\$125,399)	(\$78,299)	(\$47,011)	(\$89)	(\$88,000)	(\$18,247)	(\$9,760)	(\$59,993)	(\$1,500)	(\$664)	(\$355)	(\$31)
923 OUTSIDE SERVICES EMPLOYED	LBSUB7	49	\$430,669	\$268,908	\$161,456	\$304	\$302,225	\$62,666	\$33,519	\$206,040	\$3,605	\$2,280	\$1,220	\$105
924 PROPERTY INSURANCE	TUP	56	\$210,631	\$210,575	\$0	\$56	\$211,621	\$47,078	\$0	\$164,543	\$1,742	\$1,713	\$0	\$29
925 INJURIES AND DAMAGES - INSURAN	LBSUB7	49	\$96,452	\$60,224	\$36,159	\$68	\$67,686	\$14,035	\$7,507	\$46,144	\$807	\$511	\$273	\$24
926 EMPLOYEE BENEFITS	LBSUB7	49	\$635,388	\$396,734	\$238,204	\$449	\$445,889	\$92,455	\$49,452	\$303,982	\$5,318	\$3,364	\$1,799	\$155
928 REGULATORY COMMISSION FEES	TUP	56	\$20,548	\$20,543	\$0	\$5	\$20,645	\$4,593	\$0	\$16,052	\$170	\$167	\$0	\$3
929 DUPLICATE CHARGES	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930 MISCELLANEOUS GENERAL EXPENSES	LBSUB7	49	\$66,910	\$41,778	\$25,084	\$47	\$46,955	\$9,736	\$5,208	\$32,011	\$560	\$354	\$189	\$16
931 RENTS AND LEASES	PT&D	35	\$74,236	\$74,216	\$0	\$20	\$74,722	\$16,593	\$0	\$58,129	\$614	\$604	\$0	\$10
935 MAINTENANCE OF GENERAL PLANT	PT&D	35	\$40,320	\$40,309	\$0	\$11	\$40,584	\$9,012	\$0	\$31,571	\$333	\$328	\$0	\$6
Total Administrative and General Expense			\$2,323,700	\$1,580,678	\$741,532	\$1,490	\$1,735,624	\$365,089	\$153,944	\$1,216,592	\$19,416	\$13,283	\$5,601	\$532
Total Operation and Maintenance Expenses			\$24,670,181	\$6,138,252	\$18,518,981	\$12,948	\$9,295,716	\$1,417,396	\$3,798,664	\$4,079,656	\$193,180	\$51,569	\$138,207	\$3,404
Operation and Maintenance Expenses Less Purchase Power			\$23,042,654	\$5,821,021	\$17,208,685	\$12,948	\$8,960,120	\$1,353,821	\$3,526,643	\$4,079,656	\$180,970	\$49,256	\$128,310	\$3,404
Labor Expenses														
Labor - Steam Power Generation Operation Expenses														
500 OPERATION SUPERVISION & ENGINEERING	LBSUB1	41	\$133,501	\$118,116	\$15,385	\$0	\$26,229	\$23,035	\$3,194	\$0	\$954	\$838	\$116	\$0
501 FUEL	Energy	2	\$81,987	\$0	\$81,987	\$0	\$17,021	\$0	\$17,021	\$0	\$619	\$0	\$619	\$0
502 STEAM EXPENSES	Prod	36	\$298,782	\$298,782	\$0	\$0	\$58,269	\$58,269	\$0	\$0	\$2,120	\$2,120	\$0	\$0
505 ELECTRIC EXPENSES	Prod	36	\$206,620	\$206,620	\$0	\$0	\$40,295	\$40,295	\$0	\$0	\$1,466	\$1,466	\$0	\$0
506 MISC. STEAM POWER EXPENSES	Prod	36	\$124,040	\$124,040	\$0	\$0	\$24,190	\$24,190	\$0	\$0	\$880	\$880	\$0	\$0
507 RENTS			\$0				\$0			\$0				
Total Steam Power Operation Expenses			\$844,929	\$747,557	\$97,372	\$0	\$166,004	\$145,789	\$20,215	\$0	\$6,040	\$5,304	\$735	\$0
Labor - Steam Power Generation Maintenance Expenses														
510 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB2	42	\$372,365	\$37,591	\$334,774	\$0	\$7							

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Traffic Energy				Outdoor Sports Lighting (OSL)				Electric Vehicle Charging (EV)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service			\$125,948	\$17,001	\$73,532	\$35,415	\$20,302	\$8,001	\$10,047	\$2,254	\$2,277	\$103	\$342	\$1,833
Administrative and General Expense														
920 ADMIN. & GEN. SALARIES-	LBSUB7	49	\$4,781	\$1,741	\$1,032	\$2,008	\$975	\$602	\$141	\$232	\$235	\$10	\$5	\$220
921 OFFICE SUPPLIES AND EXPENSES	LBSUB7	49	\$1,494	\$544	\$323	\$628	\$305	\$188	\$44	\$72	\$73	\$3	\$1	\$69
922 ADMINISTRATIVE EXPENSES TRANSFERRED	LBSUB7	49	(\$900)	(\$328)	(\$194)	(\$378)	(\$184)	(\$113)	(\$27)	(\$44)	(\$44)	(\$2)	(\$1)	(\$41)
923 OUTSIDE SERVICES EMPLOYED	LBSUB7	49	\$3,092	\$1,126	\$667	\$1,299	\$631	\$389	\$91	\$150	\$152	\$6	\$3	\$142
924 PROPERTY INSURANCE	TUP	56	\$1,218	\$859	\$0	\$359	\$306	\$292	\$0	\$13	\$21	\$5	\$0	\$16
925 INJURIES AND DAMAGES - INSURAN	LBSUB7	49	\$693	\$252	\$149	\$291	\$141	\$87	\$20	\$34	\$34	\$1	\$1	\$32
926 EMPLOYEE BENEFITS	LBSUB7	49	\$4,562	\$1,661	\$985	\$1,916	\$930	\$575	\$134	\$221	\$224	\$10	\$5	\$210
928 REGULATORY COMMISSION FEES	TUP	56	\$119	\$84	\$0	\$35	\$30	\$29	\$0	\$1	\$2	\$0	\$0	\$2
929 DUPLICATE CHARGES	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930 MISCELLANEOUS GENERAL EXPENSES	LBSUB7	49	\$480	\$175	\$104	\$202	\$98	\$61	\$14	\$23	\$24	\$1	\$0	\$22
931 RENTS AND LEASES	PT&D	35	\$431	\$304	\$0	\$127	\$106	\$102	\$0	\$5	\$7	\$2	\$0	\$6
935 MAINTENANCE OF GENERAL PLANT	PT&D	35	\$234	\$165	\$0	\$69	\$58	\$55	\$0	\$3	\$4	\$1	\$0	\$3
Total Administrative and General Expense			\$16,204	\$6,583	\$3,066	\$6,555	\$3,396	\$2,266	\$418	\$711	\$732	\$38	\$14	\$680
Total Operation and Maintenance Expenses			\$142,151	\$23,584	\$76,598	\$41,970	\$23,698	\$10,267	\$10,465	\$2,965	\$3,009	\$140	\$356	\$2,513
Operation and Maintenance Expenses Less Purchase Power			\$135,425	\$22,274	\$71,181	\$41,970	\$22,779	\$10,088	\$9,726	\$2,965	\$2,978	\$134	\$331	\$2,513
Labor Expenses														
Labor - Steam Power Generation Operation Expenses														
500 OPERATION SUPERVISION & ENGINEERING	LBSUB1	41	\$568	\$504	\$64	\$0	\$77	\$68	\$9	\$0	\$3	\$3	\$0	\$0
501 FUEL	Energy	2	\$339	\$0	\$339	\$0	\$46	\$0	\$46	\$0	\$2	\$0	\$2	\$0
502 STEAM EXPENSES	Prod	36	\$1,276	\$1,276	\$0	\$0	\$172	\$172	\$0	\$0	\$6	\$6	\$0	\$0
505 ELECTRIC EXPENSES	Prod	36	\$882	\$882	\$0	\$0	\$119	\$119	\$0	\$0	\$4	\$4	\$0	\$0
506 MISC. STEAM POWER EXPENSES	Prod	36	\$530	\$530	\$0	\$0	\$72	\$72	\$0	\$0	\$3	\$3	\$0	\$0
507 RENTS			\$0				\$0				\$0			
Total Steam Power Operation Expenses			\$3,594	\$3,192	\$403	\$0	\$486	\$431	\$55	\$0	\$18	\$16	\$2	\$0
Labor - Steam Power Generation Maintenance Expenses														
510 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB2	42	\$1,545	\$160	\$1,384	\$0	\$211	\$22	\$189	\$0	\$7	\$1	\$6	\$0
511 MAINTENANCE OF STRUCTURES	Prod	36	\$195	\$195	\$0	\$0	\$26	\$26	\$0	\$0	\$1	\$1	\$0	\$0
512 MAINTENANCE OF BOILER PLANT	Energy	2	\$1,347	\$0	\$1,347	\$0	\$184	\$0	\$184	\$0	\$6	\$0	\$6	\$0
513 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$277	\$0	\$277	\$0	\$38	\$0	\$38	\$0	\$1	\$0	\$1	\$0
514 MAINTENANCE OF MISC STEAM PLANT	Energy	2	\$60	\$0	\$60	\$0	\$8	\$0	\$8	\$0	\$0	\$0	\$0	\$0

**Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)**

[illegible]

Description	Allocation Factor		Total Kentucky				Residential (RS)				General Service			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
551 MAINTENANCE SUPERVISION & ENGINEERING	Prod	36	\$732,436	\$732,436	\$0	\$0	\$258,670	\$258,670	\$0	\$0	\$73,153	\$73,153	\$0	\$0
552 MAINTENANCE OF STRUCTURES	Prod	36	\$351,927	\$351,927	\$0	\$0	\$124,288	\$124,288	\$0	\$0	\$35,149	\$35,149	\$0	\$0
553 MAINTENANCE OF GENERATING & ELEC PLANT	Prod	36	\$1,277,077	\$1,277,077	\$0	\$0	\$451,018	\$451,018	\$0	\$0	\$127,550	\$127,550	\$0	\$0
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	Prod	36	\$1,287,143	\$1,287,143	\$0	\$0	\$454,573	\$454,573	\$0	\$0	\$128,556	\$128,556	\$0	\$0
Total Other Power Generation Maintenance Expense			\$3,648,583	\$3,648,583	\$0	\$0	\$1,288,548	\$1,288,548	\$0	\$0	\$364,409	\$364,409	\$0	\$0
Total Other Power Generation Expense			\$7,317,424	\$7,317,424	\$0	\$0	\$2,584,250	\$2,584,250	\$0	\$0	\$730,842	\$730,842	\$0	\$0
Total Production Expense			\$59,350,712	\$34,301,388	\$25,049,324	\$0	\$20,763,383	\$12,114,014	\$8,649,369	\$0	\$5,868,020	\$3,425,916	\$2,442,104	\$0
Labor - Purchased Power														
555 PURCHASED POWER			\$0	\$0	\$0	\$0	\$0				\$0			
556 SYSTEM CONTROL AND LOAD DISPATCH	Prod	36	\$2,263,912	\$2,263,912	\$0	\$0	\$799,532	\$799,532	\$0	\$0	\$226,113	\$226,113	\$0	\$0
557 OTHER EXPENSES			\$0	\$0	\$0	\$0	\$0				\$0			
Total Purchased Power Labor			\$2,263,912	\$2,263,912	\$0	\$0	\$799,532	\$799,532	\$0	\$0	\$226,113	\$226,113	\$0	\$0
Labor Expenses (Continued)														
Transmission Labor Expenses														
560 OPERATION SUPERVISION AND ENG	Trans	38	\$1,591,418	\$1,591,418	\$0	\$0	\$703,641	\$703,641	\$0	\$0	\$180,610	\$180,610	\$0	\$0
561 LOAD DISPATCHING	Trans	38	\$4,089,959	\$4,089,959	\$0	\$0	\$1,808,363	\$1,808,363	\$0	\$0	\$464,170	\$464,170	\$0	\$0
562 STATION EXPENSES	Trans	38	\$424,026	\$424,026	\$0	\$0	\$187,482	\$187,482	\$0	\$0	\$48,123	\$48,123	\$0	\$0
563 OVERHEAD LINE EXPENSES	Trans	38	\$45,989	\$45,989	\$0	\$0	\$20,334	\$20,334	\$0	\$0	\$5,219	\$5,219	\$0	\$0
566 MISC. TRANSMISSION EXPENSES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
568 MAINTENANCE SUPERVISION AND ENG	Trans	38	\$393,950	\$393,950	\$0	\$0	\$174,184	\$174,184	\$0	\$0	\$44,709	\$44,709	\$0	\$0
570 MAINT OF STATION EQUIPMENT	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
571 MAINT OF OVERHEAD LINES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
572 UNDERGROUND LINES	Trans	38	\$1,126,679	\$1,126,679	\$0	\$0	\$498,158	\$498,158	\$0	\$0	\$127,867	\$127,867	\$0	\$0
573 MISC PLANT	Trans	38	\$309,102	\$309,102	\$0	\$0	\$136,669	\$136,669	\$0	\$0	\$35,080	\$35,080	\$0	\$0
Total Transmission Labor Expenses			\$7,981,123	\$7,981,123	\$0	\$0	\$3,528,830	\$3,528,830	\$0	\$0	\$905,778	\$905,778	\$0	\$0
Distribution Operation Labor Expense														
580 OPERATION SUPERVISION AND ENGI	FO23	54	\$1,268,655	\$389,457	\$0	\$879,198	\$892,079	\$210,406	\$0	\$681,674	\$194,319	\$49,897	\$0	\$144,422
581 LOAD DISPATCHING	Acct362	50	\$335,815	\$335,815	\$0	\$0	\$162,181	\$162,181	\$0	\$0	\$41,628			

(Class Allocation)

Description	Allocation Factor		Fluctuating Load Service (FLS)				Outdoor Lighting (LS & RLS)				Lighting Energy (LE)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
551 MAINTENANCE SUPERVISION & ENGINEERING	Prod	36	\$22,679	\$22,679	\$0	\$0	\$4,423	\$4,423	\$0	\$0	\$161	\$161	\$0	\$0
552 MAINTENANCE OF STRUCTURES	Prod	36	\$10,897	\$10,897	\$0	\$0	\$2,125	\$2,125	\$0	\$0	\$77	\$77	\$0	\$0
553 MAINTENANCE OF GENERATING & ELEC PLANT	Prod	36	\$39,543	\$39,543	\$0	\$0	\$7,712	\$7,712	\$0	\$0	\$281	\$281	\$0	\$0
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	Prod	36	\$39,854	\$39,854	\$0	\$0	\$7,772	\$7,772	\$0	\$0	\$283	\$283	\$0	\$0
Total Other Power Generation Maintenance Expense			\$112,973	\$112,973	\$0	\$0	\$22,032	\$22,032	\$0	\$0	\$802	\$802	\$0	\$0
Total Other Power Generation Expense			\$226,573	\$226,573	\$0	\$0	\$44,186	\$44,186	\$0	\$0	\$1,608	\$1,608	\$0	\$0
Total Production Expense			\$1,904,298	\$1,062,090	\$842,208	\$0	\$381,974	\$207,130	\$174,844	\$0	\$13,897	\$7,536	\$6,361	\$0
Labor - Purchased Power														
555 PURCHASED POWER			\$0				\$0				\$0			
556 SYSTEM CONTROL AND LOAD DISPATCH	Prod	36	\$70,099	\$70,099	\$0	\$0	\$13,671	\$13,671	\$0	\$0	\$497	\$497	\$0	\$0
557 OTHER EXPENSES			\$0				\$0				\$0			
Total Purchased Power Labor			\$70,099	\$70,099	\$0	\$0	\$13,671	\$13,671	\$0	\$0	\$497	\$497	\$0	\$0
Labor Expenses (Continued)														
Transmission Labor Expenses														
560 OPERATION SUPERVISION AND ENG	Trans	38	\$53,942	\$53,942	\$0	\$0	\$10,865	\$10,865	\$0	\$0	\$395	\$395	\$0	\$0
561 LOAD DISPATCHING	Trans	38	\$138,632	\$138,632	\$0	\$0	\$27,922	\$27,922	\$0	\$0	\$1,016	\$1,016	\$0	\$0
562 STATION EXPENSES	Trans	38	\$14,373	\$14,373	\$0	\$0	\$2,895	\$2,895	\$0	\$0	\$105	\$105	\$0	\$0
563 OVERHEAD LINE EXPENSES	Trans	38	\$1,559	\$1,559	\$0	\$0	\$314	\$314	\$0	\$0	\$11	\$11	\$0	\$0
566 MISC. TRANSMISSION EXPENSES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
568 MAINTENANCE SUPERVISION AND ENG	Trans	38	\$13,353	\$13,353	\$0	\$0	\$2,689	\$2,689	\$0	\$0	\$98	\$98	\$0	\$0
570 MAINT OF STATION EQUIPMENT	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
571 MAINT OF OVERHEAD LINES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
572 UNDERGROUND LINES	Trans	38	\$38,190	\$38,190	\$0	\$0	\$7,692	\$7,692	\$0	\$0	\$280	\$280	\$0	\$0
573 MISC PLANT	Trans	38	\$10,477	\$10,477	\$0	\$0	\$2,110	\$2,110	\$0	\$0	\$77	\$77	\$0	\$0
Total Transmission Labor Expenses			\$270,526	\$270,526	\$0	\$0	\$54,487	\$54,487	\$0	\$0	\$1,982	\$1,982	\$0	\$0
Distribution Operation Labor Expense														
580 OPERATION SUPERVISION AND ENGI	FO23	54	\$8	\$0	\$0	\$8	\$34,327	\$2,751	\$0	\$31,575	\$109	\$100	\$0	\$9
581 LOAD DISPATCHING	Acct362	50	\$0	\$0	\$0	\$0	\$2,504	\$2,504	\$0	\$0	\$91	\$91	\$0	\$0
582 STATION EXPENSES	Acct362	50	\$0	\$0	\$0	\$0	\$8,613	\$8,613	\$0	\$0	\$313	\$313	\$0	\$0
583 OVERHEAD LINE EXPENSES	Acct365	51	\$0	\$0	\$0	\$0	\$76,317	\$7,681	\$0	\$68,636	\$322	\$279	\$0	\$43
584 UNDERGROUND LINE EXPENSES	Acct367	52	\$0	\$0	\$0	\$0	\$809	\$49	\$0	\$759	\$2	\$2	\$0	\$0
585 STREET LIGHTING EXPENSE			\$0				\$0				\$0			
586 METER EXPENSES	C02	28	\$0	\$0										

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Traffic Energy				Outdoor Sports Lighting (OSL)				Electric Vehicle Charging (EV)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
551 MAINTENANCE SUPERVISION & ENGINEERING	Prod	36	\$97	\$97	\$0	\$0	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0
552 MAINTENANCE OF STRUCTURES	Prod	36	\$47	\$47	\$0	\$0	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0
553 MAINTENANCE OF GENERATING & ELEC PLANT	Prod	36	\$169	\$169	\$0	\$0	\$23	\$23	\$0	\$0	\$1	\$1	\$0	\$0
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	Prod	36	\$170	\$170	\$0	\$0	\$23	\$23	\$0	\$0	\$1	\$1	\$0	\$0
Total Other Power Generation Maintenance Expense			\$482	\$482	\$0	\$0	\$65	\$65	\$0	\$0	\$2	\$2	\$0	\$0
Total Other Power Generation Expense			\$967	\$967	\$0	\$0	\$131	\$131	\$0	\$0	\$5	\$5	\$0	\$0
Total Production Expense			\$8,016	\$4,534	\$3,482	\$0	\$1,088	\$613	\$475	\$0	\$39	\$23	\$16	\$0
Labor - Purchased Power														
555 PURCHASED POWER	Prod	36	\$0				\$0				\$0			
556 SYSTEM CONTROL AND LOAD DISPATCH			\$299	\$299	\$0	\$0	\$40	\$40	\$0	\$0	\$2	\$2	\$0	\$0
557 OTHER EXPENSES			\$0				\$0			\$0				
Total Purchased Power Labor			\$299	\$299	\$0	\$0	\$40	\$40	\$0	\$0	\$2	\$2	\$0	\$0
Labor Expenses (Continued)														
Transmission Labor Expenses														
560 OPERATION SUPERVISION AND ENG	Trans	38	\$106	\$106	\$0	\$0	\$150	\$150	\$0	\$0	\$1	\$1	\$0	\$0
561 LOAD DISPATCHING	Trans	38	\$274	\$274	\$0	\$0	\$385	\$385	\$0	\$0	\$2	\$2	\$0	\$0
562 STATION EXPENSES	Trans	38	\$28	\$28	\$0	\$0	\$40	\$40	\$0	\$0	\$0	\$0	\$0	\$0
563 OVERHEAD LINE EXPENSES	Trans	38	\$3	\$3	\$0	\$0	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0
566 MISC. TRANSMISSION EXPENSES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
568 MAINTENANCE SUPERVISION AND ENG	Trans	38	\$26	\$26	\$0	\$0	\$37	\$37	\$0	\$0	\$0	\$0	\$0	\$0
570 MAINT OF STATION EQUIPMENT	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
571 MAINT OF OVERHEAD LINES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
572 UNDERGROUND LINES	Trans	38	\$75	\$75	\$0	\$0	\$106	\$106	\$0	\$0	\$1	\$1	\$0	\$0
573 MISC PLANT	Trans	38	\$21	\$21	\$0	\$0	\$29	\$29	\$0	\$0	\$0	\$0	\$0	\$0
Total Transmission Labor Expenses			\$534	\$534	\$0	\$0	\$752	\$752	\$0	\$0	\$5	\$5	\$0	\$0
Distribution Operation Labor Expense														
580 OPERATION SUPERVISION AND ENGI	FO23	54	\$134	\$27	\$0	\$107	\$49	\$35	\$0	\$14	\$6	\$0	\$0	\$6
581 LOAD DISPATCHING	Acct362	50	\$25	\$25	\$0	\$0	\$35	\$35	\$0	\$0	\$0	\$0	\$0	\$0
582 STATION EXPENSES	Acct362	50	\$84	\$84	\$0	\$0	\$119	\$119	\$0	\$0	\$1	\$1	\$0	\$0
583 OVERHEAD LINE EXPENSES	Acct365	51	\$603	\$75	\$0	\$528	\$94	\$80	\$0	\$14	\$36	\$1	\$0	\$36
584 UNDERGROUND LINE EXPENSES	Acct367	52	\$6	\$0	\$0	\$6	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
585 STREET LIGHTING EXPENSE			\$0				\$0			\$0				
586 METER EXPENSES	CO2	28	\$0	\$0	\$0	\$0	\$104	\$0	\$0	\$104	\$0	\$0	\$0	\$0
586 METER EXPENSES - LOAD MANAGEMENT			\$0</											

**Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)**

Description	Allocation Factor		Solar Share (SSP)				Business Solar (BS)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
551 MAINTENANCE SUPERVISION & ENGINEERING	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
552 MAINTENANCE OF STRUCTURES	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
553 MAINTENANCE OF GENERATING & ELEC PLANT	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Power Generation Maintenance Expense			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Power Generation Expense			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Production Expense			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Labor - Purchased Power										
555 PURCHASED POWER			\$0				\$0			
556 SYSTEM CONTROL AND LOAD DISPATCH	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
557 OTHER EXPENSES			\$0				\$0			
Total Purchased Power Labor			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Labor Expenses (Continued)										
Transmission Labor Expenses										
560 OPERATION SUPERVISION AND ENG	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
561 LOAD DISPATCHING	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
562 STATION EXPENSES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
563 OVERHEAD LINE EXPENSES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
566 MISC. TRANSMISSION EXPENSES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
568 MAINTENANCE SUPERVISION AND ENG	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
570 MAINT OF STATION EQUIPMENT	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
571 MAINT OF OVERHEAD LINES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
572 UNDERGROUND LINES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
573 MISC PLANT	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transmission Labor Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Operation Labor Expense										
580 OPERATION SUPERVISION AND ENGI	FO23	54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
581 LOAD DISPATCHING	Acct362	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
582 STATION EXPENSES	Acct362	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
583 OVERHEAD LINE EXPENSES	Acct365	51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
584 UNDERGROUND LINE EXPENSES	Acct367	52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
585 STREET LIGHTING EXPENSE			\$0				\$0			
586 METER EXPENSES	C02	28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
586 METER EXPENSES - LOAD MANAGEMENT			\$0				\$0			
587 CUSTOMER INSTALLATIONS EXPENSE			\$0				\$0			
588 MISCELLANEOUS DISTRIBUTION EXP	Distplt	37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
589 RENTS			\$0				\$0			
Total Distribution Operation Labor Expense			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Maintenance Labor Expense										
590 MAINTENANCE SUPERVISION AND EN			\$0				\$0			
591 MAINTENANCE OF STRUCTURES			\$0				\$0			
592 MAINTENANCE OF STATION EQUIPME	Acct362	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
593 MAINTENANCE OF OVERHEAD LINES	Acct365	51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
594 MAINTENANCE OF UNDERGROUND LIN	Acct367	52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
595 MAINTENANCE OF LINE TRANSFORME	Acct368	53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS			\$0				\$0			
597 MAINTENANCE OF METERS			\$0				\$0			
598 MAINTENANCE OF MISC DISTR PLANT	Distplt	37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Maintenance Labor Expense			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Operation and Maintenance Labor Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission and Distribution Labor Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Production, Transmission and Distribution Labor Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer Accounts Expense										
901 SUPERVISION/CUSTOMER ACCTS	Cust05	6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
902 METER READING EXPENSES	Cust05	6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
903 RECORDS AND COLLECTION	Cust05	6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
904 UNCOLLECTIBLE ACCOUNTS			\$0				\$0			
905 MISC CUST ACCOUNTS			\$0				\$0			
Total Customer Accounts Labor Expense			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer Service Expense										

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Total Kentucky				Residential (RS)				General Service			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
907 SUPERVISION	Cust05	6	\$350,160	\$0	\$0	\$350,160	\$227,469	\$0	\$0	\$227,469	\$85,141	\$0	\$0	\$85,141
908 CUSTOMER ASSISTANCE EXPENSES	Cust05	6	\$1,306,105	\$0	\$0	\$1,306,105	\$848,465	\$0	\$0	\$848,465	\$317,579	\$0	\$0	\$317,579
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT			\$0	\$0	\$0	\$0	\$0				\$0			
909 INFORMATIONAL AND INSTRUCTIONA			\$0	\$0	\$0	\$0	\$0				\$0			
909 INFORM AND INSTRUC - LOAD MGMT			\$0	\$0	\$0	\$0	\$0				\$0			
910 MISCELLANEOUS CUSTOMER SERVICE	Cust05	6	\$516,578	\$0	\$0	\$516,578	\$335,577	\$0	\$0	\$335,577	\$125,606	\$0	\$0	\$125,606
911 DEMONSTRATION AND SELLING EXP			\$0	\$0	\$0	\$0	\$0				\$0			
912 DEMONSTRATION AND SELLING EXP			\$0	\$0	\$0	\$0	\$0				\$0			
913 WATER HEATER - HEAT PUMP PROGRAM			\$0	\$0	\$0	\$0	\$0				\$0			
916 MISC SALES EXPENSE			\$0	\$0	\$0	\$0	\$0				\$0			
Total Customer Service Labor Expense			\$2,172,843	\$0	\$0	\$2,172,843	\$1,411,510	\$0	\$0	\$1,411,510	\$528,326	\$0	\$0	\$528,326
Sub-Total Labor Exp			\$111,279,066	\$51,864,167	\$25,049,324	\$34,365,576	\$53,328,974	\$20,473,004	\$8,649,369	\$24,206,602	\$15,138,020	\$5,504,542	\$2,442,104	\$7,191,374
Administrative and General Expense														
920 ADMIN. & GEN. SALARIES-	LBSUB7	49	\$32,982,892	\$15,372,435	\$7,424,569	\$10,185,888	\$15,806,601	\$6,068,157	\$2,563,656	\$7,174,788	\$4,486,879	\$1,631,535	\$723,835	\$2,131,509
921 OFFICE SUPPLIES AND EXPENSES	LBSUB7	49	\$4,507	\$2,101	\$1,015	\$1,392	\$2,160	\$829	\$350	\$980	\$613	\$223	\$99	\$291
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LBSUB7	49	(\$4,373,143)	(\$2,038,204)	(\$984,410)	(\$1,350,529)	(\$2,095,769)	(\$804,566)	(\$339,911)	(\$951,292)	(\$594,907)	(\$216,322)	(\$95,972)	(\$282,613)
923 OUTSIDE SERVICES EMPLOYED	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
924 PROPERTY INSURANCE	TUP	56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
925 INJURIES AND DAMAGES - INSURAN	LBSUB7	49	\$615,769	\$286,993	\$138,612	\$190,164	\$295,099	\$113,289	\$47,862	\$133,949	\$83,767	\$30,460	\$13,514	\$39,794
926 EMPLOYEE BENEFITS	LBSUB7	49	\$31,672,892	\$14,761,879	\$7,129,684	\$9,781,329	\$15,178,801	\$5,827,145	\$2,461,833	\$6,889,823	\$4,308,671	\$1,566,735	\$695,086	\$2,046,851
928 REGULATORY COMMISSION FEES	TUP	56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
929 DUPLICATE CHARGES-CR	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930 MISCELLANEOUS GENERAL EXPENSES	LBSUB7	49	\$314,464	\$146,563	\$70,787	\$97,114	\$150,703	\$57,855	\$24,442	\$68,406	\$42,779	\$15,555	\$6,901	\$20,322
931 RENTS AND LEASES	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
935 MAINTENANCE OF GENERAL PLANT	PT&D	35	\$731,985	\$632,340	\$0	\$99,645	\$317,399	\$247,676	\$0	\$69,724	\$80,696	\$66,591	\$0	\$14,105
Total Labor Administrative and General Expense			\$61,949,366	\$29,164,108	\$13,780,256	\$19,005,002	\$29,654,994	\$11,510,384	\$4,758,233	\$13,386,377	\$8,408,497	\$3,094,776	\$1,343,462	\$3,970,259
Total Labor Operation and Maintenance Expenses			\$173,228,432	\$81,028,274	\$38,829,580	\$53,370,578	\$82,983,969	\$31,983,388	\$13,407,602	\$37,592,979	\$23,546,517	\$8,599,319	\$3,785,566	\$11,161,633
Labor Operation and Maintenance Expenses Less Purchase Power			\$173,228,432	\$81,028,274	\$38,829,580	\$53,370,578	\$82,983,969	\$31,983,388	\$13,407,602	\$37,592,979	\$23,546,517	\$8,599,319	\$3,785,566	\$11,161,633
Other Expenses														
Depreciation Expenses														
Steam Production	BIP	63	\$235,868,409	\$235,868,409	\$0	\$0	\$83,300,220	\$83,300,220	\$0	\$0	\$23,557,805	\$23,557,805	\$0	\$0
Hydraulic Production	BIP	63	\$1,440,468	\$1,440,468	\$0	\$0	\$508,721	\$508,721	\$0	\$0	\$143,869	\$143,869	\$0	\$0
Other Production	BIP	63	\$29,642,381	\$29,642,381	\$0	\$0	\$10,468,621	\$10,468,621	\$0	\$0	\$2,960,589	\$2,960,589	\$0	\$0
Transmission - Kentucky System Property	Trans	38	\$30,191,755	\$30,191,755	\$0	\$0	\$13,349,197	\$13,349,197	\$0	\$0	\$3,426,464	\$3,426,464	\$0	\$0
Transmission - Virginia Property	Trans	38	\$192,228	\$192,228	\$0	\$0	\$84,993	\$84,993	\$0	\$0	\$21,816	\$21,816	\$0	\$0
Transmission - Virginia Property	Trans	38	\$20,672	\$20,672	\$0	\$0	\$9,140	\$9,140	\$0	\$0	\$2,346	\$2,346	\$0	\$0
Distribution	Distplt	37	\$38,870,091	\$16,300,622	\$0	\$22,569,469	\$25,056,052	\$9,263,666	\$0	\$15,792,385	\$5,293,281	\$2,098,579	\$0	\$3,194,703
General Plant	PT&D	35	\$13,809,821	\$11,929,898	\$0	\$1,879,923	\$5,988,142	\$4,672,716	\$0	\$1,315,426	\$1,522,426	\$1,256,323	\$0	\$266,103
Intangible Plant	PT&D	35	\$20,495,320	\$17,705,304	\$0	\$2,790,016	\$8,887,073	\$6,934,833	\$0	\$1,952,239	\$2,259,451	\$1,864,525	\$0	\$394,926
Total Depreciation Expense			\$370,531,145	\$343,291,737	\$0	\$27,239,408	\$147,652,158	\$128,592,108	\$0	\$19,060,051	\$39,188,047	\$35,332,316	\$0	\$3,855,731
Regulatory Credits and Accretion Expenses														
Production Plant	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Plant	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Plant	Distplt	37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Regulatory Credits and Accretion Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Taxes	TUP	56	\$35,914,758	\$31,031,643	\$0	\$4,883,115	\$15,590,267	\$12,173,438	\$0	\$3,416,829	\$3,962,025	\$3,270,821	\$0	\$691,204
Other Taxes	TUP	56	\$13,649,179	\$11,793,382	\$0	\$1,855,797	\$5,924,983	\$4,626,439	\$0	\$1,298,545	\$1,505,743	\$1,243,055	\$0	\$262,688
Gain Disposition of Allowances			\$0	\$0	\$0	\$0	\$0				\$0			
Interest	TUP	56	\$109,640,429	\$94,733,276	\$0	\$14,907,153	\$47,593,905	\$37,163,022	\$0	\$10,430,883	\$12,095,254	\$9,985,150	\$0	\$2,110,104
Other Expenses			\$0	\$0	\$0	\$0	\$0				\$0			
Total Other Expenses			\$529,735,511	\$480,850,038	\$0	\$48,885,473	\$216,761,313	\$182,555,006	\$0	\$34,206,308	\$56,751,069	\$49,831,343	\$0	\$6,919,726
Total Cost of Service (O&M + Other Expenses)			\$1,422,030,584	\$700,831,923	\$555,456,787	\$165,741,874	\$579,348,885	\$271,185,703	\$192,814,147	\$115,349,035	\$159,128,181	\$73,425,674	\$54,328,199	\$31,374,308

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		All Electric Schools (AES)				Power Service-Secondary (PS-Sec)				Power Service-Primary (PS-Pri)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
907 SUPERVISION	Cust05	6	\$2,180	\$0	\$0	\$2,180	\$11,419	\$0	\$0	\$11,419	\$525	\$0	\$0	\$525
908 CUSTOMER ASSISTANCE EXPENSES	Cust05	6	\$8,133	\$0	\$0	\$8,133	\$42,592	\$0	\$0	\$42,592	\$1,956	\$0	\$0	\$1,956
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT			\$0				\$0				\$0			
909 INFORMATIONAL AND INSTRUCTIONA			\$0				\$0				\$0			
909 INFORM AND INSTRUC -LOAD MGMT			\$0				\$0				\$0			
910 MISCELLANEOUS CUSTOMER SERVICE	Cust05	6	\$3,217	\$0	\$0	\$3,217	\$16,846	\$0	\$0	\$16,846	\$774	\$0	\$0	\$774
911 DEMONSTRATION AND SELLING EXP			\$0				\$0				\$0			
912 DEMONSTRATION AND SELLING EXP			\$0				\$0				\$0			
913 WATER HEATER - HEAT PUMP PROGRAM			\$0				\$0				\$0			
916 MISC SALES EXPENSE			\$0				\$0				\$0			
Total Customer Service Labor Expense			\$13,530	\$0	\$0	\$13,530	\$70,856	\$0	\$0	\$70,856	\$3,255	\$0	\$0	\$3,255
Sub-Total Labor Exp			\$791,716	\$461,939	\$187,069	\$142,707	\$8,508,621	\$5,167,023	\$2,472,727	\$868,871	\$369,307	\$223,348	\$111,750	\$34,209
Administrative and General Expense														
920 ADMIN. & GEN. SALARIES-	LBSUB7	49	\$234,663	\$136,918	\$55,447	\$42,298	\$2,521,938	\$1,531,495	\$732,911	\$257,532	\$109,462	\$66,200	\$33,123	\$10,140
921 OFFICE SUPPLIES AND EXPENSES	LBSUB7	49	\$32	\$19	\$8	\$6	\$345	\$209	\$100	\$35	\$15	\$9	\$5	\$1
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LBSUB7	49	(\$31,114)	(\$18,154)	(\$7,352)	(\$5,608)	(\$334,379)	(\$203,058)	(\$97,175)	(\$34,146)	(\$14,513)	(\$8,777)	(\$4,392)	(\$1,344)
923 OUTSIDE SERVICES EMPLOYED	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
924 PROPERTY INSURANCE	TUP	56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
925 INJURIES AND DAMAGES - INSURAN	LBSUB7	49	\$4,381	\$2,556	\$1,035	\$790	\$47,083	\$28,592	\$13,683	\$4,808	\$2,044	\$1,236	\$618	\$189
926 EMPLOYEE BENEFITS	LBSUB7	49	\$225,343	\$131,480	\$53,245	\$40,618	\$2,421,773	\$1,470,668	\$703,802	\$247,303	\$105,114	\$63,570	\$31,807	\$9,737
928 REGULATORY COMMISSION FEES	TUP	56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
929 DUPLICATE CHARGES-CR	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930 MISCELLANEOUS GENERAL EXPENSES	LBSUB7	49	\$2,237	\$1,305	\$529	\$403	\$24,045	\$14,602	\$6,988	\$2,455	\$1,044	\$631	\$316	\$97
931 RENTS AND LEASES	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
935 MAINTENANCE OF GENERAL PLANT	PT&D	35	\$5,628	\$5,528	\$0	\$101	\$64,558	\$63,300	\$0	\$1,259	\$2,798	\$2,695	\$0	\$102
Total Labor Administrative and General Expense			\$441,171	\$259,652	\$102,911	\$78,608	\$4,745,362	\$2,905,808	\$1,360,309	\$479,246	\$205,963	\$125,564	\$61,477	\$18,922
Total Labor Operation and Maintenance Expenses			\$1,232,886	\$721,591	\$289,980	\$221,315	\$13,253,983	\$8,072,831	\$3,833,036	\$1,348,117	\$575,269	\$348,912	\$173,227	\$53,131
Labor Operation and Maintenance Expenses Less Purchase Power			\$1,232,886	\$721,591	\$289,980	\$221,315	\$13,253,983	\$8,072,831	\$3,833,036	\$1,348,117	\$575,269	\$348,912	\$173,227	\$53,131
Other Expenses														
Depreciation Expenses														
Steam Production	BIP	63	\$1,801,790	\$1,801,790	\$0	\$0	\$23,830,101	\$23,830,101	\$0	\$0	\$1,040,415	\$1,040,415	\$0	\$0
Hydraulic Production	BIP	63	\$11,004	\$11,004	\$0	\$0	\$145,532	\$145,532	\$0	\$0	\$6,354	\$6,354	\$0	\$0
Other Production	BIP	63	\$226,437	\$226,437	\$0	\$0	\$2,994,809	\$2,994,809	\$0	\$0	\$130,752	\$130,752	\$0	\$0
Transmission - Kentucky System Property	Trans	38	\$350,679	\$350,679	\$0	\$0	\$3,056,705	\$3,056,705	\$0	\$0	\$131,349	\$131,349	\$0	\$0
Transmission - Virginia Property	Trans	38	\$2,233	\$2,233	\$0	\$0	\$19,462	\$19,462	\$0	\$0	\$836	\$836	\$0	\$0
Transmission - Virginia Property	Trans	38	\$240	\$240	\$0	\$0	\$2,093	\$2,093	\$0	\$0	\$90	\$90	\$0	\$0
Distribution	Distplt	37	\$215,451	\$192,605	\$0	\$22,846	\$1,794,360	\$1,509,274	\$0	\$285,086	\$75,177	\$51,981	\$0	\$23,197
General Plant	PT&D	35	\$106,186	\$104,283	\$0	\$1,903	\$1,217,977	\$1,194,230	\$0	\$23,746	\$52,782	\$50,850	\$0	\$1,932
Intangible Plant	PT&D	35	\$157,592	\$154,768	\$0	\$2,824	\$1,807,614	\$1,772,372	\$0	\$35,242	\$78,334	\$75,466	\$0	\$2,868
Total Depreciation Expense			\$2,871,611	\$2,844,039	\$0	\$27,573	\$34,868,653	\$34,524,579	\$0	\$344,075	\$1,516,089	\$1,488,093	\$0	\$27,996
Regulatory Credits and Accretion Expenses														
Production Plant	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Plant	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Plant	Distplt	37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Regulatory Credits and Accretion Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Taxes	TUP	56	\$277,074	\$272,131	\$0	\$4,943	\$3,168,162	\$3,106,481	\$0	\$61,681	\$137,279	\$132,261	\$0	\$5,019
Other Taxes	TUP	56	\$105,300	\$103,422	\$0	\$1,878	\$1,204,040	\$1,180,599	\$0	\$23,442	\$52,172	\$50,265	\$0	\$1,907
Gain Disposition of Allowances			\$0				\$0				\$0			
Interest	TUP	56	\$845,850	\$830,760	\$0	\$15,089	\$9,671,753	\$9,483,453	\$0	\$188,300	\$419,086	\$403,765	\$0	\$15,321
Other Expenses			\$0				\$0				\$0			
Total Other Expenses			\$4,099,835	\$4,050,352	\$0	\$49,483	\$48,912,608	\$48,295,111	\$0	\$617,497	\$2,124,627	\$2,074,383	\$0	\$50,244
Total Cost of Service (O&M + Other Expenses)			\$10,789,254	\$6,089,411	\$4,165,410	\$534,434	\$128,974,336	\$70,134,882	\$54,930,060	\$3,909,394	\$5,806,093	\$3,020,405	\$2,478,599	\$307,088

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Time of Day-Secondary (TOD-Sec)				Time of Day-Primary (TOD-Pri)				Retail Transmission (RTS)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
907 SUPERVISION	Cust05	6	\$9,848	\$0	\$0	\$9,848	\$3,291	\$0	\$0	\$3,291	\$257	\$0	\$0	\$257
908 CUSTOMER ASSISTANCE EXPENSES	Cust05	6	\$36,732	\$0	\$0	\$36,732	\$12,276	\$0	\$0	\$12,276	\$959	\$0	\$0	\$959
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT			\$0				\$0				\$0			
909 INFORMATIONAL AND INSTRUCTIONA			\$0				\$0				\$0			
909 INFORM AND INSTRUC -LOAD MGMT			\$0				\$0				\$0			
910 MISCELLANEOUS CUSTOMER SERVICE	Cust05	6	\$14,528	\$0	\$0	\$14,528	\$4,855	\$0	\$0	\$4,855	\$379	\$0	\$0	\$379
911 DEMONSTRATION AND SELLING EXP			\$0				\$0				\$0			
912 DEMONSTRATION AND SELLING EXP			\$0				\$0				\$0			
913 WATER HEATER - HEAT PUMP PROGRAM			\$0				\$0				\$0			
916 MISC SALES EXPENSE			\$0				\$0				\$0			
Total Customer Service Labor Expense			\$61,108	\$0	\$0	\$61,108	\$20,422	\$0	\$0	\$20,422	\$1,595	\$0	\$0	\$1,595
Sub-Total Labor Exp			\$8,286,454	\$5,066,841	\$2,596,435	\$623,178	\$15,872,266	\$10,065,295	\$5,610,000	\$196,971	\$5,121,674	\$3,152,741	\$1,952,483	\$16,450
Administrative and General Expense														
920 ADMIN. & GEN. SALARIES-	LBSUB7	49	\$2,456,088	\$1,501,801	\$769,578	\$184,709	\$4,704,508	\$2,983,333	\$1,662,793	\$58,382	\$1,518,054	\$934,466	\$578,712	\$4,876
921 OFFICE SUPPLIES AND EXPENSES	LBSUB7	49	\$336	\$205	\$105	\$25	\$643	\$408	\$227	\$8	\$207	\$128	\$79	\$1
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LBSUB7	49	(\$325,648)	(\$199,121)	(\$102,037)	(\$24,490)	(\$623,762)	(\$395,555)	(\$220,467)	(\$7,741)	(\$201,276)	(\$123,899)	(\$76,730)	(\$646)
923 OUTSIDE SERVICES EMPLOYED	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
924 PROPERTY INSURANCE	TUP	56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
925 INJURIES AND DAMAGES - INSURAN	LBSUB7	49	\$45,854	\$28,038	\$14,368	\$3,448	\$87,830	\$55,697	\$31,043	\$1,090	\$28,341	\$17,446	\$10,804	\$91
926 EMPLOYEE BENEFITS	LBSUB7	49	\$2,358,539	\$1,442,153	\$739,012	\$177,373	\$4,517,656	\$2,864,843	\$1,596,751	\$56,063	\$1,457,761	\$897,351	\$555,727	\$4,682
928 REGULATORY COMMISSION FEES	TUP	56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
929 DUPLICATE CHARGES-CR	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930 MISCELLANEOUS GENERAL EXPENSES	LBSUB7	49	\$23,417	\$14,318	\$7,337	\$1,761	\$44,854	\$28,444	\$15,853	\$557	\$14,473	\$8,909	\$5,518	\$46
931 RENTS AND LEASES	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
935 MAINTENANCE OF GENERAL PLANT	PT&D	35	\$62,460	\$62,215	\$0	\$246	\$123,004	\$122,831	\$0	\$173	\$39,753	\$39,677	\$0	\$76
Total Labor Administrative and General Expense			\$4,621,045	\$2,849,610	\$1,428,364	\$343,072	\$8,854,733	\$5,660,000	\$3,086,200	\$108,532	\$2,857,313	\$1,774,078	\$1,074,109	\$9,126
Total Labor Operation and Maintenance Expenses			\$12,907,499	\$7,916,450	\$4,024,799	\$966,250	\$24,726,999	\$15,725,296	\$8,696,200	\$305,503	\$7,978,988	\$4,926,819	\$3,026,593	\$25,576
Labor Operation and Maintenance Expenses Less Purchase Power			\$12,907,499	\$7,916,450	\$4,024,799	\$966,250	\$24,726,999	\$15,725,296	\$8,696,200	\$305,503	\$7,978,988	\$4,926,819	\$3,026,593	\$25,576
Other Expenses														
Depreciation Expenses														
Steam Production	BIP	63	\$24,285,343	\$24,285,343	\$0	\$0	\$51,504,927	\$51,504,927	\$0	\$0	\$17,732,835	\$17,732,835	\$0	\$0
Hydraulic Production	BIP	63	\$148,313	\$148,313	\$0	\$0	\$314,545	\$314,545	\$0	\$0	\$108,296	\$108,296	\$0	\$0
Other Production	BIP	63	\$3,052,021	\$3,052,021	\$0	\$0	\$6,472,798	\$6,472,798	\$0	\$0	\$2,228,545	\$2,228,545	\$0	\$0
Transmission - Kentucky System Property	Trans	38	\$2,704,160	\$2,704,160	\$0	\$0	\$4,404,089	\$4,404,089	\$0	\$0	\$1,527,243	\$1,527,243	\$0	\$0
Transmission - Virginia Property	Trans	38	\$17,217	\$17,217	\$0	\$0	\$28,040	\$28,040	\$0	\$0	\$9,724	\$9,724	\$0	\$0
Transmission - Virginia Property	Trans	38	\$1,852	\$1,852	\$0	\$0	\$3,015	\$3,015	\$0	\$0	\$1,046	\$1,046	\$0	\$0
Distribution	Distplt	37	\$1,381,512	\$1,325,849	\$0	\$55,663	\$1,782,187	\$1,742,898	\$0	\$39,289	\$17,308	\$0	\$0	\$17,308
General Plant	PT&D	35	\$1,178,395	\$1,173,759	\$0	\$4,636	\$2,320,633	\$2,317,361	\$0	\$3,273	\$749,994	\$748,552	\$0	\$1,442
Intangible Plant	PT&D	35	\$1,748,870	\$1,741,989	\$0	\$6,881	\$3,444,080	\$3,439,223	\$0	\$4,857	\$1,113,075	\$1,110,935	\$0	\$2,140
Total Depreciation Expense			\$34,517,682	\$34,450,502	\$0	\$67,181	\$70,274,315	\$70,226,897	\$0	\$47,419	\$23,488,065	\$23,467,176	\$0	\$20,889
Regulatory Credits and Accretion Expenses														
Production Plant	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Plant	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Plant	Distplt	37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Regulatory Credits and Accretion Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Taxes	TUP	56	\$3,062,281	\$3,050,238	\$0	\$12,043	\$6,020,602	\$6,012,102	\$0	\$8,501	\$1,945,699	\$1,941,955	\$0	\$3,745
Other Taxes	TUP	56	\$1,163,801	\$1,159,224	\$0	\$4,577	\$2,288,092	\$2,284,862	\$0	\$3,231	\$739,451	\$738,028	\$0	\$1,423
Gain Disposition of Allowances			\$0				\$0				\$0			
Interest	TUP	56	\$9,348,520	\$9,311,755	\$0	\$36,766	\$18,379,671	\$18,353,720	\$0	\$25,951	\$5,939,823	\$5,928,391	\$0	\$11,432
Other Expenses			\$0				\$0				\$0			
Total Other Expenses			\$48,092,285	\$47,971,719	\$0	\$120,566	\$96,962,681	\$96,877,581	\$0	\$85,101	\$32,113,038	\$32,075,549	\$0	\$37,490
Total Cost of Service (O&M + Other Expenses)			\$128,859,520	\$69,160,926	\$57,556,494	\$2,142,099	\$262,579,652	\$138,001,129	\$123,613,795	\$964,728	\$88,298,675	\$45,053,589	\$43,026,811	\$218,274

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Fluctuating Load Service (FLS)				Outdoor Lighting (LS & RLS)				Lighting Energy (LE)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
907 SUPERVISION	Cust05	6	\$26	\$0	\$0	\$26	\$9,902	\$0	\$0	\$9,902	\$6	\$0	\$0	\$6
908 CUSTOMER ASSISTANCE EXPENSES	Cust05	6	\$96	\$0	\$0	\$96	\$36,933	\$0	\$0	\$36,933	\$23	\$0	\$0	\$23
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT			\$0				\$0				\$0			
909 INFORMATIONAL AND INSTRUCTIONA			\$0				\$0				\$0			
909 INFORM AND INSTRUC -LOAD MGMT			\$0				\$0				\$0			
910 MISCELLANEOUS CUSTOMER SERVICE	Cust05	6	\$38	\$0	\$0	\$38	\$14,608	\$0	\$0	\$14,608	\$9	\$0	\$0	\$9
911 DEMONSTRATION AND SELLING EXP			\$0				\$0				\$0			
912 DEMONSTRATION AND SELLING EXP			\$0				\$0				\$0			
913 WATER HEATER - HEAT PUMP PROGRAM			\$0				\$0				\$0			
916 MISC SALES EXPENSE			\$0				\$0				\$0			
Total Customer Service Labor Expense			\$160	\$0	\$0	\$160	\$61,443	\$0	\$0	\$61,443	\$38	\$0	\$0	\$38
Sub-Total Labor Exp			\$2,246,510	\$1,402,714	\$842,208	\$1,588	\$1,576,507	\$326,888	\$174,844	\$1,074,775	\$18,804	\$11,893	\$6,361	\$549
Administrative and General Expense														
920 ADMIN. & GEN. SALARIES-	LBSUB7	49	\$665,861	\$415,762	\$249,629	\$471	\$467,273	\$96,889	\$51,824	\$318,561	\$5,573	\$3,525	\$1,885	\$163
921 OFFICE SUPPLIES AND EXPENSES	LBSUB7	49	\$91	\$57	\$34	\$0	\$64	\$13	\$7	\$44	\$1	\$0	\$0	\$0
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LBSUB7	49	(\$88,285)	(\$55,125)	(\$33,098)	(\$62)	(\$61,955)	(\$12,846)	(\$6,871)	(\$42,237)	(\$739)	(\$467)	(\$250)	(\$22)
923 OUTSIDE SERVICES EMPLOYED	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
924 PROPERTY INSURANCE	TUP	56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
925 INJURIES AND DAMAGES - INSURAN	LBSUB7	49	\$12,431	\$7,762	\$4,660	\$9	\$8,724	\$1,809	\$968	\$5,947	\$104	\$66	\$35	\$3
926 EMPLOYEE BENEFITS	LBSUB7	49	\$639,415	\$399,249	\$239,714	\$452	\$448,715	\$93,041	\$49,765	\$305,909	\$5,352	\$3,385	\$1,811	\$156
928 REGULATORY COMMISSION FEES	TUP	56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
929 DUPLICATE CHARGES-CR	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930 MISCELLANEOUS GENERAL EXPENSES	LBSUB7	49	\$6,348	\$3,964	\$2,380	\$4	\$4,455	\$924	\$494	\$3,037	\$53	\$34	\$18	\$2
931 RENTS AND LEASES	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
935 MAINTENANCE OF GENERAL PLANT	PT&D	35	\$17,648	\$17,643	\$0	\$5	\$17,764	\$3,945	\$0	\$13,819	\$146	\$144	\$0	\$2
Total Labor Administrative and General Expense			\$1,253,509	\$789,311	\$463,320	\$878	\$885,039	\$183,774	\$96,186	\$605,079	\$10,490	\$6,686	\$3,500	\$305
Total Labor Operation and Maintenance Expenses			\$3,500,019	\$2,192,025	\$1,305,528	\$2,466	\$2,461,546	\$510,662	\$271,031	\$1,679,854	\$29,294	\$18,579	\$9,861	\$854
Labor Operation and Maintenance Expenses Less Purchase Power			\$3,500,019	\$2,192,025	\$1,305,528	\$2,466	\$2,461,546	\$510,662	\$271,031	\$1,679,854	\$29,294	\$18,579	\$9,861	\$854
Other Expenses														
Depreciation Expenses														
Steam Production	BIP	63	\$7,303,304	\$7,303,304	\$0	\$0	\$1,424,296	\$1,424,296	\$0	\$0	\$51,820	\$51,820	\$0	\$0
Hydraulic Production	BIP	63	\$44,602	\$44,602	\$0	\$0	\$8,698	\$8,698	\$0	\$0	\$316	\$316	\$0	\$0
Other Production	BIP	63	\$917,831	\$917,831	\$0	\$0	\$178,996	\$178,996	\$0	\$0	\$6,512	\$6,512	\$0	\$0
Transmission - Kentucky System Property	Trans	38	\$1,023,370	\$1,023,370	\$0	\$0	\$206,118	\$206,118	\$0	\$0	\$7,499	\$7,499	\$0	\$0
Transmission - Virginia Property	Trans	38	\$6,516	\$6,516	\$0	\$0	\$1,312	\$1,312	\$0	\$0	\$48	\$48	\$0	\$0
Transmission - Virginia Property	Trans	38	\$701	\$701	\$0	\$0	\$141	\$141	\$0	\$0	\$5	\$5	\$0	\$0
Distribution	Distplt	37	\$1,068	\$0	\$0	\$1,068	\$3,239,219	\$109,235	\$0	\$3,129,984	\$4,528	\$3,974	\$0	\$554
General Plant	PT&D	35	\$332,955	\$332,866	\$0	\$89	\$335,134	\$74,422	\$0	\$260,712	\$2,754	\$2,708	\$0	\$46
Intangible Plant	PT&D	35	\$494,143	\$494,011	\$0	\$132	\$497,376	\$110,451	\$0	\$386,926	\$4,087	\$4,019	\$0	\$68
Total Depreciation Expense			\$10,124,490	\$10,123,200	\$0	\$1,289	\$5,891,290	\$2,113,669	\$0	\$3,777,621	\$77,570	\$76,902	\$0	\$669
Regulatory Credits and Accretion Expenses														
Production Plant	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Plant	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Plant	Distplt	37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Regulatory Credits and Accretion Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Taxes	TUP	56	\$866,884	\$866,653	\$0	\$231	\$870,959	\$193,758	\$0	\$677,201	\$7,169	\$7,050	\$0	\$120
Other Taxes	TUP	56	\$329,454	\$329,366	\$0	\$88	\$331,003	\$73,636	\$0	\$257,366	\$2,725	\$2,679	\$0	\$46
Gain Disposition of Allowances			\$0				\$0				\$0			
Interest	TUP	56	\$2,646,421	\$2,645,716	\$0	\$706	\$2,658,860	\$591,503	\$0	\$2,067,357	\$21,887	\$21,521	\$0	\$366
Other Expenses			\$0				\$0				\$0			
			\$0				\$0				\$0			
Total Other Expenses			\$13,967,250	\$13,964,935	\$0	\$2,314	\$9,752,112	\$2,972,567	\$0	\$6,779,545	\$109,351	\$108,151	\$0	\$1,200
Total Cost of Service (O&M + Other Expenses)			\$38,637,431	\$20,103,187	\$18,518,981	\$15,262	\$19,047,828	\$4,389,963	\$3,798,664	\$10,859,201	\$302,531	\$159,720	\$138,207	\$4,604

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Traffic Energy				Outdoor Sports Lighting (OSL)				Electric Vehicle Charging (EV)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
907 SUPERVISION	Cust05	6	\$76	\$0	\$0	\$76	\$10	\$0	\$0	\$10	\$10	\$0	\$0	\$10
908 CUSTOMER ASSISTANCE EXPENSES	Cust05	6	\$284	\$0	\$0	\$284	\$38	\$0	\$0	\$38	\$38	\$0	\$0	\$38
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT			\$0				\$0				\$0			
909 INFORMATIONAL AND INSTRUCTIONA			\$0				\$0				\$0			
909 INFORM AND INSTRUC -LOAD MGMT			\$0				\$0				\$0			
910 MISCELLANEOUS CUSTOMER SERVICE	Cust05	6	\$112	\$0	\$0	\$112	\$15	\$0	\$0	\$15	\$15	\$0	\$0	\$15
911 DEMONSTRATION AND SELLING EXP			\$0				\$0				\$0			
912 DEMONSTRATION AND SELLING EXP			\$0				\$0				\$0			
913 WATER HEATER - HEAT PUMP PROGRAM			\$0				\$0				\$0			
916 MISC SALES EXPENSE			\$0				\$0				\$0			
Total Customer Service Labor Expense			\$472	\$0	\$0	\$472	\$64	\$0	\$0	\$64	\$64	\$0	\$0	\$64
Sub-Total Labor Exp			\$16,131	\$5,874	\$3,482	\$6,775	\$3,289	\$2,031	\$475	\$783	\$793	\$34	\$16	\$743
Administrative and General Expense														
920 ADMIN. & GEN. SALARIES-	LBSUB7	49	\$4,781	\$1,741	\$1,032	\$2,008	\$975	\$602	\$141	\$232	\$235	\$10	\$5	\$220
921 OFFICE SUPPLIES AND EXPENSES	LBSUB7	49	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LBSUB7	49	(\$634)	(\$231)	(\$137)	(\$266)	(\$129)	(\$80)	(\$19)	(\$31)	(\$31)	(\$1)	(\$1)	(\$29)
923 OUTSIDE SERVICES EMPLOYED	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
924 PROPERTY INSURANCE	TUP	56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
925 INJURIES AND DAMAGES - INSURAN	LBSUB7	49	\$89	\$33	\$19	\$37	\$18	\$11	\$3	\$4	\$4	\$0	\$0	\$4
926 EMPLOYEE BENEFITS	LBSUB7	49	\$4,591	\$1,672	\$991	\$1,928	\$936	\$578	\$135	\$223	\$226	\$10	\$5	\$211
928 REGULATORY COMMISSION FEES	TUP	56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
929 DUPLICATE CHARGES-CR	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930 MISCELLANEOUS GENERAL EXPENSES	LBSUB7	49	\$46	\$17	\$10	\$19	\$9	\$6	\$1	\$2	\$2	\$0	\$0	\$2
931 RENTS AND LEASES	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
935 MAINTENANCE OF GENERAL PLANT	PT&D	35	\$102	\$72	\$0	\$30	\$25	\$24	\$0	\$1	\$2	\$0	\$0	\$1
Total Labor Administrative and General Expense			\$8,976	\$3,303	\$1,915	\$3,757	\$1,835	\$1,142	\$261	\$432	\$438	\$19	\$9	\$410
Total Labor Operation and Maintenance Expenses			\$25,107	\$9,177	\$5,397	\$10,532	\$5,124	\$3,173	\$736	\$1,214	\$1,230	\$53	\$25	\$1,153
Labor Operation and Maintenance Expenses Less Purchase Power			\$25,107	\$9,177	\$5,397	\$10,532	\$5,124	\$3,173	\$736	\$1,214	\$1,230	\$53	\$25	\$1,153
Other Expenses														
Depreciation Expenses														
Steam Production	BIP	63	\$31,180	\$31,180	\$0	\$0	\$4,214	\$4,214	\$0	\$0	\$159	\$159	\$0	\$0
Hydraulic Production	BIP	63	\$190	\$190	\$0	\$0	\$26	\$26	\$0	\$0	\$1	\$1	\$0	\$0
Other Production	BIP	63	\$3,918	\$3,918	\$0	\$0	\$530	\$530	\$0	\$0	\$20	\$20	\$0	\$0
Transmission - Kentucky System Property	Trans	38	\$2,020	\$2,020	\$0	\$0	\$2,845	\$2,845	\$0	\$0	\$18	\$18	\$0	\$0
Transmission - Virginia Property	Trans	38	\$13	\$13	\$0	\$0	\$18	\$18	\$0	\$0	\$0	\$0	\$0	\$0
Transmission - Virginia Property	Trans	38	\$1	\$1	\$0	\$0	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0
Distribution	Distplt	37	\$7,901	\$1,071	\$0	\$6,830	\$1,738	\$1,481	\$0	\$257	\$309	\$9	\$0	\$299
General Plant	PT&D	35	\$1,933	\$1,364	\$0	\$569	\$477	\$456	\$0	\$21	\$33	\$8	\$0	\$25
Intangible Plant	PT&D	35	\$2,869	\$2,024	\$0	\$844	\$708	\$677	\$0	\$32	\$48	\$11	\$0	\$37
Total Depreciation Expense			\$50,026	\$41,783	\$0	\$8,244	\$10,558	\$10,248	\$0	\$310	\$587	\$226	\$0	\$361
Regulatory Credits and Accretion Expenses														
Production Plant	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Plant	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Plant	Distplt	37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Regulatory Credits and Accretion Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Taxes	TUP	56	\$5,011	\$3,534	\$0	\$1,478	\$1,258	\$1,203	\$0	\$56	\$85	\$20	\$0	\$65
Other Taxes	TUP	56	\$1,905	\$1,343	\$0	\$562	\$478	\$457	\$0	\$21	\$32	\$8	\$0	\$25
Gain Disposition of Allowances			\$0				\$0				\$0			
Interest	TUP	56	\$15,299	\$10,787	\$0	\$4,512	\$3,841	\$3,672	\$0	\$170	\$259	\$61	\$0	\$198
Other Expenses			\$0				\$0				\$0			
Total Other Expenses			\$72,241	\$57,446	\$0	\$14,795	\$16,136	\$15,580	\$0	\$556	\$963	\$315	\$0	\$648
Total Cost of Service (O&M + Other Expenses)			\$214,392	\$81,030	\$76,598	\$56,765	\$39,834	\$25,847	\$10,465	\$3,521	\$3,971	\$455	\$356	\$3,160

Kentucky Utilities Power Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Solar Share (SSP)				Business Solar (BS)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
907 SUPERVISION	Cust05	6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
908 CUSTOMER ASSISTANCE EXPENSES	Cust05	6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT			\$0				\$0			
909 INFORMATIONAL AND INSTRUCTIONA			\$0				\$0			
909 INFORM AND INSTRUC -LOAD MGMT			\$0				\$0			
910 MISCELLANEOUS CUSTOMER SERVICE	Cust05	6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
911 DEMONSTRATION AND SELLING EXP			\$0				\$0			
912 DEMONSTRATION AND SELLING EXP			\$0				\$0			
913 WATER HEATER - HEAT PUMP PROGRAM			\$0				\$0			
916 MISC SALES EXPENSE			\$0				\$0			
Total Customer Service Labor Expense			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total Labor Exp			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Administrative and General Expense										
920 ADMIN. & GEN. SALARIES-	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
921 OFFICE SUPPLIES AND EXPENSES	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
923 OUTSIDE SERVICES EMPLOYED	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
924 PROPERTY INSURANCE	TUP	56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
925 INJURIES AND DAMAGES - INSURAN	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
926 EMPLOYEE BENEFITS	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
928 REGULATORY COMMISSION FEES	TUP	56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
929 DUPLICATE CHARGES-CR	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930 MISCELLANEOUS GENERAL EXPENSES	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
931 RENTS AND LEASES	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
935 MAINTENANCE OF GENERAL PLANT	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Labor Administrative and General Expense			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Labor Operation and Maintenance Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Labor Operation and Maintenance Expenses Less Purchase Power			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Expenses										
Depreciation Expenses										
Steam Production	BIP	63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydraulic Production	BIP	63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Production	BIP	63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission - Kentucky System Property	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission - Virginia Property	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission - Virginia Property	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution	Distplt	37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intangible Plant	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Depreciation Expense			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Regulatory Credits and Accretion Expenses										
Production Plant	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Plant	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Plant	Distplt	37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Regulatory Credits and Accretion Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Taxes	TUP	56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Taxes	TUP	56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gain Disposition of Allowances			\$0				\$0			
Interest	TUP	56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Expenses			\$0				\$0			
Total Other Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Cost of Service (O&M + Other Expenses)			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Total LGE - Electric				Residential (RS)				General Service (GS)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Rate Base														
Plant in Service														
Intangible Plant														
301 ORGANIZATION	PT&D	35	\$2,240	\$1,866	\$0	\$374	\$1,047	\$770	\$0	\$277	\$243	\$208	\$0	\$36
302 FRANCHISE AND CONSENTS	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303 SOFTWARE	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Intangible Plant			\$2,240	\$1,866	\$0	\$374	\$1,047	\$770	\$0	\$277	\$243	\$208	\$0	\$36
Steam Production Plant														
Total Steam Production Plant	BIP	63	\$3,109,195,352	\$3,109,195,352	\$0	\$0	\$1,156,867,218	\$1,156,867,218	\$0	\$0	\$338,191,886	\$338,191,886	\$0	\$0
Hydraulic Production Plant														
Total Hydraulic Production Plant	BIP	63	\$159,587,945	\$159,587,945	\$0	\$0	\$59,379,370	\$59,379,370	\$0	\$0	\$17,358,622	\$17,358,622	\$0	\$0
Other Production Plant														
Total Other Production Plant	BIP	63	\$418,289,975	\$418,289,975	\$0	\$0	\$155,637,039	\$155,637,039	\$0	\$0	\$45,498,034	\$45,498,034	\$0	\$0
Total Production Plant			\$3,687,073,272	\$3,687,073,272	\$0	\$0	\$1,371,883,628	\$1,371,883,628	\$0	\$0	\$401,048,542	\$401,048,542	\$0	\$0
Transmission														
KENTUCKY SYSTEM PROPERTY	NCPT	22	\$566,296,585	\$566,296,585	\$0	\$0	\$267,926,002	\$267,926,002	\$0	\$0	\$65,445,802	\$65,445,802	\$0	\$0
VIRGINIA PROPERTY - 500 KV LINE	NCPT	22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transmission Plant			\$566,296,585	\$566,296,585	\$0	\$0	\$267,926,002	\$267,926,002	\$0	\$0	\$65,445,802	\$65,445,802	\$0	\$0
Distribution														
TOTAL ACCTS 360-362	NCPP	23	\$222,802,329	\$222,802,329	\$0	\$0	\$111,340,055	\$111,340,055	\$0	\$0	\$27,196,835	\$27,196,835	\$0	\$0
364 & 365-OVERHEAD LINES														
Primary:														
Demand	NCPP	23	\$173,756,511	\$173,756,511	\$0	\$0	\$86,830,598	\$86,830,598	\$0	\$0	\$21,209,954	\$21,209,954	\$0	\$0
Customer	Cust08	11	\$308,766,430	\$0	\$0	\$308,766,430	\$266,978,485	\$0	\$0	\$266,978,485	\$32,070,979	\$0	\$0	\$32,070,979
Secondary:														
Demand	SICD	25	\$72,636,726	\$72,636,726	\$0	\$0	\$55,058,764	\$55,058,764	\$0	\$0	\$8,799,404	\$8,799,404	\$0	\$0
Customer	Cust07	10	\$129,075,927	\$0	\$0	\$129,075,927	\$112,506,639	\$0	\$0	\$112,506,639	\$13,514,940	\$0	\$0	\$13,514,940
366 & 367-UNDERGROUND LINES														
Primary:														
Demand	NCPP	23	\$168,284,874	\$168,284,874	\$0	\$0	\$84,096,280	\$84,096,280	\$0	\$0	\$20,542,047	\$20,542,047	\$0	\$0
Customer	Cust08	11	\$250,959,953	\$0	\$0	\$250,959,953	\$216,995,443	\$0	\$0	\$216,995,443	\$26,066,731	\$0	\$0	\$26,066,731
Secondary:														
Demand	SICD	25	\$22,795,941	\$22,795,941	\$0	\$0	\$17,279,363	\$17,279,363	\$0	\$0	\$2,761,560	\$2,761,560	\$0	\$0
Customer	Cust07	10	\$33,995,143	\$0	\$0	\$33,995,143	\$29,631,236	\$0	\$0	\$29,631,236	\$3,559,473	\$0	\$0	\$3,559,473
368-TRANSFORMERS														
Demand	SICDT	24	\$116,910,393	\$116,910,393	\$0	\$0	\$80,877,460	\$80,877,460	\$0	\$0	\$12,925,707	\$12,925,707	\$0	\$0
Customer	Cust09	12	\$65,166,777	\$0	\$0	\$65,166,777	\$56,373,494	\$0	\$0	\$56,373,494	\$6,771,906	\$0	\$0	\$6,771,906
368-TRANSFORMERS - ALL OTHER														
Demand	SICDT	24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer	Cust07	10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
369-SERVICES	C02	28	\$41,665,746	\$0	\$0	\$41,665,746	\$35,887,612	\$0	\$0	\$35,887,612	\$5,111,262	\$0	\$0	\$5,111,262
370-METERS	C03	29	\$42,308,485	\$0	\$0	\$42,308,485	\$28,919,806	\$0	\$0	\$28,919,806	\$8,985,494	\$0	\$0	\$8,985,494
371-CUSTOMER INSTALLATION	PCust04	16	\$183,388	\$0	\$0	\$183,388	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
373-STREET LIGHTING	PCust04	16	\$137,373,834	\$0	\$0	\$137,373,834	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Plant			\$1,786,682,455	\$777,186,773	\$0	\$1,009,495,682	\$1,182,775,236	\$435,482,520	\$0	\$747,292,716	\$189,516,291	\$93,435,506	\$0	\$96,080,785
Total Prod, Trans, and Dist Plant			\$6,040,052,312	\$5,030,556,631	\$0	\$1,009,495,682	\$2,822,584,865	\$2,075,292,150	\$0	\$747,292,716	\$656,010,636	\$559,929,851	\$0	\$96,080,785

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Rate PS (Primary)				Rate PS (Secondary)				Rate TOD (Primary)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Rate Base														
Plant in Service														
Intangible Plant														
301 ORGANIZATION	PT&D	35	\$16	\$15	\$0	\$0	\$251	\$248	\$0	\$3	\$274	\$274	\$0	\$0
302 FRANCHISE AND CONSENTS	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303 SOFTWARE	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Intangible Plant			\$16	\$15	\$0	\$0	\$251	\$248	\$0	\$3	\$274	\$274	\$0	\$0
Steam Production Plant														
Total Steam Production Plant	BIP	63	\$27,505,832	\$27,505,832	\$0	\$0	\$418,661,377	\$418,661,377	\$0	\$0	\$516,302,224	\$516,302,224	\$0	\$0
Hydraulic Production Plant														
Total Hydraulic Production Plant	BIP	63	\$1,411,812	\$1,411,812	\$0	\$0	\$21,488,939	\$21,488,939	\$0	\$0	\$26,500,622	\$26,500,622	\$0	\$0
Other Production Plant														
Total Other Production Plant	BIP	63	\$3,700,447	\$3,700,447	\$0	\$0	\$56,323,851	\$56,323,851	\$0	\$0	\$69,459,786	\$69,459,786	\$0	\$0
Total Production Plant			\$32,618,091	\$32,618,091	\$0	\$0	\$496,474,167	\$496,474,167	\$0	\$0	\$612,262,632	\$612,262,632	\$0	\$0
Transmission														
KENTUCKY SYSTEM PROPERTY	NCPT	22	\$4,296,068	\$4,296,068	\$0	\$0	\$72,820,997	\$72,820,997	\$0	\$0	\$61,069,445	\$61,069,445	\$0	\$0
VIRGINIA PROPERTY - 500 KV LINE	NCPT	22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transmission Plant			\$4,296,068	\$4,296,068	\$0	\$0	\$72,820,997	\$72,820,997	\$0	\$0	\$61,069,445	\$61,069,445	\$0	\$0
Distribution														
TOTAL ACCTS 360-362	NCPP	23	\$1,785,286	\$1,785,286	\$0	\$0	\$30,261,691	\$30,261,691	\$0	\$0	\$25,378,184	\$25,378,184	\$0	\$0
364 & 365-OVERHEAD LINES														
Primary:														
Demand	NCPP	23	\$1,392,288	\$1,392,288	\$0	\$0	\$23,600,138	\$23,600,138	\$0	\$0	\$19,791,645	\$19,791,645	\$0	\$0
Customer	Cust08	11	\$49,493	\$0	\$0	\$49,493	\$1,967,274	\$0	\$0	\$1,967,274	\$93,043	\$0	\$0	\$93,043
Secondary:														
Demand	SICD	25	\$0	\$0	\$0	\$0	\$8,334,263	\$8,334,263	\$0	\$0	\$0	\$0	\$0	\$0
Customer	Cust07	10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
366 & 367-UNDERGROUND LINES														
Primary:														
Demand	NCPP	23	\$1,348,444	\$1,348,444	\$0	\$0	\$22,856,964	\$22,856,964	\$0	\$0	\$19,168,401	\$19,168,401	\$0	\$0
Customer	Cust08	11	\$40,227	\$0	\$0	\$40,227	\$1,598,966	\$0	\$0	\$1,598,966	\$75,624	\$0	\$0	\$75,624
Secondary:														
Demand	SICD	25	\$0	\$0	\$0	\$0	\$2,615,583	\$2,615,583	\$0	\$0	\$0	\$0	\$0	\$0
Customer	Cust07	10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
368-TRANSFORMERS														
Demand	SICDT	24	\$0	\$0	\$0	\$0	\$12,242,447	\$12,242,447	\$0	\$0	\$0	\$0	\$0	\$0
Customer	Cust09	12	\$0	\$0	\$0	\$0	\$415,397	\$0	\$0	\$415,397	\$0	\$0	\$0	\$0
368-TRANSFORMERS - ALL OTHER														
Demand	SICDT	24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer	Cust07	10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
369-SERVICES	C02	28	\$0	\$0	\$0	\$0	\$525,738	\$0	\$0	\$525,738	\$0	\$0	\$0	\$0
370-METERS	C03	29	\$293,702	\$0	\$0	\$293,702	\$2,512,771	\$0	\$0	\$2,512,771	\$586,639	\$0	\$0	\$586,639
371-CUSTOMER INSTALLATION	PCust04	16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
373-STREET LIGHTING	PCust04	16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Plant			\$4,909,440	\$4,526,018	\$0	\$383,422	\$106,931,232	\$99,911,086	\$0	\$7,020,146	\$65,093,537	\$64,338,231	\$0	\$755,306
Total Prod, Trans, and Dist Plant			\$41,823,599	\$41,440,177	\$0	\$383,422	\$676,226,396	\$669,206,250	\$0	\$7,020,146	\$738,425,614	\$737,670,308	\$0	\$755,306

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Rate TOD (Secondary)				Rate RTS (Transmission)				Special Contract (Customer)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Rate Base														
Plant in Service														
Intangible Plant														
301 ORGANIZATION	PT&D	35	\$202	\$201	\$0	\$1	\$127	\$127	\$0	\$0	\$8	\$8	\$0	\$0
302 FRANCHISE AND CONSENTS	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303 SOFTWARE	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Intangible Plant			\$202	\$201	\$0	\$1	\$127	\$127	\$0	\$0	\$8	\$8	\$0	\$0
Steam Production Plant														
Total Steam Production Plant	BIP	63	\$349,031,861	\$349,031,861	\$0	\$0	\$263,087,359	\$263,087,359	\$0	\$0	\$14,247,031	\$14,247,031	\$0	\$0
Hydraulic Production Plant														
Total Hydraulic Production Plant	BIP	63	\$17,915,014	\$17,915,014	\$0	\$0	\$13,503,677	\$13,503,677	\$0	\$0	\$731,268	\$731,268	\$0	\$0
Other Production Plant														
Total Other Production Plant	BIP	63	\$46,956,370	\$46,956,370	\$0	\$0	\$35,393,982	\$35,393,982	\$0	\$0	\$1,916,699	\$1,916,699	\$0	\$0
Total Production Plant			\$413,903,245	\$413,903,245	\$0	\$0	\$311,985,019	\$311,985,019	\$0	\$0	\$16,894,998	\$16,894,998	\$0	\$0
Transmission														
KENTUCKY SYSTEM PROPERTY	NCPT	22	\$57,816,860	\$57,816,860	\$0	\$0	\$30,150,476	\$30,150,476	\$0	\$0	\$1,937,491	\$1,937,491	\$0	\$0
VIRGINIA PROPERTY - 500 KV LINE	NCPT	22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transmission Plant			\$57,816,860	\$57,816,860	\$0	\$0	\$30,150,476	\$30,150,476	\$0	\$0	\$1,937,491	\$1,937,491	\$0	\$0
Distribution														
TOTAL ACCTS 360-362	NCPP	23	\$24,026,531	\$24,026,531	\$0	\$0	\$0	\$0	\$0	\$0	\$805,149	\$805,149	\$0	\$0
364 & 365-OVERHEAD LINES														
Primary:														
Demand	NCPP	23	\$18,737,534	\$18,737,534	\$0	\$0	\$0	\$0	\$0	\$0	\$627,910	\$627,910	\$0	\$0
Customer	Cust08	11	\$357,060	\$0	\$0	\$357,060	\$0	\$0	\$0	\$0	\$1,414	\$0	\$0	\$1,414
Secondary:														
Demand	SICD	25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer	Cust07	10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
366 & 367-UNDERGROUND LINES														
Primary:														
Demand	NCPP	23	\$18,147,484	\$18,147,484	\$0	\$0	\$0	\$0	\$0	\$0	\$608,137	\$608,137	\$0	\$0
Customer	Cust08	11	\$290,212	\$0	\$0	\$290,212	\$0	\$0	\$0	\$0	\$1,149	\$0	\$0	\$1,149
Secondary:														
Demand	SICD	25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer	Cust07	10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
368-TRANSFORMERS														
Demand	SICDT	24	\$10,212,139	\$10,212,139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer	Cust09	12	\$75,395	\$0	\$0	\$75,395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
368-TRANSFORMERS - ALL OTHER														
Demand	SICDT	24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer	Cust07	10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
369-SERVICES	C02	28	\$140,944	\$0	\$0	\$140,944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
370-METERS	C03	29	\$496,759	\$0	\$0	\$496,759	\$414,575	\$0	\$0	\$414,575	\$8,916	\$0	\$0	\$8,916
371-CUSTOMER INSTALLATION	PCust04	16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
373-STREET LIGHTING	PCust04	16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Plant			\$72,484,059	\$71,123,688	\$0	\$1,360,371	\$414,575	\$0	\$0	\$414,575	\$2,052,676	\$2,041,196	\$0	\$11,479
Total Prod, Trans, and Dist Plant			\$544,204,165	\$542,843,793	\$0	\$1,360,371	\$342,550,070	\$342,135,495	\$0	\$414,575	\$20,885,164	\$20,873,685	\$0	\$11,479

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Street Lighting (RLS, LS)				Street Lighting (LE)				Traffic Street Lighting (TE)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Rate Base														
Plant in Service														
Intangible Plant														
301 ORGANIZATION	PT&D	35	\$72	\$14	\$0	\$58	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
302 FRANCHISE AND CONSENTS	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303 SOFTWARE	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Intangible Plant			\$72	\$14	\$0	\$58	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
Steam Production Plant														
Total Steam Production Plant	BIP	63	\$23,639,450	\$23,639,450	\$0	\$0	\$823,363	\$823,363	\$0	\$0	\$829,898	\$829,898	\$0	\$0
Hydraulic Production Plant														
Total Hydraulic Production Plant	BIP	63	\$1,213,359	\$1,213,359	\$0	\$0	\$42,261	\$42,261	\$0	\$0	\$42,597	\$42,597	\$0	\$0
Other Production Plant														
Total Other Production Plant	BIP	63	\$3,180,291	\$3,180,291	\$0	\$0	\$110,770	\$110,770	\$0	\$0	\$111,649	\$111,649	\$0	\$0
Total Production Plant			\$28,033,100	\$28,033,100	\$0	\$0	\$976,393	\$976,393	\$0	\$0	\$984,143	\$984,143	\$0	\$0
Transmission														
KENTUCKY SYSTEM PROPERTY	NCPT	22	\$4,591,331	\$4,591,331	\$0	\$0	\$159,916	\$159,916	\$0	\$0	\$73,409	\$73,409	\$0	\$0
VIRGINIA PROPERTY - 500 KV LINE	NCPT	22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transmission Plant			\$4,591,331	\$4,591,331	\$0	\$0	\$159,916	\$159,916	\$0	\$0	\$73,409	\$73,409	\$0	\$0
Distribution														
TOTAL ACCTS 360-362	NCPP	23	\$1,907,986	\$1,907,986	\$0	\$0	\$66,455	\$66,455	\$0	\$0	\$30,506	\$30,506	\$0	\$0
364 & 365-OVERHEAD LINES														
Primary:														
Demand	NCPP	23	\$1,487,978	\$1,487,978	\$0	\$0	\$51,826	\$51,826	\$0	\$0	\$23,791	\$23,791	\$0	\$0
Customer	Cust08	11	\$7,149,695	\$0	\$0	\$7,149,695	\$12,648	\$0	\$0	\$12,648	\$78,560	\$0	\$0	\$78,560
Secondary:														
Demand	SICD	25	\$422,040	\$422,040	\$0	\$0	\$14,700	\$14,700	\$0	\$0	\$6,748	\$6,748	\$0	\$0
Customer	Cust07	10	\$3,012,932	\$0	\$0	\$3,012,932	\$5,330	\$0	\$0	\$5,330	\$33,106	\$0	\$0	\$33,106
366 & 367-UNDERGROUND LINES														
Primary:														
Demand	NCPP	23	\$1,441,121	\$1,441,121	\$0	\$0	\$50,194	\$50,194	\$0	\$0	\$23,042	\$23,042	\$0	\$0
Customer	Cust08	11	\$5,811,147	\$0	\$0	\$5,811,147	\$10,280	\$0	\$0	\$10,280	\$63,852	\$0	\$0	\$63,852
Secondary:														
Demand	SICD	25	\$132,451	\$132,451	\$0	\$0	\$4,613	\$4,613	\$0	\$0	\$2,118	\$2,118	\$0	\$0
Customer	Cust07	10	\$793,526	\$0	\$0	\$793,526	\$1,404	\$0	\$0	\$1,404	\$8,719	\$0	\$0	\$8,719
368-TRANSFORMERS														
Demand	SICDT	24	\$619,947	\$619,947	\$0	\$0	\$21,593	\$21,593	\$0	\$0	\$9,912	\$9,912	\$0	\$0
Customer	Cust09	12	\$1,509,684	\$0	\$0	\$1,509,684	\$2,671	\$0	\$0	\$2,671	\$16,588	\$0	\$0	\$16,588
368-TRANSFORMERS - ALL OTHER														
Demand	SICDT	24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer	Cust07	10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
369-SERVICES	C02	28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
370-METERS	C03	29	\$0	\$0	\$0	\$0	\$12,331	\$0	\$0	\$12,331	\$76,589	\$0	\$0	\$76,589
371-CUSTOMER INSTALLATION	PCust04	16	\$183,388	\$0	\$0	\$183,388	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
373-STREET LIGHTING	PCust04	16	\$137,373,834	\$0	\$0	\$137,373,834	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Plant			\$161,845,729	\$6,011,523	\$0	\$155,834,205	\$254,045	\$209,381	\$0	\$44,664	\$373,531	\$96,116	\$0	\$277,415
Total Prod, Trans, and Dist Plant			\$194,470,159	\$38,635,954	\$0	\$155,834,205	\$1,390,355	\$1,345,691	\$0	\$44,664	\$1,431,083	\$1,153,668	\$0	\$277,415

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Outdoor Sports Lighting (OSL)				Electric Vehicle Charging (EV)				Solar Share (SSP)				Business Solar (BS)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Rate Base																		
Plant in Service																		
Intangible Plant																		
301 ORGANIZATION	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302 FRANCHISE AND CONSENTS	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303 SOFTWARE	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Intangible Plant			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Steam Production Plant																		
Total Steam Production Plant	BIP	63	\$2,820	\$2,820	\$0	\$0	\$5,034	\$5,034	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydraulic Production Plant																		
Total Hydraulic Production Plant	BIP	63	\$145	\$145	\$0	\$0	\$258	\$258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Production Plant																		
Total Other Production Plant	BIP	63	\$379	\$379	\$0	\$0	\$677	\$677	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Production Plant			\$3,344	\$3,344	\$0	\$0	\$5,969	\$5,969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission																		
KENTUCKY SYSTEM PROPERTY	NCPT	22	\$7,989	\$7,989	\$0	\$0	\$800	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
VIRGINIA PROPERTY - 500 KV LINE	NCPT	22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transmission Plant			\$7,989	\$7,989	\$0	\$0	\$800	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution																		
TOTAL ACCTS 360-362 364 & 365-OVERHEAD LINES	NCPP	23	\$3,320	\$3,320	\$0	\$0	\$332	\$332	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Primary:																		
Demand	NCPP	23	\$2,589	\$2,589	\$0	\$0	\$259	\$259	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer	Cust08	11	\$707	\$0	\$0	\$707	\$7,070	\$0	\$0	\$7,070	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary:																		
Demand	SICD	25	\$734	\$734	\$0	\$0	\$74	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer	Cust07	10	\$0	\$0	\$0	\$0	\$2,980	\$0	\$0	\$2,980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
366 & 367-UNDERGROUND LINES																		
Primary:																		
Demand	NCPP	23	\$2,508	\$2,508	\$0	\$0	\$251	\$251	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer	Cust08	11	\$575	\$0	\$0	\$575	\$5,747	\$0	\$0	\$5,747	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Secondary:																		
Demand	SICD	25	\$230	\$230	\$0	\$0	\$23	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer	Cust07	10	\$0	\$0	\$0	\$0	\$785	\$0	\$0	\$785	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
368-TRANSFORMERS																		
Demand	SICDT	24	\$1,079	\$1,079	\$0	\$0	\$108	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer	Cust09	12	\$149	\$0	\$0	\$149	\$1,493	\$0	\$0	\$1,493	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
368-TRANSFORMERS - ALL OTHER																		
Demand	SICDT	24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer	Cust07	10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
369-SERVICES	C02	28	\$189	\$0	\$0	\$189	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
370-METERS	C03	29	\$903	\$0	\$0	\$903	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
371-CUSTOMER INSTALLATION	PCust04	16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
373-STREET LIGHTING	PCust04	16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Plant			\$12,983	\$10,460	\$0	\$2,523	\$19,122	\$1,047	\$0	\$18,074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Prod, Trans, and Dist Plant			\$24,316	\$21,793	\$0	\$2,523	\$25,891	\$7,817	\$0	\$18,074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Total LGE - Electric				Residential (RS)				General Service (GS)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
General Plant														
Total General Plant	PT&D	35	\$21,026,365	\$17,512,153	\$0	\$3,514,212	\$9,825,858	\$7,224,416	\$0	\$2,601,443	\$2,283,675	\$1,949,203	\$0	\$334,472
TOTAL COMMON PLANT	PT&D	35	\$231,173,767	\$192,536,863	\$0	\$38,636,904	\$108,030,120	\$79,428,634	\$0	\$28,601,486	\$25,107,804	\$21,430,459	\$0	\$3,677,345
105 PLANT HELD FOR FUTURE USE - PRODUCTION	Prod	36	\$211,410	\$211,410	\$0	\$0	\$78,661	\$78,661	\$0	\$0	\$22,995	\$22,995	\$0	\$0
105 PLANT HELD FOR FUTURE USE - DISTRIBUTION	Distplt	37	\$2,908,740	\$1,265,269	\$0	\$1,643,471	\$1,925,572	\$708,971	\$0	\$1,216,601	\$308,535	\$152,114	\$0	\$156,421
105 PLANT HELD FOR FUTURE USE - GENERAL			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Plant in Service			\$6,295,374,834	\$5,242,084,192	\$0	\$1,053,290,642	\$2,942,446,124	\$2,162,733,601	\$0	\$779,712,523	\$683,733,888	\$583,484,830	\$0	\$100,249,059
Construction Work in Progress (CWIP)														
CWIP Production	Prod	36	\$17,402,861	\$17,402,861	\$0	\$0	\$6,475,244	\$6,475,244	\$0	\$0	\$1,892,935	\$1,892,935	\$0	\$0
CWIP Transmission	Trans	38	\$21,580,855	\$21,580,855	\$0	\$0	\$10,210,325	\$10,210,325	\$0	\$0	\$2,494,058	\$2,494,058	\$0	\$0
CWIP Distribution Plant	Distplt	37	\$16,836,832	\$7,323,833	\$0	\$9,512,999	\$11,145,902	\$4,103,777	\$0	\$7,042,125	\$1,785,910	\$880,491	\$0	\$905,419
CWIP General Plant	PT&D	35	\$11,356,326	\$9,458,302	\$0	\$1,898,024	\$5,306,940	\$3,901,902	\$0	\$1,405,037	\$1,233,412	\$1,052,763	\$0	\$180,648
RWIP			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Construction Work in Progress			\$67,176,874	\$55,765,850	\$0	\$11,411,023	\$33,138,411	\$24,691,248	\$0	\$8,447,163	\$7,406,315	\$6,320,248	\$0	\$1,086,067
Total Utility Plant			\$6,362,551,708	\$5,297,850,042	\$0	\$1,064,701,666	\$2,975,584,535	\$2,187,424,849	\$0	\$788,159,686	\$691,140,203	\$589,805,078	\$0	\$101,335,126
Less: Accumulated Provision for Depreciation														
Steam Production	BIP	63	\$1,104,777,278	\$1,104,777,278	\$0	\$0	\$411,064,752	\$411,064,752	\$0	\$0	\$120,168,297	\$120,168,297	\$0	\$0
Hydraulic Production	BIP	63	\$21,042,613	\$21,042,613	\$0	\$0	\$7,829,521	\$7,829,521	\$0	\$0	\$2,288,837	\$2,288,837	\$0	\$0
Other Production	BIP	63	\$180,523,966	\$180,523,966	\$0	\$0	\$67,169,230	\$67,169,230	\$0	\$0	\$19,635,865	\$19,635,865	\$0	\$0
Transmission - Kentucky System Property	Trans	38	\$180,532,195	\$180,532,195	\$0	\$0	\$85,413,316	\$85,413,316	\$0	\$0	\$20,863,757	\$20,863,757	\$0	\$0
Transmission - Virginia Property	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission - FERC	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution	Distplt	37	\$585,717,151	\$254,780,573	\$0	\$330,936,778	\$387,741,951	\$142,761,563	\$0	\$244,980,388	\$62,127,963	\$30,630,389	\$0	\$31,497,574
General Plant	PT&D	35	\$104,591,141	\$87,110,447	\$0	\$17,480,694	\$48,876,625	\$35,936,307	\$0	\$12,940,318	\$11,359,653	\$9,695,893	\$0	\$1,663,760
Intangible Plant	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Accumulated Depreciation			\$2,177,184,344	\$1,828,766,872	\$0	\$348,417,472	\$1,008,095,395	\$750,174,689	\$0	\$257,920,706	\$236,444,373	\$203,283,038	\$0	\$33,161,335
Net Utility Plant			\$4,185,367,364	\$3,469,083,170	\$0	\$716,284,194	\$1,967,489,140	\$1,437,250,160	\$0	\$530,238,980	\$454,695,830	\$386,522,039	\$0	\$68,173,791
Working Capital														
Cash Working Capital - Operation and Maintenance Expenses	OMLPP	57	\$124,454,261	\$30,959,718	\$78,365,699	\$15,128,845	\$53,462,430	\$13,160,051	\$28,435,961	\$11,866,418	\$14,046,797	\$3,477,660	\$8,380,544	\$2,188,592
Materials and Supplies	TPIS	39	\$44,127,133	\$36,744,142	\$0	\$7,382,991	\$20,624,937	\$15,159,579	\$0	\$5,465,358	\$4,792,600	\$4,089,909	\$0	\$702,691
Prepayments	TPIS	39	\$14,687,906	\$12,230,446	\$0	\$2,457,460	\$6,865,099	\$5,045,931	\$0	\$1,819,168	\$1,595,238	\$1,361,344	\$0	\$233,894
Fuel Stock	Energy	2	\$33,196,476	\$0	\$33,196,476	\$0	\$11,932,310	\$0	\$11,932,310	\$0	\$3,527,698	\$0	\$3,527,698	\$0
Total Working Capital			\$216,465,777	\$79,934,305	\$111,562,175	\$24,969,296	\$92,884,777	\$33,365,562	\$40,368,271	\$19,150,944	\$23,962,333	\$8,928,914	\$11,908,242	\$3,125,177
Emission Allowance			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deferred Debits														
Service Pension Cost			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accumulated Deferred Income Tax	TPIS	39	\$939,385,876	\$782,215,512	\$0	\$157,170,364	\$439,067,157	\$322,719,687	\$0	\$116,347,469	\$102,025,689	\$87,066,683	\$0	\$14,959,006
Total Production Plant	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transmission Plant	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Plant	Distplt	37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total General Plant	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Accumulated Deferred Income Tax			\$939,385,876	\$782,215,512	\$0	\$157,170,364	\$439,067,157	\$322,719,687	\$0	\$116,347,469	\$102,025,689	\$87,066,683	\$0	\$14,959,006
Accumulated Deferred Investment Tax Credits														
Production	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission VA			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution VA			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Plant KY,FERC & TN			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Accum. Deferred Investment Tax Credits			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Deferred Debits			\$939,385,876	\$782,215,512	\$0	\$157,170,364	\$439,067,157	\$322,719,687	\$0	\$116,347,469	\$102,025,689	\$87,066,683	\$0	\$14,959,006
Less: Customer Advances	Dlines	40	\$2,369,448	\$893,388	\$0	\$1,476,061	\$1,775,398	\$496,784	\$0	\$1,278,614	\$262,467	\$108,873	\$0	\$153,594
Less: Asset Retirement Obligations			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Rate Base			\$3,460,077,816	\$2,765,908,575	\$111,562,175	\$582,607,066	\$1,619,531,363	\$1,147,399,251	\$40,368,271	\$431,763,841	\$376,370,007	\$308,275,397	\$11,908,242	\$56,186,368

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Rate PS (Primary)				Rate PS (Secondary)				Rate TOD (Primary)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
General Plant														
Total General Plant	PT&D	35	\$145,594	\$144,260	\$0	\$1,335	\$2,354,050	\$2,329,611	\$0	\$24,438	\$2,570,575	\$2,567,945	\$0	\$2,629
TOTAL COMMON PLANT	PT&D	35	\$1,600,734	\$1,586,059	\$0	\$14,675	\$25,881,531	\$25,612,846	\$0	\$268,685	\$28,262,111	\$28,233,203	\$0	\$28,908
105 PLANT HELD FOR FUTURE USE - PRODUCTION	Prod	36	\$1,870	\$1,870	\$0	\$0	\$28,467	\$28,467	\$0	\$0	\$35,106	\$35,106	\$0	\$0
105 PLANT HELD FOR FUTURE USE - DISTRIBUTION	Distplt	37	\$7,993	\$7,368	\$0	\$624	\$174,085	\$162,656	\$0	\$11,429	\$105,973	\$104,743	\$0	\$1,230
105 PLANT HELD FOR FUTURE USE - GENERAL			\$0				\$0				\$0			
OTHER			\$0				\$0				\$0			
Total Plant in Service			\$43,579,806	\$43,179,750	\$0	\$400,056	\$704,664,780	\$697,340,079	\$0	\$7,324,701	\$769,399,653	\$768,611,579	\$0	\$788,073
Construction Work in Progress (CWIP)														
CWIP Production	Prod	36	\$153,956	\$153,956	\$0	\$0	\$2,343,341	\$2,343,341	\$0	\$0	\$2,889,859	\$2,889,859	\$0	\$0
CWIP Transmission	Trans	38	\$163,718	\$163,718	\$0	\$0	\$2,775,117	\$2,775,117	\$0	\$0	\$2,327,280	\$2,327,280	\$0	\$0
CWIP Distribution Plant	Distplt	37	\$46,264	\$42,651	\$0	\$3,613	\$1,007,668	\$941,514	\$0	\$66,154	\$613,410	\$606,292	\$0	\$7,118
CWIP General Plant	PT&D	35	\$78,635	\$77,915	\$0	\$721	\$1,271,421	\$1,258,222	\$0	\$13,199	\$1,388,366	\$1,386,946	\$0	\$1,420
RWIP			\$0				\$0				\$0			
Total Construction Work in Progress			\$442,574	\$438,240	\$0	\$4,334	\$7,397,547	\$7,318,194	\$0	\$79,354	\$7,218,915	\$7,210,377	\$0	\$8,538
Total Utility Plant														
			\$44,022,380	\$43,617,990	\$0	\$404,390	\$712,062,327	\$704,658,273	\$0	\$7,404,055	\$776,618,568	\$775,821,956	\$0	\$796,611
Less: Accumulated Provision for Depreciation														
Steam Production	BIP	63	\$9,773,531	\$9,773,531	\$0	\$0	\$148,761,182	\$148,761,182	\$0	\$0	\$183,455,493	\$183,455,493	\$0	\$0
Hydraulic Production	BIP	63	\$186,156	\$186,156	\$0	\$0	\$2,833,443	\$2,833,443	\$0	\$0	\$3,494,264	\$3,494,264	\$0	\$0
Other Production	BIP	63	\$1,597,025	\$1,597,025	\$0	\$0	\$24,308,029	\$24,308,029	\$0	\$0	\$29,977,185	\$29,977,185	\$0	\$0
Transmission - Kentucky System Property	Trans	38	\$1,369,562	\$1,369,562	\$0	\$0	\$23,214,928	\$23,214,928	\$0	\$0	\$19,468,599	\$19,468,599	\$0	\$0
Transmission - Virginia Property	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission - FERC	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution	Distplt	37	\$1,609,432	\$1,483,137	\$0	\$125,695	\$35,054,610	\$32,753,239	\$0	\$2,301,371	\$21,339,215	\$21,091,608	\$0	\$247,607
General Plant	PT&D	35	\$724,228	\$717,589	\$0	\$6,639	\$11,709,715	\$11,588,152	\$0	\$121,563	\$12,786,773	\$12,773,694	\$0	\$13,079
Intangible Plant	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Accumulated Depreciation			\$15,259,934	\$15,127,600	\$0	\$132,334	\$245,881,908	\$243,458,974	\$0	\$2,422,934	\$270,521,528	\$270,260,842	\$0	\$260,686
Net Utility Plant			\$28,762,445	\$28,490,390	\$0	\$272,056	\$466,180,420	\$461,199,299	\$0	\$4,981,121	\$506,097,039	\$505,561,115	\$0	\$535,925
Working Capital														
Cash Working Capital - Operation and Maintenance Expenses	OMLPP	57	\$976,462	\$252,269	\$706,872	\$17,320	\$14,963,086	\$4,108,281	\$10,546,768	\$308,036	\$17,722,665	\$4,332,872	\$13,326,695	\$63,099
Materials and Supplies	TPIS	39	\$305,471	\$302,666	\$0	\$2,804	\$4,939,315	\$4,887,972	\$0	\$51,342	\$5,393,071	\$5,387,547	\$0	\$5,524
Prepayments	TPIS	39	\$101,677	\$100,744	\$0	\$933	\$1,644,072	\$1,626,983	\$0	\$17,089	\$1,795,107	\$1,793,268	\$0	\$1,839
Fuel Stock	Energy	2	\$298,872	\$0	\$298,872	\$0	\$4,446,496	\$0	\$4,446,496	\$0	\$5,747,871	\$0	\$5,747,871	\$0
Total Working Capital			\$1,682,482	\$655,680	\$1,005,744	\$21,058	\$25,992,969	\$10,623,236	\$14,993,264	\$376,468	\$30,658,713	\$11,513,686	\$19,074,565	\$70,462
Emission Allowance			\$0				\$0				\$0			
Deferred Debits														
Service Pension Cost			\$0				\$0				\$0			
Accumulated Deferred Income Tax	TPIS	39	\$6,502,910	\$6,443,214	\$0	\$59,696	\$105,148,964	\$104,055,984	\$0	\$1,092,980	\$114,808,599	\$114,691,004	\$0	\$117,595
Total Production Plant	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transmission Plant	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Plant	Distplt	37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total General Plant	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Accumulated Deferred Income Tax			\$6,502,910	\$6,443,214	\$0	\$59,696	\$105,148,964	\$104,055,984	\$0	\$1,092,980	\$114,808,599	\$114,691,004	\$0	\$117,595
Accumulated Deferred Investment Tax Credits														
Production	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission			\$0				\$0				\$0			
Transmission VA			\$0				\$0				\$0			
Distribution VA			\$0				\$0				\$0			
Distribution Plant KY,FERC & TN			\$0				\$0				\$0			
General			\$0				\$0				\$0			
Total Accum. Deferred Investment Tax Credits			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Deferred Debits														
			\$6,502,910	\$6,443,214	\$0	\$59,696	\$105,148,964	\$104,055,984	\$0	\$1,092,980	\$114,808,599	\$114,691,004	\$0	\$117,595
Less: Customer Advances	Dlines	40	\$5,780	\$5,597	\$0	\$183	\$124,516	\$117,234	\$0	\$7,283	\$79,907	\$79,562	\$0	\$344
Less: Asset Retirement Obligations			\$0				\$0				\$0			
Net Rate Base			\$23,936,237	\$22,697,258	\$1,005,744	\$233,234	\$386,899,908	\$367,649,318	\$14,993,264	\$4,257,326	\$421,867,246	\$402,304,234	\$19,074,565	\$488,447

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Rate TOD (Secondary)				Rate RTS (Transmission)				Special Contract (Customer)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
General Plant														
Total General Plant	PT&D	35	\$1,894,460	\$1,889,724	\$0	\$4,736	\$1,192,470	\$1,191,027	\$0	\$1,443	\$72,705	\$72,665	\$0	\$40
TOTAL COMMON PLANT	PT&D	35	\$20,828,582	\$20,776,516	\$0	\$52,066	\$13,110,580	\$13,094,713	\$0	\$15,867	\$799,348	\$798,908	\$0	\$439
105 PLANT HELD FOR FUTURE USE - PRODUCTION	Prod	36	\$23,732	\$23,732	\$0	\$0	\$17,889	\$17,889	\$0	\$0	\$969	\$969	\$0	\$0
105 PLANT HELD FOR FUTURE USE - DISTRIBUTION	Distplt	37	\$118,005	\$115,790	\$0	\$2,215	\$675	\$0	\$0	\$675	\$3,342	\$3,323	\$0	\$19
105 PLANT HELD FOR FUTURE USE - GENERAL			\$0				\$0				\$0			
OTHER			\$0				\$0				\$0			
Total Plant in Service			\$567,069,146	\$565,649,758	\$0	\$1,419,388	\$356,871,811	\$356,439,250	\$0	\$432,560	\$21,761,535	\$21,749,557	\$0	\$11,977
Construction Work in Progress (CWIP)														
CWIP Production	Prod	36	\$1,953,609	\$1,953,609	\$0	\$0	\$1,472,559	\$1,472,559	\$0	\$0	\$79,744	\$79,744	\$0	\$0
CWIP Transmission	Trans	38	\$2,203,328	\$2,203,328	\$0	\$0	\$1,148,997	\$1,148,997	\$0	\$0	\$73,835	\$73,835	\$0	\$0
CWIP Distribution Plant	Distplt	37	\$683,055	\$670,235	\$0	\$12,819	\$3,907	\$0	\$0	\$3,907	\$19,343	\$19,235	\$0	\$108
CWIP General Plant	PT&D	35	\$1,023,196	\$1,020,639	\$0	\$2,558	\$644,052	\$643,273	\$0	\$779	\$39,268	\$39,246	\$0	\$22
RWIP			\$0				\$0				\$0			
Total Construction Work in Progress			\$5,863,189	\$5,847,811	\$0	\$15,377	\$3,269,515	\$3,264,829	\$0	\$4,686	\$212,190	\$212,060	\$0	\$130
Total Utility Plant														
			\$572,932,335	\$571,497,569	\$0	\$1,434,766	\$360,141,325	\$359,704,079	\$0	\$437,247	\$21,973,725	\$21,961,618	\$0	\$12,107
Less: Accumulated Provision for Depreciation														
Steam Production	BIP	63	\$124,020,020	\$124,020,020	\$0	\$0	\$93,481,722	\$93,481,722	\$0	\$0	\$5,062,338	\$5,062,338	\$0	\$0
Hydraulic Production	BIP	63	\$2,362,200	\$2,362,200	\$0	\$0	\$1,780,540	\$1,780,540	\$0	\$0	\$96,422	\$96,422	\$0	\$0
Other Production	BIP	63	\$20,265,248	\$20,265,248	\$0	\$0	\$15,275,198	\$15,275,198	\$0	\$0	\$827,201	\$827,201	\$0	\$0
Transmission - Kentucky System Property	Trans	38	\$18,431,693	\$18,431,693	\$0	\$0	\$9,611,804	\$9,611,804	\$0	\$0	\$617,661	\$617,661	\$0	\$0
Transmission - Virginia Property	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission - FERC	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution	Distplt	37	\$23,762,005	\$23,316,042	\$0	\$445,962	\$135,908	\$0	\$0	\$135,908	\$67,491b	\$669,153	\$0	\$3,763
General Plant	PT&D	35	\$9,423,583	\$9,400,026	\$0	\$23,557	\$5,931,687	\$5,924,509	\$0	\$7,179	\$361,653	\$361,454	\$0	\$199
Intangible Plant	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Accumulated Depreciation			\$198,264,749	\$197,795,230	\$0	\$469,519	\$126,216,858	\$126,073,772	\$0	\$143,086	\$7,638,191	\$7,634,229	\$0	\$3,962
Net Utility Plant			\$374,667,586	\$373,702,339	\$0	\$965,247	\$233,924,467	\$233,630,307	\$0	\$294,160	\$14,335,534	\$14,327,388	\$0	\$8,145
Working Capital														
Cash Working Capital - Operation and Maintenance Expenses	OMLPP	57	\$12,450,389	\$3,293,024	\$8,986,881	\$170,484	\$8,855,400	\$1,947,689	\$6,886,166	\$21,546	\$509,655	\$125,941	\$383,196	\$518
Materials and Supplies	TPIS	39	\$3,974,844	\$3,964,895	\$0	\$9,949	\$2,501,476	\$2,498,444	\$0	\$3,032	\$152,536	\$152,452	\$0	\$84
Prepayments	TPIS	39	\$1,323,044	\$1,319,732	\$0	\$3,312	\$832,627	\$831,618	\$0	\$1,009	\$50,772	\$50,744	\$0	\$28
Fuel Stock	Energy	2	\$3,795,993	\$0	\$3,795,993	\$0	\$2,973,219	\$0	\$2,973,219	\$0	\$162,544	\$0	\$162,544	\$0
Total Working Capital			\$21,544,270	\$8,577,651	\$12,782,874	\$183,745	\$15,162,722	\$5,277,751	\$9,859,384	\$25,587	\$875,508	\$329,138	\$545,740	\$629
Emission Allowance			\$0				\$0				\$0			
Deferred Debits														
Service Pension Cost			\$0				\$0				\$0			
Accumulated Deferred Income Tax	TPIS	39	\$84,617,161	\$84,405,362	\$0	\$211,799	\$53,251,847	\$53,187,301	\$0	\$64,546	\$3,247,222	\$3,245,435	\$0	\$1,787
Total Production Plant	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transmission Plant	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Plant	Distplt	37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total General Plant	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Accumulated Deferred Income Tax			\$84,617,161	\$84,405,362	\$0	\$211,799	\$53,251,847	\$53,187,301	\$0	\$64,546	\$3,247,222	\$3,245,435	\$0	\$1,787
Accumulated Deferred Investment Tax Credits														
Production	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission			\$0				\$0				\$0			
Transmission VA			\$0				\$0				\$0			
Distribution VA			\$0				\$0				\$0			
Distribution Plant KY,FERC & TN			\$0				\$0				\$0			
General			\$0				\$0				\$0			
Total Accum. Deferred Investment Tax Credits			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Deferred Debits														
			\$84,617,161	\$84,405,362	\$0	\$211,799	\$53,251,847	\$53,187,301	\$0	\$64,546	\$3,247,222	\$3,245,435	\$0	\$1,787
Less: Customer Advances	Dlines	40	\$76,647	\$75,325	\$0	\$1,322	\$0	\$0	\$0	\$0	\$2,529	\$2,524	\$0	\$5
Less: Asset Retirement Obligations			\$0				\$0				\$0			
Net Rate Base			\$311,518,048	\$297,799,303	\$12,782,874	\$935,871	\$195,835,342	\$185,720,757	\$9,859,384	\$255,202	\$11,961,290	\$11,408,568	\$545,740	\$6,982

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Street Lighting (RLS, LS)				Street Lighting (LE)				Traffic Street Lighting (TE)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
General Plant														
Total General Plant	PT&D	35	\$676,981	\$134,498	\$0	\$542,483	\$4,840	\$4,685	\$0	\$155	\$4,982	\$4,016	\$0	\$966
TOTAL COMMON PLANT	PT&D	35	\$7,443,048	\$1,478,732	\$0	\$5,964,316	\$53,214	\$51,504	\$0	\$1,709	\$54,773	\$44,155	\$0	\$10,618
105 PLANT HELD FOR FUTURE USE - PRODUCTION	Prod	36	\$1,607	\$1,607	\$0	\$0	\$56	\$56	\$0	\$0	\$56	\$56	\$0	\$0
105 PLANT HELD FOR FUTURE USE - DISTRIBUTION	Distplt	37	\$263,487	\$9,787	\$0	\$253,700	\$414	\$341	\$0	\$73	\$608	\$156	\$0	\$452
105 PLANT HELD FOR FUTURE USE - GENERAL			\$0				\$0				\$0			
OTHER			\$0				\$0				\$0			
Total Plant in Service			\$202,855,354	\$40,260,592	\$0	\$162,594,762	\$1,448,879	\$1,402,277	\$0	\$46,601	\$1,491,503	\$1,202,053	\$0	\$289,450
Construction Work in Progress (CWIP)														
CWIP Production	Prod	36	\$132,315	\$132,315	\$0	\$0	\$4,609	\$4,609	\$0	\$0	\$4,645	\$4,645	\$0	\$0
CWIP Transmission	Trans	38	\$174,970	\$174,970	\$0	\$0	\$6,094	\$6,094	\$0	\$0	\$2,798	\$2,798	\$0	\$0
CWIP Distribution Plant	Distplt	37	\$1,525,156	\$56,650	\$0	\$1,468,506	\$2,394	\$1,973	\$0	\$421	\$3,520	\$906	\$0	\$2,614
CWIP General Plant	PT&D	35	\$365,637	\$72,642	\$0	\$292,995	\$2,614	\$2,530	\$0	\$84	\$2,691	\$2,169	\$0	\$522
RWIP			\$0				\$0				\$0			
Total Construction Work in Progress			\$2,198,078	\$436,577	\$0	\$1,761,501	\$15,711	\$15,206	\$0	\$505	\$13,653	\$10,517	\$0	\$3,136
Total Utility Plant														
			\$205,053,432	\$40,697,169	\$0	\$164,356,263	\$1,464,590	\$1,417,483	\$0	\$47,106	\$1,505,156	\$1,212,570	\$0	\$292,586
Less: Accumulated Provision for Depreciation														
Steam Production	BIP	63	\$8,399,706	\$8,399,706	\$0	\$0	\$292,562	\$292,562	\$0	\$0	\$294,884	\$294,884	\$0	\$0
Hydraulic Production	BIP	63	\$159,989	\$159,989	\$0	\$0	\$5,572	\$5,572	\$0	\$0	\$5,617	\$5,617	\$0	\$0
Other Production	BIP	63	\$1,372,538	\$1,372,538	\$0	\$0	\$47,806	\$47,806	\$0	\$0	\$48,185	\$48,185	\$0	\$0
Transmission - Kentucky System Property	Trans	38	\$1,463,691	\$1,463,691	\$0	\$0	\$50,980	\$50,980	\$0	\$0	\$23,402	\$23,402	\$0	\$0
Transmission - Virginia Property	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission - FERC	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution	Distplt	37	\$53,056,893	\$1,970,721	\$0	\$51,086,172	\$83,282	\$68,640	\$0	\$14,642	\$122,452	\$31,509	\$0	\$90,943
General Plant	PT&D	35	\$3,367,497	\$669,030	\$0	\$2,698,466	\$24,076	\$23,302	\$0	\$773	\$24,781	\$19,977	\$0	\$4,804
Intangible Plant	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Accumulated Depreciation			\$67,820,312	\$14,035,674	\$0	\$53,784,638	\$504,278	\$488,863	\$0	\$15,415	\$519,321	\$423,574	\$0	\$95,747
Net Utility Plant			\$137,233,120	\$26,661,495	\$0	\$110,571,625	\$960,311	\$928,620	\$0	\$31,691	\$985,834	\$788,996	\$0	\$196,839
Working Capital														
Cash Working Capital - Operation and Maintenance Expenses	OMLPP	57	\$1,397,264	\$246,510	\$667,205	\$483,549	\$34,506	\$8,586	\$23,239	\$2,681	\$34,686	\$6,592	\$21,967	\$6,127
Materials and Supplies	TPIS	39	\$1,421,905	\$282,205	\$0	\$1,139,700	\$10,156	\$9,829	\$0	\$327	\$10,455	\$8,426	\$0	\$2,029
Prepayments	TPIS	39	\$473,287	\$93,933	\$0	\$379,354	\$3,380	\$3,272	\$0	\$109	\$3,480	\$2,805	\$0	\$675
Fuel Stock	Energy	2	\$291,747	\$0	\$291,747	\$0	\$10,162	\$0	\$10,162	\$0	\$9,476	\$0	\$9,476	\$0
Total Working Capital			\$3,584,203	\$622,648	\$958,952	\$2,002,604	\$58,204	\$21,687	\$33,400	\$3,117	\$58,097	\$17,823	\$31,443	\$8,831
Emission Allowance			\$0				\$0				\$0			
Deferred Debits														
Service Pension Cost			\$0				\$0				\$0			
Accumulated Deferred Income Tax	TPIS	39	\$30,269,755	\$6,007,622	\$0	\$24,262,133	\$216,199	\$209,246	\$0	\$6,954	\$222,560	\$179,368	\$0	\$43,191
Total Production Plant	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transmission Plant	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Plant	Distplt	37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total General Plant	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Accumulated Deferred Income Tax			\$30,269,755	\$6,007,622	\$0	\$24,262,133	\$216,199	\$209,246	\$0	\$6,954	\$222,560	\$179,368	\$0	\$43,191
Accumulated Deferred Investment Tax Credits														
Production	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission			\$0				\$0				\$0			
Transmission VA			\$0				\$0				\$0			
Distribution VA			\$0				\$0				\$0			
Distribution Plant KY,FERC & TN			\$0				\$0				\$0			
General			\$0				\$0				\$0			
Total Accum. Deferred Investment Tax Credits			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Deferred Debits														
			\$30,269,755	\$6,007,622	\$0	\$24,262,133	\$216,199	\$209,246	\$0	\$6,954	\$222,560	\$179,368	\$0	\$43,191
Less: Customer Advances	Dlines	40	\$41,355	\$7,114	\$0	\$34,241	\$308	\$248	\$0	\$61	\$490	\$114	\$0	\$376
Less: Asset Retirement Obligations			\$0				\$0				\$0			
Net Rate Base			\$110,506,213	\$21,269,407	\$958,952	\$88,277,854	\$802,008	\$740,814	\$33,400	\$27,793	\$820,882	\$627,336	\$31,443	\$162,102

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Outdoor Sports Lighting (OSL)				Electric Vehicle Charging (EV)				Solar Share (SSP)				Business Solar (BS)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
General Plant																		
Total General Plant	PT&D	35	\$85	\$76	\$0	\$9	\$90	\$27	\$0	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL COMMON PLANT	PT&D	35	\$931	\$834	\$0	\$97	\$991	\$299	\$0	\$692	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105 PLANT HELD FOR FUTURE USE - PRODUCTION	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105 PLANT HELD FOR FUTURE USE - DISTRIBUTION	Distplt	37	\$21	\$17	\$0	\$4	\$31	\$2	\$0	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105 PLANT HELD FOR FUTURE USE - GENERAL			\$0				\$0				\$0				\$0			
OTHER			\$0				\$0				\$0				\$0			
Total Plant in Service			\$25,352	\$22,720	\$0	\$2,633	\$27,004	\$8,145	\$0	\$18,858	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction Work in Progress (CWIP)																		
CWIP Production	Prod	36	\$16	\$16	\$0	\$0	\$28	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CWIP Transmission	Trans	38	\$304	\$304	\$0	\$0	\$30	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CWIP Distribution Plant	Distplt	37	\$122	\$99	\$0	\$24	\$180	\$10	\$0	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CWIP General Plant	PT&D	35	\$46	\$41	\$0	\$5	\$49	\$15	\$0	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RWIP			\$0				\$0				\$0				\$0			
Total Construction Work in Progress			\$488	\$460	\$0	\$29	\$288	\$83	\$0	\$204	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Utility Plant																		
Total Utility Plant			\$25,841	\$23,180	\$0	\$2,661	\$27,291	\$8,228	\$0	\$19,063	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Less: Accumulated Provision for Depreciation																		
Steam Production	BIP	63	\$1,002	\$1,002	\$0	\$0	\$1,789	\$1,789	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydraulic Production	BIP	63	\$19	\$19	\$0	\$0	\$34	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Production	BIP	63	\$164	\$164	\$0	\$0	\$292	\$292	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission - Kentucky System Property	Trans	38	\$2,547	\$2,547	\$0	\$0	\$255	\$255	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission - Virginia Property	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission - FERC	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution	Distplt	37	\$4,256	\$3,429	\$0	\$827	\$6,469	\$343	\$0	\$5,925	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant	PT&D	35	\$421	\$377	\$0	\$44	\$448	\$135	\$0	\$313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intangible Plant	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Accumulated Depreciation			\$8,409	\$7,538	\$0	\$871	\$9,087	\$2,849	\$0	\$6,238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Utility Plant			\$17,432	\$15,642	\$0	\$1,790	\$18,204	\$5,380	\$0	\$12,825	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Working Capital																		
Cash Working Capital - Operation and Maintenance Expenses	OMLPP	57	\$383	\$194	\$79	\$111	\$537	\$47	\$127	\$363	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	TPIS	39	\$178	\$159	\$0	\$18	\$189	\$57	\$0	\$132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prepayments	TPIS	39	\$59	\$53	\$0	\$6	\$63	\$19	\$0	\$44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fuel Stock	Energy	2	\$34	\$0	\$34	\$0	\$54	\$0	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Working Capital			\$654	\$406	\$113	\$135	\$843	\$124	\$180	\$539	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Emission Allowance			\$0				\$0				\$0				\$0			
Deferred Debits																		
Service Pension Cost			\$0				\$0				\$0				\$0			
Accumulated Deferred Income Tax	TPIS	39	\$3,783	\$3,390	\$0	\$393	\$4,029	\$1,215	\$0	\$2,814	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Production Plant	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transmission Plant	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Plant	Distplt	37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total General Plant	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Accumulated Deferred Income Tax			\$3,783	\$3,390	\$0	\$393	\$4,029	\$1,215	\$0	\$2,814	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accumulated Deferred Investment Tax Credits																		
Production	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission			\$0				\$0				\$0				\$0			
Transmission VA			\$0				\$0				\$0				\$0			
Distribution VA			\$0				\$0				\$0				\$0			
Distribution Plant KY,FERC & TN			\$0				\$0				\$0				\$0			
General			\$0				\$0				\$0				\$0			
Total Accum. Deferred Investment Tax Credits			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Deferred Debits																		
Total Deferred Debits			\$3,783	\$3,390	\$0	\$393	\$4,029	\$1,215	\$0	\$2,814	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Less: Customer Advances	Dlines	40	\$15	\$12	\$0	\$3	\$35	\$1	\$0	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Less: Asset Retirement Obligations			\$0				\$0				\$0				\$0			
Net Rate Base			\$14,288	\$12,645	\$113	\$1,530	\$14,983	\$4,287	\$180	\$10,516	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Total LGE - Electric				Residential (RS)				General Service (GS)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Operation and Maintenance Expenses														
Steam Power Generation Operation Expenses														
500 OPERATION SUPERVISION & ENGINEERING	LBSUB1	41	\$5,359,919	\$4,681,925	\$677,994	\$0	\$1,985,749	\$1,742,047	\$243,702	\$0	\$581,309	\$509,260	\$72,049	\$0
501 FUEL	Time Diff.	64	\$254,165,772	\$0	\$254,165,772	\$0	\$92,459,757	\$0	\$92,459,757	\$0	\$27,226,752	\$0	\$27,226,752	\$0
502 STEAM EXPENSES	Acct 502	59	\$18,685,164	\$18,685,164	\$0	\$0	\$6,727,899	\$6,727,899	\$0	\$0	\$1,997,222	\$1,997,222	\$0	\$0
505 ELECTRIC EXPENSES	Acct 503	60	\$2,353,024	\$2,353,024	\$0	\$0	\$847,245	\$847,245	\$0	\$0	\$251,510	\$251,510	\$0	\$0
506 MISC. STEAM POWER EXPENSES	Prod	36	\$16,437,786	\$16,437,786	\$0	\$0	\$6,116,160	\$6,116,160	\$0	\$0	\$1,787,963	\$1,787,963	\$0	\$0
507 RENTS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
509 ALLOWANCES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Steam Power Operation Expenses			\$297,001,665	\$42,157,899	\$254,843,766	\$0	\$108,136,810	\$15,433,351	\$92,703,459	\$0	\$31,844,756	\$4,545,956	\$27,298,801	\$0
Steam Power Generation Maintenance Expenses														
510 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB2	42	\$8,141,536	\$31,953	\$8,109,583	\$0	\$2,926,839	\$11,889	\$2,914,950	\$0	\$865,259	\$3,476	\$861,783	\$0
511 MAINTENANCE OF STRUCTURES	Prod	36	\$3,444,669	\$3,444,669	\$0	\$0	\$1,281,690	\$1,281,690	\$0	\$0	\$374,682	\$374,682	\$0	\$0
512 MAINTENANCE OF BOILER PLANT	Energy	2	\$34,342,497	\$0	\$34,342,497	\$0	\$12,344,242	\$0	\$12,344,242	\$0	\$3,649,483	\$0	\$3,649,483	\$0
513 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$14,018,415	\$0	\$14,018,415	\$0	\$5,038,850	\$0	\$5,038,850	\$0	\$1,489,698	\$0	\$1,489,698	\$0
514 MAINTENANCE OF MISC STEAM PLANT	Energy	2	\$1,551,793	\$0	\$1,551,793	\$0	\$557,784	\$0	\$557,784	\$0	\$164,905	\$0	\$164,905	\$0
Total Steam Power Generation Maintenance Expense			\$61,498,910	\$3,476,622	\$58,022,288	\$0	\$22,149,405	\$1,293,579	\$20,855,826	\$0	\$6,544,026	\$378,157	\$6,165,869	\$0
Total Steam Power Generation Expense			\$358,500,575	\$45,634,521	\$312,866,054	\$0	\$130,286,215	\$16,726,931	\$113,559,285	\$0	\$38,388,782	\$4,924,113	\$33,464,669	\$0
Hydraulic Power Generation Operation Expenses														
535 OPERATION SUPERVISION & ENGINEERING	LBSUB3	43	\$116,778	\$116,778	\$0	\$0	\$43,451	\$43,451	\$0	\$0	\$12,702	\$12,702	\$0	\$0
536 WATER FOR POWER	Prod	36	\$43,212	\$43,212	\$0	\$0	\$16,078	\$16,078	\$0	\$0	\$4,700	\$4,700	\$0	\$0
537 HYDRAULIC EXPENSES	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
538 ELECTRIC EXPENSES	Prod	36	\$324,155	\$324,155	\$0	\$0	\$120,611	\$120,611	\$0	\$0	\$35,259	\$35,259	\$0	\$0
539 MISC. HYDRAULIC POWER EXPENSES	Prod	36	\$213,613	\$213,613	\$0	\$0	\$79,481	\$79,481	\$0	\$0	\$23,235	\$23,235	\$0	\$0
540 RENTS	Prod	36	\$568,902	\$568,902	\$0	\$0	\$211,677	\$211,677	\$0	\$0	\$61,880	\$61,880	\$0	\$0
Total Hydraulic Power Operation Expenses			\$1,266,660	\$1,266,660	\$0	\$0	\$471,298	\$471,298	\$0	\$0	\$137,777	\$137,777	\$0	\$0
Hydraulic Power Generation Maintenance Expenses														
541 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB4	44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
542 MAINTENANCE OF STRUCTURES	Prod	36	\$323,993	\$323,993	\$0	\$0	\$120,551	\$120,551	\$0	\$0	\$35,241	\$35,241	\$0	\$0
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	Prod	36	\$222,489	\$222,489	\$0	\$0	\$82,784	\$82,784	\$0	\$0	\$24,200	\$24,200	\$0	\$0
544 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$327,894	\$0	\$327,894	\$0	\$117,860	\$0	\$117,860	\$0	\$34,844	\$0	\$34,844	\$0
545 MAINTENANCE OF MISC HYDRAULIC PLANT	Energy	2	\$56,196	\$0	\$56,196	\$0	\$20,199	\$0	\$20,199	\$0	\$5,972	\$0	\$5,972	\$0
Total Hydraulic Power Generation Maint. Expense			\$930,572	\$546,482	\$384,090	\$0	\$341,394	\$203,335	\$138,059	\$0	\$100,258	\$59,442	\$40,816	\$0
Total Hydraulic Power Generation Expense			\$2,197,232	\$1,813,142	\$384,090	\$0	\$812,692	\$674,633	\$138,059	\$0	\$238,034	\$197,218	\$40,816	\$0
Other Power Generation Operation Expense														
546 OPERATION SUPERVISION & ENGINEERING	LBSUB5	45	\$187,484	\$187,484	\$0	\$0	\$69,759	\$69,759	\$0	\$0	\$20,393	\$20,393	\$0	\$0
547 FUEL	Time Diff.	64	\$43,921,446	\$0	\$43,921,446	\$0	\$15,977,628	\$0	\$15,977,628	\$0	\$4,704,954	\$0	\$4,704,954	\$0
548 GENERATION EXPENSE	Prod	36	\$300,829	\$300,829	\$0	\$0	\$111,932	\$111,932	\$0	\$0	\$32,722	\$32,722	\$0	\$0
549 MISC OTHER POWER GENERATION	Prod	36	\$1,742,424	\$1,742,424	\$0	\$0	\$648,320	\$648,320	\$0	\$0	\$189,526	\$189,526	\$0	\$0
550 RENTS	Prod	36	\$11,652	\$11,652	\$0	\$0	\$4,335	\$4,335	\$0	\$0	\$1,267	\$1,267	\$0	\$0
Total Other Power Generation Expenses			\$46,163,835	\$2,242,389	\$43,921,446	\$0	\$16,811,975	\$834,347	\$15,977,628	\$0	\$4,948,862	\$243,908	\$4,704,954	\$0

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Rate PS (Primary)				Rate PS (Secondary)				Rate TOD (Primary)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Operation and Maintenance Expenses														
Steam Power Generation Operation Expenses														
500 OPERATION SUPERVISION & ENGINEERING	LBSUB1	41	\$47,523	\$41,419	\$6,104	\$0	\$721,247	\$630,434	\$90,814	\$0	\$894,857	\$777,464	\$117,393	\$0
501 FUEL	Time Diff.	64	\$2,293,778	\$0	\$2,293,778	\$0	\$34,250,141	\$0	\$34,250,141	\$0	\$43,012,613	\$0	\$43,012,613	\$0
502 STEAM EXPENSES	Acct 502	59	\$168,575	\$168,575	\$0	\$0	\$2,523,630	\$2,523,630	\$0	\$0	\$3,188,439	\$3,188,439	\$0	\$0
505 ELECTRIC EXPENSES	Acct 503	60	\$21,229	\$21,229	\$0	\$0	\$317,801	\$317,801	\$0	\$0	\$401,520	\$401,520	\$0	\$0
506 MISC. STEAM POWER EXPENSES	Prod	36	\$145,419	\$145,419	\$0	\$0	\$2,213,391	\$2,213,391	\$0	\$0	\$2,729,602	\$2,729,602	\$0	\$0
507 RENTS			\$0				\$0				\$0			
509 ALLOWANCES			\$0				\$0				\$0			
Total Steam Power Operation Expenses			\$2,676,524	\$376,642	\$2,299,882	\$0	\$40,026,210	\$5,685,255	\$34,340,955	\$0	\$50,227,031	\$7,097,025	\$43,130,005	\$0
Steam Power Generation Maintenance Expenses														
510 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB2	42	\$73,294	\$283	\$73,012	\$0	\$1,090,539	\$4,303	\$1,086,237	\$0	\$1,409,456	\$5,306	\$1,404,150	\$0
511 MAINTENANCE OF STRUCTURES	Prod	36	\$30,474	\$30,474	\$0	\$0	\$463,834	\$463,834	\$0	\$0	\$572,010	\$572,010	\$0	\$0
512 MAINTENANCE OF BOILER PLANT	Energy	2	\$309,190	\$0	\$309,190	\$0	\$4,600,000	\$0	\$4,600,000	\$0	\$5,946,301	\$0	\$5,946,301	\$0
513 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$126,210	\$0	\$126,210	\$0	\$1,877,694	\$0	\$1,877,694	\$0	\$2,427,247	\$0	\$2,427,247	\$0
514 MAINTENANCE OF MISC STEAM PLANT	Energy	2	\$13,971	\$0	\$13,971	\$0	\$207,855	\$0	\$207,855	\$0	\$268,688	\$0	\$268,688	\$0
Total Steam Power Generation Maintenance Expense			\$553,139	\$30,756	\$522,382	\$0	\$8,239,922	\$468,136	\$7,771,786	\$0	\$10,623,701	\$577,316	\$10,046,386	\$0
Total Steam Power Generation Expense			\$3,229,663	\$407,398	\$2,822,265	\$0	\$48,266,132	\$6,153,392	\$42,112,741	\$0	\$60,850,732	\$7,674,341	\$53,176,391	\$0
Hydraulic Power Generation Operation Expenses														
535 OPERATION SUPERVISION & ENGINEERING	LBSUB3	43	\$1,033	\$1,033	\$0	\$0	\$15,724	\$15,724	\$0	\$0	\$19,392	\$19,392	\$0	\$0
536 WATER FOR POWER	Prod	36	\$382	\$382	\$0	\$0	\$5,819	\$5,819	\$0	\$0	\$7,176	\$7,176	\$0	\$0
537 HYDRAULIC EXPENSES	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
538 ELECTRIC EXPENSES	Prod	36	\$2,868	\$2,868	\$0	\$0	\$43,648	\$43,648	\$0	\$0	\$53,828	\$53,828	\$0	\$0
539 MISC. HYDRAULIC POWER EXPENSES	Prod	36	\$1,890	\$1,890	\$0	\$0	\$28,764	\$28,764	\$0	\$0	\$35,472	\$35,472	\$0	\$0
540 RENTS	Prod	36	\$5,033	\$5,033	\$0	\$0	\$76,604	\$76,604	\$0	\$0	\$94,470	\$94,470	\$0	\$0
Total Hydraulic Power Operation Expenses			\$11,206	\$11,206	\$0	\$0	\$170,559	\$170,559	\$0	\$0	\$210,337	\$210,337	\$0	\$0
Hydraulic Power Generation Maintenance Expenses														
541 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB4	44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
542 MAINTENANCE OF STRUCTURES	Prod	36	\$2,866	\$2,866	\$0	\$0	\$43,627	\$43,627	\$0	\$0	\$53,801	\$53,801	\$0	\$0
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	Prod	36	\$1,968	\$1,968	\$0	\$0	\$29,959	\$29,959	\$0	\$0	\$36,946	\$36,946	\$0	\$0
544 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$2,952	\$0	\$2,952	\$0	\$43,920	\$0	\$43,920	\$0	\$56,774	\$0	\$56,774	\$0
545 MAINTENANCE OF MISC HYDRAULIC PLANT	Energy	2	\$506	\$0	\$506	\$0	\$7,527	\$0	\$7,527	\$0	\$9,730	\$0	\$9,730	\$0
Total Hydraulic Power Generation Maint. Expense			\$8,293	\$4,835	\$3,458	\$0	\$125,032	\$73,585	\$51,447	\$0	\$157,251	\$90,747	\$66,504	\$0
Total Hydraulic Power Generation Expense			\$19,498	\$16,040	\$3,458	\$0	\$295,591	\$244,144	\$51,447	\$0	\$367,588	\$301,084	\$66,504	\$0
Other Power Generation Operation Expense														
546 OPERATION SUPERVISION & ENGINEERING	LBSUB5	45	\$1,659	\$1,659	\$0	\$0	\$25,245	\$25,245	\$0	\$0	\$31,133	\$31,133	\$0	\$0
547 FUEL	Time Diff.	64	\$396,379	\$0	\$396,379	\$0	\$5,918,640	\$0	\$5,918,640	\$0	\$7,432,850	\$0	\$7,432,850	\$0
548 GENERATION EXPENSE	Prod	36	\$2,661	\$2,661	\$0	\$0	\$40,507	\$40,507	\$0	\$0	\$49,955	\$49,955	\$0	\$0
549 MISC OTHER POWER GENERATION	Prod	36	\$15,415	\$15,415	\$0	\$0	\$234,622	\$234,622	\$0	\$0	\$289,341	\$289,341	\$0	\$0
550 RENTS	Prod	36	\$103	\$103	\$0	\$0	\$1,569	\$1,569	\$0	\$0	\$1,935	\$1,935	\$0	\$0
Total Other Power Generation Expenses			\$416,217	\$19,838	\$396,379	\$0	\$6,220,584	\$301,944	\$5,918,640	\$0	\$7,805,214	\$372,363	\$7,432,850	\$0

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Rate TOD (Secondary)				Rate RTS (Transmission)				Special Contract (Customer)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Operation and Maintenance Expenses														
Steam Power Generation Operation Expenses														
500 OPERATION SUPERVISION & ENGINEERING	LBSUB1	41	\$603,111	\$525,583	\$77,528	\$0	\$456,889	\$396,165	\$60,724	\$0	\$24,773	\$21,454	\$3,320	\$0
501 FUEL	Time Diff.	64	\$29,169,840	\$0	\$29,169,840	\$0	\$22,218,943	\$0	\$22,218,943	\$0	\$1,242,384	\$0	\$1,242,384	\$0
502 STEAM EXPENSES	Acct 502	59	\$2,151,083	\$2,151,083	\$0	\$0	\$1,659,416	\$1,659,416	\$0	\$0	\$92,770	\$92,770	\$0	\$0
505 ELECTRIC EXPENSES	Acct 503	60	\$270,886	\$270,886	\$0	\$0	\$208,970	\$208,970	\$0	\$0	\$11,683	\$11,683	\$0	\$0
506 MISC. STEAM POWER EXPENSES	Prod	36	\$1,845,272	\$1,845,272	\$0	\$0	\$1,390,898	\$1,390,898	\$0	\$0	\$75,322	\$75,322	\$0	\$0
507 RENTS			\$0				\$0				\$0			
509 ALLOWANCES			\$0				\$0				\$0			
Total Steam Power Operation Expenses			\$34,040,192	\$4,792,824	\$29,247,368	\$0	\$25,935,117	\$3,655,450	\$22,279,667	\$0	\$1,446,932	\$201,228	\$1,245,704	\$0
Steam Power Generation Maintenance Expenses														
510 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB2	42	\$930,912	\$3,587	\$927,325	\$0	\$729,033	\$2,704	\$726,329	\$0	\$39,854	\$146	\$39,708	\$0
511 MAINTENANCE OF STRUCTURES	Prod	36	\$386,691	\$386,691	\$0	\$0	\$291,474	\$291,474	\$0	\$0	\$15,784	\$15,784	\$0	\$0
512 MAINTENANCE OF BOILER PLANT	Energy	2	\$3,927,040	\$0	\$3,927,040	\$0	\$3,075,861	\$0	\$3,075,861	\$0	\$168,155	\$0	\$168,155	\$0
513 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$1,602,996	\$0	\$1,602,996	\$0	\$1,255,549	\$0	\$1,255,549	\$0	\$68,640	\$0	\$68,640	\$0
514 MAINTENANCE OF MISC STEAM PLANT	Energy	2	\$177,446	\$0	\$177,446	\$0	\$138,985	\$0	\$138,985	\$0	\$7,598	\$0	\$7,598	\$0
Total Steam Power Generation Maintenance Expense			\$7,025,085	\$390,278	\$6,634,806	\$0	\$5,490,902	\$294,178	\$5,196,725	\$0	\$300,032	\$15,931	\$284,102	\$0
Total Steam Power Generation Expense			\$41,065,277	\$5,183,102	\$35,882,175	\$0	\$31,426,019	\$3,949,628	\$27,476,392	\$0	\$1,746,965	\$217,159	\$1,529,806	\$0
Hydraulic Power Generation Operation Expenses														
535 OPERATION SUPERVISION & ENGINEERING	LBSUB3	43	\$13,109	\$13,109	\$0	\$0	\$9,881	\$9,881	\$0	\$0	\$535	\$535	\$0	\$0
536 WATER FOR POWER	Prod	36	\$4,851	\$4,851	\$0	\$0	\$3,656	\$3,656	\$0	\$0	\$198	\$198	\$0	\$0
537 HYDRAULIC EXPENSES	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
538 ELECTRIC EXPENSES	Prod	36	\$36,389	\$36,389	\$0	\$0	\$27,429	\$27,429	\$0	\$0	\$1,485	\$1,485	\$0	\$0
539 MISC. HYDRAULIC POWER EXPENSES	Prod	36	\$23,980	\$23,980	\$0	\$0	\$18,075	\$18,075	\$0	\$0	\$979	\$979	\$0	\$0
540 RENTS	Prod	36	\$63,864	\$63,864	\$0	\$0	\$48,138	\$48,138	\$0	\$0	\$2,607	\$2,607	\$0	\$0
Total Hydraulic Power Operation Expenses			\$142,193	\$142,193	\$0	\$0	\$107,180	\$107,180	\$0	\$0	\$5,804	\$5,804	\$0	\$0
Hydraulic Power Generation Maintenance Expenses														
541 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB4	44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
542 MAINTENANCE OF STRUCTURES	Prod	36	\$36,371	\$36,371	\$0	\$0	\$27,415	\$27,415	\$0	\$0	\$1,485	\$1,485	\$0	\$0
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	Prod	36	\$24,976	\$24,976	\$0	\$0	\$18,826	\$18,826	\$0	\$0	\$1,019	\$1,019	\$0	\$0
544 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$37,494	\$0	\$37,494	\$0	\$29,368	\$0	\$29,368	\$0	\$1,606	\$0	\$1,606	\$0
545 MAINTENANCE OF MISC HYDRAULIC PLANT	Energy	2	\$6,426	\$0	\$6,426	\$0	\$5,033	\$0	\$5,033	\$0	\$275	\$0	\$275	\$0
Total Hydraulic Power Generation Maint. Expense			\$105,267	\$61,347	\$43,920	\$0	\$80,642	\$46,241	\$34,401	\$0	\$4,385	\$2,504	\$1,881	\$0
Total Hydraulic Power Generation Expense			\$247,460	\$203,540	\$43,920	\$0	\$187,821	\$153,421	\$34,401	\$0	\$10,189	\$8,308	\$1,881	\$0
Other Power Generation Operation Expense														
546 OPERATION SUPERVISION & ENGINEERING	LBSUB5	45	\$21,047	\$21,047	\$0	\$0	\$15,864	\$15,864	\$0	\$0	\$859	\$859	\$0	\$0
547 FUEL	Time Diff.	64	\$5,040,732	\$0	\$5,040,732	\$0	\$3,839,573	\$0	\$3,839,573	\$0	\$214,692	\$0	\$214,692	\$0
548 GENERATION EXPENSE	Prod	36	\$33,770	\$33,770	\$0	\$0	\$25,455	\$25,455	\$0	\$0	\$1,378	\$1,378	\$0	\$0
549 MISC OTHER POWER GENERATION	Prod	36	\$195,601	\$195,601	\$0	\$0	\$147,437	\$147,437	\$0	\$0	\$7,984	\$7,984	\$0	\$0
550 RENTS	Prod	36	\$1,308	\$1,308	\$0	\$0	\$986	\$986	\$0	\$0	\$53	\$53	\$0	\$0
Total Other Power Generation Expenses			\$5,292,458	\$251,726	\$5,040,732	\$0	\$4,029,315	\$189,742	\$3,839,573	\$0	\$224,967	\$10,275	\$214,692	\$0

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Street Lighting (RLS, LS)				Street Lighting (LE)				Traffic Street Lighting (TE)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Operation and Maintenance Expenses														
Steam Power Generation Operation Expenses														
500 OPERATION SUPERVISION & ENGINEERING	LBSUB1	41	\$41,556	\$35,597	\$5,959	\$0	\$1,447	\$1,240	\$208	\$0	\$1,443	\$1,250	\$194	\$0
501 FUEL	Time Diff.	64	\$2,145,283	\$0	\$2,145,283	\$0	\$74,720	\$0	\$74,720	\$0	\$70,896	\$0	\$70,896	\$0
502 STEAM EXPENSES	Acct 502	59	\$165,022	\$165,022	\$0	\$0	\$5,748	\$5,748	\$0	\$0	\$5,313	\$5,313	\$0	\$0
505 ELECTRIC EXPENSES	Acct 503	60	\$20,781	\$20,781	\$0	\$0	\$724	\$724	\$0	\$0	\$669	\$669	\$0	\$0
506 MISC. STEAM POWER EXPENSES	Prod	36	\$124,978	\$124,978	\$0	\$0	\$4,353	\$4,353	\$0	\$0	\$4,388	\$4,388	\$0	\$0
507 RENTS			\$0				\$0				\$0			
509 ALLOWANCES			\$0				\$0				\$0			
Total Steam Power Operation Expenses			\$2,497,619	\$346,378	\$2,151,241	\$0	\$86,992	\$12,064	\$74,928	\$0	\$82,708	\$11,619	\$71,090	\$0
Steam Power Generation Maintenance Expenses														
510 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB2	42	\$71,514	\$243	\$71,271	\$0	\$2,491	\$8	\$2,482	\$0	\$2,324	\$9	\$2,315	\$0
511 MAINTENANCE OF STRUCTURES	Prod	36	\$26,190	\$26,190	\$0	\$0	\$912	\$912	\$0	\$0	\$919	\$919	\$0	\$0
512 MAINTENANCE OF BOILER PLANT	Energy	2	\$301,819	\$0	\$301,819	\$0	\$10,512	\$0	\$10,512	\$0	\$9,804	\$0	\$9,804	\$0
513 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$123,201	\$0	\$123,201	\$0	\$4,291	\$0	\$4,291	\$0	\$4,002	\$0	\$4,002	\$0
514 MAINTENANCE OF MISC STEAM PLANT	Energy	2	\$13,638	\$0	\$13,638	\$0	\$475	\$0	\$475	\$0	\$443	\$0	\$443	\$0
Total Steam Power Generation Maintenance Expense			\$536,362	\$26,433	\$509,929	\$0	\$18,681	\$921	\$17,761	\$0	\$17,491	\$928	\$16,563	\$0
Total Steam Power Generation Expense			\$3,033,981	\$372,811	\$2,661,170	\$0	\$105,674	\$12,985	\$92,689	\$0	\$100,200	\$12,547	\$87,653	\$0
Hydraulic Power Generation Operation Expenses														
535 OPERATION SUPERVISION & ENGINEERING	LBSUB3	43	\$888	\$888	\$0	\$0	\$31	\$31	\$0	\$0	\$31	\$31	\$0	\$0
536 WATER FOR POWER	Prod	36	\$329	\$329	\$0	\$0	\$11	\$11	\$0	\$0	\$12	\$12	\$0	\$0
537 HYDRAULIC EXPENSES	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
538 ELECTRIC EXPENSES	Prod	36	\$2,465	\$2,465	\$0	\$0	\$86	\$86	\$0	\$0	\$87	\$87	\$0	\$0
539 MISC. HYDRAULIC POWER EXPENSES	Prod	36	\$1,624	\$1,624	\$0	\$0	\$57	\$57	\$0	\$0	\$57	\$57	\$0	\$0
540 RENTS	Prod	36	\$4,325	\$4,325	\$0	\$0	\$151	\$151	\$0	\$0	\$152	\$152	\$0	\$0
Total Hydraulic Power Operation Expenses			\$9,631	\$9,631	\$0	\$0	\$335	\$335	\$0	\$0	\$338	\$338	\$0	\$0
Hydraulic Power Generation Maintenance Expenses														
541 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB4	44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
542 MAINTENANCE OF STRUCTURES	Prod	36	\$2,463	\$2,463	\$0	\$0	\$86	\$86	\$0	\$0	\$86	\$86	\$0	\$0
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	Prod	36	\$1,692	\$1,692	\$0	\$0	\$59	\$59	\$0	\$0	\$59	\$59	\$0	\$0
544 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$2,882	\$0	\$2,882	\$0	\$100	\$0	\$100	\$0	\$94	\$0	\$94	\$0
545 MAINTENANCE OF MISC HYDRAULIC PLANT	Energy	2	\$494	\$0	\$494	\$0	\$17	\$0	\$17	\$0	\$16	\$0	\$16	\$0
Total Hydraulic Power Generation Maint. Expense			\$7,531	\$4,155	\$3,376	\$0	\$262	\$145	\$118	\$0	\$256	\$146	\$110	\$0
Total Hydraulic Power Generation Expense			\$17,161	\$13,785	\$3,376	\$0	\$598	\$480	\$118	\$0	\$594	\$484	\$110	\$0
Other Power Generation Operation Expense														
546 OPERATION SUPERVISION & ENGINEERING	LBSUB5	45	\$1,425	\$1,425	\$0	\$0	\$50	\$50	\$0	\$0	\$50	\$50	\$0	\$0
547 FUEL	Time Diff.	64	\$370,718	\$0	\$370,718	\$0	\$12,912	\$0	\$12,912	\$0	\$12,251	\$0	\$12,251	\$0
548 GENERATION EXPENSE	Prod	36	\$2,287	\$2,287	\$0	\$0	\$80	\$80	\$0	\$0	\$80	\$80	\$0	\$0
549 MISC OTHER POWER GENERATION	Prod	36	\$13,248	\$13,248	\$0	\$0	\$461	\$461	\$0	\$0	\$465	\$465	\$0	\$0
550 RENTS	Prod	36	\$89	\$89	\$0	\$0	\$3	\$3	\$0	\$0	\$3	\$3	\$0	\$0
Total Other Power Generation Expenses			\$387,767	\$17,049	\$370,718	\$0	\$13,506	\$594	\$12,912	\$0	\$12,850	\$599	\$12,251	\$0

[illegible]

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Total LGE - Electric				Residential (RS)				General Service (GS)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Other Power Generation Maintenance Expense														
551 MAINTENANCE SUPERVISION & ENGINEERING	Prod	36	\$272,764	\$272,764	\$0	\$0	\$101,490	\$101,490	\$0	\$0	\$29,669	\$29,669	\$0	\$0
552 MAINTENANCE OF STRUCTURES	Prod	36	\$235,911	\$235,911	\$0	\$0	\$87,778	\$87,778	\$0	\$0	\$25,660	\$25,660	\$0	\$0
553 MAINTENANCE OF GENERATING & ELEC PLANT	Prod	36	\$3,098,761	\$3,098,761	\$0	\$0	\$1,152,985	\$1,152,985	\$0	\$0	\$337,057	\$337,057	\$0	\$0
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	Prod	36	\$1,896,209	\$1,896,209	\$0	\$0	\$705,540	\$705,540	\$0	\$0	\$206,254	\$206,254	\$0	\$0
Total Other Power Generation Maintenance Expense			\$5,503,645	\$5,503,645	\$0	\$0	\$2,047,792	\$2,047,792	\$0	\$0	\$598,640	\$598,640	\$0	\$0
Total Other Power Generation Expense			\$51,667,480	\$7,746,034	\$43,921,446	\$0	\$18,859,767	\$2,882,139	\$15,977,628	\$0	\$5,547,502	\$842,548	\$4,704,954	\$0
Total Station Expense			\$412,365,288	\$55,193,697	\$357,171,590	\$0	\$149,958,675	\$20,283,702	\$129,674,973	\$0	\$44,174,319	\$5,963,879	\$38,210,440	\$0
Other Power Supply Expenses														
555 PURCHASED POWER	PurPower	58	\$43,276,671	\$23,686,711	\$19,589,961	\$0	\$15,570,303	\$8,528,788	\$7,041,515	\$0	\$4,613,599	\$2,531,828	\$2,081,771	\$0
555 PURCHASED POWER OPTIONS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555 BROKERAGE FEES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555 MISO TRANSMISSION EXPENSES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
556 SYSTEM CONTROL AND LOAD DISPATCH	Prod	36	\$1,775,597	\$1,775,597	\$0	\$0	\$660,663	\$660,663	\$0	\$0	\$193,134	\$193,134	\$0	\$0
557 OTHER EXPENSES	Prod	36	\$122,949	\$122,949	\$0	\$0	\$45,747	\$45,747	\$0	\$0	\$13,373	\$13,373	\$0	\$0
Total Other Power Supply Expenses			\$45,175,217	\$25,585,257	\$19,589,961	\$0	\$16,276,713	\$9,235,198	\$7,041,515	\$0	\$4,820,107	\$2,738,336	\$2,081,771	\$0
Total Electric Power Generation Expenses			\$457,540,505	\$80,778,954	\$376,761,551	\$0	\$166,235,388	\$29,518,900	\$136,716,488	\$0	\$48,994,426	\$8,702,215	\$40,292,211	\$0
Transmission Expenses														
560 OPERATION SUPERVISION AND ENG	Trans	38	\$1,374,229	\$1,374,229	\$0	\$0	\$650,175	\$650,175	\$0	\$0	\$158,817	\$158,817	\$0	\$0
561 LOAD DISPATCHING	Trans	38	\$2,719,716	\$2,719,716	\$0	\$0	\$1,286,751	\$1,286,751	\$0	\$0	\$314,312	\$314,312	\$0	\$0
562 STATION EXPENSES	Trans	38	\$1,022,714	\$1,022,714	\$0	\$0	\$483,866	\$483,866	\$0	\$0	\$118,193	\$118,193	\$0	\$0
563 OVERHEAD LINE EXPENSES	Trans	38	\$293,742	\$293,742	\$0	\$0	\$138,975	\$138,975	\$0	\$0	\$33,947	\$33,947	\$0	\$0
565 TRANSMISSION OF ELECTRICITY BY OTHERS	Trans	38	\$11,844	\$11,844	\$0	\$0	\$5,604	\$5,604	\$0	\$0	\$1,369	\$1,369	\$0	\$0
566 MISC. TRANSMISSION EXPENSES	Trans	38	\$12,977,686	\$12,977,686	\$0	\$0	\$6,139,997	\$6,139,997	\$0	\$0	\$1,499,806	\$1,499,806	\$0	\$0
567 RENTS	Trans	38	\$61,385	\$61,385	\$0	\$0	\$29,042	\$29,042	\$0	\$0	\$7,094	\$7,094	\$0	\$0
568 MAINTENANCE SUPERVISION AND ENG	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
569 STRUCTURES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
570 MAINT OF STATION EQUIPMENT	Trans	38	\$1,720,071	\$1,720,071	\$0	\$0	\$813,799	\$813,799	\$0	\$0	\$198,785	\$198,785	\$0	\$0
571 MAINT OF OVERHEAD LINES	Trans	38	\$7,356,001	\$7,356,001	\$0	\$0	\$3,480,268	\$3,480,268	\$0	\$0	\$850,119	\$850,119	\$0	\$0
572 UNDERGROUND LINES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
573 MISC PLANT	Trans	38	\$236,185	\$236,185	\$0	\$0	\$111,744	\$111,744	\$0	\$0	\$27,295	\$27,295	\$0	\$0
575 MISO DAY 1&2 EXPENSE	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transmission Expenses			\$27,773,573	\$27,773,573	\$0	\$0	\$13,140,221	\$13,140,221	\$0	\$0	\$3,209,738	\$3,209,738	\$0	\$0
Distribution Operation Expense														
580 OPERATION SUPERVISION AND ENGI	LBDO	47	\$2,397,039	\$763,640	\$0	\$1,633,399	\$1,791,333	\$411,880	\$0	\$1,379,453	\$277,620	\$92,798	\$0	\$184,823
581 LOAD DISPATCHING	Acct362	50	\$292,953	\$292,953	\$0	\$0	\$146,396	\$146,396	\$0	\$0	\$35,760	\$35,760	\$0	\$0
582 STATION EXPENSES	Acct362	50	\$1,764,640	\$1,764,640	\$0	\$0	\$881,836	\$881,836	\$0	\$0	\$215,404	\$215,404	\$0	\$0
583 OVERHEAD LINE EXPENSES	Acct365	51	\$5,783,700	\$2,082,710	\$0	\$3,700,990	\$4,407,069	\$1,199,361	\$0	\$3,207,708	\$638,991	\$253,663	\$0	\$385,328
584 UNDERGROUND LINE EXPENSES	Acct367	52	\$6,320,821	\$2,537,178	\$0	\$3,783,643	\$4,620,787	\$1,346,069	\$0	\$3,274,717	\$702,804	\$309,426	\$0	\$393,378
585 STREET LIGHTING EXPENSE			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
586 METER EXPENSES	C03	29	\$7,932,375	\$0	\$0	\$7,932,375	\$5,422,145	\$0	\$0	\$5,422,145	\$1,684,681	\$0	\$0	\$1,684,681
586 METER EXPENSES - LOAD MANAGEMENT			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
587 CUSTOMER INSTALLATIONS EXPENSE			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
588 MISCELLANEOUS DISTRIBUTION EXP	Distplt	37	\$7,395,817	\$3,217,097	\$0	\$4,178,720	\$4,895,995	\$1,802,642	\$0	\$3,093,353	\$784,486	\$386,768	\$0	\$397,718
588 MISC DISTR EXP -- MAPPIN			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
589 RENTS	Distplt	37	\$35,725	\$15,540	\$0	\$20,185	\$23,650	\$8,708	\$0	\$14,942	\$3,789	\$1,868	\$0	\$1,921
Total Distribution Operation Expense			\$31,923,070	\$10,673,759	\$0	\$21,249,311	\$22,189,211	\$5,796,892	\$0	\$16,392,319	\$4,343,536	\$1,295,687	\$0	\$3,047,849
Distribution Maintenance Expense														
590 MAINTENANCE SUPERVISION AND EN	LBDM	48	\$47,090	\$21,876	\$0	\$25,214	\$33,756	\$12,001	\$0	\$21,755	\$5,271	\$2,658	\$0	\$2,613
591 STRUCTURES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
592 MAINTENANCE OF STATION EQUIPME	Acct362	50	\$1,865,977	\$1,865,977	\$0	\$0	\$932,477	\$932,477	\$0	\$0	\$227,774	\$227,774	\$0	\$0
593 MAINTENANCE OF OVERHEAD LINES	Acct365	51	\$15,769,154	\$5,678,472	\$0	\$10,090,682	\$12,015,795	\$3,270,036	\$0	\$8,745,759	\$1,742,198	\$691,607	\$0	\$1,050,590
594 MAINTENANCE OF UNDERGROUND LIN	Acct367	52	\$1,854,313	\$744,321	\$0	\$1,109,992	\$1,355,581	\$394,891	\$0	\$960,690	\$206,179	\$90,775	\$0	\$115,404
595 MAINTENANCE OF LINE TRANSFORME	Acct368	53	\$185,535	\$119,131	\$0	\$66,404	\$139,857	\$82,413	\$0	\$57,444	\$20,072	\$13,171	\$0	\$6,901
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	C03	29	\$568,134	\$0	\$0	\$568,134	\$388,346	\$0	\$0	\$388,346	\$120,661	\$0	\$0	\$120,661
597 MAINTENANCE OF METERS	C03	29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
598 MISCELLANEOUS DISTRIBUTION EXPENSES	Distplt	37	\$870,332	\$378,585	\$0	\$491,747	\$576,156	\$212,133	\$0	\$364,023	\$92,318	\$45,514	\$0	\$46,803
Total Distribution Maintenance Expense			\$21,160,535	\$8,808,362	\$0	\$12,352,173	\$15,441,968	\$4,903,951	\$0	\$10,538,016	\$2,414,471	\$1,071,500	\$0	\$1,342,971
Total Distribution Operation and Maintenance Expenses			\$53,083,605	\$19,482,121	\$0	\$33,601,484	\$37,631,179	\$10,700,844	\$0	\$26,930,335	\$6,758,008	\$2,367,187	\$0	\$4,390,820
Transmission and Distribution Expenses			\$80,857,178	\$47,255,694	\$0	\$33,601,484	\$50,771,400	\$23,841,065	\$0	\$26,930,335	\$9,967,746	\$5,576,926	\$0	\$4,390,820
Production, Transmission and Distribution Expenses			\$538,397,683	\$128,034,648	\$376,761,551	\$33,601,484	\$217,006,788	\$53,359,965	\$136,716,488	\$26,930,335	\$58,962,172	\$14,279,141	\$40,292,211	\$4,390,820
Customer Accounts Expense														
901 SUPERVISION/CUSTOMER ACCTS	C05	31	\$1,498,909	\$0	\$0	\$1,498,909	\$1,111,749	\$0	\$0	\$1,111,749	\$267,099	\$0	\$0	\$267,099
902 METER READING EXPENSES	C05	31	\$3,820,562	\$0	\$0	\$3,820,562	\$2,833,731	\$0	\$0	\$2,833,731	\$680,808	\$0	\$0	\$680,808
903 RECORDS AND COLLECTION	C05	31	\$7,929,806	\$0	\$0	\$7,929,806	\$5,881,578	\$0	\$0	\$5,881,578	\$1,413,057	\$0	\$0	\$1,413,057
904 UNCOLLECTIBLE ACCOUNTS	C05	31	\$2,225,668	\$0	\$0	\$2,225,668	\$1,650,789	\$0	\$0	\$1,650,789	\$396,604	\$0	\$0	\$396,604

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Rate PS (Primary)				Rate PS (Secondary)				Rate TOD (Primary)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Other Power Generation Maintenance Expense														
551 MAINTENANCE SUPERVISION & ENGINEERING	Prod	36	\$2,413	\$2,413	\$0	\$0	\$36,728	\$36,728	\$0	\$0	\$45,294	\$45,294	\$0	\$0
552 MAINTENANCE OF STRUCTURES	Prod	36	\$2,087	\$2,087	\$0	\$0	\$31,766	\$31,766	\$0	\$0	\$39,175	\$39,175	\$0	\$0
553 MAINTENANCE OF GENERATING & ELEC PLANT	Prod	36	\$27,414	\$27,414	\$0	\$0	\$417,256	\$417,256	\$0	\$0	\$514,570	\$514,570	\$0	\$0
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	Prod	36	\$16,775	\$16,775	\$0	\$0	\$255,330	\$255,330	\$0	\$0	\$314,878	\$314,878	\$0	\$0
Total Other Power Generation Maintenance Expense			\$48,689	\$48,689	\$0	\$0	\$741,080	\$741,080	\$0	\$0	\$913,916	\$913,916	\$0	\$0
Total Other Power Generation Expense			\$464,905	\$68,526	\$396,379	\$0	\$6,961,664	\$1,043,024	\$5,918,640	\$0	\$8,719,130	\$1,286,280	\$7,432,850	\$0
Total Station Expense			\$3,714,066	\$491,964	\$3,222,102	\$0	\$55,523,388	\$7,440,560	\$48,082,828	\$0	\$69,937,450	\$9,261,705	\$60,675,746	\$0
Other Power Supply Expenses														
555 PURCHASED POWER	PurPower	58	\$390,070	\$213,699	\$176,371	\$0	\$5,823,115	\$3,199,141	\$2,623,974	\$0	\$7,433,847	\$4,041,903	\$3,391,943	\$0
555 PURCHASED POWER OPTIONS			\$0				\$0				\$0			
555 BROKERAGE FEES			\$0				\$0				\$0			
555 MISO TRANSMISSION EXPENSES			\$0				\$0				\$0			
556 SYSTEM CONTROL AND LOAD DISPATCH	Prod	36	\$15,708	\$15,708	\$0	\$0	\$239,089	\$239,089	\$0	\$0	\$294,849	\$294,849	\$0	\$0
557 OTHER EXPENSES	Prod	36	\$1,088	\$1,088	\$0	\$0	\$16,555	\$16,555	\$0	\$0	\$20,416	\$20,416	\$0	\$0
Total Other Power Supply Expenses			\$406,865	\$230,494	\$176,371	\$0	\$6,078,760	\$3,454,786	\$2,623,974	\$0	\$7,749,113	\$4,357,169	\$3,391,943	\$0
Total Electric Power Generation Expenses			\$4,120,932	\$722,459	\$3,398,473	\$0	\$61,602,148	\$10,895,346	\$50,706,802	\$0	\$77,686,563	\$13,618,874	\$64,067,689	\$0
Transmission Expenses														
560 OPERATION SUPERVISION AND ENG	Trans	38	\$10,425	\$10,425	\$0	\$0	\$176,714	\$176,714	\$0	\$0	\$148,197	\$148,197	\$0	\$0
561 LOAD DISPATCHING	Trans	38	\$20,632	\$20,632	\$0	\$0	\$349,733	\$349,733	\$0	\$0	\$293,294	\$293,294	\$0	\$0
562 STATION EXPENSES	Trans	38	\$7,759	\$7,759	\$0	\$0	\$131,512	\$131,512	\$0	\$0	\$110,290	\$110,290	\$0	\$0
563 OVERHEAD LINE EXPENSES	Trans	38	\$2,228	\$2,228	\$0	\$0	\$37,773	\$37,773	\$0	\$0	\$31,677	\$31,677	\$0	\$0
565 TRANSMISSION OF ELECTRICITY BY OTHERS	Trans	38	\$90	\$90	\$0	\$0	\$1,523	\$1,523	\$0	\$0	\$1,277	\$1,277	\$0	\$0
566 MISC. TRANSMISSION EXPENSES	Trans	38	\$98,452	\$98,452	\$0	\$0	\$1,668,822	\$1,668,822	\$0	\$0	\$1,399,514	\$1,399,514	\$0	\$0
567 RENTS	Trans	38	\$466	\$466	\$0	\$0	\$7,894	\$7,894	\$0	\$0	\$6,620	\$6,620	\$0	\$0
568 MAINTENANCE SUPERVISION AND ENG	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
569 STRUCTURES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
570 MAINT OF STATION EQUIPMENT	Trans	38	\$13,049	\$13,049	\$0	\$0	\$221,187	\$221,187	\$0	\$0	\$185,493	\$185,493	\$0	\$0
571 MAINT OF OVERHEAD LINES	Trans	38	\$55,804	\$55,804	\$0	\$0	\$945,920	\$945,920	\$0	\$0	\$793,271	\$793,271	\$0	\$0
572 UNDERGROUND LINES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
573 MISC PLANT	Trans	38	\$1,792	\$1,792	\$0	\$0	\$30,371	\$30,371	\$0	\$0	\$25,470	\$25,470	\$0	\$0
575 MISO DAY 1&2 EXPENSE	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transmission Expenses			\$210,697	\$210,697	\$0	\$0	\$3,571,449	\$3,571,449	\$0	\$0	\$2,995,103	\$2,995,103	\$0	\$0
Distribution Operation Expense														
580 OPERATION SUPERVISION AND ENGI	LBDO	47	\$5,270	\$5,121	\$0	\$149	\$116,261	\$100,808	\$0	\$15,453	\$73,086	\$72,798	\$0	\$288
581 LOAD DISPATCHING	Acct362	50	\$2,347	\$2,347	\$0	\$0	\$39,790	\$39,790	\$0	\$0	\$33,369	\$33,369	\$0	\$0
582 STATION EXPENSES	Acct362	50	\$14,140	\$14,140	\$0	\$0	\$239,679	\$239,679	\$0	\$0	\$201,000	\$201,000	\$0	\$0
583 OVERHEAD LINE EXPENSES	Acct365	51	\$12,187	\$11,769	\$0	\$418	\$286,564	\$269,935	\$0	\$16,629	\$168,081	\$167,295	\$0	\$786
584 UNDERGROUND LINE EXPENSES	Acct367	52	\$18,439	\$17,905	\$0	\$534	\$359,456	\$338,225	\$0	\$21,231	\$255,523	\$254,519	\$0	\$1,004
585 STREET LIGHTING EXPENSE			\$0				\$0				\$0			
586 METER EXPENSES	C03	29	\$55,066	\$0	\$0	\$55,066	\$471,117	\$0	\$0	\$471,117	\$109,988	\$0	\$0	\$109,988
586 METER EXPENSES - LOAD MANAGEMENT			\$0				\$0				\$0			
587 CUSTOMER INSTALLATIONS EXPENSE			\$0				\$0				\$0			
588 MISCELLANEOUS DISTRIBUTION EXP	Distplt	37	\$20,322	\$18,735	\$0	\$1,587	\$442,633	\$413,573	\$0	\$29,059	\$269,449	\$266,323	\$0	\$3,127
588 MISC DISTR EXP -- MAPPIN			\$0				\$0				\$0			
589 RENTS	Distplt	37	\$98	\$90	\$0	\$8	\$2,138	\$1,998	\$0	\$140	\$1,302	\$1,286	\$0	\$15
Total Distribution Operation Expense			\$127,869	\$70,107	\$0	\$57,762	\$1,957,638	\$1,404,007	\$0	\$553,630	\$1,111,798	\$996,589	\$0	\$115,209
Distribution Maintenance Expense														
590 MAINTENANCE SUPERVISION AND EN	LBDM	48	\$143	\$140	\$0	\$3	\$2,992	\$2,872	\$0	\$121	\$2,002	\$1,997	\$0	\$6
591 STRUCTURES			\$0				\$0				\$0			
592 MAINTENANCE OF STATION EQUIPME	Acct362	50	\$14,952	\$14,952	\$0	\$0	\$253,443	\$253,443	\$0	\$0	\$212,543	\$212,543	\$0	\$0
593 MAINTENANCE OF OVERHEAD LINES	Acct365	51	\$33,228	\$32,087	\$0	\$1,141	\$781,311	\$735,972	\$0	\$45,339	\$458,270	\$456,126	\$0	\$2,144
594 MAINTENANCE OF UNDERGROUND LIN	Acct367	52	\$5,409	\$5,253	\$0	\$157	\$105,452	\$99,224	\$0	\$6,228	\$74,962	\$74,667	\$0	\$295
595 MAINTENANCE OF LINE TRANSFORME	Acct368	53	\$0	\$0	\$0	\$0	\$12,898	\$12,475	\$0	\$423	\$0	\$0	\$0	\$0
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	C03	29	\$3,944	\$0	\$0	\$3,944	\$33,742	\$0	\$0	\$33,742	\$7,878	\$0	\$0	\$7,878
597 MAINTENANCE OF METERS	C03	29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
598 MISCELLANEOUS DISTRIBUTION EXPENSES	Distplt	37	\$2,391	\$2,205	\$0	\$187	\$52,089	\$48,669	\$0	\$3,420	\$31,708	\$31,341	\$0	\$368
Total Distribution Maintenance Expense			\$60,068	\$54,637	\$0	\$5,431	\$1,241,927	\$1,152,654	\$0	\$89,273	\$787,363	\$776,673	\$0	\$10,690
Total Distribution Operation and Maintenance Expenses			\$187,937	\$124,744	\$0	\$63,193	\$3,199,565	\$2,556,662	\$0	\$642,903	\$1,899,161	\$1,773,262	\$0	\$125,899
Transmission and Distribution Expenses			\$398,635	\$335,441	\$0	\$63,193	\$6,771,014	\$6,128,111	\$0	\$642,903	\$4,894,265	\$4,768,365	\$0	\$125,899
Production, Transmission and Distribution Expenses			\$4,519,566	\$1,057,900	\$3,398,473	\$63,193	\$68,373,161	\$17,023,456	\$50,706,802	\$642,903	\$82,580,827	\$18,387,240	\$64,067,689	\$125,899
Customer Accounts Expense														
901 SUPERVISION/CUSTOMER ACCTS	C05	31	\$1,030	\$0	\$0	\$1,030	\$40,960	\$0	\$0	\$40,960	\$9,686	\$0	\$0	\$9,686
902 METER READING EXPENSES	C05	31	\$2,627	\$0	\$0	\$2,627	\$104,404	\$0	\$0	\$104,404	\$24,689	\$0	\$0	\$24,689
903 RECORDS AND COLLECTION	C05	31	\$5,452	\$0	\$0	\$5,452	\$216,697	\$0	\$0	\$216,697	\$51,244	\$0	\$0	\$51,244
904 UNCOLLECTIBLE ACCOUNTS	C05	31	\$1,530	\$0	\$0	\$1,530	\$60,821	\$0	\$0	\$60,821	\$14,383	\$0	\$0	\$14,383

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Rate TOD (Secondary)				Rate RTS (Transmission)				Special Contract (Customer)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Other Power Generation Maintenance Expense														
551 MAINTENANCE SUPERVISION & ENGINEERING	Prod	36	\$30,620	\$30,620	\$0	\$0	\$23,080	\$23,080	\$0	\$0	\$1,250	\$1,250	\$0	\$0
552 MAINTENANCE OF STRUCTURES	Prod	36	\$26,483	\$26,483	\$0	\$0	\$19,962	\$19,962	\$0	\$0	\$1,081	\$1,081	\$0	\$0
553 MAINTENANCE OF GENERATING & ELEC PLANT	Prod	36	\$347,861	\$347,861	\$0	\$0	\$262,204	\$262,204	\$0	\$0	\$14,199	\$14,199	\$0	\$0
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	Prod	36	\$212,865	\$212,865	\$0	\$0	\$160,449	\$160,449	\$0	\$0	\$8,689	\$8,689	\$0	\$0
Total Other Power Generation Maintenance Expense			\$617,828	\$617,828	\$0	\$0	\$465,696	\$465,696	\$0	\$0	\$25,219	\$25,219	\$0	\$0
Total Other Power Generation Expense			\$5,910,286	\$869,554	\$5,040,732	\$0	\$4,495,011	\$655,438	\$3,839,573	\$0	\$250,186	\$35,494	\$214,692	\$0
Total Station Expense			\$47,223,023	\$6,256,196	\$40,966,827	\$0	\$36,108,851	\$4,758,486	\$31,350,366	\$0	\$2,007,339	\$260,961	\$1,746,378	\$0
Other Power Supply Expenses														
555 PURCHASED POWER	PurPower	58	\$4,966,971	\$2,726,873	\$2,240,098	\$0	\$3,858,161	\$2,103,600	\$1,754,561	\$0	\$213,523	\$117,603	\$95,921	\$0
555 PURCHASED POWER OPTIONS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555 BROKERAGE FEES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555 MISO TRANSMISSION EXPENSES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
556 SYSTEM CONTROL AND LOAD DISPATCH	Prod	36	\$199,325	\$199,325	\$0	\$0	\$150,244	\$150,244	\$0	\$0	\$8,136	\$8,136	\$0	\$0
557 OTHER EXPENSES	Prod	36	\$13,802	\$13,802	\$0	\$0	\$10,403	\$10,403	\$0	\$0	\$563	\$563	\$0	\$0
Total Other Power Supply Expenses			\$5,180,098	\$2,940,000	\$2,240,098	\$0	\$4,018,808	\$2,264,247	\$1,754,561	\$0	\$222,223	\$126,302	\$95,921	\$0
Total Electric Power Generation Expenses			\$52,403,121	\$9,196,196	\$43,206,925	\$0	\$40,127,660	\$7,022,733	\$33,104,926	\$0	\$2,229,562	\$387,263	\$1,842,299	\$0
Transmission Expenses														
560 OPERATION SUPERVISION AND ENG	Trans	38	\$140,304	\$140,304	\$0	\$0	\$73,166	\$73,166	\$0	\$0	\$4,702	\$4,702	\$0	\$0
561 LOAD DISPATCHING	Trans	38	\$277,673	\$277,673	\$0	\$0	\$144,802	\$144,802	\$0	\$0	\$9,305	\$9,305	\$0	\$0
562 STATION EXPENSES	Trans	38	\$104,415	\$104,415	\$0	\$0	\$54,451	\$54,451	\$0	\$0	\$3,499	\$3,499	\$0	\$0
563 OVERHEAD LINE EXPENSES	Trans	38	\$29,990	\$29,990	\$0	\$0	\$15,639	\$15,639	\$0	\$0	\$1,005	\$1,005	\$0	\$0
565 TRANSMISSION OF ELECTRICITY BY OTHERS	Trans	38	\$1,209	\$1,209	\$0	\$0	\$631	\$631	\$0	\$0	\$41	\$41	\$0	\$0
566 MISC. TRANSMISSION EXPENSES	Trans	38	\$1,324,975	\$1,324,975	\$0	\$0	\$690,951	\$690,951	\$0	\$0	\$44,401	\$44,401	\$0	\$0
567 RENTS	Trans	38	\$6,267	\$6,267	\$0	\$0	\$3,268	\$3,268	\$0	\$0	\$210	\$210	\$0	\$0
568 MAINTENANCE SUPERVISION AND ENG	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
569 STRUCTURES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
570 MAINT OF STATION EQUIPMENT	Trans	38	\$175,613	\$175,613	\$0	\$0	\$91,579	\$91,579	\$0	\$0	\$5,885	\$5,885	\$0	\$0
571 MAINT OF OVERHEAD LINES	Trans	38	\$751,021	\$751,021	\$0	\$0	\$391,644	\$391,644	\$0	\$0	\$25,167	\$25,167	\$0	\$0
572 UNDERGROUND LINES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
573 MISC PLANT	Trans	38	\$24,114	\$24,114	\$0	\$0	\$12,575	\$12,575	\$0	\$0	\$808	\$808	\$0	\$0
575 MISO DAY 1&2 EXPENSE	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transmission Expenses			\$2,835,583	\$2,835,583	\$0	\$0	\$1,478,707	\$1,478,707	\$0	\$0	\$95,023	\$95,023	\$0	\$0
Distribution Operation Expense														
580 OPERATION SUPERVISION AND ENGI	LBDO	47	\$75,244	\$71,418	\$0	\$3,825	\$101	\$0	\$0	\$101	\$2,314	\$2,310	\$0	\$4
581 LOAD DISPATCHING	Acct362	50	\$31,591	\$31,591	\$0	\$0	\$0	\$0	\$0	\$0	\$1,059	\$1,059	\$0	\$0
582 STATION EXPENSES	Acct362	50	\$190,295	\$190,295	\$0	\$0	\$0	\$0	\$0	\$0	\$6,377	\$6,377	\$0	\$0
583 OVERHEAD LINE EXPENSES	Acct365	51	\$161,403	\$158,384	\$0	\$3,018	\$0	\$0	\$0	\$0	\$5,320	\$5,308	\$0	\$12
584 UNDERGROUND LINE EXPENSES	Acct367	52	\$244,816	\$240,963	\$0	\$3,853	\$0	\$0	\$0	\$0	\$8,090	\$8,075	\$0	\$15
585 STREET LIGHTING EXPENSE			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
586 METER EXPENSES	C03	29	\$93,137	\$0	\$0	\$93,137	\$77,728	\$0	\$0	\$77,728	\$1,672	\$0	\$0	\$1,672
586 METER EXPENSES - LOAD MANAGEMENT			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
587 CUSTOMER INSTALLATIONS EXPENSE			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
588 MISCELLANEOUS DISTRIBUTION EXP	Distplt	37	\$300,041	\$294,410	\$0	\$5,631	\$1,716	\$0	\$0	\$1,716	\$8,497	\$8,449	\$0	\$48
588 MISC DISTR EXP -- MAPPIN			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
589 RENTS	Distplt	37	\$1,449	\$1,422	\$0	\$27	\$8	\$0	\$0	\$8	\$41	\$41	\$0	\$0
Total Distribution Operation Expense			\$1,097,977	\$988,485	\$0	\$109,492	\$79,554	\$0	\$0	\$79,554	\$33,369	\$31,618	\$0	\$1,751
Distribution Maintenance Expense														
590 MAINTENANCE SUPERVISION AND EN	LBDM	48	\$1,983	\$1,961	\$0	\$22	\$0	\$0	\$0	\$0	\$63	\$63	\$0	\$0
591 STRUCTURES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
592 MAINTENANCE OF STATION EQUIPME	Acct362	50	\$201,223	\$201,223	\$0	\$0	\$0	\$0	\$0	\$0	\$6,743	\$6,743	\$0	\$0
593 MAINTENANCE OF OVERHEAD LINES	Acct365	51	\$440,061	\$431,832	\$0	\$8,229	\$0	\$0	\$0	\$0	\$14,504	\$14,471	\$0	\$33
594 MAINTENANCE OF UNDERGROUND LIN	Acct367	52	\$71,821	\$70,690	\$0	\$1,130	\$0	\$0	\$0	\$0	\$2,373	\$2,369	\$0	\$4
595 MAINTENANCE OF LINE TRANSFORME	Acct368	53	\$10,483	\$10,406	\$0	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	C03	29	\$6,671	\$0	\$0	\$6,671	\$5,567	\$0	\$0	\$5,567	\$120	\$0	\$0	\$120
597 MAINTENANCE OF METERS	C03	29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
598 MISCELLANEOUS DISTRIBUTION EXPENSES	Distplt	37	\$35,309	\$34,646	\$0	\$663	\$202	\$0	\$0	\$202	\$1,000	\$994	\$0	\$6
Total Distribution Maintenance Expense			\$767,550	\$750,759	\$0	\$16,792	\$5,769	\$0	\$0	\$5,769	\$24,803	\$24,641	\$0	\$162
Total Distribution Operation and Maintenance Expenses			\$1,865,527	\$1,739,243	\$0	\$126,284	\$85,323	\$0	\$0	\$85,323	\$58,172	\$56,259	\$0	\$1,913
Transmission and Distribution Expenses			\$4,701,110	\$4,574,826	\$0	\$126,284	\$1,564,030	\$1,478,707	\$0	\$85,323	\$153,195	\$151,281	\$0	\$1,913
Production, Transmission and Distribution Expenses			\$57,104,230	\$13,771,022	\$43,206,925	\$126,284	\$41,691,689	\$8,501,440	\$33,104,926	\$85,323	\$2,382,757	\$538,545	\$1,842,299	\$1,913
Customer Accounts Expense														
901 SUPERVISION/CUSTOMER ACCTS	C05	31	\$37,172	\$0	\$0	\$37,172	\$957	\$0	\$0	\$957	\$29	\$0	\$0	\$29
902 METER READING EXPENSES	C05	31	\$94,747	\$0	\$0	\$94,747	\$2,439	\$0	\$0	\$2,439	\$75	\$0	\$0	\$75
903 RECORDS AND COLLECTION	C05	31	\$196,652	\$0	\$0	\$196,652	\$5,062	\$0	\$0	\$5,062	\$156	\$0	\$0	\$156
904 UNCOLLECTIBLE ACCOUNTS	C05	31	\$55,195	\$0	\$0	\$55,195	\$1,421	\$0	\$0	\$1,421	\$44	\$0	\$0	\$44

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Street Lighting (RLS, LS)				Street Lighting (LE)				Traffic Street Lighting (TE)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Other Power Generation Maintenance Expense														
551 MAINTENANCE SUPERVISION & ENGINEERING	Prod	36	\$2,074	\$2,074	\$0	\$0	\$72	\$72	\$0	\$0	\$73	\$73	\$0	\$0
552 MAINTENANCE OF STRUCTURES	Prod	36	\$1,794	\$1,794	\$0	\$0	\$62	\$62	\$0	\$0	\$63	\$63	\$0	\$0
553 MAINTENANCE OF GENERATING & ELEC PLANT	Prod	36	\$23,560	\$23,560	\$0	\$0	\$821	\$821	\$0	\$0	\$827	\$827	\$0	\$0
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	Prod	36	\$14,417	\$14,417	\$0	\$0	\$502	\$502	\$0	\$0	\$506	\$506	\$0	\$0
Total Other Power Generation Maintenance Expense			\$41,845	\$41,845	\$0	\$0	\$1,457	\$1,457	\$0	\$0	\$1,469	\$1,469	\$0	\$0
Total Other Power Generation Expense			\$429,612	\$58,894	\$370,718	\$0	\$14,963	\$2,051	\$12,912	\$0	\$14,319	\$2,068	\$12,251	\$0
Total Station Expense			\$3,480,754	\$445,490	\$3,035,264	\$0	\$121,235	\$15,516	\$105,718	\$0	\$115,112	\$15,098	\$100,014	\$0
Other Power Supply Expenses														
555 PURCHASED POWER	PurPower	58	\$381,360	\$209,194	\$172,166	\$0	\$13,283	\$7,286	\$5,997	\$0	\$12,327	\$6,735	\$5,592	\$0
555 PURCHASED POWER OPTIONS			\$0				\$0				\$0			
555 BROKERAGE FEES			\$0				\$0				\$0			
555 MISO TRANSMISSION EXPENSES			\$0				\$0				\$0			
556 SYSTEM CONTROL AND LOAD DISPATCH	Prod	36	\$13,500	\$13,500	\$0	\$0	\$470	\$470	\$0	\$0	\$474	\$474	\$0	\$0
557 OTHER EXPENSES	Prod	36	\$935	\$935	\$0	\$0	\$33	\$33	\$0	\$0	\$33	\$33	\$0	\$0
Total Other Power Supply Expenses			\$395,795	\$223,629	\$172,166	\$0	\$13,786	\$7,789	\$5,997	\$0	\$12,833	\$7,241	\$5,592	\$0
Total Electric Power Generation Expenses			\$3,876,549	\$669,119	\$3,207,430	\$0	\$135,020	\$23,305	\$111,715	\$0	\$127,946	\$22,339	\$105,606	\$0
Transmission Expenses														
560 OPERATION SUPERVISION AND ENG	Trans	38	\$11,142	\$11,142	\$0	\$0	\$388	\$388	\$0	\$0	\$178	\$178	\$0	\$0
561 LOAD DISPATCHING	Trans	38	\$22,050	\$22,050	\$0	\$0	\$768	\$768	\$0	\$0	\$353	\$353	\$0	\$0
562 STATION EXPENSES	Trans	38	\$8,292	\$8,292	\$0	\$0	\$289	\$289	\$0	\$0	\$133	\$133	\$0	\$0
563 OVERHEAD LINE EXPENSES	Trans	38	\$2,382	\$2,382	\$0	\$0	\$83	\$83	\$0	\$0	\$38	\$38	\$0	\$0
565 TRANSMISSION OF ELECTRICITY BY OTHERS	Trans	38	\$96	\$96	\$0	\$0	\$3	\$3	\$0	\$0	\$2	\$2	\$0	\$0
566 MISC. TRANSMISSION EXPENSES	Trans	38	\$105,218	\$105,218	\$0	\$0	\$3,665	\$3,665	\$0	\$0	\$1,682	\$1,682	\$0	\$0
567 RENTS	Trans	38	\$498	\$498	\$0	\$0	\$17	\$17	\$0	\$0	\$8	\$8	\$0	\$0
568 MAINTENANCE SUPERVISION AND ENG	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
569 STRUCTURES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
570 MAINT OF STATION EQUIPMENT	Trans	38	\$13,946	\$13,946	\$0	\$0	\$486	\$486	\$0	\$0	\$223	\$223	\$0	\$0
571 MAINT OF OVERHEAD LINES	Trans	38	\$59,640	\$59,640	\$0	\$0	\$2,077	\$2,077	\$0	\$0	\$954	\$954	\$0	\$0
572 UNDERGROUND LINES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
573 MISC PLANT	Trans	38	\$1,915	\$1,915	\$0	\$0	\$67	\$67	\$0	\$0	\$31	\$31	\$0	\$0
575 MISO DAY 1&2 EXPENSE	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transmission Expenses			\$225,178	\$225,178	\$0	\$0	\$7,843	\$7,843	\$0	\$0	\$3,600	\$3,600	\$0	\$0
Distribution Operation Expense														
580 OPERATION SUPERVISION AND ENGI	LBDO	47	\$55,244	\$6,182	\$0	\$49,062	\$246	\$215	\$0	\$30	\$287	\$99	\$0	\$188
581 LOAD DISPATCHING	Acct362	50	\$2,509	\$2,509	\$0	\$0	\$87	\$87	\$0	\$0	\$40	\$40	\$0	\$0
582 STATION EXPENSES	Acct362	50	\$15,112	\$15,112	\$0	\$0	\$526	\$526	\$0	\$0	\$242	\$242	\$0	\$0
583 OVERHEAD LINE EXPENSES	Acct365	51	\$102,048	\$16,145	\$0	\$85,903	\$714	\$562	\$0	\$152	\$1,202	\$258	\$0	\$944
584 UNDERGROUND LINE EXPENSES	Acct367	52	\$108,591	\$20,894	\$0	\$87,697	\$883	\$728	\$0	\$155	\$1,298	\$334	\$0	\$964
585 STREET LIGHTING EXPENSE			\$0				\$0				\$0			
586 METER EXPENSES	C03	29	\$0	\$0	\$0	\$0	\$2,312	\$0	\$0	\$2,312	\$14,360	\$0	\$0	\$14,360
586 METER EXPENSES - LOAD MANAGEMENT			\$0				\$0				\$0			
587 CUSTOMER INSTALLATIONS EXPENSE			\$0				\$0				\$0			
588 MISCELLANEOUS DISTRIBUTION EXP	Distplt	37	\$669,946	\$24,884	\$0	\$645,062	\$1,052	\$867	\$0	\$185	\$1,546	\$398	\$0	\$1,148
588 MISC DISTR EXP -- MAPPIN			\$0				\$0				\$0			
589 RENTS	Distplt	37	\$3,236	\$120	\$0	\$3,116	\$5	\$4	\$0	\$1	\$7	\$2	\$0	\$6
Total Distribution Operation Expense			\$956,686	\$85,846	\$0	\$870,840	\$5,825	\$2,990	\$0	\$2,835	\$18,982	\$1,373	\$0	\$17,609
Distribution Maintenance Expense														
590 MAINTENANCE SUPERVISION AND EN	LBDM	48	\$758	\$175	\$0	\$583	\$111	\$6	\$0	\$105	\$9	\$3	\$0	\$6
591 STRUCTURES			\$0				\$0				\$0			
592 MAINTENANCE OF STATION EQUIPME	Acct362	50	\$15,979	\$15,979	\$0	\$0	\$557	\$557	\$0	\$0	\$255	\$255	\$0	\$0
593 MAINTENANCE OF OVERHEAD LINES	Acct365	51	\$278,231	\$44,019	\$0	\$234,212	\$1,948	\$1,533	\$0	\$414	\$3,277	\$704	\$0	\$2,574
594 MAINTENANCE OF UNDERGROUND LIN	Acct367	52	\$31,857	\$6,130	\$0	\$25,727	\$259	\$213	\$0	\$46	\$381	\$98	\$0	\$283
595 MAINTENANCE OF LINE TRANSFORME	Acct368	53	\$2,170	\$632	\$0	\$1,538	\$25	\$22	\$0	\$3	\$27	\$10	\$0	\$17
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	C03	29	\$0	\$0	\$0	\$0	\$166	\$0	\$0	\$166	\$1,028	\$0	\$0	\$1,028
597 MAINTENANCE OF METERS	C03	29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
598 MISCELLANEOUS DISTRIBUTION EXPENSES	Distplt	37	\$78,839	\$2,928	\$0	\$75,910	\$124	\$102	\$0	\$22	\$182	\$47	\$0	\$135
Total Distribution Maintenance Expense			\$407,833	\$69,863	\$0	\$337,970	\$3,188	\$2,433	\$0	\$755	\$5,160	\$1,117	\$0	\$4,043
Total Distribution Operation and Maintenance Expenses			\$1,364,519	\$155,709	\$0	\$1,208,810	\$9,013	\$5,423	\$0	\$3,590	\$24,142	\$2,490	\$0	\$21,652
Transmission and Distribution Expenses			\$1,589,697	\$380,887	\$0	\$1,208,810	\$16,856	\$13,266	\$0	\$3,590	\$27,742	\$6,090	\$0	\$21,652
Production, Transmission and Distribution Expenses			\$5,466,246	\$1,050,006	\$3,207,430	\$1,208,810	\$151,876	\$36,572	\$111,715	\$3,590	\$155,688	\$28,429	\$105,606	\$21,652
Customer Accounts Expense														
901 SUPERVISION/CUSTOMER ACCTS	C05	31	\$29,773	\$0	\$0	\$29,773	\$53	\$0	\$0	\$53	\$327	\$0	\$0	\$327
902 METER READING EXPENSES	C05	31	\$75,887	\$0	\$0	\$75,887	\$134	\$0	\$0	\$134	\$834	\$0	\$0	\$834
903 RECORDS AND COLLECTION	C05	31	\$157,509	\$0	\$0	\$157,509	\$279	\$0	\$0	\$279	\$1,731	\$0	\$0	\$1,731
904 UNCOLLECTIBLE ACCOUNTS	C05	31	\$44,208	\$0	\$0	\$44,208	\$78	\$0	\$0	\$78	\$486	\$0	\$0	\$486

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Outdoor Sports Lighting (OSL)				Electric Vehicle Charging (EV)				Solar Share (SSP)				Business Solar (BS)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Other Power Generation Maintenance Expense																		
551 MAINTENANCE SUPERVISION & ENGINEERING	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
552 MAINTENANCE OF STRUCTURES	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
553 MAINTENANCE OF GENERATING & ELEC PLANT	Prod	36	\$3	\$3	\$0	\$0	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	Prod	36	\$2	\$2	\$0	\$0	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Power Generation Maintenance Expense			\$5	\$5	\$0	\$0	\$9	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Power Generation Expense			\$51	\$7	\$44	\$0	\$84	\$13	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Station Expense			\$408	\$50	\$358	\$0	\$667	\$89	\$577	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Power Supply Expenses																		
555 PURCHASED POWER	PurPower	58	\$41	\$21	\$20	\$0	\$70	\$38	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555 PURCHASED POWER OPTIONS			\$0				\$0				\$0				\$0			
555 BROKERAGE FEES			\$0				\$0				\$0				\$0			
555 MISO TRANSMISSION EXPENSES			\$0				\$0				\$0				\$0			
556 SYSTEM CONTROL AND LOAD DISPATCH	Prod	36	\$2	\$2	\$0	\$0	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
557 OTHER EXPENSES	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Power Supply Expenses			\$43	\$23	\$20	\$0	\$73	\$42	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Electric Power Generation Expenses			\$451	\$73	\$378	\$0	\$740	\$131	\$609	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Expenses																		
560 OPERATION SUPERVISION AND ENG	Trans	38	\$19	\$19	\$0	\$0	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
561 LOAD DISPATCHING	Trans	38	\$38	\$38	\$0	\$0	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
562 STATION EXPENSES	Trans	38	\$14	\$14	\$0	\$0	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
563 OVERHEAD LINE EXPENSES	Trans	38	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565 TRANSMISSION OF ELECTRICITY BY OTHERS	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
566 MISC. TRANSMISSION EXPENSES	Trans	38	\$183	\$183	\$0	\$0	\$18	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
567 RENTS	Trans	38	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
568 MAINTENANCE SUPERVISION AND ENG	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
569 STRUCTURES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
570 MAINT OF STATION EQUIPMENT	Trans	38	\$24	\$24	\$0	\$0	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
571 MAINT OF OVERHEAD LINES	Trans	38	\$104	\$104	\$0	\$0	\$10	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
572 UNDERGROUND LINES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
573 MISC PLANT	Trans	38	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
575 MISO DAY 1&2 EXPENSE	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transmission Expenses			\$392	\$392	\$0	\$0	\$39	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Operation Expense																		
580 OPERATION SUPERVISION AND ENGI	LBDO	47	\$16	\$11	\$0	\$6	\$16	\$1	\$0	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
581 LOAD DISPATCHING	Acct362	50	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
582 STATION EXPENSES	Acct362	50	\$26	\$26	\$0	\$0	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
583 OVERHEAD LINE EXPENSES	Acct365	51	\$34	\$28	\$0	\$6	\$88	\$3	\$0	\$85	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
584 UNDERGROUND LINE EXPENSES	Acct367	52	\$44	\$36	\$0	\$8	\$90	\$4	\$0	\$87	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
585 STREET LIGHTING EXPENSE			\$0				\$0				\$0				\$0			
586 METER EXPENSES	C03	29	\$169	\$0	\$0	\$169	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
586 METER EXPENSES - LOAD MANAGEMENT			\$0				\$0				\$0				\$0			
587 CUSTOMER INSTALLATIONS EXPENSE			\$0				\$0				\$0				\$0			
588 MISCELLANEOUS DISTRIBUTION EXP	Distplt	37	\$54	\$43	\$0	\$10	\$79	\$4	\$0	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
588 MISC DISTR EXP -- MAPPIN			\$0				\$0				\$0				\$0			
589 RENTS	Distplt	37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Operation Expense			\$348	\$149	\$0	\$199	\$277	\$15	\$0	\$262	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Maintenance Expense																		
590 MAINTENANCE SUPERVISION AND EN	LBDM	48	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
591 STRUCTURES			\$0				\$0				\$0				\$0			
592 MAINTENANCE OF STATION EQUIPME	Acct362	50	\$28	\$28	\$0	\$0	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
593 MAINTENANCE OF OVERHEAD LINES	Acct365	51	\$93	\$77	\$0	\$16	\$239	\$8	\$0	\$232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
594 MAINTENANCE OF UNDERGROUND LIN	Acct367	52	\$13	\$11	\$0	\$2	\$27	\$1	\$0	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
595 MAINTENANCE OF LINE TRANSFORME	Acct368	53	\$1	\$1	\$0	\$0	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	C03	29	\$12	\$0	\$0	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
597 MAINTENANCE OF METERS	C03	29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
598 MISCELLANEOUS DISTRIBUTION EXPENSES	Distplt	37	\$6	\$5	\$0	\$1	\$9	\$1	\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Maintenance Expense			\$154	\$122	\$0	\$32	\$280	\$12	\$0	\$268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Operation and Maintenance Expenses			\$502	\$271	\$0	\$231	\$557	\$27	\$0	\$530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission and Distribution Expenses			\$894	\$663	\$0	\$231	\$596	\$66	\$0	\$530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Production, Transmission and Distribution Expenses			\$1,345	\$736	\$378	\$231	\$1,336	\$197	\$609	\$530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer Accounts Expense																		
901 SUPERVISION/CUSTOMER ACCTS	C05	31	\$15	\$0	\$0	\$15	\$59	\$0	\$0	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
902 METER READING EXPENSES	C05	31	\$38	\$0	\$0	\$38	\$150	\$0	\$0	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
903 RECORDS AND COLLECTION	C05	31	\$78	\$0	\$0	\$78	\$312	\$0	\$0	\$312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
904 UNCOLLECTIBLE ACCOUNTS	C05	31	\$22	\$0	\$0	\$22	\$87	\$0	\$0	\$87	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Total LGE - Electric				Residential (RS)				General Service (GS)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
905 MISC CUST ACCOUNTS	C05	31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Customer Accounts Expense			\$15,474,945	\$0	\$0	\$15,474,945	\$11,477,847	\$0	\$0	\$11,477,847	\$2,757,569	\$0	\$0	\$2,757,569
Customer Service Expense														
907 SUPERVISION	C05	31	\$199,518	\$0	\$0	\$199,518	\$147,983	\$0	\$0	\$147,983	\$35,553	\$0	\$0	\$35,553
908 CUSTOMER ASSISTANCE EXPENSES	C05	31	\$821,366	\$0	\$0	\$821,366	\$609,211	\$0	\$0	\$609,211	\$146,364	\$0	\$0	\$146,364
908 CUSTOMER ASSISTANCE EXP-INCENTIVES			\$0	\$0	\$0	\$0	\$0				\$0			
909 INFORMATIONAL AND INSTRUCTIONA	C05	31	\$1,201,025	\$0	\$0	\$1,201,025	\$890,806	\$0	\$0	\$890,806	\$214,018	\$0	\$0	\$214,018
909 INFORM AND INSTRUC -LOAD MGMT			\$0	\$0	\$0	\$0	\$0				\$0			
910 MISCELLANEOUS CUSTOMER SERVICE	C05	31	\$1,144,803	\$0	\$0	\$1,144,803	\$849,107	\$0	\$0	\$849,107	\$203,999	\$0	\$0	\$203,999
911 DEMONSTRATION AND SELLING EXP			\$0	\$0	\$0	\$0	\$0				\$0			
912 DEMONSTRATION AND SELLING EXP	C05	31	\$56,160	\$0	\$0	\$56,160	\$41,654	\$0	\$0	\$41,654	\$10,007	\$0	\$0	\$10,007
913 ADVERTISING EXPENSES			\$0	\$0	\$0	\$0	\$0				\$0			
916 MISC SALES EXPENSE			\$0	\$0	\$0	\$0	\$0				\$0			
Total Customer Service Expense			\$3,422,872	\$0	\$0	\$3,422,872	\$2,538,762	\$0	\$0	\$2,538,762	\$609,941	\$0	\$0	\$609,941
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service			\$557,295,500	\$128,034,648	\$376,761,551	\$52,499,301	\$231,023,396	\$53,359,965	\$136,716,488	\$40,946,944	\$62,329,682	\$14,279,141	\$40,292,211	\$7,758,330

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Rate PS (Primary)				Rate PS (Secondary)				Rate TOD (Primary)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
905 MISC CUST ACCOUNTS	C05	31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Customer Accounts Expense			\$10,639	\$0	\$0	\$10,639	\$422,882	\$0	\$0	\$422,882	\$100,002	\$0	\$0	\$100,002
Customer Service Expense														
907 SUPERVISION	C05	31	\$137	\$0	\$0	\$137	\$5,452	\$0	\$0	\$5,452	\$1,289	\$0	\$0	\$1,289
908 CUSTOMER ASSISTANCE EXPENSES	C05	31	\$565	\$0	\$0	\$565	\$22,445	\$0	\$0	\$22,445	\$5,308	\$0	\$0	\$5,308
908 CUSTOMER ASSISTANCE EXP-INCENTIVES			\$0				\$0				\$0			
909 INFORMATIONAL AND INSTRUCTIONA	C05	31	\$826	\$0	\$0	\$826	\$32,820	\$0	\$0	\$32,820	\$7,761	\$0	\$0	\$7,761
909 INFORM AND INSTRUC -LOAD MGMT			\$0				\$0				\$0			
910 MISCELLANEOUS CUSTOMER SERVICE	C05	31	\$787	\$0	\$0	\$787	\$31,284	\$0	\$0	\$31,284	\$7,398	\$0	\$0	\$7,398
911 DEMONSTRATION AND SELLING EXP			\$0				\$0				\$0			
912 DEMONSTRATION AND SELLING EXP	C05	31	\$39	\$0	\$0	\$39	\$1,535	\$0	\$0	\$1,535	\$363	\$0	\$0	\$363
913 ADVERTISING EXPENSES			\$0				\$0				\$0			
916 MISC SALES EXPENSE			\$0				\$0				\$0			
Total Customer Service Expense			\$2,353	\$0	\$0	\$2,353	\$93,536	\$0	\$0	\$93,536	\$22,119	\$0	\$0	\$22,119
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service			\$4,532,559	\$1,057,900	\$3,398,473	\$76,185	\$68,889,580	\$17,023,456	\$50,706,802	\$1,159,321	\$82,702,948	\$18,387,240	\$64,067,689	\$248,020

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Rate TOD (Secondary)				Rate RTS (Transmission)				Special Contract (Customer)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
905 MISC CUST ACCOUNTS	C05	31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Customer Accounts Expense			\$383,765	\$0	\$0	\$383,765	\$9,879	\$0	\$0	\$9,879	\$304	\$0	\$0	\$304
Customer Service Expense														
907 SUPERVISION	C05	31	\$4,948	\$0	\$0	\$4,948	\$127	\$0	\$0	\$127	\$4	\$0	\$0	\$4
908 CUSTOMER ASSISTANCE EXPENSES	C05	31	\$20,369	\$0	\$0	\$20,369	\$524	\$0	\$0	\$524	\$16	\$0	\$0	\$16
908 CUSTOMER ASSISTANCE EXP-INCENTIVES			\$0				\$0				\$0			
909 INFORMATIONAL AND INSTRUCTIONA	C05	31	\$29,784	\$0	\$0	\$29,784	\$767	\$0	\$0	\$767	\$24	\$0	\$0	\$24
909 INFORM AND INSTRUC -LOAD MGMT			\$0				\$0				\$0			
910 MISCELLANEOUS CUSTOMER SERVICE	C05	31	\$28,390	\$0	\$0	\$28,390	\$731	\$0	\$0	\$731	\$22	\$0	\$0	\$22
911 DEMONSTRATION AND SELLING EXP			\$0				\$0				\$0			
912 DEMONSTRATION AND SELLING EXP	C05	31	\$1,393	\$0	\$0	\$1,393	\$36	\$0	\$0	\$36	\$1	\$0	\$0	\$1
913 ADVERTISING EXPENSES			\$0				\$0				\$0			
916 MISC SALES EXPENSE			\$0				\$0				\$0			
Total Customer Service Expense			\$84,884	\$0	\$0	\$84,884	\$2,185	\$0	\$0	\$2,185	\$67	\$0	\$0	\$67
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service			\$57,572,880	\$13,771,022	\$43,206,925	\$594,934	\$41,703,753	\$8,501,440	\$33,104,926	\$97,387	\$2,383,128	\$538,545	\$1,842,299	\$2,285

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Street Lighting (RLS, LS)				Street Lighting (LE)				Traffic Street Lighting (TE)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
905 MISC CUST ACCOUNTS	C05	31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Customer Accounts Expense			\$307,377	\$0	\$0	\$307,377	\$544	\$0	\$0	\$544	\$3,377	\$0	\$0	\$3,377
Customer Service Expense														
907 SUPERVISION	C05	31	\$3,963	\$0	\$0	\$3,963	\$7	\$0	\$0	\$7	\$44	\$0	\$0	\$44
908 CUSTOMER ASSISTANCE EXPENSES	C05	31	\$16,315	\$0	\$0	\$16,315	\$29	\$0	\$0	\$29	\$179	\$0	\$0	\$179
908 CUSTOMER ASSISTANCE EXP-INCENTIVES			\$0				\$0				\$0			
909 INFORMATIONAL AND INSTRUCTIONA	C05	31	\$23,856	\$0	\$0	\$23,856	\$42	\$0	\$0	\$42	\$262	\$0	\$0	\$262
909 INFORM AND INSTRUC -LOAD MGMT			\$0				\$0				\$0			
910 MISCELLANEOUS CUSTOMER SERVICE	C05	31	\$22,739	\$0	\$0	\$22,739	\$40	\$0	\$0	\$40	\$250	\$0	\$0	\$250
911 DEMONSTRATION AND SELLING EXP			\$0				\$0				\$0			
912 DEMONSTRATION AND SELLING EXP	C05	31	\$1,116	\$0	\$0	\$1,116	\$2	\$0	\$0	\$2	\$12	\$0	\$0	\$12
913 ADVERTISING EXPENSES			\$0				\$0				\$0			
916 MISC SALES EXPENSE			\$0				\$0				\$0			
Total Customer Service Expense			\$67,988	\$0	\$0	\$67,988	\$120	\$0	\$0	\$120	\$747	\$0	\$0	\$747
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service			\$5,841,612	\$1,050,006	\$3,207,430	\$1,584,175	\$152,540	\$36,572	\$111,715	\$4,254	\$159,812	\$28,429	\$105,606	\$25,777

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Outdoor Sports Lighting (OSL)				Electric Vehicle Charging (EV)				Solar Share (SSP)				Business Solar (BS)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
905 MISC CUST ACCOUNTS	C05	31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Customer Accounts Expense			\$152	\$0	\$0	\$152	\$608	\$0	\$0	\$608	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer Service Expense																		
907 SUPERVISION	C05	31	\$2	\$0	\$0	\$2	\$8	\$0	\$0	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
908 CUSTOMER ASSISTANCE EXPENSES	C05	31	\$8	\$0	\$0	\$8	\$32	\$0	\$0	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
908 CUSTOMER ASSISTANCE EXP-INCENTIVES			\$0				\$0				\$0				\$0			
909 INFORMATIONAL AND INSTRUCTIONA	C05	31	\$12	\$0	\$0	\$12	\$47	\$0	\$0	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
909 INFORM AND INSTRUC -LOAD MGMT			\$0				\$0				\$0				\$0			
910 MISCELLANEOUS CUSTOMER SERVICE	C05	31	\$11	\$0	\$0	\$11	\$45	\$0	\$0	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
911 DEMONSTRATION AND SELLING EXP			\$0				\$0				\$0				\$0			
912 DEMONSTRATION AND SELLING EXP	C05	31	\$1	\$0	\$0	\$1	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
913 ADVERTISING EXPENSES			\$0				\$0				\$0				\$0			
916 MISC SALES EXPENSE			\$0				\$0				\$0				\$0			
Total Customer Service Expense			\$34	\$0	\$0	\$34	\$134	\$0	\$0	\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service			\$1,531	\$736	\$378	\$417	\$2,079	\$197	\$609	\$1,272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Total LGE - Electric				Residential (RS)				General Service (GS)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Administrative and General Expense														
920 ADMIN. & GEN. SALARIES-	LBSUB7	49	\$25,891,027	\$12,323,906	\$7,150,540	\$6,416,582	\$12,824,398	\$5,113,373	\$2,570,226	\$5,140,799	\$3,041,825	\$1,378,535	\$759,868	\$903,421
921 OFFICE SUPPLIES AND EXPENSES	LBSUB7	49	\$7,802,685	\$3,714,011	\$2,154,932	\$1,933,742	\$3,864,842	\$1,540,999	\$774,580	\$1,549,264	\$916,704	\$415,444	\$228,999	\$272,261
922 ADMINISTRATIVE EXPENSES TRANSFERRED	LBSUB7	49	(\$5,240,118)	(\$2,494,251)	(\$1,447,207)	(\$1,298,660)	(\$2,595,546)	(\$1,034,902)	(\$520,191)	(\$1,040,453)	(\$615,639)	(\$279,003)	(\$153,791)	(\$182,845)
923 OUTSIDE SERVICES EMPLOYED	LBSUB7	49	\$17,066,021	\$8,123,279	\$4,713,264	\$4,229,478	\$8,453,177	\$3,370,470	\$1,694,160	\$3,388,547	\$2,005,013	\$908,659	\$500,866	\$595,488
924 PROPERTY INSURANCE	TUP	56	\$7,218,578	\$6,010,630	\$0	\$1,207,948	\$3,375,923	\$2,481,724	\$0	\$894,200	\$784,127	\$669,158	\$0	\$114,969
925 INJURIES AND DAMAGES - INSURAN	LBSUB7	49	\$3,235,548	\$1,540,093	\$893,588	\$801,867	\$1,602,638	\$639,008	\$321,196	\$642,435	\$380,130	\$172,273	\$94,959	\$112,899
926 EMPLOYEE BENEFITS	LBSUB7	49	\$23,981,335	\$11,414,909	\$6,623,124	\$5,943,302	\$11,878,485	\$4,736,216	\$2,380,649	\$4,761,619	\$2,817,463	\$1,276,856	\$703,821	\$836,786
928 REGULATORY COMMISSION FEES	TUP	56	\$984,809	\$820,013	\$0	\$164,797	\$460,567	\$338,574	\$0	\$121,993	\$106,976	\$91,291	\$0	\$15,685
929 DUPLICATE CHARGES	LBSUB7	49	(\$216,193)	(\$102,906)	(\$59,708)	(\$53,579)	(\$107,085)	(\$42,697)	(\$21,462)	(\$42,926)	(\$25,400)	(\$11,511)	(\$6,345)	(\$7,544)
930 MISCELLANEOUS GENERAL EXPENSES	LBSUB7	49	\$2,554,270	\$1,215,810	\$705,434	\$633,025	\$1,265,186	\$504,458	\$253,565	\$507,164	\$300,090	\$135,999	\$74,965	\$89,127
931 RENTS AND LEASES	PT&D	35	\$1,807,941	\$1,505,773	\$0	\$302,168	\$844,871	\$621,188	\$0	\$223,684	\$196,361	\$167,601	\$0	\$28,759
935 MAINTENANCE OF GENERAL PLANT	PT&D	35	\$1,055,259	\$878,890	\$0	\$176,369	\$493,135	\$362,575	\$0	\$130,560	\$114,612	\$97,825	\$0	\$16,786
Total Administrative and General Expense			\$86,141,161	\$44,950,155	\$20,733,968	\$20,457,039	\$42,360,591	\$18,630,984	\$7,452,723	\$16,276,885	\$10,022,262	\$5,023,127	\$2,203,342	\$2,795,793
Total Operation and Maintenance Expenses			\$643,436,661	\$172,984,803	\$397,495,519	\$72,956,340	\$273,383,988	\$71,990,948	\$144,169,210	\$57,223,829	\$72,351,944	\$19,302,268	\$42,495,553	\$10,554,123
Operation and Maintenance Expenses Less Purchase Power			\$600,159,990	\$149,298,092	\$377,905,558	\$72,956,340	\$257,813,684	\$63,462,160	\$137,127,695	\$57,223,829	\$67,738,345	\$16,770,440	\$40,413,781	\$10,554,123
Labor Expenses														
Labor - Steam Power Generation Operation Expenses														
500 OPERATION SUPERVISION & ENGINEERING	LBSUB1	41	\$3,778,998	\$3,300,980	\$478,018	\$0	\$1,400,048	\$1,228,226	\$171,821	\$0	\$409,850	\$359,053	\$50,798	\$0
501 FUEL	Energy	2	\$1,594,068	\$0	\$1,594,068	\$0	\$572,980	\$0	\$572,980	\$0	\$169,397	\$0	\$169,397	\$0
502 STEAM EXPENSES	Prod	36	\$6,850,162	\$6,850,162	\$0	\$0	\$2,548,803	\$2,548,803	\$0	\$0	\$745,102	\$745,102	\$0	\$0
505 ELECTRIC EXPENSES	Prod	36	\$1,917,383	\$1,917,383	\$0	\$0	\$713,419	\$713,419	\$0	\$0	\$208,557	\$208,557	\$0	\$0
506 MISC. STEAM POWER EXPENSES	Prod	36	\$2,240,372	\$2,240,372	\$0	\$0	\$833,596	\$833,596	\$0	\$0	\$243,689	\$243,689	\$0	\$0
507 RENTS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Steam Power Operation Expenses			\$16,380,983	\$14,308,897	\$2,072,086	\$0	\$6,068,845	\$5,324,044	\$744,801	\$0	\$1,776,595	\$1,556,400	\$220,195	\$0
Labor - Steam Power Generation Maintenance Expenses														
510 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB2	42	\$5,516,682	\$21,652	\$5,495,030	\$0	\$1,983,218	\$8,056	\$1,975,162	\$0	\$586,297	\$2,355	\$583,942	\$0
511 MAINTENANCE OF STRUCTURES	Prod	36	\$30,396	\$30,396	\$0	\$0	\$11,310	\$11,310	\$0	\$0	\$3,306	\$3,306	\$0	\$0
512 MAINTENANCE OF BOILER PLANT	Energy	2	\$4,426,057	\$0	\$4,426,057	\$0	\$1,590,924	\$0	\$1,590,924	\$0	\$470,345	\$0	\$470,345	\$0
513 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$3,169,334	\$0	\$3,169,334	\$0	\$1,139,202	\$0	\$1,139,202	\$0	\$336,796	\$0	\$336,796	\$0
514 MAINTENANCE OF MISC STEAM PLANT	Energy	2	\$118,915	\$0	\$118,915	\$0	\$42,743	\$0	\$42,743	\$0	\$12,637	\$0	\$12,637	\$0
Total Steam Power Generation Maintenance Expense			\$13,261,384	\$52,048	\$13,209,336	\$0	\$4,767,397	\$19,366	\$4,748,031	\$0	\$1,409,381	\$5,661	\$1,403,720	\$0
Total Steam Power Generation Expense			\$29,642,367	\$14,360,944	\$15,281,423	\$0	\$10,836,242	\$5,343,410	\$5,492,832	\$0	\$3,185,976	\$1,562,062	\$1,623,915	\$0
Labor - Hydraulic Power Generation Operation Expenses														
535 OPERATION SUPERVISION & ENGINEERING	LBSUB3	43	\$93,014	\$93,014	\$0	\$0	\$34,609	\$34,609	\$0	\$0	\$10,117	\$10,117	\$0	\$0
536 WATER FOR POWER			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
537 HYDRAULIC EXPENSES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
538 ELECTRIC EXPENSES	Prod	36	\$262,377	\$262,377	\$0	\$0	\$97,625	\$97,625	\$0	\$0	\$28,539	\$28,539	\$0	\$0
539 MISC. HYDRAULIC POWER EXPENSES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
540 RENTS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Hydraulic Power Operation Expenses			\$355,391	\$355,391	\$0	\$0	\$132,234	\$132,234	\$0	\$0	\$38,656	\$38,656	\$0	\$0
Labor - Hydraulic Power Generation Maintenance Expenses														
541 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB4	44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
542 MAINTENANCE OF STRUCTURES	Prod	36	\$50,196	\$50,196	\$0	\$0	\$18,677	\$18,677	\$0	\$0	\$5,460	\$5,460	\$0	\$0
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	Prod	36	\$35,849	\$35,849	\$0	\$0	\$13,339	\$13,339	\$0	\$0	\$3,899	\$3,899	\$0	\$0
544 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$72,238	\$0	\$72,238	\$0	\$25,966	\$0	\$25,966	\$0	\$7,677	\$0	\$7,677	\$0
545 MAINTENANCE OF MISC HYDRAULIC PLANT	Energy	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Hydraulic Power Generation Maint. Expense			\$158,283	\$86,045	\$72,238	\$0	\$57,981	\$32,016	\$25,966	\$0	\$17,036	\$9,359	\$7,677	\$0
Total Hydraulic Power Generation Expense			\$513,674	\$441,436	\$72,238	\$0	\$190,215	\$164,249	\$25,966	\$0	\$55,692	\$48,016	\$7,677	\$0
Labor - Other Power Generation Operation Expense														
546 OPERATION SUPERVISION & ENGINEERING	Prod	36	\$115,734	\$115,734	\$0	\$0	\$43,062	\$43,062	\$0	\$0	\$12,589	\$12,589	\$0	\$0
547 FUEL	Energy	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
548 GENERATION EXPENSE	Prod	36	\$166,747	\$166,747	\$0	\$0	\$62,043	\$62,043	\$0	\$0	\$18,137	\$18,137	\$0	\$0
549 MISC OTHER POWER GENERATION	Prod	36	\$746,366	\$746,366	\$0	\$0	\$277,707	\$277,707	\$0	\$0	\$81,183	\$81,183	\$0	\$0
550 RENTS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Power Generation Expenses			\$1,028,847	\$1,028,847	\$0	\$0	\$382,813	\$382,813	\$0	\$0	\$111,909	\$111,909	\$0	\$0
Labor -Other Power Generation Maintenance Expense														
551 MAINTENANCE SUPERVISION & ENGINEERING	Prod	36	\$171,475	\$171,475	\$0	\$0	\$63,802	\$63,802	\$0	\$0	\$18,652	\$18,652	\$0	\$0
552 MAINTENANCE OF STRUCTURES	Prod	36	\$82,367	\$82,367	\$0	\$0	\$30,647	\$30,647	\$0	\$0	\$8,959	\$8,959	\$0	\$0
553 MAINTENANCE OF GENERATING & ELEC PLANT	Prod	36	\$361,575	\$361,575	\$0	\$0	\$134,535	\$134,535	\$0	\$0	\$39,329	\$39,329	\$0	\$0
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	Prod	36	\$305,811	\$305,811	\$0	\$0	\$113,786	\$113,786	\$0	\$0	\$33,264	\$33,264	\$0	\$0
Total Other Power Generation Maintenance Expense			\$921,228	\$921,228	\$0	\$0	\$342,770	\$342,770	\$0	\$0	\$100,203	\$100,203	\$0	\$0
Total Other Power Generation Expense			\$1,950,075	\$1,950,075	\$0	\$0	\$725,583	\$725,583	\$0	\$0	\$212,113	\$212,113	\$0	\$0
Total Production Expense			\$32,106,116	\$16,752,455	\$15,353,661	\$0	\$11,752,040	\$6,233,242	\$5,518,798	\$0	\$3,453,781	\$1,822,190	\$1,631,591	\$0

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Rate PS (Primary)				Rate PS (Secondary)				Rate TOD (Primary)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Administrative and General Expense														
920 ADMIN. & GEN. SALARIES-	LBSUB7	49	\$168,900	\$102,235	\$64,377	\$2,288	\$2,707,890	\$1,642,078	\$957,778	\$108,034	\$3,050,090	\$1,793,069	\$1,238,095	\$18,926
921 OFFICE SUPPLIES AND EXPENSES	LBSUB7	49	\$50,901	\$30,810	\$19,401	\$690	\$816,067	\$494,867	\$288,642	\$32,558	\$919,194	\$540,371	\$373,120	\$5,704
922 ADMINISTRATIVE EXPENSES TRANSFERRED	LBSUB7	49	(\$34,184)	(\$20,691)	(\$13,029)	(\$463)	(\$548,053)	(\$332,342)	(\$193,846)	(\$21,865)	(\$617,312)	(\$362,902)	(\$250,580)	(\$3,830)
923 OUTSIDE SERVICES EMPLOYED	LBSUB7	49	\$111,330	\$67,388	\$42,434	\$1,508	\$1,784,900	\$1,082,372	\$631,317	\$71,210	\$2,010,461	\$1,181,898	\$816,088	\$12,475
924 PROPERTY INSURANCE	TUP	56	\$49,945	\$49,486	\$0	\$459	\$807,864	\$799,464	\$0	\$8,400	\$881,106	\$880,202	\$0	\$904
925 INJURIES AND DAMAGES - INSURAN	LBSUB7	49	\$21,107	\$12,776	\$8,045	\$286	\$338,399	\$205,207	\$119,692	\$13,501	\$381,163	\$224,076	\$154,722	\$2,365
926 EMPLOYEE BENEFITS	LBSUB7	49	\$156,443	\$94,694	\$59,629	\$2,119	\$2,508,159	\$1,520,960	\$887,133	\$100,065	\$2,825,119	\$1,660,814	\$1,146,774	\$17,530
928 REGULATORY COMMISSION FEES	TUP	56	\$6,814	\$6,751	\$0	\$63	\$110,215	\$109,069	\$0	\$1,146	\$120,207	\$120,083	\$0	\$123
929 DUPLICATE CHARGES	LBSUB7	49	(\$1,410)	(\$854)	(\$538)	(\$19)	(\$22,611)	(\$13,712)	(\$7,998)	(\$902)	(\$25,469)	(\$14,972)	(\$10,338)	(\$158)
930 MISCELLANEOUS GENERAL EXPENSES	LBSUB7	49	\$16,663	\$10,086	\$6,351	\$226	\$267,146	\$161,999	\$94,489	\$10,658	\$300,905	\$176,895	\$122,144	\$1,867
931 RENTS AND LEASES	PT&D	35	\$12,519	\$12,404	\$0	\$115	\$202,412	\$200,310	\$0	\$2,101	\$221,030	\$220,803	\$0	\$226
935 MAINTENANCE OF GENERAL PLANT	PT&D	35	\$7,307	\$7,240	\$0	\$67	\$118,144	\$116,917	\$0	\$1,226	\$129,011	\$128,879	\$0	\$132
Total Administrative and General Expense			\$566,335	\$372,326	\$186,671	\$7,338	\$9,090,530	\$5,987,189	\$2,777,208	\$326,133	\$10,195,505	\$6,549,216	\$3,590,024	\$56,264
Total Operation and Maintenance Expenses			\$5,098,893	\$1,430,226	\$3,585,144	\$83,523	\$77,980,110	\$23,010,646	\$53,484,010	\$1,485,454	\$92,898,453	\$24,936,456	\$67,657,713	\$304,284
Operation and Maintenance Expenses Less Purchase Power			\$4,708,824	\$1,216,528	\$3,408,773	\$83,523	\$72,156,994	\$19,811,504	\$50,860,036	\$1,485,454	\$85,464,607	\$20,894,553	\$64,265,770	\$304,284
Labor Expenses														
Labor - Steam Power Generation Operation Expenses														
500 OPERATION SUPERVISION & ENGINEERING	LBSUB1	41	\$33,506	\$29,202	\$4,304	\$0	\$508,514	\$444,486	\$64,028	\$0	\$630,917	\$548,149	\$82,767	\$0
501 FUEL	Energy	2	\$14,352	\$0	\$14,352	\$0	\$213,517	\$0	\$213,517	\$0	\$276,008	\$0	\$276,008	\$0
502 STEAM EXPENSES	Prod	36	\$60,601	\$60,601	\$0	\$0	\$922,392	\$922,392	\$0	\$0	\$1,137,514	\$1,137,514	\$0	\$0
505 ELECTRIC EXPENSES	Prod	36	\$16,962	\$16,962	\$0	\$0	\$258,181	\$258,181	\$0	\$0	\$318,394	\$318,394	\$0	\$0
506 MISC. STEAM POWER EXPENSES	Prod	36	\$19,820	\$19,820	\$0	\$0	\$301,672	\$301,672	\$0	\$0	\$372,028	\$372,028	\$0	\$0
507 RENTS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Steam Power Operation Expenses			\$145,240	\$126,585	\$18,655	\$0	\$2,204,276	\$1,926,731	\$277,545	\$0	\$2,734,861	\$2,376,086	\$358,776	\$0
Labor - Steam Power Generation Maintenance Expenses														
510 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB2	42	\$49,664	\$192	\$49,472	\$0	\$738,946	\$2,915	\$736,031	\$0	\$955,043	\$3,595	\$951,448	\$0
511 MAINTENANCE OF STRUCTURES	Prod	36	\$269	\$269	\$0	\$0	\$4,093	\$4,093	\$0	\$0	\$5,047	\$5,047	\$0	\$0
512 MAINTENANCE OF BOILER PLANT	Energy	2	\$39,848	\$0	\$39,848	\$0	\$592,847	\$0	\$592,847	\$0	\$766,359	\$0	\$766,359	\$0
513 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$28,534	\$0	\$28,534	\$0	\$424,516	\$0	\$424,516	\$0	\$548,761	\$0	\$548,761	\$0
514 MAINTENANCE OF MISC STEAM PLANT	Energy	2	\$1,071	\$0	\$1,071	\$0	\$15,928	\$0	\$15,928	\$0	\$20,590	\$0	\$20,590	\$0
Total Steam Power Generation Maintenance Expense			\$119,386	\$460	\$118,925	\$0	\$1,776,331	\$7,008	\$1,769,322	\$0	\$2,295,800	\$8,643	\$2,287,157	\$0
Total Steam Power Generation Expense			\$264,626	\$127,046	\$137,581	\$0	\$3,980,607	\$1,933,739	\$2,046,868	\$0	\$5,030,661	\$2,384,729	\$2,645,933	\$0
Labor - Hydraulic Power Generation Operation Expenses														
535 OPERATION SUPERVISION & ENGINEERING	LBSUB3	43	\$823	\$823	\$0	\$0	\$12,525	\$12,525	\$0	\$0	\$15,446	\$15,446	\$0	\$0
536 WATER FOR POWER			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
537 HYDRAULIC EXPENSES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
538 ELECTRIC EXPENSES	Prod	36	\$2,321	\$2,321	\$0	\$0	\$35,330	\$35,330	\$0	\$0	\$43,569	\$43,569	\$0	\$0
539 MISC. HYDRAULIC POWER EXPENSES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
540 RENTS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Hydraulic Power Operation Expenses			\$3,144	\$3,144	\$0	\$0	\$47,854	\$47,854	\$0	\$0	\$59,015	\$59,015	\$0	\$0
Labor - Hydraulic Power Generation Maintenance Expenses														
541 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB4	44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
542 MAINTENANCE OF STRUCTURES	Prod	36	\$444	\$444	\$0	\$0	\$6,759	\$6,759	\$0	\$0	\$8,335	\$8,335	\$0	\$0
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	Prod	36	\$317	\$317	\$0	\$0	\$4,827	\$4,827	\$0	\$0	\$5,953	\$5,953	\$0	\$0
544 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$650	\$0	\$650	\$0	\$9,676	\$0	\$9,676	\$0	\$12,508	\$0	\$12,508	\$0
545 MAINTENANCE OF MISC HYDRAULIC PLANT	Energy	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Hydraulic Power Generation Maint. Expense			\$1,412	\$761	\$650	\$0	\$21,262	\$11,586	\$9,676	\$0	\$26,796	\$14,288	\$12,508	\$0
Total Hydraulic Power Generation Expense			\$4,556	\$3,905	\$650	\$0	\$69,116	\$59,441	\$9,676	\$0	\$85,811	\$73,303	\$12,508	\$0
Labor - Other Power Generation Operation Expense														
546 OPERATION SUPERVISION & ENGINEERING	Prod	36	\$1,024	\$1,024	\$0	\$0	\$15,584	\$15,584	\$0	\$0	\$19,218	\$19,218	\$0	\$0
547 FUEL	Energy	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
548 GENERATION EXPENSE	Prod	36	\$1,475	\$1,475	\$0	\$0	\$22,453	\$22,453	\$0	\$0	\$27,689	\$27,689	\$0	\$0
549 MISC OTHER POWER GENERATION	Prod	36	\$6,603	\$6,603	\$0	\$0	\$100,500	\$100,500	\$0	\$0	\$123,939	\$123,939	\$0	\$0
550 RENTS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Power Generation Expenses			\$9,102	\$9,102	\$0	\$0	\$138,537	\$138,537	\$0	\$0	\$170,847	\$170,847	\$0	\$0
Labor -Other Power Generation Maintenance Expense														
551 MAINTENANCE SUPERVISION & ENGINEERING	Prod	36	\$1,517	\$1,517	\$0	\$0	\$23,090	\$23,090	\$0	\$0	\$28,475	\$28,475	\$0	\$0
552 MAINTENANCE OF STRUCTURES	Prod	36	\$729	\$729	\$0	\$0	\$11,091	\$11,091	\$0	\$0	\$13,678	\$13,678	\$0	\$0
553 MAINTENANCE OF GENERATING & ELEC PLANT	Prod	36	\$3,199	\$3,199	\$0	\$0	\$48,687	\$48,687	\$0	\$0	\$60,042	\$60,042	\$0	\$0
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	Prod	36	\$2,705	\$2,705	\$0	\$0	\$41,178	\$41,178	\$0	\$0	\$50,782	\$50,782	\$0	\$0
Total Other Power Generation Maintenance Expense			\$8,150	\$8,150	\$0	\$0	\$124,046	\$124,046	\$0	\$0	\$152,976	\$152,976	\$0	\$0
Total Other Power Generation Expense			\$17,252	\$17,252	\$0	\$0	\$262,583	\$262,583	\$0	\$0	\$323,823	\$323,823	\$0	\$0
Total Production Expense			\$286,433	\$148,202	\$138,231	\$0	\$4,312,306	\$2,255,762	\$2,056,544	\$0	\$5,440,295	\$2,781,855	\$2,658,440	\$0

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Rate TOD (Secondary)				Rate RTS (Transmission)				Special Contract (Customer)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Administrative and General Expense														
920 ADMIN. & GEN. SALARIES-	LBSUB7	49	\$2,220,056	\$1,324,903	\$817,659	\$77,493	\$1,459,281	\$816,863	\$640,433	\$1,985	\$86,180	\$51,102	\$35,012	\$66
921 OFFICE SUPPLIES AND EXPENSES	LBSUB7	49	\$669,050	\$399,281	\$246,415	\$23,354	\$439,778	\$246,175	\$193,005	\$598	\$25,972	\$15,401	\$10,551	\$20
922 ADMINISTRATIVE EXPENSES TRANSFERRED	LBSUB7	49	(\$449,320)	(\$268,149)	(\$165,487)	(\$15,684)	(\$295,326)	(\$165,326)	(\$129,618)	(\$402)	(\$17,442)	(\$10,343)	(\$7,086)	(\$13)
923 OUTSIDE SERVICES EMPLOYED	LBSUB7	49	\$1,463,345	\$873,307	\$538,958	\$51,080	\$961,882	\$538,434	\$422,140	\$1,308	\$56,805	\$33,684	\$23,078	\$43
924 PROPERTY INSURANCE	TUP	56	\$650,015	\$648,388	\$0	\$1,628	\$408,595	\$408,099	\$0	\$496	\$24,930	\$24,916	\$0	\$14
925 INJURIES AND DAMAGES - INSURAN	LBSUB7	49	\$277,436	\$165,570	\$102,181	\$9,684	\$182,363	\$102,082	\$80,034	\$248	\$10,770	\$6,386	\$4,375	\$8
926 EMPLOYEE BENEFITS	LBSUB7	49	\$2,056,307	\$1,227,180	\$757,349	\$71,778	\$1,351,646	\$756,612	\$593,195	\$1,839	\$79,824	\$47,333	\$32,430	\$61
928 REGULATORY COMMISSION FEES	TUP	56	\$88,680	\$88,458	\$0	\$222	\$55,743	\$55,676	\$0	\$68	\$3,401	\$3,399	\$0	\$2
929 DUPLICATE CHARGES	LBSUB7	49	(\$18,538)	(\$11,063)	(\$6,828)	(\$647)	(\$12,185)	(\$6,821)	(\$5,348)	(\$17)	(\$720)	(\$427)	(\$292)	(\$1)
930 MISCELLANEOUS GENERAL EXPENSES	LBSUB7	49	\$219,019	\$130,708	\$80,666	\$7,645	\$143,965	\$80,587	\$63,182	\$196	\$8,502	\$5,041	\$3,454	\$6
931 RENTS AND LEASES	PT&D	35	\$162,894	\$162,487	\$0	\$407	\$102,534	\$102,410	\$0	\$124	\$6,251	\$6,248	\$0	\$3
935 MAINTENANCE OF GENERAL PLANT	PT&D	35	\$95,078	\$94,840	\$0	\$238	\$59,847	\$59,775	\$0	\$72	\$3,649	\$3,647	\$0	\$2
Total Administrative and General Expense			\$7,434,022	\$4,835,911	\$2,370,914	\$227,197	\$4,858,105	\$2,994,566	\$1,857,023	\$6,516	\$288,122	\$186,389	\$101,522	\$211
Total Operation and Maintenance Expenses			\$65,006,903	\$18,606,933	\$45,577,839	\$822,131	\$46,561,858	\$11,496,005	\$34,961,950	\$103,903	\$2,671,251	\$724,934	\$1,943,821	\$2,496
Operation and Maintenance Expenses Less Purchase Power			\$60,039,932	\$15,880,059	\$43,337,741	\$822,131	\$42,703,697	\$9,392,405	\$33,207,389	\$103,903	\$2,457,727	\$607,331	\$1,847,900	\$2,496
Labor Expenses														
Labor - Steam Power Generation Operation Expenses														
500 OPERATION SUPERVISION & ENGINEERING	LBSUB1	41	\$425,222	\$370,561	\$54,661	\$0	\$322,129	\$279,315	\$42,813	\$0	\$17,466	\$15,126	\$2,341	\$0
501 FUEL	Energy	2	\$182,281	\$0	\$182,281	\$0	\$142,772	\$0	\$142,772	\$0	\$7,805	\$0	\$7,805	\$0
502 STEAM EXPENSES	Prod	36	\$768,985	\$768,985	\$0	\$0	\$579,633	\$579,633	\$0	\$0	\$31,389	\$31,389	\$0	\$0
505 ELECTRIC EXPENSES	Prod	36	\$215,241	\$215,241	\$0	\$0	\$162,241	\$162,241	\$0	\$0	\$8,786	\$8,786	\$0	\$0
506 MISC. STEAM POWER EXPENSES	Prod	36	\$251,500	\$251,500	\$0	\$0	\$189,571	\$189,571	\$0	\$0	\$10,266	\$10,266	\$0	\$0
507 RENTS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Steam Power Operation Expenses			\$1,843,229	\$1,606,287	\$236,942	\$0	\$1,396,345	\$1,210,760	\$185,585	\$0	\$75,712	\$65,567	\$10,146	\$0
Labor - Steam Power Generation Maintenance Expenses														
510 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB2	42	\$630,783	\$2,431	\$628,353	\$0	\$493,991	\$1,832	\$492,158	\$0	\$27,005	\$99	\$26,906	\$0
511 MAINTENANCE OF STRUCTURES	Prod	36	\$3,412	\$3,412	\$0	\$0	\$2,572	\$2,572	\$0	\$0	\$139	\$139	\$0	\$0
512 MAINTENANCE OF BOILER PLANT	Energy	2	\$506,116	\$0	\$506,116	\$0	\$396,417	\$0	\$396,417	\$0	\$21,672	\$0	\$21,672	\$0
513 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$362,411	\$0	\$362,411	\$0	\$283,859	\$0	\$283,859	\$0	\$15,518	\$0	\$15,518	\$0
514 MAINTENANCE OF MISC STEAM PLANT	Energy	2	\$13,598	\$0	\$13,598	\$0	\$10,651	\$0	\$10,651	\$0	\$582	\$0	\$582	\$0
Total Steam Power Generation Maintenance Expense			\$1,516,321	\$5,843	\$1,510,478	\$0	\$1,187,489	\$4,404	\$1,183,085	\$0	\$64,917	\$238	\$64,678	\$0
Total Steam Power Generation Expense			\$3,359,550	\$1,612,130	\$1,747,420	\$0	\$2,583,834	\$1,215,164	\$1,368,670	\$0	\$140,629	\$65,805	\$74,824	\$0
Labor - Hydraulic Power Generation Operation Expenses														
535 OPERATION SUPERVISION & ENGINEERING	LBSUB3	43	\$10,442	\$10,442	\$0	\$0	\$7,870	\$7,870	\$0	\$0	\$426	\$426	\$0	\$0
536 WATER FOR POWER			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
537 HYDRAULIC EXPENSES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
538 ELECTRIC EXPENSES	Prod	36	\$29,454	\$29,454	\$0	\$0	\$22,201	\$22,201	\$0	\$0	\$1,202	\$1,202	\$0	\$0
539 MISC. HYDRAULIC POWER EXPENSES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
540 RENTS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Hydraulic Power Operation Expenses			\$39,895	\$39,895	\$0	\$0	\$30,072	\$30,072	\$0	\$0	\$1,628	\$1,628	\$0	\$0
Labor - Hydraulic Power Generation Maintenance Expenses														
541 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB4	44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
542 MAINTENANCE OF STRUCTURES	Prod	36	\$5,635	\$5,635	\$0	\$0	\$4,247	\$4,247	\$0	\$0	\$230	\$230	\$0	\$0
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	Prod	36	\$4,024	\$4,024	\$0	\$0	\$3,033	\$3,033	\$0	\$0	\$164	\$164	\$0	\$0
544 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$8,260	\$0	\$8,260	\$0	\$6,470	\$0	\$6,470	\$0	\$354	\$0	\$354	\$0
545 MAINTENANCE OF MISC HYDRAULIC PLANT	Energy	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Hydraulic Power Generation Maint. Expense			\$17,920	\$9,659	\$8,260	\$0	\$13,751	\$7,281	\$6,470	\$0	\$748	\$394	\$354	\$0
Total Hydraulic Power Generation Expense			\$57,815	\$49,555	\$8,260	\$0	\$43,822	\$37,353	\$6,470	\$0	\$2,376	\$2,023	\$354	\$0
Labor - Other Power Generation Operation Expense														
546 OPERATION SUPERVISION & ENGINEERING	Prod	36	\$12,992	\$12,992	\$0	\$0	\$9,793	\$9,793	\$0	\$0	\$530	\$530	\$0	\$0
547 FUEL	Energy	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
548 GENERATION EXPENSE	Prod	36	\$18,719	\$18,719	\$0	\$0	\$14,109	\$14,109	\$0	\$0	\$764	\$764	\$0	\$0
549 MISC OTHER POWER GENERATION	Prod	36	\$83,786	\$83,786	\$0	\$0	\$63,154	\$63,154	\$0	\$0	\$3,420	\$3,420	\$0	\$0
550 RENTS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Power Generation Expenses			\$115,496	\$115,496	\$0	\$0	\$87,057	\$87,057	\$0	\$0	\$4,714	\$4,714	\$0	\$0
Labor -Other Power Generation Maintenance Expense														
551 MAINTENANCE SUPERVISION & ENGINEERING	Prod	36	\$19,249	\$19,249	\$0	\$0	\$14,510	\$14,510	\$0	\$0	\$786	\$786	\$0	\$0
552 MAINTENANCE OF STRUCTURES	Prod	36	\$9,246	\$9,246	\$0	\$0	\$6,970	\$6,970	\$0	\$0	\$377	\$377	\$0	\$0
553 MAINTENANCE OF GENERATING & ELEC PLANT	Prod	36	\$40,590	\$40,590	\$0	\$0	\$30,595	\$30,595	\$0	\$0	\$1,657	\$1,657	\$0	\$0
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	Prod	36	\$34,330	\$34,330	\$0	\$0	\$25,876	\$25,876	\$0	\$0	\$1,401	\$1,401	\$0	\$0
Total Other Power Generation Maintenance Expense			\$103,415	\$103,415	\$0	\$0	\$77,951	\$77,951	\$0	\$0	\$4,221	\$4,221	\$0	\$0
Total Other Power Generation Expense			\$218,911	\$218,911	\$0	\$0	\$165,007	\$165,007	\$0	\$0	\$8,936	\$8,936	\$0	\$0
Total Production Expense			\$3,636,276	\$1,880,596	\$1,755,680	\$0	\$2,792,664	\$1,417,524	\$1,375,140	\$0	\$151,941	\$76,764	\$75,178	\$0

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Street Lighting (RLS, LS)				Street Lighting (LE)				Traffic Street Lighting (TE)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Administrative and General Expense														
920 ADMIN. & GEN. SALARIES-	LBSUB7	49	\$317,714	\$95,583	\$62,842	\$159,289	\$8,482	\$3,329	\$2,189	\$2,964	\$5,919	\$2,754	\$2,041	\$1,124
921 OFFICE SUPPLIES AND EXPENSES	LBSUB7	49	\$95,748	\$28,805	\$18,939	\$48,004	\$2,556	\$1,003	\$660	\$893	\$1,784	\$830	\$615	\$339
922 ADMINISTRATIVE EXPENSES TRANSFERRED	LBSUB7	49	(\$64,303)	(\$19,345)	(\$12,719)	(\$32,239)	(\$1,717)	(\$674)	(\$443)	(\$600)	(\$1,198)	(\$557)	(\$413)	(\$228)
923 OUTSIDE SERVICES EMPLOYED	LBSUB7	49	\$209,421	\$63,003	\$41,423	\$104,995	\$5,591	\$2,194	\$1,443	\$1,954	\$3,902	\$1,815	\$1,345	\$741
924 PROPERTY INSURANCE	TUP	56	\$232,642	\$46,173	\$0	\$186,469	\$1,662	\$1,608	\$0	\$53	\$1,708	\$1,376	\$0	\$332
925 INJURIES AND DAMAGES - INSURAN	LBSUB7	49	\$39,704	\$11,945	\$7,853	\$19,906	\$1,060	\$416	\$274	\$370	\$740	\$344	\$255	\$140
926 EMPLOYEE BENEFITS	LBSUB7	49	\$294,280	\$88,533	\$58,207	\$147,540	\$7,856	\$3,084	\$2,027	\$2,746	\$5,483	\$2,551	\$1,891	\$1,041
928 REGULATORY COMMISSION FEES	TUP	56	\$31,739	\$6,299	\$0	\$25,439	\$227	\$219	\$0	\$7	\$233	\$188	\$0	\$45
929 DUPLICATE CHARGES	LBSUB7	49	(\$2,653)	(\$798)	(\$525)	(\$1,330)	(\$71)	(\$28)	(\$18)	(\$25)	(\$49)	(\$23)	(\$17)	(\$9)
930 MISCELLANEOUS GENERAL EXPENSES	LBSUB7	49	\$31,344	\$9,430	\$6,200	\$15,715	\$837	\$328	\$216	\$292	\$584	\$272	\$201	\$111
931 RENTS AND LEASES	PT&D	35	\$58,210	\$11,565	\$0	\$46,645	\$416	\$403	\$0	\$13	\$428	\$345	\$0	\$83
935 MAINTENANCE OF GENERAL PLANT	PT&D	35	\$33,976	\$6,750	\$0	\$27,226	\$243	\$235	\$0	\$8	\$250	\$202	\$0	\$48
Total Administrative and General Expense			\$1,277,822	\$347,942	\$182,220	\$747,660	\$27,142	\$12,119	\$6,347	\$8,677	\$19,783	\$10,095	\$5,919	\$3,769
Total Operation and Maintenance Expenses			\$7,119,434	\$1,397,948	\$3,389,650	\$2,331,835	\$179,683	\$48,691	\$118,062	\$12,931	\$179,595	\$38,524	\$111,525	\$29,545
Operation and Maintenance Expenses Less Purchase Power			\$6,738,073	\$1,188,754	\$3,217,484	\$2,331,835	\$166,400	\$41,404	\$112,065	\$12,931	\$167,268	\$31,790	\$105,933	\$29,545
Labor Expenses														
Labor - Steam Power Generation Operation Expenses														
500 OPERATION SUPERVISION & ENGINEERING	LBSUB1	41	\$29,299	\$25,098	\$4,201	\$0	\$1,020	\$874	\$146	\$0	\$1,018	\$881	\$136	\$0
501 FUEL	Energy	2	\$14,009	\$0	\$14,009	\$0	\$488	\$0	\$488	\$0	\$455	\$0	\$455	\$0
502 STEAM EXPENSES	Prod	36	\$52,082	\$52,082	\$0	\$0	\$1,814	\$1,814	\$0	\$0	\$1,828	\$1,828	\$0	\$0
505 ELECTRIC EXPENSES	Prod	36	\$14,578	\$14,578	\$0	\$0	\$508	\$508	\$0	\$0	\$512	\$512	\$0	\$0
506 MISC. STEAM POWER EXPENSES	Prod	36	\$17,034	\$17,034	\$0	\$0	\$593	\$593	\$0	\$0	\$598	\$598	\$0	\$0
507 RENTS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Steam Power Operation Expenses			\$127,002	\$108,792	\$18,211	\$0	\$4,423	\$3,789	\$634	\$0	\$4,411	\$3,819	\$592	\$0
Labor - Steam Power Generation Maintenance Expenses														
510 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB2	42	\$48,458	\$165	\$48,293	\$0	\$1,688	\$6	\$1,682	\$0	\$1,574	\$6	\$1,569	\$0
511 MAINTENANCE OF STRUCTURES	Prod	36	\$231	\$231	\$0	\$0	\$8	\$8	\$0	\$0	\$8	\$8	\$0	\$0
512 MAINTENANCE OF BOILER PLANT	Energy	2	\$38,898	\$0	\$38,898	\$0	\$1,355	\$0	\$1,355	\$0	\$1,263	\$0	\$1,263	\$0
513 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$27,854	\$0	\$27,854	\$0	\$970	\$0	\$970	\$0	\$905	\$0	\$905	\$0
514 MAINTENANCE OF MISC STEAM PLANT	Energy	2	\$1,045	\$0	\$1,045	\$0	\$36	\$0	\$36	\$0	\$34	\$0	\$34	\$0
Total Steam Power Generation Maintenance Expense			\$116,486	\$396	\$116,090	\$0	\$4,057	\$14	\$4,043	\$0	\$3,785	\$14	\$3,771	\$0
Total Steam Power Generation Expense			\$243,488	\$109,187	\$134,301	\$0	\$8,481	\$3,803	\$4,678	\$0	\$8,195	\$3,833	\$4,362	\$0
Labor - Hydraulic Power Generation Operation Expenses														
535 OPERATION SUPERVISION & ENGINEERING	LBSUB3	43	\$707	\$707	\$0	\$0	\$25	\$25	\$0	\$0	\$25	\$25	\$0	\$0
536 WATER FOR POWER			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
537 HYDRAULIC EXPENSES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
538 ELECTRIC EXPENSES	Prod	36	\$1,995	\$1,995	\$0	\$0	\$69	\$69	\$0	\$0	\$70	\$70	\$0	\$0
539 MISC. HYDRAULIC POWER EXPENSES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
540 RENTS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Hydraulic Power Operation Expenses			\$2,702	\$2,702	\$0	\$0	\$94	\$94	\$0	\$0	\$95	\$95	\$0	\$0
Labor - Hydraulic Power Generation Maintenance Expenses														
541 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB4	44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
542 MAINTENANCE OF STRUCTURES	Prod	36	\$382	\$382	\$0	\$0	\$13	\$13	\$0	\$0	\$13	\$13	\$0	\$0
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	Prod	36	\$273	\$273	\$0	\$0	\$9	\$9	\$0	\$0	\$10	\$10	\$0	\$0
544 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$635	\$0	\$635	\$0	\$22	\$0	\$22	\$0	\$21	\$0	\$21	\$0
545 MAINTENANCE OF MISC HYDRAULIC PLANT	Energy	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Hydraulic Power Generation Maint. Expense			\$1,289	\$654	\$635	\$0	\$45	\$23	\$22	\$0	\$44	\$23	\$21	\$0
Total Hydraulic Power Generation Expense			\$3,991	\$3,356	\$635	\$0	\$139	\$117	\$22	\$0	\$138	\$118	\$21	\$0
Labor - Other Power Generation Operation Expense														
546 OPERATION SUPERVISION & ENGINEERING	Prod	36	\$880	\$880	\$0	\$0	\$31	\$31	\$0	\$0	\$31	\$31	\$0	\$0
547 FUEL	Energy	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
548 GENERATION EXPENSE	Prod	36	\$1,268	\$1,268	\$0	\$0	\$44	\$44	\$0	\$0	\$45	\$45	\$0	\$0
549 MISC OTHER POWER GENERATION	Prod	36	\$5,675	\$5,675	\$0	\$0	\$198	\$198	\$0	\$0	\$199	\$199	\$0	\$0
550 RENTS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Power Generation Expenses			\$7,822	\$7,822	\$0	\$0	\$272	\$272	\$0	\$0	\$275	\$275	\$0	\$0
Labor -Other Power Generation Maintenance Expense														
551 MAINTENANCE SUPERVISION & ENGINEERING	Prod	36	\$1,304	\$1,304	\$0	\$0	\$45	\$45	\$0	\$0	\$46	\$46	\$0	\$0
552 MAINTENANCE OF STRUCTURES	Prod	36	\$626	\$626	\$0	\$0	\$22	\$22	\$0	\$0	\$22	\$22	\$0	\$0
553 MAINTENANCE OF GENERATING & ELEC PLANT	Prod	36	\$2,749	\$2,749	\$0	\$0	\$96	\$96	\$0	\$0	\$97	\$97	\$0	\$0
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	Prod	36	\$2,325	\$2,325	\$0	\$0	\$81	\$81	\$0	\$0	\$82	\$82	\$0	\$0
Total Other Power Generation Maintenance Expense			\$7,004	\$7,004	\$0	\$0	\$244	\$244	\$0	\$0	\$246	\$246	\$0	\$0
Total Other Power Generation Expense			\$14,827	\$14,827	\$0	\$0	\$516	\$516	\$0	\$0	\$521	\$521	\$0	\$0
Total Production Expense			\$262,306	\$127,370	\$134,936	\$0	\$9,136	\$4,436	\$4,700	\$0	\$8,854	\$4,472	\$4,383	\$0

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Outdoor Sports Lighting (OSL)				Electric Vehicle Charging (EV)				Solar Share (SSP)				Business Solar (BS)				
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	
Administrative and General Expense																			
920 ADMIN. & GEN. SALARIES-	LBSUB7	49	\$109	\$62	\$7	\$39	\$184	\$19	\$12	\$154	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
921 OFFICE SUPPLIES AND EXPENSES	LBSUB7	49	\$33	\$19	\$2	\$12	\$56	\$6	\$3	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
922 ADMINISTRATIVE EXPENSES TRANSFERRED	LBSUB7	49	(\$22)	(\$13)	(\$1)	(\$8)	(\$37)	(\$4)	(\$2)	(\$31)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
923 OUTSIDE SERVICES EMPLOYED	LBSUB7	49	\$72	\$41	\$5	\$26	\$122	\$13	\$8	\$101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
924 PROPERTY INSURANCE	TUP	56	\$29	\$26	\$0	\$3	\$31	\$9	\$0	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
925 INJURIES AND DAMAGES - INSURAN	LBSUB7	49	\$14	\$8	\$1	\$5	\$23	\$2	\$1	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
926 EMPLOYEE BENEFITS	LBSUB7	49	\$101	\$58	\$7	\$36	\$171	\$18	\$11	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
928 REGULATORY COMMISSION FEES	TUP	56	\$4	\$4	\$0	\$0	\$4	\$1	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
929 DUPLICATE CHARGES	LBSUB7	49	(\$1)	(\$1)	(\$0)	(\$0)	(\$2)	(\$0)	(\$0)	(\$1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
930 MISCELLANEOUS GENERAL EXPENSES	LBSUB7	49	\$11	\$6	\$1	\$4	\$18	\$2	\$1	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
931 RENTS AND LEASES	PT&D	35	\$7	\$7	\$0	\$1	\$8	\$2	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
935 MAINTENANCE OF GENERAL PLANT	PT&D	35	\$4	\$4	\$0	\$0	\$5	\$1	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Administrative and General Expense			\$360	\$221	\$21	\$117	\$582	\$70	\$34	\$479	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Operation and Maintenance Expenses			\$1,890	\$957	\$400	\$534	\$2,661	\$267	\$643	\$1,751	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Operation and Maintenance Expenses Less Purchase Power			\$1,849	\$936	\$380	\$534	\$2,591	\$229	\$611	\$1,751	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Labor Expenses																			
Labor - Steam Power Generation Operation Expenses																			
500 OPERATION SUPERVISION & ENGINEERING	LBSUB1	41	\$3	\$3	\$0	\$0	\$6	\$5	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
501 FUEL	Energy	2	\$2	\$0	\$2	\$0	\$3	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
502 STEAM EXPENSES	Prod	36	\$6	\$6	\$0	\$0	\$11	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
505 ELECTRIC EXPENSES	Prod	36	\$2	\$2	\$0	\$0	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
506 MISC. STEAM POWER EXPENSES	Prod	36	\$2	\$2	\$0	\$0	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
507 RENTS			\$0				\$0			\$0					\$0				
Total Steam Power Operation Expenses			\$15	\$13	\$2	\$0	\$27	\$23	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Labor - Steam Power Generation Maintenance Expenses																			
510 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB2	42	\$6	\$0	\$6	\$0	\$9	\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
511 MAINTENANCE OF STRUCTURES	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
512 MAINTENANCE OF BOILER PLANT	Energy	2	\$5	\$0	\$5	\$0	\$7	\$0	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
513 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$3	\$0	\$3	\$0	\$5	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
514 MAINTENANCE OF MISC STEAM PLANT	Energy	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Steam Power Generation Maintenance Expense			\$14	\$0	\$14	\$0	\$21	\$0	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Steam Power Generation Expense			\$29	\$13	\$16	\$0	\$48	\$23	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Labor - Hydraulic Power Generation Operation Expenses																			
535 OPERATION SUPERVISION & ENGINEERING	LBSUB3	43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
536 WATER FOR POWER			\$0				\$0			\$0					\$0				
537 HYDRAULIC EXPENSES			\$0				\$0			\$0					\$0				
538 ELECTRIC EXPENSES	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
539 MISC. HYDRAULIC POWER EXPENSES			\$0				\$0			\$0					\$0				
540 RENTS			\$0				\$0			\$0					\$0				
Total Hydraulic Power Operation Expenses			\$0	\$0	\$0	\$0	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Labor - Hydraulic Power Generation Maintenance Expenses																			
541 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB4	44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
542 MAINTENANCE OF STRUCTURES	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
544 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
545 MAINTENANCE OF MISC HYDRAULIC PLANT	Energy	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Hydraulic Power Generation Maint. Expense			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Hydraulic Power Generation Expense			\$0	\$0	\$0	\$0	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Labor - Other Power Generation Operation Expense																			
546 OPERATION SUPERVISION & ENGINEERING	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
547 FUEL	Energy	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
548 GENERATION EXPENSE	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
549 MISC OTHER POWER GENERATION	Prod	36	\$1	\$1	\$0	\$0	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
550 RENTS			\$0				\$0			\$0					\$0				
Total Other Power Generation Expenses			\$1	\$1	\$0	\$0	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Labor -Other Power Generation Maintenance Expense																			
551 MAINTENANCE SUPERVISION & ENGINEERING	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
552 MAINTENANCE OF STRUCTURES	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
553 MAINTENANCE OF GENERATING & ELEC PLANT	Prod	36	\$0	\$0	\$0	\$0	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Other Power Generation Maintenance Expense			\$1	\$1	\$0	\$0	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Other Power Generation Expense			\$2	\$2	\$0	\$0	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Production Expense			\$31	\$15	\$16	\$0	\$52	\$27	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Total LGE - Electric				Residential (RS)				General Service (GS)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Labor - Purchased Power														
555 PURCHASED POWER	Prod	36	\$0	\$0	\$0	\$0	\$0				\$0			
556 SYSTEM CONTROL AND LOAD DISPATCH			\$1,351,005	\$1,351,005	\$0	\$0	\$502,681	\$502,681	\$0	\$0	\$146,951	\$146,951	\$0	\$0
557 OTHER EXPENSES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Purchased Power Labor			\$1,351,005	\$1,351,005	\$0	\$0	\$502,681	\$502,681	\$0	\$0	\$146,951	\$146,951	\$0	\$0
Labor Expenses (Continued)														
Transmission Labor Expenses														
560 OPERATION SUPERVISION AND ENG	Trans	38	\$884,644	\$884,644	\$0	\$0	\$418,542	\$418,542	\$0	\$0	\$102,237	\$102,237	\$0	\$0
561 LOAD DISPATCHING	Trans	38	\$1,915,335	\$1,915,335	\$0	\$0	\$906,182	\$906,182	\$0	\$0	\$221,352	\$221,352	\$0	\$0
562 STATION EXPENSES	Trans	38	\$390,519	\$390,519	\$0	\$0	\$184,762	\$184,762	\$0	\$0	\$45,132	\$45,132	\$0	\$0
563 OVERHEAD LINE EXPENSES	Trans	38	\$12,872	\$12,872	\$0	\$0	\$6,090	\$6,090	\$0	\$0	\$1,488	\$1,488	\$0	\$0
566 MISC. TRANSMISSION EXPENSES	Trans	38	\$110,681	\$110,681	\$0	\$0	\$52,365	\$52,365	\$0	\$0	\$12,791	\$12,791	\$0	\$0
568 MAINTENANCE SUPERVISION AND ENG	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
570 MAINT OF STATION EQUIPMENT	Trans	38	\$687,585	\$687,585	\$0	\$0	\$325,310	\$325,310	\$0	\$0	\$79,463	\$79,463	\$0	\$0
571 MAINT OF OVERHEAD LINES	Trans	38	\$170,496	\$170,496	\$0	\$0	\$80,665	\$80,665	\$0	\$0	\$19,704	\$19,704	\$0	\$0
572 UNDERGROUND LINES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
573 MISC PLANT	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transmission Labor Expenses			\$4,172,132	\$4,172,132	\$0	\$0	\$1,973,917	\$1,973,917	\$0	\$0	\$482,165	\$482,165	\$0	\$0
Distribution Operation Labor Expense														
580 OPERATION SUPERVISION AND ENGI	FO23	54	\$951,702	\$303,190	\$0	\$648,512	\$711,217	\$163,530	\$0	\$547,687	\$110,224	\$36,844	\$0	\$73,381
581 LOAD DISPATCHING	Acct362	50	\$147,043	\$147,043	\$0	\$0	\$73,481	\$73,481	\$0	\$0	\$17,949	\$17,949	\$0	\$0
582 STATION EXPENSES	Acct362	50	\$886,395	\$886,395	\$0	\$0	\$442,954	\$442,954	\$0	\$0	\$108,200	\$108,200	\$0	\$0
583 OVERHEAD LINE EXPENSES	Acct365	51	\$2,177,118	\$783,980	\$0	\$1,393,138	\$1,658,922	\$451,467	\$0	\$1,207,455	\$240,531	\$95,485	\$0	\$145,046
584 UNDERGROUND LINE EXPENSES	Acct367	52	\$377,223	\$151,417	\$0	\$225,806	\$275,766	\$80,333	\$0	\$195,433	\$41,943	\$18,466	\$0	\$23,477
585 STREET LIGHTING EXPENSE			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
586 METER EXPENSES	CO2	28	\$3,140,532	\$0	\$0	\$3,140,532	\$2,705,008	\$0	\$0	\$2,705,008	\$385,258	\$0	\$0	\$385,258
586 METER EXPENSES - LOAD MANAGEMENT			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
587 CUSTOMER INSTALLATIONS EXPENSE			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
588 MISCELLANEOUS DISTRIBUTION EXP	Distplt	37	\$1,500,244	\$652,589	\$0	\$847,655	\$993,154	\$365,667	\$0	\$627,488	\$159,133	\$78,456	\$0	\$80,677
589 RENTS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Operation Labor Expense			\$9,180,257	\$2,924,615	\$0	\$6,255,642	\$6,860,504	\$1,577,432	\$0	\$5,283,072	\$1,063,239	\$355,399	\$0	\$707,839
Distribution Maintenance Labor Expense														
590 MAINTENANCE SUPERVISION AND EN			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
591 MAINTENANCE OF STRUCTURES			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
592 MAINTENANCE OF STATION EQUIPME	Acct362	50	\$374,744	\$374,744	\$0	\$0	\$187,269	\$187,269	\$0	\$0	\$45,744	\$45,744	\$0	\$0
593 MAINTENANCE OF OVERHEAD LINES	Acct365	51	\$1,642,806	\$591,574	\$0	\$1,051,232	\$1,251,787	\$340,667	\$0	\$911,120	\$181,499	\$72,051	\$0	\$109,449
594 MAINTENANCE OF UNDERGROUND LIN	Acct367	52	\$619,759	\$248,775	\$0	\$370,984	\$453,077	\$131,985	\$0	\$321,093	\$68,911	\$30,340	\$0	\$38,571
595 MAINTENANCE OF LINE TRANSFORME	Acct368	53	\$72,618	\$46,627	\$0	\$25,991	\$54,740	\$32,256	\$0	\$22,483	\$7,856	\$5,155	\$0	\$2,701
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS			\$5,976	\$0	\$0	\$5,976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
597 MAINTENANCE OF METERS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
598 MAINTENANCE OF MISC DISTR PLANT	Distplt	37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Maintenance Labor Expense			\$2,715,913	\$1,261,721	\$0	\$1,454,192	\$1,946,873	\$692,178	\$0	\$1,254,696	\$304,011	\$153,289	\$0	\$150,721
Total Distribution Operation and Maintenance Labor Expenses			\$11,896,170	\$4,186,336	\$0	\$7,709,834	\$8,807,377	\$2,269,609	\$0	\$6,537,768	\$1,367,249	\$508,689	\$0	\$858,560
Transmission and Distribution Labor Expenses			\$16,068,302	\$8,358,468	\$0	\$7,709,834	\$10,781,294	\$4,243,527	\$0	\$6,537,768	\$1,849,415	\$990,854	\$0	\$858,560
Production, Transmission and Distribution Labor Expenses			\$49,525,423	\$26,461,928	\$15,353,661	\$7,709,834	\$23,036,015	\$10,979,449	\$5,518,798	\$6,537,768	\$5,450,147	\$2,959,995	\$1,631,591	\$858,560
Customer Accounts Expense														
901 SUPERVISION/CUSTOMER ACCTS	Cust05	6	\$1,093,166	\$0	\$0	\$1,093,166	\$810,807	\$0	\$0	\$810,807	\$194,797	\$0	\$0	\$194,797
902 METER READING EXPENSES	Cust05	6	\$370,757	\$0	\$0	\$370,757	\$274,992	\$0	\$0	\$274,992	\$66,067	\$0	\$0	\$66,067
903 RECORDS AND COLLECTION	Cust05	6	\$3,518,496	\$0	\$0	\$3,518,496	\$2,609,686	\$0	\$0	\$2,609,686	\$626,981	\$0	\$0	\$626,981
904 UNCOLLECTIBLE ACCOUNTS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
905 MISC CUST ACCOUNTS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Customer Accounts Labor Expense			\$4,982,419	\$0	\$0	\$4,982,419	\$3,695,486	\$0	\$0	\$3,695,486	\$887,846	\$0	\$0	\$887,846
Customer Service Expense														
907 SUPERVISION	Cust05	6	\$145,428	\$0	\$0	\$145,428	\$107,865	\$0	\$0	\$107,865	\$25,915	\$0	\$0	\$25,915
908 CUSTOMER ASSISTANCE EXPENSES	Cust05	6	\$617,471	\$0	\$0	\$617,471	\$457,982	\$0	\$0	\$457,982	\$110,031	\$0	\$0	\$110,031
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
909 INFORMATIONAL AND INSTRUCTIONA			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
909 INFORM AND INSTRUC -LOAD MGMT			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
910 MISCELLANEOUS CUSTOMER SERVICE	Cust05	6	\$322,553	\$0	\$0	\$322,553	\$239,239	\$0	\$0	\$239,239	\$57,477	\$0	\$0	\$57,477
911 DEMONSTRATION AND SELLING EXP			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
912 DEMONSTRATION AND SELLING EXP			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
913 WATER HEATER - HEAT PUMP PROGRAM			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
916 MISC SALES EXPENSE			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Customer Service Labor Expense			\$1,085,452	\$0	\$0	\$1,085,452	\$805,085	\$0	\$0	\$805,085	\$193,423	\$0	\$0	\$193,423
Sub-Total Labor Exp			\$55,593,293	\$26,461,928	\$15,353,661	\$13,777,705	\$27,536,586	\$10,979,449	\$5,518,798	\$11,038,339	\$6,531,415	\$2,959,995	\$1,631,591	\$1,939,829
Administrative and General Expense														

**Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)**

Description	Allocation Factor		Rate P5 (Primary)				Rate P5 (Secondary)				Rate TOD (Primary)				
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	
Labor - Purchased Power															
555 PURCHASED POWER			\$0				\$0				\$0				
556 SYSTEM CONTROL AND LOAD DISPATCH	Prod	36	\$11,952	\$11,952	\$0	\$0	\$181,916	\$181,916	\$0	\$0	\$224,343	\$224,343	\$0	\$0	
557 OTHER EXPENSES			\$0				\$0				\$0				
Total Purchased Power Labor			\$11,952	\$11,952	\$0	\$0	\$181,916	\$181,916	\$0	\$0	\$224,343	\$224,343	\$0	\$0	
Labor Expenses (Continued)															
Transmission Labor Expenses															
560 OPERATION SUPERVISION AND ENG	Trans	38	\$6,711	\$6,711	\$0	\$0	\$113,758	\$113,758	\$0	\$0	\$95,400	\$95,400	\$0	\$0	
561 LOAD DISPATCHING	Trans	38	\$14,530	\$14,530	\$0	\$0	\$246,296	\$246,296	\$0	\$0	\$206,550	\$206,550	\$0	\$0	
562 STATION EXPENSES	Trans	38	\$2,963	\$2,963	\$0	\$0	\$50,217	\$50,217	\$0	\$0	\$42,114	\$42,114	\$0	\$0	
563 OVERHEAD LINE EXPENSES	Trans	38	\$98	\$98	\$0	\$0	\$1,655	\$1,655	\$0	\$0	\$1,388	\$1,388	\$0	\$0	
566 MISC. TRANSMISSION EXPENSES	Trans	38	\$840	\$840	\$0	\$0	\$14,233	\$14,233	\$0	\$0	\$11,936	\$11,936	\$0	\$0	
568 MAINTENANCE SUPERVISION AND ENG	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
570 MAINT OF STATION EQUIPMENT	Trans	38	\$5,216	\$5,216	\$0	\$0	\$88,418	\$88,418	\$0	\$0	\$74,149	\$74,149	\$0	\$0	
571 MAINT OF OVERHEAD LINES	Trans	38	\$1,293	\$1,293	\$0	\$0	\$21,924	\$21,924	\$0	\$0	\$18,386	\$18,386	\$0	\$0	
572 UNDERGROUND LINES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
573 MISC PLANT	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Transmission Labor Expenses			\$31,651	\$31,651	\$0	\$0	\$536,501	\$536,501	\$0	\$0	\$449,923	\$449,923	\$0	\$0	
Distribution Operation Labor Expense															
580 OPERATION SUPERVISION AND ENGI	FO23	54	\$2,092	\$2,033	\$0	\$59	\$46,159	\$40,024	\$0	\$6,136	\$29,018	\$28,903	\$0	\$115	
581 LOAD DISPATCHING	Acct362	50	\$1,178	\$1,178	\$0	\$0	\$19,972	\$19,972	\$0	\$0	\$16,749	\$16,749	\$0	\$0	
582 STATION EXPENSES	Acct362	50	\$7,103	\$7,103	\$0	\$0	\$120,393	\$120,393	\$0	\$0	\$100,964	\$100,964	\$0	\$0	
583 OVERHEAD LINE EXPENSES	Acct365	51	\$4,587	\$4,430	\$0	\$157	\$107,869	\$101,610	\$0	\$6,260	\$63,270	\$62,974	\$0	\$296	
584 UNDERGROUND LINE EXPENSES	Acct367	52	\$1,100	\$1,069	\$0	\$32	\$21,452	\$20,185	\$0	\$1,267	\$15,249	\$15,190	\$0	\$60	
585 STREET LIGHTING EXPENSE			\$0				\$0				\$0				
586 METER EXPENSES	C02	28	\$0	\$0	\$0	\$0	\$39,627	\$0	\$0	\$39,627	\$0	\$0	\$0	\$0	
586 METER EXPENSES - LOAD MANAGEMENT			\$0				\$0				\$0				
587 CUSTOMER INSTALLATIONS EXPENSE			\$0				\$0				\$0				
588 MISCELLANEOUS DISTRIBUTION EXP	Distplt	37	\$4,122	\$3,800	\$0	\$322	\$89,788	\$83,893	\$0	\$5,895	\$54,658	\$54,024	\$0	\$634	
589 RENTS			\$0				\$0				\$0				
Total Distribution Operation Labor Expense			\$20,183	\$19,613	\$0	\$570	\$445,261	\$386,077	\$0	\$59,184	\$279,908	\$278,803	\$0	\$1,105	
Distribution Maintenance Labor Expense															
590 MAINTENANCE SUPERVISION AND EN			\$0				\$0				\$0				
591 MAINTENANCE OF STRUCTURES			\$0				\$0				\$0				
592 MAINTENANCE OF STATION EQUIPME	Acct362	50	\$3,003	\$3,003	\$0	\$0	\$50,899	\$50,899	\$0	\$0	\$42,685	\$42,685	\$0	\$0	
593 MAINTENANCE OF OVERHEAD LINES	Acct365	51	\$3,462	\$3,343	\$0	\$119	\$81,396	\$76,672	\$0	\$4,723	\$47,742	\$47,518	\$0	\$223	
594 MAINTENANCE OF UNDERGROUND LIN	Acct367	52	\$1,808	\$1,756	\$0	\$52	\$35,245	\$33,164	\$0	\$2,082	\$25,055	\$24,956	\$0	\$98	
595 MAINTENANCE OF LINE TRANSFORME	Acct368	53	\$0	\$0	\$0	\$0	\$5,048	\$4,883	\$0	\$166	\$0	\$0	\$0	\$0	
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS			\$0				\$0				\$0				
597 MAINTENANCE OF METERS			\$0				\$0				\$0				
598 MAINTENANCE OF MISC DISTR PLANT	Distplt	37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Distribution Maintenance Labor Expense			\$8,272	\$8,101	\$0	\$171	\$172,588	\$165,618	\$0	\$6,971	\$115,481	\$115,160	\$0	\$322	
Total Distribution Operation and Maintenance Labor Expenses			\$28,456	\$27,714	\$0	\$742	\$617,849	\$551,695	\$0	\$66,155	\$395,389	\$393,963	\$0	\$1,427	
Transmission and Distribution Labor Expenses			\$60,107	\$59,365	\$0	\$742	\$1,154,351	\$1,088,196	\$0	\$66,155	\$845,312	\$843,885	\$0	\$1,427	
Production, Transmission and Distribution Labor Expenses			\$358,492	\$219,519	\$138,231	\$742	\$5,648,573	\$3,525,875	\$2,056,544	\$66,155	\$6,509,950	\$3,850,083	\$2,658,440	\$1,427	
Customer Accounts Expense															
901 SUPERVISION/CUSTOMER ACCTS	Cust05	6	\$752	\$0	\$0	\$752	\$29,873	\$0	\$0	\$29,873	\$7,064	\$0	\$0	\$7,064	
902 METER READING EXPENSES	Cust05	6	\$255	\$0	\$0	\$255	\$10,132	\$0	\$0	\$10,132	\$2,396	\$0	\$0	\$2,396	
903 RECORDS AND COLLECTION	Cust05	6	\$2,419	\$0	\$0	\$2,419	\$96,149	\$0	\$0	\$96,149	\$22,737	\$0	\$0	\$22,737	
904 UNCOLLECTIBLE ACCOUNTS			\$0				\$0				\$0				
905 MISC CUST ACCOUNTS			\$0				\$0				\$0				
Total Customer Accounts Labor Expense			\$3,425	\$0	\$0	\$3,425	\$136,154	\$0	\$0	\$136,154	\$32,197	\$0	\$0	\$32,197	
Customer Service Expense															
907 SUPERVISION	Cust05	6	\$100	\$0	\$0	\$100	\$3,974	\$0	\$0	\$3,974	\$940	\$0	\$0	\$940	
908 CUSTOMER ASSISTANCE EXPENSES	Cust05	6	\$425	\$0	\$0	\$425	\$16,874	\$0	\$0	\$16,874	\$3,990	\$0	\$0	\$3,990	
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT			\$0				\$0				\$0				
909 INFORMATIONAL AND INSTRUCTIONA			\$0				\$0				\$0				
909 INFORM AND INSTRUC-LOAD MGMT			\$0				\$0				\$0				
910 MISCELLANEOUS CUSTOMER SERVICE	Cust05	6	\$222	\$0	\$0	\$222	\$8,814	\$0	\$0	\$8,814	\$2,084	\$0	\$0	\$2,084	
911 DEMONSTRATION AND SELLING EXP			\$0				\$0				\$0				
912 DEMONSTRATION AND SELLING EXP			\$0				\$0				\$0				
913 WATER HEATER - HEAT PUMP PROGRAM			\$0				\$0				\$0				
916 MISC SALES EXPENSE			\$0				\$0				\$0				
Total Customer Service Labor Expense			\$746	\$0	\$0	\$746	\$29,662	\$0	\$0	\$29,662	\$7,014	\$0	\$0	\$7,014	
Sub-Total Labor Exp			\$362,664	\$219,519	\$138,231	\$4,913	\$5,814,389	\$3,525,875	\$2,056,544	\$231,971	\$6,549,162	\$3,850,083	\$2,658,440	\$40,638	
Administrative and General Expense															

Description	Allocation Factor		Rate TOD (Secondary)				Rate RTS (Transmission)				Special Contract (Customer)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Labor - Purchased Power														
555 PURCHASED POWER	Prod	36	\$0				\$0				\$0			
556 SYSTEM CONTROL AND LOAD DISPATCH			\$151,661	\$151,661	\$0	\$0	\$114,317	\$114,317	\$0	\$0	\$6,191	\$6,191	\$0	\$0
557 OTHER EXPENSES			\$0				\$0				\$0			
Total Purchased Power Labor			\$151,661	\$151,661	\$0	\$0	\$114,317	\$114,317	\$0	\$0	\$6,191	\$6,191	\$0	\$0
Labor Expenses (Continued)														
Transmission Labor Expenses														
560 OPERATION SUPERVISION AND ENG	Trans	38	\$90,319	\$90,319	\$0	\$0	\$47,100	\$47,100	\$0	\$0	\$3,027	\$3,027	\$0	\$0
561 LOAD DISPATCHING	Trans	38	\$195,549	\$195,549	\$0	\$0	\$101,975	\$101,975	\$0	\$0	\$6,553	\$6,553	\$0	\$0
562 STATION EXPENSES	Trans	38	\$39,871	\$39,871	\$0	\$0	\$20,792	\$20,792	\$0	\$0	\$1,336	\$1,336	\$0	\$0
563 OVERHEAD LINE EXPENSES	Trans	38	\$1,314	\$1,314	\$0	\$0	\$685	\$685	\$0	\$0	\$44	\$44	\$0	\$0
566 MISC TRANSMISSION EXPENSES	Trans	38	\$11,300	\$11,300	\$0	\$0	\$5,893	\$5,893	\$0	\$0	\$379	\$379	\$0	\$0
568 MAINTENANCE SUPERVISION AND ENG	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
570 MAINT OF STATION EQUIPMENT	Trans	38	\$70,200	\$70,200	\$0	\$0	\$36,608	\$36,608	\$0	\$0	\$2,352	\$2,352	\$0	\$0
571 MAINT OF OVERHEAD LINES	Trans	38	\$17,407	\$17,407	\$0	\$0	\$9,077	\$9,077	\$0	\$0	\$583	\$583	\$0	\$0
572 UNDERGROUND LINES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
573 MISC PLANT	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transmission Labor Expenses			\$425,960	\$425,960	\$0	\$0	\$222,131	\$222,131	\$0	\$0	\$14,274	\$14,274	\$0	\$0
Distribution Operation Labor Expense														
580 OPERATION SUPERVISION AND ENGI	FO23	54	\$29,874	\$28,355	\$0	\$1,519	\$40	\$0	\$0	\$40	\$919	\$917	\$0	\$2
581 LOAD DISPATCHING	Acct362	50	\$15,857	\$15,857	\$0	\$0	\$0	\$0	\$0	\$0	\$531	\$531	\$0	\$0
582 STATION EXPENSES	Acct362	50	\$95,587	\$95,587	\$0	\$0	\$0	\$0	\$0	\$0	\$3,203	\$3,203	\$0	\$0
583 OVERHEAD LINE EXPENSES	Acct365	51	\$60,756	\$59,620	\$0	\$1,136	\$0	\$0	\$0	\$0	\$2,002	\$1,998	\$0	\$4
584 UNDERGROUND LINE EXPENSES	Acct367	52	\$14,611	\$14,381	\$0	\$230	\$0	\$0	\$0	\$0	\$483	\$482	\$0	\$1
585 STREET LIGHTING EXPENSE			\$0				\$0				\$0			
586 METER EXPENSES	C02	28	\$10,624	\$0	\$0	\$10,624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
586 METER EXPENSES - LOAD MANAGEMENT			\$0				\$0				\$0			
587 CUSTOMER INSTALLATIONS EXPENSE			\$0				\$0				\$0			
588 MISCELLANEOUS DISTRIBUTION EXP	Distplt	37	\$60,864	\$59,721	\$0	\$1,142	\$348	\$0	\$0	\$348	\$1,724	\$1,714	\$0	\$10
589 RENTS			\$0				\$0				\$0			
Total Distribution Operation Labor Expense			\$288,171	\$273,521	\$0	\$14,651	\$388	\$0	\$0	\$388	\$8,862	\$8,845	\$0	\$17
Distribution Maintenance Labor Expense														
590 MAINTENANCE SUPERVISION AND EN			\$0				\$0				\$0			
591 MAINTENANCE OF STRUCTURES			\$0				\$0				\$0			
592 MAINTENANCE OF STATION EQUIPME	Acct362	50	\$40,412	\$40,412	\$0	\$0	\$0	\$0	\$0	\$0	\$1,354	\$1,354	\$0	\$0
593 MAINTENANCE OF OVERHEAD LINES	Acct365	51	\$45,845	\$44,988	\$0	\$857	\$0	\$0	\$0	\$0	\$1,511	\$1,508	\$0	\$3
594 MAINTENANCE OF UNDERGROUND LIN	Acct367	52	\$24,005	\$23,627	\$0	\$378	\$0	\$0	\$0	\$0	\$793	\$792	\$0	\$1
595 MAINTENANCE OF LINE TRANSFORME	Acct368	53	\$4,103	\$4,073	\$0	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS			\$0				\$0				\$0			
597 MAINTENANCE OF METERS			\$0				\$0				\$0			
598 MAINTENANCE OF MISC DISTR PLANT	Distplt	37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Maintenance Labor Expense			\$114,364	\$113,099	\$0	\$1,265	\$0	\$0	\$0	\$0	\$3,658	\$3,654	\$0	\$5
Total Distribution Operation and Maintenance Labor Expenses			\$402,536	\$386,620	\$0	\$15,916	\$388	\$0	\$0	\$388	\$12,521	\$12,499	\$0	\$22
Transmission and Distribution Labor Expenses			\$828,495	\$812,579	\$0	\$15,916	\$222,519	\$222,131	\$0	\$388	\$26,795	\$26,773	\$0	\$22
Production, Transmission and Distribution Labor Expenses			\$4,616,432	\$2,844,836	\$1,755,680	\$15,916	\$3,129,499	\$1,753,971	\$1,375,140	\$388	\$184,927	\$109,727	\$75,178	\$22
Customer Accounts Expense														
901 SUPERVISION/CUSTOMER ACCTS	Cust05	6	\$27,110	\$0	\$0	\$27,110	\$698	\$0	\$0	\$698	\$21	\$0	\$0	\$21
902 METER READING EXPENSES	Cust05	6	\$9,194	\$0	\$0	\$9,194	\$237	\$0	\$0	\$237	\$7	\$0	\$0	\$7
903 RECORDS AND COLLECTION	Cust05	6	\$87,256	\$0	\$0	\$87,256	\$2,246	\$0	\$0	\$2,246	\$69	\$0	\$0	\$69
904 UNCOLLECTIBLE ACCOUNTS			\$0				\$0				\$0			
905 MISC CUST ACCOUNTS			\$0				\$0				\$0			
Total Customer Accounts Labor Expense			\$123,560	\$0	\$0	\$123,560	\$3,181	\$0	\$0	\$3,181	\$98	\$0	\$0	\$98
Customer Service Expense														
907 SUPERVISION	Cust05	6	\$3,606	\$0	\$0	\$3,606	\$93	\$0	\$0	\$93	\$3	\$0	\$0	\$3
908 CUSTOMER ASSISTANCE EXPENSES	Cust05	6	\$15,313	\$0	\$0	\$15,313	\$394	\$0	\$0	\$394	\$12	\$0	\$0	\$12
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT			\$0				\$0				\$0			
909 INFORMATIONAL AND INSTRUCTIONA			\$0				\$0				\$0			
909 INFORM AND INSTRUC- LOAD MGMT			\$0				\$0				\$0			
910 MISCELLANEOUS CUSTOMER SERVICE	Cust05	6	\$7,999	\$0	\$0	\$7,999	\$206	\$0	\$0	\$206	\$6	\$0	\$0	\$6
911 DEMONSTRATION AND SELLING EXP			\$0				\$0				\$0			
912 DEMONSTRATION AND SELLING EXP			\$0				\$0				\$0			
913 WATER HEATER - HEAT PUMP PROGRAM			\$0				\$0				\$0			
916 MISC SALES EXPENSE			\$0				\$0				\$0			
Total Customer Service Labor Expense			\$26,918	\$0	\$0	\$26,918	\$693	\$0	\$0	\$693	\$21	\$0	\$0	\$21
Sub-Total Labor Exp			\$4,766,910	\$2,844,836	\$1,755,680	\$166,394	\$3,133,373	\$1,753,971	\$1,375,140	\$4,262	\$185,046	\$109,727	\$75,178	\$141
Administrative and General Expense														

**Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)**

Description	Allocation Factor		Street Lighting (RLS, LS)				Street Lighting (LE)				Traffic Street Lighting (TE)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Labor - Purchased Power														
555 PURCHASED POWER			\$0				\$0				\$0			
556 SYSTEM CONTROL AND LOAD DISPATCH	Prod	36	\$10,272	\$10,272	\$0	\$0	\$358	\$358	\$0	\$0	\$361	\$361	\$0	\$0
557 OTHER EXPENSES			\$0				\$0				\$0			
Total Purchased Power Labor			\$10,272	\$10,272	\$0	\$0	\$358	\$358	\$0	\$0	\$361	\$361	\$0	\$0
Labor Expenses (Continued)														
Transmission Labor Expenses														
560 OPERATION SUPERVISION AND ENG	Trans	38	\$7,172	\$7,172	\$0	\$0	\$250	\$250	\$0	\$0	\$115	\$115	\$0	\$0
561 LOAD DISPATCHING	Trans	38	\$15,529	\$15,529	\$0	\$0	\$541	\$541	\$0	\$0	\$248	\$248	\$0	\$0
562 STATION EXPENSES	Trans	38	\$3,166	\$3,166	\$0	\$0	\$110	\$110	\$0	\$0	\$51	\$51	\$0	\$0
563 OVERHEAD LINE EXPENSES	Trans	38	\$104	\$104	\$0	\$0	\$4	\$4	\$0	\$0	\$2	\$2	\$0	\$0
566 MISC. TRANSMISSION EXPENSES	Trans	38	\$897	\$897	\$0	\$0	\$31	\$31	\$0	\$0	\$14	\$14	\$0	\$0
568 MAINTENANCE SUPERVISION AND ENG	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
570 MAINT OF STATION EQUIPMENT	Trans	38	\$5,575	\$5,575	\$0	\$0	\$194	\$194	\$0	\$0	\$89	\$89	\$0	\$0
571 MAINT OF OVERHEAD LINES	Trans	38	\$1,382	\$1,382	\$0	\$0	\$48	\$48	\$0	\$0	\$22	\$22	\$0	\$0
572 UNDERGROUND LINES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
573 MISC PLANT	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transmission Labor Expenses			\$33,826	\$33,826	\$0	\$0	\$1,178	\$1,178	\$0	\$0	\$541	\$541	\$0	\$0
Distribution Operation Labor Expense														
580 OPERATION SUPERVISION AND ENGI	FO23	54	\$21,934	\$2,455	\$0	\$19,479	\$98	\$85	\$0	\$12	\$114	\$39	\$0	\$75
581 LOAD DISPATCHING	Acct362	50	\$1,259	\$1,259	\$0	\$0	\$44	\$44	\$0	\$0	\$20	\$20	\$0	\$0
582 STATION EXPENSES	Acct362	50	\$7,591	\$7,591	\$0	\$0	\$264	\$264	\$0	\$0	\$121	\$121	\$0	\$0
583 OVERHEAD LINE EXPENSES	Acct365	51	\$38,413	\$6,077	\$0	\$32,336	\$269	\$212	\$0	\$57	\$452	\$97	\$0	\$355
584 UNDERGROUND LINE EXPENSES	Acct367	52	\$6,481	\$1,247	\$0	\$5,234	\$53	\$43	\$0	\$9	\$77	\$20	\$0	\$58
585 STREET LIGHTING EXPENSE			\$0				\$0				\$0			
586 METER EXPENSES	CO2	28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
586 METER EXPENSES - LOAD MANAGEMENT			\$0				\$0				\$0			
587 CUSTOMER INSTALLATIONS EXPENSE			\$0				\$0				\$0			
588 MISCELLANEOUS DISTRIBUTION EXP	Distplt	37	\$135,899	\$5,048	\$0	\$130,851	\$213	\$176	\$0	\$38	\$314	\$81	\$0	\$233
589 RENTS			\$0				\$0				\$0			
Total Distribution Operation Labor Expense			\$211,576	\$23,676	\$0	\$187,900	\$941	\$825	\$0	\$116	\$1,099	\$379	\$0	\$720
Distribution Maintenance Labor Expense														
590 MAINTENANCE SUPERVISION AND EN			\$0				\$0				\$0			
591 MAINTENANCE OF STRUCTURES			\$0				\$0				\$0			
592 MAINTENANCE OF STATION EQUIPME	Acct362	50	\$3,209	\$3,209	\$0	\$0	\$112	\$112	\$0	\$0	\$51	\$51	\$0	\$0
593 MAINTENANCE OF OVERHEAD LINES	Acct365	51	\$28,986	\$4,586	\$0	\$24,400	\$203	\$160	\$0	\$43	\$341	\$73	\$0	\$268
594 MAINTENANCE OF UNDERGROUND LIN	Acct367	52	\$10,648	\$2,049	\$0	\$8,599	\$87	\$71	\$0	\$15	\$127	\$33	\$0	\$94
595 MAINTENANCE OF LINE TRANSFORME	Acct368	53	\$849	\$247	\$0	\$602	\$10	\$9	\$0	\$1	\$11	\$4	\$0	\$7
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS			\$0				\$5,976			\$5,976				
597 MAINTENANCE OF METERS			\$0				\$0				\$0			
598 MAINTENANCE OF MISC DISTR PLANT	Distplt	37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Maintenance Labor Expense			\$43,692	\$10,091	\$0	\$33,601	\$6,387	\$351	\$0	\$6,035	\$531	\$161	\$0	\$369
Total Distribution Operation and Maintenance Labor Expenses			\$255,268	\$33,767	\$0	\$221,501	\$7,328	\$1,176	\$0	\$6,151	\$1,630	\$540	\$0	\$1,090
Transmission and Distribution Labor Expenses			\$289,094	\$67,594	\$0	\$221,501	\$8,506	\$2,354	\$0	\$6,151	\$2,170	\$1,081	\$0	\$1,090
Production, Transmission and Distribution Labor Expenses			\$561,672	\$205,236	\$134,936	\$221,501	\$18,000	\$7,148	\$4,700	\$6,151	\$11,385	\$5,913	\$4,383	\$1,090
Customer Accounts Expense														
901 SUPERVISION/CUSTOMER ACCTS	Cust05	6	\$21,713	\$0	\$0	\$21,713	\$38	\$0	\$0	\$38	\$239	\$0	\$0	\$239
902 METER READING EXPENSES	Cust05	6	\$7,364	\$0	\$0	\$7,364	\$13	\$0	\$0	\$13	\$81	\$0	\$0	\$81
903 RECORDS AND COLLECTION	Cust05	6	\$69,888	\$0	\$0	\$69,888	\$124	\$0	\$0	\$124	\$768	\$0	\$0	\$768
904 UNCOLLECTIBLE ACCOUNTS			\$0				\$0				\$0			
905 MISC CUST ACCOUNTS			\$0				\$0				\$0			
Total Customer Accounts Labor Expense			\$98,965	\$0	\$0	\$98,965	\$175	\$0	\$0	\$175	\$1,087	\$0	\$0	\$1,087
Customer Service Expense														
907 SUPERVISION	Cust05	6	\$2,889	\$0	\$0	\$2,889	\$5	\$0	\$0	\$5	\$32	\$0	\$0	\$32
908 CUSTOMER ASSISTANCE EXPENSES	Cust05	6	\$12,265	\$0	\$0	\$12,265	\$22	\$0	\$0	\$22	\$135	\$0	\$0	\$135
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT			\$0				\$0				\$0			
909 INFORMATIONAL AND INSTRUCTIONA			\$0				\$0				\$0			
909 INFORM AND INSTRUCT-IC-LOAD MGMT			\$0				\$0				\$0			
910 MISCELLANEOUS CUSTOMER SERVICE	Cust05	6	\$6,407	\$0	\$0	\$6,407	\$11	\$0	\$0	\$11	\$70	\$0	\$0	\$70
911 DEMONSTRATION AND SELLING EXP			\$0				\$0				\$0			
912 DEMONSTRATION AND SELLING EXP			\$0				\$0				\$0			
913 WATER HEATER - HEAT PUMP PROGRAM			\$0				\$0				\$0			
916 MISC SALES EXPENSE			\$0				\$0				\$0			
Total Customer Service Labor Expense			\$21,560	\$0	\$0	\$21,560	\$38	\$0	\$0	\$38	\$237	\$0	\$0	\$237
Sub-Total Labor Exp			\$682,197	\$205,236	\$134,936	\$342,026	\$18,213	\$7,148	\$4,700	\$6,365	\$12,710	\$5,913	\$4,383	\$2,414
Administrative and General Expense														

Description	Allocation Factor		Outdoor Sports Lighting (OSL)				Electric Vehicle Charging (EV)				Solar Share (SSP)				Business Solar (BS)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Labor - Purchased Power																		
555 PURCHASED POWER	Prod	36	\$0				\$0				\$0				\$0			
556 SYSTEM CONTROL AND LOAD DISPATCH			\$1	\$1	\$0	\$0	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
557 OTHER EXPENSES			\$0				\$0				\$0				\$0			
Total Purchased Power Labor			\$1	\$1	\$0	\$0	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Labor Expenses (Continued)																		
Transmission Labor Expenses																		
560 OPERATION SUPERVISION AND ENG	Trans	38	\$12	\$12	\$0	\$0	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
561 LOAD DISPATCHING	Trans	38	\$27	\$27	\$0	\$0	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
562 STATION EXPENSES	Trans	38	\$6	\$6	\$0	\$0	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
563 OVERHEAD LINE EXPENSES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
566 MISC. TRANSMISSION EXPENSES	Trans	38	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
568 MAINTENANCE SUPERVISION AND ENG	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
570 MAINT OF STATION EQUIPMENT	Trans	38	\$10	\$10	\$0	\$0	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
571 MAINT OF OVERHEAD LINES	Trans	38	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
572 UNDERGROUND LINES	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
573 MISC PLANT	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transmission Labor Expenses			\$59	\$59	\$0	\$0	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Operation Labor Expense																		
580 OPERATION SUPERVISION AND ENGI	FO23	54	\$6	\$4	\$0	\$2	\$6	\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
581 LOAD DISPATCHING	Acct362	50	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
582 STATION EXPENSES	Acct362	50	\$13	\$13	\$0	\$0	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
583 OVERHEAD LINE EXPENSES	Acct365	51	\$13	\$11	\$0	\$2	\$33	\$1	\$0	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
584 UNDERGROUND LINE EXPENSES	Acct367	52	\$3	\$2	\$0	\$0	\$5	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
585 STREET LIGHTING EXPENSE			\$0				\$0				\$0				\$0			
586 METER EXPENSES	C02	28	\$14	\$0	\$0	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
586 METER EXPENSES - LOAD MANAGEMENT			\$0				\$0				\$0				\$0			
587 CUSTOMER INSTALLATIONS EXPENSE			\$0				\$0				\$0				\$0			
588 MISCELLANEOUS DISTRIBUTION EXP	Distplt	37	\$11	\$9	\$0	\$2	\$16	\$1	\$0	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
589 RENTS			\$0				\$0				\$0				\$0			
Total Distribution Operation Labor Expense			\$62	\$41	\$0	\$21	\$63	\$4	\$0	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Maintenance Labor Expense																		
590 MAINTENANCE SUPERVISION AND EN			\$0				\$0				\$0				\$0			
591 MAINTENANCE OF STRUCTURES			\$0				\$0				\$0				\$0			
592 MAINTENANCE OF STATION EQUIPME	Acct362	50	\$6	\$6	\$0	\$0	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
593 MAINTENANCE OF OVERHEAD LINES	Acct365	51	\$10	\$8	\$0	\$2	\$25	\$1	\$0	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
594 MAINTENANCE OF UNDERGROUND LIN	Acct367	52	\$4	\$4	\$0	\$1	\$9	\$0	\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
595 MAINTENANCE OF LINE TRANSFORME	Acct368	53	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS			\$0				\$0				\$0				\$0			
597 MAINTENANCE OF METERS			\$0				\$0				\$0				\$0			
598 MAINTENANCE OF MISC DISTR PLANT	Distplt	37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Maintenance Labor Expense			\$20	\$18	\$0	\$3	\$35	\$2	\$0	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Operation and Maintenance Labor Expenses			\$83	\$59	\$0	\$24	\$97	\$6	\$0	\$92	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission and Distribution Labor Expenses			\$141	\$118	\$0	\$24	\$103	\$12	\$0	\$92	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Production, Transmission and Distribution Labor Expenses			\$174	\$134	\$16	\$24	\$158	\$41	\$25	\$92	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer Accounts Expense																		
901 SUPERVISION/CUSTOMER ACCTS	Cust05	6	\$11	\$0	\$0	\$11	\$43	\$0	\$0	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
902 METER READING EXPENSES	Cust05	6	\$4	\$0	\$0	\$4	\$15	\$0	\$0	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
903 RECORDS AND COLLECTION	Cust05	6	\$35	\$0	\$0	\$35	\$138	\$0	\$0	\$138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
904 UNCOLLECTIBLE ACCOUNTS			\$0				\$0				\$0				\$0			
905 MISC CUST ACCOUNTS			\$0				\$0				\$0				\$0			
Total Customer Accounts Labor Expense			\$49	\$0	\$0	\$49	\$196	\$0	\$0	\$196	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer Service Expense																		
907 SUPERVISION	Cust05	6	\$1	\$0	\$0	\$1	\$6	\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
908 CUSTOMER ASSISTANCE EXPENSES	Cust05	6	\$6	\$0	\$0	\$6	\$24	\$0	\$0	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT			\$0				\$0				\$0				\$0			
909 INFORMATIONAL AND INSTRUCTION			\$0				\$0				\$0				\$0			
909 INFORM AND INSTRUC-LOAD MGMT			\$0				\$0				\$0				\$0			
910 MISCELLANEOUS CUSTOMER SERVICE	Cust05	6	\$3	\$0	\$0	\$3	\$13	\$0	\$0	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
911 DEMONSTRATION AND SELLING EXP			\$0				\$0				\$0				\$0			
912 DEMONSTRATION AND SELLING EXP			\$0				\$0				\$0				\$0			
913 WATER HEATER - HEAT PUMP PROGRAM			\$0				\$0				\$0				\$0			
916 MISC SALES EXPENSE			\$0				\$0				\$0				\$0			
Total Customer Service Labor Expense			\$11	\$0	\$0	\$11	\$43	\$0	\$0	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total Labor Exp			\$233	\$134	\$16	\$83	\$396	\$41	\$25	\$330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Administrative and General Expense																		

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Total LGE - Electric				Residential (RS)				General Service (GS)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
920 ADMIN. & GEN. SALARIES-	LBSUB7	49	\$20,000,454	\$9,520,044	\$5,523,691	\$4,956,719	\$9,906,667	\$3,950,008	\$1,985,464	\$3,971,195	\$2,349,767	\$1,064,899	\$586,987	\$697,880
921 OFFICE SUPPLIES AND EXPENSES	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LBSUB7	49	(\$2,892,849)	(\$1,376,971)	(\$798,942)	(\$716,936)	(\$1,432,892)	(\$571,326)	(\$287,176)	(\$574,390)	(\$339,868)	(\$154,026)	(\$84,901)	(\$100,941)
923 OUTSIDE SERVICES EMPLOYED	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
924 PROPERTY INSURANCE	TUP	56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
925 INJURIES AND DAMAGES - INSURAN	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
926 EMPLOYEE BENEFITS	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
928 REGULATORY COMMISSION FEES	TUP	56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
929 DUPLICATE CHARGES-CR	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930 MISCELLANEOUS GENERAL EXPENSES	LBSUB7	49	\$165,400	\$78,729	\$45,680	\$40,991	\$81,926	\$32,666	\$16,419	\$32,841	\$19,432	\$8,807	\$4,854	\$5,771
931 RENTS AND LEASES	PT&D	35	\$502,249	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
935 MAINTENANCE OF GENERAL PLANT	PT&D	35	\$502,249	\$418,306	\$0	\$83,943	\$234,707	\$172,567	\$0	\$62,140	\$54,549	\$46,560	\$0	\$7,989
Total Labor Administrative and General Expense			\$17,775,254	\$8,640,108	\$4,770,429	\$4,364,717	\$8,790,407	\$3,583,915	\$1,714,707	\$3,491,785	\$2,083,880	\$966,239	\$506,940	\$610,700
Total Labor Operation and Maintenance Expenses			\$73,368,547	\$35,102,036	\$20,124,090	\$18,142,422	\$36,326,993	\$14,563,365	\$7,233,505	\$14,530,124	\$8,615,295	\$3,926,234	\$2,138,532	\$2,550,529
Labor Operation and Maintenance Expenses Less Purchase Power			\$73,368,547	\$35,102,036	\$20,124,090	\$18,142,422	\$36,326,993	\$14,563,365	\$7,233,505	\$14,530,124	\$8,615,295	\$3,926,234	\$2,138,532	\$2,550,529
Other Expenses														
Depreciation Expenses														
Steam Production	BIP	63	\$179,722,988	\$179,722,988	\$0	\$0	\$66,871,203	\$66,871,203	\$0	\$0	\$19,548,742	\$19,548,742	\$0	\$0
Hydraulic Production	BIP	63	\$5,725,980	\$5,725,980	\$0	\$0	\$2,130,519	\$2,130,519	\$0	\$0	\$622,824	\$622,824	\$0	\$0
Other Production	BIP	63	\$12,399,786	\$12,399,786	\$0	\$0	\$4,613,704	\$4,613,704	\$0	\$0	\$1,348,744	\$1,348,744	\$0	\$0
Transmission - Kentucky System Property	Trans	38	\$12,287,717	\$12,287,717	\$0	\$0	\$5,813,559	\$5,813,559	\$0	\$0	\$1,420,068	\$1,420,068	\$0	\$0
Transmission - Virginia Property	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission - Virginia Property	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution	Distplt	37	\$42,603,324	\$18,531,967	\$0	\$24,071,357	\$28,203,197	\$10,384,052	\$0	\$17,819,145	\$4,519,003	\$2,227,963	\$0	\$2,291,040
General Plant	PT&D	35	\$24,383,040	\$20,307,815	\$0	\$4,075,225	\$11,394,471	\$8,377,731	\$0	\$3,016,740	\$2,648,244	\$2,260,376	\$0	\$387,868
Intangible Plant	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Depreciation Expense			\$277,122,836	\$248,976,253	\$0	\$28,146,583	\$119,026,652	\$98,190,767	\$0	\$20,835,885	\$30,107,624	\$27,428,716	\$0	\$2,678,908
Regulatory Credits and Accretion Expenses														
Production Plant	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Plant	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Plant	Distplt	37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Regulatory Credits and Accretion Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Taxes	TUP	56	\$42,336,722	\$35,252,147	\$0	\$7,084,576	\$19,799,681	\$14,555,229	\$0	\$5,244,452	\$4,598,880	\$3,924,591	\$0	\$674,289
Amortization of Investment Tax Credit	TUP	56	(\$916,996)	(\$763,547)	\$0	(\$153,449)	(\$428,853)	(\$315,260)	\$0	(\$113,593)	(\$99,610)	(\$85,005)	\$0	(\$14,605)
Gain Disposition of Allowances			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest	TUP	56	\$75,433,705	\$62,810,721	\$0	\$12,622,984	\$35,278,199	\$25,933,866	\$0	\$9,344,334	\$8,194,081	\$6,992,663	\$0	\$1,201,418
Other Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Expenses			\$393,976,267	\$346,275,573	\$0	\$47,700,694	\$173,675,680	\$138,364,602	\$0	\$35,311,078	\$42,800,975	\$38,260,966	\$0	\$4,540,010
Total Cost of Service (O&M + Other Expenses)			\$1,037,412,928	\$519,260,376	\$397,495,519	\$120,657,034	\$447,059,667	\$210,355,550	\$144,169,210	\$92,534,907	\$115,152,919	\$57,563,234	\$42,495,553	\$15,094,133

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Rate PS (Primary)				Rate PS (Secondary)				Rate TOD (Primary)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
920 ADMIN. & GEN. SALARIES-	LBSUB7	49	\$130,473	\$78,975	\$49,731	\$1,768	\$2,091,807	\$1,268,482	\$739,870	\$83,455	\$2,356,151	\$1,385,121	\$956,411	\$14,620
921 OFFICE SUPPLIES AND EXPENSES	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LBSUB7	49	(\$18,872)	(\$11,423)	(\$7,193)	(\$256)	(\$302,557)	(\$183,472)	(\$107,014)	(\$12,071)	(\$340,792)	(\$200,343)	(\$138,334)	(\$2,115)
923 OUTSIDE SERVICES EMPLOYED	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
924 PROPERTY INSURANCE	TUP	56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
925 INJURIES AND DAMAGES - INSURAN	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
926 EMPLOYEE BENEFITS	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
928 REGULATORY COMMISSION FEES	TUP	56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
929 DUPLICATE CHARGES-CR	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930 MISCELLANEOUS GENERAL EXPENSES	LBSUB7	49	\$1,079	\$653	\$411	\$15	\$17,299	\$10,490	\$6,119	\$690	\$19,485	\$11,455	\$7,909	\$121
931 RENTS AND LEASES	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
935 MAINTENANCE OF GENERAL PLANT	PT&D	35	\$3,478	\$3,446	\$0	\$32	\$56,230	\$55,647	\$0	\$584	\$61,402	\$61,340	\$0	\$63
Total Labor Administrative and General Expense			\$116,158	\$71,651	\$42,949	\$1,558	\$1,862,779	\$1,151,146	\$638,974	\$72,658	\$2,096,247	\$1,257,572	\$825,986	\$12,689
Total Labor Operation and Maintenance Expenses			\$478,822	\$291,170	\$181,180	\$6,472	\$7,677,167	\$4,677,021	\$2,695,518	\$304,628	\$8,645,409	\$5,107,656	\$3,484,426	\$53,327
Labor Operation and Maintenance Expenses Less Purchase Power			\$478,822	\$291,170	\$181,180	\$6,472	\$7,677,167	\$4,677,021	\$2,695,518	\$304,628	\$8,645,409	\$5,107,656	\$3,484,426	\$53,327
Other Expenses														
Depreciation Expenses														
Steam Production	BIP	63	\$1,589,939	\$1,589,939	\$0	\$0	\$24,200,176	\$24,200,176	\$0	\$0	\$29,844,178	\$29,844,178	\$0	\$0
Hydraulic Production	BIP	63	\$50,655	\$50,655	\$0	\$0	\$771,018	\$771,018	\$0	\$0	\$950,836	\$950,836	\$0	\$0
Other Production	BIP	63	\$109,696	\$109,696	\$0	\$0	\$1,669,664	\$1,669,664	\$0	\$0	\$2,059,066	\$2,059,066	\$0	\$0
Transmission - Kentucky System Property	Trans	38	\$93,218	\$93,218	\$0	\$0	\$1,580,097	\$1,580,097	\$0	\$0	\$1,325,108	\$1,325,108	\$0	\$0
Transmission - Virginia Property	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission - Virginia Property	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution	Distplt	37	\$117,065	\$107,923	\$0	\$9,143	\$2,549,768	\$2,382,373	\$0	\$167,395	\$1,552,151	\$1,534,141	\$0	\$18,010
General Plant	PT&D	35	\$168,837	\$167,290	\$0	\$1,548	\$2,729,853	\$2,701,514	\$0	\$28,340	\$2,980,945	\$2,977,896	\$0	\$3,049
Intangible Plant	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Depreciation Expense			\$2,129,411	\$2,118,720	\$0	\$10,691	\$33,500,577	\$33,304,842	\$0	\$195,734	\$38,712,283	\$38,691,224	\$0	\$21,059
Regulatory Credits and Accretion Expenses														
Production Plant	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Plant	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Plant	Distplt	37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Regulatory Credits and Accretion Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Taxes	TUP	56	\$292,927	\$290,236	\$0	\$2,691	\$4,738,097	\$4,688,830	\$0	\$49,267	\$5,167,657	\$5,162,356	\$0	\$5,301
Amortization of Investment Tax Credit	TUP	56	(\$6,345)	(\$6,286)	\$0	(\$58)	(\$102,625)	(\$101,558)	\$0	(\$1,067)	(\$111,929)	(\$111,815)	\$0	(\$115)
Gain Disposition of Allowances			\$0				\$0				\$0			
Interest	TUP	56	\$521,924	\$517,130	\$0	\$4,794	\$8,442,132	\$8,354,350	\$0	\$87,782	\$9,207,503	\$9,198,059	\$0	\$9,445
Other Expenses			\$0				\$0				\$0			
			\$0				\$0				\$0			
Total Other Expenses			\$2,937,917	\$2,919,800	\$0	\$18,117	\$46,578,180	\$46,246,464	\$0	\$331,716	\$52,975,514	\$52,939,824	\$0	\$35,690
Total Cost of Service (O&M + Other Expenses)			\$8,036,811	\$4,350,026	\$3,585,144	\$101,641	\$124,558,289	\$69,257,109	\$53,484,010	\$1,817,170	\$145,873,967	\$77,876,281	\$67,657,713	\$339,974

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Rate TOD (Secondary)				Rate RTS (Transmission)				Special Contract (Customer)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
920 ADMIN. & GEN. SALARIES-	LBSUB7	49	\$1,714,962	\$1,023,469	\$631,630	\$59,863	\$1,127,274	\$631,015	\$494,725	\$1,533	\$66,573	\$39,476	\$27,046	\$51
921 OFFICE SUPPLIES AND EXPENSES	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LBSUB7	49	(\$248,051)	(\$148,034)	(\$91,358)	(\$8,658)	(\$163,048)	(\$91,270)	(\$71,557)	(\$222)	(\$9,629)	(\$5,710)	(\$3,912)	(\$7)
923 OUTSIDE SERVICES EMPLOYED	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
924 PROPERTY INSURANCE	TUP	56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
925 INJURIES AND DAMAGES - INSURAN	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
926 EMPLOYEE BENEFITS	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
928 REGULATORY COMMISSION FEES	TUP	56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
929 DUPLICATE CHARGES-CR	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930 MISCELLANEOUS GENERAL EXPENSES	LBSUB7	49	\$14,182	\$8,464	\$5,223	\$495	\$9,322	\$5,218	\$4,091	\$13	\$551	\$326	\$224	\$0
931 RENTS AND LEASES	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
935 MAINTENANCE OF GENERAL PLANT	PT&D	35	\$45,252	\$45,139	\$0	\$113	\$28,484	\$28,450	\$0	\$34	\$1,737	\$1,736	\$0	\$1
Total Labor Administrative and General Expense			\$1,526,346	\$929,038	\$545,495	\$51,812	\$1,002,033	\$573,414	\$427,260	\$1,359	\$59,231	\$35,828	\$23,358	\$45
Total Labor Operation and Maintenance Expenses			\$6,293,256	\$3,773,875	\$2,301,175	\$218,206	\$4,135,405	\$2,327,385	\$1,802,400	\$5,621	\$244,277	\$145,556	\$98,536	\$186
Labor Operation and Maintenance Expenses Less Purchase Power			\$6,293,256	\$3,773,875	\$2,301,175	\$218,206	\$4,135,405	\$2,327,385	\$1,802,400	\$5,621	\$244,277	\$145,556	\$98,536	\$186
Other Expenses														
Depreciation Expenses														
Steam Production	BIP	63	\$20,175,332	\$20,175,332	\$0	\$0	\$15,207,422	\$15,207,422	\$0	\$0	\$823,531	\$823,531	\$0	\$0
Hydraulic Production	BIP	63	\$642,787	\$642,787	\$0	\$0	\$484,509	\$484,509	\$0	\$0	\$26,238	\$26,238	\$0	\$0
Other Production	BIP	63	\$1,391,974	\$1,391,974	\$0	\$0	\$1,049,219	\$1,049,219	\$0	\$0	\$56,819	\$56,819	\$0	\$0
Transmission - Kentucky System Property	Trans	38	\$1,254,532	\$1,254,532	\$0	\$0	\$654,216	\$654,216	\$0	\$0	\$42,040	\$42,040	\$0	\$0
Transmission - Virginia Property	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission - Virginia Property	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution	Distplt	37	\$1,728,378	\$1,695,940	\$0	\$32,438	\$9,886	\$0	\$0	\$9,886	\$48,946	\$48,672	\$0	\$274
General Plant	PT&D	35	\$2,196,894	\$2,191,402	\$0	\$5,492	\$1,382,838	\$1,381,164	\$0	\$1,674	\$84,311	\$84,265	\$0	\$46
Intangible Plant	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Depreciation Expense			\$27,389,896	\$27,351,967	\$0	\$37,930	\$18,788,090	\$18,776,531	\$0	\$11,559	\$1,081,885	\$1,081,565	\$0	\$320
Regulatory Credits and Accretion Expenses														
Production Plant	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Plant	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Plant	Distplt	37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Regulatory Credits and Accretion Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Taxes	TUP	56	\$3,812,319	\$3,802,772	\$0	\$9,547	\$2,396,398	\$2,393,488	\$0	\$2,909	\$146,214	\$146,134	\$0	\$81
Amortization of Investment Tax Credit	TUP	56	(\$82,573)	(\$82,366)	\$0	(\$207)	(\$51,905)	(\$51,842)	\$0	(\$63)	(\$3,167)	(\$3,165)	\$0	(\$2)
Gain Disposition of Allowances			\$0				\$0				\$0			
Interest	TUP	56	\$6,792,622	\$6,775,612	\$0	\$17,010	\$4,269,795	\$4,264,612	\$0	\$5,184	\$260,518	\$260,374	\$0	\$144
Other Expenses			\$0				\$0				\$0			
			\$0				\$0				\$0			
Total Other Expenses			\$37,912,264	\$37,847,984	\$0	\$64,280	\$25,402,378	\$25,382,788	\$0	\$19,589	\$1,485,450	\$1,484,908	\$0	\$542
Total Cost of Service (O&M + Other Expenses)			\$102,919,167	\$56,454,917	\$45,577,839	\$886,411	\$71,964,236	\$36,878,794	\$34,961,950	\$123,492	\$4,156,701	\$2,209,841	\$1,943,821	\$3,038

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Street Lighting (RLS, LS)				Street Lighting (LE)				Traffic Street Lighting (TE)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
920 ADMIN. & GEN. SALARIES-	LBSUB7	49	\$245,430	\$73,836	\$48,545	\$123,049	\$6,552	\$2,572	\$1,691	\$2,290	\$4,572	\$2,127	\$1,577	\$868
921 OFFICE SUPPLIES AND EXPENSES	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LBSUB7	49	(\$35,499)	(\$10,680)	(\$7,021)	(\$17,798)	(\$948)	(\$372)	(\$245)	(\$331)	(\$661)	(\$308)	(\$228)	(\$126)
923 OUTSIDE SERVICES EMPLOYED	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
924 PROPERTY INSURANCE	TUP	56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
925 INJURIES AND DAMAGES - INSURAN	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
926 EMPLOYEE BENEFITS	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
928 REGULATORY COMMISSION FEES	TUP	56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
929 DUPLICATE CHARGES-CR	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930 MISCELLANEOUS GENERAL EXPENSES	LBSUB7	49	\$2,030	\$611	\$401	\$1,018	\$54	\$21	\$14	\$19	\$38	\$18	\$13	\$7
931 RENTS AND LEASES	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
935 MAINTENANCE OF GENERAL PLANT	PT&D	35	\$16,171	\$3,213	\$0	\$12,958	\$116	\$112	\$0	\$4	\$119	\$96	\$0	\$23
Total Labor Administrative and General Expense			\$228,132	\$66,980	\$41,925	\$119,227	\$5,774	\$2,333	\$1,460	\$1,981	\$4,068	\$1,933	\$1,362	\$773
Total Labor Operation and Maintenance Expenses			\$910,329	\$272,216	\$176,860	\$461,253	\$23,987	\$9,481	\$6,160	\$8,346	\$16,778	\$7,846	\$5,745	\$3,187
Labor Operation and Maintenance Expenses Less Purchase Power			\$910,329	\$272,216	\$176,860	\$461,253	\$23,987	\$9,481	\$6,160	\$8,346	\$16,778	\$7,846	\$5,745	\$3,187
Other Expenses														
Depreciation Expenses														
Steam Production	BIP	63	\$1,366,448	\$1,366,448	\$0	\$0	\$47,593	\$47,593	\$0	\$0	\$47,971	\$47,971	\$0	\$0
Hydraulic Production	BIP	63	\$43,535	\$43,535	\$0	\$0	\$1,516	\$1,516	\$0	\$0	\$1,528	\$1,528	\$0	\$0
Other Production	BIP	63	\$94,277	\$94,277	\$0	\$0	\$3,284	\$3,284	\$0	\$0	\$3,310	\$3,310	\$0	\$0
Transmission - Kentucky System Property	Trans	38	\$99,624	\$99,624	\$0	\$0	\$3,470	\$3,470	\$0	\$0	\$1,593	\$1,593	\$0	\$0
Transmission - Virginia Property	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission - Virginia Property	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution	Distplt	37	\$3,859,201	\$143,344	\$0	\$3,715,856	\$6,058	\$4,993	\$0	\$1,065	\$8,907	\$2,292	\$0	\$6,615
General Plant	PT&D	35	\$785,055	\$155,969	\$0	\$629,086	\$5,613	\$5,432	\$0	\$180	\$5,777	\$4,657	\$0	\$1,120
Intangible Plant	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Depreciation Expense			\$6,248,139	\$1,903,197	\$0	\$4,344,942	\$67,534	\$66,288	\$0	\$1,245	\$69,086	\$61,351	\$0	\$7,735
Regulatory Credits and Accretion Expenses														
Production Plant	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Plant	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Plant	Distplt	37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Regulatory Credits and Accretion Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Taxes	TUP	56	\$1,364,435	\$270,801	\$0	\$1,093,634	\$9,745	\$9,432	\$0	\$313	\$10,015	\$8,068	\$0	\$1,947
Amortization of Investment Tax Credit	TUP	56	(\$29,553)	(\$5,865)	\$0	(\$23,688)	(\$211)	(\$204)	\$0	(\$7)	(\$217)	(\$175)	\$0	(\$42)
Gain Disposition of Allowances			\$0				\$0				\$0			
Interest	TUP	56	\$2,431,091	\$482,501	\$0	\$1,948,590	\$17,364	\$16,806	\$0	\$558	\$17,845	\$14,376	\$0	\$3,469
Other Expenses			\$0				\$0				\$0			
			\$0				\$0				\$0			
Total Other Expenses			\$10,014,112	\$2,650,634	\$0	\$7,363,478	\$94,432	\$92,322	\$0	\$2,110	\$96,729	\$83,621	\$0	\$13,108
Total Cost of Service (O&M + Other Expenses)			\$17,133,546	\$4,048,582	\$3,389,650	\$9,695,314	\$274,115	\$141,012	\$118,062	\$15,041	\$276,324	\$122,146	\$111,525	\$42,654

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP)- Customer/Demand
(Class Allocation)

Description	Allocation Factor		Outdoor Sports Lighting (OSL)				Electric Vehicle Charging (EV)				Solar Share (SSP)				Business Solar (BS)			
	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
920 ADMIN. & GEN. SALARIES-	LBSUB7	49	\$84	\$48	\$6	\$30	\$142	\$15	\$9	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
921 OFFICE SUPPLIES AND EXPENSES	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LBSUB7	49	(\$12)	(\$7)	(\$1)	(\$4)	(\$21)	(\$2)	(\$1)	(\$17)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
923 OUTSIDE SERVICES EMPLOYED	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
924 PROPERTY INSURANCE	TUP	56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
925 INJURIES AND DAMAGES - INSURAN	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
926 EMPLOYEE BENEFITS	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
928 REGULATORY COMMISSION FEES	TUP	56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
929 DUPLICATE CHARGES-CR	LBSUB7	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930 MISCELLANEOUS GENERAL EXPENSES	LBSUB7	49	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
931 RENTS AND LEASES	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
935 MAINTENANCE OF GENERAL PLANT	PT&D	35	\$2	\$2	\$0	\$0	\$2	\$1	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Labor Administrative and General Expense			\$74	\$43	\$5	\$26	\$125	\$13	\$8	\$104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Labor Operation and Maintenance Expenses			\$308	\$177	\$21	\$109	\$521	\$55	\$33	\$434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Labor Operation and Maintenance Expenses Less Purchase Power			\$308	\$177	\$21	\$109	\$521	\$55	\$33	\$434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Expenses																		
Depreciation Expenses																		
Steam Production	BIP	63	\$163	\$163	\$0	\$0	\$291	\$291	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydraulic Production	BIP	63	\$5	\$5	\$0	\$0	\$9	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Production	BIP	63	\$11	\$11	\$0	\$0	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission - Kentucky System Property	Trans	38	\$173	\$173	\$0	\$0	\$17	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission - Virginia Property	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission - Virginia Property	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution	Distplt	37	\$310	\$249	\$0	\$60	\$456	\$25	\$0	\$431	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Plant	PT&D	35	\$98	\$88	\$0	\$10	\$105	\$32	\$0	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intangible Plant	PT&D	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Depreciation Expense			\$761	\$690	\$0	\$70	\$898	\$394	\$0	\$504	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Regulatory Credits and Accretion Expenses																		
Production Plant	Prod	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Plant	Trans	38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Plant	Distplt	37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Regulatory Credits and Accretion Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Taxes	TUP	56	\$172	\$154	\$0	\$18	\$182	\$55	\$0	\$127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Amortization of Investment Tax Credit	TUP	56	(\$4)	(\$3)	\$0	(\$0)	(\$4)	(\$1)	\$0	(\$3)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gain Disposition of Allowances			\$0				\$0				\$0				\$0			
Interest	TUP	56	\$306	\$275	\$0	\$32	\$324	\$98	\$0	\$226	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Expenses			\$0				\$0				\$0				\$0			
			\$0				\$0				\$0				\$0			
Total Other Expenses			\$1,235	\$1,116	\$0	\$119	\$1,399	\$545	\$0	\$854	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Cost of Service (O&M + Other Expenses)			\$3,125	\$2,073	\$400	\$653	\$4,060	\$812	\$643	\$2,605	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

CHARGING FOR DISTRIBUTION UTILITY
SERVICES:
ISSUES IN RATE DESIGN

December 2000

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IV. THE COSTS OF DISTRIBUTION SERVICES

A first question to be answered when designing rates is what does it cost to provide the service? What are the causes and magnitudes of the relevant costs? It is helpful to observe that the costs recovered by distribution-level rates have historically extended far beyond the distribution system. Are there other costs, not directly related to distribution services, that distribution rates are expected to recover? What follow here are an overview of utility costing methodologies and a discussion of some practical considerations to keep in mind when determining rate structures.

A. Utility Plant Costing Methods

Utilities and regulatory commissions use a variety of methods for determining and allocating cost responsibility among customers and customer classes. There are two general types of cost study, embedded and marginal. Embedded, or fully distributed, seeks to identify and assign the historical, or accounting, costs that make up a utility's revenue requirement. Marginal, as the name connotes, aims at determining the change in total costs imposed on the system by a change in output (whether measured by kilowatt-hour, kilowatt, customer, customer group, or other relevant cost driver). Each commission around the country uses these studies in its own way to inform the rate design process; in the end, most commissions rely on embedded cost studies for ultimate allocations and price levels, constrained as they are by a legal requirement to set rates that offer the prudent utility a reasonable opportunity to earn a fair rate of return on its assets used in service to public.³³ The allocations, however, are often structured to reflect at least relative differences in the marginal costs of providing a company's various services.

1. Cost Causation

There is broad agreement in the literature that distribution investment is causally related to peak demand. Numbers of customers on the system and energy needs are also seen to drive costs, but there is less of a consensus on these points or on their implications for rate design. In addition, not all jurisdictions employ the same methods for analyzing the various cost components, and there is of course a wide range of views on their nature—marginal, embedded, fixed, variable, joint, common,³⁴ etc.—and thus on how they should be recovered in rates.

33. NARUC, p. 32.

34. The costs of multiple products or services supplied by the same plant or process are either common or joint. Common are those that generally do not vary with changes in output. The classic example is the president's desk, which is needed to run the firm as a whole but is incremental to the provision of no particular good or service. Another example is that of an airline flight, the majority of whose costs are incurred in a single lump and do not vary with the number of passengers carried. Put another way, common costs are those for which the unit of production (the single flight), which is the basis of cost incurrence, is larger than the unit of sale (a

(continued...)

Numbers of customers, usage, and demand, however, are only part of the story. Other factors also play an important role: geography (particularly population density), system design (e.g., aerial versus underground lines), and the utility's business practices (for example, the extent of expenditures on billing, answering customers' questions/complaints, etc.). The implications of such factors on rate design is unclear, however: one can charge for services on the basis of numbers of customers, usage, and demand, but not on the basis of other such factors.³⁵

2. Embedded Costs

a. Cost Classification: Customers, Demand, and Energy

Traditionally, customer costs are those that are seen to vary with the number of customers on the system: service drops (the line from the distribution radial to the home or business), meters, and billing and collection. Some utilities and jurisdictions also include some portion of the primary and secondary distribution plant (poles, wires, and transformers) in these costs, on the ground that they also are driven more by numbers of customers than by demand or energy. Similar reasoning leads to the designation of the costs of customer service and customer premises equipment as customer-related. But, since the system and its components are sized to serve a maximum level of anticipated demand, the notion that there are any customer costs (aside from perhaps metering and billing) that are not more properly categorized as demand can be challenged (see Subsections 3 and 4, below).

Utilities classify significant portions of their embedded distribution investment as demand-related, reasoning that it is designed and installed to serve a customer or group of customers according to their contribution to some peak load (system, substation, etc.). Substations are a typical example of such costs, but so too may be a significant portion of the wires and related facilities, since they are sized, at least in part, to serve a peak demand.

There are a number of methods for differentiating between the customer and demand components of embedded distribution plant. The most common method used is the basic customer method, which classifies all poles, wires, and transformers as demand-related and meters, meter-reading, and billing as customer-related. This general approach is used in more than thirty states. A

34. (...continued)
single ticket to a single passenger). Kahn, Vol. I, p. 77. If services produced in common can be produced in varying proportions, it may then be possible to identify separate marginal production costs for each.

Products that are produced in fixed proportions (e.g., cotton fiber and cottonseed oil, beef and hides, mutton and wool) are characterized by joint costs. For that aspect of their production process that is joint, the products have no separately identifiable marginal costs. *Id.*, p. 79. See also Bonbright, pp. 355-360.

35. These other cost factors can have huge effects on prices. Three distribution utilities in the American south, owned by the same holding company and using the same costing methodology, recently proposed new metering, customer service rates, and delivery rates. The rates, designed as a combination of monthly per-customer and per-kW of peak demand charges, vary from company to company by ratios ranging from 1.25 to 1.9.

variation is to treat poles, wires, and transformers as energy-related driven by kilowatt-hour sales but, though it has obvious appeal, only a small number of jurisdictions have gone this route.

Two other approaches sometimes used are the minimum size and zero-intercept methods. The minimum size method operates, as its name implies, on the assumption that there is a minimum-size distribution system capable of serving customers minimum requirements. The costs of this hypothetical system are, so the argument goes, driven not by customer demand but rather by numbers of customers, and therefore they are considered customer costs. The demand-related cost portion then is the difference between total distribution investment and the customer-related costs. The zero-intercept approach is a variation on the minimum size. Here the idea is to identify that portion of plant that is necessary to give customers access but which is incapable of serving any level of demand. The logic is that the costs of this system, because it can serve no demand and thus is not demand-related, are necessarily customer-related.³⁶ However, the distinction between customer and demand costs is not always clear, insofar as the number of customers on a system (or particular area of a system) will have impacts on the total demand on the system, to the extent that their demand is coincident with the relevant peak (system, areal, substation, etc.).

Any approach to classifying costs has virtues and vices. The first potential pitfall lies in the assumptions, explicit and implicit, that a method is built upon. In the basic customer method, it is the *a priori* classification of expenditures (which may or may not be reasonable). In the case of the minimum-size and zero-intercept methods, the threshold assumption is that there is some portion of the system whose costs are unrelated to demand (or to energy for that matter). From one perspective, this notion has a certain intuitive appeal these are the lowest costs that must be incurred before any or some minimal amount of power can be delivered but from another viewpoint it seems absurd, since in the absence of any demand no such system would be built at all. Moreover, firms in competitive markets do not indeed, can not price their products according to such methods: they recover their costs through the sale of goods and services, not merely by charging for the ability to consume, or access.

Other assumptions are of a more technical nature. What constitutes the minimum system? What are the proper types of equipment to be modeled? What cost data are applicable (historical, current installations, etc.)? Doesn't the minimum system in fact include demand costs, since such a system can serve some amount of demand? The zero-intercept method attempts to model a system that has no demand-serving capability whatsoever, but what remains is not necessarily a system whose costs are driven any more by the number of customers than it is by geographical considerations, whose causative properties are neither squarely demand- nor customer-related. Does use of an abstract minimum system place a disproportionate share of the cost burden on

36. It is called zero-intercept because it relates installed cost to current carrying capacity or demand rating, creat[ing] a curve for various sizes of the equipment involved, using regression techniques, and extend[ing] the curve to a no-load intercept. NARUC, p. 92.

certain customers or classes, in certain cases even resulting in double-counting? The answers chosen to these and other questions will have impacts upon the respective assignments (by type and customer class) of costs.³⁷

Historically, the investment decisions of system planners in vertically-integrated utilities were constrained by the least total cost objective: simply, that they would make that combination of investments that were expected, given their assessments of risk, to meet expected demand for service over some reasonable planning horizon. Given the inability to store electricity and the typical obligation to serve all customers *on demand*, a utility was required to have sufficient capacity available to meet peak demand. And, if its only obligation were to meet peak demand, then it would install only the most inexpensive capacity. However, it had also to serve energy needs at other times, and it is a general characteristic of electric generation technology that as capacity costs decrease variable operating costs increase. There is, therefore, a trade-off between capacity and energy costs that system planners considered when building (or purchasing) new capacity, if they hoped to minimize total costs. Put another way, significant portions of generating capacity were purchased not to meet demand, but to serve energy, when the fuel cost savings that the more expensive generation would produce were greater than the additional costs of that capacity. These incremental capacity costs were therefore correctly viewed as energy costs.

A similar kind of analysis can inform the design of distribution systems, as it also does transmission. The question is whether there is some amount of capacity in excess of the minimum needed to meet peak demand that can cost-effectively be installed. The additional capacity larger substations, conductors, transformers will reduce energy losses; if the cost of energy saved is greater than that of the additional capacity, then the investment will be cost-effective and should be made.³⁸ For the purposes of cost analysis and rate design, these kinds of distribution investments are rightly treated as energy-related.³⁹

b. Cost Allocation

As a general matter, distribution facilities are designed and operated to serve localized area loads. Substations are designed to meet the maximum expected load of the distribution feeders radiating from them. The feeders are designed to meet at least the maximum expected loads at the primary

37. Sterzinger, George, The Customer Charge and Problems of Double Allocation of Costs, *Public Utilities Fortnightly*, July 2, 1981, p. 31; see also Bonbright, p. 347-348.

38. Losses vary with the square of the load. We note also that there is some minimum amount of losses that cannot be avoided, and that conductors must be sized such that the losses can be absorbed while still meeting peak load. To this degree, losses impose a capacity, rather than energy, cost.

39. An unhappy consequence of separating distribution and transmission planning from that of generation in restructured markets is the potential loss of this capacity-versus-energy consideration when making new investment. Certainly, without some sort of regulatory or legislative requirement, wires-only companies have no generation cost-savings motive to guide their planning decisions.

and secondary service levels. (As noted above, some investment in distribution capacity may be seen as reducing energy losses rather than serving peak demand.) For costing purposes it is the relevant subsystem's (substation, feeder, etc.) peak that matters, but these peaks may or may not be coincident with each other or with the overall system's peak. There can be significant variation among them. Consequently, one practice is to allocate the costs of substations and primary feeders (which usually enjoy relatively high load factors) to customer class non-coincident peaks and to allocate secondary feeders and line transformers (with lower load factors) to the individual customer's maximum demand.⁴⁰ In addition, costs are allocated according to voltage level; customers taking service at higher levels are typically not assigned any of the costs of the lower-voltage systems that do not serve them. Costs are then allocated among customer rate groups (or classes) which requires, among other things, information and judgments about coincidence of demand when customers of different classes share facilities, as is often the case.

3. Marginal Costs

For the reasons stated earlier, it is the long-run marginal cost that is most relevant to designing rates. It can be described as the cost of that lumpy, geographically dispersed set of investments that a utility must make if demand continues to grow after the distribution system has initially been built out.

a. Demand and Energy

As already noted, the drivers of distribution costs are typically seen to be peak demand (itself driven by both customer demand and numbers of customers) and energy needs.⁴¹ For the purposes of marginal cost analysis, it is also necessary to identify investments that are not made to serve incremental demands, but are made for some other purpose—reliability, replacement of existing systems, etc. The costs of these investments are generally not included in marginal cost calculations, although, in certain cases, there may be legitimate arguments to the contrary.⁴²

40. Class non-coincident peak may not be the best measure of cost causation, since much of the system serves a variety of customer classes. Chernick, Paul, *From Here to Efficiency: Securing Demand-Management Resources*, Vol. 5, 1993, p. 81. Ideally, the object is to design rates that reflect the costs of customers' contributions to the relevant peak.

41. It is worth noting that, in the short run, distribution costs vary more closely with numbers of customers than with load (except in capacity-constrained areas). For rate design, with its focus on the long run, this fact need not be a distraction. It does, however, have implications for setting revenue requirements. We address this question in Chapter V, below.

42. For instance, at the time that an investment to replace existing facilities (whose loads, let us say, are not expected to change over some extended period) is being contemplated, there are costs that can potentially be avoided. In the extreme, replacement would be unnecessary if all customers served by the facility were to decide to go off-grid. Other, more likely alternatives involve combinations of end-use efficiency, distributed generation, and smaller, more efficient distribution technologies. On these bases, the marginal or, more reasonably, the larger
(continued...)

Many of the same cost classification and assignment questions that pervade embedded cost analyses also recur in marginal cost studies, although their answers have different analytical effects. Whereas an embedded cost study strives to identify and assign total historical costs to classes of service (on the basis of any of a number of principles, including cost causation and fairness), a marginal cost analysis aims to determine the cost consequences of changes in output and thus the value of resources that must be used to serve incremental demand. Therefore, costs that are unaffected by changes in output (which describes all common and many joint costs) are excluded from the costs under examination.⁴³

The study period for a marginal cost analysis is forward-looking and should be of sufficient duration to assure that all incremental demand is related to the investments forecast to serve that demand: a mismatch of timing and investment could result in significantly over- or understated costs. Those incremental costs are then discounted to their present value and annualized over the planning horizon. This has the effect of smoothing out the lumpiness of investment in relation to changes in demand.⁴⁴ This analysis relates changes in total costs to changes in demand (aggregating demand increases caused by the addition of customers with those caused by increases in demand per customer).⁴⁵ Since new customers create additional demand, this approach is not unreasonable.

Even so, some jurisdictions consider certain costs customer-related and treat them separately for the purpose of marginal cost analysis. Customer premises equipment that which is dedicated specifically to individual customers and unrelated to variations in demand (meters and perhaps service drops) are probably the only distribution costs that can be directly assigned to customers (except in the cases of customers who have additional facilities transformers, wires, even

42. (...continued)

incremental costs of distribution can be calculated. If replacement of the particular component of the system is forecast for some time in the future, then its expected future costs would need to be discounted appropriately to yield a present-value incremental cost.

43. Because marginal cost is defined as the change in total cost arising from a change in output, all costs are, strictly speaking, included in the analysis. It just happens that most are netted out, to reveal those that are caused by the change in output. As a practical matter, however, an analyst may simply identify the costs that vary with output and exclude the rest. It is this second approach, however, that raises debates about the nature of costs and whether they should be included in the analysis. Are they joint or common? Do they vary with demand, energy, customers, or not at all? Resolving the issues usually requires large doses of judgment.

44. An alternative approach is to calculate the cost (savings) of advancing (deferring) by one year the planned stream of investments to meet the increment (decrement) in demand. This approach yields a cost that is equal to the value of the marginal investments for one year (which is the same as the economic carrying charge on those investments). This method is often used, for example, to determine an annual cost per kW of generating capacity.

45. For sizing much of the distribution system, demand is the critical factor. One customer contributing six kilowatts to peak demand has the same impact as two each contributing three kilowatts.

substations, dedicated solely to their needs).⁴⁶ Some jurisdictions also consider other facilities (line transformers, secondary level conductors) in some measure customer-related, but, to the extent that they are jointly-used to serve more than one customer, it may be difficult to establish that the addition or loss of any one customer will affect the costs of those facilities.⁴⁷ In any event, if some costs are deemed marginal customer costs (which means that they are avoidable only at the time of hook-up), it by no means follows that they should be recovered in recurring monthly fixed fees (see Section V.A.5., below).

Other approaches sometimes used to resolve the cost-causation question are the minimum system and zero intercept methods. Here, instead of using embedded cost data, the distribution system is modeled to determine the cost (in current dollars) of a hypothetical system that could serve all customers minimum demand or (in the case of zero-intercept) that could provide voltage but not power.⁴⁸ This cost would be deemed customer-related and separated from the total incremental cost previously determined, to identify the demand (or, more properly, the demand- and energy-related) portion. For the reasons stated earlier, we challenge the wisdom of these approaches.⁴⁹

Other methodological difficulties may also arise. By definition, joint and common costs are not marginal, but occasionally they creep into the analysis, when, for example, they make use of what are in effect *average*, not *marginal*, investments and expenditures.⁵⁰ And, as with embedded costs, marginal costs are typically broken out by customer class. Here, again, the analysis requires

46. After the meter, the customer service drop is typically seen as the least demand-related component of the system: it is sized to exceed any realistic maximum demand that the consumer might impose and it will last a very long time. However, although it is true that no investment would be made unless a customer were present, it is also true that the amount of the initial investment increases as the customer's forecasted load increases. Thus, customer investments can be seen as demand-related, as can investments farther up the system transformers, wires, and substations whose sizing depends on expected peak demand. Bouford, James D., *Standardized Component Method for the Determination of Marginal and Avoided Demand Cost at the Distribution Level*, Central Maine Power Company, (unpublished and undated), pp. 3-4.

47. NARUC, p. 136.

48. A handbook published by the National Economic Research Associates (NERA), which is often cited in support of the minimum system distribution cost classification, states that only the labor costs necessary to put together a minimum system and no conductor and transformer costs are customer-related. NERA, *How To Quantify Marginal Costs: Topic 4*, (prepared for the Electric Utility Rate Design Study, March 10, 1977), pp. 76.

49. California, for instance, has rejected the minimum system approach to marginal costs, favoring instead a method which uses the weighted average of the costs of continuing to serve existing customers and the costs of initiating service to new customers.

50. See, e.g., NARUC, p. 127, which notes that, because calculating marginal distribution and customer costs can be difficult, it is still common for analysts to use some variation of a projected embedded methodology for these elements, rather than a strictly marginal approach. This tack is justified by the sweeping assumption that projected embedded distribution costs are a reasonable approximation of marginal costs. The assumption is, however, contestable. FERC accounting requirements, which form the basis of most embedded cost analyses, include in distribution certain, and often substantial, administrative and general (A&G) costs (Accounts 920 to 935). A&G is not caused by the provision of distribution service.

CHARGING FOR DISTRIBUTION UTILITY SERVICES

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reasonable assessments of the coincidence of demand, when customers of different classes share facilities.

Another dimension of cost, and perhaps most revealing, is the geographic. There are several aspects to it. First are the topographical and meteorological characteristics of the area over which the distribution system is laid. Elevations, plant life, weather, soil conditions, and so on all have effects on costs. So too demography, which is captured partly by demand and numbers of customers, but also affecting costs is the density of customers in an area (sometimes expressed as customers per mile). These influences combine in assorted ways, with themselves but also with changes in load and rates of investment, to produce variations in costs from one area of the distribution system to another. It is not unusual to see marginal distribution costs varying greatly from one place to another, even when the distances between the different areas is comparatively short. Table 1 describes the significant variations in costs for incremental distribution investments in a large mid-western utility.

	Average System Marginal Costs per kW	Area Specific High-Low Marginal Costs per kW	Annual Cost @ 15% Capital Cost Recovery Factor	Average Marginal Costs per kWh @ 20% Load Factor ⁵¹	High Marginal Costs per kWh @ 20% Load Factor
Transmission	\$230	NA	\$34	\$0.02	\$0.04
Distribution Lines	\$960	\$1,575 - 0	\$140	\$0.08	\$0.135
Distribution Transformers	\$60	\$300 - 0	\$9	\$0.0015	\$0.025
Total	\$1,250	\$1,875 - 0	\$183	\$0.1015	\$0.20

Table 1

Differentiating marginal costs along these lines will tell a utility where investment (whether in new facilities, end-use efficiency, or distributed generation) is needed and what the minimum value of that investment is. Whether for rate-making purposes this information is useful should distribution rates be geographically deaveraged? is a tougher question. We take it up in Chapter V, below.

51. This is estimated load factor for the incremental distribution investment alone, not for the entire distribution system altogether. Incremental investment to meet peak needs typically manifests low load factors; 20% is a conservatively high estimate.

4. Key Concern in Determining Costs: Follow the Money

The occasionally technical and arcane matters taken up in embedded and marginal cost studies are, of course, important, but it is perhaps more important to bear in mind that, in rate design cases, what is fundamentally at issue is who should bear what revenue responsibilities. In the interplay between cost allocation and rate structures, the debate over money is played out. First is the question of what costs will be categorized as *distribution*, as opposed to transmission or generation in the case of vertically integrated utilities, or perhaps competitive services in other instances. This is no small matter, since significant portions of a firm's joint and common costs (typically, administrative and general) are often attributed to the distribution business, even though there is no causal relationship between them. Then there is the designation of a cost as either *customer* or *demand*, which will affect both how costs are divvied up among classes and who within each class will pay them (*i.e.*, both inter- and intra-class allocations). While there is a touch of cynicism in the observation that there is no shortage of academic arguments to justify particular outcomes, it is nevertheless largely true. Always be aware of the revenue effects of a particular rate structure. Who benefits, who loses? Fixed prices, because they recover revenues by customer rather than by usage, invariably shift a larger proportion of the system's costs to the lower-volume consumers (residential and small business). The positions that interested parties take with respect to rate design should, in part, be considered in light of their impacts on class revenue burdens and on the profitability of the utility. Here the admonition to be practical cannot be stressed enough. Seemingly small changes in a rate design can have very significant consequences for different customers.⁵²

52. Consider the following example (the hypothetical rates cover distribution services only). A residential customer using 500 kWh per month and paying \$0.05 per delivered kWh and a monthly customer charge of \$5.00 sees a monthly bill of \$30. If rates were revised so that residential customers paid a fixed charge of \$20 per month plus \$0.02 cents per kWh, a customer using 500 kWh would receive the same total bill of \$30. For this customer, the rateredesign is revenue neutral. However, for a customer using 300 kWh/month, the monthly bill under the original rate structure is \$20 and, under the new rates, is \$26—a 30% increase, even though there is no change in usage. For a customer using 700 kWh/month, the original bill is \$40 and the revised bill is \$34, a 15% reduction.

Consider a gain the customer using 500 kWh/month. If, under the original rate structure, she reduced her electricity use to 300 kWh per month (whether by load reduction, demand-side management, the installation of a rooftop solar electric system, or some combination of these options), she would reduce her bill by \$10. However, under the revised rate structure, she would only reduce her bill by \$4.

Whether the impacts of a rate design change are immediate and substantial depends, of course, on a variety of factors. The extent to which class cost allocations are altered will determine whether particular customers' total bills (all else being equal) will go up or down. Even those changes that are meant to be class revenue-neutral will affect individual customer bills: as already noted, shifts from usage-based to fixed charges recover disproportionately higher revenues from low-volume users and then, more subtly, there are the effects (both positive and negative) on bills and revenues that flow from demand responses to the changes in rate structure.

5. Usage Sensitivity: What's Avoidable?

a. Peak Demand and Sizing the Wires

Distribution investment is made to serve an expected level of demand over a period of time, often determined by the useful life of the equipment. To the extent that, once a network (or component of it) is built, there is excess capacity in it, the marginal cost of using that excess capacity will be quite low (possibly very close to zero, insofar as there is little in the way of variable cost). It is this phenomenon that the short-run marginal cost of delivering a kilowatt-hour is zero that underlies the argument that there should be no per-kilowatt-hour charge for doing so.

As peak load grows, it will press up against the capacity limits of the system. At the time of constraint, the marginal cost of delivering a kilowatt-hour is, in fact, significantly greater than zero: at a minimum it is the cost of the additional investment needed to carry that marginal kilowatt-hour to end-users.⁵³ At that point, presumably, the new investment is made, and it is sized to minimize the total costs of delivery over the long term and thus, as before, there is suddenly excess capacity causing once again the marginal cost to fall to almost zero.

This non-linearity of investment with demand is a characteristic of much of the distribution system, the closer one gets to the end-user. To the extent that there are not an infinite number of equipment sizes to enable precise matching of investment and demand, excess capacity is almost necessarily built into the system, from substation facilities to feeders, transformers, customer service drops. But this has less to do with the finitude of equipment options than it does with the least total cost planning objective (optimizing total construction and operations costs over the investment horizon). The analytical key is to view the system over a time period long enough to smooth out the lumpiness of investment in relation to changes in demand.⁵⁴

What emerges from such analysis is the recognition that there are costs associated with load growth, savings generated by reductions in load growth, and savings flowing from reductions in existing load. These values, not necessarily equal to each other, reflect in part the fungibility of significant portions of the system (e.g., substations and feeders). Capacity unused, or freed up, by one customer can be used by others.⁵⁵

Sometimes cited as an interesting and somewhat anomalous characteristic of some distribution investment, specifically that closest to customers (such as the service drop) is its manifestation of positive marginal costs with load growth but seemingly zero marginal (or avoided) costs with load reductions. This is because, so the argument goes, load reduction makes no capacity available for

53. And it may indeed be greater, if the value to consumers of that marginal delivery is greater than the cost of the additional investment. See Appendix A.

54. The justification for analyzing costs over the long run, and for setting prices on that basis, is discussed in Appendix A.

55. Chernick, Vol. 5, p. 68.

alternative uses, that did not already exist. This not so, however, because the inability to re-use capacity does not mean that there is no value to not using it. At the very least, future replacement costs can be deferred and the equipment installed on replacement can be down-sized, thereby reducing costs for all users.⁵⁶

The differences in costs and savings associated with load growth, reduced growth rates, and reductions in existing load may leave some room for debate about their implications for rate design; but, given the declining-cost nature of the distribution system, these differences will probably have less of an impact than will the need to recover an embedded revenue requirement. The critical point here is that distribution costs vary primarily with load over the longer term.

b. Energy: The Costs of Throughput

As discussed earlier, to the extent that distribution investments are made to offset energy needs, there are necessarily costs associated with avoiding those investments. Losses, heat build-up, frequency of overloads, etc., are aspects of energy use that affect distribution investment and operations; thus there are marginal energy costs in distribution. Whether avoiding those costs make alternatives to distribution cost-effective is an empirical question. But, for purposes of rate design, it is sufficient to say that these marginal costs should be understood and appropriately reflected in rates. They are unquestionably volumetric in nature.

B. Conclusion: The Costs of Distribution Services

Cost studies are intended to provide useful information about the causes and magnitudes of costs, to inform a rate design process that is guided by the general principle that those who cause a cost should pay that cost. However, the usual drivers ascribed to distribution costs (both embedded and marginal) describe only part of the story, and the force-fitting of square costs into round drivers can lead to rate designs that will not best promote long-run dynamic efficiency. This is especially true of embedded cost studies, in which a central objective is to assign or allocate costs to particular services or classes of customers, even though many of those costs cannot be assigned unequivocally according to the principle of causation. By their very nature, many utility costs are joint or common to two or more services; consequently there can be no unshakeable assertion that any one service in fact caused a cost and, therefore, that a particular rate element should recover it. And marginal cost studies often suffer from this deficiency as well. This means that regulators should be very careful before relying upon what are essentially (though not necessarily

⁵⁶ *Id.*, pp. 68-71. Also affected is the magnitude and cost of over-sizing equipment in order to serve forecast demand. See also NERA, pp. 17-18.

unreasonable) arbitrary cost assignments for the purposes of designing rates.⁵⁷ Too great a dependence on cost studies is to be captured by their underlying assumptions and methodological flaws. Utilities and commissions should be cautious before adopting a particular method on the basis of what may be a superficial appeal. More important, however, is the concern that a costing method, once adopted, becomes the predominant and unchallenged determinant of rate design.

Marginal cost analysis demonstrates that distribution costs vary with load in the long run. This has important implications for rate design. Embedded cost analysis, though it relies on *a priori* assumptions about causes (and allocations therefore) of historical costs, is useful in rate design at least insofar as it informs the process of reconciling marginal cost-based rates with revenue requirements.⁵⁸ We recognize that there are honest disagreements over approaches to both kinds of analysis.⁵⁹ But what is important here is for regulators to be aware of the fundamental relationships between costs and demand for electric service, in order to devise rates that best serve the objectives they seek.

57. To ensure that [embedded distribution plant] costs are properly allocated, the analyst must first classify each account as demand-related, customer-related, or a combination of both. The classification depends upon the analyst's evaluation of how the costs in these accounts were incurred. NARUC, p. 89. Interestingly, the manual, in a table on page 34, acknowledges that there is an energy-related component to embedded distribution costs, but is otherwise silent on the question.

58. Bonbright, pp. 366-367. Bonbright expresses some skepticism as to the usefulness of most embedded cost studies for rate design, on the ground that they often ignore the relationship between cost causation and apportionment. One may suspect that the choice of [allocation] formula depends, not on principles of cost imputation but rather on types of apportionment which tend to justify whatever rate structure is advocated for non-cost reasons. *Id.*, p. 368.

59. See, e.g., Chernick, Vol. 5, pp. 58-83, and NARUC, pp. 86-104 and 137-146.

KENTUCKY UTILITIES COMPANY
Residential Customer Cost Analysis

	Residential
Gross Plant	
369 Services	\$98,814,110
370 Meters	\$44,796,691
Total Gross Plant	\$143,610,801
Depreciation Reserve 1/	
Services	\$53,459,461
Meters	\$25,039,873
Total Depreciation Reserve	\$78,499,334
Total Net Plant	\$65,111,467
Operation & Maintenance Expenses	
586 Dist Oper - Meter	\$3,958,275
597 Maintenance-Meters	\$0
902 Meter Reading	\$488,745
903 Records & Collections	\$8,730,173
Total O & M Expenses	\$13,177,193
Depreciation Expense 2/	
Services	\$2,529,641
Meters	\$2,700,501
Total Depreciation Expense	\$5,230,143
Revenue Requirement	
Interest	\$1,210,115
Equity return	\$3,460,023
State Income Taxes @ 6.00%	\$279,560
Federal Income Tax @21.00%	\$919,753
Revenue For Return	\$5,869,452
O & M Expenses	\$13,177,193
Depreciation Expense	\$5,230,143
Subtotal Customer Revenue Requirement	\$24,276,787
Total Revenue Requirement	\$24,276,787
Number of Customers	442,342
Number of Bills	5,308,104
TOTAL MONTHLY CUSTOMER COST	\$4.57

1/ Accumulated Depreciation percent of Gross Plant per Exhibit JJS-KU-1.

2/ Depreciation accrual rate times Gross Plant per Exhibit JJS-KU-1.

LOUISVILLE GAS & ELECTRIC
Electric Residential Customer Cost Analysis

	Residential
Gross Plant	
369 Services	\$35,887,612
370 Meters	\$28,919,806
Total Gross Plant	\$64,807,418
Depreciation Reserve 1/	
Services	\$24,886,347
Meters	\$16,778,296
Total Depreciation Reserve	\$41,664,643
Total Net Plant	\$23,142,775
Operation & Maintenance Expenses	
586 Dist Oper - Meter	\$5,422,145
597 Maintenance-Meters	\$0
902 Meter Reading	\$2,833,731
903 Records & Collections	\$5,881,578
Total O & M Expenses	\$14,137,454
Depreciation Expense 2/	
Services	\$1,045,049
Meters	\$1,518,157
Total Depreciation Expense	\$2,563,206
Revenue Requirement	
Interest	\$430,115
Equity return	\$1,229,807
State Income Taxes @ 6.00%	\$99,365
Federal Income Tax @21.00%	\$326,911
Revenue For Return	\$2,086,198
O & M Expenses	\$14,137,454
Depreciation Expense	\$2,563,206
Subtotal Customer Revenue Requirement	\$18,786,857
Total Revenue Requirement	\$18,786,857
Number of Customers	377,599
Number of Bills	4,531,188
TOTAL MONTHLY CUSTOMER COST	\$4.15

1/ Accumulated Depreciation percent of Gross Plant per Exhibit JJS-LGE-1.
2/ Depreciation accrual rate times Gross Plant per Exhibit JJS-LGE-1.

Louisville Gas and Electric Company**Summary of Adjusted Rates of Return by Class**

Rate Class	Revenue	Operating Expenses	Operating Margin	Rate Base	Rate of Return On Rate Base	Rate of Return On Rate Base After Increase
Residential Service Rate RGS	\$ 160,527,944	\$ 118,366,718	\$ 42,161,226	\$ 636,498,491	6.62%	9.24%
Commercial Service Rate CGS	60,485,684	47,130,160	13,355,524	312,131,056	4.28%	5.46%
Industrial Service Rate IGS	4,719,778	3,568,932	1,150,846	25,025,270	4.60%	4.59%
As Available Gas Service Rate AAGS	224,994	479,905	(254,910)	4,454,612	-5.72%	-3.89%
Firm Transportation Service Rate FT	6,592,613	9,341,513	(2,748,901)	74,240,547	-3.70%	-1.05%
	232,551,013.41	178,887,228.33	53,663,785.08	1,052,349,976.79	5.10%	7.23%

Louisville Gas and Electric Company**Summary of Rates of Return by Class w/Proposed Increase**

	Revenue	Operating Expenses	Operating Margin	Rate Base	ROR
Residential Service Rate RGS	\$ 182,847,170	\$ 124,004,441	\$ 58,842,729	\$ 636,498,491	9.24%
Commercial Service Rate CGS	65,407,210	48,373,571	17,033,639	312,131,056	5.46%
Industrial Service Rate IGS	4,717,916	3,568,466	1,149,450	25,025,270	4.59%
As Available Gas Service Rate AAGS	334,482	507,553	(173,071)	4,454,612	-3.89%
Firm Transportation Service Rate FT	9,223,520	10,005,916	(782,396)	74,240,547	-1.05%
	262,530,298.41	186,459,947.13	76,070,351.29	1,052,349,976.79	7.23%

* The increase shown for Rate FT reflects a proxy price for the customer's natural gas of \$2.66 per Mcf.

	A	B	C	D	S	T	U	V
1								
2	Description		Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer
3								
4	Gas Plant at Original Cost							
5								
6	Underground Storage Plant							
7	350-357	Underground Storage Plant	PT350	F003	-	-	-	-
8	358	Asset Retire Obligation Gas Plant	PT350	F003	-	-	-	-
9								
10	Total Storage Plant		PTST	\$	- \$	- \$	- \$	-
11								
12	Transmission Plant							
13	365-372	Transmission	PT365	F005	-	-	-	-
14								
15	Distribution Plant							
16	374	Land and Land Rights	PT374	F008	-	-	-	-
17	375	Structures & Improvements	PT375	F008	-	-	-	-
18	376	Mains	PT376	F009	-	-	-	-
19	378	Meas. & Reg. Sta. Equip. - General	PT378	F008	-	-	-	-
20	379	Meas. & Reg. Sta. Equip. - City Gate	PT379	F008	-	-	-	-
21	380	Services	PT380	F010	422,716,510	-	-	-
22	381	Meters	PT381	F011	-	69,454,781	-	-
23	382	Meter Installations	PT382	F011	-	-	-	-
24	383	House Regulators	PT383	F011	-	27,617,358	-	-
25	384	House Regulator Installations	PT384	F011	-	-	-	-
26	385	Industrial Meas. & Reg. Equip.	PT385	F011	-	2,155,727	-	-
27	387	Other Equipment	PT387	F011	-	1,990,118	-	-
28	388	Asset Retire Obligation Gas Plant-City Gate	PT388	F008	-	-	-	-
29	388	Asset Retire Obligation Gas Plant-Mains	PT388	F009	-	-	-	-
30								
31	Sub-Total Distribution Plant		PTDSUB	\$	422,716,510 \$	101,217,983 \$	- \$	-
32								
33	U-T-D Subtotal		PTSUB		422,716,510	101,217,983	-	-
34								
35								
36	117 & 352	Gas Stored Underground/Non-Current	PT117	F003	-	-	-	-
37	301-303	Intangible Plant	PT301	PTSUB	109	26	-	-
38	392-396	General Plant	PT389	PTSUB	4,736,115	1,134,046	-	-
39	301-399	Common Utility Plant	PTCP	PTSUB	29,242,805	7,002,087	-	-
40								
41	Total Plant in Service		PTIS		456,695,539	109,354,142	-	-
42								
43								
44								
45								
46								
47								
48								
49								
50								

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2	Description	Name	Vector		Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand	
3												
51												
52	<u>Gas Plant at Original Cost (Continued)</u>											
53												
54	Construction Work in Progress											
55	Underground Storage	CWIPUS	F003	\$	5,350,413	-	-	5,350,413	-	-	-	
56	Transmission	CWIPTR	F005		21,538,079	-	-	-	-	17,996,767	3,541,313	
57	Distribution Mains	CWIPDM	F009		17,858,627	-	-	-	-	-	-	
58	Other Distribution	CWIPOD	PTDSUB		-	-	-	-	-	-	-	
59	General	CWIPCO	PTSUB		231,748	-	-	30,550	-	28,820	5,671	
60	Common		PTSUB		5,017,612	-	-	661,447	-	623,978	122,783	
61		CWIP		\$	49,996,479	\$	-	\$	6,042,410	\$	3,669,767	
62												
63		PTT		\$	1,683,815,385	-	-	231,655,552	-	220,361,145	43,361,549	
64												
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	A	B	C	D	M	N	O	P	Q	R
1										
2	Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer	
3										
51										
52	Gas Plant at Original Cost (Continued)									
53										
54	Construction Work in Progress									
55	Underground Storage	CWIPUS	F003	-	-	-	-	-	-	
56	Transmission	CWIPTR	F005	-	-	-	-	-	-	
57	Distribution Mains	CWIPDM	F009	-	-	16,185,701	-	1,672,926	-	
58	Other Distribution	CWIPOD	PTDSUB	-	-	-	-	-	-	
59	General	CWIPCO	PTSUB	-	9,935	68,788	-	7,110	-	
60	Common		PTSUB	-	215,095	1,489,346	-	153,936	-	
61		CWIP	\$	-	\$ 225,030	\$ 17,743,835	\$ -	\$ 1,833,972	\$ -	
62										
63		PTT		-	69,758,257	499,200,779	-	51,596,520	-	
64										
65										
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LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	S	T	U	V
1								
2	Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer	
3								
51								
52	<u>Gas Plant at Original Cost (Continued)</u>							
53								
54	Construction Work in Progress							
55	Underground Storage	CWIPUS	F003	-	-	-	-	
56	Transmission	CWIPTR	F005	-	-	-	-	
57	Distribution Mains	CWIPDM	F009	-	-	-	-	
58	Other Distribution	CWIPOD	PTDSUB	-	-	-	-	
59	General	CWIPCO	PTSUB	65,251	15,624	-	-	
60	Common		PTSUB	1,412,749	338,278	-	-	
61		CWIP		\$ 1,477,999	\$ 353,902	\$ -	\$ -	
62								
63		PTT		458,173,538	109,708,044	-	-	
64								
65				\$	1,188,437,139			
66								
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92								
93								

	A	B	C	D	S	T	U	V
1		Customer Service Expense Customer						
2	Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer		
3								
94								
95	Net Cost Rate Base							
96								
97	Total Gas Utility Plant at Original Cost		\$	458,173,538	\$	109,708,044	\$	-
98								
99	Less:							
100								
101	Reserve for Depreciation							
102	Underground Storage	DEPRUS	PTST	-	-	-	-	-
103	Transmission	DEPTR	F005	-	-	-	-	-
104	Distribution	DEPRDI	DEPRDIS	129,229,023	26,876,329	-	-	-
105	General & Intangible	DEPRGE	PT389	1,810,762	433,581	-	-	-
106	Common	DEPRCO	PTCP	12,166,970	2,913,338	-	-	-
107								
108	Total Depreciation Reserve	DEPR	\$	143,206,754	\$	30,223,248	\$	-
109								
110	Customer Advances For Construction	CAD	CADAL	2,535,476	-	-	-	-
111	Accum. Deferred Income Taxes	DIT	PTSUB	65,554,440	15,696,780	-	-	-
118								
119	PLUS:							
120								
121	Materials and Supplies	MSP	PTSUB	454,225	108,763	-	-	-
122	Prepayments	PPY	PTSUB	1,144,591	274,068	-	-	-
123	Gas Stored Underground	GSU	F003	-	-	-	-	-
124	Cash Working Capital	CWC	OMT	3,226,505	1,762,102	4,090,962		428,992
125								
126	Adjustments:							
127								
128	N/A		PTSUB	-	-	-	-	-
129	N/A		PTSUB	-	-	-	-	-
130	N/A		PTSUB	-	-	-	-	-
131	N/A		PTSUB	-	-	-	-	-
132								
133	Net Cost Rate Base	NCRB	\$	251,702,188	\$	65,932,949	\$	4,090,962
134								
135								
136								
137								
138								
139								
140								

	A	B	C	D	E	F	G	H	I	J	K	L			
1															
2	Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand					
3															
141															
142	Labor Expenses														
143															
144	807 & 810	Procurement Expenses	LB807	DMCM	707,310	83,038	624,272	-	-	-	-				
145															
146	Storage Expenses														
147	Operation														
148	814	Operations Supervision and Engineer	LB814	OSE	788,735	-	-	131,016	657,719	-	-				
149	815	Maps and Records	LB815	F003	-	-	-	-	-	-	-				
150	816	Well Expenses	LB816	F003	48,170	-	-	48,170	-	-	-				
151	817	Lines Expenses	LB817	F003	220,271	-	-	220,271	-	-	-				
152	818	Compressor Station Exp - Payroll	LB818	F004	778,006	-	-	-	778,006	-	-				
153	819	Compressor Station Fuel and Power	LB819	F004	-	-	-	-	-	-	-				
154	820	Measurement and Regulator Station	LB820	F003	-	-	-	-	-	-	-				
155	821	Purification of Natural Gas	LB821	F004	569,604	-	-	-	569,604	-	-				
156	823	Gas losses	LB823	F004	-	-	-	-	-	-	-				
157	824	Other Expenses	LB824	F004	-	-	-	-	-	-	-				
158	825	Storage Well Royalties	LB825	F003	-	-	-	-	-	-	-				
159	826	Rents	LB826	F003	-	-	-	-	-	-	-				
160															
161	Total Storage Operation Labor	LBSO		\$	2,404,786	\$	-	\$	399,457	\$	2,005,329	\$	-	\$	-
162															
163															
164															
165	Storage Expense														
166	Maintenance														
167	830	Maintenance Super and Eng.	LB830	MSE	437,056	-	-	235,421	201,635	-	-				
168	831	Maintenance of Structures	LB831	F003	-	-	-	-	-	-	-				
169	832	Maintenance of Reservoirs	LB832	F003	83,454	-	-	83,454	-	-	-				
170	833	Maintenance of Lines	LB833	F003	432,731	-	-	432,731	-	-	-				
171	834	Main of Compressor Station Equipment	LB834	F004	286,492	-	-	-	286,492	-	-				
172	835	Main of Meas and Reg Sta. Equip	LB835	F003	-	-	-	-	-	-	-				
173	836	Main of Purification Equip	LB836	F004	280,992	-	-	-	280,992	-	-				
174	837	Main of Other Equipment	LB837	F003	146,389	-	-	146,389	-	-	-				
175															
176	Total Maintenance Labor	LBSM		\$	1,667,114	\$	-	\$	897,995	\$	769,119	\$	-	\$	-
177															
178															
179	Total Storage Labor	LBS		\$	4,071,900	-	-	1,297,453	2,774,447	-	-				
180															
181															
182															
183															

[illegible]

	A	B	C	D	S	T	U	V
1								Customer Service
2	Description		Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Expense Customer
3								
141								
142	Labor Expenses							
143								
144	807 & 810 Procurement Expenses		LB807	DMCM	-	-	-	-
145								
146	Storage Expenses							
147	Operation							
148	814 Operations Supervision and Engineer		LB814	OSE	-	-	-	-
149	815 Maps and Records		LB815	F003	-	-	-	-
150	816 Well Expenses		LB816	F003	-	-	-	-
151	817 Lines Expenses		LB817	F003	-	-	-	-
152	818 Compressor Station Exp - Payroll		LB818	F004	-	-	-	-
153	819 Compressor Station Fuel and Power		LB819	F004	-	-	-	-
154	820 Measurement and Regulator Station		LB820	F003	-	-	-	-
155	821 Purification of Natural Gas		LB821	F004	-	-	-	-
156	823 Gas losses		LB823	F004	-	-	-	-
157	824 Other Expenses		LB824	F004	-	-	-	-
158	825 Storage Well Royalties		LB825	F003	-	-	-	-
159	826 Rents		LB826	F003	-	-	-	-
160								
161	Total Storage Operation Labor		LBSO	\$	- \$	- \$	- \$	-
162								
163								
164								
165	Storage Expense							
166	Maintenance							
167	830 Maintenance Super and Eng.		LB830	MSE	-	-	-	-
168	831 Maintenance of Structures		LB831	F003	-	-	-	-
169	832 Maintenance of Reservoirs		LB832	F003	-	-	-	-
170	833 Maintenance of Lines		LB833	F003	-	-	-	-
171	834 Main of Compressor Station Equipment		LB834	F004	-	-	-	-
172	835 Main of Meas and Reg Sta. Equip		LB835	F003	-	-	-	-
173	836 Main of Purification Equip		LB836	F004	-	-	-	-
174	837 Main of Other Equipment		LB837	F003	-	-	-	-
175								
176	Total Maintenance Labor		LBSM	\$	- \$	- \$	- \$	-
177								
178								
179	Total Storage Labor		LBS		-	-	-	-
180								
181								
182								
183								

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2	Description	Name	Vector		Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand	
3												
184												
185	Labor Expenses (Continued)											
186												
187												
188	Transmission											
189	850-867	Transmission Expenses	LB850	F005	\$ 2,919,136	-	-	-	-	2,439,169	479,967	
190												
191	Distribution Expenses											
192	Operation											
193	870	Operation Supr and Engr	LB870	DOES	\$ -	-	-	-	-	-	-	
194	871	Dist Load Dispatching	LB871	F007	838,265	-	-	-	-	-	-	
195	872	Compr. Station Labor and Exp.	LB872	F007	-	-	-	-	-	-	-	
196	873	Compr. Station Fuel and Power	LB873	F007	-	-	-	-	-	-	-	
197	874.01	Other Mains/Serv. Expenses	LB874.01	CADAL	1,811,145	-	-	-	-	-	-	
198	874.02	Leak Survey-Mains	LB874.02	F009	-	-	-	-	-	-	-	
199	874.03	Leak Survey - Service	LB874.03	F010	-	-	-	-	-	-	-	
200	874.04	Locate Main per Request	LB874.04	CADAL	-	-	-	-	-	-	-	
201	874.05	Check Stop Box Access	LB874.05	F010	-	-	-	-	-	-	-	
202	874.06	Patrolling Mains	LB874.06	F009	-	-	-	-	-	-	-	
203	874.07	Check/Grease Valves	LB874.07	F009	-	-	-	-	-	-	-	
204	874.08	Opr. Odor Equipment	LB874.08	F007	-	-	-	-	-	-	-	
205	874.09	Locate and Inspect Valve Boxes	LB874.09	F009	-	-	-	-	-	-	-	
206	874.1	Cut Grass - Right of Way	LB874.10	F009	-	-	-	-	-	-	-	
207	875	Meas and Reg Station Exp.- General	LB875	F008	\$ 884,412	-	-	-	-	-	-	
208	876	Meas and Reg Station Exp.- Industrial	LB876	F011	\$ 424,143	-	-	-	-	-	-	
209	877	Meas and Reg Station Exp. - City Gate	LB877	F008	\$ 136,159	-	-	-	-	-	-	
210	878	Meter and House Reg. Expense	LB878	F011	\$ 965,746	-	-	-	-	-	-	
211	879	Customer Installation Expense	LB879	F011	\$ 168,892	-	-	-	-	-	-	
212	880	Other Expenses	LB880	PTDSUB	\$ 2,738,849	-	-	-	-	-	-	
213	881	Rents	LB881	PTDSUB	\$ -	-	-	-	-	-	-	
214												
215	Total Operations Distribution Labor		LBDO		\$ 7,967,611	\$ -	\$ -	\$ -	\$ -	\$ -	-	
216												
217	Total Operations Transmission and Distribution Labor		LBTDO		\$ 10,886,747	\$ -	\$ -	\$ -	\$ -	\$ 2,439,169	\$ 479,967	
218												
219												
220												
221												
222												
223												
224												
225												
226												

	A	B	C	D	M	N	O	P	Q	R					
1															
2	Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer						
3															
184															
185	Labor Expenses (Continued)														
186															
187															
188	Transmission														
189	850-867	Transmission Expenses	LB850	F005	-	-	-	-	-	-					
190															
191	Distribution Expenses														
192	Operation														
193	870	Operation Supr and Engr	LB870	DOES	-	-	-	-	-	-					
194	871	Dist Load Dispatching	LB871	F007	838,265	-	-	-	-	-					
195	872	Compr. Station Labor and Exp.	LB872	F007	-	-	-	-	-	-					
196	873	Compr. Station Fuel and Power	LB873	F007	-	-	-	-	-	-					
197	874.01	Other Mains/Serv. Expenses	LB874.01	CADAL	-	-	882,655	-	91,230	-					
198	874.02	Leak Survey-Mains	LB874.02	F009	-	-	-	-	-	-					
199	874.03	Leak Survey - Service	LB874.03	F010	-	-	-	-	-	-					
200	874.04	Locate Main per Request	LB874.04	CADAL	-	-	-	-	-	-					
201	874.05	Check Stop Box Access	LB874.05	F010	-	-	-	-	-	-					
202	874.06	Patrolling Mains	LB874.06	F009	-	-	-	-	-	-					
203	874.07	Check/Grease Valves	LB874.07	F009	-	-	-	-	-	-					
204	874.08	Opr. Odor Equipment	LB874.08	F007	-	-	-	-	-	-					
205	874.09	Locate and Inspect Valve Boxes	LB874.09	F009	-	-	-	-	-	-					
206	874.1	Cut Grass - Right of Way	LB874.10	F009	-	-	-	-	-	-					
207	875	Meas and Reg Station Exp.- General	LB875	F008	-	884,412	-	-	-	-					
208	876	Meas and Reg Station Exp.- Industrial	LB876	F011	-	-	-	-	-	-					
209	877	Meas and Reg Station Exp. - City Gate	LB877	F008	-	136,159	-	-	-	-					
210	878	Meter and House Reg. Expense	LB878	F011	-	-	-	-	-	-					
211	879	Customer Installation Expense	LB879	F011	-	-	-	-	-	-					
212	880	Other Expenses	LB880	PTDSUB	-	163,216	1,130,130	-	116,808	-					
213	881	Rents	LB881	PTDSUB	-	-	-	-	-	-					
214															
215	Total Operations Distribution Labor		LBDO	\$	838,265	\$	1,183,787	\$	2,012,785	\$	-	\$	208,038	\$	-
216															
217	Total Operations Transmission and Distribution Labor		LBTDO	\$	838,265	\$	1,183,787	\$	2,012,785	\$	-	\$	208,038	\$	-
218															
219															
220															
221															
222															
223															
224															
225															
226															

	A	B	C	D	S	T	U	V
1								
2	Description		Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer
3								
184								
185	Labor Expenses (Continued)							
186								
187								
188	Transmission							
189	850-867	Transmission Expenses	LB850	F005	-	-	-	-
190								
191	Distribution Expenses							
192	Operation							
193	870	Operation Supr and Engr	LB870	DOES	-	-	-	-
194	871	Dist Load Dispatching	LB871	F007	-	-	-	-
195	872	Compr. Station Labor and Exp.	LB872	F007	-	-	-	-
196	873	Compr. Station Fuel and Power	LB873	F007	-	-	-	-
197	874.01	Other Mains/Serv. Expenses	LB874.01	CADAL	837,260	-	-	-
198	874.02	Leak Survey-Mains	LB874.02	F009	-	-	-	-
199	874.03	Leak Survey - Service	LB874.03	F010	-	-	-	-
200	874.04	Locate Main per Request	LB874.04	CADAL	-	-	-	-
201	874.05	Check Stop Box Access	LB874.05	F010	-	-	-	-
202	874.06	Patrolling Mains	LB874.06	F009	-	-	-	-
203	874.07	Check/Grease Valves	LB874.07	F009	-	-	-	-
204	874.08	Opr. Odor Equipment	LB874.08	F007	-	-	-	-
205	874.09	Locate and Inspect Valve Boxes	LB874.09	F009	-	-	-	-
206	874.1	Cut Grass - Right of Way	LB874.10	F009	-	-	-	-
207	875	Meas and Reg Station Exp.- General	LB875	F008	-	-	-	-
208	876	Meas and Reg Station Exp.- Industrial	LB876	F011	-	424,143	-	-
209	877	Meas and Reg Station Exp. - City Gate	LB877	F008	-	-	-	-
210	878	Meter and House Reg. Expense	LB878	F011	-	965,746	-	-
211	879	Customer Installation Expense	LB879	F011	-	168,892	-	-
212	880	Other Expenses	LB880	PTDSUB	1,072,007	256,688	-	-
213	881	Rents	LB881	PTDSUB	-	-	-	-
214								
215	Total Operations Distribution Labor		LBDO	\$	1,909,267	\$	1,815,469	\$ -
216								
217	Total Operations Transmission and Distribution Labor		LBTDO	\$	1,909,267	\$	1,815,469	\$ -
218								
219								
220								
221								
222								
223								
224								
225								
226								

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2	Description	Name	Vector		Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand	
3												
227												
228	Labor Expenses (Continued)											
229												
230												
231	Maintenance Expense -- Distribution											
232												
233	885	Maintenance Supr and Engr	LB885	DMES	\$ -	-	-	-	-	-	-	
234	886	Maintenance Structures	LB886	F008	-	-	-	-	-	-	-	
235	887	Maintenance Mains	LB887	F009	3,944,944	-	-	-	-	-	-	
236	888	Maintenance Comp. Station Equip.	LB888	F007	-	-	-	-	-	-	-	
237	889	Maintenance Meas and Reg. General	LB889	F008	78,000	-	-	-	-	-	-	
238	890	Maintenance Meas and Reg - Industrial	LB890	F011	188,595	-	-	-	-	-	-	
239	891	Maintenance Meas and Reg.-City Gate	LB891	F008	411,320	-	-	-	-	-	-	
240	892	Maintenance Services	LB892	F010	537,961	-	-	-	-	-	-	
241	893	Maintenance Meters and House Reg.	LB893	F011	-	-	-	-	-	-	-	
242	894	Maintenance Other Equipment	LB894	PTDSUB	86,000	-	-	-	-	-	-	
243												
244	Total Maintenance Labor		LBDM		\$ 5,246,820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
245												
246	Total Transmission & Distribution Labor		LBTD		\$ 16,133,567	\$ -	\$ -	\$ -	\$ -	\$ 2,439,169	\$ 479,967	
247												
248												
249	Customer Accounts Expense											
250	901	Supervision	LB901	F012	\$ 858,916	-	-	-	-	-	-	
251	902	Meter Reading	LB902	F012	291,309	-	-	-	-	-	-	
252	903	Customer Records and Collections	LB903	F012	2,764,532	-	-	-	-	-	-	
253	904	Uncollectible Accounts	LB904	F012	-	-	-	-	-	-	-	
254	905	Misc. Cust Account Expenses	LB905	F012	-	-	-	-	-	-	-	
255												
256	Total Customer Accounts Labor		LBCA		\$ 3,914,757	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
257												
258	Customer Service Expenses											
259	907-910	Customer Service	LB907	F013	\$ 240,990	-	-	-	-	-	-	
260												
261	Sales Expenses											
262	911-916	Sales Expenses	LB911	F013	\$ -	-	-	-	-	-	-	
263												
264												
265												
266												
267												
268												
269												

	A	B	C	D	M	N	O	P	Q	R
1										
2	Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer	
3										
227										
228	Labor Expenses (Continued)									
229										
230										
231	Maintenance Expense -- Distribution									
232										
233	885	Maintenance Supr and Engr	LB885	DMES	-	-	-	-	-	
234	886	Maintenance Structures	LB886	F008	-	-	-	-	-	
235	887	Maintenance Mains	LB887	F009	-	-	3,575,397	-	369,547	
236	888	Maintenance Comp. Station Equip.	LB888	F007	-	-	-	-	-	
237	889	Maintenance Meas and Reg. General	LB889	F008	-	78,000	-	-	-	
238	890	Maintenance Meas and Reg - Industrial	LB890	F011	-	-	-	-	-	
239	891	Maintenance Meas and Reg.-City Gate	LB891	F008	-	411,320	-	-	-	
240	892	Maintenance Services	LB892	F010	-	-	-	-	-	
241	893	Maintenance Meters and House Reg.	LB893	F011	-	-	-	-	-	
242	894	Maintenance Other Equipment	LB894	PTDSUB	-	5,125	35,486	-	3,668	
243										
244	Total Maintenance Labor		LBDM	\$	-	\$ 494,445	\$ 3,610,883	\$ -	\$ 373,215	\$ -
245										
246	Total Transmission & Distribution Labor		LBTD	\$	838,265	\$ 1,678,232	\$ 5,623,668	\$ -	\$ 581,253	\$ -
247										
248										
249	Customer Accounts Expense									
250	901	Supervision	LB901	F012	-	-	-	-	-	-
251	902	Meter Reading	LB902	F012	-	-	-	-	-	-
252	903	Customer Records and Collections	LB903	F012	-	-	-	-	-	-
253	904	Uncollectible Accounts	LB904	F012	-	-	-	-	-	-
254	905	Misc. Cust Account Expenses	LB905	F012	-	-	-	-	-	-
255										
256	Total Customer Accounts Labor		LBCA	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
257										
258	Customer Service Expenses									
259	907-910	Customer Service	LB907	F013	-	-	-	-	-	-
260										
261	Sales Expenses									
262	911-916	Sales Expenses	LB911	F013	-	-	-	-	-	-
263										
264										
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	A	B	C	D	S	T	U	V			
1											
2	Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer				
3											
227											
228	Labor Expenses (Continued)										
229											
230											
231	Maintenance Expense -- Distribution										
232											
233	885	Maintenance Supr and Engr	LB885	DMES	-	-	-				
234	886	Maintenance Structures	LB886	F008	-	-	-				
235	887	Maintenance Mains	LB887	F009	-	-	-				
236	888	Maintenance Comp. Station Equip.	LB888	F007	-	-	-				
237	889	Maintenance Meas and Reg. General	LB889	F008	-	-	-				
238	890	Maintenance Meas and Reg - Industrial	LB890	F011	-	188,595	-				
239	891	Maintenance Meas and Reg.-City Gate	LB891	F008	-	-	-				
240	892	Maintenance Services	LB892	F010	537,961	-	-				
241	893	Maintenance Meters and House Reg.	LB893	F011	-	-	-				
242	894	Maintenance Other Equipment	LB894	PTDSUB	33,661	8,060	-				
243											
244	Total Maintenance Labor		LBDM	\$	571,622	\$	196,655	\$	-	\$	-
245											
246	Total Transmission & Distribution Labor		LBDT	\$	2,480,889	\$	2,012,124	\$	-	\$	-
247											
248											
249	Customer Accounts Expense										
250	901	Supervision	LB901	F012	-	-	858,916	-			
251	902	Meter Reading	LB902	F012	-	-	291,309	-			
252	903	Customer Records and Collections	LB903	F012	-	-	2,764,532	-			
253	904	Uncollectible Accounts	LB904	F012	-	-	-	-			
254	905	Misc. Cust Account Expenses	LB905	F012	-	-	-	-			
255											
256	Total Customer Accounts Labor		LBCA	\$	-	\$	-	\$	3,914,757	\$	-
257											
258	Customer Service Expenses										
259	907-910	Customer Service	LB907	F013	-	-	-	240,990			
260											
261	Sales Expenses										
262	911-916	Sales Expenses	LB911	F013	-	-	-	-			
263											
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	A	B	C	D	E	F	G	H	I	J	K	L
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2	Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand		
3												
270												
271	<u>Labor Expenses (Continued)</u>											
272												
273												
274	Administrative & General											
275	920	Admin and General Salaries	LB920	LBSUB	\$6,639,407	21,993	165,339	343,631	734,813	646,015	127,119	
276	921	Office Supplies and Expense	LB921	LBSUB	-	-	-	-	-	-	-	
277	922	Admin. Expenses Transferred	LB922	LBSUB	(774,439)	(2,565)	(19,286)	(40,082)	(85,711)	(75,353)	(14,828)	
278	923	Outside Services Employed	LB923	LBSUB	-	-	-	-	-	-	-	
279	924	Property Insurance	LB924	PTT	-	-	-	-	-	-	-	
280	925	Injuries and Damages	LB925	LBSUB	-	-	-	-	-	-	-	
281	926	Employee Pensions and Benefits	LB926	LBSUB	-	-	-	-	-	-	-	
282	927	Franchise Requirement	LB927	PTT	-	-	-	-	-	-	-	
283	928	Regulatory Commission Fee	LB928	PTT	-	-	-	-	-	-	-	
284	929	Duplicate Charges -Credit	LB929	LBSUB	-	-	-	-	-	-	-	
285	930.1	General Advertising Expense	LB930.1	PTT	-	-	-	-	-	-	-	
286	930.2	Misc. General Expense	LB930.2	LBSUB	-	-	-	-	-	-	-	
287	931	Rents	LB931	PTT	-	-	-	-	-	-	-	
288	935	Maintenance of General Plant	LB935	PT389	225,648	-	-	29,746	-	28,061	5,522	
289												
290	Total Administrative and General Labor		LBAG		\$ 6,090,616	\$ 19,427	\$ 146,053	\$ 333,295	\$ 649,103	\$ 598,723	\$ 117,814	
291												
292	Total Labor Expense		LBTOT		\$ 31,159,141	\$ 102,466	\$ 770,325	\$ 1,630,747	\$ 3,423,550	\$ 3,037,891	\$ 597,781	
293												
294												
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2	Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer	
3										
270										
271	Labor Expenses (Continued)									
272										
273										
274	Administrative & General									
275	920	Admin and General Salaries	LB920	LBSUB	222,015	444,480	1,489,430	-	153,945	-
276	921	Office Supplies and Expense	LB921	LBSUB	-	-	-	-	-	-
277	922	Admin. Expenses Transferred	LB922	LBSUB	(25,896)	(51,845)	(173,731)	-	(17,957)	-
278	923	Outside Services Employed	LB923	LBSUB	-	-	-	-	-	-
279	924	Property Insurance	LB924	PTT	-	-	-	-	-	-
280	925	Injuries and Damages	LB925	LBSUB	-	-	-	-	-	-
281	926	Employee Pensions and Benefits	LB926	LBSUB	-	-	-	-	-	-
282	927	Franchise Requirement	LB927	PTT	-	-	-	-	-	-
283	928	Regulatory Commission Fee	LB928	PTT	-	-	-	-	-	-
284	929	Duplicate Charges -Credit	LB929	LBSUB	-	-	-	-	-	-
285	930.1	General Advertising Expense	LB930.1	PTT	-	-	-	-	-	-
286	930.2	Misc. General Expense	LB930.2	LBSUB	-	-	-	-	-	-
287	931	Rents	LB931	PTT	-	-	-	-	-	-
288	935	Maintenance of General Plant	LB935	PT389	-	9,673	66,978	-	6,923	-
289										
290	Total Administrative and General Labor		LBAG	\$	196,118	\$	402,308	\$	1,382,677	\$
291										
292	Total Labor Expense		LBTOT	\$	1,034,383	\$	2,080,540	\$	7,006,345	\$
293										
294										
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2	Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Expense Customer				
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270											
271	Labor Expenses (Continued)										
272											
273											
274	Administrative & General										
275	920	Admin and General Salaries	LB920	LBSUB	657,064	532,912	1,036,825	63,826			
276	921	Office Supplies and Expense	LB921	LBSUB	-	-	-	-			
277	922	Admin. Expenses Transferred	LB922	LBSUB	(76,642)	(62,160)	(120,938)	(7,445)			
278	923	Outside Services Employed	LB923	LBSUB	-	-	-	-			
279	924	Property Insurance	LB924	PTT	-	-	-	-			
280	925	Injuries and Damages	LB925	LBSUB	-	-	-	-			
281	926	Employee Pensions and Benefits	LB926	LBSUB	-	-	-	-			
282	927	Franchise Requirement	LB927	PTT	-	-	-	-			
283	928	Regulatory Commission Fee	LB928	PTT	-	-	-	-			
284	929	Duplicate Charges -Credit	LB929	LBSUB	-	-	-	-			
285	930.1	General Advertising Expense	LB930.1	PTT	-	-	-	-			
286	930.2	Misc. General Expense	LB930.2	LBSUB	-	-	-	-			
287	931	Rents	LB931	PTT	-	-	-	-			
288	935	Maintenance of General Plant	LB935	PT389	63,533	15,213	-	-			
289											
290	Total Administrative and General Labor		LBAG	\$	643,955	\$	485,964	\$	915,887	\$	56,381
291											
292	Total Labor Expense		LBTOT	\$	3,124,844	\$	2,498,089	\$	4,830,644	\$	297,372
293											
294											
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2	Description	Name	Vector			Total Company	Procurement Demand	Procurement Commodity		Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand			
3																
313																
314	<u>Operation & Maintenance Expenses</u>															
315																
316	807 & 810	Procurement Expenses	OM807	DMCM	\$	992,354	116,502	875,852		-	-	-	-			
317																
318	Storage Expenses															
319	Operation															
320	814	Operations Supervision and Engineer	OM814	OSE		1,152,053	-	-		191,367	960,686	-	-			
321	815	Maps and Records	OM815	F003		-	-	-		-	-	-	-			
322	816	Well Expenses	OM816	F003		67,379	-	-		67,379	-	-	-			
323	817	Lines Expenses	OM817	F003		456,556	-	-		456,556	-	-	-			
324	818	Compressor Station Exp - Payroll	OM818	F004		2,565,926	-	-		-	2,565,926	-	-			
325	819	Compressor Station Fuel and Power	OM819	F004		85,300	-	-		-	85,300	-	-			
326	820	Measurement and Regulator Station	OM820	F003		-	-	-		-	-	-	-			
327	821	Purification of Natural Gas (1)	OM821	F004		1,378,252	-	-		-	1,378,252	-	-			
328	823	Gas losses (2)	OM823	F004		-	-	-		-	-	-	-			
329	824	Other Expenses	OM824	F004		-	-	-		-	-	-	-			
330	825	Storage Well Royalties	OM825	F003		159,348	-	-		159,348	-	-	-			
331	826	Rents	OM826	F003		-	-	-		-	-	-	-			
332																
333	Total Operation Expenses		OMOE		\$	5,864,814	\$	-	\$	874,650	\$	4,990,164	\$	-	\$	-
334																
335																
336																
337	Storage Expense															
338	Maintenance															
339	830	Maintenance Super and Eng.	OM830	MSE	\$	634,879	-	-		341,979	292,900	-	-			
340	831	Maintenance of Structures	OM831	F003		-	-	-		-	-	-	-			
341	832	Maintenance of Reservoirs	OM832	F003		912,108	-	-		912,108	-	-	-			
342	833	Maintenance of Lines	OM833	F003		915,216	-	-		915,216	-	-	-			
343	834	Main of Compressor Station Equipment	OM834	F004		728,517	-	-		-	728,517	-	-			
344	835	Main of Meas and Reg Sta. Equip	OM835	F003		-	-	-		-	-	-	-			
345	836	Main of Purification Equip	OM836	F004		872,407	-	-		-	872,407	-	-			
346	837	Main of Other Equipment	OM837	F003		340,227	-	-		340,227	-	-	-			
347																
348	Total Maintenance Expense		OMME		\$	4,403,354	\$	-	\$	2,509,530	\$	1,893,824	\$	-	\$	-
349																
350																
351	Total Storage Expense		OMS		\$	10,268,168	-	-		3,384,180	6,883,988	-	-			
352																
353																
354																
355																

	A	B	C	D	M	N	O	P	Q	R
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2	Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer	
3										
313										
314	Operation & Maintenance Expenses									
315										
316	807 & 810 Procurement Expenses	OM807	DMCM	-	-	-	-	-	-	
317										
318	Storage Expenses									
319	Operation									
320	814 Operations Supervision and Engineer	OM814	OSE	-	-	-	-	-	-	
321	815 Maps and Records	OM815	F003	-	-	-	-	-	-	
322	816 Well Expenses	OM816	F003	-	-	-	-	-	-	
323	817 Lines Expenses	OM817	F003	-	-	-	-	-	-	
324	818 Compressor Station Exp - Payroll	OM818	F004	-	-	-	-	-	-	
325	819 Compressor Station Fuel and Power	OM819	F004	-	-	-	-	-	-	
326	820 Measurement and Regulator Station	OM820	F003	-	-	-	-	-	-	
327	821 Purification of Natural Gas (1)	OM821	F004	-	-	-	-	-	-	
328	823 Gas losses (2)	OM823	F004	-	-	-	-	-	-	
329	824 Other Expenses	OM824	F004	-	-	-	-	-	-	
330	825 Storage Well Royalties	OM825	F003	-	-	-	-	-	-	
331	826 Rents	OM826	F003	-	-	-	-	-	-	
332										
333	Total Operation Expenses	OMOE	\$	-	\$	-	\$	-	\$	-
334										
335										
336										
337	Storage Expense									
338	Maintenance									
339	830 Maintenance Super and Eng.	OM830	MSE	-	-	-	-	-	-	
340	831 Maintenance of Structures	OM831	F003	-	-	-	-	-	-	
341	832 Maintenance of Reservoirs	OM832	F003	-	-	-	-	-	-	
342	833 Maintenance of Lines	OM833	F003	-	-	-	-	-	-	
343	834 Main of Compressor Station Equipment	OM834	F004	-	-	-	-	-	-	
344	835 Main of Meas and Reg Sta. Equip	OM835	F003	-	-	-	-	-	-	
345	836 Main of Purification Equip	OM836	F004	-	-	-	-	-	-	
346	837 Main of Other Equipment	OM837	F003	-	-	-	-	-	-	
347										
348	Total Maintenance Expense	OMME	\$	-	\$	-	\$	-	\$	-
349										
350										
351	Total Storage Expense	OMS		-	-	-	-	-	-	
352										
353										
354										
355										

	A	B	C	D	E	F	G	H	I	J	K	L
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2	Description	Name	Vector		Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand	
3												
356												
357	<u>Operation & Maintenance Expenses (Continued)</u>											
358												
359												
360	Transmission											
361	850-867	Transmission Expenses	OM850	F005	\$ 18,074,099	-	-	-	-	15,102,338	2,971,761	
362												
363	Distribution Expenses											
364	Operation											
365	870	Operation Supr and Engr	OM870	DOES	\$ -	-	-	-	-	-	-	
366	871	Dist Load Dispatching	OM871	F007	1,075,433	-	-	-	-	-	-	
367	872	Compr. Station Labor and Exp.	OM872	F007	-	-	-	-	-	-	-	
368	873	Compr. Station Fuel and Power	OM873	F007	-	-	-	-	-	-	-	
369	874.01	Other Mains/Serv. Expenses	OM874.01	CADAL	9,885,996	-	-	-	-	-	-	
370	874.02	Leak Survey-Mains	OM874.02	F009	-	-	-	-	-	-	-	
371	874.03	Leak Survey - Service	OM874.03	F010	-	-	-	-	-	-	-	
372	874.04	Locate Main per Request	OM874.04	CADAL	-	-	-	-	-	-	-	
373	874.05	Check Stop Box Access	OM874.05	F010	-	-	-	-	-	-	-	
374	874.06	Patrolling Mains	OM874.06	F009	-	-	-	-	-	-	-	
375	874.07	Check/Grease Valves	OM874.07	F009	-	-	-	-	-	-	-	
376	874.08	Opr. Odor Equipment	OM874.08	F007	-	-	-	-	-	-	-	
377	874.09	Locate and Inspect Valve Boxes	OM874.09	F009	-	-	-	-	-	-	-	
378	874.1	Cut Grass - Right of Way	OM874.10	F009	-	-	-	-	-	-	-	
379	875	Meas and Reg Station Exp.- General	OM875	F008	1,439,892	-	-	-	-	-	-	
380	876	Meas and Reg Station Exp.- Industrial	OM876	F011	649,731	-	-	-	-	-	-	
381	877	Meas and Reg Station Exp. - City Gate	OM877	F008	269,704	-	-	-	-	-	-	
382	878	Meter and House Reg. Expense	OM878	F011	2,254,644	-	-	-	-	-	-	
383	879	Customer Installation Expense	OM879	F011	234,605	-	-	-	-	-	-	
384	880	Other Expenses	OM880	PTDSUB	7,923,534	-	-	-	-	-	-	
385	881	Rents	OM881	PTDSUB	26,536	-	-	-	-	-	-	
386												
387	Total Operations Distribution Expense		OMDO		\$ 23,760,075	-	-	-	-	-	-	
388												
389	Total Transmission and Distribution Oper Exp		OMTDO		\$ 41,834,174	\$ -	\$ -	\$ -	\$ -	\$ 15,102,338	\$ 2,971,761	
390												
391												
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2	Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer	
3										
356										
357	Operation & Maintenance Expenses (Continued)									
358										
359										
360	Transmission									
361	850-867	Transmission Expenses	OM850	F005	-	-	-	-	-	
362										
363	Distribution Expenses									
364	Operation									
365	870	Operation Supr and Engr	OM870	DOES	-	-	-	-	-	
366	871	Dist Load Dispatching	OM871	F007	1,075,433	-	-	-	-	
367	872	Compr. Station Labor and Exp.	OM872	F007	-	-	-	-	-	
368	873	Compr. Station Fuel and Power	OM873	F007	-	-	-	-	-	
369	874.01	Other Mains/Serv. Expenses	OM874.01	CADAL	-	-	4,817,906	-	497,970	
370	874.02	Leak Survey-Mains	OM874.02	F009	-	-	-	-	-	
371	874.03	Leak Survey - Service	OM874.03	F010	-	-	-	-	-	
372	874.04	Locate Main per Request	OM874.04	CADAL	-	-	-	-	-	
373	874.05	Check Stop Box Access	OM874.05	F010	-	-	-	-	-	
374	874.06	Patrolling Mains	OM874.06	F009	-	-	-	-	-	
375	874.07	Check/Grease Valves	OM874.07	F009	-	-	-	-	-	
376	874.08	Opr. Odor Equipment	OM874.08	F007	-	-	-	-	-	
377	874.09	Locate and Inspect Valve Boxes	OM874.09	F009	-	-	-	-	-	
378	874.1	Cut Grass - Right of Way	OM874.10	F009	-	-	-	-	-	
379	875	Meas and Reg Station Exp.- General	OM875	F008	-	1,439,892	-	-	-	
380	876	Meas and Reg Station Exp.- Industrial	OM876	F011	-	-	-	-	-	
381	877	Meas and Reg Station Exp. - City Gate	OM877	F008	-	269,704	-	-	-	
382	878	Meter and House Reg. Expense	OM878	F011	-	-	-	-	-	
383	879	Customer Installation Expense	OM879	F011	-	-	-	-	-	
384	880	Other Expenses	OM880	PTDSUB	-	472,187	3,269,483	-	337,928	
385	881	Rents	OM881	PTDSUB	-	1,581	10,950	-	1,132	
386										
387	Total Operations Distribution Expense		OMDO		1,075,433	2,183,364	8,098,338	-	837,030	-
388										
389	Total Transmission and Distribution Oper Exp		OMTDO	\$	1,075,433	\$ 2,183,364	\$ 8,098,338	\$ -	\$ 837,030	\$ -
390										
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1								Customer Service
2	Description		Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Expense Customer
3								
356								
357	Operation & Maintenance Expenses (Continued)							
358								
359								
360	Transmission							
361	850-867	Transmission Expenses	OM850	F005	-	-	-	-
362								
363	Distribution Expenses							
364	Operation							
365	870	Operation Supr and Engr	OM870	DOES	-	-	-	-
366	871	Dist Load Dispatching	OM871	F007	-	-	-	-
367	872	Compr. Station Labor and Exp.	OM872	F007	-	-	-	-
368	873	Compr. Station Fuel and Power	OM873	F007	-	-	-	-
369	874.01	Other Mains/Serv. Expenses	OM874.01	CADAL	4,570,120	-	-	-
370	874.02	Leak Survey-Mains	OM874.02	F009	-	-	-	-
371	874.03	Leak Survey - Service	OM874.03	F010	-	-	-	-
372	874.04	Locate Main per Request	OM874.04	CADAL	-	-	-	-
373	874.05	Check Stop Box Access	OM874.05	F010	-	-	-	-
374	874.06	Patrolling Mains	OM874.06	F009	-	-	-	-
375	874.07	Check/Grease Valves	OM874.07	F009	-	-	-	-
376	874.08	Opr. Odor Equipment	OM874.08	F007	-	-	-	-
377	874.09	Locate and Inspect Valve Boxes	OM874.09	F009	-	-	-	-
378	874.1	Cut Grass - Right of Way	OM874.10	F009	-	-	-	-
379	875	Meas and Reg Station Exp.- General	OM875	F008	-	-	-	-
380	876	Meas and Reg Station Exp.- Industrial	OM876	F011	-	649,731	-	-
381	877	Meas and Reg Station Exp. - City Gate	OM877	F008	-	-	-	-
382	878	Meter and House Reg. Expense	OM878	F011	-	2,254,644	-	-
383	879	Customer Installation Expense	OM879	F011	-	234,605	-	-
384	880	Other Expenses	OM880	PTDSUB	3,101,333	742,603	-	-
385	881	Rents	OM881	PTDSUB	10,386	2,487	-	-
386								
387	Total Operations Distribution Expense		OMDO		7,681,839	3,884,070	-	-
388								
389	Total Transmission and Distribution Oper Exp		OMTDO	\$	7,681,839	\$	3,884,070	\$
390								
391								
392								
393								
394								
395								
396								
397								
398								

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2	Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand		
3												
399												
400	Operation & Maintenance Expenses (Continued)											
401												
402												
403	Maintenance Expense -- Distribution											
404												
405	885	Maintenance Supr and Engr	OM885	DMES	-	-	-	-	-	-	-	
406	886	Maintenance Structures	OM886	F008	-	-	-	-	-	-	-	
407	887	Maintenance Mains	OM887	F009	12,032,879	-	-	-	-	-	-	
408	888	Maintenance Comp. Station Equip.	OM888	F007	-	-	-	-	-	-	-	
409	889	Maintenance Meas and Reg. General	OM889	F008	175,037	-	-	-	-	-	-	
410	890	Maintenance Meas and Reg - Industrial	OM890	F011	305,563	-	-	-	-	-	-	
411	891	Maintenance Meas and Reg.-City Gate	OM891	F008	916,558	-	-	-	-	-	-	
412	892	Maintenance Services	OM892	F010	874,567	-	-	-	-	-	-	
413	893	Maintenance Meters and House Reg.	OM893	F011	-	-	-	-	-	-	-	
414	894	Maintenance Other Equipment	OM894	PTDSUB	560,259	-	-	-	-	-	-	
415												
416	Total Maintenance Expenses		OMME	\$	14,864,863	\$	-	\$	-	\$	-	\$
417												
418	Total Transmission & Distribution Expenses		OMDE	\$	56,699,037	\$	-	\$	-	\$	15,102,338	\$
419												
420												
421	Customer Accounts Expense											
422	901	Supervision	OM901	F012	1,177,715	-	-	-	-	-	-	-
423	902	Meter Reading	OM902	F012	3,001,871	-	-	-	-	-	-	-
424	903	Customer Records and Collections	OM903	F012	6,230,561	-	-	-	-	-	-	-
425	904	Uncollectible Accounts	OM904	F012	471,666	-	-	-	-	-	-	-
426	905	Misc. Cust Account Expenses	OM905	F012	-	-	-	-	-	-	-	-
427												
428	Total Customer Accounts Expense		OMCA	\$	10,881,813	\$	-	\$	-	\$	-	\$
429												
430	Customer Service Expenses											
431	907-910	Customer Service	OM907	F013	\$	1,302,017	-	-	-	-	-	-
432												
433	Sales Expenses											
434	911-916	Sales Expenses	OM911	F013	\$	15,840	-	-	-	-	-	-
435												
436												
437												
438												
439												
440												
441												

	A	B	C	D	M	N	O	P	Q	R	
1											
2	Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer		
3											
399											
400	Operation & Maintenance Expenses (Continued)										
401											
402											
403	Maintenance Expense -- Distribution										
404											
405	885	Maintenance Supr and Engr	OM885	DMES	-	-	-	-	-		
406	886	Maintenance Structures	OM886	F008	-	-	-	-	-		
407	887	Maintenance Mains	OM887	F009	-	-	10,905,686	-	1,127,193		
408	888	Maintenance Comp. Station Equip.	OM888	F007	-	-	-	-	-		
409	889	Maintenance Meas and Reg. General	OM889	F008	-	175,037	-	-	-		
410	890	Maintenance Meas and Reg - Industrial	OM890	F011	-	-	-	-	-		
411	891	Maintenance Meas and Reg.-City Gate	OM891	F008	-	916,558	-	-	-		
412	892	Maintenance Services	OM892	F010	-	-	-	-	-		
413	893	Maintenance Meters and House Reg.	OM893	F011	-	-	-	-	-		
414	894	Maintenance Other Equipment	OM894	PTDSUB	-	33,388	231,179	-	23,894		
415											
416	Total Maintenance Expenses		OMME	\$	-	\$	1,124,983	\$	11,136,866	\$	-
417											
418	Total Transmission & Distribution Expenses		OMDE	\$	1,075,433	\$	3,308,347	\$	19,235,204	\$	-
419											
420											
421	Customer Accounts Expense										
422	901	Supervision	OM901	F012	-	-	-	-	-	-	
423	902	Meter Reading	OM902	F012	-	-	-	-	-	-	
424	903	Customer Records and Collections	OM903	F012	-	-	-	-	-	-	
425	904	Uncollectible Accounts	OM904	F012	-	-	-	-	-	-	
426	905	Misc. Cust Account Expenses	OM905	F012	-	-	-	-	-	-	
427											
428	Total Customer Accounts Expense		OMCA	\$	-	\$	-	\$	-	\$	-
429											
430	Customer Service Expenses										
431	907-910	Customer Service	OM907	F013	-	-	-	-	-	-	
432											
433	Sales Expenses										
434	911-916	Sales Expenses	OM911	F013	-	-	-	-	-	-	
435											
436											
437											
438											
439											
440											
441											

	A	B	C	D	S	T	U	V
1	Customer Service Expense Customer							
2	Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer	Customer
3								
399								
400	Operation & Maintenance Expenses (Continued)							
401								
402								
403	Maintenance Expense -- Distribution							
404								
405	885	Maintenance Supr and Engr	OM885	DMES	-	-	-	-
406	886	Maintenance Structures	OM886	F008	-	-	-	-
407	887	Maintenance Mains	OM887	F009	-	-	-	-
408	888	Maintenance Comp. Station Equip.	OM888	F007	-	-	-	-
409	889	Maintenance Meas and Reg. General	OM889	F008	-	-	-	-
410	890	Maintenance Meas and Reg - Industrial	OM890	F011	-	305,563	-	-
411	891	Maintenance Meas and Reg.-City Gate	OM891	F008	-	-	-	-
412	892	Maintenance Services	OM892	F010	874,567	-	-	-
413	893	Maintenance Meters and House Reg.	OM893	F011	-	-	-	-
414	894	Maintenance Other Equipment	OM894	PTDSUB	219,290	52,508	-	-
415								
416	Total Maintenance Expenses		OMME	\$	1,093,857	\$	358,071	\$
417								
418	Total Transmission & Distribution Expenses		OMDE	\$	8,775,696	\$	4,242,141	\$
419								
420								
421	Customer Accounts Expense							
422	901	Supervision	OM901	F012	-	-	1,177,715	-
423	902	Meter Reading	OM902	F012	-	-	3,001,871	-
424	903	Customer Records and Collections	OM903	F012	-	-	6,230,561	-
425	904	Uncollectible Accounts	OM904	F012	-	-	471,666	-
426	905	Misc. Cust Account Expenses	OM905	F012	-	-	-	-
427								
428	Total Customer Accounts Expense		OMCA	\$	-	\$	10,881,813	\$
429								
430	Customer Service Expenses							
431	907-910	Customer Service	OM907	F013	-	-	-	1,302,017
432								
433	Sales Expenses							
434	911-916	Sales Expenses	OM911	F013	-	-	-	15,840
435								
436								
437								
438								
439								
440								
441								

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	A	B	C	D	E	F	G	H	I	J	K	L					
1																	
2	Description	Name	Vector		Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand						
3																	
485																	
486	<u>Depreciation Expenses</u>																
487																	
488																	
489	<u>Underground Storage</u>																
490	350-357	Underground Storage Plant	DP350	F003	\$	4,721,312	-	-	4,721,312	-	-						
491	358	Asset Retire Obligation Gas Plant	DP350	F003	\$	-	-	-	-	-	-						
492																	
493	Total Underground Storage				\$	4,721,312	-	-	4,721,312	-	-						
494																	
495	<u>Transmission</u>																
496	365-372	Transmission Plant	DP365	F005	\$	4,587,139	-	-	-	3,832,917	754,222						
497																	
498	<u>Distribution</u>																
499	374	Land & Land Rights	DP374	F008	\$	-	-	-	-	-	-						
500	375	Structures & Improvements	DP375	F008		40,931	-	-	-	-	-						
501	376	Mains	DP376	F009		7,967,684	-	-	-	-	-						
502	378	Meas & Reg Station Eq.-Gen	DP378	F008		947,875	-	-	-	-	-						
503	379	Meas & Reg Station Eq.-City Gate	DP379	F008		345,460	-	-	-	-	-						
504	380	Services	DP380	F010		13,695,647	-	-	-	-	-						
505	381	Meters	DP381	F011		2,659,640	-	-	-	-	-						
506	382	Meter Installations	DP382	F011		-	-	-	-	-	-						
507	383	House Regulators	DP383	F011		1,041,174	-	-	-	-	-						
508	384	House Regulator Installations	DP384	F011		-	-	-	-	-	-						
509	385	Industrial Meas & Reg Equipment	DP385	F011		49,860	-	-	-	-	-						
510	387	Other Equipment	DP387	F011		38,227	-	-	-	-	-						
511	388	Asset Retire Obligation Gas Plant-City Gate	DP388	F008		-	-	-	-	-	-						
512	388	Asset Retire Obligation Gas Plant-Mains	DP388	F009		-	-	-	-	-	-						
513																	
514	Total Distribution				\$	26,786,499	\$	-	\$	-	\$	-					
515																	
516	117	Gas Stored Underground	DP117	F003	\$	-	-	-	-	-	-						
517	301-303	Intangible Plant	DP301	PTSUB		48	-	6	-	6	1						
518	389-399	General Plant	DP389	PTSUB		470,124	-	61,974	-	58,463	11,504						
519	Common Utility Plant		DPCP	PTSUB		10,749,764	-	1,417,089	-	1,336,814	263,051						
520	Common Utility Plant Amortization		DPCP	PTSUB		-	-	-	-	-	-						
521																	
522	Total Depreciation Expense				DEPREX	\$	47,314,886	\$	-	\$	6,200,382	\$	-	\$	5,228,200	\$	1,028,779
523																	
524					\$	36,565,122											
525	<u>Regulatory Credits and Accretion</u>																
526																	
527	Regulatory Credits		REGCR	PTSUB	\$	-	-	-	-	-	-						
528																	
529	Accretion		ACCRE	PTSUB	\$	-	-	-	-	-	-						
530																	
531	Amortization of Investment Tax Credits		ITCAM	PTSUB	\$	(584)	-	-	(77)	-	(73)	(14)					
532																	
533																	

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	A	B	C	D	S	T	U	V
1								
2	Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer	
3								
485								
486	Depreciation Expenses							
487								
488								
489	Underground Storage							
490	350-357 Underground Storage Plant	DP350	F003	-	-	-	-	
491	358 Asset Retire Obligation Gas Plant	DP350	F003	-	-	-	-	
492								
493	Total Underground Storage			-	-	-	-	
494								
495	Transmission							
496	365-372 Transmission Plant	DP365	F005	-	-	-	-	
497								
498	Distribution							
499	374 Land & Land Rights	DP374	F008	-	-	-	-	
500	375 Structures & Improvements	DP375	F008	-	-	-	-	
501	376 Mains	DP376	F009	-	-	-	-	
502	378 Meas & Reg Station Eq.-Gen	DP378	F008	-	-	-	-	
503	379 Meas & Reg Station Eq.-City Gate	DP379	F008	-	-	-	-	
504	380 Services	DP380	F010	13,695,647	-	-	-	
505	381 Meters	DP381	F011	-	2,659,640	-	-	
506	382 Meter Installations	DP382	F011	-	-	-	-	
507	383 House Regulators	DP383	F011	-	1,041,174	-	-	
508	384 House Regulator Installations	DP384	F011	-	-	-	-	
509	385 Industrial Meas & Reg Equipment	DP385	F011	-	49,860	-	-	
510	387 Other Equipment	DP387	F011	-	38,227	-	-	
511	388 Asset Retire Obligation Gas Plant-City Gate	DP388	F008	-	-	-	-	
512	388 Asset Retire Obligation Gas Plant-Mains	DP388	F009	-	-	-	-	
513								
514	Total Distribution		\$	13,695,647	\$	3,788,902	\$	
515								
516	117 Gas Stored Underground	DP117	F003	-	-	-	-	
517	301-303 Intangible Plant	DP301	PTSUB	14	3	-	-	
518	389-399 General Plant	DP389	PTSUB	132,367	31,695	-	-	
519	Common Utility Plant	DPCP	PTSUB	3,026,682	724,728	-	-	
520	Common Utility Plant Amortization	DPCP	PTSUB	-	-	-	-	
521								
522	Total Depreciation Expense	DEPREX	\$	16,854,710	\$	4,545,328	\$	
523								
524								
525	Regulatory Credits and Accretion							
526								
527	Regulatory Credits	REGCR	PTSUB	-	-	-	-	
528								
529	Accretion	ACCRE	PTSUB	-	-	-	-	
530								
531	Amortization of Investment Tax Credits	ITCAM	PTSUB	(164)	(39)	-	-	
532								
533								

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LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2	Description	Name	Vector	Total	Procurement	Procurement	Storage	Storage	Transmission Non-	Transmission Storage		
3				Company	Demand	Commodity	Demand	Commodity	Storage Related	Related		
577												
578	Functional Assignment Vectors											
579												
580	Gas Supply Demand	F001		1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
581	Gas Supply Commodity	F002		1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
582	Storage Demand	F003		1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	
583	Storage Commodity	F004		1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	
584	Transmission Demand	F005		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.835579	0.164421	
585	Distribution Expense Commodity	F007		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
586	Distribution Structures & Equipment	F008		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
587	Distribution Mains	F009		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
588	Services	F010		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
589	Meters	F011		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
590	Customer Accounts	F012		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
591	Customer Service Expense	F013		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
592												
593	Transmission & Distribution Mains	TDMSUB		\$ 715,138,225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 186,703,851	\$ 36,738,637	
594												
595												
596												
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	A	B	C	D	M	N	O	P	Q	R
1										
2	Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer	
3										
577										
578	Functional Assignment Vectors									
579										
580	Gas Supply Demand	F001		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
581	Gas Supply Commodity	F002		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
582	Storage Demand	F003		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
583	Storage Commodity	F004		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
584	Transmission Demand	F005		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
585	Distribution Expense Commodity	F007		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
586	Distribution Structures & Equipment	F008		0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	
587	Distribution Mains	F009		0.000000	0.000000	0.906324	0.000000	0.093676	0.000000	
588	Services	F010		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
589	Meters	F011		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
590	Customer Accounts	F012		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
591	Customer Service Expense	F013		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
592										
593	Transmission & Distribution Mains	TDMSUB	\$	-	\$	-	\$	445,635,618	\$	-
594										
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	A	B	C	D	S	T	U	V
1								
2	Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer	
3								
577								
578	<u>Functional Assignment Vectors</u>							
579								
580	Gas Supply Demand	F001		0.000000	0.000000	0.000000	0.000000	
581	Gas Supply Commodity	F002		0.000000	0.000000	0.000000	0.000000	
582	Storage Demand	F003		0.000000	0.000000	0.000000	0.000000	
583	Storage Commodity	F004		0.000000	0.000000	0.000000	0.000000	
584	Transmission Demand	F005		0.000000	0.000000	0.000000	0.000000	
585	Distribution Expense Commodity	F007		0.000000	0.000000	0.000000	0.000000	
586	Distribution Structures & Equipment	F008		0.000000	0.000000	0.000000	0.000000	
587	Distribution Mains	F009		0.000000	0.000000	0.000000	0.000000	
588	Services	F010		1.000000	0.000000	0.000000	0.000000	
589	Meters	F011		0.000000	1.000000	0.000000	0.000000	
590	Customer Accounts	F012		0.000000	0.000000	1.000000	0.000000	
591	Customer Service Expense	F013		0.000000	0.000000	0.000000	1.000000	
592								
593	Transmission & Distribution Mains	TDMSUB	\$	-	\$	-	\$	-
594								
595								
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601								
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LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2	Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand		
3												
619												
620	Internally Generated Functional Vectors											
621												
622	Sub-Total Distribution Plant		PTDSUB	1.000000	-	-	-	-	-	-	-	-
623	Storage-Transmission-Distribution Subtotal		PTSUB	1.000000	-	-	0.131825	-	0.124357	0.024470		
624	Total Storage Plant		PTST	1.000000	-	-	1.000000	-	-	-		
625	Transmission Plant		PT365	1.000000	-	-	-	-	0.835579	0.164421		
626	General Plant		PT389	1.000000	-	-	0.131825	-	0.124357	0.024470		
627	Total Distribution Plant		PTDSUB	1.000000	-	-	-	-	-	-		
628	Sub-Total CWIP		CWIP	1.000000	-	-	0.120857	-	0.373018	0.073401		
629	Total Operation and Maintenance Expenses		OMT	1.000000	0.001882	0.014150	0.045916	0.090614	0.165453	0.032557		
630	Total Depreciation Reserve		DEPR	1.000000	-	-	0.107905	-	0.043342	0.008529		
631	Storage-Transmission -Distribution Plant Subtotal		PTSUB	1.000000	-	-	0.131825	-	0.124357	0.024470		
632	Total Labor Expenses		LBTOT	1.000000	0.003288	0.024722	0.052336	0.109873	0.097496	0.019185		
633	Transmission and Distribution Payroll		LBTD	1.000000	-	-	-	-	0.151186	0.029750		
634	Transmission and Distribution Mains		TDMSUB	1.000000	-	-	-	-	0.261074	0.051373		
635	Storage Operation Expenses Labor Subtotal	OSE		1,616,051	-	-	268,441	1,347,610	-	-		
636	Storage Maintenance Expenses Labor Subtotal	MSE		1,230,058	-	-	662,574	567,484	-	-		
637	Mains & Services	CADAL		914,412,247	-	-	-	-	-	-		
638	Demand/Commodity Percent of Purchased Gas Cost	DMCM		1.000000	11.74%	88.26%						
639	Distribution Operation Expenses Labor Subtotal	DOES		7,967,611	-	-	-	-	-	-		
640	Distribution Maintenance Expenses Labor Subtotal	DMES		5,246,820	-	-	-	-	-	-		
641	Subtotal Labor Expenses	LBSUB	\$	25,068,525	\$	83,038	\$	1,297,453	\$	2,774,447	\$	479,967
642	Subtotal O&M Expenses	OMSUB	\$	80,159,229	\$	116,502	\$	3,384,180	\$	6,883,988	\$	2,971,761
643	Depreciation Reserve - Distribution	DEPRDIS	\$	239,031,181	\$	-	\$	-	\$	-	\$	-

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	M	N	O	P	Q	R
1										
2	Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer	
3										
619										
620	<u>Internally Generated Functional Vectors</u>									
621										
622	Sub-Total Distribution Plant	PTDSUB		-	0.059593	0.412629	-	0.042649	-	
623	Storage-Transmission-Distribution Subtotal	PTSUB		-	0.042868	0.296824	-	0	-	
624	Total Storage Plant	PTST		-	-	-	-	-	-	
625	Transmission Plant	PT365		-	-	-	-	-	-	
626	General Plant	PT389		-	0.042868	0.296824	-	0	-	
627	Total Distribution Plant	PTDSUB		-	0.059593	0.412629	-	0	-	
628	Sub-Total CWIP	CWIP		-	0.004501	0.354902	-	0	-	
629	Total Operation and Maintenance Expenses	OMT		0.018068	0.047500	0.237014	-	0	-	
630	Total Depreciation Reserve	DEPR		-	0.018257	0.169409	0.228630	0	0	
631	Storage-Transmission -Distribution Plant Subtotal	PTSUB		-	0.042868	0.296824	-	0	-	
632	Total Labor Expenses	LBTOT		0.033197	0.066771	0.224857	-	0	-	
633	Transmission and Distribution Payroll	LBTOT		0.051958	0.104021	0.348569	-	0	-	
634	Transmission and Distribution Mains	TDMSUB		-	-	0.623146	-	0	-	
635	Storage Operation Expenses Labor Subtotal	OSE		-	-	-	-	-	-	
636	Storage Maintenance Expenses Labor Subtotal	MSE		-	-	-	-	-	-	
637	Mains & Services	CADAL		-	-	445,635,618	-	46,060,119	-	
638	Demand/Commodity Percent of Purchased Gas Cost	DMCM								
639	Distribution Operation Expenses Labor Subtotal	DOES		838,265	1,183,787	2,012,785	-	208,038	-	
640	Distribution Maintenance Expenses Labor Subtotal	DMES		-	494,445	3,610,883	-	373,215	-	
641	Subtotal Labor Expenses	LBSUB	\$	838,265	\$ 1,678,232	\$ 5,623,668	\$ -	\$ 581,253	\$ -	
642	Subtotal O&M Expenses	OMSUB	\$	1,075,433	\$ 3,308,347	\$ 19,235,204	\$ -	\$ 1,988,117	\$ -	
643	Depreciation Reserve - Distribution	DEPRDIS	\$	-	\$ 4,247,160	\$ 42,919,420	\$ 71,843,810	\$ 6,245,561	\$ 4,501,029	

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	S	T	U	V
1								
2	Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer	
3								
619								
620	<u>Internally Generated Functional Vectors</u>							
621								
622	Sub-Total Distribution Plant		PTDSUB	0.391408	0.093721	-	-	
623	Storage-Transmission-Distribution Subtotal		PTSUB	0	0	-	-	
624	Total Storage Plant		PTST	-	-	-	-	
625	Transmission Plant		PT365	-	-	-	-	
626	General Plant		PT389	0	0	-	-	
627	Total Distribution Plant		PTDSUB	0	0	-	-	
628	Sub-Total CWIP		CWIP	0	0	-	-	
629	Total Operation and Maintenance Expenses		OMT	0	0	0	0	
630	Total Depreciation Reserve		DEPR	0	0	-	-	
631	Storage-Transmission -Distribution Plant Subtotal		PTSUB	0	0	-	-	
632	Total Labor Expenses		LBTOT	0	0	0	0	
633	Transmission and Distribution Payroll		LBTOT	0	0	-	-	
634	Transmission and Distribution Mains		TDMSUB	-	-	-	-	
635	Storage Operation Expenses Labor Subtotal	OSE		-	-	-	-	
636	Storage Maintenance Expenses Labor Subtotal	MSE		-	-	-	-	
637	Mains & Services	CADAL		422,716,510	-	-	-	
638	Demand/Commodity Percent of Purchased Gas Cost	DMCM						
639	Distribution Operation Expenses Labor Subtotal	DOES		1,909,267	1,815,469	-	-	
640	Distribution Maintenance Expenses Labor Subtotal	DMES		571,622	196,655	-	-	
641	Subtotal Labor Expenses	LBSUB	\$	2,480,889	\$ 2,012,124	\$ 3,914,757	\$ 240,990	
642	Subtotal O&M Expenses	OMSUB	\$	8,775,696	\$ 4,242,141	\$ 10,881,813	\$ 1,317,857	
643	Depreciation Reserve - Distribution	DEPRDIS	\$	90,460,693	\$ 18,813,509	\$ -	\$ -	

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Class Allocation

	A	B	C	D	E	F	G	H	I	J	K
1											
3											Firm
4	Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Transportation Service (FT)	
5											
6	<u>Plant in Service</u>										
7											
8	Procurement Expenses										
9	Demand	PTIS	PTISGSD	DEM01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Commodity	PTIS	PTISGSC	COM01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Total Procurement Expenses				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12											
13	Storage										
14	Demand	PTIS	PTISSD	DEM02	\$ 225,613,142	\$ 149,205,366	\$ 69,309,707	\$ 5,746,398	\$ -	\$ 1,351,670	
15	Commodity	PTIS	PTISSC	COM02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
16	Total Storage				\$ 225,613,142	\$ 149,205,366	\$ 69,309,707	\$ 5,746,398	\$ -	\$ 1,351,670	
17											
18	Transmission										
19	Demand Non-Storage Related	PTIS	PTISTD	DEM04	\$ 201,711,581	\$ 107,174,739	\$ 52,152,153	\$ 4,032,119	\$ 1,121,370	\$ 37,231,200	
20	Storage Related	PTIS	PTISTC	DEM03	\$ 39,691,782	\$ 26,249,477	\$ 12,193,553	\$ 1,010,955	\$ -	\$ 237,797	
21	Total Transmission				\$ 241,403,364	\$ 133,424,216	\$ 64,345,706	\$ 5,043,074	\$ 1,121,370	\$ 37,468,997	
22											
23	Distribution Expenses										
24	Commodity	PTIS	PTISDEC	COM04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25											
26	Distribution Structures & Equipment										
27	Demand	PTIS	PTISDSD	DEM04	\$ 69,533,228	\$ 36,944,857	\$ 17,977,686	\$ 1,389,936	\$ 386,554	\$ 12,834,194	
28											
29											
30	Distribution Mains										
31	Low/Medium Pressure - Demand	PTIS	PTISDMD	DEM05a	\$ 481,456,943	\$ 289,440,272	\$ 147,247,423	\$ 15,654,071	\$ 3,773,480	\$ 25,341,698	
32	Low/Medium Pressure - Customer	PTIS	PTISDMC	CUSTPT01a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
33	High Pressure - Demand	PTIS	PTISDMD	DEM05	\$ 49,762,548	\$ 23,509,183	\$ 12,082,339	\$ 1,368,183	\$ 324,770	\$ 12,478,072	
34	High Pressure - Customer	PTIS	PTISDMC	CUSTPT01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
35	Total Distribution Mains		PTISDIS		\$ 531,219,492	\$ 312,949,455	\$ 159,329,762	\$ 17,022,254	\$ 4,098,250	\$ 37,819,770	
36											
37	Services										
38	Customer	PTIS	PTISSC	CUST02	\$ 456,695,539	\$ 355,142,191	\$ 99,417,575	\$ 1,508,115	\$ 22,561	\$ 605,097	
39											
40	Meters										
41	Customer	PTIS	PTISMC	CUST03	\$ 109,354,142	\$ 67,501,026	\$ 35,390,468	\$ 2,510,382	\$ 178,770	\$ 3,773,497	
42											
43	Customer Accounts										
44	Customer	PTIS	PTISCAC	CUSTPT04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
45											
46	Customer Service										
47	Customer	PTIS	PTISCSC	CUSTPT05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
48											
49	Total		PLT		\$ 1,633,818,906	\$ 1,055,167,111	\$ 445,770,905	\$ 33,220,160	\$ 5,807,506	\$ 93,853,225	

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Class Allocation

	A	B	C	D	E	F	G	H	I	J	K
											Firm
3											
4	Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Transportation Service (FT)	
50											
51											
52											
53											
54	Rate Base										
55											
56	Procurement Expenses										
57	Demand	NCRB	RBGSD	DEM01	\$ 55,522	\$ 36,178	\$ 17,604	\$ 1,361	\$ 379	\$ -	
58	Commodity	NCRB	RBGSC	COM01	417,406	258,785	138,148	18,487	1,986	-	
59	Total Procurement Expenses				\$ 472,928	\$ 294,962	\$ 155,753	\$ 19,849	\$ 2,364	\$ -	
60											
61	Storage										
62	Demand	NCRB	RBSD	DEM02	\$ 175,204,909	\$ 115,868,749	\$ 53,823,996	\$ 4,462,494	\$ -	\$ 1,049,669	
63	Commodity	NCRB	RBSC	COM02	2,672,923	1,711,821	881,288	79,814	-	-	
64	Total Storage				\$ 177,877,832	\$ 117,580,570	\$ 54,705,284	\$ 4,542,308	\$ -	\$ 1,049,669	
65											
66	Transmission										
67	Demand Non-Storage Related	NCRB	RBTD	DEM04	\$ 177,537,247	\$ 94,330,271	\$ 45,901,924	\$ 3,548,885	\$ 986,979	\$ 32,769,188	
68	Storage Related	NCRB	RBTC	DEM03	34,934,880	23,103,581	10,732,204	889,796	-	209,298	
69	Total Transmission				\$ 212,472,126	\$ 117,433,852	\$ 56,634,128	\$ 4,438,682	\$ 986,979	\$ 32,978,486	
70											
71	Distribution Expenses										
72	Commodity	NCRB	RBDEC	COM04	\$ 532,971	\$ 239,695	\$ 127,958	\$ 17,124	\$ 1,839	\$ 146,355	
73											
74	Distribution Structures & Equipment										
75	Demand	NCRB	RBDSD	DEM04	\$ 53,226,490	\$ 28,280,653	\$ 13,761,610	\$ 1,063,972	\$ 295,901	\$ 9,824,355	
76											
77											
78	Distribution Mains										
79	Low/Medium Pressure - Demand	NCRB	RBDMD	DEM05a	\$ 360,047,251	\$ 216,451,701	\$ 110,115,828	\$ 11,706,561	\$ 2,821,916	\$ 18,951,245	
80	Low/Medium Pressure - Customer	NCRB	RBDMC	CUSTPT01a	(102,633,587)	(94,501,823)	(8,059,700)	(61,266)	(627)	(10,171)	
81	High Pressure - Demand	NCRB	RBDMD	DEM05	34,628,888	16,359,630	8,407,889	952,095	226,002	8,683,273	
82	High Pressure - Customer	NCRB	RBDMC	CUSTPT01	(6,430,014)	(5,919,564)	(504,877)	(3,936)	(59)	(1,579)	
83	Total Distribution Mains				\$ 285,612,538	\$ 132,389,944	\$ 109,959,140	\$ 12,593,454	\$ 3,047,232	\$ 27,622,768	
84											
85	Services										
86	Customer	NCRB	RBSC	CUST02	\$ 251,702,188	\$ 195,732,297	\$ 54,792,786	\$ 831,179	\$ 12,434	\$ 333,492	
87											
88	Meters										
89	Customer	NCRB	RBMC	CUST03	\$ 65,932,949	\$ 40,698,428	\$ 21,337,993	\$ 1,513,586	\$ 107,786	\$ 2,275,156	
90											
91	Customer Accounts										
92	Customer	NCRB	RBCAC	CUSTPT04	\$ 4,090,962	\$ 3,482,866	\$ 594,104	\$ 4,631	\$ 69	\$ 9,291	
93											
94	Customer Service										
95	Customer	NCRB	RBCSC	CUSTPT05	\$ 428,992	\$ 365,225	\$ 62,300	\$ 486	\$ 7	\$ 974	
96											
97	Total		RBT		\$ 1,052,349,977	\$ 636,498,491	\$ 312,131,056	\$ 25,025,270	\$ 4,454,612	\$ 74,240,547	

	A	B	C	D	E	F	G	H	I	J	K
3											
4	Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Firm Transportation Service (FT)	
146											
147	Payroll Expenses										
148											
149	Procurement Expenses										
150	Demand	LBTOT	LBGSD	DEM01	\$ 102,466	\$ 66,766	\$ 32,489	\$ 2,512	\$ 699	\$ -	
151	Commodity	LBTOT	LBGSC	COM01	770,325	477,588	254,953	34,119	3,665	-	
152	Total Procurement Expenses		LBGST		\$ 872,790	\$ 544,354	\$ 287,442	\$ 36,631	\$ 4,364	\$ -	
153											
154	Storage										
155	Demand	LBTOT	LBSD	DEM02	\$ 1,630,747	\$ 1,078,467	\$ 500,975	\$ 41,535	\$ -	\$ 9,770	
156	Commodity	LBTOT	LBSC	COM02	3,423,550	2,192,545	1,128,777	102,228	-	-	
157	Total Storage		LBST		\$ 5,054,297	\$ 3,271,011	\$ 1,629,752	\$ 143,764	\$ -	\$ 9,770	
158											
159	Transmission										
160	Demand Non-Storage Related	LBTOT	LBDT	DEM04	\$ 3,037,891	\$ 1,614,113	\$ 785,441	\$ 60,726	\$ 16,888	\$ 560,723	
161	Storage Related	LBTOT	LBTC	DEM03	597,781	395,332	183,642	15,226	-	3,581	
162	Total Transmission		LBTRT		\$ 3,635,672	\$ 2,009,445	\$ 969,083	\$ 75,952	\$ 16,888	\$ 564,304	
163											
164	Distribution Expenses										
165	Commodity	LBTOT	LBDEC	COM04	\$ 1,034,383	\$ 465,197	\$ 248,339	\$ 33,234	\$ 3,570	\$ 284,044	
166											
167	Distribution Structures & Equipment										
168	Demand	LBTOT	LBDSD	DEM04	\$ 2,080,540	\$ 1,105,446	\$ 537,920	\$ 41,589	\$ 11,566	\$ 384,019	
169											
170	Distribution Mains										
171	Low/Medium Pressure - Demand	LBTOT	LBDMD	DEM05a	\$ 7,006,345	\$ 4,212,045	\$ 2,142,801	\$ 227,804	\$ 54,913	\$ 368,782	
172	Low/Medium Pressure - Customer	LBTOT	LBDMC	CUSTOM01a	-	-	-	-	-	-	
173	High Pressure - Demand	LBTOT	LBDMC	DEM05	724,164	342,115	175,827	19,910	4,726	181,586	
174	High Pressure - Customer	LBTOT	LBDMC	CUSTOM01	-	-	-	-	-	-	
175	Total Distribution Mains				\$ 7,730,508	\$ 4,554,160	\$ 2,318,627	\$ 247,714	\$ 59,639	\$ 550,368	
176											
177	Services										
178	Customer	LBTOT	LBSC	CUST02	\$ 3,124,844	\$ 2,429,987	\$ 680,244	\$ 10,319	\$ 154	\$ 4,140	
179											
180	Meters										
181	Customer	LBTOT	LBMC	CUST03	\$ 2,498,089	\$ 1,541,995	\$ 808,461	\$ 57,347	\$ 4,084	\$ 86,202	
182											
183	Customer Accounts										
184	Customer	LBTOT	LBCAC	CUSTOM04	\$ 4,830,644	\$ 4,112,108	\$ 701,763	\$ 5,718	\$ 82	\$ 10,973	
185											
186	Customer Service										
187	Customer	LBTOT	LBCSC	CUSTOM05	\$ 297,372	\$ 253,139	\$ 43,200	\$ 352	\$ 5	\$ 676	
188											
189	Total		LBTT		\$ 31,159,141	\$ 20,286,841	\$ 8,224,831	\$ 652,620	\$ 100,353	\$ 1,894,496	
190											
191											
192											

	A	B	C	D	E	F	G	H	I	J	K	
3												Firm
4	Description	Ref	Name	Allocation Vector	Total System		Residential (RGS)	Commercial (CGS)		Industrial (IGS)	As Available Gas Service (AAGS)	Transportation Service (FT)
193												
194	Depreciation Expenses											
195												
196	Procurement Expenses											
197	Demand	DEPREX	DEGSD	DEM01	\$	-	\$	-	\$	-	\$	-
198	Commodity	DEPREX	DEGSC	COM01		-		-		-		-
199	Total Procurement Expenses		DEGST		\$	-	\$	-	\$	-	\$	-
200												
201	Storage											
202	Demand	DEPREX	DESD	DEM02	\$	6,200,382	\$	4,100,516	\$	1,904,794	\$	157,925
203	Commodity	DEPREX	DESC	COM02		-		-		-		-
204	Total Storage		DEST		\$	6,200,382	\$	4,100,516	\$	1,904,794	\$	157,925
205												
206	Transmission											
207	Demand Non-Storage Related	DEPREX	DETD	DEM04	\$	5,228,200	\$	2,777,882	\$	1,351,741	\$	104,509
208	Storage Related	DEPREX	DETC	DEM03		1,028,779		680,365		316,047		26,203
209	Total Transmission		DETT		\$	6,256,978	\$	3,458,247	\$	1,667,788	\$	130,712
210												
211	Distribution Expenses											
212	Commodity	DEPREX	DEDEC	COM04	\$	-	\$	-	\$	-	\$	-
213												
214	Distribution Structures & Equipment											
215	Demand	DEPREX	DESD	DEM04	\$	1,815,242	\$	964,486	\$	469,327	\$	36,286
216												
217	Distribution Mains											
218	Low/Medium Pressure - Demand	DEPREX	DEDMD	DEM05a	\$	10,551,646	\$	6,343,394	\$	3,227,085	\$	343,076
219	Low/Medium Pressure - Customer	DEPREX	DEDMC	CUSTOM01a		-		-		-		-
220	High Pressure - Demand	DEPREX	DEDMD	DEM05		1,090,600		515,229		264,797		29,985
221	High Pressure - Customer	DEPREX	DEDMC	CUSTOM01		-		-		-		-
222	Total Distribution Mains				\$	11,642,246	\$	6,858,623	\$	3,491,883	\$	373,061
223												
224	Services											
225	Customer	DEPREX	DESC	CUST02	\$	16,854,710	\$	13,106,804	\$	3,669,084	\$	55,658
226												
227	Meters											
228	Customer	DEPREX	DEMC	CUST03	\$	4,545,328	\$	2,805,694	\$	1,471,012	\$	104,345
229												
230	Customer Accounts											
231	Customer	DEPREX	DECAC	CUSTOM04	\$	-	\$	-	\$	-	\$	-
232												
233	Customer Service											
234	Customer	DEPREX	DECSC	CUSTOM05	\$	-	\$	-	\$	-	\$	-
235												
236	Total		DET		\$	47,314,886	\$	31,294,370	\$	12,673,889	\$	857,986
237												
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399												
400												

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Class Allocation

	A	B	C	D	E	F	G	H	I	J	K
											Firm
3											
4	Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Transportation Service (FT)	
238											
239	Regulatory Credits										
240											
241	Procurement Expenses										
242	Demand	REGCR	DEGSD	DEM01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
243	Commodity	REGCR	DEGSC	COM01	-	-	-	-	-	-	-
244	Total Procurement Expenses		DEGST		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
245											
246	Storage										
247	Demand	REGCR	DESD	DEM02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
248	Commodity	REGCR	DESC	COM02	-	-	-	-	-	-	-
249	Total Storage		DEST		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
250											
251	Transmission										
252	Demand Non-Storage Related	REGCR	DETD	DEM04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
253	Storage Related	REGCR	DETC	DEM03	-	-	-	-	-	-	-
254	Total Transmission		DETT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
255											
256	Distribution Expenses										
257	Commodity	REGCR	DEDEC	COM04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
258											
259	Distribution Structures & Equipment										
260	Demand	REGCR	DESD	DEM04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
261											
262	Distribution Mains										
263	Low/Medium Pressure - Demand	REGCR	DEDMD	DEM05a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
264	Low/Medium Pressure - Customer	REGCR	DEDMC	CUSTOM01a	-	-	-	-	-	-	-
265	High Pressure - Demand	REGCR	DEDMD	DEM05	-	-	-	-	-	-	-
266	High Pressure - Customer	REGCR	DEDMC	CUSTOM01	-	-	-	-	-	-	-
267	Total Distribution Mains				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
268											
269	Services										
270	Customer	REGCR	DESC	CUST02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
271											
272	Meters										
273	Customer	REGCR	DEMC	CUST03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
274											
275	Customer Accounts										
276	Customer	REGCR	DECAC	CUSTOM04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
277											
278	Customer Service										
279	Customer	REGCR	DECSC	CUSTOM05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
280											
281	Total		RCR		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Class Allocation

	A	B	C	D	E	F	G	H	I	J	K
											Firm
3											
4	Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Transportation Service (FT)	
282											
283	Accretion Expense										
284											
285	Procurement Expenses										
286	Demand	ACCRES	DEGSD	DEM01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
287	Commodity	ACCRES	DEGSC	COM01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
288	Total Procurement Expenses		DEGST		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
289											
290	Storage										
291	Demand	ACCRES	DESD	DEM02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
292	Commodity	ACCRES	DESC	COM02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
293	Total Storage		DEST		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
294											
295	Transmission										
296	Demand Non-Storage Related	ACCRES	DETD	DEM04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
297	Storage Related	ACCRES	DETC	DEM03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
298	Total Transmission		DETT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
299											
300	Distribution Expenses										
301	Commodity	ACCRES	DEDEC	COM04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
302											
303	Distribution Structures & Equipment										
304	Demand	ACCRES	DESD	DEM04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
305											
306	Distribution Mains										
307	Low/Medium Pressure - Demand	ACCRES	DEDMD	DEM05a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
308	Low/Medium Pressure - Customer	ACCRES	DEDMC	CUSTOM01a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
309	High Pressure - Demand	ACCRES	DEDMD	DEM05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
310	High Pressure - Customer	ACCRES	DEDMC	CUSTOM01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
311	Total Distribution Mains				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
312											
313	Services										
314	Customer	ACCRES	DESC	CUST02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
315											
316	Meters										
317	Customer	ACCRES	DEMC	CUST03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
318											
319	Customer Accounts										
320	Customer	ACCRES	DECAC	CUSTOM04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
321											
322	Customer Service										
323	Customer	ACCRES	DECSC	CUSTOM05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
324											
325	Total		ACC		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Class Allocation

	A	B	C	D	E	F	G	H	I	J	K
3											Firm
4	Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Transportation Service (FT)	
326											
327	ITC Amortization										
328											
329	Procurement Expenses										
330	Demand	ITCAM	DEGSD	DEM01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
331	Commodity	ITCAM	DEGSC	COM01	-	-	-	-	-	-	
332	Total Procurement Expenses		DEGST		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
333											
334	Storage										
335	Demand	ITCAM	DESD	DEM02	\$ (77)	\$ (51)	\$ (24)	\$ (2)	\$ -	\$ (0)	
336	Commodity	ITCAM	DESC	COM02	-	-	-	-	-	-	
337	Total Storage		DEST		\$ (77)	\$ (51)	\$ (24)	\$ (2)	\$ -	\$ (0)	
338											
339	Transmission										
340	Demand Non-Storage Related	ITCAM	DETD	DEM04	\$ (73)	\$ (39)	\$ (19)	\$ (1)	\$ (0)	\$ (13)	
341	Storage Related	ITCAM	DETC	DEM03	(14)	(9)	(4)	(0)	-	(0)	
342	Total Transmission		DETT		\$ (87)	\$ (48)	\$ (23)	\$ (2)	\$ (0)	\$ (13)	
343											
344	Distribution Expenses										
345	Commodity	ITCAM	DEDEC	COM04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
346											
347	Distribution Structures & Equipment										
348	Demand	ITCAM	DESD	DEM04	\$ (25)	\$ (13)	\$ (6)	\$ (1)	\$ (0)	\$ (5)	
349											
350	Distribution Mains										
351	Low/Medium Pressure - Demand	ITCAM	DEDMD	DEM05a	\$ (173)	\$ (104)	\$ (53)	\$ (6)	\$ (1)	\$ (9)	
352	Low/Medium Pressure - Customer	ITCAM	DEDMC	CUSTOM01a	-	-	-	-	-	-	
353	High Pressure - Demand	ITCAM	DEDMD	DEM05	(18)	(8)	(4)	(0)	(0)	(4)	
354	High Pressure - Customer	ITCAM	DEDMC	CUSTOM01	-	-	-	-	-	-	
355	Total Distribution Mains				\$ (191)	\$ (113)	\$ (57)	\$ (6)	\$ (1)	\$ (14)	
356											
357	Services										
358	Customer	ITCAM	DESC	CUST02	\$ (164)	\$ (128)	\$ (36)	\$ (1)	\$ (0)	\$ (0)	
359											
360	Meters										
361	Customer	ITCAM	DEMC	CUST03	\$ (39)	\$ (24)	\$ (13)	\$ (1)	\$ (0)	\$ (1)	
362											
363	Customer Accounts										
364	Customer	ITCAM	DECAC	CUSTOM04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
365											
366	Customer Service										
367	Customer	ITCAM	DECSC	CUSTOM05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
368											
369	Total		ITC		\$ (584)	\$ (377)	\$ (159)	\$ (12)	\$ (2)	\$ (34)	

	A	B	C	D	E	F	G	H	I	J	K	
3												Firm
4	Description	Ref	Name	Allocation Vector	Total System		Residential (RGS)	Commercial (CGS)		Industrial (IGS)	As Available Gas Service (AAGS)	Transportation Service (FT)
370												
371	Other Taxes											
372												
373	Procurement Expenses											
374	Demand	OTT	OTTGSD	DEM01	\$	-	\$	-	\$	-	\$	-
375	Commodity	OTT	OTTGSC	COM01		-		-		-		-
376	Total Procurement Expenses		OTTGST		\$	-	\$	-	\$	-	\$	-
377												
378	Storage											
379	Demand	OTT	OTTSD	DEM02	\$	1,990,090	\$	1,316,112	\$	611,368	\$	50,688
380	Commodity	OTT	OTTSC	COM02		-		-		-		-
381	Total Storage		OTTST		\$	1,990,090	\$	1,316,112	\$	611,368	\$	50,688
382												
383	Transmission											
384	Demand Non-Storage Related	OTT	OTTTD	DEM04	\$	1,893,063	\$	1,005,835	\$	489,448	\$	37,841
385	Storage Related	OTT	OTTTTC	DEM03		372,507		246,351		114,436		9,488
386	Total Transmission		OTTTT		\$	2,265,570	\$	1,252,186	\$	603,884	\$	47,329
387												
388	Distribution Expenses											
389	Commodity	OTT	OTTDEC	COM04	\$	-	\$	-	\$	-	\$	-
390												
391	Distribution Structures & Equipment											
392	Demand	OTT	OTTDSD	DEM04	\$	599,274	\$	318,410	\$	154,941	\$	11,979
393												
394	Distribution Mains											
395	Low/Medium Pressure - Demand	OTT	OTTDMD	DEM05a	\$	4,288,499	\$	2,578,142	\$	1,311,582	\$	139,436
396	Low/Medium Pressure - Customer	OTT	OTTTDMC	CUSTOM01a		-		-		-		-
397	High Pressure - Demand	OTT	OTTDMD	DEM05		443,252		209,404		107,621		12,187
398	High Pressure - Customer	OTT	OTTTDMC	CUSTOM01		-		-		-		-
399	Total Distribution Mains				\$	4,731,751	\$	2,787,546	\$	1,419,204	\$	151,623
400												
401	Services											
402	Customer	OTT	OTTSC	CUST02	\$	3,936,045	\$	3,060,804	\$	856,834	\$	12,998
403												
404	Meters											
405	Customer	OTT	OTTMC	CUST03	\$	942,472	\$	581,760	\$	305,014	\$	21,636
406												
407	Customer Accounts											
408	Customer	OTT	OTTCAC	CUSTOM04	\$	-	\$	-	\$	-	\$	-
409												
410	Customer Service											
411	Customer	OTT	OTTCSC	CUSTOM05	\$	-	\$	-	\$	-	\$	-
412												
413	Total		OTTT		\$	14,465,203	\$	9,316,819	\$	3,951,245	\$	296,253
414												
415												
416												

	A	B	C	D	E	F	G	H	I	J	K					
3												Firm				
4	Description	Ref	Name	Allocation Vector	Total System		Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Transportation Service (FT)					
417																
418	Interest Expense															
419																
420	Procurement Expenses															
421	Demand	INT	INTGSD	DEM01	\$	-	\$	-	\$	-	\$	-				
422	Commodity	INT	INTGSC	COM01		-		-		-		-				
423	Total Procurement Expenses		INTGST		\$	-	\$	-	\$	-	\$	-				
424																
425	Storage															
426	Demand	INT	INTSD	DEM02	\$	2,434,346	\$	1,609,913	\$	747,846	\$	62,003	\$	-	\$	14,584
427	Commodity	INT	INTSC	COM02		-		-		-		-		-		-
428	Total Storage		INTST		\$	2,434,346	\$	1,609,913	\$	747,846	\$	62,003	\$	-	\$	14,584
429																
430	Transmission															
431	Demand Non-Storage Related	INT	INTTD	DEM04	\$	2,315,659	\$	1,230,371	\$	598,709	\$	46,289	\$	12,873	\$	427,416
432	Storage Related	INT	INTTC	DEM03		455,664		301,345		139,983		11,606		-		2,730
433	Total Transmission		INTTT		\$	2,771,322	\$	1,531,717	\$	738,692	\$	57,895	\$	12,873	\$	430,146
434																
435	Distribution Expenses															
436	Commodity	INT	INTDEC	COM04	\$	-	\$	-	\$	-	\$	-	\$	-		-
437																
438	Distribution Structures & Equipment															
439	Demand	INT	INTDSD	DEM04	\$	733,053	\$	389,490	\$	189,529	\$	14,653	\$	4,075	\$	135,304
440																
441	Distribution Mains															
442	Low/Medium Pressure - Demand	INT	INTDMD	DEM05a	\$	5,245,837	\$	3,153,670	\$	1,604,372	\$	170,563	\$	41,115	\$	276,117
443	Low/Medium Pressure - Customer	INT	INTDMC	CUSTOM01a		-		-		-		-		-		-
444	High Pressure - Demand	INT	INTDMD	DEM05		542,201		256,150		131,646		14,907		3,539		135,958
445	High Pressure - Customer	INT	INTDMC	CUSTOM01		-		-		-		-		-		-
446	Total Distribution Mains				\$	5,788,038	\$	3,409,821	\$	1,736,018	\$	185,470	\$	44,654	\$	412,075
447																
448	Services															
449	Customer	INT	INTSC	CUST02	\$	4,814,704	\$	3,744,079	\$	1,048,108	\$	15,899	\$	238	\$	6,379
450																
451	Meters															
452	Customer	INT	INTMC	CUST03	\$	1,152,864	\$	711,628	\$	373,103	\$	26,466	\$	1,885	\$	39,782
453																
454	Customer Accounts															
455	Customer	INT	INTCAC	CUSTOM04	\$	-	\$	-	\$	-	\$	-	\$	-		-
456																
457	Customer Service															
458	Customer	INT	INTCSC	CUSTOM05	\$	-	\$	-	\$	-	\$	-	\$	-		-
459																
460	Total		INTT		\$	17,694,326	\$	11,396,648	\$	4,833,296	\$	362,386	\$	63,725	\$	1,038,271
461																

	A	B	C	D	E	F	G	H	I	J	K
3											Firm
4	Description	Ref	Name	Allocation Vector		Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Transportation Service (FT)
462											
463	Net Operating Income -- Adjusted Forecast Period										
464											
465	Operating Revenues										
466	Sales and Transportation			REV01		354,943,652	238,109,178	101,307,441	8,488,908	419,670	6,618,455
467	Interdepartmental Sales			REV01		3,215,355	2,156,978	917,721	76,899	3,802	59,955
468	Forfeited Discounts			REVFD	\$	1,097,667	887,050	197,248	13,229	-	139
469	Rent from Gas Property			RBT	\$	164,430	99,453	48,771	3,910	696	11,600
470	Miscellaneous/Other Revenue		REVMSR	REVMISC		110,812	78,638	30,276	200	-	1,698
471											
472	Total Operating Revenues		TOR		\$	359,531,916	\$ 241,331,298	\$ 102,501,457	\$ 8,583,147	\$ 424,167	\$ 6,691,847
473											
474	Pro-Forma Adjustments to Revenues										
475	Adjustment to eliminate gas line tracker revenues			REVGLT		(10,181,350)	\$ (6,886,665)	\$ (2,860,959)	\$ (333,499)	\$ (18,776)	\$ (81,451)
476	Adjustment to eliminate gas supply cost recoveries			REVGSC		(115,476,300)	\$ (73,041,197)	\$ (38,749,209)	\$ (3,507,061)	\$ (178,833)	\$ -
477	Adj to eliminate GSC recoveries Interdepartmental Sales			REV01		(953,712)	\$ (639,785)	\$ (272,207)	\$ (22,809)	\$ (1,128)	\$ (17,783)
478	Removal of DSM Revenues			REVADJ4		(369,541)	(235,706)	(133,397)	-	(437)	-
479	Total Revenue Adjustments				\$	(126,980,903)	\$ (80,803,354)	\$ (42,015,773)	\$ (3,863,369)	\$ (199,173)	\$ (99,234)
480											
481	Total Adjusted Revenue		TREVADJ		\$	232,551,013	\$ 160,527,944	\$ 60,485,684	\$ 4,719,778	\$ 224,994	\$ 6,592,613
482											
483	Expenses										
484	Operation and Maintenance Expenses				\$	107,894,684	\$ 69,876,018	\$ 28,322,344	\$ 2,212,753	\$ 372,188	\$ 7,111,380
485	Depreciation and Amortization Expenses					47,314,886	31,294,370	12,673,889	857,986	137,237	2,351,402
486	Other Expenses (ITC amortization, Reg Credits, Accretion)					(584)	(377)	(159)	(12)	(2)	(34)
487	Other Taxes					14,465,203	9,316,819	3,951,245	296,253	52,095	848,792
488	Total Operating Expenses		TOE		\$	169,674,189	\$ 110,486,830	\$ 44,947,319	\$ 3,366,980	\$ 561,518	\$ 10,311,541
489											
490											
491											
492											

	A	B	C	D	E	F	G	H	I	J	K
3											Firm
4	Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Transportation Service (FT)	
493											
517											
518	Net Income Before Income Taxes				\$ 62,876,825	\$ 50,041,114	\$ 15,538,365	\$ 1,352,798	\$ (336,524)	\$ (3,718,928)	
519											
520	Income Taxes			TXINC	\$ 9,213,040	7,879,887	2,182,841	201,952	(81,614)	(970,027)	
521											
522	Net Operating Income (Pro-Forma)		TOM		\$ 53,663,785	\$ 42,161,226	\$ 13,355,524	\$ 1,150,846	\$ (254,910)	\$ (2,748,901)	
523											
524	Unadjusted Net Cost Rate Base				\$ 1,052,349,977	\$ 636,498,491	\$ 312,131,056	\$ 25,025,270	\$ 4,454,612	\$ 74,240,547	
525	Depreciation Adjustment			DET	\$ -	-	-	-	-	-	
526	Cash Working Capital Adjustment			OMTT	\$ -	-	-	-	-	-	
527	Net Cost Rate Base				\$ 1,052,349,977	\$ 636,498,491	\$ 312,131,056	\$ 25,025,270	\$ 4,454,612	\$ 74,240,547	
528	Rate of Return -- Pro-Forma				5.10%	6.62%	4.28%	4.60%	-5.72%	-3.70%	
529											

	A	B	C	D	E	F	G	H	I	J	K
3											Firm
4	Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Transportation Service (FT)	
556											
557											
558	Net Operating Income -- Proposed Rates										
559											
560	Test Year Operating Income				\$ 53,663,785	\$ 42,161,226	\$ 13,355,524	\$ 1,150,846	\$ (254,910)	\$ (2,748,901)	
561											
562	Proposed Increase				\$ 29,977,693	\$ 22,318,158	\$ 4,921,072	\$ (1,900)	\$ 109,486	2,630,877	
563	Adjustment to Interdepartmental Sales			REV01	\$ 1,592	1,068	454	38	2	30	
564	Miscellaneous/Other Revenue			REVMISC	\$ 8,769	6,223	2,396	16	-	134	
565											
566	Incremental Income Taxes			24.85%	7,451,867	5,547,752	1,223,568	(459)	27,207	653,799	
567	Incremental Uncollectable Accounts Expense			0.203%	60,876	45,321	9,996	(4)	222	5,341	
568	Incremental Commission Fees			0.20%	59,976	44,651	9,848	(4)	219	5,262	
569											
570	Net Operating Income Adjusted for Increase			25.25%	76,079,120	58,848,952	17,036,035	1,149,466	(173,071)	(782,262)	
571											
572	Net Cost Rate Base (Same as Above)				\$ 1,052,349,977	\$ 636,498,491	\$ 312,131,056	\$ 25,025,270	\$ 4,454,612	\$ 74,240,547	
573											
574	Rate of Return -- Proposed					7.23%	9.25%	5.46%	4.59%	-3.89%	-1.05%
575											
576											
577											

	A	B	C	D	E	F	G	H	I	J	K
3											Firm
4	Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Transportation Service (FT)	
578											
579	Allocation Factors										
580											
581	Commodity										
582	Procurement Expenses		COM01		31,454,934	19,501,502	10,410,592	1,393,182	149,658	-	
583						0.619982	0.330968	0.044291	0.004758	-	
584	Storage		COM02		20,303,610	13,003,045	6,694,292	606,273		-	
585	Transmission		COM03		20,303,610	13,003,045	6,694,292	606,273	-	-	
586	Distribution		COM04		43,362,337	19,501,502	10,410,592	1,393,182	149,658	11,907,403	
587	Adjusted Deliveries				43,362,337	19,501,502	10,410,592	1,393,182	149,658	11,907,403	
588											
589	Demand										
590	Procurement Expenses		DEM01		494,887	322,467	156,915	12,132	3,374	-	
591	Storage		DEM02		11,680,000	7,724,367	3,588,166	297,491		69,976	
592						0.661333	0.307206	0.025470		0.005991	
593	Transmission Storage Related		DEM03		11,680,000	7,724,367	3,588,166	297,491	-	69,976	
594	Distribution Structures		DEM04		606,908	322,467	156,915	12,132	3,374	112,021	
595	High Pressure Distrib Mains		DEM05		100.00000%	47.24272%	24.27998%	2.74942%	0.65264%	25.07523%	
596	Low/Med Pres. Distrib Mains		DEM05a		100.00000%	60.11758%	30.58372%	3.25140%	0.78376%	5.26354%	
597											
598	Customer Plant Allocators										
599	Customer Count (13 Month Average)				327,622	301,613	25,724	201	3	80	
600	High Pressure Distrib Mains (13 Month Avg.)		CUSTPT01		327,622	301,613	25,724	201	3	80	
601	Low/Med Pres. Distrib Mains		CUSTPT01a		327,567	301,613	25,723	196	2	32	
602	Customer Accounts		CUSTPT04		354,274	301,613	51,449	401	6	805	
603	Customer Service		CUSTPT05		354,274	301,613	51,449	401	6	805	
604											
605	Customer O&M Allocators										
606	Customer Count (12 Month Average)				327,692	301,659	25,740	210	3	81	
607	High Pressure Distrib Mains (12 Month Avg.)		CUSTOM01		327,692	301,659	25,740	210	3	81	
608	Low/Med Pres. Distrib Mains		CUSTOM01a		327,637	301,659	25,739	205	2	33	
609	Customer Accounts		CUSTOM04		354,369	301,659	51,480	420	6	805	
610	Customer Service		CUSTOM05		354,369	301,659	51,480	420	6	805	
611											
612											
613	Services		CUST02		391,144,507	304,167,449	85,147,839	1,291,650	19,323	518,246	
614	Meters		CUST03		179,686,124	110,914,844	58,152,128	4,124,954	293,747	6,200,451	
615											
616											
617											
618											
619											

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Class Allocation

	A	B	C	D	E	F	G	H	I	J	K
3											Firm
4	Description	Ref	Name	Allocation Vector	Total System	Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Transportation Service (FT)	
620											
621	Allocation Factors Continued										
622											
623	Taxable Income										
624											
625	Net Income Before Income Tax		NIBIT		\$ 62,876,825	\$ 50,041,114	\$ 15,538,365	\$ 1,352,798	\$ (336,524)	\$ (3,718,928)	
626											
627	Interest Expense		INT		\$ 17,694,326	\$ 11,396,648	\$ 4,833,296	\$ 362,386	\$ 63,725	\$ 1,038,271	
628	Interest Adjustment				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
629											
630	Taxable Income		TXINC		\$ 45,182,499	\$ 38,644,466	\$ 10,705,069	\$ 990,411	\$ (400,249)	\$ (4,757,199)	
631											
632	Total Distribution Expense		DISTR		\$ 53,537,067	\$ 33,377,909	\$ 14,910,866	\$ 1,256,149	\$ 264,018	\$ 3,728,125	
633											
634	Number of Customers				327,622	301,613	25,724	201	3	80	
635											
636	Services Cost				391,144,507	304,167,449	85,147,839	1,291,650	19,323	518,246	
637					\$ 1,008.47	\$ 3,310.00	\$ 6,440.91	\$ 6,440.91	\$ 6,440.91	\$ 6,440.91	
638											
639	Actual Revenue		REV01		354,943,652	238,109,178	101,307,441	8,488,908	419,670	6,618,455	
640	DSM Allocation		REVADJ4		369,541	235,706	133,397	-	437	-	
641	Forfeited Discounts		REVFD		1,079,328	872,230	193,953	13,008	-	137	
642	Miscellaneous Revenue Allocation		REVMISC		108,583	77,057	29,667	196	-	1,663	
643	GSC Revenue		REVGSC		115,476,300	73,041,197	38,749,209	3,507,061	178,833		
644	Removal of GLT Revenue		REVGLT		10,181,350	6,886,665	2,860,959	333,499	18,776	81,451	
645	Pro-Forma Adjustments		PROFO		(126,980,903)	(80,803,354)	(42,015,773)	(3,863,369)	(199,173)	(99,234)	
646											
647	High Pressure System		RBTHP		28,198,874	10,440,066	7,903,012	948,159	225,943	8,681,693	

Louisville Gas and Electric Company**Summary of Adjusted Rates of Return by Class**

Rate Class	Revenue	Operating Expenses	Operating Margin	Rate Base	Rate of Return On Rate Base	Rate of Return On Rate Base After Increase
Residential Service Rate RGS	\$ 160,530,153	\$ 119,601,433	\$ 40,928,720	\$ 650,634,291	6.29%	8.85%
Commercial Service Rate CGS	60,485,893	47,249,558	13,236,336	313,472,018	4.22%	5.40%
Industrial Service Rate IGS	4,719,195	3,244,898	1,474,297	21,294,974	6.92%	6.92%
As Available Gas Service Rate AAGS	224,912	433,897	(208,985)	3,924,710	-5.32%	-3.24%
Firm Transportation Service Rate FT	6,590,860	8,357,443	(1,766,583)	63,023,984	-2.80%	0.32%
	232,551,013.41	178,887,228.33	53,663,785.08	1,052,349,976.79	5.10%	7.23%

Louisville Gas and Electric Company**Summary of Rates of Return by Class w/Proposed Increase**

	Revenue	Operating Expenses	Operating Margin	Rate Base	ROR
Residential Service Rate RGS	\$ 182,849,379	\$ 125,239,156	\$ 57,610,223	\$ 650,634,291	8.85%
Commercial Service Rate CGS	65,407,420	48,492,969	16,914,451	313,472,018	5.40%
Industrial Service Rate IGS	4,717,333	3,244,432	1,472,901	21,294,974	6.92%
As Available Gas Service Rate AAGS	334,400	461,545	(127,145)	3,924,710	-3.24%
Firm Transportation Service Rate FT	9,221,767	9,021,845	199,922	63,023,984	0.32%
	262,530,298.41	186,459,947.13	76,070,351.29	1,052,349,976.79	7.23%

* The increase shown for Rate FT reflects a proxy price for the customer's natural gas of \$2.66 per Mcf.

LOUISVILLE GAS & ELECTRIC
Gas Residential Customer Cost Analysis

	Residential
Gross Plant	
369 Services	\$328,718,731
370 Meters	\$42,872,353
383 House Regulators	\$17,047,367
Total Gross Plant	\$388,638,450
Depreciation Reserve 1/	
Services	\$106,304,722
Meters	\$10,759,005
House Regulators	\$5,555,712
Total Depreciation Reserve	\$122,619,438
Total Net Plant	\$266,019,011
Operation & Maintenance Expenses	
Meters & House Regulators	\$1,391,724
Customer Installation	\$144,798
Maintenance-Services	\$680,093
Meter Reading	\$2,555,358
Records & Collections	\$5,303,796
Total O & M Expenses	\$10,075,769
Depreciation Expense 2/	
Services	\$10,518,999
Meters	\$2,237,937
House Regulators	\$644,390
Total Depreciation Expense	\$13,401,327
Revenue Requirement	
Interest	\$4,944,039
Equity return	\$14,136,250
State Income Taxes @ 6.00%	\$1,142,169
Federal Income Tax @21.00%	\$3,757,737
Revenue For Return	\$23,980,196
O & M Expenses	\$10,075,769
Depreciation Expense	\$13,401,327
Subtotal Customer Revenue Requirement	\$47,457,291
Total Revenue Requirement	\$47,457,291
Number of Customers	301,613
Number of Bills	3,619,356
TOTAL MONTHLY CUSTOMER COST	\$13.11

1/ Accumulated Depreciation percent of Gross Plant per Exhibit JJS-LGE-1.

2/ Depreciation accrual rate times Gross Plant per Exhibit JJS-LGE-1.