

**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
<b>Rate Base</b>															
<b>Plant in Service</b>															
<b>Intangible Plant</b>															
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
<b>Steam Production Plant</b>															
Total Steam Production Plant	DIR		\$4,761,764,495	\$4,761,764,495									\$4,761,764,495	\$0	\$0
<b>Hydraulic Production Plant</b>															
Total Hydraulic Production Plant	DIR		\$45,726,563	\$45,726,563									\$45,726,563	\$0	\$0
<b>Other Production Plant</b>															
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	\$0	\$5,852,038,091	\$0	\$0
<b>Transmission</b>															
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	\$0	\$1,266,759,651	\$0	\$0	\$0	\$0	\$0	\$1,266,759,651	\$0	\$0
<b>Distribution</b>															
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										\$0	\$0	\$0
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%	Demand								\$2,929,300			\$2,929,300	\$0	\$0
Customer	45.38%	Cust									\$2,433,742		\$0	\$0	\$2,433,742
368-TRANSFORMERS - ALL OTHER			\$321,195,483										\$0	\$0	\$0
Demand	54.62%	Demand								\$175,437,375			\$175,437,375	\$0	\$0
Customer	45.38%	Cust									\$145,758,108		\$0	\$0	\$145,758,108
369-SERVICES	DIR		\$124,944,572										\$124,944,572	\$0	\$124,944,572
370-METERS	DIR		\$74,150,151										\$74,150,151	\$0	\$74,150,151
371-CUSTOMER INSTALLATION	DIR		\$159,234										\$159,234	\$0	\$159,234
373-STREET LIGHTING	DIR		\$143,087,299										\$143,087,299	\$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
<b>Total Prod, Trans, and Dist Plant</b>			<b>\$9,298,906,019</b>	<b>\$5,852,038,091</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,266,759,651</b>	<b>\$0</b>	<b>\$0</b>	<b>\$914,253,588</b>	<b>\$0</b>	<b>\$1,265,854,689</b>	<b>\$8,033,051,330</b>	<b>\$0</b>	<b>\$1,265,854,689</b>

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	Name	No		Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer
<b>General Plant</b>															
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	\$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	
OTHER	PDIST	2	\$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
<b>Construction Work in Progress (CWIP)</b>															
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	\$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	\$0	\$0	\$0	\$0	\$0	\$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
<b>Less: Accumulated Provision for Depreciation</b>															
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	\$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
<b>Working Capital</b>															
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62,536,188	\$0	\$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
<b>Deferred Debits</b>															
Service Pension Cost	TLB	6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Accumulated Deferred Income Tax</b>															
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	\$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
<b>Accumulated Deferred Investment Tax Credits</b>															
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	
Transmission VA	PTRAN	3	\$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	
Distribution Plant KY,FERC & TN	PDIST	2	\$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	
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	\$577,078	\$0	\$1,135,138	\$577,078	\$0	\$1,135,138	
Less: Asset Retirement Obligations	F017		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
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

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	Name	No		Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer
<b>Operation and Maintenance Expenses</b>															
<b>Steam Power Generation Operation Expenses</b>															
500 OPERATION SUPERVISION & ENGINEERING	LBSUB1	8	\$5,418,923	\$4,838,523	\$580,400	\$0	\$0	\$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	\$0	\$0	\$25,402,796	\$0	\$0
507 RENTS			\$0		\$0								\$0	\$0	\$0
509 ALLOWANCES			\$0		\$0								\$0	\$0	\$0
Total Steam Power Operation Expenses			\$358,419,620	\$46,563,822	\$311,855,798	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,563,822	\$311,855,798	\$0
<b>Steam Power Generation Maintenance Expenses</b>															
510 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB2	9	\$12,501,304	\$1,358,608	\$11,142,696	\$0	\$0	\$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	\$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	\$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	\$0	\$0	\$57,973,993	\$387,046,088	\$0
<b>Hydraulic Power Generation Operation Expenses</b>															
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	\$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	\$0	\$0	\$10,609	\$0	\$0
<b>Hydraulic Power Generation Maintenance Expenses</b>															
541 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB4	11	\$182,692	\$119,577	\$63,115	\$0	\$0	\$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	\$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	\$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	\$0	\$0	\$308,709	\$270,140	\$0
Total Hydraulic Power Generation Expense			\$589,458	\$319,318	\$270,140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$319,318	\$270,140	\$0
<b>Other Power Generation Operation Expense</b>															
546 OPERATION SUPERVISION & ENGINEERING	LBSUB5	12	\$647,260	\$647,260	\$0	\$0	\$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	\$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	\$0	\$0	\$5,376,587	\$0	\$0
550 RENTS	PROD	18	\$9,693	\$9,693	\$0	\$0	\$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	\$0	\$0	\$6,715,599	\$107,114,208	\$0
<b>Other Power Generation Maintenance Expense</b>															
551 MAINTENANCE SUPERVISION & ENGINEERING	PROD	18	\$911,492	\$911,492	\$0	\$0	\$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	\$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	\$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	\$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	\$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	\$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	\$0	\$0	\$80,013,549	\$494,430,437	\$0

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<b>Other Power Supply Expenses</b>															
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	
<b>Total Electric Power Generation Expenses</b>															
			\$625,443,246	\$92,041,415	\$533,401,831	\$0	\$0	\$0	\$0	\$0	\$0	\$92,041,415	\$533,401,831	\$0	
<b>Transmission Expenses</b>															
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 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	\$1,969,589				\$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	
<b>Distribution Operation Expense</b>															
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	\$1,324,529
581 LOAD DISPATCHING	Acct 362		\$438,256	\$0	\$0	\$0	\$0	\$0	\$0	\$438,256	\$0	\$0	\$438,256	\$0	\$0
582 STATION EXPENSES	Acct 362		\$2,231,084	\$0	\$0	\$0	\$0	\$0	\$0	\$2,231,084	\$0	\$0	\$2,231,084	\$0	\$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	\$4,222,335
584 UNDERGROUND LINE EXPENSES	Acct 367		\$41,724	\$0	\$0	\$0	\$0	\$0	\$0	\$10,481	\$0	\$31,243	\$10,481	\$0	\$31,243
585 STREET LIGHTING EXPENSE			\$0				\$0					\$0	\$0	\$0	\$0
586 METER EXPENSES	Acct 370		\$9,700,980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,700,980	\$0	\$9,700,980	
586 METER EXPENSES - LOAD MANAGEMENT			\$0				\$0					\$0	\$0	\$0	\$0
587 CUSTOMER INSTALLATIONS EXPENSE			\$0				\$0					\$0	\$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	\$4,930,537
588 MISC DISTR EXP -- MAPPIN	PDIST	2	\$0				\$0					\$0	\$0	\$0	\$0
589 RENTS	PDIST	2	\$0				\$0					\$0	\$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	\$20,209,624
<b>Distribution Maintenance Expense</b>															
590 MAINTENANCE SUPERVISION AND EN	LBDM	15	\$50,915	\$0	\$0	\$0	\$0	\$0	\$0	\$20,954	\$0	\$29,961	\$20,954	\$0	\$29,961
591 STRUCTURES	P362		\$0				\$0					\$0	\$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	\$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	\$17,962,962
594 MAINTENANCE OF UNDERGROUND LIN	Acct 367		\$483,282	\$0	\$0	\$0	\$0	\$0	\$0	\$121,400	\$0	\$361,882	\$121,400	\$0	\$361,882
595 MAINTENANCE OF LINE TRANSFORME	Acct 368		\$106,084	\$0	\$0	\$0	\$0	\$0	\$0	\$57,943	\$0	\$48,141	\$57,943	\$0	\$48,141
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	P373		\$0				\$0					\$0	\$0	\$0	\$0
597 MAINTENANCE OF METERS	Acct 370		\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28	\$0	\$28	
598 MISCELLANEOUS DISTRIBUTION EXPENSES	PDIST	2	\$584,150	\$0	\$0	\$0	\$0	\$0	\$0	\$244,970	\$0	\$339,180	\$244,970	\$0	\$339,180
Total Distribution Maintenance Expense			\$30,717,186	\$0	\$0	\$0	\$0	\$0	\$0	\$11,975,033	\$0	\$18,742,153	\$11,975,033	\$0	\$18,742,153
<b>Total Distribution Operation and Maintenance Expenses</b>															
			\$60,130,493	\$0	\$0	\$0	\$0	\$0	\$0	\$21,178,715	\$0	\$38,951,778	\$21,178,715	\$0	\$38,951,778
<b>Transmission and Distribution Expenses</b>															
			\$108,847,827	\$0	\$0	\$0	\$48,717,334	\$0	\$0	\$21,178,715	\$0	\$38,951,778	\$69,896,049	\$0	\$38,951,778
<b>Production, Transmission and Distribution Expenses</b>															
			\$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	\$38,951,778

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
<b>Customer Accounts Expense</b>															
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	
<b>Customer Service Expense</b>															
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
<b>Administrative and General Expense</b>															
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
<b>Labor Expenses</b>															
<b>Labor - Steam Power Generation Operation Expenses</b>															
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	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$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
<b>Labor - Steam Power Generation Maintenance Expenses</b>															
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	\$0	\$0	\$0	\$0	\$0	\$0	\$9,693,149	\$0	\$0
513 MAINTENANCE OF ELECTRIC PLANT	Energy	DIR	\$1,990,323		\$1,990,323	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,990,323	\$0	\$0
514 MAINTENANCE OF MISC STEAM PLANT	Energy	DIR	\$433,991		\$433,991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$433,991	\$0	\$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
<b>Labor - Hydraulic Power Generation Operation Expenses</b>															
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
<b>Labor - Hydraulic Power Generation Maintenance Expenses</b>															
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
<b>Labor - Other Power Generation Operation Expense</b>															
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
<b>Labor - Other Power Generation Maintenance Expense</b>															
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
<b>Labor - Purchased Power</b>															
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)															
<b>Transmission Labor Expenses</b>															
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 MAINTENANCE 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  
(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	
<b>Distribution Operation Labor Expense</b>																
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	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
587 CUSTOMER INSTALLATIONS EXPENSE	P371		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	
<b>Distribution Maintenance Labor Expense</b>																
590 MAINTENANCE SUPERVISION AND EN	F024		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
591 MAINTENANCE OF STRUCTURES	P362		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
597 MAINTENANCE OF METERS	P370		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	PDIST	2	\$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	
<b>Customer Accounts Expense</b>																
901 SUPERVISION/CUSTOMER ACCTS	DIR		\$4,005,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,005,700	\$0	\$0	\$4,005,700	
902 METER READING EXPENSES	DIR		\$752,362	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$752,362	\$0	\$0	\$752,362	
903 RECORDS AND COLLECTION	DIR		\$13,439,006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,439,006	\$0	\$0	\$13,439,006	
904 UNCOLLECTIBLE ACCOUNTS			\$0	\$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	\$0	
Total Customer Accounts Labor Expense	LBCA		\$18,197,068	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,197,068	\$0	\$0	\$18,197,068	
<b>Customer Service Expense</b>																
907 SUPERVISION	F026	DIR	\$350,160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$350,160	\$0	\$0	\$350,160	
908 CUSTOMER ASSISTANCE EXPENSES	F026	DIR	\$1,306,105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,306,105	\$0	\$0	\$1,306,105	
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT			\$0	\$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	\$0	
909 INFORM AND INSTRUC -LOAD MGMT			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
910 MISCELLANEOUS CUSTOMER SERVICE	F026	DIR	\$516,578	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$516,578	\$0	\$0	\$516,578	
911 DEMONSTRATION AND SELLING EXP			\$0	\$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	\$0	
913 WATER HEATER - HEAT PUMP PROGRAM			\$0	\$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	\$0	
Total Customer Service Labor Expense	LBCS		\$2,172,843	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,172,843	\$0	\$0	\$2,172,843	
Sub-Total Labor Exp	LRSUB7		\$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  
(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
<b>Administrative and General Expense</b>															
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
<b>Other Expenses</b>															
<b>Depreciation Expenses</b>															
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
<b>Regulatory Credits and Accretion Expenses</b>															
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