

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	C02	28	\$825,913	\$0	\$0	\$825,913	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
370-METERS	C03	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	C02	28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
370-METERS	C03	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										
Plant in Service										
Intangible Plant										
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
Steam Production Plant										
Total Steam Production Plant	BIP	63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydraulic Production Plant										
Total Hydraulic Production Plant	BIP	63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Production Plant										
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
Transmission										
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
Distribution										
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														

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
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	\$1,464
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</							

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	\$76,831	\$7,331	\$69,500	\$0	\$2,795	\$267	\$2,529	\$0
511 MAINTENANCE OF STRUCTURES	Prod	36	\$45,747	\$45,747	\$0	\$0	\$8,922	\$8,922	\$0	\$0	\$325	\$325	\$0	\$0
512 MAINTENANCE OF BOILER PLANT	Energy	2	\$325,903	\$0	\$325,903	\$0	\$67,658	\$0	\$67,658	\$0	\$2,462	\$0	\$2,462	\$0
513 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$66,919	\$0	\$66,919	\$0	\$13,892	\$0	\$13,892	\$0	\$505	\$0	\$505	\$0
514 MAINTENANCE OF MISC STEAM PLANT	Energy	2	\$14,592	\$0	\$14,592	\$0	\$3,029	\$0	\$3,029	\$0	\$110	\$0	\$110	\$0
Total Steam Power Generation Maintenance Expense			\$825,526	\$83,338	\$742,188	\$0	\$170,333	\$16,253	\$154,080	\$0	\$6,197	\$591	\$5,606	\$0
Total Steam Power Generation Expense			\$1,670,455	\$830,896	\$839,559	\$0	\$336,336	\$162,042	\$174,294	\$0	\$12,237	\$5,896	\$6,341	\$0
Labor - 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			\$0				\$0				\$0			
540 RENTS			\$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	\$5,113	\$3,250	\$1,863	\$0	\$1,020	\$634	\$387	\$0	\$37	\$23	\$14	\$0
542 MAINTENANCE OF STRUCTURES	Prod	36	\$1,343	\$1,343	\$0	\$0	\$262	\$262	\$0	\$0	\$10	\$10	\$0	\$0
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	Prod	36	\$28	\$28	\$0	\$0	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0
544 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$764	\$0	\$764	\$0	\$159	\$0	\$159	\$0	\$6	\$0	\$6	\$0
545 MAINTENANCE OF MISC HYDRAULIC PLANT	Energy	2	\$22	\$0	\$22	\$0	\$5	\$0	\$5	\$0	\$0	\$0	\$0	\$0
Total Hydraulic Power Generation Maint. Expense			\$7,270	\$4,622	\$2,649	\$0	\$1,451	\$901	\$550	\$0	\$53	\$33	\$20	\$0
Total Hydraulic Power Generation Expense			\$7,270	\$4,622	\$2,649	\$0	\$1,451	\$901	\$550	\$0	\$53	\$33	\$20	\$0
Labor - Other Power Generation Operation Expense														
546 OPERATION SUPERVISION & ENGINEERING	Prod	36	\$16,335	\$16,335	\$0	\$0	\$3,186	\$3,186	\$0	\$0	\$116	\$116	\$0	\$0
547 FUEL	Energy	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
548 GENERATION EXPENSE	Prod	36	\$11,878	\$11,878	\$0	\$0	\$2,317	\$2,317	\$0	\$0	\$84	\$84	\$0	\$0
549 MISC OTHER POWER GENERATION	Prod	36	\$85,387	\$85,387	\$0	\$0	\$16,652	\$16,652	\$0	\$0	\$606	\$606	\$0	\$0
550 RENTS			\$0				\$0				\$0			
Total Other Power Generation Expenses			\$113,600	\$113,600	\$0	\$0	\$22,154	\$22,154	\$0	\$0	\$806	\$806	\$0	\$0
Labor -Other Power Generation Maintenance Expense														

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	\$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
Total Steam Power Generation Maintenance Expense			\$3,424	\$356	\$3,068	\$0	\$467	\$48	\$419	\$0	\$16	\$2	\$14	\$0
Total Steam Power Generation Expense			\$7,018	\$3,547	\$3,471	\$0	\$953	\$479	\$474	\$0	\$34	\$18	\$16	\$0
Labor - 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			\$0				\$0				\$0			
540 RENTS			\$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	\$22	\$14	\$8	\$0	\$3	\$2	\$1	\$0	\$0	\$0	\$0	\$0
542 MAINTENANCE OF STRUCTURES	Prod	36	\$6	\$6	\$0	\$0	\$1	\$1	\$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
544 MAINTENANCE OF ELECTRIC PLANT	Energy	2	\$3	\$0	\$3	\$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
Total Hydraulic Power Generation Maint. Expense			\$31	\$20	\$11	\$0	\$4	\$3	\$1	\$0	\$0	\$0	\$0	\$0
Total Hydraulic Power Generation Expense			\$31	\$20	\$11	\$0	\$4	\$3	\$1	\$0	\$0	\$0	\$0	\$0
Labor - Other Power Generation Operation Expense														
546 OPERATION SUPERVISION & ENGINEERING	Prod	36	\$70	\$70	\$0	\$0	\$9	\$9	\$0	\$0	\$0	\$0	\$0	\$0
547 FUEL	Energy	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
548 GENERATION EXPENSE	Prod	36	\$51	\$51	\$0	\$0	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0
549 MISC OTHER POWER GENERATION	Prod	36	\$365	\$365	\$0	\$0	\$49	\$49	\$0	\$0	\$2	\$2	\$0	\$0
550 RENTS			\$0				\$0				\$0			
Total Other Power Generation Expenses			\$485	\$485	\$0	\$0	\$66	\$66	\$0	\$0	\$2	\$2	\$0	\$0
Labor -Other Power Generation Maintenance Expense														

**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			

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	C02	28	\$0	\$0	\$0	\$0	\$104	\$0	\$0	\$104	\$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	\$619	\$84	\$0	\$535	\$136	\$116	\$0	\$20	\$24	\$1	\$0	\$23
589 RENTS			\$0				\$0				\$0			
Total Distribution Operation Labor Expense			\$1,471	\$296	\$0	\$1,175	\$538	\$385	\$0	\$153	\$68	\$3	\$0	\$65
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	\$45	\$45	\$0	\$0	\$64	\$64	\$0	\$0	\$0	\$0	\$0	\$0
593 MAINTENANCE OF OVERHEAD LINES	Acct365	51	\$1,274	\$159	\$0	\$1,115	\$200	\$169	\$0	\$30	\$77	\$1	\$0	\$75
594 MAINTENANCE OF UNDERGROUND LIN	Acct367	52	\$54	\$4	\$0	\$50	\$5	\$4	\$0	\$1	\$3	\$0	\$0	\$3
595 MAINTENANCE OF LINE TRANSFORME	Acct368	53	\$8	\$1	\$0	\$7	\$3	\$3	\$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	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Maintenance Labor Expense			\$1,383	\$210	\$0	\$1,172	\$273	\$241	\$0	\$32	\$81	\$2	\$0	\$79
Total Distribution Operation and Maintenance Labor Expenses			\$2,854	\$506	\$0	\$2,348	\$810	\$626	\$0	\$184	\$149	\$4	\$0	\$145
Transmission and Distribution Labor Expenses			\$3,388	\$1,040	\$0	\$2,348	\$1,562	\$1,378	\$0	\$184	\$154	\$9	\$0	\$145
Production, Transmission and Distribution Labor Expenses			\$11,703	\$5,874	\$3,482	\$2,348	\$2,691	\$2,031	\$475	\$184	\$194	\$34	\$16	\$145
Customer Accounts Expense														
901 SUPERVISION/CUSTOMER ACCTS	Cust05	6	\$871	\$0	\$0	\$871	\$118	\$0	\$0	\$118	\$118	\$0	\$0	\$118
902 METER READING EXPENSES	Cust05	6	\$164	\$0	\$0	\$164	\$22	\$0	\$0	\$22	\$22	\$0	\$0	\$22
903 RECORDS AND COLLECTION	Cust05	6	\$2,921	\$0	\$0	\$2,921	\$395	\$0	\$0	\$395	\$395	\$0	\$0	\$395
904 UNCOLLECTIBLE ACCOUNTS			\$0				\$0				\$0			
905 MISC CUST ACCOUNTS			\$0				\$0				\$0			
Total Customer Accounts Labor Expense			\$3,955	\$0	\$0	\$3,955	\$534	\$0	\$0	\$534	\$534	\$0	\$0	\$534
Customer Service Expense														

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