COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF KENTUCKY UTILITIES COMPANY FOR AN ADJUSTMENT OF ITS ELECTRIC RATES, A CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY TO DEPLOY ADVANCED METERING INFRASTRUCTURE, APPROVAL OF CERTAIN REGULATORY AND ACCOUNTING TREATMENTS, AND ESTABLISHMENT OF A ONE-YEAR SURCREDIT	)	**CASE NO. 2020-00349**

In the Matter of:

ELECTRONIC APPLICATION OF LOUISVILLE GAS AND ELECTRIC COMPANY FOR AN ADJUSTMENT OF ITS ELECTRIC AND GAS RATES, A CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY TO DEPLOY ADVANCED METERING INFRASTRUCTURE, APPROVAL OF CERTAIN REGULATORY AND ACCOUNTING TREATMENTS, AND ESTABLISHMENT OF A ONE-YEAR SURCREDIT	)	**CASE NO. 2020-00350**

DIRECT TESTIMONY

OF

GLENN A. WATKINS

ON BEHALF OF THE KENTUCKY

OFFICE OF THE ATTORNEY GENERAL

MARCH 5, 2021

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I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Glenn A. Watkins. My business address is 6377 Mattawan Trail, Mechanicsville, Virginia 23116.

Q. WHAT IS YOUR PROFESSIONAL AND EDUCATIONAL BACKGROUND?

A. I am President and Senior Economist with Technical Associates, Inc., which is an economics and financial consulting firm with offices in the Richmond, Virginia area. Except for a six-month period during 1987 in which I was employed by Old Dominion Electric Cooperative, as its forecasting and rate economist, I have been employed by Technical Associates continuously since 1980.

During my 40-year career at Technical Associates, I have conducted hundreds of marginal and embedded cost of service, rate design, cost of capital, revenue requirement, and load forecasting studies involving electric, gas, water/wastewater, and telephone utilities throughout the United States and Canada and have provided expert testimony in Alabama, Arizona, Delaware, Georgia, Illinois, Indiana, Kansas, Kentucky, Maine, Maryland, Massachusetts, Michigan, Montana, Nevada, New Jersey, North Carolina, Ohio, Pennsylvania, Vermont, Virginia, South Carolina, Washington, and West Virginia. In addition, I have provided expert testimony before State and Federal courts as well as before State legislatures. A more complete description of my education and experience is provided in Schedule GAW-1.

Q. HAVE YOU PREVIOUSLY PROVIDED EXPERT TESTIMONY BEFORE THIS COMMISSION?

A. Yes. I have provided testimony relating to class cost of service and rate design before this Commission on numerous occasions including previous Kentucky Utilities ("KU") and Louisville Gas & Electric ("LG&E") rate cases (collectively, the "Companies").

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?

A. Technical Associates has been retained by the Kentucky Office of the Attorney General ("OAG") to assist in its evaluation of the accuracy and reasonableness of KU's electric class cost of service study ("CCOSS") and LG&E's electric and gas CCOSS, the Companies' proposed distribution of revenues by class and residential rate designs. The purpose of my testimony, therefore, is to comment on the Companies' proposals on these issues and to present my findings and recommendations based on the results of the studies I have undertaken on behalf of the OAG.

Q. PLEASE BRIEFLY EXPLAIN THE CONCEPT OF A CLASS COST OF SERVICE STUDY ("CCOSS") AND ITS PURPOSE IN A RATE PROCEEDING.

A. Generally, there are two types of cost of service studies used in public utility ratemaking: marginal cost studies and embedded, or fully allocated, cost studies. Consistent with the practices of the Kentucky Public Service Commission, KU has utilized a traditional embedded cost of service study for purposes of establishing the overall revenue requirement in this case, as well as for class cost of service purposes.

Embedded class cost of service studies are also referred to as fully allocated cost studies because the majority of a public utility's plant investment and expense is incurred to serve all customers in a joint manner. Accordingly, most costs cannot be specifically attributed to a particular customer or group of customers. To the extent that certain costs can be specifically attributed to a particular customer or group of customers, these costs are directly assigned to that customer or group in the CCOSS. Since most of the utility's costs of providing service are jointly incurred to serve all or most customers, they must be allocated across specific customers or customer rate classes.

It is generally accepted that to the extent possible, joint costs should be allocated to customer classes based on the concept of cost causation. That is, costs are allocated to customer classes based on analyses that measure the causes of the incurrence of costs to the utility. Although the cost analyst strives to abide by this concept to the greatest extent practical, some categories of costs, such as corporate overhead costs, cannot be attributed to specific exogenous measures or factors, and must be subjectively assigned or allocated to customer rate classes. With regard to those costs in which cost causation can be attributed, there is often disagreement among cost of service experts on what is an appropriate cost causation measure or factor; e.g., peak demand, energy usage, number of customers, etc.

Q. IN YOUR OPINION, HOW SHOULD THE RESULTS OF A CCOSS BE UTILIZED IN THE RATEMAKING PROCESS?

A. Although there are certain principles used by all cost of service analysts, there are often significant disagreements on the specific factors that drive individual costs. These disagreements can and do arise as a result of the quality of data and level of detail available from financial records. There are also fundamental differences in opinions regarding the cost causation factors that should be considered to properly allocate costs to rate schedules or customer classes. Furthermore, and as mentioned previously, numerous subjective decisions are required to allocate the myriad of jointly incurred costs.

In these regards, two different cost studies conducted for the same utility and time period can, and often do, yield different results. As such, regulators should consider CCOSS only as a guide, with the results being used as one of many tools to assign class revenue responsibility when cost causation factors cannot be realistically ascribed to some costs.

Q. HAVE THE HIGHER COURTS OPINED ON THE USEFULNESS OF COST ALLOCATIONS FOR PURPOSES OF ESTABLISHING REVENUE RESPONSIBILITY AND RATES?

A. Yes. In an important regulatory case involving Colorado Interstate Gas Company and the Federal Power Commission (predecessor to the FERC), the United States Supreme Court stated:

> But where as here several classes of services have a common use of the same property, difficulties of separation are obvious. Allocation of costs is not a matter for the slide-rule. It involves judgment on a myriad of facts. It has no claim to an exact science.[1]

[1] 324 U.S. 581, 65 S. Ct. 829.

Q. DOES YOUR OPINION, AND THE FINDINGS OF THE U.S. SUPREME COURT, IMPLY THAT COST ALLOCATIONS SHOULD PLAY NO ROLE IN THE RATEMAKING PROCESS?

A. Not at all. It simply means that regulators should consider the fact that cost allocation results are not surgically precise and that alternative, yet equally defensible approaches may produce significantly different results. In this regard, when all reasonable cost allocation approaches consistently show that certain classes are over or under contributing to costs and/or profits, there is a strong rationale for assigning smaller or greater percentage rate increases to these classes. On the other hand, if one set of reasonable cost allocation approaches show dramatically different results than another reasonable approach, caution should be exercised in assigning disproportionately larger or smaller percentage increases to the classes in question.

Q. PLEASE EXPLAIN HOW YOU PROCEEDED WITH YOUR ANALYSIS OF THE COMPANIES' VARIOUS CCOSS.

A. In conducting my independent analysis, I reviewed the structure and organization of the Companies' witness William Seelye's various CCOSS and reviewed the accuracy and completeness of the primary drivers (allocators) used to assign costs to rate schedules and classes. Next, I reviewed Mr. Seelye's selection of allocators to specific rate base, revenue, and expense accounts. I then verified the accuracy of Mr. Seelye's model by replicating his results using my own computer models. Finally, I adjusted certain aspects of Mr. Seelye's studies to better reflect cost causation and cost incidence by rate schedule and customer class.

II. KU AND LG&E ELECTRIC OPERATIONS

A. Class Cost of Service

Q. ARE THERE CERTAIN ASPECTS OF ELECTRIC UTILITY EMBEDDED CCOSS THAT TEND TO BE MORE CONTROVERSIAL THAN OTHERS?

A. Yes. For decades, cost allocation experts and to some degree, utility commissions, have disagreed on how generation and certain distribution plant accounts should be allocated across classes. Beyond a doubt, these two issue areas are the most contentious and often have the largest impact on the results of achieved class rates of return ("RORs").

1. Allocation Methods for Generation Plant

Q. BEFORE YOU DISCUSS THE SPECIFICS OF THE COMPANIES' PROPOSED METHOD TO ALLOCATE GENERATION-RELATED COSTS, PLEASE EXPLAIN THE COST CAUSATION CONCEPTS RELATING TO THESE RESOURCES.

A. Utilities design and build generation facilities to meet the energy and demand requirements of their customers on a collective basis. Because of this, and the physical laws of electricity, it is impossible to determine which customers are being served by which facilities. As such, production facilities are joint costs; i.e., used by all customers. Because of this commonality, production-related costs are not directly known for any customer or customer group and must somehow be allocated.

If all customer classes used electricity at a constant rate (load) throughout the year, there would be no disagreement as to the proper assignment of generation-related costs. All analysts would agree that energy usage in terms of kilowatt-hour ("kWh") would be the proper approach to reflect cost causation and cost incidence. However, such is not the case in that the Companies experience periods (hours) of higher demand during certain times of the year and across various hours of the day. Moreover, all customer classes do not contribute in equal proportions to these varying demands placed on the generation system.

To further complicate matters, the electric utility industry is somewhat unique in that there is a distinct energy (variable cost)/capacity (fixed cost) trade-off relating to production costs. That is, utilities design their mix of production facilities to minimize the total costs of variable energy and fixed capacity, while also ensuring there is enough available capacity to meet peak demand requirements. The trade-off occurs between the level of fixed investment per unit of capacity kilowatt ("kW") and the variable cost of producing a unit of output (kWh). Coal units require high capital expenditures resulting in large investments per kW of capacity, but operate very efficiently such that their variable running costs per kWh are very low. Conversely, combustion turbine units are relatively inexpensive to build per kW of capacity but are much less efficient and incur significantly higher variable running costs per kWh of output. Due to varying levels of demand placed on a utility's system over the course of each day, month, and year there is a unique optimal mix of production facilities for each utility that minimizes the total cost of capacity and energy; i.e., its total cost of service.

The investment (capacity) costs of generation facilities are fixed in nature and are considered sunk investment costs. At the same time, the energy cost of running generation plants tends to be almost all variable in nature such that base load units tend to have low variable running costs whereas peaking units tend to have much higher variable running costs per kWh. As a result, generation assets tend to be dispatched based upon the variable running costs of each unit wherein lower variable cost units are dispatched before higher cost units. As such, total system production costs vary each hour of the year.

Q. APPROXIMATELY HOW MANY COST ALLOCATION METHODOLOGIES EXIST RELATING TO THE ALLOCATION OF GENERATION PLANT?

A. The current National Association of Regulatory Utility Commissioners ("NARUC") Electric Utility Cost Allocation Manual discusses at least thirteen embedded demand allocation methods, while Dr. James Bonbright notes the existence of at least 29 demand allocation methods in his treatise Principles of Public Utility Rates.[2]

[2] Principles of Public Utility Rates, Second Edition, page 495.

Q. BRIEFLY DISCUSS THE STRENGTHS AND WEAKNESSES OF COMMON GENERATION COST ALLOCATION METHODOLOGIES.

A. A brief description of the most common fully allocated cost methodologies and attendant strengths and weaknesses are as follows:

Single Coincident Peak ("1-CP") -- The basic concept underlying the 1-CP method is that an electric utility must have enough capacity available to meet its customers' peak coincident demand. As such, advocates of the 1-CP method reason that customers (or classes) should be responsible for fixed capacity costs based on their respective contributions to this peak system load. The major advantages to the 1-CP method are that the concepts are easy to understand, the analyses required to conduct a CCOSS are relatively simple, and the data requirements are significantly less than some of the more complex methods.

The 1-CP method has several shortcomings, however. First, and foremost, is the fact that the 1-CP method totally ignores the capacity/energy trade-off inherent in the electric utility industry. That is, under this method, the sole criterion for assigning one hundred percent of fixed generation costs is the classes' relative contributions to load during a single hour of the year. This method does not consider, in any way, the extent to which customers use these facilities during the other 8,759 hours of the year. This may have severe consequences because a utility's planning decisions regarding the amount and type of generation capacity to build and install is predicated not only on the maximum system load, but also on how customers demand electricity throughout the year, i.e., load duration. To illustrate, if a utility such as KU had a peak load of 6,500 mW and its actual optimal generation mix included an assortment of coal, hydro, combined cycle and combustion turbine units, the total cost of capacity is significantly higher than if the utility only had to consider meeting 6,500 mW for 1 hour of the year. This is because the utility would install the cheapest type of plant (i.e., peaker units) if it only had to consider one hour a year.

There are two other major shortcomings of the 1-CP method. First, the results produced with this method can be unstable from year to year. This is because the hour in which a utility peaks annually is largely a function of weather. Therefore, annual peak load depends on when severe weather occurs. If this occurs on a weekend or holiday, relative class contributions to the peak load will likely be significantly different than if the peak occurred during a weekday. The other major shortcoming of the 1-CP method is often referred to as the "free ride" problem. This problem can easily be seen with a summer peaking utility that peaks about 5:00 p.m. Because street lights are not on at this time of day, this class will not be assigned any capacity costs and will, therefore, enjoy a "free ride" on the assignment of generation costs that this class requires.

4-CP -- The 4-CP method is identical in concept to the 1-CP method except that the peak loads during the highest four months are utilized. This method generally exhibits the same advantages and disadvantages as the 1-CP method.

Summer and Winter Coincident Peak ("S/W Peak") -- The S/W Peak method was developed because some utilities' annual peak load occurs in the summer during some years and in the winter during others. Because customers' usage and load characteristics may vary by season, the S/W Peak attempts to recognize this. This method is essentially the same as the 1-CP method except that two hours of load are considered instead of one. This method has essentially the same strengths and weaknesses as the 1-CP method, and in my opinion, is no more reasonable than the 1-CP method.

12-CP -- Arithmetically, the 12-CP method is essentially the same as the 1-CP method except that class contributions to each monthly peak are considered. Although the 12-CP method bears little resemblance to how utilities design and build their systems, the results produced by this method better reflect the cost incidence of a utility's generation facilities than does the 1-CP or 4-CP methods.

Most electric utilities have distinct seasonal load patterns such that there are high system peaks during the winter and summer months, and significantly lower system peaks during the spring and autumn months. By assigning class responsibilities based on their respective contributions throughout the year, consideration is given to the fact that utilities will call on all of their resources during the highest peaks, and only use their most efficient plants during lower peak periods. Therefore, the capacity/energy trade-off is implicitly considered to some extent under this method.

The major shortcoming of the 12-CP method is that accurate load data is required by class throughout the year. This generally requires a utility to maintain ongoing load studies. However, once a system to record class load data is in place, the administration and maintenance of such a system is not overly cumbersome for larger utilities.

Peak and Average ("P&A") -- The various P&A methodologies rest on the premise that a utility's generation facilities are designed and placed into service to meet peak load and serve consumers demands throughout the entire year. Hence, the P&A method assigns capacity costs partially on the basis of contributions to peak load and partially on the basis of consumption throughout the year. Although there is not universal agreement on how peak demands should be measured or how the weighting between peak and average demands should be performed, most electric P&A studies use class contributions to coincident-peak demand for the "peak" portion, and weight the peak and average loads based on some arbitrary factor such as system coincident load factor.

The major strengths of the P&A method are that an attempt is made to recognize the capacity/energy trade-off in the assignment of fixed capacity costs, and that data requirements are minimal.

Although the recognition of the capacity/energy trade-off is admittedly arbitrary under the P&A method, most other allocation methods also suffer some degree of arbitrariness. A potential weakness of the P&A method is that a significant amount of fixed capacity investment is allocated based on energy consumption, with no recognition given to lower variable fuel costs during off-peak periods. To illustrate this shortcoming, consider an off-peak or very high load factor class. This class will consume a constant amount of energy during the many cheaper off-peak periods. As such, this class will be assigned a significant amount of fixed capacity costs, while variable fuel costs will be assigned on a system average basis. This can result in an overburdening of costs if fuel costs vary significantly by hour. However, if the consumption patterns of the utility's various classes are such that there is little variation between class time differentiated fuel costs on an overall annual basis, the P&A method can produce fair and reasonable results.

Average and Excess ("A&E") -- The A&E method also considers both peak demands and energy consumption throughout the year. However, the A&E method is much different than the P&A method in both concept and application. The A&E method recognizes class load diversity within a system, such that all classes do not call on the utility's resources to the same degree, at the same times. Mechanically, the A&E method weights average and excess demands based on system coincident load factor. Individual class "excess" demands represent the difference between the class non-coincident peak demand and its average annual demand. The classes' "excess" demands are then summed to determine the system excess demand. Under this method, it is important to distinguish between coincident and non-coincident demands. This is because if coincident, instead of non-coincident, demands are used when calculating class excesses, the end result will be exactly the same as that achieved under the 1-CP method.

Although the A&E method bears virtually no resemblance to how generation systems are designed, this method can produce fair and reasonable results for some utilities. This is because no class will receive a "free-ride" under this method, and because recognition is given to average consumption as well as to the additional costs imposed by not maintaining a perfectly constant load.

A potential shortcoming of this method is that customers that only use power during off-peak periods will be overburdened with costs. Under the A&E method, off-peak customers will be assigned a higher percentage of capacity costs because their non-coincident load factor may be very low even though they call on the utility's resources only during off-peak periods. As such, unless fuel costs are time differentiated, this class will be assigned a large percentage of capacity costs and may not receive the benefits of cheaper off-peak energy costs. Another weakness of the A&E method is that extensive and accurate class load data is required.

Base/Intermediate/Peak ("BIP") -- The BIP method is also known as a production stacking method that explicitly recognizes the capacity and energy tradeoff inherent with generating facilities in general, and specifically, recognizes the mix of a particular utility's resources used to serve the varying demands throughout the year. The BIP method classifies and assigns individual generating resources based on their specific purpose and role within the utility's actual portfolio of production resources and also assigns the dollar amount of investment by type of plant such that a proper weighting of investment costs between expensive base load units relative to inexpensive peaker units is recognized within the cost allocation process.

A major strength of the BIP method is explicit recognition of the fact that individual generating units are placed into service to meet various needs of the system. Expensive base load units, with high capacity factors tend to run constantly throughout the year to meet the energy needs of all customers. These units operate during all periods of demand including low system load as well as during peak use periods. Base load units are, therefore, classified and allocated based on their roles within the utility's portfolio of resource; i.e., energy requirements.

At the other extreme are the utility's peaker units that are designed, built, and operated only to run a few hours of the year during peak system requirements. These peaker units serve only peak loads and are, therefore, classified and allocated on peak demand.

Situated between the high capacity cost/low energy cost base load units and the low capacity cost/high energy cost peaker units are intermediate generating resources. These units may not be dispatched during the lowest periods of system load but, due to their relatively efficient energy costs, are operated during many hours of the year. Intermediate resources are classified and allocated based on their relative usage to peak capability ratios; i.e., their capacity factor.

Hydro units are evaluated on a case-by-case basis. This is because there are several types of hydro generating facilities including run of the river units that run most of the time with no fuel costs, and units powered by stored water in reservoirs that operate under several environmental and hydrological constraints including flood control, downstream flow requirements, management of fisheries, and watershed replenishment. Within the constraints just noted and due to their ability to store potential energy, these units are generally dispatched on a seasonal or diurnal basis to minimize short-term energy costs and also assist with peak load requirements. Pumped storage units are unique in that water is pumped up to a reservoir during off-peak hours (with low energy costs) and released during peak hours of the day. Depending on the characteristics of a unit, hydro facilities may be classified as energy-related (e.g., run of the river), peak-related (e.g., pumped storage) or a combination of energy and demand-related (traditional reservoir storage). The potential weakness of the BIP method is the same as under other methods where no recognition is given to lower variable fuel costs during off-peak periods.

Finally, wind and solar generating facilities may only produce energy when environmental conditions are present; i.e., wind or sunshine. As a result, their reliability factors are such that they may not be relied upon to meet peak loads at all times. For example, many utilities experience peak demands in the early morning and evening hours when there is either no sunlight present or minimal sunlight available for solar generation. As such, wind and solar generating units are classified as energy-related.

Probability of Dispatch -- The Probability of Dispatch method is the most theoretically correct as well as the most equitable method to allocate generation costs when specific data is available. Under this approach, each generation asset (plant or unit) is evaluated on an hourly basis for every hour of the year (8,760 hours). Each generating asset's capital costs are assigned to individual hours based upon how that individual plant is dispatched or utilized. As such, investment or capital costs are distributed based on how a particular plant is actually utilized. For example, the investment costs associated with base load units which operate almost continuously throughout the year, are spread throughout several hours of the year while the investment cost associated with individual peaker units which operate only a few hours during peak periods are assigned to only those few peak hours. The hourly capacity costs for each generating asset are summed to develop hourly investment cost responsibilities. These hourly investments are then assigned to individual rate classes based on class contributions to system load for each hour of the year. As such, the Probability of Dispatch method requires a significant amount of data such that hourly output from each generator is required as well as detailed load studies encompassing each hour of the year (8,760 hours).

Equivalent Peaker ("EP") -- The EP method combines certain aspects of traditional embedded cost methods with those used in forward-looking marginal cost studies. The EP method often relies on planning information in order to classify individual generating units as energy or demand-related and considers the need for a mix of base load intermediate and peaking generation resources.

The EP method has substantial intuitive appeal in that base load units that operate with high capacity factors are allocated largely on the basis of energy consumption with costs shared by all classes based on their usage, while peaking units that are seldom used and only called upon during peak load periods are allocated based on peak demands to those classes contributing to the system peak load. However, this method requires a significant level of assumptions regarding the current (or future) costs of various generating alternatives.

Q. MR. WATKINS, YOU HAVE DISCUSSED THE STRENGTHS AND WEAKNESSES OF THE MORE COMMON GENERATION ALLOCATION METHODOLOGIES. ARE ANY OF THESE METHODS CLEARLY INFERIOR IN YOUR VIEW?

A. Yes. In my opinion the 1-CP and seasonal CP (such as 4-CP) methods do not reasonably reflect cost causation for integrated electric utilities because these methods totally ignore the utilization of a utility's facilities. Perhaps the simplest way to explain this is to consider that the methodology selected is used to allocate generation plant investment. Generation investment costs vary from a low of a few hundred dollars per kW of capacity for high operating cost (energy cost) peakers to several thousand dollars per kW for base load nuclear facilities with low operating costs. If a utility were only concerned with being able to meet peak load with no regard to operating costs, it would simply install inexpensive peakers. Under such an unrealistic system design, plant costs would be much lower than in reality but variable operating costs (primarily fuel costs) would be astronomical and would result in a higher overall cost to serve customers. The 1-CP and seasonal CP methods totally ignore this very important fact.

Q. DO KU AND LG&E ACKNOWLEDGE THE COST CAUSATION CONCEPT OF THE ENERGY/CAPACITY TRADEOFF THAT EXISTS AS IT RELATES TO THEIR PLANNING, DISPATCH, AND OPERATION OF THEIR VARIOUS GENERATING RESOURCES?

A. Yes. In their 2018 IRP Reserve Margin Analysis, which is provided as an Appendix to their 2018 Integrated Resource Plan,[3] the Companies' state as follows in the Executive Summary:

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[3] *See* Case No. 2018-00348.

> The reliable supply of electricity is vital to Kentucky's economy and public safety, and customers expect it to be available at all times and in all weather conditions. As a result, Louisville Gas and Electric Company ("LG&E") and Kentucky Utilities Company ("KU") (collectively, "the Companies") have developed a portfolio of generation and demand-side management ("DSM") resources with the operational capabilities and attributes needed to reliably serve customers' year-round energy needs at a reasonable cost. **In addition to the ability to serve load during the annual system peak hour, the generation fleet must have the ability to produce low-cost baseload energy**, the ability to respond to unit outages and follow load, and the ability to instantaneously produce power when customers want it. (page 3) [Emphasis added]

Q. CAN YOU PROVIDE EXAMPLES OF THE ENERGY/CAPACITY TRADEOFF SPECIFIC TO KU AND LG&E?

A. Yes. Consider Trimble Unit 2 which is a base load unit that has a capacity of 629 mW[4]: the Companies' gross investment in this unit is $1.412 billion, which equates to a capacity cost of $2,244 per KW.[5] This generating unit operates very efficiently with a forecasted fuel cost of 1.96¢ per kWh of output.[6] At the other extreme, consider Haefling Units 1 and 2 which are peaker units that each has a capacity of 21 mW: the Companies' gross investment in each of these units is $2.199 million, which equates to a capacity cost of $105 per KW. These units are much less efficient and operate with an average forecasted fuel cost of 12.54¢ per kWh of output.

2. <u>KU and LG&E Combined Generation Assets and System Load Characteristics</u>

Q. PLEASE SUMMARIZE THE COMPANIES' PORTFOLIO OF GENERATION ASSETS.

A. KU and LG&E jointly dispatch their generation assets such that the following is a summary of the combined portfolio of generation assets during the forecasted test year:

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[4] 629 MW is the combined KU and LG&E ownership percentage of this unit. The total capacity of Trimble 2 is 839 MW.

[5] Per response to AG-KIUC 1-126.

[6] Per response to AG-KIUC 1-130.

TABLE 1
Summary of KU and LG&E Generation Portfolio[7]

Designation	Fuel Type	Capacity (MW)	Gross Investment 12/31/20
Base Load	Coal	4,999	$7,876.4 million
Base Load	Gas	808	$570.2 million
Total Base Load		5,807	$8,446.6 million
Intermediate	Gas	521	$193.7 million
Intermediate	Coal	464	$1,021.0 million
Total Intermediate		985	$1,214.7 million
Peaker	Gas/Oil	1,941	$691.3 million
Other	Solar/Hydro	148.3	$222.0 million
Total		8,881.3	$10,574.6 million

The details of the Companies' portfolio of generation assets along with capacities, variable fuel costs and investments are provided in my Schedule GAW-2.

Q. HOW DOES THIS OWNED CAPACITY COMPARE TO THE COMPANIES' SYSTEM PEAK LOAD DURING THE FORECASTED TEST YEAR?

A. The combined forecasted KU and LG&E system coincident peak ("CP") load is 6,111 MW.[8] However, this amount includes 74 MW of opportunity sales to municipals in which KU only makes sales to these customers "when marginal revenues exceed the marginal cost of generating energy to sell and that energy is not needed by retail customers."[9] Furthermore, the Companies' forecasted CP of 6,111 MW includes load from interruptible customers wherein a detailed evaluation of hourly loads clearly indicates that these customers are not forecasted to be interrupted at the time of the system peak. In this regard, the Companies have contractual curtailable service of 127

7 Source: Response to AG-KIUC 1-126.
8 Per response to AG-KIUC 1-114. Note: this amount excludes off-system sales but includes opportunity sales to municipals and interruptible load.
9 Per response to AG-KIUC 1-135.

MW.[10] Therefore, the Companies forecasted firm peak load is 5,910 MW (6,111 MW minus 74 MW minus 127 MW).

Q. BY COMPARING THE COMPANIES' FORECASTED FIRM PEAK LOAD OF 5,910 MW TO THEIR BASE LOAD GENERATION NAMEPLATE CAPACITY OF 5,807 MW, IT WOULD APPEAR THAT THE COMPANIES CAN MEET ALMOST ALL OF THEIR LOAD REQUIREMENTS THROUGHOUT THE YEAR WITH JUST THEIR BASE LOAD GENERATING FACILITIES. IS THIS A REASONABLE INFERENCE?

A. Not entirely. As will be explained later in my testimony, the Companies' joint loads for the vast majority hours of the year are at, or below, the rated, or nameplate capacity of its base load generation units. However, all units have planned maintenance outages and experience unplanned forced outages. Therefore, one or more units may not be available each hour of the year. Furthermore, and due to the low cost of wholesale power (particularly during off-peak hours), it is sometimes cheaper for KU and LG&E to purchase blocks of power rather than dispatch certain generating units.

Q. THE ABOVE CAPACITY TO DEMAND RELATIONSHIP OF 8,881 MW TO FIRM PEAK LOAD OF 5,910 MW INDICATES A RESERVE MARGIN OF 50.3%. HOW DOES THIS COMPARE TO THE COMPANIES' TARGET RESERVE MARGIN?

A. In response to AG-KIUC 1-123, the Companies indicated that their "planning" reserve margin for 2020 was 28.5% wherein the Companies also stated "the capacity of the supply resources that have been allocated to each company over the years was higher than the 2020 forecasted summer peak by 47.8 percent for KU and 3.2 percent for LG&E" which is entirely consistent with the calculation in the question.

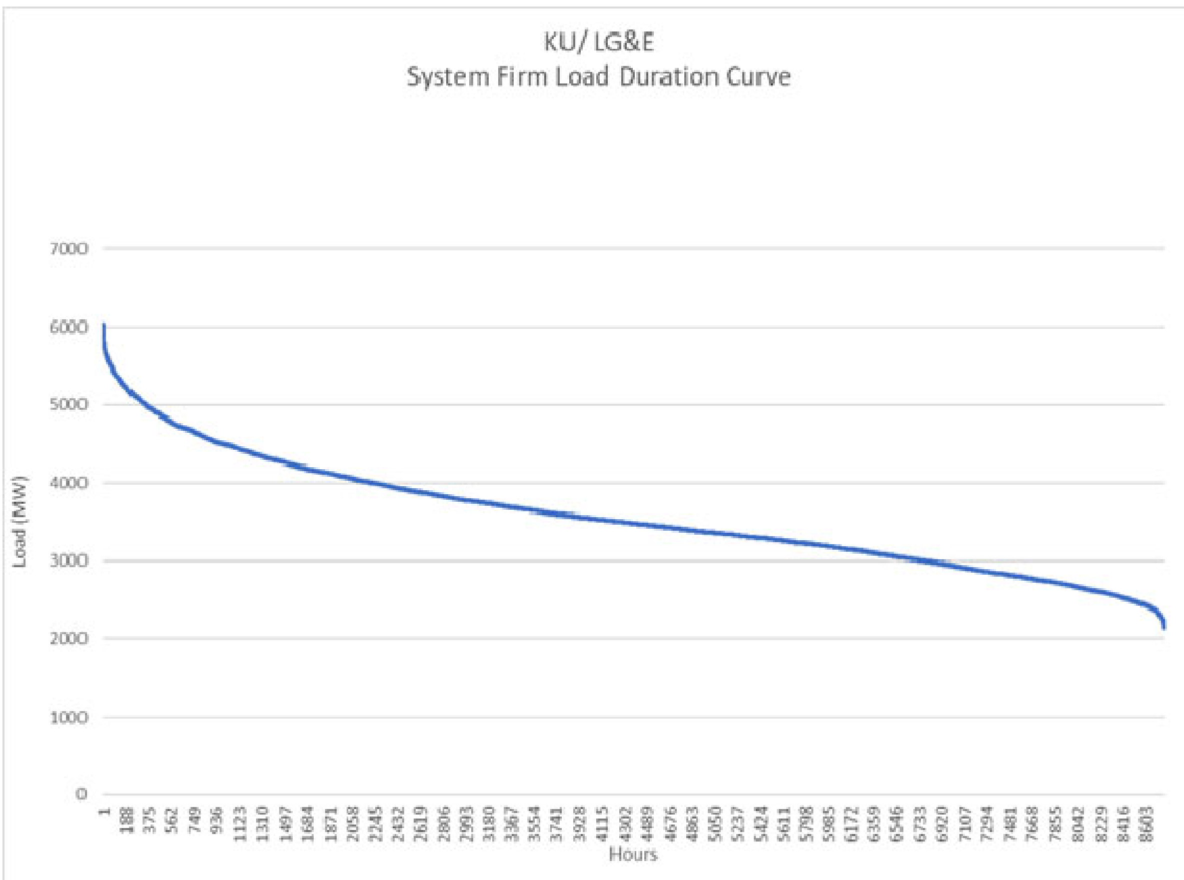
Q. HOW DO THESE RESERVE MARGINS COMPARE TO NEIGHBORING REGIONS?

[10] Per response to AG-KIUC 1-121 and AG-KIUC 1-114.

A. As noted in the Companies' 2018 IRP Reserve Margin Analysis, MISO's target reserve margin is 17.1%, PJM's target reserve margin is 15.8% and TVA's target reserve margin is 15% (page 10).

Q. HAVE YOU EXAMINED THE COMPANIES' COMBINED SYSTEM LOAD REQUIREMENTS THROUGHOUT THE FORECASTED TEST YEAR?

A. Yes. In response to AG-KIUC 1-114, the Companies provided their forecast of system loads for every hour of the test year. As a result, I was able to develop the Companies' load duration curve. A graph of the Companies' system load duration curve is provided below:



Q. PLEASE EXPLAIN WHAT A LOAD DURATION CURVE REPRESENTS.

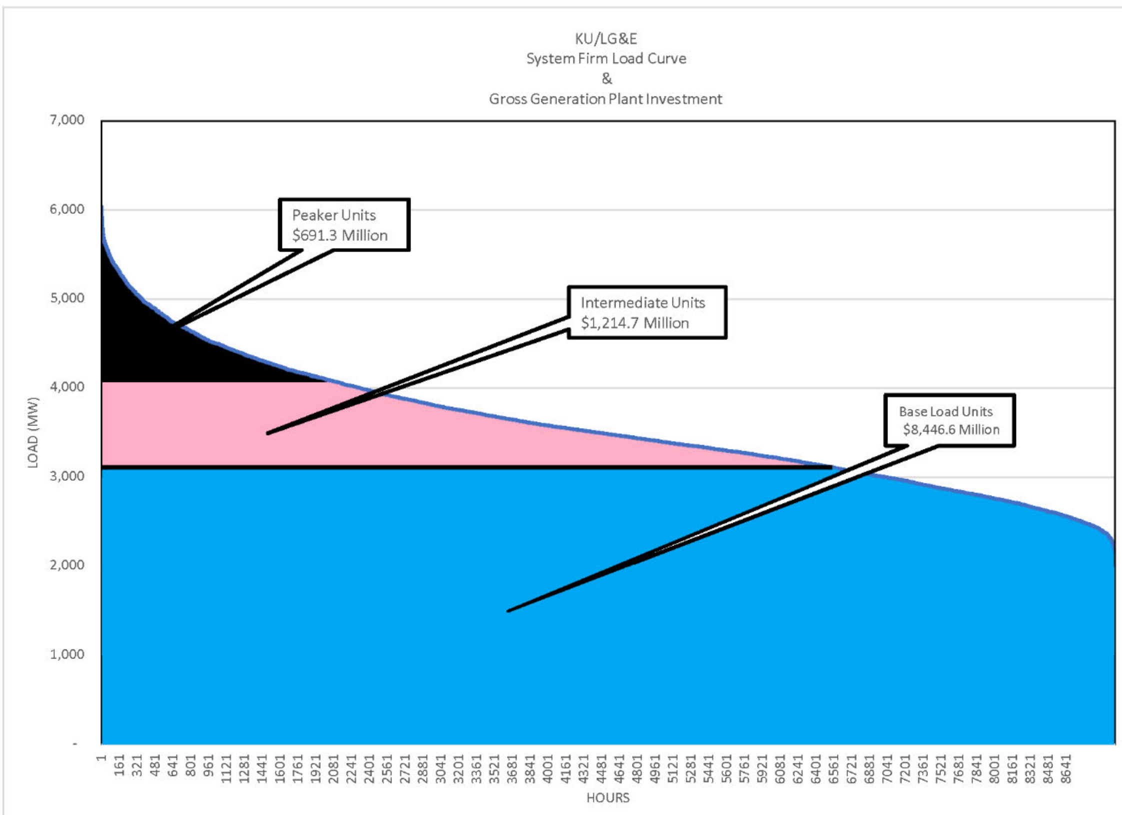
A. A load duration curve shows the demand by hour for an entire year such that the first hour on the graph represents the annual system peak while the last hour shows the lowest hourly demand for the test year. In other words, it is a curve that is sorted from highest hourly demand to lowest hourly demand. The area under the curve represents the total energy required during a year and most importantly, shows the incidence and duration of load requirements.

Q. EARLIER YOU INDICATED THAT THE COST CAUSATION FOR GENERATION COSTS RELATES TO THE ENERGY/CAPACITY TRADEOFF BETWEEN VARIOUS GENERATION RESOURCES. HOW SHOULD THIS COST CAUSATION PRINCIPLE BE REFLECTED WITHIN CLASS COST ALLOCATION STUDIES?

A. As noted earlier, and acknowledged by KU and LG&E, base load units provide low cost energy throughout the year such that they are planned to be dispatched first within the entire portfolio of generation assets. As a result, these base load units operate and provide benefits to all customers during most hours of the year. Therefore, the assignment of costs associated with base load units should be commensurate with how customers utilize these resources throughout the year; i.e., on an energy (kWh) basis. At the other extreme, peaker units are planned and designed to operate for only a few hours of the year during peak load requirements. As such, these peaker units should be allocated to classes based on their respective loads during these peak periods. Finally, intermediate plants are just that – those units that are planned and operate during intermediate load periods wherein these costs should be allocated to classes based on their respective loads during shoulder or intermediate system load periods.

Q. CAN YOU GRAPHICALLY SHOW THE RELATIONSHIP BETWEEN THE COMPANIES' GENERATION GROSS INVESTMENT TO ITS SYSTEM LOAD DURATION CURVE?

A. Yes. The following graph provides the Companies' forecasted test year system load duration curve along with the capacity associated with its base load, intermediate, and peaker units. In developing this graph, I defined the peak period under the load duration curve based on the capacity of the Companies' peaker units (1,941 mW). The intermediate period was defined as the capacity of the Companies' intermediate generation capacity (985 mW). Finally, the base load of 3,111 mW are those hours below the combined peak and intermediate periods. As shown in this graph, the area under the base load portion of the load duration curve serves all customers' load requirements for the plurality of the year and represents the majority of the Companies' total gross investment in generation plant ($8,446.6 million). The area under the intermediate portion of the load duration curve serves customers' load requirements for a smaller portion of the year with a smaller gross investment ($1,214.7 million) while the area under the peak portion of the load duration curve serves customer load requirements for only a few hours of the year with a relatively minimal level of gross investment ($691.3 million).[11]



[11] Note: the capacity and costs associated with solar and hydro are not included in this graph due to their inability to serve load every hour of the year and are therefore, not considered as truly base load, intermediate, or peaking units.

Q. DOES THE ABOVE GRAPH CONCEPTUALLY SHOW HOW GENERATION INVESTMENT COSTS ARE INCURRED AND HOW THEY SHOULD BE ALLOCATED ACROSS CLASSES?

A. Yes. The investment costs associated with each of the three periods should be allocated to individual rate classes commensurate with the loads they place on the system during these periods. This is most important because from a cost causation perspective we see that the majority of generation investment is related to base load units that serve all customers throughout the year, while the peak period investment costs are significantly less and should be allocated to customer classes based on their loads during peak periods.

In practice, this is most important because certain classes such as large industrials tend to use energy more uniformly throughout the year (i.e., have higher load factors) while other customers and classes tend to "drive the peak" in that these classes are responsible for a much larger percentage of load during peak periods than high load factor customers. As a result of these realities, residential and small commercial customers should be assigned relatively more responsibility to peak periods than base load periods. At the same time, all classes should be assigned their respective pro-rata share of the utilization of base load costs during base load periods. In short, class cost responsibility should coincide with the loads they place on the system at various times and load levels along with the specific investment costs required to serve these loads during the same time periods.

3. <u>KU and LG&E's Proposed Loss of Load Probability ("LOLP") Allocation Method</u>

Q. PLEASE EXPLAIN HOW COMPANY WITNESS SEELYE ALLOCATED GENERATION PLANT COSTS TO INDIVIDUAL RATE CLASSES.

A. Mr. Seelye relied upon Company-calculated system loss of load probabilities for each hour of the forecasted test year. At the same time, Mr. Seelye estimated every class' load for each hour of the forecasted test year. Then for each hour, Mr. Seelye multiplied the weighted LOLP by each class' contribution to load. These weighted class allocation factors are then summed for all hours that had any probability of loss of load to develop his ultimate generation allocation factor. To further explain, consider the following hypothetical example that shows the methodology utilized by Mr. Seelye to develop his generation allocation factor:

TABLE 2
Seelye Generation Allocation Factor Method
(Hypothetical Example)

Hour	Hourly System Load	Hourly LOLP	Hourly LOLP Weight	Load (MW) Resid.	Load (MW) Comm.	Load (MW) Industrial
A	6,350	0.5200%	53.89%	3,175	635	2,540
B	6,325	0.3600%	37.31%	3,158	632	2,535
C	6,310	0.0800%	8.29%	3,154	631	2,525
D	6,305	0.0050%	0.52%	3,150	630	2,525
All Other Hours		0.0000%	0.00%	Varies in Descending Order		
Total		0.9650%	100.00%			

Hour	Percent of Total Load Resid.	Percent of Total Load Comm.	Percent of Total Load Industrial	Hourly Allocation Weight Resid.	Hourly Allocation Weight Comm.	Hourly Allocation Weight Industrial	Hourly Allocation Weight Total
A	50.00%	10.00%	40.00%	26.94%	5.39%	21.55%	53.89%
B	49.93%	9.99%	40.08%	18.63%	3.73%	14.95%	37.31%
C	49.99%	10.00%	40.02%	4.14%	0.83%	3.32%	8.29%
D	49.96%	9.99%	40.05%	0.26%	0.05%	0.21%	0.52%
All Other Hours				0.00%	0.00%	0.00%	0.00%
Total				49.97%	9.99%	40.03%	100.00%

In the above hypothetical example, there are only four hours in which there is a calculated LOLP greater than zero; i.e., the other 8,756 hours of the year have a zero probability of not meeting system load.[12] The sum of all hours' LOLPs is 0.965%. Therefore, the weighted LOLP in Hour A is 53.89% of all LOLP hours (0.52% ÷ 0.965%). Each class's relative load in Hour A is then multiplied by 53.89%. For example, the residential load in Hour A is 3,175, which is 50% of the system load. This 50% residential contribution in Hour A is then multiplied by the LOLP weight of 53.89% to arrive at a residential weight for Hour A of 26.94%. These weighted class contributions are then summed for all hours with an LOLP greater than zero to arrive at the ultimate allocation factors of 49.97% for residential, 9.99% for commercial, and 40.03% for industrial.[13]

[12] Assuming a non-leap year.
[13] Note: Printed amounts do not sum to exactly 100% due to rounding in the printed example.

Once Mr. Seelye's class generation allocation factors are developed, these percentages are then multiplied by KU and LG&E's total investment in generation plant (base load plus intermediate plus peaker units on a combined basis).

Q. BEFORE YOU DISCUSS THE DETAILS AND IMPLICATIONS OF MR. SEELYE'S APPROACH TO ALLOCATE GENERATION-RELATED COSTS, PLEASE BRIEFLY EXPLAIN THE CONCEPT OF LOLP.

A. In the most basic sense, LOLP is a statistical evaluation of the probability of a utility not being able to meet its load obligations at any point in time given its forecasted load requirement (demand) and available sources of supply (supply). To the extent that demand exceeds supply, there is a positive loss of load probability. Similarly, to the extent there is enough supply relative to demand, the LOLP is equal to zero. In developing supply availability, the LOLP considers not only the rated capacity of generation resources but also reflects scheduled and forced outage rates of particular units as well as other supply-side constraints and resources. The specifics of KU and LG&E's LOLP modeling and estimation procedures will be discussed later in my testimony.

Q. EARLIER YOU SHOWED THAT ON A SYSTEM BASIS, KU AND LG&E HAVE INSTALLED GENERATION CAPACITY OF 8,881 MW AS COMPARED TO ITS FORECASTED SYSTEM FIRM PEAK LOAD OF 5,910 MW. GIVEN THE FACT THAT THE INSTALLED GENERATION CAPACITY GREATLY EXCEEDS THE COMPANIES' FORECASTED FIRM PEAK DEMAND, HOW IS IT POSSIBLE TO HAVE ANY HOURS WITH A LOLP GREATER THAN ZERO?

A. In reality, given the excess capacity within the KU/LG&E system, there is no reasonable possibility that the Companies cannot, or will not, be able to meet its firm load requirements each and every hour of the year with its own generation resources. While I understand and recognize that all generation capacity may not be available each and every hour of the year due to outages or other constraints, it is unconscionable to believe that even with a maximum firm peak demand of 5,910 MW, there would be more than 2,971 MW of generation capacity unavailable (8,881 MW minus 5,910 MW).

Q. NOTWITHSTANDING THE TREMENDOUS AMOUNT OF EXCESS GENERATION CAPACITY WITHIN THE KU/LG&E SYSTEM, HAVE YOU BEEN ABLE TO DETERMINE IF THE COMPANIES' CALCULATED LOLPs ARE SYSTEMATICALLY FLAWED?

A. Yes. In response to AG-KIUC 1-122, the Companies' provided its calculated LOLPs, amounts of unserved energy (mWh) and system loads (mW) for every hour of the forecasted test year. In addition, the Companies' provided class loads for every hour of the forecasted test year in response to AG-KIUC 1-114. With this information, the total system loads provided in its LOLP data (AG-KIUC 1-122) exactly match the class loads provided in AG-KIUC 1-114 for every hour of the year.[14] The system loads reflected in the Companies' LOLP analysis include not only firm loads but also non-firm loads – namely, KU sales to municipals as well as KU and LG&E interruptible loads subject to curtailment under the Curtailable Service Rider ("CSR") mechanism.

To illustrate, the hour with the highest LOLP (8/13/21 at 1400 hours) is based on a total system load of 6,111 MW wherein the LOLP calculates an expected unserved load of 8.3 MW. In other words, during this hour, the Companies' calculations indicate that its own generation supply will fall short of meeting demand by 8.3 MW. However, the 6,111 MW system load in this hour includes 74 MW of municipal load. As indicated in response to AG-KIUC 1-135, these sales for resale are only made available when "energy is not needed by retail customers." Therefore, since the Companies' own LOLP indicates there will be insufficient capacity to meet retail loads, the 74 MW of municipal load should be subtracted, which would then produce in excess of 65.7 MW of capacity (74 MW minus 8.3 MW). This situation holds true in every single hour in which there is a positive LOLP and corresponding expected unserved load ability.

Furthermore, in response to AG-KIUC 1-117, the Companies provided its forecasted curtailments for each hour of the test year. Within its forecast modeling, the Companies assumed curtailments for only nine hours during the entire year.[15] However, the Companies forecast shows that the annual system peak load will occur on 8/13/21 at

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[14] The system loads provided with the LOLP analysis exclude off-system sales such that the off-system sales loads provided in AG-KIUC 1-114 must be excluded as well.

[15] The forecasted curtailments occur on 7/19/21 (1 hour for 41 MW), 7/22/21 (1 hour for 33 MW), 7/23/21 (4 hours for 36 to 48 MW), 9/21/21 (1 hour for 29 MW), and 9/23/21 (2 hours for 99 to 116 MW).

1400 hours, yet there are no curtailments forecasted for this hour. Indeed, the Companies forecast no curtailments during any of the highest ten system peak load hours and when the Companies modeling does assume curtailments, it never curtails up to the allowable 127 MW.[16] Therefore, the supply sufficiency (excess) during the hour with the highest forecasted LOLP (unserved load) then becomes 65.7 MW plus 127 MW, or 192.7 MW even under the Companies own modeling assumptions of plant availability within its LOLP analysis.

Finally, I examined the forecasted availability in dispatch of the Companies' generation resources on peak days and discovered unrealistic assumptions within the Companies forecasting model. That is, during forecasted peak load hours, a large number of generating units are offline or are only operating at reduced capacities. To illustrate, the forecasted annual peak day is 8/13/21 in which the four highest annual hourly peak loads occur. The following table provides those units that the Companies' assumed were either unavailable or not fully dispatched to meet load requirements:

TABLE 3
Forecasted Units Offline or At Reduced Capacity on
8/13/21 (Peak Day)

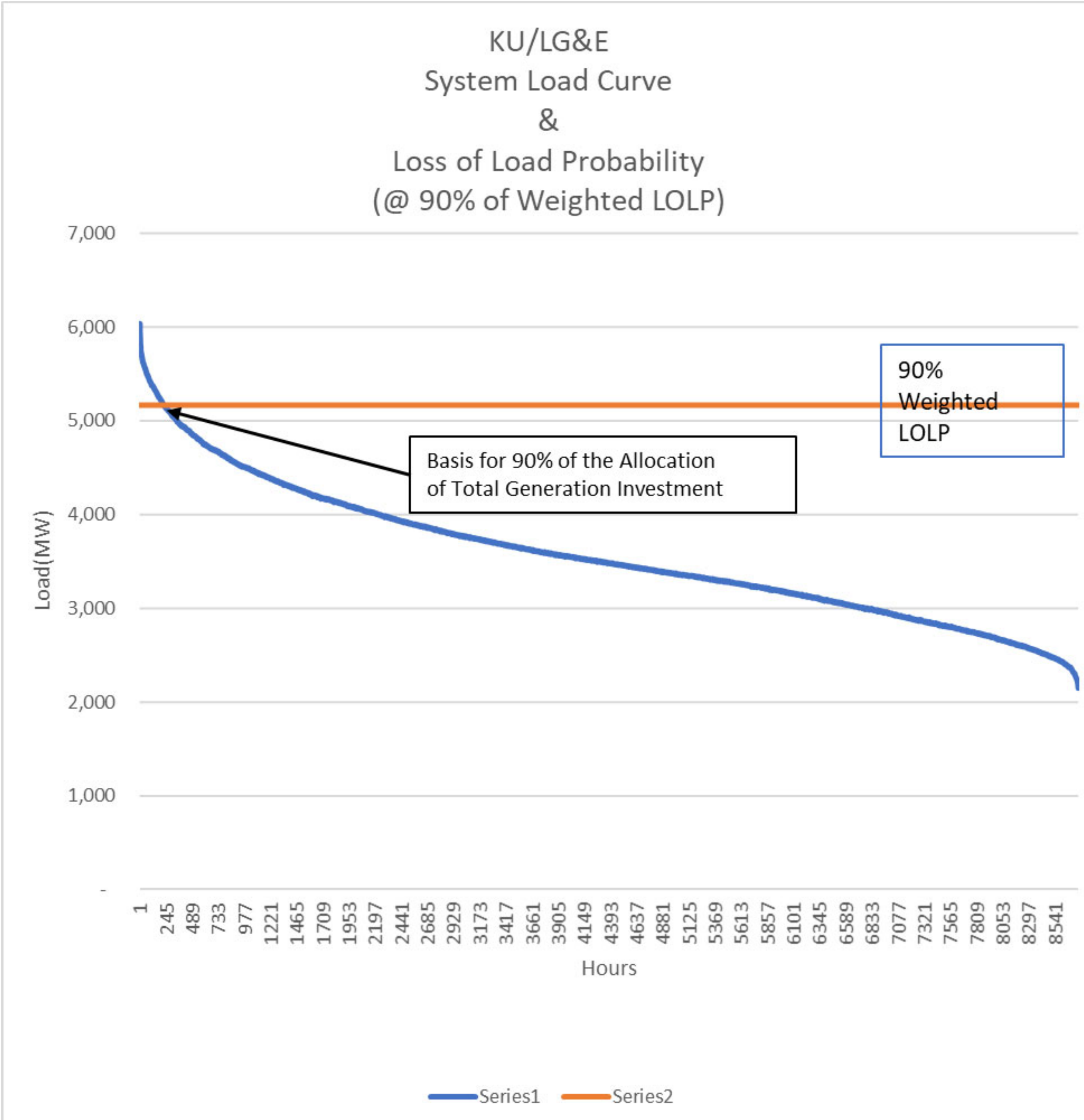
Unit	Capacity MW[18]	Hour[17] 1300	1400	1500	1600
Mill Creek 2	356	0	0	0	0
Brown 5	123	68	30	0	66
Brown 8	126	50	27	0	0
Brown 9	126	50	27	0	0
Brown 10	126	0	0	27	0
Brown 11	126	0	0	27	0
Haefling	42	0	0	0	0
Paddy's Run 12	33	0	0	0	0
Trimble 8	199	0	0	0	139
Trimble 10	199	0	0	0	0
Zorn 1	18	0	0	0	0
Curtailments	127 [19]	0	0	0	0

[16] In response to AG-KIUC 1-121, the Companies indicated that there is 127 MW of load subject to curtailment.
[17] Per response to AG-KIUC 1-117.
[18] Per response to AG-KIUC 1-126.
[19] Per response to AG-KIUC 1-121.

Remembering that the forecasted maximum unserved load is only 8.3 MW, if any one of the above units were dispatched or operated with a tiny bit more output, this in itself would negate any LOLPs.

Q. WITH THESE UNDERSTANDINGS, CAN YOU SHOW HOW MR. SEELYE HAS ALLOCATED ALL OF THE BASE, INTERMEDIATE, AND PEAKER GENERATION-RELATED COSTS?

A. Yes. As noted earlier, the vast majority of hours in the test year have calculated LOLPs of essentially zero. The hours that do have a calculated positive LOLP are few in number and represent those highest annual system peak loads. The following graph shows that 90% of Mr. Seelye's generation allocation factors only consider loads during the highest peak periods even though it has been established that the vast majority of the Companies' investment in generation facilities is ascribed to base load units that were planned, designed and are utilized to serve customers' loads throughout the year.



So that it is clear, 90% of Mr. Seelye's allocation factor is based on a few Summer afternoon peak hours of the year wherein class contributions to these few peak hours are then used to allocate <u>all</u> generation-related costs.

Q. IS MR. SEELYE'S APPROACH APPROPRIATE FOR KU AND LG&E?

A. No. As discussed and proven earlier, the Companies entire LOLP analysis is unrealistic and even flawed from a mathematical standpoint; i.e., when non-firm load is subtracted from total load, we see that there is not a single hour that has a positive LOLP or corresponding probability of unserved load. Furthermore, Mr. Seelye's method to assign generation-related costs to individual classes gives no consideration to the manner in which the Companies' combined generation resources were planned, designed, or installed. As a result, his analysis does not reasonably reflect the manner in which the Companies' generation costs are incurred. In turn, Mr. Seelye's approach over-assigns costs to those classes that contribute relatively more to a few peak hours of the year than they do during other periods of the year.

Q. DOES THE NATIONAL ASSOCIATION OF REGULATORY UTILITY COMMISSIONERS ("NARUC") RECOGNIZE LOLP AS A METHOD FOR ALLOCATING GENERATION-RELATED COSTS WITHIN CLASS COST ALLOCATION STUDIES?

A. Yes. The NARUC <u>Electric Utility Cost Allocation Manual</u> does include the LOLP as a recognized method to allocate generation costs across classes.

Q. DO MR. SEELYE'S LOLP APPROACH AND STUDIES COMPORT WITH THE LOLP METHODOLOGY SET FORTH IN THE NARUC MANUAL?

A. No. Nothwithstnading the fact that there is not a single hour with a loss of load probability, Mr. Seelye's approach is far from complying with the methodology set forth in the NARUC Manual. The NARUC Manual states that the LOLP method should be conducted as follows:

> Using the LOLP production cost method, **hourly LOLP's are calculated and the hours are grouped into on-peak, off-peak and shoulder periods based on the similarity of the LOLP values**. Production plant costs are allocated to rating periods according to the relative proportions of LOLP's occuring in each. **Production plant costs are then allocated to classes using appropriate allocation factors for each of the three rating periods; i.e., such factors as might be used in a BIP study as discussed above.** This method requires detailed analysis of hourly LOLP values and a significant data manupulation effort. (page 62) [Emphasis added]

With regard to assigning costs to the three rating periods, the NARUC Manual explains the prescribed approach under the Base-Intermediate-Peak ("BIP") method as follows:

> **The BIP method is a time-differentiated method that assigns production plant costs to three rating periods: (1) peak hours, (2) secondary peak (intermediate, or shoulder hours) and (3) base loading hours. This method is based on the concept that specific utility system generation resources can be assigned in the cost of service analysis as serving different components of load; i.e., the base, intermediate and peak load components**. **In the analysis, units are ranked from lowest to highest operating costs. Those with the lower operating costs are assigned to all three periods, those with intermediate running costs are assigned to the intermediate and peak periods, and those with the highest operating costs are assigned to the peak rating period only**.
>
> There are several methods that may be used for allocating these categorized costs to customer classes. One common allocation method is as follows: (1) peak production plant costs are allocated using an appropriate coincident peak allocation factor; (2) intermediate production plant costs are allocated using an allocator based on the classes' contributions to demand in the intermediate or shoulder period; and (3) base load production plant costs are allocated using the classes' average demands for the base or off-peak rating period. (pp. 60-61) [Emphasis added]

As described above, the NARUC-prescribed LOLP method is based on the cost causation principles discussed earlier wherein proper consideration is given to investment costs devoted to serving base, intermediate, and peak load requirements. This is in stark contrast to Mr. Seelye's approach wherein he has effectively allocated virtually all of the Companies' total generation costs simply on peak period demands.

Q. WHAT ARE YOUR CONCLUSIONS REGARDING MR. SEELYE'S PROPOSED CLASS COST OF SERVICE STUDY IN THIS CASE?

A. Mr. Seelye's electric cost of service studies should be rejected in their entirety. First, it is inconceivable that KU and LG&E cannot meet their native firm load requirements each and every hour of the year given the extraordinary amount of excess capacity that exists within the system. Second, even if the Companies' assumptions that went into its LOLP analysis were accepted, the Companies' erred in including non-firm loads within their LOLP analyses and when non-firm load is properly considered within the Companies' LOLP calculations, we find that there is not a single hour in which KU and LG&E cannot meet their firm load requirements. Third, the Companies forecasted hourly dispatch of its generating units is unrealistic in that numerous units are offline during those hours that a LOLP is calculated. Finally, his proposed LOLP method does not comport with the NARUC Electric Utility Cost Allocation Manual in which recognition is to be given to how generation resources are utilized during all periods of the year, and is contrary to cost causation generally and how costs are specifically incurred by KU and LG&E.

Q. DID MR. SEELYE CONDUCT ALTERNATIVE CCOSS UTILIZING DIFFERENT GENERATION ALLOCATION METHODOLOGIES?

A. Yes. In compliance with the Settlement Agreement and Commission Order in the last general rate case (Case Nos. 2018-00294 and 2018-00295), Mr. Seelye also calculated KU and LG&E CCOSS utilizing the 6-CP and 12-CP approaches.

Q. ARE MR. SEELYE'S ALTERNATIVE CCOSS UTILZING THE 6-CP AND 12-CP METHODS TO ALLOCATE GENERATION PLANT REASONABLE AND APPROPRIATE FOR KU AND LG&E?

A. No. As discussed and explained in detail earlier in my testimony, KU's and LG&E's portfolio of generation assets is comprised predominately of base load units that were planned and operate throughout the year in order to minimize energy costs. Furthermore, even though the Companies currently have a tremendous amount of excess capacity, ratepayers are required to compensate the Companies for its total generation plant investment. The 6-CP and 12-CP methods allocate the Companies total generation costs to classes based on the highest system peak demands during each of the highest six months of system load (6-CP) and based on the highest system peak demands during each month (12-CP). If one were to consider either the 6-CP or 12-CP approaches, the residential and small commercial classes would be assigned a *disproportionately* large amount of the Companies' generation plant investment simply because these classes drive the system peaks. However, this in no way reflects how the Companies' portfolio of generation plant was planned, installed, or is operated.

Q. PLEASE PROVIDE A SUMMARY OF CLASS RATES OF RETURN UNDER MR. SEELYE'S PREFERRED AND ALTERNATIVE CCOSS.

A. Although Mr. Seelye recommends his CCOSS utilizing his LOLP approach, he also conducted studies that allocate generation plant based on 6-CP and 12-CP demands. The table below provides a summary of Mr. Seelye's CCOSS results at current rates:

TABLE 4
Kentucky Utilities
Seelye CCOSS Results (RORs At Current Rates)

Class	LOLP	6-CP	12-CP
Rate RS	2.67%	2.14%	2.52%
Rate GS	11.05%	11.21%	11.32%
Rate AES	5.89%	3.68%	3.17%
Rate PS – Secondary	9.95%	10.05%	9.70%
Rate PS – Primary	17.91%	18.99%	19.00%
Rate TOD – Secondary	3.95%	4.68%	3.93%
Rate TOD – Primary	3.20%	4.26%	3.78%
Rate RTS	3.53%	4.65%	3.54%
Rate FLS	2.75%	5.40%	4.98%
Rate LS & RLS	12.32%	10.54%	10.41%
Rate LE	28.05%	10.03%	9.27%
Rate TE	12.39%	13.18%	12.34%
Rate OSL	30.32%	30.28%	30.27%
Rate EV	-27.00%	-27.07%	-27.07%
Rate SSP	-1.31%	-1.31%	-1.31%
Rate BS	4.80%	4.80%	4.80%
Total KU	4.81%	4.81%	4.81%

TABLE 5
Louisville Gas & Electric – Electric Operations
Seelye CCOSS Results (RORs At Current Rates)

Class	LOLP	6-CP	12-CP
Rate RS	0.60%	1.33%	1.75%
Rate GS	10.96%	9.67%	9.98%
Rate PS – Primary	14.43%	12.67%	11.72%
Rate PS – Secondary	10.30%	8.93%	8.50%
Rate TOD – Primary	6.45%	6.02%	5.04%
Rate TOD – Secondary	5.33%	4.44%	3.96%
Rate RTS	7.23%	5.76%	3.75%
Special Contract	5.52%	3.29%	2.44%
Rate RLS & LS	9.74%	8.02%	7.79%
Rate LE	31.88%	9.82%	8.24%
Rate TE	15.01%	13.90%	11.82%
Rate OSL	89.10%	92.63%	92.28%
Rate EV	-27.07%	-27.10%	-27.08%
Rate SSP	3.60%	3.60%	3.60%
Rate BS	-4.38%	-4.38%	-4.38%
Total LG&E	4.34%	4.34%	4.34%

4. Alternative Generation Allocation Methods

Q. HAVE YOU CONDUCTED ALTERNATIVE STUDIES THAT MORE ACCURATELY REPRESENT THE CAPACITY AND ENERGY TRADE-OFFS EXHIBITED IN KU'S GENERATION PLANT INVESTMENT?

A. Yes. Although there is no single, or absolute, correct method to allocate joint generation costs, some methods are in fact superior to others. That is, in evaluating generation cost responsibility, it is paramount to recognize the portfolio of generating assets included in rate base which in turn, serves all customers in a joint manner. There is no doubt that the vast majority of KU's and LG&E's investment in generation assets is comprised of base load units that serve customers' loads throughout the year wherein intermediate and peaker units comprise a much smaller percentage of the Companies' generation investment and are utilized to a much lesser extent. These realities need to be incorporated in the Companies' CCOSS in order to properly and reasonably reflect cost causation across classes.

In my opinion, the Probability of Dispatch and BIP methods better reflect the capacity/energy tradeoffs that exist within an electric utility's generation-related costs. This is particularly true and important for KU and LG&E given the fact that the preponderance of its investment in generation plant is associated with base load generation facilities.[20] As such, I have conducted alternative CCOSS utilizing these two allocation methodologies.

Q. PLEASE EXPLAIN HOW YOU CONDUCTED YOUR ALTERNATIVE CCOSS.

A. In compliance with the Commission's prior directive for all CCOSS to incorporate and show the functionalization, classification and allocation of all costs,[21] I have developed my model to reflect the assignment of costs to each of these three costing categories. The presentation of my model results differs from that of Mr. Seelye's in that I show the functionalization, classification and allocation of costs individually for every FERC account (rate base and expenses). Mr. Seelye's model aggregates costs within his

[20] It is recognized that KU and LG&E jointly dispatch their combined generating assets based on the system load of both utilities. As such, my analyses (as well as Mr. Seeyle's) reflects this joint dispatch of generating assets.
[21] Case No. 2013-00148, Final Order, page 35, April 22, 2014.

classification process such that his output does not show the allocation by individual FERC account.

Furthermore, Mr. Seelye did not fully allocate costs to the Electric Vehicle Charging (Rate EV), Solar Share (Rate SSP) and Business Solar (Rate BS) rate schedules in that he directly-assigned certain capital investments and a few O&M costs to these rate schedules. I do not take issue with Mr. Seelye's treatment for these three classes at this time, and have therefore, accepted his allocation of costs to these rate schedules. It should be noted that the rate base and O&M costs associated with these classes are *de minimis* in terms of total KU or total LG&E.

Finally, Mr. Seelye allocated fuel inventory (part of working capital) based on his LOLP allocator. Fuel inventory is a function of the amount of fuel that will be burned to generate electricity, and is therefore, more appropriately allocated based on energy as opposed to any measure of peak demand. This has a very minor impact on CCOSS results.

a. <u>Probability of Dispatch Method</u>

Q. PLEASE EXPLAIN HOW YOU CONDUCTED YOUR CCOSS UTILIZING THE PROBABILITY OF DISPATCH METHOD.

A. As discussed earlier, the Probability of Dispatch method is the most theoretically correct methodology to assign embedded (historical) generation plant investment. However, the data required to utilize this methodology is often not available because this approach requires detailed hourly output data for each generating facility as well as hourly class loads. In this case, KU and LG&E provided both of these critical data sets. As such, I was able to conduct a CCOSS utilizing the Probability of Dispatch method.

In developing my Probability of Dispatch method, I was initially uncertain as to whether to use actual historical or forecasted hourly loads and generation output by unit. That is, while all other aspects of Mr. Seelye's CCOSS are based on forecasted test year amounts, I have observed unrealistic assumptions relating to the dispatch of generating units during the forecast period. At the same time, I did not want to rely solely on historical data in developing probability of dispatch allocators due to the Companies utilization of a forecasted test year. Therefore, I conducted my Probability of Dispatch analyses both on a historical and forecasted basis.

The first step in conducting the Probability of Dispatch method was to assign individual generating plant investments to specific hours. In accordance with the procedures set forth in the NARUC: Electric Utility Cost Allocation Manual,[22] each plant's total gross investment, accumulated depreciation and depreciation expense was assigned pro-ratably to each hour of the year based on each respective unit's load (output) in that hour. My Schedules GAW-3 through GAW-5 provides sample pages of these hourly assignments for KU and LG&E for the forecast period.[23] It should be noted that the same procedures were performed for the historic period and due to voluminous nature of this analysis, a sample of the historic period is not provided in my schedules but are contained in their entirety in their filed workpapers.

Once I determined total hourly capital costs (gross plant, depreciation reserve and depreciation expense), I was able to assign these costs to individual rate classes on an hour-by-hour basis. As indicated earlier, the Companies provided individual class loads for each hour. I then multiplied each class' hourly percentage contribution to the total (adjusted for line losses) jurisdictional retail load by the hourly generation investment cost for each hour of the year. In order to develop class responsibility for KU's and LG&E's net generation plant and depreciation expense, I then summed hourly class investment and depreciation costs for all hours of the year to obtain annual amounts by class for gross plant, depreciation reserve, and depreciation expense. My Schedules GAW-6 through GAW-8 provides sample pages of the hourly assignment of generation costs (gross plant, depreciation reserve, and depreciation expense) to individual rate classes for the forecast period. It should be noted that the same procedures were performed for the historic period and due to voluminous nature of this analysis, a sample of the historic period is not provided in my schedules but are contained in their entirety in their filed workpapers.

[22] 1992 Edition, page 62.
[23] It should be noted that this exercise actually assigns costs to every hour of the year. My filed workpapers contain the details of this assignment for every hour.

Q. EARLIER IN YOUR TESTIMONY, YOU INDICATED THAT THE PROBABILITY OF DISPATCH AND BASE-INTERMEDIATE-PEAK METHODS MAY NOT PROPERLY RECOGNIZE CLASS VARIANCES IN VARIABLE GENERATION COSTS. HAVE YOU EXAMINED IF THERE ARE MATERIAL DIFFERENCES IN CLASS FUEL COSTS WHEN ANALYZED ON AN HOURLY (TIME DIFFERENTIATED) BASIS?

A. Yes. As discussed earlier, the Companies provided each generation plant's hourly output. In addition, in response to AG-KIUC 1-129 and AG-KIUC 1-130, the Companies provided monthly fuel costs (per kWh) for each plant. With this data, I was able to calculate hourly fuel costs by individual generating plant based on each unit's hourly output. I then assigned these hourly fuel costs to individual rate classes on an hour-by-hour basis based on the class hourly loads previously discussed.[24] The result of this analysis yielded similar hourly fuel costs for all classes. Because hourly fuel costs were assigned to each class based on hourly loads at generation (in order to reflect line losses), I then calculated each class' average fuel cost mWh at the meter. The table below provides each class and sub-classes' time differentiated fuel cost (per mWh) at the meter.[25]

TABLE 6
KU Time Differentiated Fuel Costs
Per mWh At Meter

Rate Schedule	Historic Fuel Cost Per mWh	Forecasted Fuel Cost Per mWh
Rate RS	$24.21	$23.96
Rate GS	$24.11	$23.90
Rate AES	$24.23	$23.93
Rate PS – Secondary	$24.04	$23.86
Rate PS – Primary	$23.39	$23.23
Rate TOD – Secondary	$23.95	$23.80
Rate TOD – Primary	$23.29	$23.12
Rate RTS	$22.85	$22.64
Rate FLS	$22.77	$22.57
Rate LS & RLS	$23.08	$23.24
Rate LE	$23.08	$23.24
Rate TE	$23.77	$23.65
Rate OSL	$24.10	$23.69
TOTAL KU	$23.78	$23.57

[24] Class hourly loads were measured at the generation level in order to reflect losses by voltage level.
[25] The details of this analysis are provided in my filed workpapers.

TABLE 7
LG&E Time Differentiated Fuel Costs
Per mWh At Meter

Rate Schedule	Historic Fuel Cost Per mWh	Forecasted Fuel Cost Per mWh
Rate RS	$23.58	$23.43
Rate GS	$23.53	$23.35
Rate PS – Primary	$22.86	$22.75
Rate PS – Secondary	$23.50	$23.32
Rate TOD – Primary	$22.79	$22.65
Rate TOD – Secondary	$23.41	$23.27
Rate RTS	$22.37	$22.19
Special Contract	$22.72	$22.62
Rate RLS & LS	$22.58	$22.74
Rate LE	$22.58	$22.74
Rate TE	$23.25	$23.13
Rate OSL	$23.42	$23.07
Total LG&E	$23.29	$23.12

In examining these time differentiated fuel costs by class and voltage level, the results are generally consistent with expectations such that secondary voltage fuel costs at the meter tend to be somewhat higher than for primary voltage, which then tend to be somewhat higher than those for transmission customers.

In conclusion, and as shown in Tables 6 and 7 above, there is not much difference in average per unit fuel costs on a time differentiated basis even when voltage losses are considered.

Q. HAVE YOU INCORPORATED TIME DIFFERENTIATED FUEL COSTS WITHIN YOUR PROBABILITY OF DISPATCH CCOSS?

A. Yes. Because fixed generation capacity costs are evaluated on an hour-by-hour basis, it is also appropriate to evaluate variable fuel costs on an hour-by-hour basis.

Q. PLEASE EXPLAIN YOUR SECOND PROBABILITY OF DISPATCH APPROACH IN WHICH YOU WEIGHTED FIXED GENERATION CAPACITY COSTS BASED ON HOURLY WHOLESALE MARKET VALUES.

A. Some analysts have criticized the NARUC Probability of Dispatch method in that even though this approach assigns generation capacity costs on an hour-by-hour basis based on how each generation unit is utilized, it does not recognize that wholesale market prices tend to be higher during periods of high demand and lower during periods of low demand. I do not entirely agree with this criticism because if performed properly, more units (with higher total assigned generation costs) are operated during periods of high demand, and therefore, those high demand hours are assigned more generation costs than during low demand hours.

Nonetheless, I have also conducted the Probability of Dispatch recognizing wholesale market prices. Specifically, I weighted each hour's assigned generation capacity cost by the corresponding wholesale hourly market prices.[26]

Q. PLEASE PROVIDE A SUMMARY OF RESULTS OBTAINED UTILIZING THE PROBABILITY OF DISPATCH METHODS.

A. The following table provides a comparison of class rates of return ("RORs") at current rates under both Probability of Dispatch methods. In this regard, it should be noted that the tables below utilize the same distribution customer/demand split as used by Mr. Seelye in his CCOSS. Later in my testimony, I will incorporate my recommended changes to the classification and allocation of distribution costs.

[26] Per response to AG-KIUC 1-119 and AG-KIUC 1-120.

TABLE 8
Kentucky Utilities
Probability of Dispatch Results
RORs at Current Rates
(Utilizing Seelye Distribution Customer/Demand Classification)

Rate Schedule	Historic Pro-Rata Allocation	Historic Market-Based Allocation	Forecasted Pro-Rata Allocation	Forecasted Market-Based Allocation	Average
Rate RS	3.82%	3.57%	3.98%	3.71%	3.77%
Rate GS	12.11%	12.02%	12.40%	12.31%	12.21%
Rate AES	5.23%	5.12%	5.26%	5.20%	5.20%
Rate PS – Secondary	9.78%	9.84%	10.36%	10.46%	10.11%
Rate PS – Primary	6.18%	6.38%	17.75%	17.98%	12.07%
Rate TOD – Secondary	4.06%	4.26%	3.33%	3.50%	3.79%
Rate TOD – Primary	1.52%	1.82%	0.98%	1.30%	1.41%
Rate RTS	0.15%	0.42%	0.47%	0.77%	0.45%
Rate FLS	1.04%	1.48%	-0.20%	0.17%	0.62%
Rate LS & RLS	9.53%	9.97%	9.35%	9.73%	9.65%
Rate LE	6.04%	7.69%	2.02%	3.17%	4.73%
Rate TE	10.62%	11.18%	8.46%	8.92%	9.80%
Rate OSL	24.43%	24.45%	25.73%	25.81%	25.11%
Rate EV	-27.00%	-27.00%	-27.00%	-27.00%	-27.00%
Rate SSP	-1.31%	-1.31%	-1.31%	-1.31%	-1.31%
Rate BS	4.80%	4.80%	4.80%	4.80%	4.80%
Total KU	4.81%	4.81%	4.81%	4.81%	4.81%

TABLE 9
Louisville Gas & Electric
Probability of Dispatch Results
RORs at Current Rates
(Utilizing Seelye Distribution Customer/Demand Classification)

Rate Schedule	Historic Pro-Rata Allocation	Historic Market-Based Allocation	Forecasted Pro-Rata Allocation	Forecasted Market-Based Allocation	Average
Rate RS	2.65%	2.42%	2.89%	2.67%	2.66%
Rate GS	11.18%	11.11%	11.68%	11.62%	11.40%
Rate PS – Primary	14.01%	14.39%	11.02%	11.27%	12.67%
Rate PS – Secondary	7.99%	8.03%	9.03%	9.10%	8.54%
Rate TOD – Primary	1.62%	2.01%	1.50%	1.89%	1.76%
Rate TOD – Secondary	4.50%	4.71%	3.07%	3.21%	3.87%
Rate RTS	1.37%	1.84%	-0.06%	0.37%	0.88%
Special Contract	-0.70%	-0.25%	-0.94%	-0.61%	-0.62%
Rate RLS & LS	6.49%	6.89%	6.27%	6.55%	6.55%
Rate LE	-0.22%	1.12%	-0.98%	-0.12%	-0.05%
Rate TE	7.29%	7.88%	7.21%	7.71%	7.52%
Rate OSL	55.54%	54.60%	81.45%	81.40%	68.25%
Rate EV	-27.07%	-27.07%	-27.07%	-27.07%	-27.07%
Rate SSP	3.60%	3.60%	3.60%	3.60%	3.60%
Rate BS	-4.38%	-4.38%	-4.38%	-4.38%	-4.38%
Total LG&E	4.34%	4.34%	4.34%	4.34%	4.34%

Summaries of my Probability of Dispatch methods are provided in my Schedules GAW-9 through Schedule GAW-16 while the details are contained in my filed workpapers.

b. Base-Intermediate-Peak ("BIP") Method

Q. PLEASE EXPLAIN HOW YOU CONDUCTED YOUR CCOSS UTILIZING THE BASE-INTERMEDIATE-PEAK METHOD.

A. In order to reflect the capacity/energy trade-off inherent in the Companies' mix of generating resources, each plant's owned capacity (mW) and output (mWh) is required.[27] Schedule GAW-17 provides the classification between energy and demand for the Companies' combined generation plant under the BIP method. The BIP method evaluates each plant based on its variable fuel costs, order of dispatch and capacity factor to determine whether that plant operates to serve primarily energy needs throughout the year, only peak loads, or is of an intermediate type that serves both energy and peak load requirements.

Q. DOES SCHEDULE GAW-17 HELP EXPLAIN THE CAPACITY/ENERGY TRADE-OFF CONSIDERATION USED BY ELECTRIC UTILITIES IN DEVELOPING A PARTICULAR MIX OF GENERATING FACILITIES?

A. Yes. As can be seen in Schedule GAW-17, the Companies' larger, more expensive, generating plants have high capacity factors and lower fuel costs. These large base load units run most hours of the year supplying energy to all customers. In contrast, the smaller, high operating (fuel) cost plants tend to have lower capacity factors meaning they are primarily used to meet peak loads. Because the vast preponderance of the Companies' investment in generation plant is associated with its base load units, a very large percentage (86.51%) of generation plant is classified as energy-related under the BIP method.

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[27] KU and LG&E own 75% of Trimble Unit 1 and Trimble Unit 2 wherein a non-affiliate owns the remaining 25% of these units. As such, the available capacity (mW) and energy output (mWh) reflects KU's and LG&E's 75% entitlement.

Q. IN CONDUCTING YOUR CCOSS UTILIZING THE BIP METHOD TO ALLOCATE GENERATION COSTS, DID YOU ALSO INCORPORATE TIME DIFFERENTIATED FUEL COSTS IN THESE STUDIES?

A. Yes.

Q. PLEASE PROVIDE A SUMMARY OF RESULTS OBTAINED UTILIZING THE BASE-INTERMEDIATE-PEAK METHOD.

A. The following table provides a summary of class RORs under the BIP method recognizing that the distribution Customer/Demand classification and allocation is the same as used by Mr. Seelye in conducting his CCOSS analysis:

TABLE 10
KU
Class RORs at Current Rates
Customer/Demand
(BIP Method)

Rate Schedule	ROR
Rate RS	3.83%
Rate GS	12.20%
Rate AES	5.04%
Rate PS – Secondary	10.18%
Rate PS – Primary	18.18%
Rate TOD – Secondary	3.48%
Rate TOD – Primary	1.16%
Rate RTS	0.68%
Rate FLS	0.42%
Rate LS & RLS	9.67%
Rate LE	2.89%
Rate TE	8.87%
Rate OSL	26.26%
Rate EV	-27.00%
Rate SSP	-1.31%
Rate BS	4.80%
Total KU	4.81%

TABLE 11
LG&E
Class RORs at Current Rates
Customer/Demand
(BIP Method)

Rate Schedule	ROR
Rate RS	2.65%
Rate GS	11.42%
Rate PS – Primary	11.37%
Rate PS – Secondary	9.08%
Rate TOD – Primary	1.82%
Rate TOD – Secondary	3.38%
Rate RTS	0.51%
Special Contract	-0.13%
Rate RLS & LS	6.73%
Rate LE	0.35%
Rate TE	8.12%
Rate OSL	81.33%
Rate EV	-27.07%
Rate SSP	3.60%
Rate BS	-4.38%
Total LG&E	4.34%

A summary of results under the BIP method (utilizing Mr. Seelye's distribution Customer/Demand classification) is provided in my Schedule GAW-18 and Schedule GAW-19. Furthermore, for informational purposes, the functionalizations and classifications under the BIP method are provided in my Schedule GAW-20 and Schedule GAW-21 and the detailed class allocations are provided in my Schedule GAW-22 and Schedule GAW-23. In this regard, the format of the functionalization/ classification and class allocations are identical for all of my alternative electric CCOSS.

c. <u>Conclusions Concerning the Allocation of Generation Plant</u>

Q. PLEASE PROVIDE A COMPARISON OF MR. SEELYE'S RECOMMENDED LOLP GENERATION ALLOCATION APPROACH TO THOSE OBTAINED UNDER THE PROBABILITY OF PEAK AND BIP METHODS.

A. The following table provides a comparison of class RORs at current rates under each of these methods. In this regard, it should be understood that the Probability of Dispatch and BIP results also utilize the same distribution plant classification as that used by Mr. Seelye:

TABLE 12
KU
CCOSS Comparison
ROR @ Current Rates
(Using Seelye Distribution Customer/Demand Classification)

Rate Schedule	Seelye LOLP	Probability of Dispatch (Average)	BIP
Rate RS	2.67%	3.77%	3.83%
Rate GS	11.05%	12.21%	12.20%
Rate AES	5.89%	5.20%	5.04%
Rate PS – Secondary	9.95%	10.11%	10.18%
Rate PS – Primary	17.91%	12.07%	18.18%
Rate TOD – Secondary	3.95%	3.79%	3.48%
Rate TOD – Primary	3.20%	1.41%	1.16%
Rate RTS	3.53%	0.45%	0.68%
Rate FLS	2.75%	0.62%	0.42%
Rate LS & RLS	12.32%	9.65%	9.67%
Rate LE	28.05%	4.73%	2.89%
Rate TE	12.39%	9.80%	8.87%
Rate OSL	30.32%	25.11%	26.26%
Rate EV	-27.00%	-27.00%	-27.00%
Rate SSP	-1.31%	-1.31%	-1.31%
Rate BS	4.80%	4.80%	4.80%
Total KU	4.81%	4.81%	4.81%

TABLE 13
LG&E
CCOSS Comparison
ROR @ Current Rates
(Using Seelye Distribution Customer/Demand Classification)

Rate Schedule	Seelye LOLP	Probability of Dispatch (Average)	BIP
Rate RS	0.60%	2.66%	2.65%
Rate GS	10.96%	11.40%	11.42%
Rate PS – Primary	14.43%	12.67%	11.37%
Rate PS – Secondary	10.30%	8.54%	9.08%
Rate TOD – Primary	6.45%	1.76%	1.82%
Rate TOD – Secondary	5.33%	3.87%	3.38%
Rate RTS	7.23%	0.88%	0.51%
Special Contract	5.52%	-0.62%	-0.13%
Rate RLS & LS	9.74%	6.55%	6.73%
Rate LE	31.88%	-0.05%	0.35%
Rate TE	15.01%	7.52%	8.12%
Rate OSL	89.10%	68.25%	81.33%
Rate EV	-27.07%	-27.07%	-27.07%
Rate SSP	3.60%	3.60%	3.60%
Rate BS	-4.38%	-4.38%	-4.38%
Total LG&E	4.34%	4.34%	4.34%

As can be seen in the tables above, there are material differences for some classes and minimal differences for other classes.

Q. WHAT ARE YOUR CONCLUSIONS REGARDING THE PROPER ALLOCATION OF KU'S GENERATION PLANT?

A. KU's and LG&E's combined portfolio of generating assets is comprised predominately of large base load units that serve the energy needs of KU and LG&E throughout the entire year. While the Companies do indeed rely upon intermediate and peaker units to some degree, the dollar investment in these facilities pale in comparison to its base load investments. Based on these realities, it is clear that the Companies have not planned, and do not operate, their portfolio of generating assets simply to meet peak demands, but rather, this portfolio of generation assets was planned, and is operated, in order to minimize total costs; i.e., capacity and energy costs. The Probability of Dispatch and BIP methods are very detailed approaches that are theoretically sound and reasonably reflect the capacity/energy trade-off in generation facilities specific to the Companies' investments. As such, these two methods are the most "accurate" methods from a cost causation perspective. It is my opinion that each of these methods should be considered in evaluating class profitability. Furthermore, Mr. Seelye's LOLP analysis is so flawed that it cannot be relied upon for evaluating class revenue responsibility.

5. <u>Distribution Plant</u>

Q. PLEASE EXPLAIN THE PHRASE "CLASSIFICATION OF DISTRIBUTION PLANT."

A. It is generally recognized that there are no energy-related costs associated with distribution plant. That is, the distribution system is designed to meet localized peak demands. However, largely as a result of differences in customer densities throughout a utility's service area, electric utility distribution plant sometimes is classified as partially demand-related and partially customer-related.

Q. WHY IS DISTRIBUTION PLANT SOMETIMES CLASSIFIED AS PARTIALLY CUSTOMER-RELATED AND PARTIALLY DEMAND-RELATED?

A. Even though investment is made in distribution plant and equipment to meet the needs of customers at their required power levels, there may be considerable differences in both customer densities and the mix of customers throughout a utility's service area. Therefore, if one were to allocate distribution plant investment based simply on class contributions to peak demand, an inequitable allocation of these costs may result.

As a hypothetical, suppose a utility serves both an urban area and a rural area. In this situation, many customers' electrical needs are served with relatively few miles of conductors, few poles, etc. in the urban area, while many more miles of conductors, more poles, etc. are required to serve the requirements of relatively few customers in the rural area. If the distribution of classes of customers (class customer mix) is relatively similar in both the rural and urban areas, there is no need to consider customer counts (number of customers) within the allocation process, because all classes use the utility's joint distribution facilities proportionately across the service area. However, if the customer mix is such that commercial and industrial customers are predominately clustered in the more densely populated urban area, while the less dense (rural) portion of the service territory consists almost entirely of residential customers, it may be unreasonable to allocate the total Company's distribution investments based solely on demand; i.e., a large investment in many miles of line is required to serve predominately residential customers in the rural area while the commercial and industrial electrical needs are met with much fewer miles of lines in the urban area. Under this circumstance, an allocation of costs based on a weighting of customers and demand can be considered equitable and appropriate.

Q. PLEASE PROVIDE AN EXAMPLE THAT ILLUSTRATES THE CONCEPTS OF DENSITY AND CLASS CUSTOMER MIX AS THEY RELATE TO COST ALLOCATIONS.

A. As a starting point, it is important to understand absolute and relative class relationships of an electric utility's number of customers, energy requirements, and maximum loads (demands). In terms of simple customer counts, the number of residential accounts make-up the majority of any retail electric utility's number of customers. However, because residential customers tend to be small volume users compared to commercial and industrial customers, the residential class is responsible for a significantly smaller percentage of total kWh energy supplied or peak loads on the system. For example, in KU's system, the following characteristics are exhibited:

TABLE 14

	KU Percentage of Total Jurisdictional Distribution System[28]		
Category	Customers	kWh	Peak Demand (NCP)
Residential	83.3%	38.9%	48.7%
Comm./Ind. Distribution Voltage	16.7%	61.1%	51.3%

While the table above shows the relative class differences between number of customers, energy usage, and peak demands, the following table illustrates the absolute size differences between KU's different types of customers:

TABLE 15

Category	KU Average Annual kWh Per Customer (kWh)
Residential	13,437
Comm./Ind. Distribution Voltage	86,061

With the above relationships explained, in order to understand the concepts of density and class customer mix, consider examples of two hypothetical electric utilities each of which are comprised of only two distribution lines: one line serving a densely populated area (urban) and another line serving a sparsely populated area (rural). Furthermore, for simplicity and explanatory purposes, assume there are only two classes of customers for each utility: Residential and Commercial/Industrial with the following characteristics:

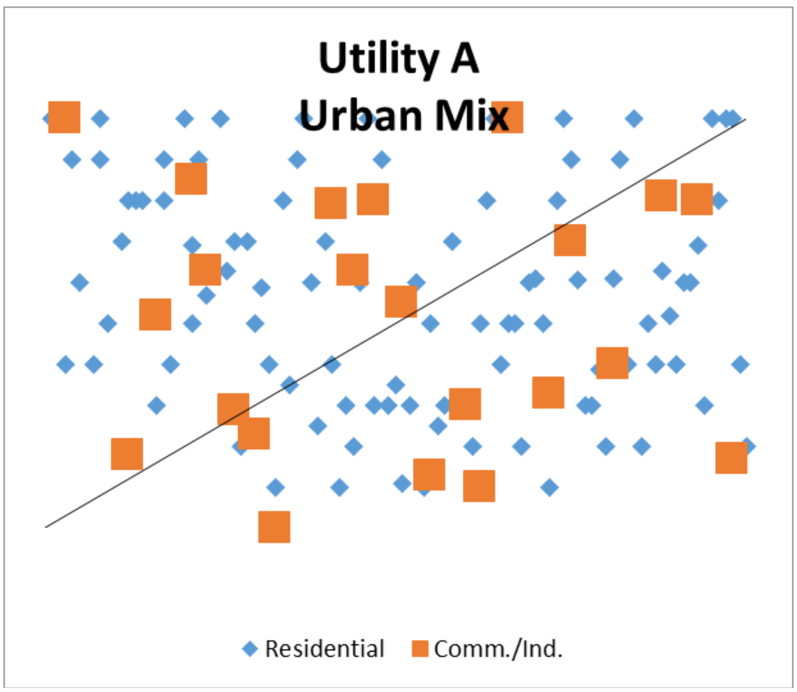
[28] Excludes transmission, lighting and EV classes.

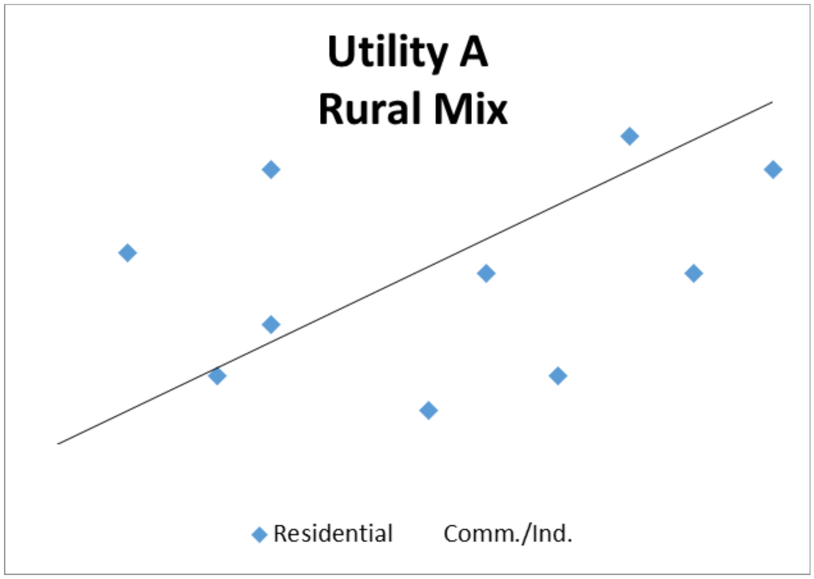
TABLE 16

Class	Absolute: Number of Customers	Absolute: Peak Load	Absolute: Peak Load Per Customer	Relative: Number of Customers	Relative: Peak Load
Residential	110	550	5	83%	33%
Comm./Ind.	22	1,100	50	17%	67%
Total	132	1,650	--	100%	100%

Utility A:

For Utility A, assume all commercial/industrial customers are located on the urban (densely populated) distribution line such that the rural line only serves residential customers as shown graphically below:





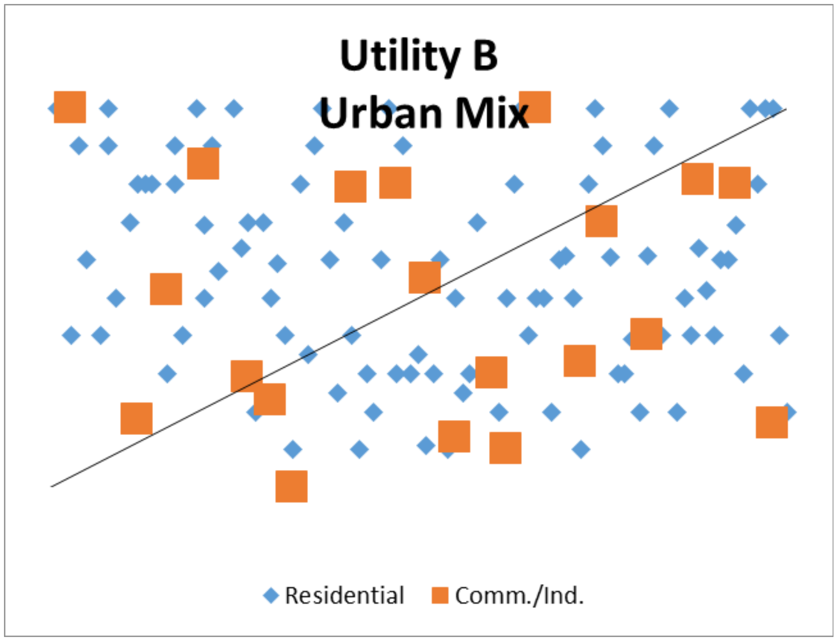
Because the urban line is much shorter in total distance, yet, serves the majority of customers (and loads) <u>and</u> many more miles of line are required to serve relatively few residential only customers in rural areas, it would be unfair, and inconsistent with cost causation to allocate total system line costs only on utilization (kW) because commercial/industrial customers arguably do not cause costs to be incurred for the rural portion of the system. As such, some weighting of relative number of customers and utilization is appropriate to allocate total system line costs.

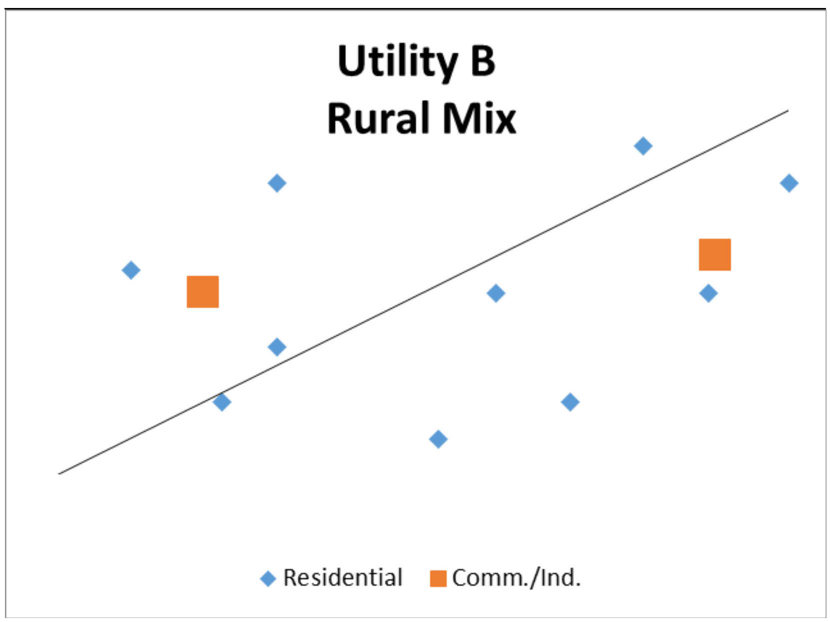
<u>Utility B</u>:

For Utility B, assume that the relative mix of customers is evenly distributed between the urban and rural lines. In other words, this utility's configuration of customers is as follows:

TABLE 17

	Number of Customers			
	Urban Line		Rural Line	
Class	Amount	Percent	Amount	Percent
Residential	100	83%	10	83%
Comm./Ind.	20	17%	2	17%
Total	120	100%	12	100%





As can be seen in the above table and charts, the relative imposition of costs across the two classes for Utility B is the same for the urban and rural lines. That is, while there are more absolute residential customers than commercial/industrial customers on both the urban and rural lines, the proportion (mix) of customers is the same between urban and rural. As such, an allocation of total system lines costs based on utilization (maximum loads) is appropriate such that no consideration of customer counts is needed or desired. Indeed, if distribution costs are classified and allocated partially on number of customers, the Residential class will be over burdened with cost responsibility creating a subsidy for commercial/industrial customers.

Q. DOES THE CLASSIFICATION OF DISTRIBUTION PLANT INVESTMENT AS PARTIALLY CUSTOMER-RELATED AND PARTIALLY DEMAND-RELATED REFLECT ANY RELATIVE COST (PER MILE) DIFFERENCES BETWEEN URBAN AND RURAL AREAS?

A. No. It is generally more expensive to install a mile of distribution circuit in an urban area than in a rural area. However, although this cost difference may be substantial, this cost difference is usually ignored due to record keeping limitations, in that all costs are simply assumed to be uniform (averaged) across the rural and urban portions of a service area.

Q. DO YOUR EXAMPLES DISCUSSED ABOVE IMPLY THAT IT COSTS MORE TO SERVE RURAL CUSTOMERS THAN URBAN CUSTOMERS AND THAT PERHAPS A UTILITY'S RURAL CUSTOMERS SHOULD PAY MORE PER UNIT THAN URBAN CUSTOMERS?

A. While it is possible that it technically costs more to serve a rural customer versus an urban customer, regulatory policy in the United States has generally been not to price discriminate based on customer densities, urban versus rural, or other geographic differences. Rather, regulatory policy has been such that classes of customers with similar usage and/or load characteristics are established for pricing purposes. In fact, during my 40 years practicing utility costing and pricing across the Country, I have never seen an electric rate structure that discriminates based on customer densities or other geographic characteristics.

Q. IS THERE ACADEMIC SUPPORT FOR YOUR EXPLANATION AND CONCEPTS REGARDING CUSTOMER DENSITIES AND CLASS CUSTOMER MIXES?

A. Yes. In the well-known and often referenced, treatise Principles of Public Utility Rates, Professor James Bonbright states that there:

is the very weak correlation between the area (or the mileage) of a distribution system and the number of customers served by this system. For it makes no allowance for the density factor (customers per linear mile or per square mile). Our casual empiricism is supported by a more systematic regression analysis in (Lessels, 1980) where no statistical association was found between distribution costs and number of customers. Thus, if the company's entire service area stays fixed, an increase in number of customers does not necessarily betoken any increase whatever in the costs of a minimum-sized distribution system.[29]

Q. BEFORE WE CONTINUE, ARE KU's AND LG&E's DISTRIBUTION SYSTEMS COMPRISED OF VARIOUS SUB-SYSTEMS?

A. Yes. As is the case with virtually every electric utility, the Companies' overall distribution systems are comprised of primary voltage systems and secondary voltage systems. A primary system operates at higher voltage levels than a secondary system and generally consists of plant and equipment between the substations and transformers. A lower voltage secondary system can be thought of as operating downstream from a primary system and delivers electricity to small end-users at lower voltages.

Q. BRIEFLY DESCRIBE THE TYPES OF INVESTMENT (EQUIPMENT) UTILIZED IN THE COMPANIES' DISTRIBUTION SYSTEMS.

A. For accounting purposes, distribution plant is grouped into various accounts. These accounts include: Land and Land Rights (Account 360); Structures and Improvements (Account 361); Station Equipment (Account 362); Poles, Towers and Fixtures (Account 364); Overhead Conductors (Account 365); Underground Conduit (Account 366); Underground Conductors (Account 367); Line Transformers (Account 368); Meters (Account 370); Area Lighting (Account 371) and Street Lighting (Account 373).

Q. DID MR. SEELYE MAKE AN *A PRIORI* ASSUMPTION THAT DISTRIBUTION PLANT SHOULD BE CLASSIFIED AS PARTIALLY CUSTOMER-RELATED AND PARTIALLY DEMAND-RELATED?

[29] Bonbright, Principles of Public Utility Rates, Second Edition, page 491.

A. Yes.

Q. WHAT RELATIVE CUSTOMER/DEMAND PERCENTAGES DID MR. SEELYE USE IN THIS CASE?

A. The following are Mr. Seelye's customer/demand percentages used for each distribution plant account:

TABLE 18
Classification of Distribution Plant
Percent Customer

Account	KU	LG&E
Poles and Overhead Lines - Primary	63.99%	63.99%
Poles and Overhead Lines – Secondary	63.99%	63.99%
Underground Lines – Primary	74.88%	59.86%
Underground Lines – Secondary	74.88%	59.86%
Transformers (Secondary)	45.38%	35.79%

Q. HAVE YOU CONDUCTED ANALYSES TO DETERMINE IF A CLASSIFICATION OF DISTRIBUTION PLANT AS PARTIALLY CUSTOMER-RELATED IS APPROPRIATE FOR KU AND LG&E?

A. Yes, I have.

Q. PLEASE EXPLAIN.

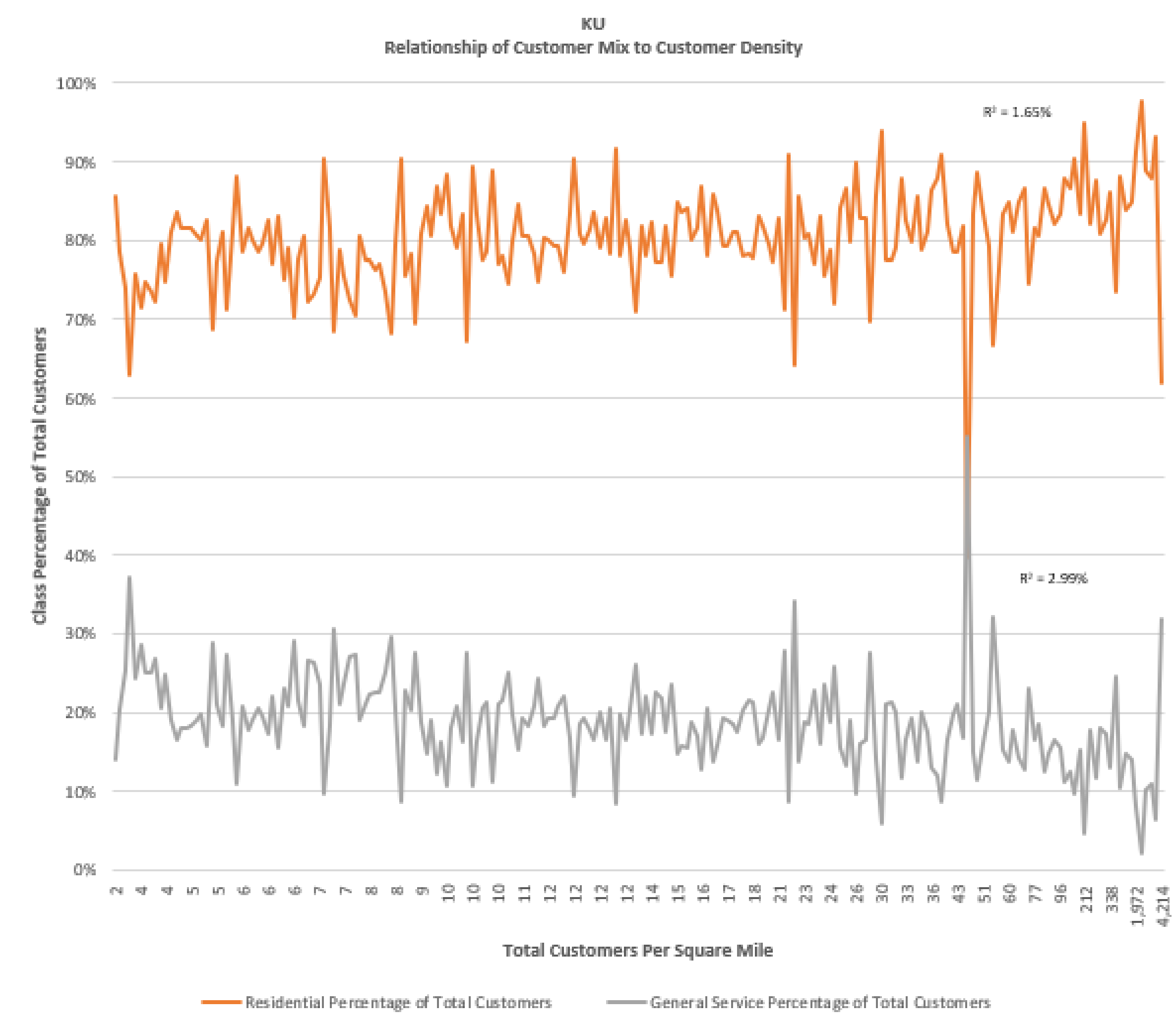
A. Mr. Seelye has made an *a priori* assumption that it is appropriate to allocate a portion of its distribution plant based on customer counts and a portion based on demand levels. As indicated earlier, the only reason why it may be appropriate to allocate a portion of distribution plant expenses based on number of customers, rather than peak demand, is due to the possibility that the mix of customers varies significantly across the customer density levels within each service territory. In this regard, I evaluated this assumption by conducting an analysis of the distribution, or mix, of KU and LG&E customer classes across its service area.

Through discovery, the Company provided a data base of the number of customers by rate schedule for each postal zip-code within each (KU and LG&E) service area.[30] I then evaluated the mix of customers by rate class for each postal zip-code within each service area. In order to evaluate whether any differences exist in the distribution of customers across various customer density areas, I calculated the number of total distribution customers (excluding lighting customers) per square mile for each non-Post Office Box zip-code to serve as a measure of density for relatively small geographic areas. I was then able to readily compare the mix of customers throughout each service area and delineate between sparsely populated and densely populated areas (in terms of number of customers). As a further refinement, I also evaluated the distribution of customers on a stratified basis. That is, for KU each customer group (Residential, General Service, Power Service, Time of Day, and All Electric Schools) I separated small geographical areas (zip codes) into four separate strata (lowest to highest customer densities). For LG&E, each customer group (Residential, General Service, Power Service, and Time of Day) I separated small geographical areas (zip codes) into three separate strata due to the much smaller number of total zip codes in the LG&E service area. I then examined each stratum (by customer group) to determine if any significant differences in customer mix occur within each stratum.

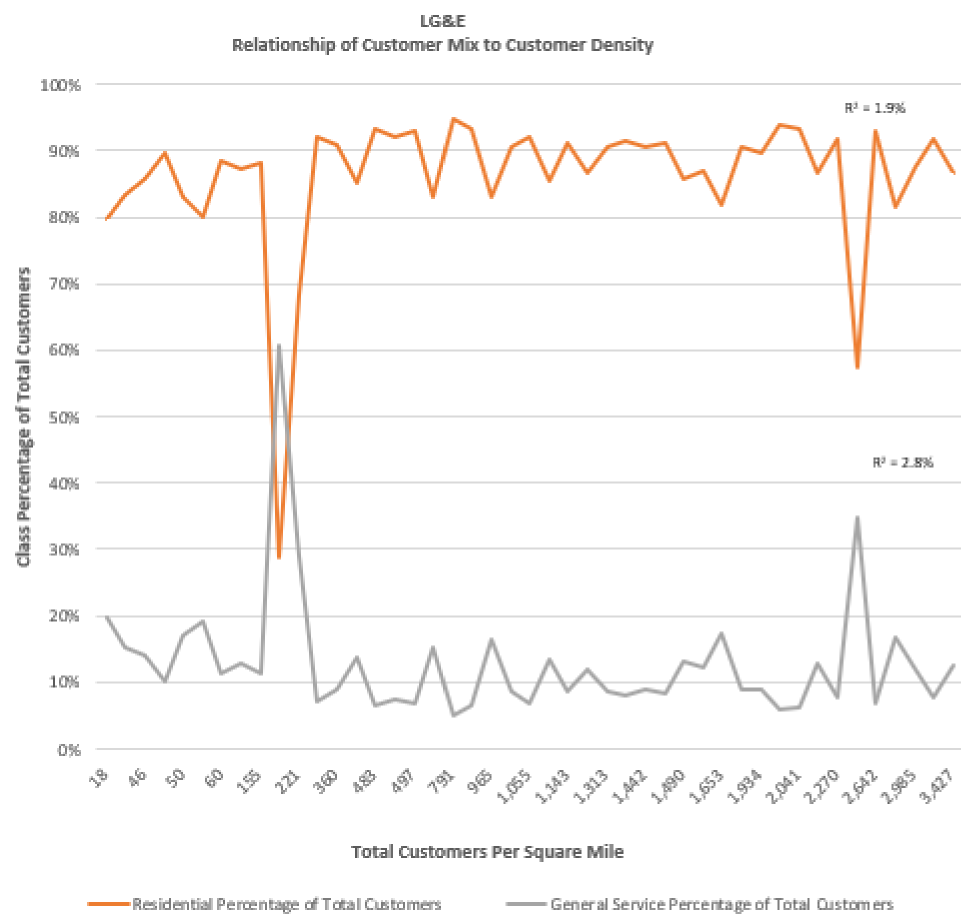
These analyses of the distribution of the various customer groups by density provided a basis to determine whether: (a) utilization alone (demand) is an appropriate and fair method to allocate distribution costs; or, (b) whether a weighting of customers and utilization (demand) is appropriate in order to reasonably reflect the imposition or causation of costs.

If there is any basis for a customer classification of distribution plant, this analysis should show a negative correlation between the residential customer mix (residential percentage of total customers) and density across each service area. In other words, the percentage of residential customers (by zip-code) should decline as customer density per square mile increases from the least dense areas to the most dense areas of the Companies' service territories. Similarly, if Mr. Seelye's assumption is correct, you should see a distinct positive correlation between non-residential customer mixes and customer densities by zip-code. The graph below shows the percentage of total customers by rate group (Y axis) compared to total customers per square mile (X axis):

[30] Per response to AG-KIUC 1-142 and AG-KIUC 1-143.



KU
Relationship of Customer Mix to Customer Density
Class Percentage of Total Customers
Total Customers Per Square Mile
R² = 1.65%
R² = 2.99%
Residential Percentage of Total Customers
General Service Percentage of Total Customers



As can be seen in the graphs above, there is absolutely no correlation or trend between the distribution of customers (customer mix) and density levels for any of the three customer groups. Indeed, and as shown in these graphs, the correlation coefficients for all three customer groups are essentially zero.

As discussed earlier, I also analyzed this data on a stratified basis. A summary of the approach and data utilized for the stratification analysis is provided below:[31]

[31] The data and details of these analyses are provided in my filed workpapers.

TABLE 19
KU
Distribution of Customers By Density

Class	Customers Per Sq. Mile (Density)	Count Of Zip Codes	Percent Of Strata	Percent of Total Distribution Customers[32] Number	% of Class
Residential					
Strata 1	1.7 Min to 7.9 Max	52	77.0%	21,204	4.9%
Strata 2	8.0 Min to 13.5 Max	52	79.7%	40,712	9.4%
Strata 3	13.6 Min to 32.5 Max	51	79.0%	76,825	17.8%
Strata 4	> 32.5	51	85.4%	293,638	67.9%
Total		206		432,379	100.0%
General Service					
Strata 1	1.7 Min to 7.9 Max	52	22.0%	6,064	7.4%
Strata 2	8.0 Min to 13.5 Max	52	191%	9,770	12.0%
Strata 3	13.6 Min to 32.5 Max	51	19.8%	19,250	23.6%
Strata 4	> 32.5	51	13.5%	46,507	57.0%
Total		206		81,591	100.0%
Power Service					
Strata 1	1.7 Min to 7.9 Max	52	0.7%	183	4.1%
Strata 2	8.0 Min to 13.5 Max	52	0.5%	424	9.5%
Strata 3	13.6 Min to 32.5 Max	51	0.5%	844	18.9%
Strata 4	> 32.5	51	0.8%	3,005	67.4%
Total		206		4,456	100.0%
Time of Day					
Strata 1	1.7 Min to 7.9 Max	52	0.1%	30	3.0%
Strata 2	8.0 Min to 13.5 Max	52	0.2%	79	8.0%
Strata 3	13.6 Min to 32.5 Max	51	0.2%	198	20.0%
Strata 4	> 32.5	51	0.2%	683	69.0%
Total		206		990	100.0%
All Electric Schools					
Strata 1	1.7 Min to 7.9 Max	52	0.2%	41	9.9%
Strata 2	8.0 Min to 13.5 Max	52	0.2%	75	18.0%
Strata 3	13.6 Min to 32.5 Max	51	0.1%	114	27.4%
Strata 4	> 32.5	51	0.1%	186	44.7%
Total		206		416	100.0%

[32] Excludes transmission, lighting and EV classes.

TABLE 20
LG&E
Distribution of Customers By Density

Class	Customers Per Sq. Mile (Density)	Count Of Zip Codes	Percent of Total Distribution Customers[33] Percent Of Strata	Number	% of Class
Residential					
Strata 1	18 Min to 483 Max	15	87.4%	67,916	18.2%
Strata 2	484 Min to 1,442 Max	15	90.6%	175,389	47.0%
Strata 3	> 1,442	15	87.7%	130,180	34.9%
Total		45		373,485	100.0%
General Service					
Strata 1	18 Min to 483 Max	15	11.5%	8,903	20.9%
Strata 2	484 Min to 1,442 Max	15	8.7%	16,871	39.5%
Strata 3	> 1,442	15	11.4%	16,887	39.6%
Total		45		42,661	100.0%
Power Service					
Strata 1	18 Min to 483 Max	15	0.6%	483	17.6%
Strata 2	484 Min to 1,442 Max	15	8.8%	1,158	42.1%
Strata 3	> 1,442	15	0.8%	1,110	40.3%
Total		45		2,751	100.0%
Time of Day					
Strata 1	18 Min to 483 Max	15	0.1%	101	16.8%
Strata 2	484 Min to 1,442 Max	15	0.1%	256	42.6%
Strata 3	> 1,442	15	0.2%	244	40.6%
Total		45		601	100.0%

Q. WHAT ARE YOUR FINDINGS AS A RESULT OF THIS ANALYSIS?

A. KU's customers are dispersed in a reasonably proportional manner throughout its service area. In fact, the distribution of residential customers is somewhat greater in the more densely populated zip codes than the less densely populated zip codes, which is contrary to the hypothesis and is opposite of what would be expected if one were to accept the notion that distribution investment should be classified as partially customer-related. As important is the fact that in the less dense areas of KU's service territory (which requires more miles of distribution lines and number of poles to serve fewer customers), the Company actually serves a larger percentage of General Service customers than in the more densely populated areas within KU's service territory.

[33] Excludes transmission, lighting and EV classes.

Similarly, LG&E's customers are also dispersed in a reasonable proportional manner throughout its service area.

As a result of these analyses, it cannot be said that the less populated portions of the Companies' service areas (which require significant investment to serve few customers) are disproportionately required to serve any one class of customers. As such, with respect to the Companies' primary voltage distribution systems, plant and expenses should be assigned to classes based only on peak demand and any consideration of customer counts is improper for the allocation of distribution plant. Therefore, my studies indicate that the Companies' primary voltage distribution systems costs should be classified as 100% demand-related.

Q. WHAT ARE YOUR CONCLUSIONS REGARDING THE CLASSIFICATION OF THE COMPANIES' SECONDARY VOLTAGE DISTRIBUTION SYSTEMS?

A. In conducting the analysis discussed above, I recognize that the Companies' primary voltage distribution systems serve more customers and provide more power and energy than does their secondary voltage systems. In other words, the secondary voltage systems can be thought of as serving customers downstream from the primary voltage system. As such, the secondary voltage systems serve smaller individual geographical areas such as individual neighborhoods, etc. The smallest geographical area in which I have data available to evaluate customer densities and customers mixes is on a zip code basis. Because an individual neighborhood (or secondary voltage circuit) may encompass a relatively small geographical area, I cannot reasonably opine as to whether it is inappropriate to classify a portion of the Companies' secondary system based partially on customers and based partially on demand. Therefore, I have accepted Mr. Seelye's classification of secondary voltage distribution plant as partially customer-related and partially demand-related.

Q. DOES THE NARUC ELECTRIC COST ALLOCATION MANUAL INDICATE IF AN *A PRIORI* ASSUMPTION IS APPROPRIATE REGARDING WHETHER DISTRIBUTION COSTS MUST BE CLASSIFIED AS PARTIALLY CUSTOMER-RELATED AND PARTIALLY DEMAND-RELATED?

A. No. In fact, the NARUC Manual (published in 1992) states the following:

> To ensure that costs are properly allocated, the analyst must first classify each account as demand-related, customer-related, or a combination of both. The classification depends upon the analyst's evaluation of how the costs in these accounts were incurred. In making this determination, supporting data may be more important than theoretical considerations.
>
> Allocating costs to the appropriate groups in a cost study requires a special analysis of the nature of distribution plant and expenses. (page 89)

Q. HAS NARUC PROVIDED MORE RECENT GUIDANCE CONCERNING THE CLASSIFICATION OF DISTRIBUTION PLANT THAN WHAT WAS PUBLISHED IN THE 1992 NARUC ELECTRIC COST ALLOCATION MANUAL?

A. Yes. The 1992 NARUC Manual was written in an era when all retail utility services were bundled (generation, transmission and distribution). Subsequent to the unbundling of retail rates in the mid to late 1990's by several state jurisdictions, NARUC commissioned a study to examine the costing and pricing of electric distribution service in further detail. In December 2000, NARUC published a report entitled: <u>Charging For Distribution Services: Issues in Rate Design</u>. As part of the Executive Summary this report states:

> The usefulness of cost analyses of the distribution system in designing rate structures and setting rate levels depends in large measure upon the manner in which the studies are undertaken. Cost studies (both marginal and embedded) are intended, among other things, to determine the nature and causes of costs, so that they can then be reformulated into rates that cost-causers can pay. Such studies must of necessity rely on a host of simplifying assumptions in order to produce workable results; this is especially true of embedded cost studies. Moreover, it is often the case that many of the costs (*e.g.,* administrative and general) that distribution rates recover are not caused by provision of distribution service, but are assigned to it arbitrarily. Too great dependence on cost studies is to be captured by their underlying assumptions and methodological flaws. Utilities and commissions should be cautious before adopting a particular method on the basis of what may be a superficial appeal. More important, however, is the concern that a costing method, once adopted, becomes the predominant and unchallenged determinant of rate design. (page 67)

With specific regard to classification and allocation of certain distribution plant (poles, wires and transformers), Chapter IV of this report is devoted to the costing of distribution services. With respect to embedded cost analyses this updated NARUC report states:

> There are a number of methods for differentiating between the customer and demand components of embedded distribution plant. The most common method used is the basic customer method, which classifies all poles, wires, and transformers as demand-related and meters, meter-reading, and billing as customer-related. This general approach is used in more than thirty states. A variation is to treat poles, wires, and transformers as energy-related driven by kilowatt-hour sales but, though it has obvious appeal, only a small number of jurisdictions have gone this route.
>
> Two other approaches sometimes used are the minimum size and zero-intercept methods. The minimum size method operates, as its name implies, on the assumption that there is a minimum-size distribution system capable of serving customers minimum requirements. The costs of this hypothetical system are, so the argument goes, driven not by customer demand but rather by numbers of customers, and therefore they are considered customer costs. The demand-related cost portion then is the difference between total distribution investment and the customer-related costs. The zero-intercept approach is a variation on the minimum size. Here the idea is to identify that portion of plant that is necessary to give customers access but which is incapable of serving any level of demand. The logic is that the costs of this system, because it can serve no demand and thus is not demand-related, are necessarily customer-related. However, the distinction between customer and demand costs is not always clear, insofar as the number of customers on a system (or particular area of a system) will have impacts on the total demand on the system, to the extent that their demand is coincident with the relevant peak (system, areal, substation, etc.).
>
> Any approach to classifying costs has virtues and vices. The first potential pitfall lies in the assumptions, explicit and implicit, that a method is built upon. In the basic customer method, it is the *a priori* classification of expenditures (which may or may not be reasonable). In the case of the minimum-size and zero-intercept methods, the threshold assumption is that there is some portion of the system whose costs are unrelated to demand (or to energy for that matter). From one perspective, this notion has a certain intuitive appeal these are the lowest costs that must be incurred before any or some minimal amount of power can be delivered but from another viewpoint it seems absurd, since in the absence of any demand no such system would be built at all. Moreover, firms in

> competitive markets do not indeed, cannot price their products according to such methods: they recover their costs through the sale of goods and services, not merely by charging for the ability to consume, or access. (pages 29 & 30)

In summary, when all of the facts and guidelines are known, it is clear to me that: (a) data and analysis specific to each utility is more appropriate and preferred over an *a priori* assumption that distribution plant must be partially customer-related; and, (b) many (if not most) state regulatory commissions endorse a method in which all distribution plant from substations through line transformers is classified and allocated based solely on demand. A copy of the entire Chapter (IV) from the 2000 NARUC Publication discussing costing studies is provided in my Schedule GAW-24.

Q. WHY IS THE CLASSIFICATION OF DISTRIBUTION PLANT IMPORTANT IN CCOSS ANALYSES?

A. The classification of distribution plant may be the single most important factor affecting class rates of return. To illustrate the importance of this issue, consider the Residential class: whereas this class may account for only 40% to 50% of peak demand, it is responsible for a much higher percentage of the number of customers. Therefore, given the level of investment associated with distribution plant, wide variations in class rates of return can result from different customer/demand classifications.

Q. WHAT ARE YOUR RECOMMENDATIONS CONCERNING THE CLASSIFICATION OF DISTRIBUTION PLANT IN THIS CASE?

A. Based on my customer density/mix analyses of KU's and LG&E's distribution systems, it is apparent that the primary voltage distribution systems costs should be classified as 100% demand-related. With regard to the secondary voltage distribution systems, I have accepted Mr. Seelye's customer/demand classifications.

Q. PLEASE PROVIDE TABLES SHOWING CLASS RORs UNDER YOUR PROBABILITY OF DISPATCH METHODS WHEREIN DISTRIBUTION PRIMARY VOLTAGE COSTS ARE ALLOCATED 100% ON PEAK DEMAND.

A. The following tables provide the requested summary RORs by class. In this regard, and due to the voluminous nature of these various studies, the details are provided in my filed workpapers.

TABLE 21
Kentucky Utilities
Probability of Dispatch Results
RORs at Current Rates
(Utilizing 100% Primary Demand)

	Historic		Forecasted		
Rate Schedule	Pro- Rata Allocation	Market-Based Allocation	Pro- Rata Allocation	Market-Based Allocation	Average
Rate RS	4.45%	4.19%	4.62%	4.34%	4.40%
Rate GS	12.43%	12.33%	12.73%	12.63%	12.53%
Rate AES	3.92%	3.83%	3.95%	3.91%	3.90%
Rate PS - Secondary	8.48%	8.54%	9.01%	9.10%	8.78%
Rate PS - Primary	5.41%	5.59%	15.97%	16.18%	10.79%
Rate TOD - Secondary	3.14%	3.31%	2.48%	2.63%	2.89%
Rate TOD - Primary	0.88%	1.15%	0.39%	0.67%	0.77%
Rate RTS	0.15%	0.42%	0.47%	0.77%	0.45%
Rate FLS	1.04%	1.48%	-0.20%	0.17%	0.62%
Rate LS & RLS	10.88%	11.39%	10.69%	11.11%	11.02%
Rate LE	4.85%	6.27%	1.23%	2.25%	3.65%
Rate TE	12.60%	13.26%	10.11%	10.66%	11.66%
Rate OSL	19.97%	19.99%	21.00%	21.06%	20.50%
Rate EV	-27.00%	-27.00%	-27.00%	-27.00%	-27.00%
Rate SSP	-1.31%	-1.31%	-1.31%	-1.31%	-1.31%
Rate BS	4.80%	4.80%	4.80%	4.80%	4.80%
Total KU	4.81%	4.81%	4.81%	4.81%	4.81%

TABLE 22
LG&E
Probability of Dispatch Results
RORs at Current Rates
(Utilizing 100% Primary Demand)

Rate Schedule	Historic Pro- Rata Allocation	Historic Market-Based Allocation	Forecasted Pro- Rata Allocation	Forecasted Market-Based Allocation	Average
Rate RS	3.76%	3.50%	4.02%	3.77%	3.76%
Rate GS	10.83%	10.76%	11.32%	11.27%	11.05%
Rate PS - Primary	11.47%	11.78%	8.91%	9.12%	10.32%
Rate PS - Secondary	6.16%	6.19%	7.06%	7.11%	6.63%
Rate TOD - Primary	0.60%	0.94%	0.50%	0.83%	0.72%
Rate TOD - Secondary	2.89%	3.07%	1.66%	1.78%	2.35%
Rate RTS	1.37%	1.84%	-0.06%	0.37%	0.88%
Special Contract	-1.60%	-1.21%	-1.81%	-1.53%	-1.54%
Rate RLS & LS	7.27%	7.70%	7.03%	7.34%	7.33%
Rate LE	-1.18%	-0.05%	-1.86%	-1.12%	-1.05%
Rate TE	8.15%	8.80%	8.07%	8.61%	8.40%
Rate OSL	43.65%	43.01%	61.03%	61.00%	52.17%
Rate EV	-27.07%	-27.07%	-27.07%	-27.07%	-27.07%
Rate SSP	3.60%	3.60%	3.60%	3.60%	3.60%
Rate BS	-4.38%	-4.38%	-4.38%	-4.38%	-4.38%
Total LG&E	4.34%	4.34%	4.34%	4.34%	4.34%

6. OAG Recommended CCOSS

Q. WHAT ARE THE CCOSS RESULTS UTILIZING THE GENERATION ALLOCATION METHODS YOU DISCUSSED EARLIER AND ALSO CLASSIFICATION OF PRIMARY VOLTAGE DISTRIBUTION PLANT AS 100% DEMAND-RELATED?

A. The following provides a summary of my CCOSS results at current rates under each allocation method wherein primary voltage distribution costs are classified as 100% demand-related:

TABLE 23
KU
100% Primary Voltage Demand Distribution Plant
ROR At Current Rates

Class	Probability of Dispatch (Average)	BIP	Average (POD & BIP)
Rate RS	4.40%	4.46%	4.43%
Rate GS	12.53%	12.52%	12.53%
Rate AES	3.90%	3.76%	3.83%
Rate PS – Secondary	8.78%	8.85%	8.82%
Rate PS – Primary	10.79%	16.36%	13.57%
Rate TOD – Secondary	2.89%	2.61%	2.75%
Rate TOD – Primary	0.77%	0.54%	0.66%
Rate RTS	0.45%	0.68%	0.57%
Rate FLS	0.62%	0.42%	0.52%
Rate LS & RLS	11.02%	11.06%	11.04%
Rate LE	3.65%	1.99%	2.82%
Rate TE	11.66%	10.60%	11.13%
Rate OSL	20.50%	21.40%	20.95%
Rate EV	-27.00%	-27.00%	-27.00%
Rate SSP	-1.31%	-1.31%	-1.31%
Rate BS	4.80%	4.80%	4.80%
Total KU	4.81%	4.81%	4.81%

TABLE 24
LG&E
100% Primary Voltage Demand Distribution Plant
ROR At Current Rates

Class	Probability of Dispatch (Average)	BIP	Average (POD & BIP)
Rate RS	3.76%	3.74%	3.75%
Rate GS	11.05%	11.07%	11.06%
Rate PS – Primary	10.32%	9.20%	9.76%
Rate PS – Secondary	6.63%	7.09%	6.86%
Rate TOD – Primary	0.72%	0.77%	0.74%
Rate TOD – Secondary	2.35%	1.91%	2.13%
Rate RTS	0.88%	0.51%	0.69%
Special Contract	-1.54%	-1.13%	-1.33%
Rate RLS & LS	7.33%	7.53%	7.43%
Rate LE	-1.05%	-0.75%	-0.90%
Rate TE	8.40%	9.06%	8.73%
Rate OSL	52.17%	60.95%	56.56%
Rate EV	-27.07%	-27.07%	-27.07%
Rate SSP	3.60%	3.60%	3.60%
Rate BS	-4.38%	-4.38%	-4.38%
Total LG&E	4.34%	4.34%	4.34%

Q. WHAT ARE YOUR CONCLUSIONS REGARDING ELECTRIC CLASS COST ALLOCATIONS IN THIS CASE?

A. As can be seen in the tables above, while absolute class RORs vary across allocation methodologies, there are relative consistencies across several classes.

With respect to KU, the TOD (Secondary and Primary), Retail Transmission Service (Rate RTS), Fluctuating Load Service (Rate FLS) and Lighting Energy (Rate LE) classes are considerably lower than the system average ROR regardless of allocation approach, while the General Service (Rate GS), Power Service (Secondary and Primary), Lighting (Rate LS & RLS), Traffic (Rate TE), and Outdoor Sports Lighting (Rate OSL) RORs tend to be significantly greater than the system average ROR.

With regard to LG&E, the TOD (Secondary and Primary), Retail Transmission Service (Rate RTS), Special Contract, and Lighting Energy (Rate LE) classes are considerably lower than the system average ROR regardless of allocation approach, while the General Service (Rate GS), Power Service (Secondary and Primary) classes, Lighting (Rate LS & RLS), Traffic (Rate TE), and Outdoor Sports Lighting (Rate OSL) RORs tend to be significantly greater than the system average ROR.

These profitability patterns across methodologies can then be used as a tool in evaluating reasonable individual class increases.

B. <u>Electric Class Revenue Distribution</u>

Q. WHAT ARE THE GENERAL CRITERIA THAT SHOULD BE CONSIDERED IN ESTABLISHING CLASS REVENUE RESPONSIBILITY FOR ELECTRIC UTILITY RATES?

A. There are several criteria that should be considered in evaluating class or rate revenue responsibility. First, class cost allocation results should be considered, but as discussed in detail earlier in my testimony, CCOSS results are not surgically precise. They should only be used as a guide and as one of many tools in evaluating class revenue responsibility. Other criteria that should be considered include: gradualism, wherein rates should not drastically change instantaneously; rate stability, which is similar in concept to gradualism but relates to specific rate elements within a given rate structure;

affordability of electricity across various classes as well as a relative comparison of electricity prices across classes; and, public policy concerning current economic conditions as well as economic development.

Because embedded class cost allocations cannot be considered surgically precise and the fact that other criteria to be considered in evaluating class revenue responsibility are clearly subjective in nature, proper class revenue distribution can be deemed more of an art than a science. In this regard, there is no universal mathematical methodology that can be applied across all utilities or across all rate classes. However, most experts and regulatory commissions agree on certain broad parameters regarding class revenue increases. These include: some movement towards allocated cost of service; and, maximum/minimum percentage changes across individual rate classes.

1. <u>KU Class Revenue Distribution</u>

Q. PLEASE PROVIDE A SUMMARY OF MR. SEELYE'S PROPOSED CLASS REVENUE INCREASE FOR KU.

A. The following table provide a summary of current and Mr. Seelye's proposed revenue by rate class for KU:

TABLE 25
KU's Proposed Class Revenue Increases
($000)

Class	Revenue At Present Rates	Proposed Increase	% Increase
Rate RS	$638,824	$68,196	10.68%
Rate GS	$250,362	$26,735	10.68%
Rate AES	$13,615	$1,454	10.68%
Rate PS – Secondary	$173,817	$18,553	10.67%
Rate PS – Primary	$9,736	$1,040	10.68%
Rate TOD – Secondary	$135,932	$14,531	10.69%
Rate TOD – Primary	$252,230	$26,942	10.68%
Rate RTS	$82,241	$8,787	10.68%
Rate FLS	$32,878	$3,514	10.69%
Rate LS & RLS	$33,374	$0	0.00%
Rate LE	$336	$0	0.00%
Rate TE	$288	$0	0.00%
Rate OSL	$96	-$5	-4.97%
Rate EV	$2	$0	0.00%
Rate SSP	$163	$0	0.00%
Rate BS	$38	$0	0.00%
Curtailable Service Rider	-$18,634	$0	0.00%
Total Rate Revenue	$1,605,296	$169,747	10.57%
Other Revenue	$37,126	$373	1.16%
Imputed Solar & EV	$0	$354	--
Total KU	$1,642,422	$170,474	10.38%

Q. IS MR. SEELYE'S PROPOSED CLASS REVENUE INCREASES REASONABLE FOR KU?

A. Not entirely. That is, Mr. Seelye appears to have given little, to no, consideration of CCOSS results. For example, Mr. Seelye proposes no increase in revenue responsibility to the lighting classes (LS & RLS, LE, and TE) presumably because these classes are producing relatively high RORs at current rates; i.e., significantly above the system average. However, Mr. Seelye proposes equal percentage increases of 10.68% for Rates GS, PS Secondary, and PS Primary even though these classes also exhibit significantly high RORs at current rates.

Furthermore, Mr. Seelye's high rates of return for the lighting classes (RLS & LS, LE and TE) are a result of his LOLP allocation method in which generation costs are allocated almost entirely on peak Summer afternoon hours when lighting is offline. As a result, the lighting classes are assigned exceptionally low generation-related cost responsibility even though these rate classes rely on the Companies' generation facilities every single night (as well as throughout the day for Rate TE).

A comparison of Mr. Seelye's calculated class RORs and his recommended class percentage increases can be seen in the table below:

TABLE 26
KU's Proposed Class Revenue Increases
($000)

Class	Seelye ROR @ Current Rates	OAG Average ROR	% Increase
Rate RS	2.67%	4.43%	10.68%
Rate GS	11.05%	12.53%	10.68%
Rate AES	5.89%	3.83%	10.68%
Rate PS – Secondary	9.95%	8.82%	10.67%
Rate PS – Primary	17.91%	13.57%	10.68%
Rate TOD – Secondary	3.95%	2.75%	10.69%
Rate TOD – Primary	3.20%	0.66%	10.68%
Rate RTS	3.53%	0.57%	10.68%
Rate FLS	2.75%	0.52%	10.69%
Rate LS & RLS	12.32%	11.04%	0.00%
Rate LE	28.05%	2.82%	0.00%
Rate TE	12.39%	11.13%	0.00%
Rate OSL	30.32%	20.95%	-4.97%
Rate EV	-27.00%	-27.00%	0.00%
Rate SSP	-1.31%	-1.31%	0.00%
Rate BS	4.80%	4.80%	0.00%
Curtailable Service Rider	--	--	0.00%
Total Rate Revenue			10.57%
Other Revenue			1.16%
Imputed Solar & EV			--
Total KU			10.38%

Q. DO YOU RECOMMEND ALTERNATIVE KU CLASS REVENUE INCREASES TO THOSE PROPOSED BY MR. SEELYE?

A. Yes. I offer two options for the Commission's consideration. My first option is very similar to Mr. Seeyle's proposal except that the lighting classes (Rates LS & RLS, LE and TE) also share equally in the overall authorized increase.[34]

My second option considers gradualism as well as recognizes movement toward cost of service. In developing my second option, I have relied primarily on my recommended CCOSS results shown in my Table 26. As indicated in my Table 26, Rate TOD (Secondary and Primary), Rate RTS, Rate FLS and Rate LE all are producing significantly low RORs while Rates GS, PS (Secondary and Primary), LS & RLS, and TE are producing significantly high RORs. Therefore, for the above-referenced under contributing classes, I recommend that these classes be increased at 125% of the system average increase while those referenced over contributing classes be increased at 75% of the system average increase.

My recommended KU class revenue increases under Option 1 and Option 2 are provided in the table below:

[34] I have no objection to the slight reduction to Rate OSL.

TABLE 27
OAG Recommended Class Revenue Increases
($000)

Rate Schedule	Revenues @ Current Rates	Dollar Increase		Percent Increase	
		Option 1	Option 2	Option 1	Option 2
Rate RS	$638,824	$66,790	$65,867	10.46%	10.31%
Rate GS	$250,362	$26,176	$19,632	10.46%	7.84%
Rate AES	$13,615	$1,423	$1,404	10.46%	10.31%
Rate PS – Secondary	$173,817	$18,173	$13,630	10.46%	7.84%
Rate PS – Primary	$9,736	$1,018	$763	10.46%	7.84%
Rate TOD – Secondary	$135,932	$14,212	$17,765	10.46%	13.07%
Rate TOD – Primary	$252,230	$26,371	$32,964	10.46%	13.07%
Rate RTS	$82,241	$8,598	$10,748	10.46%	13.07%
Rate FLS	$32,878	$3,437	$4,297	10.46%	13.07%
Rate LS & RLS	$33,374	$3,489	$2,617	10.46%	7.84%
Rate LE	$336	$35	$44	10.46%	13.07%
Rate TE	$288	$30	$23	10.46%	7.84%
Rate OSL	$96	-$5	-$5	-4.97%	-4.97%
Rate EV	$2	$0	$0	0.00%	0.00%
Rate SSP	$163	$0	$0	0.00%	0.00%
Rate BS	$38	$0	$0	0.00%	0.00%
Curtailable Service Rider	-$18,634	$0	$0	0.00%	0.00%
Total Rate Revenue	$1,605,296	$169,747	$169,747	10.57%	10.57%
Other Revenue	$37,126	$373	$373	1.01%	1.01%
Imputed Solar & EV	$0	$354	$354	--	--
Total KU	$1,642,422	$170,475	$170,475	10.38%	10.38%

2. <u>LG&E Electric Class Revenue Distribution</u>

Q. PLEASE PROVIDE A SUMMARY OF MR. SEELYE'S PROPOSED CLASS REVENUE INCREASE FOR LG&E.

A. The following table provides a summary of current and Mr. Seelye's proposed revenue by rate class for LG&E:

TABLE 28
LG&E's Proposed Class Revenue Increases
($000)

Class	Revenue At Present Rates	Proposed Increase	% Increase
Rate RS	$450,298	$53,156	11.80%
Rate GS	$161,806	$19,106	11.81%
Rate PS – Primary	$10,376	$1,226	11.81%
Rate PS – Secondary	$151,745	$17,917	11.81%
Rate TOD – Primary	$138,483	$16,362	11.81%
Rate TOD – Secondary	$103,388	$12,217	11.82%
Rate RTS	$65,181	$7,690	11.80%
Special Contract	$3,688	$435	11.80%
Rate RLS & LS	$24,177	$2,877	11.90%
Rate LE	$257	$0	0.00%
Rate TE	$333	$0	0.00%
Rate OSL	$16	-$2	-10.01%
Rate EV	$2	$0	0.00%
Rate SSP	$237	$0	0.00%
Rate BS	$10	$0	0.00%
Curtailable Service Rider	-$2,468	$0	0.00%
Total Rate Revenue	$1,107,530	$130,983	11.83%
Other Revenue	$21,265	$90	0.42%
Imputed Solar & EV	$0	$176	--
Total LG&E	$1,128,794	$131,249	11.63%

Q. IS MR. SEELYE'S PROPOSED CLASS REVENUE INCREASES REASONABLE FOR LG&E?

A. Not entirely. That is, Mr. Seelye appears to have given little, to no, consideration of CCOSS results. For example, Mr. Seelye proposes no increase in revenue responsibility to Rate TE presumably because this class is producing a relatively high ROR at current rates; i.e., significantly above the system average. However, Mr. Seelye proposes an equal percentage increase of 11.81% for Rate PS Primary even though this class also exhibits a significantly high ROR at current rates.

Furthermore, Mr. Seelye's high rates of return for the lighting classes (RLS & LS, LE and TE) are a result of his LOLP allocation method in which generation costs are allocated almost entirely on peak Summer afternoon hours when lighting is offline. As a result, the lighting classes are assigned exceptionally low generation-related cost responsibility even though these rate classes rely on the Companies' generation facilities every single night (as well as throughout the day for Rate TE).

A comparison of Mr. Seelye's calculated class RORs and his recommended class percentage increases can be seen in the table below:

TABLE 29
LG&E's Proposed Class Revenue Increases
($000)

Class	Seelye ROR @ Current Rates	OAG Average ROR	% Increase
Rate RS	0.60%	3.75%	11.80%
Rate GS	10.96%	11.06%	11.81%
Rate PS – Primary	14.43%	9.76%	11.81%
Rate PS – Secondary	10.30%	6.86%	11.81%
Rate TOD – Primary	6.45%	0.74%	11.81%
Rate TOD – Secondary	5.33%	2.13%	11.82%
Rate RTS	7.23%	0.69%	11.80%
Special Contract	5.52%	-1.33%	11.80%
Rate RLS & LS	9.74%	7.43%	11.90%
Rate LE	31.88%	-0.90%	0.00%
Rate TE	15.01%	8.73%	0.00%
Rate OSL	89.10%	56.56%	-10.01%
Rate EV	-27.07%	-27.07%	0.00%
Rate SSP	3.60%	3.60%	0.00%
Rate BS	-4.38%	-4.38%	0.00%
Curtailable Service Rider	--	--	0.00%
Total Rate Revenue	4.34%	4.34%	11.83%
Other Revenue			0.42%
Imputed Solar & EV			--
Total LG&E			11.63%

Q. DO YOU RECOMMEND ALTERNATIVE LG&E CLASS REVENUE INCREASES TO THOSE PROPOSED BY MR. SEELYE?

A. Yes. I also offer two options for the Commission's consideration. My first option is very similar to Mr. Seeyle's proposal except that the lighting classes (Rates LE and TE) also share equally in the overall authorized increase.[35]

My second option considers gradualism as well as recognizes movement toward cost of service. In developing my second option, I have relied primarily on my recommended CCOSS results shown in my Table 29. As indicated in my Table 29, Rate TOD (Secondary and Primary), Rate RTS, Special Contract and Rate LE all are producing significantly low RORs while Rates GS, PS Primary, RLS & LS, and TE are producing significantly high RORs. Therefore, for the above-referenced under contributing classes, I recommend that these classes be increased at 125% of the system average increase while those referenced over contributing classes be increased at 75% of the system average increase.

My recommended LG&E class revenue increases under Option 1 and Option 2 are provided in the table below:

[35] I have no objection to the reduction to Rate OSL.

TABLE 30
OAG Recommended Class Revenue Increases
($000)

Rate Schedule	Revenues @ Current Rates	Dollar Increase Option 1	Dollar Increase Option 2	Percent Increase Option 1	Percent Increase Option 2
Rate RS	$450,298	$53,150	$50,627	11.80%	11.24%
Rate GS	$161,806	$19,098	$14,324	11.80%	8.85%
Rate PS – Primary	$10,376	$1,225	$919	11.80%	8.85%
Rate PS – Secondary	$151,745	$17,911	$17,061	11.80%	11.24%
Rate TOD – Primary	$138,483	$16,346	$20,432	11.80%	14.75%
Rate TOD – Secondary	$103,388	$12,203	$15,254	11.80%	14.75%
Rate RTS	$65,181	$7,694	$9,617	11.80%	14.75%
Special Contract	$3,688	$435	$544	11.80%	14.75%
Rate RLS & LS	$24,177	$2,854	$2,140	11.80%	8.85%
Rate LE	$257	$30	$38	11.80%	14.75%
Rate TE	$333	$39	$29	11.80%	8.85%
Rate OSL	$16	-$2	-$2	-10.00%	-10.00%
Rate EV	$2	$0	$0	0.00%	0.00%
Rate SSP	$237	$0	$0	0.00%	0.00%
Rate BS	$10	$0	$0	0.00%	0.00%
Curtailable Service Rider	-$2,468	$0	$0	0.00%	0.00%
Total Rate Revenue	$1,107,530	$130,983	$130,983	11.83%	11.83%
Other Revenue	$21,265	$90	$90	0.42%	0.42%
Imputed Solar & EV	$0	$176	$176	--	--
Total LG&E	$1,128,794	$131,249	$131,249	11.63%	11.63%

C. Electric Residential Rate Design

1. Residential Customer Charges

Q. DO THE COMPANIES PROPOSE TO INCREASE THEIR FIXED RESIDENTIAL ELECTRIC CUSTOMER CHARGES?

A. Yes. Witness Seelye proposes the following increases to electric residential customer charges:

TABLE 31
Electric Residential Customer Charges

	Current Rate		Proposed Rate		Monthly	Percent
	Daily	Monthly	Daily	Monthly	Increase	Increase
KU	$0.53	$16.12	$0.61	$18.55	$2.43	15.1%
LG&E	$0.45	$13.69	$0.52	$15.82	$2.13	15.6%

Q. HOW DOES MR. SEELYE SUPPORT THESE INCREASES IN FIXED RESIDENTIAL CUSTOMER CHARGES?

A. Mr. Seelye offers three rationale for high customer charges. First, Mr. Seelye is of the opinion that because the majority of the Companies' total costs of providing service are "fixed" in nature, a large portion of revenue should be collected from fixed charges. Second, Mr. Seelye claims that higher fixed charges will help eliminate intra-class subsidies within the residential class. Third, Mr. Seelye claims that his "methodology for classifying costs as customer-related also corresponds to one of the standard methodologies set forth in the *Electric Utility Cost Allocation Manual* published by the National Association of Utility Regulatory Commissioners (NARUC)."[36]

Q. IS MR. SEELYE'S ASSERTION THAT FIXED COSTS SHOULD BE COLLECTED FROM FIXED CHARGES IN ACCORDANCE WITH SOUND ECONOMIC PRINCIPLES OR ACCEPTED PRICING PRACTICES?

A. No. Mr. Seelye has a profound misunderstanding of sound economic principles, and their assertions are contrary to accepted pricing practices. First, I will discuss the theoretical aspects of sound economic pricing principles and then I will discuss accepted pricing practices in our economy.

The most basic tenet of competition is that prices determined through a competitive market ensure the most efficient allocation of society's resources. Because public utilities are generally afforded monopoly status under the belief that resources are better utilized without duplicating the fixed facilities required to serve consumers, a fundamental goal of regulatory policy is that regulation should serve as a surrogate for

[36] Seelye Direct Testimony at 16-17.

competition to the greatest extent practical.[37] As such, the pricing policy for a regulated public utility should mirror those of competitive firms to the greatest extent practical.

Q. PLEASE BRIEFLY DISCUSS HOW PRICES ARE GENERALLY STRUCTURED IN COMPETITIVE MARKETS.

A. Under economic theory, efficient price signals result when prices are equal to marginal costs.[38] It is well known that all costs are variable in the long-run. Therefore, efficient pricing results from the incremental variability of costs even though a firm's short-run cost structure may include a high level of sunk or "fixed" costs or be reflective of excess capacity. Indeed, competitive market-based prices are generally structured based on usage; i.e. volume-based pricing.

Q. PLEASE BRIEFLY EXPLAIN THE ECONOMIC PRINCIPLES OF EFFICIENT PRICE THEORY AND HOW SHORT-RUN FIXED COSTS ARE RECOVERED UNDER SUCH EFFICIENT PRICING.

A. Perhaps the best known micro-economic principle is that in competitive markets (i.e., markets in which no monopoly power or excessive profits exist) prices are equal to marginal cost. Marginal cost is equal to the incremental change in cost resulting from an incremental change in output. A full discussion of the calculus involved in determining marginal costs is not appropriate here. However, it is readily apparent that because marginal costs measure the changes in costs with output, short-run "fixed" costs are irrelevant in efficient pricing. This is not to say that efficient pricing does not allow for the recovery of short-run fixed costs. Rather, they are reflected within a firm's production function such that no excess capacity exists and that an increase in output will require an increase in costs -- including those considered "fixed" from an accounting perspective. As such, under efficient pricing principles, marginal costs capture the variability of costs, and prices are variable because prices equal these costs.

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[37] James C. Bonbright, et al., *Principles of Public Utility Rates*, p. 141 (Second Edition, 1988).

[38] Strictly speaking, efficiency is achieved only when there is no excess capacity such that short-run marginal costs equal long-run marginal costs. In practice, there is usually at least some excess capacity present such that pricing based on long-run marginal costs represents the most efficient utilization of resources.

Q. PLEASE EXPLAIN HOW THIS THEORY OF COMPETITIVE PRICING SHOULD BE APPLIED TO REGULATED PUBLIC UTILITIES, SUCH AS KU AND LG&E.

A. Due to the Companies' investments in system infrastructure, there is no debate that many of their short-run costs are fixed in nature. However, as discussed above, efficient competitive prices are established based on long-run costs, which are entirely variable in nature.

Marginal cost pricing only relates to efficiency. This pricing does not attempt to address fairness or equity. Fair and equitable pricing of a regulated monopoly's products and services should reflect the benefits received for the goods or services. In this regard, those that receive more benefits should pay more in total than those who receive fewer benefits. Regarding electricity and natural gas usage, i.e., the level of kWh or CCF consumption is the best and most direct indicator of benefits received. Thus, volumetric pricing promotes the fairest pricing mechanism to customers and to the utility.

The above philosophy has consistently been the belief of economists, regulators, and policy makers for many years. For example, consider utility industry pricing in the 1800s, when the industry was in its infancy. Customers paid a fixed monthly fee and consumed as much of the utility commodity/service as they desired (usually water). It soon became apparent that this fixed monthly fee rate schedule was inefficient and unfair. Utilities soon began metering their commodity/service and charging only for the amount actually consumed. In this way, consumers receiving more benefits from the utility paid more, in total, for the utility service because they used more of the commodity.

Q. ARE THE ELECTRIC AND NATURAL GAS UTILITY INDUSTRIES UNIQUE IN THEIR COST STRUCTURES, WHICH ARE COMPRISED LARGELY OF FIXED COSTS IN THE SHORT-RUN?

A. No. Most manufacturing, agricultural, and transportation industries are comprised of cost structures predominated with "fixed" costs. Obvious examples of these industries include: automobile and truck manufacturing; petroleum production; farming; airline; rail transportation; and shipping transportation. Indeed, virtually every capital intensive industry is faced with a high percentage of fixed costs in the short-run. Prices for competitive products and services in these capital-intensive industries are invariably established on a volumetric basis, including those that were once regulated.

Accordingly, Mr. Seelye's position that fixed costs should be recovered through fixed monthly charges is misplaced. Pricing should reflect the Companies' long-run costs, wherein all costs are variable or volumetric in nature, and users requiring more of the Companies' products and services should pay more than customers who use less of these products and services. Stated more simply, those customers who conserve or are otherwise more energy efficient, or those who use less of the commodity for any reason, pay less than those who use more electricity.

Q. CAN YOU PROVIDE AN ANALOGY OF THE COMPETITIVE PRICING STRUCTURE FOR AN INDUSTRY SIMILAR TO KU AND LG&E?

A. Yes. Products pipelines which transport petroleum products, anhydrous ammonia, etc. are generally not regulated and are very competitive in nature.[39] These pipeline's pricing structures are based on a per barrel, or per barrel-mile basis, wherein there are no "fixed" customer charges. Indeed, simply because of competition, the only way in which KU and LG&E can substantiate such fixed charges is due to its monopoly power.

Q. DO SOME COMPETITIVE INDUSTRIES HAVE PRICING STRUCTURES THAT ARE LARGELY COMPRISED OF FIXED MONTHLY CHARGES?

A. Yes, there are a few – namely, the telecommunications industries (telephone, internet and cable). However, there are two important points to consider in evaluating the pricing structures of these industries. First and foremost, the incremental cost of an additional minute or kilobyte of usage is miniscule in that it is not cost effective to meter such usage. Second, is the fact that these pricing structures are not truly "fixed" in nature. For example, in the cable industry, a customer will subscribe to various packages such that the more services that are provided, the more the customer will pay. Similarly, for internet and cell phone services, there tends to be blocked usage packages available

[39] The FERC does regulate products pipelines for those markets in which there is no competition. However, for markets in which competition exists, there is no price regulation.

with prices higher for larger amounts of data or minutes of use. Finally, from a public policy perspective, these industries differ from electric and natural gas utilities in that the telecommunications industries do not produce or provide energy, which are scarce natural resources.

Q. ARE HIGH FIXED CUSTOMER CHARGE RATE STRUCTURES CONTRARY TO EFFECTIVE CONSERVATION EFFORTS?

A. Yes. High fixed charge rate structures actually promote additional consumption because a consumer's price of incremental consumption is less than what an efficient price structure would otherwise be. A clear example of this principle is exhibited in the natural gas transmission pipeline industry. As discussed in its well-known Order 636, the FERC's adoption of a "Straight Fixed Variable" ("SFV") pricing method[40] was a result of national policy (primarily that of Congress) to encourage increased use of domestic natural gas by promoting additional interruptible (and incremental firm) gas usage. The FERC's SFV pricing mechanism greatly reduced the price of incremental (additional) natural gas consumption. This resulted in significantly increasing the demand for, and use of, natural gas in the United States after Order 636 was issued in 1992.

FERC Order 636 had two primary goals. The first goal was to enhance gas competition at the wellhead by completely unbundling the merchant and transportation functions of pipelines.[41] The second goal was to encourage the increased consumption of natural gas in the United States. In the introductory statement of the Order, FERC stated:

> The Commission's intent is to further facilitate the unimpeded operation of market forces to stimulate the production of natural gas... [and thereby] contribute to reducing our Nation's dependence upon imported oil… .[42]

With specific regard to the SFV rate design adopted in Order 636, FERC stated:

> Moreover, the Commission's adoption of SFV should maximize pipeline throughput over time by allowing gas to compete with alternate fuels on a timely basis as the prices of alternate fuels change. The Commission believes it is beyond doubt that it is in the national interest to promote the

[40] Under Straight Fixed Variable pricing, customers pay a fixed charge that is designed to recover all of the utility's fixed costs.

[41] Federal Energy Regulatory Commission, Docket Nos. RM91-11-001 and RM87-34-065, Order No. 636 (Apr. 9, 1992), p. 7.

[42] *Id.* p. 8 (alteration in original).

use of clean and abundant gas over alternate fuels such as foreign oil. SFV is the best method for doing that.[43]

Recently, some public utilities have begun to advocate SFV residential pricing. The companies claim a need for enhanced fixed charge revenues. To support their claim, the companies argue that because retail rates have been historically volumetric based, there has been a disincentive for utilities to promote conservation or encourage reduced consumption. However, the FERC's objective in adopting SFV pricing suggests the exact opposite. The price signal that results from SFV pricing is meant to promote additional consumption, not reduce consumption. Thus, a rate structure that is heavily based on a fixed monthly customer charge sends an even stronger price signal to consumers to use more energy.

Q. ARE CONSERVATION AND EFFICIENCY GAINS A NEW RISK TO PUBLIC UTILITIES?

A. No. Conservation through efficiency gains has been ongoing for many years and is not a new risk. As a result, even though average residential electric and natural gas usage per appliance has been declining, utilities have remained financially healthy and have continued their investments under volumetric pricing structures. Also, FERC's movement to straight fixed variable pricing for pipelines was unquestionably initiated to promote additional demand for natural gas, not less, and did in fact do so.

Q. AS A PUBLIC POLICY MATTER, WHAT IS THE MOST EFFECTIVE TOOL THAT REGULATORS HAVE TO PROMOTE COST EFFECTIVE CONSERVATION AND THE EFFICIENT UTILIZATION OF RESOURCES?

A. Unquestionably, one of the most important and effective tools that this, or any, regulatory Commission has to promote conservation is by developing rates that send proper pricing signals to conserve and utilize resources efficiently. A pricing structure that is largely fixed, such that customers' effective prices do not properly vary with consumption, promotes the inefficient utilization of resources. Pricing structures that are weighted heavily on fixed charges are much more inferior from a conservation and

[43] *Id.* pp. 128-129.

efficiency standpoint than pricing structures that require consumers to incur more cost with additional consumption.

Q. NOTWITHSTANDING THE EFFICIENCY REASONS AS TO WHY REGULATION SHOULD SERVE AS A SURROGATE FOR COMPETITION, ARE THERE OTHER RELEVANT ASPECTS TO THE PRICING STRUCTURES IN COMPETITIVE MARKETS *VIS A VIS* THOSE OF REGULATED UTILITIES?

A. Yes. In competitive markets, consumers, by definition, have the ability to choose various suppliers of goods and services. Consumers and the market have a clear preference for volumetric pricing. Utility customers are not so fortunate in that the local utility is a monopoly. The only reason utilities are able to achieve pricing structures with high fixed monthly charges is due to their monopoly status (and regulator approval). In my opinion, this is a critical consideration in establishing utility pricing structures. Competitive markets and consumers in the United States have demanded volumetric based prices for generations. Hence, a regulated utility's pricing structure should not be allowed to counter the collective wisdom of markets and consumers simply because of its market power.

Q. PLEASE RESPOND TO MR. SEELYE'S CONCERN THAT FIXED COSTS TYPICALLY WILL NOT CHANGE IF A CUSTOMER USES MORE ENERGY OR IF A CUSTOMER USES LESS ENERGY.

A. First, it should be remembered that the concept of "fixed" costs are an accounting concept. These so-called fixed costs are more properly referred to as sunk costs in that these are costs that are required to provide service to customers for the purchase and use of energy. As discussed earlier, there are numerous industries with a high degree of sunk costs required to provide their products and services to customers. Second, Mr. Seelye's concern appears to also relate to the Companies' desire for revenue stability and any risk associated with not collecting revenues due to lower than requested fixed customer charges. In order to evaluate any concern over revenue stability and/or risk associated with not collecting revenues due to reasonably low fixed customer charges, the following tables provide the average residential usage per customer (on a weather normalized basis) for each of the last six years:[44]

TABLE 32
KU
Average Residential (RS) Electric Use per Customer
(Weather Normalized)

Year	MWH	Avg. Cust.	Avg. Use KWH	Variance from Avg.
2015	6,034,195	422,871	14,270	2.41%
2016	5,820,433	425,366	13,683	-1.80%
2017	5,855,239	428,637	13,660	-1.97%
2018	6,048,994	430,710	14,044	0.79%
2019	5,966,249	433,776	13,754	-1.29%
2020	6,216,223	437,947	14,194	1.87%
	Average		13,934	

TABLE 33
LG&E Electric
Average Residential (RS) Electric Use per Customer
(Weather Normalized)

Year	MWH	Avg. Cust.	Avg. Use KWH	Variance from Avg.
2015	4,099,225	357,122	11,479	1.72%
2016	4,052,621	360,099	11,254	-0.27%
2017	4,117,743	363,331	11,333	0.43%
2018	4,097,359	365,005	11,225	-0.53%
2019	4,105,776	368,800	11,133	-1.35%
2020	4,221,189	374,077	11,284	-0.01%
	Average		11,285	

Considering that the Companies have rate cases every two to three years and that the rate application in this case is based on a weather normalized forecasted test year, the above tables clearly demonstrate there is little chance that the Companies will not collect its

[44] For the years 2015 through 2017, per the Companies' response to KIUC 1-8 in Case nos. 2018-00294 and 2018-00295. For the years 2018 through 2020, per the Companies' response to AG-KIUC 1-180 in this case.

revenues from residential customers absent higher fixed customer charges.

Q. PLEASE RESPOND TO MR. SEELYE'S ASSERTION THAT HIGHER FIXED CUSTOMER CHARGES HELP REDUCE INTRA-CLASS SUBSIDIES.

A. Although I have already explained why the notion that fixed costs should be recovered from fixed charges does not comport with accepted economic theory and practice, the genesis of Mr. Seelye's rationale relating to intra-class subsidies rests on the premise that the revenue derived from small volume customers does not sufficiently recover the total costs to provide service, such that the revenue generated from large volume customers subsidize the small volume customers. Mr. Seelye's rationale and opinion is incorrect and fails to consider two important aspects of cost causation and ratemaking principles and practices.

First, one must compare the "cost causation" of "small volume and large volume" customers within a particular rate class particularly as it relates to residential customers. Based on the seasonal nature of the demand for electricity, residential customers use much more electricity in the Winter and Summer months than during the Spring and Fall months due to the use of electricity for heating and air conditioning. Some residential customers do not use electricity for space heating purposes and may not have air conditioning (or use in a limited fashion). As such, these annual small volume customers use electricity at a much more constant rate throughout the year than do residential large volume customers; i.e., small volume customer's usage is more constant throughout the year.

To illustrate, on a weather normalized basis, KU's average residential customer uses about 1,555 kWh during the winter months of January and February and about 1,276 kWh during the summer months of July and August. However, during the Spring and Fall months of April, May, October, and November, the average residential customer uses only about 912 kWh.[45] As a result, the load factor of small volume (non-heating/air conditioning customers) tends to be much higher than that for large volume (heating/air conditioning customers). As a matter of cost causation, the Companies must plan and install relatively more capacity for heating/air conditioning customers than for small

[45] Per AG-KIUC 1-180.

volume customers. This additional capacity obviously comes at a cost such that the cost to serve a high load factor (low annual volume) customer is significantly less than that for a low load factor (high annual volume) customer.

The second aspect concerns the pricing structure of goods and services generally, and public utility rates specifically. That is, taken to the extreme, it could be argued that every consumer of a good or service (whether competitive or regulated) imposes a different cost upon the good or service provided such that a different price could theoretically be calculated for every individual customer. This of course is not done in practice as it is not practical or reasonable. For example, if two customers purchase gasoline from a gas station at the same time, one driving a very large vehicle with a large fuel tank and the other driving a very small car with a small fuel tank, the customer purchasing a small amount of gasoline does not pay more per gallon than the customer purchasing significantly more gasoline. This is true even though the ultimate delivered price of gasoline includes a significant level of "fixed" costs such as the cost of the store, gas pumps, labor, etc.

Q. HAVE YOU CONDUCTED ANY STUDIES OR ANALYSES TO INDICATE THE LEVELS AT WHICH THE COMPANIES' RESIDENTIAL ELECTRIC CUSTOMER CHARGES SHOULD BE ESTABLISHED?

A. Yes. In designing public utility rates, there is a method that produces maximum fixed monthly customer charges and is consistent with efficient pricing theory and practice. This technique considers only those costs that vary as a result of connecting a new customer and which are required in order to maintain a customer's account. This technique is a direct customer cost analysis and uses a traditional revenue requirement approach. Under this method, capital cost provisions include an equity return, interest, income taxes, and depreciation expense associated with the investment in service lines and meters. In addition, operating and maintenance provisions are included for customer metering, records, and billing.

Under this direct customer cost approach, there is no provision for corporate overhead expenses or any other indirect costs as these costs are more appropriately recovered through energy (kWh) charges.

Q. HAVE YOU CONDUCTED DIRECT CUSTOMER COST ANALYSES APPLICABLE TO KU'S AND LG&E'S ELECTRIC RESIDENTIAL CLASSES?

A. Yes. I conducted a direct customer cost analyses for KU's and LG&E's electric residential classes separately. The details of these analyses are provided in my Schedule GAW-25. As indicated in this Schedule, the residential direct customer cost is at most $4.57 per month for KU and $4.15 per month for LG&E. It should be noted that my customer cost analyses is based on the Companies' proposed return on equity of 10.00%. If a lower cost of equity is used, the resulting customer costs are somewhat reduced.

Q. WHY IS IT APPROPRIATE TO EXCLUDE CORPORATE OVERHEAD AND OTHER INDIRECT COSTS IN DEVELOPING RESIDENTIAL CUSTOMER CHARGES?

A. Like all utilities, the Companies are in the business of providing electricity and natural gas to meet the energy needs of its customers. Because of this and the fact that customers do not subscribe to the Companies' services simply to be "connected," overhead and indirect costs are most appropriately recovered through volumetric charges.

Q. MR. SEELYE CLAIMS THAT HIS "COST-BASED" ELECTRIC RESIDENTIAL CUSTOMER CHARGE IS $24.94 PER MONTH FOR KU AND $20.99 PER MONTH FOR LG&E. PLEASE EXPLAIN HOW MR. SEELYE ARRIVED AT THESE LEVELS.

A. Mr. Seelye's figures include a portion of distribution plant investment costs associated with poles, overhead lines, underground conductors, conduit, and transformers. In addition, his calculated residential customer costs includes an assignment of intangible plant and general plant. With regard to O&M expenses, Mr. Seelye has included a large portion of administrative and general expenses as well as other overhead expenses. Finally, Mr. Seelye's customer cost analysis includes the entire amount of uncollectible expenses. These costs should not be reflected within the determination of an appropriate fixed customer charge.

Q. IN TERMS OF MAGNITUDE, WHAT LEVEL OF COSTS HAS MR. SEELYE CLASSIFIED AS "CUSTOMER-RELATED" AND INCLUDED WITHIN HIS ELECTRIC CUSTOMER COST DETERMINATION?

A. On a total Company basis, Mr. Seelye has included the following electric costs in his customer analyses:

TABLE 34
KU
Seelye Inappropriate Costs Included in "Customer Costs"
($ Millions)

	Customer Amount	Total Company	Customer % Of Total
Rate Base:			
Gross Intangible Plant	$14,396	$105,751	13.6%
Gross OH Lines & Poles	$589,854	$921,791	64.0%
Gross UG Lines	$185,467	$247,686	74.9%
Gross Transformers	$148,192	$326,559	45.4%
Gross General Plant	$33,341	$244,919	13.6%
Plant Held for Future Use	$526	$907	58.1%
Construction Work in Progress	$19,227	$155,824	12.3%
Cash Working Capital	$17,795	$130,078	13.7%
Materials & Supplies	$8,155	$59,891	13.6%
Prepayments	$2,590	$19,024	13.6%
Total Rate Base	$1,019,544	$2,212,429	46.1%
O&M Expenses:			
OH Lines-Operations	$4,222	$6,598	63.99%
Misc. Distribution Expenses	$4,931	$8,492	58.06%
Maintenance of OH Lines	$17,963	$28,072	63.99%
Maintenance of UG Lines	$362	$483	74.88%
Maintenance of Transformers	$48	$106	45.33%
Uncollectible Expense	$4,646	$4,646	100.00%
Customer Service Expenses	$5,261	$5,261	100.00%
Administrative & General	$30,780	$112,306	27.41%
Total O&M Expenses	$68,213	$165,964	41.10%

TABLE 35
LG&E
Seelye Inappropriate Costs Included in "Customer Costs"
($ Millions)

	Customer Amount	Total Company	Customer % Of Total
Rate Base:			
Gross Intangible Plant	$0	$2	18.18%
Gross OH Lines & Poles	$437,842	$684,236	63.99%
Gross UG Lines	$284,955	$476,036	59.86%
Gross Transformers	$65,167	$182,077	35.79%
Gross General Plant	$3,514	$21,026	16.71%
Plant Held for Future Use	$1,644	$2,909	56.50%
Construction Work in Progress	$11,411	$67,177	16.99%
Cash Working Capital	$15,129	$124,454	12.16%
Materials & Supplies	$7,383	$44,127	16.73%
Prepayments	$2,458	$14,688	16.73%
Total Rate Base	$829,503	$1,616,732	51.31%
O&M Expenses:			
OH Lines-Operations	$3,701	$5,784	63.99%
UG Lines-Operations	$3,784	$6,321	59.86%
Misc. Distribution Expenses	$4,179	$7,396	56.50%
Maintenance of OH Lines	$10,091	$15,769	63.99%
Maintenance of UG Lines	$1,110	$1,854	59.86%
Maintenance of Transformers	$66	$186	35.80%
Uncollectible Expense	$2,226	$2,226	100.00%
Customer Service Expenses	$3,423	$3,423	100.00%
Administrative & General	$20,457	$86,141	23.75%
Total O&M Expenses	$49,036	$129,099	37.98%

Q. WHY IS IT INAPPROPRIATE TO INCLUDE A PORTION OF ELECTRIC DISTRIBUTION OVERHEAD LINES, UNDERGROUND LINES, AND TRANSFORMER COSTS IN THE DETERMINATION OF REASONABLE FIXED CUSTOMER CHARGES?

A. Every electric utility's investment in distribution lines and transformers reflects the backbone of the company's distribution system and indeed, serves as the infrastructure supporting the company's entire existence. In other words, distribution lines and transformers are the conduit to move electricity from the transmission system to individual customers. Residential customers do not subscribe to the Companies' service simply to be "connected," rather, they rely upon the Companies to distribute their energy requirements throughout the year.

Q. MR. SEELYE ASSERTS THAT THE COSTS ASSOCIATED WITH THE MINIMUM SYSTEM ARE APPROPRIATE IN THE DETERMINATION OF CUSTOMER CHARGES. PLEASE RESPOND TO THIS ASSERTION.

A. On pages 18 and 19 of his direct testimony, Mr. Seelye states:

> A cost of service study is performed for the purpose of allocating costs as accurately as possible based on cost causation. In a cost of service study, it is important to distinguish the distribution system costs related to demand from the distribution system costs that are related to the minimum system that are not related to demand, as discussed in the NARUC *Electric Cost Allocation Manual*.

In this regard, Mr. Seelye is confusing the manner in which joint costs are allocated to classes as compared to how rates should be designed and collected from customers. The reason that some distribution costs are reasonably allocated to various customer classes has nothing to do with cost causation per se, but rather, due to differences in densities across customer classes.

Q. IS THERE ACADEMIC SUPPORT FOR YOUR OPINION THAT DISTRIBUTION POLES, LINES, AND TRANSFORMERS SHOULD NOT BE CONSIDERED AS "CUSTOMER-RELATED" COSTS FOR PURPOSES OF DETERMINING THE REASONABLENESS OF FIXED MONTHLY CUSTOMER CHARGES?

A. Yes. In his well-known treatise <u>Principles of Public Utility Rates</u>, Professor James C. Bonbright states:

> . . . if the hypothetical cost of a minimum-sized distribution system is properly excluded from the demand-related costs for the reason just given, while it is also denied a place among the customer costs for the reason stated previously, to which cost function does it then belong? The only defensible answer, in our opinion, is that it belongs to none of them. Instead, it should be recognized as a strictly unallocable portion of total costs. And this is the disposition that it would probably receive in an estimate of long-run marginal costs. But fully-distributed cost analysts dare not avail themselves of this solution, since they are the prisoners of

> their own assumption that "the sum of the parts equals the whole." They are therefore under impelling pressure to fudge their cost apportionments by using the category of customers costs as a dumping ground for costs that they cannot plausibly impute to any of their other cost categories. (Second Edition, page 492)

Q. EARLIER YOU NOTED THAT MR. SEELYE CONFUSES THE CONCEPT OF COST ALLOCATION WITH RATE DESIGN. IN THERE A NARUC PUBLICATION THAT DISCUSSES THE DETERMINATION OF RESIDENTIAL CUSTOMER CHARGES FOR RATE DESIGN PURPOSES?

A. Yes. In a NARUC Publication entitled Charging for Distribution Utility Services: Issues in Rate Design, the authors found as follows as it relates to the determination of fixed monthly customer charges:

> As one moves along the continuum of rate designs from usage-based to fixed, the benefits of the former give way more and more to the difficulties of the latter. This is the kind of trade-off that commissions are often faced with balancing: our analysis concludes that the balance strongly favors a rate structure that allows consumers to avoid charges, when there cost-effective alternatives that they value more highly. Usage-based rates fit this bill; so do hook-up fees (page 46).

Q. BASED ON YOUR OVERALL EXPERIENCE AS WELL AS THE STUDIES AND ANALYSES YOU HAVE CONDUCTED FOR THIS CASE, WHAT IS YOUR RECOMMENDATION REGARDING THE APPROPRIATE CUSTOMER CHARGES FOR KU AND LG&E'S RESIDENTIAL CUSTOMERS?

A. Although my customer cost analysis indicates that electric residential customer charges of no more than $4.57 per month for KU and $4.15 for LG&E are warranted, I recommend that the current electric residential customer charges for both KU and LG&E be maintained at their current levels of $16.12 per month, or $0.53 per day for KU and $13.69 per month, or $0.45 per day for LG&E Electric.

Maintaining the current customer charges will promote rate continuity as well as promoting conservation as any increase authorized in this case will be collected from residential energy charges, thereby sending a more appropriate price signal for customers to conserve and use energy more efficiently.

By maintaining the current electric customer charges of $16.12 (KU) and $13.69 (LG&E) per month, leaves at least $11.55 for the recovery of non-direct customer-related costs including overhead and other costs for KU and $9.50 for LG&E's electric operations.

2. <u>Residential Demand Charges</u>

Q. ON PAGE 15 OF HIS DIRECT TESTIMONY, MR. SEEYLE STATES THAT "SEVERAL UTILITIES IN THE U.S. HAVE IMPLEMENTED THREE- AND MULTI-PART RATES FOR RESIDENTIAL AND SMALL GENERAL SERVICE CUSTOMERS. THIS IS A TREND IN THE INDUSTRY THAT I BELIEVE THE COMPANIES AND THE COMMISSION SHOULD CLOSELY MONITOR." PLEASE COMMENT ON THIS STATEMENT.

A. Mr. Seeyle claims that these approaches are being implemented by utilities. In this regard, Mr. Seeyle is mischaracterizing the implementation of demand-based rates (three-part rates) for residential customers. While residential demand-based rates are available as an option by several utilities, this is not the case for the mandatory demand-based rates for residential customers. Although mandatory demand charges have been proposed by a handful of utilities throughout the United States, not a single one has been approved. Typical residential customers do not understand the concept of power versus energy usage and therefore, do not understand the concept of demand charges. As a result and universally, residential customers have expressed nothing short of outrage over utilities' proposals to implement mandatory demand charges. Indeed, this Commission needs to look no further than Glasgow, Kentucky as it relates to the mandatory residential demand charge initially implemented by the Glasgow Electric Plant Board. This utility initially implemented mandatory residential demand charges (which is not subject to this Commission's jurisdiction). Almost immediately, there was public outcry relating to these mandatory demand charges. As a result, the utility was forced to continue offering energy only-based rates. Other examples include mandatory demand charge proposals in Arizona that were supported by the Commission Staff. Once again, there was as much public outcry against this change as has ever been seen. Ultimately, the Arizona

Corporation Commission denied the utilities' request for mandatory residential demand charges.

Q. WHY ARE SOME UTILITIES ADVOCATING MANDATORY RESIDENTIAL DEMAND CHARGES?

A. Maximum peak load (demand) is considerably more inelastic than energy consumption; i.e., a customer's total demand will not vary as much as its energy consumption regardless of a consumer's attempts to reduce consumption or engage in conservation practices. As a result, this creates more guarantee of revenue recovery to the utility, which in turn, reduces the utility's risks.

Q. DO KU AND LG&E CURRENTLY HAVE ALTERNATIVE RESIDENTIAL RATE DESIGN OPTIONS AVAILABLE TO ITS CUSTOMERS?

A. Yes. Both KU and LG&E offer an optional Time of Day energy-based rate schedule as well as an optional demand-based rate schedule. For KU, there are currently only 6 customers subscribed to the demand-based rate schedule and 99 customers subscribing to the Time of Day energy-based rate schedule. For LG&E, there are currently only 12 customers subscribed to the demand-based rate schedule and 138 customers subscribing to the Time of Day energy-based rate schedule.[46] This lack of participation is evidence of the fact that residential customers do not like nor do they want demand-based rates. In this regard, this is a very important public policy issue. That is, in competitive markets, consumers (the market) dictate how pricing structures are developed. However, public utilities are monopolists and consumers have no other option for these public goods and services. Under the tried and true energy only-based rates, utilities have, and will continue to have, the realistic opportunity to recover their costs and provide a reasonable profit to their shareholders. As such, these proposals advocated by KU, LG&E and other utilities are nothing more than a red herring in that the utilities are using these rate design approaches to reduce their risk and increase shareholder value at the expense of the consuming public.

[46] As of December 2020 per response to AG-KIUC-180.

III. LG&E'S NATURAL GAS OPERATIONS

A. Natural Gas CCOSS

Q. WITH REGARD TO NATURAL GAS LDCs, ARE THERE ANY ASPECTS OF CLASS COST ALLOCATIONS THAT TEND TO OVERSHADOW OTHER ISSUES OR IS OFTEN CONTROVERSIAL?

A. Yes. The area of cost allocation that tends to overshadow all other issues relates to the classification and allocation of distribution mains such that the methodology employed and selection of external allocators for this account (Account 376) has a profound impact on the ultimate calculated class RORs. Furthermore, several other rate base and operating income accounts are typically allocated to classes based on the previous assignment of distribution mains.

Q. WHAT METHODS ARE COMMONLY USED TO ALLOCATE NATURAL GAS DISTRIBUTION MAINS?

A. While a myriad of cost allocation methods and approaches have been developed, three (3) methods predominate in the natural gas LDC industry: "peak responsibility," "Peak and Average" and "Customer/Demand," which I will address shortly in more detail. These methods differ in the criteria used to allocate mains, as cost allocation analysts do not universally agree on the cost causative factors or drivers influencing mains investments. There are three criteria generally considered when selecting a mains cost allocation method: peak demand (whether coincident, non-coincident, actual, or design day); annual (average day) usage; and, number of customers. Because a LDC system must be capable of supplying gas to its firm customers during peak demand periods (i.e., on very cold days), relative class peak day demands are often considered a good proxy for measuring the cost causation of mains investment.[47] Annual (or average day) throughput is also often used to allocate mains as this factor reflects the utilization of a utility's mains investment. Number of customers is also sometimes considered when

[47] Embedded cost allocations are directly only concerned with relative, not absolute, criteria. That is, because embedded cost allocations reflect nothing more than dividing total system costs between classes, it is the relative (percentage) contributors to total system amounts that are relevant.

allocating mains. That is, customer counts by class serve as a basis for allocation mains. Even though annual levels of usage and peak load requirements vary greatly between customer classes (residential versus large industrial), some analysts are of the opinion that customer counts should be considered because at least some infrastructure investment in mains is required simply to "connect" every customer to the system. With these three criteria identified, various methods weight and utilize these criteria differently within the cost allocation process. In other words, some methods rely on only one criterion while others consider two or more criteria with varying weights given to each factor utilized.

As noted above, the three most common natural gas LDC cost allocation methods are: the "peak responsibility" method (whether coincident or class non-coincident) in which peak day demands are the only factor utilized to allocate mains; the "Peak and Average" approach in which both peak day and annual (average day) throughput is reflected within the allocation of mains;[48] and the Customer/Demand method that utilizes a combination of peak day demands and customer counts to assign mains cost responsibility.

Under the Customer/Demand method, the weights given to class customer counts and peak day demands are determined from a separate analysis using one of two approaches: minimum-size and zero-intercept. The "minimum-size" approach prices the entire system footage of mains at the cost per foot of the smallest diameter pipe installed. This "minimum-size" cost is then divided by the actual total investment in mains to determine the weight given to customer counts. One (1) minus the customer percentage is then given to the peak day demand within the allocation process. The second approach used to classify and allocate mains based partially on customers and partially on peak demand is known as the "zero-intercept" method. Under this approach, statistical linear regression techniques are used to estimate the cost of a theoretical "zero size" main. Similar to the minimum size approach, the cost of this estimated zero size pipe per foot is

[48] Under the Peak and Average or Demand/Commodity approach, peak use and annual throughput are either weighted equally or based on system load factor, where load factor is the ratio of average daily usage to peak day usage. When using a load factor approach to weight Peak and Average usage, the weighting of average day usage is that of the system load factor while the peak day weight is one minus the system load factor.

multiplied by the total system footage and is then divided by total mains investment to arrive at a customer weighting.

Q. WHICH METHOD DID THE COMPANY USE TO ALLOCATE COSTS TO CUSTOMER CLASSES FOR THIS CASE?

A. Company witness Seelye conducted his cost study utilizing the Customer/Demand method to allocate distribution mains.

Q. IS THERE A PREFERRED METHOD TO ALLOCATE NATURAL GAS DISTRIBUTION MAINS COSTS?

A. Yes. The Peak and Average approach is the most fair and equitable method to assign natural gas distribution mains costs to the various customer classes. This method recognizes each class's utilization of the Company's facilities throughout the year yet also recognizes that some classes rely upon the Company's facilities (mains) more than others during peak periods.

Q. HOW APPROPRIATE IS A CUSTOMER/DEMAND SEPARATION FROM A DESIGN OR OPERATIONAL PERSPECTIVE?

A. First and foremost, the classification of distribution plant as partially customer, and partially demand-related results from the view that the assignment of these plant items to classes based solely on a demand allocator would not be equitable to some classes. I emphasize this point, because many analysts "lose sight of the forest for the trees." When classifying individual accounts within distribution plant, analysts sometimes do not consider how a distribution system is designed and connected.

There are several major factors the analyst should keep in mind when classifying natural gas distribution plant. First is the fact that purchasing economies are usually present. For example, there are many types and sizes of pipe manufactured. However, due to purchasing economies, a utility may purchase only a few different sizes of pipe. This will result in some "over capacity," however, the total installed cost will be less than if every segment of the system is optimally sized. Second, most components of the distribution system are somewhat oversized for other reasons, such as pressure equalization, safety, reliability, and growth uncertainty. Third, historical asset records reflecting capitalized labor and material costs by size and type of investment are far from perfect.[49] These asset records are the underlying source for conducting minimum size and zero-intercept studies. Fourth, and particularly relevant to most natural gas LDC's including LG&E is that it generally costs significantly more to install and maintain mains pipes in more urban (densely populated) areas of the Company's service area than in its more suburban (less densely populated) areas. This is because of the infrastructure within, and adjacent to, mains rights-of-way as well as the predominant types of pipe used in various areas. In the more urban parts of a service area, mains are generally buried under roads and sidewalks creating significantly higher costs than suburban areas in which a single trench along a road-side is often the only thing necessary. Moreover, due to the size of pipes required as well as safety needs, larger pipes in the suburban areas tend to be steel as opposed to much cheaper plastic pipe.

Although these factors are reflective of how distribution systems are actually installed and operated, classification studies do not account for these factors. In fact, the presence of these factors can seriously skew the results of such studies.

Q. SHOULD PEAK DAY DEMANDS BE THE ONLY CONSIDERATION WHEN ALLOCATING NATURAL GAS DISTRIBUTION MAINS?

A. No. Perhaps the most fundamental aspect of cost allocation is the desire to reasonably assign costs (plant and expenses) based on cost causation. As indicated earlier, while it is appropriate to consider and reflect class peak demands when allocating distribution mains, it should not be the only criteria. An LDC system is constructed and is in existence in order to serve the natural gas energy needs of its customers throughout the year. If LG&E's (or any natural gas LDCs) customers only demanded gas for one day of the year (the so-called peak day), the costs to deliver gas throughout the system would be prohibitively high such that a system would never exist. In other words, LG&E's customers' demand and utilize natural gas every day of the year, not just one day out of 365 days. If by chance, a customer did require gas for only one day a year, it

[49] Reasons for less than perfect record keeping include: the loss of data over time, the changing needs of recordkeeping by a Company, data processing limitation, different record keeping practices and detail by companies prior to mergers/acquisition by other companies.

would be prohibitively expensive to the Company (and ultimately the customer) to provide service as the investment in mains would therefore be required to be recovered from a very small amount of natural gas energy (usage) and would be economically unfeasible.

Q. IS LG&E'S "MAINS EXTENSION" POLICY CONSISTENT WITH THE REALITY THAT CUSTOMERS UTILIZE NATURAL GAS THROUGHOUT THE YEAR AND NOT ON JUST A SINGLE DAY?

A. Yes. When LG&E evaluates a main extension proposal or project, it considers the maximum load that will be placed on the extension as well as the annual usage of the main extension in determining customer or developer contribution requirements.[50]

Q. EVEN THOUGH MAINS ARE INSTALLED TO MEET THE NATURAL GAS ENERGY NEEDS OF CUSTOMERS THROUGHOUT THE YEAR AND IT WOULD BE PROHIBITIVELY EXPENSIVE TO SERVE A CUSTOMER FOR ONLY ONE DAY PER YEAR, DOES IT COST MORE TO INSTALL A MAIN WITH HIGHER PEAK DEMANDS PLACED UPON IT THAN ANOTHER SEGMENT WITH LOWER PEAK DAY DEMAND REQUIREMENTS?

A. While this is correct as a broadly general statement, there is not a direct and linear relationship between peak demands (capacity requirements) and costs. This is the most important concept. That is, if one were to consider allocating the cost of mains based on the physical relationships of peak day demand (load) one must evaluate whether costs increase proportionally and in a linear manner with peak load. In reality, if the peak load on one line segment of mains is double that of another line segment, the cost of mains for a higher capacity pipe (to meet these additional costs) may be higher but is not double that of the lower capacity main. This reality reflects the major shortcoming of the Peak Responsibility method (which allocates mains entirely on peak day demand) because it is premised on the incorrect assumption that there is a direct and perfectly linear relationship between peak loads (demand), system capacity, and costs. With regard to system capacity, the amount of gas that can be delivered throughout a LDC system is not

[50] LG&E's Tariff, Terms and Conditions, Sheet 106.

only a function of the size of pipe(s) but also pressurization of gas within these pipes, and, as well, the presence or absence of looping various segments of the distribution system. In very simple terms, and all else constant, the *capacity* of pipes increases by a factor of exactly 4 to 1 as the diameter of pipe increases.[51] Therefore, if the size of pipe is doubled, the capacity of the pipe increases by a factor of four. At the same time, the cost of this additional capacity is far less than four times as much.[52]

Additionally, and as important as the geometric capacity of pipe at a given pressure, the amount of gas required to be pushed through a distribution system can be met with larger pipes at lower pressures or smaller pipes at higher pressures. This fact is most relevant for cost allocation purposes for older LDC's with large mains replacement programs. With increases in materials, technology, and pipe coupling improvements, we are seeing that LDCs are replacing their systems with smaller plastic pipes operated at higher pressures. For example, based on current pipe manufacturing specifications, a 2-inch plastic pipe operating at 60 pounds per square inch gauge ("psig") has approximately 3.6 times the capacity of a 4-inch plastic line operating at low pressures (less than 1psig). Because the allocation of mains only concerns the assignment of the pipes costs, there is not a clear relationship between a main segment's capacity (peak load ability) and the cost of that pipe. The relevance of this is that an allocation method that only considers peak load by definition assumes there is a direct and perfectly linear relationship between load (capacity) and the cost of mains. This assumption is clearly not accurate.

Q. SINCE THERE IS NOT A DIRECT AND LINEAR RELATIONSHIP BETWEEN PEAK LOAD REQUIREMENTS AND THE COST OF MAINS, IS THERE A COST ALLOCATION METHOD THAT REASONABLY REFLECTS THE COST CAUSATION OF MAINS?

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[51] The volume of a cylinder (pipe) is equal to pi (3.14159) x Radius^2 x length. Therefore, it can be seen that as the diameter doubles, the area (volume) of the pipe increases by four times that of the smaller pipe.

[52] The cost of mains investment reflects the cost of capitalized labor to install the main plus the cost of materials (the piping). Although the labor cost of installing pipe increases somewhat with larger size pipe, these additional labor costs tend to be much smaller than the capacity added. Similarly, the materials cost of the pipe also increases but by a much smaller percentage than the capacity added.

A. Yes. When properly applied, the Peak and Average (Demand/Commodity) method reasonably and fairly models the economies of scale reflected in mains investment. If all customers (and classes) demanded and utilized natural gas at a consistent rate throughout the year, LG&E's LDC system would be comprised of smaller size mains. Obviously, such is not the case in that LG&E's peak (design day) demands are about 5.0 times that of its average day firm service demands.[53] Even though the increased capacity required to serve design day peak loads is about five times that required for average day loads, the actual cost of mains is smaller than this relationship. As such, a cost allocation method which allocates about half of LG&E's mains costs based on average demand and the remaining half on peak demand serves as a reasonable proxy for cost causation and fairly assigns class cost responsibility. To summarize, the allocation of mains solely on peak demands does not reflect cost causation due to the economies of scale present in meeting the capacity (design day) needs of the company's distribution system; i.e., as peak demand increases, costs increase at a decreasing rate.

Q. DID YOU FIND MR. SEELYE'S NATURAL GAS CCOSS MODEL TO BE MATHEMATICALLY ACCURATE?

A. Yes. As a result, I was able to utilize Mr. Seelye's natural gas Excel model for purposes of my analysis in this case.

Q. WHAT ARE THE END-RESULTS OF MR. SEELYE'S CLASSIFICATION OF MAINS AS IT APPLIES TO HIS CCOSS?

A. Mr. Seelye bifurcates mains between low/medium pressure and high pressure. With regard to low/medium pressure mains, Mr. Seelye has classified this investment based on a weighting of 68.70% on number of customers and 31.30% on design day demands. With regard to high pressure mains, Mr. Seelye has classified this investment based on a weighting of 47.43% on number of customers and 52.57% on design day

[53] Per Company CCOSS. Total design day demand is 606,908 MCF, whereas average day demand is 119,221 MCF.

demands. On a combined basis, Mr. Seelye's distribution mains classification results in 66.71% customer-related and 33.29% demand-related.[54]

What this means is that for about two-thirds of the Company's cost of mains, the same dollar amount is allocated to a small non-heating apartment customer as is assigned to a huge industrial factory that uses millions of MCF per year and that only about one-third of the Company's largest single investment (distribution mains) is utilized to serve customers with varying load and usage requirements. By any standard, this is grossly unreasonable and simply does not pass any informed or even common sense "smell test."

Q. DOES MR. SEELYE'S CLASSIFICATION OF DISTRIBUTION MAINS RESULT IN A BIAS TO ANY PARTICULAR CLASSES IN HIS CUSTOMER/DEMAND CCOSS?

A. Yes. Mr. Seelye's Customer/Demand split of mains severely over-allocates cost to the Residential class since this class represents more than 92% of the number of customers but only about 53% of design day demand relating to high pressure mains and 63% of design day demand relating to low/medium pressure mains. At the same time, the Residential class accounts for only about 41% of system annual throughput (usage). As such, Mr. Seelye's classification of mains significantly over-assigns mains and mains-related costs to the Residential class. Furthermore, because many other rate base and expense items are allocated to classes based on the previous allocation of mains investment, Mr. Seelye's bias has a compounding effect on the total costs allocated to each class.

Q. HAVE YOU CONDUCTED CCOSS THAT UTILIZE MORE REASONABLE ALLOCATION METHODS AND MORE REASONABLY REFLECT COST CAUSATION?

A. Yes. I have conducted two alternative CCOSS. The first utilizes my preferred method to allocate distribution mains (i.e., the P&A method based on 50% design day demands and 50% on average day demands). The second method utilizes the Peak

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[54] There is much more investment associated with low/medium pressure mains ($445.6 million) than high pressure mains ($46.1 million).

Responsibility method to allocate distribution mains wherein these costs are classified and allocated as 100% demand-related.[55] A comparison of the Company's and my CCOSS RORs at current rates is provided in the table below:

TABLE 36
ROR At Current Rates

Class	Seelye Customer/ Demand	OAG P&A	OAG 100% Demand
Residential (RGS)	4.62%	6.62%	6.29%
Commercial (CGS)	7.56%	4.28%	4.22%
Industrial (IGS)	13.70%	4.60%	6.92%
As Available Gas (AAGS)	-3.24%	-5.72%	-5.32%
Firm Transportation (FT)	-1.75%	-3.70%	-2.80%
Total	5.10%	5.10%	5.10%

The details of my P&A CCOSS are provided in my Schedule GAW-26 through Schedule GAW-28. A summary of my Peak Responsibility (100% demand) CCOSS is provided in my Schedules GAW-29. In this regard, the format for my Peak Responsibility method is identical to that of my P&A study wherein the details of the Peak Responsibility method are provided in my filed workpapers.

Q. HAS THIS COMMISSION PROVIDED GUIDANCE REGARDING THE METHODOLOGIES TO BE EMPLOYED FOR NATURAL GAS CLASS COST OF SERVICE STUDIES?

A. Yes. In a litigated rate case involving Atmos Energy Corporation (Case No. 2013-00148) wherein the Company utilized the Customer/Demand approach and I utilized the same P&A approach recommended in this case, the Commission found:

> "that a Peak and Average COSS such as the AG proposed reflects a reasonable methodology. However, we also find the methodology used by Atmos-Ky to be reasonable . . . ."[56]

[55] I have utilized Mr. Seelye's CCOSS model and also accepted and reflected the bifurcation of distribution mains between low/medium pressure and high-pressure mains.
[56] Case No. 2013-00148, Final Order, page 33, April 22, 2014.

B. LG&E Gas Class Revenue Distribution

Q. PLEASE PROVIDE A SUMMARY OF MR. SEELYE'S PROPOSED CLASS REVENUE INCREASES FOR LG&E'S GAS OPERATIONS.

A. The following table provides a summary of current and Mr. Seelye's proposed margin revenues by rate class for LG&E gas:

TABLE 37
LG&E Gas Proposed Class Revenue Increases
($000)

Rate Class	Margin Revenue At Current Rates[57]	Proposed Increase	% Increase In Margin Revenue
Residential (Rate RGS & VFD)	$164,832.3	$22,318.2	13.54%
Commercial (Rate CGS)	$62,240.3	$4,911.9	7.89%
Industrial (Rate IGS)	$4,962.0	$0.0	0.00%
As-Available (Rate AAGS)	$240.4	$109.5	45.54%
Firm Transportation (Rate FT)	$6,618.5	$2,630.9	39.75%
Special Contract	$2,261.6	$1.6	0.07%
Distributed Generation (Rate DGGS)	$19.9	-$1.9	-9.52%
Substitute Gas Sales – Comm. (Rate SGSS)	$184.5	$9.2	4.97%
Total Rate Revenue	$241,359.5	$29,979.3	12.42%
Other Revenue	$1,372.9	$8.8	0.64%
Total LG&E	$242,732.4	$29,988.1	12.35%

It should be noted that Mr. Seelye's testimony and exhibits include Gas Supply Clause and DSM Rider revenues that are guaranteed recovery mechanisms and are therefore not subject to the margin increases requested by LG&E in this case. In addition, transportation customers do not purchase gas from LG&E such that Mr. Seelye's representation of increases to transportation customers are distorted. Therefore, margin revenues better reflect the true increases across classes.

Q. ARE MR. SEELYE'S PROPOSED CLASS REVENUE INCREASES REASONABLE FOR LG&E GAS?

[57] Includes base rate plus gas line tracker revenues. Excludes Gas Supply and DSM Tracker revenues.

A. No. Although Mr. Seelye gave considerable weight to his CCOSS results, his proposed class revenue increases are unreasonable for two reasons. First, Mr. Seelye relied exclusively on his Customer/Demand method to allocate mains which significantly over assigns cost responsibility to the residential class. Second, and as shown in Table 37, Mr. Seelye proposes exceptionally large increases for Rates AAGS and FT. These very large percentage increases are in conflict with reasonable gradualism principles.

Q. DO YOU RECOMMEND ALTERNATIVE GAS CLASS REVENUE INCREASES TO THOSE PROPOSED BY MR. SEELYE?

A. Yes. In developing my recommended class revenue distribution I considered gradualism as well as recognized movement towards cost of service. In developing my recommendation, I have relied primarily on the results of my P&A and Peak Responsibility (100% demand) CCOSS results and also considered Mr. Seelye's Customer/Demand results as shown in my Table 36.

As indicated in my Table 36, all studies indicate that the As-Available Gas (Rate AAGS) and Firm Transportation (Rate FT) classes are significantly revenue deficient in that they are producing negative RORs. Mr. Seelye proposes to increase these rate schedules by 45.54% and 39.75%, respectively. However, such large increases do not reasonably reflect gradualism. Therefore, I recommend that Rates AAGS and FT be increased at 150% of the system average percentage increase.

With regard to Industrial Gas Service (Rate IGS), Mr. Seelye's Customer/Demand shows that this class's ROR is significantly above the system average ROR. However, my P&A study indicates that this class is somewhat revenue deficient while my Peak Responsibility study indicates that this class is producing an ROR slightly above the system average ROR. As a result, and recognizing all three CCOSS results, I recommend that Rate IGS be increased at the remaining average percentage increase.

Mr. Seelye's CCOSS indicates that Rate CGS is producing an ROR somewhat above the system average such that he recommends a smaller percentage increase to this rate than the system average. However, my studies indicate that this class is somewhat revenue deficient such that I recommend that this rate be increased at the remaining average percentage increase.

With regard to the residential class, Mr. Seelye's study indicates that this class's ROR is somewhat below the system average ROR and therefore proposes to increase this class' margin revenues with a somewhat higher percentage increase than the system average. At the same time, my two CCOSS indicate that the residential class' ROR is above the system average. I recommend that the residential class be increased at the remaining average percentage increase.

With regard to Distributed Generation (Rate DDGS) and Substitute Gas Sales (Rate SGSS), these are not separate classes in the CCOSS and therefore there is no cost basis for Mr. Seelye's proposed 9.52% reduction to Rate DDGS margin revenues or his 4.97% increase to Rate SGSS margin revenues. Given this, I recommend that Rates DDGS and SGSS be increased at the remaining average percentage increase.

Finally, with regard to what has been designated as the Special Contract rate, it is my understanding that this is service provided for intra-company services. Similar to Rate DDGS, there is no cost information related to this customer such that I recommend that this class be increased at the remaining average percentage increase. My recommended LG&E gas class revenue increases are provided in the table below:

TABLE 38
OAG Proposed Gas Class Revenue Increases
($000)

Rate Class	Margin Revenue At Current Rates	OAG Proposed $ Increase	OAG Proposed % Increase
Residential (Rate RGS & VFD)	$164,832.3	$20,174.4	12.24%
Commercial (Rate CGS)	$62,240.3	$7,617.8	12.24%
Industrial (Rate IGS)	$4,962.0	$607.3	12.24%
As-Available (Rate AAGS)	$240.4	$44.8	18.63%
Firm Transportation (Rate FT)	$6,618.5	$1,233.1	18.63%
Special Contract	$2,261.6	$276.8	12.24%
Distributed Generation (Rate DGGS)	$19.9	$2.4	12.24%
Substitute Gas Sales – Comm. (Rate SGSS)	$184.5	$22.6	12.24%
Total Rate Revenue	$241,359.5	$29,979.3	12.42%
Other Revenue	$1,372.9	$8.8	0.64%
Total LG&E	$242,732.4	$29,988.1	12.35%

C. <u>Natural Gas Residential Rate Design</u>

Q. DOES MR. SEELYE PROPOSE TO INCREASE THE FIXED RESIDENTIAL GAS CUSTOMER CHARGE?

A. Yes. Witness Seelye proposes the following increase to LG&E's gas residential customer charge:

TABLE 39
Gas Residential Customer Charges

	Current Rate		Proposed Rate		Monthly	Percent
	Daily	Monthly	Daily	Monthly	Increase	Increase
LG&E	$0.65	$19.77	$0.78	$23.73	$3.96	20.0%

Q. DOES MR. SEELYE USE THE SAME RATIONALE FOR HIS PROPOSED INCREASES TO NATURAL GAS FIXED CUSTOMER CHARGES AS HE DOES FOR ELECTRIC CUSTOMER CHARGE INCREASES?

A. Yes. His rationale and arguments are the same for gas as they are for electric.

Q. ARE YOU DISAGREEMENTS WITH MR. SEELYE THE SAME FOR NATURAL GAS AS THEY ARE FOR THE COMPANIES ELECTRIC OPERATIONS?

A. Yes.

Q. MR. SEELYE CLAIMS THAT HIS "COST-BASED" NATURAL GAS RESIDENTIAL CUSTOMER CHARGE IS $0.98 PER DAY OR $29.81 PER MONTH. PLEASE EXPLAIN HOW MR. SEELYE ARRIVED AT THESE LEVELS.

A. Mr. Seelye's figures include a portion of distribution plant investment costs associated with distribution mains. In addition, his calculated residential customer costs includes an assignment of intangible plant and general plant. With regard to O&M expenses, Mr. Seelye has included a large portion of administrative and general expenses as well as other overhead expenses. Finally, Mr. Seelye's customer cost analysis includes the entire amount of uncollectible expenses. These costs should not be reflected within the determination of an appropriate fixed customer charge.

Q. IN TERMS OF MAGNITUDE, WHAT LEVEL OF COSTS HAS MR. SEELYE CLASSIFIED AS "CUSTOMER-RELATED" AND INCLUDED WITHIN HIS NATURAL GAS CUSTOMER COST DETERMINATION?

A. On a total Company basis, Mr. Seelye has included the following natural gas costs in his customer analyses:

TABLE 40
LG&E Gas
Seelye Inappropriate Costs Included in "Customer Costs"
($ Millions)

	Customer Amount	Total Company	Customer % Of Total
Rate Base:			
Gross Distribution Mains	$328,015	$491,696	66.71%
Gross Ind. Meas. & Reg. Equip.	$2,156	$2,156	100.00%
Gross Other Equipment	$1,990	$1,990	100.00%
Gross General Plant	$9,545	$16,821	56.75%
Gross Common Plant	$58,936	$103,861	56.75%
Construction Work in Progress	$14,892	$49,996	29.79%
Cash Working Capital	$14,655	$29,498	49.68%
Materials & Supplies	$915	$1,613	56.75%
Prepayments	$2,307	$4,065	56.75%
Total Rate Base	$433,411	$701,696	61.77%
O&M Expenses:			
Mains/Services Expenses	$8,116	$9,886	82.10%
Other Distribution Expenses	$6,250	$7,924	78.88%
Rents	$21	$27	78.88%
Maintenance of Mains	$8,027	$12,033	66.71%
Maint. of Ind. Meas. & Reg.	$306	$306	100.00%
Maint. of Other Equipment	$442	$560	78.88%
Uncollectible Expense	$472	$472	100.00%
Customer Service Expenses	$1,302	$1,302	100.00%
Sales Expense	$16	$16	100.00%
Administrative & General	$14,227	$27,735	51.29%
Total O&M Expenses	$39,179	$60,261	65.02%

Q. HAVE YOU CONDUCTED A DIRECT CUSTOMER COST ANALYSIS APPLICABLE TO LG&E'S NATURAL GAS RESIDENTIAL CLASS?

A. Yes. I conducted a direct customer cost analysis for LG&E's natural gas residential class. The details of this analysis are provided in my Schedule GAW-30. As indicated in this Schedule, the residential direct customer cost is at most $13.11 per month ($0.43 per day). Similar to my electric customer cost analysis, my natural gas customer cost analysis is based on the Company's proposed rate of return on equity of 10.00%. If a lower cost of equity is used, the resulting customer cost is somewhat reduced.

Q. BASED ON YOUR OVERALL EXPERIENCE AS WELL AS THE STUDIES AND ANALYSES YOU HAVE CONDUCTED FOR THIS CASE, WHAT IS YOUR RECOMMENDATION REGARDING THE APPROPRIATE CUSTOMER CHARGES FOR LG&E RESIDENTIAL NATURAL GAS CUSTOMERS?

A. Although my customer cost analysis indicates that natural residential customer charges of no more than $13.11 per month are warranted, I recommend that the current natural gas residential customer charge for LG&E be maintained at its current level of $19.77 per month, or $0.65 per day.

Maintaining the current customer charges will promote rate continuity as well as promoting conservation as any increase authorized in this case will be collected from residential energy charges, thereby sending a more appropriate price signal for customers to conserve and use energy more efficiently.

By maintaining the current natural gas customer charge of $19.77 per month, leaves at least $6.66 for the recovery of non-direct customer-related costs including overhead and other costs.

Q. DOES THIS COMPLETE YOUR TESTIMONY?

A. Yes.

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matters of:

ELECTRONIC APPLICATION OF KENTUCKY UTILITIES CO. FOR AN ADJUSTMENT OF ITS ELECTRIC RATES, A CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY TO DEPLOY ADVANCED METERING INFRASTRUCTURE, APPROVAL OF CERTAIN REGULATORY AND ACCOUNTING TREATMENTS, AND ESTABLISHMENT OF A ONE-YEAR SURCREDIT	)	CASE No. 2020-00349

-and-

ELECTRONIC APPLICATION OF LOUISVILLE GAS & ELECTRIC CO. FOR AN ADJUSTMENT OF ITS ELECTRIC AND GAS RATES, A CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY TO DEPLOY ADVANCED METERING INFRASTRUCTURE, APPROVAL OF CERTAIN REGULATORY AND ACCOUNTING TREATMENTS, AND ESTABLISHMENT OF A ONE-YEAR SURCREDIT	)	CASE No. 2020-00350

AFFIDAVIT OF GLENN WATKINS

Commonwealth of Virginia)

Glenn Watkins, being first duly sworn, states the following:
The prepared Pre-Filed Direct Testimony and Schedules attached thereto constitute the direct testimony of Affiant in the above-styled cases. Affiant states that he would give the answers set forth in the Pre-Filed Direct Testimony if asked the questions propounded therein. Affiant further states that, to the best of his knowledge, information and belief his statements made are true and correct. Further affiant saith naught.

Glenn Watkins

SUBSCRIBED AND SWORN to before me this 10th day of February, 2021

NOTARY PUBLIC

JENNIFER R. DOLEN NOTARY PUBLIC REG # 7315146 MY COMMISSION EXPIRES 10/31/2022 COMMONWEALTH OF VIRGINIA

My Commission Expires: 10/31/2022

BACKGROUND & EXPERIENCE PROFILE

GLENN A. WATKINS

PRESIDENT/SENIOR ECONOMIST

TECHNICAL ASSOCIATES, INC.

EDUCATION

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

POSITIONS

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

EXPERIENCE

I. Public Utility Regulation

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

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

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

GLENN A. WATKINS

C. Forecasting and System Profile Studies -- Development of long range energy (Kwh or Mcf) and demand forecasts for rural electric cooperatives and investor owned utilities. Analysis of electric plant operating characteristics for the determination of the most efficient dispatch of generating units on a system-wide basis. Factors analyzed include system load requirements, unit generating capacities, planned and unplanned outages, marginal energy costs, long term purchased capacity and energy costs, and short term power interchange agreements.

D. Cost of Capital Studies -- Analyzed and provided expert testimony on the costs of capital and proper capital structures for ratemaking purposes, for electric, gas, telephone, water, and wastewater utilities. Costs of capital have been applied to both actual and hypothetical capital structures. Cost of equity studies have employed comparable earnings, DCF, and CAPM analyses. Econometric analyses of adjustments required to electric utilities cost of equity due to the reduced risks of completing and placing new nuclear generating units into service.

E. Accounting Studies -- Performed and provided expert testimony for numerous accounting studies relating to revenue requirements and cost of service. Assignments have included original cost studies, cost of reproduction new studies, depreciation studies, lead-lag studies, Weather normalization studies, merger and acquisition issues and other rate base and operating income adjustments.

II. Transportation Regulation

A. Oil and Products Pipelines -- Conducted cost of service studies utilizing embedded costs, I.C.C. Valuation, and trended original cost. Development of computer models for cost of service studies utilizing the "Williams" (FERC 154-B) methodology. Performed alternative tariff designs, and dismantlement and restoration studies.

B. Railroads -- Analyses of costing studies using both embedded and marginal cost methodologies. Analyses of market dominance and cross-subsidization, including the implementation of differential pricing and inverse elasticity for various railroad commodities. Analyses of capital and operation costs required to operate "stand alone" railroads. Conducted cost of capital and revenue adequacy studies of railroads.

III. Insurance Studies

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

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

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

GLENN A. WATKINS

IV. <u>Anti-Trust and Commercial Business Damage Litigation</u>

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

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

MEMBERSHIPS AND CERTIFICATIONS

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

Kentucky Utilities & LG&E
Generation Portfolio

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

1/ Per KU response to AG-KIUC-1-126.
2/ Reflects KU and LG&E combined 75% ownership.

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

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

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

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

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

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

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

Time	Paddys Run 13	Trimble County 1	Trimble County 2	Trimble Co 05	Trimble Co 06	Trimble Co 07	Trimble Co 08	Trimble Co 09	Trimble Co 10	Zorn 1	Total LG&E
7/1/21 0:00	$0	$85,820	$53,981	$0	$0	$0	$0	$0	$0	$0	$382,611
7/1/21 1:00	$0	$85,820	$53,981	$0	$0	$0	$0	$0	$0	$0	$374,950
7/1/21 2:00	$0	$85,820	$52,843	$0	$0	$0	$0	$0	$0	$0	$366,891
7/1/21 3:00	$0	$85,820	$51,579	$0	$0	$0	$0	$0	$0	$0	$340,257
7/1/21 4:00	$0	$85,820	$52,843	$0	$0	$0	$0	$0	$0	$0	$356,783
7/1/21 5:00	$0	$85,820	$52,843	$0	$0	$0	$0	$0	$0	$0	$366,891
7/1/21 6:00	$0	$85,820	$55,372	$0	$0	$0	$0	$0	$0	$0	$391,433
7/1/21 7:00	$0	$85,820	$56,584	$0	$0	$0	$0	$0	$0	$0	$409,074
7/1/21 8:00	$0	$102,101	$56,509	$0	$0	$0	$0	$0	$0	$0	$435,278
7/1/21 9:00	$0	$102,101	$57,774	$0	$0	$0	$0	$0	$0	$0	$450,777
7/1/21 10:00	$0	$102,101	$59,038	$0	$0	$0	$0	$0	$0	$0	$465,138
7/1/21 11:00	$0	$102,101	$59,291	$0	$0	$0	$0	$0	$0	$0	$478,532
7/1/21 12:00	$0	$102,101	$59,291	$0	$0	$0	$0	$0	$0	$0	$478,576
7/1/21 13:00	$0	$99,463	$56,762	$0	$0	$0	$0	$0	$0	$0	$449,855
7/1/21 14:00	$0	$102,101	$56,762	$0	$0	$0	$0	$0	$0	$0	$459,173
7/1/21 15:00	$0	$102,101	$59,291	$0	$0	$0	$0	$0	$0	$0	$485,825
7/1/21 16:00	$0	$102,101	$60,302	$0	$0	$0	$0	$0	$0	$0	$493,415
7/1/21 17:00	$0	$102,101	$59,291	$0	$0	$0	$0	$0	$0	$0	$489,773
7/1/21 18:00	$0	$98,814	$56,762	$0	$0	$0	$0	$0	$0	$0	$445,449
7/1/21 19:00	$0	$85,820	$56,257	$0	$0	$0	$0	$0	$0	$0	$419,457
7/1/21 20:00	$0	$85,820	$54,992	$0	$0	$0	$0	$0	$0	$0	$411,548
7/1/21 21:00	$0	$85,820	$53,728	$0	$0	$0	$0	$0	$0	$0	$398,661
7/1/21 22:00	$0	$85,820	$51,453	$0	$0	$0	$0	$0	$0	$0	$355,648
7/1/21 23:00	$0	$85,820	$46,636	$0	$0	$0	$0	$0	$0	$0	$329,528

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

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

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

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

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

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

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

Time	Paddys Run 13	Trimble County 1	Trimble County 2	Trimble Co 05	Trimble Co 06	Trimble Co 07	Trimble Co 08	Trimble Co 09	Trimble Co 10	Zorn 1	Total LG&E
7/1/21 0:00	$0	($36,604)	($7,753)	$0	$0	$0	$0	$0	$0	$0	($112,423)
7/1/21 1:00	$0	($36,604)	($7,753)	$0	$0	$0	$0	$0	$0	$0	($110,067)
7/1/21 2:00	$0	($36,604)	($7,589)	$0	$0	$0	$0	$0	$0	$0	($107,735)
7/1/21 3:00	$0	($36,604)	($7,408)	$0	$0	$0	$0	$0	$0	$0	($99,817)
7/1/21 4:00	$0	($36,604)	($7,589)	$0	$0	$0	$0	$0	$0	$0	($104,680)
7/1/21 5:00	$0	($36,604)	($7,589)	$0	$0	$0	$0	$0	$0	$0	($107,735)
7/1/21 6:00	$0	($36,604)	($7,953)	$0	$0	$0	$0	$0	$0	$0	($114,552)
7/1/21 7:00	$0	($36,604)	($8,127)	$0	$0	$0	$0	$0	$0	$0	($119,663)
7/1/21 8:00	$0	($43,548)	($8,116)	$0	$0	$0	$0	$0	$0	$0	($129,530)
7/1/21 9:00	$0	($43,548)	($8,297)	$0	$0	$0	$0	$0	$0	$0	($133,725)
7/1/21 10:00	$0	($43,548)	($8,479)	$0	$0	$0	$0	$0	$0	$0	($137,741)
7/1/21 11:00	$0	($43,548)	($8,515)	$0	$0	$0	$0	$0	$0	$0	($141,830)
7/1/21 12:00	$0	($43,548)	($8,515)	$0	$0	$0	$0	$0	$0	$0	($141,837)
7/1/21 13:00	$0	($42,423)	($8,152)	$0	$0	$0	$0	$0	$0	$0	($130,765)
7/1/21 14:00	$0	($43,548)	($8,152)	$0	$0	$0	$0	$0	$0	$0	($133,663)
7/1/21 15:00	$0	($43,548)	($8,515)	$0	$0	$0	$0	$0	$0	$0	($141,489)
7/1/21 16:00	$0	($43,548)	($8,661)	$0	$0	$0	$0	$0	$0	$0	($143,759)
7/1/21 17:00	$0	($43,548)	($8,515)	$0	$0	$0	$0	$0	$0	$0	($142,663)
7/1/21 18:00	$0	($42,146)	($8,152)	$0	$0	$0	$0	$0	$0	$0	($129,721)
7/1/21 19:00	$0	($36,604)	($8,080)	$0	$0	$0	$0	$0	$0	$0	($120,245)
7/1/21 20:00	$0	($36,604)	($7,898)	$0	$0	$0	$0	$0	$0	$0	($118,329)
7/1/21 21:00	$0	($36,604)	($7,716)	$0	$0	$0	$0	$0	$0	$0	($114,370)
7/1/21 22:00	$0	($36,604)	($7,390)	$0	$0	$0	$0	$0	$0	$0	($101,887)
7/1/21 23:00	$0	($36,604)	($6,698)	$0	$0	$0	$0	$0	$0	$0	($93,635)

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

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

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

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

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

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

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

Time	Paddys Run 13	Trimble County 1	Trimble County 2	Trimble Co 05	Trimble Co 06	Trimble Co 07	Trimble Co 08	Trimble Co 09	Trimble Co 10	Zorn 1	Total LG&E
7/1/21 0:00	$0	($2,193)	($1,257)	$0	$0	$0	$0	$0	$0	$0	($13,553)
7/1/21 1:00	$0	($2,193)	($1,257)	$0	$0	$0	$0	$0	$0	$0	($13,212)
7/1/21 2:00	$0	($2,193)	($1,230)	$0	$0	$0	$0	$0	$0	$0	($12,870)
7/1/21 3:00	$0	($2,193)	($1,201)	$0	$0	$0	$0	$0	$0	$0	($11,713)
7/1/21 4:00	$0	($2,193)	($1,230)	$0	$0	$0	$0	$0	$0	$0	($12,421)
7/1/21 5:00	$0	($2,193)	($1,230)	$0	$0	$0	$0	$0	$0	$0	($12,870)
7/1/21 6:00	$0	($2,193)	($1,289)	$0	$0	$0	$0	$0	$0	$0	($13,872)
7/1/21 7:00	$0	($2,193)	($1,317)	$0	$0	$0	$0	$0	$0	$0	($14,633)
7/1/21 8:00	$0	($2,609)	($1,316)	$0	$0	$0	$0	$0	$0	$0	($15,493)
7/1/21 9:00	$0	($2,609)	($1,345)	$0	$0	$0	$0	$0	$0	$0	($16,120)
7/1/21 10:00	$0	($2,609)	($1,374)	$0	$0	$0	$0	$0	$0	$0	($16,729)
7/1/21 11:00	$0	($2,609)	($1,380)	$0	$0	$0	$0	$0	$0	$0	($17,324)
7/1/21 12:00	$0	($2,609)	($1,380)	$0	$0	$0	$0	$0	$0	$0	($17,327)
7/1/21 13:00	$0	($2,542)	($1,321)	$0	$0	$0	$0	$0	$0	$0	($15,956)
7/1/21 14:00	$0	($2,609)	($1,321)	$0	$0	$0	$0	$0	$0	$0	($16,277)
7/1/21 15:00	$0	($2,609)	($1,380)	$0	$0	$0	$0	$0	$0	$0	($17,416)
7/1/21 16:00	$0	($2,609)	($1,404)	$0	$0	$0	$0	$0	$0	$0	($17,734)
7/1/21 17:00	$0	($2,609)	($1,380)	$0	$0	$0	$0	$0	$0	$0	($17,556)
7/1/21 18:00	$0	($2,525)	($1,321)	$0	$0	$0	$0	$0	$0	$0	($15,770)
7/1/21 19:00	$0	($2,193)	($1,310)	$0	$0	$0	$0	$0	$0	$0	($14,854)
7/1/21 20:00	$0	($2,193)	($1,280)	$0	$0	$0	$0	$0	$0	$0	($14,565)
7/1/21 21:00	$0	($2,193)	($1,251)	$0	$0	$0	$0	$0	$0	$0	($13,982)
7/1/21 22:00	$0	($2,193)	($1,198)	$0	$0	$0	$0	$0	$0	$0	($12,161)
7/1/21 23:00	$0	($2,193)	($1,086)	$0	$0	$0	$0	$0	$0	$0	($10,935)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	Allocation Factor		Total	Residential	Gen. Service	All Electric Schools	Power Service-Secondary	Power Service-Primary	Time of Day-Secondary	Time of Day-Primary
	Name	No	Kentucky	(RS)	(GS)	(AES)	(PS-Sec)	(PS-Pri)	(TOD-Sec)	(TOD-Pri)
Operating Revenues										
Sales			$1,558,608,458	$611,492,797	$224,799,513	$11,901,436	$169,760,857	$9,429,915	$134,172,118	$250,417,886
Sales for Resale	Energy	2	$8,863,601	$3,060,544	$864,129	$66,194	$874,964	$39,542	$918,738	$1,985,075
Curtailable Service Rider			($18,634,070)							($1,032,456)
LATE PAYMENT CHARGES	LPAY		$3,870,654	$3,005,113	$603,038	$17,979	$188,380	$8,644	$32,507	$10,840
RECONNECT CHARGES	RECON		$2,104,204	$2,004,119	$96,024	$268	$2,811	$129	$485	$162
OTHER SERVICE CHARGES	MISCSERV		$93,979	$9,792	$18,331	$4,534	$47,511	$2,180	$8,198	$2,734
RENT FROM ELEC PROPERTY	RFEP		$2,942,175	$1,391,702	$345,603	$21,944	$259,914	$11,265	$240,634	$419,405
TRANSMISSION SERVICE	PLTRT		$26,560,959	$11,743,851	$3,014,405	$308,507	$2,689,112	$115,553	$2,378,963	$3,874,462
ANCILLARY SERVICES	Prod Plt		$1,421,404	$499,827	$141,764	$10,629	$145,019	$9,954	$142,519	$307,260
TAX REMITTANCE COMPENSATION	MISCSERV		$600	$63	$117	$29	$303	$14	$52	$17
SOLAR REC	ENERGY		$90,486	$31,714	$9,014	$681	$9,237	$633	$9,081	$19,582
RETURN CHECK CHARGES	RETURN		$61,024	$56,873	$3,526	$42	$442	$20	$76	$25
OTHER MISC REVENUES	MISCSERV		$166,699	$17,368	$32,515	$8,043	$84,274	$3,867	$14,542	$4,850
EXCESS FACILITIES CHARGES	MISCSERV		$30,874	$3,217	$6,022	$1,490	$15,608	$716	$2,693	$898
REFINED COAL LICENSE FEES	Prod Plt		$0							
EV CHARGING STATION RENTAL			$5,191							
Unbilled Revenue			$0							
Total Operating Revenues			$1,586,186,238	$633,316,978	$229,933,999	$12,341,775	$174,078,433	$9,622,433	$137,920,608	$256,010,741
Total O&M Expense			$892,295,073	$363,643,530	$103,080,237	$6,678,018	$81,483,597	$5,045,813	$79,061,559	$162,961,719
Depreciation Expense			$370,531,145	$147,366,184	$39,182,662	$2,831,309	$35,164,715	$2,267,377	$33,705,704	$69,514,469
Taxes Other Than Income Taxes			$49,563,937	$21,468,261	$5,463,384	$377,404	$4,402,910	$269,530	$4,142,815	$8,240,845
State & Federal Income Taxes	Taxable Income-See below		$23,821,553	$7,556,199	$10,457,323	$236,440	$6,460,611	$215,324	$1,724,116	($542,801)
Total Expenses Before Interest and Taxes			$1,336,211,708	$540,034,175	$158,183,605	$10,123,172	$127,511,833	$7,798,045	$118,634,194	$240,174,233
Net Operating Income Before Adjustments			$249,974,530	$93,282,804	$71,750,395	$2,218,603	$46,566,599	$1,824,388	$19,286,414	$15,836,509
Curtailable Service Rider Credit			$18,634,070	$0	$0	$0	$0	$0	$0	$1,032,456
Allocation of Curtailable Service Rider Credits	Prod. Plt		($18,634,070)	($6,552,540)	($1,858,469)	($139,347)	($1,901,147)	($130,494)	($1,868,367)	($4,028,067)
Adjustment for EV & Solar to match Seelye Direct Assignments			($221,913)							
Allocate Adjustment for EV & Solar Operating Income			$221,913	$77,047	$62,089	$1,847	$39,679	$1,505	$15,473	$11,407
Adjusted Net Operating Income			$249,974,530	$86,807,311	$69,954,015	$2,081,103	$44,705,132	$1,695,399	$17,433,520	$12,852,305
Rate Base Before Adjustment for EV & Solar to match Seelye Direct Assignments			$5,197,832,023	$2,276,293,225	$578,015,924	$39,816,310	$457,515,146	$27,465,773	$429,763,202	$847,369,998
Adjustment for EV & Solar to match Seelye Direct Assignments			$2,962,152							
Allocate Adjustment for EV & Solar Rate Base			($2,962,152)	($1,297,222)	($329,402)	($22,691)	($260,730)	($15,652)	($244,915)	($482,902)
Adjusted Rate Base			$5,197,832,023	$2,274,996,003	$577,686,523	$39,793,619	$457,254,415	$27,450,121	$429,518,287	$846,887,096
ROR @ Current Rates			**4.81%**	**3.82%**	**12.11%**	**5.23%**	**9.78%**	**6.18%**	**4.06%**	**1.52%**
Indexed ROR @ Current Rates			**100%**	**79%**	**252%**	**109%**	**203%**	**128%**	**84%**	**32%**
Memo: Calculation of Taxable Income										
Operating Revenue			$1,586,186,238	$633,316,978	$229,933,999	$12,341,775	$174,078,433	$9,622,433	$137,920,608	$256,010,741
Operating Expenses			$1,312,390,155	$532,477,975	$147,726,282	$9,886,732	$121,051,222	$7,582,721	$116,910,078	$240,717,033
Interest Expense	Rate Base		$115,884,365	$50,749,388	$12,886,720	$887,695	$10,200,186	$612,343	$9,581,463	$18,891,902
Taxable Income			$157,911,718	$50,089,615	$69,320,997	$1,567,349	$42,827,025	$1,427,370	$11,429,067	($3,598,194)

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

	Allocation Factor Name	Allocation Factor No	Total Kentucky	Retail Trans. (RTS)	Fluct. Load Service (FLS)	Outdoor Lighting (LS & RLS)	Lighting Energy (LE)	Traffic Energy (TE)	Outdoor Sports Light (OSL)	Electric Veh. Charging (EV)	Solar Share (SSP)	Business Solar (BS)
Operating Revenues												
Sales			$1,558,608,458	$82,247,981	$32,956,814	$30,555,893	$307,246	$271,291	$92,320	$1,533	$162,504	$38,355
Sales for Resale	Energy	2	$8,863,601	$690,878	$298,012	$61,868	$2,251	$1,232	$168	$6	$0	$0
Curtailable Service Rider			($18,634,070)	($3,386,120)	($14,215,494)							
LATE PAYMENT CHARGES	LPAY		$3,870,654	$848	$42	$3,262	$0	$0	$0	$0	$0	$0
RECONNECT CHARGES	RECON		$2,104,204	$13	$1	$193	$0	$0	$0	$0	$0	$0
OTHER SERVICE CHARGES	MISCSERV		$93,979	$214	$11	$474	$0	$0	$0	$0	$0	$0
RENT FROM ELEC PROPERTY	RFEP		$2,942,175	$127,744	$59,097	$64,194	$226	$349	$99	$0	$0	$0
TRANSMISSION SERVICE	PLTRT		$26,560,959	$1,343,580	$900,302	$181,331	$6,597	$1,777	$2,503	$16	$0	$0
ANCILLARY SERVICES	Prod Plt		$1,421,404	$110,895	$43,882	$9,177	$276	$173	$29	$0	$0	$0
TAX REMITTANCE COMPENSATION	MISCSERV		$600	$1	$0	$3	$0	$0	$0	$0	$0	$0
SOLAR REC	ENERGY		$90,486	$7,096	$2,828	$589	$18	$11	$2	$0	$0	$0
RETURN CHECK CHARGES	RETURN		$61,024	$2	$0	$18	$0	$0	$0	$0	$0	$0
OTHER MISC REVENUES	MISCSERV		$166,699	$380	$19	$841	$0	$0	$0	$0	$0	$0
EXCESS FACILITIES CHARGES	MISCSERV		$30,874	$70	$4	$156	$0	$0	$0	$0	$0	$0
REFINED COAL LICENSE FEES	Prod Plt		$0									
EV CHARGING STATION RENTAL			$5,191							$5,191		
Unbilled Revenue			$0									
Total Operating Revenues			$1,586,186,238	$81,143,582	$20,045,517	$30,878,000	$316,613	$274,833	$95,121	$6,745	$162,504	$38,355
Total O&M Expense			$892,295,073	$56,981,490	$23,803,538	$9,225,154	$168,584	$134,388	$24,744	$2,702	$0	$0
Depreciation Expense			$370,531,145	$24,302,493	$10,088,040	$5,980,366	$69,249	$46,837	$11,318	$422	$0	$0
Taxes Other Than Income Taxes			$49,563,937	$2,772,784	$1,193,522	$1,214,872	$9,103	$6,589	$1,818	$99	$0	$0
State & Federal Income Taxes	Taxable Income-See below		$23,821,553	($1,391,513)	($2,686,331)	$1,735,415	$7,233	$10,781	$7,961	$493	$24,514	$5,786
Total Expenses Before Interest and Taxes			$1,336,211,708	$82,665,255	$32,398,769	$18,155,807	$254,170	$198,594	$45,841	$3,717	$24,514	$5,786
Net Operating Income Before Adjustments			$249,974,530	($1,521,673)	($12,353,252)	$12,722,194	$62,444	$76,239	$49,280	$3,029	$137,990	$32,569
Curtailable Service Rider Credit			$18,634,070	$3,386,120	$14,215,494	$0	$0	$0	$0	$0	$0	$0
Allocation of Curtailable Service Rider Credits	Prod. Plt		($18,634,070)	($1,453,785)	($575,277)	($120,309)	($3,617)	($2,266)	($382)	($2)	$0	$0
Adjustment for EV & Solar to match Seelye Direct Assignments			($221,913)							($31,525)	($171,789)	($18,599)
Allocate Adjustment for EV & Solar Operating Income			$221,913	$365	$1,143	$11,195	$52	$66	$43	$0	$0	$0
Adjusted Net Operating Income			$249,974,530	$411,027	$1,288,109	$12,613,080	$58,879	$74,039	$48,942	($28,498)	($33,799)	$13,970
Rate Base Before Adjustment for EV & Solar to match Seelye Direct Assignments			$5,197,832,023	$283,074,355	$124,152,609	$132,481,494	$974,613	$697,672	$200,412	$11,290	$0	$0
Adjustment for EV & Solar to match Seelye Direct Assignments			$2,962,152							$94,249	$2,576,969	$290,934
Allocate Adjustment for EV & Solar Rate Base			($2,962,152)	($161,319)	($70,753)	($75,499)	($555)	($398)	($114)	$0	$0	$0
Adjusted Rate Base			$5,197,832,023	$282,913,036	$124,081,856	$132,405,995	$974,058	$697,274	$200,298	$105,539	$2,576,969	$290,934
ROR @ Current Rates			**4.81%**	**0.15%**	**1.04%**	**9.53%**	**6.04%**	**10.62%**	**24.43%**	**-27.00%**	**-1.31%**	**4.80%**
Indexed ROR @ Current Rates			**100%**	**3%**	**22%**	**198%**	**126%**	**221%**	**508%**	**-561%**	**-27%**	**100%**
Memo: Calculation of Taxable Income												
Operating Revenue			$1,586,186,238	$81,143,582	$20,045,517	$30,878,000	$316,613	$274,833	$95,121	$6,745	$162,504	$38,355
Operating Expenses			$1,312,390,155	$84,056,767	$35,085,100	$16,420,392	$246,936	$187,813	$37,880	$3,223	$0	$0
Interest Expense	Rate Base		$115,884,365	$6,311,072	$2,767,951	$2,953,642	$21,729	$15,554	$4,468	$252	$0	$0
Taxable Income			$157,911,718	($9,224,257)	($17,807,534)	$11,503,967	$47,948	$71,465	$52,773	$3,270	$162,504	$38,355

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Kentucky Utilities & LG&E
Forecasted Test Year Generation Statistics

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

Kentucky Utilities & LG&E
Forecasted Test Year Generation Statistics

(1) Generating Unit	(2) Fuel 1/	(3) KU + LG&E Ownership Capacity 1/	(4) Forecasted Average Fuel Cost 2/	(5) Forecasted Net MWH Produced 3/	(6) Generation Order 4/	(7) Total Gross Investment 1/	(8) Total Net Investment 1/	(9) Gen Hours > 25 % Capacity 5/	(10) Capacity Factor	(11) Designation	(12) Net Investment Energy	(13) Net Investment Demand
Dix Dam 1	Hydro	11	$0.0000	29,777	2	$14,651,810	$9,136,856	2,933	30.90%	Hydro	$9,136,856	$0
Dix Dam 2	Hydro	11	$0.0000	29,777	2	$14,651,810	$9,136,856	2,933	30.90%	Hydro	$9,136,856	$0
Dix Dam 3	Hydro	11	$0.0000	29,777	2	$14,651,810	$9,136,856	2,933	30.90%	Hydro	$9,136,856	$0
Ohio Falls 1	Hydro	13	$0.0000	37,537	2	$18,505,706	$16,443,077	8,760	32.96%	Hydro	$16,443,077	$0
Ohio Falls 2	Hydro	13	$0.0000	37,537	2	$18,505,706	$16,443,077	8,760	32.96%	Hydro	$16,443,077	$0
Ohio Falls 3	Hydro	13	$0.0000	37,537	2	$18,505,706	$16,443,077	8,760	32.96%	Hydro	$16,443,077	$0
Ohio Falls 4	Hydro	13	$0.0000	37,537	2	$18,505,706	$16,443,077	8,760	32.96%	Hydro	$16,443,077	$0
Ohio Falls 5	Hydro	13	$0.0000	37,537	2	$18,505,706	$16,443,077	8,760	32.96%	Hydro	$16,443,077	$0
Ohio Falls 6	Hydro	13	$0.0000	37,537	2	$18,505,706	$16,443,077	8,760	32.96%	Hydro	$16,443,077	$0
Ohio Falls 7	Hydro	13	$0.0000	37,537	2	$18,505,706	$16,443,077	8,760	32.96%	Hydro	$16,443,077	$0
Ohio Falls 8	Hydro	13	$0.0000	37,537	2	$18,505,706	$16,443,077	8,760	32.96%	Hydro	$16,443,077	$0
Brown Solar	Solar	10	$0.0000	17,534	1	$25,492,376	$20,283,905	2,598	20.02%	Solar	$10,141,953	$10,141,953
Business Solar-AOL	Solar	0.3	$0.0000	N/A	N/A	$84,972	$75,831	N/A		Solar	$37,916	$37,916
Maker's Mark Solar	Solar	0.2	$0.0000	N/A	N/A	$403,730	$387,940	N/A		Solar	$193,970	$193,970
Simpsonville Solar 1	Solar	0.4	$0.0000	N/A	N/A	$2,003,102	$1,919,853	N/A		Solar	$959,926	$959,926
Simpsonville Solar 2	Solar	0.4	$0.0000	N/A	N/A	$2,003,102	$1,919,853	N/A		Solar	$959,926	$959,926

	Energy	Demand
TOTAL BASE	$5,722,035,224	$0
TOTAL INTERMEDIATE	$143,606,320	$631,067,294
TOTAL PEAK	$0	$297,869,095
TOTAL HYDRO	$158,955,183	$0
TOTAL SOLAR	$12,293,691	$12,293,691
TOTAL ALL UNITS	$6,036,890,417	$941,230,080
PERCENT OF TOTAL	86.51%	13.49%

1/ Per KU response to AG-KIUC-1-126.
2/ Per KU response to AG-KIUC-1-130.
3/ Per KU response to AG-KIUC-1-127. Kwh reflects only KU + LG&E ownership share of output.
4/ Per KU response to AG-KIUC-1-128.
5/ Calculated per AG-KIUC-117.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	Classification Factor		Total	Production			Transmission			Distribution			Total		
Description	**Name**	**No**	**Kentucky**	**Demand**	**Energy**	**Customer**	**Demand**	**Energy**	**Customer**	**Demand**	**Energy**	**Customer**	**Demand**	**Energy**	**Customer**
Distribution Operation Labor Expense															
580 OPERATION SUPERVISION AND ENGI	FO23	22	$1,268,655	$0	$0	$0	$0	$0	$0	$389,457	$0	$879,198	$389,457	$0	$879,198
581 LOAD DISPATCHING	Acct 362		$335,815	$0	$0	$0	$0	$0	$0	$335,815	$0	$0	$335,815	$0	$0
582 STATION EXPENSES	Acct 362		$1,155,025	$0	$0	$0	$0	$0	$0	$1,155,025	$0	$0	$1,155,025	$0	$0
583 OVERHEAD LINE EXPENSES	Acct 365		$3,066,624	$0	$0	$0	$0	$0	$0	$1,104,291	$0	$1,962,333	$1,104,291	$0	$1,962,333
584 UNDERGROUND LINE EXPENSES	Acct 367		$28,983	$0	$0	$0	$0	$0	$0	$7,281	$0	$21,702	$7,281	$0	$21,702
585 STREET LIGHTING EXPENSE	P371		$0										$0	$0	$0
586 METER EXPENSES	Acct 370		$5,005,004	$0	$0	$0	$0	$0	$0	$0	$0	$5,005,004	$0	$0	$5,005,004
586 METER EXPENSES - LOAD MANAGEMENT	F012		$0										$0	$0	$0
587 CUSTOMER INSTALLATIONS EXPENSE	P371		$0										$0	$0	$0
588 MISCELLANEOUS DISTRIBUTION EXP	PDIST	2	$3,043,460	$0	$0	$0	$0	$0	$0	$1,276,310	$0	$1,767,150	$1,276,310	$0	$1,767,150
589 RENTS	PDIST	2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Distribution Operation Labor Expense			$13,903,566	$0	$0	$0	$0	$0	$0	$4,268,179	$0	$9,635,387	$4,268,179	$0	$9,635,387
Distribution Maintenance Labor Expense															
590 MAINTENANCE SUPERVISION AND EN	F024		$0										$0	$0	$0
591 MAINTENANCE OF STRUCTURES	P362		$0										$0	$0	$0
592 MAINTENANCE OF STATION EQUIPME	Acct 362		$622,340	$0	$0	$0	$0	$0	$0	$622,340	$0	$0	$622,340	$0	$0
593 MAINTENANCE OF OVERHEAD LINES	Acct 365		$6,481,662	$0	$0	$0	$0	$0	$0	$2,334,046	$0	$4,147,616	$2,334,046	$0	$4,147,616
594 MAINTENANCE OF UNDERGROUND LIN	Acct 367		$248,892	$0	$0	$0	$0	$0	$0	$62,522	$0	$186,370	$62,522	$0	$186,370
595 MAINTENANCE OF LINE TRANSFORME	Acct 368		$53,407	$0	$0	$0	$0	$0	$0	$29,171	$0	$24,236	$29,171	$0	$24,236
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	P373		$0										$0	$0	$0
597 MAINTENANCE OF METERS	P370		$0										$0	$0	$0
598 MAINTENANCE OF MISC DISTR PLANT	PDIST	2	$3,541	$0	$0	$0	$0	$0	$0	$1,485	$0	$2,056	$1,485	$0	$2,056
Total Distribution Maintenance Labor Expense			$7,409,842	$0	$0	$0	$0	$0	$0	$3,049,564	$0	$4,360,278	$3,049,564	$0	$4,360,278
Total Distribution Operation and Maintenance Labor Expenses	PDIST	2	$21,313,408	$0	$0	$0	$0 $0	$0	$0	$0 $7,317,743	$0	$13,995,665	$0 $7,317,743	$0	$13,995,665
Transmission and Distribution Labor Expenses			$29,294,531	$0	$0	$0	$7,981,123	$0	$0	$7,317,743	$0	$13,995,665	$15,298,866	$0	$13,995,665
Production, Transmission and Distribution Labor Expenses			$90,909,155	$36,565,300	$25,049,324	$0	$7,981,123	$0	$0	$7,317,743	$0	$13,995,665	$51,864,167	$25,049,324	$13,995,665
Customer Accounts Expense															
901 SUPERVISION/CUSTOMER ACCTS	DIR		$4,005,700									$4,005,700	$0	$0	$4,005,700
902 METER READING EXPENSES	DIR		$752,362									$752,362	$0	$0	$752,362
903 RECORDS AND COLLECTION	DIR		$13,439,006									$13,439,006	$0	$0	$13,439,006
904 UNCOLLECTIBLE ACCOUNTS			$0										$0	$0	$0
905 MISC CUST ACCOUNTS			$0										$0	$0	$0
Total Customer Accounts Labor Expense	LBCA		$18,197,068	$0	$0	$0	$0	$0	$0	$0	$0	$18,197,068	$0	$0	$18,197,068
Customer Service Expense															
907 SUPERVISION	F026	DIR	$350,160									$350,160	$0	$0	$350,160
908 CUSTOMER ASSISTANCE EXPENSES	F026	DIR	$1,306,105									$1,306,105	$0	$0	$1,306,105
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT			$0									$0	$0	$0	$0
909 INFORMATIONAL AND INSTRUCTIONA			$0									$0	$0	$0	$0
909 INFORM AND INSTRUC -LOAD MGMT			$0									$0	$0	$0	$0
910 MISCELLANEOUS CUSTOMER SERVICE	F026	DIR	$516,578									$516,578	$0	$0	$516,578
911 DEMONSTRATION AND SELLING EXP			$0									$0	$0	$0	$0
912 DEMONSTRATION AND SELLING EXP			$0									$0	$0	$0	$0
913 WATER HEATER - HEAT PUMP PROGRAM			$0									$0	$0	$0	$0
916 MISC SALES EXPENSE			$0									$0	$0	$0	$0
Total Customer Service Labor Expense	LBCS		$2,172,843	$0	$0	$0	$0	$0	$0	$0	$0	$2,172,843	$0	$0	$2,172,843
Sub-Total Labor Exp	LBSUB7		$111,279,066	$36,565,300	$25,049,324	$0	$7,981,123	$0	$0	$7,317,743	$0	$34,365,576	$51,864,167	$25,049,324	$34,365,576

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	Allocation Factor		Total Kentucky				Residential (RS)				General Service			
Description	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	C02	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	C03	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)

	Allocation Factor		All Electric Schools (AES)				Power Service-Secondary (PS-Sec)				Power Service-Primary (PS-Pri)			
Description	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
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)

	Allocation Factor		Time of Day-Secondary (TOD-Sec)				Time of Day-Primary (TOD-Pri)				Retail Transmission (RTS)			
Description	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 Name	Allocation Factor No	Fluctuating Load Service (FLS) Total	FLS Demand	FLS Energy	FLS Customer	Outdoor Lighting (LS & RLS) Total	LS & RLS Demand	LS & RLS Energy	LS & RLS Customer	Lighting Energy (LE) Total	LE Demand	LE Energy	LE 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 Name	No	Traffic Energy Total	Demand	Energy	Customer	Outdoor Sports Lighting (OSL) Total	Demand	Energy	Customer	Electric Vehicle Charging (EV) Total	Demand	Energy	Customer
Rate Base														
Plant in Service														
Intangible Plant														
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
Steam Production Plant														
Total Steam Production Plant	BIP	63	$629,469	$629,469	$0	$0	$85,078	$85,078	$0	$0	$3,201	$3,201	$0	$0
Hydraulic Production Plant														
Total Hydraulic Production Plant	BIP	63	$6,045	$6,045	$0	$0	$817	$817	$0	$0	$31	$31	$0	$0
Other Production Plant														
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
Transmission														
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
Distribution														
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	C02	28	$0	$0	$0	$0	$2,600	$0	$0	$2,600	$0	$0	$0	$0
370-METERS	C03	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)

	Allocation Factor		Solar Share (SSP)				Business Solar (BS)			
Description	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 Name	Allocation Factor No	Total Kentucky Total	Total Kentucky Demand	Total Kentucky Energy	Total Kentucky Customer	Residential (RS) Total	Residential (RS) Demand	Residential (RS) Energy	Residential (RS) Customer	General Service Total	General Service Demand	General Service Energy	General Service 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			
OTHER			$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			
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: Acummulated 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
									$2,772,785,573					
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			
Deferred Debits														
Service Pension Cost			$0	$0	$0	$0	$0				$0			
Accumulated Deferred Income Tax			$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			
Transmission VA			$0	$0	$0	$0	$0				$0			
Distribution VA			$0	$0	$0	$0	$0				$0			
Distribution Plant KY,FERC & TN			$0	$0	$0	$0	$0				$0			
General			$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	Dlines	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			
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)

	Allocation Factor		All Electric Schools (AES)				Power Service-Secondary (PS-Sec)				Power Service-Primary (PS-Pri)			
Description	**Name**	**No**	**Total**	**Demand**	**Energy**	**Customer**	**Total**	**Demand**	**Energy**	**Customer**	**Total**	**Demand**	**Energy**	**Customer**
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: Acummulated 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	Dlines	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 Name	Allocation Factor No	Time of Day-Secondary (TOD-Sec) Total	Time of Day-Secondary (TOD-Sec) Demand	Time of Day-Secondary (TOD-Sec) Energy	Time of Day-Secondary (TOD-Sec) Customer	Time of Day-Primary (TOD-Pri) Total	Time of Day-Primary (TOD-Pri) Demand	Time of Day-Primary (TOD-Pri) Energy	Time of Day-Primary (TOD-Pri) Customer	Retail Transmission (RTS) Total	Retail Transmission (RTS) Demand	Retail Transmission (RTS) Energy	Retail Transmission (RTS) 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: Acummulated 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)

	Allocation Factor		Fluctuating Load Service (FLS)				Outdoor Lighting (LS & RLS)				Lighting Energy (LE)			
Description	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: Acummulated 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 Name	Allocation Factor No	Traffic Energy Total	Traffic Energy Demand	Traffic Energy Energy	Traffic Energy Customer	Outdoor Sports Lighting (OSL) Total	OSL Demand	OSL Energy	OSL Customer	Electric Vehicle Charging (EV) Total	EV Demand	EV Energy	EV 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: Acummulated 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 Name	No	Solar Share (SSP) Total	Demand	Energy	Customer	Business Solar (BS) 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: Acummulated 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)

	Allocation Factor		Total Kentucky				Residential (RS)				General Service			
Description	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			
509 ALLOWANCES			$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			
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	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			
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			
555 BROKERAGE FEES			$0	$0	$0	$0	$0				$0			
555 MISO TRANSMISSION EXPENSES			$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 Name	No	All Electric Schools (AES) Total	AES Demand	AES Energy	AES Customer	Power Service-Secondary (PS-Sec) Total	PS-Sec Demand	PS-Sec Energy	PS-Sec Customer	Power Service-Primary (PS-Pri) Total	PS-Pri Demand	PS-Pri Energy	PS-Pri 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 Name	Allocation Factor No	Time of Day-Secondary (TOD-Sec) Total	TOD-Sec Demand	TOD-Sec Energy	TOD-Sec Customer	Time of Day-Primary (TOD-Pri) Total	TOD-Pri Demand	TOD-Pri Energy	TOD-Pri Customer	Retail Transmission (RTS) Total	RTS Demand	RTS Energy	RTS 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			
509 ALLOWANCES			$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			
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	$1,092	$1,092	$0	$0	$2,317	$2,317	$0	$0	$798	$798	$0	$0
540 RENTS			$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			
555 BROKERAGE FEES			$0				$0				$0			
555 MISO TRANSMISSION EXPENSES			$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 Name	Allocation Factor No	Fluctuating Load Service (FLS) Total	FLS Demand	FLS Energy	FLS Customer	Outdoor Lighting (LS & RLS) Total	LS & RLS Demand	LS & RLS Energy	LS & RLS Customer	Lighting Energy (LE) Total	LE Demand	LE Energy	LE 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 Name	No	Traffic Energy Total	Demand	Energy	Customer	Outdoor Sports Lighting (OSL) Total	Demand	Energy	Customer	Electric Vehicle Charging (EV) 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 Name	Allocation Factor No	Solar Share (SSP) Total	Solar Share (SSP) Demand	Solar Share (SSP) Energy	Solar Share (SSP) Customer	Business Solar (BS) Total	Business Solar (BS) Demand	Business Solar (BS) Energy	Business Solar (BS) 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 Name	No	Total Kentucky Total	Total Kentucky Demand	Total Kentucky Energy	Total Kentucky Customer	Residential (RS) Total	Residential (RS) Demand	Residential (RS) Energy	Residential (RS) Customer	General Service Total	General Service Demand	General Service Energy	General Service 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 MAINTENACE 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			
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			
587 CUSTOMER INSTALLATIONS EXPENSE			$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			
589 RENTS			$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			
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			
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			
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			
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			
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			
916 MISC SALES EXPENSE			$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)

	Allocation Factor		All Electric Schools (AES)				Power Service-Secondary (PS-Sec)				Power Service-Primary (PS-Pri)			
Description	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
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 MAINTENACE 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			
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			
587 CUSTOMER INSTALLATIONS EXPENSE			$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			
589 RENTS			$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			
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			
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			
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			
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			
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			
916 MISC SALES EXPENSE			$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 Name	No	Time of Day-Secondary (TOD-Sec) Total	Demand	Energy	Customer	Time of Day-Primary (TOD-Pri) Total	Demand	Energy	Customer	Retail Transmission (RTS) 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 MAINTENACE 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			
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			
587 CUSTOMER INSTALLATIONS EXPENSE			$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			
589 RENTS			$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			
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			
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			
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			
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			
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			
916 MISC SALES EXPENSE			$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)

	Allocation Factor		Fluctuating Load Service (FLS)				Outdoor Lighting (LS & RLS)				Lighting Energy (LE)			
Description	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 MAINTENACE 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			
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			
587 CUSTOMER INSTALLATIONS EXPENSE			$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			
589 RENTS			$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			
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			
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			
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			
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			
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			
916 MISC SALES EXPENSE			$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 Name	Allocation Factor No	Traffic Energy Total	Traffic Energy Demand	Traffic Energy Energy	Traffic Energy Customer	Outdoor Sports Lighting (OSL) Total	OSL Demand	OSL Energy	OSL Customer	Electric Vehicle Charging (EV) Total	EV Demand	EV Energy	EV 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 MAINTENACE 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 INSTRUC -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 Name	Allocation Factor No	Solar Share (SSP) Total	Solar Share (SSP) Demand	Solar Share (SSP) Energy	Solar Share (SSP) Customer	Business Solar (BS) Total	Business Solar (BS) Demand	Business Solar (BS) Energy	Business Solar (BS) 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 MAINTENACE 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

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

Description	Allocation Factor Name	No	Total Kentucky Total	Total Kentucky Demand	Total Kentucky Energy	Total Kentucky Customer	Residential (RS) Total	Residential (RS) Demand	Residential (RS) Energy	Residential (RS) Customer	General Service Total	General Service Demand	General Service Energy	General Service 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	$93,914	$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			
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														

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

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

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

Description	Allocation Factor Name	No	Time of Day-Secondary (TOD-Sec) Total	Demand	Energy	Customer	Time of Day-Primary (TOD-Pri) Total	Demand	Energy	Customer	Retail Transmission (RTS) 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			$0				$0				$0			
Total Steam Power Operation Expenses			$2,786,005	$2,485,819	$300,186	$0	$5,920,581	$5,271,983	$648,599	$0	$2,040,848	$1,815,112	$225,736	$0
Labor - Steam Power Generation Maintenance Expenses														
510 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB2	42	$1,157,072	$124,999	$1,032,073	$0	$2,495,054	$265,101	$2,229,953	$0	$867,377	$91,273	$776,104	$0
511 MAINTENANCE OF STRUCTURES	Prod	36	$152,121	$152,121	$0	$0	$322,623	$322,623	$0	$0	$111,077	$111,077	$0	$0
512 MAINTENANCE OF BOILER PLANT	Energy	2	$1,004,723	$0	$1,004,723	$0	$2,170,859	$0	$2,170,859	$0	$755,538	$0	$755,538	$0
513 MAINTENANCE OF ELECTRIC PLANT	Energy	2	$206,303	$0	$206,303	$0	$445,749	$0	$445,749	$0	$155,137	$0	$155,137	$0
514 MAINTENANCE OF MISC STEAM PLANT	Energy	2	$44,984	$0	$44,984	$0	$97,196	$0	$97,196	$0	$33,828	$0	$33,828	$0
Total Steam Power Generation Maintenance Expense			$2,565,204	$277,121	$2,288,083	$0	$5,531,481	$587,724	$4,943,757	$0	$1,922,956	$202,350	$1,720,607	$0
Total Steam Power Generation Expense			$5,351,209	$2,762,939	$2,588,269	$0	$11,452,062	$5,859,707	$5,592,356	$0	$3,963,804	$2,017,461	$1,946,342	$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	$16,549	$10,807	$5,742	$0	$35,327	$22,919	$12,407	$0	$12,209	$7,891	$4,318	$0
542 MAINTENANCE OF STRUCTURES	Prod	36	$4,467	$4,467	$0	$0	$9,474	$9,474	$0	$0	$3,262	$3,262	$0	$0
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	Prod	36	$94	$94	$0	$0	$199	$199	$0	$0	$68	$68	$0	$0
544 MAINTENANCE OF ELECTRIC PLANT	Energy	2	$2,354	$0	$2,354	$0	$5,087	$0	$5,087	$0	$1,770	$0	$1,770	$0
545 MAINTENANCE OF MISC HYDRAULIC PLANT	Energy	2	$69	$0	$69	$0	$150	$0	$150	$0	$52	$0	$52	$0
Total Hydraulic Power Generation Maint. Expense			$23,534	$15,368	$8,166	$0	$50,236	$32,592	$17,644	$0	$17,362	$11,221	$6,141	$0
Total Hydraulic Power Generation Expense			$23,534	$15,368	$8,166	$0	$50,236	$32,592	$17,644	$0	$17,362	$11,221	$6,141	$0
Labor - Other Power Generation Operation Expense														
546 OPERATION SUPERVISION & ENGINEERING	Prod	36	$54,317	$54,317	$0	$0	$115,196	$115,196	$0	$0	$39,661	$39,661	$0	$0
547 FUEL	Energy	2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
548 GENERATION EXPENSE	Prod	36	$39,499	$39,499	$0	$0	$83,770	$83,770	$0	$0	$28,841	$28,841	$0	$0
549 MISC OTHER POWER GENERATION	Prod	36	$283,934	$283,934	$0	$0	$602,173	$602,173	$0	$0	$207,325	$207,325	$0	$0
550 RENTS			$0				$0				$0			
Total Other Power Generation Expenses			$377,749	$377,749	$0	$0	$801,139	$801,139	$0	$0	$275,827	$275,827	$0	$0
Labor -Other Power Generation Maintenance Expense														

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

	Allocation Factor		Fluctuating Load Service (FLS)				Outdoor Lighting (LS & RLS)				Lighting Energy (LE)			
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			$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)	($1,050)	($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 Name	No	Traffic Energy Total	Demand	Energy	Customer	Outdoor Sports Lighting (OSL) Total	Demand	Energy	Customer	Electric Vehicle Charging (EV) Total	Demand	Energy	Customer
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service			$125,948	$17,001	$73,532	$35,415	$20,302	$8,001	$10,047	$2,254	$2,277	$103	$342	$1,833
Administrative and General Expense														
920 ADMIN. & GEN. SALARIES-	LBSUB7	49	$4,781	$1,741	$1,032	$2,008	$975	$602	$141	$232	$235	$10	$5	$220
921 OFFICE SUPPLIES AND EXPENSES	LBSUB7	49	$1,494	$544	$323	$628	$305	$188	$44	$72	$73	$3	$1	$69
922 ADMINISTRATIVE EXPENSES TRANSFERRED	LBSUB7	49	($900)	($328)	($194)	($378)	($184)	($113)	($27)	($44)	($44)	($2)	($1)	($41)
923 OUTSIDE SERVICES EMPLOYED	LBSUB7	49	$3,092	$1,126	$667	$1,299	$631	$389	$91	$150	$152	$6	$3	$142
924 PROPERTY INSURANCE	TUP	56	$1,218	$859	$0	$359	$306	$292	$0	$13	$21	$5	$0	$16
925 INJURIES AND DAMAGES - INSURAN	LBSUB7	49	$693	$252	$149	$291	$141	$87	$20	$34	$34	$1	$1	$32
926 EMPLOYEE BENEFITS	LBSUB7	49	$4,562	$1,661	$985	$1,916	$930	$575	$134	$221	$224	$10	$5	$210
928 REGULATORY COMMISSION FEES	TUP	56	$119	$84	$0	$35	$30	$29	$0	$1	$2	$0	$0	$2
929 DUPLICATE CHARGES	LBSUB7	49	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
930 MISCELLANEOUS GENERAL EXPENSES	LBSUB7	49	$480	$175	$104	$202	$98	$61	$14	$23	$24	$1	$0	$22
931 RENTS AND LEASES	PT&D	35	$431	$304	$0	$127	$106	$102	$0	$5	$7	$2	$0	$6
935 MAINTENANCE OF GENERAL PLANT	PT&D	35	$234	$165	$0	$69	$58	$55	$0	$3	$4	$1	$0	$3
Total Administrative and General Expense			$16,204	$6,583	$3,066	$6,555	$3,396	$2,266	$418	$711	$732	$38	$14	$680
Total Operation and Maintenance Expenses			$142,151	$23,584	$76,598	$41,970	$23,698	$10,267	$10,465	$2,965	$3,009	$140	$356	$2,513
Operation and Maintenance Expenses Less Purchase Power			$135,425	$22,274	$71,181	$41,970	$22,779	$10,088	$9,726	$2,965	$2,978	$134	$331	$2,513
Labor Expenses														
Labor - Steam Power Generation Operation Expenses														
500 OPERATION SUPERVISION & ENGINEERING	LBSUB1	41	$568	$504	$64	$0	$77	$68	$9	$0	$3	$3	$0	$0
501 FUEL	Energy	2	$339	$0	$339	$0	$46	$0	$46	$0	$2	$0	$2	$0
502 STEAM EXPENSES	Prod	36	$1,276	$1,276	$0	$0	$172	$172	$0	$0	$6	$6	$0	$0
505 ELECTRIC EXPENSES	Prod	36	$882	$882	$0	$0	$119	$119	$0	$0	$4	$4	$0	$0
506 MISC. STEAM POWER EXPENSES	Prod	36	$530	$530	$0	$0	$72	$72	$0	$0	$3	$3	$0	$0
507 RENTS			$0				$0				$0			
Total Steam Power Operation Expenses			$3,594	$3,192	$403	$0	$486	$431	$55	$0	$18	$16	$2	$0
Labor - Steam Power Generation Maintenance Expenses														
510 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB2	42	$1,545	$160	$1,384	$0	$211	$22	$189	$0	$7	$1	$6	$0
511 MAINTENANCE OF STRUCTURES	Prod	36	$195	$195	$0	$0	$26	$26	$0	$0	$1	$1	$0	$0
512 MAINTENANCE OF BOILER PLANT	Energy	2	$1,347	$0	$1,347	$0	$184	$0	$184	$0	$6	$0	$6	$0
513 MAINTENANCE OF ELECTRIC PLANT	Energy	2	$277	$0	$277	$0	$38	$0	$38	$0	$1	$0	$1	$0
514 MAINTENANCE OF MISC STEAM PLANT	Energy	2	$60	$0	$60	$0	$8	$0	$8	$0	$0	$0	$0	$0
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)

Description	Allocation Factor Name	Allocation Factor No	Solar Share (SSP) Total	Solar Share (SSP) Demand	Solar Share (SSP) Energy	Solar Share (SSP) Customer	Business Solar (BS) Total	Business Solar (BS) Demand	Business Solar (BS) Energy	Business Solar (BS) Customer
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service			$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 ADMINISTRATIVE EXPENSES TRANSFERRED	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	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 Administrative and General Expense			$0	$0	$0	$0	$0	$0	$0	$0
Total Operation and Maintenance Expenses			$0	$0	$0	$0	$0	$0	$0	$0
Operation and Maintenance Expenses Less Purchase Power			$0	$0	$0	$0	$0	$0	$0	$0
Labor Expenses										
Labor - Steam Power Generation Operation Expenses										
500 OPERATION SUPERVISION & ENGINEERING	LBSUB1	41	$0	$0	$0	$0	$0	$0	$0	$0
501 FUEL	Energy	2	$0	$0	$0	$0	$0	$0	$0	$0
502 STEAM EXPENSES	Prod	36	$0	$0	$0	$0	$0	$0	$0	$0
505 ELECTRIC EXPENSES	Prod	36	$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			
Total Steam Power Operation Expenses			$0	$0	$0	$0	$0	$0	$0	$0
Labor - 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
Labor - 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			$0				$0			
540 RENTS			$0				$0			
Total Hydraulic Power Operation Expenses			$0	$0	$0	$0	$0	$0	$0	$0
Labor - Hydraulic Power Generation Maintenance Expenses										
541 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB4	44	$0	$0	$0	$0	$0	$0	$0	$0
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
Labor - Other Power Generation Operation Expense										
546 OPERATION SUPERVISION & ENGINEERING	Prod	36	$0	$0	$0	$0	$0	$0	$0	$0
547 FUEL	Energy	2	$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			$0				$0			
Total Other Power Generation Expenses			$0	$0	$0	$0	$0	$0	$0	$0
Labor -Other Power Generation Maintenance Expense										

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

Description	Allocation Factor Name	No	Total Kentucky Total	Demand	Energy	Customer	Residential (RS) Total	Demand	Energy	Customer	General Service 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 MAINTENACE 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	$41,628	$0	$0
582 STATION EXPENSES	Acct362	50	$1,155,025	$1,155,025	$0	$0	$557,815	$557,815	$0	$0	$143,180	$143,180	$0	$0
583 OVERHEAD LINE EXPENSES	Acct365	51	$3,066,624	$1,104,291	$0	$1,962,333	$2,222,416	$645,657	$0	$1,576,759	$441,916	$146,827	$0	$295,089
584 UNDERGROUND LINE EXPENSES	Acct367	52	$28,983	$7,281	$0	$21,702	$21,949	$4,509	$0	$17,440	$4,254	$990	$0	$3,264
585 STREET LIGHTING EXPENSE			$0	$0	$0	$0	$0				$0			
586 METER EXPENSES	C02	28	$5,005,004	$0	$0	$5,005,004	$3,958,275	$0	$0	$3,958,275	$889,849	$0	$0	$889,849
586 METER EXPENSES - LOAD MANAGEMENT			$0	$0	$0	$0	$0				$0			
587 CUSTOMER INSTALLATIONS EXPENSE			$0	$0	$0	$0	$0				$0			
588 MISCELLANEOUS DISTRIBUTION EXP	Distplt	37	$3,043,460	$1,276,310	$0	$1,767,150	$1,961,845	$725,329	$0	$1,236,516	$414,455	$164,315	$0	$250,140
589 RENTS			$0	$0	$0	$0	$0				$0			
Total Distribution Operation Labor Expense			$13,903,566	$4,268,179	$0	$9,635,387	$9,776,560	$2,305,896	$0	$7,470,664	$2,129,601	$546,838	$0	$1,582,763
Distribution Maintenance Labor Expense														
590 MAINTENANCE SUPERVISION AND EN			$0	$0	$0	$0	$0				$0			
591 MAINTENANCE OF STRUCTURES			$0	$0	$0	$0	$0				$0			
592 MAINTENANCE OF STATION EQUIPME	Acct362	50	$622,340	$622,340	$0	$0	$300,557	$300,557	$0	$0	$77,147	$77,147	$0	$0
593 MAINTENANCE OF OVERHEAD LINES	Acct365	51	$6,481,662	$2,334,046	$0	$4,147,616	$4,697,331	$1,364,670	$0	$3,332,661	$934,041	$310,336	$0	$623,705
594 MAINTENANCE OF UNDERGROUND LIN	Acct367	52	$248,892	$62,522	$0	$186,370	$188,484	$38,721	$0	$149,763	$36,533	$8,504	$0	$28,028
595 MAINTENANCE OF LINE TRANSFORME	Acct368	53	$53,407	$29,171	$0	$24,236	$39,425	$19,940	$0	$19,485	$7,366	$3,720	$0	$3,647
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS			$0	$0	$0	$0	$0				$0			
597 MAINTENANCE OF METERS			$0	$0	$0	$0	$0				$0			
598 MAINTENANCE OF MISC DISTR PLANT	Distplt	37	$3,541	$1,485	$0	$2,056	$2,283	$844	$0	$1,439	$482	$191	$0	$291
Total Distribution Maintenance Labor Expense			$7,409,842	$3,049,564	$0	$4,360,278	$5,228,080	$1,724,731	$0	$3,503,349	$1,055,569	$399,898	$0	$655,671
Total Distribution Operation and Maintenance Labor Expenses			$21,313,408	$7,317,743	$0	$13,995,665	$15,004,640	$4,030,628	$0	$10,974,012	$3,185,170	$946,735	$0	$2,238,434
Transmission and Distribution Labor Expenses			$29,294,531	$15,298,866	$0	$13,995,665	$18,533,470	$7,559,458	$0	$10,974,012	$4,090,948	$1,852,513	$0	$2,238,434
Production, Transmission and Distribution Labor Expenses			$90,909,155	$51,864,167	$25,049,324	$13,995,665	$40,096,385	$20,473,004	$8,649,369	$10,974,012	$10,185,080	$5,504,542	$2,442,104	$2,238,434
Customer Accounts Expense														
901 SUPERVISION/CUSTOMER ACCTS	Cust05	6	$4,005,700	$0	$0	$4,005,700	$2,602,161	$0	$0	$2,602,161	$973,985	$0	$0	$973,985
902 METER READING EXPENSES	Cust05	6	$752,362	$0	$0	$752,362	$488,745	$0	$0	$488,745	$182,937	$0	$0	$182,937
903 RECORDS AND COLLECTION	Cust05	6	$13,439,006	$0	$0	$13,439,006	$8,730,173	$0	$0	$8,730,173	$3,267,692	$0	$0	$3,267,692
904 UNCOLLECTIBLE ACCOUNTS			$0	$0	$0	$0	$0				$0			
905 MISC CUST ACCOUNTS			$0	$0	$0	$0	$0				$0			
Total Customer Accounts Labor Expense			$18,197,068	$0	$0	$18,197,068	$11,821,079	$0	$0	$11,821,079	$4,424,614	$0	$0	$4,424,614
Customer Service Expense														

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

	Allocation Factor		All Electric Schools (AES)				Power Service-Secondary (PS-Sec)				Power Service-Primary (PS-Pri)			
Description	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
551 MAINTENANCE SUPERVISION & ENGINEERING	Prod	36	$5,595	$5,595	$0	$0	$73,999	$73,999	$0	$0	$3,231	$3,231	$0	$0
552 MAINTENANCE OF STRUCTURES	Prod	36	$2,688	$2,688	$0	$0	$35,556	$35,556	$0	$0	$1,552	$1,552	$0	$0
553 MAINTENANCE OF GENERATING & ELEC PLANT	Prod	36	$9,756	$9,756	$0	$0	$129,025	$129,025	$0	$0	$5,633	$5,633	$0	$0
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	Prod	36	$9,832	$9,832	$0	$0	$130,042	$130,042	$0	$0	$5,678	$5,678	$0	$0
Total Other Power Generation Maintenance Expense			$27,871	$27,871	$0	$0	$368,621	$368,621	$0	$0	$16,094	$16,094	$0	$0
Total Other Power Generation Expense			$55,898	$55,898	$0	$0	$739,289	$739,289	$0	$0	$32,277	$32,277	$0	$0
Total Production Expense			$449,096	$262,027	$187,069	$0	$5,938,242	$3,465,515	$2,472,727	$0	$263,053	$151,303	$111,750	$0
Labor - Purchased Power														
555 PURCHASED POWER			$0				$0				$0			
556 SYSTEM CONTROL AND LOAD DISPATCH	Prod	36	$17,294	$17,294	$0	$0	$228,726	$228,726	$0	$0	$9,986	$9,986	$0	$0
557 OTHER EXPENSES			$0				$0				$0			
Total Purchased Power Labor			$17,294	$17,294	$0	$0	$228,726	$228,726	$0	$0	$9,986	$9,986	$0	$0
Labor Expenses (Continued)														
Transmission Labor Expenses														
560 OPERATION SUPERVISION AND ENG	Trans	38	$18,484	$18,484	$0	$0	$161,120	$161,120	$0	$0	$6,923	$6,923	$0	$0
561 LOAD DISPATCHING	Trans	38	$47,505	$47,505	$0	$0	$414,080	$414,080	$0	$0	$17,793	$17,793	$0	$0
562 STATION EXPENSES	Trans	38	$4,925	$4,925	$0	$0	$42,930	$42,930	$0	$0	$1,845	$1,845	$0	$0
563 OVERHEAD LINE EXPENSES	Trans	38	$534	$534	$0	$0	$4,656	$4,656	$0	$0	$200	$200	$0	$0
566 MISC. TRANSMISSION EXPENSES	Trans	38	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
568 MAINTENACE SUPERVISION AND ENG	Trans	38	$4,576	$4,576	$0	$0	$39,885	$39,885	$0	$0	$1,714	$1,714	$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	$13,086	$13,086	$0	$0	$114,068	$114,068	$0	$0	$4,902	$4,902	$0	$0
573 MISC PLANT	Trans	38	$3,590	$3,590	$0	$0	$31,294	$31,294	$0	$0	$1,345	$1,345	$0	$0
Total Transmission Labor Expenses			$92,701	$92,701	$0	$0	$808,033	$808,033	$0	$0	$34,722	$34,722	$0	$0
Distribution Operation Labor Expense														
580 OPERATION SUPERVISION AND ENGI	FO23	54	$5,922	$4,780	$0	$1,141	$52,578	$37,118	$0	$15,460	$1,728	$1,494	$0	$234
581 LOAD DISPATCHING	Acct362	50	$4,260	$4,260	$0	$0	$37,136	$37,136	$0	$0	$1,596	$1,596	$0	$0
582 STATION EXPENSES	Acct362	50	$14,654	$14,654	$0	$0	$127,729	$127,729	$0	$0	$5,489	$5,489	$0	$0
583 OVERHEAD LINE EXPENSES	Acct365	51	$15,037	$13,526	$0	$1,511	$101,973	$86,142	$0	$15,830	$4,214	$3,702	$0	$513
584 UNDERGROUND LINE EXPENSES	Acct367	52	$105	$88	$0	$17	$662	$487	$0	$175	$26	$21	$0	$5
585 STREET LIGHTING EXPENSE			$0				$0				$0			
586 METER EXPENSES	C02	28	$8,051	$0	$0	$8,051	$115,641	$0	$0	$115,641	$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	$16,869	$15,081	$0	$1,789	$140,495	$118,173	$0	$22,322	$5,886	$4,070	$0	$1,816
589 RENTS			$0				$0				$0			
Total Distribution Operation Labor Expense			$64,899	$52,389	$0	$12,509	$576,213	$406,786	$0	$169,427	$18,939	$16,371	$0	$2,568
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	$7,896	$7,896	$0	$0	$68,822	$68,822	$0	$0	$2,957	$2,957	$0	$0
593 MAINTENANCE OF OVERHEAD LINES	Acct365	51	$31,783	$28,589	$0	$3,194	$215,531	$182,072	$0	$33,459	$8,908	$7,824	$0	$1,084
594 MAINTENANCE OF UNDERGROUND LIN	Acct367	52	$900	$756	$0	$144	$5,687	$4,184	$0	$1,504	$222	$180	$0	$42
595 MAINTENANCE OF LINE TRANSFORME	Acct368	53	$288	$270	$0	$19	$2,944	$2,748	$0	$196	$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	$20	$18	$0	$2	$163	$137	$0	$26	$7	$5	$0	$2
Total Distribution Maintenance Labor Expense			$40,887	$37,528	$0	$3,359	$293,147	$257,963	$0	$35,184	$12,093	$10,966	$0	$1,128
Total Distribution Operation and Maintenance Labor Expenses			$105,785	$89,917	$0	$15,868	$869,360	$664,749	$0	$204,612	$31,032	$27,336	$0	$3,696
Transmission and Distribution Labor Expenses			$198,487	$182,618	$0	$15,868	$1,677,393	$1,472,782	$0	$204,612	$65,754	$62,058	$0	$3,696
Production, Transmission and Distribution Labor Expenses			$664,877	$461,939	$187,069	$15,868	$7,844,362	$5,167,023	$2,472,727	$204,612	$338,794	$223,348	$111,750	$3,696
Customer Accounts Expense														
901 SUPERVISION/CUSTOMER ACCTS	Cust05	6	$24,943	$0	$0	$24,943	$130,625	$0	$0	$130,625	$6,000	$0	$0	$6,000
902 METER READING EXPENSES	Cust05	6	$4,685	$0	$0	$4,685	$24,534	$0	$0	$24,534	$1,127	$0	$0	$1,127
903 RECORDS AND COLLECTION	Cust05	6	$83,682	$0	$0	$83,682	$438,243	$0	$0	$438,243	$20,131	$0	$0	$20,131
904 UNCOLLECTIBLE ACCOUNTS			$0				$0				$0			
905 MISC CUST ACCOUNTS			$0				$0				$0			
Total Customer Accounts Labor Expense			$113,309	$0	$0	$113,309	$593,403	$0	$0	$593,403	$27,258	$0	$0	$27,258
Customer Service Expense														

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

Description	Allocation Factor Name	No	Time of Day-Secondary (TOD-Sec) Total	Demand	Energy	Customer	Time of Day-Primary (TOD-Pri) Total	Demand	Energy	Customer	Retail Transmission (RTS) Total	Demand	Energy	Customer
551 MAINTENANCE SUPERVISION & ENGINEERING	Prod	36	$75,413	$75,413	$0	$0	$159,937	$159,937	$0	$0	$55,065	$55,065	$0	$0
552 MAINTENANCE OF STRUCTURES	Prod	36	$36,235	$36,235	$0	$0	$76,848	$76,848	$0	$0	$26,458	$26,458	$0	$0
553 MAINTENANCE OF GENERATING & ELEC PLANT	Prod	36	$131,490	$131,490	$0	$0	$278,866	$278,866	$0	$0	$96,012	$96,012	$0	$0
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	Prod	36	$132,526	$132,526	$0	$0	$281,064	$281,064	$0	$0	$96,769	$96,769	$0	$0
Total Other Power Generation Maintenance Expense			$375,663	$375,663	$0	$0	$796,715	$796,715	$0	$0	$274,304	$274,304	$0	$0
Total Other Power Generation Expense			$753,412	$753,412	$0	$0	$1,597,854	$1,597,854	$0	$0	$550,132	$550,132	$0	$0
Total Production Expense			$6,128,155	$3,531,719	$2,596,435	$0	$13,100,153	$7,490,153	$5,610,000	$0	$4,531,297	$2,578,814	$1,952,483	$0
Labor - Purchased Power														
555 PURCHASED POWER			$0				$0				$0			
556 SYSTEM CONTROL AND LOAD DISPATCH	Prod	36	$233,096	$233,096	$0	$0	$494,355	$494,355	$0	$0	$170,203	$170,203	$0	$0
557 OTHER EXPENSES			$0				$0				$0			
Total Purchased Power Labor			$233,096	$233,096	$0	$0	$494,355	$494,355	$0	$0	$170,203	$170,203	$0	$0
Labor Expenses (Continued)														
Transmission Labor Expenses														
560 OPERATION SUPERVISION AND ENG	Trans	38	$142,537	$142,537	$0	$0	$232,141	$232,141	$0	$0	$80,501	$80,501	$0	$0
561 LOAD DISPATCHING	Trans	38	$366,322	$366,322	$0	$0	$596,605	$596,605	$0	$0	$206,890	$206,890	$0	$0
562 STATION EXPENSES	Trans	38	$37,978	$37,978	$0	$0	$61,853	$61,853	$0	$0	$21,449	$21,449	$0	$0
563 OVERHEAD LINE EXPENSES	Trans	38	$4,119	$4,119	$0	$0	$6,708	$6,708	$0	$0	$2,326	$2,326	$0	$0
566 MISC. TRANSMISSION EXPENSES	Trans	38	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
568 MAINTENACE SUPERVISION AND ENG	Trans	38	$35,285	$35,285	$0	$0	$57,466	$57,466	$0	$0	$19,928	$19,928	$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	$100,912	$100,912	$0	$0	$164,349	$164,349	$0	$0	$56,993	$56,993	$0	$0
573 MISC PLANT	Trans	38	$27,685	$27,685	$0	$0	$45,089	$45,089	$0	$0	$15,636	$15,636	$0	$0
Total Transmission Labor Expenses			$714,839	$714,839	$0	$0	$1,164,211	$1,164,211	$0	$0	$403,723	$403,723	$0	$0
Distribution Operation Labor Expense														
580 OPERATION SUPERVISION AND ENGI	FO23	54	$36,800	$32,763	$0	$4,037	$50,460	$50,086	$0	$374	$136	$0	$0	$136
581 LOAD DISPATCHING	Acct362	50	$32,853	$32,853	$0	$0	$53,506	$53,506	$0	$0	$0	$0	$0	$0
582 STATION EXPENSES	Acct362	50	$112,997	$112,997	$0	$0	$184,031	$184,031	$0	$0	$0	$0	$0	$0
583 OVERHEAD LINE EXPENSES	Acct365	51	$78,938	$76,207	$0	$2,730	$124,757	$124,114	$0	$644	$0	$0	$0	$0
584 UNDERGROUND LINE EXPENSES	Acct367	52	$461	$431	$0	$30	$708	$702	$0	$6	$0	$0	$0	$0
585 STREET LIGHTING EXPENSE			$0				$0				$0			
586 METER EXPENSES	C02	28	$33,084	$0	$0	$33,084	$0	$0	$0	$0	$0	$0	$0	$0
586 METER EXPENSES - LOAD MANAGEMENT			$0				$0				$0			
587 CUSTOMER INSTALLATIONS EXPENSE			$0				$0				$0			
588 MISCELLANEOUS DISTRIBUTION EXP	Distplt	37	$108,170	$103,812	$0	$4,358	$139,542	$136,466	$0	$3,076	$1,355	$0	$0	$1,355
589 RENTS			$0				$0				$0			
Total Distribution Operation Labor Expense			$403,303	$359,063	$0	$44,240	$553,004	$548,904	$0	$4,100	$1,491	$0	$0	$1,491
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	$60,884	$60,884	$0	$0	$99,158	$99,158	$0	$0	$0	$0	$0	$0
593 MAINTENANCE OF OVERHEAD LINES	Acct365	51	$166,844	$161,072	$0	$5,771	$263,688	$262,328	$0	$1,360	$0	$0	$0	$0
594 MAINTENANCE OF UNDERGROUND LIN	Acct367	52	$3,960	$3,701	$0	$259	$6,080	$6,028	$0	$52	$0	$0	$0	$0
595 MAINTENANCE OF LINE TRANSFORME	Acct368	53	$2,379	$2,345	$0	$34	$0	$0	$0	$0	$0	$0	$0	$0
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS			$0				$0				$0			
597 MAINTENANCE OF METERS			$0				$0				$0			
598 MAINTENANCE OF MISC DISTR PLANT	Distplt	37	$126	$121	$0	$5	$162	$159	$0	$4	$2	$0	$0	$2
Total Distribution Maintenance Labor Expense			$234,193	$228,124	$0	$6,069	$369,089	$367,673	$0	$1,416	$2	$0	$0	$2
Total Distribution Operation and Maintenance Labor Expenses			$637,497	$587,187	$0	$50,309	$922,093	$916,577	$0	$5,516	$1,493	$0	$0	$1,493
Transmission and Distribution Labor Expenses			$1,352,335	$1,302,026	$0	$50,309	$2,086,304	$2,080,788	$0	$5,516	$405,216	$403,723	$0	$1,493
Production, Transmission and Distribution Labor Expenses			$7,713,585	$5,066,841	$2,596,435	$50,309	$15,680,811	$10,065,295	$5,610,000	$5,516	$5,106,717	$3,152,741	$1,952,483	$1,493
Customer Accounts Expense														
901 SUPERVISION/CUSTOMER ACCTS	Cust05	6	$112,654	$0	$0	$112,654	$37,649	$0	$0	$37,649	$2,941	$0	$0	$2,941
902 METER READING EXPENSES	Cust05	6	$21,159	$0	$0	$21,159	$7,071	$0	$0	$7,071	$552	$0	$0	$552
903 RECORDS AND COLLECTION	Cust05	6	$377,949	$0	$0	$377,949	$126,312	$0	$0	$126,312	$9,868	$0	$0	$9,868
904 UNCOLLECTIBLE ACCOUNTS			$0				$0				$0			
905 MISC CUST ACCOUNTS			$0				$0				$0			
Total Customer Accounts Labor Expense			$511,762	$0	$0	$511,762	$171,033	$0	$0	$171,033	$13,362	$0	$0	$13,362
Customer Service Expense														

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

Description	Allocation Factor Name	No	Fluctuating Load Service (FLS) Total	Demand	Energy	Customer	Outdoor Lighting (LS & RLS) Total	Demand	Energy	Customer	Lighting Energy (LE) Total	Demand	Energy	Customer
551 MAINTENANCE SUPERVISION & ENGINEERING	Prod	36	$22,679	$22,679	$0	$0	$4,423	$4,423	$0	$0	$161	$161	$0	$0
552 MAINTENANCE OF STRUCTURES	Prod	36	$10,897	$10,897	$0	$0	$2,125	$2,125	$0	$0	$77	$77	$0	$0
553 MAINTENANCE OF GENERATING & ELEC PLANT	Prod	36	$39,543	$39,543	$0	$0	$7,712	$7,712	$0	$0	$281	$281	$0	$0
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	Prod	36	$39,854	$39,854	$0	$0	$7,772	$7,772	$0	$0	$283	$283	$0	$0
Total Other Power Generation Maintenance Expense			$112,973	$112,973	$0	$0	$22,032	$22,032	$0	$0	$802	$802	$0	$0
Total Other Power Generation Expense			$226,573	$226,573	$0	$0	$44,186	$44,186	$0	$0	$1,608	$1,608	$0	$0
Total Production Expense			$1,904,298	$1,062,090	$842,208	$0	$381,974	$207,130	$174,844	$0	$13,897	$7,536	$6,361	$0
Labor - Purchased Power														
555 PURCHASED POWER			$0				$0				$0			
556 SYSTEM CONTROL AND LOAD DISPATCH	Prod	36	$70,099	$70,099	$0	$0	$13,671	$13,671	$0	$0	$497	$497	$0	$0
557 OTHER EXPENSES			$0				$0				$0			
Total Purchased Power Labor			$70,099	$70,099	$0	$0	$13,671	$13,671	$0	$0	$497	$497	$0	$0
Labor Expenses (Continued)														
Transmission Labor Expenses														
560 OPERATION SUPERVISION AND ENG	Trans	38	$53,942	$53,942	$0	$0	$10,865	$10,865	$0	$0	$395	$395	$0	$0
561 LOAD DISPATCHING	Trans	38	$138,632	$138,632	$0	$0	$27,922	$27,922	$0	$0	$1,016	$1,016	$0	$0
562 STATION EXPENSES	Trans	38	$14,373	$14,373	$0	$0	$2,895	$2,895	$0	$0	$105	$105	$0	$0
563 OVERHEAD LINE EXPENSES	Trans	38	$1,559	$1,559	$0	$0	$314	$314	$0	$0	$11	$11	$0	$0
566 MISC. TRANSMISSION EXPENSES	Trans	38	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
568 MAINTENACE SUPERVISION AND ENG	Trans	38	$13,353	$13,353	$0	$0	$2,689	$2,689	$0	$0	$98	$98	$0	$0
570 MAINT OF STATION EQUIPMENT	Trans	38	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
571 MAINT OF OVERHEAD LINES	Trans	38	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
572 UNDERGROUND LINES	Trans	38	$38,190	$38,190	$0	$0	$7,692	$7,692	$0	$0	$280	$280	$0	$0
573 MISC PLANT	Trans	38	$10,477	$10,477	$0	$0	$2,110	$2,110	$0	$0	$77	$77	$0	$0
Total Transmission Labor Expenses			$270,526	$270,526	$0	$0	$54,487	$54,487	$0	$0	$1,982	$1,982	$0	$0
Distribution Operation Labor Expense														
580 OPERATION SUPERVISION AND ENGI	FO23	54	$8	$0	$0	$8	$34,327	$2,751	$0	$31,575	$109	$100	$0	$9
581 LOAD DISPATCHING	Acct362	50	$0	$0	$0	$0	$2,504	$2,504	$0	$0	$91	$91	$0	$0
582 STATION EXPENSES	Acct362	50	$0	$0	$0	$0	$8,613	$8,613	$0	$0	$313	$313	$0	$0
583 OVERHEAD LINE EXPENSES	Acct365	51	$0	$0	$0	$0	$76,317	$7,681	$0	$68,636	$322	$279	$0	$43
584 UNDERGROUND LINE EXPENSES	Acct367	52	$0	$0	$0	$0	$809	$49	$0	$759	$2	$2	$0	$0
585 STREET LIGHTING EXPENSE			$0				$0				$0			
586 METER EXPENSES	C02	28	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
586 METER EXPENSES - LOAD MANAGEMENT			$0				$0				$0			
587 CUSTOMER INSTALLATIONS EXPENSE			$0				$0				$0			
588 MISCELLANEOUS DISTRIBUTION EXP	Distplt	37	$84	$0	$0	$84	$253,625	$8,553	$0	$245,072	$355	$311	$0	$43
589 RENTS			$0				$0				$0			
Total Distribution Operation Labor Expense			$92	$0	$0	$92	$376,194	$30,152	$0	$346,042	$1,192	$1,097	$0	$95
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	$0	$0	$0	$0	$4,641	$4,641	$0	$0	$169	$169	$0	$0
593 MAINTENANCE OF OVERHEAD LINES	Acct365	51	$0	$0	$0	$0	$161,305	$16,235	$0	$145,070	$681	$591	$0	$90
594 MAINTENANCE OF UNDERGROUND LIN	Acct367	52	$0	$0	$0	$0	$6,943	$424	$0	$6,519	$19	$15	$0	$4
595 MAINTENANCE OF LINE TRANSFORME	Acct368	53	$0	$0	$0	$0	$987	$139	$0	$848	$6	$5	$0	$1
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS			$0				$0				$0			
597 MAINTENANCE OF METERS			$0				$0				$0			
598 MAINTENANCE OF MISC DISTR PLANT	Distplt	37	$0	$0	$0	$0	$295	$10	$0	$285	$0	$0	$0	$0
Total Distribution Maintenance Labor Expense			$0	$0	$0	$0	$174,171	$21,449	$0	$152,722	$875	$780	$0	$95
Total Distribution Operation and Maintenance Labor Expenses			$92	$0	$0	$92	$550,365	$51,601	$0	$498,765	$2,068	$1,877	$0	$190
Transmission and Distribution Labor Expenses			$270,618	$270,526	$0	$92	$604,852	$106,088	$0	$498,765	$4,050	$3,860	$0	$190
Production, Transmission and Distribution Labor Expenses			$2,245,014	$1,402,714	$842,208	$92	$1,000,497	$326,888	$174,844	$498,765	$18,445	$11,893	$6,361	$190
Customer Accounts Expense														
901 SUPERVISION/CUSTOMER ACCTS	Cust05	6	$294	$0	$0	$294	$113,271	$0	$0	$113,271	$71	$0	$0	$71
902 METER READING EXPENSES	Cust05	6	$55	$0	$0	$55	$21,275	$0	$0	$21,275	$13	$0	$0	$13
903 RECORDS AND COLLECTION	Cust05	6	$987	$0	$0	$987	$380,022	$0	$0	$380,022	$237	$0	$0	$237
904 UNCOLLECTIBLE ACCOUNTS			$0				$0				$0			
905 MISC CUST ACCOUNTS			$0				$0				$0			
Total Customer Accounts Labor Expense			$1,336	$0	$0	$1,336	$514,568	$0	$0	$514,568	$321	$0	$0	$321
Customer Service Expense														

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

Description	Allocation Factor Name	Allocation Factor No	Traffic Energy Total	Traffic Energy Demand	Traffic Energy Energy	Traffic Energy Customer	Outdoor Sports Lighting (OSL) Total	OSL Demand	OSL Energy	OSL Customer	Electric Vehicle Charging (EV) Total	EV Demand	EV Energy	EV 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			$0				$0				$0			
556 SYSTEM CONTROL AND LOAD DISPATCH	Prod	36	$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 MAINTENACE 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)

	Allocation Factor		Solar Share (SSP)				Business Solar (BS)			
Description	**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 MAINTENACE 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 Name	No	Total Kentucky Total	Total Kentucky Demand	Total Kentucky Energy	Total Kentucky Customer
907 SUPERVISION	Cust05	6	$350,160	$0	$0	$350,160
908 CUSTOMER ASSISTANCE EXPENSES	Cust05	6	$1,306,105	$0	$0	$1,306,105
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT			$0	$0	$0	$0
909 INFORMATIONAL AND INSTRUCTIONA			$0	$0	$0	$0
909 INFORM AND INSTRUC -LOAD MGMT			$0	$0	$0	$0
910 MISCELLANEOUS CUSTOMER SERVICE	Cust05	6	$516,578	$0	$0	$516,578
911 DEMONSTRATION AND SELLING EXP			$0	$0	$0	$0
912 DEMONSTRATION AND SELLING EXP			$0	$0	$0	$0
913 WATER HEATER - HEAT PUMP PROGRAM			$0	$0	$0	$0
916 MISC SALES EXPENSE			$0	$0	$0	$0
Total Customer Service Labor Expense			$2,172,843	$0	$0	$2,172,843
Sub-Total Labor Exp			$111,279,066	$51,864,167	$25,049,324	$34,365,576
Administrative and General Expense						
920 ADMIN. & GEN. SALARIES-	LBSUB7	49	$32,982,892	$15,372,435	$7,424,569	$10,185,888
921 OFFICE SUPPLIES AND EXPENSES	LBSUB7	49	$4,507	$2,101	$1,015	$1,392
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LBSUB7	49	($4,373,143)	($2,038,204)	($984,410)	($1,350,529)
923 OUTSIDE SERVICES EMPLOYED	LBSUB7	49	$0	$0	$0	$0
924 PROPERTY INSURANCE	TUP	56	$0	$0	$0	$0
925 INJURIES AND DAMAGES - INSURAN	LBSUB7	49	$615,769	$286,993	$138,612	$190,164
926 EMPLOYEE BENEFITS	LBSUB7	49	$31,672,892	$14,761,879	$7,129,684	$9,781,329
928 REGULATORY COMMISSION FEES	TUP	56	$0	$0	$0	$0
929 DUPLICATE CHARGES-CR	LBSUB7	49	$0	$0	$0	$0
930 MISCELLANEOUS GENERAL EXPENSES	LBSUB7	49	$314,464	$146,563	$70,787	$97,114
931 RENTS AND LEASES	PT&D	35	$0	$0	$0	$0
935 MAINTENANCE OF GENERAL PLANT	PT&D	35	$731,985	$632,340	$0	$99,645
Total Labor Administrative and General Expense			$61,949,366	$29,164,108	$13,780,256	$19,005,002
Total Labor Operation and Maintenance Expenses			$173,228,432	$81,028,274	$38,829,580	$53,370,578
Labor Operation and Maintenance Expenses Less Purchase Power			$173,228,432	$81,028,274	$38,829,580	$53,370,578
Other Expenses						
Depreciation Expenses						
Steam Production	BIP	63	$235,868,409	$235,868,409	$0	$0
Hydraulic Production	BIP	63	$1,440,468	$1,440,468	$0	$0
Other Production	BIP	63	$29,642,381	$29,642,381	$0	$0
Transmission - Kentucky System Property	Trans	38	$30,191,755	$30,191,755	$0	$0
Transmission - Virginia Property	Trans	38	$192,228	$192,228	$0	$0
Transmission - Virginia Property	Trans	38	$20,672	$20,672	$0	$0
Distribution	Distplt	37	$38,870,091	$16,300,622	$0	$22,569,469
General Plant	PT&D	35	$13,809,821	$11,929,898	$0	$1,879,923
Intangible Plant	PT&D	35	$20,495,320	$17,705,304	$0	$2,790,016
Total Depreciation Expense			$370,531,145	$343,291,737	$0	$27,239,408
Regulatory Credits and Accretion Expenses						
Production Plant	Prod	36	$0	$0	$0	$0
Transmission Plant	Trans	38	$0	$0	$0	$0
Distribution Plant	Distplt	37	$0	$0	$0	$0
Total Regulatory Credits and Accretion Expenses			$0	$0	$0	$0
Property Taxes	TUP	56	$35,914,758	$31,031,643	$0	$4,883,115
Other Taxes	TUP	56	$13,649,179	$11,793,382	$0	$1,855,797
Gain Disposition of Allowances			$0	$0	$0	$0
Interest	TUP	56	$109,640,429	$94,733,276	$0	$14,907,153
Other Expenses			$0	$0	$0	$0
Total Other Expenses			$529,735,511	$480,850,038	$0	$48,885,473
Total Cost of Service (O&M + Other Expenses)			$1,422,030,584	$700,831,923	$555,456,787	$165,741,874

Description	Residential (RS) Total	Residential (RS) Demand	Residential (RS) Energy	Residential (RS) Customer
907 SUPERVISION	$227,469	$0	$0	$227,469
908 CUSTOMER ASSISTANCE EXPENSES	$848,465	$0	$0	$848,465
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	$0			
909 INFORMATIONAL AND INSTRUCTIONA	$0			
909 INFORM AND INSTRUC -LOAD MGMT	$0			
910 MISCELLANEOUS CUSTOMER SERVICE	$335,577	$0	$0	$335,577
911 DEMONSTRATION AND SELLING EXP	$0			
912 DEMONSTRATION AND SELLING EXP	$0			
913 WATER HEATER - HEAT PUMP PROGRAM	$0			
916 MISC SALES EXPENSE	$0			
Total Customer Service Labor Expense	$1,411,510	$0	$0	$1,411,510
Sub-Total Labor Exp	$53,328,974	$20,473,004	$8,649,369	$24,206,602
Administrative and General Expense				
920 ADMIN. & GEN. SALARIES-	$15,806,601	$6,068,157	$2,563,656	$7,174,788
921 OFFICE SUPPLIES AND EXPENSES	$2,160	$829	$350	$980
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	($2,095,769)	($804,566)	($339,911)	($951,292)
923 OUTSIDE SERVICES EMPLOYED	$0	$0	$0	$0
924 PROPERTY INSURANCE	$0	$0	$0	$0
925 INJURIES AND DAMAGES - INSURAN	$295,099	$113,289	$47,862	$133,949
926 EMPLOYEE BENEFITS	$15,178,801	$5,827,145	$2,461,833	$6,889,823
928 REGULATORY COMMISSION FEES	$0	$0	$0	$0
929 DUPLICATE CHARGES-CR	$0	$0	$0	$0
930 MISCELLANEOUS GENERAL EXPENSES	$150,703	$57,855	$24,442	$68,406
931 RENTS AND LEASES	$0	$0	$0	$0
935 MAINTENANCE OF GENERAL PLANT	$317,399	$247,676	$0	$69,724
Total Labor Administrative and General Expense	$29,654,994	$11,510,384	$4,758,233	$13,386,377
Total Labor Operation and Maintenance Expenses	$82,983,969	$31,983,388	$13,407,602	$37,592,979
Labor Operation and Maintenance Expenses Less Purchase Power	$82,983,969	$31,983,388	$13,407,602	$37,592,979
Other Expenses				
Depreciation Expenses				
Steam Production	$83,300,220	$83,300,220	$0	$0
Hydraulic Production	$508,721	$508,721	$0	$0
Other Production	$10,468,621	$10,468,621	$0	$0
Transmission - Kentucky System Property	$13,349,197	$13,349,197	$0	$0
Transmission - Virginia Property	$84,993	$84,993	$0	$0
Transmission - Virginia Property	$9,140	$9,140	$0	$0
Distribution	$25,056,052	$9,263,666	$0	$15,792,385
General Plant	$5,988,142	$4,672,716	$0	$1,315,426
Intangible Plant	$8,887,073	$6,934,833	$0	$1,952,239
Total Depreciation Expense	$147,652,158	$128,592,108	$0	$19,060,051
Regulatory Credits and Accretion Expenses				
Production Plant	$0	$0	$0	$0
Transmission Plant	$0	$0	$0	$0
Distribution Plant	$0	$0	$0	$0
Total Regulatory Credits and Accretion Expenses	$0	$0	$0	$0
Property Taxes	$15,590,267	$12,173,438	$0	$3,416,829
Other Taxes	$5,924,983	$4,626,439	$0	$1,298,545
Gain Disposition of Allowances	$0			
Interest	$47,593,905	$37,163,022	$0	$10,430,883
Other Expenses	$0			
	$0			
Total Other Expenses	$216,761,313	$182,555,006	$0	$34,206,308
Total Cost of Service (O&M + Other Expenses)	$579,348,885	$271,185,703	$192,814,147	$115,349,035

Description	General Service Total	General Service Demand	General Service Energy	General Service Customer
907 SUPERVISION	$85,141	$0	$0	$85,141
908 CUSTOMER ASSISTANCE EXPENSES	$317,579	$0	$0	$317,579
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	$0			
909 INFORMATIONAL AND INSTRUCTIONA	$0			
909 INFORM AND INSTRUC -LOAD MGMT	$0			
910 MISCELLANEOUS CUSTOMER SERVICE	$125,606	$0	$0	$125,606
911 DEMONSTRATION AND SELLING EXP	$0			
912 DEMONSTRATION AND SELLING EXP	$0			
913 WATER HEATER - HEAT PUMP PROGRAM	$0			
916 MISC SALES EXPENSE	$0			
Total Customer Service Labor Expense	$528,326	$0	$0	$528,326
Sub-Total Labor Exp	$15,138,020	$5,504,542	$2,442,104	$7,191,374
Administrative and General Expense				
920 ADMIN. & GEN. SALARIES-	$4,486,879	$1,631,535	$723,835	$2,131,509
921 OFFICE SUPPLIES AND EXPENSES	$613	$223	$99	$291
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	($594,907)	($216,322)	($95,972)	($282,613)
923 OUTSIDE SERVICES EMPLOYED	$0	$0	$0	$0
924 PROPERTY INSURANCE	$0	$0	$0	$0
925 INJURIES AND DAMAGES - INSURAN	$83,767	$30,460	$13,514	$39,794
926 EMPLOYEE BENEFITS	$4,308,671	$1,566,735	$695,086	$2,046,851
928 REGULATORY COMMISSION FEES	$0	$0	$0	$0
929 DUPLICATE CHARGES-CR	$0	$0	$0	$0
930 MISCELLANEOUS GENERAL EXPENSES	$42,779	$15,555	$6,901	$20,322
931 RENTS AND LEASES	$0	$0	$0	$0
935 MAINTENANCE OF GENERAL PLANT	$80,696	$66,591	$0	$14,105
Total Labor Administrative and General Expense	$8,408,497	$3,094,776	$1,343,462	$3,970,259
Total Labor Operation and Maintenance Expenses	$23,546,517	$8,599,319	$3,785,566	$11,161,633
Labor Operation and Maintenance Expenses Less Purchase Power	$23,546,517	$8,599,319	$3,785,566	$11,161,633
Other Expenses				
Depreciation Expenses				
Steam Production	$23,557,805	$23,557,805	$0	$0
Hydraulic Production	$143,869	$143,869	$0	$0
Other Production	$2,960,589	$2,960,589	$0	$0
Transmission - Kentucky System Property	$3,426,464	$3,426,464	$0	$0
Transmission - Virginia Property	$21,816	$21,816	$0	$0
Transmission - Virginia Property	$2,346	$2,346	$0	$0
Distribution	$5,293,281	$2,098,579	$0	$3,194,703
General Plant	$1,522,426	$1,256,323	$0	$266,103
Intangible Plant	$2,259,451	$1,864,525	$0	$394,926
Total Depreciation Expense	$39,188,047	$35,332,316	$0	$3,855,731
Regulatory Credits and Accretion Expenses				
Production Plant	$0	$0	$0	$0
Transmission Plant	$0	$0	$0	$0
Distribution Plant	$0	$0	$0	$0
Total Regulatory Credits and Accretion Expenses	$0	$0	$0	$0
Property Taxes	$3,962,025	$3,270,821	$0	$691,204
Other Taxes	$1,505,743	$1,243,055	$0	$262,688
Gain Disposition of Allowances	$0			
Interest	$12,095,254	$9,985,150	$0	$2,110,104
Other Expenses	$0			
	$0			
Total Other Expenses	$56,751,069	$49,831,343	$0	$6,919,726
Total Cost of Service (O&M + Other Expenses)	$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 Name	No	All Electric Schools (AES) Total	Demand	Energy	Customer	Power Service-Secondary (PS-Sec) Total	Demand	Energy	Customer	Power Service-Primary (PS-Pri) 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			
			$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)

	Allocation Factor		Time of Day-Secondary (TOD-Sec)				Time of Day-Primary (TOD-Pri)				Retail Transmission (RTS)			
Description	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			
			$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 Name	Allocation Factor No	Fluctuating Load Service (FLS) Total	FLS Demand	FLS Energy	FLS Customer	Outdoor Lighting (LS & RLS) Total	LS & RLS Demand	LS & RLS Energy	LS & RLS Customer	Lighting Energy (LE) Total	LE Demand	LE Energy	LE 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
<u>Other Expenses</u>														
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)

	Allocation Factor		Traffic Energy				Outdoor Sports Lighting (OSL)				Electric Vehicle Charging (EV)			
Description	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			
			$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 Name	Allocation Factor No	Solar Share (SSP) Total	Solar Share (SSP) Demand	Solar Share (SSP) Energy	Solar Share (SSP) Customer	Business Solar (BS) Total	Business Solar (BS) Demand	Business Solar (BS) Energy	Business Solar (BS) 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			
			$0				$0			
Total Other Expenses			$0	$0	$0	$0	$0	$0	$0	$0
Total Cost of Service (O&M + Other Expenses)			$0	$0	$0	$0	$0	$0	$0	$0

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

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

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

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

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

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

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

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

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

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

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

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

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

	Allocation Factor		Rate PS (Primary)				Rate PS (Secondary)				Rate TOD (Primary)			
Description	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
General Plant														
Total General Plant	PT&D	35	$145,594	$144,260	$0	$1,335	$2,354,050	$2,329,611	$0	$24,438	$2,570,575	$2,567,945	$0	$2,629
TOTAL COMMON PLANT	PT&D	35	$1,600,734	$1,586,059	$0	$14,675	$25,881,531	$25,612,846	$0	$268,685	$28,262,111	$28,233,203	$0	$28,908
105 PLANT HELD FOR FUTURE USE - PRODUCTION	Prod	36	$1,870	$1,870	$0	$0	$28,467	$28,467	$0	$0	$35,106	$35,106	$0	$0
105 PLANT HELD FOR FUTURE USE - DISTRIBUTION	Distplt	37	$7,993	$7,368	$0	$624	$174,085	$162,656	$0	$11,429	$105,973	$104,743	$0	$1,230
105 PLANT HELD FOR FUTURE USE - GENERAL			$0				$0				$0			
OTHER			$0				$0				$0			
Total Plant in Service			$43,579,806	$43,179,750	$0	$400,056	$704,664,780	$697,340,079	$0	$7,324,701	$769,399,653	$768,611,579	$0	$788,073
Construction Work in Progress (CWIP)														
CWIP Production	Prod	36	$153,956	$153,956	$0	$0	$2,343,341	$2,343,341	$0	$0	$2,889,859	$2,889,859	$0	$0
CWIP Transmission	Trans	38	$163,718	$163,718	$0	$0	$2,775,117	$2,775,117	$0	$0	$2,327,280	$2,327,280	$0	$0
CWIP Distribution Plant	Distplt	37	$46,264	$42,651	$0	$3,613	$1,007,668	$941,514	$0	$66,154	$613,410	$606,292	$0	$7,118
CWIP General Plant	PT&D	35	$78,635	$77,915	$0	$721	$1,271,421	$1,258,222	$0	$13,199	$1,388,366	$1,386,946	$0	$1,420
RWIP			$0				$0				$0			
Total Construction Work in Progress			$442,574	$438,240	$0	$4,334	$7,397,547	$7,318,194	$0	$79,354	$7,218,915	$7,210,377	$0	$8,538
Total Utility Plant			$44,022,380	$43,617,990	$0	$404,390	$712,062,327	$704,658,273	$0	$7,404,055	$776,618,568	$775,821,956	$0	$796,611
Less: Acummulated Provision for Depreciation														
Steam Production	BIP	63	$9,773,531	$9,773,531	$0	$0	$148,761,182	$148,761,182	$0	$0	$183,455,493	$183,455,493	$0	$0
Hydraulic Production	BIP	63	$186,156	$186,156	$0	$0	$2,833,443	$2,833,443	$0	$0	$3,494,264	$3,494,264	$0	$0
Other Production	BIP	63	$1,597,025	$1,597,025	$0	$0	$24,308,029	$24,308,029	$0	$0	$29,977,185	$29,977,185	$0	$0
Transmission - Kentucky System Property	Trans	38	$1,369,562	$1,369,562	$0	$0	$23,214,928	$23,214,928	$0	$0	$19,468,599	$19,468,599	$0	$0
Transmission - Virginia Property	Trans	38	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transmission - FERC	Trans	38	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution	Distplt	37	$1,609,432	$1,483,737	$0	$125,695	$35,054,610	$32,753,239	$0	$2,301,371	$21,339,215	$21,091,608	$0	$247,607
General Plant	PT&D	35	$724,228	$717,589	$0	$6,639	$11,709,715	$11,588,152	$0	$121,563	$12,786,773	$12,773,694	$0	$13,079
Intangible Plant	PT&D	35	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Accumulated Depreciation			$15,259,934	$15,127,600	$0	$132,334	$245,881,908	$243,458,974	$0	$2,422,934	$270,521,528	$270,260,842	$0	$260,686
Net Utility Plant			$28,762,445	$28,490,390	$0	$272,056	$466,180,420	$461,199,299	$0	$4,981,121	$506,097,039	$505,561,115	$0	$535,925
Working Capital														
Cash Working Capital - Operation and Maintenance Expenses	OMLPP	57	$976,462	$252,269	$706,872	$17,320	$14,963,086	$4,108,281	$10,546,768	$308,036	$17,722,665	$4,332,872	$13,326,695	$63,099
Materials and Supplies	TPIS	39	$305,471	$302,666	$0	$2,804	$4,939,315	$4,887,972	$0	$51,342	$5,393,071	$5,387,547	$0	$5,524
Prepayments	TPIS	39	$101,677	$100,744	$0	$933	$1,644,072	$1,626,983	$0	$17,089	$1,795,107	$1,793,268	$0	$1,839
Fuel Stock	Energy	2	$298,872	$0	$298,872	$0	$4,446,496	$0	$4,446,496	$0	$5,747,871	$0	$5,747,871	$0
Total Working Capital			$1,682,482	$655,680	$1,005,744	$21,058	$25,992,969	$10,623,236	$14,993,264	$376,468	$30,658,713	$11,513,686	$19,074,565	$70,462
Emission Allowance			$0				$0				$0			
Deferred Debits														
Service Pension Cost			$0				$0				$0			
Accumulated Deferred Income Tax	TPIS	39	$6,502,910	$6,443,214	$0	$59,696	$105,148,964	$104,055,984	$0	$1,092,980	$114,808,599	$114,691,004	$0	$117,595
Total Production Plant	Prod	36	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Transmission Plant	Trans	38	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Distribution Plant	Distplt	37	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total General Plant	PT&D	35	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Accumulated Deferred Income Tax			$6,502,910	$6,443,214	$0	$59,696	$105,148,964	$104,055,984	$0	$1,092,980	$114,808,599	$114,691,004	$0	$117,595
Accumulated Deferred Investment Tax Credits														
Production	Prod	36	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transmission			$0				$0				$0			
Transmission VA			$0				$0				$0			
Distribution VA			$0				$0				$0			
Distribution Plant KY,FERC & TN			$0				$0				$0			
General			$0				$0				$0			
Total Accum. Deferred Investment Tax Credits			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Deferred Debits			$6,502,910	$6,443,214	$0	$59,696	$105,148,964	$104,055,984	$0	$1,092,980	$114,808,599	$114,691,004	$0	$117,595
Less: Customer Advances	Dlines	40	$5,780	$5,597	$0	$183	$124,516	$117,234	$0	$7,283	$79,907	$79,562	$0	$344
Less: Asset Retirement Obligations			$0				$0				$0			
Net Rate Base			$23,936,237	$22,697,258	$1,005,744	$233,234	$386,899,908	$367,649,318	$14,993,264	$4,257,326	$421,867,246	$402,304,234	$19,074,565	$488,447

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

	Allocation Factor		Rate TOD (Secondary)				Rate RTS (Transmission)				Special Contract (Customer)			
Description	**Name**	**No**	**Total**	**Demand**	**Energy**	**Customer**	**Total**	**Demand**	**Energy**	**Customer**	**Total**	**Demand**	**Energy**	**Customer**
General Plant														
Total General Plant	PT&D	35	$1,894,460	$1,889,724	$0	$4,736	$1,192,470	$1,191,027	$0	$1,443	$72,705	$72,665	$0	$40
TOTAL COMMON PLANT	PT&D	35	$20,828,582	$20,776,516	$0	$52,066	$13,110,580	$13,094,713	$0	$15,867	$799,348	$798,908	$0	$439
105 PLANT HELD FOR FUTURE USE - PRODUCTION	Prod	36	$23,732	$23,732	$0	$0	$17,889	$17,889	$0	$0	$969	$969	$0	$0
105 PLANT HELD FOR FUTURE USE - DISTRIBUTION	Distplt	37	$118,005	$115,790	$0	$2,215	$675	$0	$0	$675	$3,342	$3,323	$0	$19
105 PLANT HELD FOR FUTURE USE - GENERAL			$0				$0				$0			
OTHER			$0				$0				$0			
Total Plant in Service			$567,069,146	$565,649,758	$0	$1,419,388	$356,871,811	$356,439,250	$0	$432,560	$21,761,535	$21,749,557	$0	$11,977
Construction Work in Progress (CWIP)														
CWIP Production	Prod	36	$1,953,609	$1,953,609	$0	$0	$1,472,559	$1,472,559	$0	$0	$79,744	$79,744	$0	$0
CWIP Transmission	Trans	38	$2,203,328	$2,203,328	$0	$0	$1,148,997	$1,148,997	$0	$0	$73,835	$73,835	$0	$0
CWIP Distribution Plant	Distplt	37	$683,055	$670,235	$0	$12,819	$3,907	$0	$0	$3,907	$19,343	$19,235	$0	$108
CWIP General Plant	PT&D	35	$1,023,196	$1,020,639	$0	$2,558	$644,052	$643,273	$0	$779	$39,268	$39,246	$0	$22
RWIP			$0				$0				$0			
Total Construction Work in Progress			$5,863,189	$5,847,811	$0	$15,377	$3,269,515	$3,264,829	$0	$4,686	$212,190	$212,060	$0	$130
Total Utility Plant			$572,932,335	$571,497,569	$0	$1,434,766	$360,141,325	$359,704,079	$0	$437,247	$21,973,725	$21,961,618	$0	$12,107
Less: Acummulated Provision for Depreciation														
Steam Production	BIP	63	$124,020,020	$124,020,020	$0	$0	$93,481,722	$93,481,722	$0	$0	$5,062,338	$5,062,338	$0	$0
Hydraulic Production	BIP	63	$2,362,200	$2,362,200	$0	$0	$1,780,540	$1,780,540	$0	$0	$96,422	$96,422	$0	$0
Other Production	BIP	63	$20,265,248	$20,265,248	$0	$0	$15,275,198	$15,275,198	$0	$0	$827,201	$827,201	$0	$0
Transmission - Kentucky System Property	Trans	38	$18,431,693	$18,431,693	$0	$0	$9,611,804	$9,611,804	$0	$0	$617,661	$617,661	$0	$0
Transmission - Virginia Property	Trans	38	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transmission - FERC	Trans	38	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution	Distplt	37	$23,762,005	$23,316,042	$0	$445,962	$135,908	$0	$0	$135,908	$672,916	$669,153	$0	$3,763
General Plant	PT&D	35	$9,423,583	$9,400,026	$0	$23,557	$5,931,687	$5,924,509	$0	$7,179	$361,653	$361,454	$0	$199
Intangible Plant	PT&D	35	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Accumulated Depreciation			$198,264,749	$197,795,230	$0	$469,519	$126,216,858	$126,073,772	$0	$143,086	$7,638,191	$7,634,229	$0	$3,962
Net Utility Plant			$374,667,586	$373,702,339	$0	$965,247	$233,924,467	$233,630,307	$0	$294,160	$14,335,534	$14,327,388	$0	$8,145
Working Capital														
Cash Working Capital - Operation and Maintenance Expenses	OMLPP	57	$12,450,389	$3,293,024	$8,986,881	$170,484	$8,855,400	$1,947,689	$6,886,166	$21,546	$509,655	$125,941	$383,196	$518
Materials and Supplies	TPIS	39	$3,974,844	$3,964,895	$0	$9,949	$2,501,476	$2,498,444	$0	$3,032	$152,536	$152,452	$0	$84
Prepayments	TPIS	39	$1,323,044	$1,319,732	$0	$3,312	$832,627	$831,618	$0	$1,009	$50,772	$50,744	$0	$28
Fuel Stock	Energy	2	$3,795,993	$0	$3,795,993	$0	$2,973,219	$0	$2,973,219	$0	$162,544	$0	$162,544	$0
Total Working Capital			$21,544,270	$8,577,651	$12,782,874	$183,745	$15,162,722	$5,277,751	$9,859,384	$25,587	$875,508	$329,138	$545,740	$629
Emission Allowance			$0				$0				$0			
Deferred Debits														
Service Pension Cost			$0				$0				$0			
Accumulated Deferred Income Tax	TPIS	39	$84,617,161	$84,405,362	$0	$211,799	$53,251,847	$53,187,301	$0	$64,546	$3,247,222	$3,245,435	$0	$1,787
Total Production Plant	Prod	36	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Transmission Plant	Trans	38	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Distribution Plant	Distplt	37	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total General Plant	PT&D	35	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Accumulated Deferred Income Tax			$84,617,161	$84,405,362	$0	$211,799	$53,251,847	$53,187,301	$0	$64,546	$3,247,222	$3,245,435	$0	$1,787
Accumulated Deferred Investment Tax Credits														
Production	Prod	36	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transmission			$0				$0				$0			
Transmission VA			$0				$0				$0			
Distribution VA			$0				$0				$0			
Distribution Plant KY,FERC & TN			$0				$0				$0			
General			$0				$0				$0			
Total Accum. Deferred Investment Tax Credits			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Deferred Debits			$84,617,161	$84,405,362	$0	$211,799	$53,251,847	$53,187,301	$0	$64,546	$3,247,222	$3,245,435	$0	$1,787
Less: Customer Advances	Dlines	40	$76,647	$75,325	$0	$1,322	$0	$0	$0	$0	$2,529	$2,524	$0	$5
Less: Asset Retirement Obligations			$0				$0				$0			
Net Rate Base			$311,518,048	$297,799,303	$12,782,874	$935,871	$195,835,342	$185,720,757	$9,859,384	$255,202	$11,961,290	$11,408,568	$545,740	$6,982

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

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

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

Description	Allocation Factor Name	No	Outdoor Sports Lighting (OSL) Total	Demand	Energy	Customer	Electric Vehicle Charging (EV) Total	Demand	Energy	Customer	Solar Share (SSP) Total	Demand	Energy	Customer	Business Solar (BS) Total	Demand	Energy	Customer
General Plant																		
Total General Plant	PT&D	35	$85	$76	$0	$9	$90	$27	$0	$63	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL COMMON PLANT	PT&D	35	$931	$834	$0	$97	$991	$299	$0	$692	$0	$0	$0	$0	$0	$0	$0	$0
105 PLANT HELD FOR FUTURE USE - PRODUCTION	Prod	36	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
105 PLANT HELD FOR FUTURE USE - DISTRIBUTION	Distplt	37	$21	$17	$0	$4	$31	$2	$0	$29	$0	$0	$0	$0	$0	$0	$0	$0
105 PLANT HELD FOR FUTURE USE - GENERAL			$0				$0				$0				$0			
OTHER			$0				$0				$0				$0			
Total Plant in Service			$25,352	$22,720	$0	$2,633	$27,004	$8,145	$0	$18,858	$0	$0	$0	$0	$0	$0	$0	$0
Construction Work in Progress (CWIP)																		
CWIP Production	Prod	36	$16	$16	$0	$0	$28	$28	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
CWIP Transmission	Trans	38	$304	$304	$0	$0	$30	$30	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
CWIP Distribution Plant	Distplt	37	$122	$99	$0	$24	$180	$10	$0	$170	$0	$0	$0	$0	$0	$0	$0	$0
CWIP General Plant	PT&D	35	$46	$41	$0	$5	$49	$15	$0	$34	$0	$0	$0	$0	$0	$0	$0	$0
RWIP			$0				$0				$0				$0			
Total Construction Work in Progress			$488	$460	$0	$29	$288	$83	$0	$204	$0	$0	$0	$0	$0	$0	$0	$0
Total Utility Plant			$25,841	$23,180	$0	$2,661	$27,291	$8,228	$0	$19,063	$0	$0	$0	$0	$0	$0	$0	$0
Less: Acummulated Provision for Depreciation																		
Steam Production	BIP	63	$1,002	$1,002	$0	$0	$1,789	$1,789	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Hydraulic Production	BIP	63	$19	$19	$0	$0	$34	$34	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other Production	BIP	63	$164	$164	$0	$0	$292	$292	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transmission - Kentucky System Property	Trans	38	$2,547	$2,547	$0	$0	$255	$255	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transmission - Virginia Property	Trans	38	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transmission - FERC	Trans	38	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution	Distplt	37	$4,256	$3,429	$0	$827	$6,269	$343	$0	$5,925	$0	$0	$0	$0	$0	$0	$0	$0
General Plant	PT&D	35	$421	$377	$0	$44	$448	$135	$0	$313	$0	$0	$0	$0	$0	$0	$0	$0
Intangible Plant	PT&D	35	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Accumulated Depreciation			$8,409	$7,538	$0	$871	$9,087	$2,849	$0	$6,238	$0	$0	$0	$0	$0	$0	$0	$0
Net Utility Plant			$17,432	$15,642	$0	$1,790	$18,204	$5,380	$0	$12,825	$0	$0	$0	$0	$0	$0	$0	$0
Working Capital																		
Cash Working Capital - Operation and Maintenance Expenses	OMLPP	57	$383	$194	$79	$111	$537	$47	$127	$363	$0	$0	$0	$0	$0	$0	$0	$0
Materials and Supplies	TPIS	39	$178	$159	$0	$18	$189	$57	$0	$132	$0	$0	$0	$0	$0	$0	$0	$0
Prepayments	TPIS	39	$59	$53	$0	$6	$63	$19	$0	$44	$0	$0	$0	$0	$0	$0	$0	$0
Fuel Stock	Energy	2	$34	$0	$34	$0	$54	$0	$54	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Working Capital			$654	$406	$113	$135	$843	$124	$180	$539	$0	$0	$0	$0	$0	$0	$0	$0
Emission Allowance			$0				$0				$0				$0			
Deferred Debits																		
Service Pension Cost			$0				$0				$0				$0			
Accumulated Deferred Income Tax	TPIS	39	$3,783	$3,390	$0	$393	$4,029	$1,215	$0	$2,814	$0	$0	$0	$0	$0	$0	$0	$0
Total Production Plant	Prod	36	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Transmission Plant	Trans	38	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Distribution Plant	Distplt	37	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total General Plant	PT&D	35	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Accumulated Deferred Income Tax			$3,783	$3,390	$0	$393	$4,029	$1,215	$0	$2,814	$0	$0	$0	$0	$0	$0	$0	$0
Accumulated Deferred Investment Tax Credits																		
Production	Prod	36	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transmission			$0				$0				$0				$0			
Transmission VA			$0				$0				$0				$0			
Distribution VA			$0				$0				$0				$0			
Distribution Plant KY,FERC & TN			$0				$0				$0				$0			
General			$0				$0				$0				$0			
Total Accum. Deferred Investment Tax Credits			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Deferred Debits			$3,783	$3,390	$0	$393	$4,029	$1,215	$0	$2,814	$0	$0	$0	$0	$0	$0	$0	$0
Less: Customer Advances	Dlines	40	$15	$12	$0	$3	$35	$1	$0	$34	$0	$0	$0	$0	$0	$0	$0	$0
Less: Asset Retirement Obligations			$0				$0				$0				$0			
Net Rate Base			$14,288	$12,645	$113	$1,530	$14,983	$4,287	$180	$10,516	$0	$0	$0	$0	$0	$0	$0	$0

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

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

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

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

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

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

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

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

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

Description	Allocation Factor Name	No	Outdoor Sports Lighting (OSL) Total	Demand	Energy	Customer	Electric Vehicle Charging (EV) Total	Demand	Energy	Customer	Solar Share (SSP) Total	Demand	Energy	Customer	Business Solar (BS) Total	Demand	Energy	Customer
Operation and Maintenance Expenses																		
Steam Power Generation Operation Expenses																		
500 OPERATION SUPERVISION & ENGINEERING	LBSUB1	41	$5	$4	$1	$0	$9	$8	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0
501 FUEL	Time Diff.	64	$254	$0	$254	$0	$411	$0	$411	$0	$0	$0	$0	$0	$0	$0	$0	$0
502 STEAM EXPENSES	Acct 502	59	$17	$17	$0	$0	$30	$30	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
505 ELECTRIC EXPENSES	Acct 503	60	$2	$2	$0	$0	$4	$4	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
506 MISC. STEAM POWER EXPENSES	Prod	36	$15	$15	$0	$0	$27	$27	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
507 RENTS			$0				$0				$0				$0			
509 ALLOWANCES			$0				$0				$0				$0			
Total Steam Power Operation Expenses			$293	$38	$255	$0	$480	$68	$412	$0	$0	$0	$0	$0	$0	$0	$0	$0
Steam Power Generation Maintenance Expenses																		
510 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB2	42	$8	$0	$8	$0	$13	$0	$13	$0	$0	$0	$0	$0	$0	$0	$0	$0
511 MAINTENANCE OF STRUCTURES	Prod	36	$3	$3	$0	$0	$6	$6	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
512 MAINTENANCE OF BOILER PLANT	Energy	2	$35	$0	$35	$0	$56	$0	$56	$0	$0	$0	$0	$0	$0	$0	$0	$0
513 MAINTENANCE OF ELECTRIC PLANT	Energy	2	$14	$0	$14	$0	$23	$0	$23	$0	$0	$0	$0	$0	$0	$0	$0	$0
514 MAINTENANCE OF MISC STEAM PLANT	Energy	2	$2	$0	$2	$0	$3	$0	$3	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Steam Power Generation Maintenance Expense			$63	$3	$59	$0	$100	$6	$94	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Steam Power Generation Expense			$355	$41	$314	$0	$580	$74	$506	$0	$0	$0	$0	$0	$0	$0	$0	$0
Hydraulic Power Generation Operation Expenses																		
535 OPERATION SUPERVISION & ENGINEERING	LBSUB3	43	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
536 WATER FOR POWER	Prod	36	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
537 HYDRAULIC EXPENSES	Prod	36	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
538 ELECTRIC EXPENSES	Prod	36	$0	$0	$0	$0	$1	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
539 MISC. HYDRAULIC POWER EXPENSES	Prod	36	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
540 RENTS	Prod	36	$1	$1	$0	$0	$1	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Hydraulic Power Operation Expenses			$1	$1	$0	$0	$2	$2	$0	$0	$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	$0	$0	$0	$0	$0	$0	$0	$0
542 MAINTENANCE OF STRUCTURES	Prod	36	$0	$0	$0	$0	$1	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	Prod	36	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
544 MAINTENANCE OF ELECTRIC PLANT	Energy	2	$0	$0	$0	$0	$1	$0	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0
545 MAINTENANCE OF MISC HYDRAULIC PLANT	Energy	2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Hydraulic Power Generation Maint. Expense			$1	$0	$0	$0	$2	$1	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Hydraulic Power Generation Expense			$2	$2	$0	$0	$4	$3	$1	$0	$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	$0	$0	$0	$0	$0	$0	$0	$0
547 FUEL	Time Diff.	64	$44	$0	$44	$0	$71	$0	$71	$0	$0	$0	$0	$0	$0	$0	$0	$0
548 GENERATION EXPENSE	Prod	36	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
549 MISC OTHER POWER GENERATION	Prod	36	$2	$2	$0	$0	$3	$3	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
550 RENTS	Prod	36	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Other Power Generation Expenses			$46	$2	$44	$0	$75	$4	$71	$0	$0	$0	$0	$0	$0	$0	$0	$0

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Description	Allocation Factor Name	Allocation Factor No	Rate TOD (Secondary) Total	Demand	Energy	Customer	Rate RTS (Transmission) Total	Demand	Energy	Customer	Special Contract (Customer) Total	Demand	Energy	Customer
Administrative and General Expense														
920 ADMIN. & GEN. SALARIES-	LBSUB7	49	$2,220,056	$1,324,903	$817,659	$77,493	$1,459,281	$816,863	$640,433	$1,985	$86,180	$51,102	$35,012	$66
921 OFFICE SUPPLIES AND EXPENSES	LBSUB7	49	$669,050	$399,281	$246,415	$23,354	$439,778	$246,175	$193,005	$598	$25,972	$15,401	$10,551	$20
922 ADMINISTRATIVE EXPENSES TRANSFERRED	LBSUB7	49	($449,320)	($268,149)	($165,487)	($15,684)	($295,346)	($165,326)	($129,618)	($402)	($17,442)	($10,343)	($7,086)	($13)
923 OUTSIDE SERVICES EMPLOYED	LBSUB7	49	$1,463,345	$873,307	$538,958	$51,080	$961,882	$538,434	$422,140	$1,308	$56,805	$33,684	$23,078	$43
924 PROPERTY INSURANCE	TUP	56	$650,015	$648,388	$0	$1,628	$408,595	$408,099	$0	$496	$24,930	$24,916	$0	$14
925 INJURIES AND DAMAGES - INSURAN	LBSUB7	49	$277,436	$165,570	$102,181	$9,684	$182,363	$102,082	$80,034	$248	$10,770	$6,386	$4,375	$8
926 EMPLOYEE BENEFITS	LBSUB7	49	$2,056,307	$1,227,180	$757,349	$71,778	$1,351,646	$756,612	$593,195	$1,839	$79,824	$47,333	$32,430	$61
928 REGULATORY COMMISSION FEES	TUP	56	$88,680	$88,458	$0	$222	$55,743	$55,676	$0	$68	$3,401	$3,399	$0	$2
929 DUPLICATE CHARGES	LBSUB7	49	($18,538)	($11,063)	($6,828)	($647)	($12,185)	($6,821)	($5,348)	($17)	($720)	($427)	($292)	($1)
930 MISCELLANEOUS GENERAL EXPENSES	LBSUB7	49	$219,019	$130,708	$80,666	$7,645	$143,965	$80,587	$63,182	$196	$8,502	$5,041	$3,454	$6
931 RENTS AND LEASES	PT&D	35	$162,894	$162,487	$0	$407	$102,534	$102,410	$0	$124	$6,251	$6,248	$0	$3
935 MAINTENANCE OF GENERAL PLANT	PT&D	35	$95,078	$94,840	$0	$238	$59,847	$59,775	$0	$72	$3,649	$3,647	$0	$2
Total Administrative and General Expense			$7,434,022	$4,835,911	$2,370,914	$227,197	$4,858,105	$2,994,566	$1,857,023	$6,516	$288,122	$186,389	$101,522	$211
Total Operation and Maintenance Expenses			$65,006,903	$18,606,933	$45,577,839	$822,131	$46,561,858	$11,496,005	$34,961,950	$103,903	$2,671,251	$724,934	$1,943,821	$2,496
Operation and Maintenance Expenses Less Purchase Power			$60,039,932	$15,880,059	$43,337,741	$822,131	$42,703,697	$9,392,405	$33,207,389	$103,903	$2,457,727	$607,331	$1,847,900	$2,496
Labor Expenses														
Labor - Steam Power Generation Operation Expenses														
500 OPERATION SUPERVISION & ENGINEERING	LBSUB1	41	$425,222	$370,561	$54,661	$0	$322,129	$279,315	$42,813	$0	$17,466	$15,126	$2,341	$0
501 FUEL	Energy	2	$182,281	$0	$182,281	$0	$142,772	$0	$142,772	$0	$7,805	$0	$7,805	$0
502 STEAM EXPENSES	Prod	36	$768,985	$768,985	$0	$0	$579,633	$579,633	$0	$0	$31,389	$31,389	$0	$0
505 ELECTRIC EXPENSES	Prod	36	$215,241	$215,241	$0	$0	$162,241	$162,241	$0	$0	$8,786	$8,786	$0	$0
506 MISC. STEAM POWER EXPENSES	Prod	36	$251,500	$251,500	$0	$0	$189,571	$189,571	$0	$0	$10,266	$10,266	$0	$0
507 RENTS			$0				$0				$0			
Total Steam Power Operation Expenses			$1,843,229	$1,606,287	$236,942	$0	$1,396,345	$1,210,760	$185,585	$0	$75,712	$65,567	$10,146	$0
Labor - Steam Power Generation Maintenance Expenses														
510 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB2	42	$630,783	$2,431	$628,353	$0	$493,991	$1,832	$492,158	$0	$27,005	$99	$26,906	$0
511 MAINTENANCE OF STRUCTURES	Prod	36	$3,412	$3,412	$0	$0	$2,572	$2,572	$0	$0	$139	$139	$0	$0
512 MAINTENANCE OF BOILER PLANT	Energy	2	$506,116	$0	$506,116	$0	$396,417	$0	$396,417	$0	$21,672	$0	$21,672	$0
513 MAINTENANCE OF ELECTRIC PLANT	Energy	2	$362,411	$0	$362,411	$0	$283,859	$0	$283,859	$0	$15,518	$0	$15,518	$0
514 MAINTENANCE OF MISC STEAM PLANT	Energy	2	$13,598	$0	$13,598	$0	$10,651	$0	$10,651	$0	$582	$0	$582	$0
Total Steam Power Generation Maintenance Expense			$1,516,321	$5,843	$1,510,478	$0	$1,187,489	$4,404	$1,183,085	$0	$64,917	$238	$64,678	$0
Total Steam Power Generation Expense			$3,359,550	$1,612,130	$1,747,420	$0	$2,583,834	$1,215,164	$1,368,670	$0	$140,629	$65,805	$74,824	$0
Labor - Hydraulic Power Generation Operation Expenses														
535 OPERATION SUPERVISION & ENGINEERING	LBSUB3	43	$10,442	$10,442	$0	$0	$7,870	$7,870	$0	$0	$426	$426	$0	$0
536 WATER FOR POWER			$0				$0				$0			
537 HYDRAULIC EXPENSES			$0				$0				$0			
538 ELECTRIC EXPENSES	Prod	36	$29,454	$29,454	$0	$0	$22,201	$22,201	$0	$0	$1,202	$1,202	$0	$0
539 MISC. HYDRAULIC POWER EXPENSES			$0				$0				$0			
540 RENTS			$0				$0				$0			
Total Hydraulic Power Operation Expenses			$39,895	$39,895	$0	$0	$30,072	$30,072	$0	$0	$1,628	$1,628	$0	$0
Labor - Hydraulic Power Generation Maintenance Expenses														
541 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB4	44	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
542 MAINTENANCE OF STRUCTURES	Prod	36	$5,635	$5,635	$0	$0	$4,247	$4,247	$0	$0	$230	$230	$0	$0
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	Prod	36	$4,024	$4,024	$0	$0	$3,033	$3,033	$0	$0	$164	$164	$0	$0
544 MAINTENANCE OF ELECTRIC PLANT	Energy	2	$8,260	$0	$8,260	$0	$6,470	$0	$6,470	$0	$354	$0	$354	$0
545 MAINTENANCE OF MISC HYDRAULIC PLANT	Energy	2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Hydraulic Power Generation Maint. Expense			$17,920	$9,659	$8,260	$0	$13,751	$7,281	$6,470	$0	$748	$394	$354	$0
Total Hydraulic Power Generation Expense			$57,815	$49,555	$8,260	$0	$43,822	$37,353	$6,470	$0	$2,376	$2,023	$354	$0
Labor - Other Power Generation Operation Expense														
546 OPERATION SUPERVISION & ENGINEERING	Prod	36	$12,992	$12,992	$0	$0	$9,793	$9,793	$0	$0	$530	$530	$0	$0
547 FUEL	Energy	2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
548 GENERATION EXPENSE	Prod	36	$18,719	$18,719	$0	$0	$14,109	$14,109	$0	$0	$764	$764	$0	$0
549 MISC OTHER POWER GENERATION	Prod	36	$83,786	$83,786	$0	$0	$63,154	$63,154	$0	$0	$3,420	$3,420	$0	$0
550 RENTS			$0				$0				$0			
Total Other Power Generation Expenses			$115,496	$115,496	$0	$0	$87,057	$87,057	$0	$0	$4,714	$4,714	$0	$0
Labor -Other Power Generation Maintenance Expense														
551 MAINTENANCE SUPERVISION & ENGINEERING	Prod	36	$19,249	$19,249	$0	$0	$14,510	$14,510	$0	$0	$786	$786	$0	$0
552 MAINTENANCE OF STRUCTURES	Prod	36	$9,246	$9,246	$0	$0	$6,970	$6,970	$0	$0	$377	$377	$0	$0
553 MAINTENANCE OF GENERATING & ELEC PLANT	Prod	36	$40,590	$40,590	$0	$0	$30,595	$30,595	$0	$0	$1,657	$1,657	$0	$0
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	Prod	36	$34,330	$34,330	$0	$0	$25,876	$25,876	$0	$0	$1,401	$1,401	$0	$0
Total Other Power Generation Maintenance Expense			$103,415	$103,415	$0	$0	$77,951	$77,951	$0	$0	$4,221	$4,221	$0	$0
Total Other Power Generation Expense			$218,911	$218,911	$0	$0	$165,007	$165,007	$0	$0	$8,936	$8,936	$0	$0
Total Production Expense			$3,636,276	$1,880,596	$1,755,680	$0	$2,792,664	$1,417,524	$1,375,140	$0	$151,941	$76,764	$75,178	$0

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

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

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

Description	Allocation Factor Name	Allocation Factor No	Outdoor Sports Lighting (OSL) Total	OSL Demand	OSL Energy	OSL Customer	Electric Vehicle Charging (EV) Total	EV Demand	EV Energy	EV Customer	Solar Share (SSP) Total	SSP Demand	SSP Energy	SSP Customer	Business Solar (BS) Total	BS Demand	BS Energy	BS Customer
Administrative and General Expense																		
920 ADMIN. & GEN. SALARIES-	LBSUB7	49	$109	$62	$7	$39	$184	$19	$12	$154	$0	$0	$0	$0	$0	$0	$0	$0
921 OFFICE SUPPLIES AND EXPENSES	LBSUB7	49	$33	$19	$2	$12	$56	$6	$3	$46	$0	$0	$0	$0	$0	$0	$0	$0
922 ADMINISTRATIVE EXPENSES TRANSFERRED	LBSUB7	49	($22)	($13)	($1)	($8)	($37)	($4)	($2)	($31)	$0	$0	$0	$0	$0	$0	$0	$0
923 OUTSIDE SERVICES EMPLOYED	LBSUB7	49	$72	$41	$5	$26	$122	$13	$8	$101	$0	$0	$0	$0	$0	$0	$0	$0
924 PROPERTY INSURANCE	TUP	56	$29	$26	$0	$3	$31	$9	$0	$22	$0	$0	$0	$0	$0	$0	$0	$0
925 INJURIES AND DAMAGES - INSURAN	LBSUB7	49	$14	$8	$1	$5	$23	$2	$1	$19	$0	$0	$0	$0	$0	$0	$0	$0
926 EMPLOYEE BENEFITS	LBSUB7	49	$101	$58	$7	$36	$171	$18	$11	$142	$0	$0	$0	$0	$0	$0	$0	$0
928 REGULATORY COMMISSION FEES	TUP	56	$4	$4	$0	$0	$4	$1	$0	$3	$0	$0	$0	$0	$0	$0	$0	$0
929 DUPLICATE CHARGES	LBSUB7	49	($1)	($1)	($0)	($0)	($2)	($0)	($0)	($1)	$0	$0	$0	$0	$0	$0	$0	$0
930 MISCELLANEOUS GENERAL EXPENSES	LBSUB7	49	$11	$6	$1	$4	$18	$2	$1	$15	$0	$0	$0	$0	$0	$0	$0	$0
931 RENTS AND LEASES	PT&D	35	$7	$7	$0	$1	$8	$2	$0	$5	$0	$0	$0	$0	$0	$0	$0	$0
935 MAINTENANCE OF GENERAL PLANT	PT&D	35	$4	$4	$0	$0	$5	$1	$0	$3	$0	$0	$0	$0	$0	$0	$0	$0
Total Administrative and General Expense			$360	$221	$21	$117	$582	$70	$34	$479	$0	$0	$0	$0	$0	$0	$0	$0
Total Operation and Maintenance Expenses			$1,890	$957	$400	$534	$2,661	$267	$643	$1,751	$0	$0	$0	$0	$0	$0	$0	$0
Operation and Maintenance Expenses Less Purchase Power			$1,849	$936	$380	$534	$2,591	$229	$611	$1,751	$0	$0	$0	$0	$0	$0	$0	$0
<u>Labor Expenses</u>																		
Labor - Steam Power Generation Operation Expenses																		
500 OPERATION SUPERVISION & ENGINEERING	LBSUB1	41	$3	$3	$0	$0	$6	$5	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0
501 FUEL	Energy	2	$2	$0	$2	$0	$3	$0	$3	$0	$0	$0	$0	$0	$0	$0	$0	$0
502 STEAM EXPENSES	Prod	36	$6	$6	$0	$0	$11	$11	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
505 ELECTRIC EXPENSES	Prod	36	$2	$2	$0	$0	$3	$3	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
506 MISC. STEAM POWER EXPENSES	Prod	36	$2	$2	$0	$0	$4	$4	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
507 RENTS			$0				$0				$0				$0			
Total Steam Power Operation Expenses			$15	$13	$2	$0	$27	$23	$3	$0	$0	$0	$0	$0	$0	$0	$0	$0
Labor - Steam Power Generation Maintenance Expenses																		
510 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB2	42	$6	$0	$6	$0	$9	$0	$9	$0	$0	$0	$0	$0	$0	$0	$0	$0
511 MAINTENANCE OF STRUCTURES	Prod	36	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
512 MAINTENANCE OF BOILER PLANT	Energy	2	$5	$0	$5	$0	$7	$0	$7	$0	$0	$0	$0	$0	$0	$0	$0	$0
513 MAINTENANCE OF ELECTRIC PLANT	Energy	2	$3	$0	$3	$0	$5	$0	$5	$0	$0	$0	$0	$0	$0	$0	$0	$0
514 MAINTENANCE OF MISC STEAM PLANT	Energy	2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Steam Power Generation Maintenance Expense			$14	$0	$14	$0	$21	$0	$21	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Steam Power Generation Expense			$29	$13	$16	$0	$48	$23	$25	$0	$0	$0	$0	$0	$0	$0	$0	$0
Labor - Hydraulic Power Generation Operation Expenses																		
535 OPERATION SUPERVISION & ENGINEERING	LBSUB3	43	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
536 WATER FOR POWER			$0				$0				$0				$0			
537 HYDRAULIC EXPENSES			$0				$0				$0				$0			
538 ELECTRIC EXPENSES	Prod	36	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
539 MISC. HYDRAULIC POWER EXPENSES			$0				$0				$0				$0			
540 RENTS			$0				$0				$0				$0			
Total Hydraulic Power Operation Expenses			$0	$0	$0	$0	$1	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Labor - Hydraulic Power Generation Maintenance Expenses																		
541 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB4	44	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
542 MAINTENANCE OF STRUCTURES	Prod	36	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	Prod	36	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
544 MAINTENANCE OF ELECTRIC PLANT	Energy	2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
545 MAINTENANCE OF MISC HYDRAULIC PLANT	Energy	2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Hydraulic Power Generation Maint. Expense			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Hydraulic Power Generation Expense			$0	$0	$0	$0	$1	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Labor - Other Power Generation Operation Expense																		
546 OPERATION SUPERVISION & ENGINEERING	Prod	36	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
547 FUEL	Energy	2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
548 GENERATION EXPENSE	Prod	36	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
549 MISC OTHER POWER GENERATION	Prod	36	$1	$1	$0	$0	$1	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
550 RENTS			$0				$0				$0				$0			
Total Other Power Generation Expenses			$1	$1	$0	$0	$2	$2	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Labor -Other Power Generation Maintenance Expense																		
551 MAINTENANCE SUPERVISION & ENGINEERING	Prod	36	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
552 MAINTENANCE OF STRUCTURES	Prod	36	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
553 MAINTENANCE OF GENERATING & ELEC PLANT	Prod	36	$0	$0	$0	$0	$1	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	Prod	36	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Other Power Generation Maintenance Expense			$1	$1	$0	$0	$1	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Other Power Generation Expense			$2	$2	$0	$0	$3	$3	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Production Expense			$31	$15	$16	$0	$52	$27	$25	$0	$0	$0	$0	$0	$0	$0	$0	$0

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

	Allocation Factor		Total LGE - Electric				Residential (RS)				General Service (GS)			
Description	Name	No	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer	Total	Demand	Energy	Customer
Labor - Purchased Power														
555 PURCHASED POWER			$0	$0	$0	$0	$0				$0			
556 SYSTEM CONTROL AND LOAD DISPATCH	Prod	36	$1,351,005	$1,351,005	$0	$0	$502,681	$502,681	$0	$0	$146,951	$146,951	$0	$0
557 OTHER EXPENSES			$0	$0	$0	$0	$0				$0			
Total Purchased Power Labor			$1,351,005	$1,351,005	$0	$0	$502,681	$502,681	$0	$0	$146,951	$146,951	$0	$0
Labor Expenses (Continued)														
Transmission Labor Expenses														
560 OPERATION SUPERVISION AND ENG	Trans	38	$884,644	$884,644	$0	$0	$418,542	$418,542	$0	$0	$102,237	$102,237	$0	$0
561 LOAD DISPATCHING	Trans	38	$1,915,335	$1,915,335	$0	$0	$906,182	$906,182	$0	$0	$221,352	$221,352	$0	$0
562 STATION EXPENSES	Trans	38	$390,519	$390,519	$0	$0	$184,762	$184,762	$0	$0	$45,132	$45,132	$0	$0
563 OVERHEAD LINE EXPENSES	Trans	38	$12,872	$12,872	$0	$0	$6,090	$6,090	$0	$0	$1,488	$1,488	$0	$0
566 MISC. TRANSMISSION EXPENSES	Trans	38	$110,681	$110,681	$0	$0	$52,365	$52,365	$0	$0	$12,791	$12,791	$0	$0
568 MAINTENACE SUPERVISION AND ENG	Trans	38	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
570 MAINT OF STATION EQUIPMENT	Trans	38	$687,585	$687,585	$0	$0	$325,310	$325,310	$0	$0	$79,463	$79,463	$0	$0
571 MAINT OF OVERHEAD LINES	Trans	38	$170,496	$170,496	$0	$0	$80,665	$80,665	$0	$0	$19,704	$19,704	$0	$0
572 UNDERGROUND LINES	Trans	38	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
573 MISC PLANT	Trans	38	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Transmission Labor Expenses			$4,172,132	$4,172,132	$0	$0	$1,973,917	$1,973,917	$0	$0	$482,165	$482,165	$0	$0
Distribution Operation Labor Expense														
580 OPERATION SUPERVISION AND ENGI	FO23	54	$951,702	$303,190	$0	$648,512	$711,217	$163,530	$0	$547,687	$110,224	$36,844	$0	$73,381
581 LOAD DISPATCHING	Acct362	50	$147,043	$147,043	$0	$0	$73,481	$73,481	$0	$0	$17,949	$17,949	$0	$0
582 STATION EXPENSES	Acct362	50	$886,395	$886,395	$0	$0	$442,954	$442,954	$0	$0	$108,200	$108,200	$0	$0
583 OVERHEAD LINE EXPENSES	Acct365	51	$2,177,118	$783,980	$0	$1,393,138	$1,658,922	$451,467	$0	$1,207,455	$240,531	$95,485	$0	$145,046
584 UNDERGROUND LINE EXPENSES	Acct367	52	$377,223	$151,417	$0	$225,806	$275,766	$80,333	$0	$195,433	$41,943	$18,466	$0	$23,477
585 STREET LIGHTING EXPENSE			$0	$0	$0	$0	$0				$0			
586 METER EXPENSES	C02	28	$3,140,532	$0	$0	$3,140,532	$2,705,008	$0	$0	$2,705,008	$385,258	$0	$0	$385,258
586 METER EXPENSES - LOAD MANAGEMENT			$0	$0	$0	$0	$0				$0			
587 CUSTOMER INSTALLATIONS EXPENSE			$0	$0	$0	$0	$0				$0			
588 MISCELLANEOUS DISTRIBUTION EXP	Distplt	37	$1,500,244	$652,589	$0	$847,655	$993,154	$365,667	$0	$627,488	$159,133	$78,456	$0	$80,677
589 RENTS			$0	$0	$0	$0	$0				$0			
Total Distribution Operation Labor Expense			$9,180,257	$2,924,615	$0	$6,255,642	$6,860,504	$1,577,432	$0	$5,283,072	$1,063,239	$355,399	$0	$707,839
Distribution Maintenance Labor Expense														
590 MAINTENANCE SUPERVISION AND EN			$0	$0	$0	$0	$0				$0			
591 MAINTENANCE OF STRUCTURES			$0	$0	$0	$0	$0				$0			
592 MAINTENANCE OF STATION EQUIPME	Acct362	50	$374,744	$374,744	$0	$0	$187,269	$187,269	$0	$0	$45,744	$45,744	$0	$0
593 MAINTENANCE OF OVERHEAD LINES	Acct365	51	$1,642,806	$591,574	$0	$1,051,232	$1,251,787	$340,667	$0	$911,120	$181,499	$72,051	$0	$109,449
594 MAINTENANCE OF UNDERGROUND LIN	Acct367	52	$619,769	$248,775	$0	$370,994	$453,077	$131,985	$0	$321,093	$68,911	$30,340	$0	$38,571
595 MAINTENANCE OF LINE TRANSFORME	Acct368	53	$72,618	$46,627	$0	$25,991	$54,740	$32,256	$0	$22,483	$7,856	$5,155	$0	$2,701
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS			$5,976	$0	$0	$5,976	$0				$0			
597 MAINTENANCE OF METERS			$0	$0	$0	$0	$0				$0			
598 MAINTENANCE OF MISC DISTR PLANT	Distplt	37	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Distribution Maintenance Labor Expense			$2,715,913	$1,261,721	$0	$1,454,192	$1,946,873	$692,178	$0	$1,254,696	$304,011	$153,289	$0	$150,721
Total Distribution Operation and Maintenance Labor Expenses			$11,896,170	$4,186,336	$0	$7,709,834	$8,807,377	$2,269,609	$0	$6,537,768	$1,367,249	$508,689	$0	$858,560
Transmission and Distribution Labor Expenses			$16,068,302	$8,358,468	$0	$7,709,834	$10,781,294	$4,243,527	$0	$6,537,768	$1,849,415	$990,854	$0	$858,560
Production, Transmission and Distribution Labor Expenses			$49,525,423	$26,461,928	$15,353,661	$7,709,834	$23,036,015	$10,979,449	$5,518,798	$6,537,768	$5,450,147	$2,959,995	$1,631,591	$858,560
Customer Accounts Expense														
901 SUPERVISION/CUSTOMER ACCTS	Cust05	6	$1,093,166	$0	$0	$1,093,166	$810,807	$0	$0	$810,807	$194,797	$0	$0	$194,797
902 METER READING EXPENSES	Cust05	6	$370,757	$0	$0	$370,757	$274,992	$0	$0	$274,992	$66,067	$0	$0	$66,067
903 RECORDS AND COLLECTION	Cust05	6	$3,518,496	$0	$0	$3,518,496	$2,609,686	$0	$0	$2,609,686	$626,981	$0	$0	$626,981
904 UNCOLLECTIBLE ACCOUNTS			$0	$0	$0	$0	$0				$0			
905 MISC CUST ACCOUNTS			$0	$0	$0	$0	$0				$0			
Total Customer Accounts Labor Expense			$4,982,419	$0	$0	$4,982,419	$3,695,486	$0	$0	$3,695,486	$887,846	$0	$0	$887,846
Customer Service Expense														
907 SUPERVISION	Cust05	6	$145,428	$0	$0	$145,428	$107,865	$0	$0	$107,865	$25,915	$0	$0	$25,915
908 CUSTOMER ASSISTANCE EXPENSES	Cust05	6	$617,471	$0	$0	$617,471	$457,982	$0	$0	$457,982	$110,031	$0	$0	$110,031
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT			$0	$0	$0	$0	$0				$0			
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	$322,553	$0	$0	$322,553	$239,239	$0	$0	$239,239	$57,477	$0	$0	$57,477
911 DEMONSTRATION AND SELLING EXP			$0	$0	$0	$0	$0				$0			
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			$1,085,452	$0	$0	$1,085,452	$805,085	$0	$0	$805,085	$193,423	$0	$0	$193,423
Sub-Total Labor Exp			$55,593,293	$26,461,928	$15,353,661	$13,777,705	$27,536,586	$10,979,449	$5,518,798	$11,038,339	$6,531,415	$2,959,995	$1,631,591	$1,939,829
Administrative and General Expense														

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

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

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

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

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

Description	Allocation Factor Name	No	Street Lighting (RLS, LS) Total	Demand	Energy	Customer	Street Lighting (LE) Total	Demand	Energy	Customer	Traffic Street Lighting (TE) Total	Demand	Energy	Customer
Labor - Purchased Power														
555 PURCHASED POWER			$0				$0				$0			
556 SYSTEM CONTROL AND LOAD DISPATCH	Prod	36	$10,272	$10,272	$0	$0	$358	$358	$0	$0	$361	$361	$0	$0
557 OTHER EXPENSES			$0				$0				$0			
Total Purchased Power Labor			$10,272	$10,272	$0	$0	$358	$358	$0	$0	$361	$361	$0	$0
Labor Expenses (Continued)														
Transmission Labor Expenses														
560 OPERATION SUPERVISION AND ENG	Trans	38	$7,172	$7,172	$0	$0	$250	$250	$0	$0	$115	$115	$0	$0
561 LOAD DISPATCHING	Trans	38	$15,529	$15,529	$0	$0	$541	$541	$0	$0	$248	$248	$0	$0
562 STATION EXPENSES	Trans	38	$3,166	$3,166	$0	$0	$110	$110	$0	$0	$51	$51	$0	$0
563 OVERHEAD LINE EXPENSES	Trans	38	$104	$104	$0	$0	$4	$4	$0	$0	$2	$2	$0	$0
566 MISC. TRANSMISSION EXPENSES	Trans	38	$897	$897	$0	$0	$31	$31	$0	$0	$14	$14	$0	$0
568 MAINTENACE SUPERVISION AND ENG	Trans	38	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
570 MAINT OF STATION EQUIPMENT	Trans	38	$5,575	$5,575	$0	$0	$194	$194	$0	$0	$89	$89	$0	$0
571 MAINT OF OVERHEAD LINES	Trans	38	$1,382	$1,382	$0	$0	$48	$48	$0	$0	$22	$22	$0	$0
572 UNDERGROUND LINES	Trans	38	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
573 MISC PLANT	Trans	38	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Transmission Labor Expenses			$33,826	$33,826	$0	$0	$1,178	$1,178	$0	$0	$541	$541	$0	$0
Distribution Operation Labor Expense														
580 OPERATION SUPERVISION AND ENGI	FO23	54	$21,934	$2,455	$0	$19,479	$98	$85	$0	$12	$114	$39	$0	$75
581 LOAD DISPATCHING	Acct362	50	$1,259	$1,259	$0	$0	$44	$44	$0	$0	$20	$20	$0	$0
582 STATION EXPENSES	Acct362	50	$7,591	$7,591	$0	$0	$264	$264	$0	$0	$121	$121	$0	$0
583 OVERHEAD LINE EXPENSES	Acct365	51	$38,413	$6,077	$0	$32,336	$269	$212	$0	$57	$452	$97	$0	$355
584 UNDERGROUND LINE EXPENSES	Acct367	52	$6,481	$1,247	$0	$5,234	$53	$43	$0	$9	$77	$20	$0	$58
585 STREET LIGHTING EXPENSE			$0				$0				$0			
586 METER EXPENSES	C02	28	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
586 METER EXPENSES - LOAD MANAGEMENT			$0				$0				$0			
587 CUSTOMER INSTALLATIONS EXPENSE			$0				$0				$0			
588 MISCELLANEOUS DISTRIBUTION EXP	Distplt	37	$135,899	$5,048	$0	$130,851	$213	$176	$0	$38	$314	$81	$0	$233
589 RENTS			$0				$0				$0			
Total Distribution Operation Labor Expense			$211,576	$23,676	$0	$187,900	$941	$825	$0	$116	$1,099	$379	$0	$720
Distribution Maintenance Labor Expense														
590 MAINTENANCE SUPERVISION AND EN			$0				$0				$0			
591 MAINTENANCE OF STRUCTURES			$0				$0				$0			
592 MAINTENANCE OF STATION EQUIPME	Acct362	50	$3,209	$3,209	$0	$0	$112	$112	$0	$0	$51	$51	$0	$0
593 MAINTENANCE OF OVERHEAD LINES	Acct365	51	$28,986	$4,586	$0	$24,400	$203	$160	$0	$43	$341	$73	$0	$268
594 MAINTENANCE OF UNDERGROUND LIN	Acct367	52	$10,648	$2,049	$0	$8,599	$87	$71	$0	$15	$127	$33	$0	$94
595 MAINTENANCE OF LINE TRANSFORME	Acct368	53	$849	$247	$0	$602	$10	$9	$0	$1	$11	$4	$0	$7
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS			$0				$5,976			$5,976	$0			
597 MAINTENANCE OF METERS			$0				$0				$0			
598 MAINTENANCE OF MISC DISTR PLANT	Distplt	37	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Distribution Maintenance Labor Expense			$43,692	$10,091	$0	$33,601	$6,387	$351	$0	$6,035	$531	$161	$0	$369
Total Distribution Operation and Maintenance Labor Expenses			$255,268	$33,767	$0	$221,501	$7,328	$1,176	$0	$6,151	$1,630	$540	$0	$1,090
Transmission and Distribution Labor Expenses			$289,094	$67,594	$0	$221,501	$8,506	$2,354	$0	$6,151	$2,170	$1,081	$0	$1,090
Production, Transmission and Distribution Labor Expenses			$561,672	$205,236	$134,936	$221,501	$18,000	$7,148	$4,700	$6,151	$11,385	$5,913	$4,383	$1,090
Customer Accounts Expense														
901 SUPERVISION/CUSTOMER ACCTS	Cust05	6	$21,713	$0	$0	$21,713	$38	$0	$0	$38	$239	$0	$0	$239
902 METER READING EXPENSES	Cust05	6	$7,364	$0	$0	$7,364	$13	$0	$0	$13	$81	$0	$0	$81
903 RECORDS AND COLLECTION	Cust05	6	$69,888	$0	$0	$69,888	$124	$0	$0	$124	$768	$0	$0	$768
904 UNCOLLECTIBLE ACCOUNTS			$0				$0				$0			
905 MISC CUST ACCOUNTS			$0				$0				$0			
Total Customer Accounts Labor Expense			$98,965	$0	$0	$98,965	$175	$0	$0	$175	$1,087	$0	$0	$1,087
Customer Service Expense														
907 SUPERVISION	Cust05	6	$2,889	$0	$0	$2,889	$5	$0	$0	$5	$32	$0	$0	$32
908 CUSTOMER ASSISTANCE EXPENSES	Cust05	6	$12,265	$0	$0	$12,265	$22	$0	$0	$22	$135	$0	$0	$135
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT			$0				$0				$0			
909 INFORMATIONAL AND INSTRUCTIONA			$0				$0				$0			
909 INFORM AND INSTRUC -LOAD MGMT			$0				$0				$0			
910 MISCELLANEOUS CUSTOMER SERVICE	Cust05	6	$6,407	$0	$0	$6,407	$11	$0	$0	$11	$70	$0	$0	$70
911 DEMONSTRATION AND SELLING EXP			$0				$0				$0			
912 DEMONSTRATION AND SELLING EXP			$0				$0				$0			
913 WATER HEATER - HEAT PUMP PROGRAM			$0				$0				$0			
916 MISC SALES EXPENSE			$0				$0				$0			
Total Customer Service Labor Expense			$21,560	$0	$0	$21,560	$38	$0	$0	$38	$237	$0	$0	$237
Sub-Total Labor Exp			$682,197	$205,236	$134,936	$342,026	$18,213	$7,148	$4,700	$6,365	$12,710	$5,913	$4,383	$2,414
Administrative and General Expense														

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

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

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

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

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

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

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

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

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

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

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

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

CHARGING FOR DISTRIBUTION UTILITY SERVICES: ISSUES IN RATE DESIGN

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IV. THE COSTS OF DISTRIBUTION SERVICES

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

A. Utility Plant Costing Methods

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

1. Cost Causation

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

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33. NARUC, p. 32.

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

(continued...)

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

2. Embedded Costs

a. Cost Classification: Customers, Demand, and Energy

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b. Cost Allocation

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

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

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

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

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

3. Marginal Costs

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

a. Demand and Energy

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

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

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

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

(continued...)

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

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

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

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

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

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

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

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

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

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

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

47. NARUC, p. 136.

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

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

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

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

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

	Average System Marginal Costs per kW	Area Specific High-Low Marginal Costs per kW	Annual Cost @ 15% Capital Cost Recovery Factor	Average Marginal Costs per kWh @ 20% Load Factor[51]	High Marginal Costs per kWh @ 20% Load Factor
Transmission	$230	NA	$34	$0.02	$0.04
Distribution Lines	$960	$1,575 - 0	$140	$0.08	$0.135
Distribution Transformers	$60	$300 - 0	$9	$0.0015	$0.025
Total	$1,250	$1,875 - 0	$183	$.1015	$0.20

Table 1

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

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

4. Key Concern in Determining Costs: Follow the Money

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

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

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

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

5. Usage Sensitivity: What s Avoidable?

a. Peak Demand and Sizing the Wires

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

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

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

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

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

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

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

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

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

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

b. Energy: The Costs of Throughput

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

B. Conclusion: The Costs of Distribution Services

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

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

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

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

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

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

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

KENTUCKY UTILITIES COMPANY
Residential Customer Cost Analysis

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

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

LOUISVILLE GAS & ELECTRIC

Electric Residential Customer Cost Analysis

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

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

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

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

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

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

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

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	E	F	G	H	I	J	K	L
1						Total	Procurement	Procurement	Storage	Storage	Transmission Non-Storage Related	Transmission Storage Related
2	**Description**		**Name**	**Vector**		**Company**	**Demand**	**Commodity**	**Demand**	**Commodity**	**Demand**	**Demand**
3												
4	**Gas Plant at Original Cost**											
5												
6	**Underground Storage Plant**											
7	350-357	Underground Storage Plant	PT350	F003	$	197,915,357	-	-	197,915,357	-	-	-
8	358	Asset Retire Obligation Gas Plant	PT350	F003	$	-	-	-	-	-	-	-
9												
10	Total Storage Plant		PTST		$	197,915,357	$ -	$ -	$ 197,915,357	$ -	$ -	$ -
11												
12	**Transmission Plant**											
13	365-372	Transmission	PT365	F005	$	223,442,488	-	-	-	-	186,703,851	36,738,637
14												
15	**Distribution Plant**											
16	374	Land and Land Rights	PT374	F008	$	1,270,241	-	-	-	-	-	-
17	375	Structures & Improvements	PT375	F008		1,284,811	-	-	-	-	-	-
18	376	Mains	PT376	F009		491,695,737	-	-	-	-	-	-
19	378	Meas. & Reg. Sta. Equip. - General	PT378	F008		42,772,631	-	-	-	-	-	-
20	379	Meas. & Reg. Sta. Equip. - City Gate	PT379	F008		19,032,139	-	-	-	-	-	-
21	380	Services	PT380	F010		422,716,510	-	-	-	-	-	-
22	381	Meters	PT381	F011		69,454,781	-	-	-	-	-	-
23	382	Meter Installations	PT382	F011			-	-	-	-	-	-
24	383	House Regulators	PT383	F011		27,617,358	-	-	-	-	-	-
25	384	House Regulator Installations	PT384	F011			-	-	-	-	-	-
26	385	Industrial Meas. & Reg. Equip.	PT385	F011		2,155,727	-	-	-	-	-	-
27	387	Other Equipment	PT387	F011		1,990,118	-	-	-	-	-	-
28	388	Asset Retire Obligation Gas Plant-City Gate	PT388	F008		-	-	-	-	-	-	-
29	388	Asset Retire Obligation Gas Plant-Mains	PT388	F009		-	-	-	-	-	-	-
30												
31	Sub-Total Distribution Plant		PTDSUB		$	1,079,990,052	$ -	$ -	$ -	$ -	$ -	$ -
32												
33	U-T-D Subtotal		PTSUB		$	1,501,347,897	-	-	197,915,357	-	186,703,851	36,738,637
34												
35												
36	117 & 352	Gas Stored Underground/Non-Current	PT117	F003	$	11,788,845	-	-	11,788,845	-	-	-
37	301-303	Intangible Plant	PT301	PTSUB		387	-	-	51	-	48	9
38	392-396	General Plant	PT389	PTSUB		16,821,099	-	-	2,217,443	-	2,091,830	411,620
39	301-399	Common Utility Plant	PTCP	PTSUB		103,860,678	-	-	13,691,446	-	12,915,853	2,541,516
40												
41	Total Plant in Service		PTIS		$	1,633,818,906	-	-	225,613,142	-	201,711,581	39,691,782
42												
43												
44												
45												
46												
47												
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LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	M	N	O	P	Q	R
1					Distribution	Distribution Structures & Equipment	Distribution Mains - Low & Med. Pressure	Distribution Mains - Low & Med. Pressure	Distribution Mains - High Pressure	Distribution Mains - High Pressure
2	**Description**		**Name**	**Vector**	**Commodity**	**Demand**	**Demand**	**Customer**	**Demand**	**Customer**
3										
4	**Gas Plant at Original Cost**									
5										
6	**Underground Storage Plant**									
7	350-357	Underground Storage Plant	PT350	F003	-	-	-	-	-	-
8	358	Asset Retire Obligation Gas Plant	PT350	F003	-	-	-	-	-	-
9										
10	Total Storage Plant		PTST		$ -	$ -	$ -	$ -	$ -	$ -
11										
12	**Transmission Plant**									
13	365-372	Transmission	PT365	F005	-	-	-	-	-	-
14										
15	**Distribution Plant**									
16	374	Land and Land Rights	PT374	F008	-	1,270,241	-	-	-	-
17	375	Structures & Improvements	PT375	F008	-	1,284,811	-	-	-	-
18	376	Mains	PT376	F009	-	-	445,635,618	-	46,060,119	-
19	378	Meas. & Reg. Sta. Equip. - General	PT378	F008	-	42,772,631	-	-	-	-
20	379	Meas. & Reg. Sta. Equip. - City Gate	PT379	F008	-	19,032,139	-	-	-	-
21	380	Services	PT380	F010	-	-	-	-	-	-
22	381	Meters	PT381	F011	-	-	-	-	-	-
23	382	Meter Installations	PT382	F011	-	-	-	-	-	-
24	383	House Regulators	PT383	F011	-	-	-	-	-	-
25	384	House Regulator Installations	PT384	F011	-	-	-	-	-	-
26	385	Industrial Meas. & Reg. Equip.	PT385	F011	-	-	-	-	-	-
27	387	Other Equipment	PT387	F011	-	-	-	-	-	-
28	388	Asset Retire Obligation Gas Plant-City Gate	PT388	F008	-	-	-	-	-	-
29	388	Asset Retire Obligation Gas Plant-Mains	PT388	F009	-	-	-	-	-	-
30										
31	Sub-Total Distribution Plant		PTDSUB		$ -	$ 64,359,821	$ 445,635,618	$ -	$ 46,060,119	$ -
32										
33	U-T-D Subtotal		PTSUB		-	64,359,821	445,635,618	-	46,060,119	-
34										
35										
36	117 & 352	Gas Stored Underground/Non-Current	PT117	F003	-	-	-	-	-	-
37	301-303	Intangible Plant	PT301	PTSUB	-	17	115	-	12	-
38	392-396	General Plant	PT389	PTSUB	-	721,087	4,992,901	-	516,057	-
39	301-399	Common Utility Plant	PTCP	PTSUB	-	4,452,302	30,828,309	-	3,186,360	-
40										
41	Total Plant in Service		PTIS		-	69,533,228	481,456,943	-	49,762,548	-
42										
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LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

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

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	E	F	G	H	I	J	K	L
1						Total	Procurement	Procurement	Storage	Storage	Transmission Non-Storage Related	Transmission Storage Related
2	**Description**		**Name**	**Vector**		**Company**	**Demand**	**Commodity**	**Demand**	**Commodity**	**Demand**	**Demand**
3												
51												
52	**Gas Plant at Original Cost (Continued)**											
53												
54	**Construction Work in Progress**											
55		Underground Storage	CWIPUS	F003	$	5,350,413	-	-	5,350,413	-	-	-
56		Transmission	CWIPTR	F005		21,538,079	-	-	-	-	17,996,767	3,541,313
57		Distribution Mains	CWIPDM	F009		17,858,627	-	-	-	-	-	-
58		Other Distribution	CWIPOD	PTDSUB		-	-	-	-	-	-	-
59		General	CWIPCO	PTSUB		231,748	-	-	30,550	-	28,820	5,671
60		Common		PTSUB		5,017,612	-	-	661,447	-	623,978	122,783
61			CWIP		$	49,996,479	$ -	$ -	$ 6,042,410	$ -	$ 18,649,564	$ 3,669,767
62												
63			PTT		$	1,683,815,385	-	-	231,655,552	-	220,361,145	43,361,549
64												
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LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	M	N	O	P	Q	R
1					Distribution	Distribution Structures & Equipment	Distribution Mains - Low & Med. Pressure	Distribution Mains - Low & Med. Pressure	Distribution Mains - High Pressure	Distribution Mains - High Pressure
2	**Description**		**Name**	**Vector**	**Commodity**	**Demand**	**Demand**	**Customer**	**Demand**	**Customer**
3										
51										
52	**Gas Plant at Original Cost (Continued)**									
53										
54	**Construction Work in Progress**									
55		Underground Storage	CWIPUS	F003	-	-	-	-	-	-
56		Transmission	CWIPTR	F005	-	-	-	-	-	-
57		Distribution Mains	CWIPDM	F009	-	-	16,185,701	-	1,672,926	-
58		Other Distribution	CWIPOD	PTDSUB	-	-	-	-	-	-
59		General	CWIPCO	PTSUB	-	9,935	68,788	-	7,110	-
60		Common		PTSUB	-	215,095	1,489,346	-	153,936	-
61			CWIP		$ -	$ 225,030	$ 17,743,835	$ -	$ 1,833,972	$ -
62										
63			PTT		-	69,758,257	499,200,779	-	51,596,520	-
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LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

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

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A/B	C	D	E/F	G	H	I	J	K	L
1 2	**Description**	**Name**	**Vector**	**Total Company**	**Procurement Demand**	**Procurement Commodity**	**Storage Demand**	**Storage Commodity**	**Transmission Non-Storage Related Demand**	**Transmission Storage Related Demand**
3										
94										
95	**Net Cost Rate Base**									
96										
97	**Total Gas Utility Plant at Original Cost**			$ 1,683,815,385	$ -	$ -	$ 231,655,552	$ -	$ 220,361,145	$ 43,361,549
98										
99	**Less:**									
100										
101	**Reserve for Depreciation**									
102	Underground Storage	DEPRUS	PTST	$ 41,894,825	-	-	41,894,825	-	-	-
103	Transmission	DEPTR	F005	15,896,893	-	-	-	-	13,283,110	2,613,783
104	Distribution	DEPRDI	DEPRDIS	341,471,693	-	-	-	-	-	-
105	General & Intangible	DEPRGE	PT389	6,431,222	-	-	847,797	-	799,771	157,375
106	Common	DEPRCO	PTCP	43,213,014	-	-	5,696,560	-	5,373,862	1,057,441
107										
108	Total Depreciation Reserve	DEPR		$ 448,907,648	$ -	$ -	$ 48,439,183	$ -	$ 19,456,743	$ 3,828,599
109										
110	Customer Advances For Construction	CAD	CADAL	$ 5,484,694	-	-	-	-	-	-
111	Accum. Deferred Income Taxes	DIT	PTSUB	232,827,481	-	-	30,692,509	-	28,953,840	5,697,390
118										
119	**PLUS:**									
120										
121	Materials and Supplies	MSP	PTSUB	$ 1,613,256	-	-	212,668	-	200,620	39,477
122	Prepayments	PPY	PTSUB	4,065,204	-	-	535,896	-	505,539	99,477
123	Gas Stored Underground	GSU	F003	20,578,072	-	-	20,578,072	-	-	-
124	Cash Working Capital	CWC	OMT	29,497,882	55,522	417,406	1,354,413	2,672,923	4,880,525	960,365
125										
126	**Adjustments:**			$ (182,557,761)						
127										
128	N/A		PTSUB	$ -	-	-	-	-	-	-
129	N/A		PTSUB	-	-	-	-	-	-	-
130	N/A		PTSUB	-	-	-	-	-	-	-
131	N/A		PTSUB	-	-	-	-	-	-	-
132										
133	**Net Cost Rate Base**	NCRB		$ 1,052,349,977	$ 55,522	$ 417,406	$ 175,204,909	$ 2,672,923	$ 177,537,247	$ 34,934,880
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LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A / B	C	D	M	N	O	P	Q	R
1					Distribution Structures	Distribution Mains - Low	Distribution Mains - Low	Distribution Mains -	Distribution Mains -
				Distribution	& Equipment	& Med. Pressure	& Med. Pressure	High Pressure	High Pressure
2	**Description**	**Name**	**Vector**	**Commodity**	**Demand**	**Demand**	**Customer**	**Demand**	**Customer**
3									
94									
95	**Net Cost Rate Base**								
96									
97	**Total Gas Utility Plant at Original Cost**			$ -	$ 69,758,257	$ 499,200,779	$ -	$ 51,596,520	$ -
98									
99	**Less:**								
100									
101	**Reserve for Depreciation**								
102	Underground Storage	DEPRUS	PTST	-	-	-	-	-	-
103	Transmission	DEPTR	F005	-	-	-	-	-	-
104	Distribution	DEPRDI	DEPRDIS	-	6,067,346	61,313,202	102,633,587	8,922,192	6,430,014
105	General & Intangible	DEPRGE	PT389	-	275,694	1,908,939	-	197,305	-
106	Common	DEPRCO	PTCP	-	1,852,457	12,826,646	-	1,325,740	-
107									
108	Total Depreciation Reserve	DEPR		$ -	$ 8,195,496	$ 76,048,787	$ 102,633,587	$ 10,445,236	$ 6,430,014
109									
110	Customer Advances For Construction	CAD	CADAL	-	-	2,672,946	-	276,271	-
111	Accum. Deferred Income Taxes	DIT	PTSUB	-	9,980,855	69,108,711	-	7,142,956	-
118									
119	**PLUS:**								
120									
121	Materials and Supplies	MSP	PTSUB	-	69,157	478,852	-	49,493	-
122	Prepayments	PPY	PTSUB	-	174,267	1,206,649	-	124,717	-
123	Gas Stored Underground	GSU	F003	-	-	-	-	-	-
124	Cash Working Capital	CWC	OMT	532,971	1,401,159	6,991,416	-	722,621	-
125									
126	**Adjustments:**								
127									
128	N/A		PTSUB	-	-	-	-	-	-
129	N/A		PTSUB	-	-	-	-	-	-
130	N/A		PTSUB	-	-	-	-	-	-
131	N/A		PTSUB	-	-	-	-	-	-
132									
133	**Net Cost Rate Base**	NCRB		$ 532,971	$ 53,226,490	$ 360,047,251	$ (102,633,587)	$ 34,628,888	$ (6,430,014)
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LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

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

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

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

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

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

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

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

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

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

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

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

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

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

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

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

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	M	N	O	P	Q	R
1					Distribution	Distribution Structures & Equipment	Distribution Mains - Low & Med. Pressure	Distribution Mains - Low & Med. Pressure	Distribution Mains - High Pressure	Distribution Mains - High Pressure
2	**Description**		**Name**	**Vector**	**Commodity**	**Demand**	**Demand**	**Customer**	**Demand**	**Customer**
3										
227										
228	**Labor Expenses (Continued)**									
229										
230										
231	**Maintenance Expense -- Distribution**									
232										
233	885	Maintenance Supr and Engr	LB885	DMES	-	-	-	-	-	-
234	886	Maintenance Structures	LB886	F008	-	-	-	-	-	-
235	887	Maintenance Mains	LB887	F009	-	-	3,575,397	-	369,547	-
236	888	Maintenance Comp. Station Equip.	LB888	F007	-	-	-	-	-	-
237	889	Maintenance Meas and Reg. General	LB889	F008	-	78,000	-	-	-	-
238	890	Maintenance Meas and Reg - Industrial	LB890	F011	-	-	-	-	-	-
239	891	Maintenance Meas and Reg.-City Gate	LB891	F008	-	411,320	-	-	-	-
240	892	Maintenance Services	LB892	F010	-	-	-	-	-	-
241	893	Maintenance Meters and House Reg.	LB893	F011	-	-	-	-	-	-
242	894	Maintenance Other Equipment	LB894	PTDSUB	-	5,125	35,486	-	3,668	-
243										
244	Total Maintenance Labor		LBDM		$ -	$ 494,445	$ 3,610,883	$ -	$ 373,215	$ -
245										
246	Total Transmission & Distribution Labor		LBTD		$ 838,265	$ 1,678,232	$ 5,623,668	$ -	$ 581,253	$ -
247										
248										
249	**Customer Accounts Expense**									
250	901	Supervision	LB901	F012	-	-	-	-	-	-
251	902	Meter Reading	LB902	F012	-	-	-	-	-	-
252	903	Customer Records and Collections	LB903	F012	-	-	-	-	-	-
253	904	Uncollectible Accounts	LB904	F012	-	-	-	-	-	-
254	905	Misc. Cust Account Expenses	LB905	F012	-	-	-	-	-	-
255										
256	Total Customer Accounts Labor		LBCA		$ -	$ -	$ -	$ -	$ -	$ -
257										
258	**Customer Service Expenses**									
259	907-910	Customer Service	LB907	F013	-	-	-	-	-	-
260										
261	**Sales Expenses**									
262	911-916	Sales Expenses	LB911	F013	-	-	-	-	-	-
263										
264										
265										
266										
267										
268										
269										

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	S	T	U	V
1					Services	Meters	Customer Accounts	Customer Service Expense
2	**Description**		**Name**	**Vector**	**Customer**	**Customer**	**Customer**	**Customer**
3								
227								
228	**Labor Expenses (Continued)**							
229								
230								
231	**Maintenance Expense -- Distribution**							
232								
233	885	Maintenance Supr and Engr	LB885	DMES	-	-	-	-
234	886	Maintenance Structures	LB886	F008	-	-	-	-
235	887	Maintenance Mains	LB887	F009	-	-	-	-
236	888	Maintenance Comp. Station Equip.	LB888	F007	-	-	-	-
237	889	Maintenance Meas and Reg. General	LB889	F008	-	-	-	-
238	890	Maintenance Meas and Reg - Industrial	LB890	F011	-	188,595	-	-
239	891	Maintenance Meas and Reg.-City Gate	LB891	F008	-	-	-	-
240	892	Maintenance Services	LB892	F010	537,961	-	-	-
241	893	Maintenance Meters and House Reg.	LB893	F011	-	-	-	-
242	894	Maintenance Other Equipment	LB894	PTDSUB	33,661	8,060	-	-
243								
244	Total Maintenance Labor		LBDM		$ 571,622	$ 196,655	$ -	$ -
245								
246	Total Transmission & Distribution Labor		LBTD		$ 2,480,889	$ 2,012,124	$ -	$ -
247								
248								
249	**Customer Accounts Expense**							
250	901	Supervision	LB901	F012	-	-	858,916	-
251	902	Meter Reading	LB902	F012	-	-	291,309	-
252	903	Customer Records and Collections	LB903	F012	-	-	2,764,532	-
253	904	Uncollectible Accounts	LB904	F012	-	-	-	-
254	905	Misc. Cust Account Expenses	LB905	F012	-	-	-	-
255								
256	Total Customer Accounts Labor		LBCA		$ -	$ -	$ 3,914,757	$ -
257								
258	**Customer Service Expenses**							
259	907-910	Customer Service	LB907	F013	-	-	-	240,990
260								
261	**Sales Expenses**							
262	911-916	Sales Expenses	LB911	F013	-	-	-	-
263								
264								
265								
266								
267								
268								
269								

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

Description		Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand
Labor Expenses (Continued)										
Administrative & General										
920	Admin and General Salaries	LB920	LBSUB	$6,639,407	21,993	165,339	343,631	734,813	646,015	127,119
921	Office Supplies and Expense	LB921	LBSUB	-	-	-	-	-	-	-
922	Admin. Expenses Transferred	LB922	LBSUB	(774,439)	(2,565)	(19,286)	(40,082)	(85,711)	(75,353)	(14,828)
923	Outside Services Employed	LB923	LBSUB	-	-	-	-	-	-	-
924	Property Insurance	LB924	PTT	-	-	-	-	-	-	-
925	Injuries and Damages	LB925	LBSUB	-	-	-	-	-	-	-
926	Employee Pensions and Benefits	LB926	LBSUB	-	-	-	-	-	-	-
927	Franchise Requirement	LB927	PTT	-	-	-	-	-	-	-
928	Regulatory Commission Fee	LB928	PTT	-	-	-	-	-	-	-
929	Duplicate Charges -Credit	LB929	LBSUB	-	-	-	-	-	-	-
930.1	General Advertising Expense	LB930.1	PTT	-	-	-	-	-	-	-
930.2	Misc. General Expense	LB930.2	LBSUB	-	-	-	-	-	-	-
931	Rents	LB931	PTT	-	-	-	-	-	-	-
935	Maintenance of General Plant	LB935	PT389	225,648	-	-	29,746	-	28,061	5,522
Total Administrative and General Labor		LBAG		$ 6,090,616	$ 19,427	$ 146,053	$ 333,295	$ 649,103	$ 598,723	$ 117,814
Total Labor Expense		LBTOT		$ 31,159,141	$ 102,466	$ 770,325	$ 1,630,747	$ 3,423,550	$ 3,037,891	$ 597,781

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	M	N	O	P	Q	R
1					Distribution	Distribution Structures & Equipment	Distribution Mains - Low & Med. Pressure	Distribution Mains - Low & Med. Pressure	Distribution Mains - High Pressure	Distribution Mains - High Pressure
2	**Description**		**Name**	**Vector**	**Commodity**	**Demand**	**Demand**	**Customer**	**Demand**	**Customer**
3										
270										
271	**Labor Expenses (Continued)**									
272										
273										
274	**Administrative & General**									
275	920	Admin and General Salaries	LB920	LBSUB	222,015	444,480	1,489,430	-	153,945	-
276	921	Office Supplies and Expense	LB921	LBSUB	-	-	-	-	-	-
277	922	Admin. Expenses Transferred	LB922	LBSUB	(25,896)	(51,845)	(173,731)	-	(17,957)	-
278	923	Outside Services Employed	LB923	LBSUB	-	-	-	-	-	-
279	924	Property Insurance	LB924	PTT	-	-	-	-	-	-
280	925	Injuries and Damages	LB925	LBSUB	-	-	-	-	-	-
281	926	Employee Pensions and Benefits	LB926	LBSUB	-	-	-	-	-	-
282	927	Franchise Requirement	LB927	PTT	-	-	-	-	-	-
283	928	Regulatory Commission Fee	LB928	PTT	-	-	-	-	-	-
284	929	Duplicate Charges -Credit	LB929	LBSUB	-	-	-	-	-	-
285	930.1	General Advertising Expense	LB930.1	PTT	-	-	-	-	-	-
286	930.2	Misc. General Expense	LB930.2	LBSUB	-	-	-	-	-	-
287	931	Rents	LB931	PTT	-	-	-	-	-	-
288	935	Maintenance of General Plant	LB935	PT389	-	9,673	66,978	-	6,923	-
289										
290	Total Administrative and General Labor		LBAG		$ 196,118	$ 402,308	$ 1,382,677	$ -	$ 142,911	$ -
291										
292	Total Labor Expense		LBTOT		$ 1,034,383	$ 2,080,540	$ 7,006,345	$ -	$ 724,164	$ -
293										
294										
295										
296										
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LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	S	T	U	V
1					Services	Meters	Customer Accounts	Customer Service Expense
2	**Description**		**Name**	**Vector**	**Customer**	**Customer**	**Customer**	**Customer**
3								
270								
271	**Labor Expenses (Continued)**							
272								
273								
274	**Administrative & General**							
275	920	Admin and General Salaries	LB920	LBSUB	657,064	532,912	1,036,825	63,826
276	921	Office Supplies and Expense	LB921	LBSUB	-	-	-	-
277	922	Admin. Expenses Transferred	LB922	LBSUB	(76,642)	(62,160)	(120,938)	(7,445)
278	923	Outside Services Employed	LB923	LBSUB	-	-	-	-
279	924	Property Insurance	LB924	PTT	-	-	-	-
280	925	Injuries and Damages	LB925	LBSUB	-	-	-	-
281	926	Employee Pensions and Benefits	LB926	LBSUB	-	-	-	-
282	927	Franchise Requirement	LB927	PTT	-	-	-	-
283	928	Regulatory Commission Fee	LB928	PTT	-	-	-	-
284	929	Duplicate Charges -Credit	LB929	LBSUB	-	-	-	-
285	930.1	General Advertising Expense	LB930.1	PTT	-	-	-	-
286	930.2	Misc. General Expense	LB930.2	LBSUB	-	-	-	-
287	931	Rents	LB931	PTT	-	-	-	-
288	935	Maintenance of General Plant	LB935	PT389	63,533	15,213	-	-
289								
290	Total Administrative and General Labor		LBAG		$ 643,955	$ 485,964	$ 915,887	$ 56,381
291								
292	Total Labor Expense		LBTOT		$ 3,124,844	$ 2,498,089	$ 4,830,644	$ 297,372
293								
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LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	E	F	G	H	I	J	K	L
1						Total	Procurement	Procurement	Storage	Storage	Transmission Non-Storage Related	Transmission Storage Related
2	Description		Name	Vector		Company	Demand	Commodity	Demand	Commodity	Demand	Demand
3												
313												
314	**Operation & Maintenance Expenses**											
315												
316	807 & 810	Procurement Expenses	OM807	DMCM	$	992,354	116,502	875,852	-	-	-	-
317												
318	**Storage Expenses**											
319	**Operation**											
320	814	Operations Supervision and Engineer	OM814	OSE		1,152,053	-	-	191,367	960,686	-	-
321	815	Maps and Records	OM815	F003		-	-	-	-	-	-	-
322	816	Well Expenses	OM816	F003		67,379	-	-	67,379	-	-	-
323	817	Lines Expenses	OM817	F003		456,556	-	-	456,556	-	-	-
324	818	Compressor Station Exp - Payroll	OM818	F004		2,565,926	-	-	-	2,565,926	-	-
325	819	Compressor Station Fuel and Power	OM819	F004		85,300	-	-	-	85,300	-	-
326	820	Measurement and Regulator Station	OM820	F003		-	-	-	-	-	-	-
327	821	Purification of Natural Gas *(1)*	OM821	F004		1,378,252	-	-	-	1,378,252	-	-
328	823	Gas losses *(2)*	OM823	F004		-	-	-	-	-	-	-
329	824	Other Expenses	OM824	F004		-	-	-	-	-	-	-
330	825	Storage Well Royalities	OM825	F003		159,348	-	-	159,348	-	-	-
331	826	Rents	OM826	F003		-	-	-	-	-	-	-
332												
333	Total Operation Expenses		OMOE		$	5,864,814	$ -	$ -	$ 874,650	$ 4,990,164	$ -	$ -
334												
335												
336												
337	**Storage Expense**											
338	**Maintenance**											
339	830	Maintenance Super and Eng.	OM830	MSE	$	634,879	-	-	341,979	292,900	-	-
340	831	Maintenance of Structures	OM831	F003		-	-	-	-	-	-	-
341	832	Maintenance of Resevoirs	OM832	F003		912,108	-	-	912,108	-	-	-
342	833	Maintenance of Lines	OM833	F003		915,216	-	-	915,216	-	-	-
343	834	Main of Compressor Station Equipment	OM834	F004		728,517	-	-	-	728,517	-	-
344	835	Main of Meas and Reg Sta. Equip	OM835	F003		-	-	-	-	-	-	-
345	836	Main of Purification Equip	OM836	F004		872,407	-	-	-	872,407	-	-
346	837	Main of Other Equipment	OM837	F003		340,227	-	-	340,227	-	-	-
347												
348	Total Maintenance Expense		OMME		$	4,403,354	$ -	$ -	$ 2,509,530	$ 1,893,824	$ -	$ -
349												
350												
351	Total Storage Expense		OMS		$	10,268,168	-	-	3,384,180	6,883,988	-	-
352												
353												
354												
355												

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

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

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

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

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

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

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	M	N	O	P	Q	R
1					Distribution	Distribution Structures & Equipment	Distribution Mains - Low & Med. Pressure	Distribution Mains - Low & Med. Pressure	Distribution Mains - High Pressure	Distribution Mains - High Pressure
2	**Description**		**Name**	**Vector**	**Commodity**	**Demand**	**Demand**	**Customer**	**Demand**	**Customer**
3										
356										
357	**Operation & Maintenance Expenses (Continued)**									
358										
359										
360	**Transmission**									
361	850-867	Transmission Expenses	OM850	F005	-	-	-	-	-	-
362										
363	**Distribution Expenses**									
364	**Operation**									
365	870	Operation Supr and Engr	OM870	DOES	-	-	-	-	-	-
366	871	Dist Load Dispatching	OM871	F007	1,075,433	-	-	-	-	-
367	872	Compr. Station Labor and Exp.	OM872	F007	-	-	-	-	-	-
368	873	Compr. Station Fuel and Power	OM873	F007	-	-	-	-	-	-
369	874.01	Other Mains/Serv. Expenses	OM874.01	CADAL	-	-	4,817,906	-	497,970	-
370	874.02	Leak Survey-Mains	OM874.02	F009	-	-	-	-	-	-
371	874.03	Leak Survey - Service	OM874.03	F010	-	-	-	-	-	-
372	874.04	Locate Main per Request	OM874.04	CADAL	-	-	-	-	-	-
373	874.05	Check Stop Box Access	OM874.05	F010	-	-	-	-	-	-
374	874.06	Patrolling Mains	OM874.06	F009	-	-	-	-	-	-
375	874.07	Check/Grease Valves	OM874.07	F009	-	-	-	-	-	-
376	874.08	Opr. Odor Equipment	OM874.08	F007	-	-	-	-	-	-
377	874.09	Locate and Inspect Valve Boxes	OM874.09	F009	-	-	-	-	-	-
378	874.1	Cut Grass - Right of Way	OM874.10	F009	-	-	-	-	-	-
379	875	Meas and Reg Station Exp.- General	OM875	F008	-	1,439,892	-	-	-	-
380	876	Meas and Reg Station Exp.- Industrial	OM876	F011	-	-	-	-	-	-
381	877	Meas and Reg Station Exp. - City Gate	OM877	F008	-	269,704	-	-	-	-
382	878	Meter and House Reg. Expense	OM878	F011	-	-	-	-	-	-
383	879	Customer Installation Expense	OM879	F011	-	-	-	-	-	-
384	880	Other Expenses	OM880	PTDSUB	-	472,187	3,269,483	-	337,928	-
385	881	Rents	OM881	PTDSUB	-	1,581	10,950	-	1,132	-
386										
387	Total Operations Distribution Expense		OMDO		1,075,433	2,183,364	8,098,338	-	837,030	-
388										
389	Total Transmission and Distribution Oper Exp		OMTDO		$ 1,075,433	$ 2,183,364	$ 8,098,338	$ -	$ 837,030	$ -
390										
391										
392										
393										
394										
395										
396										
397										
398										

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	S	T	U	V
1					Services	Meters	Customer Accounts	Customer Service Expense
2	**Description**		**Name**	**Vector**	**Customer**	**Customer**	**Customer**	**Customer**
3								
356								
357	**Operation & Maintenance Expenses (Continued)**							
358								
359								
360	**Transmission**							
361	850-867	Transmission Expenses	OM850	F005	-	-	-	-
362								
363	**Distribution Expenses**							
364	**Operation**							
365	870	Operation Supr and Engr	OM870	DOES	-	-	-	-
366	871	Dist Load Dispatching	OM871	F007	-	-	-	-
367	872	Compr. Station Labor and Exp.	OM872	F007	-	-	-	-
368	873	Compr. Station Fuel and Power	OM873	F007	-	-	-	-
369	874.01	Other Mains/Serv. Expenses	OM874.01	CADAL	4,570,120	-	-	-
370	874.02	Leak Survey-Mains	OM874.02	F009	-	-	-	-
371	874.03	Leak Survey - Service	OM874.03	F010	-	-	-	-
372	874.04	Locate Main per Request	OM874.04	CADAL	-	-	-	-
373	874.05	Check Stop Box Access	OM874.05	F010	-	-	-	-
374	874.06	Patrolling Mains	OM874.06	F009	-	-	-	-
375	874.07	Check/Grease Valves	OM874.07	F009	-	-	-	-
376	874.08	Opr. Odor Equipment	OM874.08	F007	-	-	-	-
377	874.09	Locate and Inspect Valve Boxes	OM874.09	F009	-	-	-	-
378	874.1	Cut Grass - Right of Way	OM874.10	F009	-	-	-	-
379	875	Meas and Reg Station Exp.- General	OM875	F008	-	-	-	-
380	876	Meas and Reg Station Exp.- Industrial	OM876	F011	-	649,731	-	-
381	877	Meas and Reg Station Exp. - City Gate	OM877	F008	-	-	-	-
382	878	Meter and House Reg. Expense	OM878	F011	-	2,254,644	-	-
383	879	Customer Installation Expense	OM879	F011	-	234,605	-	-
384	880	Other Expenses	OM880	PTDSUB	3,101,333	742,603	-	-
385	881	Rents	OM881	PTDSUB	10,386	2,487	-	-
386								
387	Total Operations Distribution Expense		OMDO		7,681,839	3,884,070	-	-
388								
389	Total Transmission and Distribution Oper Exp		OMTDO		$ 7,681,839	$ 3,884,070	$ -	$ -
390								
391								
392								
393								
394								
395								
396								
397								
398								

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	E	F	G	H	I	J	K	L
1											Transmission Non-	Transmission Storage
2	**Description**		**Name**	**Vector**		**Total Company**	**Procurement Demand**	**Procurement Commodity**	**Storage Demand**	**Storage Commodity**	**Storage Related Demand**	**Related Demand**
3												
399												
400	**Operation & Maintenance Expenses (Continued)**											
401												
402												
403	**Maintenance Expense -- Distribution**											
404												
405	885	Maintenance Supr and Engr	OM885	DMES		-	-	-	-	-	-	-
406	886	Maintenance Structures	OM886	F008		-	-	-	-	-	-	-
407	887	Maintenance Mains	OM887	F009		12,032,879	-	-	-	-	-	-
408	888	Maintenance Comp. Station Equip.	OM888	F007		-	-	-	-	-	-	-
409	889	Maintenance Meas and Reg. General	OM889	F008		175,037	-	-	-	-	-	-
410	890	Maintenance Meas and Reg - Industrial	OM890	F011		305,563	-	-	-	-	-	-
411	891	Maintenance Meas and Reg.-City Gate	OM891	F008		916,558	-	-	-	-	-	-
412	892	Maintenance Services	OM892	F010		874,567	-	-	-	-	-	-
413	893	Maintenance Meters and House Reg.	OM893	F011		-	-	-	-	-	-	-
414	894	Maintenance Other Equipment	OM894	PTDSUB		560,259	-	-	-	-	-	-
415												
416	Total Maintenance Expenses		OMME		$	14,864,863	$ -	$ -	$ -	$ -	$ -	$ -
417												
418	Total Transmission & Distribution Expenses		OMDE		$	56,699,037	$ -	$ -	$ -	$ -	$ 15,102,338	$ 2,971,761
419												
420												
421	**Customer Accounts Expense**											
422	901	Supervision	OM901	F012		1,177,715	-	-	-	-	-	-
423	902	Meter Reading	OM902	F012		3,001,871	-	-	-	-	-	-
424	903	Customer Records and Collections	OM903	F012		6,230,561	-	-	-	-	-	-
425	904	Uncollectible Accounts	OM904	F012		471,666	-	-	-	-	-	-
426	905	Misc. Cust Account Expenses	OM905	F012		-	-	-	-	-	-	-
427												
428	Total Customer Accounts Expense		OMCA		$	10,881,813	$ -	$ -	$ -	$ -	$ -	$ -
429												
430	**Customer Service Expenses**											
431	907-910	Customer Service	OM907	F013	$	1,302,017	-	-	-	-	-	-
432												
433	**Sales Expenses**											
434	911-916	Sales Expenses	OM911	F013	$	15,840	-	-	-	-	-	-
435												
436												
437												
438												
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440												
441												

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	M	N	O	P	Q	R
1					Distribution	Distribution Structures & Equipment	Distribution Mains - Low & Med. Pressure	Distribution Mains - Low & Med. Pressure	Distribution Mains - High Pressure	Distribution Mains - High Pressure
2	**Description**		**Name**	**Vector**	**Commodity**	**Demand**	**Demand**	**Customer**	**Demand**	**Customer**
400	**Operation & Maintenance Expenses (Continued)**									
403	**Maintenance Expense -- Distribution**									
405	885	Maintenance Supr and Engr	OM885	DMES	-	-	-	-	-	-
406	886	Maintenance Structures	OM886	F008	-	-	-	-	-	-
407	887	Maintenance Mains	OM887	F009	-	-	10,905,686	-	1,127,193	-
408	888	Maintenance Comp. Station Equip.	OM888	F007	-	-	-	-	-	-
409	889	Maintenance Meas and Reg. General	OM889	F008	-	175,037	-	-	-	-
410	890	Maintenance Meas and Reg - Industrial	OM890	F011	-	-	-	-	-	-
411	891	Maintenance Meas and Reg.-City Gate	OM891	F008	-	916,558	-	-	-	-
412	892	Maintenance Services	OM892	F010	-	-	-	-	-	-
413	893	Maintenance Meters and House Reg.	OM893	F011	-	-	-	-	-	-
414	894	Maintenance Other Equipment	OM894	PTDSUB	-	33,388	231,179	-	23,894	-
416	Total Maintenance Expenses		OMME		$ -	$ 1,124,983	$ 11,136,866	$ -	$ 1,151,087	$ -
418	Total Transmission & Distribution Expenses		OMDE		$ 1,075,433	$ 3,308,347	$ 19,235,204	$ -	$ 1,988,117	$ -
421	**Customer Accounts Expense**									
422	901	Supervision	OM901	F012	-	-	-	-	-	-
423	902	Meter Reading	OM902	F012	-	-	-	-	-	-
424	903	Customer Records and Collections	OM903	F012	-	-	-	-	-	-
425	904	Uncollectible Accounts	OM904	F012	-	-	-	-	-	-
426	905	Misc. Cust Account Expenses	OM905	F012	-	-	-	-	-	-
428	Total Customer Accounts Expense		OMCA		$ -	$ -	$ -	$ -	$ -	$ -
430	**Customer Service Expenses**									
431	907-910	Customer Service	OM907	F013	-	-	-	-	-	-
433	**Sales Expenses**									
434	911-916	Sales Expenses	OM911	F013	-	-	-	-	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

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

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	E	F	G	H	I	J	K	L
1						**Total**	**Procurement**	**Procurement**	**Storage**	**Storage**	**Transmission Non-Storage Related**	**Transmission Storage Related**
2	**Description**		**Name**	**Vector**		**Company**	**Demand**	**Commodity**	**Demand**	**Commodity**	**Demand**	**Demand**
3												
442												
443	**Operation & Maintenance Expenses (Continued)**											
444												
445												
446	**Administrative & General**											
447	920	Admin and General Salaries	OM920	LBSUB	$	8,591,131	28,458	213,942	444,645	950,819	835,917	164,488
448	921	Office Supplies and Expense	OM921	LBSUB		2,524,197	8,361	62,859	130,643	279,364	245,605	48,329
449	922	Admin. Expenses Transferred	OM922	LBSUB		(1,333,161)	(4,416)	(33,199)	(68,999)	(147,547)	(129,717)	(25,525)
450	923	Outside Services Employed	OM923	LBSUB		5,688,674	18,843	141,663	294,424	629,591	553,508	108,917
451	924	Property Insurance	OM924	PTT		469,694	-	-	64,620	-	61,469	12,096
452	925	Injuries and Damages	OM925	LBSUB		1,151,571	3,815	28,677	59,601	127,450	112,048	22,048
453	926	Employee Pensions and Benefits	OM926	LBSUB		9,373,328	31,049	233,420	485,128	1,037,389	912,025	179,464
454	927	Franchise Requirement	OM927	PTT		-	-	-	-	-	-	-
455	928	Regulatory Commission Fee	OM928	PTT		51,213	-	-	7,046	-	6,702	1,319
456	929	Duplicate Charges -Credit	OM929	LBSUB		(249,859)	(828)	(6,222)	(12,932)	(27,653)	(24,311)	(4,784)
457	930.1	General Advertising Expense	OM930.1	PTT		-	-	-	-	-	-	-
458	930.2	Misc. General Expense	OM930.2	LBSUB		391,917	1,298	9,760	20,284	43,375	38,134	7,504
459	931	Rents	OM931	PTT		602,647	-	-	82,911	-	78,868	15,519
460	935	Maintenance of General Plant	OM935	PT389		474,102	-	-	62,499	-	58,958	11,601
461												
462	Total Administrative and General Expense		OMAGT		$	27,735,455	$ 86,580	$ 650,900	$ 1,569,869	$ 2,892,789	$ 2,749,207	$ 540,975
463												
464	Total Operation & Maintenance Expense		OMT		$	107,894,684	$ 203,082	$ 1,526,751	$ 4,954,049	$ 9,776,777	$ 17,851,545	$ 3,512,736
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LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	M	N	O	P	Q	R
1					Distribution	Distribution Structures & Equipment	Distribution Mains - Low & Med. Pressure	Distribution Mains - Low & Med. Pressure	Distribution Mains - High Pressure	Distribution Mains - High Pressure
2	**Description**		**Name**	**Vector**	**Commodity**	**Demand**	**Demand**	**Customer**	**Demand**	**Customer**
3										
442										
443	**Operation & Maintenance Expenses (Continued)**									
444										
445										
446	**Administrative & General**									
447	920	Admin and General Salaries	OM920	LBSUB	287,278	575,140	1,927,264	-	199,199	-
448	921	Office Supplies and Expense	OM921	LBSUB	84,406	168,984	566,258	-	58,527	-
449	922	Admin. Expenses Transferred	OM922	LBSUB	(44,579)	(89,250)	(299,070)	-	(30,911)	-
450	923	Outside Services Employed	OM923	LBSUB	190,223	380,833	1,276,151	-	131,901	-
451	924	Property Insurance	OM924	PTT	-	19,459	139,250	-	14,393	-
452	925	Injuries and Damages	OM925	LBSUB	38,507	77,093	258,334	-	26,701	-
453	926	Employee Pensions and Benefits	OM926	LBSUB	313,434	627,505	2,102,736	-	217,335	-
454	927	Franchise Requirement	OM927	PTT	-	-	-	-	-	-
455	928	Regulatory Commission Fee	OM928	PTT	-	2,122	15,183	-	1,569	-
456	929	Duplicate Charges -Credit	OM929	LBSUB	(8,355)	(16,727)	(56,051)	-	(5,793)	-
457	930.1	General Advertising Expense	OM930.1	PTT	-	-	-	-	-	-
458	930.2	Misc. General Expense	OM930.2	LBSUB	13,105	26,237	87,920	-	9,087	-
459	931	Rents	OM931	PTT	-	24,967	178,667	-	18,467	-
460	935	Maintenance of General Plant	OM935	PT389	-	20,324	140,725	-	14,545	-
461										
462	Total Administrative and General Expense		OMAGT		$ 874,020	$ 1,816,687	$ 6,337,365	$ -	$ 655,019	$ -
463										
464	Total Operation & Maintenance Expense		OMT		$ 1,949,453	$ 5,125,034	$ 25,572,569	$ -	$ 2,643,136	$ -
465										
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LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

Row	A	B	C	D	S	T	U	V
1					Services	Meters	Customer Accounts	Customer Service Expense
2	**Description**		**Name**	**Vector**	**Customer**	**Customer**	**Customer**	**Customer**
443	**Operation & Maintenance Expenses (Continued)**							
446	**Administrative & General**							
447	920	Admin and General Salaries	OM920	LBSUB	850,215	689,567	1,341,610	82,589
448	921	Office Supplies and Expense	OM921	LBSUB	249,805	202,605	394,184	24,266
449	922	Admin. Expenses Transferred	OM922	LBSUB	(131,935)	(107,006)	(208,189)	(12,816)
450	923	Outside Services Employed	OM923	LBSUB	562,976	456,601	888,356	54,687
451	924	Property Insurance	OM924	PTT	127,806	30,603	-	-
452	925	Injuries and Damages	OM925	LBSUB	113,964	92,431	179,832	11,070
453	926	Employee Pensions and Benefits	OM926	LBSUB	927,625	752,350	1,463,760	90,108
454	927	Franchise Requirement	OM927	PTT	-	-	-	-
455	928	Regulatory Commission Fee	OM928	PTT	13,935	3,337	-	-
456	929	Duplicate Charges -Credit	OM929	LBSUB	(24,727)	(20,055)	(39,019)	(2,402)
457	930.1	General Advertising Expense	OM930.1	PTT	-	-	-	-
458	930.2	Misc. General Expense	OM930.2	LBSUB	38,786	31,457	61,203	3,768
459	931	Rents	OM931	PTT	163,983	39,265	-	-
460	935	Maintenance of General Plant	OM935	PT389	133,487	31,963	-	-
462	Total Administrative and General Expense		OMAGT		$ 3,025,920	$ 2,203,117	$ 4,081,738	$ 251,269
464	Total Operation & Maintenance Expense		OMT		$ 11,801,616	$ 6,445,258	$ 14,963,550	$ 1,569,126
466						$ 53,537,067		

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

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

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	M	N	O	P	Q	R
1					Distribution	Distribution Structures & Equipment	Distribution Mains - Low & Med. Pressure	Distribution Mains - Low & Med. Pressure	Distribution Mains - High Pressure	Distribution Mains - High Pressure
2	**Description**		**Name**	**Vector**	**Commodity**	**Demand**	**Demand**	**Customer**	**Demand**	**Customer**
3										
485										
486	**Depreciation Expenses**									
487										
488										
489	**Underground Storage**									
490	350-357	Underground Storage Plant	DP350	F003	-	-	-	-	-	-
491	358	Asset Retire Obligation Gas Plant	DP350	F003	-	-	-	-	-	-
492										
493	Total Underground Storage				-	-	-	-	-	-
494										
495	**Transmission**									
496	365-372	Transmission Plant	DP365	F005	-	-	-	-	-	-
497										
498	**Distribution**									
499	374	Land & Land Rights	DP374	F008	-	-	-	-	-	-
500	375	Structures & Improvements	DP375	F008	-	40,931	-	-	-	-
501	376	Mains	DP376	F009	-	-	7,221,303	-	746,381	-
502	378	Meas & Reg Station Eq.-Gen	DP378	F008	-	947,875	-	-	-	-
503	379	Meas & Reg Station Eq.-City Gate	DP379	F008	-	345,460	-	-	-	-
504	380	Services	DP380	F010	-	-	-	-	-	-
505	381	Meters	DP381	F011	-	-	-	-	-	-
506	382	Meter Installations	DP382	F011	-	-	-	-	-	-
507	383	House Regulators	DP383	F011	-	-	-	-	-	-
508	384	House Regulator Installations	DP384	F011	-	-	-	-	-	-
509	385	Industrial Meas & Reg Equipment	DP385	F011	-	-	-	-	-	-
510	387	Other Equipment	DP387	F011	-	-	-	-	-	-
511	388	Asset Retire Obligation Gas Plant-City Gate	DP388	F008	-	-	-	-	-	-
512	388	Asset Retire Obligation Gas Plant-Mains	DP388	F009	-	-	-	-	-	-
513										
514	Total Distribution				$ -	$ 1,334,265	$ 7,221,303	$ -	$ 746,381	$ -
515										
516	117	Gas Stored Underground	DP117	F003	-	-	-	-	-	-
517	301-303	Intangible Plant	DP301	PTSUB	-	2	14	-	1	-
518	389-399	General Plant	DP389	PTSUB	-	20,153	139,544	-	14,423	-
519	Common Utility Plant		DPCP	PTSUB	-	460,821	3,190,785	-	329,794	-
520	Common Utility Plant Amortization		DPCP	PTSUB	-	-	-	-	-	-
521										
522	Total Depreciation Expense		DEPREX		$ -	$ 1,815,242	$ 10,551,646	$ -	$ 1,090,600	$ -
523										
524										
525	**Regulatory Credits and Accretion**									
526										
527		Regulatory Credits	REGCR	PTSUB	-	-	-	-	-	-
528										
529		Accretion	ACCRE	PTSUB	-	-	-	-	-	-
530										
531	**Amortization of Investment Tax Credits**		ITCAM	PTSUB	-	(25)	(173)	-	(18)	-
532										
533										

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

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

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	E	F	G	H	I	J	K	L
1						Total	Procurement	Procurement	Storage	Storage	Transmission Non-Storage Related	Transmission Storage Related
2	**Description**		**Name**	**Vector**		**Company**	**Demand**	**Commodity**	**Demand**	**Commodity**	**Demand**	**Demand**
3												
534												
535	**Taxes Other Than Income Taxes**											
536												
537			OTRE	PTT			-	-	-	-	-	-
538	Taxes Other Than Income Taxes		OTPP	PTT		14,465,203	-	-	1,990,090	-	1,893,063	372,507
539	Unemployment Insurance		OTUN	LBTOT		-	-	-	-	-	-	-
540	Federal Old Age & Survivor Insurance		OTFICA	LBTOT		-	-	-	-	-	-	-
541	Public Service Commission Fee		OTCF	PTT		-	-	-	-	-	-	-
542	Miscellaneous		OTMISC	PTT		-	-	-	-	-	-	-
543												
544	Total Taxes Other Than Income Taxes		OTT		$	14,465,203	$ -	$ -	$ 1,990,090	$ -	$ 1,893,063	$ 372,507
545												
546												
547	**Interest Expenses**		INT	PTT	$	17,694,326	-	-	2,434,346	-	2,315,659	455,664
548												
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LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A / B	C	D	M	N	O	P	Q	R
1					Distribution Structures	Distribution Mains - Low	Distribution Mains - Low	Distribution Mains -	Distribution Mains -
				Distribution	& Equipment	& Med. Pressure	& Med. Pressure	High Pressure	High Pressure
2	**Description**	**Name**	**Vector**	**Commodity**	**Demand**	**Demand**	**Customer**	**Demand**	**Customer**
3									
534									
535	**Taxes Other Than Income Taxes**								
536									
537		OTRE	PTT	-	-	-	-		
538	Taxes Other Than Income Taxes	OTPP	PTT	-	599,274	4,288,499	-	443,252	-
539	Unemployment Insurance	OTUN	LBTOT	-	-	-	-	-	-
540	Federal Old Age & Survivor Insurance	OTFICA	LBTOT	-	-	-	-	-	-
541	Public Service Commission Fee	OTCF	PTT	-	-	-	-	-	-
542	Miscellaneous	OTMISC	PTT	-	-	-	-	-	-
543									
544	Total Taxes Other Than Income Taxes	OTT		$ -	$ 599,274	$ 4,288,499	$ -	$ 443,252	$ -
545									
546									
547	**Interest Expenses**	INT	PTT	-	733,053	5,245,837	-	542,201	-
548									
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LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	S	T	U	V
1					Services	Meters	Customer Accounts	Customer Service Expense
2	Description		Name	Vector	Customer	Customer	Customer	Customer
3								
534								
535	**Taxes Other Than Income Taxes**							
536								
537			OTRE	PTT	-	-	-	-
538	Taxes Other Than Income Taxes		OTPP	PTT	3,936,045	942,472	-	-
539	Unemployment Insurance		OTUN	LBTOT	-	-	-	-
540	Federal Old Age & Survivor Insurance		OTFICA	LBTOT	-	-	-	-
541	Public Service Commission Fee		OTCF	PTT	-	-	-	-
542	Miscellaneous		OTMISC	PTT	-	-	-	-
543								
544	Total Taxes Other Than Income Taxes		OTT		$ 3,936,045	$ 942,472	$ -	$ -
545								
546								
547	**Interest Expenses**		INT	PTT	4,814,704	1,152,864	-	-
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LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A/B	C	D	E	F	G	H	I	J	K	L
1					Total	Procurement	Procurement	Storage	Storage	Transmission Non-Storage Related	Transmission Storage Related
2	Description	Name	Vector		Company	Demand	Commodity	Demand	Commodity	Demand	Demand
3											
577											
578	**Functional Assignment Vectors**										
579											
580	Gas Supply Demand	F001			1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
581	Gas Supply Commodity	F002			1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
582	Storage Demand	F003			1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000
583	Storage Commodity	F004			1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
584	Transmission Demand	F005			1.000000	0.000000	0.000000	0.000000	0.000000	0.835579	0.164421
585	Distribution Expense Commodity	F007			1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
586	Distribution Structures & Equipment	F008			1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
587	Distribution Mains	F009			1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
588	Services	F010			1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
589	Meters	F011			1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
590	Customer Accounts	F012			1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
591	Customer Service Expense	F013			1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
592											
593	Transmission & Distribution Mains	TDMSUB			$ 715,138,225	$ -	$ -	$ -	$ -	$ 186,703,851	$ 36,738,637
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LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A / B	C	D	M	N	O	P	Q	R
1				Distribution	Distribution Structures & Equipment	Distribution Mains - Low & Med. Pressure	Distribution Mains - Low & Med. Pressure	Distribution Mains - High Pressure	Distribution Mains - High Pressure
2	**Description**	**Name**	**Vector**	**Commodity**	**Demand**	**Demand**	**Customer**	**Demand**	**Customer**
3									
577									
578	**Functional Assignment Vectors**								
579									
580	Gas Supply Demand	F001		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
581	Gas Supply Commodity	F002		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
582	Storage Demand	F003		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
583	Storage Commodity	F004		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
584	Transmission Demand	F005		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
585	Distribution Expense Commodity	F007		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
586	Distribution Structures & Equipment	F008		0.000000	1.000000	0.000000	0.000000	0.000000	0.000000
587	Distribution Mains	F009		0.000000	0.000000	0.906324	0.000000	0.093676	0.000000
588	Services	F010		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
589	Meters	F011		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
590	Customer Accounts	F012		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
591	Customer Service Expense	F013		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
592									
593	Transmission & Distribution Mains	TDMSUB		$ -	$ -	$ 445,635,618	$ -	$ 46,060,119	$ -
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LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	S	T	U	V
1					Services	Meters	Customer Accounts	Customer Service Expense
2	**Description**		**Name**	**Vector**	**Customer**	**Customer**	**Customer**	**Customer**
3								
577								
578	**Functional Assignment Vectors**							
579								
580	Gas Supply Demand		F001		0.000000	0.000000	0.000000	0.000000
581	Gas Supply Commodity		F002		0.000000	0.000000	0.000000	0.000000
582	Storage Demand		F003		0.000000	0.000000	0.000000	0.000000
583	Storage Commodity		F004		0.000000	0.000000	0.000000	0.000000
584	Transmission Demand		F005		0.000000	0.000000	0.000000	0.000000
585	Distribution Expense Commodity		F007		0.000000	0.000000	0.000000	0.000000
586	Distribution Structures & Equipment		F008		0.000000	0.000000	0.000000	0.000000
587	Distribution Mains		F009		0.000000	0.000000	0.000000	0.000000
588	Services		F010		1.000000	0.000000	0.000000	0.000000
589	Meters		F011		0.000000	1.000000	0.000000	0.000000
590	Customer Accounts		F012		0.000000	0.000000	1.000000	0.000000
591	Customer Service Expense		F013		0.000000	0.000000	0.000000	1.000000
592								
593	Transmission & Distribution Mains		TDMSUB		$ -	$ -	$ -	$ -
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LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

Line	Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand
3										
619										
620	**Internally Generated Functional Vectors**									
621										
622	Sub-Total Distribution Plant		PTDSUB	1.000000	-	-	-	-	-	-
623	Storage-Transmission-Distribution Subtotal		PTSUB	1.000000	-	-	0.131825	-	0.124357	0.024470
624	Total Storage Plant		PTST	1.000000	-	-	1.000000	-	-	-
625	Transmission Plant		PT365	1.000000	-	-	-	-	0.835579	0.164421
626	General Plant		PT389	1.000000	-	-	0.131825	-	0.124357	0.024470
627	Total Distribution Plant		PTDSUB	1.000000	-	-	-	-	-	-
628	Sub-Total CWIP		CWIP	1.000000	-	-	0.120857	-	0.373018	0.073401
629	Total Operation and Maintenance Expenses		OMT	1.000000	0.001882	0.014150	0.045916	0.090614	0.165453	0.032557
630	Total Depreciation Reserve		DEPR	1.000000	-	-	0.107905	-	0.043342	0.008529
631	Storage-Transmission -Distribution Plant Subtotal		PTSUB	1.000000	-	-	0.131825	-	0.124357	0.024470
632	Total Labor Expenses		LBTOT	1.000000	0.003288	0.024722	0.052336	0.109873	0.097496	0.019185
633	Transmission and Distribution Payroll		LBTD	1.000000	-	-	-	-	0.151186	0.029750
634	Transmission and Distribution Mains		TDMSUB	1.000000	-	-	-	-	0.261074	0.051373
635	Storage Operation Expenses Labor Subtotal	OSE		1,616,051	-	-	268,441	1,347,610	-	-
636	Storage Maintenance Expenses Labor Subtotal	MSE		1,230,058	-	-	662,574	567,484	-	-
637	Mains & Services	CADAL		914,412,247	-	-	-	-	-	-
638	Demand/Commodity Percent of Purchased Gas Cost	DMCM		1.00000	11.74%	88.26%				
639	Distribution Operation Expenses Labor Subtotal	DOES		7,967,611	-	-	-	-	-	-
640	Distribution Maintenance Expenses Labor Subtotal	DMES		5,246,820	-	-	-	-	-	-
641	Subtotal Labor Expenses	LBSUB		$ 25,068,525	$ 83,038	$ 624,272	$ 1,297,453	$ 2,774,447	$ 2,439,169	$ 479,967
642	Subtotal O&M Expenses	OMSUB		$ 80,159,229	$ 116,502	$ 875,852	$ 3,384,180	$ 6,883,988	$ 15,102,338	$ 2,971,761
643	Depreciation Reserve - Distribution	DEPRDIS		$ 239,031,181	$ -	$ -	$ -	$ -	$ -	$ -

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

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

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Functional Assignment and Classification

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

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Class Allocation

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

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Class Allocation

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

LOUISVILLE GAS AND ELECTRIC COMPANY

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12 Months Ended June 30, 2022

Class Allocation

	A	B	C	D	E	F	G	H	I	J	K
3					Allocation	Total	Residential	Commercial	Industrial	As Available Gas Service	Firm Transportation Service
4	**Description**		**Ref**	**Name**	**Vector**	**System**	**(RGS)**	**(CGS)**	**(IGS)**	**(AAGS)**	**(FT)**
98											
99											
100											
101	**Operation and Maintenance Expenses**										
102											
103	**Procurement Expenses**										
104	Demand		OMT	OMGSD	DEM01	$ 203,082	$ 132,328	$ 64,392	$ 4,978	$ 1,385	$ -
105	Commodity		OMT	OMGSC	COM01	1,526,751	946,559	505,307	67,622	7,264	-
106	Total Procurement Expenses			OMGST		$ 1,729,834	$ 1,078,886	$ 569,698	$ 72,600	$ 8,649	$ -
107											
108	**Storage**										
109	Demand		OMT	OMSD	DEM02	$ 4,954,049	$ 3,276,275	$ 1,521,913	$ 126,180	$ -	$ 29,680
110	Commodity		OMT	OMSC	COM02	9,776,777	6,261,343	3,223,496	291,938	-	-
111	Total Storage			OMST		$ 14,730,826	$ 9,537,618	$ 4,745,409	$ 418,118	$ -	$ 29,680
112											
113	**Transmission**										
114	Demand Non-Storage Related		OMT	OMTD	DEM04	$ 17,851,545	$ 9,485,001	$ 4,615,484	$ 356,844	$ 99,242	$ 3,294,974
115	Storage Related		OMT	OMTC	DEM03	3,512,736	2,323,088	1,079,134	89,470	-	21,045
116	Total Transmission			OMTRT		$ 21,364,281	$ 11,808,089	$ 5,694,617	$ 446,314	$ 99,242	$ 3,316,019
117											
118	**Distribution Expenses**										
119	Commodity		OMT	OMDEC	COM04	$ 1,949,453	$ 876,735	$ 468,032	$ 62,634	$ 6,728	$ 535,325
120											
121	**Distribution Structures & Equipment**										
122	Demand		OMT	OMDSD	DEM04	$ 5,125,034	$ 2,723,067	$ 1,325,068	$ 102,447	$ 28,491	$ 945,960
123											
124	**Distribution Mains**										
125	Low/Medium Pressure - Demand		OMT	OMDMD	DEM05a	$ 25,572,569	$ 15,373,610	$ 7,821,042	$ 831,465	$ 200,428	$ 1,346,023
126	Low/Medium Pressure - Customer		OMT	OMDMC	CUSTOM01a	-	-	-	-	-	-
127	High Pressure - Demand		OMT	OMDMD	DEM05	2,643,136	1,248,689	641,753	72,671	17,250	662,772
128	High Pressure - Customer		OMT	OMDMD	CUSTOM01	-	-	-	-	-	-
129	Total Distribution Mains					$ 28,215,705	$ 16,622,299	$ 8,462,795	$ 904,136	$ 217,678	$ 2,008,796
130											
131	**Services**										
132	Customer		OMT	OMSC	CUST02	$ 11,801,616	$ 9,177,344	$ 2,569,082	$ 38,972	$ 583	$ 15,637
133											
134	**Meters**										
135	Customer		OMT	OMMC	CUST03	$ 6,445,258	$ 3,978,464	$ 2,085,890	$ 147,960	$ 10,537	$ 222,407
136											
137	**Customer Accounts**										
138	Customer		OMT	OMCAC	CUSTOM04	$ 14,963,550	$ 12,737,790	$ 2,173,801	$ 17,714	$ 253	$ 33,992
139											
140	**Customer Service**										
141	Customer		OMT	OMCSC	CUSTOM05	$ 1,569,126	$ 1,335,726	$ 227,952	$ 1,858	$ 27	$ 3,564
142											
143	Total			OMTT		$ 107,894,684	$ 69,876,018	$ 28,322,344	$ 2,212,753	$ 372,188	$ 7,111,380
144											
145											

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
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Class Allocation

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

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Cost of Service Study
12 Months Ended June 30, 2022

Class Allocation

	A	C	D	E	F	G	H	I	J	K
3/4	**Description**	**Ref**	**Name**	**Allocation Vector**	**Total System**	**Residential (RGS)**	**Commercial (CGS)**	**Industrial (IGS)**	**As Available Gas Service (AAGS)**	**Firm Transportation Service (FT)**
193										
194	**Depreciation Expenses**									
195										
196	**Procurement Expenses**									
197	Demand	DEPREX	DEGSD	DEM01	$ -	$ -	$ -	$ -	$ -	$ -
198	Commodity	DEPREX	DEGSC	COM01	-	-	-	-	-	-
199	Total Procurement Expenses		DEGST		$ -	$ -	$ -	$ -	$ -	$ -
200										
201	**Storage**									
202	Demand	DEPREX	DESD	DEM02	$ 6,200,382	$ 4,100,516	$ 1,904,794	$ 157,925	$ -	$ 37,147
203	Commodity	DEPREX	DESC	COM02	-	-	-	-	-	-
204	Total Storage		DEST		$ 6,200,382	$ 4,100,516	$ 1,904,794	$ 157,925	$ -	$ 37,147
205										
206	**Transmission**									
207	Demand Non-Storage Related	DEPREX	DETD	DEM04	$ 5,228,200	$ 2,777,882	$ 1,351,741	$ 104,509	$ 29,065	$ 965,002
208	Storage Related	DEPREX	DETC	DEM03	1,028,779	680,365	316,047	26,203	-	6,164
209	Total Transmission		DETT		$ 6,256,978	$ 3,458,247	$ 1,667,788	$ 130,712	$ 29,065	$ 971,166
210										
211	**Distribution Expenses**									
212	Commodity	DEPREX	DEDEC	COM04	$ -	$ -	$ -	$ -	$ -	$ -
213										
214	**Distribution Structures & Equipment**									
215	Demand	DEPREX	DEDSD	DEM04	$ 1,815,242	$ 964,486	$ 469,327	$ 36,286	$ 10,091	$ 335,051
216										
217	**Distribution Mains**									
218	Low/Medium Pressure - Demand	DEPREX	DEDMD	DEM05a	$ 10,551,646	$ 6,343,394	$ 3,227,085	$ 343,076	$ 82,700	$ 555,391
219	Low/Medium Pressure - Customer	DEPREX	DEDMC	CUSTOM01a	-	-	-	-	-	-
220	High Pressure - Demand	DEPREX	DEDMD	DEM05	1,090,600	515,229	264,797	29,985	7,118	273,470
221	High Pressure - Customer	DEPREX	DEDMC	CUSTOM01	-	-	-	-	-	-
222	Total Distribution Mains				$ 11,642,246	$ 6,858,623	$ 3,491,883	$ 373,061	$ 89,818	$ 828,861
223										
224	**Services**									
225	Customer	DEPREX	DESC	CUST02	$ 16,854,710	$ 13,106,804	$ 3,669,084	$ 55,658	$ 833	$ 22,332
226										
227	**Meters**									
228	Customer	DEPREX	DEMC	CUST03	$ 4,545,328	$ 2,805,694	$ 1,471,012	$ 104,345	$ 7,431	$ 156,846
229										
230	**Customer Accounts**									
231	Customer	DEPREX	DECAC	CUSTOM04	$ -	$ -	$ -	$ -	$ -	$ -
232										
233	**Customer Service**									
234	Customer	DEPREX	DECSC	CUSTOM05	$ -	$ -	$ -	$ -	$ -	$ -
235										
236	Total		DET		$ 47,314,886	$ 31,294,370	$ 12,673,889	$ 857,986	$ 137,237	$ 2,351,402
237										

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Cost of Service Study
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Class Allocation

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

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Class Allocation

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

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12 Months Ended June 30, 2022

Class Allocation

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

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Class Allocation

	A	B	C	D	E	F	G	H	I	J	K
3					Allocation	Total	Residential	Commercial	Industrial	As Available Gas Service	Firm Transportation Service
4	Description		Ref	Name	Vector	System	(RGS)	(CGS)	(IGS)	(AAGS)	(FT)
370											
371	**Other Taxes**										
372											
373	**Procurement Expenses**										
374	Demand		OTT	OTTGSD	DEM01	$ -	$ -	$ -	$ -	$ -	$ -
375	Commodity		OTT	OTTGSC	COM01	-	-	-	-	-	-
376	Total Procurement Expenses			OTTGST		$ -	$ -	$ -	$ -	$ -	$ -
377											
378	**Storage**										
379	Demand		OTT	OTTSD	DEM02	$ 1,990,090	$ 1,316,112	$ 611,368	$ 50,688	$ -	$ 11,923
380	Commodity		OTT	OTTSC	COM02	-	-	-	-	-	-
381	Total Storage			OTTST		$ 1,990,090	$ 1,316,112	$ 611,368	$ 50,688	$ -	$ 11,923
382											
383	**Transmission**										
384	Demand Non-Storage Related		OTT	OTTTD	DEM04	$ 1,893,063	$ 1,005,835	$ 489,448	$ 37,841	$ 10,524	$ 349,415
385	Storage Related		OTT	OTTTC	DEM03	372,507	246,351	114,436	9,488	-	2,232
386	Total Transmission			OTTTT		$ 2,265,570	$ 1,252,186	$ 603,884	$ 47,329	$ 10,524	$ 351,647
387											
388	**Distribution Expenses**										
389	Commodity		OTT	OTTDEC	COM04	$ -	$ -	$ -	$ -	$ -	$ -
390											
391	**Distribution Structures & Equipment**										
392	Demand		OTT	OTTDSD	DEM04	$ 599,274	$ 318,410	$ 154,941	$ 11,979	$ 3,332	$ 110,612
393											
394	**Distribution Mains**										
395	Low/Medium Pressure - Demand		OTT	OTTDMD	DEM05a	$ 4,288,499	$ 2,578,142	$ 1,311,582	$ 139,436	$ 33,612	$ 225,727
396	Low/Medium Pressure - Customer		OTT	OTTDMC	CUSTOM01a	-	-	-	-	-	-
397	High Pressure - Demand		OTT	OTTDMD	DEM05	443,252	209,404	107,621	12,187	2,893	111,146
398	High Pressure - Customer		OTT	OTTDMC	CUSTOM01	-	-	-	-	-	-
399	Total Distribution Mains					$ 4,731,751	$ 2,787,546	$ 1,419,204	$ 151,623	$ 36,504	$ 336,873
400											
401	**Services**										
402	Customer		OTT	OTTSC	CUST02	$ 3,936,045	$ 3,060,804	$ 856,834	$ 12,998	$ 194	$ 5,215
403											
404	**Meters**										
405	Customer		OTT	OTTMC	CUST03	$ 942,472	$ 581,760	$ 305,014	$ 21,636	$ 1,541	$ 32,522
406											
407	**Customer Accounts**										
408	Customer		OTT	OTTCAC	CUSTOM04	$ -	$ -	$ -	$ -	$ -	$ -
409											
410	**Customer Service**										
411	Customer		OTT	OTTCSC	CUSTOM05	$ -	$ -	$ -	$ -	$ -	$ -
412											
413	Total			OTTT		$ 14,465,203	$ 9,316,819	$ 3,951,245	$ 296,253	$ 52,095	$ 848,792
414											
415											
416											

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Class Allocation

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

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Class Allocation

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

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Class Allocation

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

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Class Allocation

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

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Class Allocation

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

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Class Allocation

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

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

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

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

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

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

Schedule GAW-30

LOUISVILLE GAS & ELECTRIC
Gas Residential Customer Cost Analysis

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

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