

**Kentucky Utilities Company
Depreciation Calculation**

Description	Current Rate	Rates eff. July-2021
KU-130100- KY Organization	0.00%	0.00%
KU-130100- VA Organization	0.00%	0.00%
KU-130200-Franchises and Consents	3.63%	3.63%
KU-130200-Licensed Project Franchi	3.63%	3.63%
KU-130300-Misc Intangible Plant	20.96%	20.96%
KU-130310-CCS Software	10.06%	10.06%
KU-131020-EWB 1 Land	0.00%	0.00%
KU-131020-EWB 3 Land	0.00%	0.00%
KU-131020-EWB 3 Land ECR 2011	0.00%	0.00%
KU-131020-GH 1 Land	0.00%	0.00%
KU-131020-GH 4 Land ECR 2009	0.00%	0.00%
KU-131020-GH 4 Land ECR 2016	0.00%	0.00%
KU-131020-GR 1&2 Land	0.00%	0.00%
KU-131020-PI 1&2 Land	0.00%	0.00%
KU-131020-PI 3 Land	0.00%	0.00%
KU-131020-TC 2 Land	0.00%	0.00%
KU-131020-TC 2 Land ECR 2009	0.00%	0.00%
KU-131020-TY 3 Land	0.00%	0.00%
KU-131100-EWB 1 Structures and Imp	0.04%	0.00%
KU-131100-EWB 2 Structures and Imp	0.63%	0.00%
KU-131100-EWB 3 Struc	3.17%	3.17%
KU-131100-EWB 3 Struc ECR 2009	3.17%	3.17%
KU-131100-EWB 3 Struc ECR 2011	3.17%	3.17%
KU-131100-EWB3 FGD Struc	4.54%	4.54%
KU-131100-GH 1 Struc	1.68%	4.24%
KU-131100-GH 1SC Structures and Im	1.14%	2.12%
KU-131100-GH 2 Structures and Impr	1.31%	3.70%
KU-131100-GH 3 Struc	2.15%	2.71%
KU-131100-GH 3 Struc ECR 2011	2.15%	2.71%
KU-131100-GH 4 Struc	3.44%	4.09%
KU-131100-GH 4 Struc ECR 2009	3.44%	4.09%
KU-131100-GH2 FGD Structures and I	1.16%	2.34%
KU-131100-GH3 FGD Structures and I	0.00%	2.34%
KU-131100-GH4 FGD Structures and I	0.00%	2.34%
KU-131100-GR 1-2 Structures and Im	0.00%	0.00%
KU-131100-GR 3 Structures and Impr	0.00%	0.00%
KU-131100-GR 4 Structures and Impr	0.00%	0.00%
KU-131100-PI 1-2 Structures and Imp	0.00%	0.00%

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KU-131100-PI 3 Structures and Impr	0.00%	0.00%
KU-131100-SL Structures and Improv	1.54%	1.79%
KU-131100-TC 2 FGD Struc & Improv	1.21%	1.26%
KU-131100-TC2 Struct	1.81%	2.06%
KU-131100-TC2 Struct ECR 2009	1.81%	2.06%
KU-131100-TY 1&2 Structures and Im	0.00%	0.00%
KU-131100-TY 3 Structures and Impr	0.00%	0.00%
KU-131200-EWB 1 Boil	3.21%	0.00%
KU-131200-EWB 1 Boil - Ash Pond	1.30%	0.00%
KU-131200-EWB 1 Boil ECR 2005	3.21%	0.00%
KU-131200-EWB 2 Boil	3.08%	0.00%
KU-131200-EWB 2 Boil ECR 2005	3.08%	0.00%
KU-131200-EWB 2 Boil ECR 2006	3.08%	0.00%
KU-131200-EWB 3 Boil	5.19%	5.19%
KU-131200-EWB 3 Boil Ash Pond	4.11%	4.11%
KU-131200-EWB 3 Boil ECR 2005	5.19%	5.19%
KU-131200-EWB 3 Boil ECR 2006	5.19%	5.19%
KU-131200-EWB 3 Boil ECR 2009	5.19%	5.19%
KU-131200-EWB 3 Boil ECR 2011	5.19%	5.19%
KU-131200-EWB ECR Future Plan	5.19%	5.19%
KU-131200-EWB3 FGD Boil	4.92%	4.92%
KU-131200-EWB3 FGD Boil ECR 2005	4.92%	4.92%
KU-131200-GH 1 Boil	4.83%	5.41%
KU-131200-GH 1 Boil - Ash Pond	0.08%	0.20%
KU-131200-GH 1 Boil ECR 2005	4.83%	0.00%
KU-131200-GH 1 Boil ECR 2006	4.83%	0.00%
KU-131200-GH 1 Boil ECR 2011	4.83%	5.41%
KU-131200-GH 1 SC Boil - Ash Pond	0.04%	0.00%
KU-131200-GH 1SC Boil	4.16%	4.15%
KU-131200-GH 1SC Boil ECR 2005	4.16%	4.15%
KU-131200-GH 1SC Boil ECR 2016	4.16%	4.15%
KU-131200-GH 2 Boil	5.10%	5.62%
KU-131200-GH 2 Boil ECR 2005	5.10%	5.62%
KU-131200-GH 2 Boil ECR 2011	5.10%	5.62%
KU-131200-GH 2 SC Boil - Ash Pond	0.00%	0.00%
KU-131200-GH 2SC Boil	1.19%	1.17%
KU-131200-GH 2SC Boil ECR 2005	1.19%	1.17%
KU-131200-GH 2SC Boil ECR 2016	1.19%	1.17%

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Description	Current Rate	Rates eff. July-2021
KU-131200-GH 3 Boil	3.54%	3.86%
KU-131200-GH 3 Boil ECR 2006	3.54%	3.86%
KU-131200-GH 3 Boil ECR 2011	3.54%	3.86%
KU-131200-GH 4 Boil	4.35%	5.14%
KU-131200-GH 4 Boil - Ash Pond	2.68%	3.71%
KU-131200-GH 4 Boil ECR 2005	4.35%	5.14%
KU-131200-GH 4 Boil ECR 2006	4.35%	5.14%
KU-131200-GH 4 Boil ECR 2009	4.35%	5.14%
KU-131200-GH 4 Boil ECR 2011	4.35%	5.14%
KU-131200-GH 4 Boil ECR 2016	4.35%	5.14%
KU-131200-GH 4RC Boiler Plant Equi	0.00%	0.00%
KU-131200-GH3 FGD Boil	3.99%	4.11%
KU-131200-GH3 FGD Boil ECR 2005	3.99%	4.11%
KU-131200-GH3 FGD Boil ECR 2016	3.99%	4.11%
KU-131200-GH4 FGD Boil	3.57%	3.87%
KU-131200-GH4 FGD Boil ECR 2005	3.57%	3.87%
KU-131200-GH4 FGD Boil ECR 2016	3.57%	3.87%
KU-131200-Ghent ECR Future Plan	4.35%	5.14%
KU-131200-GR 1-2 Boiler Plant Equi	0.00%	0.00%
KU-131200-GR 3 Boil	0.00%	0.00%
KU-131200-GR 3 Boil - Ash Pond	0.00%	0.00%
KU-131200-GR 3 Boil ECR 2006	0.00%	0.00%
KU-131200-GR 4 Boil	0.00%	0.00%
KU-131200-GR 4 Boil ECR 2006	0.00%	0.00%
KU-131200-GR 4 Boil ECR 2016	0.00%	0.00%
KU-131200-PI 1-2 Boiler Plant Equip	0.00%	0.00%
KU-131200-PI 3 Boil - Ash Pond	0.00%	0.00%
KU-131200-PI 3 Boiler Plant Equipm	0.00%	0.00%
KU-131200-PI ECR 2016	0.00%	0.00%
KU-131200-TC 2 Boil	2.17%	2.34%
KU-131200-TC 2 Boil - Ash Pond	0.92%	2.20%
KU-131200-TC 2 Boil ECR 2006	2.17%	2.34%
KU-131200-TC 2 Boil ECR 2009	2.17%	2.34%
KU-131200-TC 2 Boil ECR 2009-Ash Po	0.92%	2.16%
KU-131200-TC 2 Boil ECR 2016	2.17%	2.34%
KU-131200-TC ECR Future Plan	2.17%	2.34%
KU-131200-TC2 FGD Boil	1.96%	2.04%
KU-131200-TC2 FGD Boil ECR 2006	1.96%	2.04%

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Description	Current Rate	Rates eff. July-2021
KU-131200-TY 1&2 Boiler Plant Equi	0.00%	0.00%
KU-131200-TY 3 Boil	0.00%	0.00%
KU-131200-TY 3 Boil - Ash Pond	0.00%	0.00%
KU-131200-TY 3 Boil ECR 2006	0.00%	0.00%
KU-131400-EWB 1 Turbogenerator Uni	2.52%	0.00%
KU-131400-EWB 2 Turbogenerator Uni	1.62%	0.00%
KU-131400-EWB 3 Turbogenerator Uni	5.29%	5.29%
KU-131400-GH 1 Turbogenerator Unit	3.34%	3.72%
KU-131400-GH 2 Turbogenerator Unit	2.62%	3.70%
KU-131400-GH 3 Turbogenerator Unit	2.12%	3.87%
KU-131400-GH 4 Turbogenerator Unit	2.64%	2.75%
KU-131400-GR 1&2 Turbogenerator Un	0.00%	0.00%
KU-131400-GR 3 Turbogenerator Unit	0.00%	0.00%
KU-131400-GR 4 Turbogenerator Unit	0.00%	0.00%
KU-131400-PI 1-2 Turbogenerator Uni	0.00%	0.00%
KU-131400-PI 3 Turbogenerator Unit	0.00%	0.00%
KU-131400-TC 2 Turbogenerator Unit	2.14%	2.26%
KU-131400-TY 1&2 Turbogenerator Un	0.00%	0.00%
KU-131400-TY 3 Turbogenerator Unit	0.00%	0.00%
KU-131500-EWB 1 Accessory Electric	1.24%	0.00%
KU-131500-EWB 2 Acc	2.00%	0.00%
KU-131500-EWB 2 Acc ECR 2005	2.00%	0.00%
KU-131500-EWB 3 Acc	3.74%	3.74%
KU-131500-EWB 3 Acc ECR 2005	3.74%	3.74%
KU-131500-EWB 3 Acc ECR 2011	3.74%	3.74%
KU-131500-EWB 3 FGD Acc	4.75%	4.75%
KU-131500-EWB3 FGD Acc ECR 2005	4.75%	4.75%
KU-131500-GH 1 Access ECR 2011	2.37%	3.11%
KU-131500-GH 1 Accessory Electric	2.37%	3.11%
KU-131500-GH 1SC Acc	3.69%	3.59%
KU-131500-GH 1SC Acc ECR 2005	3.69%	3.59%
KU-131500-GH 2 Acc ECR 2011	1.66%	3.94%
KU-131500-GH 2 Accessory Electric	1.66%	3.94%
KU-131500-GH 2SC Acc	4.85%	4.77%
KU-131500-GH 2SC Acc ECR 2005	4.85%	4.77%
KU-131500-GH 3 Acc ECR 2011	1.73%	1.69%
KU-131500-GH 3 Accessory Electric	1.73%	1.69%
KU-131500-GH 4 Acc ECR 2009	3.56%	3.85%

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KU-131500-GH 4 Acc ECR 2011	3.56%	3.85%
KU-131500-GH 4 Accessory Electric	3.56%	3.85%
KU-131500-GH3 FGD Acc	3.66%	3.58%
KU-131500-GH3 FGD Acc ECR 2005	3.66%	3.58%
KU-131500-GH4 FGD Acc	4.15%	4.35%
KU-131500-GH4 FGD Acc ECR 2005	4.15%	4.35%
KU-131500-GR 1&2 Accessory Electric	0.00%	0.00%
KU-131500-GR 3 Accessory Electric	0.00%	0.00%
KU-131500-GR 4 Accessory Electric	0.00%	0.00%
KU-131500-PI 1-2 Accessory Electric	0.00%	0.00%
KU-131500-PI 3 Accessory Electric	0.00%	0.00%
KU-131500-TC 2 Acc	1.99%	2.03%
KU-131500-TC 2 Acc ECR 2006	1.99%	2.03%
KU-131500-TC 2 Acc ECR 2009	1.99%	2.03%
KU-131500-TC 2 FGD Accessory Equip	1.42%	1.41%
KU-131500-TY 1&2 Accessory Electric	0.00%	0.00%
KU-131500-TY 3 Accessory Electric	0.00%	0.00%
KU-131600-EWB 1 Misc Power Plant E	1.52%	0.00%
KU-131600-EWB 2 Misc Power Plant E	0.06%	0.00%
KU-131600-EWB 3 Misc Power Plant E	3.36%	3.36%
KU-131600-GH 1 Misc Power Plant Eq	1.06%	1.06%
KU-131600-GH 1SC Misc Power Plant	0.90%	0.79%
KU-131600-GH 2 Misc Power Plant Eq	0.89%	1.08%
KU-131600-GH 3 Misc Power Plant Eq	2.17%	1.98%
KU-131600-GH 3 Misc PwrPlt ECR 2011	2.17%	1.98%
KU-131600-GH 4 Misc Power Plant Eq	3.53%	4.40%
KU-131600-GR 1&2 Misc Power Plant	0.00%	0.00%
KU-131600-GR 3 Misc Power Plant Eq	0.00%	0.00%
KU-131600-GR 4 Misc Power Plant Eq	0.00%	0.00%
KU-131600-PI 1-2 Misc Power Plant E	0.00%	0.00%
KU-131600-PI 3 Misc Power Plant Eq	0.00%	0.00%
KU-131600-SL Misc Power Plant Equi	3.46%	3.73%
KU-131600-TC 2 Misc Power Plant Equ	2.26%	2.41%
KU-131600-TY 1&2 Misc Power Plant	0.00%	0.00%
KU-131600-TY 3 Misc Power Plant Eq	0.00%	0.00%
KU-133010-DD Land Rights	0.00%	0.00%
KU-133100-DD Structures and Improv	2.48%	4.35%
KU-133200-DD Reservoirs, Dams, and	2.61%	2.58%

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Description	Current Rate	Rates eff. July-2021
KU-133300-DD Water Wheels, Turbine	3.86%	3.82%
KU-133400-DD Accessory Electric Eq	3.81%	3.86%
KU-133400-L7 Accessory Electric Eq	0.00%	0.00%
KU-133500-DD Misc Power Plant Equi	3.76%	2.93%
KU-133500-L7 Misc Power Plant Equi	0.00%	0.00%
KU-133600-DD Roads, Railroads, and	3.33%	3.41%
KU-134020-EWB 8 Land	0.00%	0.00%
KU-134020-EWB Solar Facility Land	0.00%	0.00%
KU-134020-Land	0.00%	0.00%
KU-134100-CR 7 Structures and Impr	3.03%	2.94%
KU-134100-EWB 10 Structures and Im	2.92%	2.02%
KU-134100-EWB 11 Structures and Im	4.32%	1.61%
KU-134100-EWB 5 Structures and Im	3.94%	3.04%
KU-134100-EWB 6 Structures and Imp	4.34%	3.00%
KU-134100-EWB 7 Structures and Imp	4.33%	2.09%
KU-134100-EWB 8 Structures and Imp	3.97%	1.29%
KU-134100-EWB 9 Structures and Imp	2.76%	2.03%
KU-134100-EWB Solar Struc and Imp	4.24%	4.25%
KU-134100-HA 1,2,&3 Structures and	19.17%	3.07%
KU-134100-PR 13 Structures and Imp	4.16%	2.31%
KU-134100-TC 10 Structures and Imp	3.79%	2.63%
KU-134100-TC 5 Structures and Impr	3.87%	2.19%
KU-134100-TC 6 Structures and Impr	3.86%	2.18%
KU-134100-TC 7 Structures and Impr	3.78%	2.28%
KU-134100-TC 8 Structures and Impr	3.78%	2.28%
KU-134100-TC 9 Structures and Impr	3.79%	2.29%
KU-134200-CR 7 Fuel Holders, Produ	3.10%	1.53%
KU-134200-EWB 10 Fuel Holders, Pro	5.43%	3.98%
KU-134200-EWB 11 Fuel Holders, Pro	7.39%	2.85%
KU-134200-EWB 5 Fuel Holders, Prod	5.00%	2.66%
KU-134200-EWB 6 Fuel Holders, Prod	6.96%	3.46%
KU-134200-EWB 7 Fuel Holders, Prod	6.99%	3.41%
KU-134200-EWB 8 Fuel Holders, Prod	6.53%	2.08%
KU-134200-EWB 9 Fuel Holders, Prod	4.65%	3.69%
KU-134200-HA 1,2,&3 Fuel Holders,	15.74%	4.75%
KU-134200-PR 13 Fuel Holders, Prod	3.89%	2.23%
KU-134200-TC 10 Fuel Holders, Prod	3.85%	2.79%
KU-134200-TC 5 Fuel Holders, Produ	3.90%	2.26%

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KU-134200-TC 6 Fuel Holders, Produ	3.90%	2.26%
KU-134200-TC 7 Fuel Holders, Produ	3.82%	2.36%
KU-134200-TC 8 Fuel Holders, Produ	3.82%	2.36%
KU-134200-TC 9 Fuel Holders, Produ	3.83%	2.36%
KU-134300-Cane Run 7 Prime Movers	3.57%	3.49%
KU-134300-EWB 10 Prime Movers	4.94%	3.57%
KU-134300-EWB 11 Prime Movers	4.82%	2.72%
KU-134300-EWB 5 Prime Movers	4.41%	3.08%
KU-134300-EWB 6 Prime Movers	5.42%	3.59%
KU-134300-EWB 7 Prime Movers	5.28%	2.49%
KU-134300-EWB 8 Prime Movers	5.81%	1.87%
KU-134300-EWB 9 Prime Movers	4.74%	3.63%
KU-134300-Green River CC GT	0.00%	0.00%
KU-134300-PR 13 Prime Movers	5.53%	3.08%
KU-134300-TC 10 Prime Movers	4.49%	2.83%
KU-134300-TC 5 Prime Movers	4.58%	2.96%
KU-134300-TC 6 Prime Movers	4.50%	2.84%
KU-134300-TC 7 Prime Movers	4.52%	2.99%
KU-134300-TC 8 Prime Movers	4.57%	2.84%
KU-134300-TC 9 Prime Movers	4.48%	2.79%
KU-134400-CR 7 Generators	2.89%	2.80%
KU-134400-EWB 10 Generators	2.94%	2.49%
KU-134400-EWB 11 Generators	5.55%	2.47%
KU-134400-EWB 5 Generators	3.98%	2.46%
KU-134400-EWB 6 Generators	4.02%	2.33%
KU-134400-EWB 7 Generators	4.08%	2.42%
KU-134400-EWB 8 Generators	4.04%	1.57%
KU-134400-EWB 9 Generators	2.77%	2.32%
KU-134400-EWB Solar Generators	4.61%	4.63%
KU-134400-HA 1,2,&3 Generators	5.37%	1.20%
KU-134400-PR 13 Generators	4.21%	2.70%
KU-134400-TC 10 Generators	3.76%	2.56%
KU-134400-TC 5 Generators	3.85%	2.39%
KU-134400-TC 6 Generators	3.85%	2.44%
KU-134400-TC 7 Generators	3.75%	2.48%
KU-134400-TC 8 Generators	3.75%	2.48%
KU-134400-TC 9 Generators	3.76%	3.28%
KU-134500-CR 7 Accessory Electric	2.96%	2.87%

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Description	Current Rate	Rates eff. July-2021
KU-134500-EWB 10 Accessory Electri	3.77%	2.72%
KU-134500-EWB 11 Accessory Electri	4.92%	1.84%
KU-134500-EWB 5 Accessory Electric	4.23%	2.22%
KU-134500-EWB 6 Accessory Electric	4.44%	2.39%
KU-134500-EWB 7 Accessory Electric	4.45%	2.51%
KU-134500-EWB 8 Accessory Electric	5.84%	2.08%
KU-134500-EWB 9 Accessory Electric	3.64%	2.80%
KU-134500-EWB Solar Accessory Elec	4.36%	4.04%
KU-134500-HA 1,2,&3 Accessory Elec	22.16%	4.23%
KU-134500-PR 13 Accessory Electric	4.01%	2.16%
KU-134500-TC 10 Accessory Electric	4.04%	2.98%
KU-134500-TC 5 Accessory Electric	4.18%	2.52%
KU-134500-TC 6 Accessory Electric	4.25%	2.55%
KU-134500-TC 7 Accessory Electric	4.13%	2.50%
KU-134500-TC 8 Accessory Electric	3.79%	2.39%
KU-134500-TC 9 Accessory Electric	3.91%	2.29%
KU-134600-CR 7 Misc. Power Plant E	3.32%	3.12%
KU-134600-EWB 10 Misc Power Plant	3.26%	2.57%
KU-134600-EWB 11 Misc Power Plant	5.22%	2.34%
KU-134600-EWB 5 Misc Power Plant E	4.01%	2.09%
KU-134600-EWB 6 Misc Power Plant E	6.22%	3.38%
KU-134600-EWB 7 Misc Power Plant E	6.24%	3.04%
KU-134600-EWB 8 Misc Power Plant E	4.98%	2.19%
KU-134600-EWB 9 Misc Power Plant E	3.31%	2.85%
KU-134600-EWB Solar Misc Power Plt	4.25%	4.38%
KU-134600-HA 1,2,&3 Misc Power Pla	17.75%	5.26%
KU-134600-PR 13 Misc Power Plant E	3.93%	2.10%
KU-134600-TC 10 Misc Power Plant E	4.61%	2.74%
KU-134600-TC 5 Misc. Power Plant E	4.04%	2.25%
KU-134600-TC 6 Misc. Power Plant E	0.00%	0.00%
KU-134600-TC 7 Misc. Power Plant E	3.89%	2.32%
KU-134600-TC 8 Misc. Power Plant E	3.89%	2.32%
KU-134600-TC 9 Misc. Power Plant E	3.91%	2.33%
KU-135010- KY Land Rights	0.86%	0.86%
KU-135010- TN Land Rights	0.86%	0.86%
KU-135010- VA Land Rights	0.86%	0.86%
KU-135020- KY Land	0.00%	0.00%
KU-135020- VA Land	0.00%	0.00%

**Kentucky Utilities Company
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Description	Current Rate	Rates eff. July-2021
KU-135210- KY Struc & Imprv-Non Sys	1.66%	1.66%
KU-135210- KY Struc NonSys Dix Ctrl	1.66%	1.66%
KU-135210- VA Struc & Imprv-Non Sys	1.66%	1.66%
KU-135220-Struct & Improve-System	1.83%	1.83%
KU-135310- KY Station Equip -Non Sy	1.90%	1.90%
KU-135310- VA Station Equip -Non Sy	1.90%	1.90%
KU-135320-Station Equipment-System	0.00%	0.00%
KU-135400- KY Towers Fix	1.69%	1.69%
KU-135400- KY Towers Fix ECR 2005	1.69%	1.69%
KU-135400- VA Towers and Fixtures	1.69%	1.69%
KU-135500- KY Poles	2.93%	2.93%
KU-135500- KY Poles ECR 2005	2.93%	2.93%
KU-135500- TN Poles and Fixtures	2.93%	2.93%
KU-135500- VA Poles and Fixtures	2.93%	2.93%
KU-135600- TN Overhead Conductors	2.54%	2.54%
KU-135600- VA Overhead Conductors	2.54%	2.54%
KU-135600-KY OH Cond	2.54%	2.54%
KU-135600-KY OH Cond ECR 2005	2.54%	2.54%
KU-135700- KY Underground Conduit	1.70%	1.70%
KU-135800- KY Undergrd Conductors a	0.74%	0.74%
KU-136010- KY Land Rights	0.64%	0.64%
KU-136010- TN Land Rights	0.64%	0.64%
KU-136010- VA Land Rights	0.64%	0.64%
KU-136020-KY Land	0.00%	0.00%
KU-136020-TN Land	0.00%	0.00%
KU-136020-VA Land	0.00%	0.00%
KU-136025-VA Land	0.00%	0.00%
KU-136100- KY Struct and Improv	2.15%	2.15%
KU-136100- TN Struct and Improv	2.15%	2.15%
KU-136100- VA Struct and Improv	2.15%	2.15%
KU-136200- KY Station Equipment	1.56%	1.56%
KU-136200- TN Station Equipment	1.56%	1.56%
KU-136200- VA Station Equipment	1.56%	1.56%
KU-136400-KY Ghent Transpt ECR 2009	1.56%	1.56%
KU-136400-KY Licensed Project Pole	2.67%	2.67%
KU-136400-KY Poles, Towers, and Fix	1.56%	1.56%
KU-136400-TN Poles, Towers, and Fix	1.56%	1.56%
KU-136400-VA Poles, Towers, and Fix	1.56%	1.56%

**Kentucky Utilities Company
Depreciation Calculation**

Description	Current Rate	Rates eff. July-2021
KU-136500- KY Overhead Conductor	1.56%	1.56%
KU-136500- TN Overhead Conductor	1.56%	1.56%
KU-136500- VA Overhead Conductor	1.56%	1.56%
KU-136500-KY Ghent Transpt ECR 2009	1.56%	1.56%
KU-136600- KY Underground Conduit	2.32%	2.32%
KU-136600- TN Underground Conduit	2.32%	2.32%
KU-136600- VA Underground Conduit	2.32%	2.32%
KU-136600-KY Ghent Transpt ECR 2009	2.32%	2.32%
KU-136700- KY Undergrnd Conductors	1.56%	1.56%
KU-136700- VA Undergrnd Conductors	1.56%	1.56%
KU-136700-KY Ghent Transpt ECR 2009	1.56%	1.56%
KU-136800- KY Line Transformers	1.79%	1.79%
KU-136800- TN Line Transformers	1.79%	1.79%
KU-136800- VA Line Transformers	1.79%	1.79%
KU-136900- KY Services	1.63%	1.63%
KU-136900- TN Services	1.63%	1.63%
KU-136900- VA Services	1.63%	1.63%
KU-137000- KY Meters	3.51%	3.51%
KU-137000- TN Meters	3.51%	3.51%
KU-137000- VA Meters	3.51%	3.51%
KU-137001- KY DSM AMS Meters	6.85%	6.85%
KU-137020- KY Meters - CT and PT	4.29%	4.29%
KU-137020- TN Meters - CT and PT	4.29%	4.29%
KU-137020- VA Meters - CT and PT	4.29%	4.29%
KU-137100- KY Install on Customers	0.53%	0.53%
KU-137100- TN Install on Customers	0.53%	0.53%
KU-137100- VA Install on Customers	0.53%	0.53%
KU-137101- KY Install Charging Sta	10.00%	10.00%
KU-137300- KY Str Lighting and Sign	4.00%	4.00%
KU-137300- VA Str Lighting and Sign	4.00%	4.00%
KU-138920- KY Land	0.00%	0.00%
KU-138920- VA Land	0.00%	0.00%
KU-139010- KY Structures & Improv	2.43%	2.43%
KU-139010- VA Structures & Improv	2.43%	2.43%
KU-139010-KY Stru Pinevll Joint Own	2.43%	2.43%
KU-139010-KY Struc Morganfield Offi	2.43%	2.43%
KU-139010-KY Struc One Quality Bldg	2.43%	2.43%
KU-139010-Pineville Storem Owned	2.43%	2.43%

**Kentucky Utilities Company
Depreciation Calculation**

Description	Current Rate	Rates eff. July-2021
KU-139020- VA Pennington Gap Office	1.43%	1.43%
KU-139020- VA Wise Office	1.43%	1.43%
KU-139020-Carlisle Office	1.43%	1.43%
KU-139020-Coeburn Office	1.43%	1.43%
KU-139020-Columbia Office	1.43%	1.43%
KU-139020-Corbin Office	1.43%	1.43%
KU-139020-Earlington Pole Yard	1.43%	1.43%
KU-139020-Eddyville Office	1.43%	1.43%
KU-139020-Ewing Office	1.43%	1.43%
KU-139020-Flemingsburg Storeroom	1.43%	1.43%
KU-139020-Henderson Office	1.43%	1.43%
KU-139020-Lexington Northside Office	1.43%	1.43%
KU-139020-Liberty Office	1.43%	1.43%
KU-139020-Livermore Storeroom	1.43%	1.43%
KU-139020-London Office	1.43%	1.43%
KU-139020-Manchester Office	1.43%	1.43%
KU-139020-Morehead Storeroom	1.43%	1.43%
KU-139020-Richmond Office	1.43%	1.43%
KU-139020-Somerset Pole Yard	1.43%	1.43%
KU-139020-St Paul Office	1.43%	1.43%
KU-139020-Tates Creek Office	1.43%	1.43%
KU-139020-Taylorsville Office	1.43%	1.43%
KU-139020-Versailles Storeroom	1.43%	1.43%
KU-139020-Whitley City Office	1.43%	1.43%
KU-139110- KY Office Equipment	4.36%	4.36%
KU-139110- VA Office Equipment	4.36%	4.36%
KU-139120-KY Non PC Computer Equip	11.69%	11.69%
KU-139120-VA Non PC Computer Equip	11.69%	11.69%
KU-139130-Cash Processing Equipmen	0.00%	0.00%
KU-139131-Personal Computers	25.02%	25.02%
KU-139200- KY - Ghent 4 ECR 2009	1.97%	1.97%
KU-139300- KY Stores Equipment	4.40%	4.40%
KU-139300- VA Stores Equipment	4.40%	4.40%
KU-139400- KY Tools, Shop, Garage	4.02%	4.02%
KU-139400- VA Tools, Shop, Garage	4.02%	4.02%
KU-139500-KY Laboratory Equipment	0.00%	0.00%
KU-139500-VA Laboratory Equipment	0.00%	0.00%
KU-139700-KY Microwave,Fiber,Other	4.90%	4.90%

**Kentucky Utilities Company
Depreciation Calculation**

Description	Current Rate	Rates eff. July-2021
KU-139700-VA Microwave,Fiber,Other	4.90%	4.90%
KU-139710- KY Radios and Telephone	10.84%	10.84%
KU-139710- VA Radios and Telephone	10.84%	10.84%
KU-139720- DSM Equipment	14.08%	14.08%
KU-312104-Nonutility Prop - Misc L	0.00%	0.00%
KU-312106-Nonutility-Misc Land Rig	0.00%	0.00%
KU-139620-KY Power Op Equip - Other	5.65%	5.65%
KU-134020-Simpson Solar Share Land	0.00%	0.00%
KU-134100-Simp Solar A1 Struc & Imp	4.24%	4.10%
KU-134400-Simp Solar A1 Generators	4.61%	4.54%
KU-134500-Simp Solar A1 Access Elec	4.36%	4.36%
KU-134600-Simp Solar A1 Misc Pwr Pl	4.25%	4.40%
KU-130330-Cloud Software NonCurrnt	20.96%	20.96%
KU-130340-Cloud Software Prepaids	20.96%	20.96%
KU-131020-EWB 3 Land ECR2016-161073	0.00%	0.00%
KU-131020-TC 2 Land ECR 2009-160933	0.00%	0.00%
KU-131100-TC Training Center Struc	1.81%	2.29%
KU-131200-EWB 3 Boil ECR 2016	5.19%	5.19%
KU-131200-EWB 3 Boil ECR 2016 NT	5.19%	5.19%
KU-131200-EWB 3 Boil ECR2009-151992	5.19%	5.19%
KU-131200-EWB 3 Boil ECR2016-152377	5.19%	5.19%
KU-131200-GH 4 Boil ECR 2016 NT	4.35%	5.14%
KU-131200-GH 4 Boil ECR 2016-152379	4.35%	5.14%
KU-131200-TC 2 Boil ECR 2016 NT	2.17%	2.34%
KU-131200-TC2 Boil ECR2009-151122	2.17%	2.34%
KU-131200-TC2 Boil ECR2009-159091	2.17%	2.34%
KU-131200-TC2 Boil ECR2009-159093KU	2.17%	2.34%
KU-131200-Wells	0.00%	0.00%
KU-134020-EWB 9PL Land	0.00%	0.00%
KU-134100-Simp Solar A2 Struc & Imp	4.24%	4.10%
KU-134400-Bus Solar Gen-Makers Mark	4.61%	4.37%
KU-134400-Simp Solar A2 Generators	4.61%	4.54%
KU-134500-Bus Solar Acc Elec-Makers	4.36%	2.32%
KU-134500-Simp Solar A2 Access Elec	4.36%	4.36%
KU-134600-Simp Solar A2 Misc Pwr Pl	4.25%	4.40%
KU-137011- KY Solar Share Meters	6.85%	6.85%
KU-139700-KY Micro,Fiber,Other-AMI	4.90%	4.90%
KU-130300-Misc Intangible Plant-AMI	20.96%	20.96%

**Kentucky Utilities Company
Depreciation Calculation**

Description	Current Rate	Rates eff. July-2021
KU-131020-TC 2 Land ECR 2009 NT	0.00%	0.00%
KU-131100-TC2 Struct ECR 2009 P33	1.81%	2.06%
KU-131200-TC 2 Boil ECR 2009 P32	2.17%	2.34%
KU-131500-TC 2 Acc ECR 2009 NT	1.99%	2.03%
KU-131020-GH 4 Land ECR 2016 NT	0.00%	0.00%
KU-131200-TC 2 Boil ECR 2009 P33	2.17%	2.34%

**Louisville Gas and Electric Company
Depreciation Calculation - Electric**

Description	Current Rate	Rate eff. July-2021
LGE-130100-Elect. Intangible Plant -	0.00%	0.00%
LGE-130200-Franchises and Consents	0.00%	0.00%
LGE-130300-Misc Intangible Plant-Software	21.72%	21.72%
LGE-131020-Steam-Land	0.00%	0.00%
LGE-131020-Steam-MC 4 Land ECR 2016	0.00%	0.00%
LGE-131020-Steam-TC 2 Land ECR 2009	0.00%	0.00%
LGE-131026-Steam-Land ECR 2011	0.00%	0.00%
LGE-131027-Steam-Land Future Use	0.00%	0.00%
LGE-131100-Cane Run Unit 1 Structure	0.00%	0.00%
LGE-131100-Cane Run Unit 2 Structure	0.00%	0.00%
LGE-131100-Cane Run Unit 3 Structure	0.00%	0.00%
LGE-131100-Cane Run Unit 4 SO2-Structure	0.00%	0.00%
LGE-131100-Cane Run Unit 4 Structure	0.00%	0.00%
LGE-131100-Cane Run Unit 5 SO2-Structure	0.00%	0.00%
LGE-131100-Cane Run Unit 5 Structure	0.00%	0.00%
LGE-131100-Cane Run Unit 6 SO2-Structure	0.00%	0.00%
LGE-131100-CR Unit 6 Structure	0.00%	0.00%
LGE-131100-Distribution Drive ECR 2011	2.66%	2.90%
LGE-131100-Distribution Drive	2.66%	2.90%
LGE-131100-MC Unit 1 Structure ECR 2011	1.76%	1.76%
LGE-131100-MC Unit 2 SO2 ECR 2011	5.61%	5.61%
LGE-131100-MC Unit 2 Structure ECR 2011	2.31%	2.31%
LGE-131100-MC Unit 4 Structure	2.21%	2.60%
LGE-131100-MC Unit 4 Structure ECR 2011	2.21%	2.60%
LGE-131100-Mill Creek 3 ECR 2011	1.83%	1.68%
LGE-131100-Mill Creek Unit 1 SO2-Structure	0.00%	0.00%
LGE-131100-Mill Creek Unit 1 Structure	1.76%	1.76%
LGE-131100-Mill Creek Unit 2 SO2-Structure	5.61%	5.61%
LGE-131100-Mill Creek Unit 2 Structure	2.31%	2.31%
LGE-131100-Mill Creek Unit 3 SO2-Structure	5.26%	0.00%
LGE-131100-Mill Creek Unit 3 Structure	1.83%	1.68%
LGE-131100-Mill Creek Unit 4 SO2-Structure	2.80%	0.77%
LGE-131100-Mill Creek3 SO2 ECR 2011	5.26%	0.00%
LGE-131100-Mill Creek4 SO2 ECR 2011	2.80%	0.77%
LGE-131100-TC Unit 1 Structure	1.68%	2.03%
LGE-131100-TC Unit 1 Structure ECR 2006	1.68%	2.03%
LGE-131100-TC Unit 2 Structure	2.16%	2.12%
LGE-131100-TC Unit 2 Structure ECR 2009	2.16%	2.12%

**Louisville Gas and Electric Company
Depreciation Calculation - Electric**

Description	Current Rate	Rate eff. July- 2021
LGE-131100-Trimble Unit 1 SO2-Struc	3.57%	3.79%
LGE-131100-Trimble Unit 2 FGD-Struc	2.25%	2.33%
LGE-131105-Dist Drive - Future Use	2.66%	0.00%
LGE-131110-CR 6 Capital Leased Equi	6.99%	0.00%
LGE-131110-MC 4 Capital Leased Equi	1.65%	0.00%
LGE-131200-Cane Run Locomotives - B	0.00%	0.00%
LGE-131200-Cane Run Rail Cars - Boi	0.00%	0.00%
LGE-131200-Cane Run Unit 1 Boiler P	0.00%	0.00%
LGE-131200-Cane Run Unit 2 Boiler P	0.00%	0.00%
LGE-131200-Cane Run Unit 3 Boiler P	0.00%	0.00%
LGE-131200-Cane Run Unit 4 SO2 Boil	0.00%	0.00%
LGE-131200-Cane Run Unit 5 SO2 Boil	0.00%	0.00%
LGE-131200-CR Unit 4 Boil	0.00%	0.00%
LGE-131200-CR Unit 4 Boil ECR 2006	0.00%	0.00%
LGE-131200-CR Unit 5 Boil	0.00%	0.00%
LGE-131200-CR Unit 5 Boil ECR 2006	0.00%	0.00%
LGE-131200-CR Unit 6 Boil	0.00%	0.00%
LGE-131200-CR Unit 6 Boil ECR 2006	0.00%	0.00%
LGE-131200-CR6 SO2 Boil	0.00%	0.00%
LGE-131200-CR6 SO2 Boil ECR 2005	0.00%	0.00%
LGE-131200-MC ECR Future Plant	3.61%	4.86%
LGE-131200-MC Offsite Rail Cars	0.36%	0.00%
LGE-131200-MC Unit 1 Boil	6.15%	6.15%
LGE-131200-MC Unit 1 Boil ECR 2006	6.15%	6.15%
LGE-131200-MC Unit 1 Boil ECR 2011	6.15%	6.15%
LGE-131200-MC Unit 1 Boil-Ash Pond	2.93%	2.93%
LGE-131200-MC Unit 2 Boil	6.27%	6.27%
LGE-131200-MC Unit 2 Boil ECR 2006	6.27%	6.27%
LGE-131200-MC Unit 2 Boil ECR 2011	6.27%	6.27%
LGE-131200-MC Unit 2 SO2 ECR 2011	6.78%	6.78%
LGE-131200-MC Unit 2 SO2 ECR 2016	6.78%	6.78%
LGE-131200-MC Unit 3 Boil	4.47%	4.58%
LGE-131200-MC Unit 3 Boil ECR 2006	4.47%	4.58%
LGE-131200-MC Unit 3 Boil ECR 2011	4.47%	4.58%
LGE-131200-MC Unit 3 Boil-Ash Pond	1.61%	0.00%
LGE-131200-MC Unit 3 SO2 ECR 2011	5.54%	5.46%
LGE-131200-MC Unit 3 SO2 ECR 2016	5.54%	5.46%
LGE-131200-MC Unit 4 Boil	3.61%	4.86%

**Louisville Gas and Electric Company
Depreciation Calculation - Electric**

Description	Current Rate	Rate eff. July- 2021
LGE-131200-MC Unit 4 Boil ECR 2005	3.61%	4.86%
LGE-131200-MC Unit 4 Boil ECR 2006	3.61%	4.86%
LGE-131200-MC Unit 4 Boil ECR 2011	3.61%	4.86%
LGE-131200-MC Unit 4 Boil ECR 2016	3.61%	4.86%
LGE-131200-MC3 SO2 Boil ECR 2011	5.54%	5.46%
LGE-131200-MC4 SO2 Boil	4.47%	5.28%
LGE-131200-MC4 SO2 Boil ECR 2005	4.47%	5.28%
LGE-131200-MC4 SO2 Boil ECR 2009	4.47%	5.28%
LGE-131200-MC4 SO2 Boil ECR 2011	4.47%	5.28%
LGE-131200-MC4 SO2 Boil ECR 2016	4.47%	5.28%
LGE-131200-Mill Creek Locomotives B	6.08%	0.00%
LGE-131200-Mill Creek Rail Cars Boi	0.36%	0.00%
LGE-131200-Mill Creek Unit 1 SO2 Bo	3.67%	3.67%
LGE-131200-Mill Creek Unit 2 SO2 Bo	6.78%	6.78%
LGE-131200-Mill Creek Unit 3 SO2 Bo	5.54%	5.46%
LGE-131200-TC 2 FGD Boil	2.33%	2.26%
LGE-131200-TC 2 FGD Boil ECR 2006	2.33%	2.26%
LGE-131200-TC ECR Future Plan	2.39%	2.62%
LGE-131200-TC Unit 1 Boil	3.02%	3.69%
LGE-131200-TC Unit 1 Boil ECR 2006	3.02%	3.69%
LGE-131200-TC Unit 1 Boil ECR 2009	3.02%	3.69%
LGE-131200-TC Unit 1 Boil ECR 2011	3.02%	3.69%
LGE-131200-TC Unit 1 Boil-Ash Pond	1.88%	1.79%
LGE-131200-TC Unit 2 Boil	2.39%	2.62%
LGE-131200-TC Unit 2 Boil ECR 2006	2.39%	2.62%
LGE-131200-TC Unit 2 Boil ECR 2009	2.39%	2.62%
LGE-131200-TC Unit 2 Boil ECR 2016	2.39%	2.62%
LGE-131200-TC1 SO2 Boil	2.31%	3.02%
LGE-131200-TC1 SO2 Boil ECR 2005	2.31%	3.02%
LGE-131200-TC1 SO2 Boil ECR 2016	2.31%	3.02%
LGE-131200-TC2 Boil ECR 2009-Ash Po	1.79%	1.72%
LGE-131201-AROP MC3 Boiler Plt Equip	4.47%	4.58%
LGE-131201-AROP MC4 SO2 Boiler Plt	4.47%	5.28%
LGE-131400-Cane Run Unit 1 Turbogen	0.00%	0.00%
LGE-131400-Cane Run Unit 2 Turbogen	0.00%	0.00%
LGE-131400-Cane Run Unit 3 Turbogen	0.00%	0.00%
LGE-131400-Cane Run Unit 4 Turbogen	0.00%	0.00%
LGE-131400-Cane Run Unit 5 SO2 Turb	0.00%	0.00%

**Louisville Gas and Electric Company
Depreciation Calculation - Electric**

Description	Current Rate	Rate eff. July-2021
LGE-131400-Cane Run Unit 5 Turbog	0.00%	0.00%
LGE-131400-Cane Run Unit 6 SO2 Turb	0.00%	0.00%
LGE-131400-Cane Run Unit 6 Turbog	0.00%	0.00%
LGE-131400-Mill Creek Unit 1 Turbog	4.76%	4.76%
LGE-131400-Mill Creek Unit 2 Turbog	4.22%	4.22%
LGE-131400-Mill Creek Unit 3 Turbog	2.63%	3.27%
LGE-131400-Mill Creek Unit 4 Turbog	2.88%	3.46%
LGE-131400-Trimble Unit 1 Turbog	2.17%	2.58%
LGE-131400-Trimble Unit 2 Turbog	2.21%	2.22%
LGE-131500-Cane Run Unit 1 Accessor	0.00%	0.00%
LGE-131500-Cane Run Unit 2 Accessor	0.00%	0.00%
LGE-131500-Cane Run Unit 3 Accessory	0.00%	0.00%
LGE-131500-Cane Run Unit 4 Accessor	0.00%	0.00%
LGE-131500-Cane Run Unit 4 SO2 Acce	0.00%	0.00%
LGE-131500-Cane Run Unit 5 Accessor	0.00%	0.00%
LGE-131500-Cane Run Unit 5 SO2 Acce	0.00%	0.00%
LGE-131500-Cane Run Unit 6 Accessor	0.00%	0.00%
LGE-131500-Cane Run Unit 6 SO2 Acce	0.00%	0.00%
LGE-131500-MC Unit 1 Acc ECR 2011	3.31%	3.31%
LGE-131500-MC Unit 2 Acc ECR 2011	3.77%	3.77%
LGE-131500-MC Unit 2 SO2 ECR 2011	4.97%	4.97%
LGE-131500-MC Unit 3 Acc ECR 2011	2.89%	2.83%
LGE-131500-Mill Creek 4 ECR 2011	2.16%	2.74%
LGE-131500-Mill Creek Unit 1 Access	3.31%	3.31%
LGE-131500-Mill Creek Unit 1 SO2 Ac	0.07%	0.07%
LGE-131500-Mill Creek Unit 2 Access	3.77%	3.77%
LGE-131500-Mill Creek Unit 2 SO2 Ac	4.97%	4.97%
LGE-131500-Mill Creek Unit 3 Access	2.89%	2.83%
LGE-131500-Mill Creek Unit 3 SO2 Ac	4.75%	0.15%
LGE-131500-Mill Creek Unit 4 Access	2.16%	2.74%
LGE-131500-Mill Creek Unit 4 SO2 Ac	3.15%	5.29%
LGE-131500-Mill Crk #3 SO2 ECR 2011	4.75%	0.15%
LGE-131500-Mill Crk #4 SO2 ECR 2011	3.15%	5.29%
LGE-131500-TC Unit 2 Acce	2.21%	2.12%
LGE-131500-TC Unit 2 Acce ECR 2006	2.21%	2.12%
LGE-131500-TC Unit 2 Acce ECR 2009	2.21%	2.12%
LGE-131500-Trimble 1 Acc ECR 2011	2.26%	2.58%
LGE-131500-Trimble Unit 1 Accessory	2.26%	2.58%

**Louisville Gas and Electric Company
Depreciation Calculation - Electric**

Description	Current Rate	Rate eff. July- 2021
LGE-131500-Trimble Unit 1 SO2 Acces	0.92%	0.91%
LGE-131500-Trimble Unit 2 FGD Acces	0.00%	0.00%
LGE-131600-Cane Run Unit 1 Misc. Po	0.00%	0.00%
LGE-131600-Cane Run Unit 3 Misc. Po	0.00%	0.00%
LGE-131600-Cane Run Unit 4 Misc. Po	0.00%	0.00%
LGE-131600-Cane Run Unit 4 SO2 Misc	0.00%	0.00%
LGE-131600-Cane Run Unit 5 Misc. Po	0.00%	0.00%
LGE-131600-Cane Run Unit 5 SO2 Misc	0.00%	0.00%
LGE-131600-Cane Run Unit 6 Misc. Po	0.00%	0.00%
LGE-131600-Cane Run Unit 6 SO2 Misc	0.00%	0.00%
LGE-131600-Distribution Dr ECR 2011	2.42%	2.72%
LGE-131600-Distribution Drive	2.42%	2.72%
LGE-131600-MC Unit 1 Misc ECR 2011	4.23%	4.23%
LGE-131600-MC Unit 2 Misc ECR 2011	3.18%	3.18%
LGE-131600-Mill Creek #4 ECR 2011	3.47%	4.13%
LGE-131600-Mill Creek Unit 1 Misc P	4.23%	4.23%
LGE-131600-Mill Creek Unit 2 Misc.	3.18%	3.18%
LGE-131600-Mill Creek Unit 3 Misc.	0.77%	3.57%
LGE-131600-Mill Creek Unit 4 Misc.	3.47%	4.13%
LGE-131600-Mill Creek Unit 4 SO2 Mi	0.04%	0.23%
LGE-131600-Trimble Unit 1 Misc. Pow	2.59%	2.86%
LGE-131600-Trimble Unit 2 Misc. Pow	2.69%	2.85%
LGE-133020-Ohio Falls Non-Project	0.00%	0.00%
LGE-133020-Ohio Falls Project 289	0.00%	0.00%
LGE-133100-Ohio Falls Non-Project	1.43%	4.04%
LGE-133100-Ohio Falls Project 289	1.59%	2.35%
LGE-133200-Ohio Falls Project 289	0.91%	3.80%
LGE-133300-Ohio Falls Project 289	3.24%	3.74%
LGE-133400-Ohio Falls Project 289	2.39%	3.59%
LGE-133500-Ohio Falls Non-Project	2.77%	0.00%
LGE-133500-Ohio Falls Project 289	3.10%	1.58%
LGE-133600-Ohio Falls Non-Project	0.00%	0.00%
LGE-133600-Ohio Falls Project 289	2.32%	7.09%
LGE-134020 - TC 10 - Land	0.00%	0.00%
LGE-134020-CT Land	0.00%	0.00%
LGE-134020-EWB Solar Facility Land	0.00%	0.00%
LGE-134020-Simpson Solar Share Land	0.00%	0.00%
LGE-134020-TC 5 CT Land	0.00%	0.00%

**Louisville Gas and Electric Company
Depreciation Calculation - Electric**

Description	Current Rate	Rate eff. July- 2021
LGE-134025-CT Land for Future Use	0.00%	0.00%
LGE-134100-Cane Run 11- Structures	19.67%	0.00%
LGE-134100-Cane Run 7 Structures	2.16%	2.40%
LGE-134100-EWB 5 Structures and Imp	3.97%	3.02%
LGE-134100-EWB 6 Structures and Imp	4.54%	3.15%
LGE-134100-EWB 7 Structures and Imp	4.53%	2.09%
LGE-134100-EWB Solar Struc and Imp	4.24%	4.25%
LGE-134100-Paddys GT - 11 Structure	0.00%	0.00%
LGE-134100-Paddys GT - 12 Structure	6.75%	0.00%
LGE-134100-PR 13 Structures and Imp	4.25%	2.21%
LGE-134100-TC 10 Structures and Imp	3.64%	2.57%
LGE-134100-TC 5 Structures and Impr	3.72%	2.20%
LGE-134100-TC 6 Structures and Impr	3.70%	2.19%
LGE-134100-TC 7 Structures and Impr	3.62%	2.27%
LGE-134100-TC 8 Structures and Impr	3.62%	2.27%
LGE-134100-TC9 Structures and Impro	3.64%	2.28%
LGE-134100-Waterside - Structures &	0.00%	0.00%
LGE-134100-Zorn - Structurses & Imp	0.00%	0.00%
LGE-134200-Cane Run 11-Fuel Holder	19.79%	0.00%
LGE-134200-Cane Run 7 Fuel Holders	2.85%	1.52%
LGE-134200-EWB 5 Fuel Holders, Prod	4.43%	2.29%
LGE-134200-EWB 6 Fuel Holders, Prod	6.73%	3.27%
LGE-134200-EWB 7 Fuel Holders, Prod	7.88%	3.64%
LGE-134200-Paddys GT - 11 Fuel Hold	0.00%	0.00%
LGE-134200-Paddys GT - 12 Fuel Hold	9.54%	0.00%
LGE-134200-PR 13 Fuel Holders, Prod	4.00%	2.12%
LGE-134200-TC 10 Fuel Holders, Prod	3.72%	2.73%
LGE-134200-TC 5 Fuel Holders, Produ	3.77%	2.25%
LGE-134200-TC 6 Fuel Holders, Produ	3.77%	2.25%
LGE-134200-TC 7 Fuel Holders, Produ	3.70%	2.35%
LGE-134200-TC 8 Fuel Holders, Produ	3.70%	2.35%
LGE-134200-TC 9 Fuel Holders, Produ	3.71%	2.35%
LGE-134200-Waterside - Fuel Holders	0.00%	0.00%
LGE-134200-Zorn - Fuel Holders, Pro	9.31%	23.59%
LGE-134300-Cane Run 11-Prime Mover	0.00%	0.00%
LGE-134300-Cane Run 7 Prime Mover	3.33%	3.76%
LGE-134300-EWB 5 Prime Movers	4.40%	3.37%
LGE-134300-EWB 6 Prime Movers	6.17%	4.23%

**Louisville Gas and Electric Company
Depreciation Calculation - Electric**

Description	Current Rate	Rate eff. July- 2021
LGE-134300-EWB 7 Prime Movers	5.20%	2.56%
LGE-134300-Green River CC GT	3.54%	0.00%
LGE-134300-Paddys GT - 11 Prime Mov	0.00%	0.00%
LGE-134300-Paddys GT - 12 Prime Mov	43.77%	0.00%
LGE-134300-PR 13 Prime Movers	5.60%	3.16%
LGE-134300-TC 10 Prime Movers	4.34%	3.04%
LGE-134300-TC 5 Prime Movers	4.34%	3.21%
LGE-134300-TC 6 Prime Movers	4.35%	3.08%
LGE-134300-TC 7 Prime Movers	4.37%	3.20%
LGE-134300-TC 8 Prime Movers	4.42%	3.06%
LGE-134300-TC 9 Prime Movers	4.34%	3.02%
LGE-134300-Waterside - Prime Movers	0.00%	0.00%
LGE-134300-Zorn - Prime Movers	0.00%	0.00%
LGE-134400-Bus Solar Generator-Arch	4.61%	4.41%
LGE-134400-Cane Run 11- Generators	5.68%	0.00%
LGE-134400-Cane Run 7- Generators	2.70%	2.73%
LGE-134400-EWB 5 Generators	4.05%	2.40%
LGE-134400-EWB 6 Generators	4.32%	2.03%
LGE-134400-EWB 7 Generators	4.38%	2.46%
LGE-134400-EWB Solar Generators	4.61%	4.63%
LGE-134400-Paddys GT - 11 Generator	0.00%	0.00%
LGE-134400-Paddys GT - 12 Generator	0.00%	0.29%
LGE-134400-PR 13 Generators	4.36%	2.58%
LGE-134400-TC 10 Generators	3.66%	2.49%
LGE-134400-TC 5 Generators	3.73%	2.35%
LGE-134400-TC 6 Generators	3.73%	2.39%
LGE-134400-TC 7 Generators	3.64%	2.43%
LGE-134400-TC 8 Generators	3.64%	2.43%
LGE-134400-TC 9 Generators	3.66%	3.27%
LGE-134400-Waterside - Generators	0.00%	0.00%
LGE-134400-Zorn - Generators	0.00%	4.41%
LGE-134500-Bus Solar Acc Elec-Archd	4.36%	2.24%
LGE-134500-Cane Run 11- Accessory	5.37%	0.00%
LGE-134500-Cane Run 7- Accessory	2.88%	2.93%
LGE-134500-EWB 5 Accessory Electric	4.02%	2.09%
LGE-134500-EWB 6 Accessory Electric	4.48%	3.00%
LGE-134500-EWB 7 Accessory Electric	4.51%	2.62%
LGE-134500-EWB Solar Accessory Elec	4.36%	4.04%

**Louisville Gas and Electric Company
Depreciation Calculation - Electric**

Description	Current Rate	Rate eff. July- 2021
LGE-134500-Paddys GT - 11 Accessory	38.28%	0.00%
LGE-134500-Paddys GT - 12 Accessory	18.33%	0.00%
LGE-134500-PR 13 Accessory Electric	4.10%	1.60%
LGE-134500-TC 10 Accessory Electric	3.88%	2.96%
LGE-134500-TC 5 Accessory Electric	4.26%	2.62%
LGE-134500-TC 6 Accessory Electric	3.98%	2.59%
LGE-134500-TC 7 Accessory Electric	4.06%	2.58%
LGE-134500-TC 8 Accessory Electric	3.68%	2.45%
LGE-134500-TC 9 Accessory Electric E	3.87%	2.34%
LGE-134500-Waterside - Accessory El	0.00%	0.00%
LGE-134500-Zorn - Accessory Electri	14.60%	9.62%
LGE-134600-Cane Run 11- Misc Power	0.00%	0.00%
LGE-134600-Cane Run 7- Misc Power	2.79%	2.94%
LGE-134600-EWB 5 Misc Power Plant E	4.01%	2.13%
LGE-134600-EWB 6 Misc Power Plant E	4.36%	3.12%
LGE-134600-EWB 7 Misc Power Plant E	4.42%	2.05%
LGE-134600-EWB Solar Misc Pwr Plt	4.25%	4.38%
LGE-134600-Paddys GT - 11 Misc. Pow	23.74%	0.00%
LGE-134600-Paddys GT - 12 mIsC. Pow	0.00%	0.00%
LGE-134600-PR 13 Misc Power Plant E	4.00%	2.04%
LGE-134600-TC 10 Misc. Power Plant	4.40%	2.72%
LGE-134600-TC 5 Misc. Power Plant E	3.94%	2.32%
LGE-134600-TC 6 Misc. Power Plant E	0.00%	0.00%
LGE-134600-TC 7 Misc. Power Plant E	3.69%	2.32%
LGE-134600-TC 8 Misc. Power Plant E	3.69%	2.32%
LGE-134600-TC 9 Misc. Power Plant E	3.70%	2.33%
LGE-134600-Waterside - Misc. Power	0.00%	0.00%
LGE-134600-Zorn - Misc. Power Plant	17.56%	0.00%
LGE-135010- IN Elec Transmission -	1.14%	1.14%
LGE-135010- KY Elec Transmission -	1.14%	1.14%
LGE-135020-IN Electric Trans	0.00%	0.00%
LGE-135020-KY Electric Trans	0.00%	0.00%
LGE-135210- IN Elec Transmission -	1.75%	1.75%
LGE-135210- KY Elec Transmission -	1.75%	1.75%
LGE-135210-TC Sw. Station - Substat	1.75%	1.75%
LGE-135210-TC Unit 1 - Trans. - Sub	1.74%	1.74%
LGE-135220-Struct & Improve-System	1.17%	1.17%
LGE-135310- IN Elec Transmission -	1.61%	1.61%

**Louisville Gas and Electric Company
Depreciation Calculation - Electric**

Description	Current Rate	Rate eff. July- 2021
LGE-135310- KY Elec Transmission -	1.61%	1.61%
LGE-135310-TC Sw. Station - Substat	1.61%	1.61%
LGE-135310-TC Unit 1 - Trans. - Sub	1.38%	1.38%
LGE-135320-Station Equip System	1.32%	1.32%
LGE-135400- IN Elec Transmission -	1.84%	1.84%
LGE-135400- KY Elec Transmission -	1.84%	1.84%
LGE-135500- IN Elec Transmission -	2.98%	2.98%
LGE-135500- KY Elec Transmission -	2.98%	2.98%
LGE-135600- IN Elec Transmission -	3.32%	3.32%
LGE-135600- KY Elec Transmission -	3.32%	3.32%
LGE-135700-Electric Transmission -	1.83%	1.83%
LGE-135800-Electric Transmission -	2.44%	2.44%
LGE-136010-KY Land Right Future Use	0.00%	0.00%
LGE-136020-Elect. Dist. Substation	0.00%	0.00%
LGE-136025-Elect. Dist. Substation	0.00%	0.00%
LGE-136100-Electric Distribution Su	2.05%	2.05%
LGE-136200- KY Elect Dist Substati	2.10%	2.10%
LGE-136205-Elect. Dist. Substation	0.00%	0.00%
LGE-136400-Electric Distribution -	2.71%	2.71%
LGE-136500-Electric Distribution -	2.06%	2.06%
LGE-136600-Electric Distribution -	1.60%	1.60%
LGE-136700-Electric Distribution -	2.06%	2.06%
LGE-136800-Line Transformers	2.33%	2.33%
LGE-136910-Electric Distribution -	3.73%	3.73%
LGE-136920-Electric Distribution -	2.63%	2.63%
LGE-137000-Meters	2.79%	2.79%
LGE-137001- DSM AMS Meters	6.85%	6.85%
LGE-137020-Meters - CT and PT	3.30%	3.30%
LGE-137101 KY Install Charging Sta	10.00%	10.00%
LGE-137310-Electric Distribution -	5.38%	5.38%
LGE-137320-Electric Distribution -	3.64%	3.64%
LGE-137340-Electric Dist. - Street	0.00%	0.00%
LGE-139220-Transportation - Traile	5.33%	5.33%
LGE-139400-Tools, Shop, and Garage	4.28%	4.28%
LGE-139500-Laboratory Equipment	30.32%	30.32%
LGE-139620-Power Op Equip-Other	3.57%	3.57%
LGE-139720- DSM Equipment	12.28%	12.28%
LGE-312101-Nonutility Prop - Coal L	0.00%	0.00%

**Louisville Gas and Electric Company
Depreciation Calculation - Electric**

Description	Current Rate	Rate eff. July- 2021
LGE-312102-Nonutility-Coal Mineral	0.00%	0.00%
LGE-312103-Nonutility-Coal Rts of W	0.00%	0.00%
LGE-312104-Nonutility Prop - Misc L	0.00%	0.00%
LGE-330100-Common Intangible Plant	0.00%	0.00%
LGE-330200-Franchises and Consents	0.00%	0.00%
LGE-330300-Misc Intang Plant-Softwa	21.72%	21.72%
LGE-330310-CCS Software	10.04%	10.04%
LGE-330320-Law Library	0.00%	0.00%
LGE-338910-Common - Land	0.00%	0.00%
LGE-338920-Common - Land Rights	1.15%	1.15%
LGE-339010-Common Structures - Gene	2.75%	2.75%
LGE-339010-Str LGE Bldg - Joint Own	2.75%	2.75%
LGE-339010-Struct Broad.- Joint Own	2.75%	2.75%
LGE-339010-Struct Broad.-LGE Owned	2.75%	2.75%
LGE-339010-Struct-LGE Bldg Owned	2.75%	2.75%
LGE-339020-Common Structures - Tran	2.56%	2.56%
LGE-339030-Common Structures - Stor	1.94%	1.94%
LGE-339040-Common Structures - Othe	2.61%	2.61%
LGE-339060-Common Structures - Micr	1.97%	1.97%
LGE-339110-Office Furniture	1.41%	1.41%
LGE-339120-Office Equipment	13.53%	13.53%
LGE-339130-Computer Eq	18.59%	18.59%
LGE-339131-Personal Computers	21.71%	21.71%
LGE-339133-Computer Eq ECR 2006	18.59%	18.59%
LGE-339140-Security Equipment	11.42%	11.42%
LGE-339220-Trans Equip-Trailers	5.63%	5.63%
LGE-339300-Stores Equipment	5.15%	5.15%
LGE-339400-Tools, Shop, Garage Equi	4.25%	4.25%
LGE-339500-Laboratory Equipment	61.24%	61.24%
LGE-339620-Power Op Equip - Other	1.40%	1.40%
LGE-339700-IN Microwave,Fiber,Other	0.79%	0.79%
LGE-339700-KY Microwave,Fiber,Other	0.79%	0.79%
LGE-339710- Radios and Telephone	3.13%	3.13%
LGE-134100-Simp Solar A1 Struc & Im	4.24%	4.10%
LGE-134400-Simp Solar A1 Generators	4.61%	4.54%
LGE-134500-Simp Solar A1 Acces Elec	4.36%	4.36%
LGE-134600-Simp Solar A1 Misc Pwr P	4.25%	4.40%
LGE-131020-TC 2 Land ECR2009-160932	0.00%	0.00%

**Louisville Gas and Electric Company
Depreciation Calculation - Electric**

Description	Current Rate	Rate eff. July- 2021
LGE-131100-TC Training Center Struc	2.16%	2.29%
LGE-131200-MC4 Boil ECR 2016 NT	3.61%	4.86%
LGE-131200-MC4 Boil ECR 2016-152381	3.61%	4.86%
LGE-131200-TC2 Boil ECR 2016 NT	2.39%	2.62%
LGE-131200-TC2 Boil ECR2009-151118	2.39%	2.62%
LGE-131200-TC2 Boil ECR2009-159091	2.39%	2.62%
LGE-131200-TC2 Boil ECR2009-159093L	2.39%	2.62%
LGE-131200-Wells	0.00%	0.00%
LGE-134100-Simp Solar A2 Struc & Im	4.24%	4.10%
LGE-134400-Simp Solar A2 Generators	4.61%	4.54%
LGE-134500-Simp Solar A2 Acces Elec	4.36%	4.36%
LGE-134600-Simp Solar A2 Misc Pwr P	4.25%	4.40%
LGE-137011- Solar Share Meters	6.85%	6.85%
LGE-330330-Cloud Software NonCurrnt	21.72%	21.72%
LGE-330340-Cloud Software Prepaids	21.72%	21.72%
LGE-339010-Struc EOC Safe-LGE OWNED	2.75%	2.75%
LGE-339700-KY Micro,Fiber,Other-AMI	0.79%	0.79%
LGE-330300-Intang Plnt Software-AMI	21.72%	21.72%
LGE-131020-TC 2 Land ECR 2009 NT	0.00%	0.00%
LGE-131100-TC 2 Struc ECR 2009 NT	2.16%	2.12%
LGE-131200-MC4 SO2 Boil ECR 2009 NT	4.47%	5.28%
LGE-131200-TC 1 Boil ECR 2009 NT	3.02%	3.69%
LGE-131200-TC2 Boil ECR 2009 P24	2.39%	2.62%
LGE-131500-TC 2 Acce ECR 2009 NT	2.12%	2.12%
LGE-131020-MC 4 Land ECR 2016 NT	0.00%	0.00%
LGE-131200-MC4 SO2 Boil ECR 2016 NT	4.47%	5.28%
LGE-131200-TC Unit 1 Boil ECR 2009 NT	3.02%	3.69%
LGE-131500-TC Unit 2 Acce ECR 2009 NT	2.21%	2.12%
LGE-131100-TC2 Struc ECR 2009 P25	2.16%	2.12%
LGE-131200-TC2 Boil ECR 2009 P25	2.39%	2.62%

**Louisville Gas and Electric Company
Depreciation Calculation - Gas**

Description	Current Rate	Rate eff. July- 2021
LGE-211700-Gas Stored UG Non-Curren	0.00%	0.00%
LGE-230200-Franchises and Consents	12.39%	12.39%
LGE-230300-Misc Intang Plant-Softwa	21.72%	21.72%
LGE-235010-IN Gas Storage Undergr	0.00%	0.00%
LGE-235010-KY Gas Storage Undergr	0.00%	0.00%
LGE-235020-Gas Storage Underground	0.59%	0.59%
LGE-235120-Gas Storage Undg. - Comp	2.06%	2.06%
LGE-235130-Gas Storage Undg. - Regu	1.04%	1.04%
LGE-235140- IN Gas Storage Undergr	1.87%	1.87%
LGE-235140- KY Gas Storage Undergr	1.87%	1.87%
LGE-235210-Gas Storage Undg. - Leas	0.00%	0.00%
LGE-235220-Gas Storage Underground	0.00%	0.00%
LGE-235230-Gas Storage Undg. - Non	0.82%	0.82%
LGE-235240- IN Gas Storage Undergrd	2.11%	2.11%
LGE-235240- KY Gas Storage Undergrd	2.11%	2.11%
LGE-235250- IN AROP Gas Stor UG	3.01%	3.01%
LGE-235250- KY AROP Gas Stor UG	3.01%	3.01%
LGE-235255- IN Gas Stor UG	3.01%	3.01%
LGE-235255- KY Gas Stor UG	3.01%	3.01%
LGE-235300- IN Gas Storage Undergrd	2.01%	2.01%
LGE-235300- KY Gas Storage Undergrd	2.01%	2.01%
LGE-235400-Gas Storage Undg. - Comp	2.27%	2.27%
LGE-235500-Gas Storage Undg. - Meas	2.55%	2.55%
LGE-235600-Gas Storage Undg. - Puri	2.37%	2.37%
LGE-235700- IN Gas Storage Undergrd	2.53%	2.53%
LGE-235700- KY Gas Storage Undergrd	2.53%	2.53%
LGE-236520-Gas Transmission Rights	0.13%	0.13%
LGE-236700-Gas Transmission - Mains	2.05%	2.05%
LGE-236710-Gas Transmission GLT	2.05%	2.05%
LGE-237412-Gas Distribution Land	0.00%	0.00%
LGE-237413- Land- Gas Line Tracker	0.00%	0.00%
LGE-237422-Gas Distribution Land Ri	0.00%	0.00%
LGE-237510-Gas Distribution - City	1.25%	1.25%
LGE-237520-Gas Distribution - Other	4.50%	4.50%
LGE-237600-Gas Distribution - Mains	1.62%	1.62%
LGE-237610-Gas Distribution - Mains	1.62%	1.62%
LGE-237620-Gas Line Tracker - Mains	1.62%	1.62%
LGE-237800-Gas Distribution - Measu	2.21%	2.21%

**Louisville Gas and Electric Company
Depreciation Calculation - Gas**

Description	Current Rate	Rate eff. July- 2021
LGE-237900-Gas Distribution - City	1.81%	1.81%
LGE-238000-Gas Distribution - Gas S	3.24%	3.24%
LGE-238010-Gas Distribution - Gas S	3.24%	3.24%
LGE-238020-Gas Line Tracker Service	3.24%	3.24%
LGE-238100-Meters	3.83%	3.83%
LGE-238300-Regulators	3.77%	3.77%
LGE-238500-Gas Distribution - Indus	2.31%	2.31%
LGE-238700-Gas Distribution - Other	1.94%	1.94%
LGE-239220-Transportation Equip-Tra	7.16%	7.16%
LGE-239400-Tools, Shop, and Garage	4.26%	4.26%
LGE-239500-Laboratory Equipment	36.02%	36.02%
LGE-239620-Power Op Equip - Other	3.34%	3.34%
LGE-239720- DSM Equipment	0.79%	0.79%
LGE-312101-Nonutility Prop - Coal L	0.00%	0.00%
LGE-312102-Nonutility-Coal Mineral	0.00%	0.00%
LGE-312103-Nonutility-Coal Rts of W	0.00%	0.00%
LGE-312104-Nonutility Prop - Misc L	0.00%	0.00%
LGE-330100-Common Intangible Plant	0.00%	0.00%
LGE-330200-Franchises and Consents	0.00%	0.00%
LGE-330300-Misc Intang Plant-Softwa	21.72%	21.72%
LGE-330310-CCS Software	10.04%	10.04%
LGE-330320-Law Library	0.00%	0.00%
LGE-338910-Common - Land	0.00%	0.00%
LGE-338920-Common - Land Rights	1.15%	1.15%
LGE-339010-Common Structures - Gene	2.75%	2.75%
LGE-339010-Str LGE Bldg - Joint Own	2.75%	2.75%
LGE-339010-Struct Broad.- Joint Own	2.75%	2.75%
LGE-339010-Struct Broad.-LGE Owned	2.75%	2.75%
LGE-339010-Struct-LGE Bldg Owned	2.75%	2.75%
LGE-339020-Common Structures - Tran	2.56%	2.56%
LGE-339030-Common Structures - Stor	1.94%	1.94%
LGE-339040-Common Structures - Othe	2.61%	2.61%
LGE-339060-Common Structures - Micr	1.97%	1.97%
LGE-339110-Office Furniture	1.41%	1.41%
LGE-339120-Office Equipment	13.53%	13.53%
LGE-339130-Computer Eq	18.59%	18.59%
LGE-339131-Personal Computers	21.71%	21.71%
LGE-339133-Computer Eq ECR 2006	18.59%	18.59%

**Louisville Gas and Electric Company
Depreciation Calculation - Gas**

Description	Current Rate	Rate eff. July- 2021
LGE-339140-Security Equipment	11.42%	11.42%
LGE-339220-Trans Equip-Trailers	5.63%	5.63%
LGE-339300-Stores Equipment	5.15%	5.15%
LGE-339400-Tools, Shop, Garage Equi	4.25%	4.25%
LGE-339500-Laboratory Equipment	61.24%	61.24%
LGE-339620-Power Op Equip - Other	1.40%	1.40%
LGE-339700-IN Microwave,Fiber,Other	0.79%	0.79%
LGE-339700-KY Microwave,Fiber,Other	0.79%	0.79%
LGE-339710- Radios and Telephone	3.13%	3.13%
LGE-330330-Cloud Software NonCurrnt	21.72%	21.72%
LGE-330340-Cloud Software Prepaids	21.72%	21.72%
LGE-339010-Struc EOC Safe-LGE OWNED	2.75%	2.75%
LGE-238111-Solar Share Meters	6.85%	6.85%
LGE-339700-KY Micro,Fiber,Other-AMI	0.79%	0.79%
LGE-330300-Intang Plnt Software-AMI	21.72%	21.72%