

LOUISVILLE GAS AND ELECTRIC COMPANY

Exhibit 1

Tariff Sheet

Louisville Gas and Electric Company

P.S.C. Gas No. 13, First Revision of Original Sheet No. 84

Canceling P.S.C. Gas No. 13, Original Sheet No. 84

Adjustment Clause

GLT Gas Line Tracker

APPLICABLE

Applicable to all customers receiving service under the Company's Rate Schedules RGS, VFD, CGS, IGS, AAGS, FT, SGSS, DGGS, and LGDS.

CALCULATION OF THE GAS LINE TRACKER REVENUE REQUIREMENT

The GLT Revenue Requirement includes the following:

- GLT related Plant In-Service not included in base gas rates minus the associated GLT related accumulated depreciation and accumulated deferred income taxes;
- Retirement and removal of plant related to GLT construction;
- The rate of return on the net rate base is the overall rate of return on capital authorized in the Company's latest base gas rate case, grossed up for federal and state income taxes;
- Depreciation expense on the GLT-related Plant In-Service less retirement and removals;
- Incremental Operation and Maintenance; and
- Property Taxes

GLT PROGRAM FACTORS

After the Company replaces a gas service riser or a gas service line under this program, it will assume ownership and responsibility for the plant and equipment. The allocation of the program cost to customers will be in proportion to their relative base revenue share approved in the Company's most recent general rate case.

A filing to update the projected program costs will be submitted annually. The filing will reflect the anticipated impact on the Company's revenue requirements of net plant additions expected during the current year. At the same time, the Company will submit a balancing adjustment to true up the actual costs with the projected program costs for the preceding year. Such adjustment to the GLT will become effective for services rendered on and after the first day of the following month after the effective date of such change.

RATES

The charges for the respective gas service schedules are:

	Distribution Projects (\$/delivery point)	Transmission Projects (\$/Ccf)	
RGS, VFD	\$ 1.92	\$0.02988	/I
CGS, SGSS	9.49	0.02412	/I
IGS, AAGS, DGGS	113.72	0.01470	/I
FT, LGDS	0.00	0.00123	/I

DATE OF ISSUE: July 30, 2021

DATE EFFECTIVE: Effective with Service Rendered
On And After September 1, 2021

ISSUED BY: /s/ Robert M. Conroy, Vice President
State Regulation and Rates
Louisville, Kentucky

Issued by Authority of an Order of the
Public Service Commission in Case No.
2021-00091 dated XXXX

LOUISVILLE GAS AND ELECTRIC COMPANY

Exhibit 2

Class Allocation and Bill Impact Summary

**LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER
CLASS ALLOCATION AND BILL IMPACT**

Line No.	Rate Schedule - Distribution	Total Forecasted Revenue Per Final Order in Case No. 2018-00295	Allocation Percent	Revenue Requirement	Number of Bills	2021 Forecast Monthly Rate Per Bill	2020 True-up Monthly Rate Per Bill	Net Monthly Rate Per Bill Reflecting True-up
2021 - Forecasted								
1	Residential Gas Service - Rates RGS, VFD	\$231,221,838	68.19%	\$5,849,183	3,587,761	\$1.63	\$0.29	\$1.92
2	Commercial Gas Service - Rates CGS, SGSS	\$96,042,057	28.32%	\$2,429,561	300,949	\$8.07	\$1.42	\$9.49
3	Industrial Gas Service - Rates IGS, AAGS, DGGs	\$11,816,427	3.48%	\$298,918	3,090	\$96.74	\$16.99	\$113.72
4	Total	\$339,080,322	100.00%	\$8,577,663	3,891,800			

Line No.	Rate Schedule - Transmission	Total Forecasted Revenue Per Final Order in Case No. 2018-00295	Allocation Percent	Revenue Requirement	Mcf	2021 Forecast Rate Per Mcf	2020 True-up Rate Per Mcf	Net Monthly Rate per Mcf Reflecting True-up
2021 - Forecasted								
5	Residential Gas Service - Rates RGS, VFD	\$231,221,838	66.90%	\$4,177,925	19,344,465	\$0.2160	\$0.0828	\$0.2988
6	Commercial Gas Service - Rates CGS, SGSS	\$96,042,057	27.79%	\$1,735,375	9,952,828	\$0.1744	\$0.0668	\$0.2412
7	Industrial Gas Service - Rates IGS, AAGS, DGGs	\$11,816,427	3.42%	\$213,510	2,009,575	\$0.1062	\$0.0407	\$0.1470
8	Firm Transportation Service - Rates FT, LGDS	\$6,552,693	1.90%	\$118,400	13,291,727	\$0.0089	\$0.0034	\$0.0123
9	Total	\$345,633,015	100.00%	\$6,245,209	44,598,595			

Line No.	Rate Schedule - Distribution	Total Forecasted Revenue Per Final Order in Case No. 2018-00295	Allocation Percent	Revenue Requirement (Over)/Under Collection	Number of Bills	2020 True-up Monthly Rate Per Bill
2020 - (Over)/Under recovery						
10	Residential Gas Service - Rates RGS, VFD	\$231,221,838	68.19%	\$1,027,072	3,587,761	\$0.29
11	Commercial Gas Service - Rates CGS, SGSS	\$96,042,057	28.32%	\$426,612	300,949	\$1.42
12	Industrial Gas Service - Rates IGS, AAGS, DGGs	\$11,816,427	3.48%	\$52,488	3,090	\$16.99
13	Total	\$339,080,322	100.00%	\$1,506,172	3,891,800	

Line No.	Rate Schedule - Transmission	Total Forecasted Revenue Per Final Order in Case No. 2018-00295	Allocation Percent	Revenue Requirement (Over)/Under Collection	Mcf	2020 Recovery True-up Rate Per Mcf
2020 - (Over)/Under recovery						
14	Residential Gas Service - Rates RGS, VFD	\$231,221,838	66.90%	\$1,601,535	19,344,465	\$0.0828
15	Commercial Gas Service - Rates CGS, SGSS	\$96,042,057	27.79%	\$665,226	9,952,828	\$0.0668
16	Industrial Gas Service - Rates IGS, AAGS, DGGs	\$11,816,427	3.42%	\$81,845	2,009,575	\$0.0407
17	Firm Transportation Service - Rates FT, LGDS	\$6,552,693	1.90%	\$45,387	13,291,727	\$0.0034
18	Total	\$345,633,015	100.00%	\$2,393,992	44,598,595	

LOUISVILLE GAS AND ELECTRIC COMPANY

Exhibit 3

Supporting Calculations for the

**GLT Adjustment Clause
True-up of the Actual Costs**

**Twelve-Month Period Beginning January 1, 2020
and Ending December 31, 2020**

LOUISVILLE GAS AND ELECTRIC COMPANY
GLT (Over)/Under Recovery Calculation
As of December 2020

Distribution	(A)	(B)	(C)	(D)	(E)	(F)
Expense Month	Revenue Requirement	Collections / (Refunds) for Prior Year	Adjusted Revenue Requirement	Billed GLT Revenues	Unbilled GLT Revenues	Total (Over)/Under Collection
	A + B			C - D - E		
Jan-2020	\$ 864,166	\$ (71,210)	\$ 792,956	\$ 458,853	\$ 0	\$ 334,103
Feb-2020	\$ 784,757	\$ (71,210)	\$ 713,547	\$ 455,604	\$ 0	\$ 257,943
Mar-2020	\$ 756,915	\$ (71,210)	\$ 685,705	\$ 455,873	\$ 0	\$ 229,832
Apr-2020	\$ 774,125	\$ (71,210)	\$ 702,915	\$ 456,020	\$ 0	\$ 246,895
May-2020	\$ 888,658	\$ (17,796)	\$ 870,862	\$ 626,928	\$ 419	\$ 243,515
Jun-2020	\$ 775,371	\$ 35,617	\$ 810,988	\$ 826,960	\$ 0	\$ (15,972)
Jul-2020	\$ 824,052	\$ 35,617	\$ 859,670	\$ 823,824	\$ 0	\$ 35,845
Aug-2020	\$ 802,523	\$ 35,617	\$ 838,140	\$ 822,055	\$ 0	\$ 16,085
Sep-2020	\$ 847,952	\$ 35,617	\$ 883,569	\$ 820,616	\$ 0	\$ 62,953
Oct-2020	\$ 836,549	\$ 35,617	\$ 872,166	\$ 824,136	\$ 0	\$ 48,030
Nov-2020	\$ 818,970	\$ 35,617	\$ 854,587	\$ 821,469	\$ 0	\$ 33,117
Dec-2020	\$ 813,937	\$ 35,617	\$ 849,554	\$ 835,728	\$ 0	\$ 13,826
TOTAL for Year, 01/20 - 12/20						<u>\$ 1,506,172</u>

Transmission	(G)	(H)	(I)	(J)	(K)	(L)
Expense Month	Revenue Requirement	Collections / (Refunds) for Prior Year	Adjusted Revenue Requirement	Billed GLT Revenues	Unbilled GLT Revenues	Total (Over)/Under Collection
	G + H			I - J - K		
Jan-2020	\$ 524,078	\$ (22,683)	\$ 501,394	\$ 367,513	\$ 33,799	\$ 100,082
Feb-2020	\$ 524,078	\$ (22,683)	\$ 501,394	\$ 387,141	\$ 6,982	\$ 107,272
Mar-2020	\$ 524,078	\$ (22,683)	\$ 501,394	\$ 329,405	\$ (110,282)	\$ 282,271
Apr-2020	\$ 524,078	\$ (22,683)	\$ 501,394	\$ 189,261	\$ (36,603)	\$ 348,737
May-2020	\$ 524,078	\$ (9,276)	\$ 514,802	\$ 239,424	\$ 45,311	\$ 230,067
Jun-2020	\$ 524,078	\$ 4,132	\$ 528,209	\$ 211,717	\$ (45,927)	\$ 362,419
Jul-2020	\$ 524,078	\$ 4,132	\$ 528,209	\$ 156,047	\$ (7,541)	\$ 379,704
Aug-2020	\$ 524,078	\$ 4,132	\$ 528,209	\$ 141,233	\$ 11,255	\$ 375,721
Sep-2020	\$ 524,078	\$ 4,132	\$ 528,209	\$ 152,487	\$ 12,450	\$ 363,272
Oct-2020	\$ 586,001	\$ 4,132	\$ 590,133	\$ 213,508	\$ 122,966	\$ 253,659
Nov-2020	\$ 694,257	\$ 4,132	\$ 698,389	\$ 433,857	\$ 163,837	\$ 100,695
Dec-2020	\$ 697,139	\$ 4,132	\$ 701,271	\$ 886,246	\$ 324,932	\$ (509,907)
TOTAL for Year, 01/20 - 12/20						<u>\$ 2,393,992</u>

LOUISVILLE GAS AND ELECTRIC COMPANY
GLT Calculation of Revenue Requirement
As of December 2020

Distribution	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Expense Month	End of Month Net Assets on which to Recover	YTD Average Net GLT Assets	YTD Average Net Assets Applied to Year	YTD Average Net Assets Applied to Year / 12	Rate of Return	Return on Net Assets	Operating Expenses (OE)	Revenue Requirement	Collections / (Refunds) for Prior Years	Adjusted Revenue Requirement
				C / 12		D x E		F + G		H + I
Start of Period Rate Base, 12/19										
Dec-2019	\$ 52,886,528	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Jan-2020	\$ 54,052,047	\$ 53,469,288	\$ 62,146,647	\$ 5,178,887	8.92%	\$ 461,957	\$ 402,209	\$ 864,166	\$ (71,210)	\$ 792,956
Feb-2020	\$ 55,099,391	\$ 54,012,656	\$ 62,146,647	\$ 5,178,887	8.92%	\$ 461,957	\$ 322,800	\$ 784,757	\$ (71,210)	\$ 713,547
Mar-2020	\$ 58,142,447	\$ 55,045,104	\$ 62,146,647	\$ 5,178,887	8.92%	\$ 461,957	\$ 294,958	\$ 756,915	\$ (71,210)	\$ 685,705
Apr-2020	\$ 59,624,922	\$ 55,961,067	\$ 62,146,647	\$ 5,178,887	8.92%	\$ 461,957	\$ 312,168	\$ 774,125	\$ (71,210)	\$ 702,915
May-2020	\$ 61,095,992	\$ 56,816,888	\$ 62,146,647	\$ 5,178,887	8.92%	\$ 461,957	\$ 426,701	\$ 888,658	\$ (17,796)	\$ 870,862
Jun-2020	\$ 62,601,686	\$ 57,643,288	\$ 62,146,647	\$ 5,178,887	8.92%	\$ 461,957	\$ 313,414	\$ 775,371	\$ 35,617	\$ 810,988
Jul-2020	\$ 63,883,328	\$ 58,423,293	\$ 62,146,647	\$ 5,178,887	8.92%	\$ 461,957	\$ 362,096	\$ 824,052	\$ 35,617	\$ 859,670
Aug-2020	\$ 65,385,667	\$ 59,196,890	\$ 62,146,647	\$ 5,178,887	8.92%	\$ 461,957	\$ 340,567	\$ 802,523	\$ 35,617	\$ 838,140
Sep-2020	\$ 66,706,665	\$ 59,947,867	\$ 62,146,647	\$ 5,178,887	8.92%	\$ 461,957	\$ 385,995	\$ 847,952	\$ 35,617	\$ 883,569
Oct-2020	\$ 68,350,973	\$ 60,711,786	\$ 62,146,647	\$ 5,178,887	8.92%	\$ 461,957	\$ 374,592	\$ 836,549	\$ 35,617	\$ 872,166
Nov-2020	\$ 69,587,620	\$ 61,451,439	\$ 62,146,647	\$ 5,178,887	8.92%	\$ 461,957	\$ 357,013	\$ 818,970	\$ 35,617	\$ 854,587
Dec-2020	\$ 70,489,147	\$ 62,146,647	\$ 62,146,647	\$ 5,178,887	8.92%	\$ 461,957	\$ 351,981	\$ 813,937	\$ 35,617	\$ 849,554
TOTAL for Year, 01/20 - 12/20						\$ 5,543,481	\$ 4,244,494	\$ 9,787,974	\$ (53,316)	\$ 9,734,658

Transmission	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)
Expense Month	End of Month Net Assets on which to Recover	YTD Average Net GLT Assets	YTD Average Net Assets Applied to Year	YTD Average Net Assets Applied to Year / 12	Rate of Return	Return on Net Assets	Operating Expenses (OE)	Revenue Requirement	Collections / (Refunds) for Prior Years	Adjusted Revenue Requirement
				M / 12		N x O		P + Q		R + S
Start of Period Rate Base, 12/19										
Dec-2019	\$ 44,002,740	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Jan-2020	\$ 46,655,058	\$ 45,328,899	\$ 67,788,068	\$ 5,649,006	8.92%	\$ 503,891	\$ 20,186	\$ 524,078	\$ (22,683)	\$ 501,394
Feb-2020	\$ 49,650,737	\$ 46,769,512	\$ 67,788,068	\$ 5,649,006	8.92%	\$ 503,891	\$ 20,186	\$ 524,078	\$ (22,683)	\$ 501,394
Mar-2020	\$ 54,041,312	\$ 48,587,462	\$ 67,788,068	\$ 5,649,006	8.92%	\$ 503,891	\$ 20,186	\$ 524,078	\$ (22,683)	\$ 501,394
Apr-2020	\$ 59,951,369	\$ 50,860,243	\$ 67,788,068	\$ 5,649,006	8.92%	\$ 503,891	\$ 20,186	\$ 524,078	\$ (22,683)	\$ 501,394
May-2020	\$ 63,305,594	\$ 52,934,468	\$ 67,788,068	\$ 5,649,006	8.92%	\$ 503,891	\$ 20,186	\$ 524,078	\$ (9,276)	\$ 514,802
Jun-2020	\$ 67,021,008	\$ 54,946,831	\$ 67,788,068	\$ 5,649,006	8.92%	\$ 503,891	\$ 20,186	\$ 524,078	\$ 4,132	\$ 528,209
Jul-2020	\$ 70,817,410	\$ 56,930,653	\$ 67,788,068	\$ 5,649,006	8.92%	\$ 503,891	\$ 20,186	\$ 524,078	\$ 4,132	\$ 528,209
Aug-2020	\$ 76,537,033	\$ 59,109,140	\$ 67,788,068	\$ 5,649,006	8.92%	\$ 503,891	\$ 20,186	\$ 524,078	\$ 4,132	\$ 528,209
Sep-2020	\$ 80,338,857	\$ 61,232,112	\$ 67,788,068	\$ 5,649,006	8.92%	\$ 503,891	\$ 20,186	\$ 524,078	\$ 4,132	\$ 528,209
Oct-2020	\$ 86,060,676	\$ 63,489,254	\$ 67,788,068	\$ 5,649,006	8.92%	\$ 503,891	\$ 82,110	\$ 586,001	\$ 4,132	\$ 590,133
Nov-2020	\$ 89,784,756	\$ 65,680,546	\$ 67,788,068	\$ 5,649,006	8.92%	\$ 503,891	\$ 190,366	\$ 694,257	\$ 4,132	\$ 698,389
Dec-2020	\$ 93,078,332	\$ 67,788,068	\$ 67,788,068	\$ 5,649,006	8.92%	\$ 503,891	\$ 193,248	\$ 697,139	\$ 4,132	\$ 701,271
TOTAL for Year, 01/20 - 12/20						\$ 6,046,696	\$ 647,399	\$ 6,694,095	\$ (71,085)	\$ 6,623,009

LOUISVILLE GAS AND ELECTRIC COMPANY
GLT Calculation of Net Assets
As of December 2020

Distribution	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Expense Month	End of Month Rate Base - Gross (RB)	End of Month Acc. Depreciation (AD)	End of Month Cost of Removal (CoR)	End of Month Deferred Tax on GLT RB & CoR	End of Month Retirements from Base Rates	End of Month Acc. Depreciation on Retirements	End of Month Deferred Tax on Retirements	End of Month Net Assets on which to Recover
A + B + C + D - E - F - G								
Start of Period Rate Base, 12/19								
Dec-2019	\$ 55,802,662	\$ (2,215,133)	\$ 8,089,722	\$ (8,790,723.30)	\$ 0	\$ 0	\$ 0	\$ 52,886,528
Jan-2020	\$ 56,859,608	\$ (2,357,144)	\$ 8,459,892	\$ (8,910,309)	\$ 0	\$ 0	\$ 0	\$ 54,052,047
Feb-2020	\$ 57,699,013	\$ (2,501,682)	\$ 8,988,395	\$ (9,086,334)	\$ 0	\$ 0	\$ 0	\$ 55,099,391
Mar-2020	\$ 60,463,359	\$ (2,651,057)	\$ 9,654,292	\$ (9,324,147)	\$ 0	\$ 0	\$ 0	\$ 58,142,447
Apr-2020	\$ 61,689,500	\$ (2,805,810)	\$ 10,320,675	\$ (9,579,443)	\$ 0	\$ 0	\$ 0	\$ 59,624,922
May-2020	\$ 63,027,762	\$ (2,964,055)	\$ 10,849,777	\$ (9,817,493)	\$ 0	\$ 0	\$ 0	\$ 61,095,992
Jun-2020	\$ 64,538,574	\$ (3,126,178)	\$ 11,223,916	\$ (10,034,626)	\$ 0	\$ 0	\$ 0	\$ 62,601,686
Jul-2020	\$ 65,863,249	\$ (3,292,134)	\$ 11,568,487	\$ (10,256,275)	\$ 0	\$ 0	\$ 0	\$ 63,883,328
Aug-2020	\$ 67,392,927	\$ (3,461,948)	\$ 11,959,227	\$ (10,504,538)	\$ 150,582	\$ (150,582)	\$ 0	\$ 65,385,667
Sep-2020	\$ 68,804,885	\$ (3,635,733)	\$ 12,318,186	\$ (10,780,673)	\$ 150,582	\$ (150,582)	\$ 0	\$ 66,706,665
Oct-2020	\$ 70,384,008	\$ (3,813,555)	\$ 12,884,725	\$ (11,104,206)	\$ 150,582	\$ (150,582)	\$ 0	\$ 68,350,973
Nov-2020	\$ 71,722,047	\$ (3,995,314)	\$ 13,275,435	\$ (11,414,548)	\$ 150,582	\$ (150,582)	\$ 0	\$ 69,587,620
Dec-2020	\$ 72,692,225	\$ (4,180,206)	\$ 13,531,042	\$ (11,553,913)	\$ 150,582	\$ (150,582)	\$ 0	\$ 70,489,147

TOTAL for Year, 01/20 - 12/20

Transmission	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
Expense Month	End of Month Rate Base - Gross (RB)	End of Month Acc. Depreciation (AD)	End of Month Cost of Removal (CoR)	End of Month Deferred Tax on GLT RB & CoR	End of Month Retirements from Base Rates	End of Month Acc. Depreciation on Retirements	End of Month Deferred Tax on Retirements	End of Month Net Assets on which to Recover
I + J + K + L - M - N - O								
Start of Period Rate Base, 12/19								
Dec-2019	\$ 44,002,740	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 44,002,740
Jan-2020	\$ 46,655,058	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 46,655,058
Feb-2020	\$ 49,650,737	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 49,650,737
Mar-2020	\$ 54,041,312	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 54,041,312
Apr-2020	\$ 59,951,369	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 59,951,369
May-2020	\$ 63,305,594	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 63,305,594
Jun-2020	\$ 67,021,008	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 67,021,008
Jul-2020	\$ 70,817,410	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 70,817,410
Aug-2020	\$ 76,537,033	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 76,537,033
Sep-2020	\$ 80,338,857	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 80,338,857
Oct-2020	\$ 86,855,698	\$ (62,108)	\$ 40,412	\$ (750,483)	\$ 215,743	\$ (185,305)	\$ (7,594)	\$ 86,060,676 (A)
Nov-2020	\$ 90,772,307	\$ (188,247)	\$ 45,058	\$ (821,519)	\$ 215,743	\$ (185,305)	\$ (7,594)	\$ 89,784,756
Dec-2020	\$ 94,254,632	\$ (317,268)	\$ 45,058	\$ (881,247)	\$ 215,743	\$ (185,305)	\$ (7,594)	\$ 93,078,332

TOTAL for Year, 01/20 - 12/20

Notes:
(A): Reflects estimated actual retirement of base rate assets due to Transmission Modernization Program assets placed into service in October 2020 that will not be recorded on the books until 2021.

LOUISVILLE GAS AND ELECTRIC COMPANY
GLT Calculation of Operating Expenses
As of December 2020

Distribution	(A)	(B)	(C)	(D)	(E)
Expense Month	Incremental O&M Expense	Depreciation Expense	Depreciation Savings from Retirements	Property Tax Expense	Operating Expenses (OE)
					A + B + C + D
Jan-2020	\$ 191,851	\$ 142,011	\$ 0	\$ 68,347	\$ 402,209
Feb-2020	\$ 109,915	\$ 144,538	\$ 0	\$ 68,347	\$ 322,800
Mar-2020	\$ 77,237	\$ 149,375	\$ 0	\$ 68,347	\$ 294,958
Apr-2020	\$ 89,068	\$ 154,753	\$ 0	\$ 68,347	\$ 312,168
May-2020	\$ 200,109	\$ 158,245	\$ 0	\$ 68,347	\$ 426,701
Jun-2020	\$ 82,944	\$ 162,123	\$ 0	\$ 68,347	\$ 313,414
Jul-2020	\$ 127,792	\$ 165,956	\$ 0	\$ 68,347	\$ 362,096
Aug-2020	\$ 102,549	\$ 169,815	\$ (144)	\$ 68,347	\$ 340,567
Sep-2020	\$ 144,152	\$ 173,785	\$ (289)	\$ 68,347	\$ 385,995
Oct-2020	\$ 128,712	\$ 177,822	\$ (289)	\$ 68,347	\$ 374,592
Nov-2020	\$ 107,195	\$ 181,759	\$ (289)	\$ 68,347	\$ 357,013
Dec-2020	\$ 99,030	\$ 184,892	\$ (289)	\$ 68,347	\$ 351,981
TOTAL for Year, 01/20 - 12/20	\$ 1,460,555	\$ 1,965,073	\$ (1,299)	\$ 820,164	\$ 4,244,494

Transmission	(F)	(G)	(H)	(I)	(J)
Expense Month	Incremental O&M Expense	Depreciation Expense	Depreciation Savings from Retirements	Property Tax Expense	Operating Expenses (OE)
					F + G + H + I
Jan-2020	\$ 0	\$ 0	\$ 0	\$ 20,186	\$ 20,186
Feb-2020	\$ 0	\$ 0	\$ 0	\$ 20,186	\$ 20,186
Mar-2020	\$ 0	\$ 0	\$ 0	\$ 20,186	\$ 20,186
Apr-2020	\$ 0	\$ 0	\$ 0	\$ 20,186	\$ 20,186
May-2020	\$ 0	\$ 0	\$ 0	\$ 20,186	\$ 20,186
Jun-2020	\$ 0	\$ 0	\$ 0	\$ 20,186	\$ 20,186
Jul-2020	\$ 0	\$ 0	\$ 0	\$ 20,186	\$ 20,186
Aug-2020	\$ 0	\$ 0	\$ 0	\$ 20,186	\$ 20,186
Sep-2020	\$ 0	\$ 0	\$ 0	\$ 20,186	\$ 20,186
Oct-2020	\$ 0	\$ 62,108	\$ (184)	\$ 20,186	\$ 82,110
Nov-2020	\$ 0	\$ 126,139	\$ (369)	\$ 64,595	\$ 190,366
Dec-2020	\$ 0	\$ 129,021	\$ (369)	\$ 64,595	\$ 193,248
TOTAL for Year, 01/20 - 12/20	\$ 0	\$ 317,268	\$ (921)	\$ 331,052	\$ 647,399

LOUISVILLE GAS AND ELECTRIC COMPANY

Exhibit 4

Supporting Calculations for the

**GLT Adjustment Clause
Forecast Filing**

**Twelve-Month Period Beginning January 1, 2021
and Ending December 31, 2021**

**LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER
REVENUE REQUIREMENT - DISTRIBUTION**

Line No.	Description (1)	Proposed GLT Distribution Rate Effective May 1, 2021																
		2020 December (2)	2021 January (3)	2021 February (4)	2021 March (5)	2021 April (6)	2021 May (7)	2021 June (8)	Dec 2020 - Jun 2021 7-month avg (9)	2021 June Post Elimination (10)	2021 July (11)	2021 August (12)	2021 September (13)	2021 October (14)	2021 November (15)	2021 December (16)	Jun 2021 - Dec 2021 7-month avg (17)	2021 Year* (18)
Rate Base																		
1	Gas Plant Investment - Distribution	\$72,541,643	\$74,050,874	\$75,634,261	\$77,217,423	\$78,748,551	\$80,354,698	\$81,545,913	\$77,156,195	\$41,005,751	\$41,893,389	\$42,839,654	\$43,763,201	\$44,699,941	\$45,610,827	\$46,506,907	\$43,759,953	
2	Cost of Removal	\$13,531,042	\$13,770,362	\$14,009,681	\$14,249,001	\$14,488,321	\$14,727,640	\$14,966,960	\$14,249,001	\$2,799,082	\$2,809,735	\$2,820,388	\$2,831,041	\$2,841,694	\$2,852,347	\$2,863,000	\$2,831,041	
3	Accumulated Depreciation Reserve	(\$4,029,626)	(\$4,217,594)	(\$4,409,736)	(\$4,600,154)	(\$4,806,776)	(\$5,011,633)	(\$5,220,267)	(\$4,614,541)	(\$2,619,513)	(\$2,731,427)	(\$2,845,817)	(\$2,962,731)	(\$3,082,156)	(\$3,204,076)	(\$3,328,435)	(\$2,967,736)	
4	Net Gas Plant	\$82,043,059	\$83,603,642	\$85,234,206	\$86,860,270	\$88,430,096	\$90,070,705	\$91,292,606	\$86,790,655	\$41,185,320	\$41,971,697	\$42,814,225	\$43,631,511	\$44,459,479	\$45,259,098	\$46,041,472	\$43,623,258	
5	Accumulated Deferred Taxes	(\$11,553,913)	(\$11,746,962)	(\$11,930,004)	(\$12,092,543)	(\$12,231,112)	(\$12,359,059)	(\$12,463,870)	(\$12,463,870)	(\$6,622,306)	(\$6,673,915)	(\$6,718,034)	(\$6,750,691)	(\$6,772,470)	(\$6,783,319)	(\$6,783,635)	(\$6,783,635)	
6	Net Rate Base	\$70,489,146	\$71,856,680	\$73,304,203	\$74,767,727	\$76,198,984	\$77,711,647	\$78,828,736	\$74,326,785	\$34,563,014	\$35,297,782	\$36,096,191	\$36,880,821	\$37,687,009	\$38,475,779	\$39,257,837	\$36,839,622	
7	Rate of Return	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	4.46%		0.71%	0.71%	0.71%	0.71%	0.71%	0.71%	4.23%	
8	Return on Net Rate Base	\$523,969	\$534,135	\$544,895	\$555,773	\$566,412	\$577,657	\$585,960	\$3,314,975		\$248,849	\$254,478	\$260,010	\$265,693	\$271,254	\$276,768	\$1,558,316	\$4,873,291
Operating Expenses																		
9	Depreciation	\$184,603	\$187,968	\$192,143	\$196,418	\$200,622	\$204,857	\$208,634			\$111,914	\$114,390	\$116,914	\$119,425	\$121,920	\$124,359		\$1,899,563
10	Incremental Operation & Maintenance	\$99,030	\$79,997	\$79,750	\$87,717	\$83,064	\$80,065	\$85,208			\$82,974	\$86,219	\$86,339	\$83,030	\$81,763	\$82,687		\$998,813
11	Property Taxes	\$68,347	\$93,842	\$93,842	\$93,842	\$93,842	\$93,842	\$93,842			\$40,491	\$40,491	\$40,491	\$40,491	\$40,491	\$40,491		\$805,996
12	Total Operating Expenses	\$351,981	\$361,807	\$365,735	\$377,977	\$377,528	\$378,764	\$387,684			\$235,379	\$241,099	\$243,744	\$242,946	\$244,173	\$247,537		\$3,704,372
13	Total Revenue Requirement	\$875,950	\$895,941	\$910,629	\$933,750	\$943,940	\$956,421	\$973,644			\$484,228	\$495,578	\$503,753	\$508,640	\$515,428	\$524,305		\$8,577,663

Note * - 2021 Year amounts based upon return on seven-month average rate base for December 2020 through June 2021 with all projects in GLT plus return on seven-month average rate base for June 2021 through December 2021 with only the projects remaining in GLT. O&M is the calendar year total for the applicable GLT projects (none of which were projects being eliminated).

**LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER
REVENUE REQUIREMENT - TRANSMISSION**

Line No.	Description (1)	Proposed GLT Transmission Rate Effective May 1, 2021								
		2020 December (2)	2021 January (3)	2021 February (4)	2021 March (5)	2021 April (6)	2021 May (7)	2021 June (8)	Dec 2020 - Jun 2021 7-month avg	2021 Year* (15)
Rate Base										
1	Gas Plant Investment - Transmission	\$94,038,890	\$97,474,232	\$100,909,574	\$104,355,981	\$107,802,386	\$111,241,407	\$114,426,766	\$104,321,319	\$104,321,319
2	Cost of Removal	\$45,058	\$56,120	\$67,182	\$67,182	\$67,182	\$67,182	\$79,027	\$64,134	\$64,134
3	Accumulated Depreciation Reserve	(\$131,963)	(\$263,318)	(\$398,160)	(\$536,490)	(\$678,308)	(\$823,607)	(\$972,169)	(\$543,431)	(\$543,431)
4	Net Gas Plant	\$93,951,985	\$97,267,034	\$100,578,596	\$103,886,673	\$107,191,260	\$110,484,982	\$113,533,624	\$103,842,022	\$103,842,022
5	Accumulated Deferred Taxes	(\$873,652)	(\$1,004,797)	(\$1,124,249)	(\$1,230,981)	(\$1,325,525)	(\$1,407,642)	(\$1,478,794)	(\$1,478,794)	(\$1,478,794)
6	Net Rate Base	\$93,078,332	\$96,262,237	\$99,454,347	\$102,655,692	\$105,865,735	\$109,077,340	\$112,054,830	\$102,363,228	\$102,363,228
7	Rate of Return	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	0.74%	4.46%	4.46%
8	Return on Net Rate Base	\$691,882	\$715,549	\$739,277	\$763,074	\$786,935	\$810,808	\$832,941	\$4,565,400	\$4,565,400
Operating Expenses										
9	Depreciation	\$128,653	\$131,354	\$134,842	\$138,330	\$141,818	\$145,300	\$148,562		\$840,205
10	Incremental Operation & Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
11	Property Taxes	\$64,595	\$139,934	\$139,934	\$139,934	\$139,934	\$139,934	\$139,934		\$839,604
12	Total Operating Expenses	\$193,248	\$271,288	\$274,776	\$278,264	\$281,752	\$285,234	\$288,496		\$1,679,809
13	Total Revenue Requirement	\$885,130	\$986,838	\$1,014,053	\$1,041,338	\$1,068,687	\$1,096,042	\$1,121,436		\$6,245,209

Note * - 2021 Year amounts based upon seven-month average (December 2020 - June 2021).

**LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER
RATE OF RETURN**

Line No.	Capital Structure	Ratio	Cost	Weighted Cost	Tax Gross-up @ 24.95%	Rate of Return Adjusted for Income Taxes
1	Short term debt	1.40%	3.36%	0.05%		0.05%
2	Long term debt	45.50%	4.37%	1.99%		1.99%
3	Common equity	53.10%	9.725%	5.16%	1.72%	6.88%
4	Total	100.00%		7.20%	1.72%	8.92%

Note: Capital structure and cost rates pursuant to Case No. 2018-00295 effective May 1, 2019.

Line No.	Capital Structure	Ratio	Cost	Weighted Cost	Tax Gross-up @ 24.95%	Rate of Return Adjusted for Income Taxes
1	Short term debt	1.26%	0.46%	0.01%		0.01%
2	Long term debt	45.55%	4.00%	1.82%		1.82%
3	Common equity	53.19%	9.35%	4.97%	1.65%	6.63%
4	Total	100.00%		6.80%	1.65%	8.46%

Note: Capital structure and cost rates pursuant to Case No. 2020-00350 effective July 1, 2021.

**LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER
CAPITAL AND OPERATING COSTS**

Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL 2021
1	Main-Distribution Capex	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Main-Transmission Capex	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Service Line Capex	\$270,963	\$291,008	\$287,417	\$263,109	\$287,065	\$272,774	\$272,780	\$277,631	\$270,565	\$273,477	\$278,280	\$267,563	\$3,312,632
4	Riser Capex	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Customer Service Capex	\$586,459	\$640,571	\$643,936	\$616,211	\$667,273	\$637,173	\$614,858	\$668,634	\$652,982	\$663,263	\$632,606	\$628,517	\$7,652,483
6	Gas Plant Investment	\$857,422	\$931,579	\$931,353	\$879,320	\$954,338	\$909,947	\$887,638	\$946,265	\$923,547	\$936,740	\$910,886	\$896,080	\$10,965,115
7	Main-Distribution Retirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Main-Transmission Retirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Service Line Retirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Riser Retirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Customer Service Retirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Total Retirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Main-Distribution Cost of Removal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Main-Transmission Cost of Removal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Service Line Cost of Removal	\$9,403	\$9,403	\$9,403	\$9,403	\$9,403	\$9,403	\$9,403	\$9,403	\$9,403	\$9,403	\$9,403	\$9,403	\$112,836
16	Riser Cost of Removal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Customer Service Cost of Removal	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$15,000
18	Cost of Removal	\$10,653	\$10,653	\$10,653	\$10,653	\$10,653	\$10,653	\$10,653	\$10,653	\$10,653	\$10,653	\$10,653	\$10,653	\$127,836
19	Incremental O&M - Distribution	79,997	79,750	87,717	83,064	80,065	85,208	82,974	86,219	86,339	83,030	81,763	82,687	\$998,813
20	Incremental O&M - Transmission	-	-	-	-	-	-	-	-	-	-	-	-	\$0
21	Property Taxes - Distribution	93,842	93,842	93,842	93,842	93,842	93,842	40,491	40,491	40,491	40,491	40,491	40,491	\$805,996
22	Property Taxes - Transmission	139,934	139,934	139,934	139,934	139,934	139,934	-	-	-	-	-	-	\$839,604

**LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER
JANUARY 2021 BOOK DEPRECIATION**

<u>Line No.</u>	<u>Description</u> (1)	<u>Account No.</u> (2)	<u>January Beginning Plant Balance</u> (3)	<u>Monthly Depr Rates</u> (4)	<u>January Depr on Beginning Balance</u> (5)=(3)*(4)	<u>January Additions and Retirements</u> (6)	<u>Current Month Depr on Adds/Ret</u> (7)=(4)*(6)*50%	<u>Current Month Book Depreciation</u> (8)=(5)+(7)	<u>January Ending Plant Balance</u> (9)=(6)+(3)
<u>Additions</u>									
1	Mains - Distribution	376	0	0.14%	0	0	0	0	0
2	Mains - Transmission	367	0	0.17%	0	0	0	0	0
3	Services-Lines	376	0	0.14%	0	0	0	0	0
4	Services-Lines	380	9,502,386	0.27%	25,656	270,963	366	26,022	9,773,349
5	Services-Risers	380	0	0.27%	0	0	0	0	0
6	Services-Customer Lines	380	26,039,468	0.27%	70,307	586,459	792	71,098	26,625,927
7	Total Additions		<u>35,541,854</u>		<u>95,963</u>	<u>857,422</u>	<u>1,158</u>	<u>97,121</u>	<u>36,399,276</u>
<u>Retirements</u>									
8	Mains - Distribution	376	0	0.14%	0	0	0	0	0
9	Mains - Transmission	367	0	0.17%	0	0	0	0	0
10	Services-Lines	376	0	0.14%	0	0	0	0	0
11	Services-Lines	380	0	0.27%	0	0	0	0	0
12	Services-Risers	380	0	0.27%	0	0	0	0	0
13	Services-Customer Lines	380	0	0.27%	0	0	0	0	0
14	Total Retirements		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15	Total Plant		<u><u>35,541,854</u></u>		<u><u>95,963</u></u>	<u><u>857,422</u></u>	<u><u>1,158</u></u>	<u><u>97,121</u></u>	<u><u>36,399,276</u></u>
<u>Cost of Removal</u>									
16	Mains - Distribution	376	0			0			0
17	Mains - Transmission	367	0			0			0
18	Services-Lines	376	0			0			0
19	Services-Lines	380	2,732,901			9,403			2,742,304
20	Services-Risers	380	0			0			0
21	Services-Customer Lines	380	2,263			1,250			3,513
22	Total Cost of Removal		<u>2,735,164</u>		<u>0</u>	<u>10,653</u>	<u>0</u>	<u>0</u>	<u>2,745,817</u>

**LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER
FEBRUARY 2021 BOOK DEPRECIATION**

<u>Line No.</u>	<u>Description</u> (1)	<u>Account No.</u> (2)	<u>February Beginning Plant Balance</u> (3)	<u>Monthly Depr Rates</u> (4)	<u>February Depr on Beginning Balance</u> (5)=(3)*(4)	<u>February Additions and Retirements</u> (6)	<u>Current Month Depr on Adds/Ret</u> (7)=(4)*(6)*50%	<u>Current Month Book Depreciation</u> (8)=(5)+(7)	<u>February Ending Plant Balance</u> (9)=(6)+(3)
<u>Additions</u>									
1	Mains - Distribution	376	0	0.14%	0	0	0	0	0
2	Mains - Transmission	367	0	0.17%	0	0	0	0	0
3	Services-Lines	376	0	0.14%	0	0	0	0	0
4	Services-Lines	380	9,773,349	0.27%	26,388	291,008	393	26,781	10,064,357
5	Services-Risers	380	0	0.27%	0	0	0	0	0
6	Services-Customer Lines	380	26,625,927	0.27%	71,890	640,571	865	72,755	27,266,498
7	Total Additions		<u>36,399,276</u>		<u>98,278</u>	<u>931,579</u>	<u>1,258</u>	<u>99,536</u>	<u>37,330,855</u>
<u>Retirements</u>									
8	Mains - Distribution	376	0	0.14%	0	0	0	0	0
9	Mains - Transmission	367	0	0.17%	0	0	0	0	0
10	Services-Lines	376	0	0.14%	0	0	0	0	0
11	Services-Lines	380	0	0.27%	0	0	0	0	0
12	Services-Risers	380	0	0.27%	0	0	0	0	0
13	Services-Customer Lines	380	0	0.27%	0	0	0	0	0
14	Total Retirements		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15	Total Plant		<u><u>36,399,276</u></u>		<u><u>98,278</u></u>	<u><u>931,579</u></u>	<u><u>1,258</u></u>	<u><u>99,536</u></u>	<u><u>37,330,855</u></u>
<u>Cost of Removal</u>									
16	Mains - Distribution	376	0			0			0
17	Mains - Transmission	367	0			0			0
18	Services-Lines	376	0			0			0
19	Services-Lines	380	2,742,304			9,403			2,751,707
20	Services-Risers	380	0			0			0
21	Services-Customer Lines	380	3,513			1,250			4,763
22	Total Cost of Removal		<u>2,745,817</u>		<u>0</u>	<u>10,653</u>	<u>0</u>	<u>0</u>	<u>2,756,470</u>

**LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER
MARCH 2021 BOOK DEPRECIATION**

<u>Line No.</u>	<u>Description</u> (1)	<u>Account No.</u> (2)	<u>March Beginning Plant Balance</u> (3)	<u>Monthly Depr Rates</u> (4)	<u>March Depr on Beginning Balance</u> (5)=(3)*(4)	<u>March Additions and Retirements</u> (6)	<u>Current Month Depr on Adds/Ret</u> (7)=(4)*(6)*50%	<u>Current Month Book Depreciation</u> (8)=(5)+(7)	<u>March Ending Plant Balance</u> (9)=(6)+(3)
<u>Additions</u>									
1	Mains - Distribution	376	0	0.14%	0	0	0	0	0
2	Mains - Transmission	367	0	0.17%	0	0	0	0	0
3	Services-Lines	376	0	0.14%	0	0	0	0	0
4	Services-Lines	380	10,064,357	0.27%	27,174	287,417	388	27,562	10,351,774
5	Services-Risers	380	0	0.27%	0	0	0	0	0
6	Services-Customer Lines	380	27,266,498	0.27%	73,620	643,936	869	74,489	27,910,434
7	Total Additions		<u>37,330,855</u>		<u>100,793</u>	<u>931,353</u>	<u>1,257</u>	<u>102,051</u>	<u>38,262,208</u>
<u>Retirements</u>									
8	Mains - Distribution	376	0	0.14%	0	0	0	0	0
9	Mains - Transmission	367	0	0.17%	0	0	0	0	0
10	Services-Lines	376	0	0.14%	0	0	0	0	0
11	Services-Lines	380	0	0.27%	0	0	0	0	0
12	Services-Risers	380	0	0.27%	0	0	0	0	0
13	Services-Customer Lines	380	0	0.27%	0	0	0	0	0
14	Total Retirements		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15	Total Plant		<u><u>37,330,855</u></u>		<u><u>100,793</u></u>	<u><u>931,353</u></u>	<u><u>1,257</u></u>	<u><u>102,051</u></u>	<u><u>38,262,208</u></u>
<u>Cost of Removal</u>									
16	Mains - Distribution	376	0			0			0
17	Mains - Transmission	367	0			0			0
18	Services-Lines	376	0			0			0
19	Services-Lines	380	2,751,707			9,403			2,761,110
20	Services-Risers	380	0			0			0
21	Services-Customer Lines	380	4,763			1,250			6,013
22	Total Cost of Removal		<u>2,756,470</u>		<u>0</u>	<u>10,653</u>	<u>0</u>	<u>0</u>	<u>2,767,123</u>

**LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER
APRIL 2021 BOOK DEPRECIATION**

<u>Line No.</u>	<u>Description</u> (1)	<u>Account No.</u> (2)	<u>April Beginning Plant Balance</u> (3)	<u>Monthly Depr Rates</u> (4)	<u>April Depr on Beginning Balance</u> (5)=(3)*(4)	<u>April Additions and Retirements</u> (6)	<u>Current Month Depr on Adds/Ret</u> (7)=(4)*(6)*50%	<u>Current Month Book Depreciation</u> (8)=(5)+(7)	<u>April Ending Plant Balance</u> (9)=(6)+(3)
<u>Additions</u>									
1	Mains - Distribution	376	0	0.14%	0	0	0	0	0
2	Mains - Transmission	367	0	0.17%	0	0	0	0	0
3	Services-Lines	376	0	0.14%	0	0	0	0	0
4	Services-Lines	380	10,351,774	0.27%	27,950	263,109	355	28,305	10,614,883
5	Services-Risers	380	0	0.27%	0	0	0	0	0
6	Services-Customer Lines	380	27,910,434	0.27%	75,358	616,211	832	76,190	28,526,645
7	Total Additions		38,262,208		103,308	879,320	1,187	104,495	39,141,528
<u>Retirements</u>									
8	Mains - Distribution	376	0	0.14%	0	0	0	0	0
9	Mains - Transmission	367	0	0.17%	0	0	0	0	0
10	Services-Lines	376	0	0.14%	0	0	0	0	0
11	Services-Lines	380	0	0.27%	0	0	0	0	0
12	Services-Risers	380	0	0.27%	0	0	0	0	0
13	Services-Customer Lines	380	0	0.27%	0	0	0	0	0
14	Total Retirements		0		0	0	0	0	0
15	Total Plant		<u>38,262,208</u>		<u>103,308</u>	<u>879,320</u>	<u>1,187</u>	<u>104,495</u>	<u>39,141,528</u>
<u>Cost of Removal</u>									
16	Mains - Distribution	376	0			0			0
17	Mains - Transmission	367	0			0			0
18	Services-Lines	376	0			0			0
19	Services-Lines	380	2,761,110			9,403			2,770,513
20	Services-Risers	380	0			0			0
21	Services-Customer Lines	380	6,013			1,250			7,263
22	Total Cost of Removal		<u>2,767,123</u>		<u>0</u>	<u>10,653</u>	<u>0</u>	<u>0</u>	<u>2,777,776</u>

**LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER
MAY 2021 BOOK DEPRECIATION**

<u>Line No.</u>	<u>Description</u> (1)	<u>Account No.</u> (2)	<u>May Beginning Plant Balance</u> (3)	<u>Monthly Depr Rates</u> (4)	<u>May Depr on Beginning Balance</u> (5)=(3)*(4)	<u>May Additions and Retirements</u> (6)	<u>Current Month Depr on Adds/Ret</u> (7)=(4)*(6)*50%	<u>Current Month Book Depreciation</u> (8)=(5)+(7)	<u>May Ending Plant Balance</u> (9)=(6)+(3)
<u>Additions</u>									
1	Mains - Distribution	376	0	0.14%	0	0	0	0	0
2	Mains - Transmission	367	0	0.17%	0	0	0	0	0
3	Services-Lines	376	0	0.14%	0	0	0	0	0
4	Services-Lines	380	10,614,883	0.27%	28,660	287,065	388	29,048	10,901,948
5	Services-Risers	380	0	0.27%	0	0	0	0	0
6	Services-Customer Lines	380	28,526,645	0.27%	77,022	667,273	901	77,923	29,193,918
7	Total Additions		39,141,528		105,682	954,338	1,288	106,970	40,095,866
<u>Retirements</u>									
8	Mains - Distribution	376	0	0.14%	0	0	0	0	0
9	Mains - Transmission	367	0	0.17%	0	0	0	0	0
10	Services-Lines	376	0	0.14%	0	0	0	0	0
11	Services-Lines	380	0	0.27%	0	0	0	0	0
12	Services-Risers	380	0	0.27%	0	0	0	0	0
13	Services-Customer Lines	380	0	0.27%	0	0	0	0	0
14	Total Retirements		0		0	0	0	0	0
15	Total Plant		<u>39,141,528</u>		<u>105,682</u>	<u>954,338</u>	<u>1,288</u>	<u>106,970</u>	<u>40,095,866</u>
<u>Cost of Removal</u>									
16	Mains - Distribution	376	0			0			0
17	Mains - Transmission	367	0			0			0
18	Services-Lines	376	0			0			0
19	Services-Lines	380	2,770,513			9,403			2,779,916
20	Services-Risers	380	0			0			0
21	Services-Customer Lines	380	7,263			1,250			8,513
22	Total Cost of Removal		<u>2,777,776</u>		<u>0</u>	<u>10,653</u>	<u>0</u>	<u>0</u>	<u>2,788,429</u>

**LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER
JUNE 2021 BOOK DEPRECIATION**

<u>Line No.</u>	<u>Description</u> (1)	<u>Account No.</u> (2)	<u>June Beginning Plant Balance</u> (3)	<u>Monthly Depr Rates</u> (4)	<u>June Depr on Beginning Balance</u> (5)=(3)*(4)	<u>June Additions and Retirements</u> (6)	<u>Current Month Depr on Adds/Ret</u> (7)=(4)*(6)*50%	<u>Current Month Book Depreciation</u> (8)=(5)+(7)	<u>June Ending Plant Balance</u> (9)=(6)+(3)
<u>Additions</u>									
1	Mains - Distribution	376	0	0.14%	0	0	0	0	0
2	Mains - Transmission	367	0	0.17%	0	0	0	0	0
3	Services-Lines	376	0	0.14%	0	0	0	0	0
4	Services-Lines	380	10,901,948	0.27%	29,435	272,774	368	29,804	11,174,722
5	Services-Risers	380	0	0.27%	0	0	0	0	0
6	Services-Customer Lines	380	29,193,918	0.27%	78,824	637,173	860	79,684	29,831,091
7	Total Additions		<u>40,095,866</u>		<u>108,259</u>	<u>909,947</u>	<u>1,228</u>	<u>109,487</u>	<u>41,005,813</u>
<u>Retirements</u>									
8	Mains - Distribution	376	0	0.14%	0	0	0	0	0
9	Mains - Transmission	367	0	0.17%	0	0	0	0	0
10	Services-Lines	376	0	0.14%	0	0	0	0	0
11	Services-Lines	380	0	0.27%	0	0	0	0	0
12	Services-Risers	380	0	0.27%	0	0	0	0	0
13	Services-Customer Lines	380	0	0.27%	0	0	0	0	0
14	Total Retirements		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15	Total Plant		<u><u>40,095,866</u></u>		<u><u>108,259</u></u>	<u><u>909,947</u></u>	<u><u>1,228</u></u>	<u><u>109,487</u></u>	<u><u>41,005,813</u></u>
<u>Cost of Removal</u>									
16	Mains - Distribution	376	0			0			0
17	Mains - Transmission	367	0			0			0
18	Services-Lines	376	0			0			0
19	Services-Lines	380	2,779,916			9,403			2,789,319
20	Services-Risers	380	0			0			0
21	Services-Customer Lines	380	8,513			1,250			9,763
22	Total Cost of Removal		<u>2,788,429</u>		<u>0</u>	<u>10,653</u>	<u>0</u>	<u>0</u>	<u>2,799,082</u>

**LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER
JULY 2021 BOOK DEPRECIATION**

<u>Line No.</u>	<u>Description</u> (1)	<u>Account No.</u> (2)	<u>July Beginning Plant Balance</u> (3)	<u>Monthly Depr Rates</u> (4)	<u>July Depr on Beginning Balance</u> (5)=(3)*(4)	<u>July Additions and Retirements</u> (6)	<u>Current Month Depr on Adds/Ret</u> (7)=(4)*(6)*50%	<u>Current Month Book Depreciation</u> (8)=(5)+(7)	<u>July Ending Plant Balance</u> (9)=(6)+(3)
<u>Additions</u>									
1	Mains - Distribution	376	0	0.14%	0	0	0	0	0
2	Mains - Transmission	367	0	0.17%	0	0	0	0	0
3	Services-Lines	376	0	0.14%	0	0	0	0	0
4	Services-Lines	380	11,174,722	0.27%	30,172	272,780	368	30,540	11,447,502
5	Services-Risers	380	0	0.27%	0	0	0	0	0
6	Services-Customer Lines	380	29,831,091	0.27%	80,544	614,858	830	81,374	30,445,949
7	Total Additions		41,005,813		110,716	887,638	1,198	111,914	41,893,451
<u>Retirements</u>									
8	Mains - Distribution	376	0	0.14%	0	0	0	0	0
9	Mains - Transmission	367	0	0.17%	0	0	0	0	0
10	Services-Lines	376	0	0.14%	0	0	0	0	0
11	Services-Lines	380	0	0.27%	0	0	0	0	0
12	Services-Risers	380	0	0.27%	0	0	0	0	0
13	Services-Customer Lines	380	0	0.27%	0	0	0	0	0
14	Total Retirements		0		0	0	0	0	0
15	Total Plant		41,005,813		110,716	887,638	1,198	111,914	41,893,451
<u>Cost of Removal</u>									
16	Mains - Distribution	376	0			0			0
17	Mains - Transmission	367	0			0			0
18	Services-Lines	376	0			0			0
19	Services-Lines	380	2,789,319			9,403			2,798,722
20	Services-Risers	380	0			0			0
21	Services-Customer Lines	380	9,763			1,250			11,013
22	Total Cost of Removal		2,799,082		0	10,653	0	0	2,809,735

**LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER
AUGUST 2021 BOOK DEPRECIATION**

<u>Line No.</u>	<u>Description</u> (1)	<u>Account No.</u> (2)	<u>August Beginning Plant Balance</u> (3)	<u>Monthly Depr Rates</u> (4)	<u>August Depr on Beginning Balance</u> (5)=(3)*(4)	<u>August Additions and Retirements</u> (6)	<u>Current Month Depr on Adds/Ret</u> (7)=(4)*(6)*50%	<u>Current Month Book Depreciation</u> (8)=(5)+(7)	<u>August Ending Plant Balance</u> (9)=(6)+(3)
<u>Additions</u>									
1	Mains - Distribution	376	0	0.14%	0	0	0	0	0
2	Mains - Transmission	367	0	0.17%	0	0	0	0	0
3	Services-Lines	376	0	0.14%	0	0	0	0	0
4	Services-Lines	380	11,447,502	0.27%	30,908	277,631	375	31,283	11,725,133
5	Services-Risers	380	0	0.27%	0	0	0	0	0
6	Services-Customer Lines	380	30,445,949	0.27%	82,204	668,634	903	83,107	31,114,583
7	Total Additions		41,893,451		113,112	946,265	1,277	114,390	42,839,716
<u>Retirements</u>									
8	Mains - Distribution	376	0	0.14%	0	0	0	0	0
9	Mains - Transmission	367	0	0.17%	0	0	0	0	0
10	Services-Lines	376	0	0.14%	0	0	0	0	0
11	Services-Lines	380	0	0.27%	0	0	0	0	0
12	Services-Risers	380	0	0.27%	0	0	0	0	0
13	Services-Customer Lines	380	0	0.27%	0	0	0	0	0
14	Total Retirements		0		0	0	0	0	0
15	Total Plant		41,893,451		113,112	946,265	1,277	114,390	42,839,716
<u>Cost of Removal</u>									
16	Mains - Distribution	376	0			0			0
17	Mains - Transmission	367	0			0			0
18	Services-Lines	376	0			0			0
19	Services-Lines	380	2,798,722			9,403			2,808,125
20	Services-Risers	380	0			0			0
21	Services-Customer Lines	380	11,013			1,250			12,263
22	Total Cost of Removal		2,809,735		0	10,653	0	0	2,820,388

**LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER
SEPTEMBER 2021 BOOK DEPRECIATION**

<u>Line No.</u>	<u>Description</u> (1)	<u>Account No.</u> (2)	<u>September Beginning Plant Balance</u> (3)	<u>Monthly Depr Rates</u> (4)	<u>September Depr on Beginning Balance</u> (5)=(3)*(4)	<u>September Additions and Retirements</u> (6)	<u>Current Month Depr on Adds/Ret</u> (7)=(4)*(6)*50%	<u>Current Month Book Depreciation</u> (8)=(5)+(7)	<u>September Ending Plant Balance</u> (9)=(6)+(3)
<u>Additions</u>									
1	Mains - Distribution	376	0	0.14%	0	0	0	0	0
2	Mains - Transmission	367	0	0.17%	0	0	0	0	0
3	Services-Lines	376	0	0.14%	0	0	0	0	0
4	Services-Lines	380	11,725,133	0.27%	31,658	270,565	365	32,023	11,995,698
5	Services-Risers	380	0	0.27%	0	0	0	0	0
6	Services-Customer Lines	380	31,114,583	0.27%	84,009	652,982	882	84,891	31,767,565
7	Total Additions		<u>42,839,716</u>		<u>115,667</u>	<u>923,547</u>	<u>1,247</u>	<u>116,914</u>	<u>43,763,263</u>
<u>Retirements</u>									
8	Mains - Distribution	376	0	0.14%	0	0	0	0	0
9	Mains - Transmission	367	0	0.17%	0	0	0	0	0
10	Services-Lines	376	0	0.14%	0	0	0	0	0
11	Services-Lines	380	0	0.27%	0	0	0	0	0
12	Services-Risers	380	0	0.27%	0	0	0	0	0
13	Services-Customer Lines	380	0	0.27%	0	0	0	0	0
14	Total Retirements		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15	Total Plant		<u><u>42,839,716</u></u>		<u><u>115,667</u></u>	<u><u>923,547</u></u>	<u><u>1,247</u></u>	<u><u>116,914</u></u>	<u><u>43,763,263</u></u>
<u>Cost of Removal</u>									
16	Mains - Distribution	376	0			0			0
17	Mains - Transmission	367	0			0			0
18	Services-Lines	376	0			0			0
19	Services-Lines	380	2,808,125			9,403			2,817,528
20	Services-Risers	380	0			0			0
21	Services-Customer Lines	380	12,263			1,250			13,513
22	Total Cost of Removal		<u>2,820,388</u>		<u>0</u>	<u>10,653</u>	<u>0</u>	<u>0</u>	<u>2,831,041</u>

**LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER
OCTOBER 2021 BOOK DEPRECIATION**

<u>Line No.</u>	<u>Description</u> (1)	<u>Account No.</u> (2)	<u>October Beginning Plant Balance</u> (3)	<u>Monthly Depr Rates</u> (4)	<u>October Depr on Beginning Balance</u> (5)=(3)*(4)	<u>October Additions and Retirements</u> (6)	<u>Current Month Depr on Adds/Ret</u> (7)=(4)*(6)*50%	<u>Current Month Book Depreciation</u> (8)=(5)+(7)	<u>October Ending Plant Balance</u> (9)=(6)+(3)
<u>Additions</u>									
1	Mains - Distribution	376	0	0.14%	0	0	0	0	0
2	Mains - Transmission	367	0	0.17%	0	0	0	0	0
3	Services-Lines	376	0	0.14%	0	0	0	0	0
4	Services-Lines	380	11,995,698	0.27%	32,388	273,477	369	32,758	12,269,175
5	Services-Risers	380	0	0.27%	0	0	0	0	0
6	Services-Customer Lines	380	31,767,565	0.27%	85,772	663,263	895	86,668	32,430,828
7	Total Additions		<u>43,763,263</u>		<u>118,161</u>	<u>936,740</u>	<u>1,265</u>	<u>119,425</u>	<u>44,700,003</u>
<u>Retirements</u>									
8	Mains - Distribution	376	0	0.14%	0	0	0	0	0
9	Mains - Transmission	367	0	0.17%	0	0	0	0	0
10	Services-Lines	376	0	0.14%	0	0	0	0	0
11	Services-Lines	380	0	0.27%	0	0	0	0	0
12	Services-Risers	380	0	0.27%	0	0	0	0	0
13	Services-Customer Lines	380	0	0.27%	0	0	0	0	0
14	Total Retirements		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15	Total Plant		<u><u>43,763,263</u></u>		<u><u>118,161</u></u>	<u><u>936,740</u></u>	<u><u>1,265</u></u>	<u><u>119,425</u></u>	<u><u>44,700,003</u></u>
<u>Cost of Removal</u>									
16	Mains - Distribution	376	0			0			0
17	Mains - Transmission	367	0			0			0
18	Services-Lines	376	0			0			0
19	Services-Lines	380	2,817,528			9,403			2,826,931
20	Services-Risers	380	0			0			0
21	Services-Customer Lines	380	13,513			1,250			14,763
22	Total Cost of Removal		<u>2,831,041</u>		<u>0</u>	<u>10,653</u>	<u>0</u>	<u>0</u>	<u>2,841,694</u>

**LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER
NOVEMBER 2021 BOOK DEPRECIATION**

<u>Line No.</u>	<u>Description</u> (1)	<u>Account No.</u> (2)	<u>November Beginning Plant Balance</u> (3)	<u>Monthly Depr Rates</u> (4)	<u>November Depr on Beginning Balance</u> (5)=(3)*(4)	<u>November Additions and Retirements</u> (6)	<u>Current Month Depr on Adds/Ret</u> (7)=(4)*(6)*50%	<u>Current Month Book Depreciation</u> (8)=(5)+(7)	<u>November Ending Plant Balance</u> (9)=(6)+(3)
<u>Additions</u>									
1	Mains - Distribution	376	0	0.14%	0	0	0	0	0
2	Mains - Transmission	367	0	0.17%	0	0	0	0	0
3	Services-Lines	376	0	0.14%	0	0	0	0	0
4	Services-Lines	380	12,269,175	0.27%	33,127	278,280	376	33,502	12,547,455
5	Services-Risers	380	0	0.27%	0	0	0	0	0
6	Services-Customer Lines	380	32,430,828	0.27%	87,563	632,606	854	88,417	33,063,434
7	Total Additions		<u>44,700,003</u>		<u>120,690</u>	<u>910,886</u>	<u>1,230</u>	<u>121,920</u>	<u>45,610,889</u>
<u>Retirements</u>									
8	Mains - Distribution	376	0	0.14%	0	0	0	0	0
9	Mains - Transmission	367	0	0.17%	0	0	0	0	0
10	Services-Lines	376	0	0.14%	0	0	0	0	0
11	Services-Lines	380	0	0.27%	0	0	0	0	0
12	Services-Risers	380	0	0.27%	0	0	0	0	0
13	Services-Customer Lines	380	0	0.27%	0	0	0	0	0
14	Total Retirements		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15	Total Plant		<u><u>44,700,003</u></u>		<u><u>120,690</u></u>	<u><u>910,886</u></u>	<u><u>1,230</u></u>	<u><u>121,920</u></u>	<u><u>45,610,889</u></u>
<u>Cost of Removal</u>									
16	Mains - Distribution	376	0			0			0
17	Mains - Transmission	367	0			0			0
18	Services-Lines	376	0			0			0
19	Services-Lines	380	2,826,931			9,403			2,836,334
20	Services-Risers	380	0			0			0
21	Services-Customer Lines	380	14,763			1,250			16,013
22	Total Cost of Removal		<u>2,841,694</u>		<u>0</u>	<u>10,653</u>	<u>0</u>	<u>0</u>	<u>2,852,347</u>

**LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER
DECEMBER 2021 BOOK DEPRECIATION**

<u>Line No.</u>	<u>Description</u> (1)	<u>Account No.</u> (2)	<u>December Beginning Plant Balance</u> (3)	<u>Monthly Depr Rates</u> (4)	<u>December Depr on Beginning Balance</u> (5)=(3)*(4)	<u>December Additions and Retirements</u> (6)	<u>Current Month Depr on Adds/Ret</u> (7)=(4)*(6)*50%	<u>Current Month Book Depreciation</u> (8)=(5)+(7)	<u>December Ending Plant Balance</u> (9)=(6)+(3)
<u>Additions</u>									
1	Mains - Distribution	376	0	0.14%	0	0	0	0	0
2	Mains - Transmission	367	0	0.17%	0	0	0	0	0
3	Services-Lines	376	0	0.14%	0	0	0	0	0
4	Services-Lines	380	12,547,455	0.27%	33,878	267,563	361	34,239	12,815,018
5	Services-Risers	380	0	0.27%	0	0	0	0	0
6	Services-Customer Lines	380	33,063,434	0.27%	89,271	628,517	848	90,120	33,691,951
7	Total Additions		45,610,889		123,149	896,080	1,210	124,359	46,506,969
<u>Retirements</u>									
8	Mains - Distribution	376	0	0.14%	0	0	0	0	0
9	Mains - Transmission	367	0	0.17%	0	0	0	0	0
10	Services-Lines	376	0	0.14%	0	0	0	0	0
11	Services-Lines	380	0	0.27%	0	0	0	0	0
12	Services-Risers	380	0	0.27%	0	0	0	0	0
13	Services-Customer Lines	380	0	0.27%	0	0	0	0	0
14	Total Retirements		0		0	0	0	0	0
15	Total Plant		45,610,889		123,149	896,080	1,210	124,359	46,506,969
<u>Cost of Removal</u>									
16	Mains - Distribution	376	0			0			0
17	Mains - Transmission	367	0			0			0
18	Services-Lines	376	0			0			0
19	Services-Lines	380	2,836,334			9,403			2,845,737
20	Services-Risers	380	0			0			0
21	Services-Customer Lines	380	16,013			1,250			17,263
22	Total Cost of Removal		2,852,347		0	10,653	0	0	2,863,000

**LOUISVILLE GAS AND ELECTRIC COMPANY
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER
TAX DEPRECIATION - TRANSMISSION**

Line No.	Applied to In Service Year #	Month	2020 Additions	2021 Additions	Total Tax Depreciation	Cost of Removal	Book Depreciation	Difference	Federal Deferred Tax @ 21%	State Deferred Tax Page 2	Federal Benefit of State @ 21%	Deferred Tax on Retirements	Accumulated Deferred Taxes	Monthly Change ADIT	Monthly Proration	Prorata Accumulated Deferred Taxes	
			(a)	(b)													
1	15-year		0	-													
2	Repairs		0	0													
3	Bonus		0	0													
MACRS Tax																	
Depr Rates																	
			(a)	(b)													
4	0.050000	1	1	0	0	0	0	0	0	0	0	0	0	0	0	335/365	0
5	0.095000	2	2	0	0	0	0	0	0	0	0	0	0	0	0	307/365	0
6	0.085500	3	3	0	0	0	0	0	0	0	0	0	0	0	0	276/365	0
7	0.077000	4	4	0	0	0	0	0	0	0	0	0	0	0	0	246/365	0
8	0.069300	5	5	0	0	0	0	0	0	0	0	0	0	0	0	215/365	0
9	0.062300	6	6	0	0	0	0	0	0	0	0	0	0	0	0	185/365	0
10	0.059000	7	7	0	0	0	0	0	0	0	0	0	0	0	0	154/365	0
11	0.059000	8	8	0	0	0	0	0	0	0	0	0	0	0	0	123/365	0
12	0.059100	9	9	0	0	0	0	0	0	0	0	0	0	0	0	93/365	0
13	0.059000	10	10	0	0	0	0	0	0	0	0	0	0	0	0	62/365	0
14	0.059100	11	11	0	0	0	0	0	0	0	0	0	0	0	0	32/365	0
15	0.059000	12	12	0	0	0	0	0	0	0	0	0	0	0	0	1/365	0
16	0.059100	13															
17	0.059000	14															
18	0.059100	15															
19	0.029500	16															
20	-	17															
21	-	18															
22	-	19															
23	-	20															
24	-	21															
25	-	22															
26	-	23															
27	-	24															
28	-	25															
29	-	26															
30	-	27															
31						0											

(a) 2020 20-year additions at MACRS Year 2 tax rate (0.072190)
(b) 2021 20-year additions at MACRS Year 1 tax rate (0.037500)

Line No.	Applied to In Service Year #	Month	2020 Year 4 Additions	2021 Year 5 Additions	Total Tax Depreciation	Cost of Removal	Book Depreciation	Difference	State Deferred Tax @ 5%
			(a)	(b)					
1	15-year		0	-					
2	Repairs		0	0					
3	Bonus		N/A	N/A					
MACRS Tax									
Depr Rates									
			(a)	(b)					
4	0.050000	1	1	0	0	0	0	0	0
5	0.095000	2	2	0	0	0	0	0	0
6	0.085500	3	3	0	0	0	0	0	0
7	0.077000	4	4	0	0	0	0	0	0
8	0.069300	5	5	0	0	0	0	-	-
9	0.062300	6	6	0	0	0	0	-	-
10	0.059000	7	7	0	0	0	0	-	-
11	0.059000	8	8	0	0	0	0	-	-
12	0.059100	9	9	0	0	0	0	-	-
13	0.059000	10	10	0	0	0	0	-	-
14	0.059100	11	11	0	0	0	0	-	-
15	0.059000	12	12	0	0	0	0	-	-
16	0.059100	13							
17	0.059000	14							
18	0.059100	15							
19	0.029500	16							
20	-	17							
21	-	18							
22	-	19							
23	-	20							
24	-	21							
25	-	22							
26	-	23							
27	-	24							
28	-	25							
29	-	26							
30	-	27							
31						0			

(a) 2020 20-year additions at MACRS Year 2 tax rate (0.072190)
(b) 2021 20-year additions at MACRS Year 1 tax rate (0.037500)