COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC JOINT APPLICATION OF)	
AMERICAN ELECTRIC POWER CO. INC.,)	
KENTUCKY POWER CO. AND LIBERTY)	CASE NO.
UTILITIES CO. FOR APPROVAL OF THE)	2021-00481
TRANSFER OF OWNERSHIP AND CONTROL)	
OF KENTUCKY POWER CO.)	

JOINT RESPONSES OF THE ATTORNEY GENERAL AND KIUC TO JOINT APPLICANTS' DATA REQUESTS

The intervenors, the Attorney General of the Commonwealth of Kentucky, through his Office of Rate Intervention ("AG"), and the Kentucky Industrial Utility Customers, Inc. ("KIUC") submit the following responses to data requests of the Joint Applicants in the above-styled matter.

Respectfully submitted,

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Certificate of Service and Filing

Pursuant to the Commission's Order dated July 22, 2021 in Case No. 2020-00085, and in accord with all other applicable law, Counsel certifies that an electronic copy of the forgoing was served and filed by e-mail to the parties of record. Counsel further certifies that the responses set forth herein are true and accurate to the best of their knowledge, information, and belief formed after a reasonable inquiry.

This 14th day of March, 2022



Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

QUESTION No. 1 Page 1 of 1

WITNESSES / RESPONDENT RESPONSIBLE: LANE KOLLEN and STEPHEN J. BARON

Identify by state and case number every regulatory case in which Lane Kollen or Stephen J. Baron have provided testimony related to an acquisition or merger of a regulated utility. Provide a copy of each pre-filed testimony and associated exhibits.

RESPONSE:

Refer to the testimonies marked with an * on the attached excerpts from Mr. Kollen's Exhibit___(LK-1) and Mr. Baron's Exhibit___(SJB-1). The public versions of Mr. Kollen's and Mr. Baron's testimonies are available on the various FERC and state regulatory commission websites.

	Date	Case	Jurisdict.	Party	Utility	Subject
•	9/91	P-910511 P-910512	PA	Allegheny Ludlum Corp., Armco Advanced Materials Co., The West Penn Power Industrial Users' Group	West Penn Power Co.	Recovery of CAAA costs, least cost financing.
	9/91	91-231-E-NC	W	West Virginia Energy Users Group	Monongahela Power Co.	Recovery of CAAA costs, least cost financing.
	11/91	U-17282	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Asset impairment, deregulated asset plan, revenue requirements.
	12/91	91-410-EL-AIR	OH	Air Products and Chemicals, Inc., Armco Steel Co., General Electric Co., Industrial Energy Consumers	Cincinnati Gas & Electric Co.	Revenue requirements, phase-in plan.
	12/91	PUC Docket 10200	TX	Office of Public Utility Counsel of Texas	Texas-New Mexico Power Co.	Financial integrity, strategic planning, declined business affiliations.
	5/92	910890-Ei	FL	Occidental Chemical Corp.	Florida Power Corp.	Revenue requirements, O&M expense, pension expense, OPEB expense, fossil dismantling, nuclear decommissioning.
	8/92	R-00922314	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Incentive regulation, performance rewards, purchased power risk, OPEB expense.
	9/92	92-043	KY	Kentucky Industrial Utility Consumers	Generic Proceeding	OPEB expense.
	9/92	920324-EI	FL	Florida Industrial Power Users' Group	Tampa Electric Co.	OPEB expense.
	9/92	39348	IN	Indiana Industrial Group	Generic Proceeding	OPEB expense.
	9/92	910840-PU	FL	Florida Industrial Power Users' Group	Generic Proceeding	OPEB expense.
	9/92	39314	IN	Industrial Consumers for Fair Utility Rates	Indiana Michigan Power Co.	OPEB expense.
*	11/92	U-19904	LA	Louisiana Public Service Commission Staff	Gulf States Utilities /Entergy Corp.	Merger.
	11/92	8469	MD	Westvaco Corp., Eastalco Aluminum Co.	Potomac Edison Co.	OPEB expense.
	11/92	92-1715-AU-COI	OH	Ohio Manufacturers Association	Generic Proceeding	OPEB expense.
	12/92	R-00922378	PA	Armco Advanced Materials Co., The WPP Industrial Intervenors	West Penn Power Co.	incentive regulation, performance rewards, purchased power risk, OPEB expense.
*	12/92	U-19949	LA	Louisiana Public Service Commission Staff	South Central Beli	Affiliate transactions, cost allocations, merger.

	Date	Case	Jurisdict.	Party	Utility	Subject
	12/92	R-00922479	PA	Philadelphia Area Industrial Energy Users' Group	Philadelphia Electric Co.	OPEB expense.
	1/93	8487	MD	Maryland Industrial Group	Baltimore Gas & Electric Co., Bethlehem Steel Corp.	OPEB expense, deferred fuel, CWIP in rate base.
	1/93	39498	IN	PSI Industrial Group	PSI Energy, Inc.	Refunds due to over-collection of taxes on Marble Hill cancellation.
	3/93	92-11-11	СТ	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co	OPEB expense.
*	3/93	U-19904 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities /Entergy Corp.	Merger.
	3/93	93-01-EL-EFC	ОН	Ohio Industrial Energy Consumers	Ohio Power Co.	Affiliate transactions, fuel.
*	3/93	EC92-21000 ER92-806-000	FERC	Louis ana Public Service Commission Staff	Gulf States Utilities /Entergy Corp.	Merger.
	4/93	92-1464-EL-AIR	OH	Air Products Armco Steel Industrial Energy Consumers	Cincinnati Gas & Electric Co.	Revenue requirements, phase-in plan.
*	4/93	EC92-21000 ER92-806-000 (Rebuttal)	FERC	Louisiana Public Service Commission	Gulf States Utilities /Entergy Corp.	Merger.
	9/93	93-113	KY	Kentucky Industrial Utility Customers	Kentucky Utilities	Fuel clause and coal contract refund.
	9/93	92-490, 92-490A, 90-360-C	KY	Kentucky Industrial Utility Customers and Kentucky Attorney General	Big Rivers Electric Corp.	Disallowances and restitution for excessive fuel costs, illegal and improper payments, recovery of mine closure costs.
	10/93	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	Revenue requirements, debt restructuring agreement, River Bend cost recovery.
	1/94	U-20647	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Audit and investigation into fuel clause costs.
	4/94	U-20647 (Surrebutta!)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear and fossil unit performance, fuel costs, fuel clause principles and guidelines.
	4/94	U-20647 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Audit and investigation into fuel clause costs.
	5/94	U-20178	LA	Louisiana Public Service Commission Staff	Louisiana Power & Light Co.	Planning and quantification issues of least cost integrated resource plan.
	9/94	U-19904 Initial Post-Merger Earnings Review	ŁA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	River Bend phase-in plan, deregulated asset plan, capital structure, other revenue requirement issues.

Date	Case	Jurisdict.	Party	Utility	Subject
9/94	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policies, exclusion of River Bend, other revenue requirement issues.
10/94	3905-U	GA	Georgia Public Service Commission Staff	Southern Bell Telephone Co.	Incentive rate plan, earnings review.
10/94	5258-U	GA	Georgia Public Service Commission Staff	Southern Bell Telephone Co.	Alternative regulation, cost allocation.
11/94	U-19904 Initial Post-Merger Earnings Review (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	River Bend phase-in plan, deregulated asset plan, capital structure, other revenue requirement issues.
11/94	U-17735 (Rebuttal)	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policy, exclusion of River Bend, other revenue requirement issues.
4/95	R-00943271	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Revenue requirements. Fossil dismantling, nuclear decommissioning.
6/95	3905-U Rebuttal	GA	Georgia Public Service Commission	Southern Bell Telephone Co.	Incentive regulation, affiliate transactions, revenue requirements, rate refund.
6/95	U-19904 (Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Gas, coal, nuclear fuel costs, contract prudence, base/fuel realignment.
10/95	95-02614	TN	Tennessee Office of the Attorney General Consumer Advocate	BellSouth Telecommunications, Inc.	Affiliate transactions.
10/95	U-21485 (Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear O&M, River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues.
11/95	U-19904 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co. Division	Gas, coal, nuclear fuel costs, contract prudence, base/fuel realignment.
11/95 12/95	U-21485 (Supplemental Direct) U-21485	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear O&M, River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues.
	(Surrebuttal)				
1/96	95-299-EL-AIR 95-300-EL-AIR	OH	Industrial Energy Consumers	The Toledo Edison Co., The Cleveland Electric Illuminating Co.	Competition, asset write-offs and revaluation, O&M expense, other revenue requirement issues.
2/96	PUC Docket 14965	TX	Office of Public Utility Counsel	Central Power & Light	Nuclear decommissioning.
5/96	95-485-LCS	NM	City of Las Cruces	El Paso Electric Co.	Stranded cost recovery, municipalization.
7/96	8725	MD	The Maryland Industrial Group and Redland Genstar, Inc.	Baltimore Gas & Electric Co., Potomac Electric Power Co., and Constellation Energy Corp.	Merger savings, tracking mechanism, earnings sharing plan, revenue requirement issues.

	Date	Case	Jurisdict.	Party	Utility	Subject
•	9/96 11/96	U-22092 U-22092 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues, allocation of regulated/nonregulated costs.
	10/96	96-327	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Environmental surcharge recoverable costs.
	2/97	R-00973877	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Stranded cost recovery, regulatory assets and liabilities, intangible transition charge, revenue requirements.
	3/97	96-489	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	Environmental surcharge recoverable costs, system agreements, allowance inventory, jurisdictional allocation.
	6/97	TO-97-397	MO	MCI Telecommunications Corp., Inc., MCImetro Access Transmission Services, Inc.	Southwestern Bell Telephone Co.	Price cap regulation, revenue requirements, rate of return.
	6/97	R-00973953	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
	7/97	R-00973954	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
	7 <i>1</i> 97	U-22092	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Depreciation rates and methodologies, River Bend phase-in plan.
*	8/97	97-300	КҮ	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co., Kentucky Utilities Co.	Merger policy, cost savings, surcredit sharing mechanism, revenue requirements, rate of return.
	8/97	R-00973954 (Surrebuttal)	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
	10/97	97-204	KY	Alcan Aluminum Corp. Southwire Co.	Big Rivers Electric Corp.	Restructuring, revenue requirements, reasonableness.
	10/97	R-974008	PA	Metropolitan Edison Industrial Users Group	Metropolitan Edison Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements.
	10/97	R-974009	PA	Penelec Industrial Customer Alliance	Pennsylvania Electric Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements.
	11/97	97-204 (Rebuttal)	KY	Alcan Aluminum Corp. Southwire Co.	Big Rivers Electric Corp.	Restructuring, revenue requirements, reasonableness of rates, cost allocation.
	11/97	U-22491	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.

	Date	Case	Jurisdict.	Party	Utility	Subject
	11/97	R-00973953 (Surrebuttal)	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
	11/97	R-973981	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements, securitization.
	11/97	R-974104	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
	12/97	R-973981 (Surrebuttal)	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements.
	12/97	R-974104 (Surrebuttal)	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
	1/98	U-22491 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
*	2/98	8774	MD	Westvaco	Potomac Edison Co.	Merger of Duquesne, AE, customer safeguards, savings sharing.
	3/98	U-22092 (Aliocated Stranded Cost Issues)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation.
	3/98	8390-U	GA	Georgia Natural Gas Group, Georgia Textile Manufacturers Assoc.	Atlanta Gas Light Co.	Restructuring, unbundling, stranded costs, incentive regulation, revenue requirements.
	3/98	U-22092 (Allocated Stranded Cost Issues) (Surrebutta!)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation.
	3/98	U-22491 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
	10/98	97-596	ME	Maine Office of the Public Advocate	Bangor Hydro- Electric Co.	Restructuring, unbundling, stranded costs, T&D revenue requirements.
	10/98	9355-U	GA	Georgia Public Service Commission Adversary Staff	Georgia Power Co.	Affiliate transactions.
	10/98	U-17735 Rebuttal	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policy, other revenue requirement issues.

Date	Case	Jurisdict.	Party	Utility	Subject
11/98	U-23327	LA	Louisiana Public Service Commission Staff	SWEPCO, CSW and AEP	Merger policy, savings sharing mechanism, affiliate transaction conditions.
12/98	U-23358 (Direct)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
12/98	98-577	ME	Maine Office of Public Advocate	Maine Public Service Co.	Restructuring, unbundling, stranded cost, T&D revenue requirements.
1/99	98-10-07	СТ	Connecticut Industrial Energy Consumers	United Illuminating Co.	Stranded costs, investment tax credits, accumulated deferred income taxes, excess deferred income taxes.
3/99	U-23358 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
3/99	98-474	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements, alternative forms of regulation.
3/99	98-426	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements, alternative forms of regulation.
3/99	99-082	KY	Kentucky Industriał Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
3/99	99-083	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
4/99	U-23358 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
4/99	99-03-04	СТ	Connecticut Industrial Energy Consumers	United Illuminating Co.	Regulatory assets and liabilities, stranded costs, recovery mechanisms.
4/99	99-02-05	СТ	Connecticut Industrial Utility Customers	Connecticut Light and Power Co.	Regulatory assets and liabilities, stranded costs, recovery mechanisms.
5/99	98-426 99-082 (Additional Direct)	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
5/99	98-474 99-083 (Additional Direct)	КҮ	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
5/99	98-426 98-474 (Response to Amended Applications)	КҮ	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co., Kentucky Utilities Co.	Alternative regulation.
6/99	97-596	ME	Maine Office of Public Advocate	Bangor Hydro- Electric Co.	Request for accounting order regarding electric industry restructuring costs.
7/99	U-23358	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Affiliate transactions, cost allocations.

	Date	Case	Jurisdict.	Party	Utility	Subject
•	7/99	99-03-35	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Stranded costs, regulatory assets, tax effects of asset divestiture.
*	7/99	U-23327	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co., Central and South West Corp, American Electric Power Co.	Merger Settlement and Stipulation.
	7 <i>1</i> 99	97-596 Surrebuttal	ME	Maine Office of Public Advocate	Bangor Hydro- Electric Co.	Restructuring, unbundling, stranded cost, T&D revenue requirements.
	7/99	98-0452-E-GI	wv	West Virginia Energy Users Group	Monongahela Power, Potomac Edison, Appalachian Power, Wheeling Power	Regulatory assets and liabilities.
	8/99	98-577 Surrebuttal	ME	Maine Office of Public Advocate	Maine Public Service Co.	Restructuring, unbundling, stranded costs, T&D revenue requirements.
	8/99	98-426 99-082 Rebuttal	КҮ	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
	8/99	98-474 98-083 Rebuttal	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
	8/99	98-0452-E-GI Rebuttai	wv	West Virginia Energy Users Group	Monongahela Power, Potomac Edison, Appalachian Power, Wheeling Power	Regulatory assets and liabilities.
	10/99	U-24182 Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, affiliate transactions, tax issues, and other revenue requirement issues.
	11/99	PUC Docket 21527	TX	The Dallas-Fort Worth Hospital Council and Coalition of Independent Colleges and Universities	TXU Electric	Restructuring, stranded costs, taxes, securitization.
	11/99	U-23358 Surrebuttal Affiliate Transactions Review	LA	Louisiaла Public Service Commission Staff	Entergy Gulf States, Inc.	Service company affiliate transaction costs.
	01/00	U-24182 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, affiliate transactions, tax issues, and other revenue requirement issues.
	04/00	99-1212-EL-ETP 99-1213-EL-ATA 99-1214-EL-AAM	OH	Greater Cleveland Growth Association	First Energy (Cleveland Electric Illuminating, Toledo Edison)	Historical review, stranded costs, regulatory assets, liabilities.

	Date	Case	Jurisdict.	Party	Utility	Subject
	05/00	2000-107	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	ECR surcharge roll-in to base rates.
	05/00	U-24182 Supplemental Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Affiliate expense proforma adjustments.
*	05/00	A-110550F0147	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy	Merger between PECO and Unicom.
	05/00	99-1658-EL-ETP	ОН	AK Steel Corp.	Cincinnati Gas & Electric Co.	Regulatory transition costs, including regulatory assets and liabilities, SFAS 109, ADIT, EDIT, ITC.
	07/00	PUC Docket 22344	TX	The Dallas-Fort Worth Hospital Council and The Coalition of Independent Colleges and Universities	Statewide Generic Proceeding	Escalation of O&M expenses for unbundled T&D revenue requirements in projected test year.
	07/00	U-21453	LA	Louisiana Public Service Commission	SWEPCO	Stranded costs, regulatory assets and liabilities.
	08/00	U-24064	LA	Louisiana Public Service Commission Staff	CLECO	Affiliate transaction pricing ratemaking principles, subsidization of nonregulated affiliates, ratemaking adjustments.
	10/00	SOAH Docket 473-00-1015 PUC Docket 22350	TX	The Dallas-Fort Worth Hospital Council and The Coalition of Independent Colleges and Universities	TXU Electric Co.	Restructuring, T&D revenue requirements, mitigation, regulatory assets and liabilities.
	10/00	R-00974104 Affidavit	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Final accounting for stranded costs, including treatment of auction proceeds, taxes, capital costs, switchback costs, and excess pension funding.
	11/00	P-00001837 R-00974008 P-00001838 R-00974009	PA	Metropolitan Edison Industrial Users Group Penelec Industrial Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Final accounting for stranded costs, including treatment of auction proceeds, taxes, regulatory assets and liabilities, transaction costs.
	12/00	U-21453, U-20925, U-22092 (Subdocket C) Surrebuttal	LA	Louisiana Public Service Commission Staff	SWEPCO	Stranded costs, regulatory assets.
	01/01	U-24993 Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
	01/01	U-21453, U-20925, U-22092 (Subdocket B) Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Industry restructuring, business separation plan, organization structure, hold harmless conditions, financing.
	01/01	Case No. 2000-386	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Recovery of environmental costs, surcharge mechanism.

	Date	Case	Jurisdict.	Party	Utility	Subject
•	02/02	U-25687 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, River Bend uprate.
	03/02	14311-U Rebuttal Panel with Bolin Killings	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Revenue requirements, earnings sharing plan, service quality standards.
	03/02	14311-U Rebuttal Panel with Michelle L. Thebert	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Revenue requirements, revenue forecast, O&M expense, depreciation, plant additions, cash working capital.
	03/02	001148-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Co.	Revenue requirements. Nuclear life extension, storm damage accruals and reserve, capital structure, O&M expense.
	04/02	U-25687 (Suppl. Surrebuttal)	LA	Louisiana Public Service Commission	Entergy Guif States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, River Bend uprate.
	04/02	U-21453, U-20925 U-22092 (Subdocket C)	LA	Louisiana Public Service Commission	SWEPCO	Business separation plan, T&D Term Sheet, separations methodologies, hold harmless conditions.
	08/02	EL01-88-000	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement, production cost equalization, tariffs.
	08/02	U-25888	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc. and Entergy Łouisiana, Inc.	System Agreement, production cost disparities, prudence.
	09/02	2002-00224 2002-00225	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Line losses and fuel clause recovery associated with off-system sales.
	11/02	2002-00146 2002-00147	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Environmental compliance costs and surcharge recovery.
	01/03	2002-00169	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Power Co.	Environmental compliance costs and surcharge recovery.
K	04/03	2002-00429 2002-00430	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Extension of merger surcredit, flaws in Companies' studies.
	04/03	U-26527	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to ŁLC, capital structure, post-test year adjustments.
	06/03	EL01-88-000 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement, production cost equalization, tariffs.

Date	Case	Jurisdict.	Party	Utility	Subject
06/03	2003-00068	KY	Kentucky Industrial Utility Customers	Kentucky Utilities Co.	Environmental cost recovery, correction of base rate error.
11/03	ER03-753-000	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Unit power purchases and sale cost-based tariff pursuant to System Agreement.
11/03	ER03-583-000, ER03-583-001, ER03-583-002	FERC	Louisiana Public Service Commission	Entergy Services, Inc., the Entergy Operating	Unit power purchases and sale agreements, contractual provisions, projected costs, levelized rates, and formula rates.
	ER03-681-000, ER03-681-001			Companies, EWO Marketing, L.P, and Entergy Power, Inc.	
	ER03-682-000, ER03-682-001, ER03-682-002				
	ER03-744-000, ER03-744-001 (Consolidated)				
12/03	U-26527 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
12/03	2003-0334 2003-0335	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Earnings Sharing Mechanism.
12/03	U-27136	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	Purchased power contracts between affiliates, terms and conditions.
03/04	U-26527 Supplemental Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
03/04	2003-00433	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit.
03/04	2003-00434	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit.
03/04	SOAH Docket 473-04-2459 PUC Docket 29206	TX	Cities Served by Texas- New Mexico Power Co.	Texas-New Mexico Power Co.	Stranded costs true-up, including valuation issues, ITC, ADIT, excess earnings.
05/04	04-169-EL-UNC	OH	Ohio Energy Group, Inc.	Columbus Southern Power Co. & Ohio Power Co.	Rate stabilization plan, deferrals, T&D rate increases, earnings.
06/04	SOAH Docket 473-04-4555 PUC Docket 29526	TX	Houston Council for Health and Education	CenterPoint Energy Houston Electric	Stranded costs true-up, including valuation issues, ITC, EDIT, excess mitigation credits, capacity auction true-up revenues, interest.

Date	Case	Jurisdict.	Party	Utility	Subject
08/04	SOAH Docket 473-04-4555 PUC Docket 29526 (Suppl Direct)	TX	Houston Council for Health and Education	CenterPoint Energy Houston Electric	Interest on stranded cost pursuant to Texas Supreme Court remand.
09/04	U-23327 Subdocket B	LA	Louisiana Public Service Commission Staff	SWEPCO	Fuel and purchased power expenses recoverable through fuel adjustment clause, trading activities, compliance with terms of various LPSC Orders.
10/04	U-23327 Subdocket A	LA	Louisiana Public Service Commission Staff	SWEPCO	Revenue requirements.
12/04	Case Nos. 2004-00321, 2004-00372	KY	Gallatin Steel Co.	East Kentucky Power Cooperative, Inc., Big Sandy Recc, et al.	Environmental cost recovery, qualified costs, TIER requirements, cost allocation.
01/05	30485	TX	Houston Council for Health and Education	CenterPoint Energy Houston Electric, LLC	Stranded cost true-up including regulatory Central Co- assets and liabilities, ITC, EDIT, capacity auction, proceeds, excess mitigation credits, retrospective and prospective ADIT.
02/05	18638-U	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Revenue requirements.
02/05	18638-U Panel with Tony Wackerly	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Comprehensive rate plan, pipeline replacement program surcharge, performance based rate plan.
02/05	18638-U Panel with Michelle Thebert	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Energy conservation, economic development, and tariff issues.
03/05	Case Nos. 2004-00426, 2004-00421	KY	Kentucky Industriał Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric	Environmental cost recovery, Jobs Creation Act of 2004 and §199 deduction, excess common equity ratio, deferral and amortization of nonrecurring O&M expense.
06/05	2005-00068	КҮ	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	Environmental cost recovery, Jobs Creation Act of 2004 and §199 deduction, margins on allowances used for AEP system sales.
06/05	050045-EI	FL	South Florida Hospital and Heallthcare Assoc.	Florida Power & Light Co.	Storm damage expense and reserve, RTO costs, O&M expense projections, return on equity performance incentive, capital structure, selective second phase post-test year rate increase.
08/05	31056	ТХ	Alliance for Valley Healthcare	AEP Texas Central Co.	Stranded cost true-up including regulatory assets and liabilities, ITC, EDIT, capacity auction, proceeds, excess mitigation credits, retrospective and prospective ADIT.
09/05	20298-U	GA	Georgia Public Service Commission Adversary Staff	Atmos Energy Corp.	Revenue requirements, roll-in of surcharges, cost recovery through surcharge, reporting requirements.
09/05	20298-U	GA	Georgia Public Service	Atmos Energy Corp.	Affiliate transactions, cost allocations, capitalization,

Date	Case	Jurisdict.	Party	Utility	Subject
	Panel with Victoria Taylor	<u></u>	Commission Adversary Staff		cost of debt.
10/05	04-42	DE	Delaware Public Service Commission Staff	Artesian Water Co.	Allocation of tax net operating losses between regulated and unregulated.
11/05	2005-00351 2005-00352	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric	Workforce Separation Program cost recovery and shared savings through VDT surcredit.
01/06	2005-00341	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	System Sales Clause Rider, Environmental Cost Recovery Rider. Net Congestion Rider, Storm damage, vegetation management program, depreciation, off-system sales, maintenance normalization, pension and OPEB.
03/06	PUC Docket 31994	TX	Cities	Texas-New Mexico Power Co.	Stranded cost recovery through competition transition or change.
05/06	31994 Supplemental	TX	Cities	Texas-New Mexico Power Co.	Retrospective ADFIT, prospective ADFIT.
03/06	U-21453, U-20925, U-22092 (Subdocket B)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.
03/06	NOPR Reg 104385-OR	IRS	Alliance for Valley Health Care and Houston Council for Health Education	AEP Texas Central Company and CenterPoint Energy Houston Electric	Proposed Regulations affecting flow- through to ratepayers of excess deferred income taxes and investment tax credits on generation plant that is sold or deregulated.
04/06	U-25116	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	2002-2004 Audit of Fuel Adjustment Clause Filings. Affiliate transactions.
07/06	R-00061366, Et. al.	PA	Met-Ed Ind. Users Group Pennsylvania Ind. Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Recovery of NUG-related stranded costs, government mandated program costs, storm damage costs.
07/06	U-23327	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co.	Revenue requirements, formula rate plan, banking proposal.
08/06	U-21453, U-20925, U-22092 (Subdocket J)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.
11/06	05CVH03-3375 Franklin County Court Affidavit	ОН	Various Taxing Authorities (Non-Utility Proceeding)	State of Ohio Department of Revenue	Accounting for nuclear fuel assemblies as manufactured equipment and capitalized plant.
12/06	U-23327 Subdocket A Reply Testimony	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co.	Revenue requirements, formula rate plan, banking proposal.
03/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.

Date	Case	Jurisdict.	Party	Utility	Subject
03/07	PUC Docket 33309	TX	Cities	AEP Texas Central Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	PUC Docket 33310	TX	Cities	AEP Texas North Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Interim rate increase, RUS loan covenants, credit facility requirements, financial condition.
03/07	U-29157	LA	Louisiana Public Service Commission Staff	Cleco Power, LLC	Permanent (Phase II) storm damage cost recovery.
04/07	U-29764 Supplemental and Rebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.
04/07	ER07-682-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Aflocation of intangible and general plant and A&G expenses to production and state income tax effects on equalization remedy receipts.
04/07	ER07-684-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Fuel hedging costs and compliance with FERC USOA.
05/07	ER07-682-000 Supplemental Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and account 924 effects on MSS-3 equalization remedy payments and receipts.
06/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, LLC, Entergy Gulf States, Inc.	Show cause for violating LPSC Order on fuel hedging costs.
07/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Revenue requirements, post-test year adjustments, TIER, surcharge revenues and costs, financial need.
07/07	ER07-956-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Storm damage costs related to Hurricanes Katrina and Rita and effects of MSS-3 equalization payments and receipts.
10/07	05-UR-103 Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	05-UR-103 Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	25060-U Direct	GA	Georgia Public Service Commission Public Interest Adversary Staff	Georgia Power Company	Affiliate costs, incentive compensation, consolidated income taxes, §199 deduction.

	Date	Case	Jurisdict.	Party	Utility	Subject
•	11/07	06-0033-E-CN Direct	WV	West Virginia Energy Users Group	Appalachian Power Company	IGCC surcharge during construction period and post-in-service date.
	11/07	ER07-682-000 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization and allocation of intangible and general plant and A&G expenses.
	01/08	ER07-682-000 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization and allocation of intangible and general plant and A&G expenses.
	01/08	07-551-EL-AIR Direct	OH	Ohio Energy Group, Inc.	Ohio Edison Company, Cleveland Electric Illuminating Company, Toledo Edison Company	Revenue requirements.
	02/08	ER07-956-000 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization of expenses, storm damage expense and reserves, tax NOL carrybacks in accounts, ADIT, nuclear service lives and effects on depreciation and decommissioning.
	03/08	ER07-956-000 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization of expenses, storm damage expense and reserves, tax NOL carrybacks in accounts, ADIT, nuclear service lives and effects on depreciation and decommissioning.
*	04/08	2007-00562, 2007-00563	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas and Electric Co.	Merger surcredit.
	04/08	26837 Direct Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
	05/08	26837 Rebuttal Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
	05/08	26837 Suppl Rebuttal Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
	06/08	2008-00115	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Environmental surcharge recoveries, including costs recovered in existing rates, TIER.

	Date	Case	Jurisdict.	Party	Utility	Subject
•	04/10	2009-00459	KY	Kentucky Industrial Utility Customers, inc.	Kentucky Power Company	Revenue requirement issues.
	04/10	2009-00548, 2009-00549	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas and Electric Company	Revenue requirement issues.
	08/10	31647	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Revenue requirement and synergy savings issues.
	08/10	31647 Wackerly-Kollen Panel	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Affiliate transaction and Customer First program issues.
*	08/10	2010-00204	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	PPL acquisition of E.ON U.S. (LG&E and KU) conditions, acquisition savings, sharing deferral mechanism.
	09/10	38339 Direct and Cross-Rebuttal	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Revenue requirement issues, including consolidated tax savings adjustment, incentive compensation FIN 48; AMS surcharge including roll-in to base rates; rate case expenses.
	09/10	EL10-55	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Depreciation rates and expense input effects on System Agreement tariffs.
	09/10	2010-00167	KY	Gallatin Steel	East Kentucky Power Cooperative, Inc.	Revenue requirements.
	09/10	U-23327 Subdocket E Direct	LA	Louisiana Public Service Commission	SWEPCO	Fuel audit: S02 allowance expense, variable O&M expense, off-system sales margin sharing.
	11/10	U-23327 Rebuttal	LA	Louisiana Public Service Commission	SWEPCO	Fuel audit: S02 allowance expense, variable O&M expense, off-system sales margin sharing.
*	09/10	U-31351	LA	Louisiana Public Service Commission Staff	SWEPCO and Valley Electric Membership Cooperative	Sale of Valley assets to SWEPCO and dissolution of Valley.
	10/10	10-1261-EL-UNC	ОН	Ohio OCC, Ohio Manufacturers Association, Ohio Energy Group, Ohio Hospital Association, Appalachian Peace and Justice Network	Columbus Southern Power Company	Significantly excessive earnings test.
*	10/10	10-0713-E-PC	WV	West Virginia Energy Users Group	Monongahela Power Company, Potomac Edison Power Company	Merger of First Energy and Allegheny Energy.

	Date	Case	Jurisdict.	Party	Utility	Subject
•	10/14	ER13-1508	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy service agreements and tariffs for affiliate power purchases and sales; return on equity.
	10/14	14-0702-E-42T 14-0701-E-D	WV	West Virginia Energy Users Group	First Energy- Monongahela Power, Potomac Edison	Consolidated tax savings; payroll; pension, OPEB, amortization; depreciation; environmental surcharge.
	11/14	E-015/CN-12- 1163 Surrebuttal	MN	Large Power Intervenors	Minnesota Power	Great Northern Transmission Line; cost cap; AFUDC v. current recovery; rider v. base recovery; class allocation.
	11/14	05-376-EL-UNC	OH	Ohio Energy Group	Ohio Power Company	Refund of IGCC CWIP financing cost recoveries.
	11/14	14AL-0660E	со	Climax, CF&I Steel	Public Service Company of Colorado	Historic test year v. future test year, AFUDC v. current return; CACJA rider, transmission rider; equivalent availability rider; ADIT; depreciation; royalty income; amortization.
	12/14	EL14-026	SD	Black Hills Industrial Intervenors	Black Hills Power Company	Revenue requirement issues, including depreciation expense and affiliate charges.
	12/14	14-1152-E-42T	WV	West Virginia Energy Users Group	AEP-Appalachian Power Company	Income taxes, payroll, pension, OPEB, deferred costs and write offs, depreciation rates, environmental projects surcharge.
X	01/15	9400-YO-100 Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Energy Corporation	WEC acquisition of Integrys Energy Group, Inc.
	01/15	14F-0336EG 14F-0404EG	CO	Development Recovery Company LLC	Public Service Company of Colorado	Line extension policies and refunds.
*	02/15	9400-YO-100 Rebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Energy Corporation	WEC acquisition of Integrys Energy Group, Inc.
	03/15	2014-00396	KY	Kentucky Industrial Utility Customers, Inc.	AEP-Kentucky Power Company	Base, Big Sandy 2 retirement rider, environmental surcharge, and Big Sandy 1 operation rider revenue requirements, depreciation rates, financing, deferrals.
	03/15	2014-00371 2014-00372	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company and Louisville Gas and Electric Company	Revenue requirements, staffing and payroll, depreciation rates.
	04/15	2014-00450	КҮ	Kentucky Industrial Utility Customers, Inc. and the Attomey General of the Commonwealth of Kentucky	AEP-Kentucky Power Company	Allocation of fuel costs between native load and off- system sales.
	04/15	2014-00455	КҮ	Kentucky Industrial Utility Customers, Inc. and the Attorney General of the Commonwealth of Kentucky	Big Rivers Electric Corporation	Allocation of fuel costs between native load and off- system sales.

	Date	Case	Jurisdict.	Party	Utility	Subject
•	04/15	ER2014-0370	МО	Midwest Energy Consumers' Group	Kansas City Power & Light Company	Affiliate transactions, operation and maintenance expense, management audit.
	05/15	PUE-2015-00022	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Fuel and purchased power hedge accounting; change in FAC Definitional Framework.
	05/15 09/15	EL10-65 Direct, Rebuttal Complaint	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Accounting for AFUDC Debt, related ADIT.
	07/15	EL10-65 Direct and Answering Consolidated Bandwidth Dockets	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback ADIT, Bandwidth Formula.
	09/15	14-1693-EL-RDR	ОН	Public Utilities Commission of Ohio	Ohio Energy Group	PPA rider for charges or credits for physical hedges against market.
*	12/15	45188	TX	Cities Served by Oncor Electric Delivery Company	Oncor Electric Delivery Company	Hunt family acquisition of Oncor; transaction structure; income tax savings from real estate investment trust (REIT) structure; conditions.
	12/15 01/16	6680-CE-176 Direct, Surrebuttal, Supplemental Rebuttal	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	Need for capacity and economics of proposed Riverside Energy Center Expansion project; ratemaking conditions.
	03/16 03/16 04/16 05/16 06/16	EL01-88 Remand Direct Answering Cross-Answering Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Bandwidth Formula: Capital structure, fuel inventory, Waterford 3 sale/leaseback, Vidalia purchased power, ADIT, Blythesville, Spindletop, River Bend AFUDC, property insurance reserve, nuclear depreciation expense.
	03/16	15-1673-E-T	WV	West Virginia Energy Users Group	Appalachian Power Company	Terms and conditions of utility service for commercial and industrial customers, including security deposits.
*	04/16	39971 Panel Direct	GA	Georgia Public Service Commission Staff	Southern Company, AGL Resources, Georgia Power Company, Atlanta Gas Light Company	Southern Company acquisition of AGL Resources, risks, opportunities, quantification of savings, ratemaking implications, conditions, settlement.
	04/16	2015-00343	KY	Office of the Attorney General	Atmos Energy Corporation	Revenue requirements, including NOL ADIT, affiliate transactions.
	04/16	2016-00070	KY	Office of the Attorney General	Atmos Energy Corporation	R & D Rider.

	Date	Case	Jurisdict.	Party	Utility	Subject
,	05/16	2016-00026 2016-00027	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Need for environmental projects, calculation of environmental surcharge rider.
	05/16	16-G-0058 16-G-0059	NY	New York City	Keyspan Gas East Corp., Brooklyn Union Gas Company	Depreciation, including excess reserves, leak prone pipe.
	06/16	160088-EI	FL	South Florida Hospital and Healthcare Association	Florida Power and Light Company	Fuel Adjustment Clause Incentive Mechanism re: economy sales and purchases, asset optimization.
	07/16	160021-EI	FL	South Florida Hospital and Healthcare Association	Florida Power and Light Company	Revenue requirements, including capital recovery, depreciation, ADIT.
*	07/16	16-057-01	UT	Office of Consumer Services	Dominion Resources, Inc. / Questar Corporation	Merger, risks, harms, benefits, accounting.
	08/16	15-1022-EL-UNC 16-1105-EL-UNC	ОН	Ohio Energy Group	AEP Ohio Power Company	SEET earnings, effects of other pending proceedings.
	9/16	2016-00162	KY	Office of the Attorney General	Columbia Gas Kentucky	Revenue requirements, O&M expense, depreciation, affiliate transactions.
	09/16	E-22 Sub 519, 532, 533	NC	Nucor Steel	Dominion North Carolina Power Company	Revenue requirements, deferrals and amortizations.
	09/16	15-1256-G-390P (Reopened) 16-0922-G-390P	WV	West Virginia Energy Users Group	Mountaineer Gas Company	Infrastructure rider, including NOL ADIT and other income tax normalization and calculation issues.
	10/16	10-2929-EL-UNC 11-346-EL-SSO 11-348-EL-SSO 11-349-EL-SSO 11-350-EL-SSO 14-1186-EL-RDR	ОН	Ohio Energy Group	AEP Ohio Power Company	State compensation mechanism, capacity cost, Retail Stability Rider deferrals, refunds, SEET.
	11/16	16-0395-EL-SSO Direct	ОН	Ohio Energy Group	Dayton Power & Light Company	Credit support and other riders; financial stability of Utility, holding company.
	12/16	Formal Case 1139	DC	Healthcare Council of the National Capital Area	Potomac Electric Power Company	Post test year adjust, merger costs, NOL ADIT, incentive compensation, rent.
*	01/17	46238	TX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Company	Next Era acquisition of Oncor; goodwill, transaction costs, transition costs, cost deferrals, ratemaking issues.
	02/17	16-0395-EL-SSO Direct (Stipulation)	OH	Ohio Energy Group	Dayton Power & Light Company	Non-unanimous stipulation re: credit support and other riders; financial stability of utility, holding company.
	02/17	45414	TX	Cities of Midland, McAllen, and Colorado City	Sharyland Utilities, LP, Sharyland Distribution & Transmission Services, LLC	Income taxes, depreciation, deferred costs, affiliate expenses.

Date	Case	Jurisdict.	Party	Utility	Subject
03/17	2016-00370 2016-00371	КҮ	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas and Electric Company	AMS, capital expenditures, maintenance expense, amortization expense, depreciation rates and expense.
06/17	29849 (Panel with Philip Hayet)	GA	Georgia Public Service Commission Staff	Georgia Power Company	Vogtle 3 and 4 economics.
08/17	17-0296-E-PC	WV	West Virginia Energy Users Group	Monongahela Power Company, The Potomac Edison Power Company	ADIT, OPEB.
10/17	2017-00179	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Weather normalization, Rockport lease, O&M, incentive compensation, depreciation, income taxes.
10/17	2017-00287	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Fuel cost allocation to native load customers.
12/17	2017-00321	KY	Attomey General	Duke Energy Kentucky (Electric)	Revenues, depreciation, income taxes, O&M, regulatory assets, environmental surcharge rider, FERC transmission cost reconciliation rider.
12/17	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	Vogtle 3 and 4 economics, tax abandonment loss.
01/18	2017-00349	KY	Kentucky Attorney General	Atmos Energy Kentucky	O&M expense, depreciation, regulatory assets and amortization, Annual Review Mechanism, Pipeline Replacement Program and Rider, affiliate expenses.
06/18	18-0047	ОН	Ohio Energy Group	Ohio Electric Utilities	Tax Cuts and Jobs Act. Reduction in income tax expense; amortization of excess ADIT.
07/18	T-34695	LA	LPSC Staff	Crimson Gulf, LLC	Revenues, depreciation, income taxes, O&M, ADIT.
08/18	48325	TX	Cities Served by Oncor	Oncor Electric Delivery Company	Tax Cuts and Jobs Act; amortization of excess ADIT.
08/18	48401	TX	Cities Served by TNMP	Texas-New Mexico Power Company	Revenues, payroll, income taxes, amortization of excess ADIT, capital structure.
08/18	2018-00146	KY	KIUC	Big Rivers Electric Corporation	Station Two contracts termination, regulatory asset, regulatory liability for savings
09/18 10/18	20170235-EI 20170236-EU Direct Supplemental Direct	FL	Office of Public Counsel	Florida Power & Light Company	FP&L acquisition of City of Vero Beach municipal electric utility systems.

	Date	Case	Jurisdict.	Party	Utility	Subject
*	09/18 10/18	2017-370-E Direct 2017-207, 305, 370-E Surrebuttal Supplemental Surrebuttal	SC	Office of Regulatory Staff	South Carolina Electric & Gas Company and Dominion Energy, Inc.	Recovery of Summer 2 and 3 new nuclear development costs, related regulatory liabilities, securitization, NOL carryforward and ADIT, TCJA savings, merger conditions and savings.
	12/18	2018-00261	KY	Attorney General	Duke Energy Kentucky (Gas)	Revenues, O&M, regulatory assets, payroll, integrity management, incentive compensation, cash working capital.
	01/19	2018-00294 2018-00295	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas & Electric Company	AFUDC v. CWIP in rate base, transmission and distribution plant additions, capitalization, revenues generation outage expense, depreciation rates and expenses, cost of debt.
	01/19	2018-00281	KY	Attorney General	Atmos Energy Corp.	AFUDC v. CWIP in rate base, ALG v. ELG depreciation rates, cash working capital, PRP Rider, forecast plant additions, forecast expenses, cost of debt, corporate cost allocation.
	02/19 04/19	UD-18-17 Direct Surrebuttal and Cross-Answering	New Orleans	Crescent City Power Users Group	Entergy New Orleans, LLC	Post-test year adjustments, storm reserve fund, NOL ADIT, FIN48 ADIT, cash working capital, depreciation, amortization, capital structure, formula rate plans, purchased power rider.
	03/19	2018-0358	KY	Attorney General	Kentucky American Water Company	Capital expenditures, cash working capital, payroll expense, incentive compensation, chemicals expense, electricity expense, water losses, rate case expense, excess deferred income taxes.
*	03/19	48929	ΤX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Company LLC, Sempra Energy, Sharyland Distribution & Transmission Services, L.L.C, Sharyland Utilities, L.P.	Sale, transfer, merger transactions, hold harmless and other regulatory conditions.
*	06/19	49421	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Prepaid pension asset, accrued OPEB liability, regulatory assets and liabilities, merger savings, storm damage expense, excess deferred income taxes.
	07/19	49494	TX	Cities Served by AEP Texas	AEP Texas, Inc.	Plant in service, prepaid pension asset, O&M, ROW costs, incentive compensation, self-insurance expense, excess deferred income taxes.
	08/19	19-G-0309 19-G-0310	NY	New York City	National Grid	Depreciation rates, net negative salvage.

	Date	Case	Jurisdict.	Party	Utility	Subject
*	10/19	42315	GA	Atlanta Gas Light Company	Public Interest Advocacy Staff	Capital expenditures, O&M expense, prepaid pension asset, incentive compensation, merger savings, affiliate expenses, excess deferred income taxes.
	10/19	45253	IN	Duke Energy Indiana	Office of Utility Consumer Counselor	Prepaid pension asset, inventories, regulatory assets and labilities, unbilled revenues, incentive compensation, income tax expense, affiliate charges, ADIT, riders.
	12/19	2019-00271	KY	Attorney General	Duke Energy Kentucky	ADIT, EDIT, CWC, payroll expense, incentive compensation expense, depreciation rates, pilot programs
	05/20	202000067-EI	FL	Office of Public Counsel	Tampa Electric Company	Storm Protection Plan.
	06/20	20190038-EI	FL	Office of Public Counsel	Gulf Power Company	Hurricane Michael costs.
	07/20 09/20	PUR-2020-00015 Direct Surrebuttal	VA	Old Dominion Committee for Fair Utility Rates	Appalachian Power Company	Coal Amortization Rider, storm damage, prepaid pension and OPEB assets, return on joint-use assets.
	07/20 09/20	2019-226-E Direct Surrebbutal	SC	Office of Regulatory Staff	Dominion Energy South Carolina	Integrated Resource Plan.
	10/20	2020-00160	KY	Attomey General	Water Service Corporation of Kentucky	Return on rate base v. operating ratio.
	10/20	2020-00174	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Rate base v. capitalization, Rockport UPA, prepaid pension and OPEB, cash working capital, incentive compensation, Rockport 2 depreciation expense, EDIT, AMI, grid modernization rider.
	11/20 12/20	2020-125-E Direct Surrebuttal	SC	Office of Regulatory Staff	Dominion Energy South Carolina	Summer 2 and 3 cancelled plant and transmission cost recovery; TCJA; regulatory assets.
	12/20	2020172-EI	FL	Office of Public Counsel	Florida Power & Light Company	Hurricane Dorian costs.
	12/20	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	VCM23, Vogtle 3 and 4 rate impact analyses.
	02/21	2019-224-E 2019-225-E Direct Surrebuttal	SC	Office of Regulatory Staff	Duke Energy Carolinas, LLC, Duke Energy Progress, LLC	Integrated Resource Plans.
	03/21	51611	TX	Steering Committee of Cities Served by Oncor	Sharyland Utilities, L.L.C.	ADIT, capital structure, return on equity.

Expert Testimony Appearances of Stephen J. Baron As of February 2022

Date	Case	Jurisdict.	Party	Utility	Subject
12/91	P-880286	PA	Armco Advanced Materials Corp., Allegheny Ludlum Corp.	West Penn Power Co.	Evaluation of appropriate avoided capacity costs - QF projects.
1/92	C-913424	PA	Duquesne Interruptible Complainants	Duquesne Light Co.	Industrial interruptible rate.
6/92	92-02-19	CT	Connecticut Industrial Energy Consumers	Yankee Gas Co.	Rate design.
8/92	2437	NM	New Mexico Industrial Intervenors	Public Service Co. of New Mexico	Cost-of-service
8/92	R-00922314	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Cost-of-service, rate design, energy cost rate.
9/92	39314	ID	Industrial Consumers for Fair Utility Rates	Indiana Michigan Power Co	Cost-of-service, rate design, energy cost rate, rate treatment.
10/92	M-00920312 C-007	PA PA	The GPU Industrial Intervenors	Pennsylvania Electric Co.	Cost-of-service, rate design, energy cost rate, rate treatment.
12/92	U-17949	LA	Louisiana Public Service Commission Staff	South Central Bell Co.	Management audit.
12/92	R-00922378	PA	Armco Advanced Materials Co. The WPP Industrial Intervenors	West Penn Power Co.	Cost-of-service, rate design, energy cost rate, SO ₂ allowance rate treatment.
1/93	8487	MD	The Maryland Industrial Group	Baltimore Gas & Electric Co	Electric cost-of-service and rate design, gas rate design (flexible rates).
2/93	E002/GR- 92-1185	MN	North Star Steel Co. Praxair, Inc.	Northern States Power Co.	Interruptible rates.
4/93	EC92 21000 ER92-806- 000 (Rebuttal)	Federal Energy Regulatory Commission	Louisiana Public Service Commission Staff	Gulf States Utilities/Entergy agreement	Merger of GSU into Entergy System, impact on system
7/93	93-0114- E-C	WV	Airco Gases	Monongahela Power Co	Interruptible rates.
8/93	930759-EG	FL	Florida Industrial Power Users' Group	Generic - Electric Utilities	Cost recovery and allocation of DSM costs
9/93	M-009 30406	PA	Lehigh Valley Power Committee	Pennsylvania Power & Light Co.	Ratemaking treatment of off-system sales revenues.
11/93	346	KY	Kentucky Industrial Utility Customers	Generic - Gas Utilities	Allocation of gas pipeline transition costs - FERC Order 636.

Expert Testimony Appearances of Stephen J. Baron As of February 2022

Date	Case	Jurisdict.	Party	Utility	Subject
2/93	U-17735	LA	Louisiana Public	Cajun Electric	Nuclear plant prudence,
			Service Commission Staff	Power Cooperative	forecasting, excess capacity.
4/94	E-015/ GR-94-001	MN	Large Power Intervenors	Minnesota Power Co.	Cost allocation, rate design, rate phase-in plan.
5/94	U-20178	LA	Louisiana Public Service Commission	Louisiana Power & Light Co.	Analysis of least cost integrated resource plan and demand-side management program.
7/94	R-00942986	S PA	Armco, Inc., West Penn Power Industrial Intervenors	West Penn Power Co.	Cost-of-service, allocation of rate increase, rate design, emission allowance sales, and operations and maintenance expense.
7/94	94-0035- E-42T	WV	West Virginia Energy Users Group	Monongahela Power	Cost-of-service, allocation of rate increase, and rate design.
8/94	EC94 13-000	Federal Energy Regulatory	Louisiana Public Service Commission	Gulf States Utilities/Entergy	Analysis of extended reserve shutdown units and violation of system agreement by Entergy
9/94	R-00943 081 R-00943 081C0001	Commission PA	Lehigh Valley Power Committee	Pennsylvania Public Utility Commission	Analysis of interruptible rate terms and conditions, availability
9/94	U-17735	LA	Louisiana Public Service Commission	Cajun Electric Power Cooperative	Evaluation of appropriate avoided cost rate
9/94	U-19904	LA	Louisiana Public Service Commission	Gulf States Utilities	Revenue requirements.
10/94	5258-U	GA	Georgia Public Service Commission	Southern Bell Telephone & Telegraph Co.	Proposals to address competition in telecommunication markets.
11/94	EC94-7-000 ER94-898-0		Louisiana Public Service Commission	El Paso Electric and Central and Southwest	Merger economics, transmission equalization hold harmless proposals.
2/95	941-430EG	CO	CF&I Steel, L.P.	Public Service Company of Colorado	Interruptible rates, cost-of-service.
4/95	R-00943271	1 PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co	Cost-of-service, allocation of rate increase, rate design, interruptible rates.
6/95	C-00913424 C-00946104		Duquesne Interruptible Complainants	Duquesne Light Co.	Interruptible rates.
8/95	ER95-112 -000	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Open Access Transmission Tariffs - Wholesale



Expert Testimony Appearances of Stephen J. Baron As of February 2022

Date	Case	Jurisdict.	Party	Utility	Subject
11/97	U-22491	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Decommissioning, weather normalization, capital structure.
11/97	P-971265	PA	Philadelphia Area Industrial Energy Users Group	Enron Energy Services Power, Inc./ PECO Energy	Analysis of Retail Restructuring Proposal.
12/97	R-973981	PA	West Penn Power Industrial Intervenors	West Penn Power Co	Retail competition issues, rate unbundling, stranded cost analysis.
12/97	R-974104	PA	Duquesne Industrial Intervenors	Duquesne Light Co	Retail competition issues, rate unbundling, stranded cost analysis.
3/98 (Allocate Cost Issi	U-22092 ed Stranded ues)	LA	Louisiana Public Service Commission	Gulf States Utilities Co.	Retail competition, stranded cost quantification.
3/98	U-22092	LA	Louisiana Public Service Commission	Gulf States Utilities, Inc.	Stranded cost quantification, restructuring issues.
9/98	U-17735	LA	Louisiana Public Service Commission	Cajun Electric Power Cooperative, Inc.	Revenue requirements analysis, weather normalization.
12/98	8794	MD	Maryland Industrial Group and Millennium Inorganic Chemicals Inc.	Baltimore Gas and Electric Co.	Electric utility restructuring, stranded cost recovery, rate unbundling.
12/98	U-23358	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Nuclear decommissioning, weather normalization, Entergy System Agreement.
5/99 (Cross-Answer	EC-98- 40-000 ing Testimony)	FERC	Louisiana Public Service Commission	American Electric Power Co. & Central South West Corp	Merger issues related to market power mitigation proposals.
5/99 (Respon Testimo		KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Performance based regulation, settlement proposal issues, cross-subsidies between electric. And gas services.
6/99	98-0452	WV	West Virginia Energy Users Group	Appalachian Power, Monongahela Power, & Potomac Edison Companies	Electric utility restructuring, stranded cost recovery, rate unbundling.
7/99	99-03-35	CT	Connecticut Industrial \Energy Consumers	United Illuminating Company	Electric utility restructuring, stranded cost recovery, rate unbundling.
7/99	Adversary Proceeding No 98-1065	U.S. Bankruptcy Court	Louisiana Public Service Commission	Cajun Electric Power Cooperative	Motion to dissolve preliminary injunction



Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: LANE KOLLEN /Counsel as to Objection

QUESTION No. 2 Page 1 of 1

- 1. Please refer to Mr. Kollen's proposed condition 3 on page 60 of his direct testimony.
 - a. Confirm that this proposed condition is meant to apply only to any future intercompany agreements that meet the requirements of KRS 278.2207.
 - b. If your answer to subpart a is anything other than an unqualified confirmation, please provide the statutory basis or precedent to support Mr. Kollen's position that Liberty be required to seek approval of intercompany agreements that are not otherwise subject to the Commission's jurisdiction.
 - c. Please provide the statutory basis or precedent for Commission approval of intercompany agreements for: (i) intercompany agreements between two companies that are not affiliates; and (ii) between affiliate companies where the agreements meet the pricing requirements of KRS 278.2207.

RESPONSE:

- a. Denied. This proposed condition is meant to apply to all intercompany agreements that fall within the Commission's jurisdiction.
- b. Mr. Kollen is not recommending that the Commission act outside of its statutory authority. Mr. Kollen is recommending that AEP and/or Liberty be required to file and obtain Commission approval of all intercompany agreements that fall within the Commission's statutory jurisdiction, including any intercompany agreements that fall within the scope of KRS 278.2207.
- c. Objection. The question calls for a legal conclusion, opinion, and / or analysis. Without waiving this objection, Mr. Kollen states: Mr. Kollen is not a lawyer and was not referring to any specific Commission statutes or precedent in making the cited recommendation.

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Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: LANE KOLLEN

QUESTION No. 3 Page 1 of 1

Confirm that Mr. Kollen did not account for any benefits to the Commonwealth of Kentucky associated with the additional employment opportunities proposed as a result of Liberty's acquisition of Kentucky Power Company. If your answer is anything other than an unqualified confirmation, please provide Mr. Kollen's analysis of, and any documents or workpapers related to, Mr. Kollen's consideration of those benefits.

RESPONSE:

The Applicants identified additional employment opportunities as a qualitative benefit but did not quantify the benefit in the Application or testimonies. Mr. Kollen quantified the cost of the Company's de-affiliation from AEP, which incorporates the net cost of restructuring the Company as a locally-based standalone utility with limited services provided by affiliates.

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Joint Responses of the Attorney General and KIUC to Joint Applicants'
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WITNESS / RESPONDENT RESPONSIBLE: LANE KOLLEN

QUESTION No. 4 Page 1 of 1

Please refer to Lane Kollen's testimony, page 4, lines 2-7, where Mr. Kollen states, "The \$1,625 million for the per books common equity is a premium of \$625 million over the estimated \$1,000 million in per books common equity for both entities, or a premium of 65%, if the transactions close in mid-2022. AEP and Liberty have not determined the actual allocation of the premium between the Company and Kentucky Transco, but estimate that 93.6%, or \$585 million, will be allocated to the Company." Please provide the calculations to support, and all documents and workpapers related to Mr Kollen's position, of the alleged \$585 million premium to be paid by Liberty to AEP to purchase the equity of Kentucky Power. The requested calculation and any other responsive Excel documents should be provided in an electronic format, with formulas intact and visible, and no pasted values.

RESPONSE:

All components of the calculation were described and sourced in Mr. Kollen's testimony at 3:20-4:7 and the related footnotes. There are no additional Excel documents.

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WITNESS / RESPONDENT RESPONSIBLE: LANE KOLLEN / Counsel as to Objection

QUESTION No. 5 Page 1 of 1

Please refer to Mr. Kollen's direct testimony at page 14, beginning on line 2. Mr. Kollen claims that "if the acquisition results in net costs, then it is not in the public interest unless customers are protected and held harmless from the incremental costs." Please provide the statutory basis or precedent that supports this position or state that no such statutory or precedential support exists.

RESPONSE:

Objection, to the extent the question calls for a legal conclusion, opinion, and/or analysis. Without waiving this objection, Mr. Kollen states: Mr. Kollen's position is based on the principle that if the transaction results in harm to customers, then it is not in the public interest and should not proceed unless the harm is fully mitigated. Mr. Baron addresses the statutory basis for the public interest standard for customers, as opposed to the private interest of AEP in selling to the highest bidder, and the application of that standard in his direct testimony.

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Joint Responses of the Attorney General and KIUC to Joint Applicants'
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WITNESS / RESPONDENT RESPONSIBLE: LANE KOLLEN

QUESTION No. 6 Page 1 of 1

Please refer to Lane's Kollen testimony, page 15, lines 15-20, where Mr. Kollen states, "In any event, and beyond the offset to the Rockport fixed expense savings in 2023, there will be additional effects of the acquisition on customer rates on and after January 1, 2024 and continuing for decades thereafter if the transaction is approved and if the Commission does not impose additional conditions that compensate and hold harmless customers for these additional costs." Please provide detailed forecasting analysis including the associated workpapers that Mr. Kollen has prepared prior to filing his testimony to arrive at the conclusion that there will be "additional effects of the acquisition continuing for decades thereafter."

RESPONSE:

The Applicants do not have and did not provide a forecast of the Company's costs under Liberty ownership or the incremental transition and/or integration costs, despite AG-KIUC discovery requests for such forecast costs. Nevertheless, to the extent that the Company incurs incremental capital costs to transition and/or integrate the Company into the Liberty organization and/or systems, then these costs will be recorded to plant in service and depreciated over their service lives. Mr. Kollen was not able to quantify these incremental costs due to the Applicants' inability or unwillingness to provide these costs. Refer also to Mr. Kollen's testimony at 35:15-42:15.

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Joint Responses of the Attorney General and KIUC to Joint Applicants' Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: LANE KOLLEN

QUESTION No. 7 Page 1 of 1

Provide Mr. Kollen's calculation of, and all documents and workpapers related to, the claimed annual expense savings from the ending of the Rockport U2 UPA. The requested calculation and any other responsive Excel documents should be provided in an electronic format, with formulas intact and visible, and no pasted values. Include the assumed replacement capacity and details for the source of the cost of the replacement capacity.

RESPONSE:

Refer to Mr. Kollen's testimony at 38:8-41:9 and the related footnotes that describe and source the documents relied on and the amounts cited. In response to KIUC 1-20, Kentucky Power indicated that the Rockport fixed cost savings will be \$50.8 million. Mr. Kollen's reference to \$50.9 million should be amended to \$50.8 million. The Company has indicated that it plans to rely on the Bridge PCA initially for any deficiency necessary to meet its required planning margin. Pricing under the Bridge PCA will be at the PJM RPM market price. The Company has not provided the MW level it will need to purchase under the Bridge PCA, but it will be less than the 390 MW Rockport UPA.

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Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: LANE KOLLEN

QUESTION No. 8 Page 1 of 1

Please confirm that Kentucky Power's base rates would not change until its next rate case regardless of the entity who owns Kentucky Power Company.

RESPONSE:

Confirmed, except in the case of a demonstrated need for an emergency increase that is approved by the Commission.

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Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: LANE KOLLEN

QUESTION No. 9 Page 1 of 1

Please Refer to Lane Kollen's testimony, page 16, lines 15-19, where Mr. Kollen states, "Under Liberty ownership, the Company will become a locally based standalone utility with the attendant standalone costs for each function and with significantly fewer centralized services provided by Liberty than were provided by AEP and AEPSC and otherwise available through other AEP entities and agreements. These costs would not be incurred, but for the acquisition." Please also refer to page 22, lines 11-13, where Mr. Kollen states, "The AEP model uses AEPSC to provide centralized services in a cost-effective manner at a lower cost than if the AEP utilities acquired or provided the services themselves locally and on a standalone basis."

a. Please provide any information and analysis available to Mr. Kollen that would confirm that the actual operating costs of a standalone utility of comparable size to Kentucky Power (or one with a lower degree of integration with a corporate services company than Kentucky Power) would be lower than those of Kentucky Power under its current corporate structure.

RESPONSE:

Mr. Kollen has no responsive information and analysis available on an absolute dollar operating costs basis. The information available to Mr. Kollen demonstrates the exact opposite conclusion on an absolute dollar operating cost basis. There may be differences among utilities on some cost metric, e.g., administrative and general expense per customer, but such comparisons need to consider the extent to which such costs are financial rather than operating costs and other factors, such as the location or configuration of the utility's service territory. The bottom line is that Liberty will need to build a new locally based standalone utility because it no longer will be able to rely on AEPSC, other AEP affiliate entities, and other AEP affiliate agreements. That will be more expensive than the status quo.

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Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: LANE KOLLEN

QUESTION No. 10 Page 1 of 1

Please refer to Lane Kollen's testimony, page 21, lines 11-12, where Mr. Kollen states, "AEPSC presently provides an extensive list of services to the Company that encompasses the full range of utility operations and administration." Also please refer to page 22, lines 7-10, where Mr. Kollen states, "In my experience, based on my involvement in dozens of acquisition and merger proceedings, it will increase the Company's non-fuel operation and maintenance ("O&M") expenses and administrative and general ("A&G") expenses by at least 5% to 10%."

a. Please provide the calculation to support, and all documents and workpapers related to, Mr. Kollen's position that Kentucky Power's non-fuel operations and maintenance and administrative and general expenses will increase by 5%-10%. The requested calculation and any other responsive Excel documents should be provided in an electronic format, with formulas intact and visible, and no pasted values.

RESPONSE:

Refer to Mr. Kollen's testimony at 23:1-26:2. In addition, refer to Mr. Kollen's testimonies and the records in the cases in which he filed testimony as identified in response to Item 1.

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Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: LANE KOLLEN

QUESTION No. 11 Page 1 of 1

Please refer to Lane Kollen's testimony, page 22, lines 18-19, where Mr. Kollen states, "In fact, in my experience, the larger the utility holding company and centralized service provider, the greater the economies and savings."

- a. Please provide each and every analysis relied upon or completed by Mr. Kollen that informs this statement.
- b. Please explain the implied dichotomy between "economies" and "savings" as such terms are used by Mr. Kollen.
- c. Is it the testimony of Mr. Kollen that other utilities in Kentucky that have parent companies that are smaller than AEP are not as efficient as AEP? If so, please provide evidence for any such conclusion.

- a. Refer to the response to Item 10.
- b. There is no dichotomy, implied or otherwise. Economies are the result of efficiencies gained through consolidation. Savings are the result of economies.
- c. Mr. Kollen has not performed such a study of the other utilities in Kentucky, but the general rule, borne out by Mr. Kollen's experience, is that the greater the size of the utility holding company and the greater the integration, as opposed to a de-centralized locally based standalone utility structure, the greater the efficiencies that are available through economies of scale.

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WITNESS / RESPONDENT RESPONSIBLE: LANE KOLLEN

QUESTION No. 12 Page 1 of 1

Please refer to Lane Kollen's testimony, page 23, line 9 through page 26, line 2, providing examples of past M&A transactions in Kentucky. Please state if it is the position of KIUC and the AG that no net savings or efficiencies are possible where the smallest utility in a multi-utility holding company leaves that holding company.

RESPONSE:

In Mr. Kollen's experience, there are aggregate savings from efficiencies due to economies of scale where a utility or utility holding company is acquired by another utility or holding company. Mr. Kollen is not aware of examples where there are aggregate efficiencies and savings where a utility leaves a utility holding company structure.

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Joint Responses of the Attorney General and KIUC to Joint Applicants'
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WITNESS / RESPONDENT RESPONSIBLE: LANE KOLLEN

QUESTION No. 13 Page 1 of 2

Please refer to Lane Kollen's testimony, page 27, lines 8-14, where Mr. Kollen states, "Yes. I conservatively quantified the increase in operating expenses at \$7.7 million to \$15.3 million annually. Over ten years, the increase in operating expenses will be \$76.7 million to \$153.4 million with a midpoint of \$115.1 million on a nominal dollar basis, or \$83.9 million on a net present value basis. I relied on the 5% to 10% savings from consolidation and centralized services savings I previously cited that will be lost if the consolidation and centralized services structure is largely reversed."

- a. Please confirm that Mr. Kollen's projected increase in operating expenses from the loss of the economies of scale was estimated by applying 5%-10% adders to Kentucky Power's current costs. If not confirmed, please describe in detail the methodology employed and the sources of assumptions used.
- b. Please state whether Mr. Kollen's analysis adjusts for any degree of a potential offsetting effect to the estimated cost increases attributable to the scale benefits of the functions that will be performed by Liberty's corporate organization and/or resource sharing with Liberty's other electrical utility affiliates. If no such adjustment has been made, please explain why.
- c. Please confirm that Liberty's analysis accounted for additions to the local workforce required to offset centralized services that are received today.
- d. Please confirm whether Mr. Kollen's testimony accounted for wage differences between where centralized services are provided today by AEP in those instances.
- e. Please provide Mr. Kollen's calculation of, and all documents and workpapers related to, Mr. Kollen's claimed estimated \$83.932 million in increased costs due to lost economies from centralized services provided by AEPSC. The requested calculation and any other responsive Excel documents should be provided in an electronic format, with formulas intact and visible, and no pasted values.

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Joint Responses of the Attorney General and KIUC to Joint Applicants'
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QUESTION No. 13 Page 2 of 2

- a. Denied. The projected increase was estimated by apply 5%-10% adders to the Company's present operating expenses. There would also be a related increase in capitalized, or plant costs, but Mr. Kollen did not quantify that increase.
- b. Yes. That is inherent in the range of 5%-10%.
- c. Denied. The so-called analysis provided in response to Staff discovery was aspirational, not a study or plan to actually structure the Company into a locally based standalone utility. In the so-called analysis, Liberty assumed additional local employees compared to the present workforce.
- d. Confirmed. All differences are inherent in the range of 5%-10% regardless of whether there actually is a wage differential.
- e. Refer to the attached Excel workbook:
 - Response to JA Items 13, 14,15,16,17(a),21(c),24,29,30

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Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: LANE KOLLEN

QUESTION No. 14 Page 1 of 1

Please refer to Lane Kollen's testimony, page 29, line 1. Provide all workpapers and documentation related to Mr. Kollen's estimate that Kentucky Power's termination of receivables to AEP Credit, Inc., will increase financing costs at \$2.1 million on average and \$15.3 million over 10 years on a net present value basis. In addition to providing this documentation, identify all assumptions made in Mr. Kollen's calculations on this issue. Any responsive Excel documents should be provided in an electronic format, with formulas intact and visible, and no pasted values.

RESPONSE:

Refer to the attached Excel workbook:

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Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: LANE KOLLEN

QUESTION No. 15 Page 1 of 1

Please refer to Lane Kollen's testimony, page 31, line 11. Provide all workpapers and identify all assumptions made by Mr. Kollen in calculating the impact on Kentucky Power's annual revenue requirement as a result of the asset NOL ADIT being included in rate base. Any responsive Excel documents should be provided in an electronic format, with formulas intact and visible, and no pasted values.

RESPONSE:

Refer to the attached Excel workbook:

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Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: LANE KOLLEN

QUESTION No. 16 Page 1 of 1

Please refer to Lane Kollen's testimony, page 32, line 13. Provide all workpapers and documentation related to Mr. Kollen's estimate that Kentucky Power's change in treatment of NOL ADIT will increase financing costs at \$4.2 million on average and \$27.8 million over 10 years on a net present value basis. In addition to providing this documentation, identify all assumptions made in Mr. Kollen's calculations on this issue. Any responsive Excel documents should be provided in an electronic format, with formulas intact and visible, and no pasted values.

RESPONSE:

Refer to the attached Excel workbook:

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Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: LANE KOLLEN

QUESTION No. 17 Page 1 of 1

Please refer to Lane Kollen's testimony, page 35, Line 8.

- a. Provide all workpapers and documentation related to Mr. Kollen's estimate that a downrating will increase financing costs at \$0.2 million on average and \$7.3 million over 10 years on a net present value basis. In addition to providing this documentation, identify all assumptions made in Mr. Kollen's calculations on this issue. Any responsive Excel documents should be provided in an electronic format, with formulas intact and visible, and no pasted values.
- b. Utilizing Mr. Kollen's \$100 million in new long-term debt assumption, provide annual data for the last 20 years identifying the change in basis points for long-term debt differentiating between credit ratings of BBB+ and BBB.

RESPONSE:

- a. Refer to the attached Excel workbook:
 - Response to JA Items 13, 14,15,16,17(a),21(c),24,29,30

In addition, refer to the attached recent Moody's Credit Trends, which shows that the differential in the yield on utility long-term debt between A and Baa is 29 basis points.

b. Mr. Kollen has not performed the requested analysis.

Daily Bond Yields and Key Indicators

Updated by 11 am ET with data from the previous business day.

Data as of 10-Mar-22

Moody's Daily Long-term Corporate Bond Yield Averages

	Utilities	Industrial	Corporate
Aaa	NA	3.50	3.50
Aa	3.88	3.49	3.69
A	4.04	3.84	3.94
Baa	4.33	4.38	4.36
Avg	4.08	3.80	3.94

Moody's Daily Treasury Yield Averages

Short-Term (3-5 yrs)	1.92
Medium-Term (5-10 yrs)	1.97
Long-Term (10+ yrs)	2.41

Moody's Daily Public Utility Common Stock Yield Averages

Price	548.53
Yield	3.47
New Dividend	19.05

Moody's Commodity and Scrap Price Indexes

Spot Commodity Index	10,762.15
Industrial Metals Index	4,005.12

^{*} Moody's "Aaa" Utilities Index was suspended on 12/10/01. Since 2000, TVA was the only issuer left in the index as a decade of deregulation, debt growth, competition, and consolidation eliminated the rest of the Aaa universe.

44,630.0

Moody's Analytics, Inc.

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Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: LANE KOLLEN

QUESTION No. 18 Page 1 of 1

Confirm that: (a) Kentucky Power's current credit rating from Moody's Investor Services is Baa3 stable; (b) Moody's has taken no action with respect to Kentucky Power's debt since the sale of Kentucky Power from AEP to Liberty was announced in 2021; and (c) Kentucky Power's unchanged Moody's Baa3 stable rating is lower than Kentucky Power's current Fitch rating. If your answer to each of the above subparts is anything other than an unqualified confirmation, please provide the factual basis for and all documents supporting your response.

- a. Confirmed, to the best of Mr. Kollen's knowledge based on the record in this proceeding.
- b. Confirmed, to the best of Mr. Kollen's knowledge based on the record in this proceeding.
- c. Confirmed, to the best of Mr. Kollen's knowledge.

Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: LANE KOLLEN

QUESTION No. 19 Page 1 of 1

Please refer to Lane Kollen's testimony, Exhibit LK-11 including Fitch Ratings' October 28, 2021 Rating Action Commentary. Admit that Fitch Ratings affirmed Kentucky Power's Long-Term IDR on the basis that Kentucky Power's credit metrics are expected to improve and the anticipation that new ownership by Liberty will continue to support KPCo in a manner that will be consistent with Kentucky Power's current 'BBB' rating.

RESPONSE:

The document speaks for itself. Nevertheless, confirmed as to this specific discussion in the commentary.

Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants' Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: LANE KOLLEN

QUESTION No. 20 Page 1 of 1

Please refer to Lane Kollen's testimony, Exhibit LK-11 including Fitch Ratings' October 28, 2021 Rating Action Commentary. Admit that in anticipation of new ownership of Kentucky Power by Liberty Fitch Ratings affirmed Kentucky Power's credit ratings based on the expectation that any conditions imposed by the Kentucky Public Service Commission (KPSC) in the approval of Liberty's anticipated new ownership of Kentucky Power will not be a deterrent to improved credit metrics of Kentucky Power.

RESPONSE:

The document speaks for itself. In addition, Mr. Kollen's recommendation that AEP compensate ratepayers for \$578 million of harm caused by AEP will improve the Company's credit metrics by using this compensation to reduce rates, thus creating headroom for Liberty to make needed capital investments.

Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: LANE KOLLEN

QUESTION No. 21 Page 1 of 1

Please refer to Lane Kollen's testimony, page 33, lines 5-11, where Mr. Kollen states, "Q. Describe the savings in financing costs on materials and supplies pursuant to the Affiliate Transactions Agreement for Sharing Materials and Supplies. A. The Company presently is a party to three AEP affiliate transactions agreements for sharing materials and supplies and capitalized spare parts whereby the inventory of certain materials and supplies and spare parts is shared among the AEP utility affiliates in order to ensure availability and minimize the investment and the related financing costs."

- a. Please explain whether Mr. Kollen is aware of any existing non-affiliated utility industry arrangements that provide for spare materials or equipment arrangements.
- b. Please confirm whether Mr. Kollen believes that there may be other approaches to extract supply chain efficiencies than through resource sharing. If confirmed, please list these other approaches.
- c. Please provide Mr. Kollen's calculation of, and all documents and workpapers related to, Mr. Kollen's claimed estimated \$13.896 million in increased financing costs due to loss of shared inventory and spare parts with other AEP utility affiliates. The requested calculation and any other responsive Excel documents should be provided in an electronic format, with formulas intact and visible, and no pasted values.

- a. Yes, generally.
- b. Mr. Kollen has not undertaken a review of the Company's supply chain for potential efficiencies other than resource sharing.
- c. Refer to the attached Excel workbook:
 - Response to JA Items 13, 14,15,16,17(a),21(c),24,29,30

Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants' Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: LANE KOLLEN / Counsel as to Objection

QUESTION No. 22 Page 1 of 1

Admit that Mr. Kollen's opinion that a total of approximately \$354 million of distribution investment is necessary for Kentucky Power applies equally regardless of the identity of Kentucky Power's corporate parent.

RESPONSE:

Objection. The question assumes facts not in evidence. Without waiving this objection, Mr. Kollen states: Denied. The amount cited is incorrect. Nevertheless, without compensation from AEP for the damage it has caused, customers will simply not be able to afford necessary system upgrades. With compensation from AEP, Liberty will have the customer headroom to make the investments. The Company's corporate parent does make a difference.

Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE LANE KOLLEN

QUESTION No. 23 Page 1 of 1

Please refer to Lane Kollen's testimony, page 48 lines 6-8, where Mr. Kollen states, "Due to the Company's chronic underinvestment in distribution plant under AEP ownership, the Company under Liberty ownership will be required to invest significant capital expenditures to rebuild and upgrade its physical infrastructure."

- a. Please confirm whether Mr. Kollen, KIUC, and/or the AG supported all distribution infrastructure investments and/or mechanisms associated with their recovery that Kentucky Power has proposed between 2011 and 2021. If not confirmed, please list all distribution infrastructure investments or recovery mechanisms and their total estimated capital cost that KIUC has not supported.
- b. Identify any proceeding before the Kentucky Public Service Commission since 2011 where the AG or KIUC advocated for increased investment in distribution plant in service.
- c. Please provide a list of each and every case since 2011 in which the AG or KIUC opposed distribution spending, distribution cost recovery, or distribution cost recovery mechanisms proposed or undertaken by Kentucky Power.

- a. Denied. Mr. Kollen has not performed the requested analysis. Mr. Kollen's testimony and that of other AG and KIUC witnesses is publicly available on the Commission's website.
- b. Mr. Kollen has not performed the requested analysis.
- c. Refer to the response to part (b) of this question.

Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: LANE KOLLEN

QUESTION No. 24 Page 1 of 1

Please refer to the testimony of Lane Kollen and the table on page 48. Provide all workpapers and identify all sources of underlying information, as well as assumptions made, that form the foundation for this chart.

RESPONSE:

Refer to the following Excel workbook and .pdf files:

Response to JA Item 24 Part 1

Response to JA Item 24 Part 2

Response to JA Item 24 Part 3

Nam	e of Respondent	This Report Is:	Date of Report	Year/Period of Report
Kent	ucky Power Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) / /	End of2011/Q4
	ELECTRIC PLA	NT IN SERVICE (Account 101,	102, 103 and 106) (Continued)	
Line No.	Account (a)		Balance Beginning of Year (b)	Additions
47	3. TRANSMISSION PLANT			(c)
	(350) Land and Land Rights		27,098,	202 853,94
	(352) Structures and Improvements		6,533,	
_50 51	(353) Station Equipment		155,066,	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
52	(354) Towers and Fixtures (355) Poles and Fixtures		95,126,	
53	(356) Overhead Conductors and Devices		50,653, 109,677,	
	(357) Underground Conduit			190 2,358,21 590
	(358) Underground Conductors and Devices		106.	
56	(359) Roads and Trails			
57	(359.1) Asset Retirement Costs for Transmission	Plant		
58	TOTAL Transmission Plant (Enter Total of lines 4	8 thru 57)	444,272,	440 14,024,867
	4. DISTRIBUTION PLANT		GAGGALIA GARACTURA DE CARROLLA CONTRACTOR DE	
	(360) Land and Land Rights		6,203,	
61	(361) Structures and Improvements (362) Station Equipment		4,285,	
62 63	(363) Storage Battery Equipment		62,753,	053 3,779,202
64	(364) Poles, Towers, and Fixtures		162,675.	021 6 420 601
	(365) Overhead Conductors and Devices		146,588,	
66	(366) Underground Conduit		5,129,	
67	(367) Underground Conductors and Devices		8,268,	
68	(368) Line Transformers		104,751,	
	(369) Services		44,136,	318 2,784,332
	(370) Meters		23,700,	
71	(371) Installations on Customer Premises		18,477,	427 1,409,447
	(372) Leased Property on Customer Premises			
	(373) Street Lighting and Signal Systems		3,009,	762 91,315
	(374) Asset Retirement Costs for Distribution Plat TOTAL Distribution Plant (Enter Total of lines 60		589,978,	075
	5. REGIONAL TRANSMISSION AND MARKET		569,978,	075 30,062,769
	(380) Land and Land Rights	SELIVATION I LAINT		
	(381) Structures and Improvements			
	(382) Computer Hardware			
80	(383) Computer Software			
	(384) Communication Equipment			
	(385) Miscellaneous Regional Transmission and			
	(386) Asset Retirement Costs for Regional Trans			
	TOTAL Transmission and Market Operation Plan	t (10ta) lines // thru 83)		
	6. GENERAL PLANT (389) Land and Land Rights		1,671,	242 -146,51°
-	(390) Structures and Improvements		20,059,	
	(391) Office Furniture and Equipment		1,279.	
_	(392) Transportation Equipment	···- <u>·</u>		836 10,932
	(393) Stores Equipment		149,	
91	(394) Tools, Shop and Garage Equipment		2,683,	
_	(395) Laboratory Equipment		197,	
	(396) Power Operated Equipment			931
_	(397) Communication Equipment		6,926,	
	(398) Miscellaneous Equipment		1,004,	
	SUBTOTAL (Enter Total of lines 86 thru 95)		33,981,	285 302,383
_	(399) Other Tangible Property (399.1) Asset Retirement Costs for General Plan		56	033 25,022
	TOTAL General Plant (Enter Total of lines 96, 97		34,037,	
_	TOTAL (Accounts 101 and 106)		1,632,149,	
	(102) Electric Plant Purchased (See Instr. 8)		.,,,,,,,,,,	
_	(Less) (102) Electric Plant Sold (See Instr. 8)			
	(103) Experimental Plant Unclassified		<u> </u>	
104	TOTAL Electric Plant in Service (Enter Total of lin	nes 100 thru 103)	1,632,149,	732 52,187,746

Nan	ne of Respondent	This Report Is:		Date of Bened		
	itucky Power Company	(1) X An Origi		Date of Report (Mo, Da, Yr)	Year/Perio	od of Report 2011/Q4
	DEPRECIATION	(2) A Resul		/ / ANT (Account 403, 4		
		(Except amortization	n of aquisition adjustn	ANT (Account 403, 4 nents)	04, 405)	
Plar 2. F com 3. F to c	Report in section A for the year the amounts irement Costs (Account 403.1; (d) Amortization (Account 405). Report in Section 8 the rates used to compurpute charges and whether any changes has Report all available information called for incolumns (c) through (g) from the complete reess composite depreciation accounting for to	ite amortization chains the amortization chains to the seen made in the Section C every fift port of the precedi	m Electric Plant (A arges for electric p ne basis or rates u th year beginning v ng year.	ccount 404); and (lant (Accounts 404 sed from the prece with report year 197	(e) Amortization of and 405). State ding report year. 71, reporting annu	f Other Electric the basis used to ually only changes
acc	ount or functional classification, as appropri	ate, to which a rate	is applied. Identif	fy at the bottom of	Section C the type	i subaccount, e of nlant
In commeti For (a). sele com	uded in any sub-account used. olumn (b) report all depreciable plant balance aposite total. Indicate at the bottom of section hod of averaging used. columns (c), (d), and (e) report available information If plant mortality studies are prepared to as acted as most appropriate for the account ar aposite depreciation accounting is used, report f provisions for depreciation were made duri bottom of section C the amounts and nature	on C the manner in formation for each sist in estimating a nd in column (g), if ort available inform ing the year in add	plant subaccount, average service Liverage service Liverage available, the weigh nation called for in ition to depreciation	ances are obtained account or function res, show in column the average remacolumns (b) through provided by appl	d. If average balanal classification Lending the type mortaining life of surviving (g) on this basis	nces, state the isted in column ality curve ving plant. If s.
	A Sum	Doorsielie	and Amendination Ch			
	A. Sumr	nary or Depreciation	and Amortization Ch Depreciation	arges Amortization of		
∟ine No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Expense for Asset Retirement Costs (Account 403,1) (c)	Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant		·	3,016,971		3,016,971
2	Steam Production Plant	20,205,081		552,360		20,757,441
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant					
7	Transmission Plant	7,762,692				7,762,692
8	Distribution Plant	21,060,489				21,060,489
9	Regional Transmission and Market Operation	-			-	
10	General Plant	804,018		4,169		808,187
11	Common Plant-Electric					
12	TOTAL	49,832,280		3,573,500	•	53,405,780
		B. Basis for Am	ortization Charges	 		
deve	tion A, Line 1, Column D represents amortization elopment costs over a 5 year life (\$3,016,440) tion A, Line 2, Column D represents amortization					
SCF	R Catalyst Layer 1 (15 years) = (\$217,404) R Catalyst Layer 2 (19 years) = (\$171,697) R Catalyst Layer 3 (10 years) = (\$163,259)					
TOT	TAL = \$(552,360)					
Sec	tion A, Line 10, Column D represents amortization	n of Leasehold impro	vements over the ter	m of the lease for the	e respective building	I

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Kentucky Power Company	(1) X An Original	(Mo, Da, Yr)	End of 2012/Q4
	(2) A Resubmission	04/11/2013	
ine (ELECTRIC PLANT IN SERVICE (Account 101, 1 Account		
No.		Balance Beginning of Year	Additions
47 0 70 1101410141	(a)	(b)	(c)
47 3. TRANSMISSION PLANT			
48 (350) Land and Land Rights	<u></u>	27,952,	
49 (352) Structures and Improvement	ents	6,572,0	
50 (353) Station Equipment 51 (354) Towers and Fixtures		158,379,0	
52 (355) Poles and Fixtures		95,111,8	
53 (356) Overhead Conductors and	Devices	55,616,9	
54 (357) Underground Conduit	Devices	112,771,8	
55 (358) Underground Conductors	and Devices	106,0	
56 (359) Roads and Trails		100,0	
57 (359.1) Asset Retirement Costs	for Transmission Plant		
58 TOTAL Transmission Plant (Ent		456,521,4	124 36,339,347
59 4. DISTRIBUTION PLANT			
60 (360) Land and Land Rights		6,714,9	984 464,525
61 (361) Structures and Improvement	ents	4,370,4	165 10,965
62 (362) Station Equipment		65,051,4	12,490,375
63 (363) Storage Battery Equipmen			
64 (364) Poles, Towers, and Fixture		168,185,8	
65 (365) Overhead Conductors and	Devices	152,685,8	
66 (366) Underground Conduit		5,472,2	
67 (367) Underground Conductors a	and Devices	8,597,2	
68 (368) Line Transformers 69 (369) Services		108,680,5	
69 (369) Services 70 (370) Meters		46,550,1	
71 (371) Installations on Customer	Promines	24,160,9	
72 (372) Leased Property on Custo		10,031,0	1,360,073
73 (373) Street Lighting and Signal		3,043,6	305 192,837
74 (374) Asset Retirement Costs fo	···	3,5,13,1	102,001
75 TOTAL Distribution Plant (Enter		612,204,3	396 49,856,794
	AND MARKET OPERATION PLANT	udo es doras Sues escalues se esc	
77 (380) Land and Land Rights			
78 (381) Structures and Improvement	ents		
79 (382) Computer Hardware			
80 (383) Computer Software			
81 (384) Communication Equipmen		 	
	ransmission and Market Operation Plant	 	
	r Regional Transmission and Market Oper et Operation Plant (Total lines 77 thru 83)		
85 6. GENERAL PLANT	et Operation Flant (Total lines 77 tille 05)		1904 - 1903 - 1904 - 1904 - 1904 - 1904 - 1904 - 1904 - 1904 - 1904 - 1904 - 1904 - 1904 - 1904 - 1904 - 1904
86 (389) Land and Land Rights		1,524,7	731
87 (390) Structures and Improvement	ents	20,061,7	
88 (391) Office Furniture and Equip		1,279,6	
89 (392) Transportation Equipment		14,7	
90 (393) Stores Equipment		155,6	95 4,200
91 (394) Tools, Shop and Garage E	quipment	2,941,7	749 453,686
92 (395) Laboratory Equipment		141,7	764
93 (396) Power Operated Equipme	nt		931
94 (397) Communication Equipmer		6,905,8	
95 (398) Miscellaneous Equipment		1,033,8	
96 SUBTOTAL (Enter Total of lines	86 thru 95)	34,065,4	1,966,942
97 (399) Other Tangible Property	for Connect Plant	04.7	266
98 (399.1) Asset Retirement Costs		81,0 34,146,4	
99 TOTAL General Plant (Enter Total 100) TOTAL (Appendix 101) and 106)		1,665,125,5	
100 TOTAL (Accounts 101 and 106) 101 (102) Electric Plant Purchased (1,000,120,0	102,003,030
102 (Less) (102) Electric Plant Sold			
103 (103) Experimental Plant Unclas			
104 TOTAL Electric Plant in Service		1,665,125,5	594 102,669,896
\			
		1	

Nam	ne of Respondent	This Report Is:		Date of Daniel		
	tucky Power Company	(1) X An Orig		Date of Report (Mo, Da, Yr)	Year/Perio End of	d of Report 2012/Q4
	DEPRECIATION		omission N OF ELECTRIC PL	04/11/2013 ANT (Account 403, 4	,	
		(Except amortization	າ of aquisition adjustr	nents)		
Plar 2. F com 3. F to co Unle acco inclu	Report in section A for the year the amounts rement Costs (Account 403.1; (d) Amortizant (Account 405). Report in Section 8 the rates used to compute pute charges and whether any changes had Report all available information called for incolumns (c) through (g) from the complete report accounting for the composite depreciation accounting for the composite depreciation, as appropriated in any sub-account used.	ite amortization change in the section C every fife eport of the preceding the process to which a rate ces to which rates	m Electric Plant (A arges for electric p ne basis or rates us th year beginning v ing year. ant is followed, list is applied. Identi are applied showin	ccount 404); and (lant (Accounts 404) sed from the prece with report year 19; numerically in colu fy at the bottom of	e) Amortization of and 405). State to ding report year. 71, reporting annual mn (a) each plant Section C the type ctional Classification	Other Electric he basis used to ally only changes subaccount, of plant
neti	posite total. Indicate at the bottom of section hod of averaging used. columns (c), (d), and (e) report available inf				_	
(a). sele com 4. II	If plant mortality studies are prepared to as cted as most appropriate for the account ar posite depreciation accounting is used, rep f provisions for depreciation were made dure bottom of section C the amounts and nature	ssist in estimating a nd in column (g), if ort available inforn ing the year in add	average service Liver available, the weign nation called for in lition to depreciatio	ves, show in columi ghted average rema columns (b) throug in provided by appl	n (f) the type morta aining life of survivi ph (g) on this basis	ality curve ing plant. If
_	A. Sumi	mary of Depreciation	and Amortization Ch	arges		
ine No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant		<u> </u>	2,809,211		2,809,211
2	Steam Production Plant	20,315,422		552,360		20,867,782
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					<u> </u>
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant					
7	Transmission Plant	7,897,690				7,897,69
8	Distribution Plant	22,040,399				22,040,39
9	Regional Transmission and Market Operation					
10	General Plant	830,053		21,322		851,37
	Common Plant-Electric TOTAL	51,083,564		3,382,893		54,466,45
		B. Boois for Am	ortization Charges			
_				(0EQ4)	tion of co-it-it	ftuna
deve	tion A, Line 1, Column D represents amortization elopment costs over a 5 year life (\$2,808,690)					
SCF SCF	tion A, Line 2, Column D represents amortization R Catalyst Layer 1 (15 years) = (\$217,404) R Catalyst Layer 2 (19 years) = (\$171,697) R Catalyst Layer 3 (10 years) = (\$163,259) TAL = \$(552,360)	of Selective Catalyti	c Reduction catalyst	equipment over a use	eful life range defined	l as:
Sec	tion A, Line 10, Column D represents amortizatio	n of Leasehold impro	ovements over the ter	rm of the lease for the	e respective building	

Nam	e of Respondent	This Report Is:	Date of Report	Year/Period of Report
Kent	ucky Power Company	(1) An Original	(Mo, Da, Yr)	End of 2013/Q4
	ELECTRIC DIA	(2) X A Resubmission	04/23/2014	
ine	Account	INT IN SERVICE (Account 101,	102, 103 and 106) (Continued)	
No.			Balance Beginning of Year	Additions
47	(a)		(b)	(c)
	3. TRANSMISSION PLANT			
48	(350) Land and Land Rights		29,262,4	
49 50	(352) Structures and Improvements (353) Station Equipment		6,596,3	
51	(354) Towers and Fixtures		169,157,6	-,,-
52	(355) Poles and Fixtures		94,468,9	
53	(356) Overhead Conductors and Devices		70,056,5 120,461,9	
54	(357) Underground Conduit		120,461,3	
55	(358) Underground Conductors and Devices	<u> </u>	106,0	· +
	(359) Roads and Trails			
57	(359.1) Asset Retirement Costs for Transmission	Plant		
	TOTAL Transmission Plant (Enter Total of lines 4	8 thru 57)	490,121,4	90 13,956,111
	4. DISTRIBUTION PLANT			
60	(360) Land and Land Rights		7,179,5	09 314,620
	(361) Structures and Improvements		4,381,4	30
	(362) Station Equipment		76,399,9	8,356,320
	(363) Storage Battery Equipment			
	(364) Poles, Towers, and Fixtures		173,978,6	
	(365) Overhead Conductors and Devices	· · · · · · · · · · · · · · · · · · ·	164,605,7	
	(366) Underground Conduit		5,797,1	
67	(367) Underground Conductors and Devices		8,915,3	
	(368) Line Transformers (369) Services		113,943,8	
-	(370) Meters		49,819,4 24,731,1	
	(371) Installations on Customer Premises		19,061,6	
	(371) Installations on Customer Premises (372) Leased Property on Customer Premises		19,001,0	2,169,322
	(373) Street Lighting and Signal Systems		3,173,7	79 244,002
	(374) Asset Retirement Costs for Distribution Pla	nt		
	TOTAL Distribution Plant (Enter Total of lines 60		651,987,7	26 49,458,423
	5. REGIONAL TRANSMISSION AND MARKET		ALFACE MESSAGE TO THE STATE OF	
77	(380) Land and Land Rights			
78	(381) Structures and Improvements			
	(382) Computer Hardware			
	(383) Computer Software			
81	(384) Communication Equipment			
	(385) Miscellaneous Regional Transmission and			
	(386) Asset Retirement Costs for Regional Trans			
	TOTAL Transmission and Market Operation Plan 6. GENERAL PLANT	(Total lines // thru 63)		
	(389) Land and Land Rights		1,524,7	21
	(390) Structures and Improvements		20,722,9	
	(391) Office Furniture and Equipment		1,279,6	
	(392) Transportation Equipment	<u></u>	14,7	
	(393) Stores Equipment		159,8	
	(394) Tools, Shop and Garage Equipment		3,395,4	·
			141,7	
	(396) Power Operated Equipment		5,9	31
				99 849,587
94	(397) Communication Equipment		6,855,5	
	(397) Communication Equipment (398) Miscellaneous Equipment		1,035,5	
95 96	(398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95)			
95 96 97	(398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property		1,035,5 35,136,2	89 1,998,292
95 96 97 98	(398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plan		1,035,5 35,136,2 81,0	1,998,292 155
95 96 97 98 99	(398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plan TOTAL General Plant (Enter Total of lines 96, 97)		1,035,5 35,136,2 81,0 81,0 81,0	1,998,292 155 144 1,998,292
95 96 97 98 99 100	(398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plan TOTAL General Plant (Enter Total of lines 96, 97 TOTAL (Accounts 101 and 106)		1,035,5 35,136,2 81,0	1,998,292 155 144 1,998,292
95 96 97 98 99 100 101	(398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plan TOTAL General Plant (Enter Total of lines 96, 97 TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8)		1,035,5 35,136,2 81,0 81,0 81,0	1,998,292 155 144 1,998,292
95 96 97 98 99 100 101 102	(398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plan TOTAL General Plant (Enter Total of lines 96, 97 TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Sold (See Instr. 8)		1,035,5 35,136,2 81,0 81,0 81,0	1,998,292 155 144 1,998,292
95 96 97 98 99 100 101 102 103	(398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plan TOTAL General Plant (Enter Total of lines 96, 97 TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Sold (See Instr. 8) (103) Experimental Plant Unclassified	and 98)	1,035,5 35,136,2 81,0 81,0 35,217,3 1,746,533,8	1,998,292 155 144 1,998,292 131 74,494,807
95 96 97 98 99 100 101 102 103	(398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plan TOTAL General Plant (Enter Total of lines 96, 97 TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Sold (See Instr. 8)	and 98)	1,035,5 35,136,2 81,0 81,0 81,0	1,998,292 155 144 1,998,292 131 74,494,807
95 96 97 98 99 100 101 102 103	(398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plan TOTAL General Plant (Enter Total of lines 96, 97 TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Sold (See Instr. 8) (103) Experimental Plant Unclassified	and 98)	1,035,5 35,136,2 81,0 81,0 35,217,3 1,746,533,8	1,998,292 155 144 1,998,292 131 74,494,807
95 96 97 98 99 100 101 102 103	(398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plan TOTAL General Plant (Enter Total of lines 96, 97 TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Sold (See Instr. 8) (103) Experimental Plant Unclassified	and 98)	1,035,5 35,136,2 81,0 81,0 35,217,3 1,746,533,8	1,998,292 155 144 1,998,292 131 74,494,807
95 96 97 98 99 100 101 102 103	(398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plan TOTAL General Plant (Enter Total of lines 96, 97 TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Sold (See Instr. 8) (103) Experimental Plant Unclassified	and 98)	1,035,5 35,136,2 81,0 81,0 35,217,3 1,746,533,8	1,998,292 155 144 1,998,292 131 74,494,807
95 96 97 98 99 100 101 102 103	(398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plan TOTAL General Plant (Enter Total of lines 96, 97 TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Sold (See Instr. 8) (103) Experimental Plant Unclassified	and 98)	1,035,5 35,136,2 81,0 81,0 35,217,3 1,746,533,8	1,998,292 155 144 1,998,292 131 74,494,807

Nan	ne of Respondent	This Report Is:		Date of Report	Year/Perio	od of Report
Ken	tucky Power Company	(1) An Original (2) X A Result	bmission	(Mo, Da, Yr) 04/23/2014	End of	2013/Q4
	DEPRECIATION A	ND AMORTIZATIO (Except amortization	N OF ELECTRIC PL of aquisition adjust	ANT (Account 403, 4) ments)	04, 405)	
Plant 2. February	Report in section A for the year the amounts irement Costs (Account 403.1; (d) Amortization (Account 405). Report in Section 8 the rates used to compute pute charges and whether any changes have Report all available information called for in Solumns (c) through (g) from the complete repress composite depreciation accounting for to punt or functional classification, as appropriated in any sub-account used. Dolumn (b) report all depreciable plant balance apposite total. Indicate at the bottom of section hold of averaging used. Columns (c), (d), and (e) report available information of the account and posite depreciation accounting is used, report appropriate for the account and posite depreciation accounting is used, report of provisions for depreciation were made during bottom of section C the amounts and nature	for: (b) Deprecia ion of Limited-Tent te amortization change we been made in the Section C every fif- port of the precedi- port of the precedi- port at depreciable plate, to which a rate- es to which rates and C the manner in commation for each sist in estimating a d in column (g), if- port available informing the year in add	ation Expense (Acom Electric Plant Plant (Acom Electric Plant (Acom Elec	count 403; (c) Depredeced to the count 404; and (c) Depredeced to the counts 404 is ed from the preces with report year 197 it numerically in columnity at the bottom of account or function yes, show in columnity the depreced average remains (b) through the provided by application of the columns (b) through the provided by application accounts (b) through the columns (c) through the columns (d) through the colum	e) Amortization of and 405). State ding report year. 71, reporting annuamn (a) each plan Sectional Classification. If average balanal classification Len (f) the type mortaining life of survival (g) on this basis	f Other Electric the basis used to lally only changes t subaccount, e of plant ons and showing nces, state the listed in column lality curve lying plant. If s.
	A. Sumn	nary of Depreciation	and Amortization Cl			
_ine No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			3,173,610	, <u>, , </u>	3,173,610
2	Steam Production Plant	20,384,410		457,126		20,841,536
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	•	-			
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant					
7	Transmission Plant	8,716,316				8,716,316
8	Distribution Plant	23,769,486				23,769,486
	Regional Transmission and Market Operation					23,103,103
	General Plant	850,603		54,054		904,657
	Common Plant-Electric	333,533		1 .,,,,,		001,007
	TOTAL	53,720,815		3,684,790		57,405,605
		D Danie f *	portization Character	<u> </u>	<u></u>	
		b. Basis for Am	ortization Charges			
deve Sec SCF SCF	tion A, Line 1, Column D represents amortization of elopment costs over a 5 year life (\$3,173,123) tion A, Line 2, Column D represents amortization of R Catalyst Layer 1 (15 years) = (\$217,404) R Catalyst Layer 2 (19 years) = (\$171,697) R Catalyst Layer 3 (10 years) = (\$68,025)			,	·	
Tota	al = (\$457,126)					
Sec	tion A, Line 10, Column D represents amortization	n of Leasehold impro	ovements over the te	rm of the lease for the	respective building	1

	e of Respondent lucky Power Company	This Report Is: (1) X An Original (2) A Resubmission		of Report Da, Yr)	Year/Per End of	riod of Report 2014/Q4
	ELECTRIC F	PLANT IN SERVICE (Account 101		(Continued)	<u> </u>	
ine	Account			Balance		Additions
No.	(a)		Begi	inning of Year (b)	1	
47	3. TRANSMISSION PLANT			(0)	100 100 100 100	(c)
48	(350) Land and Land Rights			29,964,78	32	5,172,23
49	(352) Structures and Improvements			6,708,78		0,172,20
50	(353) Station Equipment			180,356,65		9,872,99
51 52	(354) Towers and Fixtures			94,517,54	13	2,665,84
53	(355) Poles and Fixtures			74,696,72		18,276,00
54	(356) Overhead Conductors and Devices (357) Underground Conduit			122,537,90		14,626,03
55	(358) Underground Conductors and Devices			11,59		
_	(359) Roads and Trails			106,06	36	
57	(359.1) Asset Retirement Costs for Transmiss	ion Plant				
58	TOTAL Transmission Plant (Enter Total of line			508.900.04		E0 642 44
59	4. DISTRIBUTION PLANT			300,900,04	10	50,613,11
60	(360) Land and Land Rights			7,494,12	9	10,39
61	(361) Structures and Improvements			4,372,00		10,00
62	(362) Station Equipment			83,664,56		7,518,90
63	(363) Storage Battery Equipment					,,,,,,,,
	(364) Poles, Towers, and Fixtures			180,551,33		7,465,67
_	(365) Overhead Conductors and Devices			179,538,72		14,923,70
_	(366) Underground Conduit	<u> </u>		6,377,09		462,23
67	(367) Underground Conductors and Devices			9,812,95		559,66
68	(368) Line Transformers			119,012,91		6,025,71
69 70	(369) Services (370) Meters			53,900,36		2,267,93
	(371) Installations on Customer Premises		·	24,723,28		999,21
	(372) Leased Property on Customer Premises		 	20,056,55	<u> </u>	1,061,71
_	(373) Street Lighting and Signal Systems		 -	3,349,34	2	400.40
	(374) Asset Retirement Costs for Distribution F	Plant		3,343,34	-	199,42
	TOTAL Distribution Plant (Enter Total of lines		- 	692,853,25	6	41,494,58
$\overline{}$	5. REGIONAL TRANSMISSION AND MARKE		032,033,230			71,494,50
77	(380) Land and Land Rights					
78	(381) Structures and Improvements					
70						
79	(382) Computer Hardware					
80	(383) Computer Software					
80 81	(383) Computer Software (384) Communication Equipment					
80 81 82	(383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission ar					
80 81 82 83	(383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission ar (386) Asset Retirement Costs for Regional Tra	nsmission and Market Oper				
80 81 82 83 84	(383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission ar (386) Asset Retirement Costs for Regional Tra TOTAL Transmission and Market Operation Pl	nsmission and Market Oper				
80 81 82 83 84 85	(383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission ar (386) Asset Retirement Costs for Regional Tra TOTAL Transmission and Market Operation Pl 6. GENERAL PLANT	nsmission and Market Oper		1 524 73		
80 81 82 83 84 85 86	(383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission ar (386) Asset Retirement Costs for Regional Tra TOTAL Transmission and Market Operation Pl 6. GENERAL PLANT (389) Land and Land Rights	nsmission and Market Oper		1,524,73 21,215,54	-	630.54
80 81 82 83 84 85 86 87	(383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission ar (386) Asset Retirement Costs for Regional Tra TOTAL Transmission and Market Operation Pl 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements	nsmission and Market Oper		21,215,54	7	630,54
80 81 82 83 84 85 86 87 88	(383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission ar (386) Asset Retirement Costs for Regional Tra TOTAL Transmission and Market Operation Pl 6. GENERAL PLANT (389) Land and Land Rights	nsmission and Market Oper		21,215,54 1,683,33	7	630,54
80 81 82 83 84 85 86 87 88 89	(383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission ar (386) Asset Retirement Costs for Regional Tra TOTAL Transmission and Market Operation Pl 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment	nsmission and Market Oper		21,215,54	7 3 8	630,54
80 81 82 83 84 85 86 87 88 89	(383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission ar (386) Asset Retirement Costs for Regional Tra TOTAL Transmission and Market Operation Pl 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment	nsmission and Market Oper		21,215,54 1,683,33 14,76	7 3 8 8	630,54 50,06
80 81 82 83 84 85 86 87 88 89 90	(383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission ar (386) Asset Retirement Costs for Regional Tra TOTAL Transmission and Market Operation Pl 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment	nsmission and Market Oper		21,215,54 1,683,33 14,76 164,54	7 3 8 8 5	
80 81 82 83 84 85 86 87 88 89 90 91	(383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission ar (386) Asset Retirement Costs for Regional Tra TOTAL Transmission and Market Operation PI 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment	nsmission and Market Oper		21,215,54 1,683,33 14,76 164,54 3,553,69	7 3 8 8 8 5 4	
80 81 82 83 84 85 86 87 88 89 90 91 92 93 94	(383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission ar (386) Asset Retirement Costs for Regional Tra TOTAL Transmission and Market Operation PI 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment	nsmission and Market Oper		21,215,54 1,683,33 14,76 164,54 3,553,69 141,76 5,93 7,318,95	7 3 8 8 8 9 5 6 4 4 1 1	50,0€ 778,2°
80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95	(383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission ar (386) Asset Retirement Costs for Regional Tra TOTAL Transmission and Market Operation PI 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (392) Transportation Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment	nsmission and Market Oper		21,215,54 1,683,33 14,76 164,54 3,553,69 141,76 5,93 7,318,95 1,065,61	7 3 8 8 8 5 5 6 4 4 5 5 7 7	50,06 778,2° 503,6°
80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96	(383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission ar (386) Asset Retirement Costs for Regional Tra TOTAL Transmission and Market Operation PI 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95)	nsmission and Market Oper		21,215,54 1,683,33 14,76 164,54 3,553,69 141,76 5,93 7,318,95	7 3 8 8 8 5 5 6 4 4 5 5 7 7	50,0€
80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97	(383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission ar (386) Asset Retirement Costs for Regional Tra TOTAL Transmission and Market Operation PI 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property	nsmission and Market Oper ant (Total lines 77 thru 83)		21,215,54 1,683,33 14,76 164,54 3,553,69 141,76 5,93 7,318,95 1,065,61 36,688,88	7 3 8 8 8 5 5 6 4 4 1 1 5 5 7 9 9	50,06 778,2° 503,67
80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97	(383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission ar (386) Asset Retirement Costs for Regional Tra TOTAL Transmission and Market Operation PI 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General PI	nsmission and Market Oper ant (Total lines 77 thru 83)		21,215,54 1,683,33 14,76 164,54 3,553,69 141,76 5,93 7,318,95 1,065,61 36,688,88	7 3 8 8 8 5 5 6 4 4 1 1 5 5 7 9 9 5 5	50,06 778,2 503,67 1,962,50
80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98	(383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission ar (386) Asset Retirement Costs for Regional Tra TOTAL Transmission and Market Operation Pl 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Pl TOTAL General Plant (Enter Total of lines 96,	nsmission and Market Oper ant (Total lines 77 thru 83)		21,215,54 1,683,33 14,76 164,54 3,553,69 141,76 5,93 7,318,95 1,065,61 36,688,88	7 3 8 8 8 8 5 5 4 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	50,06 778,2 503,67 1,962,50
80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99	(383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission ar (386) Asset Retirement Costs for Regional Tra TOTAL Transmission and Market Operation PI 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General PI TOTAL General Plant (Enter Total of lines 96, TOTAL (Accounts 101 and 106)	nsmission and Market Oper ant (Total lines 77 thru 83)		21,215,54 1,683,33 14,76 164,54 3,553,69 141,76 5,93 7,318,95 1,065,61 36,688,88	7 3 8 8 8 8 5 5 4 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	50,06 778,2 503,67 1,962,50
80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101	(383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission ar (386) Asset Retirement Costs for Regional Tra TOTAL Transmission and Market Operation PI 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment (398) Miscellaneous Equipment (399) Other Tangible Property (399.1) Asset Retirement Costs for General PI TOTAL General Plant (Enter Total of lines 96, TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8)	nsmission and Market Oper ant (Total lines 77 thru 83)		21,215,54 1,683,33 14,76 164,54 3,553,69 141,76 5,93 7,318,95 1,065,61 36,688,88	7 3 8 8 8 8 5 5 4 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	50,06 778,2 503,6 1,962,50
80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102	(383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission ar (386) Asset Retirement Costs for Regional Tra TOTAL Transmission and Market Operation PI 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment (398) Miscellaneous Equipment (399) Other Tangible Property (399, 1) Asset Retirement Costs for General PI TOTAL General Plant (Enter Total of lines 96, TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Sold (See Instr. 8)	nsmission and Market Oper ant (Total lines 77 thru 83)		21,215,54 1,683,33 14,76 164,54 3,553,69 141,76 5,93 7,318,95 1,065,61 36,688,88	7 3 8 8 8 8 5 5 4 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	50,06 778,2 503,6 1,962,50
80 81 82 83 84 85 86 87 88 90 91 92 93 94 95 96 97 98 99 100 101 102	(383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission ar (386) Asset Retirement Costs for Regional Tra TOTAL Transmission and Market Operation PI 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment (398) Miscellaneous Equipment (399) Other Tangible Property (399.1) Asset Retirement Costs for General PI TOTAL General Plant (Enter Total of lines 96, TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8)	nsmission and Market Oper ant (Total lines 77 thru 83) ant ant 97 and 98)		21,215,54 1,683,33 14,76 164,54 3,553,69 141,76 5,93 7,318,95 1,065,61 36,688,88	7 3 8 8 8 8 5 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6	50,06 778,2 503,6 1,962,50
80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103	(383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission ar (386) Asset Retirement Costs for Regional Tra TOTAL Transmission and Market Operation Pi 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment (398) Miscellaneous Equipment (399) Other Tangible Property (399) Other Tangible Property (399.1) Asset Retirement Costs for General Pi TOTAL General Plant (Enter Total of lines 96, TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Sold (See Instr. 8)	nsmission and Market Oper ant (Total lines 77 thru 83) ant ant 97 and 98)		21,215,54 1,683,33 14,76 164,54 3,553,69 141,76 5,93 7,318,95 1,065,61 36,688,88 81,05 36,769,94 2,715,626,41	7 3 8 8 8 8 5 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6	778, 503, 1,962, 1,962, 248,413,6

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Nam	ne of Respondent	I This Base Aller				
	tucky Power Company	This Report Is: (1) X An Origi		Date of Report (Mo, Da, Yr)	T .	od of Report 2014/Q4
	• • • •	(2) A Resub		11	End of _	2014/Q4
	DEPRECIATION A	AND AMORTIZATIOI (Except amortization	N OF ELECTRIC PLA of aquisition adjuste	ANT (Account 403, 40	04, 405)	
1. F	Report in section A for the year the amounts	· · · · · · · · · · · · · · · · · · ·			eciation Expense	for Asset
Reti	rement Costs (Account 403.1; (d) Amortizat	tion of Limited-Terr	n Electric Plant (A	ccount 404); and (e) Amortization of	f Other Electric
Plar	nt (Account 405).					
∠. r com	Report in Section 8 the rates used to compui pute charges and whether any changes have	te amortization cha ve been made in th	arges for electric p	lant (Accounts 404	and 405). State	the basis used to
3. F	Report all available information called for in	Section C every fift	th year beginning v	with report year 197	մուց report year. 71, reporting annւ	ually only change
to c	olumns (c) through (g) from the complete re	port of the precedi	ng year.			_
Unie	ess composite depreciation accounting for to ount or functional classification, as appropria	otal depreciable pla	ant is followed, list	numerically in colu	ımn (a) each plan	t subaccount,
	uded in any sub-account used.	ate, to willon a rate	is applied. Identil	iy at the bottom of	Section C the type	or plant
In co	olumn (b) report all depreciable plant balanc					
	posite total. Indicate at the bottom of section	on C the manner in	which column bal	ances are obtained	 If average bala 	nces, state the
	hod of averaging used. columns (c), (d), and (e) report available info	ormation for each	plant subaccount.	account or function	nal classification I	isted in column
(a).	If plant mortality studies are prepared to as	sist in estimating a	verage service Liv	es, show in colum	n (f) the type mort	tality curve
	cted as most appropriate for the account an					
	posite depreciation accounting is used, repet f provisions for depreciation were made duri					
	bottom of section C the amounts and nature				ication of reported	Trates, state at
		F .				
				· · · · · · · · · · · · · · · · · · ·		··- <u></u> -
	A. Sumr	mary of Depreciation	and Amortization Ch Depreciation	arges Amortization of		
Line	Functional Classification	Depreciation Expense	Expense for Asset Retirement Costs	Limited Term Electric Plant	Amortization of Other Electric	Total
No.		(Account 403)	(Account 403.1)	(Account 404)	Plant (Acc 405)	}
1	(a) Intangible Plant	(b)	(c)	(d) 3,110,836	(e)	(f) 3,110,83
	Steam Production Plant	55,973,370	487,270	389,102		56,849,74
	Nuclear Production Plant			000,102		30,048,74
	Hydraulic Production Plant-Conventional					<u> </u>
	Hydraulic Production Plant-Pumped Storage		<u></u>			
			_			
	Other Production Plant	0.014.000				0.011.00
	Transmission Plant	8,944,092				8,944,09
	Distribution Plant	24,860,701	 -	-		24,860,70
	Regional Transmission and Market Operation		<u></u>	<u> </u>		
	General Plant	878,073		87,832	<u> </u>	965,90
11	Common Plant-Electric					
12	TOTAL	90,656,236	487,270	3,587,770		94,731,27
						<u> </u>
		B. Basis for Am	ortization Charges			
	tion A, Line 1, Column D represents amortization	of franchises over th	e life of the franchise	e (\$481) and amortiza	ation of capitalized s	oftware
dev	elopment costs over a 5 year life (\$3,110,355)					
Sec	tion A, Line 2, Column D represents amortization	of Selective Catalytic	c Reduction catalyst	equipment over a use	eful life range define	ed as:
	R Catalyst Layer 1 (15 years) = (\$217,405) R Catalyst Layer 2 (19 years) = (\$171,697)					
· ·	Couldiyet Layer 2 (10 years) (CTT 1,0007)					
Tota	al = (\$389,102)					
Sec	tion A, Line 10, Column D represents amortization	n of Leasehold impro	vements over the ter	rm of the lease for the	e respective building	3

Rentucky Power Company	Line		(2) X A Resubmission	(Mo, Da, Yr) 05/02/2016	Year/Period of Report End of 2015/Q4
Company	Line				
Line		ELECTRIC PLA	MT IN SERVICE (Account 101, 10		
No. (a) Beginning of Year (b)			AT IN OLIVIOL (ACCOUNT TO 1, TO	2, 103 and 106) (Continued)	
47 3. TRANSMISSION PLANT 48 (350) Land and Land Rights 49 (352) Structures and Improvements 50 (353) Station Equipment 51 (354) Towers and Fixtures 52 (355) Poles and Fixtures 53 (354) Towers and Fixtures 54 (355) Poles and Fixtures 55 (353) Station Equipment 56 (354) Towers and Fixtures 57 (356) Overhead Conductors and Devices 58 (356) Overhead Conductors and Devices 59 (358) Underground Conductor and Devices 50 (358) Underground Conductors and Devices 50 (358) Underground Conductors and Devices 50 (359) Roads and Trails 57 (359.1) Asset Retirement Costs for Transmission Plant 58 (70 (359.1) Asset Retirement Costs for Transmission Plant 59 (70 (359.1) Asset Retirement Costs for Transmission Plant 60 (360) Land and Land Rights 61 (361) Structures and Improvements 62 (362) Station Equipment 63 (363) Storage Battery Equipment 64 (364) Poles, Towers, and Fixtures 65 (365) Overhead Conductors and Devices 66 (366) Underground Conductors and Devices 67 (367) Underground Conductors and Devices 68 (366) Storage Battery Equipment 69 (369) Services 60 (360) Underground Conductors and Devices 60 (365) Underground Conductors and Devices 61 (366) Underground Conductors and Devices 62 (367) Underground Conductors and Devices 63 (368) Storage Battery Equipment 64 (368) Line Transformers 65 (367) Underground Conductors and Devices 66 (366) Underground Conductors and Devices 67 (367) Underground Conductors and Devices 68 (368) Line Transformers 69 (369) Services 60 (369) Services 60 (369) Services 60 (369) Services 60 (369) Services 61 (364) Poles, Towers, and Fixtures 61 (364) Poles, Towers, and Fixtures 62 (367) Underground Conductors and Devices 63 (367) Underground Conductors and Devices 64 (368) Line Transformers 65 (367) Underground Conductors and Devices 66 (366) Underground Conductors 67 (367) Underground Conductors 68 (369) Services 69 (369) Services 60 (369) Services 60 (369) Services 60 (369) Services 60 (369) Services 61 (369) Land and Land Rights 61 (361) Land and Land Rights 62 (368) Land and Land Rights 63 (369)		Account		Balance	Additions
48 (350) Land and Land Rights 35,137,018 48 (350) Structures and Improvements 6,708,785 50 (353) Station Equipment 189,876,317 51 (354) Towers and Fixtures 94,969,430 52 (355) Poles and Fixtures 97,069,718 53 (356) Overhead Conductors and Devices 97,069,718 53 (356) Overhead Conductors and Devices 134,922,102 54 (357) Underground Conductor and Devices 106,060 56 (359) Roads and Trails 70,060 57 (359) Asser Retirement Costs for Transmission Plant 57 58 TOTAL Transmission Plant (Enter Total of lines 48 thru 57) 558,801,026 59 A. DISTRIBUTION PLANT 9,057,784 61 (361) Structures and Improvements 9,057,784 63 (363) Storage Battery Equipment 9,057,784 63 (363) Storage Battery Equipment 9,057,784 63 (363) Storage Battery Equipment 9,057,784 63 (364) Poles, Towers, and Fixtures 187,008,388 65 (365) Overhead Conductors and Devices 19,272,856 66 (366) Underground Conduct 19,272,856 67 (367) Underground Conductor and Devices 10,272,856 67 (367) Underground Conductor and Devices 10,370, Meters 12,387,386 67 (367) Underground Conductor and Devices 10,372,856 67 (369) Services 55,866,593 67 (370) Meters 12,387,387 67 (370) Meters 12,387,387 68 (389) Line Transformers 12,387,387 69 (373) Streat Lighting and Signal Systems 19,962,653 67 (374) Lessed Property on Customer Premises 19,962,653 67 (374) Asset Retirement Costs for Distribution Plant 77 68 (384) Communication Equipment 183 68 (385) Computer Hardware 190,388 (386) Land and Land Rights 187 68 (386) Land and Land Rights 187 69 (389) Services 19,962,653 60 (386) Land and Land Rights 187 60 (380) Land and Land Rights 188 60 (381) Structures and Improvements 188 60 (382) Land and Land Rights 188 60 (383) Land and Land Rights 188 60 (384) Land and Land Rights 18,524,731 61 (374) Miscellaneous Regional Transmission and Market Oper 191 61 (381) Structures and Improvements 188 61 (389) Land and Land Rights 188	NO.	(a)		Beginning of Year	(0)
48 362 Structures and Improvements 6,708,785	47				(C)
48 (352) Structures and Improvements	48	(350) Land and Land Rights		35.137.0	118 682,400
50 353 Station Equipment	49	(352) Structures and Improvements			
51 (354) Towers and Fixtures 94,969,430 52 (355) Poles and Fixtures 97,069,740 53 (356) Overhead Conductors and Devices 134,922,102 54 (357) Underground Conduct 11,590 55 (358) Roads and Trails 106,066 56 (359) Roads and Trails 107,006 57 (359,1) Asset Retirement Costs for Transmission Plant 57 (359,1) Asset Retirement Costs for Transmission Plant 57 (359,1) Asset Retirement Costs for Transmission Plant 558,801,026 59 4. DISTRIBUTION PLANT 60 (360) Land and Land Rights 7,504,521 60 (360) Land and Land Rights 7,504,521 61 (361) Structures and Improvements 4,372,006 62 (362) Station Equipment 90,957,784 63 (363) Storage Battery Equipment 90,957,784 64 (364) Poles, Towers, and Fixtures 187,008,388 65 (365) Underground Conductors and Devices 192,263,552 66 (366) Underground Conductors and Devices 192,263,552 67 (367) Underground Conductors and Devices 10,272,856 68 (368) Line Transformers 123,997,804 69 (389) Services 55,866,593 70 (370) Meters 123,711,912 71 (371) Installations on Customer Premises	50	(353) Station Equipment			
52 355 Poles and Fixtures 97,069,718 134,922,102 134,922,102 134,922,102 134,922,102 134,922,102 134,922,102 134,922,102 134,922,102 134,922,102 134,922,102 134,922,102 135,921,035 134,922,102 135,921,035	51	(354) Towers and Fixtures			
54 (357) Underground Conduit 11,590 55 (358) Underground Conductors and Devices 106,066 63 (359) Roads and Trails 107 (359.1) Asset Retirement Costs for Transmission Plant 56 TOTAL Transmission Plant (Enter Total of lines 48 thru 57) 556,801,026 58 TOTAL Transmission Plant (Enter Total of lines 48 thru 57) 556,801,026 60 (360) Land and Land Rights 7,504,521 61 (361) Structures and Improvements 4,372,006 62 (362) Station Equipment 90,957,784 63 (363) Storage Battery Equipment 187,000,388 65 (365) Overhead Conductors and Devices 187,000,388 65 (366) Underground Conduit 6,836,059 67 (367) Underground Conductors and Devices 10,272,856 68 (368) Line Transformers 123,697,804 69 (369) Services 55,866,593 70 (370) Meters 12,371, Installations on Customer Premises 24,713,912 71 (371) Installations on Customer Premises 19,962,653 73 (373) Street Lighting and Signal Systems 3,485,765 74 (374) Asset Retirement Costs for Distribution Plant 36,765 75 (7DAL Distribution Plant (Enter Total of lines 60 thru 74) 726,941,893 76 (5) REGIONAL TRANSMISSION AND MARKET OPERATI	52				
54 (367) Underground Conductors and Devices 11,590 55 (358) Roads and Trails 106,066 56 (359) Roads and Trails 107.1 57 (359.1) Asset Retirement Costs for Transmission Plant 57 58 TOTAL Transmission Plant (Enter Total of lines 48 thru 57) 558,801,026 59 4. DISTRIBUTION PLANT 388 60 (360) Land and Land Rights 7,504,521 51 (361) Structures and Improvements 4,372,008 62 (362) Station Equipment 90,957,784 63 (363) Storage Battery Equipment 187,009,388 64 (364) Poles, Towers, and Fixtures 187,009,388 65 (365) Overhead Conductors and Devices 192,263,552 66 (366) Underground Conductors and Devices 10,272,856 67 (367) Underground Conductors and Devices 10,272,856 68 (368) Line Transformers 123,897,804 69 (369) Services 55,866,593 70 (370) Meters 24,713,912 71 (371) Installations on Customer Premises 24,713,912 72 (372) Leased Property on Customer Premises 19,962,653 73 (373) Street Lighting and Signal Systems 3,485,765 74 (374) Asset Retirement Costs for Distribution Plant 76 75	53	(356) Overhead Conductors and Devices		134,922,1	
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62 (362) Station Equipment 99,957,784 63 (363) Storage Battery Equipment 187,008,388 65 (365) Overhead Conductors and Devices 192,263,552 66 (366) Underground Conduct 168,059 67 (367) Underground Conductors and Devices 10,272,856 68 (368) Line Transformers 123,697,804 69 (369) Services 55,866,593 70 (370) Meters 24,713,912 1 (371) Installations on Customer Premises 19,962,653 72 (372) Leased Property on Customer Premises 19,962,653 73 (373) Street Lighting and Signal Systems 3,485,765 74 (374) Asset Retirement Costs for Distribution Plant 77 75 TOTAL Distribution Plant (Enter Total of lines 60 thru 74) 726,941,893 76 5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT 77 76 (380) Land and Land Rights 78 78 (381) Structures and Improvements 98 79 (382) Computer Hardware 89 79 (383) Computer Hardware 89 70 (384) Communication Equipment 89 71 (385) Miscellaneous Regional Transmission and Market Operation Plant 89 70 (389) Land and Land Rights 70 71 (380) Land and Land Rights 70 72 (381) Asset Retirement Costs for Regional Transmission and Market Operation Plant 89 71 (384) Communication Equipment 89 71 (385) Miscellaneous Regional Transmission and Market Operation Plant 89 71 (389) Land and Land Rights 70 71 (389) Land and Land Rights 70 72 (389) Land and Land Rights 70 73 (389) Land and Land Rights 70 74 (389) Land and Land Rights 70 75 (389) Land and Land Rights 70 76 (389) Land and Land Rights 70 77 (380) Land and Land Rights 70 78 (389) Land and Land Rights 70 79 (389) Structures and Improvements 71 79 (389) Structures and Improvements 71 70 (389) Land and Land Rights 71 71 (389) Structures and Improvements 71 71 (389) Land and Land Rights 71 71 (389) La	60	(360) Land and Land Rights		7,504,5	21
63 (363) Storage Battery Equipment 64 (364) Poles, Towers, and Fixtures 65 (365) Overhead Conductors and Devices 66 (366) Underground Conductors and Devices 67 (367) Underground Conductors and Devices 68 (368) Line Transformers 69 (369) Services 60 (369) Services 60 (369) Services 61 (367) Underground Conductors and Devices 61 (369) Services 62 (369) Services 63 (369) Services 64 (371) Installations on Customer Premises 75 (372) Leased Property on Customer Premises 76 (372) Leased Property on Customer Premises 77 (373) Street Lighting and Signal Systems 78 (373) Street Lighting and Signal Systems 79 (374) Asset Retirement Costs for Distribution Plant 79 (374) Asset Retirement Costs for Distribution Plant 70 (380) Land and Land Rights 71 (380) Land and Land Rights 72 (381) Structures and Improvements 73 (383) Computer Hardware 74 (384) Communication Equipment 75 (385) Miscellaneous Regional Transmission and Market Operation Plant 85 (385) Miscellaneous Regional Transmission and Market Operation Plant 86 (389) Land and Land Rights 87 (389) Land and Land Rights 88 (389) Structures and Improvements 89 (389) Land and Land Rights 80 (389) Land and Land Rights 81 (389) Land and Land Rights 82 (389) Land and Land Rights 83 (389) Structures and Improvements 84 (389) Land and Land Rights 85 (389) Land and Land Rights 86 (389) Land and Land Rights 87 (389) Land and Land Rights 88 (391) Office Furniture and Equipment 89 (383) Office Furniture and Equipment 80 (383) Office Furniture and Equipment	61			4,372,0	06 11,053
64 (364) Poles, Towers, and Fixtures 187,008,388 65 (365) Overhead Conductors and Devices 192,263,552 66 (366) Underground Conductors and Devices 10,272,856 67 (367) Underground Conductors and Devices 10,272,856 68 (368) Line Transformers 123,697,804 69 (369) Services 55,866,593 70 (370) Meters 24,713,912 71 (371) Installations on Customer Premises 19,962,653 72 (372) Leased Property on Customer Premises 19,962,653 73 (373) Street Lighting and Signal Systems 3,485,765 74 (374) Asset Retirement Costs for Distribution Plant 7 75 TOTAL Distribution Plant (Enter Total of lines 60 thru 74) 726,941,893 76 5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT 726,941,893 77 (380) Land and Land Rights 30,383) Computer Hardware 80 (383) Computer Software 81 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmission and Market Operation Plant (Total lines 77 thru 83) 85 6. GENERAL PLANT 8	62	(362) Station Equipment		90,957,7	84 2,546,900
65 (365) Overhead Conductors and Devices 192,263,552 66 (366) Underground Conduit 6,836,059 67 (367) Underground Conductors and Devices 10,272,856 68 (368) Line Transformers 123,697,804 69 (369) Services 55,866,593 70 (370) Meters 24,713,912 71 (371) Installations on Customer Premises 19,962,653 72 (372) Leased Property on Customer Premises 19,962,653 73 (373) Street Lighting and Signal Systems 3,485,765 74 (374) Asset Retirement Costs for Distribution Plant 7 75 TOTAL Distribution Plant (Enter Total of lines 60 thru 74) 726,941,893 76 5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT 726,941,893 77 (380) Land and Land Rights 383) Computer Hardware 80 (383) Structures and Improvements 81 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmission and Market Operation Plant 83 (386) Asset Retirement Costs for Regional Transmission and Market Operation Plant (Total lines 77 thru 83) 86 G. GENERAL PLANT	63	(363) Storage Battery Equipment			
66 (366) Underground Conduit 6,836,059 67 (367) Underground Conductors and Devices 10,272,856 68 (368) Line Transformers 123,697,804 69 (369) Services 55,866,593 70 (370) Meters 24,713,912 71 (371) Installations on Customer Premises 19,962,653 72 (372) Leased Property on Customer Premises 19,962,653 73 (373) Street Lighting and Signal Systems 3,485,765 74 (374) Asset Retirement Costs for Distribution Plant 726,941,893 75 TOTAL Distribution Plant (Enter Total of lines 60 thru 74) 726,941,893 76 5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT 73 77 (380) Land and Land Rights 382) Computer Hardware 80 (381) Structures and Improvements 9 79 (382) Computer Software 81 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmission and Market Operation Plant 83 (396) Asset Retirement Costs for Regional Transmission and Market Operation Plant (Total lines 77 thru 83) 85 6. GENERAL PLANT 86	64			187,008,3	88 7,689,855
66 (366) Underground Conduit 6,836,059 67 (367) Underground Conductors and Devices 10,272,856 68 (368) Line Transformers 123,697,804 69 (369) Services 55,866,593 70 (370) Meters 24,713,912 71 (371) Installations on Customer Premises 19,962,653 72 (372) Leased Property on Customer Premises 19,962,653 73 (373) Street Lighting and Signal Systems 3,485,765 74 (374) Asset Retirement Costs for Distribution Plant 726,941,893 75 TOTAL Distribution Plant (Enter Total of lines 60 thru 74) 726,941,893 76 S. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT 73 (380) Land and Land Rights 79 (382) Computer Hardware 80 (383) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmission and Market Operation Plant 83 (386) Asset Retirement Costs for Regional Transmission and Market Oper 84 TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 85 (389) Land and Land Rights 1,524,731 86 (389) Land and Land Rights 1,524,731 87 (390) Structures and Improvements 21,591,464 88 (391) Office Furniture and Equipment 1,	65			192,263,5	
68 (368) Line Transformers 123,697,804 69 (369) Services 55,866,593 70 (370) Meters 24,713,912 71 (371) Installations on Customer Premises 19,962,653 72 (372) Leased Property on Customer Premises 3,485,765 73 (373) Street Lighting and Signal Systems 3,485,765 74 (374) Asset Retirement Costs for Distribution Plant 75 75 TOTAL Distribution Plant (Enter Total of Jines 60 thru 74) 726,941,893 76 5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT 77 77 (380) Land and Land Rights 78 78 (381) Structures and Improvements 80 79 (382) Computer Hardware 80 80 (383) Computer Software 81 81 (384) Communication Equipment 82 82 (385) Miscellaneous Regional Transmission and Market Operation Plant 83 83 Asset Retirement Costs for Regional Transmission and Market Operation Plant 84 84 TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 85 85 6. GENERAL PLANT 86 86 (389) Land and Land Rights 1,524,731 87 (390) Structures and Improvements 21,591,464 88 (391) Office Furniture and Equipment 1,683,333	66	(366) Underground Conduit			
69 (369) Services 55,866,593 70 (370) Meters 24,713,912 71 (371) Installations on Customer Premises 19,962,653 72 (372) Leased Property on Customer Premises 19,962,653 73 (373) Street Lighting and Signal Systems 3,485,765 74 (374) Asset Retirement Costs for Distribution Plant 76 75 TOTAL Distribution Plant (Enter Total of lines 60 thru 74) 726,941,893 76 5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT 77 77 (380) Land and Land Rights (381) Structures and Improvements 78 (381) Structures and Improvements (382) Computer Hardware 80 (383) Computer Software 81 81 (384) Communication Equipment 82 82 (385) Miscellaneous Regional Transmission and Market Operation Plant 83 83 (386) Asset Retirement Costs for Regional Transmission and Market Operation Plant 84 84 TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 85 85 G. GENERAL PLANT 86 86 (389) Land and Land Rights 1,524,731 87 (390) Structures and Improvements 21,591,464 88 (391) Office Furniture and Equipment 1,683,333	67	(367) Underground Conductors and Devices		10,272,8	56 559,640
70 (370) Meters 24,713,912 71 (371) Installations on Customer Premises 19,962,653 72 (372) Leased Property on Customer Premises 3,485,765 73 (373) Street Lighting and Signal Systems 3,485,765 74 (374) Asset Retirement Costs for Distribution Plant 75 TOTAL Distribution Plant (Enter Total of lines 60 thru 74) 726,941,893 76 5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT 77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Hardware 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmission and Market Operation Plant 83 (386) Asset Retirement Costs for Regional Transmission and Market Oper 84 TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 85 6. GENERAL PLANT 86 (389) Land and Land Rights 1,524,731 87 (390) Structures and Improvements 21,591,464 88 (391) Office Furniture and Equipment 1,683,333	68	(368) Line Transformers		123,697,8	04 5,550,168
71 (371) Installations on Customer Premises 72 (372) Leased Property on Customer Premises 73 (373) Street Lighting and Signal Systems 74 (374) Asset Retirement Costs for Distribution Plant 75 TOTAL Distribution Plant (Enter Total of lines 60 thru 74) 76 5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT 77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmission and Market Operation Plant 83 (386) Asset Retirement Costs for Regional Transmission and Market Oper 84 TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 85 6. GENERAL PLANT 86 (389) Land and Land Rights 1,524,731 87 (390) Structures and Improvements 21,591,464 88 (391) Office Furniture and Equipment 1,683,333	69	(369) Services		55,866,5	93 2,378,083
72 (372) Leased Property on Customer Premises 73 (373) Street Lighting and Signal Systems 74 (374) Asset Retirement Costs for Distribution Plant 75 TOTAL Distribution Plant (Enter Total of lines 60 thru 74) 76 5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT 77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmission and Market Operation Plant 83 (386) Asset Retirement Costs for Regional Transmission and Market Oper 84 TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 85 6. GENERAL PLANT 86 (389) Land and Land Rights 1,524,731 87 (390) Structures and Improvements 21,591,464 88 (391) Office Furniture and Equipment 1,683,333	70	(370) Meters		24,713,9	12 806,529
73 (373) Street Lighting and Signal Systems 74 (374) Asset Retirement Costs for Distribution Plant 75 TOTAL Distribution Plant (Enter Total of lines 60 thru 74) 76 5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT 77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmission and Market Operation Plant 83 (386) Asset Retirement Costs for Regional Transmission and Market Oper 84 TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 85 6. GENERAL PLANT 86 (389) Land and Land Rights 1,524,731 87 (390) Structures and Improvements 21,591,464 88 (391) Office Furniture and Equipment 1,683,333	71	(371) Installations on Customer Premises		19,962,6	53 1,291,897
74 (374) Asset Retirement Costs for Distribution Plant 75 TOTAL Distribution Plant (Enter Total of lines 60 thru 74) 76 5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT 77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmission and Market Operation Plant 83 (386) Asset Retirement Costs for Regional Transmission and Market Oper 84 TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 85 6. GENERAL PLANT 86 (389) Land and Land Rights 1,524,731 87 (390) Structures and Improvements 21,591,464 88 (391) Office Furniture and Equipment 1,683,333	72	(372) Leased Property on Customer Premises			
75 TOTAL Distribution Plant (Enter Total of lines 60 thru 74) 76 5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT 77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmission and Market Operation Plant 83 (386) Asset Retirement Costs for Regional Transmission and Market Oper 84 TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 85 6. GENERAL PLANT 86 (389) Land and Land Rights 1,524,731 87 (390) Structures and Improvements 21,591,464 88 (391) Office Furniture and Equipment 1,683,333	73	(373) Street Lighting and Signal Systems		3,485,7	65 170,511
76 5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT 77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmission and Market Operation Plant 83 (386) Asset Retirement Costs for Regional Transmission and Market Oper 84 TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 85 6. GENERAL PLANT 86 (389) Land and Land Rights 1,524,731 87 (390) Structures and Improvements 21,591,464 88 (391) Office Furniture and Equipment 1,683,333	74	(374) Asset Retirement Costs for Distribution Pla	nt		
77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmission and Market Operation Plant 83 (386) Asset Retirement Costs for Regional Transmission and Market Oper 84 TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 85 6. GENERAL PLANT 86 (389) Land and Land Rights 1,524,731 87 (390) Structures and Improvements 21,591,464 88 (391) Office Furniture and Equipment 1,683,333				726,941,8	93 38,204,061
78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmission and Market Operation Plant 83 (386) Asset Retirement Costs for Regional Transmission and Market Oper 84 TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 85 6. GENERAL PLANT 86 (389) Land and Land Rights 1,524,731 87 (390) Structures and Improvements 21,591,464 88 (391) Office Furniture and Equipment 1,683,333	76	5. REGIONAL TRANSMISSION AND MARKET	OPERATION PLANT	action (多克斯斯里特斯斯斯斯斯斯斯斯斯	
79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmission and Market Operation Plant 83 (386) Asset Retirement Costs for Regional Transmission and Market Oper 84 TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 85 6. GENERAL PLANT 86 (389) Land and Land Rights 1,524,731 87 (390) Structures and Improvements 21,591,464 88 (391) Office Furniture and Equipment 1,683,333	77	(380) Land and Land Rights			
80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmission and Market Operation Plant 83 (386) Asset Retirement Costs for Regional Transmission and Market Oper 84 TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 85 6. GENERAL PLANT 86 (389) Land and Land Rights 1,524,731 87 (390) Structures and Improvements 21,591,464 88 (391) Office Furniture and Equipment 1,683,333	78	(381) Structures and Improvements			
81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmission and Market Operation Plant 83 (386) Asset Retirement Costs for Regional Transmission and Market Oper 84 TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 85 6. GENERAL PLANT 86 (389) Land and Land Rights 1,524,731 87 (390) Structures and Improvements 21,591,464 88 (391) Office Furniture and Equipment 1,683,333	79				
82 (385) Miscellaneous Regional Transmission and Market Operation Plant 83 (386) Asset Retirement Costs for Regional Transmission and Market Oper 84 TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 85 6. GENERAL PLANT 86 (389) Land and Land Rights 1,524,731 87 (390) Structures and Improvements 21,591,464 88 (391) Office Furniture and Equipment 1,683,333	80				
83 (386) Asset Retirement Costs for Regional Transmission and Market Oper 84 TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 85 6. GENERAL PLANT 86 (389) Land and Land Rights 1,524,731 87 (390) Structures and Improvements 21,591,464 88 (391) Office Furniture and Equipment 1,683,333				<u> </u>	
84 TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 85 6. GENERAL PLANT 86 (389) Land and Land Rights 1,524,731 87 (390) Structures and Improvements 21,591,464 88 (391) Office Furniture and Equipment 1,683,333	82			<u></u>	
85 6. GENERAL PLANT 86 (389) Land and Land Rights 1,524,731 87 (390) Structures and Improvements 21,591,464 88 (391) Office Furniture and Equipment 1,683,333	$\overline{}$				
86 (389) Land and Land Rights 1,524,731 87 (390) Structures and Improvements 21,591,464 88 (391) Office Furniture and Equipment 1,683,333	-		t (Total lines 77 thru 83)		
87 (390) Structures and Improvements 21,591,464 88 (391) Office Furniture and Equipment 1,683,333			<u></u>	A COMPANY OF CORRESPONDED AND AN ADMINISTRATION OF COMPANY OF COMP	
88 (391) Office Furniture and Equipment 1,683,333	86				
	-				
1 90 I (202) Transportation Equipment	-	<u> </u>			
	89				
90 (393) Stores Equipment 164,548		·			
91 (394) Tools, Shop and Garage Equipment 3,603,761					
92 (395) Laboratory Equipment 141,764	$\overline{}$			-	
93 (396) Power Operated Equipment 5,931	-		<u> </u>		
94 (397) Communication Equipment 8,008,138					
95 (398) Miscellaneous Equipment 1,569,294	-				
96 SUBTOTAL (Enter Total of lines 86 thru 95) 38,307,732			<u> </u>	38,307,7	32 1,784,373
97 (399) Other Tangible Property					
98 (399.1) Asset Retirement Costs for General Plant 81,055	_	3			
99 TOTAL General Plant (Enter Total of lines 96, 97 and 98) 38,388,787			anu 96)		
100 TOTAL (Accounts 101 and 106) 2,948,192,154				2,948,192,1	54 99,698,492
101 (102) Electric Plant Purchased (See Instr. 8)				 	
102 (Less) (102) Electric Plant Sold (See Instr. 8)					
103 (103) Experimental Plant Unclassified	-		100 the 100\	0.040.400.4	54 00 000 40
	104	TOTAL Electric Plant in Service (Enter Total of III	ies 100 inru 103)	2,948,192,1	54 99,698,492
104 TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103) 2,948,192,154					
104 TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103) 2,948,192,154	ŀ			i	i
104 TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103) 2,948,192,154					
101 AL Electric Plant in Service (Enter 10tal of lines 100 thru 103) 2,948,192,154					
104 TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103) 2,948,192,154					

Nan	ne of Respondent	This Report Is:		Date of Barast		
	itucky Power Company	(1) An Origi		Date of Report (Mo, Da, Yr)	Year/Perio	od of Report 2015/Q4
	DEPRECIATION /	(2) X A Resut		05/02/2016 ANT (Account 403, 4	-	
		(Except amortization	of aquisition adjustr	nents)	•	
Plai 2. I com 3. I	Report in section A for the year the amounts irement Costs (Account 403.1; (d) Amortization (Account 405). Report in Section 8 the rates used to compunipute charges and whether any changes have Report all available information called for in solumns (c) through (g) from the complete re	ion of Limited-Terr te amortization cha ve been made in the Section C every fife	n Electric Plant (A arges for electric p ne basis or rates us th year beginning v	ccount 404); and (lant (Accounts 404 sed from the prece	(e) Amortization of and 405). State adding report year	Other Electric
Unk	ess composite depreciation accounting for to	otal depreciable pla	ant is followed, list	numerically in colu	umn (a) each plan	t subaccount.
acc	ount or functional classification, as appropri	ate, to which a rate	is applied. Identi	fy at the bottom of	Section C the type	of plant
In c	uded in any sub-account used. olumn (b) report all depreciable plant baland oposite total. Indicate at the bottom of section hod of averaging used.	es to which rates a on C the manner in	are applied showin which column bai	g subtotals by fund ances are obtained	ctional Classificati d. If average bala	ons and showing nces, state the
	columns (c), (d), and (e) report available info	ormation for each	plant subaccount,	account or function	nal classification L	isted in column
(a).	If plant mortality studies are prepared to as	sist in estimating a	verage service Liv	es, show in colum	n (f) the type mort	ality curve
	cted as most appropriate for the account an posite depreciation accounting is used, repo					
4. I	f provisions for depreciation were made duri	no the vear in add	iation called for in ition to depreciatio	columns (b) throug n provided by appl	an (g) on this basis	3. Frates state at
the	bottom of section C the amounts and nature	of the provisions	and the plant items	s to which related.	location of reperted	raics, state at
	A. Sumr	nary of Depreciation	and Amortization Ch	arnes	<u></u>	
	7		Depreciation	Amortization of		
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Expense for Asset Retirement Costs (Account 403.1) (c)	Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			3,726,425		3,726,425
2	Steam Production Plant	42,398,274	344,928	389,102		43,132,304
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant					
7	Transmission Plant	12,367,308				12,367,308
8	Distribution Plant	26,054,977				26,054,977
9	Regional Transmission and Market Operation		<u> </u>			
10	General Plant	1,270,348		89,108		1,359,456
	Common Plant-Electric	·				
12	TOTAL	82,090,907	344,928	4,204,635		86,640,470
	<u> </u>	B. Basis for Am	ortization Charges			<u></u>
S	tion A Line 4 Column D represents amortization	·		(\$400) and amortize	tion of conitalized a	-ftuoro
	tion A, Line 1, Column D represents amortization elopment costs over a 5 year life (\$3,726,025).	or tranchises over th	e ille of the franchise	e (\$400) and amortiza	ation of capitalized s	onware
Sec	tion A, Line 2, Column D represents amortization	of Selective Catalytic	Reduction catalyst	equipment over a use	eful life range define	d as:
	R Catalyst Layer 1 (15 years) = (\$217,405) R Catalyst Layer 2 (19 years) = (\$171,697)					
Tota	al = (\$389,102)					
	tion A, Line 10, Column D represents amortization ective building.	n of Leasehold impro	vements over the ter	m of the lease for the	9	

CHIL	e of Respondent 170508-8005 FERC PDF (Unoffic 報) 文學和知识 ucky Power Company (2) 口A Resubmission	I (MO DIA Yr)	Year/Period of Report End of 2016/Q4
	ELECTRIC PLANT IN SERVICE (Account 101	1	
ne	Account	Balance	Additions
0.	(a)	Beginning of Year (b)	(c)
47	3. TRANSMISSION PLANT	0300 950 088 041 031 035 048 040 040 040 040 040 040 040 040 040	(c)
48	(350) Land and Land Rights	35,819,418	122.8
	(352) Structures and Improvements	6,693,157	5,4
_	(353) Station Equipment	193,865,685	4,840,6
_	(354) Towers and Fixtures	94,977,683	1,794,1
-	(355) Poles and Fixtures	99,911,555	1,960,0
_	(356) Overhead Conductors and Devices (357) Underground Conduit	137,232,579	627,9
	(358) Underground Conductors and Devices	11,590	
_	(359) Roads and Trails	106,066	
_	(359.1) Asset Retirement Costs for Transmission Plant	 	
	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	568,617,733	8,095,2
_	4. DISTRIBUTION PLANT		0,000,2
60	(360) Land and Land Rights	7,504,521	-8,3
61	(361) Structures and Improvements	4,383,059	123,6
62	(362) Station Equipment	93,231,192	3,510,7
\rightarrow	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	193,361,786	8,375,1
65	(365) Overhead Conductors and Devices	207,103,408	13,166,7
_	(366) Underground Conduit	6,981,634	200,4
	(367) Underground Conductors and Devices	10,758,838	358,6
_	(368) Line Transformers	126,209,866	5,148,3
$\overline{}$	(369) Services	57,957,235	2,169,0
_	(370) Meters	24,931,379	1,210,8
	(371) Installations on Customer Premises	19,975,152	1,449,7
-	(372) Leased Property on Customer Premises (373) Street Lighting and Signal Systems	3,605,765	360 0
$\overline{}$	(374) Asset Retirement Costs for Distribution Plant	5,005,765	<u>36</u> 8,9
	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	756,003,835	36,074,0
$\overline{}$	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT	75.00	00/07/1/0
_	(380) Land and Land Rights	- Committee of the control of the co	
78	(381) Structures and Improvements		<u> </u>
79	(382) Computer Hardware		
_	(383) Computer Software		
_	(384) Communication Equipment		
_	(385) Miscellaneous Regional Transmission and Market Operation Plant		
_	(386) Asset Retirement Costs for Regional Transmission and Market Oper		
$\overline{}$	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)		
	6. GENERAL PLANT	1.504.704	
_	(389) Land and Land Rights	1,524,731	200
_	(390) Structures and Improvements	21,803,536	266,7
_	(391) Office Furniture and Equipment (392) Transportation Equipment		140,9
	(393) Stores Equipment	170,803	23,8
	(394) Tools, Shop and Garage Equipment	3,975,853	200,0
_	(395) Laboratory Equipment	208,910	52,5
_	(396) Power Operated Equipment	5,931	
_	(397) Communication Equipment	9,016,167	826,3
95	(398) Miscellaneous Equipment	1,618,054	6,0
	SUBTOTAL (Enter Total of lines 86 thru 95)	40,022,086	1,517,0
	(399) Other Tangible Property		
	(399.1) Asset Retirement Costs for General Plant	81,055	
_	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	40,103,141	1,517,0
_	TOTAL (Accounts 101 and 106)	2,486,893,979	133,354,
_	(102) Electric Plant Purchased (See Instr. 8)		<u></u>
$\overline{}$	(Less) (102) Electric Plant Sold (See Instr. 8) (103) Experimental Plant Unclassified		
	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	2,486,893,979	133,354,3
na I	1 0 1/ W Clooking I rolling in College / Critical Lording of lines 100 fills 100)		

Name	- f (")	-,				
Name 201 Kentu	of Respondent 1705 US-8005 FERC PDF (Unoffi cky Power Company	This Report is: .C. 44) X 14/n1/Grig (2) A Resul		Date of Report (Mo, Da, Yr) / /	Year/Perio	od of Report 2016/Q4
	DEPRECIATION	AND AMORTIZATIO		ANT (Account 403, 4)	04, 405)	
1 Re	enort in section A for the year the amounts					
Retire	eport in section A for the year the amounts ement Costs (Account 403.1; (d) Amortiza (Account 405).	tion of Limited-Terr	n Electric Plant (Acc	count 403; (c) Depre	ciation Expense for Amortization of the	or Asset Other Electric
2. Re	eport in Section 8 the rates used to compu	ite amortization cha	arges for electric pla	ant (Accounts 404)	and 405). State th	e basis used to
comp	ute charges and whether any changes ha	ve been made in th	ne basis or rates us	ed from the preced	ling report vear.	
to coli	eport all available information called for in umns (c) through (g) from the complete re	eport of the precedu	ın year begirining w no vear	nin report year 197	1, reporting annua	illy only changes
Unles	s composite depreciation accounting for to	otal depreciable pla	ant is followed, list i	numerically in colur	nn (a) each plant	subaccount,
	unt or functional classification, as appropriated in any sub-account used.	ate, to which a rate	is applied. Identify	y at the bottom of S	section C the type	of plant
	umn (b) report all depreciable plant balanc	ces to which rates a	are applied showing	a subtotals by funct	tional Classification	ns and showing
comp	osite total. Indicate at the bottom of section	on C the manner in	which column bala	nces are obtained.	If average balance	ces, state the
	od of averaging used.					
For co	olumns (c), (d), and (e) report available inf f plant mortality studies are prepared to as	formation for each passing a	olant subaccount, a	eccount or functions	al classification Lis	ted in column
select	ted as most appropriate for the account ar	nd in column (g), if	available, the weigh	nted average rema	ining life of survivir	nty curve na plant. If
comp	osite depreciation accounting is used, rep	ort available inform	ation called for in c	columns (b) through	(g) on this basis.	
	provisions for depreciation were made dur				cation of reported	rates, state at
ine bo	ottom of section C the amounts and nature	e of the provisions a	and the plant items	to which related.		
	A. Sum	mary of Depreciation				
ine		Depreciation	Depreciation Expense for Asset	Amortization of Limited Term	Amortization of	
No.	Functional Classification	Expense (Account 403)	Retirement Costs (Account 403.1)	Electric Plant (Account 404)	Other Electric Plant (Acc 405)	Total
	(a)	(r toodant 100)	(r.cccdin(400.1)	(d)	(e)	(f)
-	ntangible Plant			3,016,232		3,016,23
	team Production Plant	35,182,500	227,059	-226,976		35,182,58
	luclear Production Plant					
4 H	lydraulic Production Plant-Conventional	<u></u> .				
	lydraulic Production Plant-Pumped Storage					
	Other Production Plant					
	ransmission Plant	15,286,138			<u> </u>	15,286,13 ———
	histribution Plant	26,947,717 ————				26,947,71°
	legional Transmission and Market Operation	1 710 000	<u> </u>	100 000		1 222 22
	Seneral Plant	1,713,980	_	106,026		1,820,006
	common Plant-Electric	1-0 -				
12 11	OTAL	79,130,335	227,059	2,895,282		82,252,67
	,					
		D. Desig for Am	ortization Charges			
			·			<u> </u>
	on A, Line 1, Column D represents amortization	of franchises over th	e life of the franchise	(\$346) and amortiza	tion of capitalized so	ftware
aeveio Sectio	opment costs over a 5 year life (\$3,015,886). on A, Line 2, Column D represents amortization	of Selective Catalytic	c Reduction catalyst	equipment over a use	ful life range defined	i as:
		•	•		J	
	Catalyst Layer 1 (15 years) = \$126,819 Catalyst Layer 2 (19 years) = \$100,157					
Total -	= \$226,976					
TOLAI -	- 4220,570					
Sectio	n A, Line 10, Column D represents amortizatio	on of Leasehold impro	vements over the ter	m of the lease for the	respective building.	

Kent	ucky Power Company	(1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2017/Q4
-		(2) A Resubmission	/ /	2017/04
ine	Accoun	C PLANT IN SERVICE (Account 10°	1, 102, 103 and 106) (Continued) Balance	A CPC
No.	(a)		Beginning of Year	Additions
47	3. TRANSMISSION PLANT		(b)	(c)
Ì	(350) Land and Land Rights		35,234,59	90 33,1
	(352) Structures and Improvements		6,655,89	
50 51	(353) Station Equipment		197,107,33	35 4,514,4
	(354) Towers and Fixtures (355) Poles and Fixtures		96,771,84	
	(356) Overhead Conductors and Devices		102,034,90	
	(357) Underground Conduit		136,780,39 11,59	1,200
$\overline{}$	(358) Underground Conductors and Device	s	106.06	
	(359) Roads and Trails		700,00	
	(359.1) Asset Retirement Costs for Transm			
	TOTAL Transmission Plant (Enter Total of I	lines 48 thru 57)	574,702,62	9,399,6
$\overline{}$	4. DISTRIBUTION PLANT			a de la companya de l
	(360) Land and Land Rights (361) Structures and Improvements	·	7,496,16	
	(362) Station Equipment		4,492,64	
	(363) Storage Battery Equipment		96,472,69	9,358,8
	(364) Poles, Towers, and Fixtures	······································	200,051,47	7,386,1
65	(365) Overhead Conductors and Devices		217,777,64	
\rightarrow	(366) Underground Conduit		7,179,41	2 122,0
	(367) Underground Conductors and Device	<u> </u>	11,046,88	
	(368) Line Transformers		129,887,14	
\rightarrow	(369) Services (370) Meters		59,716,18	
$\overline{}$	(371) Installations on Customer Premises		24,848,97 19,791,61	
	(372) Leased Property on Customer Premis	ses	13,731,01	1,239,1
	(373) Street Lighting and Signal Systems	······································	3,894,45	202,3
	(374) Asset Retirement Costs for Distribution	on Plant		
75	TOTAL Distribution Plant (Enter Total of line	es 60 thru 74)	782,655,29	39,656,16
\rightarrow	5. REGIONAL TRANSMISSION AND MAR	RKET OPERATION PLANT		
-	(380) Land and Land Rights			
	(381) Structures and Improvements (382) Computer Hardware			
_	(383) Computer Software			
	(384) Communication Equipment			
82	(385) Miscellaneous Regional Transmission	and Market Operation Plant		
_	(386) Asset Retirement Costs for Regional			
_	TOTAL Transmission and Market Operation	Plant (Total lines 77 thru 83)		
	6. GENERAL PLANT (389) Land and Land Rights		1,524,73	4
_	(390) Structures and Improvements		22,021,34	
	(391) Office Furniture and Equipment		1,824,23	
-	(392) Transportation Equipment		14,76	
90	(393) Stores Equipment		194,62	42,8
	(394) Tools, Shop and Garage Equipment		4,175,91	
	(395) Laboratory Equipment		261,45	···
	(396) Power Operated Equipment		5,93	
	(397) Communication Equipment (398) Miscellaneous Equipment		9,771,34 1,624,69	
	SUBTOTAL (Enter Total of lines 86 thru 95)	41,419,04	
	(399) Other Tangible Property			1,0,0,0
	(399.1) Asset Retirement Costs for General	l Plant	81,05	
	TOTAL General Plant (Enter Total of lines 9	96, 97 and 98)	41,500,10	
_	TOTAL (Accounts 101 and 106)	· · · · · · · · · · · · · · · · · · ·	2,592,774,02	75,380,5
	(102) Electric Plant Purchased (See Instr. 8	i.		
-	(Less) (102) Electric Plant Sold (See Instr. (103) Experimental Plant Unclassified	9)		
	TOTAL Electric Plant in Service (Enter Total	of lines 100 thru 103)	2,592,774,02	75,380,5
	,			

Kentu	of Respondent	This Report Is: (1) X An Origi	inal	Date of Report	Year/Period	d of Report
	cky Power Company		omission	(Mo, Da, Yr) / /	End of _	2017/Q4
	DEPRECIATION	AND AMORTIZATION	N OF ELECTRIC PLA	ANT (Account 403, 40	 04, 405)	
1 Pc	anort in agotion A for the ways the average		of aquisition adjustm			<u> </u>
Retire	port in section A for the year the amounts ment Costs (Account 403.1; (d) Amortizat	tion: (b) Depreciat	tion Expense (Acco n Electric Plant (Ac	ount 403; (c) Depre	ciation Expense for	r Asset
Plant	(Account 405).					
2. Re	port in Section 8 the rates used to compu	te amortization cha	arges for electric pla	ant (Accounts 404	and 405). State the	e basis used to
ompi 3. Re	ute charges and whether any changes have port all available information called for in	ve been made in th Section C every fift	ie basis or rates us: h vear beginning w	ed from the preced ith report year 197	ling report year.	hi onki ohamaa
o coli	umns (c) through (g) from the complete re	port of the precedir	ng year.	iii lepoit year 197	i, reporting annual	ly only changes
Jnles	s composite depreciation accounting for to	otal depreciable pla	nt is followed, list r	numerically in colur	nn (a) each plant s	ubaccount,
	int or functional classification, as appropria ed in any sub-account used.	ate, to which a rate	is applied. Identify	at the bottom of S	section C the type of	of plant
	umn (b) report all depreciable plant balanc	es to which rates a	are applied showing	subtotals by funct	ional Classification	s and showing
compo	osite total. Indicate at the bottom of section	on C the manner in	which column bala	nces are obtained.	If average balanc	es, state the
	od of averaging used.					
	plumns (c), (d), and (e) report available inf plant mortality studies are prepared to as					
	ed as most appropriate for the account an					
ompo	osite depreciation accounting is used, repo	ort available inform	ation called for in c	olumns (b) through	(g) on this basis.	•
	provisions for depreciation were made duri				cation of reported ra	ates, state at
ie bo	ttom of section C the amounts and nature	or the provisions a	and the plant items	to which related.		
	A. Sum	mary of Depreciation	and Amortization Cha	arges Amortization of		
ne	E Namel Oleveis (C	Depreciation	Expense for Asset	Limited Term	Amortization of Other Electric	
10.	Functional Classification	Expense (Account 403)	Retirement Costs (Account 403.1)	Electric Plant (Account 404)	Plant (Acc 405)	Total
1 lr	(a) Itangible Plant	(b)	(c)	(d) 4,340,895	(e)	(f) 4,340.89
_	team Production Plant	35,216,623	222,408	4,040,033		35,439,03
- -	uclear Production Plant	33,210,023	222,400			33,439,03
	ydraulic Production Plant-Conventional					
\rightarrow	ydraulic Production Plant-Conventional			 -		
	ther Production Plant					<u> </u>
elo	ther Production Flant					15,441,14
	ronamicaion Plant	45 444 447			1	10.44 . 4
7 T	ransmission Plant	15,441,147				
7 Ti	istribution Plant	15,441,147 27,880,463				
7 Ti 8 D 9 R	istribution Plant egional Transmission and Market Operation	27,880,463		117 070		27,880,46
7 Ti 8 D 9 R 10 G	istribution Plant legional Transmission and Market Operation leneral Plant			117,079		27,880,46
7 Ti 8 D 9 R 10 G	istribution Plant legional Transmission and Market Operation legional Plant legional Plant	27,880,463				27,880,46 1,889,58
7 Ti 8 D 9 R 10 G	istribution Plant legional Transmission and Market Operation leneral Plant	27,880,463		117,079 4 ,457,974		27,880,46 1,889,58
7 Ti 8 D 9 R 10 G	istribution Plant legional Transmission and Market Operation legional Plant legional Plant	27,880,463				27,880,46 1,889,58
7 Ti 8 D 9 R 10 G	istribution Plant legional Transmission and Market Operation legional Plant legional Plant	27,880,463				27,880,46 1,889,58 84,991,12
7 Ti 8 D 9 R 10 G	istribution Plant legional Transmission and Market Operation legional Plant legional Plant	27,880,463 1,772,506 80,310,739	222,408			27,880,46 1,889,58
7 To 8 D 9 R 10 G 11 C 12 To	istribution Plant legional Transmission and Market Operation legional Plant legional Plant common Plant-Electric OTAL	27,880,463 1,772,506 80,310,739 B. Basis for Am	222,408 ortization Charges	4,457,974		27,880,46 1,889,58
7 To 8 D 9 R 10 G 11 C 12 To Section	istribution Plant legional Transmission and Market Operation legional Plant lommon Plant-Electric OTAL on A, Line 1, Column D represents amortization	27,880,463 1,772,506 80,310,739 B. Basis for Am	222,408 ortization Charges le life of the franchise	4,457,974 4,357,974 , amortization	e strategic partnershi	27,880,46 1,889,58 84,991,12
7 Ti 8 D 9 R 10 G 11 C 12 T	istribution Plant legional Transmission and Market Operation legional Plant lommon Plant-Electric OTAL on A, Line 1, Column D represents amortization litalized software development costs over a 5 y	27,880,463 1,772,506 80,310,739 B. Basis for Among of franchises over the ear life, and the among the among the ear life, and the among the ear life.	222,408 ortization Charges te life of the franchise rtization of costs asso	4,457,974 , amortization ociated with the Oracl		27,880,46 1,889,58 84,991,12
7 Ti 8 D P 9 R 10 G 11 C 12 Ti	istribution Plant legional Transmission and Market Operation legional Plant legional Plant legional Plant legional Transmission and Market Operation legional Plant legiona	27,880,463 1,772,506 80,310,739 B. Basis for Among of franchises over the ear life, and the among the among the ear life, and the among the ear life.	222,408 ortization Charges te life of the franchise rtization of costs asso	4,457,974 , amortization ociated with the Oracl		27,880,46 1,889,58 84,991,12
7 Ti 8 D 9 R 10 G 11 C 12 Ti	istribution Plant legional Transmission and Market Operation legional Plant lommon Plant-Electric OTAL on A, Line 1, Column D represents amortization litalized software development costs over a 5 y	27,880,463 1,772,506 80,310,739 B. Basis for Among of franchises over the ear life, and the among the among the ear life, and the among the ear life.	222,408 ortization Charges te life of the franchise rtization of costs asso	4,457,974 , amortization ociated with the Oracl		27,880,46 1,889,58 84,991,12
7 Ti 8 D 9 R 10 G 11 C 12 Ti	istribution Plant legional Transmission and Market Operation legional Plant legional Plant legional Plant legional Transmission and Market Operation legional Plant legiona	27,880,463 1,772,506 80,310,739 B. Basis for Among of franchises over the ear life, and the among the among the ear life, and the among the ear life.	222,408 ortization Charges te life of the franchise rtization of costs asso	4,457,974 , amortization ociated with the Oracl		27,880,46 1,889,58 84,991,12
7 Ti 8 D 9 R 10 G 11 C 12 Ti	istribution Plant legional Transmission and Market Operation legional Plant legional Plant legional Plant legional Transmission and Market Operation legional Plant legiona	27,880,463 1,772,506 80,310,739 B. Basis for Among of franchises over the ear life, and the among the among the ear life, and the among the ear life.	222,408 ortization Charges te life of the franchise rtization of costs asso	4,457,974 , amortization ociated with the Oracl		27,880,46 1,889,58 84,991,12
7 Ti 8 D 9 R 10 G 11 C 12 Ti Section	istribution Plant legional Transmission and Market Operation legional Plant legional Plant legional Plant legional Transmission and Market Operation legional Plant legiona	27,880,463 1,772,506 80,310,739 B. Basis for Among of franchises over the ear life, and the among the among the ear life, and the among the ear life.	222,408 ortization Charges te life of the franchise rtization of costs asso	4,457,974 , amortization ociated with the Oracl		27,880,46 1,889,58 84,991,12
7 Ti 8 D 9 R 10 G 11 C 12 Ti Section	istribution Plant legional Transmission and Market Operation legional Plant legional Plant legional Plant legional Transmission and Market Operation legional Plant legiona	27,880,463 1,772,506 80,310,739 B. Basis for Among of franchises over the ear life, and the among the among the ear life, and the among the ear life.	222,408 ortization Charges te life of the franchise rtization of costs asso	4,457,974 , amortization ociated with the Oracl		27,880,46 1,889,58 84,991,12
7 Ti 8 D 9 R 10 G 11 C 12 Ti	istribution Plant legional Transmission and Market Operation legional Plant legional Plant legional Plant legional Transmission and Market Operation legional Plant legiona	27,880,463 1,772,506 80,310,739 B. Basis for Among of franchises over the ear life, and the among the among the ear life, and the among the ear life.	222,408 ortization Charges te life of the franchise rtization of costs asso	4,457,974 , amortization ociated with the Oracl		27,880,46 1,889,58 84,991,12
7 Ti 8 D 9 R 10 G 11 C 12 Ti Section	istribution Plant legional Transmission and Market Operation legional Plant legional Plant legional Plant legional Transmission and Market Operation legional Plant legiona	27,880,463 1,772,506 80,310,739 B. Basis for Among of franchises over the ear life, and the among the among the ear life, and the among the ear life.	222,408 ortization Charges te life of the franchise rtization of costs asso	4,457,974 , amortization ociated with the Oracl		27,880,46 1,889,58 84,991,12

	ucky Power Company			(Mo, Da, Yr)		2040124
	El corplo D	1 ' '	Resubmission	11	End of	2018/Q4
ine	Account	LANT IN SERV	ICE (Account 101, 102	2, 103 and 106) (Continued)		
٧o.				Balance Beginning of Year		Additions
47	3. TRANSMISSION PLANT	·		(b)		(c)
	(350) Land and Land Rights		· · · · · · · · · · · · · · · · · · ·	35,267,	760	045.4
49	(352) Structures and Improvements			6,772,		645,4 815,3
	(353) Station Equipment			197,139,		11,797,3
_	(354) Towers and Fixtures			96,682,	175	3,893,2
	(355) Poles and Fixtures			105,128,	670	9,865,9
	(356) Overhead Conductors and Devices (357) Underground Conduit	<u> </u>		138,034,		1,965,6
	(358) Underground Conductors and Devices			11,: 106.		
	(359) Roads and Trails			100,1	700	
57	(359.1) Asset Retirement Costs for Transmission	on Plant	· · · · · · · · · · · · · · · · · · ·			
58	TOTAL Transmission Plant (Enter Total of lines	3 48 thru 57)		579,142,1	362	28,983,0
	4. DISTRIBUTION PLANT					
	(360) Land and Land Rights			7,476,9		245,8
	(361) Structures and Improvements			4,622,		589,50
	(362) Station Equipment (363) Storage Battery Equipment			104,761,9	931	8,092,1
_	(364) Poles, Towers, and Fixtures			205.040.0	300	- 100.0
	(365) Overhead Conductors and Devices			205,618,8 227,758,4		9,463,9 15,867,0
	(366) Underground Conduit			7,299,		59,6
67	(367) Underground Conductors and Devices			11,359,		255,9
_	(368) Line Transformers			133,464,8	396	5,710,0
	(369) Services			61,377,7		1,984,1
_	(370) Meters			24,859,7		668,6
_	(371) Installations on Customer Premises (372) Leased Property on Customer Premises			19,505,2	285	1,115,0
_	(373) Street Lighting and Signal Systems			4,025,0	194	202.4
	(374) Asset Retirement Costs for Distribution P	lant		4,025,0	704	202,4
	TOTAL Distribution Plant (Enter Total of lines 6			812,129,4	196	44,254,60
76	5. REGIONAL TRANSMISSION AND MARKE	T OPERATION	PLANT		Andrew Street	and the same and
	(380) Land and Land Rights					
_	(381) Structures and Improvements					
	(382) Computer Hardware (383) Computer Software		<u></u>			
	(384) Communication Equipment					
_	(385) Miscellaneous Regional Transmission and	d Market Opera	tion Plant			
	(386) Asset Retirement Costs for Regional Tran			<u></u>	<u> </u>	
84	TOTAL Transmission and Market Operation Pla	ant (Total lines	77 thru 83)			
	6. GENERAL PLANT					
	(389) Land and Land Rights			1,543,9		
	(390) Structures and Improvements (391) Office Furniture and Equipment		· · · · · · · · · · · · · · · · · · ·	22,360,3		1,156,34
	(392) Transportation Equipment			2,041,8		9,3
	(393) Stores Equipment			237.4		32,8
	(394) Tools, Shop and Garage Equipment			4,468,		831,0
	(395) Laboratory Equipment			261,4		
	(396) Power Operated Equipment				931	
	(397) Communication Equipment			10,246,5		4,600,6
	(398) Miscellaneous Equipment			1,637,7		163,1
	SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property			42,818,	190	6,793,3
	(399.1) Asset Retirement Costs for General Pla	nt		81,0	055	
_	TOTAL General Plant (Enter Total of lines 96, 9			42,899,2		6,793,34
	TOTAL (Accounts 101 and 106)	·		2,647,851,6	396	108,316,3
\rightarrow	(102) Electric Plant Purchased (See Instr. 8)					
_	(Less) (102) Electric Plant Sold (See Instr. 8)					<u> </u>
_	(103) Experimental Plant Unclassified	linos 100 thm: 1	03)	0.647.004.6	908	400 040 0
104	TOTAL Electric Plant in Service (Enter Total of	mics IVV (IIIU I	oo;	2,647,851,8	550	108,316,37

2 Steam Production Plant 36,567,749 222,408 36,73 3 Nuclear Production Plant 4 Hydraulic Production Plant-Conventional 5 Hydraulic Production Plant-Pumped Storage 6 Other Production Plant 15,835,158 15,83 7 Transmission Plant 15,835,158 15,83 8 Distribution Plant 28,993,519 28,99 9 Regional Transmission and Market Operation 10 General Plant 2,205,123 2,205	Name						
Common Plant Electric Common Plant Common Pla		of Respondent		inal		Year/Perio	d of Report
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405) (Except amortization of aquisition adjustments) 1. Report in section A for the year the amounts for: (b) Depreciation Expense (Account 403, 1; (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405). 2. Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis use compute charges and whether any changes have been made in the basis or rates used from the preceding report year. 3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only charcounts (c) through (g) from the complete report of the preceding year. Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used. In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and show composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used. For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis. 4. If provisions for depreciation were made to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation acco	Kentu	cky Power Company					•
(Except amortization of aquisition adjustments) 1. Report in section A for the year the amounts for: (b) Depreciation Expense (Account 403.; (c) Depreciation Expense for Asset Retirement Costs (Account 403.1; (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405). 2. Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis use compute charges and whether any changes have been made in the basis or rates used from the preceding report year. 3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only charcoller to columns (c) through (g) from the complete report of the preceding year. Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used. In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and show composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used. For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in colum (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis. 4. If provisions for depreciation were made during the year in addition to depreciation Expense (Accou		DEPRECIATION A	AND AMORTIZATIO	N OF ELECTRIC PLA	ANT (Account 403, 40	04, 405)	
Retirement Costs (Account 403.1; (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405). Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis use compute charges and whether any charges have been made in the basis or rates used from the preceding report year. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only charcomposite depreciation accounting for total depreciable plant is followed, list numerically in column (e) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used. In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and show composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used. For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in colum (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (b) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis. In provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state the bottom of section C the amounts and nature of the provisions and the plant items to which related. A. Summary of Depreciation and Amortization Charges Depreciation Page Page Page Page Page Page Page Page Page Page			(Except amortization	of aquisition adjustn	nents)	•	
3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only chait to columns (c) through (g) from the complete report of the preceding year. Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used. In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and show composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used. For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (g), if plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis. 4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state the bottom of section C the amounts and nature of the provisions and the plant items to which related. A. Summary of Depreciation Expense (Account 403.) In Intangible Plant A. Summary of Depreciation and Amortization Charges A.	Retire Plant 2. Re	ement Costs (Account 403.1; (d) Amortizat (Account 405). Aport in Section 8 the rates used to comput	ion of Limited-Terr te amortization cha	n Electric Plant (Ac arges for electric pla	count 404); and (each table);	e) Amortization of (and 405). State the	Other Electric
to columns (c) through (g) from the complete report of the preceding year. Includess composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant notuded in any sub-account used. In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and show composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used. For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in colum (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state the bottom of section C the amounts and nature of the provisions and the plant items to which related. A. Summary of Depreciation and Amortization Charges Intelligence of the amounts and nature of the provisions and the plant items to which related. A. Summary of Depreciation and Amortization Charges Intelligence of the amounts and nature of the provisions and the plant items to which related. A. Summary of Depreciation and Amortization Charges Intelligence of the amounts and account and account 403.1) (d) (e) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f	3. Re	port all available information called for in S	Section C every fift	h year beginning w	ith report year 197	ing report year. 1. reporting annua	lly only changes
account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used. In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and show composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used. For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in colum (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis. 4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state the bottom of section C the amounts and nature of the provisions and the plant items to which related. A. Summary of Depreciation Expense for Asset Retirement Costs (Account 403, 1) (c) (d) (d) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f	to coli	umns (c) through (g) from the complete rep	port of the precedir	ng year.			
nocluded in any sub-account used. no column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and show composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used. For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis. 4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state the bottom of section C the amounts and nature of the provisions and the plant items to which related. A. Summary of Depreciation Begregiation Capture (Account 403.1) Depreciation Expense for Asset Faitment Costs (Account 403.1) (g) 1 Intangible Plant A. Summary of Depreciation and Amortization of Expense for Asset Reliment Costs (Account 403.1) (g) 5,935,606 5,935 Nuclear Production Plant 4 Hydraulic Production Plant 4 Hydraulic Production Plant 5 Hydraulic Production Plant 15,835,158 8 Distribution Plant 15,835,158 9 Regional Transmission and Market Operation 10 General Plant 2,205,123 11 Common Plant-Electric	Unles	s composite depreciation accounting for to	otal depreciable pla	ant is followed, list r	numerically in colur	nn (a) each plant s	ubaccount,
composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used. For columns (o), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in colum (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis. 4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state the bottom of section C the amounts and nature of the provisions and the plant items to which related. A. Summary of Depreciation Expense for Asset Retirement Costs (Account 403) (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d			ite, to willon a rate	is applied. Identity	at the bottom of S	section C the type (or plant
method of averaging used. For columns (o), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis. 4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state the bottom of section C the amounts and nature of the provisions and the plant items to which related. A. Summary of Depreciation and Amortization Charges A. Summary of Depreciation Expense (Account 403.1) (b) Depreciation Expense for Asserting Count 403.1) (c) Count 403.1) (d) Amortization of Clinifed Term Electric Plant (Acc 405) (e) Count 403.1) (f) Count 403.1) (h) C	n colu	umn (b) report all depreciable plant balanc	es to which rates a	are applied showing	subtotals by funct	tional Classification	ns and showing
For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in colum (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis. 4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state the bottom of section C the amounts and nature of the provisions and the plant items to which related. A. Summary of Depreciation and Amortization Charges A. Summary of Depreciation and Amortization Charges A. Summary of Depreciation and Amortization Charges Interpret Costs (Account 403, (a) (b) (c) (c) (d) (d) (e) (d) (e) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f			in C the manner in	which column bala	inces are obtained.	. If average balance	es, state the
selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis. 4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state the bottom of section C the amounts and nature of the provisions and the plant items to which related. A. Summary of Depreciation and Amortization Charges A. Summary of Depreciation and Amortization Charges A. Summary of Depreciation Expense for Asset (Account 403). B. Depreciation Expense for Asset (Account 403.1) (c) (c) (d) (d) (d) (d) (e) (f) I Intangible Plant (Acc 405) (f) (f) Steam Production Plant (Acc 405) (f) (f) Weight of the production Plant (Acc 405) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f			ormation for each p	olant subaccount, a	eccount or functions	al classification List	ted in column
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A. Summary of Depreciation and Amortization Charges A. Summary of Depreciation and Amortization Charges Ine No. Functional Classification (a) (a) (b) Depreciation Expense for Asset Retirement Costs (Account 403.1) (c) (d) (d) (d) (e) (e) (f) 1 Intangible Plant 36,567,749 222,408 5.935,606 5.93 3 Nuclear Production Plant 4 Hydraulic Production Plant -Conventional 5 Hydraulic Production Plant 15,835,158 5.95 6 Other Production Plant 15,835,158 5.95 8 Distribution Plant 28,993,519 5.93 9 Regional Transmission and Market Operation 10 General Plant 2,205,123 2.24 11 Common Plant-Electric 17 Total Amortization of Chimited Term Electric Plant (Acc 405) (f) Common Plant-Electric Plant (Acc 405) (f) Common Plant (Acc 405) (f)							ates, state at
Depreciation Expense (Account 403.1) Intangible Plant Steam Production Plant Hydraulic Production Plant Transmission Plant Transmission Plant Depreciation Expense (Account 403.1) Total Plant (Acc 405) (f) Depreciation Expense for Asset Retirement Costs (Account 403.1) (Account 403.1) Depreciation Expense for Asset Retirement Costs (Account 404) (Account 403.1) Steam Production Plant Total Total (f) Total (f) Steam Production Plant Hydraulic Production Plant Transmission Plant Transmission Plant Transmission Plant Depreciation Expense for Asset Retirement Costs (Account 404) (Account 403.1) Steam Production Plant Total Amortization of Other Electric Plant (Account 404) (I) Total Steam Production Plant Total Total Total Steam Production Plant Total Total Steam Production Plant Total Steam Production Plant Total Total Steam Production Plant Total Total Total Total Total Steam Production of Limited Term Other Electric Plant (Acc 405) (I) Total Steam Production Plant Total Total Steam Production Plant Total Total Steam Production of Limited Term Other Electric Total Other Electric Plant (Acc 405) Other Electric Plant (Acc 405) (I) Total Total Steam Production of Limited Term Other Electric Plant (Account 404) (I) Total Total Total Steam Production of Dimeter Electric Plant (Account 403.1) Total Total Total Steam Production Plant Total Steam Production Plant Total Total Steam Production Plant Total Steam Production Plant Total Steam Production Plant Total Total Steam Production Plant Total Total Steam Production Plant Total Steam Production Plant Total Total Steam Production Plant Total Total Steam Production Plant Total Total							
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Functional Classification (a) Functional Classification (b) Functional Classification (b) Functional Classification (Account 403.1) (c) Functional Classification (Account 403.1) (d) Functional Classification (Account 403.1) (f) Functional Classification (f) (f) (f) Functional Classification (f) (f) (f) Funct	ina		Depresiation			Amortization of	
(a) (b) (c) (d) (e) (f) 1 Intangible Plant 5,935,606 5,935 2 Steam Production Plant 36,567,749 222,408 36,75 3 Nuclear Production Plant 4 Hydraulic Production Plant-Conventional 5 Hydraulic Production Plant-Pumped Storage 6 Other Production Plant 15,835,158 15,83 8 Distribution Plant 28,993,519 28,99 9 Regional Transmission and Market Operation 10 General Plant 2,205,123 2,205 11 Common Plant-Electric		Functional Classification	Expense	Retirement Costs	Electric Plant	Other Electric	Total
2 Steam Production Plant 36,567,749 222,408 36,75 3 Nuclear Production Plant 4 Hydraulic Production Plant-Conventional 5 Hydraulic Production Plant-Pumped Storage 6 Other Production Plant 15,835,158 15,83 5 Distribution Plant 28,993,519 28,993 9 Regional Transmission and Market Operation 10 General Plant 2,205,123 2,205					(d)		(f)
3 Nuclear Production Plant 4 Hydraulic Production Plant-Conventional 5 Hydraulic Production Plant-Pumped Storage 6 Other Production Plant 7 Transmission Plant 8 Distribution Plant 9 Regional Transmission and Market Operation 10 General Plant 1 2,205,123 11 Common Plant-Electric	-				5,935,606		5,935,60
4 Hydraulic Production Plant-Conventional 5 Hydraulic Production Plant-Pumped Storage 6 Other Production Plant 7 Transmission Plant 8 Distribution Plant 9 Regional Transmission and Market Operation 10 General Plant 2,205,123 2,205	2 S	team Production Plant	36,567,749	222,408			36,790,15
5 Hydraulic Production Plant-Pumped Storage 6 Other Production Plant 7 Transmission Plant 15,835,158 8 Distribution Plant 28,993,519 9 Regional Transmission and Market Operation 10 General Plant 2,205,123 2,205 11 Common Plant-Electric	3 N	uclear Production Plant					
6 Other Production Plant 7 Transmission Plant 8 Distribution Plant 9 Regional Transmission and Market Operation 10 General Plant 11 Common Plant-Electric 12 Other Production Plant 15,835,158 15,83 1	4 H	ydraulic Production Plant-Conventional					
7 Transmission Plant 15,835,158 15,83 8 Distribution Plant 28,993,519 28,993 9 Regional Transmission and Market Operation 10 General Plant 2,205,123 2,205 11 Common Plant-Electric	5 H	ydraulic Production Plant-Pumped Storage					
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9 Regional Transmission and Market Operation 10 General Plant 2,205,123 2,205 11 Common Plant-Electric	7 T	ransmission Plant					15,835,15
10 General Plant 2,205,123 2,205 11 Common Plant-Electric	8 D	istribution Plant	28,993,519				28,993,51
11 Common Plant-Electric	9 R	egional Transmission and Market Operation					
	10 G	eneral Plant	2,205,123				2,205,12
12 TOTAL 83,601.549 222,408 5,935,606 89,79	11 C	common Plant-Electric					
	12 T	OTAL	83,601,549	222,408	5,935,606		89,759,56
						ŀ	
D. D. Infanton Change			S. B. Jafaa Am	- 1: - 1: - Ob			
B. Basis for Amortization Charges			B. Basis for Am	ionization Charges			

Name of Respondent	This Report Is:	Date of Report	Year/Deried of Dener
Kentucky Power Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) / /	Year/Period of Report End of 2019/Q4
ELEC	TRIC PLANT IN SERVICE (Account 10	, 102, 103 and 106) (Continued)	
No. Acco	ount	Balance Beginning of Year	Additions
47 3. TRANSMISSION PLANT		(b)	(0)
48 (350) Land and Land Rights		35,913,22	8 707.00
49 (352) Structures and Improvements		6,928,51	
50 (353) Station Equipment		205,565,02	-1,.00,00
51 (354) Towers and Fixtures		100,225,64	
52 (355) Poles and Fixtures		114,611,52	4 20,521,34
53 (356) Overhead Conductors and Device	es	139,956,33	0 8,613,340
54 (357) Underground Conduit		11,59	0 315,40
55 (358) Underground Conductors and Dev	vices	106,06	6 273,870
56 (359) Roads and Trails 57 (359.1) Asset Retirement Costs for Tran	aminaian Diant		<u> </u>
58 TOTAL Transmission Plant (Enter Total		600.017.00	40 100
59 4. DISTRIBUTION PLANT	Of lifes 40 tille 57)	603,317,92	0 49,432,130
60 (360) Land and Land Rights		7,722,76	4 420.55
61 (361) Structures and Improvements		5,211,10	
62 (362) Station Equipment		111,487,30	
63 (363) Storage Battery Equipment		111,407,00	10,817,340
64 (364) Poles, Towers, and Fixtures		212,857,75	11,656,391
65 (365) Overhead Conductors and Device	es .	240.818,34	
66 (366) Underground Conduit		7,350,55	= 1,1 10,100
67 (367) Underground Conductors and Dev	vices	11,585,61	
68 (368) Line Transformers		136,901,05	
69 (369) Services		62,980,03	3,091,692
70 (370) Meters		25,075,53	672,185
71 (371) Installations on Customer Premise		19,126,09	1,404,813
72 (372) Leased Property on Customer Pre			
73 (373) Street Lighting and Signal System		4,148,44	282,457
74 (374) Asset Retirement Costs for Distrib	ution Plant		
SELECTAL DI LU Non Diant (Este LEstal E	rr 00 4 74)	0.45.004.00	
75 TOTAL Distribution Plant (Enter Total of		845,264,60	4 63,742,091
76 5. REGIONAL TRANSMISSION AND M		845,264,60	4 63,742,091
76 5. REGIONAL TRANSMISSION AND M 77 (380) Land and Land Rights		845,264,60	4 63,742,091
76 5. REGIONAL TRANSMISSION AND M 77 (380) Land and Land Rights 78 (381) Structures and Improvements		845,264,60	4 63,742,091 2 15 15 15 15 15 15 15 15 15 15 15 15 15
76 5. REGIONAL TRANSMISSION AND M 77 (380) Land and Land Rights 78 (381) Structures and Improvements		845,264,60	63,742,091
76 5. REGIONAL TRANSMISSION AND M 77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware		845,264,60	63,742,091
76 5. REGIONAL TRANSMISSION AND M 77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software	MARKET OPERATION PLANT	845,264,60	63,742,091
76 5. REGIONAL TRANSMISSION AND M 77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmiss 83 (386) Asset Retirement Costs for Region	MARKET OPERATION PLANT sion and Market Operation Plant nal Transmission and Market Oper	845,264,60	63,742,091
76 5. REGIONAL TRANSMISSION AND M 77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmiss	MARKET OPERATION PLANT sion and Market Operation Plant nal Transmission and Market Oper	845,264,60	63,742,091
76 5. REGIONAL TRANSMISSION AND M 77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmiss 83 (386) Asset Retirement Costs for Region 84 TOTAL Transmission and Market Opera 85 6. GENERAL PLANT	MARKET OPERATION PLANT sion and Market Operation Plant nal Transmission and Market Oper		
76 5. REGIONAL TRANSMISSION AND M 77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmiss 83 (386) Asset Retirement Costs for Region 84 TOTAL Transmission and Market Opera 85 6. GENERAL PLANT 86 (389) Land and Land Rights	MARKET OPERATION PLANT sion and Market Operation Plant nal Transmission and Market Oper	1,543,99	
76 5. REGIONAL TRANSMISSION AND M 77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmiss 83 (386) Asset Retirement Costs for Region 84 TOTAL Transmission and Market Opera 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements	MARKET OPERATION PLANT sion and Market Operation Plant nal Transmission and Market Oper	1,543,99 23,367,41	1 1,947,904
76 5. REGIONAL TRANSMISSION AND M 77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmiss 83 (386) Asset Retirement Costs for Region 84 TOTAL Transmission and Market Opera 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment	MARKET OPERATION PLANT sion and Market Operation Plant nal Transmission and Market Oper	1,543,99 23,367,41 2,051,27	1 1,947,902 7 373,809
76 5. REGIONAL TRANSMISSION AND M 77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmiss 83 (386) Asset Retirement Costs for Region 84 TOTAL Transmission and Market Opera 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 89 (392) Transportation Equipment	MARKET OPERATION PLANT sion and Market Operation Plant nal Transmission and Market Oper	1,543,99 23,367,41 2,051,27 14,76	1 1,947,904 7 373,809
76 5. REGIONAL TRANSMISSION AND M 77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmiss 83 (386) Asset Retirement Costs for Region 84 TOTAL Transmission and Market Opera 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 89 (392) Transportation Equipment 90 (393) Stores Equipment	MARKET OPERATION PLANT sion and Market Operation Plant nal Transmission and Market Oper ation Plant (Total lines 77 thru 83)	1,543,99 23,367,41 2,051,27 14,76 262,36	1 1,947,904 7 373,806 8 19,396
76 5. REGIONAL TRANSMISSION AND M 77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmiss 83 (386) Asset Retirement Costs for Regior 84 TOTAL Transmission and Market Opera 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equipme	MARKET OPERATION PLANT sion and Market Operation Plant nal Transmission and Market Oper ation Plant (Total lines 77 thru 83)	1,543,99 23,367,41 2,051,27 14,76 262,36 5,299,12	1 1,947,904 7 373,805 8 19,396 1 334,508
76 5. REGIONAL TRANSMISSION AND M 77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmiss 83 (386) Asset Retirement Costs for Regior 84 TOTAL Transmission and Market Opera 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equipme 92 (395) Laboratory Equipment	MARKET OPERATION PLANT sion and Market Operation Plant nal Transmission and Market Oper ation Plant (Total lines 77 thru 83)	1,543,99 23,367,41 2,051,27 14,76 262,36 5,299,12 261,45	1 1,947,904 7 373,805 8 19,396 1 334,506 3
76 5. REGIONAL TRANSMISSION AND M 77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmiss 83 (386) Asset Retirement Costs for Region 84 TOTAL Transmission and Market Opera 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equipme 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment	MARKET OPERATION PLANT sion and Market Operation Plant nal Transmission and Market Oper ation Plant (Total lines 77 thru 83)	1,543,99 23,367,41 2,051,27 14,76 262,36 5,299,12 261,45 5,93	1 1,947,904 7 373,805 8 19,396 1 334,508
76 5. REGIONAL TRANSMISSION AND M 77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmiss 83 (386) Asset Retirement Costs for Region 84 TOTAL Transmission and Market Opera 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equipme 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment	MARKET OPERATION PLANT sion and Market Operation Plant nal Transmission and Market Oper ation Plant (Total lines 77 thru 83)	1,543,99 23,367,41 2,051,27 14,76 262,36 5,299,12 261,45	1 1,947,904 7 373,809 8 1 334,508 3 1 6 1,549,896
76 5. REGIONAL TRANSMISSION AND M 77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmiss 83 (386) Asset Retirement Costs for Region 84 TOTAL Transmission and Market Opera 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equipme 92 (395) Laboratory Equipment	sion and Market Operation Plant nal Transmission and Market Oper stion Plant (Total lines 77 thru 83)	1,543,99 23,367,41 2,051,27 14,76 262,36 5,299,12 261,45 5,93 14,764,79	1 1,947,904 7 373,805 8 1 1 334,508 3 1 6 1,549,896 2 3,982
76 5. REGIONAL TRANSMISSION AND M 77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmiss 83 (386) Asset Retirement Costs for Region 84 TOTAL Transmission and Market Opera 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 99 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equipme 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment	sion and Market Operation Plant nal Transmission and Market Oper stion Plant (Total lines 77 thru 83)	1,543,99 23,367,41 2,051,27 14,76 262,36 5,299,12 261,45 5,93 14,764,79 1,800,88	1 1,947,904 7 373,809 8 1 334,508 3 1 6 1,549,896 2 3,982
76 5. REGIONAL TRANSMISSION AND M 77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmiss 83 (386) Asset Retirement Costs for Region 84 TOTAL Transmission and Market Opera 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equipme 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 86 thru	sion and Market Operation Plant nal Transmission and Market Oper stion Plant (Total lines 77 thru 83)	1,543,99 23,367,41 2,051,27 14,76 262,36 5,299,12 261,45 5,93 14,764,79 1,800,88	1 1,947,904 7 373,805 8 4 19,396 1 334,506 3 1 1 6 1,549,896 2 3,982 3 4,229,496
76 5. REGIONAL TRANSMISSION AND M 77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmiss 83 (386) Asset Retirement Costs for Region 84 TOTAL Transmission and Market Opera 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 90 (393) Stores Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equipme 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 86 thru 97 (399) Other Tangible Property	sion and Market Operation Plant nal Transmission and Market Operation Plant (Total lines 77 thru 83) ent	1,543,99 23,367,41 2,051,27 14,76 262,36 5,299,12 261,45 5,93 14,764,79 1,800,88 49,371,99	1 1,947,904 7 373,809 8 4 19,396 1 334,508 3 1 1 6 1,549,896 2 3,982 3 4,229,496
76 5. REGIONAL TRANSMISSION AND M 77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmiss 83 (386) Asset Retirement Costs for Region 84 TOTAL Transmission and Market Opera 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 90 (393) Stores Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equipme 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 86 thru 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs for Gene	sion and Market Operation Plant nal Transmission and Market Oper stion Plant (Total lines 77 thru 83) ent ent 95) eral Plant es 96, 97 and 98)	1,543,99 23,367,41 2,051,27 14,76 262,36 5,299,12 261,45 5,93 14,764,79 1,800,88 49,371,99	7 1,947,904 7 373,809 8 19,396 1 334,508 3 1 6 1,549,896 2 3,982 3 4,229,495 5 8 4,229,495
76 5. REGIONAL TRANSMISSION AND M 77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmiss 83 (386) Asset Retirement Costs for Region 84 TOTAL Transmission and Market Opera 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 90 (393) Stores Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equipme 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 86 thru 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs for Gene 99 TOTAL General Plant (Enter Total of line 100 TOTAL (Accounts 101 and 106) 101 (102) Electric Plant Purchased (See Inst	sion and Market Operation Plant nal Transmission and Market Oper stion Plant (Total lines 77 thru 83) ent ent 95) eral Plant es 96, 97 and 98) tr. 8)	1,543,99 23,367,41 2,051,27 14,76 262,36 5,299,12 261,45 5,93 14,764,79 1,800,88 49,371,99	7 1,947,904 7 373,809 8 4 19,396 1 334,508 3 1 1 6 1,549,896 2 3,982 3 4,229,496
76 5. REGIONAL TRANSMISSION AND M 77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmiss 83 (386) Asset Retirement Costs for Region 84 TOTAL Transmission and Market Opera 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equipme 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 86 thru 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs for Gene 99 TOTAL General Plant (Enter Total of line 100 TOTAL (Accounts 101 and 106) 101 (102) Electric Plant Sold (See Inst	sion and Market Operation Plant nal Transmission and Market Oper stion Plant (Total lines 77 thru 83) ent ent 95) eral Plant es 96, 97 and 98) tr. 8)	1,543,99 23,367,41 2,051,27 14,76 262,36 5,299,12 261,45 5,93 14,764,79 1,800,88 49,371,99	7 1,947,904 7 373,809 8 4 19,396 1 334,508 3 1 1 6 1,549,896 2 3,982 3 4,229,496
76 5. REGIONAL TRANSMISSION AND M 77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmiss 83 (386) Asset Retirement Costs for Region 84 TOTAL Transmission and Market Opera 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 90 (393) Stores Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equipme 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 86 thru 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs for Gene 99 TOTAL General Plant (Enter Total of line 100 TOTAL (Accounts 101 and 106) 101 (102) Electric Plant Sold (See Inst 103 (103) Experimental Plant Unclassified	sion and Market Operation Plant nal Transmission and Market Oper stion Plant (Total lines 77 thru 83) ent ent 95) eral Plant es 96, 97 and 98) tr. 8)	1,543,99 23,367,41 2,051,27 14,76 262,36 5,299,12 261,45 5,93 14,764,79 1,800,88 49,371,99 81,05 49,453,04 2,729,124,54	1 1,947,904 7 373,809 8 1 19,396 1 334,508 3 1 6 1,549,896 2 3,982 3 4,229,495 5 8 4,229,495 8 161,184,430
76 5. REGIONAL TRANSMISSION AND M 77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmiss 83 (386) Asset Retirement Costs for Region 84 TOTAL Transmission and Market Opera 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 90 (393) Stores Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equipme 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 86 thru 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs for Gene 99 TOTAL General Plant (Enter Total of line 100 TOTAL (Accounts 101 and 106) 101 (102) Electric Plant Sold (See Inst	sion and Market Operation Plant nal Transmission and Market Oper stion Plant (Total lines 77 thru 83) ent ent 95) eral Plant es 96, 97 and 98) tr. 8)	1,543,99 23,367,41 2,051,27 14,76 262,36 5,299,12 261,45 5,93 14,764,79 1,800,88 49,371,99	1 1,947,904 7 373,809 8 1 19,396 1 334,508 3 1 6 1,549,896 2 3,982 3 4,229,495 5 8 4,229,495 8 161,184,430
76 5. REGIONAL TRANSMISSION AND M 77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmiss 83 (386) Asset Retirement Costs for Region 84 TOTAL Transmission and Market Opera 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 90 (393) Stores Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equipme 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 86 thru 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs for Gene 99 TOTAL General Plant (Enter Total of line 100 TOTAL (Accounts 101 and 106) 101 (102) Electric Plant Sold (See Inst 103 (103) Experimental Plant Unclassified	sion and Market Operation Plant nal Transmission and Market Oper stion Plant (Total lines 77 thru 83) ent ent 95) eral Plant es 96, 97 and 98) tr. 8)	1,543,99 23,367,41 2,051,27 14,76 262,36 5,299,12 261,45 5,93 14,764,79 1,800,88 49,371,99 81,05 49,453,04 2,729,124,54	1 1,947,904 7 373,809 8 1 19,396 1 334,508 3 1 6 1,549,896 2 3,982 3 4,229,495 5 8 4,229,495 8 161,184,430
76 5. REGIONAL TRANSMISSION AND M 77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmiss 83 (386) Asset Retirement Costs for Region 84 TOTAL Transmission and Market Opera 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equipme 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 86 thru 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs for Gene 99 TOTAL General Plant (Enter Total of line 100 TOTAL (Accounts 101 and 106) 101 (102) Electric Plant Sold (See Inst 103 (103) Experimental Plant Unclassified	sion and Market Operation Plant nal Transmission and Market Oper stion Plant (Total lines 77 thru 83) ent ent 95) eral Plant es 96, 97 and 98) tr. 8)	1,543,99 23,367,41 2,051,27 14,76 262,36 5,299,12 261,45 5,93 14,764,79 1,800,88 49,371,99 81,05 49,453,04 2,729,124,54	1 1,947,904 7 373,809 8 4 19,396 1 334,508 3 1 1 6 1,549,896 2 3,982 3 4,229,496 5 8 4,229,496 8 161,184,430
76 5. REGIONAL TRANSMISSION AND M 77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmiss 83 (386) Asset Retirement Costs for Region 84 TOTAL Transmission and Market Opera 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 90 (393) Stores Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equipme 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 86 thru 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs for Gene 99 TOTAL General Plant (Enter Total of line 100 TOTAL (Accounts 101 and 106) 101 (102) Electric Plant Sold (See Inst 103 (103) Experimental Plant Unclassified	sion and Market Operation Plant nal Transmission and Market Oper stion Plant (Total lines 77 thru 83) ent ent 95) eral Plant es 96, 97 and 98) tr. 8)	1,543,99 23,367,41 2,051,27 14,76 262,36 5,299,12 261,45 5,93 14,764,79 1,800,88 49,371,99 81,05 49,453,04 2,729,124,54	1 1,947,904 7 373,809 8 4 19,396 1 334,508 3 1 1 6 1,549,896 2 3,982 3 4,229,496 5 8 4,229,496 8 161,184,430

DEPRECIATION AN	(1) X An Origin		Date of Report	Year/Paris	od of Report
(E:	(2) A Resub	mission	(Mo, Da, Yr) / /	End of	2019/Q4
	D AMORTIZATION	NOF ELECTRIC PLA	ANT (Account 403, 40 nents)	04, 405)	
1. Report in section A for the year the amounts for Retirement Costs (Account 403.1; (d) Amortization Plant (Account 405). 2. Report in Section 8 the rates used to compute a compute charges and whether any changes have 3. Report all available information called for in Section Columns (c) through (g) from the complete report Unless composite depreciation accounting for total account or functional classification, as appropriate included in any sub-account used. In column (b) report all depreciable plant balances composite total. Indicate at the bottom of section (method of averaging used. For columns (c), (d), and (e) report available inform (a). If plant mortality studies are prepared to assist selected as most appropriate for the account and its composite depreciation accounting is used, report 4. If provisions for depreciation were made during the bottom of section C the amounts and nature of the account of section C the amounts and nature of the section of section C the amounts and nature of the section of section C the amounts and nature of the section of section C the amounts and nature of the section of section C the amounts and nature of the section of section C the amounts and nature of the section of section C the amounts and nature of the section of section C the section of section C the section of the section of section C the section of the section of the section of the section C the section of t	amortization chat been made in the ction C every fifther of the precedir of the manner in the ction for each part in estimating and in column (g), if a available information and in addition and in additional the present in the pre	rges for electric plate basis or rates us by year beginning war beginning war year. It is followed, list rate applied. Identify which column balant subaccount, a werage service Live available, the weight ation called for in cotion to depreciation.	ecount 404); and (eant (Accounts 404); and (eant (Accounts 404); and (eant (Accounts 404); and the preceding at the bottom of Secount or functions are obtained. The count or functions are solumn of the column are deverage remains a provided by applied approvided by applied are columns (b) through a provided by applied are columns (b) through a provided by applied are columns (b) applied are columns (columns (d) applied are columns (d) are columns (d) applied are columns (d) are columns (d	e) Amortization of and 405). State the ling report year. 1, reporting annual annual each plant section C the type the line of surviving on this basis.	Other Electric ne basis used to ally only changes subaccount, of plant ns and showing ces, state the sted in column lity curve ng plant. If
ine	Depreciation	Depreciation Ch Expense for Asset	Amortization of Limited Term	Amortization of Other Electric	
No. Functional Classification (a)	Expense (Account 403) (b)	Retirement Costs (Account 403.1) (c)	Electric Plant (Account 404) (d)	Other Electric Plant (Acc 405) (e)	Total (f)
1 Intangible Plant			5,839,732		5,839,732
2 Steam Production Plant	35,883,651	223,101			36,106,752
3 Nuclear Production Plant					
4 Hydraulic Production Plant-Conventional					
5 Hydraulic Production Plant-Pumped Storage					
6 Other Production Plant					
7 Transmission Plant	16,603,653		-		16,603,653
8 Distribution Plant	30,374,261				30,374,261
9 Regional Transmission and Market Operation					
10 General Plant	2,316,321		-		2,316,321
11 Common Plant-Electric					!
12 TOTAL	85,177,886	223,101	5,839,732		91,240,719
	B. Brain for Arr				
	B. Basis for Am	ortization Charges			

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Kentucky Power Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr)	End of 2020/Q4
ELECTRIC PL	ANT IN SERVICE (Account 101,	1	
Line Account	THE SECTION OF THE PROPERTY OF	Balance	Additions
No (a)		Beginning of Year (b)	•
47 3. TRANSMISSION PLANT		APPROPRIATE PROPERTY OF THE PROPERTY OF	(c)
48 (350) Land and Land Rights		36,908,060	1,559,073
49 (352) Structures and Improvements		8,653,351	
50 (353) Station Equipment		221,988,036	
51 (354) Towers and Fixtures	·	100,055,640	
52 (355) Poles and Fixtures 53 (356) Overhead Conductors and Devices		134,478,641	
54 (357) Underground Conduit		148,300,280 326,991	
55 (358) Underground Conductors and Devices		379,936	196,307 2,384
56 (359) Roads and Trails		0.0,555	2,30-
57 (359.1) Asset Retirement Costs for Transmission	Plant		<u> </u>
58 TOTAL Transmission Plant (Enter Total of lines	48 thru 57)	651,090,935	55,349,981
59 4. DISTRIBUTION PLANT	<u> </u>		
60 (360) Land and Land Rights		7,862,321	
61 (361) Structures and Improvements		6,696,372	
62 (362) Station Equipment 63 (363) Storage Battery Equipment		125,845,520	5,922,994
64 (364) Poles, Towers, and Fixtures	<u> </u>	222,420,528	26,731,883
65 (365) Overhead Conductors and Devices		259,189,660	
66 (366) Underground Conduit		7,518,065	
67 (367) Underground Conductors and Devices		11,738,351	419,499
68 (368) Line Transformers		141,477,050	6,855,016
69 (369) Services		65,619,563	
70 (370) Meters		25,290,319	
71 (371) Installations on Customer Premises		18,717,545	1,826,377
72 (372) Leased Property on Customer Premises 73 (373) Street Lighting and Signal Systems		4,315,550	306,251
74 (374) Asset Retirement Costs for Distribution Pla	ant	4,510,550	300,231
75 TOTAL Distribution Plant (Enter Total of lines 60		896,690,844	68,428,958
76 5. REGIONAL TRANSMISSION AND MARKET		BETTER MENTER THE OWNER.	THE PROPERTY OF SHEET, SAME
77 (380) Land and Land Rights			
78 (381) Structures and Improvements		<u>-</u> -	
79 (382) Computer Hardware			
80 (383) Computer Software 81 (384) Communication Equipment			
81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmission and	Market Operation Plant		
83 (386) Asset Retirement Costs for Regional Trans			
84 TOTAL Transmission and Market Operation Plan			
85 6. GENERAL PLANT		Germania a Grand House englished	Na professional de la company de la comp
86 (389) Land and Land Rights		1,543,991	185,408
87 (390) Structures and Improvements		25,052,945	
88 (391) Office Furniture and Equipment		2,425,086	
89 (392) Transportation Equipment		14,768	+·····································
90 (393) Stores Equipment			
90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equipment		281,760	
91 (394) Tools, Shop and Garage Equipment			779,734
		281,760 5,633,629	779,734
91 (394) Tools, Shop and Garage Equipment 92 (395) Laboratory Equipment		281,760 5,633,629 261,453 5,931 16,248,828	779,734 1,818,446
91 (394) Tools, Shop and Garage Equipment 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment 95 (398) Miscellaneous Equipment		281,760 5,633,629 261,453 5,931 16,248,828 1,804,864	779,734 1,818,446 67,354
91 (394) Tools, Shop and Garage Equipment 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 86 thru 95)		281,760 5,633,629 261,453 5,931 16,248,828	779,734 1,818,446 67,354
91 (394) Tools, Shop and Garage Equipment 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 86 thru 95) 97 (399) Other Tangible Property		281,760 5,633,629 261,453 5,931 16,248,828 1,804,864 53,273,255	779,734 1,818,446 67,354 5,073,599
91 (394) Tools, Shop and Garage Equipment 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 86 thru 95) 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs for General Plar		281,760 5,633,629 261,453 5,931 16,248,828 1,804,864 53,273,255	779,734 1,818,446 67,354 5,073,599
91 (394) Tools, Shop and Garage Equipment 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 86 thru 95) 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs for General Plar 99 TOTAL General Plant (Enter Total of lines 96, 9)		281,760 5,633,629 261,453 5,931 16,248,828 1,804,864 53,273,255 81,055 53,354,310	779,734 1,818,446 67,354 5,073,599 77,768 5,151,364
91 (394) Tools, Shop and Garage Equipment 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 86 thru 95) 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs for General Plar 99 TOTAL General Plant (Enter Total of lines 96, 9) 100 TOTAL (Accounts 101 and 106)		281,760 5,633,629 261,453 5,931 16,248,828 1,804,864 53,273,255	779,734 1,818,446 67,354 5,073,599 77,768 5,151,364
91 (394) Tools, Shop and Garage Equipment 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 86 thru 95) 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs for General Plar 99 TOTAL General Plant (Enter Total of lines 96, 9: 100 TOTAL (Accounts 101 and 106) 101 (102) Electric Plant Purchased (See Instr. 8)		281,760 5,633,629 261,453 5,931 16,248,828 1,804,864 53,273,255 81,055 53,354,310	779,734 1,818,446 67,354 5,073,599 77,768 5,151,364
91 (394) Tools, Shop and Garage Equipment 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 86 thru 95) 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs for General Plar 99 TOTAL General Plant (Enter Total of lines 96, 9: 100 TOTAL (Accounts 101 and 106) 101 (102) Electric Plant Purchased (See Instr. 8) 102 (Less) (102) Electric Plant Sold (See Instr. 8) 103 (103) Experimental Plant Unclassified	7 and 98)	281,760 5,633,629 261,453 5,931 16,248,828 1,804,864 53,273,255 81,055 53,354,310	779,734 1,818,446 67,354 5,073,599 77,765 5,151,364 157,183,700
91 (394) Tools, Shop and Garage Equipment 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 86 thru 95) 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs for General Plar 99 TOTAL General Plant (Enter Total of lines 96, 9: 100 TOTAL (Accounts 101 and 106) 101 (102) Electric Plant Purchased (See Instr. 8) 102 (Less) (102) Electric Plant Sold (See Instr. 8)	7 and 98)	281,760 5,633,629 261,453 5,931 16,248,828 1,804,864 53,273,255 81,055 53,354,310	779,734 1,818,446 67,354 5,073,599 77,765 5,151,364 157,183,700
91 (394) Tools, Shop and Garage Equipment 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 86 thru 95) 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs for General Plar 99 TOTAL General Plant (Enter Total of lines 96, 9: 100 TOTAL (Accounts 101 and 106) 101 (102) Electric Plant Purchased (See Instr. 8) 102 (Less) (102) Electric Plant Sold (See Instr. 8) 103 (103) Experimental Plant Unclassified	7 and 98)	281,760 5,633,629 261,453 5,931 16,248,828 1,804,864 53,273,255 81,055 53,354,310 2,866,241,851	779,734 1,818,446 67,354 5,073,599 77,765 5,151,364 157,183,700
91 (394) Tools, Shop and Garage Equipment 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 86 thru 95) 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs for General Plar 99 TOTAL General Plant (Enter Total of lines 96, 9: 100 TOTAL (Accounts 101 and 106) 101 (102) Electric Plant Purchased (See Instr. 8) 102 (Less) (102) Electric Plant Sold (See Instr. 8) 103 (103) Experimental Plant Unclassified	7 and 98)	281,760 5,633,629 261,453 5,931 16,248,828 1,804,864 53,273,255 81,055 53,354,310 2,866,241,851	779,734 1,818,446 67,354 5,073,599 77,765 5,151,364 157,183,700
91 (394) Tools, Shop and Garage Equipment 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 86 thru 95) 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs for General Plar 99 TOTAL General Plant (Enter Total of lines 96, 9: 100 TOTAL (Accounts 101 and 106) 101 (102) Electric Plant Purchased (See Instr. 8) 102 (Less) (102) Electric Plant Sold (See Instr. 8) 103 (103) Experimental Plant Unclassified	7 and 98)	281,760 5,633,629 261,453 5,931 16,248,828 1,804,864 53,273,255 81,055 53,354,310 2,866,241,851	779,73- 1,818,444 67,35- 5,073,59: 77,76: 5,151,36- 157,183,700

Care An original Care An esubmission Care An original Care An original Care An original Care An original Care		This Report Is:		Deta of D		
DEPRECIATION AND AMORITZATION OF ELECTRIC PLANT (Account 403, 404, 405) (Except amortization of aquisition adjustments) 1. Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403, 404, 405) (Except amortization of aquisition adjustments) 1. Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403; and (e) Amortization of Other Electric Plant (Account 405), and (e) Amortization of Other Electric Plant (Accounts 404), and (e) Amortization of Other Electric Plant (Accounts 404), and (e) Amortization of Other Electric Plant (Accounts 404), and (e) Amortization of Other Electric Plant (Accounts 404), and (e) Amortization of Other Electric Plant (Accounts 404), and (e) Amortization of Other Electric Plant (Accounts 404), and (e) Amortization of Other Electric Plant (Accounts 404), and (e) Amortization of Other Electric Plant (Accounts 404), and (e) Amortization of Other Electric Plant (Accounts 404), and (e) Amortization of Other Electric Plant (Accounts 404), and (e) Amortization of Other Electric Plant (Accounts 404), and (e) Amortization of Other Electric Plant (Accounts 404), and (e) Amortization of Other Electric Plant (Accounts 404), and (e) Amortization of Other Electric Plant (Accounts 404), and (e) Amortization of Other Electric Plant (Accounts 404), and (e) Amortization of Other Electric Plant (Accounts 404), and (e) Amortization of Electric Plant (Accounts 404), and (e) Electric Plant (Accounts 404),	Kentucky Power Company	(1) X An Origi		•		
(Except amortization of aquisition adjustments) 1. Report in section A for the year the amounts for: (b) Depreciation Expense (Account 403; (c) Depreciation Expense for Asset Retirement Costs (Account 403.1; (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405). 2. Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis use compute charges and whether any changes have been made in the basis or rates used from the preceding report year. 3. Report all evaluable information called for in Section C every fifth year beginning with report year 1971, reporting annually only char to columns (c) through (g) from the complete report of the preceding year. Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used. In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and show composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used. For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in colum (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation were made during the year in addition to depreciation accounting (g) on this basis. 4. If provisions for depreciation were made during the year in addition to depreciation Expense (Account 403.1) A. Summary of		1 ' 1 1			-	
Retirement Costs (Account 403.1; (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405). 2. Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis use compute charges and whether any changes have been made in the basis or rates used from the preceding report year. 3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only chart to columns (c) through (g) from the complete report of the preceding year. Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used. In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and show composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used. For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis. 4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state of the bottom of section C the amounts and nature of the provisions and the plant items to which related. A. Summary of Depreciation and Amortiz		(Except amortization	n of aquisition adjustn	nents)		
selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related. A. Summary of Depreciation and Amortization Charges A. Summary of Depreciation and Amortization Charges A. Summary of Depreciation Expense (Account 403) (c) Amortization of Limited Term Eletric Plant (Account 404) (d) (d) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f	Retirement Costs (Account 403.1; (d) Amortiza Plant (Account 405). 2. Report in Section 8 the rates used to composite charges and whether any changes had a Report all available information called for in to columns (c) through (g) from the complete refundes composite depreciation accounting for account or functional classification, as approprincluded in any sub-account used. In column (b) report all depreciable plant balan composite total. Indicate at the bottom of sectimethod of averaging used. For columns (c), (d), and (e) report available in	ts for: (b) Deprecial ation of Limited-Terroute amortization character been made in the Section C every fift eport of the precedir total depreciable planate, to which a rate linces to which rates a fion C the manner in a formation for each particles.	tion Expense (Accome Electric Plant (Accome Electric Plant (Accome Electric Plant (Accome Electric Plant Electric Plant Electric Plant Electric Plant Electric Plant Electric	ount 403; (c) Depresent 404; and (count 404); and (counts 404) and (counts 404) and (counts 404) and (counts 404) and (count 404) at the bottom of South and (count or functions) are obtained count or functions	e) Amortization of one and 405). State the ding report year. 1, reporting annual mn (a) each plant section C the type tional Classification. If average balancal classification Lis	Other Electric e basis used to lly only changes subaccount, of plant ns and showing ces, state the ted in column
Composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis. 4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related. A. Summary of Depreciation and Amortization Charges A. Summary of Depreciation Expense for Asset Retirement Costs (Account 403.1) (b) Intangible Plant 2 Steam Production Plant 4 Hydraulic Production Plant 4 Hydraulic Production Plant 5 Hydraulic Production Plant 7 Transmission Plant 8 Distribution Plant 9 Regional Transmission and Market Operation 10 General Plant 2 Steam Plant Electric 10 Common Plant-Electric	selected as most appropriate for the account a	nd in column (g), if	available, the weigh	nted average rema	ining life of survivir	ng curve ng plant. If
A. Summary of Depreciation and Amortization Charges A. Summary of Depreciation and Amortization Charges Depreciation Expense for Asset Retirement Costs (Account 403.1) (c) 1 Intangible Plant 2 Steam Production Plant 4 Hydraulic Production Plant 4 Hydraulic Production Plant 5 Hydraulic Production Plant 7 Transmission Plant 8 Distribution Plant 7 General Plant 9 Regional Transmission and Market Operation 10 General Plant 1 Amortization of Climited Term Electric Plant (Account 404.1) (c) 1 Intangible Plant 2 Steam Production Plant 3 4,413,459 2 83,687 3 Nuclear Production Plant 4 Hydraulic Production Plant-Conventional 5 Hydraulic Production Plant 1 8 Distribution Plant 1 2,534,606 2 2,53 11 Common Plant-Electric	composite depreciation accounting is used, rep	port available inform	ation called for in c	olumns (b) through	n (g) on this basis.	
A. Summary of Depreciation and Amortization Charges Ine No. Functional Classification (a) Depreciation Expense (Account 403) Expense (Account 403.1) (b) Functional Classification (a) (b) Plant (Account 403.1) (c) Total (Account 404) (d) (d) Amortization of Chiner Electric Plant (Account 403.1) (d) (e) T,448,031 (f) T,448 (f) T,448,031 (f) T,448 (f) T,448,031 (f) T,448 (f) T,448,031 (f) T,448					cation of reported i	rates, state at
Depreciation Expense for Asset Retirement Costs (Account 403.1) (a) Intangible Plant Steam Production Plant Hydraulic Production Plant Hydraulic Production Plant Transmission Plant Depreciation Expense for Asset Retirement Costs (Account 403.1) (b) Retirement Costs (Account 403.1) (d) Total Amortization of Other Electric Plant (Account 404) (d) Total For Attal Amortization of Other Electric Plant (Account 404) (d) Total For Attal Amortization of Other Electric Plant (Account 404) (d) Total For Attal Total For Attal Total For Attal Total Amortization of Other Electric Plant (Account 404) (d) Total For Attal Total Amortization of Other Electric Plant For Attal Amortization of Other Electric Flant (Account 404) (d) Total For Attal Total For Attal Total Amortization of Other Electric Flant Total Amortization of Other Electric Total Amortization of Other Electric Total For Attal Amortization of Other Electric Total Factor In Intangible Plant Total Factor Amortization of Other Electric Total Flant Total Flant Total Amortization of Other Electric Total Factor Total Factor Total Factor Flant Total		p. 2 3.0.000	p			
Depreciation Expense for Asset Retirement Costs (Account 403.1) (a) Intangible Plant Steam Production Plant Hydraulic Production Plant Hydraulic Production Plant Transmission Plant Depreciation Expense for Asset Retirement Costs (Account 403.1) (b) Retirement Costs (Account 403.1) (d) Total Amortization of Other Electric Plant (Account 404) (d) Total For Attal Amortization of Other Electric Plant (Account 404) (d) Total For Attal Amortization of Other Electric Plant (Account 404) (d) Total For Attal Total For Attal Total For Attal Total Amortization of Other Electric Plant (Account 404) (d) Total For Attal Total Amortization of Other Electric Plant For Attal Amortization of Other Electric Flant (Account 404) (d) Total For Attal Total For Attal Total Amortization of Other Electric Flant Total Amortization of Other Electric Total Amortization of Other Electric Total For Attal Amortization of Other Electric Total Factor In Intangible Plant Total Factor Amortization of Other Electric Total Flant Total Flant Total Amortization of Other Electric Total Factor Total Factor Total Factor Flant Total	A. Sun	nmary of Depreciation	and Amortization Cha	arges		
Functional Classification (a) Functional Classification (b) Fexpense (Account 403, 1) (c) Fetirement Costs (Account 404) (d) Flant (Account 404) (f) Total (f) (f) Total (f) Tota			Depreciation	Amortization of	Amortization of	
(a) (b) (c) (d) (e) (f) (f) (1	I Functional Classification	Expense	Retirement Costs	Electric Plant	Other Electric	Total
2 Steam Production Plant 34,413,459 283,687 34,69 3 Nuclear Production Plant 4 Hydraulic Production Plant-Conventional 5 Hydraulic Production Plant-Pumped Storage 6 Other Production Plant 18,117,448 18,117 7 Transmission Plant 18,117,448 32,682,142 32,68 9 Regional Transmission and Market Operation 9 Regional Plant 2,534,606 2,53 10 General Plant 2,534,606 2,53				` (d)		
3 Nuclear Production Plant 4 Hydraulic Production Plant-Conventional 5 Hydraulic Production Plant-Pumped Storage 6 Other Production Plant 7 Transmission Plant 8 Distribution Plant 9 Regional Transmission and Market Operation 10 General Plant 1 2,534,606 1 2,534		24 412 450	202 507	7,448,031		7,448,03
4 Hydraulic Production Plant-Conventional 5 Hydraulic Production Plant-Pumped Storage 6 Other Production Plant 7 Transmission Plant 8 Distribution Plant 9 Regional Transmission and Market Operation 10 General Plant 2,534,606 2,53		34,413,459	283,687			34,697,14
5 Hydraulic Production Plant-Pumped Storage 6 Other Production Plant 18,117,448 18,117 7 Transmission Plant 32,682,142 32,682 32,682 9 Regional Transmission and Market Operation 9 Regional Plant 2,534,606 2,534 10 General Plant 2,534,606 2,534				<u> </u>		
6 Other Production Plant 7 Transmission Plant 8 Distribution Plant 9 Regional Transmission and Market Operation 10 General Plant 2,534,606 2,53 11 Common Plant-Electric						
7 Transmission Plant 18,117,448 18,117 8 Distribution Plant 32,682,142 32,68 9 Regional Transmission and Market Operation 10 General Plant 2,534,606 2,53 11 Common Plant-Electric		<u> </u>				
8 Distribution Plant 32,682,142 32,68 9 Regional Transmission and Market Operation 0 General Plant 2,534,606 2,53 11 Common Plant-Electric 2,534,606 2,53		18 117 448				18,117,44
9 Regional Transmission and Market Operation 10 General Plant 2,534,606 2,53 11 Common Plant-Electric						32,682,14
10 General Plant 2,534,606 2,53 11 Common Plant-Electric 2,53		52,502,142				
11 Common Plant-Electric		2 534 606				2,534,60
		2,004,000				2,554,00
		87,747,655	283,687	7,448,031		95,479,37
D. Desig for Americation Charges		1				
B. Basis for Amortization Charges Section A, Line 1, Column D represents amortization of capitalized software development costs over a 5 year life, and the amortization of costs		D. Danie for the				

Name of Respondent	This Report Is:	Date of Report	
Louisville Gas and Electric Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr)	Year/Period of Report End of 2011/Q4
ELECTRIC F	PLANT IN SERVICE (Account 101	, 102, 103 and 106) (Continued)	
Line Account		Balance Beginning of Year	Additions
No. (a)			i
47 3. TRANSMISSION PLANT		(b)	(c)
48 (350) Land and Land Rights		9,354,4	161
49 (352) Structures and Improvements		6,184,9	
50 (353) Station Equipment		121,334,8	9.9,11
51 (354) Towers and Fixtures		39,984,8	
52 (355) Poles and Fixtures		51,809,7	
53 (356) Overhead Conductors and Devices		46,557,0	
54 (357) Underground Conduit		2,437,0	
55 (358) Underground Conductors and Devices		5,111,2	
56 (359) Roads and Trails			00.,000
57 (359.1) Asset Retirement Costs for Transmiss		13,7	761 238,693
58 TOTAL Transmission Plant (Enter Total of line	s 48 thru 57)	282,787,9	
59 4. DISTRIBUTION PLANT			
60 (360) Land and Land Rights		3,363,4	747,400
61 (361) Structures and Improvements		3,862,7	755 362,163
62 (362) Station Equipment		94,329,0	12,456,596
63 (363) Storage Battery Equipment			
64 (364) Poles, Towers, and Fixtures		129,765,2	7,316,382
65 (365) Overhead Conductors and Devices		222,246,5	94 11,953,226
66 (366) Underground Conduit		68,835,8	
67 (367) Underground Conductors and Devices		134,637,5	571 11,129,020
68 (368) Line Transformers		134,212,8	6,222,476
69 (369) Services		27,138,0	181,714
70 (370) Meters		37,274,3	112 401,679
71 (371) Installations on Customer Premises			
72 (372) Leased Property on Customer Premises			
73 (373) Street Lighting and Signal Systems		82,686,8	3,987,785
74 (374) Asset Retirement Costs for Distribution F	Plant	481,2	205 145,334
75 TOTAL Distribution Plant (Enter Total of lines		938,833,7	73 55,609,491
76 5. REGIONAL TRANSMISSION AND MARKE	T OPERATION PLANT		
77 (380) Land and Land Rights			
78 (381) Structures and Improvements			
79 (382) Computer Hardware			
80 (383) Computer Software			
81 (384) Communication Equipment	ad Madest On systian Diget		
82 (385) Miscellaneous Regional Transmission ar			 -
83 (386) Asset Retirement Costs for Regional Tra 84 TOTAL Transmission and Market Operation Pl			
85 6. GENERAL PLANT	ant (Total lines 17 thtu 03)	PRESIDENCE AND SECURITY OF SEC	
86 (389) Land and Land Rights			
87 (390) Structures and Improvements			
88 (391) Office Furniture and Equipment			
89 (392) Transportation Equipment	·	9,648,2	071 760
90 (393) Stores Equipment		3,046,2	971,760
91 (394) Tools, Shop and Garage Equipment		4,318,9	105
92 (395) Laboratory Equipment		4,318,8	005 419,440
93 (396) Power Operated Equipment		2,605,2	31,396
94 (397) Communication Equipment	· · · · · · · · · · · · · · · · · · ·	2,000,2	21,390
95 (398) Miscellaneous Equipment			
96 SUBTOTAL (Enter Total of lines 86 thru 95)		16,572,3	379 1,422,596
97 (399) Other Tangible Property			1,722,000
98 (399.1) Asset Retirement Costs for General Pl	ant		
99 TOTAL General Plant (Enter Total of lines 96,		16,572,3	1,422,596
100 TOTAL (Accounts 101 and 106)		3,457,338,1	
101 (102) Electric Plant Purchased (See Instr. 8)			
102 (Less) (102) Electric Plant Sold (See Instr. 8)			
103 (103) Experimental Plant Unclassified			
104 TOTAL Electric Plant in Service (Enter Total of	f lines 100 thru 103)	3,457,338,1	38 312,610,949
	-		

Nan	ne of Respondent	Thi	s Report Is:		Date of Report	Year/Por	riod of Report
Lou	isville Gas and Electric Company	(1)	X An Orig	inal bmission	(Mo, Da, Yr)	End of	2011/Q4
	DEPRECI	ATION AND A	MORTIZATIO	N OF ELECTRIC PL	ANT (Account 403, 4	04. 405)	
		(Exce	pt amortization	n of aquisition adjustr	ments)		
Plar	Report in section A for the year the artirement Costs (Account 403.1; (d) Annt (Account 405). Report in Section 8 the rates used to	nortization of	Limited-Ter	m Electric Plant (A	ccount 404); and	(e) Amortization	of Other Electric
com 3. If to contact accontact in com met For (a).	npute charges and whether any change Report all available information called olumns (c) through (g) from the comp ess composite depreciation accounting ount or functional classification, as appuded in any sub-account used. olumn (b) report all depreciable plant apposite total. Indicate at the bottom of thod of averaging used. columns (c), (d), and (e) report availating If plant mortality studies are prepare extected as most appropriate for the accounts.	ges have been a for in Section of the report of the percentage of the report of the re	en made in to a command and co	he basis or rates u fth year beginning v ing year. lant is followed, list e is applied. Identi are applied showin which column bal plant subaccount, average service Liv	sed from the prece with report year 19 numerically in colu fy at the bottom of ag subtotals by fun- lances are obtained account or function wes, show in colum	eding report year. 71, reporting ann umn (a) each pla Section C the typ ctional Classifica d. If average bal and classification in (f) the type mo	nually only changes on subaccount, oe of plant tions and showing ances, state the Listed in column
com	posite depreciation accounting is use	ed. report av	ailable inforr	nation called for in	columns (b) through	aning me or surv sh (a) on this has	iving plant. If
4 . If	f provisions for depreciation were ma	de during the	e year in add	lition to depreciation	n provided by app	lication of reporte	ed rates, state at
the	bottom of section C the amounts and						
	A	N. Summary o	f Depreciation	and Amortization Ch			
_ine No.	Functional Classification (a)		preciation expense count 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant						
2	Steam Production Plant		71,703,431	2,050,928			73,754,359
3	Nuclear Production Plant						
4	Hydraulic Production Plant-Conventional		606,468	1,749			608,217
5	Hydraulic Production Plant-Pumped Stor	age					-
6	Other Production Plant		8,488,827	1,110			8,489,937
7	Transmission Plant		5,565,810	862			5,566,672
8	Distribution Plant		22,937,359	6,034			22,943,393
9	Regional Transmission and Market Open	ation					
10	General Plant		224,775				224,775
11	Common Plant-Electric		9,333,004	1,463	5,774,759		15,109,226
12	TOTAL		118,859,674	2,062,146	5,774,759		126,696,579
	<u> </u>		Basis for Am	ortization Charges			1
						- "	
ACC		NT BALANCE 31/2011	AM	ORTIZATION			
330 330	The state of the s	99,664 48 ,6 0 1		3,000 1,759 			
			5,774 =====	,759 Column (d)			

	e of Respondent sville Gas and Electric Company	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 03/22/2013	Year/Period of Report End of 2012/Q4
	ELECTR	IC PLANT IN SERVICE (Account 101		
ine No.	Accour (a)		Balance Beginning of Year (b)	Additions (c)
	3. TRANSMISSION PLANT			
Ì	(350) Land and Land Rights		9,354,	461 1,529,7
	(352) Structures and Improvements		6,456,	
	(353) Station Equipment		127,564,	
	(354) Towers and Fixtures		40,070,	495 1,185,8
	(355) Poles and Fixtures		53,282,	
	(356) Overhead Conductors and Devices (357) Underground Conduit		47,242,	
	(358) Underground Conductors and Device	~	2,437,0	
	(359) Roads and Trails		5,659,	798 2,004,7
57	(359.1) Asset Retirement Costs for Transr	nission Plant	252,	154
	TOTAL Transmission Plant (Enter Total of		292,319,	
	4. DISTRIBUTION PLANT	mee to and etc)	ANACONIC PROPERTY AND	10,381,4
_	(360) Land and Land Rights		4,110,	350 1,733,2
	(361) Structures and Improvements		4,257,6	
	(362) Station Equipment		106,268,	
	(363) Storage Battery Equipment		100,200,	11,411,1
_	(364) Poles, Towers, and Fixtures		135,482,4	13,927,9
65	(365) Overhead Conductors and Devices		234,012,6	
66	(366) Underground Conduit		69,528,	
67	(367) Underground Conductors and Device	es	145,471,	
	(368) Line Transformers		140,346,2	230 3,184,6
_	(369) Services		27,268,	1,920,0
	(370) Meters		37,655,	788 1,081,3
	(371) Installations on Customer Premises			
	(372) Leased Property on Customer Prem	ises		
	(373) Street Lighting and Signal Systems		82,697,0	
	(374) Asset Retirement Costs for Distribut		626,	
	TOTAL Distribution Plant (Enter Total of li		987,725,4	411 71,999,2
	5. REGIONAL TRANSMISSION AND MA	RKET OPERATION PLANT		
	(380) Land and Land Rights			
	(381) Structures and Improvements (382) Computer Hardware			
	(383) Computer Software			
	(384) Communication Equipment			
	(385) Miscellaneous Regional Transmission	on and Market Operation Plant		
	(386) Asset Retirement Costs for Regiona		 	
	TOTAL Transmission and Market Operation			
	6. GENERAL PLANT		Committee of the same district.	New York Carlo Carlo Carlo Carlo
86	(389) Land and Land Rights			
87	(390) Structures and Improvements			
88	(391) Office Furniture and Equipment			
	(392) Transportation Equipment		8,791,	599 405,4
90	(393) Stores Equipment			
	(394) Tools, Shop and Garage Equipment		4,603,	924 249,6
92	(395) Laboratory Equipment			
	(396) Power Operated Equipment		2,554,	
	(397) Communication Equipment			229,4
	(398) Miscellaneous Equipment			
	SUBTOTAL (Enter Total of lines 86 thru 9	b)	15,949,	929,7
	(399) Other Tangible Property	al Diamet		
	(399.1) Asset Retirement Costs for Gener		45.040	875 000 7
	TOTAL (Appendix 101 and 106)	90, 97 and 90)	15,949,	
	TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr.	8)	3,732,085,3	368 183,423,5
	(Less) (102) Electric Plant Sold (See Instr.			
	(103) Experimental Plant Unclassified			
	TOTAL Electric Plant in Service (Enter To	tal of lines 100 thru 103)	3,732,085,	368 183,423,5
ı				

1. Report in section A for the year the amo Retirement Costs (Account 403.1; (d) Amor Plant (Account 405). 2. Report in Section 8 the rates used to co compute charges and whether any changes 3. Report all available information called for to columns (c) through (g) from the complet Unless composite depreciation accounting account or functional classification, as apprincluded in any sub-account used. In column (b) report all depreciable plant be composite total. Indicate at the bottom of smethod of averaging used. For columns (c), (d), and (e) report available (a). If plant mortality studies are prepared to selected as most appropriate for the account composite depreciation accounting is used.	ON AND AMORTIZATION (Except amortization unts for: (b) Deprecial tization of Limited-Term mpute amortization chas have been made in the print of the precedifor total depreciable placements, to which a rate alances to which rates a ection C the manner in	omission N OF ELECTRIC PLA n of aquisition adjustment of aquisition adjustment of aquisition adjustment of aquisition expense (Accommendation Plant (Accommendation Plant of Accommendation Plant of Accommendation expenses for electric plant of the basis or rates used the year beginning wing year. ant is followed, list of is applied. Identificate applied showing are applied showing the plant of the plant	nents) pount 403; (c) Depret count 404); and (dependent 404); and (depe	eciation Expense for e) Amortization of 6 and 405). State the ding report year. 71, reporting annual	or Asset Other Electric ne basis used to
DEPRECIATION 1. Report in section A for the year the amo Retirement Costs (Account 403.1; (d) Amore Plant (Account 405). 2. Report in Section 8 the rates used to co compute charges and whether any changes 3. Report all available information called for to columns (c) through (g) from the complete Unless composite depreciation accounting account or functional classification, as apprincluded in any sub-account used. In column (b) report all depreciable plant be composite total. Indicate at the bottom of smethod of averaging used. For columns (c), (d), and (e) report available (a). If plant mortality studies are prepared to selected as most appropriate for the account composite depreciation accounting is used.	ON AND AMORTIZATION (Except amortization unts for: (b) Deprecial tization of Limited-Term mpute amortization chas have been made in the print of the precedifor total depreciable placements, to which a rate alances to which rates a ection C the manner in	N OF ELECTRIC PLA n of aquisition adjustmant ation Expense (Accommendation Electric Plant (Accommendation Plant (Accommendation Plant) arges for electric plant be basis or rates used the year beginning wing year. ant is followed, list are applied. Identifiare applied showing	ANT (Account 403, 40 nents) punt 403; (c) Depre count 404); and (ant (Accounts 404 sed from the precedit report year 197 numerically in columy at the bottom of \$100.	eciation Expense for the property of the prope	or Asset Other Electric ne basis used to ally only changes
1. Report in section A for the year the amo Retirement Costs (Account 403.1; (d) Amor Plant (Account 405). 2. Report in Section 8 the rates used to co compute charges and whether any changes 3. Report all available information called for to columns (c) through (g) from the complet Unless composite depreciation accounting account or functional classification, as apprincluded in any sub-account used. In column (b) report all depreciable plant be composite total. Indicate at the bottom of smethod of averaging used. For columns (c), (d), and (e) report available (a). If plant mortality studies are prepared to selected as most appropriate for the account composite depreciation accounting is used.	(Except amortization unts for: (b) Deprecia rization of Limited-Term mpute amortization chas have been made in the rin Section C every fifte report of the precedifor total depreciable places to which a rate alances to which rates a ection C the manner in	n of aquisition adjustmention Expense (Accomm Electric Plant (Accomm Electric Plant (Accomm Electric Plant) arges for electric plant (Accomm Electric Plant) arges for electric plant is geginning with year beginning with year. ant is followed, list applied. Identificate applied showing	nents) pount 403; (c) Depret count 404); and (dependent 404); and (depe	eciation Expense for e) Amortization of 6 and 405). State the ding report year. 71, reporting annual	Other Electric ne basis used to
Retirement Costs (Account 403.1; (d) Amore Plant (Account 405). 2. Report in Section 8 the rates used to concompute charges and whether any changes and whether any changes are columns (c) through (g) from the complete Unless composite depreciation accounting account or functional classification, as apprincluded in any sub-account used. In column (b) report all depreciable plant be composite total. Indicate at the bottom of smethod of averaging used. For columns (c), (d), and (e) report available (a). If plant mortality studies are prepared the selected as most appropriate for the account composite depreciation accounting is used.	rtization of Limited-Terr mpute amortization changes have been made in the preceding of the preceding for total depreciable play opriate, to which a rate alances to which rates a ection C the manner in	m Electric Plant (Ac arges for electric plant he basis or rates us th year beginning wing year. ant is followed, list e is applied. Identif	count 404); and (clant (Accounts 404); and from the preceduith report year 197); numerically in colury at the bottom of \$1	e) Amortization of 6 and 405). State th ding report year. 71, reporting annua	Other Electric ne basis used to ally only changes
method of averaging used. For columns (c), (d), and (e) report availabl (a). If plant mortality studies are prepared t selected as most appropriate for the accoul composite depreciation accounting is used,			g subtotals by fund ances are obtained	tional Classification	of plant
 If provisions for depreciation were made the bottom of section C the amounts and name 	to assist in estimating and and in column (g), if report available inform during the year in addure of the provisions	average service Livent available, the weight available, the weigh nation called for in a lition to depreciation and the plant items	es, show in columr hted average rema columns (b) throug n provided by appli s to which related.	n (f) the type mortal aining life of survivir th (g) on this basis.	lity curve ng plant. If
A. \$	Summary of Depreciation				
ine No. Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1 Intangible Plant					
2 Steam Production Plant	73,305,221	1,912,054			75,217,27
3 Nuclear Production Plant					
4 Hydraulic Production Plant-Conventional	699,186	1,687	_		700,87
5 Hydraulic Production Plant-Pumped Storage	e				
6 Other Production Plant	8,741,816	1,121			8,742,93
7 Transmission Plant	5,833,551	ļ	·		5,841,499
8 Distribution Plant	24,373,502	11,192			24,384,69
9 Regional Transmission and Market Operation	on				
10 General Plant	244,511				244,511
11 Common Plant-Electric 12 TOTAL	8,909,761 122,107,548	i l	6,274,166 6,274,166		15,185,364 130,317,15
	B Basis for Am	nortization Charges			
ACCOUNT DATE STATEMENT		.o.uzaton onargeo			
ACCOUNT RATE PLANT BALANCE @ 12/31/2012	AMORTIZATION				
330300 20% 20,733,434 330310 10% 45,407,970	3,110,963 3,163,203 6,274,166 Colun	nn (d)			

20 ouis	e of Respondent 140324-8002 FERC PDF (Unoffic an) XPAn20-rightal 4 sville Gas and Electric Company (2) A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
	ELECTRIC PLANT IN SERVICE (Account 101	, 102, 103 and 106) (Continued)	
ine	Account	Balance	Additions
io.	(a)	Beginning of Year (b)	(6)
_	3. TRANSMISSION PLANT		(c)
Ì	(350) Land and Land Rights	10,884,23	2
	(352) Structures and Improvements	6,547,33	
_	(353) Station Equipment	134,315,90	
51	(354) Towers and Fixtures	41,122,52	2 -51,4
	(355) Poles and Fixtures (356) Overhead Conductors and Devices	53,885,08	
	(357) Underground Conduit	47,917,48	
	(358) Underground Conductors and Devices	2,278,628	
_	(359) Roads and Trails	7,425,136	<u> </u>
	(359.1) Asset Retirement Costs for Transmission Plant	218,08	
	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	304,594,406	
	4. DISTRIBUTION PLANT	orania markada na markana ana ana ana ana ana	10,101,4
60	(360) Land and Land Rights	4,123,724	1
61	(361) Structures and Improvements	6,136,930	
62	(362) Station Equipment	116,854,800	
_	(363) Storage Battery Equipment		
_	(364) Poles, Towers, and Fixtures	148,236,338	-l
	(365) Overhead Conductors and Devices	250,501,076	
	(366) Underground Conduit	73,020,958	
$\overline{}$	(367) Underground Conductors and Devices	153,856,164	
	(368) Line Transformers (369) Services	143,116,094	
_	(370) Meters	29,003,102 38,614,288	
	(371) Installations on Customer Premises	30,014,200	769,15
-	(372) Leased Property on Customer Premises		
\rightarrow	(373) Street Lighting and Signal Systems	86,792,228	3,020,18
\rightarrow	(374) Asset Retirement Costs for Distribution Plant	637,770	
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,050,893,472	47,343,26
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT		POPELL SERVICE CALLEGE
	(380) Land and Land Rights		
	(381) Structures and Improvements		
$\overline{}$	(382) Computer Hardware		
	(383) Computer Software		<u> </u>
	(384) Communication Equipment		
$\overline{}$	(385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper		
_	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)		
_	6. GENERAL PLANT		
-	(389) Land and Land Rights		
-	(390) Structures and Improvements		<u> </u>
88	(391) Office Furniture and Equipment		
89	(392) Transportation Equipment	8,569,173	116,36
	(393) Stores Equipment		
	(394) Tools, Shop and Garage Equipment	4,853,528	185,4
	(395) Laboratory Equipment		<u></u>
_	(396) Power Operated Equipment	2,454,910	
_	(397) Communication Equipment	229,476	3 1,532,1
-	(398) Miscellaneous Equipment	16 107 00	1 022 0
$\overline{}$	SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property	16,107,087	7 1,833,9
	(399.1) Asset Retirement Costs for General Plant		<u> </u>
	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	16,107,087	1,833,9
99	TOTAL (Accounts 101 and 106)	3,882,145,010	
			1,7-2,7-2,7-2
100	(102) Electric Plant Purchased (See Instr. 8)		1
100 101	(102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Sold (See Instr. 8)		<u> </u>
100 101 102			
100 101 102 103	(Less) (102) Electric Plant Sold (See Instr. 8)	3,882,145,010	121,434,3

Nan 2 Lou	ne of Resp 014032 risville Gas	ondent 4 - 8 0 0 2 and Elect	FERC PDF ric Company	(Unoffi	This Report 1 C1 (41) X PA/n24 (2) A R		h@L4 mission	Date of Report (Mo, Da, Yr)	Year/Pe End of	riod of Report 2013/Q4
			DEPR	RECIATION	AND AMORTIZA	TION	N OF ELECTRIC PLA of aquisition adjustn	ANT (Account 403, 4	04, 405)	
1	Report in	section A	for the year th							
Ret	irement (nt (Accou	Josts (Acc	count 403.1; (c	ie amounts I) Amortiza	s for : (b) Depre tion of Limited-	eciat Tern	tion Expense (Acco n Electric Plant (Ac	ount 403; (c) Depr ccount 404); and (eciation Expens (e) Amortization	e for Asset of Other Electric
			the rates use	d to compu	ute amortization	n cha	arges for electric pl	ant (Accounts 404	and 405) Stat	e the basis used to
con	npute cha	arges and	whether any c	:hanges ha	ive been made	in th	ie basis or rates us	sed from the prece	ding report year	the basis ased to nually only changes
to c	ioiumns (i	c) through	i (g) from the c	complete re	eport of the pred	cedir	ng year.			
Unl acc	ess comp ount or fu	osite dep inctional d	reciation acco	unting for t	total depreciable late, to which a	e pla	ant is followed, list is applied. Identif	numerically in colu	ımn (a) each pla	ant subaccount,
incl	uded in a	ny sub-ac	count used.						_	•
In c	olumn (b) iposite to) report al Ital. Indic	I depreciable pate at the botto	plant baland om of secti	ces to which rat on C the manne	tes a er in	are applied showin which column bala	g subtotals by fund ances are obtained	ctional Classifica d. If average ba	ations and showing lances, state the
		eraging u								
For	Columns	(c), (d), a	ind (e) report a	ivailable int	formation for ea	ach p	olant subaccount, a verage service Liv	account or function	nal classification	Listed in column
va). sele	ected as r	nost appr	opriate for the	account as	nd in column (a	nga n∖ifa	verage service Liv available, the weig	es, snow in colum hted average rem:	n (t) the type mo aining life of sur	irrality curve
con	posite de	epreciatio	n accounting is	s used, rep	ort available int	form	ation called for in	columns (b) throug	ah (a) on this ba	sis.
4. I	f provisio	ns for dep	preciation were	made dur	ing the year in	addi	tion to depreciation	n provided by appl		
the	bottom of	f section (C the amounts	and nature	e of the provision	ons a	and the plant items	to which related.		
				A. Sum	mary of Deprecia	ition a	and Amortization Ch			
Line					Depreciation	,	Depreciation Expense for Asset	Amortization of Limited Term	Amortization of	
No.	ĺ	Function	al Classification		Expense (Account 403)		Retirement Costs (Account 403.1)	Electric Plant (Account 404)	Other Electric Plant (Acc 405)	Total
			(a)		(b)		(c)	(d)	(e)	(f)
	Intangible								···	
		oduction P			61,820,	785		<u> </u>		61,820,785
		Production								
			n Plant-Conventi		1,547,	253				1,547,253
	<u> </u>		n Plant-Pumped	Storage	40.450	00.4		_	<u></u>	40.450.004
	ļ	duction Pla	ant		10,159,					10,159,894
	 	sion Plant	•		5,939, 28,382,					5,939,336
	Distribution		ion and Market	Opposition	20,302,	013				28,382,873
	General F		ion and Market	Operation	426,	960				426,960
		Plant-Elec	etric		7,688,			5,643,550		13,332,085
	TOTAL	rialit-Lieu	,iiio		115,965,			5,643,550		121,609,186
12	ITOTAL				110,300,	030	ı	3,043,330		121,009,100
						ł				
						l				
	•				B. Basis for	r Amo	ortization Charges			
AC	COUNT	RATE	PLANT BAL @ 12/31/201		AMORTIZATIO	ON				
330	300	14%	\$31,558,44	9	\$ 2,413,918					
	310	10%	46,024,34		3,229,632					
					\$ 5,643,550	Col	lumn (d)			

Name	of Respondent	This Report Is:	Date of Report	Year/Period of Report
L.ouis	wille Gas and Electric Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) / /	End of
7	ELECTRIC PLA	NT IN SERVICE (Account 101,	102, 103 and 106) (Continued)	
Line No.	Account (a)		Balance Beginning of Year (b)	Additions (c)
	3. TRANSMISSION PLANT		BATTERNAMENTAL TRANSPORTED TO THE	SPICE TO PERSON PROPERTY SPECIAL SPECI
	(350) Land and Land Rights		10,884,	232 265,159
_	(352) Structures and Improvements		6,602,	
	(353) Station Equipment	·	141,382,	
	(354) Towers and Fixtures	· · · · · · · · · · · · · · · · · · ·	40,986,	
	(355) Poles and Fixtures (356) Overhead Conductors and Devices	 	60,618,	
	(357) Underground Conduit		48,913,	
	(358) Underground Conductors and Devices		2,278,0 7,425,	
	(359) Roads and Trails		7,725,	130
	(359.1) Asset Retirement Costs for Transmission	Plant	218,	085
58	TOTAL Transmission Plant (Enter Total of lines 4	8 thru 57)	319,310,	
59	4. DISTRIBUTION PLANT			
60	(360) Land and Land Rights		4,123,	724
61	(361) Structures and Improvements		6,767,	853 210,243
	(362) Station Equipment		119,420,	991 5,405,215
	(363) Storage Battery Equipment			
_	(364) Poles, Towers, and Fixtures		159,309,	
$\overline{}$	(365) Overhead Conductors and Devices		261,175,	
	(366) Underground Conduit (367) Underground Conductors and Devices		74,750,	
	(368) Line Transformers		161,832,0 145,012,3	-
_	(369) Services		30,062,	
	(370) Meters		39,275,0	
	(371) Installations on Customer Premises		00,1210,	1,000,401
_	(372) Leased Property on Customer Premises			
73	(373) Street Lighting and Signal Systems		87,996,4	469 8,184,978
74	(374) Asset Retirement Costs for Distribution Pla	nt	637,	770
	TOTAL Distribution Plant (Enter Total of lines 60		1,090,364,	672 78,051,220
	5. REGIONAL TRANSMISSION AND MARKET	OPERATION PLANT		
	(380) Land and Land Rights			
	(381) Structures and Improvements (382) Computer Hardware			
	(383) Computer Software			
	(384) Communication Equipment	·		_
	(385) Miscellaneous Regional Transmission and	Market Operation Plant		
	(386) Asset Retirement Costs for Regional Trans			
84	TOTAL Transmission and Market Operation Plan	t (Total lines 77 thru 83)		
85	6. GENERAL PLANT			
	(389) Land and Land Rights			
	(390) Structures and Improvements			
_	(391) Office Furniture and Equipment			025
	(392) Transportation Equipment		8,644,	935 950,610
_	(393) Stores Equipment (394) Tools, Shop and Garage Equipment		5,039,	014 811,076
_	(395) Laboratory Equipment	· · · · · · · · · · · · · · · · · · ·	9,009,	3,288
	(396) Power Operated Equipment		2,350,	
_	(397) Communication Equipment		1,761,	
	(398) Miscellaneous Equipment			
	SUBTOTAL (Enter Total of lines 86 thru 95)		17,796,	4933,305,476
	(399) Other Tangible Property			
	(399.1) Asset Retirement Costs for General Plan		17.700	400
	TOTAL (Accepted 101 and 106)	and 98)	17,796,	
	TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8)		3,983,107,	766 530,085,102
$\overline{}$	(Less) (102) Electric Plant Sold (See Instr. 8)			
$\overline{}$	(103) Experimental Plant Unclassified			
_	TOTAL Electric Plant in Service (Enter Total of lin	nes 100 thru 103)	3,983,107,	766 530,085,102

Nan	ne of Respondent	This Report Is:		Data of Banert		
	isville Gas and Electric Company	(1) X An Origi		Date of Report (Mo, Da, Yr)	Year/Peri	od of Report 2014/Q4
	DEPRECIATION	(2) A Resul	omission	/ /	,	
		(Except amortization	of aquisition adjustr	nents)	,	
Plar 2. F com 3. F to co Unle acco inclu inclu com met	Report in section A for the year the amounts irement Costs (Account 403.1; (d) Amortizant (Account 405). Report in Section 8 the rates used to compute charges and whether any changes has Report all available information called for in columns (c) through (g) from the complete reses composite depreciation accounting for the count or functional classification, as appropriated in any sub-account used. Column (b) report all depreciable plant balant posite total. Indicate at the bottom of sections account to the count of available in the columns (c) (d) and (e) report spailable in the columns (e) (d) and (e) report spailable in the columns (e) (d) and (e) report spailable in the columns (e) (d) and (e) report spailable in the columns (e) (d) and (e) report spailable in the columns (e) (d) and (e) report spailable in the columns (e) (d) and (e) report spailable in the columns (e) (d) and (e) report spailable in the columns (e) (d) and (e) report spailable in the columns (e) (d) and (e) report spailable in the columns (e)	s for: (b) Deprecia- tion of Limited-Term ate amortization chance ave been made in the Section C every fife eport of the precedial total depreciable plate, to which a rate ces to which rates and C the manner in	tion Expense (Acc m Electric Plant (Ac arges for electric p ne basis or rates us th year beginning v ng year. ant is followed, list e is applied. Identif are applied showin which column bal	ount 403; (c) Deprocedunt 404); and lant (Accounts 404)sed from the precedith report year 19 numerically in colory at the bottom of a subtotals by fundances are obtained	(e) Amortization of and 405). State eding report year. 71, reporting annuumn (a) each plan Section C the typictional Classification. If average balance.	f Other Electric the basis used to ually only changes t subaccount, e of plant ons and showing nces, state the
⊢or (a)	columns (c), (d), and (e) report available in If plant mortality studies are prepared to as	formation for each	plant subaccount,	account or function	nal classification L	isted in column
sele com 4. It	ected as most appropriate for the account all posite depreciation accounting is used, rep f provisions for depreciation were made dure bottom of section C the amounts and nature	nd in column (g), if oort available inforn ring the year in add	available, the weig nation called for in ition to depreciatio	hted average rem columns (b) throug n provided by app	aining life of survi gh (g) on this basi	ving plant. If s.
	A. Sum	mary of Depreciation	9000	_ 		
_ine No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			, , , , , , , , , , , , , , , , , , , ,	·•	
2	Steam Production Plant	63,171,274				63,171,27
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	2,084,480				2,084,48
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	10,198,464				10,198,46
7	Transmission Plant	6,429,067				6,429,06
8	Distribution Plant	29,802,765				29,802,76
9	Regional Transmission and Market Operation			-		
10	General Plant	631,358				631,35
11	Common Plant-Electric	8,069,386		6,642,068		14,711,454
12	TOTAL	120,386,794		6,642,068		127,028,862
		B. Basis for Am	ortization Charges			
ACC	COUNT RATE PLANT BALANCE AMOR @ 12/31/2014	RTIZATION				
330: 330:		467,266 .174,802				
	\$ 6,	642,068 Column (d)	•			

_ouis	e of Respondent 160323-8001 FERC PDF (Unoffic 執助) 取扱心心可愛的 wille Gas and Electric Company (2) A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
-	ELECTRIC PLANT IN SERVICE (Account 101		
ne Io.	Account	Balance Beginning of Year	Additions
	(a)	(b)	(c)
	3. TRANSMISSION PLANT		
_	(350) Land and Land Rights		391
_	(352) Structures and Improvements	6,759,9	5,606,3
_	(353) Station Equipment	158,229,2	224 22,219,4
51	(354) Towers and Fixtures	41,356,6	2,603,5
52	(355) Poles and Fixtures	67,806,8	5,368,6
	(356) Overhead Conductors and Devices	52,687,5	2,467,
_	(357) Underground Conduit	2,278,6	
	(358) Underground Conductors and Devices	7,425,1	36
_	(359) Roads and Trails		
_	(359.1) Asset Retirement Costs for Transmission Plant	218,0	
	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	347,911,4	26 38,265,
-	4. DISTRIBUTION PLANT		
_	(360) Land and Land Rights	4,123,7	
	(361) Structures and Improvements	6,917,6	
	(362) Station Equipment	124,237,5	7,461,
_	(363) Storage Battery Equipment		
_	(364) Poles, Towers, and Fixtures	169,481,4	
	(365) Overhead Conductors and Devices	274,695,5	
	(366) Underground Conduit	82,578,8	
	(367) Underground Conductors and Devices	182,531,9	
	(368) Line Transformers	150,317,8	8,556,
_	(369) Services	30,331,1	
_	(370) Meters	40,951,0	2,072,0
_	(371) Installations on Customer Premises		
	(372) Leased Property on Customer Premises		
	(373) Street Lighting and Signal Systems	94,690,9	
	(374) Asset Retirement Costs for Distribution Plant	626,9	
75 I	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,161,484,5	33 78,271,3
			Marine Marine Marine Commission (Commission Commission
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT		Art Margatophines Artonastinus
76 77	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights		
76 77 78	REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements		
76 77 78 79	REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware		
76 77 78 79	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software		
76 77 78 79 80	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment		
76 77 78 79 80 81 82	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant		
76 77 78 79 80 81 82 83	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper		
76 77 78 79 80 81 83 84	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)		
76 77 78 79 80 81 83 84 85	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT		
76 77 78 79 80 81 82 83 84 85 86	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights		
76 77 78 79 80 81 82 83 84 85 86 87	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements		
76 77 78 79 80 81 82 83 84 85 86 87	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment		02 426
76 77 78 79 80 81 82 83 84 85 86 87 88	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment		02 436,
76 77 78 79 80 81 82 83 84 85 86 87 88	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment	9,484,7	
76 77 78 79 80 81 82 83 84 85 86 87 88 89 90	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment	9,484,7 5,850,0	190 644,
76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment	9,484,7 5,850,0 3,2	190 644, 188
76 77 78 80 81 82 83 84 85 86 87 88 89 90 91	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment	9,484,7 5,850,0 3,2 2,483,1	990 644, 188 -47,
76 77 78 80 81 82 83 84 85 86 87 88 89 90 91 92	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment	9,484,7 5,850,0 3,2	990 644, 188 -47,
76 77 78 80 81 83 84 85 86 87 88 89 90 91 92 93	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (397) Communication Equipment (398) Miscellaneous Equipment	9,484,7 5,850,0 3,2 2,483,1 3,169,8	990 644, 288 68 -47, 378 1,777,
76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95)	9,484,7 5,850,0 3,2 2,483,1	990 644, 288 68 -47, 378 1,777,
76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property	9,484,7 5,850,0 3,2 2,483,1 3,169,8	990 644, 288 68 -47, 378 1,777,
76 77 78 79 80 81 82 83 84 85 86 87 88 99 99 99 99 99 99 99 99 99 99 99 99	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant	9,484,7 5,850,0 3,2 2,483,1 3,169,8 20,991,1	990 644, 188 68 -47, 178 1,777, 126 2,812,
76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant TOTAL General Plant (Enter Total of lines 96, 97 and 98)	9,484,7 5,850,0 3,2 2,483,1 3,169,8 20,991,1	990 644, 188 68 -47, 178 1,777, 126 2,812, 126 2,812,
76 77 78 79 80 81 82 83 84 85 86 87 88 99 91 99 99 99 99 99 99 99	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant TOTAL General Plant (Enter Total of lines 96, 97 and 98)	9,484,7 5,850,0 3,2 2,483,1 3,169,8 20,991,1	990 644, 188 68 -47, 178 1,777, 126 2,812, 126 2,812,
76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant TOTAL General Plant (Enter Total of lines 96, 97 and 98) TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8)	9,484,7 5,850,0 3,2 2,483,1 3,169,8 20,991,1	990 644, 188 68 -47, 178 1,777, 126 2,812, 126 2,812,
76 77 78 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 00 01 02	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment (399) Other Tangible Property (399) Other Tangible Property (399) Other Tangible Property (399) Asset Retirement Costs for General Plant TOTAL General Plant (Enter Total of lines 96, 97 and 98) TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Purchased (See Instr. 8)	9,484,7 5,850,0 3,2 2,483,1 3,169,8 20,991,1	990 644,0 988 -47,0 978 1,777,0 126 2,812,0 126 2,812,0
76 77 78 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 90 00 01 02 03	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment (399) Other Tangible Property (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant TOTAL General Plant (Enter Total of lines 96, 97 and 98) TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Sold (See Instr. 8)	9,484,7 5,850,0 3,2 2,483,1 3,169,8 20,991,1 4,496,245,3	1990 644,0 1888 -47,0 168 -47,0 178 1,777,0 126 2,812,0 126 2,812,0 126 2,812,0 126 2,812,0 127 865,685,0
76 77 78 79 30 31 32 33 34 35 36 37 38 39 99 99 99 99 99 99 99 99 99 99 99 99	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment (399) Other Tangible Property (399) Other Tangible Property (399) Other Tangible Property (399) Asset Retirement Costs for General Plant TOTAL General Plant (Enter Total of lines 96, 97 and 98) TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Purchased (See Instr. 8)	9,484,7 5,850,0 3,2 2,483,1 3,169,8 20,991,1	1990 644, 1888 -47, 168 1,777, 126 2,812, 126 2,812, 126 2,812, 122 865,685,
76 77 78 79 30 31 32 33 34 35 36 37 38 39 99 99 99 99 99 99 99 99 99 99 99 99	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment (399) Other Tangible Property (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant TOTAL General Plant (Enter Total of lines 96, 97 and 98) TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Sold (See Instr. 8)	9,484,7 5,850,0 3,2 2,483,1 3,169,8 20,991,1 4,496,245,3	1990 644,0 1888 -47,0 168 -47,0 178 1,777,0 126 2,812,0 126 2,812,0 126 2,812,0 126 2,812,0 127 865,685,0
6 7 8 9 9 0 1 1 2 3 3 4 4 5 6 6 7 8 8 9 9 0 1 1 2 3 3 4 4 5 5 6 6 7 8 8 9 9 0 1 1 2 3 3 3 4 4 5 5 6 6 7 8 8 9 9 0 1 1 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment (399) Other Tangible Property (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant TOTAL General Plant (Enter Total of lines 96, 97 and 98) TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Sold (See Instr. 8)	9,484,7 5,850,0 3,2 2,483,1 3,169,8 20,991,1 4,496,245,3	1990 644, 1888 688 -47, 168 1,777, 126 2,812, 126 2,812, 126 2,812, 122 865,685,

Nam	e of Respondent 160323-8001			This Report Is	 	Date of Report	Van/Daria	wi of D
2 (Loui	0160323-8001 sville Gas and Electri	FERC PDF c Company	(Unoffi	This Report Is: C 森山) X Am2Origi (2) A Resul	mal6 omission	(Mo, Da, Yr)	End of	od of Report 2015/Q4
		DEPR	ECIATION	AND AMORTIZATIO	N OF ELECTRIC PL	ANT (Account 403, 4	04, 405)	
1. F	Report in section A	for the year th	e amounts	s for : (b) Deprecia	tion Expense (Acc	ount 403; (c) Depri	eciation Expense t	for Asset
Plan	rement Costs (Acco t (Account 405).							
2. F	Report in Section 8 pute charges and v	the rates used	to compu	ute amortization cha	arges for electric p	lant (Accounts 404	and 405). State t	the basis used to
3. F	eport all available	information ca	illed for in	Section C every fif	ne basis or rates us th year beginning v	sea from the prece with report vear 19	đing report year. 71. reportina annu	ally only changes
to co	olumns (c) through	(g) from the co	omplete re	port of the precedi	ing year.			
onie	ess composite depr ount or functional cl	eciation accou	inting for t s appropri	otal depreciable pl ate_to which a rate	ant is followed, list e is applied I Identif	numerically in colu	ımn (a) each plant Section C the type	i subaccount,
inclu	ded in any sub-acc	count used.						·
In co	olumn (b) report all posite total. Indica	depreciable pl	lant balan	ces to which rates	are applied showin	g subtotals by fund	ctional Classification	ons and showing
meth	nod of averaging us	sed.	iii oi secii	on C the manner h	i wilich column bai	ances are obtained	ı. If average balaı	nces, state the
Fore	columns (c), (d), ar	nd (e) report av	vailable in	formation for each	plant subaccount,	account or function	nal classification Li	isted in column
(a). sələ	If plant mortality sto cted as most appro	udies are prep	pared to as	ssist in estimating a	average service Liv	es, show in colum	n (f) the type mort	ality curve
	posite depreciation							
4. If	provisions for depr	reciation were	made dur	ing the year in add	lition to depreciatio	n provided by appl		
the t	ottom of section C	the amounts	and natur	e of the provisions	and the plant items	s to which related.		
			A. Sum	mary of Depreciation				
_ine				Depreciation	Depreciation Expense for Asset	Amortization of Limited Term	Amortization of	
No.	Functiona	ll Classification		Expense (Account 403)	Retirement Costs (Account 403.1)	Electric Plant (Account 404)	Other Electric Plant (Acc 405)	Total
1	Intangible Plant	_(a)		(b)	(c)	(d)	(e)	(f)
	Steam Production Pla			59,620,614				59,620,614
\rightarrow	Nuclear Production P			33,020,014				39,020,614
\rightarrow	Hydraulic Production		nal	2,521,865				2,521,86
\rightarrow	Hydraulic Production							2,521,000
	Other Production Pla			12,015,064				12,015,064
7	Transmission Plant	 		7,018,552				7,018,552
8	Distribution Plant			31,797,816				31,797,816
	Regional Transmission	on and Market C	peration					
10	General Plant			856,655				856,655
11	Common Plant-Electi	ric		8,373,267		7,464,986	-	15,838,253
12	TOTAL			122,203,833		7,464,986		129,668,819
								<u> </u>
					nortization Charges			
ACC		LANT BALANC 9 12/31/2015	E AMOF	RTIZATION				
3303	300 14% \$	50,228,459	\$ 4,30	04,705				
3303		45,350,035		60,281				
			\$ 7,46	 54,986 Column (d)				
				- (-)				

This Report Is:	Date of Report	Year/Period of Report
(1) X An Original	(Mo, Da, Yr)	End of 2016/Q4
	Beginning of Year	Additions
	(b)	(c)
		
		,
	55,070,0	79 4,635,605
	2,278,6	28
<u>es</u>	7,425,1	36
		
r lines 48 thru 57)	382,269,3	19 45,370,482
	1 100 0	54
		
	130,044,5	30 1,866,580
	180 730 7	47 15,500,849
<u> </u>		
ces		
<u> </u>		
	30,268,3	
	42,966,4	28 1,796,523
nises		
		
	1,232,856,0	10 78,681,068
RKET OPERATION PLANT	Lietz America Spring Vocal Carrie (1996) 65 views	ini kandi. Sanida isa isa kalifusika
		
		
<u> </u>		
on and Market Operation Plant		
on Plant (Total lines 77 thru 83)		
	CONTROL SERVICE CONTROL CONTROL	
		00 4 0 60 051
	4,269,6	82 1,842,355
	6 353 4	120 07
	0,332,1	12 130,976
	2 082 3	76 227,43
		
	7,547,0	7,100,040
95)	17,651,7	56 3,631,110
ral Plant		
	4,838,466,0	54 537,743,630
r. 8)		76,448
100		E4
otal of lines 100 thru 103)	4,838,466,0	537,667,182
otal of lines 100 thru 103)	4,838,466,0	54 537,667,18:
otal of lines 100 thru 103)	4,838,466,0	54 537,667,18:
	(1) X An Original (2) A Resubmission RIC PLANT IN SERVICE (Account 101 int ces mission Plant f lines 48 thru 57)	(1) XIAn Original (2) A Resubmission

Nan	ne of Respondent	This Barrier				
	ile of Respondent ilsville Gas and Electric Company	This Report Is: (1) X An Orig		Date of Report (Mo, Da, Yr)	Year/Perio	od of Report 2016/Q4
			bmission	/ /	_	2010/Q4
		AND AMORTIZATIO (Except amortization	N OF ELECTRIC PLA n of aquisition adjustn	ANT (Account 403, 4 nents)	04, 405)	
Plar 2. F com 3. F to co Unle acco incluin com meti For (a).	Report in section A for the year the amounts irement Costs (Account 403.1; (d) Amortizant (Account 405). Report in Section 8 the rates used to compute charges and whether any changes has Report all available information called for including the composite depreciation accounting for the composite depreciation accounting for the composite depreciation, as appropriated in any sub-account used. Solumn (b) report all depreciable plant balant propriet total. Indicate at the bottom of section of averaging used. Columns (c), (d), and (e) report available in a light plant mortality studies are prepared to assected as most appropriate for the account and the count and the c	Except amortization of Cimited-Territion of Limited-Territe amortization charve been made in the Section C every fift export of the preceding the plant of the preceding the country of the preceding the country of the manner in formation for each passist in estimating and in column (g), if and in column (g),	n of aquisition adjustnation Expense (Accome Electric Plant (Accome Electric Plant (Accome Electric Plant) are basis or rates us the year beginning wang year. ant is followed, list rais applied. Identify which column balationart subaccount, a exercise Liverage service Liveray available, the weight	nents) punt 403; (c) Depresence of the process are obtained average remainded to the process and the process are obtained average remainded average remaind	ciation Expense for and 405). State the ding report year. 1, reporting annual and (a) each plant section C the type of the dinary of the displacement of the type of the displacement of the type mortal of the type mortal or the type of type of the type of th	Other Electric te basis used to the basis used to
	posite depreciation accounting is used, rep f provisions for depreciation were made dur					
the l	bottom of section C the amounts and nature	e of the provisions a	and the plant items	to which related.	cation of reported f	ates, state at
	A. Sum	mary of Depreciation	and Amortization Cha	arges Amortization of		
ine No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Expense for Asset Retirement Costs (Account 403.1) (c)	Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant					
2	Steam Production Plant	61,204,140				61,204,14
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	2,921,674				2,921,67
5	Hydraulic Production Plant-Pumped Storage				_	
6	Other Production Plant	13,777,108				13, 7 77,10
	Transmission Plant	7,885,007				7,885,00
8	Distribution Plant	33,427,903				33,427,90
9	Regional Transmission and Market Operation					
	General Plant	1,078,951				1,078,95
	Common Plant-Electric	7,175,494		7,975,011		15,150,50
12	TOTAL	127,470,277		7,975,011		135,445,28
		B. Basis for Am	ortization Charges			a - 100.0
ACC	COUNT RATE PLANT BALANCE AMOI @ 12/31/2016	RTIZATION				
330: 330:		25,904 49,107 				
	\$ 7,97	5,011 Column (d)				

	e of Respondent sville Gas and Electric Company	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
	ELECTRIC P	LANT IN SERVICE (Account 101	, 102, 103 and 106) (Continued)	
ine	Account		Balance Reginning of Vers	Additions
No.	(a)		Beginning of Year (b)	(c)
47	3. TRANSMISSION PLANT		Property of the Conference of	
48	(350) Land and Land Rights		11,144,	162
49	(352) Structures and Improvements		17,097,	
50	(353) Station Equipment		193,112,	
51	(354) Towers and Fixtures		43,757,	
52	(355) Poles and Fixtures		91,256,	
53	(356) Overhead Conductors and Devices		59,326,	
54	(357) Underground Conduit		1,687,8	
55	(358) Underground Conductors and Devices		7,365,4	472 6,59
56	(359) Roads and Trails			
57	(359.1) Asset Retirement Costs for Transmissi	on Plant	208,3	300
	TOTAL Transmission Plant (Enter Total of line	s 48 thru 57)	424,955,8	863 8,950,57
	4. DISTRIBUTION PLANT			
	(360) Land and Land Rights		4,100,6	354
	(361) Structures and Improvements		6,833,6	91,61
	(362) Station Equipment		131,778,	750 9,446,99
_	(363) Storage Battery Equipment			
	(364) Poles, Towers, and Fixtures		194,802,9	997 10,056,90
65	(365) Overhead Conductors and Devices		312,278,9	916 16,453,84
	(366) Underground Conduit		79,875,4	
67	(367) Underground Conductors and Devices		226,911,3	351 28,888,04
68	(368) Line Transformers		162,525,	780 6,237,63
69	(369) Services		32,540,6	
70	(370) Meters		44,239,7	
71	(371) Installations on Customer Premises			
	(372) Leased Property on Customer Premises			
	(373) Street Lighting and Signal Systems		104,202,	592 6,594,33
	(374) Asset Retirement Costs for Distribution F	Plant	441,2	
	TOTAL Distribution Plant (Enter Total of lines 6		1,300,531,8	817 85,937,55
76	5. REGIONAL TRANSMISSION AND MARKE	T OPERATION PLANT		and officer and a residence of
77	(380) Land and Land Rights			
78	(381) Structures and Improvements			
79	(382) Computer Hardware			
80	(383) Computer Software	<u> </u>		
81	(384) Communication Equipment			
82	(385) Miscellaneous Regional Transmission ar	nd Market Operation Plant		
83	(386) Asset Retirement Costs for Regional Tra	nsmission and Market Oper		
84	TOTAL Transmission and Market Operation Pl	ant (Total lines 77 thru 83)		
85	6. GENERAL PLANT			
86	(389) Land and Land Rights			
87	(390) Structures and Improvements			
88	(391) Office Furniture and Equipment			
89	(392) Transportation Equipment		6,035,6	677 197,31
	(393) Stores Equipment			
	(394) Tools, Shop and Garage Equipment		6,390,	922 44,82
92	(395) Laboratory Equipment			
_	(396) Power Operated Equipment		2,309,8	807 110,49
94	(397) Communication Equipment		5,970,9	922 881,37
_	(398) Miscellaneous Equipment			
96	SUBTOTAL (Enter Total of lines 86 thru 95)		20,707,	328 1,234,01
97	(399) Other Tangible Property			
98	(399.1) Asset Retirement Costs for General Pl	ant		
-	TOTAL General Plant (Enter Total of lines 96,		20,707,	328 1,234,01
100	TOTAL (Accounts 101 and 106)		5,260,462,	783 201,850,49
101	(102) Electric Plant Purchased (See Instr. 8)			
102	(Less) (102) Electric Plant Sold (See Instr. 8)		76,4	448
	(103) Experimental Plant Unclassified			
104	TOTAL Electric Plant in Service (Enter Total of	lines 100 thru 103)	5,260,386,	335 201,850,49
		- - 10 .11		

Name of Respondent Louisville Gas and Electric Company	This Report Is: (1) X An Origi		Date of Report (Mo, Da, Yr)	Year/Perio End of	d of Report 2017/Q4
		omission	//		2017/Q4
DEFRECIATION	(Except amortization	N OF ELECTRIC PLA	ANT (Account 403, 40 nents)	04, 405)	
. Report in section A for the year the amounts detirement Costs (Account 403.1; (d) Amortiza	for: (b) Depreciat	tion Expense (Acco	unt 403: (c) Depre	ciation Expense fo	r Asset
lant (Account 405).					
Report in Section 8 the rates used to compu	te amortization cha	rges for electric pla	int (Accounts 404	and 405). State th	e basis used to
empute charges and whether any changes ha Report all available information called for in	ve been made in th Section C every fift	ie dasis of rates use h vear beginning w	ed from the preced	ing report year.	lly only change.
columns (c) through (g) from the complete re	port of the precedir	ng year.	in report year 197	r, reporting annua	ily only changes
nless composite depreciation accounting for t	otal depreciable pla	ant is followed, list n	numerically in colur	nn (a) each plant s	subaccount,
count or functional classification, as appropria cluded in any sub-account used.	ate, to which a rate	is applied. Identify	at the bottom of S	ection C the type of	of plant
column (b) report all depreciable plant balanc	ces to which rates a	are applied showing	subtotals by func	ional Classification	ns and showing
emposite total. Indicate at the bottom of section	on C the manner in	which column bala	nces are obtained.	If average balance	es, state the
ethod of averaging used.		-14 - 1		a i lei ii ii	
or columns (c), (d), and (e) report available inf). If plant mortality studies are prepared to as	ormation for each passing a	plant subaccount, a verage service Live	ccount or functions	al classification List (f) the type mortal	ted in column
elected as most appropriate for the account ar	nd in column (g), if a	available, the weigh	ited average rema	ining life of survivir	ng plant. If
emposite depreciation accounting is used, rep	ort available inform	ation called for in c	olumns (b) through	g) on this basis.	
If provisions for depreciation were made dur				cation of reported r	ates, state at
e bottom of section C the amounts and nature	or the provisions a	and the plant items	to which related.		
A. Sum	mary of Depreciation	and Amortization Cha			
	Depreciation	Depreciation Expense for Asset	Amortization of Limited Term	Amortization of Other Electric	
Functional Classification	Expense (Account 403)	Retirement Costs (Account 403.1)	Electric Plant (Account 404)	Other Electric Plant (Acc 405)	Total
(a)	(b)	` (c)	(d)	(e)	<u>(f)</u>
1 Intangible Plant	00 000 400				
2 Steam Production Plant	66,302,126	<u> </u>	<u>-</u> .		66,302,12
3 Nuclear Production Plant					<u></u>
4 Hydraulic Production Plant-Conventional	3,375,647				3,375,64
5 Hydraulic Production Plant-Pumped Storage					
6 Other Production Plant	14,742,488	} 			14,742,48
7 Transmission Plant	8,810,214				8,810,21
8 Distribution Plant	35,780,968				35,780,96
9 Regional Transmission and Market Operation			. <u></u>		
10 General Plant	1,146,304				1,146,30
11 Common Plant-Electric	6,303,240		10,224,814		16,528,05
12 TOTAL	136,460,987		10,224,814		1 4 6,685,80
	B. Basis for Am	ortization Charges			
CCOUNT RATE PLANT BALANCE AMOR @ 12/31/2017	RTIZATION				
30300 22% \$ 56,989,993 \$ 6,6°	15,184				
	09,630				
\$ 10,2	24,814 Column (d)				

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Louisville Gas and Electric Company	(1) 🟋 An Original	(Mo, Da, Yr)	End of 2018/Q4
<u> </u>	(2) A Resubmission		
	CTRIC PLANT IN SERVICE (Account 101	, 102, 103 and 106) (Continued)	
Line Ac	count	Balance Beginning of Year	Additions
NO.	(a)	(b)	(c)
47 3. TRANSMISSION PLANT			
48 (350) Land and Land Rights		11,144,1	62
49 (352) Structures and Improvements		17,126,0	
50 (353) Station Equipment		196,595,0	
51 (354) Towers and Fixtures		43,846,4	
52 (355) Poles and Fixtures		95,073,3	
53 (356) Overhead Conductors and Devi	ces	59,692,0	
54 (357) Underground Conduit		1,783,4	
55 (358) Underground Conductors and D	evices	7,372.0	
56 (359) Roads and Trails			200
57 (359.1) Asset Retirement Costs for Tr	ansmission Plant	197,1	71
58 TOTAL Transmission Plant (Enter Tot		432,829,7	
59 4. DISTRIBUTION PLANT			
60 (360) Land and Land Rights		4,100,6	54 16,384
61 (361) Structures and Improvements		6,974,5	
62 (362) Station Equipment		139,539,8	
63 (363) Storage Battery Equipment		100,000,0	7,101,940
64 (364) Poles, Towers, and Fixtures		201,966,6	81 8,538,092
65 (365) Overhead Conductors and Devi	nae	325,928,9	
66 (366) Underground Conduit	<u></u>		
67 (367) Underground Conductors and D	avison.	84,150,1	
	evices	254,218,9	
68 (368) Line Transformers		165,811,2	
69 (369) Services		35,226,8	
70 (370) Meters		41,755,5	49 1,049,649
71 (371) Installations on Customer Premi			
72 (372) Leased Property on Customer P			
73 (373) Street Lighting and Signal Syste		110,508,5	
74 (374) Asset Retirement Costs for Distr		367,9	
75 TOTAL Distribution Plant (Enter Total		1,370,549,9	23 92,501,523
76 5. REGIONAL TRANSMISSION AND	MARKET OPERATION PLANT	enantios impartible en cultividade (Saiben)	eligus sa state eta eta eta eta eta eta eta eta eta
77 (380) Land and Land Rights			
78 (381) Structures and Improvements			
79 (382) Computer Hardware			
80 (383) Computer Software			
81 (384) Communication Equipment			
82 (385) Miscellaneous Regional Transm			
83 (386) Asset Retirement Costs for Reg			
84 TOTAL Transmission and Market Ope	eration Plant (Total lines 77 thru 83)		
85 6. GENERAL PLANT			PARTITION OF THE PROPERTY OF T
86 (389) Land and Land Rights			
87 (390) Structures and Improvements			
88 (391) Office Furniture and Equipment			
89 (392) Transportation Equipment		6,068,3	69 1,121,294
90 (393) Stores Equipment	<u></u>		
91 (394) Tools, Shop and Garage Equipr	ment	6,291,7	95 254,086
92 (395) Laboratory Equipment			<u></u>
93 (396) Power Operated Equipment		1,999,0	
94 (397) Communication Equipment		6,852,2	93 -52,802
95 (398) Miscellaneous Equipment			
96 SUBTOTAL (Enter Total of lines 86 th	ru 95)	21,211,5	1,552,009
97 (399) Other Tangible Property			
98 (399.1) Asset Retirement Costs for Ge	eneral Plant		
99 TOTAL General Plant (Enter Total of I	lines 96, 97 and 98)	21,211,5	32 1,552,009
100 TOTAL (Accounts 101 and 106)		5,393,473,0	93 209,992,679
101 (102) Electric Plant Purchased (See In	nstr. 8)		
102 (Less) (102) Electric Plant Sold (See I	nstr. 8)		
103 (103) Experimental Plant Unclassified			
104 TOTAL Electric Plant in Service (Ente	r Total of lines 100 thru 103)	5,393,473,0	93 209,992,679
			l
		1	

ouisville Gas and Electric Company	This Report Is: (1) X An Origi		Date of Report (Mo, Da, Yr)	Year/Perio End of	d of Report 2018/Q4
		omission	11	-	2010/Q4
	AND AMORTIZATION (Except amortization	N O⊬ ELECTRIC PLA 1 of aquisition adjustr	ANT (Account 403, 40 nents)	04, 405)	
Report in section A for the year the amounts etirement Costs (Account 403.1; (d) Amortiza	s for: (b) Depreciation of Limited-Terr	tion Expense (Acco n Electric Plant (Ac	ount 403; (c) Depre count 404); and (e	ciation Expense fo	or Asset Other Electric
lant (Account 405). Report in Section 8 the rates used to compu	ite amortization cha	arges for electric pla	ent (Accounte 404	and 405). State th	a basis
mpute charges and whether any changes ha	ve been made in th	e basis or rates us	ed from the preced	ling report year.	
Report all available information called for in columns (c) through (g) from the complete re	Section C every fift	h year beginning w	ith report year 197	1, reporting annua	lly only changes
ess composite depreciation accounting for t			numerically in colu	nn (a) each plant s	subaccount
count or functional classification, as appropri	ate, to which a rate	is applied. Identify	at the bottom of S	Section C the type	of plant
cluded in any sub-account used. column (b) report all depreciable plant balan	nae to which ratee s	ero applied chawing	aubtotalo by fund	ional Classification	na and sharring
mposite total. Indicate at the bottom of section	on C the manner in	which column bala	nces are obtained.	Ional Classification. If average balance	es, state the
ethod of averaging used.				_	
r columns (c), (d), and (e) report available int . If plant mortality studies are prepared to as					
ected as most appropriate for the account a					
mposite depreciation accounting is used, rep	ort available inform	ation called for in c	olumns (b) through	(g) on this basis.	
If provisions for depreciation were made dur				cation of reported r	ates, state at
e bottom of section C the amounts and nature	e of the provisions a	and the plant items	to which related.		
A. Sum	mary of Depreciation	and Amortization Cha	arges Amortization of		
Functional Classification	Depreciation Expense	Expense for Asset Retirement Costs	Limited Term Electric Plant	Amortization of Other Electric	Total
	(Account 403)	(Account 403.1)	(Account 404)	Plant (Acc 405)	
(a)	(b)	(c)	(d)	(e)	(f)
2 Steam Production Plant	69,957,520				69,957,52
3 Nuclear Production Plant	30,101,100			·	
4 Hydraulic Production Plant-Conventional	3,867,204				3,867,20
5 Hydraulic Production Plant-Pumped Storage					
6 Other Production Plant	15,754,078				15,754,07
7 Transmission Plant	9,585,295				9,585,29
8 Distribution Plant	38,468,916				38,468,91
9 Regional Transmission and Market Operation					
0 General Plant	1,145,955				1,145,95
1 Common Plant-Electric	6,221,834		12,362,879		18,584,71
2 TOTAL	145,000,802		12,362,879		157,363,68
	L				
	B. Basis for Am	ortization Charges			
CCOUNT RATE PLANT BALANCE AMO @ 12/31/2018	RTIZATION				
0300 22% \$ 58,099,258 \$ 8,4	33,961				
0310 10% 56,973,272 3,9	28,918				
 \$ 12,36	 62,879 Column (d)				
¥ .=,=.					

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Louisville Gas and Electric Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr)	End of 2019/Q4
ELEC	CTRIC PLANT IN SERVICE (Account 10		
Line Ac	count	Balance	I Additions
No.	(a)	Beginning of Year (b)	
47 3. TRANSMISSION PLANT	(4)		(c)
48 (350) Land and Land Rights		11,144,162	
49 (352) Structures and Improvements		17,320,389	
50 (353) Station Equipment		219,808,268	
51 (354) Towers and Fixtures		43,841,498	1,436,409
52 (355) Poles and Fixtures		98,653,240	4,917,462
53 (356) Overhead Conductors and Device	ces	63,913,644	
54 (357) Underground Conduit		1,804,059	
55 (358) Underground Conductors and De	evices	7,526,618	1,032,292
56 (359) Roads and Trails			
57 (359.1) Asset Retirement Costs for Tra 58 TOTAL Transmission Plant (Enter Total		195,962	
59 4. DISTRIBUTION PLANT	ai of lines 46 tillu 57)	464,207,840	27,360,130
60 (360) Land and Land Rights		4,117,038	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1
61 (361) Structures and Improvements		7,203,108	
62 (362) Station Equipment		145.776,729	
63 (363) Storage Battery Equipment		110,710,720	10,720,004
64 (364) Poles, Towers, and Fixtures		206,859,611	17,495,906
65 (365) Overhead Conductors and Device	ces	353,589,675	
66 (366) Underground Conduit		91,893,739	
67 (367) Underground Conductors and De	evices	277,208,555	
68 (368) Line Transformers		170,432,499	
69 (369) Services		37,632,709	1,924,008
70 (370) Meters		42,114,014	2,129,376
71 (371) Installations on Customer Premis			175,551
72 (372) Leased Property on Customer P			
73 (373) Street Lighting and Signal System		114,444,530	
74 (374) Asset Retirement Costs for Distr		365,103	
75 TOTAL Distribution Plant (Enter Total		1,451,637,310	123,247,047
76 5. REGIONAL TRANSMISSION AND	MARKET OPERATION PLANT	เลือดตั้งอย่าง ประเทณสัตว์เลือดขึ้นกับเลือดตั้งในป	ing desertion addition between in 1915.
77 (380) Land and Land Rights 78 (381) Structures and Improvements			
79 (382) Computer Hardware			
80 (383) Computer Software		_ 	
81 (384) Communication Equipment			
82 (385) Miscellaneous Regional Transmi	ission and Market Operation Plant		
83 (386) Asset Retirement Costs for Regi			
84 TOTAL Transmission and Market Ope	ration Plant (Total lines 77 thru 83)		
85 6. GENERAL PLANT		A PROBLÉME CONSERVE PRESENTATION	
86 (389) Land and Land Rights			
87 (390) Structures and Improvements			
88 (391) Office Furniture and Equipment			
89 (392) Transportation Equipment		6,987,701	1,192,707
90 (393) Stores Equipment			
91 (394) Tools, Shop and Garage Equipm	nent	6,481,264	387,944
92 (395) Laboratory Equipment		0.000 ====	
93 (396) Power Operated Equipment		2,228,506	
94 (397) Communication Equipment		6,799,491	4,404
95 (398) Miscellaneous Equipment	r. 05)	22,496,962	1,885,198
96 SUBTOTAL (Enter Total of lines 86 the 97 (399) Other Tangible Property	iu 39)	22,490,902	1,000,190
98 (399.1) Asset Retirement Costs for Ge	eneral Plant		
TO TODO. 17 / NOBEL INCLINE METER COOKS TO TOE		22,496,962	1,885,198
99 TOTAL General Plant (Enter Total of It		22.430.302	
99 TOTAL General Plant (Enter Total of li 100 TOTAL (Accounts 101 and 106)		5,540,333,725	576,407,366
99 TOTAL General Plant (Enter Total of li 100 TOTAL (Accounts 101 and 106) 101 (102) Electric Plant Purchased (See In	ines 96, 97 and 98)		576,407,366
100 TOTAL (Accounts 101 and 106) 101 (102) Electric Plant Purchased (See In	ines 96, 97 and 98) istr. 8)		576,407,366
100 TOTAL (Accounts 101 and 106)	ines 96, 97 and 98) istr. 8)		576,407,366
100 TOTAL (Accounts 101 and 106) 101 (102) Electric Plant Purchased (See In 102 (Less) (102) Electric Plant Sold (See In	ines 96, 97 and 98) istr. 8) instr. 8)		
100 TOTAL (Accounts 101 and 106) 101 (102) Electric Plant Purchased (See In 102 (Less) (102) Electric Plant Sold (See In 103 (103) Experimental Plant Unclassified	ines 96, 97 and 98) istr. 8) instr. 8)	5,540,333,725	
 100 TOTAL (Accounts 101 and 106) 101 (102) Electric Plant Purchased (See In 102 (Less) (102) Electric Plant Sold (See In 103 (103) Experimental Plant Unclassified 	ines 96, 97 and 98) istr. 8) instr. 8)	5,540,333,725	

me of Respondent ouisville Gas and Electric Company	This Report Is: (1) X An Origi	nal	Date of Report (Mo, Da, Yr)		d of Report
	(2) A Result		11	End of _	2019/Q4
DEPRECIATION A	AND AMORTIZATIO	N OF ELECTRIC PLA	ANT (Account 403, 40	04, 405)	
Report in section A for the year the amounts				ciation Evapore fo	r Apport
tirement Costs (Account 403.1; (d) Amortizat int (Account 405).	ion of Limited-Tern	n Electric Plant (Ac	count 404); and (e	e) Amortization of (Other Electric
Report in Section 8 the rates used to compu	te amortization cha	rges for electric pla	ant (Accounts 404	and 405). State th	e basis used to
npute charges and whether any changes hav Report all available information called for in t	/e been made in th Section C every fift	e basis or rates use h year beginning w	ed from the preced	ling report year.	[hhh
columns (c) through (g) from the complete re	port of the preceding	ng year.	in report year 197	i, reporting annua	ily only changes
ess composite depreciation accounting for to	otal depreciable pla	nt is followed, list r	numerically in colur	nn (a) each plant s	subaccount,
ount or functional classification, as appropria uded in any sub-account used.	ite, to which a rate	is applied. Identify	at the bottom of S	Section C the type	of plant
column (b) report all depreciable plant balanc	es to which rates a	are applied showing	subtotals by funct	tional Classification	s and showing
posite total. Indicate at the bottom of section	n C the manner in	which column bala	nces are obtained.	If average balance	es, state the
hod of averaging used.		Institution 1			
columns (c), (d), and (e) report available info If plant mortality studies are prepared to as	ormation for each p sist in estimating a	vant subaccount, a verage service Live	ecount or functions as show in column	classification List (f) the type mortal	ted in column
ected as most appropriate for the account an	d in column (g), if	available, the weigh	nted average rema	ining life of survivir	ng plant. If
nposite depreciation accounting is used, repo	ort available inform	ation called for in c	olumns (b) through	n (g) on this basis.	
If provisions for depreciation were made duri bottom of section C the amounts and nature				cation of reported r	ates, state at
bottom of section C the amounts and nature	of the provisions a	and the plant items	to which related.		
		-			
A, Sum	nary of Depreciation	and Amortization Cha			
	Depreciation	Depreciation Expense for Asset	Amortization of Limited Term	Amortization of	
Functional Classification	Expense (Account 403)	Retirement Costs (Account 403.1)	Electric Plant (Account 404)	Other Electric Plant (Acc 405)	Total
(a)	(b)	(c)	(d)	(e)	<u>(f)</u>
Intangible Plant	100 010 000				
Steam Production Plant	103,649,379				103,649,3
Nuclear Production Plant					
Hydraulic Production Plant-Conventional	4,203,084				4,203,08
Hydraulic Production Plant-Pumped Storage					
Other Production Plant	15,992,568				15,992,56
Transmission Plant	10,300,484				10,300,48
Distribution Plant	37,587,757				37,587,75
Regional Transmission and Market Operation					
General Plant	1,159,937				1,159,93
Common Plant-Electric	6,781,657		11,155,926		17,937,58
TOTAL	179,674,866)	11,155,926	Ì	190,830,79
			<u></u>		
	B. Basis for Am	ortization Charges			
	RTIZATION				
@ 12/31/2019					
_	34.114				
0300	34,114 21,812				
90300 22% \$62,910,980 \$9,23 90310 10% 15,767,083 1,92	21,812 				
90300 22% \$ 62,910,980 \$ 9,23	21,812 				
30300 22% \$ 62,910,980 \$ 9,23 30310 10% 15,767,083 1,92	21,812 				
90300 22% \$62,910,980 \$9,23 90310 10% 15,767,083 1,92	21,812 				
0300 22% \$ 62,910,980 \$ 9,23 0310 10% 15,767,083 1,92	21,812 				
0300 22% \$ 62,910,980 \$ 9,23 0310 10% 15,767,083 1,92	21,812 				

d of Report 2020/Q4 dditions (c) 325,63 12,842,70 982,26 10,554,27 3,741,52
(c) 325,63 12,842,70 982,26 10,554,27 3,741,52 28,446,41
(c) 325,63 12,842,70 982,26 10,554,27 3,741,52 28,446,41
325,63 12,842,70 982,26 10,554,27 3,741,52
12,842,70 982,26 10,554,27 3,741,52
12,842,70 982,26 10,554,27 3,741,52
12,842,70 982,26 10,554,27 3,741,52
982,26 10,554,27 3,741,52 28,446,41
3,741,52 28,446,41
28,446,41
-209.46
-200 46
-200.10
19,813,83
21,871,73
16,329,48
-1,412,88
30,531,31
5,815,54
288,46
1,564,03 7,84
7,04
8,029,93
102,631,13
-
de estado de como se se
4 207 70
1,207,70
1,207,70
537,79
537,79
537,79 601,94
537,79
537,79 601,94 2,64
537,79 601,94
537,79 601,94 2,64
537,79 601,94 2,64
537,79 601,94 2,64 2,350,07
537,79 601,94 2,64 2,350,07
537,79 601,94 2,64 2,350,07
537,79 601,94 2,64 2,350,07 2,350,07 247,862,13
537,79 601,94 2,64 2,350,07
_

Name	of Respondent			This Dans de la				
	ville Gas and Elec	tric Company		This Report Is: (1) X An Origi		Date of Report (Mo, Da, Yr)	Year/Perio	od of Report 2020/Q4
			ΙΔΤΙΏΝ Δ	(2) A Result		/ /	1 -	2020/Q4
			(Except amortization	N OF ELECTRIC PL	nents)		
Plant 2. Recompliant 3. Recompliant to coll Unles accou	ement Costs (Ac (Account 405). eport in Section a ute charges and eport all available umns (c) through s composite dep unt or functional ded in any sub-a-		amounts f mortization compute nges have d for in Si plete rep ing for tot inpropriat	for: (b) Deprecial on of Limited-Term e amortization cha been made in the ection C every fift ort of the precediral depreciable place, to which a rate	tion Expense (Acco in Electric Plant (Ac arges for electric pla ie basis or rates us in year beginning w ing year. ant is followed, list r is applied. Identify	ount 403; (c) Depre ecount 404); and (c ant (Accounts 404); ed from the preced fith report year 197 numerically in colur of at the bottom of S	e) Amortization of and 405). State the ling report year. 1, reporting annuation (a) each plant section C the type	Other Electric ne basis used to ally only changes subaccount, of plant
in colu	umn (b) report a	all depreciable plan	t balance	es to which rates a	are applied showing	subtotals by funct	tional Classificatio	ns and showing
	osite total. Indic od of averaging i	cate at the bottom of used.	or section	t C the manner in	wnich column bala	inces are obtained.	. If average balan	ces, state the
For co	olumns (c), (d), a	and (e) report avail	lable info	rmation for each p	olant subaccount, a	eccount or functions	al classification Lis	ted in column
		studies are prepare ropriate for the acc						
comp	osite depreciation	on accounting is us	ed, repoi	rt available inform	ation called for in c	olumns (b) through	n (g) on this basis.	
		preciation were ma					cation of reported	rates, state at
ine bo	ottom or section	C the amounts and	a nature o	of the provisions a	and the plant items	to which related.		
								<u> </u>
+			A. Summ	ary of Depreciation	and Amortization Ch Depreciation	arges Amortization of	<u> </u>	
ine No.	Function	nal Classification		Depreciation Expense (Account 403) (b)	Expense for Asset Retirement Costs (Account 403.1) (c)	Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1 In	ntangible Plant							
2 S	team Production I	Plant		128,246,585				128,246,58
3 N	luclear Production	ı Plant						
4 H	lydraulic Production	on Plant-Conventiona	al	4,145,461				4,145,46
5 H	lydraulic Production	on Plant-Pumped Sto	rage					
60	other Production P	¹ lant		16,055,036		_		16,055,03
	ransmission Plant	t		10,858,944				10,858,94
8 D	istribution Plant			38,815,195				38,815,19
9 R	tegional Transmis	sion and Market Ope	eration					
10 G	Seneral Plant			1,167,357			·	1,167,35
11 C	Common Plant-Ele	ctric		6,818,512		10,818,795		17,637,30
12 T	OTAL			206,107,090		10,818,795		216,925,88
				B. Basis for Am	ortization Charges	·		
ACCC		PLANT BALANCE @ 12/31/2020	AMOR	FIZATION				
13030	00 22%	\$ 66,789,866	9,70	03,607				
13031	10 10%	15,497,727	-	33,954				
13033 13034		580,854 145,214		4,987 6,247				
. 5007		, =		· · · · · · · · · · · · · · · · · · ·				
			\$ 10,81	8,795 Column (d)				

and 106) (Continued) Balance Beginning of Year (b) 25,588,288 16,310,678 195,876,642 94,916,439	Additions (c) 24,82
Balance Beginning of Year (b) 25,588,288 16,310,678 195,876,642	(c)
Beginning of Year (b) 25,588,288 16,310,678 195,876,642	(c)
25,588,288 16,310,678 195,876,642	
16,310,678 195,876,642	24 02
195,876,642	
	1,943,58
94,916.4391	11,852,88
137,558,272	518,82
155,508,419	<u>11,844,47</u> 5,460,19
448,760	
1,168,559	-76
86,951	453,04
627,463,008	32,097,06
5,017,402	299,59
6,990.052	682,04
133,712,656	7,983,93
274,717,925	14,938,23
263,190,276	21,524,74
2,152,975	-272,57
133,856,108 277,910,211	7,382,49 8,539,18
83,391,401	5,750,15
68,368,139	978,00
18,260,864	3,02
81,419,905	3,731,13
287,376	499,65
1,349,275,290	
2,567,847	S. S. Belleville, Succession and Marie State Section (1981)
39,639,759	8,063,17
24,034,572	7,887,26
	1,187,91
	46,28
	1,331,14
	176,84
27,988,155	2,896,91
126,013,335	21,589,53
406.040.000	24 590 50
	21,589,53 945,705,60
0,720,270,320	370,700,00
	
-483,341	
-483,341	
-483,341 5,420,730,266	945,705,60
	2,567,847 39,639,759 24,034,572 18,776,803 777,672 7,963,168 3,160,383 1,104,976 27,988,155

Nan	ne of Respondent	This Report Is:	 	Data of Barrie		
ľ	tucky Utilities Company	(1) X An Origi		Date of Report (Mo, Da, Yr)	Year/Perio	od of Report 2011/Q4
<u> </u>	DEPRECIATION	(2) A Result	M OF ELECTRIC PL	/ /	-	20111001
		(Except amortization	of aquisition adjustn	ANT (Account 403, 4) nents)	04, 405)	
Plan 2. F com 3. F to co Unite acco inclu In co met For	Report in section A for the year the amounts rement Costs (Account 403.1; (d) Amortizate (Account 405). Report in Section 8 the rates used to compute pute charges and whether any changes has Report all available information called for inclumns (c) through (g) from the complete report or functional classification, as appropriated in any sub-account used. Dlumn (b) report all depreciable plant balance (posite total. Indicate at the bottom of section of averaging used. Columns (c), (d), and (e) report available information of the plant mortality studies are prepared to as	s for: (b) Deprecia tion of Limited-Terr tte amortization cha ve been made in the Section C every fiff eport of the precedi- otal depreciable pla ate, to which a rate- ces to which rates a on C the manner in	tion Expense (Accom Electric Plant (Accom Electric Plant (Accorded to Electric Plant (ount 403; (c) Depre- count 404); and (lant (Accounts 404 sed from the prece with report year 197 numerically in colu- y at the bottom of g subtotals by func- ances are obtained	e) Amortization of and 405). State ding report year. 71, reporting annum (a) each plan Section C the type tional Classification. If average balanal classification L	f Other Electric the basis used to tally only changes t subaccount, e of plant ons and showing nces, state the isted in column
sele	cted as most appropriate for the account ar	nd in column (g), if	available, the weig	hted average rema	aining life of survi	ing plant. If
com	posite depreciation accounting is used, rep	ort available inform	nation called for in	columns (b) throug	h (g) on this basi:	s.
	f provisions for depreciation were made dur bottom of section C the amounts and nature				cation of reported	ı rates, state at
		·	•			1
	A Sum	many of Depresiation	and Amortization Ch			
	A. Suili	mary or Depreciation	Depreciation	Amortization of		
Line No.	Functional Classification	Depreciation Expense (Account 403)	Expense for Asset Retirement Costs (Account 403.1)	Limited Term Electric Plant (Account 404)	Amortization of Other Electric Plant (Acc 405)	Total
1	(a) Intangible Plant	(b)	(c)	(d) 7,263,444	(e)	(f) 7,263,444
2	Steam Production Plant	108,903,892	3,018,382		<u> </u>	111,922,274
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	128,261	973			129,234
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	17,248,213	679			17,248,892
7	Transmission Plant	12,565,952	2,515			12,568,467
8	Distribution Plant	33,896,777	5,974		-	33,902,751
9	Regional Transmission and Market Operation					
10	General Plant	6,155,170				6,155,170
11	Common Plant-Electric					
12	TOTAL	178,898,265	3,028,523	7,263,444		189,190,232
		B. Basis for Am	ortization Charges	_		
ACC	COUNT RATE PLANT BALANCE @ 12/31/2011	E AMORTIZA	TION	-	· · · · · · · · · · · · · · · · · · ·	
130 130 130	300 20% 18,338,712	3,321,773 3,941,672				
		7,263,445 C	olumn (d)			
Note (1)	es: Amortization rates vary from 0 - 5%					

	e of Respondent	This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report
	ucky Utilities Company	(2) A Resubmission	03/22/2013	End of2012/Q4
	ELECTRIC PL	ANT IN SERVICE (Account 101, 10	2, 103 and 106) (Continued)	
ine	Account		Balance	Additions
No.	(a)		Beginning of Year (b)	(c)
	3. TRANSMISSION PLANT			
	(350) Land and Land Rights		25,613,1	3,992,61
	(352) Structures and Improvements		18,240,6	
	(353) Station Equipment		206,422,1	
51 52	(354) Towers and Fixtures (355) Poles and Fixtures		95,353,3	
53	(356) Overhead Conductors and Devices		148,658,7	
54	(357) Underground Conduit		160,446,8 448,7	
55	(358) Underground Conductors and Devices		1,161,5	
56	(359) Roads and Trails			
57	(359.1) Asset Retirement Costs for Transmission		539,9	99
	TOTAL Transmission Plant (Enter Total of lines	48 thru 57)	656,885,2	37,752,36
	4. DISTRIBUTION PLANT		COMPANIES CANADA AND AND AND AND AND AND AND AND AN	
	(360) Land and Land Rights		5,310,8	
61 62	(361) Structures and Improvements (362) Station Equipment		7,658,2	
63	(363) Storage Battery Equipment		141,200,4	31 11,017,99
64	(364) Poles, Towers, and Fixtures		287,791,62	23 21,698,88
65	(365) Overhead Conductors and Devices		276,286,0	
66	(366) Underground Conduit		1,861,96	
67	(367) Underground Conductors and Devices		140,620,0	
68	(368) Line Transformers		286,070,39	
69	(369) Services		89,050,18	5,462,22
70	(370) Meters		70,049,3	
71	(371) Installations on Customer Premises		18,253,2	14 5,20
	(372) Leased Property on Customer Premises	- <u> </u>	04.504.0	
73	(373) Street Lighting and Signal Systems (374) Asset Retirement Costs for Distribution Pl	ant	81,534,8	
	TOTAL Distribution Plant (Enter Total of lines 6)		1,406,474,3	
	5. REGIONAL TRANSMISSION AND MARKET			
_	(380) Land and Land Rights			
78	(381) Structures and Improvements			
	(381) Structures and Improvements (382) Computer Hardware			
79 80	(382) Computer Hardware (383) Computer Software			
79 80 81	(382) Computer Hardware (383) Computer Software (384) Communication Equipment			
79 80 81 82	(382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and			
79 80 81 82 83	(382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Transmission and	smission and Market Oper		
79 80 81 82 83 84	(382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Tran TOTAL Transmission and Market Operation Pla	smission and Market Oper		
79 80 81 82 83 84 85	(382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Tran TOTAL Transmission and Market Operation Plat 6. GENERAL PLANT	smission and Market Oper	2,567.8	47 128.32
79 80 81 82 83 84 85 86	(382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Tran TOTAL Transmission and Market Operation Pla 6. GENERAL PLANT (389) Land and Land Rights	smission and Market Oper	2,567,8 47,543,2	
79 80 81 82 83 84 85 86 87	(382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Tran TOTAL Transmission and Market Operation Plat 6. GENERAL PLANT	smission and Market Oper	2,567,8- 47,543,2- 31,168,1	43 1,565,47
79 80 81 82 83 84 85 86 87 88	(382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Tran TOTAL Transmission and Market Operation Pla 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment	smission and Market Oper	47,543,2 ¹ 31,168,1 ¹ 15,967,0 ¹	43 1,565,47 72 3,891,86 79 80,67
79 80 81 82 83 84 85 86 87 88 89	(382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Tran TOTAL Transmission and Market Operation Pla 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment	smission and Market Oper	47,543,2 ⁴ 31,168,1 ⁴ 15,967,0 ⁶ 551,7 ⁸	43 1,565,47 72 3,891,86 79 80,67 94 64,18
79 80 81 82 83 84 85 86 87 88 89 90	(382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Tran TOTAL Transmission and Market Operation Pla 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment	smission and Market Oper	47,543,2 ¹ 31,168,1 ¹ 15,967,0 ¹	43 1,565,47 72 3,891,86 79 80,67 94 64,18
79 80 81 82 83 84 85 86 87 88 89 90 91	(382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Tran TOTAL Transmission and Market Operation Pla 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment	smission and Market Oper	47,543,24 31,168,1 15,967,0 551,79 7,648,79	43 1,565,47 72 3,891,86 79 80,67 94 64,18 55 2,035,18
79 80 81 82 83 84 85 86 87 88 89 90 91 92 93	(382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Tran TOTAL Transmission and Market Operation Pla 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment	smission and Market Oper	47,543,2 ⁴ 31,168,1 ⁴ 15,967,0 ⁴ 551,7 ⁴ 7,648,7 ⁴	43 1,565,47 72 3,891,86 79 80,67 94 64,18 55 2,035,18 26 236,82
79 80 81 82 83 84 85 86 87 88 89 90 91 92 93	(382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Tran TOTAL Transmission and Market Operation Pla 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment	smission and Market Oper	47,543,24 31,168,1 15,967,0 551,79 7,648,79	43 1,565,47 72 3,891,86 79 80,67 94 64,18 55 2,035,18 26 236,82
79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95	(382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Tran TOTAL Transmission and Market Operation Pla 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment	smission and Market Oper	47,543,2 31,168,1 15,967,0 551,7 7,648,7 1,174,2 30,872,5	43 1,565,47 72 3,891,86 79 80,67 94 64,18 55 2,035,18 26 236,82 65 1,274,38
79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96	(382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Tran TOTAL Transmission and Market Operation Pla 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95)	smission and Market Oper	47,543,2 ⁴ 31,168,1 ⁴ 15,967,0 ⁴ 551,7 ⁴ 7,648,7 ⁴	43 1,565,47 72 3,891,86 79 80,67 94 64,18 55 2,035,18 26 236,82 65 1,274,38
79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97	(382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Tran TOTAL Transmission and Market Operation Pla 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment	esmission and Market Oper int (Total lines 77 thru 83)	47,543,2 31,168,1 15,967,0 551,7 7,648,7 1,174,2 30,872,5	43 1,565,47 72 3,891,86 79 80,67 94 64,18 55 2,035,18 26 236,82 65 1,274,38
79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97	(382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Tran TOTAL Transmission and Market Operation Pla 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property	esmission and Market Oper int (Total lines 77 thru 83)	47,543,2 31,168,1 15,967,0 551,7 7,648,7 1,174,2 30,872,5	43 1,565,47 72 3,891,86 79 80,67 94 64,18 55 2,035,18 26 236,82 65 1,274,38 81 9,276,90
79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99	(382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Tran TOTAL Transmission and Market Operation Plat 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plat TOTAL General Plant (Enter Total of lines 96, 9 TOTAL (Accounts 101 and 106)	esmission and Market Oper int (Total lines 77 thru 83)	47,543,2: 31,168,1: 15,967,0: 551,79 7,648,7: 1,174,2: 30,872,5: 137,493,6:	43 1,565,47 72 3,891,86 79 80,67 94 64,18 55 2,035,18 26 236,82 85 1,274,38 81 9,276,90 81 9,276,90
79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101	(382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Tran TOTAL Transmission and Market Operation Plat 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plat TOTAL General Plant (Enter Total of lines 96, 9 TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8)	esmission and Market Oper int (Total lines 77 thru 83)	47,543,2: 31,168,1' 15,967,0' 551,73 7,648,7' 1,174,2: 30,872,5' 137,493,6: 137,493,6: 6,442,212,3	43 1,565,47 72 3,891,86 79 80,67 94 64,18 55 2,035,18 26 236,82 65 1,274,38 81 9,276,90 81 9,276,90 81 9,276,90 366,695,64
79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101	(382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Tran TOTAL Transmission and Market Operation Plat 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plat TOTAL General Plant (Enter Total of lines 96, 9 TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Sold (See Instr. 8)	esmission and Market Oper int (Total lines 77 thru 83)	47,543,2: 31,168,1: 15,967,0: 551,73: 7,648,7: 1,174,2: 30,872,5: 137,493,6:	43 1,565,47 72 3,891,86 79 80,67 94 64,18 55 2,035,18 26 236,82 65 1,274,38 81 9,276,90 81 9,276,90 81 9,276,90 366,695,64
79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102	(382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Tran TOTAL Transmission and Market Operation Plat 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plat TOTAL General Plant (Enter Total of lines 96, 9 TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Sold (See Instr. 8)	nt (Total lines 77 thru 83) nt (Total lines 77 thru 83)	47,543,2: 31,168,1' 15,967,0' 551,7' 7,648,7' 1,174,2: 30,872,5' 137,493,6' 6,442,212,3' -483,3'	43 1,565,47 72 3,891,86 79 80,67 94 64,18 55 2,035,18 26 236,82 85 1,274,38 81 9,276,90 81 9,276,90 81 9,276,90 366,695,64 41 556,51
79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102	(382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Tran TOTAL Transmission and Market Operation Plat 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plat TOTAL General Plant (Enter Total of lines 96, 9 TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Sold (See Instr. 8)	nt (Total lines 77 thru 83) nt (Total lines 77 thru 83)	47,543,2: 31,168,1' 15,967,0' 551,73 7,648,7' 1,174,2: 30,872,5' 137,493,6: 137,493,6: 6,442,212,3	43 1,565,47 72 3,891,86 79 80,67 94 64,18 55 2,035,18 26 236,82 85 1,274,38 81 9,276,90 81 9,276,90 81 9,276,90 366,695,64 41 556,51
79 80 81 82 83 84 85 86 87 88 90 91 92 93 94 95 96 97 98 99 100 101 102	(382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Tran TOTAL Transmission and Market Operation Plat 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plat TOTAL General Plant (Enter Total of lines 96, 9 TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Sold (See Instr. 8)	nt (Total lines 77 thru 83) nt (Total lines 77 thru 83)	47,543,2: 31,168,1' 15,967,0' 551,7' 7,648,7' 1,174,2: 30,872,5' 137,493,6' 6,442,212,3' -483,3'	43 1,565,47 72 3,891,86 79 80,67 94 64,18 55 2,035,18 26 236,82 85 1,274,38 81 9,276,90 81 9,276,90 81 9,276,90 366,695,64 41 556,51
79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103	(382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Tran TOTAL Transmission and Market Operation Plat 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plat TOTAL General Plant (Enter Total of lines 96, 9 TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Sold (See Instr. 8)	nt (Total lines 77 thru 83) nt (Total lines 77 thru 83)	47,543,2: 31,168,1' 15,967,0' 551,7' 7,648,7' 1,174,2: 30,872,5' 137,493,6' 6,442,212,3' -483,3'	43 1,565,47 72 3,891,86 79 80,67 94 64,18 55 2,035,18 26 236,82 85 1,274,38 81 9,276,90 81 9,276,90 81 9,276,90 366,695,64 41 556,51
79 80 81 82 83 84 85 86 87 88 99 91 92 93 94 95 96 97 98 99 100 102	(382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Tran TOTAL Transmission and Market Operation Plat 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plat TOTAL General Plant (Enter Total of lines 96, 9 TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Sold (See Instr. 8)	nt (Total lines 77 thru 83) nt (Total lines 77 thru 83)	47,543,2: 31,168,1' 15,967,0' 551,7' 7,648,7' 1,174,2: 30,872,5' 137,493,6' 6,442,212,3' -483,3'	43

Nam	ne of Respondent	This Report Is:		Date of Report	Va=-/D- :	d of De-
	tucky Utilities Company	(1) X An Origi		(Mo, Da, Yr)	Year/Peno End of	d of Report 2012/Q4
	DEPRECIATION /		N OF ELECTRIC PLA	03/22/2013 ANT (Account 403 4	_	
		(Except amortization	n of aquisition adjustm	nents)	•	
Plar 2. F com 3. F	Report in section A for the year the amounts rement Costs (Account 403.1; (d) Amortizat at (Account 405). Report in Section 8 the rates used to compute charges and whether any changes have Report all available information called for in solumns (c) through (g) from the complete reess composite depreciation accounting for to	tion of Limited-Teri te amortization cha ve been made in th Section C every fif port of the precedi	m Electric Plant (Ac arges for electric pl he basis or rates us th year beginning w ing year.	ecount 404); and (ant (Accounts 404 sed from the prece with report year 19	(e) Amortization of and 405). State tiding report year. 71, reporting annu	Other Electric he basis used to
CCC	ount or functional classification, as appropri	ate, to which a rate	is applied. Identif	y at the bottom of	Section C the type	of plant
nclu	uded in any sub-account used.					
n co com	olumn (b) report all depreciable plant baland posite total. Indicate at the bottom of section	ces to writen rates a on C the manner in	are applied showing which column bala	g subtotals by fund ances are obtained	ctional Classification	ons and showing
netl	hod of averaging used.				-	
a). sele com l. If	columns (c), (d), and (e) report available infoliable i	sist in estimating a nd in column (g), if ort available inforn ing the year in add	average service Liv available, the weig nation called for in d ition to depreciation	es, show in colum hted average rema columns (b) throug n provided by appl	n (f) the type morta aining life of surviv gh (g) on this basis	ality curve ing plant. If
_					<u>.</u>	<u></u>
-	A. Sumr	nary of Depreciation	and Amortization Cha	Amortization of		
ine İ Vo.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Expense for Asset Retirement Costs (Account 403.1) (c)	Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			8,042,642		8,042,64
2	Steam Production Plant	113,296,991	3,210,741			116,507,7
3	Nuclear Production Plant	_				
4	Hydraulic Production Plant-Conventional	221,587	1,107			222,69
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	17,610,289	622			17,610,9
7	Transmission Plant	12,180,446				12,196,24
8	Distribution Plant	35,505,105	29,506			35,534,61
9	Regional Transmission and Market Operation					
_	General Plant	6,854,006				6,854,00
	Common Plant-Electric TOTAL	185,668,424	3,257,773	8,042,642		196,968,83
		B Basis for Am	ortization Charges			<u>, </u>
ACC	COUNT RATE PLANT BALANCE @ 12/31/2012			· · · · · · · · · · · · · · · · · · ·		
130: 130: 130:		4,014,979 4,027,663 				
		8,042,642	Column (d)			
Note (1) A	es: Amortization rates vary from 0 - 5%					

Kent	e of Respondent 140324-8001 FERC PDF (Unoffic 執助) 文章和24-8014 ucky Utilities Company (2) [A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2013/Q4
	ELECTRIC PLANT IN SERVICE (Account 101		
ine	Account	Balance	Additions
No.	(a)	Beginning of Year (b)	(c)
47	3. TRANSMISSION PLANT		(3)
48	(350) Land and Land Rights	29,605,72	4 1,801,30
_	(352) Structures and Improvements	18,703,993	
	(353) Station Equipment	232,597,629	
_	(354) Towers and Fixtures	73,644,583	3 2,759,6
	(355) Poles and Fixtures	173,853,366	 -
	(356) Overhead Conductors and Devices (357) Underground Conduit	159,830,34	
_	(358) Underground Conductors and Devices	448,760	
	(359) Roads and Trails	1,161,309	
	(359.1) Asset Retirement Costs for Transmission Plant	413,450	
	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	690,259,156	
59	4. DISTRIBUTION PLANT		12,400,0
60	(360) Land and Land Rights	5,575,696	2,346,03
61	(361) Structures and Improvements	8,345,949	
-	(362) Station Equipment	150,975,716	7,508,5
	(363) Storage Battery Equipment		
_	(364) Poles, Towers, and Fixtures	307,989,984	
_	(365) Overhead Conductors and Devices		
_	(366) Underground Conduit	1,767,568	
67 68	(367) Underground Conductors and Devices (368) Line Transformers	148,336,169	
	(369) Services	292,918,827	.,,
	(370) Meters	92,818,230	
	(371) Installations on Customer Premises	18,243,600	
_	(372) Leased Property on Customer Premises	10,210,000	
_	(373) Street Lighting and Signal Systems	85,367,937	5,475,4
74	(374) Asset Retirement Costs for Distribution Plant	930,200	
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,475,676,241	66,870,40
		1, 1, 0,0.0,2.1	
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT		
76 77	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights	EVER STATE OF THE	
76 77 78	REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements	EVER STATE OF THE	
76 77 78 79	REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware	EVER STATE OF THE	
76 77 78 79 80	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software	EVER STATE OF THE	
76 77 78 79 80 81	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment	EVER STATE OF THE	
76 77 78 79 80 81 82	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant	EVER STATE OF THE	
76 77 78 79 80 81 82 83	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper	EVER STATE OF THE	
76 77 78 79 80 81 82 83 84	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant	EVER STATE OF THE	
76 77 78 79 80 81 82 83 84 85	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)	EVER STATE OF THE	
76 77 78 79 80 81 82 83 84 85 86	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT		1 130,3
76 77 78 79 80 81 82 83 84 85 86	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights	2,675,031	1 130,3; 2 2,739,4
76 77 78 80 81 82 83 84 85 86 87 88	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment	2,675,031 48,529,000 34,287,073 15,935,330	130,33 0 2,739,4 3 4,159,6 0 52,13
76 77 78 79 80 81 82 83 84 85 86 87 88 89 90	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment	2,675,031 48,529,000 34,287,073 15,935,330 615,978	1 130,3; 2,739,4; 3 4,159,6; 5 52,1;
76 77 78 79 80 81 82 83 84 85 86 87 88 89 90	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment	2,675,031 48,529,000 34,287,073 15,935,330	130,33 2,739,4 3 4,159,6 0 52,13
76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment	2,675,031 48,529,000 34,287,073 15,935,330 615,978 9,683,942	1 130,3; 2,739,4; 3 4,159,6; 5 52,1; 5 760,3
76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment	2,675,031 48,529,000 34,287,073 15,935,330 615,975 9,683,942	1 130,3; 2 2,739,4; 3 4,159,6; 5 52,1; 5 760,3
76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment	2,675,031 48,529,000 34,287,073 15,935,330 615,978 9,683,942	1 130,3 2 2,739,4 3 4,159,6 0 52,1 5 760,3
76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment	2,675,031 48,529,000 34,287,073 15,935,330 615,976 9,683,942 1,411,047 30,021,076	1 130,3 2,739,4 3 4,159,6 0 52,1 5 760,3
76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95)	2,675,031 48,529,000 34,287,073 15,935,330 615,975 9,683,942	1 130,3 2,739,4 3 4,159,6 0 52,1 5 760,3
76 77 78 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment	2,675,031 48,529,000 34,287,073 15,935,330 615,976 9,683,942 1,411,047 30,021,076	1 130,3 2,739,4 3 4,159,6 0 52,1 5 760,3
76 77 78 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property	2,675,031 48,529,000 34,287,073 15,935,330 615,976 9,683,942 1,411,047 30,021,076	130,3 2,739,4 3 4,159,6 52 760,3 7 3,032,7 3 10,874,7
76 77 78 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant	2,675,031 48,529,000 34,287,073 15,935,330 615,975 9,683,942 1,411,047 30,021,076	1 130,3 2 2,739,4 3 4,159,6 0 52,1 5 760,3 7 3,032,7 3 10,874,7
76 77 78 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant TOTAL General Plant (Enter Total of lines 96, 97 and 98)	2,675,031 48,529,000 34,287,073 15,935,330 615,975 9,683,942 1,411,047 30,021,076	130,3 1 130,3 2 2,739,4 3 4,159,6 5 52,1 5 760,3 7 3,032,7 3 10,874,7
76 77 78 80 81 82 83 84 85 86 87 90 91 92 93 94 95 96 97 98 99	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment (399) Other Tangible Property (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant TOTAL General Plant (Enter Total of lines 96, 97 and 98) TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Purchased (See Instr. 8)	2,675,031 48,529,000 34,287,073 15,935,330 615,975 9,683,942 1,411,047 30,021,076	1 130,3 2 2,739,4 3 4,159,6 0 52,1 5 760,3 7 3,032,7 3 10,874,7
76 77 78 80 81 82 83 84 85 86 87 90 91 92 93 94 95 96 97 98 99 100 101 102	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (392) Transportation Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant TOTAL General Plant (Enter Total of lines 96, 97 and 98) TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Unclassified	2,675,031 48,529,000 34,287,073 15,935,330 615,975 9,683,942 1,411,047 30,021,075 143,158,473 6,741,590,336	1 130,3 2 2,739,4 3 4,159,6 5 52,1 5 760,3 7 3,032,7 3 10,874,7 6 283,342,7
76 77 78 80 81 82 83 84 85 86 87 90 91 92 93 94 95 96 97 98 99 00 01 01 02	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and Market Operation Plant (386) Asset Retirement Costs for Regional Transmission and Market Oper TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83) 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment (399) Other Tangible Property (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant TOTAL General Plant (Enter Total of lines 96, 97 and 98) TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Purchased (See Instr. 8)	2,675,031 48,529,000 34,287,073 15,935,330 615,975 9,683,942 1,411,047 30,021,076	1 130,3 2 2,739,4 3 4,159,6 5 52,1 5 760,3 7 3,032,7 3 10,874,7 3 10,874,7 6 283,342,7

Name of Respondent 20140324-8001 FERC PDF (Un Kentucky Utilities Company					
			Date of Report (Mo, Da, Yr)	Year/Perio End of	d of Report 2013/Q4
DEDRECT/		bmission	/ /		2010194
	ATION AND AMORTIZATIO (Except amortization	n of aquisition adjustn	ANT (Account 403, 4 nents)	04, 405)	· · · · · · · · · · · · · · · · · · ·
1. Report in section A for the year the an	nounts for : (b) Deprecia	ation Expense (Acc	ount 403: (c) Depre	eciation Expense f	or Asset
Retirement Costs (Account 403.1; (d) Am Plant (Account 405).	ortization of Limited-Ter	m Electric Plant (Ad	ccount 404); and (e) Amortization of	Other Electric
2. Report in Section 8 the rates used to	compute amortization ch	arnes for electric of	ant (Accounte 404	and 40E) State t	ha haaia
compute charges and whether any chang	ges have been made in t	he basis or rates us	sed from the prece	ding report year	
 Report all available information called 	for in Section C every fif	th year beginning v	vith report year 197	71, reporting annua	ally only change
o columns (c) through (g) from the comp Inless composite depreciation accountin	lete report of the preced	ing year. lant is followed, list	numorically in cal	ımı (a) asab alant	
ccount or functional classification, as ap	propriate, to which a rate	e is applied. Identif	v at the bottom of	nim (a) each plant Section C the type	subaccount, of plant
cluded in any sub-account used.					•
n column (b) report all depreciable plant omposite total. Indicate at the bottom o	balances to which rates	are applied showin	g subtotals by fund	tional Classificatio	ons and showing
nethod of averaging used.	Section Calle mainler if	I WINCH COLUMN DAIS	ances are obtained	a. It average balar	nces, state the
or columns (c), (d), and (e) report availa	ble information for each	plant subaccount, a	account or function	al classification Li	sted in column
a). If plant mortality studies are prepared	d to assist in estimating a	average service Liv	es, show in column	n (f) the type morta	ality curve
elected as most appropriate for the acco omposite depreciation accounting is use					
. If provisions for depreciation were made					
ne bottom of section C the amounts and				•	
T A	. Summary of Depreciation	and Amortization Ch	arges		
		Depreciation	Amortization of		
ne o. Functional Classification	Depreciation Expense	Expense for Asset Retirement Costs	Limited Term Electric Plant	Amortization of Other Electric	Total
(a)	(Account 403) (b)	(Account 403.1) (c)	(Account 404) (d)	Plant (Acc 405) (e)	(f)
1 Intangible Plant			7,636,867		7,636,86
2 Steam Production Plant	95,504,790				95,504,79
3 Nuclear Production Plant					
4 Hydraulic Production Plant-Conventional	1,072,970				1,072,97
5 Hydraulic Production Plant-Pumped Stora	age				
6 Other Production Plant	21,414,231				21,414,23
7 Transmission Plant	12,724,964				12,724,96
8 Distribution Plant	38,798,388				38,798,38
9 Regional Transmission and Market Opera	ation				
10 General Plant	8,604,470				8,604,47
11 Common Plant-Electric					
10 70741	178,119,813	 	7,636,867		185,756,68
12 TOTAL					
12/TOTAL					
12 POTAL					
12 TOTAL					
12/IOTAL	B. Basis for An	nortization Charges			
	LANCE AMORTIZA				
CCOUNT RATE PLANT BAI @ 12/31/20	LANCE AMORTIZA 13	ATION			
CCOUNT RATE PLANT BAI @ 12/31/20 30200 19% \$ 55,9° 30300 15% 28,255,45°	LANCE AMORTIZA 13 19 \$ 10,5 50 3,524,4	ATION 602 95			
CCOUNT RATE PLANT BAI @ 12/31/20 30200 19% \$ 55,9° 30300 15% 28,255,45°	LANCE AMORTIZA 13 19 \$ 10,5 50 3,524,4	ATION 602 95			
ACCOUNT RATE PLANT BAI @ 12/31/20 30200 19% \$ 55,9° 30300 15% 28,255,45°	AMORTIZA 13 19 \$ 10,5 50 3,524,4 99 4,101,8	ATION 602 95			
30200 19% \$ 55,9° 30300 15% 28,255,45°	AMORTIZA 13 19 \$ 10,5 50 3,524,4 99 4,101,8	502 95 70			
CCOUNT RATE PLANT BAI @ 12/31/20 30200 19% \$ 55,9° 30300 15% 28,255,45°	AMORTIZA 13 19 \$ 10,5 50 3,524,4 99 4,101,8	502 95 70			
CCOUNT RATE PLANT BAI @ 12/31/20 30200 19% \$ 55,9° 30300 15% 28,255,45°	AMORTIZA 13 19 \$ 10,5 50 3,524,4 99 4,101,8	502 95 70			
CCOUNT RATE PLANT BAI @ 12/31/20 30200 19% \$ 55,9° 30300 15% 28,255,45°	AMORTIZA 13 19 \$ 10,5 50 3,524,4 99 4,101,8	502 95 70			
CCOUNT RATE PLANT BAI @ 12/31/20 30200 19% \$ 55,9° 30300 15% 28,255,45°	AMORTIZA 13 19 \$ 10,5 50 3,524,4 99 4,101,8	502 95 70			

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Kentucky Utilities Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr)	End of 2014/Q4
FLECTR	IC PLANT IN SERVICE (Account 101,	//	
Line Accour			
No.	IC.	Balance Beginning of Year	Additions
(a)		(b)	(c)
47 3. TRANSMISSION PLANT			
48 (350) Land and Land Rights		31,407,0	
49 (352) Structures and Improvements		22,248,9	
50 (353) Station Equipment		245,799,9	
51 (354) Towers and Fixtures 52 (355) Poles and Fixtures		74,998,4	
53 (356) Overhead Conductors and Devices		186,652,8	
54 (357) Underground Conduit		165,070,5	
55 (358) Underground Conductors and Device	26	448,7	
56 (359) Roads and Trails		1,161,3	09
57 (359.1) Asset Retirement Costs for Transm	nission Plant	413,4	50
58 TOTAL Transmission Plant (Enter Total of		728,201,2	
59 4. DISTRIBUTION PLANT	inde to did ovy	123,201,2	
60 (360) Land and Land Rights		7,921,7	32
61 (361) Structures and Improvements		9,061,9	
62 (362) Station Equipment		157,940,3	
63 (363) Storage Battery Equipment		,. 10,0	0,070,000
64 (364) Poles, Towers, and Fixtures		323,400,6	49 18,390,151
65 (365) Overhead Conductors and Devices	·	306,047,8	
66 (366) Underground Conduit		1,755,9	
67 (367) Underground Conductors and Device	es	156,452,6	
68 (368) Line Transformers		295,210,9	
69 (369) Services		94,594,2	
70 (370) Meters		73,059,8	
71 (371) Installations on Customer Premises		18,235,7	79 24,340
72 (372) Leased Property on Customer Premi	ises		
73 (373) Street Lighting and Signal Systems		90,344,0	74 8,739,089
74 (374) Asset Retirement Costs for Distributi	ion Plant	930,2	00
75 TOTAL Distribution Plant (Enter Total of lin		1,534,956,2	06 87,348,663
76 5. REGIONAL TRANSMISSION AND MA	RKET OPERATION PLANT		
77 (380) Land and Land Rights			
78 (381) Structures and Improvements			
79 (382) Computer Hardware			
80 (383) Computer Software			
81 (384) Communication Equipment			
82 (385) Miscellaneous Regional Transmissio			
83 (386) Asset Retirement Costs for Regiona			
84 TOTAL Transmission and Market Operation	on Plant (Total lines 77 thru 83)		
85 6. GENERAL PLANT			
86 (389) Land and Land Rights		2,805,3	
87 (390) Structures and Improvements		50,752,7	
88 (391) Office Furniture and Equipment		37,429,9	
89 (392) Transportation Equipment		15,987,4	
90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equipment		615,9 10,444,2	
92 (395) Laboratory Equipment		10,444,2	373,902
93 (396) Power Operated Equipment		1,411,0	47 826,34
94 (397) Communication Equipment		33,053,8	
95 (398) Miscellaneous Equipment		33,333,0	111110101
96 SUBTOTAL (Enter Total of lines 86 thru 9	5)	152,500,6	25,644,46
97 (399) Other Tangible Property	-,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	20,011,10
98 (399.1) Asset Retirement Costs for General	al Plant		
99 TOTAL General Plant (Enter Total of lines		152,500,6	53 25,644,46
100 TOTAL (Accounts 101 and 106)		6,969,668,5	
101 (102) Electric Plant Purchased (See Instr.	8)		, , , , , , , , , , , , , , , , , , , ,
102 (Less) (102) Electric Plant Sold (See Instr.			
103 (103) Experimental Plant Unclassified			
104 TOTAL Electric Plant in Service (Enter Tot	tal of lines 100 thru 103)	6,969,668,5	24 866,115,28
			<u> </u>

Nam	ne of Respondent	This Report I	2'	Date of Date		
	tucky Utilities Company	(1) X An (Original	Date of Report (Mo, Da, Yr)	Year/Perio	d of Report 2014/Q4
	DEPRECIATI		esubmission TION OF ELECTRIC PL	ANT (Account 403, 4	_	
		(Except amortiza	ation of aquisition adjust	ments)	•	
Plar 2. F com 3. F to co Unle acco inclu In co com meti	Report in section A for the year the amore irement Costs (Account 403.1; (d) Amore it (Account 405). Report in Section 8 the rates used to compute charges and whether any changes Report all available information called for columns (c) through (g) from the completess composite depreciation accounting from the or functional classification, as approuded in any sub-account used. Column (b) report all depreciable plant based posite total. Indicate at the bottom of second of averaging used.	unts for: (b) Depretization of Limited- mpute amortization is have been made in Section C ever e report of the precion total depreciable opriate, to which a lances to which ratection C the manner.	eciation Expense (Acc Term Electric Plant (A charges for electric p in the basis or rates u y fifth year beginning reding year. e plant is followed, list rate is applied. Identi es are applied showin er in which column ba	count 403; (c) Deprivation of the bottom of the bottom of the precession of the bottom	(e) Amortization of and 405). State the ding report year. 71, reporting annual among the type ctional Classification. If average balar	Other Electric he basis used to ally only changes subaccount, of plant ons and showing nces, state the
sele com 4. It	If plant mortality studies are prepared to acted as most appropriate for the account apposite depreciation accounting is used, if provisions for depreciation were made bottom of section C the amounts and na	nt and in column (g report available in during the year in), if available, the weig formation called for in addition to depreciation	ghted average rem columns (b) throug on provided by appl	aining life of surviv gh (g) on this basis	ing plant. If
	A 5	Summary of Degrecia	tion and Amortization Cl	narges		
Line No.	Functional Classification (a)	Depreciation Expense (Account 403	Depreciation Expense for Asset Retirement Costs	Amortization of	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			9,436,591	(-)	9,436,59
2	Steam Production Plant	100,210,	502			100,210,502
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	1,120,	017			1,120,017
5	Hydraulic Production Plant-Pumped Storage	,				
6	Other Production Plant	21,563,	252			21,563,25
7	Transmission Plant	13,616,	092			13,616,09
8	Distribution Plant	40,673,	936			40,673,93
9	Regional Transmission and Market Operation	in				
10	General Plant	9,973,	554			9,973,554
	Common Plant-Electric TOTAL	187,157,	353	9,436,591		196,593,944
		B. Basis for	Amortization Charges	<u> </u>	<u>. </u>	<u> </u>
	DI ANT DAI ANOF			 	<u>, , , , , , , , , , , , , , , , , , , </u>	
ACC	PLANT BALANCE COUNT RATE @ 12/31/2014	AMORTIZATION				
130 130 130	300 15% 40,138,710	\$ 10,502 5,307,206 4,118,883				
		\$ 9,436,591 Colum	n (d)			

20 Kent	e of Respondent 160323-8000 FERC PDF (Unoffic ath)) 以外20mg Mal 6 ucky Utilities Company (2) 口A Resubmission	(Mo, Da, Yr) E	rear/Period of Report and of 2015/Q4
ine	ELECTRIC PLANT IN SERVICE (Account 101	, 102, 103 and 106) (Continued)	
ine No.	Account	Balance Beginning of Year	Additions
	(a)	(b)	(c)
_	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights	31,698,598	90,66
49 50	(352) Structures and Improvements (353) Station Equipment	24,580,511	1,022,88
51	(354) Towers and Fixtures	262,460,425	10,735,2
52	(355) Poles and Fixtures	76,689,332 201,062,896	-223,86
53	(356) Overhead Conductors and Devices	169,922,792	28,464,1 9,065,2
54	(357) Underground Conduit	448,760	3,005,2
55	(358) Underground Conductors and Devices	1,161,309	11,9
56	(359) Roads and Trails		
57	(359.1) Asset Retirement Costs for Transmission Plant	413,450	
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	768,438,073	49,166,3
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	7,842,857	
61	(361) Structures and Improvements	9,872,191	872,50
62	(362) Station Equipment	165,674,565	8,815,1
63 64	(363) Storage Battery Equipment (364) Poles, Towers, and Fixtures	240.005.000	47.07: -
65	(365) Overhead Conductors and Devices	340,325,998 325,059,771	17,271,79
66	(366) Underground Conduit	1,959,407	20,165,2
67	(367) Underground Conductors and Devices	170,076,602	91,1 ⁻ 12,273,3
68	(368) Line Transformers	301,864,288	8,444,3
69	(369) Services	94,804,779	188,48
70	(370) Meters	74,754,582	2,927,98
71	(371) Installations on Customer Premises	18,140,553	
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	95,796,869	6,912,82
74	(374) Asset Retirement Costs for Distribution Plant	911,173	
	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,607,083,635	_77,962,79
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT		
77 78	(380) Land and Land Rights (381) Structures and Improvements		
79	(382) Computer Hardware		
80	(383) Computer Software		
	(384) Communication Equipment		
	(385) Miscellaneous Regional Transmission and Market Operation Plant		
	(386) Asset Retirement Costs for Regional Transmission and Market Oper		
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)		
85	6. GENERAL PLANT		电多用滤波 医多种性病
	(389) Land and Land Rights	2,814,999	
86	<u> </u>		4,968,04
87	(390) Structures and Improvements	53,190,061	
87 88	(390) Structures and Improvements (391) Office Furniture and Equipment	53,190,061 43,434,589	12,778,83
87 88 89	(390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment	53,190,061 43,434,589 16,483,480	12,778,83 155,3
87 88 89 90	(390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment	53,190,061 43,434,589 16,483,480 905,832	12,778,8: 155,3 598,5:
87 88 89 90 91	(390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment	53,190,061 43,434,589 16,483,480	12,778,83 155,3
87 88 89 90 91 92	(390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment	53,190,061 43,434,589 16,483,480 905,832 11,018,155	12,778,8: 155,3 598,5: 1,137,1
87 88 89 90 91 92 93	(390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment	53,190,061 43,434,589 16,483,480 905,832	12,778,8 155,3 598,5 1,137,1
87 88 89 90 91 92 93 94	(390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment	53,190,061 43,434,589 16,483,480 905,832 11,018,155	12,778,8 155,3 598,5 1,137,1
87 88 89 90 91 92 93 94 95	(390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment	53,190,061 43,434,589 16,483,480 905,832 11,018,155	12,778,8: 155,3 598,5:
87 88 89 90 91 92 93 94 95 96	(390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property	53,190,061 43,434,589 16,483,480 905,832 11,018,155 2,261,006 44,824,444	12,778,8 155,3 598,5 1,137,1 32,1 6,978,0
87 88 89 90 91 92 93 94 95 96 97	(390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant	53,190,061 43,434,589 16,483,480 905,832 11,018,155 2,261,006 44,824,444 174,932,566	12,778,8 155,3 598,5 1,137,1 32,1 6,978,0 26,648,2
87 88 99 91 92 93 94 95 96 97 98	(390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant TOTAL General Plant (Enter Total of lines 96, 97 and 98)	53,190,061 43,434,589 16,483,480 905,832 11,018,155 2,261,006 44,824,444 174,932,566	12,778,8 155,3 598,5 1,137,1 32,1 6,978,0 26,648,2
87 88 99 91 92 93 94 95 96 97 98 99	(390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant TOTAL General Plant (Enter Total of lines 96, 97 and 98) TOTAL (Accounts 101 and 106)	53,190,061 43,434,589 16,483,480 905,832 11,018,155 2,261,006 44,824,444 174,932,566	12,778,8 155,3 598,5 1,137,1 32,1 6,978,0 26,648,2
87 88 89 90 91 92 93 94 95 96 97 98 99 100	(390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant TOTAL General Plant (Enter Total of lines 96, 97 and 98) TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8)	53,190,061 43,434,589 16,483,480 905,832 11,018,155 2,261,006 44,824,444 174,932,566	12,778,8: 155,3 598,5: 1,137,1 32,1: 6,978,0:
87 88 89 90 91 92 93 94 95 96 97 98 99 100 101	(390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant TOTAL General Plant (Enter Total of lines 96, 97 and 98) TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Sold (See Instr. 8)	53,190,061 43,434,589 16,483,480 905,832 11,018,155 2,261,006 44,824,444 174,932,566	12,778,8 155,3 598,5 1,137,1 32,1 6,978,0 26,648,2
87 88 89 90 91 92 93 94 95 96 97 98 99 100 101	(390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant TOTAL General Plant (Enter Total of lines 96, 97 and 98) TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Sold (See Instr. 8) (103) Experimental Plant Unclassified	53,190,061 43,434,589 16,483,480 905,832 11,018,155 2,261,006 44,824,444 174,932,566 174,932,566 7,787,005,741	12,778,8 155,3 598,5 1,137,1 32,1 6,978,0 26,648,2 26,648,2 1,216,288,0
87 88 89 90 91 92 93 94 95 96 97 98 99 00 01 02	(390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant TOTAL General Plant (Enter Total of lines 96, 97 and 98) TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Sold (See Instr. 8)	53,190,061 43,434,589 16,483,480 905,832 11,018,155 2,261,006 44,824,444 174,932,566	12,778,8 155,3 598,5 1,137,1 32,1 6,978,0 26,648,2

Name of Bossenda-4					
Name of Respondent 20160323-8000 FERC PDF (Unoff Kentucky Utilities Company		mal 6 bmission	Date of Report (Mo, Da, Yr)	Year/Period End of	of Report 2015/Q4
DEPRECIATION	N AND AMORTIZATIO	N OF ELECTRIC PLA	ANT (Account 403, 4	04, 405)	
Report in section A for the year the amount		of aquisition adjustm			
Retirement Costs (Account 403.1; (d) Amortiz Plant (Account 405).	ation of Limited-Ter	m Electric Plant (Ad	count 404); and (e) Amortization of	Other Electric
2. Report in Section 8 the rates used to components charges and whether any changes had a component of the components.	ave been made in t	he basis or rates us	sed from the prece	ding report year	
 Report all available information called for in columns (c) through (g) from the complete 	i Section C every fif	th year beginning w	vith report year 19	71, reporting annua	ally only changes
Unless composite depreciation accounting for account or functional classification, as approp	total depreciable pl	ant is followed, list	numerically in colu	ımn (a) each plant	subaccount,
ncluded in any sub-account used.	nate, to willon a late	a is applied. Identii	y at the bottom or	Section C the type	or plant
n column (b) report all depreciable plant bala composite total. Indicate at the bottom of sec	nces to which rates tion C the manner ir	are applied showing which column bala	g subtotals by fund ances are obtained	ctional Classificatio	ns and showing ces, state the
nethod of averaging used.					
For columns (c), (d), and (e) report available in a). If plant mortality studies are prepared to a	assist in estimating a	average service Liv	es, show in colum-	n (f) the type morta	lity curve
elected as most appropriate for the account a composite depreciation accounting is used, re	and in column (g), if	available, the weig	hted average rema	aining life of survivi	ng plant. If
 If provisions for depreciation were made do 	ring the year in add	lition to depreciation	r provided by appl	in (g) on this basis. ication of reported	, rates, state at
he bottom of section C the amounts and natu	re of the provisions	and the plant items	to which related.	iodilon of reported	raics, state at
A. Sur	nmary of Depreciation				
ine Functional Classification	Depreciation Expense (Account 403)	Depreciation Expense for Asset Retirement Costs (Account 403.1)	Amortization of Limited Term Electric Plant (Account 404)	Amortization of Other Electric Plant (Acc 405)	Total
(a)	(b)	(c)	(d)	(e)	(f)
2 Steam Production Plant	111,958,479		10,864,312		10,864,312
3 Nuclear Production Plant	111,950,479				111,958,47
4 Hydraulic Production Plant-Conventional	1,125,889				1 125 99
5 Hydraulic Production Plant-Pumped Storage	1,123,003				1,125,88
6 Other Production Plant	27,816,799		<u></u>		27,816,79
7 Transmission Plant	14,413,824	 			14,413,82
8 Distribution Plant	42,422,663				42,422,66
9 Regional Transmission and Market Operation	72, 122,000				72,722,000
10 General Plant	11,533,606				11,533,606
11 Common Plant-Electric	-				
12 TOTAL	209,271,260		10,864,312)	220,135,572
	D. Deele fee A	nortization Charges			
	· · · · · · · · · · · · · · · · · · ·	Tortization Charges			<u> </u>
ACCOUNT RATE PLANT BALANCE AMC @ 12/31/2015	PRTIZATION				
130200 19% \$ 55,919 \$	10,502				
• •	,756,190 ,097,620				
\$ 10	,864,312 Column (d)	1			

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Kentucky Utilities Company	(2) A Resubmission	(Mo, Da, Yr) / /	End of 2016/Q4
ELEC	TRIC PLANT IN SERVICE (Account 101,	102, 103 and 106) (Continued)	
ine Acco		Balance Beginning of Year (b)	Additions
47 3. TRANSMISSION PLANT	,		(c)
48 (350) Land and Land Rights		31,789,2	265 100,84
49 (352) Structures and Improvements		25,507,6	
50 (353) Station Equipment		264,303,6	
51 (354) Towers and Fixtures 52 (355) Poles and Fixtures		76,403,2	
53 (356) Overhead Conductors and Device		228,799,8	
54 (357) Underground Conduit	<u> </u>	178,542,7 448,7	
55 (358) Underground Conductors and Dev	rices	1,173,3	
56 (359) Roads and Trails			1,70
57 (359.1) Asset Retirement Costs for Tran		413,4	50 155,23
58 TOTAL Transmission Plant (Enter Total	of lines 48 thru 57)	807,382,0	74,823,74
59 4. DISTRIBUTION PLANT			
60 (360) Land and Land Rights		7,842,8	
61 (361) Structures and Improvements		10,718,7	
62 (362) Station Equipment 63 (363) Storage Battery Equipment		173,228,7	15,490,419
64 (364) Poles, Towers, and Fixtures		354,797,2	23,245,319
65 (365) Overhead Conductors and Device	S	337,937,6	
66 (366) Underground Conduit		2,050,5	
67 (367) Underground Conductors and Dev	rices	181,393,6	
68 (368) Line Transformers		308,054,0	00 8,069,19
69 (369) Services		94,875,3	68 8,855,29
70 (370) Meters			
71 (371) Installations on Customer Premise		17,054,0	91
72 (372) Leased Property on Customer Pre 73 (373) Street Lighting and Signal System		05.007.0	7.004.50
74 (374) Asset Retirement Costs for Distrib	_ 	95,997,8 907,6	
75 TOTAL Distribution Plant (Enter Total of		1,662,186,8	
76 5. REGIONAL TRANSMISSION AND M		10 to State of the State of the State of	
77 (380) Land and Land Rights			
78 (381) Structures and Improvements			
79 (382) Computer Hardware			
80 (383) Computer Software			
81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transmiss	sion and Market Operation Plant		
83 (386) Asset Retirement Costs for Region			
84 TOTAL Transmission and Market Opera			
85 6. GENERAL PLANT			
86 (389) Land and Land Rights		2,810,0	82 620,03
87 (390) Structures and Improvements		57,205,0	2,675,84
88 (391) Office Furniture and Equipment		44,440,5	
89 (392) Transportation Equipment		5,576,3	
90 (393) Stores Equipment		1,504,4	
91 (394) Tools, Shop and Garage Equipme	nı	12,146,8	624,25
92 (395) Laboratory Equipment 93 (396) Power Operated Equipment		2,293,2	125,19
94 (397) Communication Equipment		51,742,3	
95 (398) Miscellaneous Equipment		V-17-42,0	0,700,04
96 SUBTOTAL (Enter Total of lines 86 thru	95)	177,718,8	16,685,33
97 (399) Other Tangible Property			
98 (399.1) Asset Retirement Costs for Gen			
99 TOTAL General Plant (Enter Total of line	es 96, 97 and 98)	177,718,8	
100 TOTAL (Accounts 101 and 106)	i- 0\	8,814,348,3	428,515,76
101 (102) Electric Plant Purchased (See Inst			
102 (Less) (102) Electric Plant Sold (See Ins	u. <i>oj</i>		
104 TOTAL Electric Plant in Service (Enter 1	Total of lines 100 thru 103)	8,814,348,3	05 428,515,76

Name of Respondent	This Report Is:		Date of Report	Vagr/Boria	od of Donard
Kentucky Utilities Company	(1) X An Origi		(Mo, Da, Yr)	End of	od of Report 2016/Q4
DEPRECIATIO	(2) A Resul N AND AMORTIZATIO	omission	/ /		
	(Except amortization	n of aquisition adjustn	nents)	,	
 Report in section A for the year the amour Retirement Costs (Account 403.1; (d) Amortiz Plant (Account 405). Report in Section 8 the rates used to compose compute charges and whether any changes has a Report all available information called for its columns (c) through (g) from the complete 	cation of Limited-Terroute amortization chanave been made in the Section C every fift	n Electric Plant (Ac arges for electric pla ne basis or rates us th year beginning w	count 404); and (e ant (Accounts 404 ed from the preced	e) Amortization of and 405). State the ding report year.	Other Electric
Unless composite depreciation accounting for			numerically in colu	mn (a) each plant	cubassount
account or functional classification, as approp	riate, to which a rate	is applied. Identify	at the bottom of S	Section C the type	of plant
ncluded in any sub-account used.					·
In column (b) report all depreciable plant bala composite total. Indicate at the bottom of sec	nces to which rates a	are applied showing which column bala	subtotals by func	tional Classificatio	ns and showing
method of averaging used.	don o the manner m	William Column bala	nces are obtained	. II average balan	ces, state the
For columns (c), (d), and (e) report available i					
(a). If plant mortality studies are prepared to selected as most appropriate for the account					
composite depreciation accounting is used, re					
4. If provisions for depreciation were made d					
he bottom of section C the amounts and natu	re of the provisions a	and the plant items	to which related.		
A. Su	ımmary of Depreciation	and Amortization Cha	arges		
ine Functional Classification	Depreciation Expense (Account 403)	Depreciation Expense for Asset Retirement Costs (Account 403.1)	Amortization of Limited Term Electric Plant (Account 404)	Amortization of Other Electric Plant (Acc 405)	Total
(a)	(b)	(c)	(d) 11,964,819	(e)	(f) 11,964,81
2 Steam Production Plant	116,789,035		. ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		116,789,03
3 Nuclear Production Plant	170,700,000				110,703,00
4 Hydraulic Production Plant-Conventional	1,171,043				1,171,04
5 Hydraulic Production Plant-Pumped Storage	1,111,043				1,171,04
6 Other Production Plant	33,384,925				33,384,92
7 Transmission Plant	15,391,307				15,391,30
8 Distribution Plant	44,352,679				44,352,67
9 Regional Transmission and Market Operation					44,332,07
10 General Plant	11,051,285				11,051,28
	11,031,260				11,001,20
11 Common Plant-Electric	222 440 274	(14 004 040		224 425 22
12 TOTAL	222,140,274		11,964,819	 	234,105,09
	B Basis for Am	ortization Charges			<u> </u>
		Jorna de la companya			
ACCOUNT RATE PLANT BALANCE AM @ 12/31/2016	ORTIZATION				
	10,502				
	7,874,395				
130310 10% 41,045,494 4	1,079,922 				
\$ 11,	964,819 Column (d)	•			

ine No.	Joky Utilities Company	(2) A Resubm		(Mo, Da, Yr)		
				11	End of	/Q4
No.	Account	ANT IN SERVICE (Acc	ount 101, 102,	103 and 106) (Continued)		
				Balance Beginning of Year	Additions	s
47	3. TRANSMISSION PLANT			(b)	(c)	
	(350) Land and Land Rights			31.000	100	
	(352) Structures and Improvements		 	31,890, 29,038,i		543.3
	(353) Station Equipment			284,703,		8,793,5
	(354) Towers and Fixtures			76,458,6		1,593,3
	(355) Poles and Fixtures			266,283,		4,909,5
_	(356) Overhead Conductors and Devices (357) Underground Conduit			184,408,0		5,721,1
	(358) Underground Conductors and Devices			448,7		
	(359) Roads and Trails			1,118,4	444	181,2
57	(359.1) Asset Retirement Costs for Transmission	Plant		568,6	382	
58	TOTAL Transmission Plant (Enter Total of lines 4	18 thru 57)		874,918,0		1,742,2
_	4. DISTRIBUTION PLANT					
_	(360) Land and Land Rights			7,728,9	975	9,40
$\overline{}$	(361) Structures and Improvements			12,752,9		1,807,10
	(362) Station Equipment (363) Storage Battery Equipment			187,778,4	107 1:	2,834,6
	(364) Poles, Towers, and Fixtures			376,412,7	777	4,537,00
-	(365) Overhead Conductors and Devices			355,489,7		2,237.74
66	(366) Underground Conduit			2,390,1		<u>-,=</u> 0., <u>.</u>
	(367) Underground Conductors and Devices			189,460,5	534 (5,671,60
	(368) Line Transformers			314,659,5		8,580,21
	(369) Services (370) Meters			103,477,5		0,971,65
	(371) Installations on Customer Premises			79,256,9	935	1,620,86
_	(372) Leased Property on Customer Premises					6,16
	(373) Street Lighting and Signal Systems	· · · · · · · · · · · · · · · · · · ·		116,439,6	394	5,239,36
_	(374) Asset Retirement Costs for Distribution Plan	nt		693,4		33,43
	TOTAL Distribution Plant (Enter Total of lines 60			1,746,540,7	766 8:	3,549,27
	5. REGIONAL TRANSMISSION AND MARKET (OPERATION PLANT		and the second of the second of the second of	a las castalanta	
	(380) Land and Land Rights	-				
_	(381) Structures and Improvements (382) Computer Hardware				- 	
_	(383) Computer Software					
_	(384) Communication Equipment					
	(385) Miscellaneous Regional Transmission and I					
	(386) Asset Retirement Costs for Regional Transi					
_	TOTAL Transmission and Market Operation Plant	t (Total lines 77 thru 8				anting one
	6. GENERAL PLANT (389) Land and Land Rights	·		3,430,1	147	00.55
_	(390) Structures and Improvements			59,203,9		99,55 3,959,51
_	(391) Office Furniture and Equipment			41,448,7		2,055,64
89	(392) Transportation Equipment			7,164,0		149,52
	(393) Stores Equipment			910,9	971	
	(394) Tools, Shop and Garage Equipment			12,666,8	374	910,80
	(395) Laboratory Equipment			0.440.0	200	4 000 00
_	(396) Power Operated Equipment (397) Communication Equipment			2,418,3 55,633,8		1,039,62 1,222,22
_	(398) Miscellaneous Equipment			33,033,0		1,222,22
	SUBTOTAL (Enter Total of lines 86 thru 95)			182,876,9	993	9,436,89
_	(399) Other Tangible Property					
	(399.1) Asset Retirement Costs for General Plant			<u> </u>		
_	TOTAL General Plant (Enter Total of lines 96, 97	and 98)		182,876,9		9,436,89
-	TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8)			9,085,007,2	320	0,530,88
	(102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Sold (See Instr. 8)					
	(103) Experimental Plant Unclassified	·		·	- -	
	TOTAL Electric Plant in Service (Enter Total of lin	nes 100 thru 103)		9,085,007,2	295 320	0,530,88

Nan	ne of Respondent	This Paner la		Date -(D		
	ntucky Utilities Company	This Report Is:		Date of Report (Mo, Da, Yr)	Year/Perio	od of Report 2017/Q4
		(2) A Resul	omission N OF ELECTRIC PLA	/ /	-	2017/04
		(Except amortization	n of aquisition adjustn	nents)	·	
Plai 2. I com 3. I to c Unk acci incli In c	Report in section A for the year the amounts irement Costs (Account 403.1; (d) Amortizatint (Account 405). Report in Section 8 the rates used to computing the charges and whether any changes have Report all available information called for in solumns (c) through (g) from the complete rejess composite depreciation accounting for to count or functional classification, as appropriated in any sub-account used.	for: (b) Depreciation of Limited-Territe amortization charge been made in the Section C every fift port of the preceding depreciable plate, to which a rate es to which rates a	tion Expense (Acco in Electric Plant (Ac arges for electric plant in e basis or rates us the year beginning we arg year. ant is followed, list re is applied. Identify are applied showing	ount 403; (c) Depre count 404); and (c ant (Accounts 404 ed from the precedith report year 197 numerically in coluity at the bottom of S	e) Amortization of and 405). State the ding report year. 11, reporting annuars (a) each plant Section C the type tional Classification	Other Electric ne basis used to ally only changes subaccount, of plant ns and showing
met For (a). sele com 4. I	aposite total. Indicate at the bottom of section and of averaging used. columns (c), (d), and (e) report available infoliated infoli	ormation for each p sist in estimating a d in column (g), if a ort available inform ng the year in addi	plant subaccount, a verage service Live available, the weigh ation called for in c tion to depreciation	ccount or functions es, show in column nted average rema olumns (b) through provided by appli	al classification Lis (f) the type morta ining life of survivi (g) on this basis.	sted in column lity curve ng plant. If
	A. Sumr	nary of Depreciation	and Amortization Cha	arges		
_ine No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			15,572,213	(0)	15,572,21
2	Steam Production Plant	125,901,683				125,901,68
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	1,218,295				1,218,29
	Hydraulic Production Plant-Pumped Storage					
	Other Production Plant	36,674,184				36,674,18
7	Transmission Plant	18,580,791				18,580,79
-8	Distribution Plant	44,926,214		-		44,926,21
	Regional Transmission and Market Operation					
10	General Plant	11,230,168		····-		11,230,168
11	Common Plant-Electric	· · · · · · · · · · · · · · · · · · ·				
12	TOTAL	238,531,335		15,572,213		254,103,54
		D Popie for A	ortization Charges			
			oruzation Charges			
ACC	COUNT RATE PLANT BALANCE AMOR @ 12/31/2017	TIZATION				
130 130 130	300 21% 63,093,996 10,56	6,266 61,805 04,142 				
	\$ 15,57	2,213 Column (d)				

ine T	ıcky Utilities Company	(2) A Resubmission		
ine T			/ /	End of
	Account	IT IN SERVICE (Account 101,	102, 103 and 106) (Continued)	
No.	(a)		Balance Beginning of Year (b)	Additions (c)
	3. TRANSMISSION PLANT (350) Land and Land Rights			
	(352) Structures and Improvements		31,890,	
	(353) Station Equipment		29,506,	
_	(354) Towers and Fixtures		287,839,6 78,033,0	
	(355) Poles and Fixtures		307,006,	
53	(356) Overhead Conductors and Devices		188,110,7	
54	(357) Underground Conduit		448,7	
_	(358) Underground Conductors and Devices		1,299,0	094 3,8
	(359) Roads and Trails			
	(359.1) Asset Retirement Costs for Transmission F		556,8	
	TOTAL Transmission Plant (Enter Total of lines 48 4. DISTRIBUTION PLANT	thru 57)	924,691,6	653 123,781,9
	(360) Land and Land Rights		7.702.6	
	(361) Structures and Improvements	<u> </u>	7,723,9	
_	(362) Station Equipment		198,035,4	
_	(363) Storage Battery Equipment		190,000,-	70,934,0
_	(364) Poles, Towers, and Fixtures		389,091,9	937 19,135,8
65	(365) Overhead Conductors and Devices		369,561,3	
_	(366) Underground Conduit		2,390,1	
	(367) Underground Conductors and Devices		194,252,3	8,105,7
_	(368) Line Transformers		313,646,6	
	(369) Services		114,368,2	
	(370) Meters		78,827,7	
	(371) Installations on Customer Premises		6,1	164 2,1
	(372) Leased Property on Customer Premises (373) Street Lighting and Signal Systems		100 962 6	240 5 450 0
	(374) Asset Retirement Costs for Distribution Plant		120,862,9	
	TOTAL Distribution Plant (Enter Total of lines 60 th		1,803,849,2	
_	5. REGIONAL TRANSMISSION AND MARKET O			10,200,4
77	(380) Land and Land Rights		The second second state of the second	Secure Cold Transport (ACC COLD COLD COLD COLD COLD COLD COLD CO
78	(381) Structures and Improvements			
	(382) Computer Hardware			
	(383) Computer Software			
	(384) Communication Equipment	autot Operation Diant		
_	(385) Miscellaneous Regional Transmission and M (386) Asset Retirement Costs for Regional Transm			
	TOTAL Transmission and Market Operation Plant (- 	
_	6. GENERAL PLANT	Total miles 7.7 miles esp	verse and a servence with the	ration and part to the contract to the real pro-
	(389) Land and Land Rights		3,397,7	712 34,8
	(390) Structures and Improvements		63,009,3	-
88	(391) Office Furniture and Equipment		38,262,1	
89	(392) Transportation Equipment		7,247,0	023 610,2
	(393) Stores Equipment		910,9	
	(394) Tools, Shop and Garage Equipment	. <u></u>	13,303,5	566 715,1
	(395) Laboratory Equipment			
_	(396) Power Operated Equipment		3,458,0	
_	(397) Communication Equipment (398) Miscellaneous Equipment	<u> </u>	56,854,1	164 8,833,4
	SUBTOTAL (Enter Total of lines 86 thru 95)		186,442,9	918 29,184,6
	(399) Other Tangible Property		100,112,0	20,104,0
_	(399.1) Asset Retirement Costs for General Plant			
_	TOTAL General Plant (Enter Total of lines 96, 97 a	nd 98)	186,442,9	918 29,184,6
	TOTAL (Accounts 101 and 106)		9,275,270,9	973 378,166,1
_	(102) Electric Plant Purchased (See Instr. 8)			
_	(Less) (102) Electric Plant Sold (See Instr. 8)			
	(103) Experimental Plant Unclassified	• 400 thru 400\	0.075.070	270 400 4
	TOTAL Electric Plant in Service (Enter Total of line	5 100 tillu (03)	9,275,270,9	973 378,166,1

Nan	ne of Respondent	This Report Is:		Date of Report	Vac-/D1-	d of Denet
	ntucky Utilities Company	(1) X An Origi	inal bmission	(Mo, Da, Yr)	Year/Perior	d of Report 2018/Q4
	DEPRECIATION	(2) A Resul		/ / ANT (Account 403, 4		
		Except amortization	า of aquisition adjustn	nents)		
Plar 2. F com	Report in section A for the year the amounts irement Costs (Account 403.1; (d) Amortizant (Account 405). Report in Section 8 the rates used to compute charges and whether any changes have called for in	ition of Limited-Terr ute amortization cha ave been made in th	n Electric Plant (Ac arges for electric pla ne basis or rates us	count 404); and (early (Accounts 404) and from the precedure of the preced	 Amortization of Cand 405). State the line report year 	Other Electric e basis used to
to co Unic acco	olumns (c) through (g) from the complete re ess composite depreciation accounting for to bunt or functional classification, as appropri uded in any sub-account used.	eport of the precedir total depreciable pla	ng year. ant is followed, list r	numerically in colu	nn (a) each plant s	subaccount.
In com	olumn (b) report all depreciable plant balan posite total. Indicate at the bottom of secti hod of averaging used.	ces to which rates a on C the manner in	are applied showing which column bala	subtotals by functinces are obtained.	tional Classification If average balanc	ns and showing ces, state the
For (a). sele com 4. It	columns (c), (d), and (e) report available in If plant mortality studies are prepared to a cted as most appropriate for the account a posite depreciation accounting is used, rep f provisions for depreciation were made dur bottom of section C the amounts and nature	ssist in estimating a nd in column (g), if a port available inform ring the year in addi	verage service Live available, the weigh ation called for in c ition to depreciation	es, show in column nted average rema olumns (b) through n provided by appli	(f) the type mortal ining life of survivir or (g) on this basis.	ity curve ng plant. If
Line No.	Functional Classification (a)	Depreciation Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			18,378,651	<u> </u>	18,378,65
2	Steam Production Plant	133,650,214				133,650,21
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	1,268,409				1,268,409
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	40,235,427				40,235,42
7	Transmission Plant	22,169,714				22,169,71
8	Distribution Plant	45,382,821				45,382,82
9	Regional Transmission and Market Operation					
10	General Plant	12,152,256				12,152,25
11	Common Plant-Electric					
12	TOTAL	254,858,841		18,378,651		273,237,49
						
		B. Basis for Am	ortization Charges			
ACC	COUNT RATE PLANT BALANCE AMO @ 12/31/2018	RTIZATION				
130 130 130	300 21% 63,001,891 12,7	2,030 792,438 584,183				
	\$ 18,3	78,651 Column (d)				

Nam	e of Respondent	This Report Is:	Date of Report	Year/Period of Report
Kent	ucky Utilities Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr)	End of 2019/Q4
	ELECTRIC PL	ANT IN SERVICE (Account 101,		
Line	Account		Balance	Additions
No.	(a)		Beginning of Year (b)	(c)
47	3. TRANSMISSION PLANT			
48	(350) Land and Land Rights		31,914,5	554
49	(352) Structures and Improvements		32,646,1	
50 51	(353) Station Equipment (354) Towers and Fixtures		340,074,9	
52	(355) Poles and Fixtures			
53	(356) Overhead Conductors and Devices		199,539,6	
54	(357) Underground Conduit		448,7	
55	(358) Underground Conductors and Devices		1,302,8	99 61,390
56	(359) Roads and Trails			
57 58	(359.1) Asset Retirement Costs for Transmission TOTAL Transmission Plant (Enter Total of lines		549,6	
59	4. DISTRIBUTION PLANT	18 (I)IU 57)	1,038,305,6	106,441,069
60	(360) Land and Land Rights		8,139,6	50 941,885
61	(361) Structures and Improvements		14,383,2	
62	(362) Station Equipment		224,956,1	
63	(363) Storage Battery Equipment			
64	(364) Poles, Towers, and Fixtures		406,680,6	
65 66	(365) Overhead Conductors and Devices (366) Underground Conduit		395,150,2	
67	(367) Underground Conductors and Devices		2,394,6 201,606,5	
68	(368) Line Transformers		320,425,4	
69	(369) Services		122,692,9	
70	(370) Meters		77,180,3	89 2,564,864
<u>71</u>	(371) Installations on Customer Premises		6,1	64 153,070
72	(372) Leased Property on Customer Premises			
73	(373) Street Lighting and Signal Systems (374) Asset Retirement Costs for Distribution Pla		123,988,6	~
74		<u> </u>	656,2	50 71,169
75	LTΩTAL Distribution Plant (Enter Total of lines 60	thru 74)	1 898 260 9	165 366 181
75 76	TOTAL Distribution Plant (Enter Total of lines 60 5. REGIONAL TRANSMISSION AND MARKET		1,898,260,9	23 165,366,181
	TOTAL Distribution Plant (Enter Total of lines 60 5. REGIONAL TRANSMISSION AND MARKET (380) Land and Land Rights		1,898,260,9	23 165,366,181 24 15 15 15 15 15 15 15 15 15 15 15 15 15
76	REGIONAL TRANSMISSION AND MARKET (380) Land and Land Rights (381) Structures and Improvements		1,898,260,9	23 165,366,181
76 77 78 79	REGIONAL TRANSMISSION AND MARKET (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware		1,898,260,9	23 165,366,181 24 15 16 16 16 16 16 16 16 16 16 16 16 16 16
76 77 78 79 80	5. REGIONAL TRANSMISSION AND MARKET (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software		1,898,260,9	23 165,366,181
76 77 78 79 80 81	5. REGIONAL TRANSMISSION AND MARKET (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment	OPERATION PLANT	1,898,260,9	23 165,366,181
76 77 78 79 80 81 82	5. REGIONAL TRANSMISSION AND MARKET (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and	OPERATION PLANT Market Operation Plant	1,898,260,9	23 165,366,181
76 77 78 79 80 81 82 83	5. REGIONAL TRANSMISSION AND MARKET (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment	OPERATION PLANT Market Operation Plant emission and Market Oper	1,898,260,9	165,366,181
76 77 78 79 80 81 82 83	5. REGIONAL TRANSMISSION AND MARKET (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Trans	OPERATION PLANT Market Operation Plant emission and Market Oper		
76 77 78 79 80 81 82 83 84 85	5. REGIONAL TRANSMISSION AND MARKET (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plan 6. GENERAL PLANT (389) Land and Land Rights	OPERATION PLANT Market Operation Plant emission and Market Oper	3,432,5	62 253,922
76 77 78 79 80 81 82 83 84 85 86 87	5. REGIONAL TRANSMISSION AND MARKET (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plar 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements	OPERATION PLANT Market Operation Plant emission and Market Oper	3,432,5 68,085,2	62 253,922 50 11,212,279
76 77 78 79 80 81 82 83 84 85 86 87	5. REGIONAL TRANSMISSION AND MARKET (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plar 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment	OPERATION PLANT Market Operation Plant emission and Market Oper	3,432,5 68,085,2 45,971,7	62 253,922 50 11,212,279 70 7,689,192
76 77 78 79 80 81 82 83 84 85 86 87 88	5. REGIONAL TRANSMISSION AND MARKET (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plar 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment	OPERATION PLANT Market Operation Plant emission and Market Oper	3,432,5 68,085,2 45,971,7 7,591,0	62 253,922 50 11,212,279 70 7,689,192 60 336,682
76 77 78 79 80 81 82 83 84 85 86 87	5. REGIONAL TRANSMISSION AND MARKET (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plar 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment	OPERATION PLANT Market Operation Plant emission and Market Oper	3,432,5 68,085,2 45,971,7	62 253,922 50 11,212,279 70 7,689,192 60 336,682
76 77 78 79 80 81 82 83 84 85 86 87 88	5. REGIONAL TRANSMISSION AND MARKET (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plar 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment	OPERATION PLANT Market Operation Plant emission and Market Oper	3,432,5 68,085,2 45,971,7 7,591,0 890,3	62 253,922 250 11,212,279 70 7,689,192 60 336,682
76 77 78 79 80 81 82 83 84 85 86 87 88 89 90	5. REGIONAL TRANSMISSION AND MARKET (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plar 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment	OPERATION PLANT Market Operation Plant emission and Market Oper	3,432,5 68,085,2 45,971,7 7,591,0 890,3 13,940,4	62 253,922 11,212,279 70 7,689,192 60 336,682 110 107 1,292,292
76 77 78 80 81 82 83 84 85 86 87 88 89 90 91 92 93	5. REGIONAL TRANSMISSION AND MARKET (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plar 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment	OPERATION PLANT Market Operation Plant emission and Market Oper	3,432,5 68,085,2 45,971,7 7,591,0 890,3 13,940,4	62 253,922 11,212,279 70 7,689,192 60 336,682 110 107 1,292,292
76 77 78 80 81 82 83 84 85 86 87 90 91 92 93 94	5. REGIONAL TRANSMISSION AND MARKET (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plar 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment	OPERATION PLANT Market Operation Plant emission and Market Oper	3,432,5 68,085,2 45,971,7 7,591,0 890,3 13,940,4 4,470,6 65,657,7	253,922 253,922 250 11,212,279 70 7,689,192 60 336,682 110 107 1,292,292 114 1,550,358 704 2,659,864
76 77 78 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95	5. REGIONAL TRANSMISSION AND MARKET (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plar 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95)	OPERATION PLANT Market Operation Plant emission and Market Oper	3,432,5 68,085,2 45,971,7 7,591,0 890,3 13,940,4	253,922 253,922 250 11,212,279 70 7,689,192 60 336,682 110 107 1,292,292 114 1,550,358 704 2,659,864
76 77 78 80 81 82 83 84 85 86 87 90 91 92 93 94 95 96	5. REGIONAL TRANSMISSION AND MARKET (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plar 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property	Market Operation Plant emission and Market Oper ont (Total lines 77 thru 83)	3,432,5 68,085,2 45,971,7 7,591,0 890,3 13,940,4 4,470,6 65,657,7	253,922 253,922 250 11,212,279 70 7,689,192 60 336,682 110 107 1,292,292 114 1,550,358 704 2,659,864
76 77 78 80 81 82 83 84 85 86 87 90 91 92 93 94 95 96 97	5. REGIONAL TRANSMISSION AND MARKET (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plar 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95)	Market Operation Plant emission and Market Oper ont (Total lines 77 thru 83)	3,432,5 68,085,2 45,971,7 7,591,0 890,3 13,940,4 4,470,6 65,657,7	62 253,922 250 11,212,279 70 7,689,192 60 336,682 110 107 1,292,292 114 1,550,358 104 2,659,864 107 24,994,589
76 77 78 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98	5. REGIONAL TRANSMISSION AND MARKET (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plar 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plar TOTAL General Plant (Enter Total of lines 96, 97 TOTAL (Accounts 101 and 106)	Market Operation Plant emission and Market Oper ont (Total lines 77 thru 83)	3,432,5 68,085,2 45,971,7 7,591,0 890,3 13,940,4 4,470,6 65,657,7	62 253,922 250 11,212,279 70 7,689,192 60 336,682 110 1,292,292 114 1,550,358 104 2,659,864 107 24,994,589
76 77 78 80 81 82 83 84 85 86 87 90 91 92 93 94 95 96 97 98 99 100	5. REGIONAL TRANSMISSION AND MARKET (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plar 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plart TOTAL General Plant (Enter Total of lines 96, 97 TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8)	Market Operation Plant emission and Market Oper ont (Total lines 77 thru 83)	3,432,5 68,085,2 45,971,7 7,591,0 890,3 13,940,4 4,470,6 65,657,7	62 253,922 250 11,212,279 70 7,689,192 60 336,682 110 1,292,292 114 1,550,358 104 2,659,864 107 24,994,589
76 77 78 80 81 82 83 84 85 86 87 90 91 92 93 94 95 96 97 98 99 100 101	5. REGIONAL TRANSMISSION AND MARKET (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plar 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plar TOTAL General Plant (Enter Total of lines 96, 97 TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8)	Market Operation Plant emission and Market Oper ont (Total lines 77 thru 83)	3,432,5 68,085,2 45,971,7 7,591,0 890,3 13,940,4 4,470,6 65,657,7	62 253,922 250 11,212,279 70 7,689,192 60 336,682 110 1,292,292 114 1,550,358 104 2,659,864 107 24,994,589
76 77 78 80 81 82 83 84 85 86 87 90 91 92 93 94 95 96 97 98 99 100 101 102	5. REGIONAL TRANSMISSION AND MARKET (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plar 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plar TOTAL General Plant (Enter Total of lines 96, 97 TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (103) Experimental Plant Unclassified	Market Operation Plant smission and Market Oper nt (Total lines 77 thru 83)	3,432,5 68,085,2 45,971,7 7,591,0 890,3 13,940,4 4,470,6 65,657,7 210,039,6 9,557,709,7	62 253,922 250 11,212,279 70 7,689,192 60 336,682 110 1,292,292 614 1,550,358 704 2,659,864 677 24,994,589 677 24,994,589 677 24,994,589
76 777 78 80 81 82 83 84 85 86 87 90 91 92 93 94 95 96 97 98 99 100 101 102	5. REGIONAL TRANSMISSION AND MARKET (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plar 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plar TOTAL General Plant (Enter Total of lines 96, 97 TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8)	Market Operation Plant smission and Market Oper nt (Total lines 77 thru 83)	3,432,5 68,085,2 45,971,7 7,591,0 890,3 13,940,4 4,470,6 65,657,7	62 253,922 770 7,689,192 60 336,682 110 1,292,292 614 1,550,358 704 2,659,864 677 24,994,589 677 24,994,589 677 24,994,589
76 777 78 80 81 82 83 84 85 86 87 90 91 92 93 94 95 96 97 98 99 100 101 102	5. REGIONAL TRANSMISSION AND MARKET (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plar 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plar TOTAL General Plant (Enter Total of lines 96, 97 TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (103) Experimental Plant Unclassified	Market Operation Plant smission and Market Oper nt (Total lines 77 thru 83)	3,432,5 68,085,2 45,971,7 7,591,0 890,3 13,940,4 4,470,6 65,657,7 210,039,6 9,557,709,7	62 253,922 250 11,212,279 70 7,689,192 60 336,682 110 1,292,292 614 1,550,358 704 2,659,864 677 24,994,589 677 24,994,589 677 24,994,589
76 77 78 80 81 82 83 84 85 86 87 90 91 92 93 94 95 96 97 98 99 100 101 102 103	5. REGIONAL TRANSMISSION AND MARKET (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plar 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plar TOTAL General Plant (Enter Total of lines 96, 97 TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (103) Experimental Plant Unclassified	Market Operation Plant smission and Market Oper nt (Total lines 77 thru 83)	3,432,5 68,085,2 45,971,7 7,591,0 890,3 13,940,4 4,470,6 65,657,7 210,039,6 9,557,709,7	62 253,922 250 11,212,279 70 7,689,192 60 336,682 110 1,292,292 614 1,550,358 704 2,659,864 677 24,994,589 677 24,994,589 677 24,994,589
76 77 78 80 81 82 83 84 85 86 87 90 91 92 93 94 95 96 97 98 99 100 101 102	5. REGIONAL TRANSMISSION AND MARKET (380) Land and Land Rights (381) Structures and Improvements (382) Computer Hardware (383) Computer Software (384) Communication Equipment (385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plar 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plar TOTAL General Plant (Enter Total of lines 96, 97 TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (103) Experimental Plant Unclassified	Market Operation Plant smission and Market Oper nt (Total lines 77 thru 83)	3,432,5 68,085,2 45,971,7 7,591,0 890,3 13,940,4 4,470,6 65,657,7 210,039,6 9,557,709,7	62 253,922 250 11,212,279 70 7,689,192 60 336,682 110 1,292,292 614 1,550,358 704 2,659,864 677 24,994,589 677 24,994,589 677 24,994,589

Name of Respondent	The Barrier				
vame of Respondent Kentucky Utilities Company	This Report Is: (1) X An Origi		Date of Report (Mo, Da, Yr)	Year/Peri End of	od of Report 2019/Q4
, , , , , , , , , , , , , , , , , , , ,	(2) A Result	omission	/ /		2010/04
	(Except amortization	of aquisition adjustn	nents)	•	
 Report in section A for the year the amounts Retirement Costs (Account 403.1; (d) Amortiza Plant (Account 405). Report in Section 8 the rates used to compute 	ition of Limited-Tern ute amortization cha	n Electric Plant (Ac arges for electric pla	count 404); and (each count 404)	e) Amortization of and 405). State t	Other Electric
compute charges and whether any changes hat it. Report all available information called for in columns (c) through (g) from the complete resolution accounting for the account or functional classification, as appropriately appr	eve been made in the Section C every fift eport of the precedir total depreciable plates to which a rate ces to which rates a on C the manner in	ne basis or rates us th year beginning wang year. ant is followed, list ration is applied. Identify are applied showing which column bala	ed from the precedith report year 197 numerically in colunt at the bottom of S y subtotals by functioned are obtained.	ling report year. 1, reporting annu- mn (a) each plant Section C the type tional Classificatio If average balar	ally only changes subaccount, of plant ons and showing nces, state the
 a). If plant mortality studies are prepared to as 	ssist in estimating a	verage service Live	s, show in column	(f) the type morta	ality curve
elected as most appropriate for the account and composite depreciation accounting is used, rep					
e. If provisions for depreciation were made dur					
ne bottom of section C the amounts and nature				oddon of Toponou	rates, state at
A. Sum	mary of Depreciation				
ne Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1 Intangible Plant		· · · · · · · · · · · · · · · · · · ·	17,183,580		17,183,58
2 Steam Production Plant	167,569,254			, ,	167,569,25
3 Nuclear Production Plant					
4 Hydraulic Production Plant-Conventional	1,296,340			, , , , , , , , , , , , , , , , , , , ,	1,296,34
5 Hydraulic Production Plant-Pumped Storage					
6 Other Production Plant	41,104,587				41,104,58
7 Transmission Plant	25,293,133				25,293,13
8 Distribution Plant	40,467,247				40,467,24
9 Regional Transmission and Market Operation					
10 General Plant	12,905,721				12,905,72
11 Common Plant-Electric 12 TOTAL	288,636,282		17,183,580		305,819,86
	B. Basis for Am	ortization Charges			
ACCOUNT RATE PLANT BALANCE AMO @ 12/31/2019	RTIZATION			-	
• •	2,030 4,213,065 2,968,485				
\$ 1 ⁻¹	7,183,580 Column	n (d)			

Kent	ucky Utilities Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
	ELECTRIC P	LANT IN SERVICE (Account 101	, 102, 103 and 106) (Continued)	
ine "	Account		Balance	Additions
No.	(a)		Beginning of Year (b)	(6)
47	3. TRANSMISSION PLANT			(c)
48	(350) Land and Land Rights		31,914,5	42
49	(352) Structures and Improvements		33,701,3	
50	(353) Station Equipment		357,459,0	
51	(354) Towers and Fixtures		77,967,9	
52	(355) Poles and Fixtures		425,161,9	
53	(356) Overhead Conductors and Devices		210,617,0	
54	(357) Underground Conduit		677,5	
	(358) Underground Conductors and Devices		1,364,2	-28,6
	(359) Roads and Trails			
57	(359.1) Asset Retirement Costs for Transmissi		254,3	18
	TOTAL Transmission Plant (Enter Total of lines	s 48 thru 57)	1,139,118,0	56 157,547,83
	4. DISTRIBUTION PLANT			
	(360) Land and Land Rights		9,058,8	
	(361) Structures and Improvements		23,585,4	
_	(362) Station Equipment		247,209,4	32 22,045,4
	(363) Storage Battery Equipment			
	(364) Poles, Towers, and Fixtures		441,841,5	
	(365) Overhead Conductors and Devices		443,558,1	
	(366) Underground Conduit		2,442,2	
_	(367) Underground Conductors and Devices		214,734,8	
_	(368) Line Transformers		324,875,3	
	(369) Services		131,131,1	
-	(370) Meters		78,367,0	
			159,2	34
	(372) Leased Property on Customer Premises		400,004,0	40 000 4
_	(373) Street Lighting and Signal Systems	llant	128,091,3	
	(374) Asset Retirement Costs for Distribution P		511,9	
_	TOTAL Distribution Plant (Enter Total of lines 6 5. REGIONAL TRANSMISSION AND MARKE		2,045,566,6	31 113,401,50
-	(380) Land and Land Rights	TOPERATION FLANT	Laboration (1964) a mort statutural and the first constitution	Bull dieter eine abliktik, in fallen fiktion abliken in fall die
_	(381) Structures and Improvements			
	(382) Computer Hardware			
	(383) Computer Software			
	(384) Communication Equipment		- 	
	(385) Miscellaneous Regional Transmission an	d Market Operation Plant		
	(386) Asset Retirement Costs for Regional Tra			
	TOTAL Transmission and Market Operation Pl			
_	6. GENERAL PLANT		pagasida pagasis saida da pagasis	
86	(389) Land and Land Rights		3,685,2	84 24,69
87	(390) Structures and Improvements		78,651,1	
88	(391) Office Furniture and Equipment		47,313,8	74 7,594,12
	(392) Transportation Equipment		7,846,5	59 852,92
	(393) Stores Equipment		839,9	34 61,3
	(394) Tools, Shop and Garage Equipment		15,014,1	
	(395) Laboratory Equipment			
93	(396) Power Operated Equipment		5,992,4	
94	(397) Communication Equipment		67,635,1	29 2,929,4
	(398) Miscellaneous Equipment			
	SUBTOTAL (Enter Total of lines 86 thru 95)		226,978,5	35 22,909,4
	(399) Other Tangible Property			
	(399.1) Asset Retirement Costs for General Pla			
	TOTAL General Plant (Enter Total of lines 96,	97 and 98)	226,978,5	
	TOTAL (Accounts 101 and 106)		9,850,431,3	16 678,563,58
	(102) Electric Plant Purchased (See Instr. 8)	<u> </u>		
	(Less) (102) Electric Plant Sold (See Instr. 8)			
_	(103) Experimental Plant Unclassified	Fine 400 th - 400)	0.050 151 0	40 270 500 7
104	TOTAL Electric Plant in Service (Enter Total of	iines 100 thru 103)	9,850,431,3	16 678,563,58

or Asset Other Electric ne basis used to ally only changes subaccount, of plant ns and showing ces, state the sted in column flity curve ng plant. If rates, state at Total (f) 16,566,2
or Asset Other Electric ne basis used to ally only changes subaccount, of plant and showing ces, state the sted in column ality curve ng plant. If rates, state at Total (f)
Other Electric ne basis used to ally only change: subaccount, of plant ns and showing ces, state the sted in column flity curve ng plant. If rates, state at Total (f)
Other Electric ne basis used to ally only change: subaccount, of plant ns and showing ces, state the sted in column flity curve ng plant. If rates, state at Total (f)
subaccount, of plant ons and showing ces, state the sted in column dity curve ng plant. If rates, state at
Total
(f)
(f)
, , , , , , , , , , , , , , , , , , , ,
193,743,9
<u> </u>
1,296,8
41,790,2
28,307,6
38,584,7
13,262,8
333,552,5

	ויום אווס אווים ואווים ואווים ווים ווים ווים ווים	Year/Period of Report
	bmission //	End of
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)	
0.	Balance Beginning of Year	Additions
<u> </u>	(b)	(c)
47 3. TRANSMISSION PLANT 48 (350) Land and Land Rights		
49 (352) Structures and Improvements	1,283,173 918,576	
50 (353) Station Equipment	16,035,695	6,03 47,18
51 (354) Towers and Fixtures	10,000,000	47,10
52 (355) Poles and Fixtures	6,008,013	254,01
53 (356) Overhead Conductors and Devices	5,012,287	198,40
54 (357) Underground Conduit		
55 (358) Underground Conductors and Devices 56 (359) Roads and Trails		
57 (359.1) Asset Retirement Costs for Transmission Plant		
58 TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	29,257,744	505,62
59 4. DISTRIBUTION PLANT		CHECOMORES GOVERN
60 (360) Land and Land Rights	11,140,455	70
61 (361) Structures and Improvements	482,575	-2,66
62 (362) Station Equipment	48,780,125	191,74
63 (363) Storage Battery Equipment 64 (364) Poles, Towers, and Fixtures	40.704.400	0.407.4
65 (365) Overhead Conductors and Devices	42,734,400 81,028,872	2,137,45 2,940,66
66 (366) Underground Conduit	16,766,509	1,023,69
67 (367) Underground Conductors and Devices	46,874,503	1,443,46
68 (368) Line Transformers	60,666,552	2,583,75
69 (369) Services	12,529,986	1,048,65
70 (370) Meters	14,540,475	232,07
71 (371) Installations on Customer Premises	-3,571	9,49
72 (372) Leased Property on Customer Premises 73 (373) Street Lighting and Signal Systems	9,647 7,785,060	278,12
74 (374) Asset Retirement Costs for Distribution Plant	7,700,000	270,12
75 TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	343,335,588	11,887,17
76 5. REGIONAL TRANSMISSION AND MARKET OPERATION PLAI		
77 (380) Land and Land Rights		
78 (381) Structures and Improvements		
79 (382) Computer Hardware		
80 (383) Computer Software 81 (384) Communication Equipment		
82 (385) Miscellaneous Regional Transmission and Market Operation f	Plant	
83 (386) Asset Retirement Costs for Regional Transmission and Market		
84 TOTAL Transmission and Market Operation Plant (Total lines 77 th	น 83)	
85 6. GENERAL PLANT		S Adada A A A A A A A A A A A A A A A A A
86 (389) Land and Land Rights	200 (04	
87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment	206,484	1,090,06
89 (392) Transportation Equipment	217,855	1,030,00
90 (393) Stores Equipment		
91 (394) Tools, Shop and Garage Equipment	1,092,963	211,09
92 (395) Laboratory Equipment		
93 (396) Power Operated Equipment	12,045	
94 (397) Communication Equipment	2,091,589	365,47
95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 86 thru 95)	3,911,777	1,666,64
97 (399) Other Tangible Property	5,011,777	1,000,04
98 (399.1) Asset Retirement Costs for General Plant		
99 TOTAL General Plant (Enter Total of lines 96, 97 and 98)	3,911,777	1,666,64
00 TOTAL (Accounts 101 and 106)	1,156,927,965	33,507,95
01 (102) Electric Plant Purchased (See Instr. 8)		
02 (Less) (102) Electric Plant Sold (See Instr. 8)		
03 (103) Experimental Plant Unclassified 04 TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	1,156,927,965	33,507,95
04 10 TAL Electric Frank in Service (Enter Total of lines 100 tille 103)	1,100,027,300	36,100,00

port in section A for the year the amounts ment Costs (Account 403.1; (d) Amortizat (Account 405). port in Section 8 the rates used to computate charges and whether any changes have port all available information called for in sums (c) through (g) from the complete rest composite depreciation accounting for to not or functional classification, as appropriated in any sub-account used. Jumn (b) report all depreciable plant balance of the total. Indicate at the bottom of section of averaging used. Jumns (c), (d), and (e) report available information and particular to the account and particular depreciation accounting is used, report of the account and particular depreciation accounting is used, report of the account and particular depreciation of the amounts and nature functional Classification. A. Summary and the provisional classification.	(Except amortization for: (b) Depreciation of Limited-Territe amortization chave been made in the Section C every fifted for the precedite to the procedite of the preciable plate, to which a rate on C the manner in commation for each sist in estimating and in column (g), if our available informing the year in addition of the provisions	omission N OF ELECTRIC PLA of aquisition adjustmention Expense (Accompliant Plant (Accomplete Section Plant (Accomplete Section Plant (Accomplete Section Plant Plant Section Plant Sec	count 403; (c) Deprection 2404; and (Accounts 404 ant (Accounts 404 ant (Accounts 404 ant (Accounts 404 are from the precedith report year 197 anumerically in colury at the bottom of 5 account or functional account or fu	End of	Other Electric he basis used to ally only changes subaccount, of plant ons and showing nces, state the sted in column ality curve ing plant. If
port in section A for the year the amounts ment Costs (Account 403.1; (d) Amortizat (Account 405). port in Section 8 the rates used to computate charges and whether any changes have port all available information called for in sums (c) through (g) from the complete rest composite depreciation accounting for to not or functional classification, as appropriated in any sub-account used. Jumn (b) report all depreciable plant balance of the total. Indicate at the bottom of section of averaging used. Jumns (c), (d), and (e) report available information and particular to the account and particular depreciation accounting is used, report of the account and particular depreciation accounting is used, report of the account and particular depreciation of the amounts and nature functional Classification. A. Summary and the provisional classification.	(Except amortization for: (b) Depreciation of Limited-Territe amortization chave been made in the Section C every fifteen for the precedite that depreciable plate, to which a rate east to which rates and in column (g), if ort available informing the year in additional of the provisions.	of aquisition adjustmention Expense (Accommendation Expense (Accommendation Electric Plant (Accommendation Electric Plant (Accommendation Plant Electric Plant (Accommendation Electric Plant Electric Plant Electric Plant Electric	nents) pount 403; (c) Depret coount 404); and (c) ant (Accounts 404); and (c) ant (Accounts 404); and (c) ant (Accounts 404); and the precedit report year 197 numerically in colury at the bottom of 5 g subtotals by functional account or fun	eciation Expense for and 405). State the and 405). State the and 405 state the area of the	Other Electric he basis used to ally only changes subaccount, of plant ons and showing nces, state the sted in column ality curve ing plant. If
port in section A for the year the amounts ment Costs (Account 403.1; (d) Amortizat (Account 405). port in Section 8 the rates used to computate charges and whether any changes have port all available information called for in sums (c) through (g) from the complete rest composite depreciation accounting for to the functional classification, as appropriated in any sub-account used. Jumn (b) report all depreciable plant balance of averaging used. Journal (c), (d), and (e) report available information accounting is used, report as most appropriate for the account and posite depreciation accounting is used, report of the account and posite depreciation accounting is used, report of the account and posite depreciation accounting is used, report of the account and posite depreciation accounting is used. A. Summaticular and accounting account and nature of the account and account account and account and account account and account and account account account and account account account account and account accou	for: (b) Deprecia ion of Limited-Territe amortization chave been made in the Section C every fiftee port of the precedited depreciable plate, to which a rate end of the manner information for each sist in estimating and in column (g), if ort available informing the year in additional of the provisions.	tion Expense (Accom Electric Plant (Accom Electric Plant (Accome Electric Plant (Accome Electric Plant electric plant electric plant electric plant electric plant electric plant electric elect	count 403; (c) Deprection 2404; and (Accounts 404 ant (Accounts 404 ant (Accounts 404 ant (Accounts 404 are from the precedith report year 197 anumerically in colury at the bottom of 5 account or functional account or fu	e) Amortization of and 405). State the ding report year. If 1, reporting annual annual entering the type attended to the type attended to the type and classification Lieu (f) the type mortal annual entering life of surviving on this basis	Other Electric he basis used to ally only changes subaccount, of plant ons and showing nces, state the sted in column ality curve ing plant. If
Functional Classification	Depreciation	Depreciation			
Functional Classification	Depreciation	Depreciation			i i
· · · · · · · · · · · · · · · · · · ·		Depreciation	Amortization of L		
(a)	(Account 403) (b)	Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
tangible Plant		-	871,556		871,556
team Production Plant	12,099,423				12,099,423
uclear Production Plant					
ydraulic Production Plant-Conventional	· · · · · · · · · · · · · · · · · · ·				
ydraulic Production Plant-Pumped Storage	······································				
ther Production Plant	6,089,084				6,089,084
ransmission Plant	657,112				657,112
			<u> </u>		9,173,292
	164 260		291 832		456,092
					2,473,176
OTAL			2,978,707		31,819,735
	R Racin for Am	Portization Charges			
mer Management System, that have a 10% rat eceding reporting year. espondent determines its monthly Provision for orimary plant account plus property in Account	e. No changes have Depreciation by the 106 - Completed Col	been made in the typ application of rates t nstruction Not Classif	es of items included in the previous month item.	in the base or in the	rates used from
	ydraulic Production Plant-Conventional ydraulic Production Plant-Pumped Storage ther Production Plant ransmission Plant istribution Plant egional Transmission and Market Operation eneral Plant ommon Plant-Electric OTAL tte used to compute amortization charges for in mer Management System, that have a 10% rat ecceding reporting year. espondent determines its monthly Provision for	ydraulic Production Plant-Conventional ydraulic Production Plant ther Production Plant fansmission Plant fansmission Plant felional Transmission and Market Operation eneral Plant forman Plant-Electric forman Plant-Electric forman Plant-Electric forman Plant forman Plant-Electric forman	ydraulic Production Plant-Conventional ydraulic Production Plant	ydraulic Production Plant-Conventional ydraulic Production Plant Pumped Storage ther Production Plant 6,089,084 ransmission Plant 657,112 gistribution Plant 9,173,292 egional Transmission and Market Operation eneral Plant 164,260 291,832 ommon Plant-Electric 657,857 1,815,319 OTAL 28,841,028 2,978,707 B. Basis for Amortization Charges the used to compute amortization charges for intangible electric plant is primarily 20%. There are some softwa mer Management System, that have a 10% rate. No changes have been made in the types of items included exceding reporting year. espondent determines its monthly Provision for Depreciation by the application of rates to the previous month orimary plant account plus property in Account 106 - Completed Construction Not Classified.	ydraulic Production Plant-Conventional ydraulic Production Plant-Pumped Storage ther Production Plant 6,089,084 ransmission Plant 657,112 istribution Plant 9,173,292 egional Transmission and Market Operation eneral Plant 164,260 291,832 ommon Plant-Electric 657,857 0TAL 28,841,028 B. Basis for Amortization Charges the used to compute amortization charges for intangible electric plant is primarily 20%. There are some software projects, such as mer Management System, that have a 10% rate. No changes have been made in the types of items included in the base or in the erceding reporting year. espondent determines its monthly Provision for Depreciation by the application of rates to the previous month-end balance of progressions.

20 Duke	e of Respondent 130416-8002 FERC PDF (Unoffic 41)) 124/10/191919123 Energy Kentucky, Inc. (2) A Resubmission	(Mo, Da, Yr) Er	ear/Period of Report nd of 2012/Q4
	ELECTRIC PLANT IN SERVICE (Account 101	, 102, 103 and 106) (Continued)	
ine Io.	Account (a)	Balance Beginning of Year (b)	Additions
	3. TRANSMISSION PLANT		(c)
	(350) Land and Land Rights	1,283,173	
	(352) Structures and Improvements (353) Station Equipment	924,608	
51	(354) Towers and Fixtures	16,082,876	1,267,1
52	(355) Poles and Fixtures	6,192,501	6,9 402,2
53	(356) Overhead Conductors and Devices	5,210,689	230,4
54	(357) Underground Conduit		
55 56	(358) Underground Conductors and Devices (359) Roads and Trails		
57	(359.1) Asset Retirement Costs for Transmission Plant		
_	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	29,693,847	1,906.8
	4. DISTRIBUTION PLANT	25,050,047	1,300,0
60	(360) Land and Land Rights	11,141,042	155.7
61	(361) Structures and Improvements	423,648	
62	(362) Station Equipment	48,709,994	2,327,9
	(363) Storage Battery Equipment		
	(364) Poles, Towers, and Fixtures (365) Overhead Conductors and Devices	44,600,885	2,438,7
	(366) Underground Conduit	83,735,288 17,789,830	
	(367) Underground Conductors and Devices	48,039,558	2,574,3
	(368) Line Transformers	63,670,373	923,8
	(369) Services	13,548,975	-240,0
	(370) Meters	14,312,044	454,2
	(371) Installations on Customer Premises	7,502	52,6
	(372) Leased Property on Customer Premises (373) Street Lighting and Signal Systems	9,647 7,986,083	71,0
	(374) Asset Retirement Costs for Distribution Plant	7,300,003	71,0
	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	353,974,869	17,385,9
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT		
77	(380) Land and Land Rights		
	(381) Structures and Improvements		
79 80	(382) Computer Hardware (383) Computer Software		
	(384) Communication Equipment		
	(385) Miscellaneous Regional Transmission and Market Operation Plant		
	(386) Asset Retirement Costs for Regional Transmission and Market Oper		
	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)		Pagada (Marior meneropologica) de la revierga (C. 18. de
85	6. GENERAL PLANT	aussiring maritester Karaniani 2 pa	
~~	(389) Land and Land Rights		
	(200) Structures and Improvements	1 206 484	
87	(390) Structures and Improvements (391) Office Furniture and Equipment	206,484 1,357,143	-486.3
	(390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment	206,484 1,357,143 208,481	-486,3
87 88 89 90	(391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment	1,357,143	-486,3
87 88 89 90	(391) Office Furniture and Equipment (392) Transportation Equipment	1,357,143	-486,3 246,8
87 88 89 90 91 92	(391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment	1,357,143 208,481 1,172,861	246,8
87 88 89 90 91 92 93	(391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment	1,357,143 208,481 1,172,861 12,045	246,8
87 88 89 90 91 92 93 94	(391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment	1,357,143 208,481 1,172,861	246,8
87 88 89 90 91 92 93 94 95	(391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment	1,357,143 208,481 1,172,861 12,045	246,8 11,7 7,3
87 88 89 90 91 92 93 94 95 96	(391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment	1,357,143 208,481 1,172,861 12,045 2,457,066	246,8 11,7 7,3
87 88 89 90 91 92 93 94 95 96 97	(391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant	1,357,143 208,481 1,172,861 12,045 2,457,066 5,414,080	246,8 11,7 7,3 -220,4
87 88 89 90 91 92 93 94 95 96 97 98	(391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant TOTAL General Plant (Enter Total of lines 96, 97 and 98)	1,357,143 208,481 1,172,861 12,045 2,457,066 5,414,080	246,8 11,7 7,3 -220,4
87 88 89 90 91 92 93 94 95 96 97 98	(391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant TOTAL General Plant (Enter Total of lines 96, 97 and 98) TOTAL (Accounts 101 and 106)	1,357,143 208,481 1,172,861 12,045 2,457,066 5,414,080	246,8 11,7 7,3 -220,4
87 88 89 90 91 92 93 94 95 96 97 98 99	(391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant TOTAL General Plant (Enter Total of lines 96, 97 and 98) TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8)	1,357,143 208,481 1,172,861 12,045 2,457,066 5,414,080	246,8 11,7 7,3 -220,4
87 88 89 90 91 92 93 94 95 96 97 98 99 100 101	(391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant TOTAL General Plant (Enter Total of lines 96, 97 and 98) TOTAL (Accounts 101 and 106)	1,357,143 208,481 1,172,861 12,045 2,457,066 5,414,080	246,8 11,7 7,3
87 88 89 90 91 92 93 94 95 96 97 98 99 100 101	(391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant TOTAL General Plant (Enter Total of lines 96, 97 and 98) TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Sold (See Instr. 8)	1,357,143 208,481 1,172,861 12,045 2,457,066 5,414,080	246,8 11,7 7,3 -220,4

Nam 2	ne of Respondent 0130416-8002 FERC PDF (Unoffi	This Report Is:	2A1 3	Date of Report	Year/Perio	od of Report
Duk	e Energy Kentucky, Inc.		bmission	(Mo, Da, Yr) / /	End of _	2012/Q4
	DEPRECIATION	AND AMORTIZATIO	N OF ELECTRIC PL	ANT (Account 403, 4	04, 405)	
1 F	Report in section A for the year the amount		of aquisition adjustr			
Plar 2. F	nement Costs (Account 403.1; (d) Amortizant (Account 405). Report in Section 8 the rates used to compl	ition of Limited-Ter ute amortization ch	m Electric Plant (A arges for electric o	ccount 404); and	(e) Amortization of	Other Electric
COH	ipute charges and whether any changes ha	ive been made in t	he basis or rates u	sed from the prece	ding report year	
ა. r to c	Report all available information called for in olumns (c) through (g) from the complete re	Section C every fit	ith year beginning v	with report year 19	71, reporting annu	ally only change
Unle	ess composite depreciation accounting for the	total depreciable pl	ant is followed, list	numerically in colu	umn (a) each plant	t subaccount
acco	ount or functional classification, as appropri	iate, to which a rate	e is applied. Identi	fy at the bottom of	Section C the type	of plant
	uded in any sub-account used. olumn (b) report all depreciable plant balan	ces to which rates	are applied showin	a subtotals by fund	ctional Classification	one and about
com	posite total. Indicate at the bottom of secti	on C the manner in	which column bal	ances are obtained	d. If average bala	ons and showing nces, state the
net	hod of averaging used.				-	
-or (a).	columns (c), (d), and (e) report available in If plant mortality studies are prepared to as	τοrmaτιοn τοr eacn ssist in estimating :	plant subaccount, average service Liv	account or function	nal classification Li	isted in column
sele	cted as most appropriate for the account a	nd in column (g), if	available, the weigh	hted average rema	aining life of surviv	ing plant. If
com	posite depreciation accounting is used, rep	ort available inforn	nation called for in	columns (b) through	gh (g) on this basis	5.
	f provisions for depreciation were made dur bottom of section C the amounts and nature				ication of reported	rates, state at
	socially of cooling of the amounte and natural	o of the provisions	and the plant items	s to willon related.		
_	A, Sum	mary of Depreciation	and Amortization Ch Depreciation	arges Amortization of		
.ine	Functional Classification	Depreciation Expense	Expense for Asset Retirement Costs	Limited Term	Amortization of	T-4-1
٧o.	i .	(Account 403)	(Account 403.1)	Electric Plant (Account 404)	Other Electric Plant (Acc 405)	Total
1	(a) Intangible Plant	(b)	(c)	(d) 624,429	(e)	(f) 624,42
_	Steam Production Plant	12,216,910		32.7, 120		12,216,91
_	Nuclear Production Plant	12,210,010	<u> </u>	- · · · ·		
_	Hydraulic Production Plant-Conventional					
_	Hydraulic Production Plant-Pumped Storage					
	Other Production Plant	6,231,497				6,231,49
	Transmission Plant	769,564				769,56
	Distribution Plant	9,570,712				9,570,71
_	Regional Transmission and Market Operation	3,3.31.12				
	General Plant	167,306		310,202		477,50
	Common Plant-Electric	731,773		1,648,177		2,379,95
	TOTAL	29,687,762		2,582,808		32,270,57
12	IOTAL	20,001,102		2,302,000		32,210,31
		B. Basis for Am	ortization Charges			
The	rate used to compute amortization charges for in	stangible electric plan	at is primarily 20%. Th	oro are come coffus	ro projecte such ac	the ED Asset
	agement System and Customer Management S				• •	
or in	the rates used from the preceding reporting year	r.				
The	Respondent determines its monthly Provision fo	r Depreciation by the	application of rates t	o the previous month	-end balance of pror	nerty capitalized in
	primary plant account plus property in Account				r dria balance of prop	orly supranzed in
- 4	207 the December of the distance was considered	unting for Conoral Bis	ent accounts in accou	donas with EEDC As	acustina Balagas Na	. 45
ın 19	997, the Respondent adopted vintage year accou	unung tor General Pla	ent accounts in accor	uance with FERC Ac	counting Release No	1, 15.

		1 //	
	ELECTRIC PLANT IN SERVICE (Account 101		
ne	Account	Balance	Additions
0.	(a)	Beginning of Year (b)	
47	3. TRANSMISSION PLANT		(c)
48	(350) Land and Land Rights	1,279,916	
49	(352) Structures and Improvements	924,608	
_	(353) Station Equipment	17,350,029	
	(354) Towers and Fixtures	6,980	
_	(355) Poles and Fixtures	6,574,241	
-+	(356) Overhead Conductors and Devices	5,441,168	136,7
_	(357) Underground Conduit		
-	(358) Underground Conductors and Devices		
	(359) Roads and Trails (359.1) Asset Retirement Costs for Transmission Plant		<u> </u>
	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)		
	4. DISTRIBUTION PLANT	31,576,942	1,006,5
_	(360) Land and Land Rights	The state of the s	
	(361) Structures and Improvements	11,288,199	
_	(362) Station Equipment	423,648	
$\overline{}$	(363) Storage Battery Equipment	51,037,935	2,263,9
_	(364) Poles, Towers, and Fixtures	46,885,594	2,029,4
-	(365) Overhead Conductors and Devices	103,018,460	
-+	(366) Underground Conduit	17,735,154	
_	(367) Underground Conductors and Devices	50,422,311	
	(368) Line Transformers	53,210,058	
_	(369) Services	13,296,530	
	(370) Meters	14,332,015	
	(371) Installations on Customer Premises	60,501	40,8
-	(372) Leased Property on Customer Premises	9,647	
	(373) Street Lighting and Signal Systems	8,033,536	
74	(374) Asset Retirement Costs for Distribution Plant		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	369,753,588	15,744,4
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT		
77	(380) Land and Land Rights		
78	(381) Structures and Improvements		
_	(382) Computer Hardware		
_	(383) Computer Software		<u> </u>
	(384) Communication Equipment		<u> </u>
	(385) Miscellaneous Regional Transmission and Market Operation Plant		
$\overline{}$	(386) Asset Retirement Costs for Regional Transmission and Market Oper		
	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)		
_	6. GENERAL PLANT	France and resemble of the first state of the state of th	
	(389) Land and Land Rights	200 484	<u></u>
	(390) Structures and Improvements	206,484	
	(391) Office Furniture and Equipment	823,401 208,481	
-	(392) Transportation Equipment	208,481	
-	(393) Stores Equipment (394) Tools, Shop and Garage Equipment	1,412,886	128,
_	(395) Laboratory Equipment	1,412,000	120,0
_	(396) Power Operated Equipment	23,815	
-	(397) Communication Equipment	2,464,404	
	(398) Miscellaneous Equipment	2,504,404	
	SUBTOTAL (Enter Total of lines 86 thru 95)	5,139,471	398,
_	(399) Other Tangible Property	1	
$\overline{}$	(399.1) Asset Retirement Costs for General Plant		
	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	5,139,471	398,
	TOTAL (Accounts 101 and 106)	1,213,658,243	
_	(102) Electric Plant Purchased (See Instr. 8)	7,724,030	
-	(Less) (102) Electric Plant Sold (See Instr. 8)		
-	(103) Experimental Plant Unclassified		
-	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	1,221,382,273	25,990,
1			

Nam 2 (Duk	ne of Respondent 0140415-8027 FERC PDF (Unoffi de Energy Kentucky, Inc.	This Report Is:		Date of Report (Mo, Da, Yr)		od of Report 2013/Q4
	•		omission	11	End of _	2013/Q4
	DEPRECIATION	AND AMORTIZATIO (Except amortization	N OF ELECTRIC PL of aquisition adjustr	ANT (Account 403, 40 nents)	4, 405)	
1. F	Report in section A for the year the amounts	s for : (b) Deprecia	tion Expense (Acc	ount 403: (c) Denre	ciation Evnense	for Asset
Keti	irement Costs (Account 403.1; (d) Amortiza nt (Account 405).	ition of Limited-Teri	m Electric Plant (A	ccount 404); and (e) Amortization of	Other Electric
2. F	Report in Section 8 the rates used to compa	ute amortization ch	arges for electric p	lant (Accounts 404	and 405). State t	the basis used to
com	ipute charges and whether any changes ha	ive been made in ti	he basis or rates u	sed from the preced	ling report vear	
3. t to co	Report all available information called for in olumns (c) through (g) from the complete re	Section C every fif	th year beginning v	with report year 197	1, reporting annu	ally only changes
Unie	ess composite depreciation accounting for	sport of the precedi	ing year. ant is followed, list	numerically in colu	mn (a) each plant	t subaccount
acco	ount or functional classification, as appropri	iate, to which a rate	e is applied. Identi	fy at the bottom of S	Section C the type	of plant
	uded in any sub-account used.					
in çi com	olumn (b) report all depreciable plant balan posite total. Indicate at the bottom of secti	ces to which rates i	are applied showin	ig subtotals by funct	ional Classification	ons and showing
metl	hod of averaging used.		i willon column bai	ances are obtained.	ii average balar	nces, state the
For	columns (c), (d), and (e) report available in	formation for each	plant subaccount,	account or functions	al classification Li	isted in column
(a).	If plant mortality studies are prepared to as	ssist in estimating a	average service Liv	es, show in column	(f) the type morta	ality curve
seie com	ected as most appropriate for the account a aposite depreciation accounting is used, rep	na in column (g), it oort available inform	avallable, the welg	inted average rema	ining lite of surviv	ing plant. If
	f provisions for depreciation were made dur					
	bottom of section C the amounts and nature					rator, otato at
	A Sum	mary of Depreciation	and Americation Ch			
_	A. Suit	mary or Depreciation	Depreciation	Amortization of		
₋ine	Functional Classification	Depreciation Expense	Expense for Asset Retirement Costs	Limited Term Electric Plant	Amortization of Other Electric	Total
No.		(Account 403)	(Account 403.1)	(Account 404)	Plant (Acc 405)	
1	(a)	(b)	(c)	(d) 711,937	(e)	(f) 711,937
	Steam Production Plant	12,487,775		711,007		12,487,775
	Nuclear Production Plant	12,407,775		 		12,407,773
	Hydraulic Production Plant-Conventional	·	<u></u>			
	Hydraulic Production Plant-Pumped Storage	6 220 004		-		0.000.004
	Other Production Plant	6,338,904		<u> </u>		6,338,904
	Transmission Plant	849,915				849,915
	Distribution Plant	9,819,809				9,819,809
	Regional Transmission and Market Operation		<u> </u>			ļ
10	General Plant	170,119		244,496		414,615
i	Common Plant-Electric	885,038		1,133,560		2,018,598
12	TOTAL	30,551,560	1	2,089,993)	32,641,553
						ļ. <u> </u>
		B. Basis for Am	nortization Charges			
	rate used to compute amortization charges for it		nt is primarily 20%. N	lo changes have been	made in the types	of items included
in th	ne base or in the rates used from the preceding r	eporting year.				
The	Respondent determines its monthly Provision for	or Depreciation by the	application rates to	the previous month-en	d balance of proper	rty capitalized in
eacl	h primary plant account plus property in Account	106 - Completed Co	nstruction Not Classi	fied.		
In 19	997, the Respondent adopted vintage year accor	unting for General Pla	ant accounts in accor	dance with FERC Acc	ounting Release No	o. 15.
	507, the reapolisatin deopted village year about				G / (2.5402) (4	

	of Respondent 150417-8021 FERC PDF (Unoffic 本地) 實施的可能 Energy Kentucky, Inc. (2) 日本Resubmission	Date of Report (Mo, Da, Yr) 04/17/2015	Year/Period of Report End of 2014/Q4
ino I	ELECTRIC PLANT IN SERVICE (Account 101		
ine Vo.	Account (a)	Balance Beginning of Year (b)	Additions (c)
	3. TRANSMISSION PLANT		
_	(350) Land and Land Rights	1,279,9	16
	(352) Structures and Improvements	1,027,2	
	(353) Station Equipment	29,216,45	6,928,08
_	(354) Towers and Fixtures (355) Poles and Fixtures	253,47	
	(355) Poles and Fixtures (356) Overhead Conductors and Devices	6,691,28	
+	(357) Underground Conduit	5,563,92	21 542,22
+	(358) Underground Conductors and Devices		
	(359) Roads and Trails		
_+	(359.1) Asset Retirement Costs for Transmission Plant		
	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	44,032,27	71 7,570.63
	4. DISTRIBUTION PLANT	WESTERFRED LETTER SE SE LE LAS ESTRE	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
60	(360) Land and Land Rights	12,288,34	338,18
61	(361) Structures and Improvements	568,99	
62	(362) Station Equipment	52,945,49	
63	(363) Storage Battery Equipment		1
64	(364) Poles, Towers, and Fixtures	48,619,57	79 2,193,4
65	(365) Overhead Conductors and Devices	104,019,01	
66	(366) Underground Conduit	18,996,29	
67	(367) Underground Conductors and Devices	50,973,04	1,453,0
	(368) Line Transformers	56,198,38	-1,347,1
69	(369) Services	14,456,36	2,315,0
70	(370) Meters	14,775,22	91,2
	(371) Installations on Customer Premises	101,97	77 258,5
_	(372) Leased Property on Customer Premises	9,64	7
_	(373) Street Lighting and Signal Systems	8,078,63	77,4:
	(374) Asset Retirement Costs for Distribution Plant		
-	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	382,030,99	05 18,659,25
1	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT	NAME OF THE PROPERTY OF THE PARTY OF THE PAR	land management of the fact of the same of the same
	(380) Land and Land Rights (381) Structures and Improvements		
-	(382) Computer Hardware		
	(383) Computer Software		
-	(384) Communication Equipment		
	(385) Miscellaneous Regional Transmission and Market Operation Plant		
	(386) Asset Retirement Costs for Regional Transmission and Market Oper		
	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)		
-	6. GENERAL PLANT		
86	(389) Land and Land Rights		
87	(390) Structures and Improvements	206,48	34
88	(391) Office Furniture and Equipment	1,065,51	159,3
89	(392) Transportation Equipment	208,48	31
90	(393) Stores Equipment		
91	(394) Tools, Shop and Garage Equipment	1,374,81	19 39,9
	(395) Laboratory Equipment		
_	(396) Power Operated Equipment	23,81	
	(397) Communication Equipment		160,5
-	(398) Miscellaneous Equipment		
-	SUBTOTAL (Enter Total of lines 86 thru 95)	5,250,4	11 359,9
	(399) Other Tangible Property		
	(399.1) Asset Retirement Costs for General Plant	E 050 46	250.0
-	TOTAL (Accounts 101 and 106)	5,250,4° 1,244,554,47	
	TOTAL (Accounts 101 and 106)	1,244,504,47	12,400,0
-	(102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Sold (See Instr. 8)		12,400,0
101		ı	
101 102			i
101 102 103	(103) Experimental Plant Unclassified TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	1,244,554,47	70,684,1

ame of Respondent 20150417-8021 FERC PDF (I Juke Energy Kentucky, Inc.	This Report Is:				
DEPRE(Jnottic (a) (2)	/ginal L5	Date of Report (Mo, Da, Yr)	Year/Perio	d of Report 2014/Q4
	(2) A Res CIATION AND AMORTIZATI	ON OF ELECTRIC PL	04/17/2015	_	
	(Except amortizati	on of aquisition adjustr	ments)	,	
Report in section A for the year the detirement Costs (Account 403.1; (d) A lant (Account 405). Report in Section 8 the rates used to compute charges and whether any character and the columns (c) through (g) from the control of the composite depreciation account count or functional classification, as account or functional classification, as account (b) report all depreciable plant column (b) report all depreciable plant composite total. Indicate at the bottom dethod of averaging used. To columns (c), (d), and (e) report avait.	amounts for: (b) Deprece Amortization of Limited-To compute amortization of anges have been made in sed for in Section C every explete report of the precenting for total depreciable appropriate, to which a rate of section C the manner will able information for eac red to assist in estimating	ciation Expense (Accorn Electric Plant (A charges for electric p the basis or rates u fifth year beginning viding year. plant is followed, list the is applied. Identiful is are applied showing in which column balth plant subaccount, average service Liverment (A column balth)	count 403; (c) Depriction to 404; and of the precess of the preces	(e) Amortization of and 405). State the ding report year. 71, reporting annual amn (a) each plant Section C the type ctional Classification. If average balar all classification List (f) the type mortal.	Other Electric he basis used to ally only change: subaccount, of plant ons and showing aces, state the sted in column ality curve
elected as most appropriate for the ac	count and in column (g),	if available, the weig	hted average rema	aining life of survivi	ing plant. If
omposite depreciation accounting is u If provisions for depreciation were me bottom of section C the amounts ar	nade during the year in ac nd nature of the provision	Idition to depreciations and the plant items	on provided by appl s to which related.		
	A. Summary of Depreciation		 		
o. Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1 Intangible Plant			1,140,285		1,140,28
2 Steam Production Plant	12,080,52	4		_	12,080,52
3 Nuclear Production Plant					·,
4 Hydraulic Production Plant-Convention	al				
5 Hydraulic Production Plant-Pumped Ste	orage				
6 Other Production Plant	6,392,87	2			6,392,87
7 Transmission Plant	875,95	66			875,95
8 Distribution Plant	10,082,51	9			10,082,51
9 Regional Transmission and Market Op	eration				
10 General Plant	177,28	1	284,691		461,97
11 Common Plant-Electric	860,77	6	826,190		1,686,96
12 TOTAL	30,469,92	28	2,251,166		32,721,09
	B. Basis for A	mortization Charges	·		
he rate used to compute amortization char	m the preceding reporting ye				

	e of Respondent Energy Kentucky, Inc.	(1)	X	oort Is: An Original A Resubmission		Date of Report (Mo, Da, Yr) 04/13/2016		ear/Period of Report nd of 2015/Q4
	ELECTRIC I	PLANT II	N SE	RVICE (Account 101	, 102, 103 ar	nd 106) (Continued)		
Line No.	Account (a)					Balance Beginning of Year (b)		Additions
	3. TRANSMISSION PLANT					900 EN TO THE TOTAL THE TO	k ee	(c)
	(350) Land and Land Rights					1,279,	916	61,50
	(352) Structures and Improvements					1,027,	_	345,84
	(353) Station Equipment					36,134,		4,061,09
	(354) Towers and Fixtures							
	(355) Poles and Fixtures					6,924,		386,11
	(356) Overhead Conductors and Devices					5,649,	804	80,62
	(357) Underground Conduit							
	(358) Underground Conductors and Devices (359) Roads and Trails							
	(359.1) Asset Retirement Costs for Transmiss	ion Blon						
	TOTAL Transmission Plant (Enter Total of line					E4 04E	770	1.005.44
	4. DISTRIBUTION PLANT	23 40 till	u 31 /			51,015,	5/2 8000	4,935,18
	(360) Land and Land Rights				All and the		30	250.46
	(361) Structures and Improvements					12,626, 1,224,	_	350,46
_	(362) Station Equipment					57,805,	_	23,40 2,716,11
	(363) Storage Battery Equipment	· · · · · · · · · · · · · · · · · · ·				57,000,	557	2,710,11
	(364) Poles, Towers, and Fixtures		_			50,358,0	120	4,534,12
_	(365) Overhead Conductors and Devices				_	105,267,	_	9,554,43
_	(366) Underground Conduit					18,116,	_	630,29
	(367) Underground Conductors and Devices					51,984,0		2,377,18
	(368) Line Transformers					54,715,		280,76
69	(369) Services				_	16,645,	_	97,96
_	(370) Meters					15,037,	_	571,85
71	(371) Installations on Customer Premises					360,	_	-195,66
72	(372) Leased Property on Customer Premises					9,6	347	
73	(373) Street Lighting and Signal Systems					8,070,0)25	1,256,09
	(374) Asset Retirement Costs for Distribution							
	TOTAL Distribution Plant (Enter Total of lines					392,222,	303	22,197,04
	5. REGIONAL TRANSMISSION AND MARKE	T OPER	RATIO	ON PLANT		網接 胸幕 斯里斯里		
\rightarrow	(380) Land and Land Rights							
	(381) Structures and Improvements						_	
_	(382) Computer Hardware					<u></u>		
	(383) Computer Software							
	(384) Communication Equipment			ti Dit				
_	(385) Miscellaneous Regional Transmission at						+	
	(386) Asset Retirement Costs for Regional Tra TOTAL Transmission and Market Operation P						+	<u> </u>
$\overline{}$	6. GENERAL PLANT	iain (100	lai IIII	55 // tillu 00)				
	(389) Land and Land Rights							
_	(390) Structures and Improvements					206,4	184	-61,50
_	(391) Office Furniture and Equipment				- -	1,224,8	_	81,90
	(392) Transportation Equipment		_	_		208,4	_	
	(393) Stores Equipment					<u>, , , , , , , , , , , , , , , , , , , </u>		
	(394) Tools, Shop and Garage Equipment					1,414,	786	135,40
_	(395) Laboratory Equipment			<u> </u>				
93	(396) Power Operated Equipment					23,8	315	
94	(397) Communication Equipment					2,531,8	389	186,25
95	(398) Miscellaneous Equipment							
96	SUBTOTAL (Enter Total of lines 86 thru 95)					5,610,	352	342,0€
97	(399) Other Tangible Property							
98	(399.1) Asset Retirement Costs for General P	lant		·			\perp	·
	TOTAL General Plant (Enter Total of lines 96,	97 and 9	98)			5,610,3		342,06
_	TOTAL (Accounts 101 and 106)					1,284,609,		153,814,88
_	(102) Electric Plant Purchased (See Instr. 8)					12,400,0	000	
	(Less) (102) Electric Plant Sold (See Instr. 8)							
	(103) Experimental Plant Unclassified	6 10 - 2 - 2	00 ::	400			-	
104	TOTAL Electric Plant in Service (Enter Total o	f lines 10	00 th	u 103)		1,297,009,	199	153,814,88

Duke Energy Kentucky, Inc. Claim A Resubmission Qualification Qualifi	Nan	ne of Respondent	This Report Is:		Date of Report	Vear/Period	of Roport
1. Report in section A for the year the amounts for (a) Depreciation of aquistion adjustments) 1. Report in section A for the year the amounts for (a) Depreciation Expense for Asset Retrement Costs (Account 403.1; (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405). 2. Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used compute charges and whether any changes have been made in the basis or rates used from the preceding report any charges have been made in the basis or rates used from the preceding report any charges have been made in the basis or rates used from the preceding report of the preceding year. Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subsecount, uncluded in any sub-account used. In column (b) report all depreciable plant balances to which rates are applied showing substate by functional Classification and any composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used. For columns (c), (d), and (e) report available information for each plant subsecount, account or functional classification. Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives show in column (f) the type mortality or unresident or expensional provided by application of reported rates, state a the bottom of section C in amounts and nature of the provisions and the plant items to which related. A. Summary of Depreciation and Annotization Charges In production Plant 11,236,255 11,236. 3 Nuclear Production Plant 11,236,259 3 Nuclear Producti	Duk	•	(1) X An Orig	bmission	(Mo, Da, Yr) 04/13/2016	End of	
1. Report in section A for the year the amounts for: (b) Depreciation Expense (Account 403; (c) Depreciation Expense for Asset Retrement Costs (Account 403; 1; d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Direr Electric Plant (Account 405); and (e) Amortization of Direr Electric Plant (Account 405). State the basis used compute amortization charges for electric plant (Account 404) and 405). State the basis used compute charges and whether any changes have been made in the basis or rates used from the proceding report year. 3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only chance coultures (c) through (g) from the complete report of the praceding year. Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, included in any sub-account used. In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and show composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used. For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (g). If available, the weighted average remaining life of surviving plant, if composite depreciation average as a control of the provisions for depreciation average as a control of the provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state a the bottom of section C the amounts and nature of the provisions and the plant times to which related. A. Summary of Depreciation and Amortization Charges A. Summary of Dep		DEPRECIATION	AND AMORTIZATIO (Except amortizatio	N OF ELECTRIC PL	ANT (Account 403, 4	04, 405)	
Line No. Functional Classification (a) Depreciation Expense (Account 403.1) Depreciation Expense for Asset Ratirement Costs (Account 403.1) Per Count 403.1) (Account 403.1) Per Count 403.1) Per Count 403.1) (Account 403.1) Per Count 403.1) (Account 403.1	Plai 2. I com 3. I to c Unli accordinction met For (a). selection 4. I	Report in section A for the year the amounts irement Costs (Account 403.1; (d) Amortization (Account 405). Report in Section 8 the rates used to comput pute charges and whether any changes has Report all available information called for incolumns (c) through (g) from the complete reses composite depreciation accounting for to punt or functional classification, as appropriated in any sub-account used. Solumn (b) report all depreciable plant balance in posite total. Indicate at the bottom of section of averaging used. Columns (c), (d), and (e) report available information of the account are prepared to as a coted as most appropriate for the account are posite depreciation accounting is used, report of provisions for depreciation were made durity.	for: (b) Depreciation of Limited-Termite amortization of the ended in the section C every fiport of the precedental depreciable pate, to which rates on C the manner in commation for each sist in estimating and in column (g), it ort available informing the year in addition of Limited in column (g), it ort available informing the year in addition of Limited Informited	ation Expense (Accomm Electric Plant (A parges for electric phe basis or rates until phe basis of applied. Identificate applied showing a plant subaccount, average service Living available, the weignation called for indition to depreciation.	count 403; (c) Depriction to 404; and described from the precess with report year 19 mumerically in column ances are obtained account or function yes, show in column to the provided by application of the provided by a	(e) Amortization of or and 405). State the ding report year. 71, reporting annual umn (a) each plant section C the type ectional Classification d. If average balance in (f) the type mortal aining life of surviving (g) on this basis.	Other Electric the basis used to
Line No. Prunctional Classification (a) Degreciation Expense (Account 403.1) Degreciation Expense for Asset Retirement Casts (Account 403.1) Protection of Expense (Account 403.1) Degreciation of Expense for Asset Retirement Casts (Account 403.1) Degreciation of Expense for Asset Retirement Casts (Account 403.1) Degreciation of Expense for Asset Retirement Casts (Account 403.1) Degreciation of Expense for Asset Retirement Casts (Account 403.1) Degreciation of Expense for Asset Retirement Casts (Account 403.1) Degreciation of Expense for Asset Retirement Casts (Account 403.1) Degreciation (Account 404.1) Degreciation of Expense for Asset Retirement Casts (Account 403.1) Degreciation (Account 404.1) Degreciation (Account 403.1) Degrec							
Line No. Functional Classification (a) Depreciation Expense for Asset (Account 403.1) (c) Electric Plant Other Electric Plant (Acc 405) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d		A. Sumi	nary of Depreciation				
Intangible Plant Intangible P			Expense (Account 403)	Expense for Asset Retirement Costs (Account 403.1)	Limited Term Electric Plant (Account 404)	Other Electric Plant (Acc 405)	
3 Nuclear Production Plant 4 Hydraulic Production Plant-Conventional 5 Hydraulic Production Plant-Conventional 6 Other Production Plant 7 Transmission Plant 1,029,591 8 Distribution Plant 10,565,988 9 Regional Transmission and Market Operation 10 General Plant 1 182,415 10 General Plant 1 1 Common Plant-Electric 8 09,773 10 S92,096 1,401, 12 TOTAL 8 Basis for Amortization Charges B. Basis for Amortization Charges The rate used to compute amortization charges for intangible electric plant is primarily 20%. No changes have been made in the types of items included in the base or in the rates used from the preceding reporting year. The Respondent determines its monthly Provision for Depreciation by the application rates to the previous month-end balance of property capitalized in each primary plant account plus property in Account 106 - Completed in Construction Not Classified.	1		, , , , , , , , , , , , , , , , , , ,			1,101,671	1,101,671
Hydraulic Production Plant-Conventional 5 Hydraulic Production Plant-Pumped Storage 6 Other Production Plant 6,470,891 7 Transmission Plant 1,029,591 10,565,998 Distribution Plant 10,565,998 Regional Transmission and Market Operation 10 General Plant 11 Common Plant-Electric 809,773 12 TOTAL 12 TOTAL 13 Journal Plant 14 Journal Plant 15 Journal Plant 16 Journal Plant 17 Journal Plant 18 Journal Plant 18 Journal Plant 19 Journal Plant 10 Journal Plant 10 Journal Plant 10 Journal Plant 11 Common Plant-Electric 12 Journal Plant 13 Journal Plant 14 Journal Plant 15 Journal Plant 16 Journal Plant 17 Journal Plant 18 Journal Plant 19 Journal Plant 10 Journal Plant 10 Journal Plant 10 Journal Plant 10 Journal Plant 11 Journal Plant 11 Journal Plant 12 Journal Plant 13 Journal Plant 14 Journal Plant 14 Journal Plant 15 Journal Plant 16 Journal Plant 16 Journal Plant 17 Journal Plant 18 Journal Plant 19 Journal Plant 10 Journal	2	Steam Production Plant	11,236,255				11,236,255
S Hydraulic Production Plant-Pumped Storage 6 Other Production Plant 6,470,891 7 Transmission Plant 1,029,591 8 Distribution Plant 10,565,998 1	3	Nuclear Production Plant	· ,	Ţ			
S Hydraulic Production Plant-Pumped Storage 6 Other Production Plant 6,470,891 7 Transmission Plant 1,029,591 8 Distribution Plant 10,565,998 1	4	Hydraulic Production Plant-Conventional		-			
7 Transmission Plant 1,029,591 1,029, 8 Distribution Plant 10,565,998 10,565, 9 Regional Transmission and Market Operation 10 General Plant 182,415 308,730 491, 11 Common Plant-Electric 809,773 592,096 1,401, 12 TOTAL 30,294,923 2,002,497 32,297, B. Basis for Amortization Charges The rate used to compute amortization charges for intangible electric plant is primarily 20%. No changes have been made in the types of items included in the base or in the rates used from the preceding reporting year. The Respondent determines its monthly Provision for Depreciation by the application rates to the previous month-end balance of property capitalized in each primary plant account plus property in Account 106 - Completed in Construction Not Classified.							
Transmission Plant 1,029,591 1,029,695 Regional Transmission and Market Operation 10 General Plant 182,415 308,730 491, 11 Common Plant-Electric 809,773 12 TOTAL B. Basis for Amortization Charges The rate used to compute amortization charges for intangible electric plant is primarily 20%. No changes have been made in the types of items included in the base or in the rates used from the preceding reporting year. The Respondent determines its monthly Provision for Depreciation by the application rates to the previous month-end balance of property capitalized in each primary plant account plus property in Account 106 - Completed in Construction Not Classified.	6	Other Production Plant	6,470,891				6,470,891
B Distribution Plant 10,565,998 1	7	Transmission Plant		ļ			1,029,591
Regional Transmission and Market Operation 10 General Plant 11 Common Plant-Electric 12 TOTAL 13 Description B. Basis for Amortization Charges The rate used to compute amortization charges for intangible electric plant is primarily 20%. No changes have been made in the types of items included in the base or in the rates used from the preceding reporting year. The Respondent determines its monthly Provision for Depreciation by the application rates to the previous month-end balance of property capitalized in each primary plant account plus property in Account 106 - Completed in Construction Not Classified.							10,565,998
10 General Plant 11 Common Plant-Electric 12 TOTAL 130,294,923 1491, 1401, 1592,096 1,401, 12 TOTAL 1809,773 2,002,497 32,297, B. Basis for Amortization Charges The rate used to compute amortization charges for intangible electric plant is primarily 20%. No changes have been made in the types of items included in the base or in the rates used from the preceding reporting year. The Respondent determines its monthly Provision for Depreciation by the application rates to the previous month-end balance of property capitalized in each primary plant account plus property in Account 106 - Completed in Construction Not Classified.			,,				
Common Plant-Electric 809,773 592,096 1,401, 12 TOTAL 30,294,923 2,002,497 32,297, B. Basis for Amortization Charges The rate used to compute amortization charges for intangible electric plant is primarily 20%. No changes have been made in the types of items included in the base or in the rates used from the preceding reporting year. The Respondent determines its monthly Provision for Depreciation by the application rates to the previous month-end balance of property capitalized in each primary plant account plus property in Account 106 - Completed in Construction Not Classified.			182 415			308 730	491,145
B. Basis for Amortization Charges The rate used to compute amortization charges for intangible electric plant is primarily 20%. No changes have been made in the types of items included in the base or in the rates used from the preceding reporting year. The Respondent determines its monthly Provision for Depreciation by the application rates to the previous month-end balance of property capitalized in each primary plant account plus property in Account 106 - Completed in Construction Not Classified.			· · · · · · · · · · · · · · · · · · ·				
The rate used to compute amortization charges for intangible electric plant is primarily 20%. No changes have been made in the types of items included in the base or in the rates used from the preceding reporting year. The Respondent determines its monthly Provision for Depreciation by the application rates to the previous month-end balance of property capitalized in each primary plant account plus property in Account 106 - Completed in Construction Not Classified.		i					32,297,420
The rate used to compute amortization charges for intangible electric plant is primarily 20%. No changes have been made in the types of items included in the base or in the rates used from the preceding reporting year. The Respondent determines its monthly Provision for Depreciation by the application rates to the previous month-end balance of property capitalized in each primary plant account plus property in Account 106 - Completed in Construction Not Classified.			<u> </u>				
included in the base or in the rates used from the preceding reporting year. The Respondent determines its monthly Provision for Depreciation by the application rates to the previous month-end balance of property capitalized in each primary plant account plus property in Account 106 - Completed in Construction Not Classified.			B. Basis for An	nortization Charges			
	The eac plan	uded in the base or in the rates used from the pre Respondent determines its monthly Provision for in primary It account plus property in Account 106 - Complet	ceding reporting year Depreciation by the red in Construction N	nr. application rates to to	the previous month-e	nd balance of property	/ capitalized in

	of Respondent 170505-8085 FERC PDF (Unoffic 執助 医操作的通知 7 Energy Kentucky, Inc. (2) 「A Resubmission	(Mo, Da, Yr) 04/13/2017	Year/Period of Report End of 2016/Q4
	ELECTRIC PLANT IN SERVICE (Account 101	, 102, 103 and 106) (Continued)	
ine No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT	ACTION OF THE PROPERTY OF THE PERSON OF THE	(0)
48	(350) Land and Land Rights	1,341,416	
-	(352) Structures and Improvements	1,465,876	
50	(353) Station Equipment	39,881,283	
	(354) Towers and Fixtures		
	(355) Poles and Fixtures	7,310,120	271,26
$\overline{}$	(356) Overhead Conductors and Devices	5,730,432	279,47
-	(357) Underground Conduit		
	(358) Underground Conductors and Devices		
\rightarrow	(359) Roads and Trails		
	(359.1) Asset Retirement Costs for Transmission Plant		
_	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	55,729,127	700,15
	4. DISTRIBUTION PLANT		
	(360) Land and Land Rights	12,976,993	
	(361) Structures and Improvements	1,094,080	376,15
_	(362) Station Equipment	59,907,383	2,508,60
-	(363) Storage Battery Equipment		
-	(364) Poles, Towers, and Fixtures	54,876,718	1,833,6
	(365) Overhead Conductors and Devices	116,258,985	5,618,32
	(366) Underground Conduit	18,738,872	143,69
_	(367) Underground Conductors and Devices	54,384,777	4,130,80
_	(368) Line Transformers	54,324,230	3,378,7
ightharpoonup	(369) Services	16,748,162	1,391,4
-	(370) Meters	15,609,434	-1,728,8
71	(371) Installations on Customer Premises	164,900	285,8
	(372) Leased Property on Customer Premises	9,647	
	(373) Street Lighting and Signal Systems	9,475,009	865,3
	(374) Asset Retirement Costs for Distribution Plant		<u> </u>
_	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	414,569,190	19,097,36
	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT		
_	(380) Land and Land Rights		
	(381) Structures and Improvements		
_	(382) Computer Hardware		
	(383) Computer Software		ļ <u></u>
-	(384) Communication Equipment		
-	(385) Miscellaneous Regional Transmission and Market Operation Plant	· 	
_	(386) Asset Retirement Costs for Regional Transmission and Market Oper		
	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)		
	6. GENERAL PLANT		
-	(389) Land and Land Rights		
	(390) Structures and Improvements	144,984	4.070.4
	(391) Office Furniture and Equipment	1,306,799	
	(392) Transportation Equipment	208,481	243,9
	(393) Stores Equipment	1.550.404	400 5
-	(394) Tools, Shop and Garage Equipment	1,550,194	489,5
	(395) Laboratory Equipment	23,815	
	(396) Power Operated Equipment	2,718,141	
-	(397) Communication Equipment	2,718,141	3,624,4
	(398) Miscellaneous Equipment	5,952,414	5,436,4
_	SUBTOTAL (Enter Total of lines 86 thru 95)	5,952,414	5,430,4
\longrightarrow	(399) Other Tangible Property		
	(399.1) Asset Retirement Costs for General Plant	5,952,414	E 426 4
_	TOTAL (Appendix 404 and 406)	1,547,703,761	5,436,4 60,804,9
-	TOTAL (Accounts 101 and 106)	1,047,703,761	00,004,9
	(102) Electric Plant Purchased (See Instr. 8)	- 	
	(Less) (102) Electric Plant Sold (See Instr. 8)	- 	
	(103) Experimental Plant Unclassified	1,547,703,761	60,804,9
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	1,547,705,701	00,004,9

Nam 20 Duk	ne of Respondent 0170505-8085 FERC PDF (Unoffi de Energy Kentucky, Inc.	(2) A Resul	mission	Date of Report (Mo, Da, Yr) 04/13/2017	End of _	d of Report 2016/Q4
	DEPRECIATION	AND AMORTIZATIO	N OF ELECTRIC PL	ANT (Account 403, 40	04, 405)	
1. F	Report in section A for the year the amounts		of aquisition adjustn		ainting France 6	
Reti Plar 2. F com	rement Costs (Account 403.1; (d) Amortizant (Account 405). Report in Section 8 the rates used to computate charges and whether any changes has Report all available information called for in	tion of Limited-Tern ite amortization cha ve been made in th	n Electric Plant (Ac arges for electric pla se basis or rates us	count 404); and (e ant (Accounts 404 a ed from the preced	e) Amortization of C and 405). State the ling report year	Other Electric
to co Unle acco inclu	olumns (c) through (g) from the complete re ess composite depreciation accounting for to ount or functional classification, as appropri uded in any sub-account used.	port of the precedir otal depreciable pla ate, to which a rate	ng year. ant is followed, list r is applied. Identify	numerically in colur at the bottom of S	nn (a) each plant s ection C the type o	subaccount, of plant
com	olumn (b) report all depreciable plant baland posite total. Indicate at the bottom of section	ces to which rates a on C the manner in	ire applied showing which column bala	g subtotals by funct inces are obtained.	ional Classification If average balanc	es and showing ses, state the
For (a). sele com 4. If	hod of averaging used. columns (c), (d), and (e) report available inf If plant mortality studies are prepared to as acted as most appropriate for the account ar apposite depreciation accounting is used, rep f provisions for depreciation were made dur bottom of section C the amounts and nature	sist in estimating a nd in column (g), if a ort available inform ing the year in addi	verage service Live available, the weigh ation called for in o tion to depreciation	es, show in column nted average rema columns (b) through n provided by applic	(f) the type mortal ining life of survivir (g) on this basis.	ity curve ng plant. If
_	A, Sum	mary of Depreciation	and Amortization Ch	arges		
_ine į No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			935,615		935,615
2	Steam Production Plant	10,935,913				10,935,913
3	Nuclear Production Plant			-		
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	6,477,498				6,477,498
7	Transmission Plant	1,076,236				1,076,236
8	Distribution Plant	10,845,046				10,845,046
9	Regional Transmission and Market Operation					
10	General Plant	190,720		368,694		559,414
11	Common Plant-Electric	595,715		479,786		1,075,501
12	TOTAL	30,121,128		1,784,095		31,905,223
,		D. Desir for t	actication Ob			
			ortization Charges			
The	rate used to compute amortization charges for in	ntangible electric plan	t is primarily 20%. N	o changes have beer	n made in the types o	of items
	uded in the base or in the rates used from the pre					
eacl	Respondent determines its monthly Provision for h primary it account plus property in Account 106 - Comple			he previous month-er	nd balance of propert	y capitalized in
In 1	997, the Respondent adopted vintage year accor	unting for General Pla	int accounts in accord	dance with FERC Acc	counting Release No	. 15.

Date of Report V	ac/Paried of Depart
(Mo. Da. Yr)	ear/Period of Report
04/12/2018	2017/04
102, 103 and 106) (Continued)	
Balance	Additions
	(0)
(Action a Second of the comments of	(c)
1 341 416	
	1,410,02
-5,555,525	1,410,020
7,565,364	879,590
	440,59
55,492,167	2,730,214
AND REPORT OF THE PROPERTY OF	Military of the Park Control
13,270,609	-1,958,538
1,470,233	-17
62,170,635	3,312,695
56,105,079	5,264,179
118,728,541	8,445,425
18,863,541	2,413,162
58,304,069	-149,293
55,884,985	4,815,137
18,123,608	2,461,446
13,321,806	10,925,69
409,942	180,460
9,647	
9,973,113	
426,635,808	34,942,343
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144 094	_ _
	200.04
	368,914
419,779	
2.027.306	327.835
2,027,306	341,838
11,770	
2,882,948	698,767
	090,76
2,662,946	
	1 305 510
7,872,056	1,395,516
	1,395,516
7,872,056	
7,872,056 7,872,056	1,395,516
7,872,056	1,395,516
7,872,056 7,872,056	1,395,516
7,872,056 7,872,056	1,395,516
7,872,056 7,872,056 1,541,514,048	1,395,516 125,469,843
7,872,056 7,872,056	1,395,516 1,395,516 125,469,843 125,469,843
7,872,056 7,872,056 1,541,514,048	1,395,516 125,469,843
7,872,056 7,872,056 1,541,514,048	1,395,516 125,469,843
	(Mo, Da, Yr) 04/12/2018 102, 103 and 106) (Continued) Balance Beginning of Year (b) 1,341,416 1,480,413 39,099,925 7,565,364 6,005,049 13,270,609 1,470,233 62,170,635 56,105,079 118,728,541 18,863,541 58,304,069 55,884,985 18,123,608 13,321,806 409,942 9,647 9,973,113 426,635,808

ne of Respondent	This Report Is:	 1	Date of Report	Vear/Deric	d of Report
•	(2) A Result	mission	(Mo, Da, Yr) 04/12/2018	End of	2017/Q4
DEPRECIATION A	ND AMORTIZATIO	N OF ELECTRIC PL	ANT (Account 403, 40	04, 405)	
Report in section A for the year the amounts irement Costs (Account 403.1; (d) Amortization (Account 405). Report in Section 8 the rates used to compute inpute charges and whether any changes have Report all available information called for in Solumns (c) through (g) from the complete repless composite depreciation accounting for topunt or functional classification, as appropriated in any sub-account used. Jolumn (b) report all depreciable plant balance inposite total. Indicate at the bottom of section hod of averaging used. Jolumns (c), (d), and (e) report available inforting that mortality studies are prepared to asset.	for: (b) Deprecial on of Limited-Term e amortization chase been made in the fection C every fift out of the preceding tall depreciable plate, to which a rate es to which rates and the manner in the mation for each past in estimating a	tion Expense (Accorn Electric Plant Electric Plant Electric Plant Electric Plant Electric E	pount 403; (c) Depre count 404; and (c) and (Accounts 404; and (c) and (Accounts 404; and from the precedith report year 197 numerically in colurn at the bottom of Signature are obtained account or functionals, show in column	e) Amortization of one and 405). State the ling report year. 1, reporting annuation (a) each plant section C the type trional Classification. If average balance (f) the type mortal	Other Electric he basis used to hilly only changes subaccount, of plant his and showing ces, state the hted in column hity curve
posite depreciation accounting is used, repo f provisions for depreciation were made durir	rt available inform ng the year in addi	ation called for in c tion to depreciation	olumns (b) through provided by applic	(g) on this basis.	.
A Queen	any of Depresiation	and Amortization Ch	arnee		
Functional Classification	Depreciation Expense (Account 403)	Depreciation Expense for Asset Retirement Costs (Account 403.1)	Amortization of Limited Term Electric Plant (Account 404)	Amortization of Other Electric Plant (Acc 405)	Total
	(b)	(c)		(e)	(f)
	42 564 221		1,501,164		1,501,164
<u> </u>	12,004,231				12,564,231
	 .				<u> </u>
			····		
	· · · · · · · · · · · · · · · · · · ·				6,292,582
					1,098,117
	11,321,446				11,321,446
Regional Transmission and Market Operation					
General Plant	211,999		498,818		710,817
Common Plant-Electric	762,378		401,963		1,164,341
TOTAL	32,250,753		2,401,945		34,652,698
	B. Basis for Am	ortization Charges	· · · · · · · · · · · · · · · · · · ·		
uded in the base or in the rates used from the pred Respondent determines its monthly Provision for h primary at account plus property in Account 106 - Complete	angible electric plan beding reporting yea Depreciation by the ed in Construction N	t is primarily 20%. N r. application rates to the of Classified.		nd balance of proper	ty capitalized in
	Report in section A for the year the amounts irement Costs (Account 403.1; (d) Amortization (Account 405). Report in Section 8 the rates used to compute the protection of the complete reports all available information called for in Solumns (c) through (g) from the complete repress composite depreciation accounting for to count or functional classification, as appropriated in any sub-account used. Folumns (c) (d), and (e) report available informed in a count of averaging used. Folumns (c), (d), and (e) report available informed in a count of a count of a count and posite depreciation accounting is used, report provisions for depreciation were made during bottom of section C the amounts and nature. A. Summary Functional Classification (a) Intangible Plant Steam Production Plant Hydraulic Production Plant Hydraulic Production Plant Transmission Plant Distribution Plant Regional Transmission and Market Operation General Plant Common Plant-Electric TOTAL Respondent determines its monthly Provision for the primary	DEPRECIATION AND AMORTIZATIO (Except amortization Report in section A for the year the amounts for: (b) Depreciation Report in Section A for the year the amounts for: (b) Depreciation Report in Section 8 the rates used to compute amortization cha repute charges and whether any changes have been made in the Report all available information called for in Section C every fift olumns (c) through (g) from the complete report of the precedin sess composite depreciation accounting for total depreciable pla ount or functional classification, as appropriate, to which a rate uded in any sub-account used. olumn (b) report all depreciable plant balances to which rates a posite total. Indicate at the bottom of section C the manner in hod of averaging used. columns (c), (d), and (e) report available information for each p If plant mortality studies are prepared to assist in estimating a prosite depreciation accounting is used, report available inform f provisions for depreciation were made during the year in addite bottom of section C the amounts and nature of the provisions a A. Summary of Depreciation Functional Classification A. Summary of Depreciation Functional Classification A. Summary of Depreciation Functional Classification A. Summary of Depreciation Pepreciation Expense A. Summary of Depreciation A. Summary of Depreciation A. Summary of Depreciation Common Plant Hydraulic Production Plant Hydraulic Production Plant Hydraulic Production Plant Transmission Plant Transmission Plant Postribution Plant Regional Transmission and Market Operation General Plant Common Plant-Electric 762,378 32,250,753 B. Basis for Am rate used to compute amortization charges for intangible electric plan uded in the base or in the rates used from the preceding reporting yea Respondent determines its monthly Provision for Depreciation by the h primary	DEPRECIATION AND AMORTAZITON OF ELECTRIC PL (Except amortization of aquisition adjustin (Account 405). Report in Section 8 the rates used to compute amortization charges for electric plant (Account 405). Report in Section 8 the rates used to compute amortization charges for electric plant (Account 405). Report all adjustible information called for in Section C every fifth year beginning wolumns (c) through (g) from the complete report of the preceding year. Ses composite depreciation accounting for total depreciable plant is followed, list round for functional classification, as appropriate, to which a rate is applied. Identify added in any sub-account used. Olumn (b) report all depreciable plant balances to which rates are applied showing the position of averaging used. Columns (c), (d), and (e) report available information for each plant subaccount, and fighant mortality studies are prepared to assist in estimating average service. Liveted as most appropriate for the account and in column (g), if available, the weight positied depreciation accounting is used, report available information called for in or provisions for depreciation were made during the year in addition to depreciation bottom of section C the amounts and nature of the provisions and the plant items A. Summary of Depreciation and Amortization Charges (Account 403). Reported Plant Steam Production Plant Hydraulic Production Plant Hydraulic Production Plant 1,098,117 Distribution Plant 1,098,117 Distribution Plant 211,999 Common Plant-Electric 762,378 TOTAL B. Basis for Amortization Charges rate used to compute amortization charges for intangible electric plant is primarily 20%. Nuclear intensions in the rates used from the preceding reporting year.	The Energy Kentucky, Inc. (1) X An Original (Mo, Da, Y) od/12/2018 DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 4) (2) Except amortization of aguistino adjustments (Except amortization of aguistino adjustments) (Except amortization of aguistino adjustments) (Except amortization of Limited-Term Electric Plant (Account 403, 4) (2) Depreciation Expense (Account 404); and (6 (4) (4) (4) (4) (4) (4) (4) (4) (4) (4)	DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (account 403, 404, 405) (Except amortization of aquistion adjustments) Report in section A for the year the amounts for: (b) Depreciation Expense (Account 403, (c)) Depreciation Expense for the remement Costs (Account 403.1; (d) Amortization of Limited-Term Electric Plant (Account 403, 404) and (e) Amortization of It (Account 405). State the public charges and whether any changes have been made in the basis or rates used from the preceding report year. Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404) and 405). State the public charges and whether any changes have been made in the basis or rates used from the preceding report year. Record all available information called for in Section C every fifth year beginning with report year 1971, reporting annual columns (c) through (g) from the complete report of the preceding year. Section (every fifth year beginning with report year 1971, reporting annual count or functional classification accounting for total depreciable plant is followed, list numerically in column (a) each plant to column (b) proof all depreciable plant balances to which rates are applied showing subtotals by functional Classification posite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balan dod 4 averaging used. columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification accounting its used, report available information accounting life of survivi posite depreciation accounting its used, report available information called for in columns (b) through (g) on this basis. provisions for depreciation accounting its used, report available information called for in columns (b) through (g) on this basis. provisions for depreciation accounting its used, report available information called for incolumns (b) through (g) on this basis provisions for depreciation accounting its used, report avai

Name of Respondent	This Report Is:	Date of Report	Vegr/Deriod of Deport
Duke Energy Kentucky, Inc.	(1) ☐ An Original	(Mo, Da, Yr)	Year/Period of Report End of 2018/Q4
	(2) X A Resubmission	04/26/2019	
	CTRIC PLANT IN SERVICE (Account 101		
No.		Balance Beginning of Year	Additions
	(a)	(b)	(c)
47 3. TRANSMISSION PLANT			
48 (350) Land and Land Rights			7
49 (352) Structures and Improvements		1,480,413	3
50 (353) Station Equipment		40,301,943	-13,206
51 (354) Towers and Fixtures			
52 (355) Poles and Fixtures	<u> </u>	8,399,399	460,919
53 (356) Overhead Conductors and Dev	ices	6,445,601	381,612
54 (357) Underground Conduit			
55 (358) Underground Conductors and D	Jevices		
56 (359) Roads and Trails			
57 (359.1) Asset Retirement Costs for Tr			
58 TOTAL Transmission Plant (Enter To	tal of lines 48 thru 57)	57,966,223	829,325
59 4. DISTRIBUTION PLANT			
60 (360) Land and Land Rights		11,301,311	
61 (361) Structures and Improvements		1,414,494	
62 (362) Station Equipment		64,792,299	12,252,425
63 (363) Storage Battery Equipment			
64 (364) Poles, Towers, and Fixtures		61,126,863	
65 (365) Overhead Conductors and Devi	ces	125,859,079	
66 (366) Underground Conduit	Presinge	21,276,954	
67 (367) Underground Conductors and D	Devices	57,977,852	
68 (368) Line Transformers		59,990,177	3,556,314
69 (369) Services		20,562,505	
70 (370) Meters 71 (371) Installations on Customer Prem	in an	19,909,838	
		493,678	
72 (372) Leased Property on Customer F73 (373) Street Lighting and Signal Systems		9,647 8,969,633	
		8,909,033	200,798
74 (374) Asset Retirement Costs for Dist 75 TOTAL Distribution Plant (Enter Total		453,684,330	46,569,698
76 5. REGIONAL TRANSMISSION AND		433,004,330	40,009,090
	MARKET OF ERATION FEATURE		
77 (380) Land and Land Rights			
77 (380) Land and Land Rights 78 (381) Structures and Improvements			
77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware			
77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software			
77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment	nission and Market Operation Plant		
77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transn			
77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transn 83 (386) Asset Retirement Costs for Reg	ional Transmission and Market Oper		
77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transn 83 (386) Asset Retirement Costs for Reg 84 TOTAL Transmission and Market Ope	ional Transmission and Market Oper		
77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transn 83 (386) Asset Retirement Costs for Reg 84 TOTAL Transmission and Market Ope 85 6. GENERAL PLANT	ional Transmission and Market Oper		
77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transm 83 (386) Asset Retirement Costs for Reg 84 TOTAL Transmission and Market Ope 85 6. GENERAL PLANT 86 (389) Land and Land Rights	ional Transmission and Market Oper	144.984	
77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transm 83 (386) Asset Retirement Costs for Reg 84 TOTAL Transmission and Market Ope 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements	ional Transmission and Market Oper eration Plant (Total lines 77 thru 83)	144,984 1,933,238	
77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transm 83 (386) Asset Retirement Costs for Reg 84 TOTAL Transmission and Market Ope 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment	ional Transmission and Market Oper eration Plant (Total lines 77 thru 83)	1,933,238	728,305
77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transn 83 (386) Asset Retirement Costs for Reg 84 TOTAL Transmission and Market Ope 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 89 (392) Transportation Equipment	ional Transmission and Market Oper eration Plant (Total lines 77 thru 83)		728,305
77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transm 83 (386) Asset Retirement Costs for Reg 84 TOTAL Transmission and Market Ope 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 89 (392) Transportation Equipment 90 (393) Stores Equipment	ional Transmission and Market Oper eration Plant (Total lines 77 thru 83)	1,933,238	728,305 370,928
77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transn 83 (386) Asset Retirement Costs for Reg 84 TOTAL Transmission and Market Ope 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equip	ional Transmission and Market Oper eration Plant (Total lines 77 thru 83)	1,933,238 419,779	728,305 370,928
77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transn 83 (386) Asset Retirement Costs for Reg 84 TOTAL Transmission and Market Ope 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equip 92 (395) Laboratory Equipment	ional Transmission and Market Oper eration Plant (Total lines 77 thru 83)	1,933,238 419,779	728,305 370,928 63,620
77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transn 83 (386) Asset Retirement Costs for Reg 84 TOTAL Transmission and Market Ope 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equip 92 (395) Laboratory Equipment	ional Transmission and Market Oper eration Plant (Total lines 77 thru 83)	1,933,238 419,779 2,353,537	728,309 370,928 63,626
77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transn 83 (386) Asset Retirement Costs for Reg 84 TOTAL Transmission and Market Ope 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equip 92 (395) Laboratory Equipment	ional Transmission and Market Oper eration Plant (Total lines 77 thru 83)	1,933,238 419,779 2,353,537	728,306 370,928 63,620 432,023
77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transn 83 (386) Asset Retirement Costs for Reg 84 TOTAL Transmission and Market Ope 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equip 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment	pional Transmission and Market Oper eration Plant (Total lines 77 thru 83)	1,933,238 419,779 2,353,537	728,306 370,928 63,620 432,023 -7,56
77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transn 83 (386) Asset Retirement Costs for Reg 84 TOTAL Transmission and Market Ope 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equip 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment	pional Transmission and Market Oper eration Plant (Total lines 77 thru 83)	1,933,238 419,779 2,353,537 11,770 3,581,715	728,306 370,928 63,620 432,023 -7,56
77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transn 83 (386) Asset Retirement Costs for Reg 84 TOTAL Transmission and Market Ope 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equip 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 86 th	pional Transmission and Market Oper eration Plant (Total lines 77 thru 83) ment ment	1,933,238 419,779 2,353,537 11,770 3,581,715	728,309 370,928 63,620 432,029 -7,56
77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transn 83 (386) Asset Retirement Costs for Reg 84 TOTAL Transmission and Market Ope 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equip 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 86 th 97 (399) Other Tangible Property	ment eneral Plant eneral Plant	1,933,238 419,779 2,353,537 11,770 3,581,715	728,305 370,928 63,620 432,025 -7,56 1,587,318
77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transn 83 (386) Asset Retirement Costs for Reg 84 TOTAL Transmission and Market Ope 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equip 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 86 th 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs for G	ment eneral Plant eneral Plant	1,933,238 419,779 2,353,537 11,770 3,581,715 8,445,023	728,309 370,928 63,620 432,023 -7,56 1,587,318
77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transn 83 (386) Asset Retirement Costs for Reg 84 TOTAL Transmission and Market Ope 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equip 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 86 th 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs for G	ment eneral Plant lines 96, 97 and 98)	1,933,238 419,779 2,353,537 11,770 3,581,715 8,445,023	728,308 370,928 63,620 432,023 -7,56 1,587,318
77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transn 83 (386) Asset Retirement Costs for Reg 84 TOTAL Transmission and Market Ope 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equip 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 86 th 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs for G 99 TOTAL General Plant (Enter Total of	ment eneral Plant lines 96, 97 and 98) mstr. 8)	1,933,238 419,779 2,353,537 11,770 3,581,715 8,445,023	728,309 370,928 63,620 432,023 -7,56 1,587,318
77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transn 83 (386) Asset Retirement Costs for Reg 84 TOTAL Transmission and Market Ope 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equip 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 86 th 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs for G 99 TOTAL General Plant (Enter Total of 100 TOTAL (Accounts 101 and 106) 101 (102) Electric Plant Sold (See I 103 (103) Experimental Plant Unclassified	ment eneral Plant lines 96, 97 and 98) mstr. 8) lines 78 thru 83	1,933,238 419,779 2,353,537 11,770 3,581,715 8,445,023	728,305 370,928 63,620 432,025 -7,56 1,587,318
77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transn 83 (386) Asset Retirement Costs for Reg 84 TOTAL Transmission and Market Ope 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equip 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 86 th 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs for G 99 TOTAL General Plant (Enter Total of 100 TOTAL (Accounts 101 and 106) 101 (102) Electric Plant Purchased (See I	ment eneral Plant lines 96, 97 and 98) mstr. 8) lines 78 thru 83	1,933,238 419,779 2,353,537 11,770 3,581,715 8,445,023	728,305 370,928 63,620 432,025 -7,56 1,587,318 1,587,318
77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transn 83 (386) Asset Retirement Costs for Reg 84 TOTAL Transmission and Market Ope 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equip 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 86 th 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs for G 99 TOTAL General Plant (Enter Total of 100 TOTAL (Accounts 101 and 106) 101 (102) Electric Plant Sold (See I 103 (103) Experimental Plant Unclassified	ment eneral Plant lines 96, 97 and 98) mstr. 8) lines 78 thru 83	1,933,238 419,779 2,353,537 11,770 3,581,715 8,445,023 8,445,023 1,643,591,272	728,305 370,928 63,620 432,025 -7,56 1,587,318 1,587,318
77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transn 83 (386) Asset Retirement Costs for Reg 84 TOTAL Transmission and Market Ope 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equip 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 86 th 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs for G 99 TOTAL General Plant (Enter Total of 100 TOTAL (Accounts 101 and 106) 101 (102) Electric Plant Sold (See I 103 (103) Experimental Plant Unclassified	ment eneral Plant lines 96, 97 and 98) mstr. 8) lines 78 thru 83	1,933,238 419,779 2,353,537 11,770 3,581,715 8,445,023 8,445,023 1,643,591,272	728,305 370,928 63,620 432,025 -7,56 1,587,318 1,587,318
77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transn 83 (386) Asset Retirement Costs for Reg 84 TOTAL Transmission and Market Ope 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equip 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 86 th 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs for G 99 TOTAL General Plant (Enter Total of 100 TOTAL (Accounts 101 and 106) 101 (102) Electric Plant Sold (See I 103 (103) Experimental Plant Unclassified	ment eneral Plant lines 96, 97 and 98) mstr. 8) lines 78 thru 83	1,933,238 419,779 2,353,537 11,770 3,581,715 8,445,023 8,445,023 1,643,591,272	728,3 370,9 63,6 432,0 -7,5 1,587,3 1,587,3 189,498,0
77 (380) Land and Land Rights 78 (381) Structures and Improvements 79 (382) Computer Hardware 80 (383) Computer Software 81 (384) Communication Equipment 82 (385) Miscellaneous Regional Transn 83 (386) Asset Retirement Costs for Reg 84 TOTAL Transmission and Market Ope 85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improvements 88 (391) Office Furniture and Equipment 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage Equip 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment 94 (397) Communication Equipment 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 86 th 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs for G 99 TOTAL General Plant (Enter Total of 100 TOTAL (Accounts 101 and 106) 101 (102) Electric Plant Sold (See I 103 (103) Experimental Plant Unclassified	ment eneral Plant lines 96, 97 and 98) mstr. 8) lines 78 thru 83	1,933,238 419,779 2,353,537 11,770 3,581,715 8,445,023 8,445,023 1,643,591,272	728,30 370,92 63,62 432,02 -7,56 1,587,31 1,587,31 189,498,01

Nan	ne of Respondent	This Report Is:				
	ke Energy Kentucky, Inc.	(1) An Origi		Date of Report (Mo, Da, Yr)	Year/Peri End of	od of Report 2018/Q4
		(2) X A Result		04/26/2019 ANT (Account 403, 46		
		(Except amortization	n of aquisition adjustr	nents)	,	
Plan 2. If com 3. If to co unk acco incluin co com met For (a). sele com	Report in section A for the year the amounts irement Costs (Account 403.1; (d) Amortizatint (Account 405). Report in Section 8 the rates used to computing the charges and whether any changes have Report all available information called for in solumns (c) through (g) from the complete reless composite depreciation accounting for to count or functional classification, as appropriated in any sub-account used. Jolumn (b) report all depreciable plant balance and the posite total. Indicate at the bottom of section hod of averaging used. Jolumns (c), (d), and (e) report available information of the account and posite depreciation accounting is used, report provisions for depreciation were made duri	for: (b) Depreciate for: (b) Depreciate for: (b) Depreciate for a construction of Limited-Term te amortization change been made in the Section C every fiftly port of the precedir otal depreciable plate, to which a rate for C the manner in commation for each posist in estimating and in column (g), if a cort available inform	tion Expense (According Electric Plant (Acco	punt 403; (c) Depre count 404; and (e ant (Accounts 404); and (e ant (Accounts 404); and (e ant (Accounts 404); are different year 197 numerically in colurny at the bottom of Signature are obtained. Account or functionales, show in column thed average remains accounts (b) through	and 405). State the ding report year. 1, reporting annum (a) each plant section C the type the diassification. If average balar (f) the type mortal ring life of surviving (g) on this basis	Other Electric the basis used to ally only changes subaccount, of plant ons and showing nces, state the sted in column ality curve ing plant. If
	bottom of section C the amounts and nature				·	
	A. Sumr	mary of Depreciation	and Amortization Ch	arges		
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total
1	Intangible Plant			2,130,625		2,130,62
2	Steam Production Plant	18,377,864				18,377,864
3	Nuclear Production Plant					<u> </u>
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage				· · · · · · · · · · · · · · · · · · ·	t
6	Other Production Plant	8,993,448				8,993,44
7	Transmission Plant	1,242,440				1,242,44
8	Distribution Plant	11,554,692			· · · · · · · · · · · · · · · · · · ·	11,554,69
9	Regional Transmission and Market Operation					
10	General Plant	246,236		476,010		722,24
	Common Plant-Electric	186,960		57,623		244,58
	TOTAL	40,601,640	1	2,664,258		43,265,89
				,		
		,				
		B. Basis for Am	ortization Charges			
Note	es for "Basis Amortization" Tab					
The	rate used to compute amortization charges for in	itangible electric plan	t is primarily 20%. N	o changes have beer	n made in the types	of items
inclu	uded in the base or in the rates used from the pre	ceding reporting year	г.			
eacl	Respondent determines its monthly Provision for h primary nt account plus property in Account 106 - Complet			he previous month-er	nd balance of prope	rty capitalized in
ln 1	997, the Respondent adopted vintage year accou	inting for General Pla	nt accounts in accord	dance with FERC Acc	counting Release N	o. 15,

Duke	of Respondent	This Report Is:	Date of Report	Year/Period of Report
, Duke	Energy Kentucky, Inc.] (1)	(Mo, Da, Yr)	End of 2019/Q4
<u> </u>		(2) A Resubmission	04/17/2020	
		ANT IN SERVICE (Account 101, 1		
Line	Account		Balance Beginning of Year	Additions
No.	(a)		(b)	(c)
47	3. TRANSMISSION PLANT		District Company of the Company of t	Med versioner den granding en Cris en materielle
48	(350) Land and Land Rights		1,338,8	67
49	(352) Structures and Improvements		1,480,4	
50	(353) Station Equipment		39,980,2	
51	(354) Towers and Fixtures			0,100,00
52	(355) Poles and Fixtures		8,666,9	89 2,819,099
53	(356) Overhead Conductors and Devices		6,816,8	
54	(357) Underground Conduit			
55	(358) Underground Conductors and Devices			
56	(359) Roads and Trails			
57	(359.1) Asset Retirement Costs for Transmission	Plant		
58	TOTAL Transmission Plant (Enter Total of lines 4	18 thru 57)	58,283,43	28 8,264,786
59	4. DISTRIBUTION PLANT			
60	(360) Land and Land Rights		13,988,6	82 602,38
61	(361) Structures and Improvements		1,418,70	
62	(362) Station Equipment		70,819,62	
_	(363) Storage Battery Equipment		1-7-1010	25,0.0,10
	(364) Poles, Towers, and Fixtures		63,697,7	73 4,124,910
	(365) Overhead Conductors and Devices		129,337,09	
	(366) Underground Conduit		22,947,1	
	(367) Underground Conductors and Devices		62,849,02	
	(368) Line Transformers		62,819,0	
$\overline{}$	(369) Services		21,034,9	
	(370) Meters		25,940,0	
-	(371) Installations on Customer Premises		332.78	
	(372) Leased Property on Customer Premises		9,64	
_	(373) Street Lighting and Signal Systems		9,166,5	
	(374) Asset Retirement Costs for Distribution Pla	nt	3,100,0	318,75
	TOTAL Distribution Plant (Enter Total of lines 60		484,361,12	25 55,826,909
	5. REGIONAL TRANSMISSION AND MARKET			
	(380) Land and Land Rights		A CONTRACTOR OF THE PROPERTY O	
	(381) Structures and Improvements			
	(382) Computer Hardware			
80	(383) Computer Software			
	(384) Communication Equipment			
82				
	(385) Miscellaneous Regional Transmission and	Market Operation Plant		
83 ((385) Miscellaneous Regional Transmission and (386) Asset Retirement Costs for Regional Trans			+
	(386) Asset Retirement Costs for Regional Trans	mission and Market Oper		
84		mission and Market Oper		
84 85	(386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plan 6. GENERAL PLANT	mission and Market Oper		
84 85 86	(386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plan 6. GENERAL PLANT (389) Land and Land Rights	mission and Market Oper	144.9	84
84 85 86 87	(386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plan 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements	mission and Market Oper	144,9i 2,496,9	
84 85 86 87 88	(386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plan 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment	mission and Market Oper	2,496,9	16 482,83
84 85 86 87 88 89	(386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plan 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment	mission and Market Oper		16 482,83
84 85 86 87 88 89 90	(386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plan 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment	mission and Market Oper	2,496,9	16 482,83 70 350,85
84 85 86 87 88 89 90	(386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plan 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment	mission and Market Oper	2,496,9 693,3	16 482,83 70 350,85
84 85 86 87 88 89 90 91 91	(386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plan 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment	mission and Market Oper	2,496,9 693,3 2,417,1	16 482,83° 70 350,85° 57 222,210
84 85 86 87 88 89 90 91 92 93	(386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plan 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment	mission and Market Oper	2,496,9 693,3	16 482,83° 70 350,85° 57 222,210
84 85 86 87 88 89 90 91 92 93 94	(386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plan 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment	mission and Market Oper	2,496,9 693,3 2,417,1 11,7 4,013,4	16 482,83° 70 350,85° 57 222,210 70 49 1,065,32
84 85 86 87 88 89 90 91 92 93 94	(386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plan 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment	mission and Market Oper	2,496,9 693,3 2,417,1 11,7 4,013,4 -7,5	16 482,83° 70 350,85° 57 222,210 70 49 1,065,32 61
84 85 86 87 88 89 90 91 92 93 94 95 96	(386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plan 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95)	mission and Market Oper	2,496,9 693,3 2,417,1 11,7 4,013,4	16 482,83° 70 350,85° 57 222,210 70 49 1,065,32 61
84 85 86 87 88 89 90 91 92 93 94 95 96	(386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plan 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property	mission and Market Oper at (Total lines 77 thru 83)	2,496,9 693,3 2,417,1 11,7 4,013,4 -7,5	16 482,83° 70 350,85° 57 222,210 70 49 1,065,32 61
84 85 86 87 88 89 90 91 92 93 94 95 96 97	(386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plan 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant	emission and Market Oper nt (Total lines 77 thru 83)	2,496,9 693,3 2,417,1 11,7 4,013,4 -7,5 9,770,0	16 482,83° 70 350,85° 57 222,210 70 49 1,065,32 61 85 2,121,226
84 85 86 87 88 89 90 91 92 93 94 95 96 97 98	(386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plan 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant TOTAL General Plant (Enter Total of lines 96, 97	emission and Market Oper nt (Total lines 77 thru 83)	2,496,9 693,3 2,417,1 11,7 4,013,4 -7,5 9,770,0	16 482,83° 70 350,85° 57 222,210 70 49 1,065,32 61 85 2,121,229 85 2,121,229
84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99	(386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plan 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant TOTAL General Plant (Enter Total of lines 96, 97 TOTAL (Accounts 101 and 106)	emission and Market Oper nt (Total lines 77 thru 83)	2,496,9 693,3 2,417,1 11,7 4,013,4 -7,5 9,770,0	16 482,83° 70 350,85° 57 222,210 70 49 1,065,32 61 85 2,121,229 85 2,121,229
84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99	(386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plan 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant TOTAL General Plant (Enter Total of lines 96, 97 TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8)	emission and Market Oper nt (Total lines 77 thru 83)	2,496,9 693,3 2,417,1 11,7 4,013,4 -7,5 9,770,0	16 482,83° 70 350,85° 57 222,210 70 49 1,065,32 61 85 2,121,229 85 2,121,229
84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101	(386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plan 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant TOTAL General Plant (Enter Total of lines 96, 97 TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Sold (See Instr. 8)	emission and Market Oper nt (Total lines 77 thru 83)	2,496,9 693,3 2,417,1 11,7 4,013,4 -7,5 9,770,0	16 482,83° 70 350,85° 57 222,210 70 49 1,065,32 61 85 2,121,229 85 2,121,229
84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102	(386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plan 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant TOTAL General Plant (Enter Total of lines 96, 97 TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Sold (See Instr. 8)	t (and 98)	2,496,9 693,3 2,417,1 11,7 4,013,4 -7,5 9,770,0 9,770,0 1,769,143,8	16 482,83° 70 350,86° 57 222,210 70 49 1,065,32 61 85 2,121,229 86 2,121,229 70 186,918,993
84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102	(386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plan 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant TOTAL General Plant (Enter Total of lines 96, 97 TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Sold (See Instr. 8)	t (and 98)	2,496,9 693,3 2,417,1 11,7 4,013,4 -7,5 9,770,0	16 482,83° 70 350,86° 57 222,210 70 49 1,065,32 61 85 2,121,229 86 2,121,229 70 186,918,993
84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102	(386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plan 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant TOTAL General Plant (Enter Total of lines 96, 97 TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Sold (See Instr. 8)	t (and 98)	2,496,9 693,3 2,417,1 11,7 4,013,4 -7,5 9,770,0 9,770,0 1,769,143,8	16 482,83° 70 350,86° 57 222,210 70 49 1,065,32 61 85 2,121,229 86 2,121,229 70 186,918,993
84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103	(386) Asset Retirement Costs for Regional Trans TOTAL Transmission and Market Operation Plan 6. GENERAL PLANT (389) Land and Land Rights (390) Structures and Improvements (391) Office Furniture and Equipment (392) Transportation Equipment (393) Stores Equipment (394) Tools, Shop and Garage Equipment (395) Laboratory Equipment (396) Power Operated Equipment (397) Communication Equipment (398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 86 thru 95) (399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant TOTAL General Plant (Enter Total of lines 96, 97 TOTAL (Accounts 101 and 106) (102) Electric Plant Purchased (See Instr. 8) (Less) (102) Electric Plant Sold (See Instr. 8)	t (and 98)	2,496,9 693,3 2,417,1 11,7 4,013,4 -7,5 9,770,0 9,770,0 1,769,143,8	16 482,83° 70 350,86° 57 222,210 70 49 1,065,32 61 85 2,121,229 86 2,121,229 70 186,918,993

ne of Respondent	This Report Is:		Date of Report	Year/Perio	nd of Report
e Energy Kentucky, Inc.	(2) A Resub	mission	(Mo, Da, Yr) 04/17/2020	End of	2019/Q4
DEPRECIATION A	AND AMORTIZATION (Except amortization	N OF ELECTRIC PLA of aquisition adjustn	ANT (Account 403, 40 nents)	04, 405)	
irement Costs (Account 403.1; (d) Amortization (Account 405). Report in Section 8 the rates used to compute pute charges and whether any changes have Report all available information called for in Solumns (c) through (g) from the complete repress composite depreciation accounting for to count or functional classification, as appropriated in any sub-account used. Jolumn (b) report all depreciable plant balance apposite total. Indicate at the bottom of section and of averaging used. Jolumns (c), (d), and (e) report available information of the account and apposite depreciation accounting is used, report provisions for depreciation were made during the account and appropriate for the account and posite depreciation accounting is used, report provisions for depreciation were made during the account and accounting is used.	te amortization change been made in the Section C every fifth port of the precedire tall depreciable plante, to which a rate es to which rates ann C the manner in commation for each point and in column (g), if a port available informing the year in addition change in additional column (g), if a port available informing the year in additional column (g), if a port available informing the year in additional column (g).	rges for electric plate basis or rates us hyear beginning warger. In the followed, list rais applied. Identify which column balate blant subaccount, a verage service Liver available, the weight ation to depreciation to depreciation.	ecount 404); and (eant (Accounts 404); and (eant (Accounts 404); and (eant (Accounts 404); and the preceding at the bottom of Secount or functionals, show in columnated average remanded by applied provided by applied.	e) Amortization of and 405). State the ling report year. 1, reporting annuation (a) each plant section C the type tional Classification. If average balanted (f) the type mortalining life of surviving (g) on this basis.	Other Electric ne basis used to ally only changes subaccount, of plant ns and showing ces, state the sted in column lity curve ng plant. If
A Com-	nany of Depresiation	and Amortization Ch	arnee		
Functional Classification	Depreciation Expense (Account 403)	Depreciation Expense for Asset Retirement Costs (Account 403.1)	Amortization of Limited Term Electric Plant (Account 404)	Amortization of Other Electric Plant (Acc 405)	Total
Intangible Plant	(D)	(6)	2,319,309	(e)	(f) 2,319,309
Steam Production Plant	20,318,917				20,318,917
Nuclear Production Plant				,	
Hydraulic Production Plant-Conventional					<u></u> -
Hydraulic Production Plant-Pumped Storage					 -
Other Production Plant	10,727,850				10,727,850
Transmission Plant	1,315,015				1,315,015
Distribution Plant	11,017,328	<u> </u>		·····	11,017,328
Regional Transmission and Market Operation					
General Plant	286,418		560,932		847,350
Common Plant-Electric	-29,711		-343,108		-372,819
TOTAL	43,635,817		2,537,133		46 ,172,950
	B. Basis for Am	ortization Charges			 -
ets which have been fully amortized but not yet re Respondent determines its monthly Provision for	tired. Intangible plan Depreciation by the	t is amortized over 5 application rates to the	and 10 years. he previous month-er		
	Report in section A for the year the amounts irrement Costs (Account 403.1; (d) Amortizat int (Account 405). Report in Section 8 the rates used to comput inpute charges and whether any changes have report all available information called for in solumns (c) through (g) from the complete reports composite depreciation accounting for to count or functional classification, as appropriated in any sub-account used. Column (b) report all depreciable plant balance in the posite total. Indicate at the bottom of section the dof averaging used. Columns (c), (d), and (e) report available information (c), (d), and (e) report available information in the posite depreciation accounting is used, report in provisions for depreciation were made during bottom of section C the amounts and nature. A. Summan Functional Classification (a) Intangible Plant Steam Production Plant Nuclear Production Plant Hydraulic Production Plant Hydraulic Production Plant Hydraulic Production Plant Transmission Plant Distribution Plant Regional Transmission and Market Operation General Plant Common Plant-Electric TOTAL	DEPRECIATION AND AMORTIZATION (2) A Result (3) A Result (3) A Result (4) Amortization of Limited-Term (4) Account 405). Report in Section 8 the rates used to compute amortization charpute charges and whether any changes have been made in the Report all available information called for in Section C every fifth (3) Amortization (2) Amortization C every fifth (3) Amortization (3) Amortization C every fifth (3) Amortization (4) Amortization C every fifth (3) Amortization (4) Amortization C every fifth (3) Amortization (4) Amortization C every fifth (4) Amortization (5) Amortization C every fifth (5) Amortization (6) Amortization C every fifth (6) Amortization (6) Amortization C every fifth (6) Amortization (7) Amortization C every fifth (7) Amortization (8) Amortization (The Energy Kentucky, Inc. (1) A Resubmission	The Energy Kentucky, Inc. (1) X An Onginal (2) A Resubmission (40c Da. x) x y or (2) (2) A Resubmission (417/2020) DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403.4 (Except amortization of aquisition adjustments) Report in section A for the year the amounts for: (b) Depreciation Expenses (Account 403.1; (c) Depresiment Costs (Account 403.1; (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) (Account 405). Report in Section B the rates used to compute amortization charges for electric plant (Accounts 404); and (e) (Account 405). Report in Section C servery fifth year beginning with report year 197 (alternative to the preceding year. Report all available information called for in Section C every fifth year beginning with report year 197 (alternative depreciation accounting for total depreciable plant is followed, list numerically in columount or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of suded in any sub-account used. (a) (a) (b) (a) (a) (b) (a) (b) (b) (b) (c) (d) (a) (a) (e) report available information for each plant subaccount, account or functional classification and the column of the properties of the account and in column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional classification (a) (b) (c) (d) (d) (e) (e) (e) (e) (e) (e) (e) (e) (e) (e	te Energy Kentucky, Inc. (1) Zi An Original (2) Zi Resubmission DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405) (Except amortization of aquisition aguisation ag

Duke Energy Kentucky, Inc.	This Report Is:	Date of Report	Year/Period of Report
	(1) X An Original	(Mo, Da, Yr)	End of 2020/Q4
	(2) A Resubmission	04/15/2021	
ine (ELECTRIC PLANT IN SERVICE (Account 101, Account		
No.		Balance Beginning of Year	Additions
47 0 TRANSMISSION DI ANT	(a)	(b)	(c)
47 3. TRANSMISSION PLANT 48 (350) Land and Land Rights			
49 (352) Structures and Improvement	Onto	1,338,867	229,93
50 (353) Station Equipment	ints	1,480,413	4,388,98
51 (354) Towers and Fixtures		43,921,238	16,112,96
52 (355) Poles and Fixtures		11,658,043	8,501,41
53 (356) Overhead Conductors and	Devices	6,787,973	2,370,76
54 (357) Underground Conduit			2,010,10
55 (358) Underground Conductors	and Devices		
56 (359) Roads and Trails			
57 (359.1) Asset Retirement Costs			
58 TOTAL Transmission Plant (Ente	er Total of lines 48 thru 57)	65,186,534	31,604,05
59 4. DISTRIBUTION PLANT 60 (360) Land and Land Rights			Grade Life and Control of the Contro
61 (361) Structures and Improveme	onte	14,591,063	
62 (362) Station Equipment	nits	1,420,206	20.444.05
63 (363) Storage Battery Equipmen	nt .	91,413,704	20,444,85
64 (364) Poles, Towers, and Fixture		67,504,649	5,970,19
65 (365) Overhead Conductors and		134,880,040	9,399,35
66 (366) Underground Conduit		30,116,966	11,059,33
67 (367) Underground Conductors a	and Devices	65,604,173	10,185,75
68 (368) Line Transformers		65,619,236	4,140,70
69 (369) Services		21,862,707	1,781,51
70 (370) Meters		28,247,002	615,80
71 (371) Installations on Customer		445,836	139,34
72 (372) Leased Property on Custo		9,647	
73 (373) Street Lighting and Signal74 (374) Asset Retirement Costs for		8,557,930	655,25
75 TOTAL Distribution Plant (Enter		530,273,159	66,877,84
	AND MARKET OPERATION PLANT	330,273,139	00,077,04
77 (380) Land and Land Rights			natu (
78 (381) Structures and Improveme	ents		
79 (382) Computer Hardware			
80 (383) Computer Software			
81 (384) Communication Equipmen	·		
	ransmission and Market Operation Plant		
	r Regional Transmission and Market Oper		
84 TOTAL Transmission and Marke	et Operation Flam (Total lines 77 tillu 65)		
85 6. GENERAL PLANT	et Operation Flant (Total lines 77 tinu 65)		nga sanggan
85 6. GENERAL PLANT 86 (389) Land and Land Rights		144 984	35.05
85 6. GENERAL PLANT86 (389) Land and Land Rights87 (390) Structures and Improvement	ents	144,984 2,165,258	
85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improveme	ents ment		1,420,66
85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improveme 88 (391) Office Furniture and Equip	ents ment	2,165,258	1,420,66
85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improveme 88 (391) Office Furniture and Equip 89 (392) Transportation Equipment	ents oment	2,165,258	1,420,66 288,63
85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improveme 88 (391) Office Furniture and Equip 89 (392) Transportation Equipment 90 (393) Stores Equipment	ents oment	2,165,258 1,238,901	1,420,66 288,63
85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improveme 88 (391) Office Furniture and Equip 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage E 92 (395) Laboratory Equipment 93 (396) Power Operated Equipment	ents ement Equipment	2,165,258 1,238,901 2,638,339 11,770	1,420,66 288,63 235,28
85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improveme 88 (391) Office Furniture and Equip 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage E 92 (395) Laboratory Equipment 93 (396) Power Operated Equipmen 94 (397) Communication Equipmen	ents ement Equipment nt	2,165,258 1,238,901 2,638,339 11,770 5,079,059	1,420,66 288,63 235,28
85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improveme 88 (391) Office Furniture and Equip 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage E 92 (395) Laboratory Equipment 93 (396) Power Operated Equipmen 94 (397) Communication Equipmen 95 (398) Miscellaneous Equipment	ents Iment Equipment Int	2,165,258 1,238,901 2,638,339 11,770 5,079,059 -7,561	1,420,66 288,63 235,25 3,788,19
85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improveme 88 (391) Office Furniture and Equip 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage E 92 (395) Laboratory Equipment 93 (396) Power Operated Equipmen 94 (397) Communication Equipmen 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines	ents Iment Equipment Int	2,165,258 1,238,901 2,638,339 11,770 5,079,059	1,420,66 288,63 235,26 3,788,19
85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improveme 88 (391) Office Furniture and Equip 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage E 92 (395) Laboratory Equipment 93 (396) Power Operated Equipmen 94 (397) Communication Equipmen 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 97 (399) Other Tangible Property	ents Iment Equipment Int Int Int Int Int Int Int Int Int I	2,165,258 1,238,901 2,638,339 11,770 5,079,059 -7,561	1,420,66 288,63 235,26 3,788,19
85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improveme 88 (391) Office Furniture and Equip 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage E 92 (395) Laboratory Equipment 93 (396) Power Operated Equipmen 94 (397) Communication Equipmen 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs	ents Iment Equipment Int Int Is 86 thru 95) for General Plant	2,165,258 1,238,901 2,638,339 11,770 5,079,059 -7,561 11,270,750	1,420,66 288,63 235,26 3,788,19 5,767,80
85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improveme 88 (391) Office Furniture and Equip 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage E 92 (395) Laboratory Equipment 93 (396) Power Operated Equipmen 94 (397) Communication Equipmen 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs 99 TOTAL General Plant (Enter Total	ents Iment Equipment Int Int Is 86 thru 95) for General Plant	2,165,258 1,238,901 2,638,339 11,770 5,079,059 -7,561 11,270,750	1,420,66 288,63 235,26 3,788,19 5,767,80
85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improveme 88 (391) Office Furniture and Equip 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage E 92 (395) Laboratory Equipment 93 (396) Power Operated Equipmen 94 (397) Communication Equipmen 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs 99 TOTAL General Plant (Enter Total 100 TOTAL (Accounts 101 and 106)	ents Import Equipment Int Int Is 86 thru 95) for General Plant tal of lines 96, 97 and 98)	2,165,258 1,238,901 2,638,339 11,770 5,079,059 -7,561 11,270,750	1,420,66 288,63 235,26 3,788,19 5,767,80
85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improveme 88 (391) Office Furniture and Equip 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage E 92 (395) Laboratory Equipment 93 (396) Power Operated Equipmen 94 (397) Communication Equipmen 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs 99 TOTAL General Plant (Enter Tot 100 TOTAL (Accounts 101 and 106) 101 (102) Electric Plant Purchased (5	ents ents ents equipment nt a 86 thru 95) for General Plant tal of lines 96, 97 and 98) See Instr. 8)	2,165,258 1,238,901 2,638,339 11,770 5,079,059 -7,561 11,270,750	1,420,66 288,63 235,28 3,788,19 5,767,80
85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improveme 88 (391) Office Furniture and Equip 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage E 92 (395) Laboratory Equipment 93 (396) Power Operated Equipmen 94 (397) Communication Equipmen 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs 99 TOTAL General Plant (Enter Tot 100 TOTAL (Accounts 101 and 106) 101 (102) Electric Plant Purchased (102) 102 (Less) (102) Electric Plant Sold (102)	ents ents ents ents ents equipment ent ent ent ent ent ent ent	2,165,258 1,238,901 2,638,339 11,770 5,079,059 -7,561 11,270,750	1,420,66 288,63 235,26 3,788,19 5,767,80
85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improveme 88 (391) Office Furniture and Equip 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage E 92 (395) Laboratory Equipment 93 (396) Power Operated Equipmen 94 (397) Communication Equipmen 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs 99 TOTAL General Plant (Enter Tot 100 TOTAL (Accounts 101 and 106) 101 (102) Electric Plant Purchased (103) (103) Experimental Plant Unclas	ents ement Equipment Int Int It Is 86 thru 95) for General Plant tal of lines 96, 97 and 98) See Instr. 8) (See Instr. 8) ssified	2,165,258 1,238,901 2,638,339 11,770 5,079,059 -7,561 11,270,750	1,420,66 288,63 235,25 3,788,19 5,767,80 5,767,80
85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improveme 88 (391) Office Furniture and Equip 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage E 92 (395) Laboratory Equipment 93 (396) Power Operated Equipmen 94 (397) Communication Equipmen 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs 99 TOTAL General Plant (Enter Tot 100 TOTAL (Accounts 101 and 106) 101 (102) Electric Plant Purchased (5	ents ement Equipment Int Int It Is 86 thru 95) for General Plant tal of lines 96, 97 and 98) See Instr. 8) (See Instr. 8) ssified	2,165,258 1,238,901 2,638,339 11,770 5,079,059 -7,561 11,270,750 1,929,989,602	35,05 1,420,66 288,63 235,25 3,788,19 5,767,80 5,767,80 185,467,40
85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improveme 88 (391) Office Furniture and Equip 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage E 92 (395) Laboratory Equipment 93 (396) Power Operated Equipmen 94 (397) Communication Equipmen 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs 99 TOTAL General Plant (Enter Tot 100 TOTAL (Accounts 101 and 106) 101 (102) Electric Plant Purchased (103) (Less) (102) Electric Plant Sold (103) Experimental Plant Unclas	ents ement Equipment Int Int It Is 86 thru 95) for General Plant tal of lines 96, 97 and 98) See Instr. 8) (See Instr. 8) ssified	2,165,258 1,238,901 2,638,339 11,770 5,079,059 -7,561 11,270,750 1,929,989,602	1,420,66 288,63 235,25 3,788,19 5,767,80 5,767,80
85 6. GENERAL PLANT 86 (389) Land and Land Rights 87 (390) Structures and Improveme 88 (391) Office Furniture and Equip 89 (392) Transportation Equipment 90 (393) Stores Equipment 91 (394) Tools, Shop and Garage E 92 (395) Laboratory Equipment 93 (396) Power Operated Equipmen 94 (397) Communication Equipmen 95 (398) Miscellaneous Equipment 96 SUBTOTAL (Enter Total of lines 97 (399) Other Tangible Property 98 (399.1) Asset Retirement Costs 99 TOTAL General Plant (Enter Tot 100 TOTAL (Accounts 101 and 106) 101 (102) Electric Plant Purchased (103) 102 (Less) (102) Electric Plant Sold (103) Experimental Plant Unclas	ents ement Equipment Int Int It Is 86 thru 95) for General Plant tal of lines 96, 97 and 98) See Instr. 8) (See Instr. 8) ssified	2,165,258 1,238,901 2,638,339 11,770 5,079,059 -7,561 11,270,750 1,929,989,602	1,420,66 288,63 235,26 3,788,19 5,767,80 5,767,80 185,467,40

Nan	ne of Respondent	This Report Is:		Date of Report	Year/Period	of Bonort
Duk	ke Energy Kentucky, Inc.	(1) X An Origi (2) A Result		(Mo, Da, Yr)	End of	2020/Q4
	DEPRECIATION	AND AMORTIZATION OF ELECTRIC F		04/15/2021 ANT (Account 403, 40	04. 405)	
		(Except amortization	n of aquisition adjustn	nents)	,	
Reti Plar 2. If commodition 3. If to commodition met For (a). sele commut. If	Report in section A for the year the amounts irement Costs (Account 403.1; (d) Amortizatint (Account 405). Report in Section 8 the rates used to compute pute charges and whether any changes have report all available information called for in solumns (c) through (g) from the complete rejess composite depreciation accounting for to count or functional classification, as appropriated in any sub-account used. Foliam (b) report all depreciable plant balance apposite total. Indicate at the bottom of section of averaging used. Foliam (c), (d), and (e) report available information of a most appropriate for the account and apposite depreciation accounting is used, report provisions for depreciation were made durit bottom of section C the amounts and nature	te amortization cha ve been made in the Section C every fift port of the preceding total depreciable plate, to which a rate tes to which rates a on C the manner in commutation for each passet in estimating a did in column (g), if a ort available informing the year in addi	arges for electric plant (Active basis or rates us hyear beginning wang year. ant is followed, list is applied. Identify which column balativerage service Liver available, the weight ation to depreciation to depreciation.	ecount 404); and (e ant (Accounts 404 a red from the preced with report year 197; numerically in colunt y at the bottom of S g subtotals by funct ances are obtained. account or functional es, show in column thed average remain columns (b) through a provided by applic	Amortization of O and 405). State the ing report year. 1, reporting annuall ann (a) each plant section C the type o ional Classification: If average balance (f) the type mortalithing life of surviving (g) on this basis.	ther Electric be basis used to y only changes ubaccount, f plant s and showing es, state the ed in column ty curve g plant. If
	A, Sumr	mary of Depreciation	and Amortization Ch			
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			2,787,832		2,787,832
2	Steam Production Plant	21,600,418				21,600,418
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	11,137,726				11,137,726
7	Transmission Plant	1,555,549				1,555,549
8	Distribution Plant	12,092,301				12,092,301
9	Regional Transmission and Market Operation					
10	General Plant	515,343		713,608		1,228,951
11	Common Plant-Electric	-29,514		99,098	į	69,584
12	TOTAL	46,871,823		3,600,538		50,472,361
	1	B. Basis for Am	ortization Charges	·		
Limi	ited term electric depreciable plant base is \$16,06 ets which have been fully amortized but not yet re	56,181, which is the o	ost of capitalized sof	tware and general pla - 10 years, General F	ant assets. This includ lant is over 4 - 25 yea	les amortized ars.

1	e of Respondent ucky Power Company	This Report Is: (1) X An Original			Original	Date of Report (Mo, Da, Yr)	(Mo, Da, Yr)		
		(2)	RAT	ſ	Resubmission	NCE EXPENSES (Continued)			
If the	amount for previous year is not derived from	n pre	viol	usly	reported figures, exp	plain in footnote.			
Line	Account					Amount for Current Year		Amount for Previous Year	
No.	(a)			_		(b)		Previous Year (c)	
113	3. REGIONAL MARKET EXPENSES Operation								
_	(575.1) Operation Supervision							ESS - Resource Leading Resource 3	
	(575.2) Day-Ahead and Real-Time Market Facilit	ation						<u> </u>	
117	(575.3) Transmission Rights Market Facilitation						-		
	(575.4) Capacity Market Facilitation								
	(575.5) Ancillary Services Market Facilitation								
	20 (575.6) Market Monitoring and Compliance 21 (575.7) Market Facilitation, Monitoring and Compliance Services				1,239	747	1 275 040		
	(575.8) Rents	na noc	, 00.	VICC	<u> </u>	1,239	141	1,375,018	
	Total Operation (Lines 115 thru 122)					1,239	747	1,375,018	
	Maintenance								
	(576.1) Maintenance of Structures and Improvem	ents							
126 127	(576.2) Maintenance of Computer Hardware (576.3) Maintenance of Computer Software				 -	<u></u>			
	(576.4) Maintenance of Communication Equipme	ent							
	(576.5) Maintenance of Miscellaneous Market Op		n Pl	ant					
$\overline{}$	Total Maintenance (Lines 125 thru 129)								
	TOTAL Regional Transmission and Market Op E	xpns (Tota	al 12	3 and 130)	1,239	,747	1,375,018	
\vdash	4. DISTRIBUTION EXPENSES			_					
133	Operation (580) Operation Supervision and Engineering				 -	705	.830	813,905	
	(581) Load Dispatching						,630	2,786	
-	(582) Station Expenses						,293	204,442	
137	(583) Overhead Line Expenses					897	,008	1,179,718	
-	(584) Underground Line Expenses						,640	133,929	
	(585) Street Lighting and Signal System Expense	es					,684	59,916	
	(586) Meter Expenses (587) Customer Installations Expenses					865 146	,238	902,996	
141	(588) Miscellaneous Expenses					4,292		135,198 10,421,278	
143	(589) Rents					2,055	_		
144	TOTAL Operation (Enter Total of lines 134 thru 1	43)				9,445	,565	15,510,356	
	Maintenance					edaneent oues		使用的有限的 的形形的	
	(590) Maintenance Supervision and Engineering (591) Maintenance of Structures						47	2,480	
	(592) Maintenance of Structures (592) Maintenance of Station Equipment					1,020	,877 000	12,231 552,890	
_	(593) Maintenance of Overhead Lines					33,447		22,872,188	
150	(594) Maintenance of Underground Lines		_			69,503			
	(595) Maintenance of Line Transformers						,471	108,834	
	(596) Maintenance of Street Lighting and Signal	Syste	ms				,231		
	(597) Maintenance of Meters (598) Maintenance of Miscellaneous Distribution	Plant					,182 ,002	71,065 346,864	
	TOTAL Maintenance (Total of lines 146 thru 154)					34,923	_	24,132,141	
$\overline{}$	TOTAL Distribution Expenses (Total of lines 144		55)			44,369			
157	5. CUSTOMER ACCOUNTS EXPENSES							discussiones accesións	
	Operation					经已经多种的 从内容多年		Hamilton (AMP) Land Company	
	(901) Supervision						,870 559		
-	(902) Meter Reading Expenses (903) Customer Records and Collection Expense		—-			5,925	,558 .504		
$\overline{}$	(904) Uncollectible Accounts						,449		
	(905) Miscellaneous Customer Accounts Expens	es				87,535		30,730	
164	TOTAL Customer Accounts Expenses (Total of li	ines 1	59 tl	hru 1	63)	7,043	,916	6,506,720	
]	}							1	

Nan	ne of Respondent	This Re	port is:	Date of Repo (Mo, Da, Yr)	ort Year/Po	eriod of Report		
Kentucky Power Company			, · · · - · · · · · · · · · · · · · · · · · · ·			End of 2011/Q4		
		, ,	A Resubmission	//				
			ELECTRICITY BY RA					
1. F	Report below for each rate schedule in ef	fect during the year t	he MWH of electricity:	sold, revenue, average r	number of customer, a	average Kwh per		
Cust	omer, and average revenue per Kwh, ex	cluding date for Sale	s for Resale which is r	eported on Pages 310-3	11	·		
2. r 300-	Provide a subheading and total for each p 301. If the sales under any rate schedul	prescribed operating	revenue account in the	e sequence followed in "	Electric Operating Re	venues," Page		
appi	icable revenue account subheading.	e are classified in in	ore man one revenue a	account, List the rate sci	nedule and sales data	under each		
3. V	Where the same customers are served ur	nder more than one i	ate schedule in the sa	me revenue account cla	ssification (such as a	general residential		
sçne	edule and an off peak water heating sche	edule), the entries in	column (d) for the spec	cial schedule should den	ote the duplication in	number of reported		
cust	omers.							
4. l fo‼	he average number of customers should billings are made monthly).	be the number of bi	lls rendered during the	year divided by the nun	nber of billing periods	during the year (12		
	or any rate schedule having a fuel adjust	tment clause state in	a footpote the estimate	ted additional revenue h	illed nursuant thorato			
3. R	teport amount of unbilled revenue as of	end of year for each	applicable revenue acc	count subheading.	med puisdant thereto.			
ine		MWh Sold	Revenue	Average Number	KWh of Sales Per Çustomer	Revenue Per		
No.	(a)	(b)	(c)	of Customers (d)	Per Customer (e)	Revenue Per KWh Sold (f)		
1	440 Residential Sales			\\\				
2	Residential Service	2,379,122	226,939,820	141,755	16,783	0.0954		
3	Res Service Load Management	2,923	240,693	101	28,941	0.0823		
4	Residential Service TOD	25		2	12,500	0.0981		
	Small General Service			2	7.500	0.1029		
	All Outdoor Lighting	26,895			7,300	0.1029		
	Subtotal Billed	2,408,980		141,860	16,981			
	Unbilled Revenue	-66,959		141,000	10,901	0.0965		
	Total Residential	2,342,02		141,860	46 500	0.0934		
10		2,342,02	220,109,376	141,000	16,509	0.0966		
						 		
	442 Commercial Sales	404.000	40.007.000					
	Small General Service	134,286		22,067	6,085	0.1261		
	Medium General Service	498,145	· · · · · · · · · · · · · · · · · · ·	7,070	70,459	0.1069		
	Medium General Service TOD	4,366		80	54,575	0.0950		
	Large General Service	576,97	<u> </u>	714	808,088	0.0929		
	Quantity Power	169,956	10,879,704	20	8,497,800	0.0640		
17	All Outdoor Lighting	15,17	2,330,301			0.1535		
18	Mark West HC	5,026	438,725	13	386,615	0.0873		
19	Estimated Revenue	2,764	227,680		•"	0.0824		
20	Subtotal Billed	1,406,69	138,063,435	29,964	46,946	0.0981		
21	Unbilled Revenue	-25,988	-2,546,029			0.0980		
22	Total Commercial	1,380,70	135,517,406	29,964	46,079	0.0982		
23								
24	442 Industrial Sales							
25	Small General Service	5,450	649,806	794	6,868	0.1192		
26	Medium General Service	29,435	3,131,854	350	84,100	0.1064		
27	Large General Service	176,066		178	989,135	0.0895		
	Quantity Power	690,700		67	10,308,955	0.0692		
	Commercial & Industrial TOD	2,477,386		18	137,632,556	0.0546		
	All Outdoor Lighting	94				0.1395		
	Estimated Revenue	-117,663		-1	117,663,000	0.0501		
	Subtotal Billed	3,262,32		1,406	2,320,287	0.0603		
	Unbilled Revenue	-12,43	 	-,,,,,,	2,020,201	0.0697		
	Total Industrial	3,249,89		1,406	2,311,445	0.0603		
35				1,100	2,011,440	0,000		
36			+					
37	<u> </u>		+					
38			1					
39								
40								
			1					
41	TOTAL Billed	7,088,589	568,845,163	173,641	40,823	0.0802		
42		-105,429		0,	70,020	0.0802		
43		6,983,16		173,641	40,216	0.0801		

Nam	Name of Respondent This Report Is: Date of Report Year/Period of Report								
Kent	ucky Power Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr)	End of 2012/Q4					
\vdash	FLECTRIC		04/11/2013						
If the	ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued) If the amount for previous year is not derived from previously reported figures, explain in footnote.								
Line	ine								
No.	(a)		Amount for Current Year	Amount for Previous Year					
113	3. REGIONAL MARKET EXPENSES		(b)	(c)					
	Operation								
	(575.1) Operation Supervision								
	(575.2) Day-Ahead and Real-Time Market Facilita	ation							
	(575.3) Transmission Rights Market Facilitation								
118	(575.4) Capacity Market Facilitation								
	(575.5) Ancillary Services Market Facilitation (575.6) Market Monitoring and Compliance								
121	(575.7) Market Facilitation, Monitoring and Comp	liance Services	1,194,32	2 1,239,747					
122	(575.8) Rents		1,134,02	1,235,141					
123	Total Operation (Lines 115 thru 122)		1,194,322	2 1,239,747					
	Maintenance								
	(576.1) Maintenance of Structures and Improvem	ents							
	(576.2) Maintenance of Computer Hardware								
	(576.3) Maintenance of Computer Software		_						
128 129	(576.4) Maintenance of Communication Equipme (576.5) Maintenance of Miscellaneous Market Op								
$\overline{}$	Total Maintenance (Lines 125 thru 129)	GIGUUT FIGHT		 					
	TOTAL Regional Transmission and Market Op Ex	cons (Total 123 and 130)	1,194,322	2 1,239,747					
	4. DISTRIBUTION EXPENSES	prio (Total Table and Tob)		1,200,141					
133	Operation	······································	ranismoni Abadas segundas.	urded: Audulia antich ir soon					
134	(580) Operation Supervision and Engineering		665,170	795,830					
135	(581) Load Dispatching		2,293						
136	(582) Station Expenses		179,858						
_	(583) Overhead Line Expenses		187,323						
138 139	(584) Underground Line Expenses (585) Street Lighting and Signal System Expense	<u> </u>	129,749						
140	(586) Meter Expenses		519,469						
141	(587) Customer Installations Expenses		129,726						
142	(588) Miscellaneous Expenses		5,407,980						
143	(589) Rents		1,682,012						
	TOTAL Operation (Enter Total of lines 134 thru 14	43)	9,004,006	9,445,565					
	Maintenance								
	(590) Maintenance Supervision and Engineering (591) Maintenance of Structures		739 24,153	<u> </u>					
	(592) Maintenance of Station Equipment		517,533						
	(593) Maintenance of Overhead Lines		30,483,135						
	(594) Maintenance of Underground Lines		92,158						
151	(595) Maintenance of Line Transformers		68,385						
152	(596) Maintenance of Street Lighting and Signal S	Systems	43,716						
	(597) Maintenance of Meters		53,792						
	(598) Maintenance of Miscellaneous Distribution		85,508						
	TOTAL Maintenance (Total of lines 146 thru 154) TOTAL Distribution Expenses (Total of lines 144		31,369,119 40,373,129						
	5. CUSTOMER ACCOUNTS EXPENSES	and 100j	40,373,120	44,308,058					
	Operation								
	(901) Supervision		272,442	324,870					
	(902) Meter Reading Expenses		453,028	 					
	(903) Customer Records and Collection Expense	s	5,331,906						
162	,		152,610						
	(905) Miscellaneous Customer Accounts Expense TOTAL Customer Accounts Expenses (Total of li		16,26 6,226,256						

Nan	ne of Respondent	This Repo		Date of Repo	ort Year/Po	eriod of Report	
Kentucky Power Company			in Original Resubmission	(Mo, Da, Yr) 04/11/2013	End of	Year/Period of Report End of 2012/Q4	
		1 ' ' 1 1	LECTRICITY BY RA				
2. P 300- appl 3. V	teport below for each rate schedule in eigener, and average revenue per Kwh, exprovide a subheading and total for each page 301. If the sales under any rate schedulicable revenue account subheading. Where the same customers are served uptile and an off peak water heating schedulicand and a schedulicand a schedulicand a schedulicand a schedulicand and a schedulicand	cluding date for Sales to prescribed operating re- ile are classified in mon- nder more than one rate	for Resale which is revenue account in the ethan one revenue are schedule in the sale.	eported on Pages 310-3 sequence followed in " account, List the rate so	i11, Electric Operating Reveledule and sales data	venues," Page under each	
cust	dule and an off peak water heating schoomers.	edule), the enthes in co	iumn (a) for the spec	cial schedule should den	ote the duplication in	number of reported	
	he average number of customers should	d be the number of bills	rendered during the	vear divided by the nun	ther of hilling periods	during the year (12	
if all	billings are made monthly).						
5. F	or any rate schedule having a fuel adjus	tment clause state in a	footnote the estimat	ed additional revenue b	illed pursuant thereto.	Í	
	eport amount of unbilled revenue as of						
Line No.	(a)	MWh Sold	Révenue	Average Number of Customers (d)	KWh of Sales Per Çustomer	Revenue Per KWh Sold	
	440 Residential Sales	(b)	(c)	(d)	(e)	(f)	
_	Residential Service	2,197,557	200,713,978	140,824	45.605	0.0040	
	Res Service Load Management	2,197,557	200,713,976	140,824	15,605	0.0913	
$-\frac{3}{4}$	Residential Service TOD	43	3,715	3	25,150 14,333	0.0798	
5		15	1,817	2	7,500	0.0864	
		26,797	5,010,876		7,500	0.1211 0.1870	
$-\frac{3}{7}$	Subtotal Billed	2,226,927	205,931,152	140,929	15,802		
8		13,800	-132,247	140,323	10,002	0.0925 -0.0096	
9		2,240,727	205,798,905	140,929	15,900	-0.0096	
10		2,240,121	203,730,303	140,929	15,500	0.0916	
	442 Commercial Sales						
	Small General Service	128,823	15,790,067	22,292	5,779	0.1226	
	Medium General Service	473,288	48,346,041	6,942		0.1226	
	Medium General Service TOD	4,015	360,465	79	68,177 50,823	0.1021	
	Large General Service	549,481	48,690,306	711	772,828	0.0898	
	Quantity Power	171,687	10,364,349	21	8,175,571	0.0886	
	All Outdoor Lighting	15,320	2,250,797		0,175,571	0.0604	
	Mark West HC	4,415	367,687	13	339,615	0.1469 0.0833	
	Estimated Revenue	495	36,596	13	495,000	0.0833	
	Subtotal Billed	1,347,524	126,206,308	30,059	44,829	0.0739	
	Unbilled Revenue	2,129	-489,092	00,000	44,020	-0.2297	
	Total Commercial	1,349,653	125,717,216	30,059	44,900	0.0931	
23		1,045,000	120,111,210		44,000	1,050.0	
	442 Industrial Sales			<u> </u>			
	Small General Service	5,192	598,435	777	6,682	0.1153	
	Medium General Service	28,124	2,842,209	346	81,283	0.1011	
	Large General Service	158,479	13,558,445	166	954,693	0.0856	
	Quantity Power	571,034	39,378,033	63	9,064,032	0.0690	
	Commercial & Industrial TOD	2,172,053	107,395,388	16	135,753,313	0.0494	
	All Outdoor Lighting	928	123,674	- 13	.00,100,010	0.1333	
	Estimated Revenue	133,820	5,273,380			0.0394	
	Subtotal Billed	3,069,630	169,169,564	1,368	2,243,882	0.0551	
	Unbilled Revenue	-9,878	-1,194,610	.,,555		0.1209	
	Total Industrial	3,059,752	167,974,954	1,368	2,236,661	0.0549	
35		,	, .,	-,	, , , , , ,		
36				-			
37					-		
38							
39			···				
40							
41	TOTAL Billed	6,654,605	502,854,370	172,757	38,520	0.0756	
42	Total Unbilled Rev.(See Instr. 6)	6,051	-1,817,619	470.75	55.55	-0.3004	
43	TOTAL	6,660,656	501,036,751	172,757	38,555	0.0752	

l	cky Power Company	(1) An Original		Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2013/Q4	
 		(2) X A Resubmissi		04/23/2014		
If the	amount for previous year is not derived fro	m previously reported t	igures expla	ain in footnote		
Line	Account		3-100, 00,00	Amount for Current Year	_Amount for	
No.	(a)			Current Year (b)	Amount for Previous Year (c)	
-	3. REGIONAL MARKET EXPENSES		Fix			
_	Operation (575.1) Operation					
	(575.1) Operation Supervision (575.2) Day-Ahead and Real-Time Market Facili	tation				
	(575.3) Transmission Rights Market Facilitation	tation				
	(575.4) Capacity Market Facilitation					
119	(575.5) Ancillary Services Market Facilitation					
	(575.6) Market Monitoring and Compliance					
	(575.7) Market Facilitation, Monitoring and Compliance Services (575.8) Rents			985	,648 1,194,32	
	Total Operation (Lines 115 thru 122)			985	,648 1,194,32	
	Maintenance				,040 1,194,32 200	
	(576.1) Maintenance of Structures and Improve	ments				
	(576.2) Maintenance of Computer Hardware					
	(576.3) Maintenance of Computer Software					
	(576.4) Maintenance of Communication Equipm (576.5) Maintenance of Miscellaneous Market C			_ 		
	Total Maintenance (Lines 125 thru 129)	perauon riant			-	
	TOTAL Regional Transmission and Market Op I	xpns (Total 123 and 130)		985	.648 1,194,32	
132	4. DISTRIBUTION EXPENSES					
	Operation	<u> </u>				
-	(580) Operation Supervision and Engineering				,004 665,17	
	(581) Load Dispatching (582) Station Expenses				,131) 2,29 ,715 179,85	
-	(583) Overhead Line Expenses	···	-+		,534 187,32	
_	(584) Underground Line Expenses			131		
139	(585) Street Lighting and Signal System Expens	es		118	,881 100,42	
	(586) Meter Expenses				805 519,46	
 +	(587) Customer Installations Expenses			161		
142 143	(588) Miscellaneous Expenses (589) Rents			4,021 1,595		
-	TOTAL Operation (Enter Total of lines 134 thru	143)		8,167		
145	Maintenance		ital		nasaasa ka ka sa	
	(590) Maintenance Supervision and Engineering	<u> </u>			,589 73	
147	(591) Maintenance of Structures				,058 24,15	
	(592) Maintenance of Station Equipment (593) Maintenance of Overhead Lines			29,761	.334 517,53 .661 30,483,13	
	(594) Maintenance of Underground Lines				,685 92,15	
	(595) Maintenance of Line Transformers			56	,587 68,38	
	(596) Maintenance of Street Lighting and Signal	Systems			,381 43,71	
	(597) Maintenance of Meters	Plant			,536 53,79	
	(598) Maintenance of Miscellaneous Distribution TOTAL Maintenance (Total of lines 146 thru 154		 	31,093	,720 85,50 ,551 31,369,11	
	TOTAL Distribution Expenses (Total of lines 146 tillu 154		-+	39,260		
	5. CUSTOMER ACCOUNTS EXPENSES		83.2			
158	Operation					
$\overline{}$	(901) Supervision				,400 272,44	
	(902) Meter Reading Expenses (903) Customer Records and Collection Expens				,691 453,02 ,511 5,331,90	
161 162	(904) Uncollectible Accounts			4,998,511 5 -54,515		
_	(905) Miscellaneous Customer Accounts Expen	ses			,515 152,61 ,469 16,26	
	TOTAL Customer Accounts Expenses (Total of			5,733	,556 6,226,25	

Name of Respondent		This Repo		Date of Repo	ort Year/Po	Year/Period of Report		
Kentucky Power Company			(1) An Original (2) A Resubmission		End of	End of 2013/Q4		
			LECTRICITY BY RA	04/23/2014 TE SCHEDULES				
1. R	eport below for each rate schedule in ef				number of sustained			
custo	omer, and average revenue per Kwh, ex	cluding date for Sales	for Resale which is r	solu, revenue, average eported on Pages 310-3	number of customer, a	average Kwn per		
2. P	rovide a subheading and total for each p	prescribed operating re	venue account in the	sequence followed in '	'Electric Operating Re	venues." Page		
300-	301. If the sales under any rate schedu	le are classified in mo	re than one revenue a	account, List the rate so	hedule and sales data	under each		
	cable revenue account subheading.	nder more than one re	to ashadula in the	mao ====================================	>6141 / /			
sche	here the same customers are served u dule and an off peak water heating sche	nder more than one ra edule), the entries in co	te schedule in the sa Numn (d) for the spec	me revenue account cla cial schedule should de	assification (such as a	general residential		
custo	omers.							
	he average number of customers should	d be the number of bill	s rendered during the	year divided by the nu	mber of billing periods	during the year (12		
	billings are made monthly).	tmont alouge state is	foot-ata the active of	tod salditis bestes l	. 191 1			
о. г 6. R	or any rate schedule having a fuel adjus eport amount of unbilled revenue as of e	ament clause state in a	a loothole the estimat Indicable revenue acc	ted additional revenue t count subbeading	ollied pursuant thereto.			
ine	Number and Title of Rate schedule	MWh Sold	Revenue	Average Number	KWh of Sales	Revenue Per		
No.	(a)	(b)	(c)	of Customers	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)		
1	440 Residential Sales				` <i>′</i>			
2	Residential Service	2,298,845	211,167,142	140,058	16,414	0.0919		
3	Res Service Load Management	2,522	201,883	97	26,000	0.0800		
4	Residential Service TOD	45	3,900	3	15,000	0.0867		
5	Small General Service	46	5,086	5	9,200	0.1106		
6	Medium General Service	4	760	1	4,000	0.1900		
7	All Outdoor Lighting	26,741	5,007,159			0.1872		
8	Subtotal Billed	2,328,203	216,385,930	140,164	16,611	0.0929		
9	Unbilled Revenue	-16,398	-501,221			0.0306		
10	Total Residential	2,311,805	215,884,709	140,164	16,494	0.0934		
11								
12	442 Commercial Sales							
13	Small General Service	135,025	16,392,138	22,543	5,990	0.1214		
14	Medium General Service	477,923	49,555,723	6,903	69,234	0.1037		
15	Medium General Service TOD	3,770	334,986	75	50,267	0.0889		
16	Large General Service	543,633	48,854,428	708	767,843	0.0899		
17	Quantity Power	179,158	11,279,489	25	7,166,320	0.0630		
18	All Outdoor Lighting	15,423	2,268,847			0.1471		
19	Mark West HC	3,909	329,133	11	355,364	0.0842		
20	Estimated Revenue	-3,686	-291,248			0.0790		
	Subtotal Billed	1,355,155	128,723,496	30,265	44,776	0.0950		
	Unbilled Revenue	-9,688	-412,220			0.0425		
23	Total Commercial	1,345,467	128,311,276	30,265	44,456	0.0954		
24			<u> </u>					
	442 Industrial Sales							
	Small General Service	5,216	596,181	745	7,001	0.1143		
	Medium General Service	27,562	2,805,930	359	76,774	0.1018		
	Large General Service	148,421	12,811,578	153	970,072	0.0863		
	Quantity Power	494,287	33,506,802	51	9,691,902	0.0678		
	Commercial & Industrial Power	2,198,842	115,360,581	16	137,427,625	0.0525		
	All Outdoor Lighting	923	123,513			0.1338		
	Estimated Revenue	5,431	1,522,904			0.2804		
	Subtotal Billed	2,880,682	166,727,489	1,324	2,175,742	0.0579		
	Unbilled Revenue	-11,020	-282,539			0.0256		
	Total Industrial	2,869,662	166,444,950	1,324	2,167,418	0.0580		
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37	<u> </u>				-			
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41	TOTAL Billed	6,574,650	513,399,078	172,138	38,194	0.0781		
42	Total Unbilled Rev.(See Instr. 6)	-37,129	-1,197,797	q	0	0.0323		
43	TOTAL	6,537,521	512,201,281	172,138	37,978	0.0783		

Name	e of Respondent	Date of Report Year/Period of Report				
Kent	ucky Power Company	(1) XAn Original (2) A Resubmission		Mo, Da, Yr)	End o	· · · · ·
-	FLECTRIC	OPERATION AND MAINTENAN	CE EVDEN	/ / ISES (O#)		
If the	amount for previous year is not derived from	n previously reported figures	evolain in	factacte		
Line	Account	reported lightes,	CAPIGITI			Amount for
No.	(a)			Amount for Current Year (b)		Amount for Previous Year
113	3. REGIONAL MARKET EXPENSES		(1)	(b)	en en en en	(c)
114	Operation					
	(575.1) Operation Supervision					Name of the second seco
	(575.2) Day-Ahead and Real-Time Market Facilita	ation				
	(575.3) Transmission Rights Market Facilitation (575.4) Capacity Market Facilitation					
	(575.5) Ancillary Services Market Facilitation					
	(575.6) Market Monitoring and Compliance		+	- 		
	(575.7) Market Facilitation, Monitoring and Comp	liance Services	 	1,263,	004	985,648
122	(575.8) Rents		1.			000,010
	Total Operation (Lines 115 thru 122)			1,263,	004	985,648
1	Maintenance					
125	(576.1) Maintenance of Structures and Improvem	ents				
$\overline{}$	(576.2) Maintenance of Computer Hardware			<u></u>		
_	(576.3) Maintenance of Computer Software		 -			
128	(576.4) Maintenance of Communication Equipme (576.5) Maintenance of Miscellaneous Market Op		+			
$\overline{}$	Total Maintenance (Lines 125 thru 129)	eration Flant				
	TOTAL Regional Transmission and Market Op Ex	xons (Total 123 and 130)	+	1,263,	004	985,648
	4. DISTRIBUTION EXPENSES			1,12.00		
133	Operation		i e das	FORM SHEET RESIDEN		Bed broke fo
134	(580) Operation Supervision and Engineering			605,	349	707,004
135	(581) Load Dispatching				108	3,131
	(582) Station Expenses			181,		163,715
	(583) Overhead Line Expenses			1,191,		577,534
138 139	(584) Underground Line Expenses (585) Street Lighting and Signal System Expense	98	 	107, 158,		131,141 118,881
140	(586) Meter Expenses		+	781,		686,805
$\overline{}$	(587) Customer Installations Expenses		 	192,		161,182
142	(588) Miscellaneous Expenses		<u> </u>	3,764,		4,021,874
143	(589) Rents			1,719,		1,595,988
$\overline{}$	TOTAL Operation (Enter Total of lines 134 thru 14	43)		8,705,	094	8,167,255
	Maintenance			alika alika kanangalak		
	(590) Maintenance Supervision and Engineering				791	1,589
	(591) Maintenance of Structures (592) Maintenance of Station Equipment		-}	648,	906	32,058 768,334
	(593) Maintenance of Overhead Lines		 	35,149,		29,761,661
-	(594) Maintenance of Underground Lines			101,		231,685
1 51	(595) Maintenance of Line Transformers			61,	342	56,587
	(596) Maintenance of Street Lighting and Signal S	Systems		58,		59,381
	(597) Maintenance of Meters		<u> </u>	107,		60,536
	(598) Maintenance of Miscellaneous Distribution			193,		121,720
_	TOTAL Maintenance (Total of lines 146 thru 154) TOTAL Distribution Expenses (Total of lines 144			36,343, 45,048,		31,093,551 39,260,806
	5. CUSTOMER ACCOUNTS EXPENSES	and 199)		45,048,	000	39,200,606
	Operation					
	(901) Supervision			287.	039	285,400
	(902) Meter Reading Expenses			600,	684	483,691
161	(903) Customer Records and Collection Expense	s		5,299,	254	4,998,511
162	(904) Uncollectible Accounts		<u> </u>		198	-54,515
163	<u> </u>		<u> </u>		042	20,469
164	TOTAL Customer Accounts Expenses (Total of lit	nes 159 thru 163)	<u> </u>	6,200,	8211	5,733,556
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Nan	ne of Respondent	This Repo	rt ls:	Date of Repo	rt Year/P	eriod of Report	
Kentucky Power Company			n Original	(Mo, Da, Yr)		End of 2014/Q4	
			Resubmission		2.10 01		
			LECTRICITY BY RA				
1. F	Report below for each rate schedule in ef	fect during the year the	MWH of electricity s	sold, revenue, average r	number of customer,	average Kwh per	
cusi	onier, and average revenue per kwn, ex	cluding date for Sales i	for Resale which is re	eported on Pages 310-3	11	·	
2. F 300.	rovide a subheading and total for each p	prescribed operating re-	venue account in the	sequence followed in "	Electric Operating Re	venues," Page	
appi	301. If the sales under any rate schedu icable revenue account subheading.	ie are ciassified in more	e tnan one revenue a	account, List the rate sol	nedule and sales data	under each	
	Where the same customers are served u	nder more than one rat	e schedule in the sar	me revenue account cla	scification (auch se -		
sche	edule and an off peak water heating sche	edule), the entries in co	lumn (d) for the spec	ial schedule should den	ote the duplication in	number of reported	
cust	omers.					·	
4. T	he average number of customers should	d be the number of bills	rendered during the	year divided by the nun	nber of billing periods	during the year (12	
	billings are made monthly).	I					
0. F	or any rate schedule having a fuel adjus leport amount of unbilled revenue as of e	tment clause state in a	rootnote the estimat	ed additional revenue bi	illed pursuant thereto.		
ine	Number and Title of Rate schedule	MWh Sold	Revenue	Average Number	KIND OF COLOR	Coverne IV	
No.	(a)	(b)	(c)	of Customers	RWh of Sales Per Customer	Revenue Per KWh Sold	
1	440 Residential Sales		(6)	(a)	(e)	(f)	
	Residential Service	2,334,194	224 967 442	100.050	40.040		
	Res Service Load Management		231,867,112	138,856	16,810	0.0993	
		2,538	222,442	94	27,000	0.0876	
	Residential Service TOD	46	4,280	3	15,333	0.0930	
	Small General Service	60	6,592	5	12,000	0.1099	
	All Outdoor Lighting	26,538	5,456,659			0.2056	
7	Subtotal Billed	2,363,376	237,557,085	138,958	17,008	0.1005	
8	Unbilled Revenue	-12,945	-382,367			0.0295	
9	Total Residential	2,350,431	237,174,718	138,958	16,915	0.1009	
10							
11	442 Commercial Sales						
12	Small General Service	139,124	18,770,164	22,719	6,124	0.1349	
13	Medium General Service	481,493	57,513,360	6,851	70,281	0.1194	
14	Medium General Service TOD	3,803	379,445	75	50,707	0.0998	
	Large General Service	542,991	56,460,869	707	768,021	0.1040	
	Quantity Power	178,752	12,088,293	24	7,448,000	0.0676	
	All Outdoor Lighting	15,315	2,539,384		7,110,000	0.1658	
	Mark West HC	3,883	359,220	11	353,000	0.0925	
	Estimated Revenue	245	25,275			0.1032	
	Subtotal Billed	1,365,606	148,136,010	30,387	44,940	0.1032	
	Unbilled Revenue			30,007	44,540		
	Total Commercial	-4,831 1,360,775	-44,404	20.007	44.704	0.0092	
		1,360,775	148,091,606	30,387	44,781	0.1088	
23							
	442 Industrial Sales						
	Small General Service	5,124	653,907	736	6,962	0.1276	
	Medium General Service	25,613	2,905,729	349	73,390	0.1134	
27	Large General Service	138,087	13,268,822	145	952,324	0.0961	
28	Quantity Power	577,262	41,340,459	53	10,891,736	0.0716	
29	Commercial & Industrial Power	2,201,920	118,147,684	13	169,378,462	0.0537	
30	All Outdoor Lighting	917	136,852			0.1492	
31	Estimated Revenue	-136,982	-6,483,886			0.0473	
32	Subtotal Billed	2,811,941	169,969,567	1,296	2,169,708	0.0604	
33	Unbilled Revenue	-1,750	-57,307			0.0327	
34	Total Industrial	2,810,191	169,912,260	1,296	2,168,357	0.0605	
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41	TOTAL Billed	6,551,442	556,918,559	171,011	38,310	0.0850	
42	Total Unbilled Rev.(See Instr. 6)	-19,538	-484,482	171,011	30,310	0.0850	
42		6 531 904	556 434 077	171.011	38 196	0.0240	

	ucky Power Company	│ This Report Is: ├ (1) │				Date of Report (Mo, Da, Yr)	l .	Year/Period of Report	
Ken	<u> </u>	(2)		A Resubmission		05/02/2016	End	End of	
IF 41	ELECTRIC	OPER	ATI	ON AND MAINTÉ	VANCE E	XPENSES (Continued)			
II the	amount for previous year is not derived from	m prev	iou	sly reported figu	res, expla	 			
No.	Account					Amount for Current Year		Amo	unt for us Year
	(a) 3. REGIONAL MARKET EXPENSES				25000000	(b)	5176 WW 577 7 317 894 W 1404		c)
_	Operation						0.00		
	(575.1) Operation Supervision					ala Chasa Sa Gallanda El Gara	32.620.00	VX III (III)	
	(575.2) Day-Ahead and Real-Time Market Facilit	tation		-· <u></u> .			+		-
	(575.3) Transmission Rights Market Facilitation								
118	(575.4) Capacity Market Facilitation								
	(575.5) Ancillary Services Market Facilitation								
	(575.6) Market Monitoring and Compliance	11		 					
121 122	(575.7) Market Facilitation, Monitoring and Compliance Services (575.8) Rents				1,015	045		1,263,004	
$\overline{}$	Total Operation (Lines 115 thru 122)					1.045	045		4 000 00
	Maintenance			·	100	1,015,	U45	450 X 750 X	1,263,004
	(576.1) Maintenance of Structures and Improvem	nents			8.8431		de seid eine de		
126	(576.2) Maintenance of Computer Hardware		_						
	(576.3) Maintenance of Computer Software								
	(576.4) Maintenance of Communication Equipme								
	(576.5) Maintenance of Miscellaneous Market Op	peration	Pla	int					
$\overline{}$	Total Maintenance (Lines 125 thru 129)	vnna /T		122 and 420)		1.015.	045		4 000 00
$\overline{}$	TOTAL Regional Transmission and Market Op E 4. DISTRIBUTION EXPENSES	xpris (1	otai	123 and 130)	2659	1,015,	U45		1,263,004
-	Operation			 					
	(580) Operation Supervision and Engineering				Estingli	642	645		605,349
	(581) Load Dispatching						544		3,108
136	(582) Station Expenses					184,	894		181,103
$\overline{}$	(583) Overhead Line Expenses					397,	866		1,191,000
	(584) Underground Line Expenses					101,			107,731
	(585) Street Lighting and Signal System Expense	es				190,			158,486
140 141	(586) Meter Expenses (587) Customer Installations Expenses								781,773
142	(588) Miscellaneous Expenses					4,685,			192,660 3,764,860
143	(589) Rents		_			1,514,			1,719,024
144	TOTAL Operation (Enter Total of lines 134 thru 1	43)				8,682	426		8,705,094
	Maintenance				886				
	(590) Maintenance Supervision and Engineering						702		1,791
147	(591) Maintenance of Structures (592) Maintenance of Station Equipment						088 532		20,906
$\overline{}$	(593) Maintenance of Overhead Lines		_			37,695,	$\overline{}$		648,411 35,149,543
	(594) Maintenance of Underground Lines					112			101,646
151	(595) Maintenance of Line Transformers					71,	015		61,842
152	(596) Maintenance of Street Lighting and Signal	System	S			63,	729		58,723
	(597) Maintenance of Meters					115.			107,091
-	(598) Maintenance of Miscellaneous Distribution						935		193,759
	TOTAL Maintenance (Total of lines 146 thru 154) TOTAL Distribution Expenses (Total of lines 144)		51			38,688, 47,370,			36,343,712 45,048,806
	5. CUSTOMER ACCOUNTS EXPENSES	anu 15	-		w.Ex	47,370	. (45,046,600
	Operation				7.60				
	(901) Supervision					236	292		287,039
160	(902) Meter Reading Expenses					539			600,684
-	(903) Customer Records and Collection Expense	es				5,081,			5,299,254
	(904) Uncollectible Accounts					249,840			-11,198
	(905) Miscellaneous Customer Accounts Expens		Q the	ru 163)	- 				25,042 6 200 82
164	TOTAL Customer Accounts Expenses (Total of I	ines 15	9 th	ru 163)		6,130	886		6,200,

Nam	e of Respondent	This Repo		Date of Repo	rt Year/Pe	eriod of Report	
Ken	Kentucky Power Company		in Original Resubmission	(Mo, Da, Yr)	End of	0045104	
			LECTRICITY BY RA	05/02/2016 TE SCHEDULES			
1. R	eport below for each rate schedule in ef	fect during the year the	MWH of electricity s	sold, revenue, average r	number of customer	waraa Kwh nar	
custo	omer, and average revenue per Kwh, ex	cluding date for Sales t	for Resale which is re	eported on Pages 310-3	11		
2. P	rovide a subheading and total for each p	prescribed operating re-	venue account in the	sequence followed in "F	Flectric Operating Rev	venues," Page	
appli	301. If the sales under any rate schedul cable revenue account subheading.	le are classified in more	e than one revenue a	account, List the rate scr	nedule and sales data	under each	
3. W	here the same customers are served u	nder more than one rat	e schedule in the sar	me revenue account cla	ssification (such as a	general residential	
sche	dule and an off peak water heating sche	edule), the entries in co	lumn (d) for the spec	ial schedule should den	ote the duplication in	number of reported	
custo	omers.					-	
4. m ifaill	he average number of customers should billings are made monthly).	d be the humber of bills	rendered during the	year divided by the num	nber of billing periods	during the year (12	
5. Fo	or any rate schedule having a fuel adjus	tment clause state in a	footnote the estimat	ed additional revenue bi	illed pursuant thereto.		
6. R	eport amount of unbilled revenue as of e	end of year for each ap	plicable revenue acc	ount subheading.			
Line	Number and Title of Rate schedule	MWh Sold	Revenue	Average Number of Customers	KWh of Sales Per Çustomer	Revenue Per KWh Sold	
No.	(a)	(b)	(c)	of Customers (d)	(e)	(f)	
	440 Residential Sales					-	
	Residential Service	2,200,795	214,125,551	137,844	15,966	0.0973	
3	Res Service Load Management	2,240	190,973	91	24,615	0.0853	
4	Residential Service TOD	45	4,192	3	15,000	0.0932	
	Small General Service	47	5,628	6	7,833	0.1197	
	Revenue Refund		10,426,656				
	Kentucky Rider		259,945			-	
	All Outdoor Lighting	26,383	5,434,080			0.2060	
	Subtotal Billed	2,229,510	230,447,025	137,944	16,162	0.1034	
	Unbilled Revenue	-37,384	-2,508,709			0.0671	
	Total Residential	2,192,126	227,938,316	137,944	15,891	0.1040	
12							
	442 Commercial Sales					-	
	Small General Service	135,330	18,331,049	22,851	5,922	0.1355	
	Medium General Service	461,371	51,833,235	6,745	68,402	0.1123	
	Medium General Service TOD	3,633	356,928	76	47,803	0.0982	
	Large General Service	492,510	47,198,377	680	724,279	0.0958	
	Industrial General Service	177,671	11,105,004	24	7,402,958	0.0625	
	All Outdoor Lighting Public Schools	15,188 47,993	2,477,744	70	666 560	0.1631	
	Kentucky Rider	47,993	4,973,996 -769,336	72	666,569	0.1036	
_	Mark West HC	2,283	207,551	10	228,300	0.0909	
	Revenue Refund		6,502,780	10	220,300	0.0909	
	Estimated Revenue	-116	-12,532			0.1080	
	Subtotal Billed	1,335,863	142,204,796	30,458	43,859	0.1065	
	Unbilled Revenue	-13,145	-809,153	00,100	+0,000	0.0616	
27	Total Commercial	1,322,718	141,395,643	30,458	43,428	0.1069	
28					,0,120	41,000	
	442 Industrial Sales	-					
	Industrial General Service	2,542,276	136,301,307	63	40,353,587	0.0536	
	Small General Service	4,898	625,358	729	6,719	0.1277	
	Medium General Service	25,366	2,812,774	332	76,404	0.1109	
	Large General Service	125,170	12,150,384	134	934,104	0.0971	
	Revenue Refund		14,132,710				
	Kentucky Rider		-105,562				
	All Outdoor Lighting	895	132,607			0.1482	
	Estimated Revenue	13,003	676,802			0.0520	
38	Subtotal Billed	2,711,608	166,726,380	1,258	2,155,491	0.0615	
39	Unbilled Revenue	-18,147	-800,985			0.0441	
40	Total Industrial	2,693,461	165,925,395	1,258	2,141,066	0.0616	
41	TOTAL Billed	6,287,490	541,175,312	170,020	36,981	0.0861	
42	Total Unbilled Rev.(See Instr. 6)	-68,689	-4,119,500 537,055,843	470.000	0	0.0600	
43	TOTAL	6,218,801	537,055,812	170,020	36,577	0.0864	

Nam 20 Kent	e of Respondent 170508-8005 FERC PDF (Unoffic 義物) 医神紀代谢和27 ucky Power Company (2) 「A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2016/Q4					
15.44	ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)							
If the	amount for previous year is not derived from previously reported figures, ex							
No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year					
113	3. REGIONAL MARKET EXPENSES		(c)					
$\overline{}$	Operation							
	(575.1) Operation Supervision							
	(575.2) Day-Ahead and Real-Time Market Facilitation							
117	(575.3) Transmission Rights Market Facilitation							
_	(575.4) Capacity Market Facilitation (575.5) Ancillary Services Market Facilitation							
	(575.6) Market Monitoring and Compliance	<u> </u>						
	(575.7) Market Facilitation, Monitoring and Compliance Services	996,718	1.045.045					
122	(575.8) Rents	990,718	1,015,045					
123	Total Operation (Lines 115 thru 122)	996,718	1,015,045					
124	Maintenance		1,010,040					
125	(576.1) Maintenance of Structures and Improvements	A STATE OF THE STA	**************************************					
126	(576.2) Maintenance of Computer Hardware							
	(576.3) Maintenance of Computer Software							
_	(576.4) Maintenance of Communication Equipment							
$\overline{}$	(576.5) Maintenance of Miscellaneous Market Operation Plant							
_	Total Maintenance (Lines 125 thru 129)							
_	TOTAL Regional Transmission and Market Op Expns (Total 123 and 130)	996,718	1,015,045					
$\overline{}$	4. DISTRIBUTION EXPENSES Operation							
	(580) Operation Supervision and Engineering	555,751	642.645					
135	(581) Load Dispatching	3,134						
_	(582) Station Expenses	238,129						
	(583) Overhead Line Expenses	1,121,334						
	(584) Underground Line Expenses	115,357	 					
139	(585) Street Lighting and Signal System Expenses	181,462						
140	(586) Meter Expenses	910,321	811,607					
141	(587) Customer Installations Expenses	157,706	149,576					
142	(588) Miscellaneous Expenses	4,180,377						
	(589) Rents	1,684,554						
144	TOTAL Operation (Enter Total of lines 134 thru 143)	9,148,125	8,682,426					
	Maintenance (590) Maintenance Supervision and Engineering	2,472	700					
	(591) Maintenance of Structures	29,653						
	(592) Maintenance of Station Equipment	475,219						
	(593) Maintenance of Overhead Lines	39,508,115						
	(594) Maintenance of Underground Lines	94,505	112,365					
151	(595) Maintenance of Line Transformers	50,399	71,015					
152	(596) Maintenance of Street Lighting and Signal Systems	41,144						
153	(597) Maintenance of Meters	78,484						
154	(598) Maintenance of Miscellaneous Distribution Plant	60,914						
	TOTAL Maintenance (Total of lines 146 thru 154)	40,340,905						
	TOTAL Distribution Expenses (Total of lines 144 and 155) 5. CUSTOMER ACCOUNTS EXPENSES	49,489,030	47,370,721					
$\overline{}$	5. CUSTOMER ACCOUNTS EXPENSES Operation							
	(901) Supervision	206,587	236,292					
	(902) Meter Reading Expenses	386,804						
	(903) Customer Records and Collection Expenses	5,227,697						
	(904) Uncollectible Accounts	-131,730	249,840					
163	(905) Miscellaneous Customer Accounts Expenses	17,864						
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	5,707,222	6,130,886					

Nam 20	e of Respondent 0170508-8005 FERC PDF (This Repu	ort Is: Xn1GrioBhail 7	Date of Rep (Mo, Da, Yr)		eriod of Report
Ken	tucky Power Company	(2)	A Resubmission	11	End of	2016/Q4
			LECTRICITY BY RA			
1. R	eport below for each rate schedule in	effect during the year th	e MWH of electricity s	sold, revenue, average	number of customer,	average Kwh per
2. P	omer, and average revenue per Kwh, e rovide a subheading and total for each	excluding date for Sales	for Resale which is n	eported on Pages 310-	311. "Eleatric Conserving Be	
300-	301. If the sales under any rate sched	lule are classified in mor	e than one revenue a	sequence rollowed in account. List the rate so	"Electric Operating Re thedule and sales data	venues," Page
appli	cable revenue account subheading.					
3. V	here the same customers are served	under more than one ra	te schedule in the sai	me revenue account cla	assification (such as a	general residential
custo	dule and an off peak water heating sol omers.	reduce), the enthes in C	numin (a) for the spec	riai schedule should del	note the duplication in	number of reported
4. T	he average number of customers shou	ıld be the number of bill:	rendered during the	year divided by the nu	mber of billing periods	during the year (12
if all	billings are made monthly).					
о. г 6. R	or any rate schedule having a fuel adju eport amount of unbilled revenue as o	istment clause state in a f end of vear for each at	i tootnote the estimat policable revenue acc	ed additional revenue t ount subbeading	oilled pursuant thereto	•
Line	Number and Title of Rate schedule	MWh Sold	Révenue	Average Number 1	KWh of Sales Per Çustomer	Revenue Per KWh Sold
No.	(a)	(b)	(c)	of Customers (d)	Per Customer (e)	KVVn Sola (f)
1	440 Residential Sales					
2	Residential Service	2,070,008	243,167,873	136,917	15,119	0.1175
3	Res Service Load Mgmt TOD	2,033	212,668	89	22,843	0.1046
4	Residential Service TOD	56	6,160	4	14,000	0.1100
	Small General Service Kentucky Rider	21	2,992	3	7,000	0.1425
	All Outdoor Lighting	26,194	267,770 6,118,801	-		0.8000
	Subtotal Billed	2,098,312	249,776,264	137,013	15,315	0.2336 0.1190
	Unbilled Revenue	30,218	4,283,634	107,010	10,010	0.1418
	Total Residential	2,128,530	254,059,898	137,013	15,535	0.1194
11					,,,,,	0.1104
12	442 Commercial Sales					
13	Small General Service	132,901	20,834,745	22,893	5,805	0.1568
14	Medium General Service	445,233	58,156,292	6,573	67,737	0.1306
15	Medium General Service TOD	3,563	417,498	76	46,882	0.1172
	Large General Service	411,273	45,601,398	557	738,372	0.1109
	Industrial General Service	177,710	13,133,410	21	8,462,381	0.0739
	All Outdoor Lighting	15,170	2,791,160		200 700	0.1840
	Public Schools	114,056	13,203,898 135,264	163	699,730	0.1158
	Kentucky Rider Mark West HC	2,026	221,298		202,600	0.1092
	Estimated Revenue	-210	-20,642		202,000	0.0983
	Subtotal Billed	1,301,722	154,474,321	30,293	42,971	0.1187
	Unbilled Revenue	13,775	2,067,801			0.1501
25	Total Commercial	1,315,497	156,542,122	30,293	43,426	0.1190
26						
27	442 Industrial Sales					-
28	Industrial General Service	2,195,126	139,446,607	52	42,213,962	0.0635
29	Small General Service	4,324	657,182	717	6,031	0.1520
	Medium General Service	21,757	2,804,573	302	72,043	0.1289
	Large General Service	112,054	12,459,985	120	933,783	0.1112
	Church Service	57,918	3,439,866			0.0594
	Kentucky Rider	850	91,397 142,989			0.1682
	All Outdoor Lighting Estimated Revenue	6,036	427,495			0.0708
	Subtotal Billed	2,398,065	159,470,094	1,191	2,013,489	0.0665
	Unbilled Revenue	10,129	763,854			0.0754
	Total Industrial	2,408,194	160,233,948	1,191	2,021,993	0.0665
39						·····
40						
		}				
41	TOTAL Billed	5,808,540	565,689,409	168,848	34,401	0.0974
42	Total Unbilled Rev.(See Instr. 6)	54,157	7,121,368	0	0	0.1315
43	TOTAL	5,862,697	572,810,777	168,848	34,722	0.0977

Nam	e of Respondent	This Report Is:	Date of Report	Year/Period of Report			
Kent	Kentucky Power Company (1) X An Original (Mo, Da, Yr) End of 2017/04						
	ELECTRIC	(2) A Resubmission	/ /				
If the	amount for previous year is not derived from	OPERATION AND MAINTENAN	OVER EXPENSES (Continued)				
Line	Account	r proviously reported lightes,		Amount for			
No.	(a)		Amount for Current Year (b)	Amount for Previous Year			
113	3. REGIONAL MARKET EXPENSES			(C)			
	Operation						
	(575.1) Operation Supervision						
	(575.2) Day-Ahead and Real-Time Market Facilita	ation					
117	(575.3) Transmission Rights Market Facilitation (575.4) Capacity Market Facilitation						
	(575.5) Ancillary Services Market Facilitation						
	(575.6) Market Monitoring and Compliance						
	(575.7) Market Facilitation, Monitoring and Compl	iance Services	1,179,8	392 996,718			
122	(575.8) Rents						
123	Total Operation (Lines 115 thru 122)		1,179,8	392 996,718			
124	Maintenance						
	(576.1) Maintenance of Structures and Improvements (576.2) Maintenance of Computer Hardware	ents					
127	(576.3) Maintenance of Computer Software		 				
128	(576.4) Maintenance of Communication Equipmen	nt					
129	(576.5) Maintenance of Miscellaneous Market Op	eration Plant					
130	Total Maintenance (Lines 125 thru 129)						
	TOTAL Regional Transmission and Market Op Ex	pns (Total 123 and 130)	1,179,8	392 996,718			
	4. DISTRIBUTION EXPENSES Operation		indisch denit av su Arda (80 S2) fold	is Cathairte Suid aiste de Rhaidh an 190			
133 134	(580) Operation Supervision and Engineering	<u></u>	835,6	555,751			
	(581) Load Dispatching			310 355,751			
-	(582) Station Expenses		159,9				
	(583) Overhead Line Expenses	-	439,0				
138	(584) Underground Line Expenses		103,4	451			
139	(585) Street Lighting and Signal System Expense	s	166,5				
140	(586) Meter Expenses		1,058,2				
141	(587) Customer Installations Expenses (588) Miscellaneous Expenses		120,9 3,736,6				
143	(589) Rents	· · · · · · · · · · · · · · · · · · ·	1,498,2				
144	TOTAL Operation (Enter Total of lines 134 thru 14	43)	8,119,5				
145	Maintenance						
	(590) Maintenance Supervision and Engineering		··	2,472			
	(591) Maintenance of Structures		14,6				
	(592) Maintenance of Station Equipment (593) Maintenance of Overhead Lines		498,1 40,093,2				
-	(594) Maintenance of Underground Lines	···	73,5				
	(595) Maintenance of Line Transformers		41,3				
	(596) Maintenance of Street Lighting and Signal S	Systems	9,2	201 41,144			
	(597) Maintenance of Meters		76,0				
	(598) Maintenance of Miscellaneous Distribution I		62,9				
	TOTAL Maintenance (Total of lines 146 thru 154)		40,873,2				
	TOTAL Distribution Expenses (Total of lines 144 a 5. CUSTOMER ACCOUNTS EXPENSES	and 155)	48,992,8	814 49,489,030			
	Operation			receipt of the second of the second			
	(901) Supervision		154,3	377 206,587			
_	(902) Meter Reading Expenses		389,7	782 386,804			
161	(903) Customer Records and Collection Expense	s	5,319,3				
	(904) Uncollectible Accounts		36,5				
163			20,0 5,920,7				
164	TOTAL Customer Accounts Expenses (Total of lin	les 159 (iliu 103)	5,920,	5,707,222			

	ne of Respondent	This Rep		Date of Rep	ort Year/P	eriod of Report
Ker	ntucky Power Company		An Original A Resubmission	(Mo, Da, Yr) End of	
			ELECTRICITY BY RA	/ /		
1 [Conort holour for each rate ached to					
cust	Report below for each rate schedule in e omer, and average revenue per Kwh, e	πect during the year tr	te MWH of electricity	sold, revenue, average	number of customer,	average Kwh per
2. F	Provide a subheading and total for each	prescribed operating r	evenue account in the	eported on Pages 310- Sequence followed in	-311. "Electric Operation Bo	wanusa " Dan-
300-	301. If the sales under any rate schedu	le are classified in mo	re than one revenue	account, List the rate se	chedule and sales data	venues, Page a under each
appi	icable revenue account subheading.					
3. V	Where the same customers are served u	inder more than one ra	ate schedule in the sa	me revenue account cl	assification (such as a	general residential
cust	edule and an off peak water heating sch omers.	equie), the entries in c	column (a) for the spec	cial schedule should de	note the duplication in	number of reported
	he average number of customers shoul	d be the number of bill	Is rendered during the	vear divided by the nu	mher of hilling periods	during the year (12
if all	billings are made monthly).					
5. F	or any rate schedule having a fuel adju-	stment clause state in	a footnote the estimate	ted additional revenue	billed pursuant thereto.	
	eport amount of unbilled revenue as of					
Line No.		MWh Sold	Revenue	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold
1	(a) 440 Residential Sales	(b)	(c)	(d)	(e)	(f)
7	Residential Service	4 004 500	004.070.000	105.004		
		1,881,580	- <u> </u>	135,304	13,906	0.1192
	Residential Service - Employee	8,804	981,823	495	17,786	0.1115
	Res Service Load Mgmt TOD	1,684	180,875	85	19,812	0.1074
	Residential Service TOD	89	9,753	5	17,800	0.1096
	Small General Service	5	611	1	5,000	0.1222
	Kentucky Rider		-103,793			
	All Outdoor Lighting	25,925				0.2303
	Subtotal Billed	1,918,087	231,414,240	135,890	14,115	0.1206
	Unbilled Revenue	14,717	738,782			0.0502
	Total Residential	1,932,804	232,153,022	135,890	14,223	0.1201
12		<u> </u>				
	442 Commercial Sales				<u> </u>	
	Small General Service	128,597	20,832,914	23,006	5,590	0.1620
	Medium General Service	418,266		6,387	65,487	0.1338
	Medium General Service TOD	3,477	422,560	77	45,156	0.1215
	Large General Service	387,236		543	713,142	0.1134
	Industrial General Service	174,574	13,301,036	23	7,590,174	0.0762
	All Outdoor Lighting	15,074	2,792,055			0.1852
	Public Schools	108,225	12,842,807	164	659,909	0.1187
	Kentucky Rider		-69,489			
	Mark West HC	1,999		10	199,900	0.1117
	Estimated Revenue	-35				0.1247
	Subtotal Billed	1,237,413		30,210	40,960	0.1214
	Unbilled Revenue	6,470				0.0389
	Total Commercial	1,243,883	150,440,647	30,210	41,175	0.1209
27						
	442 Industrial Sales					
	Industrial General Service	395,764		37	10,696,324	0.0846
	Gen Service TOD-PA	1,669,214	96,443,893	9	185,468,222	0.0578
	Small General Service	4,168		710	5,870	0.1562
	Medium General Service	19,686	2,564,618	273	72,110	0.1303
	Medium General Service TOD	24	1,807	1	24,000	0.0753
	Large General Service	111,399		121	920,653	0.1153
	Church Service	214,872	12,442,411	3	71,624,000	0.0579
	Kentucky Rider		-25,321	<u> </u>		
	All Outdoor Lighting	819				0.1698
	Estimated Revenue	-15,979				0.0581
	Subtotal Billed	2,399,967	157,597,333	1,154	2,079,694	0.0657
40	Unbilled Revenue	3,104	-22,564			-0.0073
]	
41	TOTAL Billed	5,565,898	541,179,836	167,599	33,210	0.0972
42	Total Unbilled Rev.(See Instr. 6)	24,308	969,004	0.	0.	0.0399
43	TOTAL	5,590,206	542,148,840	167,599	33,355	0.0970

	ucky Power Company	This Report Is: (1) X An Original			Date of Report (Mo, Da, Yr)	Year/Period of Report
	<u> </u>	(2)	A Resubmission		11	End of
If the	amount for previous year is not derived from	OPERAT	ON AND MAINTENA	ANCE E	KPENSES (Continued)	
Line	Account	n previou	siy reported figures	s, expla		
No.	(a)				Amount for Current Year	Amount for Previous Year
113	3. REGIONAL MARKET EXPENSES			SKE	(b)	(c)
114	Operation					
_	(575.1) Operation Supervision					
	(575.2) Day-Ahead and Real-Time Market Facilit	ation				
	(575.3) Transmission Rights Market Facilitation (575.4) Capacity Market Facilitation			_		
	(575.5) Ancillary Services Market Facilitation					
	(575.6) Market Monitoring and Compliance					
	(575.7) Market Facilitation, Monitoring and Comp	liance Ser	vices		1,156	1,179,89
	(575.8) Rents					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	Total Operation (Lines 115 thru 122)				1,156	,405 1,179,89
	Maintenance					
	(576.1) Maintenance of Structures and Improvem	nents				
	(576.2) Maintenance of Computer Hardware (576.3) Maintenance of Computer Software					
_	(576.4) Maintenance of Communication Equipme	ent			 -	
\vdash	(576.5) Maintenance of Miscellaneous Market Op		ant			
130	Total Maintenance (Lines 125 thru 129)					
131	TOTAL Regional Transmission and Market Op Ex	xpns (Tota	123 and 130)		1,156,	,405 1,179,89
	4. DISTRIBUTION EXPENSES					
	Operation					A COURT SERVICE AND A COURT OF THE
$\overline{}$	(580) Operation Supervision and Engineering				1,054,	
	(581) Load Dispatching (582) Station Expenses				184,	,174 94 ,604 159,94
	(583) Overhead Line Expenses			-		,448 439,03
	(584) Underground Line Expenses					,611 103,45
	(585) Street Lighting and Signal System Expense	es				,662 166,52
140	(586) Meter Expenses				1,166	,911 1,058,2
141	(587) Customer Installations Expenses				122	· · · · · · · · · · · · · · · · · ·
142	(588) Miscellaneous Expenses				4,354	
	(589) Rents TOTAL Operation (Enter Total of lines 134 thru 1	42\	·	-	1,570, 9,437	
	Maintenance	40)	····	F1 (1)	9,437	7,715
$\overline{}$	(590) Maintenance Supervision and Engineering		<u> </u>		2	,770 4,0
	(591) Maintenance of Structures				7.	,509 14,65
	(592) Maintenance of Station Equipment				426	,705 498,19
	(593) Maintenance of Overhead Lines				33,511,	
	(594) Maintenance of Underground Lines					73,58
	(595) Maintenance of Line Transformers (596) Maintenance of Street Lighting and Signal S	Systems				,290 41,39 ,047 9,20
$\overline{}$	(597) Maintenance of Meters	Systems	 			,492 76,09
	(598) Maintenance of Miscellaneous Distribution	Plant				,500 62,92
	TOTAL Maintenance (Total of lines 146 thru 154)				34,251	
156	TOTAL Distribution Expenses (Total of lines 144	and 155)			43,689	,318 48,992,8
	5. CUSTOMER ACCOUNTS EXPENSES			1.7469.2 2.746.2		
	Operation			akin.	A CO	
	(901) Supervision					,192 154,3° ,553 389,76
-	(902) Meter Reading Expenses (903) Customer Records and Collection Expense	28			4,983	
	(904) Uncollectible Accounts					,893 36,59
	(905) Miscellaneous Customer Accounts Expens	es				,177 20,0
	TOTAL Customer Accounts Expenses (Total of li		ru 163)		5,682	,152 5,920,14
				1		

Name of Respondent This Report Is: Date of Report Year/Period of Report					eriod of Report		
Ken	tucky Power Company					End of 2018/Q4	
			A Resubmission	11			
			LECTRICITY BY RA				
1. R	. Report below for each rate schedule in effect during the year the MWH of electricity sold, revenue, average number of customer, average Kwh per sustomer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.						
CUST	omer, and average revenue per Kwh, ex	cluding date for Sales	for Resale which is r	eported on Pages 310-	311.		
2. i 300-	2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each						
appli	cable revenue account subheading.						
3. V	here the same customers are served ur	nder more than one ra	te schedule in the sai	me revenue account cla	assification (such as a	general residential	
scne	dule and an off peak water heating sche	dule), the entries in co	lumn (d) for the spec	cial schedule should dei	note the duplication in	number of reported	
	omers.					·	
4. I ifall	he average number of customers should billings are made monthly).	i be the number of bill	s rendered during the	year divided by the nu	mber of billing periods	during the year (12	
	or any rate schedule having a fuel adjus	tment clause state in :	footnate the estimat	ed additional revenue h	illed pursuant therete		
6. R	eport amount of unbilled revenue as of	end of year for each a	plicable revenue acc	count subheading.	mieu puisuant thereto.		
Line	Number and Title of Rate schedule	MVVh Sold	Révenue	Average Number	KWh of Sales Per Çustomer	Revenue Per KWh Sold	
No.	(a)	(b)	(c)	of Customers	Per Customer (e)	KWh Sold (f)	
1	440 Residential Sales						
2	Residential Service	2,130,908	253,193,842	134,404	15,854	0.1188	
3	Residential Service - Employee	9,485	1,098,542	466	20,354	0.1158	
4	Res Service Load Mgmt TOD	1,949	209,961	84	23,202	0.1077	
5	Residential Service TOD	112	12,050	5	22,400	0.1076	
6	Small General Service	3	397			0.1323	
7	Kentucky Rider		954,451			011020	
	All Outdoor Lighting	25,672	5,888,725			0,2294	
	Subtotal Billed	2,168,129	261,357,968	134,959	16.065	0.1205	
	Unbilled Revenue	-9,590	-184,078	10 1,000	10,000	0.0192	
	Total Residential	2,158,539	261,173,890	134,959	15,994	0.1210	
12	Total residential	2,130,009	201,170,090	104,909	15,554	0.1210	
	442 Commercial Sales						
	Small General Service	138,083	22 010 054	21 021	6 206	0.4000	
			22,918,854	21,931	6,296	0.1660	
	Medium General Service	441,060	58,410,176	6,357	69,382	0.1324	
	Medium General Service TOD	3,888	475,670	85	45,741	0.1223	
	Large General Service	396,088	44,269,629	537	737,594	0.1118	
	Gen Service TOD-PA	3,645	706,990	1,056	3,452	0.1940	
	Industrial General Service	176,195	13,750,230	23	7,660,652	0.0780	
	All Outdoor Lighting	14,886	2,766,613	450	007.040	0.1859	
	Public Schools	110,973	13,603,869	159	697,943	0.1226	
	Kentucky Rider		614,364		200 100		
	Mark West HC	2,004	222,404	10	200,400	0.1110	
	Estimated Revenue	111	13,791			0.1242	
	Subtotal Billed	1,286,933	157,752,590	30,158	42,673	0.1226	
_	Unbilled Revenue	-6,698	-128,223			0.0191	
	Total Commercial	1,280,235	157,624,367	30,158	42,451	0.1231	
28						<u> </u>	
29	442 Industrial Sales						
30	Industrial General Service	410,698	36,832,928	39	10,530,718	0.0897	
31	Gen Service TOD-PA	1,631,119	91,293,240	16	101,944,938	0.0560	
32	Small General Service	4,158	701,815	704	5,906	0.1688	
33	Medium General Service	18,982	2,508,580	263	72,175	0.1322	
34	Medium General Service TOD	42	4,562	1	42,000	0.1086	
35	Large General Service	116,109	13,742,230	122	951,713	0.1184	
36	Church Service	214,503	13,237,356	4	53,625,750	0.0617	
37	Kentucky Rider		893,087				
38	All Outdoor Lighting	801	137,028			0.1711	
39	Estimated Revenue	4,055	267,998			0.0661	
	Subtotal Billed	2,400,467	159,618,824	1,149	2,089,179	0.0665	
				i			
41	TOTAL Billed	5,865,874	580,709,084	166,603	35,209	0.0990	
42	Total Unbilled Rev.(See Instr. 6)	-18,246	-51,156	(20.055	9	0.0028	
43	TOTAL	5,847,628	580,657,928	166,603	35,099	0.0993	

1	of Respondent	This Report Is:	I (MO Da Yr)			r/Period of Report	
Kent	ucky Power Company	(2) A Resubmission	1	1	End	of <u>2019/Q4</u>	
15 Ala m	ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued) f the amount for previous year is not derived from previously reported figures, explain in footnote.						
Line	Account	n previously reported figures,	explain in fo				
No.	(a)]	Amount for Current Year		Amount for Previous Year	
113	3. REGIONAL MARKET EXPENSES			(b)		(c)	
	Operation		Part of				
-	(575.1) Operation Supervision		TO THE PARTY OF TH	au o 1944 (1945) A Antonio (1944 A 1944) A 1955 (1946) A 1945 (1946) A 1945 (1946) A 1945 (1946) A 1946 (V 200 0 11 00 11 12 12 13 14 14 14 14 14 14 14 14 14 14 14 14 14		
	(575.2) Day-Ahead and Real-Time Market Facility	ation		<u> </u>			
	(575.3) Transmission Rights Market Facilitation (575.4) Capacity Market Facilitation						
-	(575.5) Ancillary Services Market Facilitation						
	(575.6) Market Monitoring and Compliance		-				
121	(575.7) Market Facilitation, Monitoring and Comp	liance Services		1,085	,315	1,156,405	
122	(575.8) Rents	_ _					
123	Total Operation (Lines 115 thru 122)			1,085	,315	1,156,405	
125	Maintenance (576.1) Maintenance of Structures and Improvem	ients					
	(576.2) Maintenance of Computer Hardware	le ilo	+				
127	(576.3) Maintenance of Computer Software						
128	(576.4) Maintenance of Communication Equipme	nt					
-	(576.5) Maintenance of Miscellaneous Market Op	peration Plant					
-	Total Maintenance (Lines 125 thru 129)	/Tatal (02 and (20)		4.005	045	1 450 405	
131	TOTAL Regional Transmission and Market Op Ex 4. DISTRIBUTION EXPENSES	xpns (Total 123 and 130)		1,085	,315	1,156,405	
	Operation		Letterija siin	i de la companio de La companio de la co		is a second residence of	
	(580) Operation Supervision and Engineering		E7. 100 (131111 (17.1)	1,013	,963	1,054,364	
135	(581) Load Dispatching			8	,523	1,174	
136	(582) Station Expenses			216	929	184,604	
137	(583) Overhead Line Expenses			1,108		737,448	
-	(584) Underground Line Expenses			. 	,717	101,611	
139	(585) Street Lighting and Signal System Expense (586) Meter Expenses	98		1,235	,942 139	143,662 1,166,911	
141	(587) Customer Installations Expenses	<u></u>		140		122,301	
142	(588) Miscellaneous Expenses			4,891		4,354,822	
143	(589) Rents			1,351		1,570,816	
144	TOTAL Operation (Enter Total of lines 134 thru 1	43)	EAST OF SERVICE	10,174	,087	9,437,713	
145	Maintenance (590) Maintenance Supervision and Engineering				.909	2,770	
	(591) Maintenance Supervision and Engineering (591) Maintenance of Structures				,045	7,509	
	(592) Maintenance of Station Equipment				534	426,705	
	(593) Maintenance of Overhead Lines			32,409	,184	33,511,571	
150	(594) Maintenance of Underground Lines				,244	86,721	
151	(595) Maintenance of Line Transformers	O. unto man			,848	23,290	
	(596) Maintenance of Street Lighting and Signal (597) Maintenance of Meters	Systems			,865 ,055	60,047 43,492	
	(598) Maintenance of Miscellaneous Distribution	Plant	-	···	,031	89,500	
	TOTAL Maintenance (Total of lines 146 thru 154)			33,368		34,251,605	
156	TOTAL Distribution Expenses (Total of lines 144			43,542		43,689,318	
	5. CUSTOMER ACCOUNTS EXPENSES						
	Operation			<u> </u>	60E	120,192	
-	(901) Supervision (902) Meter Reading Expenses		- 		,895 ,942	482,553	
	(903) Customer Records and Collection Expense		_	5,429		4,983,337	
	(904) Uncollectible Accounts	·			918	74,893	
	(905) Miscellaneous Customer Accounts Expens	es			,897	21,177	
164	TOTAL Customer Accounts Expenses (Total of li	nes 159 thru 163)		6,336	,377	5,682,152	
1							

Name of Respondent This Report Is:				Date of Repo (Mo, Da, Yr)	ort Year/P	eriod of Report	
Kentucky Power Company			(1) X An Original (2) A Resubmission			End of2019/Q4	
	(2) A Resubmission / / SALES OF ELECTRICITY BY RATE SCHEDULES						
1 F	Report helow for each rate schedula in offert d						
cust	Report below for each rate schedule in effect during the year the MWH of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.						
2. P	Provide a subheading and total for each prescri	ibed operating re	venue account in the	sequence followed in "	Electric Operating Re-	venues," Page	
300-	301. If the sales under any rate schedule are	classified in mor	e than one revenue a	account, List the rate sch	nedule and sales data	under each	
	icable revenue account subheading, Vhere the same customers are served under n	ore than one rat	e echadula in the ear	mo rovanuo escovet ele	:C		
sche	edule and an off peak water heating schedule),	, the entries in co	ilumn (d) for the spec	rie revenue account da: cial schedule should den	ssification (such as a plate the duplication in	general residential	
cust	omers.					·	
4. T	he average number of customers should be th	ne number of bills	rendered during the	year divided by the nun	nber of billing periods	during the year (12	
	billings are made monthly). or any rate schedule having a fuel adjustment	clause state in a	faatnata tha aatimat	ad additional savanua hi	illad niveriant that t		
6. R	Report amount of unbilled revenue as of end of	vear for each ap	plicable revenue acc	eu auditional revenue bi ount subheading.	illeo pursuant thereto.		
Line		MVVh Sold	Revenue	Average Number 1	KWh of Sales	Revenue Per KWh Sold	
No.	(a)	(b)	(c)	of Customers (d)	KWh of Sales Per Customer (e)	Kvvn Sola (f)	
1	440 Residential Sales						
	Residential Service	1,995,869	237,971,433	133,476	14,953	0.1192	
3	Residential Service - Employee	7,786	908,483	413	18,852	0.1167	
	Res Service Load Mgmt TOD	1,696	187,540	82	20,683	0.1106	
	Residential Service TOD	105	11,713	5	21,000	0.1116	
	Flood Walls	20	2,723	2	10,000	0.1362	
	Kentucky Rider		-648,048				
	All Outdoor Lighting	25,506	5,867,579			0.2300	
	Subtotal Billed	2,030,982	244,301,423	133,978	15,159	0.1203	
10	Unbilled Revenue	20,387	2,121,070			0.1040	
	Total Residential	2,051,369	246,422,493	133,978	15,311	0.1201	
12							
	442 Commercial Sales						
	Flood Walls	549,607	77,021,003	27,659	19,871	0.1401	
	Small General Service	6,662	803,519	463	14,389	0.1206	
	Medium General Service TOD						
	Large General Service	383,341	42,153,366	523	732,966	0.1100	
	Gen Service TOD-PA	8,109	1,232,837	1,132	7,163	0.1520	
	Industrial General Service	170,041	13,198,303	24	7,085,042	0.0776	
	All Outdoor Lighting	14,800	2,752,356		000 000	0.1860	
	Public Schools	107,278	13,112,097	157	683,299	0.1222	
	Kentucky Rider	4.950	-322,000 202,105	- 0	205 550	0.4000	
	Mark West HC	1,850 83		9	205,556	0.1092	
	Estimated Revenue Subtotal Billed	1,241,771	10,457 150,164,043	29,967	41,438	0.1260 0.1209	
	Unbilled Revenue	8,869	914,871	29,907	41,430	0.1209	
	Total Commercial	1,250,640	151,078,914	29,967	41,734	0.1208	
28		1,230,040	131,070,914	20,007	71,754	0.1200	
	442 Industrial Sales					<u>.</u>	
	Industrial General Service	340,897	33,327,866	40	8,522,425	0.0978	
	Gen Service TOD-PA	1,655,559	90,846,117	62	26,702,565	0.0549	
	Small General Service	20,569	2,901,426	961	21,404	0.1411	
	Medium General Service	20,309	2,301,420		21,404	0.1411	
	Medium General Service TOD						
	Large General Service	104,092	12,461,969	120	867,433	0.1197	
	Church Service	185,059	11,065,179	4	46,264,750	0.0598	
	Kentucky Rider	100,000	-393,513		15,254,700	0.0550	
	All Outdoor Lighting	790	136,153			0.1723	
	Estimated Revenue	6,351	384,896			0.0606	
	Subtotal Billed	2,313,317	150,730,093	1,187	1,948,877	0.0652	
		-,,1		-,,,	-,,	0.0002	
]	1					
		_			<u> </u>		
41		5,596,405	547,160,437	165,461	33,823	0.0978	
42 43		35,365 5,631,770	3,592,356 550,752,793	165,461	34,037	0.10 1 6 0.0978	
73	1 1011/16	5,051,77 4	330,132,133	100,701	J-7,UJ/	0.09/9	

Ca	Amount for Previous Year (c)
If the amount for previous year is not derived from previously reported figures, explain in footnote.	
No.	
113 3. REGIONAL MARKET EXPENSES	
114 Operation	
151	
115 (675.2) Day-Ahead and Real-Time Market Facilitation	
117 (675.3) Transmission Rights Market Facilitation (675.5) Ancillary Services Market Facilitation	
118 (575.4) Capacity Market Facilitation	
119 (575.5) Ancillary Services Market Facilitation 120 (575.6) Market Monitoring and Compliance 963,763 122 (575.8) Market Facilitation, Monitoring and Compliance Services 963,763 122 (575.8) Rents 963,763 123 170tal Operation (Lines 115 thru 122) 963,763 123 170tal Operation (Lines 115 thru 122) 963,763 125 170tal Operation (Lines 115 thru 122) 963,763 126 170tal Operation (Lines 115 thru 122) 963,763 126 170tal Operation of Structures and Improvements 126 170tal Operation of Structures and Improvements 127 170tal Maintenance of Computer Software 128 170tal Maintenance of Computer Software 129 170tal Maintenance of Computer Software 129 170tal Maintenance of Communication Equipment 120 170tal Maintenance (Lines 126 thru 129) 131 170tal Maintenance (Lines 126 thru 129) 132 4. DISTRIBUTION EXPENSES 133 132 4. DISTRIBUTION EXPENSES 133 134 135	
120 (675.6) Market Facilitation, Monitoring and Compliance 963,763 121 (575.7) Market Facilitation, Monitoring and Compliance Services 963,763 122 (575.8) Rents 963,763 123 101al Operation (Lines 115 thru 122) 963,763 124 Maintenance 963,763 125 (576.1) Maintenance of Structures and Improvements 963,763 126 (576.2) Maintenance of Computer Hardware 127 (576.3) Maintenance of Computer Software 128 (576.4) Maintenance of Computer Software 129 (576.5) Maintenance of Computer Software 129 (576.5) Maintenance of Miscellaneous Market Operation Plant 130 Total Maintenance (Lines 125 thru 129) 131 TOTAL Regional Transmission and Market Op Expns (Total 123 and 130) 963,763 132 4. DISTRIBUTION EXPENSES 133 Operation 134 (580) Operation Supervision and Engineering 758,510 135 (581) Load Dispatching 312 136 (582) Station Expenses 222,575 137 (583) Overhead Line Expenses 962,064 138 (584) Underground Line Expenses 962,064 138 (585) Street Lighting and Signal System Expenses 1,379,775 141 (587) Customer Installations Expenses 1,379,775 141 (586) Miscellaneous Expenses 1,379,775 142 (588) Miscellaneous Expenses 1,386,488 1,386,4	
121 (575.7) Market Facilitation, Monitoring and Compliance Services 963,763 122 (575.8) Rents 963,763 123 Total Operation (Lines 115 thru 122) 963,763 124 Maintenance 125 (576.1) Maintenance of Structures and Improvements 126 (576.2) Maintenance of Computer Hardware 127 (576.3) Maintenance of Computer Software 128 (576.4) Maintenance of Computer Software 129 (576.5) Maintenance of Communication Equipment 129 (576.5) Maintenance of Miscellaneous Market Operation Plant 130 Total Maintenance (Lines 126 thru 129) 131 TOTAL Regional Transmission and Market Op Expns (Total 123 and 130) 963,763 132 4. DISTRIBUTION EXPENSES 133 Operation 136 (580) Operation Supervision and Engineering 758,510 136 (581) Load Dispatching 312 136 (582) Station Expenses 222,575 137 (583) Overhead Line Expenses 922,664 138 (584) Underground Line Expenses 922,664 138 (584) Underground Line Expenses 151,144 139 (585) Street Lighting and Signal System Expenses 1,379,775 141 (587) Customer Installations Expenses 201,141 142 (588) Miscellaneous Expenses 201,141 142 (588) Miscellaneous Expenses 201,141 143 (589) Maintenance Supervision and Engineering 3,036 147 (591) Maintenance Supervision and Engineering 3,036 148 (592) Maintenance Supervision and Engineering 3,036 148 (592) Maintenance of Underground Lines 3,239,792 150 (594) Maintenance of Underground Lines 3,239,792 150 (594) Maintenance of Horters 3,4,857 (121 (158) Maintenance of Horters 3,4,857 (158) Maintenance of Meters 3,4,8	
122 G75.8) Rents 963,763	1,085,315
124 Maintenance 125 (576.1) Maintenance of Structures and Improvements 126 (576.2) Maintenance of Computer Hardware 127 (576.3) Maintenance of Computer Software 128 (576.4) Maintenance of Computer Software 129 (576.5) Maintenance of Communication Equipment 120 (576.5) Maintenance of Miscellaneous Market Operation Plant 130 Total Maintenance (Lines 125 thru 129) 131 TOTAL Regional Transmission and Market Op Expns (Total 123 and 130) 963,763 132 4. DISTRIBUTION EXPENSES 133 Operation 134 (580) Operation Supervision and Engineering 758,510 135 (581) Load Dispatching 1315 (581) Load Dispatching 1312 136 (582) Station Expenses 222,575 137 (583) Overhead Line Expenses 222,575 137 (583) Overhead Line Expenses 692,064 138 (584) Underground Line Expenses 692,064 138 (584) Underground Line Expenses 151,144 139 (585) Street Lighting and Signal System Expenses 1,379,775 141 (587) Customer Installations Expenses 1,379,775 142 (588) Meter Expenses 201,141 142 (588) Miscellaneous Expenses 201,141 143 (589) Rents 1,386,488 144 TOTAL Operation (Enter Total of lines 134 thru 143) 9,646,332 145 (599) Maintenance of Structures 111,506 148 (599) Maintenance of Structures 115,066 147 (591) Maintenance of Structures 115,066 147 (593) Maintenance of Iner Transformers 45,466 152 (596) Maintenance of Line Transformers 45,466 152 (598) Maintenance of Line Transformers 32,329,792 150 (598) Maintenance of Line Transformers 34,657 145 (598) Maintenance of Meters 34,857 145 (598) Maintenance of Meter	
125 (576.1) Maintenance of Structures and Improvements 126 (576.2) Maintenance of Computer Hardware 127 (576.3) Maintenance of Computer Software 128 (576.4) Maintenance of Computer Software 129 (576.5) Maintenance of Miscellaneous Market Operation Plant 130 Total Maintenance (Lines 125 thru 129) 131 TOTAL Regional Transmission and Market Op Expns (Total 123 and 130) 963,763 132 4. DISTRIBUTION EXPENSES 133 Operation Supervision and Market Op Expns (Total 123 and 130) 963,763 134 (580) Operation Supervision and Engineering 758,510 136 (581) Load Dispatching 312 136 (581) Load Dispatching 312 136 (583) Station Expenses 222,576 137 (583) Overhead Line Expenses 222,576 137 (583) Overhead Line Expenses 222,576 137 (583) Overhead Line Expenses 151,144 139 (588) Street Lighting and Signal System Expenses 151,144 139 (588) Street Lighting and Signal System Expenses 13,79,775 141 (587) Customer Installations Expenses 1,379,775 141 (587) Customer Installations Expenses 201,141 (588) Miscellaneous Expenses 201,141 (589) Minintenance (510) Minintenance (510) Minintenance of Structures 1,386,488 1	1,085,315
126 (576.2) Maintenance of Computer Hardware	
127 (576.3) Maintenance of Computer Software 128 (578.4) Maintenance of Communication Equipment 129 (576.5) Maintenance of Miscellaneous Market Operation Plant 130 Total Maintenance (Lines 125 thru 129) 131 TOTAL Regional Transmission and Market Op Expns (Total 123 and 130) 963,763 132 4. DISTRIBUTION EXPENSES 133 Operation 30 134 (580) Operation Supervision and Engineering 758,510 135 (681) Load Dispatching 312 136 (582) Station Expenses 222,575 137 (583) Overhead Line Expenses 682,064 138 (584) Underground Line Expenses 682,064 139 (585) Street Lighting and Signal System Expenses 151,144 140 (586) Meter Expenses 1,379,775 141 (587) Customer Installations Expenses 201,141 142 (588) Miscellaneous Expenses 4,770,802 143 (589) Rents 1,386,488 144 TOTAL Operation (Enter Total of lines 134 thru 143) 9,646,332 145 Maintenance 30,036 146 (590) Maintenan	
128 (576.4) Maintenance of Communication Equipment 129 (678.5) Maintenance (Lines 125 thru 129) 130 Total Maintenance (Lines 125 thru 129) 131 TOTAL Regional Transmission and Market Op Expns (Total 123 and 130) 963,763 132 4. DISTRIBUTION EXPENSES 133 Operation 312 134 (580) Operation Supervision and Engineering 758,510 135 (681) Load Dispatching 312 136 (582) Station Expenses 222,575 137 (583) Overhead Line Expenses 692,064 148 (584) Underground Line Expenses 692,064 149 (585) Street Lighting and Signal System Expenses 151,144 149 (585) Street Lighting and Signal System Expenses 1,379,775 141 (587) Customer Installations Expenses 1,379,775 141 (587) Customer Installations Expenses 1,379,776 142 (588) Miscellaneous Expenses 1,379,776 143 (589) Rents 1,386,488 144 (757) Logoration (Enter Total of lines 134 thru 143) 9,646,332 145 Mintenance 3,036,488 <	
129 (576.5) Maintenance (Lines 125 thru 129) 130 Total Maintenance (Lines 125 thru 129) 131 TOTAL Regional Transmission and Market Op Expns (Total 123 and 130) 132 4, DISTRIBUTION EXPENSES 133 Operation 134 (580) Operation Supervision and Engineering 135 (581) Load Dispatching 316 (582) Station Expenses 322,575 137 (583) Overhead Line Expenses 38 (584) Underground Line Expenses 40 (586) Meter Expenses 40 (586) Meter Expenses 40 (586) Meter Expenses 40 (586) Miscellaneous Expenses 40 (587) Customer Installations Expenses 427,70,802 433 (589) Rents 40 40 40 40 40 40 40 40 40 40 40 40 40 40 40 40 40 40 41 (587) Customer Installations Expenses 41 40	
130 Total Maintenance (Lines 125 thru 129) 131 TOTAL Regional Transmission and Market Op Expns (Total 123 and 130) 963,763 132 4. DISTRIBUTION EXPENSES 133 Operation 758,510 135 (580) Operation Supervision and Engineering 758,510 135 (581) Load Dispatching 312 136 (582) Station Expenses 692,064 138 (583) Overhead Line Expenses 692,064 138 (584) Underground Line Expenses 151,144 139 (585) Street Lighting and Signal System Expenses 83,521 140 (586) Meter Expenses 13,79,775 141 (587) Customer Installations Expenses 201,141 142 (588) Miscellaneous Expenses 201,141 142 (588) Miscellaneous Expenses 4,770,802 143 (589) Rents 1,386,488 144 TOTAL Operation (Enter Total of lines 134 thru 143) 9,646,332 145 (589) Maintenance of Structures 111,506 146 (592) Maintenance of Structures 111,506 149 <td>· · · · · · · · · · · · · · · · · · ·</td>	· · · · · · · · · · · · · · · · · · ·
131 TOTAL Regional Transmission and Market Op Expns (Total 123 and 130) 963,763 132 4. DISTRIBUTION EXPENSES 133 Operation 134 (580) Operation Supervision and Engineering 758,510 135 (581) Load Dispatching 312 136 (582) Station Expenses 922,575 137 (583) Overhead Line Expenses 992,064 138 (584) Underground Line Expenses 952,064 139 (585) Street Lighting and Signal System Expenses 151,144 140 (586) Meter Expenses 1,379,775 141 (587) Customer Installations Expenses 201,141 142 (588) Miscellaneous Expenses 4,770,802 143 (589) Rents 1,386,488 144 TOTAL Operation (Enter Total of lines 134 thru 143) 9,646,332 145 Maintenance 3,036 146 (591) Maintenance Supervision and Engineering 3,036 147 (591) Maintenance of Stration Equipment 337,490 148 (592) Maintenance of Overhead Lines 32,329,792 150 </td <td></td>	
132 4. DISTRIBUTION EXPENSES 134 (580) Operation 135 (581) Load Dispatching 312 136 (582) Station Expenses 222,575 137 (583) Overhead Line Expenses 692,064 138 (584) Underground Line Expenses 692,064 139 (585) Street Lighting and Signal System Expenses 83,521 140 (586) Meter Expenses 1,379,775 141 (587) Customer Installations Expenses 201,141 142 (588) Miscellaneous Expenses 4,770,802 143 (589) Rents 1,386,488 144 TOTAL Operation (Enter Total of lines 134 thru 143) 9,646,332 145 Maintenance 30,036 146 (590) Maintenance Supervision and Engineering 3,036 147 (591) Maintenance of Structures 111,506 148 (592) Maintenance of Station Equipment 33,29,792 150 (593) Maintenance of Underground Lines 32,329,792 150 (594) Maintenance of Underground Lines 78,228 151 (595) Maintenanc	1.005.245
133 Operation 134 (580) Operation Supervision and Engineering 758,510 135 (581) Load Dispatching 312 136 (582) Station Expenses 222,575 137 (583) Overhead Line Expenses 692,064 138 (584) Underground Line Expenses 151,144 139 (585) Street Lighting and Signal System Expenses 83,521 140 (586) Meter Expenses 1,379,775 141 (587) Customer Installations Expenses 201,141 142 (588) Miscellaneous Expenses 4,770,802 143 (589) Rents 1,386,488 144 TOTAL Operation (Enter Total of lines 134 thru 143) 9,646,332 145 Maintenance 30,036 147 (591) Maintenance Supervision and Engineering 3,036 147 (591) Maintenance of Structures 111,506 148 (592) Maintenance of Structures 111,506 148 (592) Maintenance of Underground Lines 32,329,792 150 (594) Maintenance of Underground Lines 32,329,792 151 (595) Maintenance of Micree Lighting and Signal Systems 57,121	1,085,315
134 (580) Operation Supervision and Engineering 758,510 135 (581) Load Dispatching 312 136 (582) Station Expenses 222,575 137 (583) Overhead Line Expenses 692,064 138 (584) Underground Line Expenses 151,144 139 (585) Street Lighting and Signal System Expenses 83,521 140 (586) Meter Expenses 1,379,775 141 (587) Customer Installations Expenses 201,141 142 (588) Miscellaneous Expenses 4,770,802 143 (589) Rents 1,386,488 144 TOTAL Operation (Enter Total of lines 134 thru 143) 9,646,332 145 Maintenance 111,506 146 (590) Maintenance Supervision and Engineering 3,036 147 (591) Maintenance of Structures 111,506 148 (592) Maintenance of Overhead Lines 32,329,792 150 (594) Maintenance of Underground Lines 32,329,792 150 (594) Maintenance of Underground Lines 78,228 151 (595) Maintenance of Street Lighting and Signal Systems 57,121 153 (597) Maint	and the second s
135 (581) Load Dispatching 312 136 (582) Station Expenses 222,575 137 (583) Overhead Line Expenses 692,064 138 (584) Underground Line Expenses 151,144 139 (585) Street Lighting and Signal System Expenses 83,521 140 (586) Meter Expenses 1,379,775 141 (587) Customer Installations Expenses 201,141 142 (588) Miscellaneous Expenses 4,770,802 143 (589) Rents 1,386,488 144 TOTAL Operation (Enter Total of lines 134 thru 143) 9,646,332 145 Maintenance 4,770,802 146 (590) Maintenance Supervision and Engineering 3,036 147 (591) Maintenance of Structures 111,506 148 (592) Maintenance of Structures 111,506 148 (592) Maintenance of Underground Lines 32,329,792 150 (594) Maintenance of Underground Lines 78,228 151 (595) Maintenance of Underground Lines 78,228 151 (595) Maintenance of Street Lighting and Signal Systems 57,121 153 (597) Maintenance of S	1,013,963
136 (582) Station Expenses 222,575 137 (583) Overhead Line Expenses 692,064 138 (584) Underground Line Expenses 151,144 139 (585) Street Lighting and Signal System Expenses 83,521 140 (586) Meter Expenses 1,379,775 141 (587) Customer Installations Expenses 201,141 142 (588) Miscellaneous Expenses 4,770,802 143 (589) Rents 1,386,488 144 TOTAL Operation (Enter Total of lines 134 thru 143) 9,646,332 145 Maintenance 30,036 147 (591) Maintenance of Structures 111,506 148 (592) Maintenance of Station Equipment 337,490 149 (593) Maintenance of Overhead Lines 32,329,792 150 (594) Maintenance of Underground Lines 78,228 151 (595) Maintenance of Line Transformers 45,466 152 (596) Maintenance of Street Lighting and Signal Systems 57,121 153 (597) Maintenance of Meters 34,857 154 (598) Maintenance of Miscellaneous Distribution Plant 41,156 155 TOTAL Maintenance (Total of lines 146 thru 154) 33,038,652 156 TOTAL Distribution Expenses (Total of lines 144 and 155) 42,684,984 157 5 CUSTOMER ACCOUNTS EXPENSES 168 Operatio	8,523
138 (584) Underground Line Expenses 151,144 139 (585) Street Lighting and Signal System Expenses 83,521 140 (586) Meter Expenses 1,379,775 141 (587) Customer Installations Expenses 201,141 142 (588) Miscellaneous Expenses 4,770,802 143 (589) Rents 1,386,488 144 TOTAL Operation (Enter Total of lines 134 thru 143) 9,646,332 145 Maintenance 46 (590) Maintenance Supervision and Engineering 3,036 147 (591) Maintenance of Structures 111,506 148 (592) Maintenance of Station Equipment 337,490 149 (593) Maintenance of Overhead Lines 32,329,792 150 (594) Maintenance of Underground Lines 78,228 151 (595) Maintenance of Line Transformers 45,466 152 (596) Maintenance of Street Lighting and Signal Systems 57,121 153 (597) Maintenance of Miscellaneous Distribution Plant 41,156 154 (598) Maintenance of Miscellaneous Distribution Plant 41,156 155 TOTAL Distribution Expenses (Total of lines 144 and 155) 42,684,984 157 S. CUSTOMER ACCOUNTS EXPENSES 158	216,929
139 (585) Street Lighting and Signal System Expenses 83,521 140 (586) Meter Expenses 1,379,775 141 (587) Customer Installations Expenses 201,141 142 (588) Miscellaneous Expenses 4,770,802 143 (589) Rents 1,386,488 144 TOTAL Operation (Enter Total of lines 134 thru 143) 9,646,332 145 Maintenance 46 (590) Maintenance Supervision and Engineering 3,036 147 (591) Maintenance of Structures 111,506 148 (592) Maintenance of Station Equipment 337,490 149 (593) Maintenance of Overhead Lines 32,329,792 150 (594) Maintenance of Underground Lines 78,228 151 (595) Maintenance of Line Transformers 45,466 152 (596) Maintenance of Street Lighting and Signal Systems 57,121 153 (597) Maintenance of Meters 34,857 154 (598) Maintenance of Meters 33,038,652 155 TOTAL Maintenance (Total of lines 146 thru 154) 33,038,652 156 TOTAL Distribution Expenses (Total of lines 144 and 155) 42,684,984 157 5. CUSTOMER ACCOUNTS EXPENSES 158	1,108,253
140 (586) Meter Expenses 1,379,775 141 (587) Customer Installations Expenses 201,141 142 (588) Miscellaneous Expenses 4,770,802 143 (589) Rents 1,386,488 144 TOTAL Operation (Enter Total of lines 134 thru 143) 9,646,332 145 Maintenance 3036 146 (590) Maintenance Supervision and Engineering 3,036 147 (591) Maintenance of Structures 111,506 148 (592) Maintenance of Station Equipment 337,490 149 (593) Maintenance of Overhead Lines 32,329,792 150 (594) Maintenance of Underground Lines 78,228 151 (595) Maintenance of Line Transformers 45,466 152 (596) Maintenance of Street Lighting and Signal Systems 57,121 153 (597) Maintenance of Meters 34,857 154 (598) Maintenance of Miscellaneous Distribution Plant 41,156 155 TOTAL Maintenance (Total of lines 146 thru 154) 33,038,652 156 TOTAL Distribution Expenses (Total of lines 144 and 155) 42,684,984 157 5. CUSTOMER ACCOUNTS EXPENSES 42,684,984	123,717
141 (587) Customer Installations Expenses 201,141 142 (588) Miscellaneous Expenses 4,770,802 143 (589) Rents 1,386,488 144 TOTAL Operation (Enter Total of lines 134 thru 143) 9,646,332 145 Maintenance 30,036 147 (590) Maintenance Supervision and Engineering 3,036 147 (591) Maintenance of Structures 111,506 148 (592) Maintenance of Station Equipment 337,490 149 (593) Maintenance of Overhead Lines 32,329,792 150 (594) Maintenance of Underground Lines 78,228 151 (595) Maintenance of Line Transformers 45,466 152 (596) Maintenance of Street Lighting and Signal Systems 57,121 153 (597) Maintenance of Meters 34,857 154 (598) Maintenance of Miscellaneous Distribution Plant 41,156 155 TOTAL Maintenance (Total of lines 146 thru 154) 33,038,652 156 TOTAL Distribution Expenses (Total of lines 144 and 155) 42,684,984 157 5. CUSTOMER ACCOUNTS EXPENSES	83,942
142 (588) Miscellaneous Expenses 4,770,802 143 (589) Rents 1,386,488 144 TOTAL Operation (Enter Total of lines 134 thru 143) 9,646,332 145 Maintenance 3036 147 (590) Maintenance Supervision and Engineering 3,036 147 (591) Maintenance of Structures 111,506 148 (592) Maintenance of Station Equipment 337,490 149 (593) Maintenance of Overhead Lines 32,329,792 150 (594) Maintenance of Underground Lines 78,228 151 (595) Maintenance of Line Transformers 45,466 152 (596) Maintenance of Street Lighting and Signal Systems 57,121 153 (597) Maintenance of Meters 34,857 154 (598) Maintenance of Miscellaneous Distribution Plant 41,156 155 TOTAL Maintenance (Total of lines 146 thru 154) 33,038,652 156 TOTAL Distribution Expenses (Total of lines 144 and 155) 42,684,984 157 5. CUSTOMER ACCOUNTS EXPENSES 158 Operation	1,235,139
143 (589) Rents 1,386,488 144 TOTAL Operation (Enter Total of lines 134 thru 143) 9,646,332 145 Maintenance 3,036 146 (590) Maintenance Supervision and Engineering 3,036 147 (591) Maintenance of Structures 111,506 148 (592) Maintenance of Station Equipment 337,490 149 (593) Maintenance of Overhead Lines 32,329,792 150 (594) Maintenance of Underground Lines 78,228 151 (595) Maintenance of Line Transformers 45,466 152 (596) Maintenance of Street Lighting and Signal Systems 57,121 153 (597) Maintenance of Meters 34,857 154 (598) Maintenance of Miscellaneous Distribution Plant 41,156 155 TOTAL Maintenance (Total of lines 146 thru 154) 33,038,652 156 TOTAL Distribution Expenses (Total of lines 144 and 155) 42,684,984 157 5. CUSTOMER ACCOUNTS EXPENSES 158 Operation	140,127
144 TOTAL Operation (Enter Total of lines 134 thru 143) 9,646,332 145 Maintenance 33,036 146 (590) Maintenance Supervision and Engineering 3,036 147 (591) Maintenance of Structures 111,506 148 (592) Maintenance of Structures 111,506 149 (593) Maintenance of Structures 32,329,792 150 (594) Maintenance of Underground Lines 78,228 151 (595) Maintenance of Line Transformers 45,466 152 (596) Maintenance of Street Lighting and Signal Systems 57,121 153 (597) Maintenance of Meters 34,857 154 (598) Maintenance of Miscellaneous Distribution Plant 41,156 155 TOTAL Maintenance (Total of lines 146 thru 154) 33,038,652 156 TOTAL Distribution Expenses (Total of lines 144 and 155) 42,684,984 157 5. CUSTOMER ACCOUNTS EXPENSES 158 Operation	4,891,502 1,351,992
145 Maintenance 146 (590) Maintenance Supervision and Engineering 3,036 147 (591) Maintenance of Structures 111,506 148 (592) Maintenance of Station Equipment 337,490 149 (593) Maintenance of Overhead Lines 32,329,792 150 (594) Maintenance of Underground Lines 78,228 151 (595) Maintenance of Line Transformers 45,466 152 (596) Maintenance of Street Lighting and Signal Systems 57,121 153 (597) Maintenance of Meters 34,857 154 (598) Maintenance of Miscellaneous Distribution Plant 41,156 155 TOTAL Maintenance (Total of lines 146 thru 154) 33,038,652 156 TOTAL Distribution Expenses (Total of lines 144 and 155) 42,684,984 157 5. CUSTOMER ACCOUNTS EXPENSES 158 Operation	10,174,087
146 (590) Maintenance Supervision and Engineering 3,036 147 (591) Maintenance of Structures 111,506 148 (592) Maintenance of Station Equipment 337,490 149 (593) Maintenance of Overhead Lines 32,329,792 150 (594) Maintenance of Underground Lines 78,228 151 (595) Maintenance of Line Transformers 45,466 152 (596) Maintenance of Street Lighting and Signal Systems 57,121 153 (597) Maintenance of Meters 34,857 154 (598) Maintenance of Miscellaneous Distribution Plant 41,156 155 TOTAL Maintenance (Total of lines 146 thru 154) 33,038,652 156 TOTAL Distribution Expenses (Total of lines 144 and 155) 42,684,984 157 5. CUSTOMER ACCOUNTS EXPENSES 158 Operation	
147 (591) Maintenance of Structures 111,506 148 (592) Maintenance of Station Equipment 337,490 149 (593) Maintenance of Overhead Lines 32,329,792 150 (594) Maintenance of Underground Lines 78,228 151 (595) Maintenance of Line Transformers 45,466 152 (596) Maintenance of Street Lighting and Signal Systems 57,121 153 (597) Maintenance of Meters 34,857 154 (598) Maintenance of Miscellaneous Distribution Plant 41,156 155 TOTAL Maintenance (Total of lines 146 thru 154) 33,038,652 156 TOTAL Distribution Expenses (Total of lines 144 and 155) 42,684,984 157 5. CUSTOMER ACCOUNTS EXPENSES 158 Operation	3,909
149 (593) Maintenance of Overhead Lines 32,329,792 150 (594) Maintenance of Underground Lines 78,228 151 (595) Maintenance of Line Transformers 45,466 152 (596) Maintenance of Street Lighting and Signal Systems 57,121 153 (597) Maintenance of Meters 34,857 154 (598) Maintenance of Miscellaneous Distribution Plant 41,156 155 TOTAL Maintenance (Total of lines 146 thru 154) 33,038,652 156 TOTAL Distribution Expenses (Total of lines 144 and 155) 42,684,984 157 5. CUSTOMER ACCOUNTS EXPENSES 158 Operation	65,045
150 (594) Maintenance of Underground Lines 78,228 151 (595) Maintenance of Line Transformers 45,466 152 (596) Maintenance of Street Lighting and Signal Systems 57,121 153 (597) Maintenance of Meters 34,857 154 (598) Maintenance of Miscellaneous Distribution Plant 41,156 155 TOTAL Maintenance (Total of lines 146 thru 154) 33,038,652 156 TOTAL Distribution Expenses (Total of lines 144 and 155) 42,684,984 157 5. CUSTOMER ACCOUNTS EXPENSES 158 Operation	590,534
151 (595) Maintenance of Line Transformers 45,466 152 (596) Maintenance of Street Lighting and Signal Systems 57,121 153 (597) Maintenance of Meters 34,857 154 (598) Maintenance of Miscellaneous Distribution Plant 41,156 155 TOTAL Maintenance (Total of lines 146 thru 154) 33,038,652 156 TOTAL Distribution Expenses (Total of lines 144 and 155) 42,684,984 157 5. CUSTOMER ACCOUNTS EXPENSES 158 Operation	32,409,184
152 (596) Maintenance of Street Lighting and Signal Systems 57,121 153 (597) Maintenance of Meters 34,857 154 (598) Maintenance of Miscellaneous Distribution Plant 41,156 155 TOTAL Maintenance (Total of lines 146 thru 154) 33,038,652 156 TOTAL Distribution Expenses (Total of lines 144 and 155) 42,684,984 157 5. CUSTOMER ACCOUNTS EXPENSES 158 Operation	64,244
153 (597) Maintenance of Meters 34,857 154 (598) Maintenance of Miscellaneous Distribution Plant 41,156 155 TOTAL Maintenance (Total of lines 146 thru 154) 33,038,652 156 TOTAL Distribution Expenses (Total of lines 144 and 155) 42,684,984 157 5. CUSTOMER ACCOUNTS EXPENSES 40,000 158 Operation 40,000	71,848
154 (598) Maintenance of Miscellaneous Distribution Plant 41,156 155 TOTAL Maintenance (Total of lines 146 thru 154) 33,038,652 156 TOTAL Distribution Expenses (Total of lines 144 and 155) 42,684,984 157 5. CUSTOMER ACCOUNTS EXPENSES 158 Operation	61,865 45,055
155 TOTAL Maintenance (Total of lines 146 thru 154) 33,038,652 156 TOTAL Distribution Expenses (Total of lines 144 and 155) 42,684,984 157 5. CUSTOMER ACCOUNTS EXPENSES 158 Operation	57,031
156TOTAL Distribution Expenses (Total of lines 144 and 155)42,684,9841575. CUSTOMER ACCOUNTS EXPENSES158Operation	33,368,715
157 5. CUSTOMER ACCOUNTS EXPENSES 158 Operation	43,542,802
158 Operation	
159 (901) Supervision 19,105	109,895
160 (902) Meter Reading Expenses 630,110	469,942
161 (903) Customer Records and Collection Expenses 4,964,422	5,429,725
162 (904) Uncollectible Accounts -88,289	297,918
163(905) Miscellaneous Customer Accounts Expenses25,348164TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)5,550,696	28,897 6,336,377
TOTAL Oustonia Accounts Expenses (Total of mise fee und 166)	3,00,00

Nan	ne of Respondent	This Rep	ort Is:	Date of Ren	ont Vear/E	eriod of Report
Ker	tucky Power Company		An Original	(Mo, Da, Yr		
			A Resubmission			
			ELECTRICITY BY RA			
1. F	Report below for each rate schedule in e	ffect during the year th	ne MWH of electricity:	sold, revenue, average	number of customer,	average Kwh per
2 1	omer, and average revenue per Kwh, e.	xcluding date for Sales	stor Resale which is r	eported on Pages 310-	311.	
300-	rovide a subheading and total for each 301. If the sales under any rate schedu	the are classified in mo	re than one revenue	sequence followed in	"Electric Operating Re	venues," Page
appi	icable revenue account subheading.		TO WHEN ONE TO VEHICLE	account, List the rate si	chedule and sales data	under each
3. V	Where the same customers are served u	inder more than one ra	ite schedule in the sai	me revenue account cl	assification (such as a	general residential
sche	edule and an off peak water heating sch	edule), the entries in c	olumn (d) for the spec	cial schedule should de	note the duplication in	number of reported
	omers.	id becabe as the great				
4. I ifall	he average number of customers shoul billings are made monthly).	a be the number of bill	s rendered during the	year divided by the nu	imber of billing periods	during the year (12
	or any rate schedule having a fuel adjus	stment clause state in	a footnote the estimat	ed additional revenue l	hilled nursuant thereto	
6. R	eport amount of unbilled revenue as of	end of year for each a	pplicable revenue acc	ount subheading.	omea pareaunt thereto	•
Line		MVVh Sold	Revenue	Average Number	KWh of Sales	Revenue Per KWh Sold
No.	(a)	(b)	(c)	of Customers (d)	Per Customer (e)	KVVN Sola (f)
1	440 Residential Sales					
2	Residential Service	1,924,242	225,051,361	134,126	14,347	0.1170
3	Res Service Load Mgmt TOD	2,929	322,131	152	19,270	0.1100
4	Residential Service TOD	86	9,343	4	21,500	0.1086
5	General Service	7	1,223	2	3,500	0.1747
6	Kentucky Rider		638,793			
7	All Outdoor Lighting	25,744	5,895,371			0.2290
8	Subtotal Billed	1,953,008	231,918,222	134,284	14,544	0.1187
9	Unbilled Revenue	37,282	5,045,253			0.1353
10	Total Residential	1,990,290	236,963,475	134,284	14,821	0.1191
11		· · · · · · · · · · · · · · · · · · ·				
12	442 Commercial Sales					
13	General Service	524,545	72,874,546	29,358	17,867	0.1389
14	Large General Service TOD	5,531	524,801	8	691,375	0.0949
	Large General Service	427,633	47,810,904	641	667,134	0.1118
	Municipal Water Works	1,873	200,202	9	208,111	0.1069
	Industrial General Service	159,707	11,956,862	24	6,654,458	0.0749
	All Outdoor Lighting	14,798	2,748,207			0.1857
19	Residential Service	4	520	1	4,000	0.1300
20	Kentucky Rider		550,176			
	Estimated Revenue	-194	-24,248		·	0.1250
22	Subtotal Billed	1,133,897		30,041	37,745	0.1205
	Unbilled Revenue	18,840			,	0.1445
	Total Commercial	1,152,737	139,363,548	30,041	38,372	0.1209
25		<u> </u>	· · · · · · · · · · · · · · · · · · ·			
	442 Industrial Sales					· · · · · · · · · · · · · · · · · · ·
	Industrial General Service	1,701,517	99,302,875	43	39,570,163	0.0584
	Gen Service	25,781		971	26,551	0.1373
	Large General Service TOD	2,265		2	1,132,500	0.0898
	Large General Service	76,844		99	776,202	0.1184
	Contract Sercice - IP	156,819	9,622,309	5	31,363,800	0.0614
	Kentucky Rider	100,010	1,147,492			0.0011
	All Outdoor Lighting	769				0.1711
	Estimated Revenue	-6,427	-383,204			0.0596
	Subtotal Billed	1,957,568		1,120	1,747,829	0.0627
	Unbilled Revenue	6,117	391,918	-,,,20	1,111,020	0.0641
	Total Industrial	1,963,685		1,120	1,753,290	0.0627
38		1,000,000	120,004,100	1,120	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0.0021
	444 Public Street Lighting					
		1,233	229,415	262	4,706	0.1861
40	General Service	1,233	229,413	202	4,700	0.1001
	l i					
]					i
41	TOTAL Billed	5,054,279	493,123,118	165,762	30,491	0.0976
42	Total Unbilled Rev.(See Instr. 6)	62,198	8,156,119	0	0	0.1311
43	TOTAL	5,116,477	501,279,237	165,762	30,866	0.0980

Name of Respondent This Report Is: (1) [X] An Original					Date of Report	Yea	r/Period of Report		
Louis	(2) A Res		A Resubmiss	ion	(Mo, Da, Yr)	End	l of2011/Q4		
	ELECTRIC		₹ĀТ			ICE EXPENSES (Continued)			
If the	the amount for previous year is not derived from previously reported figures,				figures, expl	ain in footnote			
Line	Account			, , , ,	1			Amount for	
No.	(a)					Amount for Current Year		Amount for Previous Year	
113	3. REGIONAL MARKET EXPENSES	<u> </u>	_			(b)		(c)	
	Operation		_				ibilik (las	Cacacacacacaca	
	(575.1) Operation Supervision			·		radioanold all'ar de recuts de topa	BELGRIGHT		
	(575.2) Day-Ahead and Real-Time Market Facilita	ation		<u> </u>					
	(575.3) Transmission Rights Market Facilitation						-		
	(575.4) Capacity Market Facilitation								
	(575.5) Ancillary Services Market Facilitation								
120	(575.6) Market Monitoring and Compliance						_		
121	(575.7) Market Facilitation, Monitoring and Compl	iance	Ser	vices		755	.046	1,097,996	
122	(575.8) Rents							.,,,,	
123	Total Operation (Lines 115 thru 122)					755	046	1,097,996	
	Maintenance								
125	(576.1) Maintenance of Structures and Improvement	ents						Walling Co.	
_	(576.2) Maintenance of Computer Hardware								
_	(576.3) Maintenance of Computer Software								
	(576.4) Maintenance of Communication Equipme				_				
	(576.5) Maintenance of Miscellaneous Market Op	eratio	n PI	ant		-			
	Total Maintenance (Lines 125 thru 129)		_	1400			- 15		
	TOTAL Regional Transmission and Market Op Ex	pns (ota	1 123 and 130)	755,	046	1,097,996	
	4. DISTRIBUTION EXPENSES					kil ke ngali di palagan di 1905.			
\vdash	Operation (500) Operation			-					
	(580) Operation Supervision and Engineering					2,351,		1,536,677	
	(581) Load Dispatching					544,		459,846	
	(582) Station Expenses (583) Overhead Line Expenses					1,049,		964,810	
_	(584) Underground Line Expenses			<u> </u>		4,294, 552		4,117,195	
-	(585) Street Lighting and Signal System Expense	e					546	666,178 29,321	
_	(586) Meter Expenses	<u>. </u>		-		6,323		6,752,176	
-	(587) Customer Installations Expenses					-191		-207,245	
	(588) Miscellaneous Expenses	_				2,998		2,905,882	
-	(589) Rents				- "		434	12,980	
144	TOTAL Operation (Enter Total of lines 134 thru 14	13)				17,938	029	17,237,820	
145	Maintenance						inkun.	a (See Alano), chaire (Paris)	
146	(590) Maintenance Supervision and Engineering					290	834	8,407	
	(591) Maintenance of Structures					793		718,180	
	(592) Maintenance of Station Equipment					755,		1,021,695	
	(593) Maintenance of Overhead Lines					19,797,		11,785,213	
	(594) Maintenance of Underground Lines					1,786,		1,835,053	
	(595) Maintenance of Line Transformers					234,		167,572	
	(596) Maintenance of Street Lighting and Signal S	systen	ns			456,	189	419,180	
	(597) Maintenance of Meters	No-t					004	070 555	
	(598) Maintenance of Miscellaneous Distribution F	- IANI				429,		270,562	
	TOTAL Maintenance (Total of lines 146 thru 154) TOTAL Distribution Expenses (Total of lines 144	and 16	551			24,544, 42,482		16,225,862 33,463,682	
	5. CUSTOMER ACCOUNTS EXPENSES	unu li	,u)			44,402	343	33,463,082	
	Operation					agrapia es es es escencio	uh ito oma	Sapara da Para da Julio da Grada	
	(901) Supervision					996	226	945,780	
	(902) Meter Reading Expenses					2,146		2,028,527	
	(903) Customer Records and Collection Expenses	s				5,174		5,367,031	
$\overline{}$	(904) Uncollectible Accounts					3,578		4,474,644	
	(905) Miscellaneous Customer Accounts Expense					445	330	368,105	
164	TOTAL Customer Accounts Expenses (Total of lin	nes 15	59 tr	ru 163)		12,341	117	13,184,087	
					T				
					1				

	e of Respondent sville Gas and Electric Company		Original	Date of Repo (Mo, Da, Yr)	rt Year/Pe End of	riod of Report 2011/Q4
		1 ' ' 1 1	Resubmission	//		
_			CTRICITY BY RAT			
usic P 00-: ppli . W che usto usto all :	eport below for each rate schedule in effectioner, and average revenue per Kwh, exclusively a subheading and total for each pressor. If the sales under any rate schedule cable revenue account subheading. There the same customers are served und dule and an off peak water heating schedulemers. The average number of customers should buildings are made monthly).	paing date for Sales for escribed operating reversare classified in more than one rate sure, the entries in column the number of bills retailed.	Resale which is re nue account in the han one revenue account in the sammn (d) for the speciendered during the year	ported on Pages 310-3 sequence followed in "! count, List the rate schore revenue account class al schedule should den year divided by the num	11. Electric Operating Rev nedule and sales data ssification (such as a g ote the duplication in r	enues," Page under each general residential sumber of reported
R	or any rate schedule having a fuel adjustm eport amount of unbilled revenue as of en	ent clause state in a fo d of year for each appli	otnote the estimate	ed additional revenue bi	lled pursuant thereto.	
ne	Number and Title of Rate schedule T	MWh Sold	Revenue	Average Number	KWh of Sales	Revenue Por
lo.	(a)	(b)	(c)	of Customers	KWh of Sales Per Customer (e)	Revenue Per KWh Sold
1	Account 440			(u)	(0)	<u>(f)</u>
2	Residential Service (RS)	4,310,696	369,914,708	350,400	12,302	0,085
_	Volunteer Fire Department (VFD)	381	30,001	1	381,000	0.088
_	General Service (GS)	297	31,053	234	1,269	
	Power Service (PS)	452	29,913	204		0.104
	Commercial Time-of-Day (CTOD)	188	29,913 87,576	- 1	452,000	0.066
-	Lighting Service (LS)			6.246	188,000	0.465
	Duplicate Customers	5,631	1,095,600	6,316	892	0.194
	Duplicate Customers			-9,119		
9						
-	Reclassifications and Adjustments	-194	-110,893			0.571
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	Subtotal	4,317,451	371,077,958	347,834	12,412	0.085
_	Unbilled	-57,329	-4,814,703			0.084
-	Total	4,260,122	366,263,255	347,834	12,248	0.086
‡1	TOTAL Billed	11,783,098	914,114,268	394,063	29,902	0.077
12	Total Unbilled Rev.(See Instr. 6)	-142,044	-10,872,462	0	0	0.076
43	TOTAL	11 641 054	903 241 806	394 063	29 541	0.077

Nam	e of Respondent	This Report Is:	Date of Report	Year/Period of Report			
Louis	Louisville Gas and Electric Company (1) X An Original (Mo, Da, Yr) End of 2012/04						
<u> </u>	(2) A Resubmission 03/22/2013 Elid of 2012/04 ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)						
If the	f the amount for previous year is not derived from previously reported figures, explain in footnote.						
Line	Account	ii previously reported rigures		Amount for			
No.	(a)		Amount for Current Year (b)	Amount for Previous Year			
113	3. REGIONAL MARKET EXPENSES			(c)			
	Operation			water is the table of the second of the			
	(575.1) Operation Supervision						
	(575.2) Day-Ahead and Real-Time Market Facilit	ation					
	(575.3) Transmission Rights Market Facilitation						
	(575.4) Capacity Market Facilitation						
	(575.5) Ancillary Services Market Facilitation (575.6) Market Monitoring and Compliance						
121	(575.7) Market Facilitation, Monitoring and Comp	liance Services	751,70	4 755,046			
$\overline{}$	(575.8) Rents	Mario Co, vicos	731,70	735,046			
123	Total Operation (Lines 115 thru 122)		751,70	4 755,046			
124	Maintenance		pasa sabaga na ang kata say kiga bagan garaja.				
	(576.1) Maintenance of Structures and Improven	nents					
126	(576,2) Maintenance of Computer Hardware						
127	(576.3) Maintenance of Computer Software (576.4) Maintenance of Communication Equipme	ant .					
129	(576.5) Maintenance of Communication Equipme (576.5) Maintenance of Miscellaneous Market Or						
130	Total Maintenance (Lines 125 thru 129)	oration () june		 			
131	TOTAL Regional Transmission and Market Op E.	xpns (Total 123 and 130)	751,70	4 755,046			
132	4. DISTRIBUTION EXPENSES						
133	Operation			au-XS-schiller ein süchlichen deutste selb			
134	(580) Operation Supervision and Engineering		1,995,74				
135	(581) Load Dispatching		730,59				
136 137	(582) Station Expenses (583) Overhead Line Expenses		1,146,67				
138	(584) Underground Line Expenses		5,014,13 462,34				
$\overline{}$	(585) Street Lighting and Signal System Expense	98	402,57	-546			
	(586) Meter Expenses	····	6,537,57				
141	(587) Customer Installations Expenses		-169,58				
142	(588) Miscellaneous Expenses	<u> </u>	2,949,18				
143	(589) Rents TOTAL Operation (Enter Total of lines 134 thru 1	43)	11,97 18,678,63				
·	Maintenance	40)	10,070,03	9 17,950,029			
	(590) Maintenance Supervision and Engineering		133,67	1 290,834			
147	(591) Maintenance of Structures		802,17	5 793,590			
	(592) Maintenance of Station Equipment		1,024,77				
	(593) Maintenance of Overhead Lines		19,426,62				
	(594) Maintenance of Underground Lines		1,517,24				
─	(595) Maintenance of Line Transformers (596) Maintenance of Street Lighting and Signal	Systems	199,10 233,60				
	(597) Maintenance of Meters	<u> </u>	233,00	450,109			
_	(598) Maintenance of Miscellaneous Distribution	Plant	386,98	4 429,094			
	TOTAL Maintenance (Total of lines 146 thru 154)		23,724,19				
	TOTAL Distribution Expenses (Total of lines 144	and 155)	42,402,83				
-	5. CUSTOMER ACCOUNTS EXPENSES						
158			958,03	996,226			
	(901) Supervision (902) Meter Reading Expenses		2,181,58				
161			5,576,35				
\vdash	(904) Uncollectible Accounts		1,415,58				
163	(905) Miscellaneous Customer Accounts Expens	es	361,69				
164	TOTAL Customer Accounts Expenses (Total of I	nes 159 thru 163)	10,493,25	4 12,341,117			
				}			

Nan	ne of Respondent	This Rep	ort Is:	Date of Reg	nort Voor/F	Poriod of Donast
	isville Gas and Electric Company	(1) [X]	An Original A Resubmission	(Mo, Da, Yr	·) End of	Period of Report f 2012/Q4
		SALES OF I	LECTRICITY BY RA	ATE SCHEDULES		
2. P 300- appli 3. V sche	teport below for each rate schedule in eformer, and average revenue per Kwh, exprovide a subheading and total for each passes. If the sales under any rate scheducable revenue account subheading. There the same customers are served under and an off peak water heating schedule and an off peak water heating schedule.	coluding date for Sales prescribed operating rule are classified in mo nder more than one ra	for Resale which is evenue account in the rethan one revenue at schedule in the sa	reported on Pages 310- e sequence followed in account, List the rate s	-311. "Electric Operating Rechedule and sales dat	evenues," Page a under each
1. T	he average number of customers should billings are made monthly).	d be the number of bill	s rendered during the	e year divided by the nu	ımber of billing periods	s during the year (12
5. F	or any rate schedule having a fuel adjus	tment clause state in	a footnote the estima	ted additional revenue	billed pursuant thereto).
	eport amount of unbilled revenue as of					
ine No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Account 440					
2	Residential Service (RS)	4,238,488	375,401,663	351,007	12,075	0.0886
3	Volunteer Fire Department (VFD)	400	32,577	1	400,000	0.0814
4	General Service (GS)	343	37,204	369	930	0.1085
	Power Service (PS)	232	14,679	2	116,000	0.0633
6	Lighting Service (LS)	984	240,035	4,158	237	0.2439
7	Restricted Lighting Service (RLS)	4,593	854,183	2,765	1,661	0.1860
	Low Emission Vehicle (LEV)	41	2,927	2	20,500	0.0714
	Duplicate Customers			-11,859		
10						
_	Reclassifications and Adjustments		-49,802			
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35 36						
	Subtotal	4,245,081	376,533,466	346,445	12,253	0.0887
	Unbilled	14,130	6,626,395	340,440	12,200	0.0887
	Total	4,259,211	383,159,861	346,445	12,294	0.4690
40	Total	4,205,211	300, 108,001	340,443	12,294	0.0900
70						
_	TOTAL 5:11		600 4 151	200.15		
41	TOTAL Billed	11,768,092 69,637	939,475,134 17,663,918	393,438	29,911	0.0798 0.2537
42 43	Total Unbilled Rev.(See Instr. 6) TOTAL	11,837,729	957,139,052	393,438	30,088	0.0809
70	IJIAL	11,037,729	951,139,032	393,430	30,000	0.0609

Nam 20 Louis	e of Respondent 140324-8002 FERC PDF (Unofficially) 以外心包的配列 sville Gas and Electric Company (2) 日本Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2013/Q4
16.41	ELECTRIC OPERATION AND MAINTENAN	CE EXPENSES (Continued)	
Line	amount for previous year is not derived from previously reported figures,		
No.	Account	Amount for Current Year	Amount for Previous Year
113	(a) [3. REGIONAL MARKET EXPENSES	(b)	(c)
	Operation Operation		
	(575.1) Operation Supervision	maratalian, amain tarpan attamped 21.	
	(575.2) Day-Ahead and Real-Time Market Facilitation		
	(575.3) Transmission Rights Market Facilitation		
_	(575.4) Capacity Market Facilitation (575.5) Ancillary Services Market Facilitation	 	
_	(575.6) Market Monitoring and Compliance	 	
	(575.7) Market Facilitation, Monitoring and Compliance Services	-291,29	751,704
122	(575.8) Rents		
	Total Operation (Lines 115 thru 122)	-291,29	751,704
$\overline{}$	Maintenance (576.1) Maintenance of Structures and Improvements		
	(576.2) Maintenance of Computer Hardware	 	
	(576.3) Maintenance of Computer Software		
128	(576.4) Maintenance of Communication Equipment		
	(576.5) Maintenance of Miscellaneous Market Operation Plant		
$\overline{}$	Total Maintenance (Lines 125 thru 129)		
	TOTAL Regional Transmission and Market Op Expns (Total 123 and 130) 4. DISTRIBUTION EXPENSES	-291,29	751,704
$\overline{}$	Operation		
	(580) Operation Supervision and Engineering	1,775,52	1,995,747
135	(581) Load Dispatching	754,50	7 730,593
136	(582) Station Expenses	1,202,91	
137	(583) Overhead Line Expenses (584) Underground Line Expenses	4,812,18 516,78	
139	(585) Street Lighting and Signal System Expenses	510,78	402,340
140	(586) Meter Expenses	6,360,83	5 6,537,575
141	(587) Customer Installations Expenses	-183,09	5 -169,586
142	(588) Miscellaneous Expenses	3,340,08	
-	(589) Rents TOTAL Operation (Enter Total of lines 134 thru 143)	16,70 18,596,44	
144	Maintenance	10,090,44	4 10,076,039
	(590) Maintenance Supervision and Engineering	75,82	8 133,671
	(591) Maintenance of Structures	751,67	9 802,175
	(592) Maintenance of Station Equipment	991,78	
$\overline{}$	(593) Maintenance of Overhead Lines (594) Maintenance of Underground Lines	22,008,87 1,756,54	
	(595) Maintenance of Underground Ellies (595) Maintenance of Line Transformers	187,30	
-	(596) Maintenance of Street Lighting and Signal Systems	318,49	
153	(597) Maintenance of Meters		
	(598) Maintenance of Miscellaneous Distribution Plant	388,65	
	TOTAL Maintenance (Total of lines 146 thru 154) TOTAL Distribution Expenses (Total of lines 144 and 155)	26,479,16 45,075,60	
	5. CUSTOMER ACCOUNTS EXPENSES	13-3-3-3-3-3-3-3-3-3-3-3-3-3-3-3-3-3-3-	42,402,830
	Operation Operation	at the statement in the second	A B B C WARREN B CO
159	(901) Supervision	1,081,49	0 958,035
160	(902) Meter Reading Expenses	2,264,97	
161	(903) Customer Records and Collection Expenses	5,377,61	
	(904) Uncollectible Accounts (905) Miscellaneous Customer Accounts Expenses	1,426,63 167,82	
	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	10,318,54	

Nam 21 Lou	ne of Respondent 0140324-8002 FERC PDF (1 sville Gas and Electric Company	Unofficial)		Date of Repo (Mo, Da, Yr)	ort Year/P	eriod of Report 2013/Q4
			A Resubmission	//		
			LECTRICITY BY RA			
zusio 2. P 300-: appli	eport below for each rate schedule in eomer, and average revenue per Kwh, eomer, and average revenue per Kwh, eometide a subheading and total for each 301. If the sales under any rate scheducable revenue account subheading. Where the same customers are served under the same customers are served under the same customers.	xcluding date for Sales prescribed operating re ule are classified in mor	for Resale which is newerne account in the re than one revenue a	eported on Pages 310-3 e sequence followed in "l account, List the rate scl	i11. Electric Operating Re hedule and sales data	venues," Page a under each
scne custo	dule and an off peak water heating sch omers. ne average number of customers shoul	edule), the entries in co	olumn (d) for the spec	ciał schedule should den	ote the duplication in	number of reported
tall 5. Fo	billings are made monthly). or any rate schedule having a fuel adjuse eport amount of unbilled revenue as of	stment clause state in a	footnote the estimat	ted additional revenue bi		•
ine	Number and Title of Rate schedule	MWh Sold	Revenue	Average Number	KWh of Sales	Revenue Per
No.	(a)	(b)	(c)	of Customers	Per Customer	Revenue Per KWh Sold (f)
1	Account 440			\-,		
2	Residential Service (RS)	4,142,328	400,778,311	354,001	11,701	0.0968
3	Volunteer Fire Department (VFD)	402	35,131	2	201,000	0.0874
4	General Service (GS)	140	15,108	12	11,667	0.1079
_	Power Service (PS)				,,,,,	
6	Lighting Service (LS)	2,483	591,019	3,620	686	0.2380
$\overline{}$	Restricted Lighting Service (RLS)	2,825	533,605	2,893	976	0.2380
_	Low Emission Vehicle (LEV)	109	9,918	2,000	18,167	· · · · · · · · · · · · · · · · · · ·
	Duplicate Customers	105	9,910	-12,487	10,107	0.0910
-	Duplicate Customers			-12,407		
10	B. I. I. I. I.		20.040			
	Reclassifications and Adjustments		-26,040			
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	Subtotal	4,148,287	401,937,052	348,047	11,919	0.0969
	Unbilled	15,762	4,024,603			0.2553
39	Total	4,164,049	405,961,655	348,047	11,964	0.0975
40						
14	TOTAL Billed	11,682,233	1,000,738,288	395,312	29,552	0.0857
41 42	Total Unbilled Rev.(See Instr. 6)	11,682,233	1,000,738,288	393,312	29,55 <u>4</u>	0.0857
43	TOTAL.	11,698,975	1,001,741,530	395,312	29,594	0.0856
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Nam	e of Respondent	This Report Is:	Date of Report	Year/Period of Report	
Louis	sville Gas and Electric Company	(1) An Original	X An Original (Mo, Da, Yr)		
 	FLECTRIC	(2) A Resubmission	//	End of	
If the	amount for previous year is not derived from	OPERATION AND MAINTENAN	ICE EXPENSES (Continued)		
Line	Account	in previously reported figures,			
No.			Amount for Current Year	Amount for Previous Year	
112	(a) 3. REGIONAL MARKET EXPENSES		(b)	(c)	
				BETALLIER BETALLER FRANK	
	(575.1) Operation Supervision		in Service of the Control of the Con	kadada da kazarta da katabana, kapata bisa da	
	(575.2) Day-Ahead and Real-Time Market Facilita	ation	1		
	(575.3) Transmission Rights Market Facilitation				
	(575.4) Capacity Market Facilitation				
119	(575.5) Ancillary Services Market Facilitation				
	(575.6) Market Monitoring and Compliance				
	(575.7) Market Facilitation, Monitoring and Comp	liance Services	-286,5	591 -291,297	
122	(575.8) Rents				
123	Total Operation (Lines 115 thru 122)		-286,5	591 -291,297	
124 125	Maintenance (576.1) Maintenance of Structures and Improvem	0.00			
	(576.2) Maintenance of Structures and Improvem (576.2) Maintenance of Computer Hardware	ents			
127	(576.3) Maintenance of Computer Nortware				
128	(576.4) Maintenance of Communication Equipme	nt			
	(576.5) Maintenance of Miscellaneous Market Op				
130	Total Maintenance (Lines 125 thru 129)				
131	TOTAL Regional Transmission and Market Op Ex	pns (Total 123 and 130)	-286,5	591 -291,297	
132	4. DISTRIBUTION EXPENSES				
133	Operation		cajus savedinis ainas ir sauks	menessa apaten	
134	(580) Operation Supervision and Engineering		1,936,8	3401,775,521	
-	(581) Load Dispatching		779,8		
	(582) Station Expenses	<u> </u>	1,319,6		
	(583) Overhead Line Expenses		6,671,3		
	(584) Underground Line Expenses		391,0	082 516,787	
	(585) Street Lighting and Signal System Expense	es	6 404 6	0.260.005	
140	(586) Meter Expenses (587) Customer Installations Expenses	· · · · · · · · · · · · · · · · · · ·	6,424,0 -125,5		
142	(588) Miscellaneous Expenses		3,464,1		
143	(589) Rents	<u> </u>		916 16,708	
144	TOTAL Operation (Enter Total of lines 134 thru 14	43)	20,871,4		
145	Maintenance		านักเรียกราชกระที่มีมีเกตสตัดผู้สูญสีปีเกติด	ancincia diletamentajo apriablita giralpest	
	(590) Maintenance Supervision and Engineering		168,6		
	(591) Maintenance of Structures		-2,4		
	(592) Maintenance of Station Equipment		895,0		
_	(593) Maintenance of Overhead Lines		24,896,7		
	(594) Maintenance of Underground Lines		1,717,4		
	(595) Maintenance of Line Transformers (596) Maintenance of Street Lighting and Signal S	Systems	157,3 308,8	· · · · · · · · · · · · · · · · · · ·	
$\overline{}$	(597) Maintenance of Meters	zystanis	300,6	318,493	
$\overline{}$	(598) Maintenance of Miscellaneous Distribution I	Plant	1,228,4	135 388,656	
-	TOTAL Maintenance (Total of lines 146 thru 154)		29,370,1		
	TOTAL Distribution Expenses (Total of lines 144		50,241,5		
157	5. CUSTOMER ACCOUNTS EXPENSES		čias ši (24), da šironarii izageni	a com a galación de desenviol	
	Operation				
$\overline{}$	(901) Supervision		1,083,2		
	(902) Meter Reading Expenses		2,378,8		
	(903) Customer Records and Collection Expense	<u> </u>	5,552,0		
	(904) Uncollectible Accounts		3,877,0		
164	(905) Miscellaneous Customer Accounts Expense TOTAL Customer Accounts Expenses (Total of li		12,916,4		

Nan	ne of Respondent	This Rep		Date of Repor	t Year/Pe	eriod of Report
Lou	isville Gas and Electric Company	1 ' ' 1	An Original A Resubmission	(Mo, Da, Yr) /	End of	2014/Q4
		SALES OF E	LECTRICITY BY RA	TE SCHEDULES		
custo 2. P 300- appli 3. V	teport below for each rate schedule in effectioner, and average revenue per Kwh, exclusived a subheading and total for each properties and the sales under any rate schedule cable revenue account subheading.	luding date for Sales escribed operating re are classified in mo der more than one ra	for Resale which is nevenue account in the rethan one revenue at the schedule in the sa	eported on Pages 310-31 e sequence followed in "E account, List the rate sch me revenue account clas	11. Electric Operating Revelonder and sales data	venues," Page under each
custo 1. T f all 5. F	edule and an off peak water heating sched omers. he average number of customers should b billings are made monthly). or any rate schedule having a fuel adjustn eport amount of unbilled revenue as of er	be the number of bill nent clause state in a nd of year for each a	s rendered during the	e year divided by the num	ber of billing periods	•
.ine No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Account 440					
2	Residential Service (RS)	4,172,457	421,210,426	349,098	11,952	0.1010
3	Volunteer Fire Department (VFD)	400	36,541	2	200,000	0.0914
4	General Service (GS)	96	12,624	514	187	0.1315
5	Lighting Service (LS)	2,752	656,495	3,615	761	0.2386
6	Restricted Lighting Service (RLS)	2,579	502,336	2,388	1,080	0.1948
7	Low Emission Vehicle (LEV)	356	34,332	19	18,737	0.0964
	Duplicate Customers			-5,048		
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	Reclassifications and Adjustments		-67,363			
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	Subtotal	4,178,640	422,385,391	350,588	11,919	0.1011
	Unbilled	-21,314	-3,322,310		.,,,,,,	0.1559
	Total	4,157,326	419,063,081	350,588	11,858	0.1008
39						
40					· · · · · · · · · · · · · · · · · · ·	
		_				
41	TOTAL Billed	11,837,694	1,045,170,798	398,042	29,740	0.0883
42	Total Unbilled Rev.(See Instr. 6)	-20,530 11,817,164	-2,768,297 1,042,402,501	398 042	29 688	0.1348 0.0882
71.7		22 22 / 16/1	1 11/12/4/32/6/11	AUR HZD	74 KXM	O DESCRIP

Name 20 Louis	of Respondent 160323-8001 FERC PDF (Unoffic 報助) 文字(2016年16年16年16年17年17年17年17年17年17年17年17年17年17年17年17年17年	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2015/Q4
	ELECTRIC OPERATION AND MAINTENANCE	CE EXPENSES (Continued)	
	amount for previous year is not derived from previously reported figures, e	·	
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
$\overline{}$	3. REGIONAL MARKET EXPENSES		
$\overline{}$	Operation (575.1) Operation Supervision		
	(575.2) Day-Ahead and Real-Time Market Facilitation		-
	(575.3) Transmission Rights Market Facilitation		-
	(575.4) Capacity Market Facilitation		
	(575.5) Ancillary Services Market Facilitation		
	(575.6) Market Monitoring and Compliance		
121	(575.7) Market Facilitation, Monitoring and Compliance Services (575.8) Rents	-272,79	09 -286,591
123	Total Operation (Lines 115 thru 122)	-272,7	09 -286,591
	Maintenance		fantialen alderning in de
125	(576.1) Maintenance of Structures and Improvements		
	(576.2) Maintenance of Computer Hardware		
127	(576.3) Maintenance of Computer Software	 	
128 129	(576.4) Maintenance of Communication Equipment (576.5) Maintenance of Miscellaneous Market Operation Plant	 	
-			
	TOTAL Regional Transmission and Market Op Expns (Total 123 and 130)	-272,70	09 -286,591
132	4. DISTRIBUTION EXPENSES		Lingus and an industrial and
_	Operation	income in the land. State of the second	sanga dan kalendaran kalendaran ka
134	(580) Operation Supervision and Engineering	1,580,29	
-	(581) Load Dispatching (582) Station Expenses	745,70	——————————————————————————————————————
137	(583) Overhead Line Expenses	5,512,50	
	(584) Underground Line Expenses	683,3	
139	(585) Street Lighting and Signal System Expenses		
140	(586) Meter Expenses	6,397,7	
141	(587) Customer Installations Expenses	-183,13	
142 143	(588) Miscellaneous Expenses (589) Rents	4,034,0	
144	TOTAL Operation (Enter Total of lines 134 thru 143)	20,324,79	
	Maintenance	managilla sujanda citra da espesaciona	millioniniae ir valgodiseliae inventoraliseliae se
	(590) Maintenance Supervision and Engineering	70,3	
	(591) Maintenance of Structures	2,2	
	(592) Maintenance of Station Equipment (593) Maintenance of Overhead Lines		
	(594) Maintenance of Underground Lines	1,212,3	
	(595) Maintenance of Line Transformers	199,3	
-	(596) Maintenance of Street Lighting and Signal Systems	403,7	50 308,874
	(597) Maintenance of Meters		
	(598) Maintenance of Miscellaneous Distribution Plant	752,5 27,659,9	
	TOTAL Maintenance (Total of lines 146 thru 154) TOTAL Distribution Expenses (Total of lines 144 and 155)	47,984,7	
-	5. CUSTOMER ACCOUNTS EXPENSES		
-	Operation		(SPERIES STEERING STEERING SEE
	(901) Supervision	1,215,8	
-	(902) Meter Reading Expenses	2,392,7	
161	(903) Customer Records and Collection Expenses (904) Uncollectible Accounts	5,886,2 2,164,6	
	(905) Miscellaneous Customer Accounts Expenses	-6	
	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	11,658,7	

Nam 20	ie of Respondent 016 03 23 - 80 01 FERC PDF (U sville Gas and Electric Company	This Repo	ort Is: Kn2Onioin@11611	Date of Repo	ort Year/P	eriod of Report
LOU	sville Gas and Electric Company	(2)	A Resubmission	111	End of	2015/Q4
			LECTRICITY BY RA			
cust 2. P 300- appli	eport below for each rate schedule in eomer, and average revenue per Kwh, eomer, and average revenue per Kwh, eomotide a subheading and total for each a 301. If the sales under any rate scheducable revenue account subheading.	cluding date for Sales prescribed operating re lle are classified in mol	for Resale which is newerue account in the retainment one revenue and the reve	eported on Pages 310-3 s sequence followed in " account, List the rate sc	311. 'Electric Operating Re hedule and sales data	venues," Page ı under each
cne	here the same customers are served udule and an off peak water heating schoomers.	nder more than one ra edule), the entries in co	te schedule in the sa dumn (d) for the spec	me revenue account cla cial schedule should der	assification (such as a note the duplication in	general residential number of reported
. T	he average number of customers should	d be the number of bills	s rendered during the	year divided by the nur	mber of billing periods	during the year (12
all	billings are made monthly). or any rate schedule having a fuel adjus					
. R	eport amount of unbilled revenue as of	end of year for each ap	plicable revenue acc	count subheading.	ilired pursuant diereto.	
ine	Number and Title of Rate schedule	MWh Sold	Revenue	Average Number	KWh of Sales Per Çustomer	Revenue Per KWh Sold
No.	(a)	(b)	(c)	of Customers (d)	(e)	(f)
	Account 440		100 000 100			
	Residential Service (RS)	4,118,394	429,072,409	356,621	11,548	0.1042
3	Volunteer Fire Department (VFD) General Service (GS)	374	35,183	2	187,000	0.0941
	Lighting Service (LS)	169 2,838	22,832 704,797	503 3,888	336	0.1351
	Restricted Lighting Service (RLS)	2,378	489,228	2,317	730 1,026	0.2483 0.2057
	Low Emission Vehicle (LEV)	217	21,358	2,517	24,111	0.2037
_	Residential Time of Day (RTOD)	185	17,575	13	14,231	0.0950
	Duplicate Customers		, , , ,	-9,934		
10						
11	Reclassifications and Adjustments		-12,493		-	<u> </u>
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35	Outstand .	4 404 555	420.050.000	0E0 440	44.670	0.4040
	Subtotal	4,124,555	430,350,889	353,419	11,670	0.1043 0.1002
	Unbilled	-43,931 4,080,624	-4,402,591 425,948,298	353,419	11,546	0.1002
38	Total	4,000,024	+20,940,290	303,419	11,040	0.1044
40						
70	<u> </u>	····-				
41	TOTAL Billed	11,819,090	1,077,009,557 -243,092	401,371	29,447	0.0911 0.0047
42	Total Unbilled Rev.(See Instr. 6) TOTAL	-52,061 11,767,029	1,076,766,465	401,371	29,317	0.0047

Nam	e of Respondent	This Report Is:	Date of Report	Year/Period of Report
Louis	sville Gas and Electric Company	(1) X An Original	(Mo, Da, Yr)	End of 2016/Q4
_	EL ECTRIC	(2) A Resubmission OPERATION AND MAINTENAN	/ /	
If the	amount for previous year is not derived from	nreviously reported figures	OVER EXPENSES (Continued)	
Line	Account	r previously reported lightes, t		A marginal form
No.	(a)		Amount for Current Year	Amount for Previous Year
113	3. REGIONAL MARKET EXPENSES		(b)	(c)
_	Operation			
	(575.1) Operation Supervision			
	(575.2) Day-Ahead and Real-Time Market Facilita	ation		
	, , , , , , , , , , , , , , , , , , , ,			
	(575.4) Capacity Market Facilitation (575.5) Ancillary Services Market Facilitation			
	(575.6) Market Monitoring and Compliance			
	(575.7) Market Facilitation, Monitoring and Compl	liance Services	-257	7,187 -272,709
	(575.8) Rents	100 001 1000	-231	,101 -2/2,709
123	Total Operation (Lines 115 thru 122)		-257	,187 -272,709
	Maintenance			alary Chilerics in the solid in the solid
	(576.1) Maintenance of Structures and Improvement	ents		
	(576.2) Maintenance of Computer Hardware			
	(576.3) Maintenance of Computer Software			
129		eration Plant		
	TOTAL Regional Transmission and Market Op Ex	rons (Total 123 and 130)	-257	,187 -272,709
	4. DISTRIBUTION EXPENSES	tpris (Total 120 and 100)		,107
	Operation		distanti della centrale di casso	errapolitación de la company de la compa
	(580) Operation Supervision and Engineering		1,469	,807 1,580,294
135	(581) Load Dispatching		687	,246 745,703
			1,948,	,015 1,534,124
	(583) Overhead Line Expenses		5,588,	
138			457	,354 683,338
139	<u>, , </u>	·\$		000
140	(586) Meter Expenses (587) Customer Installations Expenses		6,675 -136	
142			4,748	
$\overline{}$	(589) Rents			,204 20,070
144	7	43)	21,451	
145	Maintenance			
146	(590) Maintenance Supervision and Engineering		10	,072 70,302
	(591) Maintenance of Structures			696 2,286
	(592) Maintenance of Station Equipment		1,130,	
	(593) Maintenance of Overhead Lines		21,330	
	(594) Maintenance of Underground Lines (595) Maintenance of Line Transformers		1,294	,339 1,212,304 ,116 199,399
	(596) Maintenance of Street Lighting and Signal S	Systems		,544 403,750
	(597) Maintenance of Meters			,5.7.00
	(598) Maintenance of Miscellaneous Distribution (Plant	588	,179 752,563
155	TOTAL Maintenance (Total of lines 146 thru 154)		24,930	,273 27,659,948
	TOTAL Distribution Expenses (Total of lines 144	and 155)	46,381	,531 47,984,747
$\overline{}$	Operation		as and it was a second of	
	(901) Supervision		1,131	
	(902) Meter Reading Expenses		2,380	
161	(903) Customer Records and Collection Expense (904) Uncollectible Accounts	5	1,760	
	(905) Miscellaneous Customer Accounts Expense			,998 -699
	TOTAL Customer Accounts Expenses (Total of lin		11,945	
į.				

	ne of Respondent isville Gas and Electric Company		rt Is: n Original Resubmission	Date of Repo (Mo, Da, Yr)	rt Year/Po	eriod of Report 2016/Q4
			ECTRICITY BY RA	TE SCHEDULES		
custo 2. P 300- appli 3. W sche	teport below for each rate schedule in efformer, and average revenue per Kwh, extrovide a subheading and total for each passes. If the sales under any rate schedulicable revenue account subheading. Where the same customers are served under and an off peak water heating schedule and an off peak water heating schedule.	cluding date for Sales for prescribed operating revile are classified in more ander more than one rate edule), the entries in col	for Resale which is revenue account in the athan one revenue a schedule in the sar lumn (d) for the spec	eported on Pages 310-3 sequence followed in "I account, List the rate sch me revenue account class ial schedule should den	11. Electric Operating Renedule and sales data ssification (such as a gote the duplication in	venues," Page under each general residential number of reported
ifall 5. F	he average number of customers should billings are made monthly). or any rate schedule having a fuel adjust	tment clause state in a	footnote the estimate	ed additional revenue bi		
o. K	eport amount of unbilled revenue as of e	end of year for each app MWh Sold	plicable revenue acc	ount subheading. Average Number	WWE of Nation	
No.	(a)	(b)	i	of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold
1	Account 440	(0)	(c)	<u>(a)</u>	(e)	(f)
		4,183,902	437,434,271	350,600	44.005	
	Volunteer Fire Department (VFD)			359,602	11,635	0.1046
		357	33,801	4	89,250	0.0947
4	General Service (GS)	296	41,359	460	643	0.1397
	Lighting Service (LS)	2,951	769,153	4,060	727	0.2606
6	Restricted Lighting Service (RLS)	2,233	481,714	2,211	1,010	0.2157
7	Residential Time-of-Day (RTOD)	470	45,310	32	14,688	0.0964
8	Duplicate Customers			-9,945		
9						
10	Reclassifications and Adjustments		-17,244			<u> </u>
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36	Subtotal	4,190,209	438,788,364	356,424	11,756	0.1047
37	Unbilled	25,035	45,036			0.0018
38	Total	4,215,244	438,833,400	356,424	11,826	0.1041
39			-			
40		<u></u>				
41	TOTAL Billed	11,919,220	1,092,995,671	404,744	29,449	0.0917
42	Total Unbilled Rev.(See Instr. 6)	27,832	-4,901,513	d	0	-0.1761
43		11,947,052	1,088,094,158	404,744	29,518	0.0911

Name	e of Respondent	This Report Is:	Date of Report	Year/Period of Report
Louis	sville Gas and Electric Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr)	End of 2017/Q4
-	FLECTRIC	OPERATION AND MAINTENA	ANCE EXPENSES (Continued)	
If the	amount for previous year is not derived from	previously reported figures	explain in footnote	
Line	Account		Amount for Current Year	Amount for
No.	(a)		Current Year (b)	Amount for Previous Year (c)
_	3. REGIONAL MARKET EXPENSES			(4)
_	Operation			
	(575.1) Operation Supervision (575.2) Day-Ahead and Real-Time Market Facility	otion		
	(575.3) Transmission Rights Market Facilitation	allon		
	(575.4) Capacity Market Facilitation			
	(575.5) Ancillary Services Market Facilitation			
$\overline{}$	(575.6) Market Monitoring and Compliance			
	(575.7) Market Facilitation, Monitoring and Comp.	liance Services	-123,555	-257,187
	(575.8) Rents			
	Total Operation (Lines 115 thru 122) Maintenance		-123,555	-257,187
	(576.1) Maintenance of Structures and Improvem	ents		
	(576.2) Maintenance of Computer Hardware	NOTICE .		
	(576.3) Maintenance of Computer Software			
128	(576.4) Maintenance of Communication Equipme	nt		
_	(576.5) Maintenance of Miscellaneous Market Op	eration Plant		
	Total Maintenance (Lines 125 thru 129)			
_	TOTAL Regional Transmission and Market Op Ex	kpns (Total 123 and 130)		-257,187
-	4. DISTRIBUTION EXPENSES Operation			
	(580) Operation Supervision and Engineering	· · · · · · · · · · · · · · · · · · ·	1,712,305	1,469,807
	(581) Load Dispatching		638,892	
-	(582) Station Expenses		1,887,389	
137	(583) Overhead Line Expenses		5,498,580	5,588,737
	(584) Underground Line Expenses		464,917	457,354
139	(585) Street Lighting and Signal System Expense	<u> </u>	0.000 701	0.077.000
	(586) Meter Expenses (587) Customer Installations Expenses		6,363,705 -26,361	
141	(588) Miscellaneous Expenses		5,037,045	
-	(589) Rents		24,987	
144	TOTAL Operation (Enter Total of lines 134 thru 14	43)	21,601,459	
145	Maintenance		2000年2月2日 2000年2月1日 2000年2月	
_	(590) Maintenance Supervision and Engineering		71,359	
\perp	(591) Maintenance of Structures		7,951	
	(592) Maintenance of Station Equipment (593) Maintenance of Overhead Lines		1,028,738 20,139,853	
	(594) Maintenance of Underground Lines		1,171,348	
-	(595) Maintenance of Line Transformers	·_·	160,778	
152	(596) Maintenance of Street Lighting and Signal S	Systems	411,185	
	(597) Maintenance of Meters			
	(598) Maintenance of Miscellaneous Distribution		616,090	
	TOTAL Maintenance (Total of lines 146 thru 154)		23,607,302 45,208,76	
	TOTAL Distribution Expenses (Total of lines 144 5. CUSTOMER ACCOUNTS EXPENSES	and 199)	13,200,70	1 40,301,331 3 5 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6
\perp			100000000000000000000000000000000000000	APPECE OF FREE OFFICE OF STREET
-	(901) Supervision		1,229,704	1,131,655
160	(902) Meter Reading Expenses		2,410,404	
	(903) Customer Records and Collection Expense	s	7,045,154	
_	(904) Uncollectible Accounts		2,017,199	
	(905) Miscellaneous Customer Accounts Expense TOTAL Customer Accounts Expenses (Total of lin		3,309 12,705,770	

Nam	ne of Respondent	This Repo	rt ls:	Date of Repo	ort Year/Pe	eriod of Report
Lou	isville Gas and Electric Company	(2) A	n Original Resubmission	(Mo, Da, Yr) / /	End of	
		SALES OF E	LECTRICITY BY RA	TE SCHEDULES		
custo 2. P 300- appli 3. W sche	eport below for each rate schedule in e- orner, and average revenue per Kwh, ex- rovide a subheading and total for each a 301. If the sales under any rate schedu- cable revenue account subheading. There the same customers are served under and an off peak water heating schedulers.	coluding date for Sales prescribed operating re tle are classified in mon nder more than one rat edule), the entries in co	for Resale which is revenue account in the ethan one revenue a eschedule in the sar lumn (d) for the spec	eported on Pages 310-3 sequence followed in " account, List the rate sol me revenue account cla sial schedule should den	811. Electric Operating Revelond hedule and sales data sales the duplication in the dupli	venues," Page under each general residential number of reported
fall	he average number of customers shoul billings are made monthly). or any rate schedule having a fuel adjus					during the year (12
3. R	eport amount of unbilled revenue as of	end of year for each ap	plicable revenue acc	ount subheading.	illeu puisuani (nereio,	
ine		MVVh Sold	Revenue	Average Number	KWh of Sales	Revenue Per KWn Sold
No.	(a)	(b)	(c)	of Customers (d)	Per Customer (e)	(f)
	Account 440					
	Residential Service (RS)	3,982,032	429,555,141	362,799	10,976	0.1079
	Residential Time-of-Day (RTOD)	484	48,179	38	12,737	0.0995
	Volunteer Fire Department (VFD)	340	32,884	2	170,000	0.0967
	General Service (GS)	420	62,337	442	950	0.1484
	Power Service (PS)	9	5,915	3	3,000	0.6572
	Lighting Service (LS)	2,988	780,871	4,125	724	0.2613
8	Restricted Lighting Service (RLS)	2,162	474,927	2,137	1,012	0.2197
9	Duplicate Customers			-9,888		
10						
11	Reclassifications and Adjustments		-50,1 35		_	
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38	Subtotal	3,988,435	430,910,119	359,658	11,090	0.1080
39	Unbilled	15,566	5,639,421			0.3623
40	Total	4,004,001	436,549,540	359,658	11,133	0.1090
41	TOTAL Billed	11,502,744	1,073,938,807	408,738	28,142	0.0934
42	Total Unbilled Rev.(See Instr. 6)	23,847	11,522,461	0	0	0.4832
43	TOTAL	11,526,591	1,085,461,268	408,738	28,200	0.0942

	e of Respondent sville Gas and Electric Company	This (1) (2)		oort Is:]An Original]A Resubmission		Date of Report (Mo, Da, Yr)	Year/ End o	Period of Report of 2018/Q4
	ELECTRIC	OPEF	RAT	ION AND MAINTE	NANCE E	XPENSES (Continued)	<u> </u>	
If the	amount for previous year is not derived from	n prev	/iou	sly reported figur	es, expla	in in footnote.		
Line No.	Account (a)					Amount for Current Year (b)		Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES							(c)
_	Operation							Single Spiller (n. 1944)
_	(575.1) Operation Supervision					**************************************		
	(575.2) Day-Ahead and Real-Time Market Facility	ation						
	(575.3) Transmission Rights Market Facilitation							
	(575.4) Capacity Market Facilitation							
	(575.5) Ancillary Services Market Facilitation							
_	(575.6) Market Monitoring and Compliance		_	 		· · · · · · · · · · · · · · · · · · ·		
	(575.7) Market Facilitation, Monitoring and Comp	liance	Ser	vices		10	086	-123,555
122	(575.8) Rents							
123	Total Operation (Lines 115 thru 122) Maintenance					10	086	-123,555
_	(576.1) Maintenance of Structures and Improvem	onto						
	(576.2) Maintenance of Computer Hardware	CHIS		 				
	(576.3) Maintenance of Computer National (576.3) Maintenance of Computer Software							
	(576.4) Maintenance of Communication Equipme	nt						
	(576.5) Maintenance of Miscellaneous Market Op		n Pl	ant				
ı	Total Maintenance (Lines 125 thru 129)	orano.			—			
131	TOTAL Regional Transmission and Market Op Ex	xpns (Tota	1123 and 130)		10	086	-123,555
	4. DISTRIBUTION EXPENSES	φ			100		45.00	
	Operation			, , , , , , , , , , , , , , , , , , , 				
	(580) Operation Supervision and Engineering					2,422	065	1,712,305
	(581) Load Dispatching					309		638,892
	(582) Station Expenses					2,179	630	1,887,389
137	(583) Overhead Line Expenses					8,985	655	5,498,580
138	(584) Underground Line Expenses					417	120	464,917
139	(585) Street Lighting and Signal System Expense	s						
140	(586) Meter Expenses			···		6,838	040	6,363,705
141	(587) Customer Installations Expenses						415	-26,361
142	(588) Miscellaneous Expenses					5,851		5,037,045
143	(589) Rents	40)					007	24,987
	TOTAL Operation (Enter Total of lines 134 thru 1 Maintenance	43)				27,034	391	21,601,459
	(590) Maintenance Supervision and Engineering					40	477	71 250
_	(591) Maintenance of Structures						982	71,359 7,951
	(592) Maintenance of Station Equipment					1,051		1,028,738
	(593) Maintenance of Overhead Lines					23,133		20,139,853
	(594) Maintenance of Underground Lines				-+	1,426		1,171,348
151	(595) Maintenance of Line Transformers						096	160,778
	(596) Maintenance of Street Lighting and Signal :	Systen	ns			419		411,185
	(597) Maintenance of Meters							
	(598) Maintenance of Miscellaneous Distribution	Plant				637	011	616,090
155	TOTAL Maintenance (Total of lines 146 thru 154)					26,869	496	23,607,302
156	TOTAL Distribution Expenses (Total of lines 144	and 1	55)			53,903	887	45,208,761
	5. CUSTOMER ACCOUNTS EXPENSES							sissuumin otavuuminen 10(g)
	Operation					scifija, ombenes i kalea		annickom producednik simbo
	(901) Supervision			 -		1,291		1,229,704
	(902) Meter Reading Expenses					2,634		2,410,404
	(903) Customer Records and Collection Expense	8		.		7,076	-	7,045,154
	(904) Uncollectible Accounts (905) Miscellaneous Customer Accounts Expense					3,118	069	2,017,199 3,309
	TOTAL Customer Accounts Expenses (Total of li		O th	162		14,127		12,705,770
					1		1	

Nan	e of Respondent	This Repo	ort Is:	Date of Repo	ort Voor/De	ariant of Dament
Lou	sville Gas and Electric Company	(1) X) (2) \(\int\)	An Original A Resubmission	(Mo, Da, Yr)	End of	eriod of Report 2018/Q4
			LECTRICITY BY RA			
2. P 300- appli 3. V	eport below for each rate schedule in e omer, and average revenue per Kwh, ex rovide a subheading and total for each 301. If the sales under any rate scheducable revenue account subheading. Ihere the same customers are served udule and an off peak water heating schedule	xcluding date for Sales prescribed operating re ule are classified in more under more than one ra	for Resale which is nevenue account in the rethan one revenue at the sale schedule in the sale.	eported on Pages 310-3 sequence followed in " account, List the rate so me revenue account cla	811. Electric Operating Reveledule and sales data	venues," Page under each
custo	omers.					
ifall 5. F	he average number of customers shoul billings are made monthly). or any rate schedule having a fuel adjus eport amount of unbilled revenue as of	stment clause state in a	a footnote the estimat	ed additional revenue b		during the year (12
Line	Number and Title of Rate schedule	MWh Sold	Revenue	Average Number	KWh of Sales	Revenue Per
No.	(a)	(b)	(c)	of Customers	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Account 440					
2	Residential Service	4,389,888	460,192,655	364,412	12.046	0.1048
3	Residential Time-of-Day En Svc	716	69,652	58	12,345	0.0973
4	Residential Time-of-Day Dem Svc	128	10,233	1	128,000	0.0973
5	Volunteer Fire Department Service	112	11,013		112,000	
6	General Service	790	105.027	405		0.0983
	Power Service	67		405	1,951	0.1329
			15,370	3	22,333	0.2294
	Lighting Service	3,010	789,542	4,138	727	0.2623
_	Restricted Lighting Service	2,072	441,469	2,067	1,002	0.2131
	Duplicate Customers			-8,973		<u>. </u>
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12	Reclassifications and Adjustments		-8,151			
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38	Subtotal	4,396,783	461,626,810	362,112	12,142	0.1050
39	Unbilled	-26,392	-10,454,789			0.3961
40	Total	4,370,391	451,172,021	362,112	12,069	0.1032
41	TOTAL Billed	12,057,039	1,107,847,508	411,711	29,285	0.0919
42	Total Unbilled Rev.(See Instr. 6)	6,849	-20,481,632	0	0	-2.9905
43	TOTAL	12,063,888	1,087,365,876	411,711	29,302	0.0901

Name of Respondent This Report Is: Date of Report Year/Period of Report						
Louis	sville Gas and Electric Company	(1) X An Original	(Mo, Da, Yr)	End of 2019/Q4		
-	ELECTRIC	(2) A Resubmission	//			
If the	amount for previous year is not derived from	OPERATION AND MAINTENA	NCE EXPENSES (Continued)			
Line	Account	i previously reported figures				
No.			Amount for Current Year	Amount for Previous Year		
113	(a) 3. REGIONAL MARKET EXPENSES		(b)	(c)		
_	Operation	. <u> </u>		edziesiekas sześciadokości.		
	(575.1) Operation Supervision		នារីនាមីនាក់ បាននៅនេះជានេះជាមិន ជាជាក្រុងបានប្រើបានអាចប្រឹក្សិតថ្មី			
	(575.2) Day-Ahead and Real-Time Market Facility	ation				
	(575.3) Transmission Rights Market Facilitation					
	(575.4) Capacity Market Facilitation	· · · · · · · · · · · · · · · · · · ·				
119	(575.5) Ancillary Services Market Facilitation					
	(575.6) Market Monitoring and Compliance					
	(575.7) Market Facilitation, Monitoring and Comp	liance Services	7,0	75 10,086		
122	(575.8) Rents					
	Total Operation (Lines 115 thru 122)			75 10,086		
	Maintenance (576.1) Maintenance of Structures and Improvem	onto				
_	(576.2) Maintenance of Computer Hardware	erits	-			
	(576.3) Maintenance of Computer Naturale					
	(576.4) Maintenance of Communication Equipme	nt				
_	(576.5) Maintenance of Miscellaneous Market Op					
	Total Maintenance (Lines 125 thru 129)	oracon reach				
131	TOTAL Regional Transmission and Market Op Ex	(pns (Total 123 and 130)	7,0	75 10,086		
132	4. DISTRIBUTION EXPENSES	· ` `	PROGRAMOS MEZANOS APROCESSOS	e profesión de la Paria de morale de las estas		
133	Operation		NAMES OF THE OWNER OF THE PROPERTY OF THE PROP			
134	(580) Operation Supervision and Engineering		2,159,8	38 2,422,065		
135	(581) Load Dispatching		213,6	47 309,019		
	(582) Station Expenses		2,135,7	96 2,179,630		
-	(583) Overhead Line Expenses		5,033,4	31 8,985,655		
	(584) Underground Line Expenses		5,964,6	33 417,120		
	(585) Street Lighting and Signal System Expense	·\$				
-	(586) Meter Expenses		7,311,7			
141 142	(587) Customer Installations Expenses (588) Miscellaneous Expenses	· · ·	7,226,9	23 415 12 5,851,440		
143	(589) Rents		18,7			
	TOTAL Operation (Enter Total of lines 134 thru 14	43)	30,064,8			
_	Maintenance		44517 Bank Elkard I GE as Math			
146	(590) Maintenance Supervision and Engineering		41,2	03 40,477		
147	(591) Maintenance of Structures		16,3	32 2,982		
	(592) Maintenance of Station Equipment		1,194,7			
	(593) Maintenance of Overhead Lines		20,167,4			
-	(594) Maintenance of Underground Lines		1,212,0			
	(595) Maintenance of Line Transformers		191,0			
	(596) Maintenance of Street Lighting and Signal S	systems	447,9	00 419,554		
	(597) Maintenance of Meters	Diant	704.0	05 007.041		
	(598) Maintenance of Miscellaneous Distribution TOTAL Maintenance (Total of lines 146 thru 154)	rialit				
$\overline{}$	TOTAL Distribution Expenses (Total of lines 146 thru 154)	and 155)	54,069,8			
	5. CUSTOMER ACCOUNTS EXPENSES	unu 100)	Grand Charles and	70,300,007		
	Operation					
	(901) Supervision		1,355,6	51 1,291,735		
	(902) Meter Reading Expenses		3,357,1			
161	(903) Customer Records and Collection Expense	s	7,096,3			
	(904) Uncollectible Accounts		2,037,3			
	(905) Miscellaneous Customer Accounts Expense		7,8			
164	TOTAL Customer Accounts Expenses (Total of li	nes 159 thru 163)	13,854,3	9214,127,035		
			}			
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	e of Respondent	This Repor	t ls:	Date of Repo	rt Year/Pe	eriod of Report	
Loui	sville Gas and Electric Company		n Original Resubmission	(Mo, Da, Yr) / /		End of2019/Q4	
		SALES OF EL	ECTRICITY BY RA	TE SCHEDULES			
custo 2. P 300- appli	eport below for each rate schedule in effer omer, and average revenue per Kwh, exclo rovide a subheading and total for each pre 301. If the sales under any rate schedule cable revenue account subheading. /here the same customers are served und	uding date for Sales for scribed operating revared in more	or Resale which is re renue account in the than one revenue a	eported on Pages 310-3 sequence followed in "E ccount, List the rate sch	11. Electric Operating Rev ledule and sales data	/enues," Page under each	
sche custo 4. T f all	dule and an off peak water heating schedi omers. he average number of customers should b billings are made monthly).	ule), the entries in colu	umn (d) for the speci	al schedule should den	ote the duplication in r	number of reported	
o. r S. R	or any rate schedule having a fuel adjustm eport amount of unbilled revenue as of en	ent clause state in a d of year for each and	tootnote the estimate	ed additional revenue bil	lled pursuant thereto.	Í	
ine		MVVn Sold	Revenue	Average Number	KWh of Sales	Revenue Per KWn Sold	
No.	(a)	(b)	(c)	of Customers (d)	KWh of Sales Per Customer (e)	KVVn Sold (f)	
	Account 440						
	Residential Service	4,254,145	457,574,098	368,212	11,554	0.1076	
	Residential Time-of-Day En Svc	1,277	125,472	95	13,442	0.0983	
	Residential Time-of-Day Dem Svc	7	1,029	1	7,000	0.1470	
5		47	7,700	382	123	0.1638	
	Lighting Service	3,073	849,345	4,214	729	0.2764	
	Restricted Lighting Service	1,959	427,053	1,982	988	0.2180	
	Duplicate Customers			-8,976			
9							
10	Reclassifications and Adjustments	-42	-15,010			0.3574	
_11			<u></u>				
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37			<u> </u>				
	Subtotal	4,260,466	458,969,687	365,910	11,643	0.1077	
39	Unbilled	-31,418	1,625,815			-0.0517	
40	Total	4,229,048	460,595,502	365,910	11,558	0.1089	
				-			
41	TOTAL Billed	11,737,928	1,112,044,428	415,853	28,226	0.0947	
42	Total Unbilled Rev.(See Instr. 6)	-82,619	7,601,737	Q	0	-0.0920	
43	TOTAL	11 655 309	1.119.646.165	415.853	28.027	0.0961	

Name	e of Respondent	This Report Is:	Date of Report	Year/Period of Report
Louis	sville Gas and Electric Company	(1) XAn Original (2) A Resubmission	(Mo, Da, Yr) / /	End of2020/Q4
	ELECTRIC	OPERATION AND MAINTENAN		
If the	amount for previous year is not derived from	previously reported figures.	explain in footnote.	
Line	Account	<u> </u>	Amount for Current Year	_Amount for
No.	(a)		Gurrent Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES			
	Operation			ETACONO CONTRACTOR
	(575.1) Operation Supervision			
	(575.2) Day-Ahead and Real-Time Market Facilita	ation		
	(575.3) Transmission Rights Market Facilitation (575.4) Capacity Market Facilitation			
	(575.5) Ancillary Services Market Facilitation			
	(575.6) Market Monitoring and Compliance			
	(575.7) Market Facilitation, Monitoring and Comp	liance Services	1	,865 7,075
	(575.8) Rents			7,010
	Total Operation (Lines 115 thru 122)		1	,865 7,075
	Maintenance			
	(576.1) Maintenance of Structures and Improvem	ents		
	(576.2) Maintenance of Computer Hardware (576.3) Maintenance of Computer Software			
	(576.4) Maintenance of Communication Equipment	nt		
-	(576.5) Maintenance of Miscellaneous Market Op			
$\overline{}$	Total Maintenance (Lines 125 thru 129)	OTO STORY		
	TOTAL Regional Transmission and Market Op Ex	pns (Total 123 and 130)	1	,865 7,075
	4. DISTRIBUTION EXPENSES	· · · · · · · · · · · · · · · · · · ·	nyanit ahirin serisiyasiya bir bir Dago	
133	Operation		istes nor seeds work 1600 gives	
134	(580) Operation Supervision and Engineering		1,796	,267 2,159,838
$\overline{}$	(581) Load Dispatching		238	
$\overline{}$	(582) Station Expenses		2,392	
-	(583) Overhead Line Expenses		5,038	
-	(584) Underground Line Expenses		6,609	,330 5,964,633
139 140	(585) Street Lighting and Signal System Expense (586) Meter Expenses	<u>s</u>	5,456	,200 7,311,721
141	(587) Customer Installations Expenses		3,400	123
142	(588) Miscellaneous Expenses		6,158	
143	(589) Rents			,063 18,717
144	TOTAL Operation (Enter Total of lines 134 thru 14	1 3)	27,737	,734 30,064,818
	Maintenance			
L	(590) Maintenance Supervision and Engineering			531 41,203
-	(591) Maintenance of Structures			,157 16,332
	(592) Maintenance of Station Equipment (593) Maintenance of Overhead Lines		1,118 17,166	
_	(594) Maintenance of Underground Lines		1,508	
-	(595) Maintenance of Line Transformers	 ,		,316 191,045
-	(596) Maintenance of Street Lighting and Signal S	Systems		,090 447,900
	(597) Maintenance of Meters	<u> </u>		
154	(598) Maintenance of Miscellaneous Distribution I	Plant	611.	,701 734,385
155	TOTAL Maintenance (Total of lines 146 thru 154)		20,954	
$\overline{}$	TOTAL Distribution Expenses (Total of lines 144	and 155)	48,692	,514 54,069,898
-	5. CUSTOMER ACCOUNTS EXPENSES			
-	Operation	·	4.000	400
-	(901) Supervision		1,369	
	(902) Meter Reading Expenses (903) Customer Records and Collection Expenses	e	7,371	
_	(904) Uncollectible Accounts		2,725	
$\overline{}$	(905) Miscellaneous Customer Accounts Expense	28		,512 7,877
-	TOTAL Customer Accounts Expenses (Total of lin		15,040	

Nam	e of Respondent	This Rep		Date of Rep	ort Year/Po	eriod of Report
Lou	ouisville Gas and Electric Company (1) X An Original (Mo, Da, Yr) End of 2020/Q4					
		SALES OF E	LECTRICITY BY RA	TE SCHEDULES		
2. P 300- appli 3. W sche	eport below for each rate schedule in eomer, and average revenue per Kwh, exprovide a subheading and total for each 301. If the sales under any rate scheducable revenue account subheading. It here the same customers are served undule and an off peak water heating schemes.	xcluding date for Sales prescribed operating rule are classified in mo under more than one ra	of the state of th	eported on Pages 310- e sequence followed in ' account, List the rate so me revenue account cla	311. "Electric Operating Re chedule and sales data	venues," Page under each
	omers. he average number of customers shoul	d be the number of bill	s rendered during the	vear divided by the nu	mber of hilling periods	during the year (12
t all	billings are made monthly).					
3. F	or any rate schedule having a fuel adjus eport amount of unbilled revenue as of	stment clause state in a	a footnote the estimat	ed additional revenue b	pilled pursuant thereto.	İ
ine		MWh Sold	Revenue	Average Number	KWh of Sales	Revenue Per
No.	(a)	(b)	(c)	of Customers	Per Customer (e)	Revenue Per KWh Sold (f)
1	Account 440			· · · · · · · · · · · · · · · · · · ·		
2	Residential Service	4,085,009	459,253,822	373,489	10,937	0.1124
3	Residential Time-of-Day En Svc	1,935	196,426	132	14,659	0.1015
	Residential Time-of-Day Dem Svc	51	5,680	3	17,000	0.1114
	General Service	38	7,129	373	102	0.1876
_	Lighting Service	3,064	899,414	4,348	705	0.2935
_	Restricted Lighting Service	1,844	410,896	1,906	967	0.2228
9	Duplicate Customers			-8,951		
	Reclassifications and Adjustments	142	12.097			2.0054
11	Reclassifications and Adjustments	142	12,087			0.0851
12						
13						
14	-				-	
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	Subtotal	4,092,083	460,785,454	371,300	11,021	0.1126
	Unbilled	30,390	4,654,225			0.1531
	Total	4,122,473	465,439,679	371,300	11,103	0.1129
41	TOTAL Billed	11,059,095	1,092,618,309	421,842	26,216	0.0988
42	Total Unbilled Rev.(See Instr. 6)	-51,046	1,381,343	q	d	-0.0271
12	TOTAL	11 002 040	1 003 000 652	421 842	26.095	0.0004

l	ucky Utilities Company	(1) (2)	, · · · <u></u> ,			Date of Report (Mo, Da, Yr)		Year/Period of Report End of 2011/Q4
	ELECTRIC	OPER	LAT	ON AND MAI	NTENANCE E	XPENSES (Continued)		
	amount for previous year is not derived fro	m prev	/lou	sly reported	figures, expl	ain in footnote.		
Line No.	Account (a)			-		Amount for Current Year (b)		Amount for Previous Year
113	3. REGIONAL MARKET EXPENSES		_			(U)	(Micsile)	(c)
	Operation		_					
	(575.1) Operation Supervision					Tribled and determine () to a determine () the following the control of the con	2 Sandid - Belley &	
	(575.2) Day-Ahead and Real-Time Market Facility	tation						
	(575.3) Transmission Rights Market Facilitation							
	(575.4) Capacity Market Facilitation							
$\overline{}$	(575.5) Ancillary Services Market Facilitation							
	(575.6) Market Monitoring and Compliance (575.7) Market Facilitation, Monitoring and Comp	olionoo	Sor	doos		1.410	220	4.000.000
	(575.8) Rents	Jilai ICE	<u> </u>	VICES		1,412	,238	1,883,682
	Total Operation (Lines 115 thru 122)			-		1,412	238	1,883,682
124	Maintenance				100		100	1,000,002
125	(576.1) Maintenance of Structures and Improven	nents					Action of the second	
126	(576.2) Maintenance of Computer Hardware				i			
	(576.3) Maintenance of Computer Software							
	(576.4) Maintenance of Communication Equipme							
_	(576.5) Maintenance of Miscellaneous Market O	peration	ı Pi	ant				
				1400 : 100				
	TOTAL Regional Transmission and Market Op E	xpns (I	ota	1123 and 130		1,412	,238	1,883,682
	4. DISTRIBUTION EXPENSES Operation			·				udi salada ekumung da dalam da sa
-	(580) Operation Supervision and Engineering					1,495	447	1,679,744
	(581) Load Dispatching						609	793,223
	(582) Station Expenses					1,386	`	1,211,630
-	(583) Overhead Line Expenses					3,418		3,134,659
138	(584) Underground Line Expenses					265	,333	275,541
139	(585) Street Lighting and Signal System Expens	es				22	,470	
	(586) Meter Expenses					7,538	,232	7,565,943
	(587) Customer Installations Expenses						639	-84,261
	(588) Miscellaneous Expenses					5,124	_	5,079,901
	(589) Rents TOTAL Operation (Enter Total of lines 134 thru	1/2)				19,877	,269	15,262 19,671,642
	Maintenance	143)	_			19,077	,,,,,,	19,071,042
_	(590) Maintenance Supervision and Engineering					69	,784	122,617
	(591) Maintenance of Structures					······································		
148	(592) Maintenance of Station Equipment					666	,810	794,447
149	(593) Maintenance of Overhead Lines					26,227	,833	24,778,802
	(594) Maintenance of Underground Lines						,392	651,909
-	(595) Maintenance of Line Transformers					127	,331.	84,192
	(596) Maintenance of Street Lighting and Signal	System	is_					
	(597) Maintenance of Meters (598) Maintenance of Miscellaneous Distribution	Plant				-1,103	830	-130,430
	TOTAL Maintenance (Total of lines 146 thru 154					26,467		26,301,537
	TOTAL Maintenance (Total of lines 140 tind 154		55)			46,345		45,973,179
	5. CUSTOMER ACCOUNTS EXPENSES							
	Operation					inga lang dan kanang dan panggan		
	(901) Supervision					2,722	.056	
160	(902) Meter Reading Expenses					4,836		
161	(903) Customer Records and Collection Expense	es				14,012		
-	(904) Uncollectible Accounts					5,911		7,067,022
	(905) Miscellaneous Customer Accounts Expens TOTAL Customer Accounts Expenses (Total of		O +1	162\		28,235	,506	
)		;	

Nan	ne of Respondent	This Repo	ort ls:	Date of Repo	ort Von-ID	
Ken	tucky Utilities Company	(1) X	An Original A Resubmission	(Mo, Da, Yr)	End of	eriod of Report 2011/Q4
		SALES OF E	LECTRICITY BY RA	TE SCHEDULES		
2. P 300- appli 3. V	deport below for each rate schedule in efformer, and average revenue per Kwh, exprovide a subheading and total for each particular and the sales under any rate scheducable revenue account subheading. Where the same customers are served undured and an off peak water heating schedular.	coluding date for Sales orescribed operating re le are classified in mor nder more than one ra	tor Resale which is nevenue account in the ethan one revenue at the schedule in the sa	eported on Pages 310-3 e sequence followed in " account, List the rate so me revenue account cla	311. 'Electric Operating Re hedule and sales data	venues," Page a under each
cust	omers.					
4. T	he average number of customers should	d be the number of bills	rendered during the	year divided by the nur	nber of billing periods	during the year (12
raıı	billings are made monthly).					
). I 6. R	or any rate schedule having a fuel adjus eport amount of unbilled revenue as of e	end of year for each ac	i idotnote the estimat policable revenue acc	red additional revenue b	illed pursuant thereto.	
ine		MWh Sold	Revenue	Average Number	KWh of Sales	Revenue Per
No.	(a)	(b)	(c)	of Customers	Per Customer	Revenue Per KWh Sold (f)
1	Account 440			(0)		
2	Residential Service - Ky	6,261,723	495,010,844	419,050	14,943	0.0791
	General Service - Ky	657	65,882	978	672	
	Volunteer Fire Department - Ky	105	8,347	7	15,000	0.1003 0.0795
	Outdoor Lighting - Ky	23,734	4,173,553	41,766		
	Residential Service - Tn	104			568	0.1758
7	Outdoor Lighting - Tn	104	5,191	5	20,800	0.0499
- 6	Residential Service - Va	445 450	219	3 24 505	667	0.1095
-0		415,158	32,641,634	24,595	16,880	0.0786
40	General Service - Va	38	4,516	221	172	0.1188
	Outdoor Lighting - Va	3,431	696,864	4,588	748	0.2031
	Duplicate Customers			-45,170		
12						
13	Reclassifications and Adjustments	342	17,355			0.0507
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	Subtotal	6,705,294	532,624,405	446,043	15,033	0.0794
	Unbilled	-155,873	-7,019,778			0.0450
40	Total	6,549,421	525,604,627	446,043	14,683	0.0803
41	TOTAL Billed	19,463,321	1,387,693,406	540,839	35,987	0.0713
42	Total Unbilled Rev.(See Instr. 6)	-206,883 19,256,438	-7,055,149 1,380,638,257	540.839	35 605	0.0341
43	LOTAL	19 256 438	1.380 b38 25/1	94U.839	35 605	0.07171

Nam	e of Respondent	This Report Is:	Date of Report	Year/Period of Report
Kent	tucky Utilities Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 03/22/2013	End of2012/Q4
	ELECTRIC	OPERATION AND MAINTENANG		
	amount for previous year is not derived from	n previously reported figures,	explain in footnote.	
Line No.	Account		Amount for Current Year	Amount for Previous Year
	(a) 3. REGIONAL MARKET EXPENSES		(b)	(c)
	Operation Operation			
	(575.1) Operation Supervision			
	(575.2) Day-Ahead and Real-Time Market Facilita	ation		
	(575.3) Transmission Rights Market Facilitation (575.4) Capacity Market Facilitation			
	(575.5) Ancillary Services Market Facilitation			
	(575.6) Market Monitoring and Compliance			
121	(575.7) Market Facilitation, Monitoring and Comp.	liance Services	1,343,4	1,412,238
_	(575.8) Rents			
123			1,343,4	1,412,238
$\overline{}$	Maintenance (576.1) Maintenance of Structures and Improvem	nonte		
	(576.2) Maintenance of Computer Hardware	lents		
	(576.3) Maintenance of Computer Software		 	
128	(576.4) Maintenance of Communication Equipme	ent		
129	(576.5) Maintenance of Miscellaneous Market Op	peration Plant		
130			 	
	TOTAL Regional Transmission and Market Op Ex 4. DISTRIBUTION EXPENSES	xpns (Total 123 and 130)	1,343,4	1,412,238
	Operation			
			1,793,3	303 1,495,447
135	(581) Load Dispatching		928,5	
	(582) Station Expenses		1,707,3	302 1,386,015
	(583) Overhead Line Expenses		3,771,8	
-	(584) Underground Line Expenses		218,6	
139 140	(585) Street Lighting and Signal System Expense (586) Meter Expenses	<u></u>	7,748,8	22,470 325 7,538,232
141	(587) Customer Installations Expenses		-75,4	
142	(588) Miscellaneous Expenses		5,201,7	· ,
143	<u> </u>		12,1	
144	TOTAL Operation (Enter Total of lines 134 thru 14	43)	21,306,6	98 19,877,707
145	Maintenance (590) Maintenance Supervision and Engineering			226 60.794
	(591) Maintenance of Structures		100,3	336 69,784
	(592) Maintenance of Station Equipment		887,9	910 666,810
	(593) Maintenance of Overhead Lines		32,888,0	26,227,833
	(594) Maintenance of Underground Lines		547,7	
	(595) Maintenance of Line Transformers	Sustana -	210,0	050 127,331
	(596) Maintenance of Street Lighting and Signal S (597) Maintenance of Meters	Systems	- 	
	(598) Maintenance of Miscellaneous Distribution	Plant	92,2	204 -1,103,830
			34,731,3	
	TOTAL Distribution Expenses (Total of lines 144	and 155)	56,037,9	998 46,345,027
	5. CUSTOMER ACCOUNTS EXPENSES		recalled by a considerable with the	Constitution of Carlos California
	Operation (OOA) Superation		2,640,9	3 732 056
	(901) Supervision (902) Meter Reading Expenses		4,977,9	
	(903) Customer Records and Collection Expense		15,345,2	
-	(904) Uncollectible Accounts		4,694,5	
	(905) Miscellaneous Customer Accounts Expense		643,9	
164	TOTAL Customer Accounts Expenses (Total of li	nes 159 thru 163)	28,302,6	516 28,235,765
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Nam	e of Respondent	This Repo		Date of Repo (Mo, Da, Yr)	ort Year/Pr	eriod of Report	
Kentucky Utilities Company			(1) X An Original (2) A Resubmission			End of 2012/Q4	
		1 ' ' L I	LECTRICITY BY RA	03/22/2013			
1 12	aport holow for each rate achieves in eff						
custo	eport below for each rate schedule in efformer, and average revenue per Kwh, ex	rect during the year the cluding date for Sales	e MVVH of electricity a for Resale which is n	sold, revenue, average r	number of customer, a	average Kwh per	
2. P	rovide a subheading and total for each p	rescribed operating re	evenue account in the	sequence followed in "	Electric Operating Re	venues " Page	
300-	301. If the sales under any rate schedul	e are classified in mor	e than one revenue a	account, List the rate sc	hedule and sales data	under each	
	cable revenue account subheading. /here the same customers are served un	nder more than one ro	to schodulo in the ac	ma tavanila saasiint d			
sche	dule and an off peak water heating sche	dule), the entries in co	olumn (d) for the spec	me revenue account cla cial schedule should der	issification (such as a note the duplication in	general residential	
cust	omers.					, i	
4. T if∋ll	he average number of customers should billings are made monthly).	be the number of bills	s rendered during the	year divided by the nur	nber of billing periods	during the year (12	
	or any rate schedule having a fuel adjust	tment clause state in a	a footnote the estimat	ted additional revenue b	illed pursuant thereto		
	eport amount of unbilled revenue as of e					·	
ine	Number and Title of Rate schedule	MWh Sold	Revenue	Average Number	KWh of Sales Per Çustomer	Revenue Per KWh Sold	
No.	(a)	(b)	(c)	of Customers (d)	(e)	(f)	
1	Account 440						
	Residential Service - Ky	5,912,151	481,249,413	418,349	14,132	0.0814	
	General Service - Ky	267	30,156	1,402	190	0.1129	
	Volunteer Fire Department - Ky	104	8,351	7	14,857	0.0803	
	Low Emission Vehicle - Ky	11	785	2	5,500	0.0714	
	Private Outdoor Lighting - Ky	6,321	1,195,907	9,119	693	0.1892	
	Street Lighting - Ky	17,152	3,039,518	31,042	553	0.1772	
	Traffic Energy Service - Ky Residential Service - Tn	4	346	2	2,000	0.0865	
	Private Outdoor Lighting - Tn	103	6,611	4	25,750	0.0642	
	Residential Service - Va	376,427	278 34,152,510	24,055	500	0.1390	
	General Service - Va	37 0,427	4,925	24,055	15,649) 164	0.0907	
	Private Outdoor Lighting - Va	3,353	748,218	4,412	760	0.1331	
	Street Lighting - Va	2,003	304	4,412	667	0.1520	
	Duplicate Customers		304	-46,491	007	0.1520	
16				10,401			
	Reclassifications and Adjustments	· ···	-14,319				
18							
19							
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34					- 		
35							
36 37							
	Subtotal	6,315,934	520,423,003	442,135	14,285	0.0824	
	Unbilled	-8,038	2,668,319	7 72,100	14,200	-0.3320	
	Total	6,307,896	523,091,322	442,135	14,267	0.0829	
		-1,1	,,				
)	}	
41	TOTAL Billed	19,060,069 9,407	1,372,290,284 7,164,355	538,461	35,397	0.0720	
42	Total Unbilled Rev.(See Instr. 6)	19,069,476	1 379 454 639	538 461	35 415	0.7616 0.0723	

Nam 20 Kent	e of Respondent 140324~8001 FERC PDF (Unoffic 執助) 医路径的现在 ucky Utilities Company (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2013/Q4
	ELECTRIC OPERATION AND MAINTENANCE	/ / DE EXPENSES (Continued)	
	amount for previous year is not derived from previously reported figures,	explain in footnote.	
Line No.	Account	Amount for Current Year	Amount for Previous Year
	(a)	(b)	(c)
	3. REGIONAL MARKET EXPENSES Operation		
	(575.1) Operation Supervision	eritalist och der säkudet i i rekut förveta ofiliti.	
	(575.2) Day-Ahead and Real-Time Market Facilitation		
	(575.3) Transmission Rights Market Facilitation		
	(575.4) Capacity Market Facilitation (575.5) Ancillary Services Market Facilitation		
	(575.6) Market Monitoring and Compliance	 	
121	(575.7) Market Facilitation, Monitoring and Compliance Services	-160,27	8 1,343,428
-	(575.8) Rents		
123	Total Operation (Lines 115 thru 122) Maintenance		8 1,343,428
	(576.1) Maintenance of Structures and Improvements		
	(576.2) Maintenance of Computer Hardware		
127	(576.3) Maintenance of Computer Software		
128	(576.4) Maintenance of Communication Equipment		
129	(576.5) Maintenance of Miscellaneous Market Operation Plant Total Maintenance (Lines 125 thru 129)	<u> </u>	
131	TOTAL Regional Transmission and Market Op Expns (Total 123 and 130)	-160,27	8 1,343,428
	4. DISTRIBUTION EXPENSES	100,21	1,040,420
133	Operation	a a galanda kalanda da Sas	
134	(580) Operation Supervision and Engineering	1,505,81	
135 136	(581) Load Dispatching (582) Station Expenses	996,48 1,769,08	
$\overline{}$	(583) Overhead Line Expenses	4,481,49	
	(584) Underground Line Expenses	12,89	
	(585) Street Lighting and Signal System Expenses	15	`
140	(586) Meter Expenses	7,789,09	
141	(587) Customer Installations Expenses (588) Miscellaneous Expenses	-71,78 4,213,55	
143	(589) Rents	12,16	
144	TOTAL Operation (Enter Total of lines 134 thru 143)	20,708,97	1 21,306,698
-	Maintenance		
	(590) Maintenance Supervision and Engineering (591) Maintenance of Structures	27,79	0 105,336
	(592) Maintenance of Station Equipment	921,67	4 887,910
-	(593) Maintenance of Overhead Lines	32,904,33	
150	(594) Maintenance of Underground Lines	526,61	
151	(595) Maintenance of Line Transformers	93,65	
152 153	(596) Maintenance of Street Lighting and Signal Systems (597) Maintenance of Meters		0
	(598) Maintenance of Miscellaneous Distribution Plant	53,91	3 92,204
155	TOTAL Maintenance (Total of lines 146 thru 154)	34,528,02	
	TOTAL Distribution Expenses (Total of lines 144 and 155)	55,236,99	56,037,998
-	5. CUSTOMER ACCOUNTS EXPENSES Operation		ente de la librario de la companio. La la librario de la la la la la la la la la la la la la
	(901) Supervision	3,127,29	4 2,640,940
	(902) Meter Reading Expenses	4,972,87	0 4,977,964
$\overline{}$	(903) Customer Records and Collection Expenses	15,676,71	
-	(904) Uncollectible Accounts	2,705,11	
163	(905) Miscellaneous Customer Accounts Expenses TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	466,83 26,948,82	

Man	o of Despondent	- I #1 - B					
2(Ken	ame of Respondent 20140324-8001 FERC PDF (Unoffic ath) PAN 2019 (Mo, Da, Yr) End of Report (Mo, Da, Yr) End of 2013/Q4						
(2) A Resubmission / /				End of	2013/Q4		
	SALES OF ELECTRICITY BY RATE SCHEDULES						
1. R	. Report below for each rate schedule in effect during the year the MWH of electricity sold, revenue, average number of customer, average Kwh per						
CUST	omer, and average revenue per Kwh, e	xcluding date for Sales	for Resale which is r	eported on Pages 310-3	311	-	
2. F 300-:	rovide a subheading and total for each 301. If the sales under any rate sched	prescribed operating re	evenue account in the	sequence followed in '	Electric Operating Re	venues," Page	
appli	cable revenue account subheading.					í	
3. N	here the same customers are served	under more than one ra	te schedule in the sa	me revenue account cla	assification (such as a	general residential	
scne	dule and an off peak water heating schomers.	nedule), the entries in co	olumn (d) for the spec	cial schedule should der	note the duplication in	number of reported	
	he average number of customers shou	id be the number of bill	s rendered during the	vear divided by the nu	mber of billing periods	during the year (40	
f all	billings are made monthly).						
5. F	or any rate schedule having a fuel adju	stment clause state in a	a footnote the estima	ted additional revenue b	oilled pursuant thereto		
ine	eport amount of unbilled revenue as of Number and Title of Rate schedule	end of year for each ap	Revenue acc				
No.	(a)	(b)	(c)	Average Number of Customers (d)	RWh of Sales Per Customer	Revenue Per KWh Sold	
1	Account 440	(0)	(0)	(a)	(e)	(†)	
2	Residential Service - KY	6,114,815	536,594,319	421,783	14,498	0.0878	
3	General Service - KY	-1,207	-113,153	58	-20,810	0.0937	
4	Volunteer Fire Department - KY	82	7,266	6	13,667	0.0886	
	Low Emission Vehicle - KY	42	3,416	3	14,000	0.0813	
6	Private Outdoor Lighting - KY	7,313	1,427,070	9,255	790	0.1951	
7	Street Lighting - KY	16,637	3,162,970	31,097	535	0.1901	
8	Traffic Energy Service - KY	2	200	1	2,000	0.1000	
9	Residential Service - TN	102	7,364	4	25,500	0.0722	
10	Private Outdoor Lighting - TN	2	311	3	667	0.1555	
11	Residential Service - VA	397,131	35,693,232	24,362	16,301	0.0899	
12	General Service - VA	12	2,427	7	1,714	0.2023	
13	Private Outdoor Lighting - VA	3,229	736,727	4,593	703	0.2282	
14	Street Lighting - VA	1	206	2	500	0.2060	
15	Duplicate Customers			-46,806		<u>.</u>	
16							
	Reclassifications and Adjustments		-17,895				
18		···-					
19							
20 21					·		
22				· · · · · · · · · · · · · · · · · · ·			
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37	Cubtatal	6,538,161	577,504,460	444,368	14,713	0.0883	
	Subtotal	59,283	13,808,966	444,308	14,713	0.0883	
	Unbilled Total	6,597,444	591,313,426	444,368	14,847	0.2329	
40	Total	0,031,444	331,313,420	777,000	17,047	0.0030	
41	TOTAL Billed	19,336,419	1,471,788,214	540,882	35,750	0.0761	
42	Total Unbilled Rev.(See Instr. 6)	53,397	15,934,967	0 540,882	35 040	0.2984	
43	TOTAL	19,389,816	1,487,723,181	540,884	35,849	0.0767	

	Name of Respondent This Report (1) X Ar			oort Is: An Original		Date of Report (Mo, Da, Yr)	Yea	r/Period of Report	
Kenti	ucky Utilities Company	(2)	屵	A Resubmission		(NO, Da, 11)	End	of 2014/Q4	
	ELECTRIC	OPER	TA5	ON AND MAINTENAI	NCE E	XPENSES (Continued)		· · · · · · · · · · · · · · · · · · ·	
If the	amount for previous year is not derived from	n prev	/iou	sly reported figures	. expl	ain in footnote.			
Line	Account				<u> </u>	Amount for Current Year		Amount for	
No.	(a)					Current Year (b)		Amount for Previous Year (c)	
113	3. REGIONAL MARKET EXPENSES					(2)		(0)	
114	Operation								
	(575.1) Operation Supervision					** E. S			
	(575.2) Day-Ahead and Real-Time Market Facilita	ation							
	(575.3) Transmission Rights Market Facilitation								
	(575.4) Capacity Market Facilitation				_				
	(575.5) Ancillary Services Market Facilitation				-		_ _		
	(575.6) Market Monitoring and Compliance (575.7) Market Facilitation, Monitoring and Compliance Services			+	470	057			
	(575.8) Rents				-176,057 -160,278				
	Total Operation (Lines 115 thru 122)		•		+	-176,	057	-160,278	
	Maintenance		•			-110		-100,278	
125	(576.1) Maintenance of Structures and Improvem	ents			1888788		121111111111111111111111111111111111111		
126	(576.2) Maintenance of Computer Hardware								
127	(576.3) Maintenance of Computer Software				\neg				
128	(576.4) Maintenance of Communication Equipme	nt							
	(576.5) Maintenance of Miscellaneous Market Op	eration	Pl	ant		·			
	Total Maintenance (Lines 125 thru 129)			·					
	TOTAL Regional Transmission and Market Op Ex	(pns (1	ota	l 123 and 130)	360000	-176,	057	-160,278	
-	4. DISTRIBUTION EXPENSES								
-	Operation					4 000	4.4.4	4 505 043	
_	(580) Operation Supervision and Engineering (581) Load Dispatching			· · · · · · · · · · · · · · · · · · ·		1,609, 835,		1,505,817	
	(582) Station Expenses			·····	+	1,962,		996,486 1,769,089	
	(583) Overhead Line Expenses					7,378,		4,481,497	
	(584) Underground Line Expenses				一	. 101.01		12,895	
	(585) Street Lighting and Signal System Expense	s						159	
140	(586) Meter Expenses					7,824,	415	7,789,095	
141	(587) Customer Installations Expenses					-40,	961	-71,787	
$\overline{}$	(588) Miscellaneous Expenses					4,466,		4,213,551	
	(589) Rents				_		499	12,169	
_	TOTAL Operation (Enter Total of lines 134 thru 14	43)		···	1000	24,043,	856	20,708,9 7 1	
	Maintenance (590) Maintenance Supervision and Engineering					116,	607	27.700	
-	(591) Maintenance of Structures				\dashv		-	27,790	
	(592) Maintenance of Station Equipment				\top	1,153,	139	921,674	
	(593) Maintenance of Overhead Lines				\neg	32,899,	_	32,904,334	
150	(594) Maintenance of Underground Lines					584,	424	526,617	
151	(595) Maintenance of Line Transformers					112,	250	93,656	
	(596) Maintenance of Street Lighting and Signal S	System	าธ				331	40	
	(597) Maintenance of Meters				\bot				
-	(598) Maintenance of Miscellaneous Distribution I	Plant			_	571,		53,913	
	TOTAL Maintenance (Total of lines 146 thru 154)			·	+	35,438,		34,528,024	
	TOTAL Distribution Expenses (Total of lines 144: 5. CUSTOMER ACCOUNTS EXPENSES	and it	(30			59,482,	200	55,236,995	
\vdash	Operation								
\vdash	(901) Supervision					3,463,	059	3,127,294	
	(902) Meter Reading Expenses				\top	5,019,		4,972,870	
	(903) Customer Records and Collection Expense.	s				16,703,		15,676,713	
	(904) Uncollectible Accounts					8,005,		2,705,111	
	(905) Miscellaneous Customer Accounts Expense	es				132,	257	466,836	
164	TOTAL Customer Accounts Expenses (Total of lin	nes 15	9 th	ru 163)		33,323,	354	26,948,824	
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Nan	e of Respondent	This Repo	ort ls:	Date of Repo	rt Voor/D	eriod of Report
Ken	tucky Utilities Company		An Original	(Mo, Da, Yr)	End of	
	· · ·		Resubmission			
			LECTRICITY BY RA			
1. 🕏	teport below for each rate schedule in effe	ct during the year the	e MWH of electricity	sold, revenue, average r	number of customer, a	verage Kwh ner
2026	omer, and average revenue per Kwn, excl	uding date for Sales	tor Resale which is r	enorted on Pages 310-3	11	
∠. Γ 3∩∩_	rovide a subheading and total for each pre	escribed operating re	venue account in the	sequence followed in "I	Electric Operating Rev	venues," Page
ilaar	301. If the sales under any rate schedule icable revenue account subheading.	are classified in mor	e than one revenue	account, List the rate sch	nedule and sales data	under each
3. V	/here the same customers are served und	ler more than one rat	te schedule in the sa	me revenue account ele	acification (auct	
che	dule and an off peak water heating sched	ule), the entries in co	lumn (d) for the spec	cial schedule should den	ote the dunlication in	general residential
เนรเ	omers.					
I. T	he average number of customers should b	e the number of bills	rendered during the	year divided by the num	nber of billing periods	during the year (12
raii	billings are made monthly).					
), F	or any rate schedule having a fuel adjustm eport amount of unbilled revenue as of en	nent clause state in a	i footnote the estimat	ted additional revenue bi	iled pursuant thereto.	
ine		MWh Sold	Revenue acc		KINIE OF TAILOR	
No.				Average Number of Customers (d)	RWh of Sales Per Customer (e)	Revenue Per KWh Sold
1	(a) Account 440	(b)	(c)	(d)	(e)	(f)
		2.007.000				
	Residential Service - KY	6,387,838	594,613,206	419,912	15,212	0.0931
3	General Service - KY	-576	-55,035	2,018	-285	0.0955
4	Volunteer Fire Department - KY	97	8,972	7	13,857	0.0925
5	Low Emission Vehicle - KY	91	8,187	6	15,167	0.0900
6	Private Outdoor Lighting - KY	7,913	1,583,619	9,025	877	0.2001
7	Street Lighting - KY	16,674	3,301,307	30,120	554	0.1980
_	Traffic Energy Service - KY	2	183	3	667	0.0915
	Residential Service - TN	102	7,354		25,500	0.0721
	Private Outdoor Lighting - TN	2	311	- 7	25,360	
	Residential Service - VA	407,871		22 604		0.1555
	General Service - VA		39,181,860	23,691	17,216	0.0961
		-108	-9,447	201	-537	0.0875
_	Private Outdoor Lighting - VA	3,109	774,822	4,178	744	0.2492
	Street Lighting - VA	1	236	3	333	0.2360
15	Duplicate Customers			-43,294		
16						-
17	Reclassifications and Adjustments		-41,548			
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_	Cubtotal	6,823,016	639,374,027	445,877	15 202	0.0937
	Subtotal			440,077	15,302	
	Unbilled	-82,203	-8,312,005			0.1011
40	Total	6,740,813	631,062,022	445,877	15,118	0.0936
	 					
	TOTAL Dille		4.504.711.505			
41	TOTAL Billed Total Unbilled Rev.(See Instr. 6)	19,739,794 -15,146	1,591,741,298 -6,714,992	542,227	36,405	0.0806 0.4434
42	TOTAL	19.724.648	1,585,026,306	542,227	36.377	0.4434
+01	1 10175	13.724.040	1.000.020.300	J+4.4411	30.377	U.U0U4

Nam 20 Kent	e of Respondent 0160323-8000 FERC PDF (Unoffician) 文章(2016年6 tucky Utilities Company (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2015/Q4
If the	ELECTRIC OPERATION AND MAINTENANG amount for previous year is not derived from previously reported figures,	CE EXPENSES (Continued)	
Line	Account		<u> </u>
No.	(a)	Amount for Current Year (b)	Amount for Previous Year (c)
	3. REGIONAL MARKET EXPENSES		
-	Operation	The state of the s	
	(575.1) Operation Supervision		
110	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(575.3) Transmission Rights Market Facilitation (575.4) Capacity Market Facilitation		
-	(575.5) Ancillary Services Market Facilitation		
	(575.6) Market Monitoring and Compliance	+	
121	(575.7) Market Facilitation, Monitoring and Compliance Services	-308,163	3 -176,057
122	(575.8) Rents		-170,007
123	Total Operation (Lines 115 thru 122)	-308,163	-176,057
		MODELLICATES REPUBLICATE ESPECIAL ENTREM	
	(576.1) Maintenance of Structures and Improvements		
	(576.2) Maintenance of Computer Hardware		
	(576.3) Maintenance of Computer Software		<u> </u>
_	(576.4) Maintenance of Communication Equipment (576.5) Maintenance of Miscellaneous Market Operation Plant		
	Total Maintenance (Lines 125 thru 129)	 	
131	TOTAL Regional Transmission and Market Op Expns (Total 123 and 130)	-308,163	-176,057
	4. DISTRIBUTION EXPENSES		-110,001
1			
134	(580) Operation Supervision and Engineering	1,384,841	1,609,144
135	· · · · · · · · · · · · · · · · · · ·	527,155	
136	(582) Station Expenses	1,966,108	1,962,059
-	(583) Overhead Line Expenses	5,497,286	
138	(584) Underground Line Expenses	880	
139	(585) Street Lighting and Signal System Expenses (586) Meter Expenses	1,239	
140	(587) Customer Installations Expenses	7,817,019 -52,906	<u> </u>
142	(588) Miscellaneous Expenses	4,774,845	
143	(589) Rents	9,167	
144	TOTAL Operation (Enter Total of lines 134 thru 143)	21,925,634	
145	Maintenance	แนะจางและเลยสิน เรื่องสัตจากสินใหญ่สินใหญ่	kalinalisti terini kalinan kalinalis
	(590) Maintenance Supervision and Engineering	150,869	116,607
	(591) Maintenance of Structures	070.006	1 150 100
	(592) Maintenance of Station Equipment	979,896	
	(593) Maintenance of Overhead Lines (594) Maintenance of Underground Lines	31,913,312 436,207	
	(595) Maintenance of Line Transformers	92,466	
		436	
	(597) Maintenance of Meters		
-	(598) Maintenance of Miscellaneous Distribution Plant	125,239	571,699
155	TOTAL Maintenance (Total of lines 146 thru 154)	33,698,425	
	TOTAL Distribution Expenses (Total of lines 144 and 155)	55,624,059	59,482,265
$\overline{}$	5. CUSTOMER ACCOUNTS EXPENSES		
	Operation	2,000,533	2 463 050
	(901) Supervision (902) Meter Reading Expenses	3,900,537 5,007,040	
	(903) Customer Records and Collection Expenses	17,412,429	
162	<u> </u>	4,797,655	
	<u> </u>	3,389	
164		31,121,050	33,323,354

Nam 20 Ken	ne of Respondent 0160323 – 8000 FERC PDF (t tucky Utilities Company		ort Is: Kn2 Örigin@I L6 A Resubmission	Date of Rep (Mo, Da, Yr)	ort Year/P End of	eriod of Report 2015/Q4
		1 ' ' 1 1	LECTRICITY BY RA			
I. R	deport below for each rate schedule in e				number of sustamer	Overes Newber
zusii 2. P 300- appli	orner, and average revenue per Kwh, extrovide a subheading and total for each 301. If the sales under any rate scheducable revenue account subheading.	xcluding date for Sales prescribed operating re ule are classified in mo	for Resale which is newerne account in the retrainment one revenue and the rev	eported on Pages 310- e sequence followed in a account, List the rate so	311. "Electric Operating Re chedule and sales data	venues," Page a under each
cne	Where the same customers are served under the same customers are served under the same same same same same same same sam	under more than one ra edule), the entries in co	tle schedule in the sa Dlumn (d) for the spec	me revenue account cla cial schedule should de	assification (such as a note the duplication in	general residential number of reported
	he average number of customers shoul	d he the number of bill	s rendered during the	vear divided by the nu	mher of hilling periods	during the year (12)
all	billings are made monthly).					·
. F	or any rate schedule having a fuel adjus eport amount of unbilled revenue as of	stment clause state in a	footnote the estimate	ted additional revenue t	pilled pursuant thereto	
ine	Number and Title of Rate schedule 1	MWh Sold	Revenue acc	Average Number	KWh of Sales	Povenie Der
No.	(a)	(b)	(c)	of Customers (d)	Per Customer (e)	Revenue Per KWh Sold
1	Account 440			(u)	(6)	(†)
2	Residential Service - KY	6,062,929	581,974,084	422,070	14,365	0.0960
3	General Service - KY	-272	-21,761	1,895	-144	0.0800
4	Volunteer Fire Department - KY	121	11,399	8	15,125	0.0942
	Low Emission Vehicle - KY	83	7,591	4	20,750	0.0915
6	Private Outdoor Lighting - KY	7,871	1,653,774	9,955	791	0.2101
	Street Lighting - KY	16,377	3,415,765	31,105	527	0.2086
	Traffic Energy Service - KY	2	188	2	1,000	0.0940
_	Residential Time of Day - KY	47	4,100	3	15,667	0.0872
10	Residential Service - TN	94	6,798	4	23,500	0.0723
11	Private Outdoor Lighting - TN	2	301	3	667	0.1505
12	Residential Service - VA	378,401	36,491,062	23,606	16,030	0.0964
13	General Service - VA	-18	360	214	-84	-0.0200
_	Private Outdoor Lighting - VA	3,019	764,827	4,577	660	0.2533
_	Street Lighting - VA	1	219	5	200	0.2190
$\overline{}$	Duplicate Customers			-45,780		
17						
18	Reclassifications and Adjustments	-50	-24,562			0.4912
19						·
20						-
21						
22						
23						
24						
25				-		
26						
27						
28						
29						
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31						· -
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36						
37						
	Subtotal	6,468,607	624,284,145	447,671	14,449	0.0965
39	Unbilled	-99,957	-12,380,969			0.1239
40	Total	6,368,650	611,903,176	447,671	14,226	0.0961
41	TOTAL Billed	19,213,738	1,580,236,038	544,307	35,299	0.0822
42	Total Unbilled Rev.(See Instr. 6)	-167,343	-18,810,534	O O	0	0.1124
43	TOTAL	19 046 395	1.561.425.504	544,307	34.992	0.0820

Name of Respondent This Report Is: Date of Report Year/Period of Report							
Kent	tucky Utilities Company	(1) X An Original	(Mo, Da, Yr)	Year/Period of Report End of 2016/Q4			
<u> </u>	E) EOTDIG	(2) A Resubmission	11	Enu or			
If the	amount for previous year is not derived from	OPERATION AND MAINTENA	NCE EXPENSES (Continued)				
Line	Account	n previously reported figures,					
No.			Amount for Current Year	Amount for Previous Year			
113	3. REGIONAL MARKET EXPENSES		(b)	(c)			
	Operation Operation						
$\overline{}$	(575.1) Operation Supervision			ล้าสระหรับ 15 ค.ค.กับกับกับกับกับกับสมาชิก เกราะ			
	(575.2) Day-Ahead and Real-Time Market Facilita	ation					
	(575.3) Transmission Rights Market Facilitation			- 			
118	(575.4) Capacity Market Facilitation						
	(575.5) Ancillary Services Market Facilitation						
	(575.7) Market Facilitation, Monitoring and Comp	liance Services	-337,2	.77 -308,163			
	(575.8) Rents						
	Total Operation (Lines 115 thru 122)			77 -308,163			
	Maintenance (576.1) Maintenance of Structures and Improvem	acata .					
	(576.2) Maintenance of Computer Hardware	lents					
-	(576.3) Maintenance of Computer Software						
	(576.4) Maintenance of Communication Equipme	ent					
129	(576.5) Maintenance of Miscellaneous Market Op			 			
130	Total Maintenance (Lines 125 thru 129)						
	TOTAL Regional Transmission and Market Op Ex	xpns (Total 123 and 130)	-337,2	77 -308,163			
-	4. DISTRIBUTION EXPENSES		ist kita allistandistration	ALMÍNICA EL ALALÍNA DE CARREDO DE LA CARREDO DE LA CARREDO DE LA CARREDO DE LA CARREDO DE LA CARREDO DE LA CAR			
	Operation		ile de de la laboración de la composition della				
134	(580) Operation Supervision and Engineering		1,561,7				
-	(581) Load Dispatching		461,4				
	(582) Station Expenses (583) Overhead Line Expenses		2,014,6 5,753,5				
			0,700,0	880			
139	(585) Street Lighting and Signal System Expense	28		1,239			
	(586) Meter Expenses	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	7,765,1				
141	(587) Customer Installations Expenses		57,5				
\vdash	(588) Miscellaneous Expenses		5,838,3				
143	<u> </u>		7,0				
144		43)	23,344,6	04 21,925,634			
$\overline{}$	Maintenance (590) Maintenance Supervision and Engineering			43 150,869			
-	(591) Maintenance of Structures		11,17	43 190,003			
	(592) Maintenance of Station Equipment		1,154,4	55 979,896			
	(593) Maintenance of Overhead Lines		31,266,3				
150	(594) Maintenance of Underground Lines		486,3				
	(595) Maintenance of Line Transformers		97,3	56 92,466			
	(596) Maintenance of Street Lighting and Signal S	Systems		436			
1	(597) Maintenance of Meters	·····					
-	(598) Maintenance of Miscellaneous Distribution		397,9				
	TOTAL Distribution Expanses (Total of lines 146 thru 154)		33,419,9 56,764,5				
	TOTAL Distribution Expenses (Total of lines 144 5. CUSTOMER ACCOUNTS EXPENSES	and 100)		48 55,624,055			
$\overline{}$	Operation		paratra vicinia paratra di manatra				
$\overline{}$	(901) Supervision		3,564,8	3,900,537			
	(902) Meter Reading Expenses		5,391,8				
	(903) Customer Records and Collection Expense	es	18,432,3				
	(904) Uncollectible Accounts		4,232,7				
	(905) Miscellaneous Customer Accounts Expense		8,5				
164	TOTAL Customer Accounts Expenses (Total of li	nes 159 thru 163)	31,630,3	31,121,050			
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				1			
	1)				

	e of Respondent tucky Utilities Company		n Original	Date of Repo (Mo, Da, Yr)	rt Year/Pe End of	riod of Report 2016/Q4
			Resubmission	1 /		2010/04
			LECTRICITY BY RAT			
custo 2. P 300- appli 3. W sche custo	eport below for each rate schedule in eomer, and average revenue per Kwh, erovide a subheading and total for each 301. If the sales under any rate sched cable revenue account subheading. There the same customers are served adule and an off peak water heating schemers.	excluding date for Sales prescribed operating re ule are classified in more under more than one ratedule), the entries in content in the entries in content in the entries in content in the entries in content in the entries in the e	for Resale which is re venue account in the e than one revenue a e schedule in the sam lumn (d) for the speci	ported on Pages 310-3 sequence followed in "E ccount, List the rate sch ne revenue account clas al schedule should den	11. Electric Operating Rev edule and sales data esification (such as a g ote the duplication in r	enues," Page under each eneral residential umber of reported
tall	ne average number of customers shou	ld be the number of bills	rendered during the	year divided by the num	ber of billing periods of	during the year (12
	billings are made monthly). or any rate schedule having a fuel adju	etment clause stata in a	factness the national	التعادي والمستفادة والمستفادة والمستادة	(
6. R	eport amount of unbilled revenue as of	end of year for each ap	plicable revenue acco	ount subheading.	ied pursuant thereto.	
ine	Number and Title of Rate schedule	MWh Sold	Revenue	Average Number	KWh of Sales	Revenue Per KWh Sold
No.	(a)	(b)	(c)	of Customers	Per Customer (e)	KWh Sold (f)
1	Account 440					
2	Residential Service - KY	5,917,614	584,338,837	424,517	13,940	0.098
3	General Service - KY	432	55,124	1,742	248	0.127
4	Volunteer Fire Department - KY	117	11,386	8	14,625	0.0973
	Lighting Service - KY	20,789	4,738,456	37,088	561	0.2279
	Restricted Lighting Service - KY	3,078	546,846	3,872	795	0.1777
	Residential Time-of-Day - E - KY	179	16,224	14	12,786	0.0906
	Residential Service - TN	83	6.038		20.750	0.090
	Lighting Service - TN	1	159		500	
_	Restricted Lighting Service - TN	1	114	- 4		0.1590
	Residential Service - VA	257.000		00.540	1,000	0.1140
		357,683	35,601,477	23,510	15,214	0.099
	General Service - VA	41	6,483	218	188	0.158
	Private Outdoor Lighting - VA	2,937	793,579	4,609	637	0.2702
	Street Lighting - VA	-1	-264	4	-250	0.2640
15	Duplicate Customers			-45,744		
16						
	Reclassifications and Adjustments		-17,817			
18						
19						
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37		0.000.05	626.000.040	440.045	44.044	0.000
	Subtotal	6,302,954	626,096,642	449,845	14,011	0.099
_	Unbilled	113,699	7,714,840			0.067
40	Total	6,416,653	633,811,482	449,845	14,264	0.098
41	TOTAL Billed	18,690,375	1,578,528,873	547,069	34,165	0.084
42	Total Unbilled Rev.(See Instr. 6)	190,989	7,064,146	0	0	0.037
43	TOTAL	18.881.364	1,585,593,019	547,069	34.514	0.084

Nam	Name of Respondent This Report Is: Date of Report Year/Period of Report								
Kent	ucky Utilities Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr)	End of 2017/Q4					
-	ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)								
If the	If the amount for previous year is not derived from previously reported figures, explain in footnote.								
Line	Account	. Providence in garde		Amount for					
No.	(a)		Amount for Current Year (b)	Amount for Previous Year (c)					
113	3. REGIONAL MARKET EXPENSES								
	Operation		Control of Children and	lika di para di kacamatan di kacamatan di kacamatan di kacamatan di kacamatan di kacamatan di kacamatan di kaca Manggaran di kacamatan di kacama					
	(575.1) Operation Supervision								
	(575.2) Day-Ahead and Real-Time Market Facility	ation							
_	(575.3) Transmission Rights Market Facilitation								
_	(575.4) Capacity Market Facilitation (575.5) Ancillary Services Market Facilitation								
$\overline{}$	(575.6) Market Monitoring and Compliance								
	(575.7) Market Facilitation, Monitoring and Comp	liance Services	-159	,769 -337,277					
	(575.8) Rents			501,217					
123	Total Operation (Lines 115 thru 122)		-159	,769 -337,277					
	Maintenance								
$\overline{}$	(576.1) Maintenance of Structures and Improvem	ents							
	(576.2) Maintenance of Computer Hardware								
_	(576.3) Maintenance of Computer Software		- 						
	(576.4) Maintenance of Communication Equipme (576.5) Maintenance of Miscellaneous Market Op								
130	Total Maintenance (Lines 125 thru 129)	oration riant							
-	TOTAL Regional Transmission and Market Op Ex	kpns (Total 123 and 130)	-159	,769 -337,277					
-	4. DISTRIBUTION EXPENSES								
133	Operation		esercia de Colorado de Colorado de Colorado de Colorado de Colorado de Colorado de Colorado de Colorado de Colo	หน้า ได้กระการใหม่ดีสิวสอบสังห์เกิดความสามรับ					
134	(580) Operation Supervision and Engineering		1,641	.557 <u>1,5</u> 61, 78 7					
135	(581) Load Dispatching			,295 461,444					
136	(582) Station Expenses		1,964	· 					
-	(583) Overhead Line Expenses		6,246	,106 5,753,589					
138	(584) Underground Line Expenses								
139	(585) Street Lighting and Signal System Expense (586) Meter Expenses	<u> </u>	7,718	,805 7,765,196					
	(587) Customer Installations Expenses			,998 -57,504					
142	(588) Miscellaneous Expenses		6,530						
143	(589) Rents			7,098					
-	TOTAL Operation (Enter Total of lines 134 thru 1	43)	24,543	,387 23,344,604					
	Maintenance	<u> </u>							
	(590) Maintenance Supervision and Engineering (591) Maintenance of Structures		67	,018 17,443					
	(592) Maintenance of Station Equipment		1,079	,285 1,154,455					
	(593) Maintenance of Overhead Lines		29,614						
	(594) Maintenance of Underground Lines			,308 486,391					
	(595) Maintenance of Line Transformers		142	,954 97,356					
152	(596) Maintenance of Street Lighting and Signal	Systems							
	(597) Maintenance of Meters								
	(598) Maintenance of Miscellaneous Distribution			,013 397,957					
	TOTAL Maintenance (Total of lines 146 thru 154)		31,618 56,162						
	TOTAL Distribution Expenses (Total of lines 144 5. CUSTOMER ACCOUNTS EXPENSES	and 199)	50,102	,071 30,704,548					
	(901) Supervision		3,797	,259 3,564,859					
160	(902) Meter Reading Expenses		5,120						
	(903) Customer Records and Collection Expense	98	19,507						
	(904) Uncollectible Accounts		4,226						
	(905) Miscellaneous Customer Accounts Expens	32,654	,764 8,511 ,059 31,630,339						
164	TOTAL Customer Accounts Expenses (Total of li	nes 159 thru 103)	32,034	31,030,339					
1									

Nan	ne of Respondent	This Repo		Date of Repo	rt Year/E	Period of Penort	
Ken	tucky Utilities Company		(1) X An Original			Year/Period of Report End of 2017/Q4	
			Resubmission	/ /	2.10 0.		
4 5	to the state of th		LECTRICITY BY RA				
cusi 2. P 300- appli	teport below for each rate schedule in eomer, and average revenue per Kwh, exprovide a subheading and total for each 1301. If the sales under any rate schedulable revenue account subheading.	cluding date for Sales prescribed operating re tle are classified in more	for Resale which is revenue account in the e than one revenue a	eported on Pages 310-3 sequence followed in "laccount, List the rate sch	11. Electric Operating Re nedule and sales data	evenues," Page a under each	
sone custo	Where the same customers are served undule and an off peak water heating school comers.	edule), the entries in co	lumn (d) for the spec	ial schedule should den	ote the duplication in	number of reported	
4. T	he average number of customers should	d be the number of bills	rendered during the	year divided by the num	nber of billing periods	during the year (12	
f all	billings are made monthly).						
5. F	or any rate schedule having a fuel adjus eport amount of unbilled revenue as of	tment clause state in a	tootnote the estimate	ed additional revenue bil	lled pursuant thereto	•	
ine		MWh Sold	Revenue	Average Number	KW6 of Sales	Pavenus Par	
No.	(a)	(b)	(c)	of Customers	KWh of Sales Per Customer (e)	Revenue Per KWh Sold	
1	Account 440	- (3)		(u)	<u>(e)</u>	<u>(1)</u>	
	Residential Service - KY	5,620,621	569,182,316	427,815	13,138	0.1013	
	Residential Time-of-Day - E - KY	291	28,519	427,815		 ·	
	Volunteer Fire Department - KY	116	11,513		10,778	0.0980	
- 5				8	14,500	0.0993	
		961	124,010	1,648	583	0.1290	
	Lighting Service - KY	20,599	4,704,988	37,280	553	0.2284	
	Restricted Lighting Service - KY	2,935	527,128	3,661	802	0.1796	
	Residential Service - TN	77	5,556	3	25,667	0.0722	
	Lighting Service - TN	1\	193	2	500	0.1930	
10	Residential Service - VA	334,050	33,868,863	23,404	14,273	0.1014	
11	General Service - VA	43	6,924	220	195	0.1610	
12	Private Outdoor Lighting - VA	2,882	796,975	4,633	622	0.2765	
13	Street Lighting - VA	4	1,015	4	1,000	0.2538	
14	Duplicate Customers			-45,785			
15							
16	Reclassifications and Adjustments		-26,010				
17							
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38	Subtotal	5,982,580	609,231,990	452,920	13,209	0.1018	
39	Unbilled	56,898	12,962,593			0.2278	
40	Total	6,039,478	622,194,583	452,920	13,335	0.1030	
41	TOTAL Billed	18,138,067	1,557,867,150	550,636	32,940	0.0859	
42	Total Unbilled Rev.(See Instr. 6)	90,671	25,834,287 1 583 701 437	550.636	33 105	0.2849	
4.4		1× 77× 74X	1 283 /11 43/	ากมา	33 105	H CIMACO	

Name of Respondent This Report Is: Date of Report Year/Period of Re									
Kent	ucky Utilities Company	(1) X An Original	(Mo, Da, Yr)	End of 2018/Q4					
 	FLECTRIC	(2) A Resubmission	NCE EXPENSES (O						
If the	ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued) If the amount for previous year is not derived from previously reported figures, explain in footnote.								
Line	Account	r proviodaly reported rightes		Amount for					
No.	(a)		Amount for Current Year	Amount for Previous Year					
113	3. REGIONAL MARKET EXPENSES	 	(b)	(c)					
	Operation								
115	(575.1) Operation Supervision								
	(575.2) Day-Ahead and Real-Time Market Facilita	ation							
_	(575.3) Transmission Rights Market Facilitation								
-	(575.4) Capacity Market Facilitation								
	(575.5) Ancillary Services Market Facilitation								
	(575.6) Market Monitoring and Compliance (575.7) Market Facilitation, Monitoring and Complete (575.7)	lianas Papilass							
122	(575.8) Rents	nance Services	6	,047 -159,769					
123	Total Operation (Lines 115 thru 122)			,047 -159,769					
$\overline{}$	Maintenance			-139,709					
125	(576.1) Maintenance of Structures and Improvem	ents	Experimental Control of the Con						
126	(576.2) Maintenance of Computer Hardware								
127	(576.3) Maintenance of Computer Software								
	(576.4) Maintenance of Communication Equipme								
	(576.5) Maintenance of Miscellaneous Market Op	eration Plant							
	Total Maintenance (Lines 125 thru 129)	(Tatal 400 4 400)		247					
	TOTAL Regional Transmission and Market Op Ex 4. DISTRIBUTION EXPENSES	rpns (10tal 123 and 130)		,047159,769					
133	Operation								
	(580) Operation Supervision and Engineering		1,783	,809 1,641,557					
_	(581) Load Dispatching			,376 457,295					
136	(582) Station Expenses		1,859	_					
137	(583) Overhead Line Expenses		6,908						
138	(584) Underground Line Expenses								
139	(585) Street Lighting and Signal System Expense	s							
140	(586) Meter Expenses		8,090						
141	(587) Customer Installations Expenses		7.504	205 -14,998					
142	(588) Miscellaneous Expenses (589) Rents		7,524	,520 6,530,278					
144	TOTAL Operation (Enter Total of lines 134 thru 14	43)	26,576	,772 24,543,387					
$\overline{}$	Maintenance			OUT OF THE SECRET SERVICES AND					
146	(590) Maintenance Supervision and Engineering		24	,737 67,018					
147	(591) Maintenance of Structures								
	(592) Maintenance of Station Equipment		1,324						
	(593) Maintenance of Overhead Lines		32,328						
$\overline{}$	(594) Maintenance of Underground Lines			,218 377,308					
	(595) Maintenance of Line Transformers (596) Maintenance of Street Lighting and Signal S	Puntome		,392 142,954					
-	(597) Maintenance of Street Lighting and Signal (597) Maintenance of Meters	273101110							
	(598) Maintenance of Miscellaneous Distribution	Plant	384	,692 338,013					
	TOTAL Maintenance (Total of lines 146 thru 154)		34,631						
	TOTAL Distribution Expenses (Total of lines 144		61,207						
	5. CUSTOMER ACCOUNTS EXPENSES								
	Operation		en i alika denga kan disa saksa sa kalada						
-	(901) Supervision		4,040						
	(902) Meter Reading Expenses		5,473 20,022						
	(903) Customer Records and Collection Expense (904) Uncollectible Accounts	<u> </u>	5,185						
	(905) Miscellaneous Customer Accounts Expense			,996 2,764					
	TOTAL Customer Accounts Expenses (Total of lin		34,750						
]					

Nar	ne of Respondent	This Repo		Date of Repo	ort Year/Pe	eriod of Report	
Ker	ntucky Utilities Company		An Original	(Mo, Da, Yr)		End of 2018/Q4	
		1 ' ' 1 1	Resubmission	//			
			LECTRICITY BY RA				
1. H	Report below for each rate schedule in effect	ct during the year the	MWH of electricity:	sold, revenue, average i	number of customer, a	verage Kwh per	
,US	omer, and average revenue per Kwn, excit	laing date for Sales	for Resale which is r	enorted on Pages 310_3	111	•	
r	Provide a subheading and total for each pre	escribed operating re	venue account in the	sequence followed in "	Electric Operating Rev	/enues," Page	
laas	301. If the sales under any rate schedule icable revenue account subheading.	are classified in mor	e than one revenue a	account, List the rate sci	nedule and sales data	under each	
3. V	Where the same customers are served under	er more than one rat	a schadula in the ser	mo rovonuo noncunt ele			
sche	edule and an off peak water heating schedu	ule), the entries in co	lumn (d) for the sner	nie revenue account cia. Piał schedule chould den	ssilication (such as a (general residential	
ust	omers.		di ili (d) lai (lic spec	sai scriedale sriodio dell	iote the duplication in I	number of reported	
ŀ. T	he average number of customers should b	e the number of bills	rendered during the	vear divided by the nun	nber of billing periods	during the year (12	
all	billings are made monthly).					ading the your (12	
5. F	or any rate schedule having a fuel adjustm	ent clause state in a	footnote the estimat	ed additional revenue bi	illed pursuant thereto.		
	eport amount of unbilled revenue as of end					_	
ine	1	MVVn Sold	Revenue	Average Number	KWh of Sales Per Customer	Revenue Per KWh Sold	
No.	(a)	(b)	(c)	of Customers (d)	(e)	(f)	
1	Account 440						
2	Residential Service - KY	6,406,669	629,815,654	429,820	14,905	0.0983	
3	Residential Time-of-Day - E - KY	619	57,144	47	13,170	0.0923	
4	Residential Time-of-Day - D - KY	26	1,429	1	26,000	0.0550	
5	Volunteer Fire Dept Service - KY	141	13,627	- 8	17,625	0.0966	
6	General Service - KY	1,572	198,979	1,522	1,033	0.1266	
	Lighting Service - KY	20,575	4,626,235	36,715		·	
					560	0.2248	
	Restricted Lighting Service - KY	2,762	485,223	3,329	830	0.1757	
	Residential Service - TN	93	6,666		46,500	0.0717	
-	Private Outdoor Lighting - TN	1	48	2	500	0.0480	
11	Residential Service - VA	378,949	38,398,405	23,197	16,336	0.1013	
12	General Service - VA	22	4,098	176	125	0.1863	
13	Private Outdoor Lighting - VA	2,867	792,413	4,457	643	0.2764	
14	Street Lighting Service - VA	11	2,420	6	1.833	0.2200	
	Duplicate Customers			-44,338			
16	<u> </u>			,			
	Reclassifications and Adjustments		8,229				
			0,223			 .	
18							
19							
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	Subtotal	6,814,307	674,410,570	454,944	14,978	0.0990	
	Unbilled	-118,416	-22,871,555			0.1931	
	Total	6,695,891	651,539,015	454,944	14,718	0.0973	
+0	rotal	0,030,031	001,000,010	404,344	14,710	0.0873	
			ľ				
41	TOTAL Billed	19,274,592	1,627,443,887	552,923	34,859	0.0844	
42	Total Unbilled Rev.(See Instr. 6)	-149,897	-38,866,708	<u> </u>	0 1,000	0.2593	
43	TOTAL	19,124,695	1,588,577,179	552,923	34,588	0.0831	

Name	e of Respondent	This Report is:	Date of Report	Year/Period of Report
Kent	ucky Utilities Company	(1) XAn Original (2) AR Resubmission	(Mo, Da, Yr)	End of2019/Q4
	ELECTRIC	OPERATION AND MAINTENAN	NCE EXPENSES (Continued)	
If the	amount for previous year is not derived from	n previously reported figures,	explain in footnote.	
No.	Account		Amount for Current Year	Amount for Previous Year
<u> </u>	(a) 3. REGIONAL MARKET EXPENSES		(b)	(c)
114	Operation			
	(575.1) Operation Supervision			
	(575.2) Day-Ahead and Real-Time Market Facilita	ation		
	(575.3) Transmission Rights Market Facilitation			
-	(575.4) Capacity Market Facilitation (575.5) Ancillary Services Market Facilitation		- 	
	(575.6) Market Monitoring and Compliance			
	(575.7) Market Facilitation, Monitoring and Compl	lance Services	3,1	76 6,047
122	(575.8) Rents			
123	Total Operation (Lines 115 thru 122)		3,1	76 6,047
	Maintenance (576.1) Maintenance of Structures and Improvement	onto		
_	(576.2) Maintenance of Structures and Improvement (576.2) Maintenance of Computer Hardware	ciits		
-	(576.3) Maintenance of Computer Software			
	(576.4) Maintenance of Communication Equipmen			
	(576.5) Maintenance of Miscellaneous Market Op-	eration Plant		
	Total Maintenance (Lines 125 thru 129)	T 1 1 (00 1 (00)		
	TOTAL Regional Transmission and Market Op Ex 4. DISTRIBUTION EXPENSES	pns (Total 123 and 130)	3,1	76 6,047
133	Operation		ROUGHER HESINGERS SECTION RESIDENCE 1.023 CONTRACTOR SECTION RESIDENCE 1.024 CONTRACTOR SECTION	
	(580) Operation Supervision and Engineering		1,808,6	70 1,783,809
	(581) Load Dispatching		381,6	
136	(582) Station Expenses		1,973,9	53 1,859,647
137	(583) Overhead Line Expenses		6,105,6	-
	(584) Underground Line Expenses		1,544,1	18
_	(585) Street Lighting and Signal System Expenses (586) Meter Expenses	<u> </u>	9,097,3	16 8,090,382
141	(587) Customer Installations Expenses	· · · · · · · · · · · · · · · · · · ·	0,031,5	205
142	(588) Miscellaneous Expenses		8,254,0	
	(589) Rents			
\vdash	TOTAL Operation (Enter Total of lines 134 thru 14	1 3)	29,165,4	47 26,576,772
$\overline{}$	Maintenance (590) Maintenance Supervision and Engineering		9,0	07 24,737
-	(591) Maintenance of Structures			24,707
$\overline{}$	(592) Maintenance of Station Equipment		2,146,8	75 1,324,752
149	(593) Maintenance of Overhead Lines		31,601,1	
	(594) Maintenance of Underground Lines		426,8	
	(595) Maintenance of Line Transformers	Curtomo	73,9	
	(596) Maintenance of Street Lighting and Signal S (597) Maintenance of Meters	ystems		43
	(598) Maintenance of Miscellaneous Distribution F	Plant	423,5	71 384,692
	TOTAL Maintenance (Total of lines 146 thru 154)		34,681,4	70 34,631,058
_	TOTAL Distribution Expenses (Total of lines 144 a	and 155)	63,846,9	61,207,830
	5. CUSTOMER ACCOUNTS EXPENSES		Marian Cara Marian Marian	
	Operation COAL Properties		4,010,3	4,040,832
	(901) Supervision (902) Meter Reading Expenses		7,775,5	
	(903) Customer Records and Collection Expenses	s	20,644,2	
	(904) Uncollectible Accounts		3,843,5	
	(905) Miscellaneous Customer Accounts Expense		-21,5	
164	TOTAL Customer Accounts Expenses (Total of lin	nes 159 thru 163)	36,252,1	27 34,750,506
i				
			i I	

Nam	e of Respondent	This Repo		Date of Repo	ort Year/P	eriod of Report
Ken	tucky Utilities Company		An Original A Resubmission	(Mo, Da, Yr)	End of	
			LECTRICITY BY RA			
1. R	enort below for each rate schedule in e					
usto	eport below for each rate schedule in e omer, and average revenue per Kwh, ex	riect during the year th cluding date for Sales	e www.dielectricity s for Resale which is r	soid, revenue, average i enorted on Pages 310.3	number of customer, a	iverage Kwh per
2. P	rovide a subheading and total for each	prescribed operating re	venue account in the	sequence followed in "	Electric Operating Rev	venues " Page
300-	301. If the sales under any rate schedu	le are classified in mo	e than one revenue a	account, List the rate sol	hedule and sales data	under each
appli	cable revenue account subheading.					
s. V\	here the same customers are served u	inder more than one ra	te schedule in the sai	me revenue account cla	ssification (such as a	general residential
usto	dule and an off peak water heating schooners.	edule), the enthes in co	numn (a) for the spec	cial schedule should den	ote the duplication in	number of reported
	he average number of customers should	d be the number of bills	rendered during the	vear divided by the nur	nher of billing periods	during the year (12
fall	billings are made monthly).			y arriada ay ino mar	inc. or bitting periods	during the year (12
5. F	or any rate schedule having a fuel adjus	stment clause state in a	footnote the estimat	ed additional revenue b	illed pursuant thereto.	
	eport amount of unbilled revenue as of					
.ine No.		MWh Sold	Revenue	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold
	(a)	(b)	(c)	(d)	(e)	<u>(f)</u>
	Account 440					
	Residential Service - KY	6,082,122	612,026,647	432,873	14,051	0.1006
	Residential Time-of-Day - E - KY	999	95,200	76	13,145	0.0953
	Residential Time-of-Day - D - KY	124	9,608	2	62,000	0.0775
	Volunteer Fire Dept Service - KY	24	2,467	2	12,000	0.1028
_	General Service - KY	1,003	128,609	1,357	739	0.1282
7	Lighting Service - KY	20,192	4,781,100	36,902	547	0.2368
8	Restricted Lighting Service - KY	2,558	470,428	3,120	820	0.1839
9	Residential Service - TN	16	1,129	1	16,000	0.0706
10	Private Outdoor Lighting - TN		21	1		
11	Residential Service - VA	342,291	36,227,451	23,029	14,863	0.1058
12	General Service - VA	55	8,212	170	324	0.1493
	Private Outdoor Lighting - VA	2,746	781,096	4,439	619	0.2844
	Street Lighting Service - VA		1,301	2	2,500	0.2602
	Duplicate Customers		1,001	-44,458	2,000	0.2002
16	Duplicate Customers			-17,730		
	Reclassifications and Adjustments	6	-5,677			-0.9462
_		_ 	-5,677			-0.5402
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	Subtotal	6,452,141	654,527,592	457,516	14,103	0.1014
	Unbilled	-28,660	2,656,382			-0.0927
	Total	6,423,481	657,183,974	457,516	14,040	0.1023
	· · - · · · · · · · · · · · · · · · · ·	-,,,,-	,,		,	
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		İ				
41	TOTAL Billed	18,615,830	1,623,562,424	556,129	33,474	0.0872
42	Total Unbilled Rev.(See Instr. 6)	-57,098	11,964,375	0	0	-0.2095
43	TOTAL	18,558,732	1,635,526,799	556,129	33,371	0.0881

1	Kentucky Utilities Company		Re	Α	t Is: n Original Resubmission	Date of Report (Mo, Da, Yr)			Period of Report f 2020/Q4
	ELÉCTRIC	(2) OPE	RAT	ioi	N AND MAINTENANC	CE EX	(PENSES (Continued)		
If the	amount for previous year is not derived from	ı prev	uoiv	ısly	reported figures, e	xplai	n in footnote.		
Line	Account					\top	Amount for Current Year		Amount for Previous Year
No.	(a)						(b)		(c)
	3. REGIONAL MARKET EXPENSES					Constitution of the consti			
	Operation (575.1) Operation Supervision						endragija i da 18. sadana Bacu.	er Sancari	Linibation i
	(575.2) Day-Ahead and Real-Time Market Facility	ntion .		_	_	+-		_	
-	(575.3) Transmission Rights Market Facilitation	ation				+			
	(575.4) Capacity Market Facilitation			_		+-			
	(575.5) Ancillary Services Market Facilitation					╁			
	(575.6) Market Monitoring and Compliance					╅			
121	(575.7) Market Facilitation, Monitoring and Comp	liance	Ser	rvic	es	1	1	938	3,176
122	(575.8) Rents								
	Total Operation (Lines 115 thru 122)						1	938	3,176
	Maintenance			_					
	(576.1) Maintenance of Structures and Improvem	ents		_		-}			
-	(576.2) Maintenance of Computer Hardware (576.3) Maintenance of Computer Software					╁			
	(576.4) Maintenance of Communication Equipme	nt				+-		 -	
	(576.5) Maintenance of Miscellaneous Market Op		n Pi	lant		+-			·
130	Total Maintenance (Lines 125 thru 129)					T			
131	TOTAL Regional Transmission and Market Op Ex	(pns (Tota	al 1:	23 and 130)		1,	938	3,176
-	4. DISTRIBUTION EXPENSES					5.0	italia (nomeli pia lina)		ārs s kās azad
	Operation								
$\overline{}$	(580) Operation Supervision and Engineering					1	1,887		1,808,670
	(581) Load Dispatching (582) Station Expenses					+	447, 1,975,		381,642
_	(583) Overhead Line Expenses		_			+	6,722,		1,973,953 6,105,689
138	(584) Underground Line Expenses			_		 	1,643		1,544,118
	(585) Street Lighting and Signal System Expense	s				1		'''	1,044,110
	(586) Meter Expenses						9,363	123	9,097,316
141	(587) Customer Installations Expenses					_	<u> </u>		
	(588) Miscellaneous Expenses					7,301,409		409	8,254,059
-	(589) Rents TOTAL Operation (Enter Total of lines 134 thru 14	43\				+	29,340	652	29,165,447
	Maintenance	10 /				62.55	23,040	002	29,103,447
146	(590) Maintenance Supervision and Engineering						13,	118	9,007
147	(591) Maintenance of Structures								
_	(592) Maintenance of Station Equipment					┷	1,517		2,146,875
	(593) Maintenance of Overhead Lines					-	29,520,		31,601,128
	(594) Maintenance of Underground Lines (595) Maintenance of Line Transformers						358,		426,817
	(596) Maintenance of Line Transformers (596) Maintenance of Street Lighting and Signal S	Systen	ทร			 		051	73,929 143
	(597) Maintenance of Meters	- yolon				 			
	(598) Maintenance of Miscellaneous Distribution	Plant	_				375	527	423,571
	TOTAL Maintenance (Total of lines 146 thru 154)						31,791		34,681,470
	TOTAL Distribution Expenses (Total of lines 144	and 1	55)			- BARRINA	61,132	423	63,846,917
	5. CUSTOMER ACCOUNTS EXPENSES								
	Operation (2011) By an article (2011) By article (2011) By article (2011) By article (2011) By article (2011) By a					hide	3,996	E20	4.040.226
	(901) Supervision (902) Meter Reading Expenses					+	9,507		4,010,326, 7,775,574
	(903) Customer Records and Collection Expense					+	20,945		20,644,218
-	(904) Uncollectible Accounts						4,300		3,843,545
163	(905) Miscellaneous Customer Accounts Expense	es						664	-21,536
164	TOTAL Customer Accounts Expenses (Total of lin	nes 15	59 th	nru	163)		38,750	609	36,252,127

Name of Respondent	This Repo	rt Is:	Date of Repo	rt Year/Pe	eriod of Report		
Kentucky Utilities Company	s Company (1) X An Original (Mo, Da, Yr)			End of 2020/Q4			
		Resubmission	//	2110 01			
4. December of the last of the		LECTRICITY BY RA					
Report below for each rate schedule in efficustomer, and average revenue per Kwh, exceptions	tect during the year the	MWH of electricity :	sold, revenue, average r	number of customer, a	verage Kwh per		
Provide a subheading and total for each p	rescribed onerating re	for Resale which is n	eported on Pages 310-3	11.			
300-301. If the sales under any rate schedul	e are classified in more	e than one revenue a	s sequence rollowed in "t account. List the rate set	Electric Operating Rev	enues," Page		
applicable revenue account subheading.							
3. Where the same customers are served un	ider more than one rat	e schedule in the sar	me revenue account clas	ssification (such as a c	eneral residential		
schedule and an oil heak water heating sche	dule), the entries in co	lumn (d) for the spec	cial schedule should den	ote the duplication in r	number of reported		
customers. 4. The average number of customers should	ha the number of hills						
 The average number of customers should f all billings are made monthly). 	be the number of bills	rendered during the	year divided by the num	nber of billing periods	during the year (12		
5. For any rate schedule having a fuel adjust	ment clause state in a	footnote the estimat	ed additional revenue bi	lled nursuant thoreto			
Report amount of unbilled revenue as of e	nd of year for each ap	plicable revenue acc	ount subheading.	nea parsuarit triereto.			
ine Number and Title of Rate schedule	MVVn Sola	Revenue	Average Number	KWh of Sales Per Customer	Revenue Per KWn Sold		
No. (a)	(b)	(c)	of Customers (d)	Per Customer (e)	KVVn Sold (f)		
1 Account 440					- · · · · · · · · · · · · · · · · · · ·		
2 Residential Service - KY	5,841,721	615,637,851	437,028	13,367	0.1054		
3 Residential Time-of-Day E - KY	1,376	133,291	97	14,186	0.0969		
4 Residential Time-of-Day D - KY	139	12,610	4	34,750	0.0907		
5 General Service (GS) - KY	1,245	164,357	1,266	983	0.1320		
6 Lighting Service - KY	19,773	4,961,562	37,252	531	0.2509		
7 Restricted Lighting Service - KY	2,370	451.090	2,919	812	0.1903		
8 Residential Service - VA	329,496	36,991,097	23,058	14,290	0.1123		
9 General Service - VA	65	9,225	167	389	0,1419		
10 Private Outdoor Lighing - VA	2,697	818,943	4,453	606	0.3036		
11 Street Lighting Service - VA	78	21,108	1,400	78,000	0.2706		
12 Duplicate Customers		21,100	-44,538	78,000	0.2706		
13			-44,030	<u></u>			
	40	0.570					
14 Reclassifications and Adjustments	49	2,572			0.0525		
15							
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37	6 400 000	659,203,706	461,707	13,426	0.1063		
38 Subtotal	6,199,009		401,707	13,420			
39 Unbilled	108,224	12,404,555	464 707	40.004	0.1146		
40 Total	6,307,233	671,608,261	461,707	13,661	0.106		
1		1					
41 TOTAL Billed	17,386,266	1,593,038,142	560,922	30,996	0.0910		
42 Total Unbilled Rev.(See Instr. 6)	79,452	15,131,654	330,322	30,990	0.190		
43 TOTAL	17.465,718	1,608,169,796	560,922	31,138	0.092		

	Formy Kentucky, Inc.	This (1)	s Re IX		ls; Original		Date of Report (Mo, Da, Yr)		Year/Period of Report
Duke	Energy Kentucky, Inc.	(2)	Ħ	ÅΑ	Resubmission		11		End of
15 41- 0	ELECTRIC	OPE	RAT	ION	AND MAINTENAN	CE E	XPENSES (Continued)	<u> </u>	
If the	amount for previous year is not derived from	n pre	viou	ısly	reported figures,	expla			
No.	Account					1	Amount for Current Year		Amount for Previous Year
L	(a) 3. REGIONAL MARKET EXPENSES		_				(b)	and the same	(c)
$\overline{}$	Operation Operation					-#			
-	(575.1) Operation Supervision		_	_			National State of Sta	á, a	the set of Printer and the Comment of Printer and the Second of the Comment of th
116	(575.2) Day-Ahead and Real-Time Market Facilit	ation				_			
117	(575.3) Transmission Rights Market Facilitation					一			
	(575.4) Capacity Market Facilitation					1			
	(575.5) Ancillary Services Market Facilitation					ᆚ_			
	(575.6) Market Monitoring and Compliance					- -			
121 122	(575.7) Market Facilitation, Monitoring and Comp (575.8) Rents	liance	Ser	vice	<u>s</u>	4	908,	830	937,155
	Total Operation (Lines 115 thru 122)					+	000	020	007.455
	Maintenance						908,	830	937,155
	(576.1) Maintenance of Structures and Improvem	ents				1000			
_	(576.2) Maintenance of Computer Hardware			_				_	
127	(576.3) Maintenance of Computer Software					\top			
	(576.4) Maintenance of Communication Equipme								
	(576.5) Maintenance of Miscellaneous Market Op	eratio	n Pl	ant					
	Total Maintenance (Lines 125 thru 129)					┵-		أحيب	
	TOTAL Regional Transmission and Market Op E:	xpns (lota	<u>II 12</u>	3 and 130)	INC.	908,	830	937,155
	4. DISTRIBUTION EXPENSES Operation			—		- 2			2. Sudadi (2. Šugažu)
	(580) Operation Supervision and Engineering			—		killelat	6	612	
	(581) Load Dispatching					+	476,	_	638,351
-	(582) Station Expenses		-		 	1	179,		
	(583) Overhead Line Expenses				·	十	165,		
138	(584) Underground Line Expenses					$ egthinspace{-1mm} egthinspa$	401,	233	374,421
139	(585) Street Lighting and Signal System Expense	s							
140	(586) Meter Expenses					_	405,		
141	(587) Customer Installations Expenses					┿	1,028,		
	(588) Miscellaneous Expenses (589) Rents					+-	1,569, 206,		
	TOTAL Operation (Enter Total of lines 134 thru 1	43)				╫	4,439,		
-	Maintenance	<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>		_					4,024,010
146	(590) Maintenance Supervision and Engineering								And the second of the second o
	(591) Maintenance of Structures						· · · · · · · · · · · · · · · · · · ·	055	
	(592) Maintenance of Station Equipment				<u> </u>		358,		
	(593) Maintenance of Overhead Lines						4,049,		
	(594) Maintenance of Underground Lines (595) Maintenance of Line Transformers					+	207,	162 075	
	(596) Maintenance of Street Lighting and Signal 5	Syste	ms			+	146,		
	(597) Maintenance of Meters	-,-				╈	193,		
	(598) Maintenance of Miscellaneous Distribution	Plant							-27,755
	TOTAL Maintenance (Total of lines 146 thru 154)						4,980,	586	
	TOTAL Distribution Expenses (Total of lines 144	and 1	55)			_	9,419,	590	8,739,518
	5. CUSTOMER ACCOUNTS EXPENSES								
	Operation (201) 2								
	(901) Supervision (902) Meter Reading Expenses					╌	967,	402	
	(903) Customer Records and Collection Expense					+	5,385,		
	(904) Uncollectible Accounts					十	2,539,		
	(905) Miscellaneous Customer Accounts Expens	es		_		1			
	TOTAL Customer Accounts Expenses (Total of li		59 tl	ıru '	163)		8,893,	619	9,059,704
								1	

Nam	e of Respondent	This Repo	rt Is	Date of Repo	et T Van ID	-1.50
	e Energy Kentucky, Inc.	(1) X	n Öriginal Resubmission	(Mo, Da, Yr)	End of	riod of Report 2011/Q4
			ECTRICITY BY RA			
custo 2. Pi 300-C applid 3. W scher custo . Th	eport below for each rate schedule in ef imer, and average revenue per Kwh, ex rovide a subheading and total for each p 801. If the sales under any rate schedu- cable revenue account subheading. here the same customers are served undule and an off peak water heating schemers. he average number of customers should	cluding date for Sales or prescribed operating re- le are classified in mon- nder more than one rated adule), the entries in co-	or Resale which is now wenue account in the ethan one revenue a eschedule in the sa lumn (d) for the spec	eported on Pages 310-3 e sequence followed in "i account, List the rate sol me revenue account cla cial schedule should den	11. Electric Operating Rev nedule and sales data ssification (such as a g ote the duplication in r	renues," Page under each general residential number of reported
all I . Fo	oillings are made monthly). or any rate schedule having a fuel adjus eport amount of unbilled revenue as of e	tment clause state in a	footnote the estimat	ted additional revenue b		, ,,=
ine l	Number and Title of Rate schedule	MWh Sold	Revenue	Average Number	KWh of Sales	Hoverile Por
Vo.	(a)	(b)	(c)	of Customers (d)	Per Customer	Revenue Per KWh Sold
1	(440) RESIDENTIAL OR	(0)	(0)	(a)	(e)	(f)
\rightarrow	DOMESTIC SALES					
	DOMESTIC SALES					
_3						
4						
1	RESIDENTIAL SERVICE					
6	SHEET 30 (1)	1,501,224	125,397,554	120,423	12,466	0.083
7	SHEET 32 (2)					
- 8	SHEET 40 (3)					
_	SHEET 41 (4)	+				
10					<u> </u>	
	OUTDOOD LIQUENIO DEDIVIDE					
	OUTDOOR LIGHTING SERVICE					
12	SHEET 65 (5)	809	123,243			0.152
13	SHEET 67 (6)	88	17,643			0.200
14						
15	UNBILLED REVENUE	-7,750	-121,000			0.015
16						0.010
_	TOTAL (440) RESIDENTIAL	1,494,371	125,417,440	120,423	12,409	0.000
	TOTAL (440) NESIDENTIAL	1,434,3711	123,417,440	120,423	12,409	0.083
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41	TOTAL Billed	4,038,289	312,447,492	135,574	29,787	0.077
42	Total Unbilled Rev (See Instr. 6)	-15,612	15,000	d	a	-0.001
43	TOTAL	4,022,677	312,462,492	135,574	29,671	0.077

Nam	e of Respondent	This Report Is:		Date of Report	Vea	r/Period of Report
Duke	Energy Kentucky, Inc.	(1) X An Original		(Mo, Da, Yr)	End	
-	FLECTRIC	(2) A Resubmission		/ /		
If the	amount for previous year is not derived from	OPERATION AND MAINTENA	NCE E	XPENSES (Continued)		
Line	Account	in previously reported figures	s, expl			
No.	(a)			Amount for Current Year		Amount for Previous Year
113	3. REGIONAL MARKET EXPENSES			(b)	24) (** 2 4) (**)	(c)
114	Operation				Adrian	the chart technique to be
115	(575.1) Operation Supervision		2000			
	(575.2) Day-Ahead and Real-Time Market Facilita	ation	─			
	(575.3) Transmission Rights Market Facilitation					
	(575.4) Capacity Market Facilitation					
	(575.5) Ancillary Services Market Facilitation					
$\overline{}$	(575.6) Market Monitoring and Compliance	P				
	(575.7) Market Facilitation, Monitoring and Compl (575.8) Rents	liance Services	-	1,339,	759)	908,830
-	Total Operation (Lines 115 thru 122)		+	1,339,	750	000 000
$\overline{}$	Maintenance			1,339,	759	908,830
	(576.1) Maintenance of Structures and Improvem	ents				
	(576.2) Maintenance of Computer Hardware					
	(576.3) Maintenance of Computer Software					
	(576.4) Maintenance of Communication Equipme					
$\overline{}$	(576.5) Maintenance of Miscellaneous Market Op	eration Plant	_		_ _	
	Total Maintenance (Lines 125 thru 129)	man (Tabal 100 and 100)	-	4.000		
	TOTAL Regional Transmission and Market Op Ex 4. DISTRIBUTION EXPENSES	cons (Total 123 and 130)		1,339,	759	908,830
	Operation					eranistationas rettestas (s. Militarios de la calenda de la company
_	(580) Operation Supervision and Engineering			and the second second second second second second second second second second second second second second second		6,612
	(581) Load Dispatching		<u> </u>	579.	396	476,768
136	(582) Station Expenses			178,	798	179,599
	(583) Overhead Line Expenses			330,	177	165,064
	(584) Underground Line Expenses			327,	769	401,233
	(585) Street Lighting and Signal System Expense	<u> </u>	_			
140	(586) Meter Expenses		_	401,		405,197
141	(587) Customer Installations Expenses (588) Miscellaneous Expenses					1,028,382 1,569,929
143	(589) Rents		_	1,004,	-	206,220
$\overline{}$	TOTAL Operation (Enter Total of lines 134 thru 14	43)	\neg	4,009,	049	4,439,004
	Maintenance		146	编步图编新性级的现		
	(590) Maintenance Supervision and Engineering		\perp			
	(591) Maintenance of Structures		—	47,		49,055
	(592) Maintenance of Station Equipment	·		299,		358,112
	(593) Maintenance of Overhead Lines (594) Maintenance of Underground Lines			5,039,i 252,		4,049,889 207,162
-	(595) Maintenance of Line Transformers		+	50,		-24,075
	(596) Maintenance of Street Lighting and Signal S	Systems	_	222,		146,457
	(597) Maintenance of Meters			172,		193,986
154	(598) Maintenance of Miscellaneous Distribution I	Plant				
-	TOTAL Maintenance (Total of lines 146 thru 154)			6,085,4		4,980,586
	TOTAL Distribution Expenses (Total of lines 144	and 155)	100/4	10,094,	517	9,419,590
	5. CUSTOMER ACCOUNTS EXPENSES		NGA S			
$\overline{}$	Operation (901) Supervision					402
	(902) Meter Reading Expenses		-	955,	148	967,928
-	(903) Customer Records and Collection Expense	s	+	4,617,		5,385,435
$\overline{}$	(904) Uncollectible Accounts			1,623,		2,539,854
-	(905) Miscellaneous Customer Accounts Expense				30	
164	TOTAL Customer Accounts Expenses (Total of li	nes 159 thru 163)	_	7,195,	426	8,893,619
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Nam	e of Respondent	This Repo		Date of Repo	ort Year/P	eriod of Report
Duk	Energy Kentucky, Inc. (1) A Resubmission (Mo, Da, Yr) (2) A Resubmission / /					
			LECTRICITY BY RA	TE SCHEDULES		
custo 2. P 300- appli 3. W	eport below for each rate schedule in eomer, and average revenue per Kwh, exprovide a subheading and total for each 301. If the sales under any rate scheducable revenue account subheading. There the same customers are served under the same custom	cluding date for Sales in prescribed operating re- prescribed operating re- properties are classified in more ander more than one rate	for Resale which is re venue account in the e than one revenue a e schedule in the sar	eported on Pages 310-3 sequence followed in " account, List the rate so me revenue account cla	311. 'Electric Operating Re hedule and sales data assification (such as a	venues," Page a under each
sche	dule and an off peak water heating scho omers.	edule), the entries in co	lumn (d) for the spec	ial schedule should der	note the duplication in	number of reported
	he average number of customers shoul	d be the number of bills	rendered during the	vear divided by the nur	mber of hilling periods	during the year (12
ifall 5. Fo	billings are made monthly). or any rate schedule having a fuel adjus	stment clause state in a	footnote the estimat	ed additional revenue b		,
ine	eport amount of unbilled revenue as of Number and Title of Rate schedule T	end of year for each ap	plicable revenue acc		ZWIE -4 Nales	
No.	(a)	(b)	(c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Kevenue Per KWh Sold
	(440) RESIDENTIAL OR	(b)	(6)	(a)	(e)	(f)
	DOMESTIC SALES				 	
3						
4						· · · · · · · · · · · · · · · · · · ·
5	RESIDENTIAL SERVICE					
6	SHEET 30 (1)	1,449,607	126,659,068	121,088	11,972	0.0874
7	SHEET 32 (2)					· · · · · · · · · · · · · · · · · · ·
8	SHEET 40 (3)					
9	SHEET 41 (4)					
10						
11	OUTDOOR LIGHTING SERVICE					
12	SHEET 65 (5)	779	121,118			0.1555
13	SHEET 67 (6)	86	17,375			0.2020
14						
15	UNBILLED REVENUE	9,095	1,129,000			0.1241
16						
17	TOTAL (440) RESIDENTIAL	1,459,567	127,926,561	121,088	12,054	0.0876
18						
19						
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21						
22				<u> </u>		<u> </u>
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31 32						
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34		-				
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36						
37						
38						
39						
40						
74	TOTAL Billed	3 000 500	321,342,179	426 277	29,188	0.000
41 42	Total Unbilled Rev.(See Instr. 6)	3,980,505 18,182	2,009,000	136,377	29, 188	0.0807 0.1105
42	TOTAL	3 998 687	323 351 179	136 377	29 321	0.1100

Nam 20 Duke	e of Respondent 140415-8027 FERC PDF (Unoffic 森山) 文地心可谓在4 Energy Kentucky, Inc. (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2013/Q4
If the	ELECTRIC OPERATION AND MAINTENANCE	CE EXPENSES (Continued)	
Line	amount for previous year is not derived from previously reported figures, a		T
No.	(a)	Amount for Current Year	Amount for Previous Year
113	3. REGIONAL MARKET EXPENSES	(b)	(c)
114	Operation		
	(575.1) Operation Supervision		A CANADA
	(575.2) Day-Ahead and Real-Time Market Facilitation (575.3) Transmission Rights Market Facilitation		
	(575.4) Capacity Market Facilitation	 	
	(575.5) Ancillary Services Market Facilitation		
	(575.6) Market Monitoring and Compliance		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	1,580,293	1,339,759
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	1,580,293	1,339,759
124	Maintenance (676-1) Maintenance of Structures and Improvements		
125	(576.1) Maintenance of Structures and Improvements (576.2) Maintenance of Computer Hardware	ļ	
127	(576.3) Maintenance of Computer Nardware	-	
128	(576.4) Maintenance of Communication Equipment		
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
130	Total Maintenance (Lines 125 thru 129)		
131	TOTAL Regional Transmission and Market Op Expns (Total 123 and 130)	1,580,293	1,339,759
132	4. DISTRIBUTION EXPENSES Operation	Keris eta Suris da da kureta da da Kiji bija	Barangone en Leure
134	(580) Operation Supervision and Engineering	16,296	
135	(581) Load Dispatching	596,885	
136	(582) Station Expenses	217,018	
137	(583) Overhead Line Expenses	333,417	
138	(584) Underground Line Expenses	343,439	327,769
139	(585) Street Lighting and Signal System Expenses		
140	(586) Meter Expenses (587) Customer Installations Expenses	392,431	
141	(588) Miscellaneous Expenses	1,157,423 1,435,151	
143	(589) Rents	1,100,101	1,007,000
144	TOTAL Operation (Enter Total of lines 134 thru 143)	4,492,060	4,009,049
145	Maintenance		
	(590) Maintenance Supervision and Engineering		
-	(591) Maintenance of Structures	29,318	
	(592) Maintenance of Station Equipment (593) Maintenance of Overhead Lines	292,006 4,460,304	
	(594) Maintenance of Underground Lines	359,010	
151	(595) Maintenance of Line Transformers	63,817	
152	(596) Maintenance of Street Lighting and Signal Systems	396,591	222,678
	(597) Maintenance of Meters	179,513	172,920
$\overline{}$	(598) Maintenance of Miscellaneous Distribution Plant	5.700 ==0	0.005 :==
	TOTAL Distribution Expanses (Total of lines 144 and 155)	5,780,559 10,272,619	
	TOTAL Distribution Expenses (Total of lines 144 and 155) 5. CUSTOMER ACCOUNTS EXPENSES	10,272,018	10,094,517
-	Operation	u su estados despeisas estado de sejo (gan ing Salah Salah Salah Salah Salah Salah Salah Salah Salah Salah Salah Salah Salah Salah Salah Salah Salah S
-	(901) Supervision	185	5
	(902) Meter Reading Expenses	906,305	
	(903) Customer Records and Collection Expenses	4,260,297	
	(904) Uncollectible Accounts	1,328,084	
	(905) Miscellaneous Customer Accounts Expenses TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	6,495,029	

Name of Respondent 20140415-8027 FERC PDF (U Duke Fnergy Kentucky Inc	This Repo	ort (s: XnlOrioith@[L4	Date of Rep (Mo, Da, Yr)	·	eriod of Report
Duke Energy Kentucky, Inc.	(2)	Resubmission	/ /	End of	2013/Q4
	SALES OF E	LECTRICITY BY RA	TE SCHEDULES		
. Report below for each rate schedule in ef	fect during the year the	e MWH of electricity	sold, revenue, average	number of customer	average Kwh nor
ostomer, and average revenue per kwn, ex	cluding date for Sales	for Resale which is r	eported on Pages 310-3	311	
!. Provide a subheading and total for each p	prescribed operating re	venue account in the	sequence followed in '	"Electric Operating Re	venues," Page
00-301. If the sales under any rate schedu pplicable revenue account subheading.	le are classified in mor	e than one revenue	account, List the rate so	chedule and sales data	a under each
. Where the same customers are served u	nder more than one ra	te schedule in the sa	me revenue account de	accification (auch ac a	gonoral ropidantial
chedule and an off peak water heating sche	edule), the entries in co	lumn (d) for the spec	cial schedule should de	note the duplication in	number of reported
ustomers.					_
. The average number of customers should	d be the number of bills	s rendered during the	year divided by the nu	mber of billing periods	during the year (12
all billings are made monthly).		(
 For any rate schedule having a fuel adjus Report amount of unbilled revenue as of e 	end of year for each ar	nicable revenue acc	tea additional revenue t	oilled pursuant thereto	•
ine Number and Title of Rate schedule	MWh Sold	Revenue	Average Number	KWh of Sales	Povonuo Por
No. (a)	(b)	(c)	of Customers (d)	Per Çustomer	Kevenue Per KWh Sold
1 (440) RESIDENTIAL OR	(0)	(0)	(a)	(e)	(f)
2 DOMESTIC SALES					
3					
4					
5 RESIDENTIAL SERVICE					
6 SHEET 30 (1)	1,464,519	128,267,201	121,661	12,038	0.0876
7 SHEET 32 (2)					
8 SHEET 40 (3)					
9 SHEET 41 (4)					
10					
11 OUTDOOR LIGHTING SERVICE					
12 SHEET 65 (5)	759	118,422	+		0.1560
13 SHEET 67 (6)	83	16,825			
	- 03	10,025			0.2027
14					
15 UNBILLED REVENUE	-3,809	-843,000			0.2213
16					
17 TOTAL (440) RESIDENTIAL	1,461,552	127,559,448	121,661	12,013	0.0873
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38					
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40					
70					
				ĺ	
				İ	
41 TOTAL Billed	4,034,478	324,801,958	137,115	29,424	0.0805
42 Total Unbilled Rev.(See Instr. 6)	-1,874	-1,207,000	d	0	0.644
43 TOTAL	4,032,604	323,594,958	137,115	29,410	0.0802

Nam 20 Duke	e of Respondent This Report Is: 0150417-8021 FERC PDF (Unoffic 本地) 文格和Original 5 e Energy Kentucky, Inc. (2) 日 Resubmission	Date of Report (Mo, Da, Yr) 04/17/2015	Year/Period of Report End of 2014/Q4
	ELECTRIC OPERATION AND MAINTENANG	CE EXPENSES (Continued)	
	amount for previous year is not derived from previously reported figures,	explain in footnote.	
Line No.	Account	Amount for Current Year	Amount for Previous Year
<u></u>	(a) 3. REGIONAL MARKET EXPENSES	(b)	(c)
114			
	(575.1) Operation Supervision		
	(575.2) Day-Ahead and Real-Time Market Facilitation		
	(575.3) Transmission Rights Market Facilitation (575.4) Capacity Market Facilitation		
_	(575.5) Ancillary Services Market Facilitation	 	-
	(575.6) Market Monitoring and Compliance		<u> </u>
		1,598,16	1,580,293
	(575.8) Rents		
123	Total Operation (Lines 115 thru 122) Maintenance	1,598,16	33 1,580,293
-	(576.1) Maintenance of Structures and Improvements		
_	(576.2) Maintenance of Computer Hardware		
127			
128	(576.4) Maintenance of Communication Equipment		
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
	Total Maintenance (Lines 125 thru 129) TOTAL Regional Transmission and Market Op Expns (Total 123 and 130)	1,598,16	33 1,580,293
-	4. DISTRIBUTION EXPENSES	(00/05/06/06/06/05/05/05/05/05/05/05/05/05/05/05/05/05/	70 1,360,293
133	Operation	au de la companya de la companya de la companya de la companya de la companya de la companya de la companya de	
134	(580) Operation Supervision and Engineering	152,12	16,296
135	(581) Load Dispatching	399,10	
136	(582) Station Expenses	179,53	
137	(583) Overhead Line Expenses (584) Underground Line Expenses	256,91 343,31	
139	(585) Street Lighting and Signal System Expenses		28
140	(586) Meter Expenses	365,13	
141	(587) Customer Installations Expenses	1,295,96	35 1,157,423
142	(588) Miscellaneous Expenses	2,091,71	
143	(589) Rents TOTAL Operation (Enter Total of lines 134 thru 143)	5,085,55	
145	Maintenance	3,083,36	72 4,492,060
146	(590) Maintenance Supervision and Engineering	1,99	94
	(591) Maintenance of Structures	21,46	
	(592) Maintenance of Station Equipment	407,10	
$\overline{}$	(593) Maintenance of Overhead Lines (594) Maintenance of Underground Lines	4,893,20 455,64	
151		46,03	
	(596) Maintenance of Street Lighting and Signal Systems	444,79	
	(597) Maintenance of Meters	313,58	179,513
	(598) Maintenance of Miscellaneous Distribution Plant		6
155	TOTAL Maintenance (Total of lines 146 thru 154) TOTAL Distribution Expenses (Total of lines 144 and 155)		
	5. CUSTOMER ACCOUNTS EXPENSES	11,009,30	10,272,019
-	Operation	ANTA CANDONINA SAMPLE SAMPLE	a sucula de la casa de la casa de la casa de la casa de la casa de la casa de la casa de la casa de la casa de
	(901) Supervision	132,43	
160	(902) Meter Reading Expenses	629,70	
161	(903) Customer Records and Collection Expenses	4,689,48	
	(904) Uncollectible Accounts (905) Miscellaneous Customer Accounts Expenses	1,193,05	
	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	6,645,22	

Nam 20 Duk	e of Respondent)150417-8021 FERC PDF (I e Energy Kentucky, Inc.	This Repo	ort is: XnlOriginaL5	Date of Rep (Mo, Da, Yr)		eriod of Report
Dukt	Energy Rentucky, Inc.	(2)	A Resubmission	04/17/2015	End of	2014/Q4
-			LECTRICITY BY RA			
usic 2. Pr	eport below for each rate schedule in e imer, and average revenue per Kwh, ex rovide a subheading and total for each	xcluding date for Sales prescribed operating re	for Resale which is r evenue account in the	eported on Pages 310-: e sequence followed in '	311. "Electric Operating Re	evenues " Page
ippiid	301. If the sales under any rate scheducable revenue account subheading. here the same customers are served under the same customers are s					
cne	dule and an off peak water heating sch	edule), the entries in co	olumn (d) for the spec	cial schedule should de	note the duplication in	number of reported
usto	mers. ne average number of customers shoul					
all b	oillings are made monthly).	a pe the humber of bills	s rendered during the	e year divided by the nu	mber of billing periods	during the year (12
i. Fo	or any rate schedule having a fuel adjust eport amount of unbilled revenue as of	stment clause state in a end of year for each ap	a footnote the estima oplicable revenue acc	ted additional revenue t count subheading.	pilled pursuant thereto	
ine No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Rêvenuê Per KWh Sold (f)
1	(440) RESIDENTIAL OR					
2	DOMESTIC SALES					
3						
4						
	RESIDENTIAL SERVICE					
6	SHEET 30 (1)	1,478,924	133,872,109	122,287	12,094	0.0905
	SHEET 32 (2)					
	SHEET 40 (3)					
9	SHEET 41 (4)					
10						
11	OUTDOOR LIGHTING SERVICE					
12	SHEET 65 (5)	740	117,512			0.1588
13	SHEET 67 (6)	82	16,807			0.2050
14						
15	UNBILLED REVENUE	-229	124,000			-0.5415
16						
17	TOTAL (440) RESIDENTIAL	1,479,517	134,130,428	122,287	12,099	0.0907
18						
19						
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22						
23					<u> </u>	
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41	TOTAL Billed	4,073,158	339,554,059	137,869	29,544	0.0834
42	Total Unbilled Rev.(See Instr. 6)	-10,780	-573,000	407.000	0 100	0.0532
43	TOTAL	4,062,378	338,981,059	137,869	29,465	0.0834

Duke Energy Kentucky, Inc.		×		Original		Date of Report (Mo, Da, Yr)		Year/Period of Report End of 2015/Q4
ELECTRIC	1 ' '	AT			CE E		<u>L</u> .	
amount for previous year is not derived from	m prev	iou	sly	reported figures.	expla	ain in footnote.		
Account				, , , , ,	Ť			Amount for Previous Year
(a)						Current Year (b)		Previous Year (c)
<u></u>		_				ala da Alama, kana atau da Alama	dia i	
· · _ ·	ation	_	_		+-			
					+-			
					┿			
			+	4 707	740	4 500 400		
	mance C	201	VICC		+	1,707	,710	1,598,163
Total Operation (Lines 115 thru 122)						1,707	710	1,598,163
Maintenance								
	ents				\bot			
	ent				+-			
· , - · · · , · · , ·		Pla	ant		+			
	xpns (T	ota	J 12	3 and 130)	and the same of	1,707	710	1,598,163
		_						
					Ustois	116.	441	152,126
					1-		_	399,106
						242,	979	179,532
						···	$\overline{}$	256,911
					╁	402	279	343,318
					╁	259	486	28 365,137
(587) Customer Installations Expenses					1		_	1,295,965
(588) Miscellaneous Expenses					\bot	1,861,	461	2,091,716
	-				 			1,713
	43)			 	8.00	4,969	164	5,085,552
						1.	473	1,994
(591) Maintenance of Structures							_	21,461
								407,101
					┼		_	4,893,204
					+-			455,648 46,032
	System	s	-		1			444,799
						390	567	313,584
					\bot		81	6
		E)			+			6,583,829
	and 15	٥)		 		12,440	406	11,669,381
			_					
						239	717	132,438
					4			
	s				+			
	es				+			1,193,055 542
· · · · · · · · · · · · · · · · · · ·		9 th	ru 1	63)				6,645,224
	ELECTRIC amount for previous year is not derived from Account (a) 3. REGIONAL MARKET EXPENSES Operation (675.1) Operation Supervision (675.2) Day-Ahead and Real-Time Market Facilitation (675.3) Transmission Rights Market Facilitation (675.4) Capacity Market Facilitation (675.5) Ancillary Services Market Facilitation (675.6) Market Monitoring and Compliance (675.7) Market Facilitation, Monitoring and Compliance (675.7) Market Facilitation, Monitoring and Compliance (676.1) Maintenance of Structures and Improver (676.2) Maintenance of Computer Hardware (676.3) Maintenance of Computer Software (676.4) Maintenance of Computer Software (676.4) Maintenance of Computer Software (676.5) Maintenance of Miscellaneous Market Optotal Maintenance (Lines 125 thru 129) TOTAL Regional Transmission and Market Optotal Maintenance (Lines 125 thru 129) TOTAL Regional Transmission and Engineering (681) Load Dispatching (682) Station Expenses (683) Operation Supervision and Engineering (681) Load Dispatching (682) Station Expenses (683) Underground Line Expenses (685) Street Lighting and Signal System Expense (686) Meter Expenses (687) Customer Installations Expenses (688) Miscellaneous Expenses (689) Rents TOTAL Operation (Enter Total of lines 134 thru 1 Maintenance (690) Maintenance of Structures (690) Maintenance of Structures (691) Maintenance of Structures (692) Maintenance of Structures (693) Maintenance of Structures (694) Maintenance of Structures (695) Maintenance of Structures (696) Maintenance of Structures (697) Maintenance of Structures (698) Maintenance of Structures (699) Maintenance of Structures (699) Maintenance of Structures (699) Maintenance of Structures (699) Maintenance of Structures (699) Maintenance of Structures (699) Maintenance of Structures (699) Maintenance of Structures (699) Maintenance of Structures (699) Maintenance of Structures (699) Maintenance of Structures (699) Maintenance of Structures (699) Maintenance of Structures (699) Maintenance of Structures (699) Maintenance of Structures (699) Main	ELECTRIC OPERS amount for previous year is not derived from prev Account (a) 3. REGIONAL MARKET EXPENSES Operation (675.1) Operation Supervision (675.2) Day-Ahead and Real-Time Market Facilitation (675.3) Transmission Rights Market Facilitation (675.3) Ancillary Services Market Facilitation (575.4) Capacity Market Facilitation (575.5) Ancillary Services Market Facilitation (575.6) Market Monitoring and Compliance (675.7) Market Facilitation, Monitoring and Compliance (575.8) Rents Total Operation (Lines 115 thru 122) Maintenance (576.1) Maintenance of Structures and Improvements (576.2) Maintenance of Computer Hardware (576.3) Maintenance of Computer Software (576.4) Maintenance of Computer Software (576.4) Maintenance of Miscellaneous Market Operation Total Maintenance (Lines 125 thru 129) TOTAL Regional Transmission and Market Op Expns (T 4. DISTRIBUTION EXPENSES Operation (580) Operation Supervision and Engineering (581) Load Dispatching (582) Station Expenses (583) Overhead Line Expenses (584) Underground Line Expenses (586) Meter Expenses (587) Customer Installations Expenses (588) Miscellaneous Expenses (589) Rents TOTAL Operation (Enter Total of lines 134 thru 143) Maintenance (590) Maintenance of Structures (591) Maintenance of Structures (592) Maintenance of Structures (593) Maintenance of Structures (594) Maintenance of Structures (595) Maintenance of Structures (596) Maintenance of Structures (596) Maintenance of Structures (597) Maintenance of Structures (598) Maintenance of Structures (599) Maintenance of Structures (599) Maintenance of Structures (599) Maintenance of Structures (599) Maintenance of Structures (599) Maintenance of Structures (599) Maintenance of Structures (599) Maintenance of Structures (599) Maintenance of Structures (599) Maintenance of Structures (599) Maintenance of Structures (599) Maintenance of Structures (599) Maintenance of Structures (599) Maintenance of Structures (599) Maintenance of Structures (599) Maintenance of Structures (599) Maintenance of Structures (599) Main	ELECTRIC OPERAT amount for previous year is not derived from previous Account (a) 3. REGIONAL MARKET EXPENSES Operation (675.1) Operation Supervision (675.2) Day-Ahead and Real-Time Market Facilitation (675.3) Transmission Rights Market Facilitation (675.4) Capacity Market Facilitation (675.5) Ancillary Services Market Facilitation (675.6) Market Monitoring and Compliance (675.7) Market Facilitation, Monitoring and Compliance Ser (675.8) Rents Total Operation (Lines 115 thru 122) Maintenance (676.1) Maintenance of Structures and Improvements (576.2) Maintenance of Computer Hardware (576.3) Maintenance of Computer Hardware (576.3) Maintenance of Computer Software (576.4) Maintenance of Miscellaneous Market Operation Platonal Maintenance (576.5) Maintenance of Lines 125 thru 129) TOTAL Regional Transmission and Market Op Expris (Total Maintenance (Lines 125 thru 129) TOTAL Regional Transmission and Engineering (580) Operation Supervision and Engineering (581) Load Dispatching (582) Station Expenses (583) Overhead Line Expenses (584) Underground Line Expenses (585) Street Lighting and Signal System Expenses (588) Miscellaneous Expenses (589) Ments TOTAL Operation (Enter Total of lines 134 thru 143) Maintenance (590) Maintenance of Structures (591) Maintenance of Structures (592) Maintenance of Structures (593) Maintenance of Structures (594) Maintenance of Structures (595) Maintenance of Structures (596) Maintenance of Structures (597) Maintenance of Structures (598) Maintenance of Structures (599) Maintenance of Structures (599) Maintenance of Structures (599) Maintenance of Structures (599) Maintenance of Structures (599) Maintenance of Structures (599) Maintenance of Structures (599) Maintenance of Structures (599) Maintenance of Structures (599) Maintenance of Structures (599) Maintenance of Structures (599) Maintenance of Structures (599) Maintenance of Structures (599) Maintenance of Structures (599) Maintenance of Structures (599) Maintenance of Structures (599) Maintenance of Structures (599) Maintenance	ELECTRIC OPERATION amount for previous year is not derived from previously Account (a) 3. REGIONAL MARKET EXPENSES Operation (675.1) Operation Supervision (675.2) Day-Ahead and Real-Time Market Facilitation (675.3) Transmission Rights Market Facilitation (675.4) Capacity Market Facilitation (675.5) Ancillary Services Market Facilitation (675.5) Ancillary Services Market Facilitation (675.5) Market Monitoring and Compliance (675.7) Market Facilitation, Monitoring and Compliance Service (675.8) Rents Total Operation (Lines 115 thru 122) Maintenance (676.1) Maintenance of Structures and Improvements (676.2) Maintenance of Computer Hardware (676.3) Maintenance of Computer Software (676.4) Maintenance of Computer Software (676.4) Maintenance of Miscellaneous Market Operation Plant Total Maintenance (Lines 125 thru 129) TOTAL Regional Transmission and Market Op Expns (Total 12 4. DISTRIBUTION EXPENSES Operation (580) Operation Supervision and Engineering (581) Load Dispatching (582) Station Expenses (583) Overhead Line Expenses (584) Underground Line Expenses (585) Street Lighting and Signal System Expenses (586) Meter Expenses (587) Customer Installations Expenses (588) Meter Expenses (589) Rents TOTAL Operation (Enter Total of lines 134 thru 143) Maintenance (590) Maintenance of Structures (592) Maintenance of Structures (593) Maintenance of Underground Lines (594) Maintenance of Underground Lines (595) Maintenance of Underground Lines (596) Maintenance of Underground Lines (597) Maintenance of Underground Lines (598) Maintenance of Underground Lines (599) Maintenance of Underground Lines (599) Maintenance of Underground Lines (599) Maintenance of Underground Lines (599) Maintenance of Underground Lines (599) Maintenance of Underground Lines (599) Maintenance of Underground Lines (599) Maintenance of Underground Lines (599) Maintenance of Underground Lines (599) Maintenance of Underground Lines (599) Maintenance of Miscellaneous Distribution Plant TOTAL Distribution Expenses (701) Supervision (702) Meter Reading Ex	RELECTRIC OPERATION AND MAINTENAN amount for previous year is not derived from previously reported figures, Account (a) 3. REGIONAL MARKET EXPENSES Operation (575.1) Operation Supervision (575.2) Day-Ahead and Real-Time Market Facilitation (575.3) Transmission Rights Market Facilitation (575.4) Capacity Market Facilitation (575.5) Ancillary Services Market Facilitation (575.5) Ancillary Services Market Facilitation (575.6) Market Monitoring and Compliance (575.7) Market Facilitation, Monitoring and Compliance (575.7) Market Facilitation, Monitoring and Compliance Services (575.7) Market Facilitation, Monitoring and Compliance (575.7) Maintenance of Structures and Improvements (576.2) Maintenance of Structures and Improvements (576.2) Maintenance of Computer Hardware (576.3) Maintenance of Computer Hardware (576.4) Maintenance of Computer Software (576.5) Maintenance of Miscellaneous Market Operation Plant Total Maintenance (Lines 125 thru 129) TOTAL Regional Transmission and Market Op Expns (Total 123 and 130) 4. DISTRIBUTION EXPENSES Operation (580) Operation Supervision and Engineering (581) Load Dispatching (582) Station Expenses (583) Overhead Line Expenses (583) Overhead Line Expenses (583) Overhead Line Expenses (583) Overhead Line Expenses (586) Meter Expenses (587) Customer Installations Expenses (588) Miscellaneous Expenses (589) Rents TOTAL Operation (Enter Total of lines 134 thru 143) Maintenance (599) Maintenance of Structures (599) Maintenance of Structures (599) Maintenance of Structures (599) Maintenance of Ourehead Lines (599) Maintenance of Ourehead Lines (599) Maintenance of Ourehead Lines (599) Maintenance of Oircelation Lines (599) Maintenance of Oircelation Lines (599) Maintenance of Oircelation Lines (599) Maintenance of Oircelation Lines (599) Maintenance of Oircelation Lines (599) Maintenance of Miscellaneous Distribution Plant TOTAL Maintenance (Total of lines 144 and 155) 5. CUSTOMER ACCOUNTS EXPENSES (590) Outstore Records and Collection Expenses (590) Customer Records and Collecti	RELECTRIC OPERATION AND MAINTENANCE E amount for previous year is not derived from previously reported figures, explainment of the previous year is not derived from previously reported figures, explainment of the previous year is not derived from previously reported figures, explainment of the previous year is not derived from previously reported figures, explainment of the previous years of the previous years of the previous years of the previous years of the previous years of the previous years of the years of the years of the years of the years of the years of the years of the years of the years of the years of the years of the years of the years of the years of the years of	California Cal	C A Resubmission 04/13/2016

Nam	e of Respondent	This Repo	ort Is:	Date of Repo	ort Voor/D	eriod of Report
Duk	e Energy Kentucky, Inc.	(1) X	∖n Original	(Mo, Da, Yr)	End of	· · · ·
			A Resubmission	04/13/2016		
l. R	eport below for each rate schedule in ef					
JUSIC	inier, and average revenue per kwn, ex	cluding date for Sales	for Resale which is r	enorted on Pages 310 ₋ 3	211	
2. Pi	ovide a subheading and total for each r	prescribed operating re	venue account in the	sequence followed in "	Electric Operating Po	venues." Page
)UU-,	ou i. ii une saies under any rate schedu	le are classified in mor	e than one revenue	account, List the rate so	hedule and sales data	a under each
ibbli	cable revenue account subheading.					
che	here the same customers are served undule and an off peak water heating sche	nder more than one rai edule), the entries in co	te scriedule in the sa Illimn (d) for the spec	ime revenue account cla cial schedule chould do:	assification (such as a	general residential
ustc	mers.					
. TI	ne average number of customers should	d be the number of bills	rendered during the	year divided by the nui	mber of billing periods	during the year (12
all	oillings are made monthly).					
i. R	or any rate schedule having a fuel adjus eport amount of unbilled revenue as of e	unent clause state in a and of year for each ar	i rootnote the estima inlicable revenue acc	ted additional revenue b	oilled pursuant thereto	•
ine	Number and Title of Rate schedule 1	MWh Sold	Revenue	Average Number	KWh of Sales	Rovenue Per
No.	(a)	(b)	(c)	of Customers	Per Customer (e)	Revenue Per KWh Sold (f)
1	(440) RESIDENTIAL OR		(-)	(u)		(1)
-	DOMESTIC SALES	_		 		
3						<u> </u>
4			· · · · · · · · · · · · · · · · · · ·			
	RESIDENTIAL SERVICE		 			
\rightarrow	SHEET 30 (1)	1,445,074	124,886,340	122,962	11,752	0.0864
	SHEET 32 (2)	1,440,014	12-1,000,040	122,302	11,732	0.0064
\rightarrow	SHEET 40 (3)					
	SHEET 41 (4)			····		
10	3/122 · 11 (1)					
	OUTDOOR LIGHTING SERVICE			 		
$\overline{}$	SHEET 65 (5)	733	111,827			0.1526
\rightarrow	SHEET 67 (6)	80	15,863			0.1983
14	31221 07 (0)		10,000			0.1963
_	UNBILLED REVENUE	-12,571	-1,202,000			0.0050
\rightarrow	UNBILLED REVENUE	-12,371	-1,202,000			0.0956
16	TOTAL (440) RESIDENTIAL	1,433,316	122 812 020	122,962	14 057	0.0004
\rightarrow	TOTAL (440) RESIDENTIAL	1,433,310	123,812,030	122,902	11,657	0.0864
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41	TOTAL Billed	4,043,222	313,689,053	138,605	29,171	0.0776
42	Total Unbilled Rev.(See Instr. 6)	-9,932	-1,541,000	130,003	23,171	0.0776
43	TOTAL	4,033,290	312,148,053	138,605	29,099	0.0774
- 1				. 1	, 1	

Name 20 Duke	e of Respondent 170505-8085 FERC PDF (Unoffic 報) 医操机区的设备几7 e Energy Kentucky, Inc. (2) 「A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2017	Year/Period of Report End of 2016/Q4
If the	ELECTRIC OPERATION AND MAINTENANCE	CE EXPENSES (Continued)	
Line	amount for previous year is not derived from previously reported figures, ex		
No.	(a)	Amount for Current Year	Amount for Previous Year
113	3. REGIONAL MARKET EXPENSES	(b)	(C)
$\overline{}$	Operation		
	(575.1) Operation Supervision		
	(575.2) Day-Ahead and Real-Time Market Facilitation		
-	(575.3) Transmission Rights Market Facilitation	 	
	(575.4) Capacity Market Facilitation (575.5) Ancillary Services Market Facilitation	 	
$\overline{}$	(575.6) Market Monitoring and Compliance	+	+
	(575.7) Market Facilitation, Monitoring and Compliance Services	1,731,9	04 1,707,710
	(575.8) Rents		
_		1,731,9	04 1,707,710
-	Maintenance (676.1) Maintenance of Structures and Improvements		
$\overline{}$	(576.1) Maintenance of Structures and Improvements (576.2) Maintenance of Computer Hardware	 	
127	(576.3) Maintenance of Computer Francisco	 	
128	(576.4) Maintenance of Communication Equipment		+
-			
$\overline{}$	Total Maintenance (Lines 125 thru 129)		
$\overline{}$	TOTAL Regional Transmission and Market Op Expns (Total 123 and 130)	1,731,90	04 1,707,710
	4. DISTRIBUTION EXPENSES Operation		
	(580) Operation Supervision and Engineering	73,0	50 116,441
	(581) Load Dispatching	415,0	
		180,6	
137	(583) Overhead Line Expenses	457,0	
-	(584) Underground Line Expenses	384,8	42 402,279
_	<u> </u>	100.7	250 400
_	(586) Meter Expenses (587) Customer Installations Expenses	423,75 1,078,7	
$\overline{}$		2,469,10	
	<u> </u>	116,6	
-	TOTAL Operation (Enter Total of lines 134 thru 143)	5,598,9	
	Maintenance		
	(590) Maintenance Supervision and Engineering	40.5	1,473
	(591) Maintenance of Structures (592) Maintenance of Station Equipment	13,5	
	(593) Maintenance of Station Equipment (593) Maintenance of Overhead Lines	5,716,3	
	(594) Maintenance of Underground Lines	291,5	
_	(595) Maintenance of Line Transformers	32,2	
	(596) Maintenance of Street Lighting and Signal Systems	471,6	
	(597) Maintenance of Meters	334,1	-
	(598) Maintenance of Miscellaneous Distribution Plant TOTAL Maintenance (Total of lines 146 thru 154)	7,329,9	55 7, 47 9,294
	TOTAL Distribution Expenses (Total of lines 144 and 155)	12,928,8	_
-	5. CUSTOMER ACCOUNTS EXPENSES		
-	Operation		
-	(901) Supervision	246,0	
	(902) Meter Reading Expenses	844,6	
	(903) Customer Records and Collection Expenses (904) Uncollectible Accounts	4,810,5 316,5	
	(905) Miscellaneous Customer Accounts Expenses		1,083 1,083 1,083
	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	6,218,2	

Name of Respondent 20170505-8085 FERC PDF (UI Duke Energy Kentucky, Inc.		irt Is: (n10righa117 Resubmission	Date of Repo (Mo, Da, Yr) 04/13/2017	ort Year/Pe End of	riod of Report 2016/Q4			
	1 ' ' 1 1	LECTRICITY BY RA						
1. Report below for each rate schedule in efficustomer, and average revenue per Kwh, exc 2. Provide a subheading and total for each p 300-301. If the sales under any rate schedule applicable revenue account subheading.	ect during the year the cluding date for Sales rescribed operating re e are classified in more	e MWH of electricity s for Resale which is re venue account in the e than one revenue a	sold, revenue, average a eported on Pages 310-3 e sequence followed in " account, List the rate sc	311. Electric Operating Rev hedule and sales data	enues," Page under each			
Where the same customers are served un schedule and an off peak water heating schedule and an off peak water heating schedule.	dule), the entries in co	lumn (d) for the spec	ial schedule should der	note the duplication in r	number of reported			
 The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 all billings are made monthly). For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading. 								
ine Number and Title of Rate schedule	MWh Sold	Revenue	Average Number	KIMB of Sales	Payon to Hor			
No. (a)	(b)	(c)	of Customers (d)	RWh of Sales Per Customer	Revenue Per KWh Sold			
1 (440) RESIDENTIAL OR			(d)	(e)	(f)			
2 DOMESTIC SALES				<u> </u>	<u> </u>			
2 DOWIESTIC SALES								
3								
4								
5 RESIDENTIAL SERVICE								
6 SHEET 30 (1)	1,450,871	128,459,238	124,307	11,672	0.088			
7 SHEET 32 (2)								
8 SHEET 40 (3)								
9 SHEET 41 (4)	-	·						
10								
			···					
11 OUTDOOR LIGHTING SERVICE								
12 SHEET 65 (5)	730	111,661			0.153			
13 SHEET 67 (6)	80	15,899			0.198			
14								
15 UNBILLED REVENUE	21,313	1,899,749			0.089			
16								
17 TOTAL (440) RESIDENTIAL	1,472,994	130,486,547	124,307	11,850	0.088			
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37								
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1								
41 TOTAL Billed	4,065,161	320,841,828	140,014	29,034	0.078			
42 Total Unbilled Rev.(See Instr. 6)	34,038	2,926,115	Ol.	q	0.086			
43 TOTAL	4,099,199	323,767,943	140,014	29,277	0.079			

Nam	e of Respondent	This Report Is:	Date of Report	Year/Period of Report
Duke	Energy Kentucky, Inc.	(1) X An Original	(Mo, Da, Yr)	End of 2017/Q4
<u></u>	C. FOTDIO	(2) A Resubmission	04/12/2018	
If the	e amount for provious year is not defined from	OPERATION AND MAINTENAN	NCE EXPENSES (Continued)	
Line	amount for previous year is not derived fron	previously reported figures,		
No.			Amount for Current Year	Amount for Previous Year
<u></u>	(a) 3. REGIONAL MARKET EXPENSES		(b)	(c)
	Operation			
	(575.1) Operation Supervision		<u> </u>	
	(575.2) Day-Ahead and Real-Time Market Facilit	ation		
	(575.3) Transmission Rights Market Facilitation			
	(575.4) Capacity Market Facilitation			
	(575.5) Ancillary Services Market Facilitation		<u> </u>	
120	(575.6) Market Monitoring and Compliance			
121	(575.7) Market Facilitation, Monitoring and Comp	liance Services	1,870,40	7 1,731,904
	(575.8) Rents			
	Total Operation (Lines 115 thru 122)		1,870,40	7,731,904
	Maintenance			
125	(576.1) Maintenance of Structures and Improvem (576.2) Maintenance of Computer Hardware	ents		
127	(576.3) Maintenance of Computer Hardware			
128	(576.4) Maintenance of Communication Equipme	nt		
129	(576.5) Maintenance of Miscellaneous Market Op			
130		Ordion Figure		
$\overline{}$	TOTAL Regional Transmission and Market Op Ex	pns (Total 123 and 130)	1,870,40	1,731,904
	4. DISTRIBUTION EXPENSES			
133	Operation		agazinging gapananin sebagai d	STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET,
134	(580) Operation Supervision and Engineering		45,38	73,050
	<u>` : </u>		415,68	415,043
-	(582) Station Expenses		187,32	
137	(583) Overhead Line Expenses		171,76	
-	(584) Underground Line Expenses		405,38	384,842
139 140	(585) Street Lighting and Signal System Expense (586) Meter Expenses	<u> </u>	837,43	20 422.752
141	(587) Customer Installations Expenses		623,30	
142	(588) Miscellaneous Expenses		2,431,26	
143	(589) Rents		-28,17	
144	TOTAL Operation (Enter Total of lines 134 thru 1-	43)	5,089,37	
145	Maintenance		i kina adata samirin di kikizaraji si	
-	(590) Maintenance Supervision and Engineering			
	(591) Maintenance of Structures		4,02	
	(592) Maintenance of Station Equipment		314,08	
	(593) Maintenance of Overhead Lines		10,909,89	
	(594) Maintenance of Underground Lines (595) Maintenance of Line Transformers		621,98 457,60	
		Systems	457,60	
	(597) Maintenance of Meters		334,38	
_	(598) Maintenance of Miscellaneous Distribution	Plant		
	TOTAL Maintenance (Total of lines 146 thru 154)		13,100,60	7,329,955
156	TOTAL Distribution Expenses (Total of lines 144	and 155)	18,189,98	12,928,888
	5. CUSTOMER ACCOUNTS EXPENSES			Strong Grant and Strong Strong Strong
158	Operation			
	(901) Supervision		271,79	
_	(902) Meter Reading Expenses		903,38	
	(903) Customer Records and Collection Expense	s	4,302,16	
	(904) Uncollectible Accounts (905) Miscellaneous Customer Accounts Expense	28	-35,50 45	
164			5,442,28	

Name of Respondent	This Repo		Date of Repo	ort Year/Pe	riod of Report	
Duke Energy Kentucky, Inc.		n Original . Resubmission	(Mo, Da, Yr) 04/12/2018	End of		
	1 ' '	LECTRICITY BY RA				
. Report below for each rate schedule in eff				umbar of quetomor a		
rustomer, and average revenue per Kwn, ext	cluding date for Sales t	or Resale which is re	eported on Pages 310-3	:11		
 Provide a subheading and total for each p 	rescribed operating rev	venue account in the	sequence followed in "	Flectric Operating Rev	enues," Page	
00-301. If the sales under any rate schedul applicable revenue account subheading.	e are classified in more	e than one revenue a	eccount, List the rate sch	nedule and sales data	under each	
Where the same customers are served un	nder more than one rate	e schodule in the cor	me revenue account alo	saifination (auch ne		
chedule and an off peak water heating sche	dule), the entries in col	lumn (d) for the spec	ial schedule should den	ote the duplication in r	ieneral residential	
ustomers.						
. The average number of customers should	be the number of bills	rendered during the	year divided by the nun	nber of billing periods o	during the year (12	
f all billings are made monthly). i. For any rate schedule having a fuel adjust	ment clause state in a	factnate the estimat	ad additional soupers bi	Had burger and the sunts		
Report amount of unbilled revenue as of e	end of year for each ap	plicable revenue acc	ount subheading.	illed pursuant thereto.		
ine Number and Title of Rate schedule	MVVn Sold	Revenue	Average Number	KWh of Sales Per Çustomer	Revenue Per KWh Sold	
No. (a)	(b)	(c)	of Customers (d)	Per Customer (e)	KVVn Sola (f)	
1 (440) RESIDENTIAL OR						
2 DOMESTIC SALES						
3						
4						
5 RESIDENTIAL SERVICE						
6 SHEET 30 (1)	1,395,232	120,063,573	125,796	11,091	0.0861	
7 SHEET 32 (2)						
8 SHEET 40 (3)						
9 SHEET 41 (4)						
10						
11 OUTDOOR LIGHTING SERVICE						
12 SHEET 65 (5)	2	352			0.1760	
13 SHEET 67 (6)		13				
14					<u> </u>	
15 UNBILLED REVENUE	11,455	1,424,487			0.1244	
16		101 100 100	40			
17 TOTAL (440) RESIDENTIAL	1,406,689	121,488,425	125,796	11,182	0.0864	
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TOTAL DIVISION		200 50 1 00 5	444.07	67.000		
41 TOTAL Billed 42 Total Unbilled Rev.(See Instr. 6)	3,939,177 18,313	298,584,930 2,340,596	141,274	27,883	0.0758 0.1278	
42 Total Unbilled Rev.(See Instr. 6)	3 957 490	300 925 526	141.274	28 013	0.1276	

Name	e of Respondent	This Report Is:	Date of Report	Year/Period of Report				
Duke	Energy Kentucky, Inc.	(1) An Original	(Mo, Da, Yr)	End of 2018/Q4				
-	FLECTRIC	(2) X A Resubmission	04/26/2019					
If the	ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued) If the amount for previous year is not derived from previously reported figures, explain in footnote.							
Line	Account	previously reported lightes, e	<u> </u>					
No.			Amount for Current Year	Amount for Previous Year				
113	(a) 3. REGIONAL MARKET EXPENSES		(b)	(c)				
_	Operation							
	(575.1) Operation Supervision			And had the second of the second of the second				
	(575.2) Day-Ahead and Real-Time Market Facility	ation	 					
	(575.3) Transmission Rights Market Facilitation							
118	(575.4) Capacity Market Facilitation							
119	(575.5) Ancillary Services Market Facilitation							
120	(575.6) Market Monitoring and Compliance							
—	(575.7) Market Facilitation, Monitoring and Comp	liance Services	1,689,	716 1,870,407				
	(575.8) Rents							
	Total Operation (Lines 115 thru 122)		1,689,	716 1,870,407				
	Maintenance		ระสะสาราสาราสาราสาราสาราสาราสาราสาราสารา	และ ของ เอเมราย สองเหมืองได้และเหมืองได้เลยได้				
	(576.1) Maintenance of Structures and Improvem	ents						
	(576.2) Maintenance of Computer Hardware (576.3) Maintenance of Computer Software							
	(576.4) Maintenance of Communication Equipme	nt		- 				
$\overline{}$	(576.5) Maintenance of Miscellaneous Market Op							
-	Total Maintenance (Lines 125 thru 129)	- Cratton Figure	 					
_	TOTAL Regional Transmission and Market Op Ex	xons (Total 123 and 130)	1,689,	716 1,870,407				
	4. DISTRIBUTION EXPENSES		(Black Profesor of Schools Septiments)					
-	Operation		katan mangalah bangan bang	ang at Kalanggaranggang kang				
134	(580) Operation Supervision and Engineering		116,	063 45,381				
135	(581) Load Dispatching		345,	581 415,686				
136	(582) Station Expenses		61,	654 187,322				
137	(583) Overhead Line Expenses		192,	433 171,769				
_	(584) Underground Line Expenses		318,	756 405,387				
	(585) Street Lighting and Signal System Expense	<u> </u>						
-	(586) Meter Expenses		625,					
	(587) Customer Installations Expenses		961,					
$\overline{}$	(588) Miscellaneous Expenses (589) Rents		2,539,					
	TOTAL Operation (Enter Total of lines 134 thru 1	43)	5,139,					
	Maintenance		interaction of Albertance and Arthur	and of The Carporphogan Sandagan Spice				
-	(590) Maintenance Supervision and Engineering		84,	317				
147	(591) Maintenance of Structures		8,	247 4,020				
148	(592) Maintenance of Station Equipment		302,	347 314,089				
149	(593) Maintenance of Overhead Lines		7,798,	853 10,909,894				
$\overline{}$	(594) Maintenance of Underground Lines		268,	976 621,980				
	(595) Maintenance of Line Transformers		231,					
	(596) Maintenance of Street Lighting and Signal S	Systems						
	(597) Maintenance of Meters		306,					
	(598) Maintenance of Miscellaneous Distribution			587				
	TOTAL Maintenance (Total of lines 146 thru 154)		9,359,	·				
	TOTAL Distribution Expenses (Total of lines 144	and 100)	14,498,	409 18,189,983				
-	5. CUSTOMER ACCOUNTS EXPENSES							
	Operation (901) Supervision		271,	402 271,798				
	(902) Meter Reading Expenses		534,					
161	(903) Customer Records and Collection Expense		4,195,					
	(904) Uncollectible Accounts			252 -35,509				
	(905) Miscellaneous Customer Accounts Expens	es		381 451				
	TOTAL Customer Accounts Expenses (Total of li		4,994,	539 5,442,287				

Name of Respondent	This Repor		Date of Repo	ort Year/Pe	riod of Report		
Duke Energy Kentucky, Inc.		n Original	(Mo, Da, Yr)		End of 2018/Q4		
	(2) X A Resubmission 04/26/2019 SALES OF ELECTRICITY BY RATE SCHEDULES						
1 Doodbalans							
 Report below for each rate schedule in efficustomer, and average revenue per Kwh, exc Provide a subheading and total for each p 300-301. If the sales under any rate schedule applicable revenue account subheading. Where the same customers are served up 	cluding date for Sales for rescribed operating reverse on the e are classified in more	or Resale which is no venue account in the than one revenue a	eported on Pages 310-3 e sequence followed in " account, List the rate sci	111. Electric Operating Rev nedule and sales data	enues," Page under each		
Where the same customers are served un schedule and an off peak water heating scher customers.	dule), the entries in col	umn (d) for the spec	me revenue account cla cial schedule should den	ssification (such as a good of the duplication in r	reneral residential number of reported		
4. The average number of customers should	be the number of bills	rendered during the	year divided by the nun	nber of billing periods o	during the year (12		
if all billings are made monthly). 5. For any rate schedule having a fuel adjust	ment clause state in a	footnote the estimat	ed additional revenue bi		go , (. <u>-</u>		
Report amount of unbilled revenue as of e Number and Title of Rate schedule 1	nd of year for each app						
No. (a)	(b)	(c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)		
1 (440) RESIDENTIAL OR							
2 DOMESTIC SALES							
3							
4							
5 RESIDENTIAL SERVICE					·		
6 SHEET 30 (1)	1,563,656	143,480,543	126,987	12,314	0.091		
7 SHEET 32 (2)				12,014	0.031		
8 SHEET 40 (3)			· 				
		 +					
9 SHEET 41 (4)							
10							
11 OUTDOOR LIGHTING SERVICE							
12 SHEET 65 (5)	<u></u>	12					
13 SHEET 67 (6)		19					
14							
15 UNBILLED REVENUE	-16,370	-1,049,553			0.064		
16							
17 TOTAL (440) RESIDENTIAL	1,547,286	142,431,021	126,987	12,185	0.092		
18	,						
19					··		
20							
21							
22							
				 			
23							
24							
25							
26							
27							
28							
29							
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31							
32							
33							
34							
35					<u></u> -		
36	-						
37							
38							
							
39							
40							
41 TOTAL Billed	4,157,605	349,227,316	142,393	29,198	0.084		
42 Total Unbilled Rev.(See Instr. 6)	-23,998	-506,239	0	0	0.021		
43 TOTAL	4,133,607	348,721,077	142,393	29,030	0.084		

1	e or Respondent Energy Kentucky, Inc.			ort Is: An Origina		Date of Report (Mo, Da, Yr)		Year/Period of Report End of 2019/Q4	
(2) A Re		A Resubmission		04/17/2020		End of2019/Q4			
If the	amount for previous year is not derived from	OPER	ATI	ON AND MAINTE	NANCE E	XPENSES (Continued)			
Line	amount for previous year is not derived from Account	n previ	ous	siy reported figur	es, expla				
No.						Amount for Current Year		Amount for Previous Year	
113	(a) 3. REGIONAL MARKET EXPENSES		_		- 1889	(b)	Nov. 20	(c)	
	Operation		_	 					
115	(575.1) Operation Supervision					Andrew Comment of the			
116	(575.2) Day-Ahead and Real-Time Market Facilit	ation				 			
117	(575.3) Transmission Rights Market Facilitation						_		
$\overline{}$	(575.4) Capacity Market Facilitation								
	(575.5) Ancillary Services Market Facilitation								
	(575.6) Market Monitoring and Compliance	Banas C	2	A					
	(575.7) Market Facilitation, Monitoring and Comp (575.8) Rents	illance S	sen	vices		1,849	880	1,689,716	
_	Total Operation (Lines 115 thru 122)					1,849	880	1,689,716	
	Maintenance					1,040	300	1,009,710	
125	(576.1) Maintenance of Structures and Improvem	nents					*********		
126	(576.2) Maintenance of Computer Hardware								
127	(576.3) Maintenance of Computer Software								
-	(576.4) Maintenance of Communication Equipme					·			
-	(576.5) Maintenance of Miscellaneous Market Op	peration	Pla	ant					
$\overline{}$	Total Maintenance (Lines 125 thru 129)	···· T		1400 4400)		1.010	000	4 200 740	
	TOTAL Regional Transmission and Market Op E 4. DISTRIBUTION EXPENSES	xpns (1	ota	123 and 130)		1,849	880	1,689,716	
	Operation								
	(580) Operation Supervision and Engineering					71	393	116,063	
	(581) Load Dispatching					368	_	345,581	
-	(582) Station Expenses		_	" 	-+		629	61,654	
137	(583) Overhead Line Expenses					161	521	192,433	
138	(584) Underground Line Expenses					256	704	318,756	
	(585) Street Lighting and Signal System Expense	es				<u> </u>			
-	(586) Meter Expenses						,025	625,332	
141	(587) Customer Installations Expenses					762 2,833		961,447 2,539,530	
	(588) Miscellaneous Expenses (589) Rents						190		
-	TOTAL Operation (Enter Total of lines 134 thru 1	43)				4,961			
	Maintenance								
	(590) Maintenance Supervision and Engineering					102	534	84,317	
	(591) Maintenance of Structures						585		
-	(592) Maintenance of Station Equipment			<u> </u>			,536		
	(593) Maintenance of Overhead Lines					9,463	,186 ,861		
	(594) Maintenance of Underground Lines (595) Maintenance of Line Transformers				-+		757		
$\overline{}$	(596) Maintenance of Street Lighting and Signal	Systems	s				518		
	(597) Maintenance of Meters	-, -, -, -, -, -, -, -, -, -, -, -, -, -	-				957	306,149	
	(598) Maintenance of Miscellaneous Distribution	Plant					667		
155	TOTAL Maintenance (Total of lines 146 thru 154)				10,715			
	TOTAL Distribution Expenses (Total of lines 144	and 15	5)			15,676	977	14,498,409	
	5. CUSTOMER ACCOUNTS EXPENSES								
	Operation (2011) Symposicion			···		nie in de la complementation de la complementation de la complementation de la complementation de la complement Estate de la complementation de la complem	937	271,402	
-	(901) Supervision (902) Meter Reading Expenses						967		
161						3,929			
	(904) Uncollectible Accounts						059		
	(905) Miscellaneous Customer Accounts Expens	es				1	,039		
164	TOTAL Customer Accounts Expenses (Total of I	ines 159	9 th	ru 163)		4,481	,412	4,994,539	
							İ		

Name of Respondent	This Repor		Date of Repo	rt Year/Pe	riod of Report
Duke Energy Kentucky, Inc.		n Original Resubmission	(Mo, Da, Yr) 04/17/2020	End of	2019/Q4
	1 ' 1 1	ECTRICITY BY RA			
Report helpw for each rate schedule in off					
. Report below for each rate schedule in eff sustomer, and average revenue per Kwh, exc	ect during the year the duding date for Sales f	IVIVVITI OF ELECTRICITY S	iold, revenue, average r	number of customer, av	verage Kwh per
. Provide a subheading and total for each p	rescribed operating rev	enue account in the	sported on Pages 310-3 sequence followed in "I	11. Flectric Operating Rev	enues " Dago
00-301. If the sales under any rate schedule	e are classified in more	than one revenue a	sequence to lowed in a	rieding Operating Rev redule and sales data i	enues," Page under each
ipplicable revenue account subheading.					
. Where the same customers are served un	der more than one rate	schedule in the san	ne revenue account clas	ssification (such as a g	eneral residential
chedule and an off peak water heating sche	dule), the entries in col	umn (d) for the spec	ial schedule should den	ote the duplication in n	umber of reported
sustomers.	la a Alban annuala a a 6 L Ola				
 The average number of customers should fall billings are made monthly). 	be the number of bills	rendered during the	year divided by the num	nber of billing periods o	luring the year (12
 For any rate schedule having a fuel adjust 	ment clause state in a	footnote the actimate	ad additional revenue hi	llad aurauant thorata	
Report amount of unbilled revenue as of e	nd of year for each apr	olicable revenue acc	ount subbeading	ileu puisuani mereto.	
ine Number and Title of Rate schedule	MVVh Sola	Revenue	Average Number	KWh of Sales	Revenue Per
No. (a)	(b)	(c)	of Customers	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1 (440) RESIDENTIAL OR		(0)	(u/	(6/	(//
2 DOMESTIC SALES					
3					
3					
4					. <u> </u>
5 RESIDENTIAL SERVICE					
6 SHEET 30 (1)	1,512,664	139,090,476	128,049	11,813	0.0920
7 SHEET 32 (2)					
8 SHEET 40 (3)					
9 SHEET 41 (4)	-		_ 		
10					
11 OUTDOOR LIGHTING SERVICE					
12 SHEET 65 (5)		-38			
13 SHEET 67 (6)		2			
14	_				
15 UNBILLED REVENUE	-5.025	-460,434			0.0916
16					
17 TOTAL (440) RESIDENTIAL	1,507,639	138,630,006	128,049	11,774	0.0920
18	1,007,000	100,000,00	120,0-10	11,117	0.0320
					
19					
20					
21					
22					
23					
24					
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26			-		
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41 TOTAL Billed	4,080,492	354,730,097	143,431	28,449	0.086
42 Total Unbilled Rev.(See Instr. 6)	-9,497	-259,920	0	0	0.027
43 TOTAL	4.070.995	354,470,177	143,431	28,383	0.087

1	e of Respondent e Energy Kentucky, Inc.		Re	()Ar	n Original		Date of Report (Mo, Da, Yr)		Year/Period of Report End of 2020/Q4
-		(2)	_ -Δ-		Resubmission	ANCEE	04/15/2021 XPENSES (Continued)	L.	Enu or
If the	amount for previous year is not derived from	n prev	/ioi	usly	reported figure	s. expla	XPENSES (Continuea) in in footnote.		<u> </u>
Line	Account		_	<u> </u>	<u> </u>	1	Amount for Current Year		Amount for Previous Year
No.	(a)				<u> </u>		Current Year (b)		Previous Year (c)
	3. REGIONAL MARKET EXPENSES		_	_				. Sevi	caudious de la companya de la companya de la companya de la companya de la companya de la companya de la compa
114	Operation (575.1) Operation Supervision			—			Avanat 200 (Bullet 2016) fig. St. hig		
	(575.1) Operation Supervision (575.2) Day-Ahead and Real-Time Market Facility	etion	—	—		-			
	(575.3) Transmission Rights Market Facilitation	auon				-	· · · · · · · · · · · · · · · · · · ·		
118	(575.4) Capacity Market Facilitation		_	_					
	(575.5) Ancillary Services Market Facilitation		_	_				_	
	(575.6) Market Monitoring and Compliance								
121 122	(575.7) Market Facilitation, Monitoring and Compliance Services (575.8) Rents				-	1,722,	632	1,849,880	
123			—			$\overline{}$	1,722,	632	1,849,880
	Maintenance		_	_		11.67			1,010,000
_	(576.1) Maintenance of Structures and Improvem	ients							
	(576.2) Maintenance of Computer Hardware		_			+			
	(576.3) Maintenance of Computer Software (576.4) Maintenance of Communication Equipme	nt	—	—	 -		· ,,,,		
129	(576.5) Maintenance of Miscellaneous Market Op		n P	lant			<u></u>		
130	Total Maintenance (Lines 125 thru 129)		_			\neg			
131	TOTAL Regional Transmission and Market Op Ex	xpns (T	Γota	al 12	23 and 130)		1,722,	632	1,849,880
-	4. DISTRIBUTION EXPENSES		_			2 1			
	Operation (590) Operation Supervision and Engineering		_				<u> </u>	256	74.000
	(580) Operation Supervision and Engineering (581) Load Dispatching					+	54, 369.	356	71,393 368,929
136	(582) Station Expenses			—			<u></u>	188	
137	(583) Overhead Line Expenses					\top	341,		
	(584) Underground Line Expenses						263,		
	(585) Street Lighting and Signal System Expense	28	_			\Box			
	(586) Meter Expenses				<u> </u>	+	387,		- -
141 142	(587) Customer Installations Expenses (588) Miscellaneous Expenses		—	—			696, 1,646,	_	762,081 2,833,904
	(589) Rents		_	_		士		115	
144	TOTAL Operation (Enter Total of lines 134 thru 14	43)	_				3,832,458 4,961,		
$\overline{}$	Maintenance								
146 147	(590) Maintenance Supervision and Engineering (591) Maintenance of Structures						<u>გ</u>	450	102,534 585
	(591) Maintenance of Structures (592) Maintenance of Station Equipment		_			+	248,	871	
	(593) Maintenance of Overhead Lines					-	6,666,		
150	(594) Maintenance of Underground Lines						238,	188	
	(595) Maintenance of Line Transformers		_	_			<u>`</u>	218	
	(596) Maintenance of Street Lighting and Signal S	System	1S			+	251,		• • • • • • • • • • • • • • • • • • • •
	(597) Maintenance of Meters (598) Maintenance of Miscellaneous Distribution	Diant	—	—		+	364,	,008 ,382	
	TOTAL Maintenance (Total of lines 146 thru 154)						7,900,		
	TOTAL Distribution Expenses (Total of lines 144		5 <u>5)</u>	_			11,732,		
157	5. CUSTOMER ACCOUNTS EXPENSES		_	_					
	Operation		_						
	(901) Supervision		_	—				786	•
	(902) Meter Reading Expenses (903) Customer Records and Collection Expense			—		+	377 <u>,</u> 3,861,	_	
	(904) Uncollectible Accounts					\top		913	
	(905) Miscellaneous Customer Accounts Expense	es	_			工		267	1,039
164	TOTAL Customer Accounts Expenses (Total of lin	nes 15	9 tł	nru	163)		4,325,	458	4,481,412

	e of Respondent e Energy Kentucky, Inc.	This Repo	rt Is: n Original	Date of Repo	'-	eriod of Report 2020/Q4
	(2) A Resubmission 04/15/2021		End of			
			LECTRICITY BY RA			
custo 2. Pi 300-(appli 3. W sched custo	eport below for each rate schedule in e omer, and average revenue per Kwh, ex- rovide a subheading and total for each 301. If the sales under any rate schedu- cable revenue account subheading. There the same customers are served under and an off peak water heating schemers.	xcluding date for Sales in prescribed operating re- ule are classified in more under more than one rate edule), the entries in col	for Resale which is revenue account in the tended than one revenue a eschedule in the sar lumn (d) for the spec	eported on Pages 310-3 sequence followed in "laccount, List the rate solute me revenue account classial schedule should den	111. Electric Operating Renedule and sales data ssification (such as a ote the duplication in	venues," Page under each general residential number of reported
4. Ti	ne average number of customers should	d be the number of bills	rendered during the	year divided by the nun	nber of billing periods	during the year (12
	oillings are made monthly). or any rate schedule having a fuel adjus	etment clause state in a	footpote the estimate	ed additional revenue hi	illad purguant thorata	
3. R	eport amount of unbilled revenue as of	end of year for each ap	plicable revenue acc	ount subheading.	ilieu paisuarit triereto.	
ine	Number and Title of Rate schedule	MVVh Sold	Revenue	Average Number of Customers	KWh of Sales Per Çustomer	Revenue Per KWh Sold
No.	(a)	(b)	(c)	(d)	(e)	(f)
	(440) RESIDENTIAL OR					
2	DOMESTIC SALES			-		
3						
- 5	RESIDENTIAL SERVICE					· · · · · · · · · · · · · · · · · · ·
_	SHEET 30 (1)	1,477,914	135,800,359	130,434	11,331	0.0919
—	SHEET 32 (2)	1,777,011	100,000,000	105,167	11,001	0.0313
	SHEET 40 (3)					
	SHEET 41 (4)					
10	S. I.E. I. (4)			 	· · · · · · · · · · · · · · · · · · ·	<u> </u>
	OUTDOOR LIGHTING SERVICE				···	
\rightarrow	SHEET 65 (5)					
	SHEET 67 (6)					
14						 _
	UNBILLED REVENUE	10,289	874,272			0.0850
16						
	TOTAL (440) RESIDENTIAL	1,488,203	136,674,631	130,434	11,410	0.0918
18						
19						
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22						
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34						
35						
36						
37						······································
38						
39						· · ·
40						
41	TOTAL Billed	3,842,080	332,475,824	145,957	26,323	0.0865
42	Total Unbilled Rev.(See Instr. 6)	8,371	-236,207	Ö	0	-0.0282
43	TOTAL	3.850.451	332,239,617	145.957	26.381	0.0863

	Kentucky Power Company This Report Is: (1) X An Original			Date of Report Year/Period of Report (Mo, Da, Yr)			
Ken	ucky Power Company		Resubmission	(MO, Da, 11)	End of2020/Q4		
If it	ELEC	TRIC OPE	RATION AND MAINTE	NANCE EXPENSES			
If the	amount for previous year is not derived from	n previousl	reported figures, ex	plain in footnote.			
No.	Account			Amount for Current Year	Amount for Previous Year		
	(a)		<u> </u>	(b)	Previous Year (c)		
	POWER PRODUCTION EXPENSES A. Steam Power Generation						
	Operation				GOOGLAND OF THE SECOND		
4	(500) Operation Supervision and Engineering			ektóva szájokázoz elsztá	ing grant to the control of the cont		
5	(501) Fuel			4,868	1,0 10,200		
6	(502) Steam Expenses	· · · · ·		72,861 4,383			
7	(1-1-7) - 10-2117		· <u> </u>	4,000	5,575,379		
8	<u> </u>						
	(505) Electric Expenses			7	7,092 5,604		
	(506) Miscellaneous Steam Power Expenses			6,500			
_	(507) Rents				1		
	(509) Allowances		-· <u> </u>	·	,641 210,380		
	TOTAL Operation (Enter Total of Lines 4 thru 12) Maintenance			88,691	,095 116,179,529		
-	(510) Maintenance Supervision and Engineering				Price of Colors of the Colors		
	(511) Maintenance of Structures			1,745			
_	(512) Maintenance of Boiler Plant		· · · · · · · · · · · · · · · · · · ·	2,374 11,179	,		
	(513) Maintenance of Electric Plant			3,300			
19	(514) Maintenance of Miscellaneous Steam Plant			1,548,			
	TOTAL Maintenance (Enter Total of Lines 15 thru			20,148,			
21	TOTAL Power Production Expenses-Steam Power	er (Entr Tot l	nes 13 & 20)	108,839,			
	B. Nuclear Power Generation						
	Operation			Market Street			
_	(517) Operation Supervision and Engineering						
	(518) Fuel (519) Coolants and Water						
	(520) Steam Expenses						
	(521) Steam from Other Sources						
_	(Less) (522) Steam Transferred-Cr.			<u></u>			
	(523) Electric Expenses						
31	(524) Miscellaneous Nuclear Power Expenses			.,			
	(525) Rents						
	TOTAL Operation (Enter Total of lines 24 thru 32)						
	Maintenance (500) Maintenance						
	(528) Maintenance Supervision and Engineering						
_	(529) Maintenance of Structures (530) Maintenance of Reactor Plant Equipment				-		
	(531) Maintenance of Electric Plant						
	(532) Maintenance of Miscellaneous Nuclear Plan	nt					
	TOTAL Maintenance (Enter Total of lines 35 thru						
41	TOTAL Power Production Expenses-Nuc. Power	(Entr tot line	s 33 & 40)				
42	C. Hydraulic Power Generation				alij Aridinakosani diresta ilinijale elekt		
	Operation			e kõikstenga saakika kan ja kan ja keeste			
-	(535) Operation Supervision and Engineering						
	(536) Water for Power						
	(537) Hydraulic Expenses (538) Electric Expenses						
	(539) Miscellaneous Hydraulic Power Generation	Evnancae			· -		
	(540) Rents	Lxperises					
	TOTAL Operation (Enter Total of Lines 44 thru 49))					
_	C. Hydraulic Power Generation (Continued)	<u> </u>					
	Maintenance						
53	(541) Mainentance Supervision and Engineering						
	(542) Maintenance of Structures						
	(543) Maintenance of Reservoirs, Dams, and Wate	erways					
	(544) Maintenance of Electric Plant	ant					
	(545) Maintenance of Miscellaneous Hydraulic Pla TOTAL Maintenance (Enter Total of lines 53 thrus						
	TOTAL Power Production Expenses-Hydraulic Po		nes 50 & 58)				
		, ,					
					[

4	e of Respondent	This Report Is:	D	ate of Report	Year/Period	d of Report
Kent	tucky Power Company	(1) X An Original (2) A Resubmission	(N	Vlo, Da, Yr)	End of	2020/Q4
	ELECTRIC	OPERATION AND MAINTENA		/ / SES (Continued)		
If the	amount for previous year is not derived from	n previously reported figures	explain in f	ootnote.		
Line	Account	<u> </u>	1	Amount for Current Year		nount for
No.	(a)			Current Year (b)	Prev	nount for vious Year (c)
60 61						
62			V. Zanchille i	a elektrikakantika	akan asabi	
63						
64	(1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -					
65	()	penses				
66	(550) Rents TOTAL Operation (Enter Total of lines 62 thru 66)					
	Maintenance					
70	(552) Maintenance of Structures					
	(553) Maintenance of Generating and Electric Pla					
	(554) Maintenance of Miscellaneous Other Power					
	TOTAL Maintenance (Enter Total of lines 69 thru TOTAL Power Production Expenses-Other Power		_			
	E. Other Power Supply Expenses	(Enter 10t 0107 & raj	erab (ref. of se			THE RESERVE THE PROPERTY.
			\$ KS (KS 8	115,327,3	338	136,664,091
77	(556) System Control and Load Dispatching			393,7		571,100
	(557) Other Expenses			520,2		698,059
	TOTAL Other Power Supply Exp (Enter Total of li			116,241,3		137,933,250
80	TOTAL Power Production Expenses (Total of line 2. TRANSMISSION EXPENSES	s 21, 41, 59, 74 & 79)		225,081,1	71 23 30 34 35 36 37 38 38 38 38 38 38 38	275,725,358
	2. TRANSMISSION EXPENSES Operation					
83	(560) Operation Supervision and Engineering		Sales Grants	2,438,6	342	3,129,207
84			e de la composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della comp	is vijevije ili satuit (Krigh)		
85	(561.1) Load Dispatch-Reliability					
86	(561.2) Load Dispatch-Monitor and Operate Trans	·		334,2	283	396,938
87 88	(561.3) Load Dispatch-Transmission Service and (561.4) Scheduling, System Control and Dispatch	-		1 042 1	107	4 454 740
	(561.5) Reliability, Planning and Standards Devel			1,042,1 91,6		1,151,718 103,815
90	(561.6) Transmission Service Studies	opino	1	₩ - 1 -	714	100,010
-	(561.7) Generation Interconnection Studies					
-	(561.8) Reliability, Planning and Standards Devel	opment Services		312,7		317,484
93	(562) Station Expenses			192,6		223,580
	(563) Overhead Lines Expenses (564) Underground Lines Expenses			40,0	135	18,313
	(565) Transmission of Electricity by Others		+	50,414,8	ROS	41,885,396
97	(566) Miscellaneous Transmission Expenses		<u> </u>	-17,316,3		-1,763,300
98	` '			26,6	554	305
	TOTAL Operation (Enter Total of lines 83 thru 98	.)		37,577,2	281	45,463,456
	Maintenance (568) Maintenance Supervision and Engineering	<u> </u>	nasažog;		14 D	71.406
	(569) Maintenance Supervision and Engineering (569) Maintenance of Structures	<u>, , , , , , , , , , , , , , , , , , , </u>	+		918 298	71,496 8,872
			_		586	6,377
	(569.2) Maintenance of Computer Software			263,5		348,041
	(569.3) Maintenance of Communication Equipme		T		332	7,929
	(569.4) Maintenance of Miscellaneous Regional T	ransmission Plant		107.		124 000
	(570) Maintenance of Station Equipment			467,5	_	481,292 5,960,124
	(571) Maintenance of Overhead Lines (572) Maintenance of Underground Lines		 	4,986,9	405	5,960,124
	(573) Maintenance of Miscellaneous Transmissio	n Plant		37,9		103,965
111	TOTAL Maintenance (Total of lines 101 thru 110)			5,769,0)97	6,988,218
112	TOTAL Transmission Expenses (Total of lines 99	and 111)		43,346,3	378	52,451,674

Name	e of Respondent	This Report Is:	Date of Report	Year/Period of Report	
Kent	ucky Power Company	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) End of 2020/O4		
<u> </u>	FLECTRIC	OPERATION AND MAINTENA	NCE EXPENSES (Confirmed)		
If the	amount for previous year is not derived from	or Errandin and Main Fena	explain in footpote		
Line	Account	A Provincial Topolica Tigates		Amount for	
No.	(a)		Amount for Current Year (b)	Amount for Previous Year	
113	3. REGIONAL MARKET EXPENSES			(C)	
	Operation				
	(575.1) Operation Supervision			The second section of the second section of the second section of the second section (section 1867). As is a benefit of the second section (section 1867), as is a benefit of the second section (section 1867).	
116	(575.2) Day-Ahead and Real-Time Market Facilita (575.3) Transmission Rights Market Facilitation	ation			
	(575.4) Capacity Market Facilitation				
	(575.5) Ancillary Services Market Facilitation				
	(575.6) Market Monitoring and Compliance				
121	(575.7) Market Facilitation, Monitoring and Comp	liance Services	963,76	1,085,315	
122	(575.8) Rents				
123	Total Operation (Lines 115 thru 122)		963,76	1,085,315	
124 125	Maintenance (576.1) Maintenance of Structures and Improvem				
\vdash	(576.2) Maintenance of Computer Hardware	ents		-	
-	(576.3) Maintenance of Computer Software				
	(576.4) Maintenance of Communication Equipme	nt			
129	(576.5) Maintenance of Miscellaneous Market Op	eration Plant			
130	Total Maintenance (Lines 125 thru 129)				
$\overline{}$	TOTAL Regional Transmission and Market Op Ex	cpns (Total 123 and 130)	963,76	3 1,085,315	
132	4. DISTRIBUTION EXPENSES Operation				
134	(580) Operation Supervision and Engineering		758,51	0 1,013,963	
-	(581) Load Dispatching		31		
	(582) Station Expenses		222,57	-1	
137	(583) Overhead Line Expenses		692,06	1,108,253	
138	(584) Underground Line Expenses		151,14	-	
139	(585) Street Lighting and Signal System Expense	:S	83,52		
140 141	(586) Meter Expenses (587) Customer Installations Expenses		1,379,77 201,14		
142	(588) Miscellaneous Expenses		4,770,80		
143	(589) Rents		1,386,48		
144	TOTAL Operation (Enter Total of lines 134 thru 1	43)	9,646,33	10,174,087	
$\overline{}$	Maintenance		Seed to the control of the control o		
	\ /		3,03	_	
	(591) Maintenance of Structures		111,50 337,49		
	(592) Maintenance of Station Equipment (593) Maintenance of Overhead Lines		32,329,79		
	(594) Maintenance of Underground Lines		78,22		
	(595) Maintenance of Line Transformers		45,46		
152	(596) Maintenance of Street Lighting and Signal 5	Systems	57,12		
	(597) Maintenance of Meters		34,85		
	(598) Maintenance of Miscellaneous Distribution		41,15 33,038,65		
	TOTAL Maintenance (Total of lines 146 thru 154) TOTAL Distribution Expenses (Total of lines 144		42,684,98		
	5. CUSTOMER ACCOUNTS EXPENSES	210 100/			
	Operation				
159	(901) Supervision		19,10		
160	(902) Meter Reading Expenses		630,11		
161	(903) Customer Records and Collection Expense	!S	4,964,42		
	(904) Uncollectible Accounts		-88,26 25,3 ²		
163	(905) Miscellaneous Customer Accounts Expens TOTAL Customer Accounts Expenses (Total of li		5,550,69		

Kentucky Power Company		This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2020/Q4			
•		(2) A Resubmission	/ /	E110 01			
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued) If the amount for previous year is not derived from previously reported figures, explain in footnote.							
Line	Account	r providuory reported lightes,		Amount for			
No.	(a)		Amount for Current Year (b)	Amount for Previous Year			
165	6. CUSTOMER SERVICE AND INFORMATIONA	L EXPENSES	(4)	(c)			
	Operation		e ar carsar va ela deplacezada signa	unda telepakan kenggan dan beranggan beranggan beranggan beranggan beranggan beranggan beranggan beranggan ber			
	(907) Supervision	<u> </u>	_	9,023 63,903			
	(908) Customer Assistance Expenses (909) Informational and Instructional Expenses	<u> </u>	1,260				
	(910) Miscellaneous Customer Service and Inform	national Expenses		2,565 68,396 1,622 122,992			
	TOTAL Customer Service and Information Expen		1,365				
	7. SALES EXPENSES		\$20.00 40 to to to to \$4.20 pg	referencies verscher verscher			
	Operation (911) Supervision		(Control of Articles Control	SERVICE CONTRACTOR CON			
	(912) Demonstrating and Selling Expenses		02	143 660 2,500 46,263			
	(913) Advertising Expenses			7,555 1,736			
	(916) Miscellaneous Sales Expenses			1,00			
	TOTAL Sales Expenses (Enter Total of lines 174		100),198 48,659			
	8. ADMINISTRATIVE AND GENERAL EXPENSE	S					
	Operation (920) Administrative and General Salaries	<u>.</u>	10,872	764 10.502.000			
	(921) Office Supplies and Expenses			2,764 10,503,956 0,578 802,618			
	(Less) (922) Administrative Expenses Transferred	I-Credit	1,016				
	(923) Outside Services Employed		1,923	3,757 2,180,180			
	(924) Property Insurance			3,035 834,323			
	(925) Injuries and Damages		1,464				
	(926) Employee Pensions and Benefits (927) Franchise Requirements		1,212	2,658 1,535,399 7,744 124,523			
	(928) Regulatory Commission Expenses		2,589				
	(929) (Less) Duplicate Charges-Cr.						
191	(930.1) General Advertising Expenses			5,774 225,386			
	(930.2) Miscellaneous General Expenses	•		5,376 420 ,266 9 ,106 193 ,429			
	(931) Rents TOTAL Operation (Enter Total of lines 181 thru 1	93)	19,578				
	Maintenance			SSECTION PROPERTY OF SECURE OF SECURE			
	(935) Maintenance of General Plant		2,938				
	TOTAL Administrative & General Expenses (Total		22,516	·			
198	TOTAL Elec Op and Maint Expns (Total 80,112,1	31,156,164,171,178,197)	341,609	9,655 400,749,830			
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ELECTRONIC JOINT APPLICATION OF AMERICAN ELECTRIC POWER CO. INC., KENTUCKY POWER CO. AND LIBERTY UTILITIES CO. FOR APPROVAL OF THE TRANSFER OF OWNERSHIP AND CONTROL OF KENTUCKY POWER CO.

Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: LANE KOLLEN / Counsel as to Objection

QUESTION No. 25 Page 1 of 2

- 1. Please refer to Lane Kollen's testimony, page 8, line 19, where Mr. Kollen suggests that AEP had "chronic underinvestment in the distribution system" of Kentucky Power.
 - a. Confirm that reasonable investment in distribution-system assets would have been included in rates.
 - b. Identify each Kentucky Public Service Commission case in the past ten years which Kentucky Power sought a general adjustment in rates and KIUC sought to intervene. For each case, identify every issue raised by KIUC in sponsored testimony or legal brief that asserted Kentucky Power or AEP was underinvesting in Kentucky Power's distribution system.
 - c. Identify each Kentucky Public Service Commission case in which Kentucky Power sought a general adjustment in rates in the past ten years and the AG sought to intervene. For each case, identify every issue raised by the AG in sponsored testimony or legal brief that asserted Kentucky Power or AEP was underinvesting in Kentucky Power's distribution system.
 - d. Please identify any decision by the Kentucky Public Service Commission where the Commission that Kentucky Power demonstrated chronic underinvestment in the distribution system.

RESPONSE:

- a. Denied. Prudent and reasonable investment by the Company in distribution assets would have been included in rates to the extent included in the historic test years relied on by the Company in its base rate filings.
- b. Mr. Kollen has not performed the requested analysis. Mr. Kollen's testimony and that of other AG and KIUC witnesses, as well as AG and KIUC briefs, in other proceedings are publicly available on the Commission's website.
- c. Refer to the response to part (b) of this question.
- d. Objection. The question is vague and incomprehensible. Without waiving this objection, Mr. Kollen states: Mr. Kollen is aware of a June 14, 1999 decision by the Commission in the Kentucky Power/AEP/Central and South West Corporation merger case, Case No. 99-

ELECTRONIC JOINT APPLICATION OF AMERICAN ELECTRIC POWER CO. INC., KENTUCKY POWER CO. AND LIBERTY UTILITIES CO. FOR APPROVAL OF THE TRANSFER OF OWNERSHIP AND CONTROL OF KENTUCKY POWER CO.

Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants'
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QUESTION No. 25 Page 2 of 2

149, in which AEP/Kentucky Power committed to maintain service quality and reliability at then-existing levels. That decision is attached ("Resp. JA Item 25 1999 Ky. PUC LEXIS 356.pdf"). As Attachment C, page 6 of that decision reflects, Kentucky Power's SAIFI (including all storms) in 1998 was 1.519. According to EIA Data, Kentucky Power's SAIFI (with MED) in 2020 was 2.688. This score was well above the average score of the utilities analyzed by EIA in 2020, which was 1.60.

The same 2020 EIA Data reflects that Kentucky Power ranked 28th worst out of the 689 utilities listed on the SAIDI (with MED) metric and 29th worst of 652 utilities listed on the CAIDI (with MED) metric. The Company's SAIDI (with MED) score was 1751 and its CAIDI (with MED) score was 651.41. This is over 400% higher than the average SAIDI (with MED) score of 390.43 and over 300% higher than the average CAIDI (with MED) score of 188.74 for the utilities listed by EIA. Isolating the EIA data to only Kentucky utilities, Kentucky Power ranks 2nd worst in SAIDI (with MED), 6th worst in SAIFI (with MED), and worst in CAIDI (with MED). The 2020 EIA Excel file is attached ("Response to JA Item 25 Reliability_2020 (National and KY").

It is clear that Kentucky Power is currently experiencing significant reliability issues as compared to its previous levels of reliability, the reliability of its Kentucky peers, and national metrics. Therefore, Kentucky Power has not lived up to its 1999 commitment to improve or at least maintain reliability. It is likely that for 2021 when the ice storm damage is included, the Company's reliability metrics will deteriorate even more.

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

JOINT APPLICATION OF KENTUCKY POWER

COMPANY, AMERICAN ELECTRIC POWER

COMPANY, INC. AND CENTRAL AND SOUTH WEST

CORPORATION REGARDING A PROPOSED

MERGER

D CASE NO. 99-149

CASE NO. 99-149

D CASE NO. 99-149

D CORPORATION REGARDING A PROPOSED

MERGER

ORDER

On April 15, 1999, Kentucky Power Company d/b/a American Electric Power ("Kentucky Power"), American Electric Power Company, Inc. ("AEP"), and Central and South West Corporation ("CSW") (collectively, the "Joint Applicants") applied to the Commission for an Order: (1) declaring that the merger of CSW and AEP, with AEP being the surviving entity, may be consummated without Commission approval or, alternatively, approving pursuant to KRS 278.020(4) and 278.020(5), the proposed regulatory plan and authorizing other steps necessary to implement the regulatory plan; (2) approving a tariff providing a net merger savings credit for Kentucky Power customers; and (3) making certain findings concerning the deferral of certain merger-related expenses in conformity with SFAS 71.

On April 20, 1999, the Commission established a procedural schedule that provided for discovery, an evidentiary hearing, and an opportunity for parties to file briefs. The Commission granted full intervention to the following entities: Attorney General's Office of Rate Intervention ("AG"), Kentucky Industrial Utility Customers ("KIUC"), and Kentucky Electric Steel Corporation (collectively, the "Intervenors").

Following several conferences held under the Commission's auspices, the parties resolved all disputed issues and executed a "Stipulation and Settlement Agreement" which they filed with the Commission on May 24, 1999. The Commission held a public hearing in this matter on May 28, 1999, at the Commission's offices in Frankfort, Kentucky.

OVERVIEW OF THE TRANSACTION

Kentucky Power, a Kentucky corporation, owns and operates facilities engaged in the generation, transmission, distribution and sale of electricity. It serves approximately 170,000 customers in the eastern Kentucky counties of Boyd, Breathitt, Carter, Clay, Elliott, Floyd, Greenup, Johnson, Knott, Lawrence, Leslie, Letcher, Lewis, Magoffin, Martin, Morgan, Owsley, Perry, Pike, and Rowan. It also supplies electricity to public utilities and municipalities in Kentucky for resale. Kentucky Power is a utility subject to Commission jurisdiction. KRS 278.010(3)(a).

AEP, a New York corporation, is a holding company registered under the Public Utility Holding Company Act of 1935.¹ It owns, directly or indirectly, all of the outstanding common stock of seven domestic electric utility operating subsidiaries: Appalachian Power Company, Columbus Southern Power company, Indiana Michigan Power Company, Kentucky Power, Kingsport Power Company, Ohio Power Company and Wheeling Power Company. Its subsidiaries provide electricity to over 3 million customers in Kentucky, Indiana, Michigan, Ohio, Tennessee, Virginia, and West Virginia.

¹ 15 U.S.C. §79 et seq.

CSW, a Delaware corporation, is a holding company registered under the Public Utility Holding Company Act of 1935. It owns all of the outstanding common stock of four domestic electric utility operating subsidiaries: Central Power and Light Company, Public Service Company of Oklahoma, Southwestern Electric Power Company and West Texas Utilities Company. These subsidiaries provide electricity to over 1.7 million customers in areas of Texas, Oklahoma, Arkansas and Louisiana.

On December 21, 1997, AEP and CSW, with the approval of their respective Boards of Directors, executed a merger agreement. Under the terms of this agreement, shareholders of CSW will receive .6 of a share of AEP stock for each share of CSW common stock, resulting in CSW shareholders acquiring 40 percent of AEP's common stock. The four CSW domestic utility subsidiaries will become AEP subsidiaries. AEP's Board of Directors will be expanded from 12 to 15 members, with two AEP board members retiring. Five directors, formerly on the CSW Board of Directors, will be selected to serve upon AEP's Board.

The Joint Applicants estimate that the proposed merger will produce approximately \$2.4 billion in non-fuel savings over a 10-year period. After considering the cost to achieve these savings and pre-merger initiatives, the proposed merger is estimated to produce net merger savings of \$1.965 billion. Of this amount, Kentucky Power will be allocated \$73.8 million. These savings are expected to result from the elimination of duplicative functions and positions and greater economies of scale the merger is expected to produce.

Because of the geographical area served by the Joint Applicants and their affiliates and the nature of their operations, the utility regulatory commissions of six

states,² the Federal Energy Regulatory Commission ("FERC"), the Securities and Exchange Commission ("SEC"), the Federal Trade Commission ("FTC"), the United States Department of Justice ("DOJ"), and the Nuclear Regulatory Commission ("NRC") must approve the proposed merger. As of May 28, 1999, the NRC, Arkansas Public Service Commission, Indiana Utility Regulatory Commission, and Oklahoma Corporation Commission have granted their approval.

STIPULATION AND SETTLEMENT AGREEMENT

On May 24, 1999, the parties filed a "Stipulation and Settlement Agreement" ("Settlement Agreement") with the Commission. The most significant features of the Settlement Agreement are described below.

Merger Savings. The Settlement Agreement provides for the implementation of a Net Merger Savings Credit ("Merger Credit") tariff that will reduce customers' bills beginning in the first full billing month 30 days after the consummation of the merger. The Merger Credit will appear on each customer's monthly bill and will be based upon kWh consumption. The Merger Credit reflects non-fuel related merger savings and the associated merger costs based on estimated values included in AEP's merger filing with the FERC. Although the amounts are only estimates, the Joint Applicants have committed to guarantee their estimate of net merger savings. Associated merger costs

² Arkansas, Louisiana, Oklahoma, Texas, Indiana, and Kentucky. <u>See</u> Joint Applicants' Response to the Commission's Order of April 28, 1999, Item 2.

have been classified by AEP as either "Cost to Achieve" or "Change in Control Payments."

The Merger Credit will be in effect for an initial eight-year period, with all associated merger costs amortized over the same eight years. The Cost to Achieve the merger will be shared by both customers and shareholders of AEP, while the Change in Control Payments will be borne solely by AEP shareholders. At the completion of the initial eight years, customers will have received 55 percent, or \$28.365 million, of the total net merger savings for the period. The Merger Credit will continue beyond the initial eight-year period, reflecting the gross merger savings estimated for the eighth year, and will be allocated between customers and shareholders in the same manner as was utilized during the initial eight-year period. This annual amount of customer savings will be \$5.243 million and will continue until Kentucky Power's next base rate case which will allocate total gross merger savings to customers. Should Kentucky Power file a base rate case during the initial eight-year period, the Merger Credit will remain in effect. Any legislatively mandated rates that are part of any legislation enacted to deregulate the electric industry in Kentucky will not diminish or offset, but will be in addition to, the bill reductions established in the Settlement Agreement.

Rate Moratorium. The Settlement Agreement provides that Kentucky Power will not request a general increase in its existing base rates and charges that will be

³ The Change in Control Payments relate to a special incentive plan adopted by CSW for 16 key employees in October 1996. <u>See</u> Joint Applicants' Response to Commission Staff's Information Request (requested at the informal conference of April 22, 1999), Item 4 at 61.

⁴ <u>See</u> Settlement Agreement, Attachment A. The annual Merger Credit amount ranges from \$1.464 million to \$4.626 million during the initial eight-year period.

effective prior to January 1, 2003, or three years from the effective date of the merger, whichever is later. Kentucky Power's fuel adjustment clause, environmental surcharge, demand side management adjustment clause and system sales tracker are not included in this rate moratorium. Kentucky Power, moreover, may seek a general rate adjustment during the moratorium period if, after a public evidentiary hearing, the Commission determines that events constituting a force majeure as defined in the Settlement Agreement have occurred. The Intervenors have agreed not to seek a reduction in base rates during the rate moratorium period. The Settlement Agreement does not preclude the Commission from initiating proceedings to investigate Kentucky Power's rates should it find that circumstances warrant such proceedings.

Fuel Savings. The Settlement Agreement provides that all savings of fuel and purchase power expenses that result from the proposed merger will flow directly to Kentucky Power's retail customers through its existing fuel adjustment clause mechanism. AEP further agrees to hold Kentucky Power's native load customers harmless from higher replacement power costs or foregone revenues caused by current AEP operating companies supplying power to the service area of the CSW operating companies.

<u>Environmental Surcharge Litigation.</u> The Settlement Agreement seeks to resolve all outstanding matters involving Kentucky Power's environmental surcharge

mechanism. It requires the dismissal of all appeals,⁵ including the Commission's, now before the Kentucky Court of Appeals involving the Commission's Orders in Case No. 96-489.⁶ All parties will dismiss their appeals without prejudice. The Settlement Agreement further provides that Kentucky Power may, beginning January 1, 2000, recover through its environmental surcharge mechanism the costs associated with the low NOx burners for Big Sandy Generating Units No. 1 and No. 2. Kentucky Power will forego any recovery of costs eligible for recovery prior to January 1, 2000.⁷ The Settlement Agreement also provides that the Commission's most recent review⁸ of Kentucky Power's environmental surcharge be closed without further adjustment.

⁵ Kentucky Power Company d/b/a American Electric Power v. Kentucky Public Service Commission, et al., No. 1998-CA-001337 (filed July 25, 1998); Com. of Ky., ex rel., A. B. Chandler, III, Attorney General v. Kentucky Public Service Commission, et al., No.1998-CA-001344 (filed July 28, 1998); Kentucky Industrial Utility Customers, Inc. v. Com. of Ky., ex rel., A.B. Chandler, III, Attorney General, No. 1998-CA-001417 (filed July 25, 1998); Kentucky Public Service Commission v. Com. of Ky., ex rel., A.B. Chandler, III, Attorney General, No. 1998-CA-001455 (filed July 27, 1998); Kentucky Power Company v. Kentucky Public Service Commission, et al., 1998-CA-002476 (filed Oct. 1, 1998).

⁶ Case No. 96-489, Application of Kentucky Power Company d/b/a American Electric Power to Assess a Surcharge under KRS 278.183 to Recover Costs of Compliance with the Clear Air Act and Those Environmental Requirements Which Apply to Coal Combustion Waste and By-Products.

⁷ In <u>Commonwealth of Kentucky ex rel. Chandler v. Kentucky Public Service Commission</u>, Nos. 97-CI-01138, 97-CI-01144, 97-CI-01319 (Ky. Franklin Cir. Ct. May 14, 1998), the Franklin Circuit Court reversed in part the Commission's Order of May 27, 1997 and directed the Commission to permit Kentucky Power's recovery of low NOx burner costs incurred after May 19, 1997.

⁸ Case No. 98-624, An Examination By The Public Service Commission of The Environmental Surcharge Mechanism of Kentucky Power Company d/b/a American Electric Power As Billed From January 1, 1998 to June 30, 1998.

Affiliated Standards. The Settlement Agreement provides for affiliate standards and guidelines that will apply to transactions between AEP operating companies and their affiliates. These standards will take effect upon the consummation of the merger and remain in effect "until new affiliate standards imposed by either the Commission or by the General Assembly."

Quality of Service. The Settlement Agreement requires Kentucky Power and AEP to maintain service quality and reliability at existing levels. Kentucky Power and AEP agree to provide annually service reliability reports addressing the duration and frequency of customer disruptions and annual Call Center performance measures for those centers that handle Kentucky customer calls. They also commit to compile outage data detailing each circuit's reliability performance to identify and resolve reliability problems.

Most Favored Nations Provision. The Joint Applicants agree that if, in connection with the proposed merger, any state or federal regulatory commission imposes conditions on AEP that would benefit ratepayers in one jurisdiction, equivalent net benefits and conditions will be extended to Kentucky retail customers.

COMMISSION FINDINGS

Having thoroughly reviewed the Settlement Agreement, the Commission finds that the Settlement Agreement represents a reasonable resolution to the issues surrounding the proposed merger and should be approved. The Settlement Agreement allows for a fair and equitable distribution of the merger benefits between ratepayers

⁹ Settlement Agreement at 6.

and shareholders and protects Kentucky Power ratepayers from many of the potential risks posed by the merger.

The Commission notes that the Settlement Agreement imposes new reporting requirements on Kentucky Power in the areas of service quality and reliability. While we recognize the difficulties presented by the terrain and topography in portions of Kentucky Power's service territory, the Commission reminds Kentucky Power that its top priority must be service quality and reliability. In the event that Kentucky Power's quality of service experiences a decline, the Commission is prepared to require additional measures be taken.

The Commission also notes that the Settlement Agreement will end the lengthy and extensive litigation surrounding Kentucky Power's environmental surcharge mechanism. By this Order, we approve in principle those provisions and authorize our legal counsel to take all actions necessary to implement the Settlement Agreement's provisions and to dismiss all outstanding appeals pending before the Kentucky Court of Appeals. Because the issues dealing with Kentucky Power's environmental surcharge mechanism are addressed in other Commission proceedings that have not been consolidated with this proceeding, however, the Commission must implement certain of the provisions related to that mechanism through Orders in those proceedings. The Commission will issue those Orders as soon as possible.¹⁰

¹⁰ Within the next few days, the Commission will issue an Order in Case No. 98-624 to close Kentucky Power's current environmental surcharge proceedings. Implementing the provisions related to the recovery of the costs associated with the low NOx burners for Big Sandy Generating Units No. 1 and No. 2 will require the issuance of an Order in Case No. 96-489. That action will occur upon dismissal of all outstanding appeals.

REPORTING REQUIREMENTS

In previous cases,¹¹ the Commission has determined that to effectively monitor the activities of the jurisdictional utility, its parent company and related subsidiaries, and to protect ratepayers, certain additional reports should be furnished by the jurisdictional utility to the Commission on an annual, periodic, or other basis as appropriate. The Commission finds that similar requirements are appropriate in this case as well.¹²

Periodic Reports

The annual financial statements of AEP should be furnished, including consolidating adjustments of AEP and its subsidiaries with a brief explanation of each adjustment and all periodic reports filed with the SEC. 13 All subsidiaries should prepare and have available monthly and annual financial information required to compile financial statements and to comply with other reporting requirements. The financial statements for any non-consolidated subsidiaries of AEP should be furnished to the Commission.

¹¹ <u>See, e.g.</u>, Case No. 10296, The Application of Kentucky Utilities Company to Enter Into an Agreement and Plan of Exchange and to Carry Out Certain Transactions in Connection Therewith (Oct. 6, 1988); Case No. 89-374, Application of Louisville Gas and Electric Company for an Order Approving an Agreement and Plan of Exchange and to Carry Out Certain Transactions in Connection Therewith (May 25, 1990); Case No. 94-104, Application of the Cincinnati Gas & Electric Company and CINergy Corp. for Approval of the Acquisition of Control of The Union Light, Heat & Power Company by CINergy Corp. (May 13, 1994); Case No. 97-300, Joint Application of Louisville Gas and Electric Company and Kentucky Utilities Company for Approval of Merger (Sept.12,1997).

¹² The imposition of these requirements is consistent with KRS 278.020(5), KRS 278.230 and Paragraph 8 of the Stipulation and Settlement Agreement.

¹³ The requested SEC reports include, but are not limited to, the U5S and U-13-60 reports.

AEP should also furnish the following reports on an annual basis:

- 1. A general description of the nature of intercompany transactions with specific identification of major transactions, and a description of the basis upon which cost allocations and transfer pricing have been established. This report should discuss the use of the cost or market standard for the sale or transfer of assets, the allocation factors used, and the procedures used to determine these factors if they are different from the procedures used in prior years.
- 2. A report that identifies professional personnel transferred from Kentucky Power to AEP or any of the non-utility subsidiaries and describes the duties performed by each employee while employed by Kentucky Power and to be performed subsequent to transfer.

AEP should file on a quarterly basis a report detailing Kentucky Power's proportionate share of AEP's total operating revenues, operating and maintenance expenses, and number of employees.

Special Reports

Other special reports should be furnished to the Commission as necessary. In anticipation that transfers of utility assets and investments by AEP will occur in the future, AEP should file any contracts or other agreements concerning the transfer of such assets or the pricing of intercompany transactions with the Commission at the time the transfer occurs.

AEP should also file the following information:

1. A quarterly report of the number of employees of AEP and each subsidiary on the basis of payroll assignment.

- 2. An annual report containing the years of service at Kentucky Power and the salaries of professional employees transferred from Kentucky Power to AEP or its subsidiaries filed in conjunction with the annual transfer of employees report.
- 3. An annual report of cost allocation factors in use, supplemented upon significant change.
- 4. Summaries of any cost allocation studies when conducted and the basis for the methods used to determine the cost allocation in effect.
- 5. An annual report of the methods used to update or revise the cost allocation factors in use, supplemented upon significant change.
- 6. Current Articles of Incorporation and bylaws of affiliated companies in businesses related to the electric industry or that would be doing business with AEP.
- 7. Current Articles of Incorporation of affiliated companies involved in nonrelated business.

After consummation of the merger, AEP will remain a registered holding company under the Public Utility Holding Company Act of 1935 and under the oversight of several regulatory bodies. Where the same information sought in these reports has been filed with the SEC, FERC, or another state regulatory commission, AEP may provide copies of that filing rather than prepare separate reports. Further, AEP may request the Commission to review these reporting requirements after the merger is completed to determine if the documentation being provided is either excessive or redundant.

The Commission recognizes that the proposed merger has not yet received all necessary regulatory approvals. Consequently, the form or substance of the anticipated

benefits of the merger might ultimately vary from those reviewed in this case. To the extent that the merger is subject to conditions or changes not reviewed in this case, the Joint Applicants should amend their filing to allow the Commission and all parties an opportunity to review the revisions to ensure that Kentucky Power and its customers are not adversely affected and that any additional benefits flow through the favored nations clause.

MOTION FOR REHEARING

The Kentucky Association of Plumbing-Heating-Cooling Contractors, Inc. and Kentucky Propane Gas Association (collectively "Contractors") have moved for reconsideration of the Commission's Order of May 20, 1999 in which we denied their application for full intervention. In support of their motion, the Contractors state that they have an interest in this proceeding as the Joint Applicants have not expressly precluded the possibility of competing with their members or to refrain such competition pending completion of Administrative Case No. 369. ¹⁴

Having considered the motion, the Commission does not find good cause to modify its May 20, 1999 Order. While the Commission acknowledges the Contractors' concerns regarding utility affiliate transactions, these concerns are more appropriately addressed in Administrative Case No. 369, which was initiated specifically to review these issues as they relate to all regulated utilities. Moreover, Commission approval of the Settlement Agreement neither binds nor limits our ability to deal with the issue of affiliated transactions. The Settlement Agreement contains no provision limiting the

¹⁴ Administrative Case No. 369, An Investigation of The Need For Affiliate Transaction Rules and Cost Allocation Requirements For All Jurisdictional Utilities.

scope of our discretion in this area. It specifically provides that its affiliate standards "apply from the date of closing of the merger until new affiliate standards imposed by state legislation or State Commission action become effective." Settlement Agreement at 6.

SUMMARY

After consideration of the evidence and being otherwise sufficiently advised, the Commission finds that:

- The proposed merger of AEP and CSW will result in an indirect change in control of Kentucky Power and therefore requires prior Commission approval. KRS 278.020(4) and (5).
- 2. The proposed merger of AEP and CSW and the resulting indirect change in control of Kentucky Power is in accordance with law, for a proper purpose, and with the conditions and assurances established herein consistent with the public interest.
- AEP and Kentucky Power have and, upon completion of the proposed merger, will retain the financial, managerial and technical abilities to provide reasonable utility service.
- 4. The "Stipulation and Settlement Agreement," appended hereto, is reasonable, does not conflict with any regulatory principle and should be approved.
 - 5. The Contractor's Motion for Reconsideration should be denied.
- 6. AEP and Kentucky Power should file the reports and other information as specifically set out in this Order.
- 7. The Joint Applicants should submit copies of final approval received from the FERC, SEC, FTC, DOJ, and all state regulatory commissions to the extent that

these documents have not been provided. With each submittal, the Joint Applicants shall further state whether Paragraph 10 of the Settlement Agreement requires changes to the regulatory plan approved herein.

IT IS THEREFORE ORDERED that:

- 1. The Joint Applicants' Application for an Order declaring that the merger of AEP and CSW is not subject to approval pursuant to KRS 278.020(4) or (5) is denied.
- 2. The terms and conditions set forth in the Settlement Agreement, a copy of which is appended hereto, are adopted and approved and are incorporated into this Order as if fully set forth herein.
- 3. The proposed merger transaction and resulting indirect transfer of control are approved, subject to additional review in the event that the merger or the anticipated benefits are changed or modified as a result of action by other regulatory agencies.
 - 4. The proposed Net Merger Savings Credit Tariff is approved.
- 5. Within 20 days of the date of this Order, Kentucky Power shall file revised tariff sheets reflecting the approved Net Merger Savings Credit Tariff.
- 6. AEP and Kentucky Power shall comply with all reporting requirements described herein.
- 7. The Kentucky retail jurisdictional share of the estimated transaction, regulatory processing and transition costs incurred to merge and combine AEP and CSW shall be deferred and amortized for recovery over eight years. This amortization shall begin with the date of the combination and shall continue for eight years on a straight-line basis.

8. The Joint Applicants shall within five days of the consummation of the proposed merger file a written notice setting forth the date of merger and the effective date of the Net Merger Saving Credit Tariff.

9. The proposed settlement of outstanding litigation involving Kentucky Power's environmental surcharge mechanism, as set forth in the Settlement Agreement, is approved. Commission counsel is authorized to execute all necessary documents to dismiss all appeals identified in Footnote 6 of this Order.

10. The Contractors' Motion for Reconsideration is denied.

Done at Frankfort, Kentucky, this 14th day of June, 1999.

By the Commission

ATTEST:	
Executive Director	

APPENDIX

AN APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE COMMISSION IN CASE NO. 99-149 DATED 6/14/99

COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY



IN THE MATTER OF:

JOINT APPLICATION OF KENTUCKY POWER COMPA	NY)	
AMERCIAN ELECTRIC POWER COMPANY, INC.)	
AND CENTRAL AND SOUTH WEST CORPORATION)	CASE NO. 99-149
REGARDING A PROPOSED MERGER)	

STIPULATION AND SETTLEMENT AGREEMENT

On February 17, 1999 the Staff of the Public Service Commission of Kentucky ("Commission") issued a letter stating staff's belief that the Commission has jurisdiction under KRS 278.020 (5) to review the proposed merger of Central and South West Corporation (("CSW") into American Electric Power Company, Inc. ("AEP") and requested that Kentucky Power Company ("Kentucky Power" "KPCO" or the "Company") advise in writing by March 8, 1999 of the date AEP would file an application for Commission approval of "the indirect change in control of Kentucky Power Company." On March 5, 1999 the Company issued a letter notifying the Commission that it would file the requested application by April 15, 1999. The letter also indicated that the Company expected to provide the Staff and the Commission with sufficient information to enable the Commission to approve its application within the sixty (60) day period prescribed by the statute. The letter further preserved the Company's legal arguments regarding the application of KRS 278.020 (5) to this merger.

On April 15, 1999 the Company, AEP and CSW filed a Joint Application with supporting testimony and workpapers. The proceeding was designated P.S.C. Case No. 99-149. On April 22, 1999 the Commission issued a letter indicating that the Commission staff had reviewed the Company's application and found that it met the minimum filing requirements.

On May 4, 1999 the Attorney General, Office of the Rate Intervention ("Attorney General"), and Kentucky Electric Steel, Inc. ("KESI") were granted full intervention in Case No. 99-149. On May 11, 1999 Kentucky Industrial Utility Customers, Inc. ("KIUC"), was also granted full intervention in Case No. 99-149. These parties will be referred to herein collectively as the "Intervenors".

On April 22, 1999 a Technical Conference was held at the Commission's offices. On May 4, May 11, May 17, and May 20, 1999 settlement conferences were held at the Commission's offices. Present were the Staff and counsel for the Intervenors, as well as Company representatives.

Solely for the purposes of compromise and settlement of the issues in this proceeding, Central and South West Corporation, American Electric Power Company, Inc., Kentucky Power Company, which does business in Kentucky as American Electric Power, the Attorney General, Kentucky Industrial Utility Customers, Inc. and Kentucky Electric Steel, Inc. (collectively referred to as the "Parties") have met and reached a settlement agreement ("Agreement") which they hereby submit and recommend for approval to the Commission. If the Commission does not approve the settlement agreement in its entirety and incorporate it in the Final Order, the proposed Agreement shall be null and void and deemed withdrawn, unless such change is agreed to by the Parties.

SETTLEMENT AGREEMENT

WHEREAS AEP and CSW have filed various applications before federal and state agencies seeking approvals necessary to consummate a proposed merger of the two companies, and

WHEREAS the Parties have met and explored various issues related to the proposed merger and their agreements and differences regarding the effects of the proposed merger on competition between electricity providers and on the terms and conditions under which retail electric utility service is provided, and

WHEREAS the Parties recognize the costs and uncertainty of litigation and the desirability of consensual voluntary resolution of their differences and the legitimate interests and good faith of each of the parties in achieving the objectives each desires to achieve, and

Whereas, the Parties agree as follows:

That AEP, KPCO and the Intervenors will recommend to the Commission that the following Agreement be adopted by the Commission in an order or other appropriate formal action that references this Agreement or incorporates all of the provisions thereof. Where appropriate, the Commission action may address or reserve other matters ancillary or incidental to the matters addressed in this Agreement, for immediate or future disposition, in a manner not inconsistent with the Agreement.

All appropriate terms are defined in the "Definitions" section of the Agreement.

The Parties:

1. - Will not oppose the proposed merger pending before the Federal Energy Regulatory Commission ("FERC").

2. Will not oppose AEP's filings previously made at the United States Securities and Exchange Commission ("SEC") in connection with the proposed merger, together with any non-material changes or supplements thereto.

AEP, or Kentucky Power Company, conditional on merger consummation will:

1. REGULATORY PLAN. KPCO will implement a Net Merger Savings Credit tariff that will reduce bills to customers by the annual amounts shown in Attachment A beginning with the first full billing month available following thirty days from the consummation of the merger. The annual bill reduction amounts shown in Attachment A will be refunded to customers based upon kwh consumption. Each individual year's bill reduction will apply for a twelve month period. A Balancing Adjustment Factor (B.A.F) per Kwh will be included for the second through the twelfth month of the current distribution year which will reconcile any over- or under-distribution of the net savings from prior years.

The merger savings and costs are based on estimated values included in AEP's filing with the Federal Energy Regulatory Commission ("FERC") in Docket No. EC98-40-000.

Absent a force majeure, KPCO will not file a petition, which, if approved, would have the effect, either directly or indirectly, of authorizing a general increase in basic rates and charges that would be effective prior to January 1, 2003 or three years from the effective date of the merger, whichever is later (the "rate moratorium"), and the Intervenors agree not to seek a reduction in base rates during the rate moratorium. During this period, the fuel adjustment clause, the environmental surcharge, the demand side management adjustment and the system sales tracker shall continue in force and shall not be subject to any freeze. During the rate moratorium period, and not withstanding any force majeure event, any discount, including but not limited to, operating reserve and interruptible discounts contained in special contracts as currently approved by the Commission, shall remain in force and shall not be changed for any customer receiving the discount.

The Parties and the Commission will dismiss the appeals and cross-appeals in Case Nos. 98 CA 00137, 98 CA 001344, 98 CA 001417, 98 CA 001455 and 98 CA 002476. The dismissal shall be without prejudice in any other action with respect to the positions taken by the parties in the dismissed litigation.

Effective January 1, 2000, KPCO shall begin collecting the environmental surcharge, including the costs of the Low Nox burners for the Big Sandy generating plant's Unit No. 1 and Unit No. 2, in accordance with the decisions of the Franklin Circuit Court Opinion and Order dated April 30,1998 and its Amended Opinion and Order dated May 14, 1998 in Consolidated Case Nos. 97-CI-01138, 97-CI-01144 and 97-CI-00137 (except those portions of the decision allowing retroactive recovery of the surcharge).

The parties further agree that there shall be no adjustment to the environmental surcharge as a result of the six month review in P.S.C. Case No. 98-624.

Notwithstanding any base rate proceeding during the eight year period after the consummation of the merger, the annual amounts shown in Attachment A will remain in effect. After the eight year period and absent a base rate proceeding, the Company will continue through the Net Merger Savings Credit to reduce bills to customers by the annual amount shown on Attachment A which is the customers' portion of the net savings without the amortization of the costs to achieve during the eighth year after the consummation of the merger.

KPCO must implement the above rate reductions in the manner and amounts described above notwithstanding any changes to the current regulatory structure in Kentucky. In the event that retail electric deregulation legislation is implemented in Kentucky or if there is any unbundling or restructuring, KPCO shall continue to apply the regulatory plan's provisions to regulated rates of its Kentucky retail jurisdictional customers.

Any legislatively mandated adjustments to base rates, of any kind, that are part of any retail electric deregulation legislation implemented in Kentucky shall not diminish or offset, but shall be in addition to, the bill reductions established in this proceeding.

Subject to this agreement, AEP and KPCO will defer and amortize their Kentucky retail jurisdictional estimated merger related costs-to-achieve over an 8-year recovery period. Costs to achieve the merger are those costs incurred to consummate the merger and combine the operations of AEP and CSW. These costs include, but are not limited to, investment banking fees; consulting and legal services incurred in connection with obtaining regulatory and shareholder approvals; transition planning and development costs; employee separation costs including severance costs, change-in-control payments and retraining costs; and facilities consolidation costs. The Commission will issue accounting orders or other orders necessary to authorize the deferral and amortization of merger costs.

If the merger is not consummated, the Company commits and agrees not to seek to recover termination fees, the "Out of Pocket" and "Topping Out" fees associated with the merger as described in Sections 9.5 and 9.6 of the Agreement and Plan of Merger By and Among American Electric Power Company, Inc., Augusta Acquisition Corporation and Central and South West Corporation dated December 21, 1997 (Merger Agreement); and further commit and agree not to seek to recover the fee that may be charged by Morgan Stanley.

In any proceeding to change base rates for KPCO to become effective after the consummation of the merger, the following rate treatment will be reflected:

A. Estimated non-fuel merger savings, net of costs to achieve will be included in cost of service as an allowable expense in order to avoid duplication and to continue to provide shareholders with their share of the net savings. The amount to be included in the cost of service shall be based upon the test year period. (See Attachment B).

B. Amortization of estimated costs to achieve will be included in cost of service as an allowable expense. The amount to be included in the cost of service shall be based upon the test year period. (See Attachment B.)

In any base rate proceeding after the eight year period, neither the merger savings credit rider nor the expense adjustments described in A. and B. above will be reflected in the test year.

- 2. FUEL MERGER SAVINGS. All savings of fuel and purchased power expenses resulting from the merger shall benefit retail customers through existing fuel clause recovery mechanisms applied by State Commissions. In circumstances when one or more AEP operating companies in one AEP zone are supplying power to the other AEP zone, and as a result, the supplying zone needs to purchase replacement power to serve its native load, AEP shall hold harmless the native load customers of the supplying zone from any price differential between the replacement power and the system power supplied to the other zone. Similarly, if one or more AEP operating companies in one AEP zone are supplying power to the other AEP zone, and as a result, the supplying zone loses the opportunity to sell power at a price higher than received from the zone being supplied, AEP shall credit the supplying zone for the foregone revenues.
- 3. For purposes of this Settlement Agreement, force majeure shall mean circumstances that cause any of the following to occur: a) the bond rating for Kentucky Power Company to fall below an investment grade rating of Baa3 (Moody's) or BBB- (Standard & Poors), or b) an increase in the federal and/or state income taxes of KPCO, which increase is the result of changes in federal or state income tax provisions, or c) an increase in KPCO's total electric operating expenses, excluding fuel and purchased power, due to circumstances beyond its control, and further excluding the costs of compliance with federal, state or local environmental requirements which apply to coal combustion wastes and by-products from facilities utilized for production of energy from coal.

For purposes of this force majeure provision, an increase is defined as an increase in expense in an annualized amount greater than five percent (5%) of AEP's Kentucky jurisdictional net revenues (i.e., operating revenues less fuel and purchased power) for the preceding twelve months.

A force majeure may only exist under the terms of this Settlement Agreement if the Commission finds in a rate application filed by the Company that the circumstances allowed for under this Settlement Agreement are a force majeure, as defined in this Agreement, after a public evidentiary hearing in which all the Parties may participate.

- 4. STRANDED COSTS. AEP and its operating companies agree not to seek or recover any stranded costs associated with the operating companies of one AEP zone from the retail customers of the other AEP zone.
- 5. PROCEEDS OF FACILITY SALES. Any proceeds from the sale of facilities shall go to the AEP operating company in whose rate base the facilities are included, for further disposition

in accordance with the rules and orders of the regulatory authorities whose jurisdiction encompasses the ultimate disposition of such proceeds.

6. SYSTEM INTEGRATION AGREEMENTS. To mitigate any perceived impacts of the merger on AEP's ability to exercise market power, AEP proposed in its FERC merger application a mitigation plan. To protect retail customers, AEP agrees to hold harmless the retail customers from any mitigation plan included in any FERC order approving the merger of AEP-CSW. To implement this Agreement in any general retail electric rate proceeding commenced by the filing of a petition on or after the date of this Agreement, in which an AEP operating company requests a change in its basic rates and charges, or in any other proceeding where so ordered by the State Commission, AEP shall have the burden therein to prove that such requested rate relief does not reflect mitigation-related costs.

AEP commits to file any allocation of the cost of new, modified or upgraded generation or transmission facilities whose costs will be subject to the System Integration Agreement or the System Transmission Agreement with the FERC and to notify each State Commission of any such filing at the time it is made. Notification to each State Commission will include an estimate of the cost of construction, an explanation of the reasons for constructing the facilities, studies supporting the construction of the facilities, and a proposed allocation of the facilities' costs. If AEP plans to purchase an in-service facility or already constructed and soon-to-be-in-service facility, AEP will follow the above described procedures and will include as part of the notification to the State Commission an explanation of the circumstances causing the AEP operating company to make the purchase in question.

- REGULATORY AUTHORITY. AEP agrees not to seek to overturn, reverse, set aside, change or enjoin, whether through appeal or the initiation or maintenance of any action in any forum, a decision or order of a State Commission based on the assertion that the authority of the Securities and Exchange Commission as interpreted in Ohio Power Co. v. FERC, 954 F.2d 779 (D.C. Cir. 1992) cert. denied, 498 U.S. 73 (1992) impairs the State Commission's ability to examine and determine the reasonableness of non-power affiliate transaction costs to be passed to retail customers. The parties agree that the Ohio Power waiver does not include waiver of any arguments that AEP may have with respect to the reasonableness of SEC approved cost allocations. AEP will provide each State Commission with notice at least 30 days prior to any fillings that propose new allocation factors with the SEC. The notice need not be in the precise form of the final filing but shall include, to the extent information is available, a description of the proposed factors and the reasons supporting such factors. AEP and State Commission Staff will make a good faith attempt to resolve their differences, if any, in advance of a filing being made at the SEC.
- 8. AFFILIATE STANDARDS. The following affiliate standards shall apply from the date of closing of the merger until new affiliate standards imposed by state legislation or State Commission action become effective.

- A. The financial policies and guidelines for transactions between an AEP operating company and its affiliates shall reflect the following principles:
 - 1. An AEP operating company's retail customers shall not subsidize the activities of the operating company's non-utility affiliates or its utility affiliates.
 - 2. An AEP operating company's costs for jurisdictional rate purposes shall reflect only those costs attributable to its jurisdictional customers.
 - These principles shall be applied to avoid costs found to be just and reasonable for ratemaking purposes by the affected State Commission being left unallocated or stranded between various regulatory jurisdictions, resulting in the failure of the opportunity for timely recovery of such costs by the operating company and/or its utility affiliates; provided, however, that no more than one hundred percent of such costs shall be allocated on an aggregate basis to the various regulatory jurisdictions.
 - 4. An AEP operating company shall maintain and utilize accounting systems and records that identify and appropriately allocate costs between the operating company and its affiliates, consistent with these cross-subsidization principles and such financial policies and guidelines.
- B. Each State Commission shall have access to the employees, officers, books and records of any affiliate of its jurisdictional AEP operating company to the same extent and in like manner that each such State Commission has over a public utility operating within the state in which such State Commission exercises its regulatory authority if the affiliate had engaged in direct or indirect transactions with the jurisdictional AEP operating company. If such employees, officers, books and records can not be reasonably made available to a State Commission, then upon request of a State Commission, the AEP operating company shall, in accordance with state reimbursement rules, reimburse the State Commission for appropriate out-of-state travel expenses incurred in accessing the employees, officers, books and records. Each AEP operating company shall maintain, in accordance with generally accepted accounting principles, books, records, and accounts that are separate from the books, records, and accounts of its affiliates, consistent with Part 101 - Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to the Provisions of the Federal Power Act. Any objections to providing all books and records must be raised before the State Commission and the burden of showing that the request is unreasonable or unrelated to the proceeding is on the AEP operating company. The confidentiality of competitively sensitive information shall be maintained in accordance with each State Commission's rules and regulations.

- In accordance with generally accepted accounting principles and consistent with state and federal guidelines, an AEP operating company shall record all transactions with its affiliates, whether direct or indirect. An AEP operating company and its affiliates shall maintain sufficient records to allow for an audit of the transactions involving the operating company and its affiliates. Asset transfers from an AEP operating company to a non-utility affiliate and asset transfers from a non-utility affiliate to an AEP operating company shall be at fully distributed costs in accordance with current Securities and Exchange Commission (SEC) issued requirements or other statutory requirements if the SEC has no jurisdiction.
- D. An AEP operating company shall not allow a non-utility affiliate to obtain credit under any arrangement that would permit a creditor, upon default, to have recourse to the operating company's assets. The financial arrangements of an AEP operating company's affiliates are subject to the following restrictions unless otherwise approved by that operating company's State Commission:
 - 1. Any indebtedness incurred by a non-utility affiliate will be without recourse to the operating company.
 - 2. An AEP operating company shall not enter into any agreements under terms of which the operating company is obligated to commit funds in order to maintain the financial viability of a non-utility affiliate.
 - 3. An AEP operating company shall not make any investment in a non-utility affiliate under circumstances in which the operating company would be liable for the debts and/or liabilities of the non-utility affiliate incurred as a result of acts or omissions of a non-utility affiliate.
 - 4. An AEP operating company shall not issue any security for the purpose of financing the acquisition, ownership, or operation of a non-utility affiliate.
 - 5. An AEP operating company shall not assume any obligation or liability as guarantor, endorser, surety, or otherwise with respect to any security of a non-utility affiliate.
 - 6. An AEP operating company shall not pledge, mortgage or otherwise use as collateral any assets of the operating company for the benefit of a non-utility affiliate.
 - 7. AEP shall hold harmless the retail customers of an AEP operating company from any adverse effects of credit rating declines caused by the actions of non-utility affiliates.

Transactions between AEP operating companies and affiliates involving a money pool for the financing of short-term funding requirements are exempt from the requirements of this paragraph. Further, the provisions of this paragraph would not preclude AEP operating companies from issuing securities or assuming obligations related to their existing coal subsidiaries.

- E. Any untariffed, non-utility service provided by an AEP operating company or affiliated service company to any affiliate shall be itemized in a billing statement pursuant to a written contract or written arrangement. The AEP operating company and any affiliated service company shall maintain and keep available for inspection by the State Commission copies of each billing statement, contract and arrangement between the AEP operating company or affiliated service company and its affiliates that relates to the provision of such untariffed non-utility services.
- F. Any good or service provided by a non-utility affiliate to an AEP operating company shall be by itemized billing statement pursuant to a written contract or written arrangement. The operating company and non-utility affiliate shall maintain and keep available for inspection by the State Commission copies of each billing statement, contract and arrangement between the operating company and its non-utility affiliates that relates to the provision of such goods and services in accordance with applicable State Commission retention requirements.
- G. Employees responsible for the day to day operations of the AEP operating companies and those of affiliated exempt wholesale generators or affiliated power marketers shall operate independently of one another. AEP shall document all employee movement between and among all affiliates. Such information shall be made available to each State Commission and consumer advocate upon request.
- H. An AEP operating company may not own property in common with an affiliated exempt wholesale generator or affiliated power marketer.
- I. No market information obtained in the conduct of utility business may be shared with an affiliated exempt wholesale generator or affiliated power marketer, except where such information has been publicly disseminated or simultaneously shared with and made available to all non-affiliated entities who have requested such information. Customer specific information shall not be made available to an affiliated exempt wholesale generator or affiliated power marketer except under the same terms as such information would be made available to a non-affiliated company, and only with the written consent of the customer specifying the information to be released.
- J. A non-utility affiliate may use an AEP operating company's name or logo only if, in connection with such use, the affiliate makes adequate disclosures to the effect that (i) the two entities are separate; (ii) it is not necessary to purchase the

- non-regulated product or service to obtain service from the operating company; and (iii) the customer will gain no advantage from the operating company by buying from the affiliate.
- K. An AEP operating company shall not condition or tie the provision of any product, service, pricing benefit, or waiver of associated terms or conditions, to the purchase of any good or service from its affiliated exempt wholesale generator or power marketer.
- Except as provided in paragraph M, an affiliated exempt wholesale generator or affiliated power marketer shall not share office space, office equipment, computer systems or information systems with an AEP operating company.
 - M. Computer systems and information systems may be shared between an AEP operating company and non-utility affiliates only to the extent necessary for the provision of corporate support services; however, the operating company shall ensure that the proper security access and other safeguards are in place to ensure full compliance with these affiliate rules.
 - N. An AEP operating company may engage in transactions directly related to the provision of corporate support services with its affiliates in accordance with requirements relating to service agreements. As a general principle, such provision of corporate support services shall not allow or provide a means for the transfer of confidential information from the operating company to the affiliate, create the opportunity for preferential treatment or unfair competitive advantage, create opportunities for cross-subsidization of affiliates, or otherwise provide any means to circumvent these affiliate rules.
 - O. Except as provided in paragraph N, an AEP operating company may only make a product or service available to an affiliated exempt wholesale generator or an affiliated power marketer if the product or service is equally available to all non-affiliated exempt wholesale generators and power marketers on the same terms, conditions and prices, and at the same time. An AEP operating company shall process all requests for a product or service from affiliated and non-affiliated exempt wholesale generators and power marketers on a non-discriminatory basis.
- P. An AEP operating company which provides both regulated and non-regulated services or products, or an affiliate which provides services or products to an AEP operating company, shall maintain documentation in the form of written agreements, an organization chart of AEP (depicting all affiliates and AEP operating companies), accounting bulletins, procedure and work order manuals, or other related documents, which describe how costs are allocated between regulated and non-regulated services or products. Such documentation shall be available, subject to requests for confidential treatment, for review by State Commissions in accordance with Paragraph B. above.

- Q. AEP shall designate an employee who will act as a contact for State Commissions and consumer advocates seeking data and information regarding affiliate transactions and personnel transfers. Such employee shall be responsible for providing data and information requested by a State Commission for any and all transactions between the jurisdictional operating company and its affiliates, regardless of which affiliate(s), subsidiary(ies) or associate(s) of an AEP operating company from which the information is sought.
- AEP shall designate an employee or agent within each signatory state who will act as a contact for retail consumers regarding service and reliability concerns and to allow a contact for retail consumers for information, questions and assistance. Such AEP representative shall be able to deal with billing, maintenance and service reliability issues.
 - S. AEP shall provide each signatory state a current list of employees or agents that are designated to work with each State Commission and consumer advocate concerning state regulatory matters, including, but not limited to, rate cases, consumer complaints, billing and retail competition issues.
- Thirty (30) days prior to filing any affiliate contract (including service agreements) with the SEC or the FERC an AEP operating company shall submit to each affected State Commission a copy of the proposed filing.
- U. Any violation of the provisions of these affiliate standards are subject to the enforcement powers and penalties at the State Commissions.
- V. AEP shall contract with an independent auditor who shall conduct biennial audits for ten years after merger consummation of affiliated transactions to determine compliance with these affiliate standards. The results of such audits shall be filed with the State Commissions. Prior to the initial audit, AEP will conduct an informational meeting with State Commissions regarding how its affiliates and affiliate transactions will or have changed as a result of the proposed merger.
- W. If the Public Utility Holding Company Act of 1935 is repealed or materially amended during the time this Agreement is in effect, and equivalent jurisdiction is not given to another federal agency, AEP will work with the State Commissions to ensure that AEP continues to furnish the State Commission with the appropriate information to regulate its jurisdictional AEP operation company. The State Commission may establish its reporting requirements regarding the nature of intercompany transactions concerning the operating company and a description of the basis upon which cost allocations and transfer pricing have been established in these transactions.

- 9. ADEQUACY AND RELIABILITY OF RETAIL ELECTRIC SERVICE. See Attachment C for the AEP/KENTUCKY POWER SERVICE QUALITY PROGRAM that has been agreed to by the parties.
- 10. STATUTORY AND OTHER ISSUES. Provided the proposed merger is ultimately consummated, AEP commits that upon issuance of any final and non-appealable order from any state or federal commission addressing the merger that provides benefits or imposes conditions on AEP that would benefit the ratepayers of any jurisdiction, such net benefits and conditions will be extended to all other retail customers to the extent necessary to achieve equivalent net benefits and conditions to all retail customers of AEP.
- 11. CONTINUED PARTICIPATION Nothing in this Agreement is intended to preclude the Commission and its staff from addressing in a manner not inconsistent with this Agreement issues raised in the FERC Docket No. 98-40-000.
- 12. ENFORCEABILITY. AEP and KPCO will not assert in any action to enforce an order approving this Agreement that the Commission lacks the authority to have the provisions of this Agreement enforced under Kentucky law.

DEFINITIONS

- 1. "AEP zone" means either the area comprising the AEP operating companies providing service in Indiana, Michigan, Kentucky, Ohio, Tennessee, Virginia and West Virginia ("East") or the area comprising the former CSW operating companies providing service in Arkansas, Texas, Oklahoma and Louisiana ("West").
- 2. "AEP operating company" means an AEP affiliate that is a public utility subject to rate regulation by the FERC and/or a state utility regulatory agency.
- 3. "Affiliate" means an entity that is an operating company's holding company, a subsidiary of the operating company or a subsidiary of the holding company.
- 4. "Consumer advocate" means an agency of the state government designated as a representative of consumers in matters involving utility companies before the applicable State Commission.
- 5. "Entity" means a corporation or a natural person.
- 6. "Exempt wholesale generator" means an entity which is engaged directly or indirectly through one or more affiliates exclusively in the business of owning or operating all or part of a facility for generating electric energy and selling electric energy at wholesale and who:
 - a. does not own a facility for the transmission of electricity, other than an essential interconnecting transmission facility necessary to affect a sale of electric energy at wholesale; and

- b. has applied to the FERC for a determination under 15 U.S.C. Section 79z-5a.
- 7. "FERC" means the Federal Energy Regulatory Commission, or any successor governmental agency.
- 8. "Non-Utility Affiliate" means an Affiliate which is not a domestic public utility. Non-utility affiliate includes a foreign affiliate.
- 9. "Holding Company" means AEP, or its successor in interest, or any Entity that owns directly or indirectly 10 percent or more of the voting capital stock of a utility operating company, or its successor in interest.
- · 10. "Power Marketer" means an entity which:
 - a. becomes an owner or broker of electric energy in a state for the purpose of selling the electric energy at wholesale;
 - b. does not own transmission or distribution facilities in a state;
 - c. does not have a certified service area; and
 - d. has been granted authority by the FERC to sell electric energy at market-based rates.
- 11. "SEC" means the United States Securities and Exchange Commission, or any successor governmental agency.
- 12. "Service Agreement" means the agreement entered into between American Electric Power Service Corp. and AEP's operating companies, under which services are provided by American Electric Power Service Corp. to the operating companies.
- 13. "Service Company" means an Affiliate whose primary business purpose is to provide, among other functions, administrative and general or operating services to AEP utility operating companies.
- 14. "Services" means the performance of activities having value to one party including, but not limited to, managerial, financial, accounting, legal, engineering, construction, purchasing, marketing, auditing, statistical, advertising, publicity, tax, research, and other similar services.
- 15. "Subsidiary" means any corporation 10 percent or more of whose voting capital stock is controlled by another Entity.
- 16. "Utility Affiliate" means an affiliate of a utility operating company that is also a public utility.

Presentation of Agreement To the Commission

- 1. The Parties shall move for the admission of this Agreement into evidence at the hearing scheduled for May 28, 1999, or such earlier time as the Commission may establish and sponsor evidence including testimony and exhibits as may be required to support Commission approval of this Agreement.
- 2. The Parties stipulate and agree to the issuance by the Commission of the Proposed Order in the form attached hereto as Attachment D. All of the terms and agreements contained in the Proposed Order are to be interpreted consistent with the provisions of this Agreement, which is to be attached to and incorporated by reference in the Final Order issued by the Commission.

Effect and Use of Agreement

- 1. This Agreement shall not constitute nor be cited as precedent or deemed an admission by any Party in any other proceeding except as necessary to enforce its terms before the Commission, or any State Court of competent jurisdiction. This Agreement is solely the result of compromise in the settlement process, shall not constitute a concession of subject matter jurisdiction, and except as expressly provided herein, is without prejudice to and shall not constitute a waiver of any position that any of the Parties may take with respect to any or all of the items resolved herein in any future regulatory or other proceedings and, failing approval by this Commission, shall not be admissible or discussed in any subsequent proceedings.
- 2. The evidence in this Case constitutes substantial evidence sufficient to support the Agreement and provides an adequate evidentiary basis upon which the Commission can make any finding of fact and conclusions of law necessary for the approval of the Agreement, as filed.
- 3. The issuance of the Final Order shall terminate any further proceedings in this Case.
- 4. In the event this Case is required to be litigated, the Parties expressly reserve all of their rights to make objections and motions to strike with respect to all testimony and exhibits and their right to cross-examine the witnesses presenting such testimony and exhibits.
- 5. The undersigned have represented and agreed that they are fully authorized to execute this Agreement on behalf of their designated clients who will be bound thereby.
- 6. The Parties to this Agreement shall not appeal the agreed Final Order or any other Commission order to the extent such orders are specifically implementing the provisions of this Agreement and shall support this Agreement in the event of any appeal by a person not a Party. This provision shall be enforceable by any Party, in any state court of competent jurisdiction.
- 7. The communications and discussions during the negotiations and conferences that produced the Agreement have been conducted on the explicit understanding that they are or

relate to offers of settlement and shall therefore be privileged and not admissible in any proceeding.

ACCEPTED and AGREED this 24th day of May, 1999.

Central and South West Corporation

Kentucky Power Company

Mark R Overstreet

Sites and Harbison , C Curs

15

Richard E. Munczinski Senior Vice President American Electric Power Service Corporation

Attorney General

Elizabeth E. Blackford
Assistant Attorney General
Attorney General, Office of Rate
Intervention

Kentucky Industrial Utility Customers, /WC.

David F. Boehm

Boehm, Kurtz, & Lowry

Kentucky Electric Steel, Inc.

William H. Jones, Jr.
VanAntwerp, Monge, Jones & Edwards, LLP

AEP/CSW MERGER NET ANNUAL MERGER SAVINGS AND KENTUCKY CUSTOMER BILL REDUCTIONS(\$000)

(1)	(2)	(3)	(4)
RATE	NET	CUSTOMER BILL	SHAREHOLDER
YEAR	MERGER SAVINGS	REDUCTION @ 55%	NET SAVINGS @ 45%
Year 1	2,469	1,464	1,005
Year 2	4,551	2,554	1,997
Year 3	5,757	3,185	2,572
Year 4	6,732	3,695	3,037
Year 5	7,385	4,037	3,348
Year 6	7,887	4,299	3,588
Year 7	8,279	4,505	3,774
Year 8	8,511	4,626	3,885
	51,571	28,365	23,206

Note: Annual Customer Bill Reduction after year 8 until next base rate case is \$5,242,785

AEPICSW MERGER EXAMPLE OF BASE RATE CASE TREATMENT BASED ON YEAR 3 (\$000)

CREDIT PER RIDER CONTINUES		(3, 184)
INCLUDED IN TEST YEAR: GROSS MERGER SAVINGS	(7.262)	
CHANGE IN CONTROL AMORTIZATION OTHER CTA AMORTIZATION TOTAL CTA/CIC AMORTIZATION	323 1,178 1,506	
NET MERGER SAVINGS IN TEST YEAR	(5,756)	
ADD BACK TO TEST YEAR COST OF SERVICE: CUSTOMER SHARE SHAREHOLDER PORTION	3,184 	
NET BASE RATE REDUCTION .	**Produced College Col	0
KENTUCKY CUSTOMER RATE REDUCTION	#1: ************************************	(3,184)

AEP/CSW MERGER BASE RATE CASE TREATMENT FOR INCLUSION IN COST OF SERVICE (\$000)

	Add Back to Test \	Add Back to Test Year Cost of Service			
RATE	CUSTOMER	SHAREHOLDER			
YEAR	NET SAVINGS	NET SAVINGS			
Year 1	1,464	1,005			
Year 2	2,554	1,997			
Year 3	· 3,185	2,572			
Year 4	3,695	3,037			
Year 5	4,037	3,348			
Year 6	4,299	3,588			
Year 7	4,505	3,774			
Year 8	4,626	3,885			
	28,365	23,206			

AEP/CSW MERGER AMORTIZATION OF ESTIMATED COSTS TO ACHIEVE*

RATE YEAR	AMOUNT
Year 1	1,505,502
Year 2	1,505,502
Year 3	1,505,502
Year 4 .	1,505,502
Year 5	1,505,502
Year 6	1,505,502
Year 7	1,505,502
Year 8	1,505,501
TOTAL	12,044,015

^{*} Includes change in control payments.
**May not add due to roundings.

Attachment C Page 1 of 6

AEP/Kentucky Power (the Company) has as one of its highest priorities a desire to maintain and improve the quality and reliability of service to its customers. The Company commits that current levels of customer service and service reliability shall not degrade as a result of the merger and that it shall undertake all reasonable efforts to improve the quality and reliability of its service. In order to assure the Commission and Kentucky customers of continued excellent service quality in the post-merger environment, the Company commits and agrees to do the following:

- 1. To maintain the overall quality and reliability of its electric service at levels no less than it has achieved in the calendar years 1995-1998. The Company will provide service reliability reports annually indicating its calendar year Kentucky Customer Average Interruption Duration Index (CAIDI) and Kentucky System Average Interruption Frequency Index (SAIFI). These indices shall be determined and reported, including all storms. Definitions for these measures are included on page 4. On page 6 are listed Kentucky Power's annual SAIFI and CAIDI performance for the years 1995 through 1998.
- 2. To provide annual Call Center performance measures for those centers which handle Kentucky customer calls. These will include the Call Center Average Speed of Answer (ASA), Abandonment Rate, and Call Blockage. Definitions for these measures are also included on page 5.
- a) The performance measures described in paragraphs 1 and 2 above shall be provided by the end of May of the year following the calendar year in question.
- 3. Will continue to completely inspect its Kentucky electric facilities every two years and perform tree trimming, lightning arrestor replacement, animal guarding and pole and cross arm replacements.
- 4. AEP/Kentucky Power management will compile outage data detailing each circuit's reliability performance. In addition, by monitoring repeated outages on a regular basis, the Company will identify and resolve reliability problems which may go unnoticed by using CAIDI and SAIFI results. This data will be coupled with feedback from district field personnel and supervision and management concerning other locations and situations where the impact of outages are quantified. This process will be used to develop a comprehensive work plan each year which focuses efforts to improve service reliability. The Company will undertake all reasonable expenditures to achieve the goal of limiting customer outages.

Attachment C Page 2 of 6

- 5. Plans to continue to maintain a high quality workforce to meet its customers' needs.
- 6. Shall designate an employee or agent within Kentucky who will act as a contact for retail consumers regarding service and reliability concerns and to provide a contact for retail consumers for information, questions and assistance. Such AEP/Kentucky Power representative shall be able to deal with billing, maintenance and service reliability issues.
- a) The company further commits to maintain in Kentucky a sufficient management team to ensure that safe, reliable and efficient electric service is provided and to respond to the needs and inquiries of its Kentucky customers.
- 7. In the event the Commission adopts industry generic rules concerning customer service standards, AEP/Kentucky Power shall have at its option, the right to incorporate them into this agreement.
- a) AEP/Kentucky Power will have the opportunity to revisit with the Commission the agreed upon measure(s) should the Company wish to propose a specific performance-based ratemaking proposal provided the proposal either includes a reliability measure(s) and/or a customer satisfaction survey measure that contains service reliability as a component.
- b) These standards can be changed during the term of this agreement to reflect any performance-based ratemaking plans or rules which the Commission adopts either for AEP/Kentucky Power and/or generically for the electric utility industry.
- 8. If retail access is mandated by the Kentucky General Assembly and/or the Commission and/or by federal legislation, AEP/Kentucky Power shall have the right to petition the Commission for modifications to this service quality agreement that are made necessary by the mandating of retail access.
- a) Any such petition must establish the necessity of the proposed modifications and provide appropriate protections to ensure that AEP/Kentucky Power's quality of service will not decline. The Commission will act upon the petition within 90 days or the petition will be deemed to be automatically approved.

Attachment C Page 3 of 6

9. All prudent costs incurred to comply with the items contained in this Agreement, once incurred, will constitute known and measurable expenses that Kentucky Power shall have an opportunity to recover in accordance with traditional ratemaking principles, through recognition of these costs in its revenue requirement in future rate review.

Attachment C Page 4 of 6

AEP RELIABILITY MEASURES

- System Average Interruption Frequency Index (SAIFI) is defined as the number of customers interrupted divided by the number of customers served. It is calculated by the equation:
 - SAIFI = <u>Number of customers interrupted</u>

 Number of customers served
- 2. <u>Customer Average Interruption Duration Index</u> (CAIDI) is defined as the number of customer hours of interruption divided by the number of customers interrupted. It is calculated by the equation:
 - CAIDI = Sum of all customer hours of interruption

 Number of customers interrupted

Anachment C Page 5 of 6

AEP CALL CENTER MEASURES

1) Average Speed of Answer (ASA) is defined as the average time that elapses in seconds between the instant when a call is answered and the time it is connected to a Call Center representative (CSR) or an interactive voice recorder (IVR). It is calculated using the equation:

Average Speed of Answer = <u>Time for all calls between call answer and CSR/IVR connection</u>

(seconds)

Total number of calls made to the Call Center

2) Abandonment Rate is the percentage of callers who hang up before being connected to a Call Center representative (CSR) or an interactive voice recorder (IVR). It is calculated using the equation:

Abandonment Rate = {Total number of callers who hang up} x 100 (percent) · {Total number of calls made to the Call Center}

3) Call Blockage is the percentage of non-outage call attempts which do not get connected to a Call Center (busy signal, etc.). It is calculated using the equation:

Call Blockage = {Total number of non-outage calls that do not get connected} x 100 (percent) {Total number of non-outage calls made to the Call Center}

Attachment C Page 6 of 6

AEP/Kentucky Power Reliability Performance (includes all storms)

Year	SAIFI	CAIDI
1995	1.794	4.12
1996	1.530	3.10
1997	1.343	3.04
1998	1.519	5.96

Attachment D

COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY

IN THE MATTER OF:

JOINT APPLICATION OF KENTUCKY POWER COMPANY,)

AMERICAN ELECTRIC POWER COMPANY, INC.

AND CENTRAL AND SOUTH WEST CORPORATION

PREGARDING A PROPOSED MERGER

)

(ASE NO. 99-149)

On February 17, 1999 the Staff of the Public Service Commission of Kentucky ("Commission") issued a letter stating staff's belief that the Commission has jurisdiction under KRS 278.020 (5) to review the proposed merger of Central and South West Corporation ("CSW") into American Electric Power Company, Inc. ("AEP") and requested that Kentucky Power Company ("Kentucky Power" "KPCO" or the "Company") advise in writing by March 8, 1999 of the date AEP would file an application for Commission approval of "the indirect change in control of Kentucky Power Company." On March 5, 1999 the Company issued a letter notifying the Commission that it would file the requested application by April 15, 1999. The letter also indicated that the Company expected to provide the Staff and the Commission with sufficient information to enable the Commission to approve its application within the sixty (60) day period prescribed by the statute. The letter further preserved the Company's legal arguments regarding the application of KRS 278.020 to this merger.

On April 15, 1999, the Company, AEP and CSW filed a Joint Application with supporting testimony and work papers. The proceeding was designated P.S.C. Case No. 99-149.

On April 22, 1999, the Commission issued a letter indicating that the Commission staff had reviewed the Company's application and found that it met the minimum filing requirements.

On May 4, 1999, the Attorney General, Office of the Rate Intervention ("Attorney General"), and Kentucky Electric Steel, Inc. ("KESI") were granted full intervention in Case No. 99-149. On May 11, 1999, Kentucky Industrial Utility Customers, Inc. ("KIUC"), was also granted full intervention in Case No. 99-149. These parties will be referred to herein collectively as the "Intervenors."

On April 22, 1999, a Technical Conference was held at the Commission's offices. On May 4, 1999, May 11, 1999, May 17, 1999 and May 20, 1999 settlement conferences were held at the Commission's offices. All parties to the proceeding and the Commission staff were present and participated in the settlement conferences.

Having considered the evidence and being duly advised, the Commission now finds:

- 1. Notice and Jurisdiction. Due and timely notice of the hearing to consider the settlement proposed by the parties was given. Kentucky Power is a "utility" within the meaning of that term in KRS 278.010(3)(a) and is subject to the jurisdiction of the Commission in the manner and to the extent provided by the laws of the Commonwealth of Kentucky.
- 2. The Settlement Agreement. As described in the Settlement Agreement, a copy of which is attached hereto as Exhibit A and incorporated herein by reference, the Settlement Agreement contains, among other things, provisions regarding (a) net non-fuel merger savings; (b) fuel and purchased power merger savings; (c) limitation on requests for stranded cost recovery; (d) allocation of proceeds from the sale of facilities; (e) system integration agreements; (f) Ohio Power waiver; (g) affiliate standards; (h) maintenance and enhancement of the adequacy

and reliability of retail electric service, including certain reporting requirements, (i) settlement of the existing environmental surcharge litigation (Kentucky Court of Appeals Case Nos. 98-CA-00137, 98-CA-01344, 98-CA-01417, 98-CA-01455); and (j) settlement of the pending six month review of KPCO's environmental surcharge in P.S.C. Case No. 93-624. The Settlement Agreement was agreed to by all parties to this proceeding.

The Settlement Agreement further provides that if the proposed merger is ultimately consummated, AEP commits that upon issuance of any final and non-appealable order from any state or federal commission addressing the merger that provides benefits or imposes conditions on AEP that would benefit the ratepayers of any jurisdiction, such net benefits and conditions will be extended to all other retail customers to the extent necessary to achieve equivalent net benefits and conditions to all retail customers of AEP.

The Settlement Agreement also provides that, upon approval by the Commission, the Intervenors, the Commission and its Staff shall not oppose the proposed merger before FERC or oppose AEP's previously made merger-related filings with the Securities and Exchange Commission.

The Settlement Agreement further states that it shall not constitute nor be cited as precedent or deemed an admission by any party in any other proceeding except as necessary to enforce its terms before the Commission, or any State Court of competent jurisdiction on these particular issues. The Settlement Agreement provides that it is solely the result of compromise in the settlement process, shall not constitute a concession of subject matter jurisdiction, and except as expressly provided therein, is without prejudice to and shall not constitute a waiver of any position that any of the parties thereto may take with respect to any or all of the items resolved therein in any future regulatory or other proceedings.

The Settlement Agreement states that if the Commission does not approve the Settlement Agreement in its entirety, it shall be null and void and deemed withdrawn, unless such change is approved by the parties.

At a hearing held May 28, 1999, Richard E. Munczinski, Senior Vice President-Corporate Planning and Budgeting of American Electric Power Service Corporation, the service corporation subsidiary of AEP, and Errol K. Wagner, Director of Regulatory Affairs for Kentucky Power testified in support of Commission approval of the Settlement Agreement. Mr. Munczinski discussed the negotiating process which resulted in the Settlement Agreement and the public benefits that would result from its approval. Mr. Wagner testified regarding the mechanism by which the bill reductions will be implemented by Kentucky Power.

During the course of this proceeding information about the proposed merger was requested from and provided by Kentucky Power, AEP and CSW. Additional information about the proposed merger has since been developed in the course of FERC proceedings and proceedings before other state commissions. After lengthy and detailed negotiations, Kentucky Power, CSW, AEP, the Attorney General, Office for Rate Intervention, Kentucky Industrial Consumers, Inc. and Kentucky Electric Steel have reached a unanimous agreement on terms and conditions that help ensure that Kentucky consumers will fairly share in the benefits achieved by the merger and that Kentucky consumers will be protected against any detrimental effects. The Parties recommend that the Commission approve the Settlement Agreement as a fair and just settlement of differences regarding merger-related issues.

Having reviewed the Settlement Agreement and the evidence relating thereto, the Commission finds that the recommendation of the Parties should be approved. The Commission further finds that the Settlement Agreement is a fair and reasonable resolution of the merger-

s] ____

related issues of concern to the Commission and the Intervenors and should be approved in its entirety without modification.

The Commission finds that AEP and Kentucky Power have and will retain the financial, technical and managerial abilities to provide reasonable service.

The Commission further finds that the proposed merger of AEP and CSW is in accordance with the law, for a proper purpose and is consistent with the public interest.

IT IS THEREFORE ORDERED BY THE PUBLIC SERVICE COMMISSION OF KENTUCKY that:

- 1. The Settlement Agreement shall be and hereby is approved in its entirety without modification and that the merger of AEP and CSW is approved pursuant to KRS 278.020(4) and KRS 278.020(5).
- 2. Kentucky Power shall implement the Net Merger Savings Credit Tariff in the amounts shown in the tariff filed as Exhibit 2 to this Order, which tariff is approved.
- 3. American Electric Power, Inc. and Central and South West Corporation will incur transaction, regulatory processing and transition costs to merge the two companies. The Commission orders that the Kentucky retail jurisdictional share of the estimated merger costs be deferred and amortized for recovery over eight years. The amortization should begin with the date of the combination and continue for eight years on a straight-line basis.
- 4. The proposed regulatory plan is approved as are the steps necessary to implement it, specifically:
- a. the regulatory treatment of the fuel saving arising from the integrated operations of AEP, CSW and Kentucky Power as set forth in the Settlement Agreement;

- b. Kentucky Power is authorized to include as an allowable expense in cost of service the non-fuel merger savings, net of cost to achieve and amortization of estimated costs to achieve as set forth in Attachment B to the Settlement Agreement.
- 5. Effective January 1, 2000, KPCO shall begin collecting the environmental surcharge, including the costs of the Low Nox burners for the Big Sandy generating plant's Unit No. 1 and Unit No. 2, in accordance with the Opinion and Order of the Franklin Circuit Court dated April 30, 1998, as amended by Opinion and Order dated May 14, 1998 in Consolidated Case Nos. 97-CI-00137, 97-CI-01138, 97-CI-01144 (except those portions of the decisions allowing retroactive recovery of the surcharge).
- 6. The Commission approves the settlement of the environmental surcharge litigation (Kentucky Court of Appeals Case Nos. 98-CA-00137, 98-CA-01344, 98-CA-01417, 98-CA-01455, and 98 CA 002476) as described in the Settlement Agreement and authorizes its counsel to execute to necessary documents to dismiss the appeals and cross-appeals therein.
- The pending review of KPCO's environmental surcharge in P.S.C. Case No. 98-624 shall be terminated and that proceeding is ordered closed without adjustment to the surcharge.
 - 8. This Order, shall be effective on and after the date of its approval.

Dr. the Commission	
By the Commission	

STIPULATION AND SETTLEMENT AGREEMENT

AMERICAN E	LECTRIC	POWER
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CANCELING	ORIGINAL	SHEET NO. 25-1 SHEET NO.
		P.S.C. ELECTRIC NO. 7

NET MERGER SAVINGS CREDIT (N.M.S.C.)

APPLICABLE.

To Tariffs R.S., R.S.-L.M.-T.O.D., Experimental R.S.-T.O.D., S.G.S., M.G.S., Experimental M.G.S.-T.O.D., L.G.S., Q.P., C.I.P.-T.O.D., C.S.- I.R.P., M.W., O.L., and S.L.

RATE.

The Net Merger Savings Credit shall provide for a monthly adjustment to base rates on a rate per KWH of monthly consumption. The Net Merger Savings Credit shall be calculated according to the following formula:

Net Merger Savings Credit = M.S.F. + B.A.F.

Where:

(M.S.F.) Is the Merger Savings Factor per KWH which is based on the total Company net savings that are to be distributed to the Company's Kentucky retail jurisdictional customers in each 12-month period.

	Net Savings	Merger Savings
	to be	Factor
	<u>Distributed</u>	(M.Ş.F.)
Year 1*	\$1,463,815	.021¢ per Kwh
Year 2	2,553,660	.037¢ per Kwh
Year 3	3,184,645	.045¢ per Kwh
Year 4	3,695,003	.051¢ per Kwh
Year 5	4,037,167	.055¢ per Kwh
Year 6	4,299,432	.057¢ per Kwh
Year 7	4,504,920	.059¢ per Kwh
Year 8	4,626,369	.059¢ per Kwh
Year 9	5,242,785	.066¢ per Kwh

^{*}The Net Merger Savings Credit will begin in the first full billing month available following thirty days from the consummation of the merger and will continue until the effective date of a Commission order changing the Company's base rates after Year 8 of this tariff.

(B.A.F.) Is the Balancing Adjustment Factor per KW for the second through the twelfth months of the current distribution year which reconciles any over- or under-distribution of the net savings from prior periods. The B.A.F. will be determined by dividing the difference between amounts which were expected to be distributed and the amounts actually distributed from the application of the Net Merger Savings Credit from the previous year by the expected Kentucky retail jurisdictional KWH. The final B.A.F. will be applied to customer billings in the second month following the effective date of a Commission order changing the Company's base rates after Year 8 of this tariff.

TERMS OF DISTRIBUTION.

- The total distribution to the Company's customers will, in no case, be less than the sum of the amounts shown for the first eight years above.
- 2. On or before the 21st of the first month of each distribution year following Year 1, the Company will file with the Commission a status report of the Net Merger Savings Credit. Such report shall include a statement showing the amounts which were expected to be distributed and the amounts actually distributed in previous periods, along with a calculation of the B.A.F. which will be implemented with customer billings in the second month of that distribution year to reconcile any previous over-or under-distributions.
- 3. The Net Merger Savings Credit shall be applied to the customer's bill following the rates and charges for electric service, but before application of the school tax, the franchise fee, sales tax or similar items.

TE OF ISSUE	DATE EFFECTIVE	

Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: LANE KOLLEN

QUESTION No. 26 Page 1 of 1

Provide Mr. Kollen's calculation of, and all documents and workpapers related to, the impact on residential retail rates if Mr. Kollen's estimated \$354 million in required distribution investments were implemented. The requested calculation and any other responsive Excel documents should be provided in an electronic format, with formulas intact and visible, and no pasted values. If Mr. Kollen has not performed this calculation, explain why he did not do so.

RESPONSE:

Refer to the response to Item 22. Mr. Kollen has not calculated the effects of specific issues on residential retail or other retail rates and has no responsive Excel documents.

Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: LANE KOLLEN

QUESTION No. 27 Page 1 of 1

Provide Mr. Kollen's calculation of, and all documents and workpapers related to, the impact on the retail rates of customers represented by KIUC if Mr. Kollen's estimated \$354 million in required distribution investments were implemented. The requested calculation and any other responsive Excel documents should be provided in an electronic format, with formulas intact and visible, and no pasted values. If Mr. Kollen has not performed this analysis, explain why he did not do so.

RESPONSE:

Refer to the response to Item 26.

Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: LANE KOLLEN

QUESTION No. 28 Page 1 of 1

Please refer to Lane Kollen's testimony, page 50, lines 3-8, where Mr. Kollen states, "Q. Is the capital underinvestment also reflected in the Company's distribution maintenance expense per customer? A. Yes. The Company's distribution expense per customer is excessive. This is yet another metric to measure the Company's performance under AEP ownership by comparison to the other investor owned and cooperative utilities in the Commonwealth." Also refer to the Distribution Maintenance Expense Per Customer Per Year chart on page 51.

- a. Please provide the information on the maintenance expenses for the utilities displayed over the same years by:
 - i. Distribution line miles;
 - ii. Service Area Square miles.
- b. Please separate the maintenance expenditure data for all utilities and years provided in the original chart into Planned and Reactive maintenance expenditures. For the purposes of this data request, Liberty defines Reactive Maintenance as any maintenance work that has occurred as a result of a deficiency identified through inspection or patrol, or in response to an outage or another service call.
- c. Please provide the percentage of underground line miles for each of the four utilities referenced on the chart.
- d. Please confirm whether the unit expenditures provided in the chart include vegetation management expenditures. If confirmed, please provided the chart in its original form (i.e. maintenance per customer per year, without the vegetation-related expenses).

RESPONSE:

- a. Mr. Kollen has not performed the requested analysis.
- b. Refer to the response to part (a) of this question.
- c. Refer to the response to part (a) of this question.
- d. Confirmed. The chart referenced in the question is in its original form.

Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants' Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: LANE KOLLEN

QUESTION No. 29 Page 1 of 1

Please refer to Lane Kollen's testimony, page 54, lines 11-13, where Mr. Kollen states, "The Company under Liberty ownership will need to incur at least \$203 million in capital expenditures and plant investment to improve the distribution system over the next ten years."

- a. Please clarify whether the \$203 million figure estimated represents an expenditure in addition to the 10-year expenditures forecasted by Kentucky Power and provided on page 52, whether the number represents the total distribution capital investment volume expected over the 10-year period, or whether it is intended to represent another form of an estimate.
- b. Please provide Mr. Kollen's calculation of, and all documents and workpapers related to, Mr. Kollen's claimed estimated \$203.627 million in increased costs due to additional distribution capital investment. The requested calculation and any other responsive Excel documents should be provided in an electronic format, with formulas intact and visible, and no pasted values.

RESPONSE:

- a. It is the underinvestment in prior years based on the average investment of the other Kentucky investor-owned utilities.
- b. Refer to the attached Excel workbook:
 - Response to JA Items 13, 14,15,16,17(a),21(c),24,29,30

Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: LANE KOLLEN

QUESTION No. 30 Page 1 of 2

- 1. Please refer to Lane Kollen's testimony, page 54, lines 16-20, where Mr. Kollen states, "I estimate the excessive distribution expense will decline from the present level of \$25.2 million annually each year by 5% as the Company invests in the distribution system. Over the next ten years, I estimate the excessive distribution maintenance expense will be \$151.0 million on a net present value basis."
 - a. Please provide a copy of any utility engineering or economics literature or any other industry source supporting the calculation methodologies for:
 - i. the "excess" expense amount of \$25.2 million
 - ii. the assumed 5% annual reduction in maintenance expenditures associated with capital replenishment.
 - b. Please confirm that based on the stated rate of maintenance expenditure reductions and the associated 10-year NPV, there will remain approximately \$15.7 million in "excess" maintenance expenditures at the end of the 10-year period. If confirmed, please describe how Mr. Kollen proposes to deal with that remaining excess cost. If not confirmed, please provide the remaining value and the method of calculation.
 - c. Please confirm that based on Mr. Kollen's methodology and estimations, capital renewal "catch-up" has diminishing returns on the maintenance expenditures magnitude. If confirmed, please explain why this occurs using specific examples of maintenance programs and distribution equipment activities. If not confirmed, please explain why.
 - d. Please provide Mr. Kollen's calculation of, and all documents and workpapers related to, Mr. Kollen's claimed estimated \$150.955 million in increased costs of distribution maintenance expense until underinvestment remedied. The requested calculation and any other responsive Excel documents should be provided in an electronic format, with formulas intact and visible, and no pasted values.

Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

QUESTION No. 30 Page 2 of 2

RESPONSE:

- a. Mr. Kollen describes the basis for the calculation in his testimony at the referenced pages and line numbers.
- b. Mr. Kollen made no assumptions regarding the ability to achieve or the level of additional expense reductions after the ten years reflected in his quantifications.
- c. Confirmed, generally. One example is pole inspection and replacement. Once such a program is completed, the reductions in maintenance expense will plateau, all else equal.
- d. Refer to the attached Excel workbook:
 - Response to JA Items 13, 14,15,16,17(a),21(c),24,29,30

Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: LANE KOLLEN

QUESTION No. 31 Page 1 of 3

Confirm that no statutory or precedential authority supports Mr. Kollen's position that the Commission could require AEP to pay \$578 million in penalties in order to have the transfer to Liberty approved. If your response is anything other than an unqualified confirmation, provide all copies of the authority that you claim exists.

RESPONSE:

Denied. The \$578 million is to compensate the Company's customers for the harm caused by AEP and the incremental costs that will be incurred under Liberty ownership. It is not a penalty. The acquisition premium is the excess of the Liberty purchase price over the per books common equity of the Company. It is not the gain or loss that will be reported by AEP for financial reporting purposes if the transaction closes. The gain or loss that AEP will report on its accounting books is irrelevant to the issues in this proceeding, according to the Applicants themselves in their response to KIUC 1-55, which is replicated as follows:

KIUC 1 55

Please provide a calculation in live Excel format with all formulas intact of the book gains that will be recorded by AEP (before tax and after tax) upon the sale of its ownership in each of the acquired companies to Liberty.

RESPONSE

The Joint Applicants object to this request on the basis that it seeks information that is outside the scope of this proceeding and that is neither relevant to this proceeding or calculated to lead to the discovery of admissible evidence. In support of this objection the Joint Applicants state that information concerning any gains that will be recorded by AEP upon that sale of its ownership of Kentucky Power has nothing to do with the Commission's inquiry into this matter, which, pursuant to KRS 278.020(6) and (7), is whether Liberty has the financial, technical, and managerial abilities to provide reasonable service and that the proposed acquisition is in accordance with law, for a proper purpose, and consistent with the public interest.

Respondent: Counsel

In addition, the AEP gain or loss will include AEP's transaction costs and income tax effects. None of those costs are relevant to the harm caused by AEP and the incremental costs that will be incurred under Liberty ownership. Nor is the AEP gain or loss or the income tax effects relevant

Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

QUESTION No. 31 Page 2 of 3

for ratemaking purposes. The Commission does not consider parent company costs or income taxes in the utility ratemaking process. For example, the Commission determines income tax expense on a separate standalone utility basis. It also requires that the accumulated deferred income tax ("ADIT") liability be calculated on a separate standalone utility basis and that these customer prepayments of income taxes that the Company will not pay until some future date be subtracted from rate base. The Commission does not consider the AEP income tax expense or ADIT for ratemaking purposes. Nor does it consider what income tax credits AEP may have available from its other utilities or unregulated businesses to offset the AEP income tax expense, income taxes payable, or ADIT. As such, the income tax effects on AEP of the acquisition are irrelevant to the issues in this proceeding, according to the Applicants themselves in their response to KIUC 1-56, which is replicated as follows:

KIUC 1 56

Describe the tax consequences to AEP of the sale of each acquired company to Liberty, including, but not limited to, the tax basis of each acquired company; calculation of the tax gain; applicable federal and state income tax rates; calculation of current income tax expense; calculation of deferred income tax expense; and calculation of ADIT by temporary difference.

RESPONSE

The Joint Applicants object to this request on the basis that it seeks information that is outside the scope of this proceeding and that is neither relevant to this proceeding or calculated to lead to the discovery of admissible evidence. In support of this objection the Joint Applicants state that information concerning any tax consequences to AEP upon that sale of its ownership of Kentucky Power has nothing to do with the Commission's inquiry into this matter, which, pursuant to KRS 278.020(6) and (7), is whether Liberty has the financial, technical, and managerial abilities to provide reasonable service and that the proposed acquisition is in accordance with law, for a proper purpose, and consistent with the public interest.

Respondent: Counsel

The scope of the Commission's statutory authority under KRS 278.020 is broad and nothing therein limits the conditions the Commission may impose on a proposed transfer of control in order to ensure that the transfer is "consistent with the public interest." In assessing proposed transfers of control, the Commission must uphold its statutory mandates to protect customers. As the Kentucky Court of Appeals held, "the real goal for the PSC is to establish fair, just and reasonable rates. There is no litmus test for this and there is no single prescribed method to accomplish the

Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

QUESTION No. 31 Page 3 of 3

goal." National-Southwire Aluminum Co. v. Big Rivers Electric Corp., 785 S.W.2d 503, 513 (Ky. App 1990). The Court has also explained that "[c]onsumers of public utilities must rely on the Commission to protect them from unreasonable and unfair rates." Ky. Indus. Util. Customers, Inc. v. Ky. PSC, 504 S.W.3d 695, 706 (Ky. Appl. 2016). Hence, in assessing proposed transfers of control the Commission must satisfy the requirements of KRS 278.030 and ensure that the transaction satisfies the higher "public interest" standard set forth under KRS 278.020.

The conditions recommended by Mr. Kollen are both reasonable and necessary to satisfy the Commission's statutory obligation under KRS 278.020. Mr. Kollen's recommendation to utilize \$578 million of the acquisition premium to mitigate the harm to customers is not a "penalty." It is necessary to protect customers from unfair, unjust, and unreasonable rates that would otherwise result from the proposed transaction. The outcome of this proceeding will impact the economy of eastern Kentucky for decades and the Commission has a statutory obligation to impose conditions necessary to ensure that the transaction is consistent with the public interest.

Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: STEPHEN J. BARON

QUESTION No. 32 Page 1 of 1

Please provide the calculation to support, and all documents and workpapers related to, Mr. Baron's position that if the Commission accepts the AG/KIUC's proposed \$578 million in penalties to AEP, that rate reduction and rate savings to the average residential customer would be approximately \$2,034. The requested calculation and any other responsive Excel documents should be provided in an electronic format, with formulas intact and visible, and no pasted values.

RESPONSE:

The \$578 million is to compensate the Company's customers for the harm caused by AEP and the incremental costs that will be incurred under Liberty ownership. It is not a penalty. Refer to the following attachment for Mr. Baron's calculations:

Res Bill Impact -\$578 Damages

Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: STEPHEN J. BARON

QUESTION No. 33 Page 1 of 1

Please provide Mr. Baron's calculation of, and all documents and workpapers related to, the estimated \$75 million in ongoing transmission costs from other AEP utilities. The requested calculation and any other responsive Excel documents should be provided in an electronic format, with formulas intact and visible, and no pasted values.

RESPONSE:

Refer to the following attachments:

□ 03_PJMPTRRAEPTransmissionCompanies2022
 □ 03_PTRRFRSummary2022
 □ 3_2021PJMPTRRAEPTransmissionCompanies2021-Update
 □ 4_PTRRFRSummary2021-Update
 □ 2021 KPCo - KY Transco Rev Req
 □ AEP 12 CP Data 2020, 2021
 □ AEP 0ATT PTRRs 2017-2020
 □ Figure 1 Figure 2 Table 1
 □ JA_R_KIUC_1_25_Attachment1
 □ JA_R_KIUC_1_26_Attachment1
 □ KIUC 1-25 NITS
 □ KPCO_2020_12CP_Allocation_Analysis
 □ KPCO_R_KIUC_AG_2_30_Case 2020-00174
 □ KPCO_Supplemental_Amended_Rebuttal_Testimony_Pearce

COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

Electronic Application Of Kentucky Power)	
Company For (1) A General Adjustment Of Its)	
Rates For Electric Service; (2) An Order)	
Approving Its 2017 Environmental Compliance)	
Plan; (3) An Order Approving Its Tariffs And)	Case No. 2017-00179
Riders; (4) An Order Approving Accounting)	
Practices To Establish Regulatory Assets Or)	
Liabilities; And (5) An Order Granting All Other)	
Required Approvals And Relief)	

Notice Of Filing Of Supporting Calculations For Allocating
PJM Interconnection LLC Costs Using 12-Coincident-Peak Methodology

Kentucky Power Company files KPCO_2021_12CP_Allocation_Analysis ("Allocation Analysis") with the Public Service Commission of Kentucky in conformity with ordering paragraph 20 of the Commission's January 18, 2018 order.

The Allocation Analysis provides the supporting calculations used to derive Kentucky Power's 5.566 percent allocated share of PJM LSE OATT charges using a 12-coincident-peak methodology. Kentucky Power's allocated share is derived by first calculating the average of Kentucky Power's coincident peak load for each of the twelve months for the period November 2019 through October 2020 (880.259 MW). This average is then divided by the average of the sum of the coincident peaks (15,814.848 MW) for each of the six AEP-East operating companies (Ohio Power Company, Indiana Michigan Power Company, Wheeling Power Company, Appalachian Power Company, Kentucky Power Company, and Kingsport Power Company) to calculate Kentucky Power's allocated share (880.259 MW ÷ 15,814.848 MW = 5.566 percent).

The AEP-East operating companies utilize the 12 CP methodology for cost allocation of PJM LSE OATT charges to the operating companies to decrease annual volatility and potential rate shock. The PJM zonal 1-CP can occur (and has) in both summer and winter months which can cause large shifts in year to year cost allocation depending on whether or not an operating company is winter or summer peaking. The 12-CP methodology creates a less volatile cost allocation.

Respectfully submitted,

Mark R. Overstreet

Katie M. Glass

STITES & HARBISON PLLC

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P.O. Box 634

Frankfort, Kentucky 40602-0634

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kglass@stites.com

peo	11/13/2019 HE 8	12/19/2019 HE 8	1/22/2020 HE 8	2/21/2020 HE 8	3/5/2020 HE 8	4/15/2020 HE 9
AP - 12CP	5486.666	5460.945	5903.993	5193.027	3863.437	3711.718
OP - 12CP	6701.599	6826.539	6696.943	6611.288	5987.327	5123.557
IM - 12CP	2795.563	2827.106	2557.642	2740.221	2549.775	1875.084
KP - 12CP	1085.084	1058.244	1150.286	1011.177	763.711	666.007
WPC - 12CP	557.183	475.750	619.514	574.067	626.603	442.168
KGP - 12CP	354.277	366.655	385.581	327.637	237.583	196.843
Sum of Loads	16980.372	17015.239	17313.959	16457.417	14028.436	12015.377

Sum of Loads	Average	12 CP Percent
Sum of Loads	15814.848	
AP - 12CP	4554.802	28.801%
OP - 12CP	6812.207	43.075%
IM - 12CP	2744.686	17.355%
KP - 12CP	880.259	5.566%
WPC - 12CP	551.270	3.486%
KGP - 12CP	271.623	1.718%
Operating Company Sum	15814.848	100.000%

5/26/2020 HE 16	6/9/2020 HE 17	719/2020 HE 17	8/10/2020 HE 18	9/8/2020 HE 17	10/29/2020 HE 20
3640.229	4476.196	4697.750	4690.649	4309.803	3223.214
7148.104	7627.689	8427.519	7874.381	7463.179	5258.363
2926.729	3066.880	3450.207	3243.921	2640.340	2262.768
767.486	872.284	906.123	863.362	849.498	569.843
498.501	541.915	563.672	594.998	638.036	482.835
191.501	256.138	265.483	256.258	248.024	173.499
15172.550	16841.102	18310.754	17523.569	16148.880	11970.522

COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

Electronic Application Of Kentucky Power)	
Company For (1) A General Adjustment Of Its)	
Rates For Electric Service; (2) An Order)	
Approving Its 2017 Environmental Compliance)	
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Kentucky Power Company files KPCO_2020_12CP_Allocation_Analysis ("Allocation Analysis") with the Public Service Commission of Kentucky in conformity with ordering paragraph 20 of the Commission's January 18, 2018 order.

The Allocation Analysis provides the supporting calculations used to derive Kentucky Power's 5.736 percent allocated share of PJM LSE OATT charges using a 12-coincident-peak methodology. Kentucky Power's allocated share is derived by first calculating the average of Kentucky Power's coincident peak load for each of the twelve months for the period November 2018 through October 2019 (985.883 MW). This average is then divided by the average of the sum of the coincident peaks (17,186.476 MW) for each of the six AEP-East operating companies (Ohio Power Company, Indiana Michigan Power Company, Wheeling Power Company, Appalachian Power Company, Kentucky Power Company, and Kingsport Power Company) to calculate Kentucky Power's allocated share (985.883 MW ÷ 17,186.476 MW = 5.736 percent).

The AEP-East operating companies utilize the 12 CP methodology for cost allocation of PJM LSE OATT charges to the operating companies to decrease annual volatility and potential rate shock. The PJM zonal 1-CP can occur (and has) in both summer and winter months which can cause large shifts in year to year cost allocation depending on whether or not an operating company is winter or summer peaking. The 12-CP methodology creates a less volatile cost allocation.

Kentucky Power previously proposed to file its 12 CP-allocation analyses in conjunction with its annual filing of the Company's FRR-RPM election analysis. As Kentucky Power explained in its last 12 CP-allocation analysis, filed October 2, 2019, the Company's FRR-RPM election analysis is delayed indefinitely due to the delay of PJM's 2019 Base Residual Auction for the 2022/2023 delivery year as a result of the Federal Energy Regulatory Commission's July 25, 2019 order. Kentucky Power nonetheless is filing its annual 12 CP-allocation analysis for 2020 on the date when its FRR-RPM election analysis would otherwise be submitted.

Respectfully submitted

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¹ In Re: P.J.M. Interconnection, L.L.C., 168 F.E.R.C. 61,051 (July 25, 2019).

peol	11/27/2018 HE 19	12/11/2018 HE 8	1/31/2019 HE 8	2/1/2019 HE 8	3/6/2019 HE 8	4/1/2019 HE 8
AP - 12CP	4969.469	5379.804	6561.895	5347.988	5721.954	4708.845
OP - 12CP	6624.931	6637.183	7414.896	7013.502	6913.877	6028.347
IM - 12CP	2679.324	2754.287	2971.472	2976.440	2832.223	2551.208
KP - 12CP	1019.173	1035.779	1272.073	975.034	1099.120	915.344
WPC - 12CP	572.211	603.436	503.030	526.148	527.740	510.696
KGP - 12CP	329.470	366.957	387.078	332.975	369.150	300.241
Sum of Loads	16194.578	16777.446	19110.444	17172.087	17464.064	15014.681

Sum of Loads	Average	12 CP Percent
Sum of Loads	17186.476	
AP - 12CP	5081.835	29.569%
OP - 12CP	7324.462	42.618%
IM - 12CP	2919.991	16.990%
KP - 12CP	985.883	5.736%
WPC - 12CP	551.389	3.208%
KGP - 12CP	322.916	1.879%
Operating Company Sum	17186.476	100.000%

5/28/2019 HE 17	6/28/2019 HE 17	7/15/2019 HE 17	8/20/2019 HE 15	9/12/2019 HE 17	10/1/2019 HE 17
4556.720	4465.145	4833.456	4801.023	4923.680	4712.046
7208.815	7718.990	8180.639	8275.757	8075.835	7800.769
2483.898	3183.557	3428.846	2916.858	3217.440	3044.343
888.947	912.122	912.689	969.929	922.391	907.990
552.986	511.644	581.737	563.887	618.436	544.713
275.439	256.114	315.580	307.889	338.827	295.273
15966.805	17047.572	18252.947	17835.343	18096.609	17305.134

American Electric Power Company, Inc.
Kentucky Power Company
Liberty Utilities Co.
KPSC Case No. 2021-00481
KIUC's First Set of Data Requests
Dated January 13, 2022

DATA REQUEST

Please provide a breakdown, as follows, of the AEP East Zone CP demands (the NSPL) for the years 2020, 2021, and projected 2022 as used in the development of the NITS formula rate revenue requirement per MW (for example, in the 2022 formula rate the NSPL was 21,944.6 MW):
a. By AEP East Transmission Agreement Operating Company (i.e., Kentucky Power, APCo, I&M, OPCo, WPCo, KNG)
b. By other non-AEP Operating Company loads. Provide this information by state. Also provide a list identifying the name of the utility or Load Serving Entity ("LSE") associated with each such load, the MW load included in the zonal CP demand, the state in which the LSE is located.

Please provide this information in excel and in the same format as used by Kentucky Power in its response to AG-KIUC 2-30 in Case No. 2020-00174.

RESPONSE

a.-b. The Joint Applicants object to this request on the grounds that it is not reasonably calculated to lead to the discovery of admissible evidence and is overly broad, in that it concerns FERC-jurisdictional transmission rates, formula rate protocols, and their inputs. The Joint Applicants further object to the extent the request seeks information about entities other than Kentucky Power because these other entities are not subject to the jurisdiction of the Commission and are subject to regulatory and legal requirements under state and federal law other than those of the Commonwealth of Kentucky. Subject to these objections, and without waiving them, the Joint Applicants state as follows:

Please refer to JA_R_KIUC_1_25_Attachment1. Note Kingsport's 1CP is included in APCo's for reporting purposes. Because there were changes that began on June 1, 2020, the attachment contains two columns of data for the 2020 calendar year.

It should be noted that the NSPL for 2022 of 21,944.6 MW listed in the question was preliminary. The final NSPL for 2022 is 22,925.3 MW.

Witness: Amanda R. Conner

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

)	
)	
)	
)	Case No. 2020-00174
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REBUTTAL TESTIMONY OF

KELLY D. PEARCE

ON BEHALF OF KENTUCKY POWER COMPANY

REBUTTAL TESTIMONY OF KELLY D. PEARCE ON BEHALF OF KENTUCKY POWER COMPANY BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY

CASE NO. 2020-00174

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REBUTTAL TESTIMONY OF KELLY D. PEARCE ON BEHALF OF KENTUCKY POWER COMPANY BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY

I. <u>INTRODUCTION</u>

1	Q.	PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.
2	A.	My name is Kelly D. Pearce, and my business address is 1 Riverside Plaza,
3		Columbus, Ohio, 43215.
4	Q.	BY WHOM ARE YOU EMPLOYED AND WHAT IS YOUR POSITION?
5	A.	I am employed by American Electric Power Service Corporation ("AEPSC") as
6		Managing Director of Transmission Asset Strategy and Policy ("TASP"). AEPSC
7		supplies engineering, financing, accounting, planning, advisory, and other services to
8		the subsidiaries of the American Electric Power ("AEP") system, one of which is
9		Kentucky Power Company ("Kentucky Power" or the "Company").
10	Q.	PLEASE BRIEFLY DESCRIBE THE TRANSMISSION ASSET
11		STRATEGY AND POLICY DEPARTMENT AND YOUR PRIMARY
12		AREAS OF RESPONSIBILITY AS MANAGING DIRECTOR,
13		TRANSMISSION ASSET STRATEGY AND POLICY.
14	A.	The TASP department is part of the AEP Transmission business unit ("Transmission").
15		Among its activities, TASP (a) works with AEP operating companies to develop and
16		provide transmission strategy and policy positions, (b) oversees reporting needs for the
17		AEP transmission assets for the AEP transmission-only companies and the AEP
18		operating companies at the regional transmission organizations ("RTOs"), the Federal
19		Energy Regulatory Commission ("FERC") and state regulatory commissions, and (c)

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renrese	ents AEP in	Various in	idiistry org	ranizations.
Teprese		various III	idustry Org	zamzanoms.

A.

My current responsibilities include providing Transmission-related support for the AEP operating companies and transmission-only companies ("Transcos") in their respective state and federal jurisdictions.

5 Q. PLEASE BRIEFLY DESCRIBE YOUR EDUCATIONAL AND

PROFESSIONAL BACKGROUND

I received a Bachelor of Science degree in Mechanical Engineering from Oklahoma State University in 1984. I received Master of Science and Doctor of Philosophy degrees in Nuclear Engineering from the University of Michigan in 1986 and 1991 respectively. I received a Master of Science in Industrial Administration degree from Carnegie Mellon University in 1994.

From 1986 to 1988, I worked for a subsidiary of Olin Corporation. From 1991 to 1996, I worked for the United States Department of Energy within the Office of Fossil Energy. My responsibilities included serving as a Contracting Officer's Representative in the oversight and administration of government-funded research of advanced generation and environmental remediation technologies and projects. I also supported strategic studies for deployment and commercialization of these technologies, as well as administration and support of government research and development solicitations.

In 1996, I joined AEPSC as a Rate Consultant I in the Regulatory Services department. In 2001, I was promoted to Senior Regulatory Consultant. My responsibilities included preparation of class cost-of-service studies and rate design for AEP operating companies and the preparation of special contracts and regulated pricing

1	for retail customers. In 2003, I transferred to Commercial Operations within AEPSC
2	as Manager of Cost Recovery Analysis. In 2007, I was promoted to Director of
3	Commercial Analysis. During this period, I was responsible for analyzing the financial
4	impacts of Commercial Operations related activities. I also supported settlement of
5	AEP's generation pooling agreements among AEP's operating companies. In 2010, I
6	transferred to Regulatory Services as Director, Contracts and Analysis. In April 2018,
7	I was promoted to Managing Director, Contracts Analysis and FERC Regulatory. In
8	September 2018, I transferred to Transmission in my current position. I am a registered
9	Professional Engineer in Ohio and West Virginia.

10 Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE ANY REGULATORY

COMMISSIONS?

11

- 12 A. Yes. I testified before this Commission in Case No. 2014-00225. I testified before the 13 Virginia State Corporation Commission in Case No. PUE-2001-00306, before the 14 Public Utilities Commission of Ohio in Case Nos. 11- 346-EL-SSO, et al., 10-2929-15 EL-UNC, and 14-1693-EL-RDR, et al., before the Indiana Commission in Cause No. 43992, before the Corporation Commission of Oklahoma in Cause No. 201700267, and 16 17 before the Public Utility Commission of Texas in Docket No. 47461. I have also 18 submitted testimony in various dockets, including to the Federal Energy Regulatory 19 Commission in Docket No. ER13-539-000.
- 20 Q. DID YOU OFFER DIRECT TESTIMONY IN THIS PROCEEDING?
- 21 A. No.

II. PURPOSE OF REBUTTAL TESTIMONY

1 O. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY

- 2 A. The purpose of my rebuttal testimony is as follows:
- I respond to the Kentucky Attorney General and Kentucky Industrial Utility
- 4 Customers, Inc. ("AG/KIUC") witness Mr. Stephen J. Baron's testimony on
- 5 transmission issues.
- I demonstrate that Kentucky Power's participation in the AEP Transmission
- 7 Agreement benefits Kentucky Power's customers; and
- I respond to Mr. Baron's suggestion that Kentucky Power should become a
- 9 standalone member of PJM.

III. COST ALLOCATION AND THE AEP TRANSMISSION AGREEMENT

- 10 Q. ON PAGE 13, LINES 12 THROUGH 14 OF MR. BARON'S TESTIMONY, HE
- 11 QUESTIONS KENTUCKY POWER'S PARTICIPATION IN THE AEP
- 12 TRANSMISSION AGREEMENT. PLEASE DESCRIBE THE AEP
- 13 TRANSMISSION AGREEMENT.
- 14 A. The AEP Transmission Agreement is a FERC-approved agreement that governs the
- allocation of revenues and expenses among the AEP member transmission companies.
- It provides for the equitable sharing among the members of the costs incurred by the
- members in connection with the ownership and use of the transmission system.
- 18 Q. DOES THE TRANSMISSION AGREEMENT PROVIDE BENEFITS TO
- 19 **KENTUCKY POWER?**
- 20 A. Yes. AEP developed an extensive transmission system that serves as the medium for
- 21 integrating the power supply resources of the member companies. The PJM East Zone

system stretches from the southeastern shores of Lake Michigan through northern

Indiana and Ohio to the mountains of Kentucky, Tennessee, Virginia, and West

Virginia. AEP pioneered extra-high-voltage ("EHV") transmission as a means of

achieving the advantages of large-scale system integration and the ability to move

power to widely separated load areas via high voltage and EHV transmission.

6 Q. WHAT BENEFITS DOES KENTUCKY POWER GET FROM THE

TRANSMISSION AGREEMENT?

7

18

8 A. A significant benefit that Kentucky Power receives from its participation in the 9 transmission agreement is the allocation of its costs as a PJM Load Serving Entity 10 ("LSE"). PJM allocates the cost of Network Integrated Transmission Service ("NITS") 11 among LSEs in the AEP zone based on each LSE's contribution to the single highest 12 hourly peak of the zone over a 12-month period ("1 Coincident Peak" or "1CP"). Under 13 the Transmission Agreement, the total NITS charge to the members is reallocated 14 among the members based on the average of each member's average contribution to 15 the monthly peaks over a 12-month period ("12 Coincident Peaks" or "12CP"). Mr. 16 Baron appears to agree with the Company, for example on page 19, lines 7 through 11, 17 regarding this difference in the allocation.

Q. WHY DOES PJM ALLOCATE COSTS USING 1CP?

A. PJM has used a simplified approach in terms of allocating transmission costs based on the single highest hourly demand on the system. One reasoning is that the system overall is designed to accommodate this maximum peak, and so 1CP is selected to identify each LSE's contribution to it.

1 Q. WHY IS 12CP USED IN THE TRANSMISSION AGREEMENT?

2 A. There is generally no "perfect" allocation method. In the case of 12CP, it is reasonable 3 because it considers loads' use of the transmission system based on more than a single 4 hour. Loads use the transmission system throughout the year and it is just and 5 reasonable that that is reflected in what they are charged. Second, use of only 1CP may 6 incentivize gaming in the sense that LSEs may attempt to reduce their load during that 7 1CP and shift cost to other LSEs. I distinguish gaming from legitimate load 8 management activities. Third and most important, use of the 12CP tends to be less 9 volatile than 1CP. Each member's contribution to the 12CP is going to tend to change 10 less from year to year than their 1CP contribution. Use of the 12CP thus helps the 11 companies and their customers better manage their costs with reduced volatility. 12 Importantly, in this case, the 12CP method benefits all the members of the 13 Transmission Agreement, including Kentucky Power.

14 Q. WHAT IMPACT DOES SEASONAL PEAK VARIATION HAVE ON THIS 15 VOLATILITY?

- A. AEP companies are geographically diverse. Some of the AEP companies tend to be summer-peaking, while others are winter-peaking, including Kentucky Power. If AEP used the 1CP method, individual AEP companies would be subject to more volatile swings in expenses. Their cost would fluctuate significantly depending on whether the 1CP occurred in the summer or the winter. The 12CP method results in more stable cost sharing among the AEP companies than other alternatives.
- Q. YOU MENTIONED EARLIER THAT THE 12CP ALLOCATION BENEFITS

 KENTUCKY POWER. HAVE YOU PERFORMED AN ANALYSIS THAT

1		COMPARES KENTUCKY POWER'S EXPENSES USING THE 12CP
2		METHOD TO THE 1CP METHOD?
3	A.	Yes. I looked at the impacts on the peaks for the last seven years in the AEP zone.
4		Over that period, Kentucky Power's allocation of the AEP NITS and net expansion
5		cost based on 12CP varied from 5.66% to 6.53%, with a standard deviation a measure
6		of volatility with the higher number indicating more volatility of 0.40%. Under the
7		1CP method over the same period, Kentucky Power's allocation of total zonal NITS
8		cost would have varied from 4.42% up to 6.63% with a standard deviation of 0.92%.
9		The 1CP would have resulted in much more volatility for Kentucky Power over the
10		period, with its NITS responsibility changing as much as 2.21% from one year to
11		another. By contrast, the costs allocated using 12CP varied only 0.87% or by a factor
12		of 2.5 less.
13	Q.	WOULD KENTUCKY POWER'S TOTAL NITS COST RESPONSIBILITY
14		HAVE BEEN LOWER OVER THIS SEVEN-YEAR PERIOD USING 1CP?
15	A.	Figure KDP-1 shows the increases (2015, 2016, 2019, and 2020) and decreases (2014,
16		2017, and 2018) in NITS expense that would have been paid by Kentucky Power if
17		1CP had been used in lieu of the 12CP allocation methodology specified by the
18		Transmission Agreement. As shown in Figure KDP-1, some years, Kentucky Power
19		would have paid more and some years less using 1CP instead of 12CP. But over the
20		7-year period, Kentucky Power customers would have paid approximately \$37.5
21		Million more using 1CP than they paid under the 12CP method of allocation.

\$20,000,000 Expense Delta: 12CP vs. 1CP \$15,000,000 \$10,000,000 \$5,000,000 \$-\$(5,000,000) \$(10,000,000) 2014 2015 2016 2017 2018 2019 2020 (summer) (winter) (winter) (summer) (summer) (winter) (winter)

Figure KDP-1

Note: Positive values in Figure KDP-1 indicate an increased Kentucky Power expense using 1CP instead of 12CP, while lower numbers indicate a reduced Kentucky Power expense using 1CP.

1 Q. HAVE THESE VALUES BEEN REVISED SINCE THIS REBUTTAL 2 TESTIMONY WAS FIRST FILED?

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A.

Yes. To identify the values shown in Figure KDP-1, the annual amounts were first split between the cost responsibility of the affiliates, which are the AEP operating companies (~85%), and the non-affiliates which are munis and co-ops that are within the AEP zone but are not served by any AEP operating company as their load serving entity (~15%). The Kentucky Power portion of the affiliates responsibility was then determined using the Kentucky Power allocator on a 1CP and 12CP basis and the differences or "deltas" were shown in Figure KDP-1. Subsequent to the original filing, it was discovered that incorrect non-affiliate portions were used in the subsequent steps instead of the correct affiliate values. Figure KDP-1 above has been corrected and simplified by taking Kentucky Power's portion of the entire AEP zone based on 1CP.

1	Q.	DOES THE AEP TRANSMISSION AGREEMENT ALLOW MEMBERS TO
2		WITHDRAW FROM THE AGREEMENT?
3	A.	Section 9.3 of the AEP Transmission Agreement allows any member to withdraw from
4		the agreement upon at least three years' prior written notice to the other members and
5		the agent.
6	Q.	IN YOUR OPINION, SHOULD KENTUCKY POWER GIVE THIS NOTICE TO
7		LEAVE THE TRANSMISSION AGREEMENT?
8	A.	Due to the benefits described above, no. As I have discussed, doing so would subject
9		Kentucky Power and its customers to greater volatility in NITS costs.
10	Q.	ON PAGE 13, LINE 12 OF MR. BARON'S TESTIMONY, HE SUGGESTS
11		THAT KENTUCKY POWER SHOULD SEEK TO HAVE ITS SERVICE
12		TERRITORY BECOME ITS OWN LOAD ZONE IN PJM. DOES THE PJM
13		CONSOLIDATED TRANSMISSION OWNERS AGREEMENT ("CTOA")
14		ALLOW FOR THE ESTABLISHMENT OF ADDITIONAL ZONES?
15	A.	No. As shown in the Company's response to AG/KIUC First Set of Data Requests
16		(AG_KIUC-1-052) the PJM CTOA Section 7.4 provides the following:
17 18 19 20 21		For purposes of developing rates for service under the PJM Tariff, transmission rate Zones smaller than those shown in Attachment J to the PJM Tariff, or subzones of those Zones, shall not be permitted within the current boundaries of the PJM Region, provided, however, that additional Zones may be established if the current boundaries of the PJM Region is expanded to accommodate new Parties to this Agreement.
22		The CTOA does not allow for the establishment of a Kentucky Power-specific load
23		zone.
24	Q.	SETTING ASIDE THE CTOA, WOULD THIS ACTION BENEFIT
25		KENTUCKY POWER?

- 1 A. I do not believe it would. Investment among the various AEP Companies, including
- 2 Kentucky Power, varies over time for reasons explained by Company Witness Ali.

IV. <u>CONCLUSION</u>

- 3 Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?
- 4 A. Yes, it does.

VERIFICATION

The undersigned, Kelly D. Pearce, being duly sworn, deposes and says he is a Managing Director of Transmission Asset Strategy and Policy for American Electric Power Service Corporation that he has personal knowledge of the matters set forth in the forgoing testimony and the information contained therein is true and correct to the best of his information, knowledge and belief after reasonable inquiry.

Kelly D. Pearce

STATE OF OHIO

COUNTY OF FRANKLIN

) Case No. 2020-00174

Subscribed and sworn to before me, a Notary Public in and before said County and State, by

Here, this 12 day of November 2020.

Paul D. Flory
Attorney At Law
Notary Public, State of Ohio
fly commission has no explication date
Sec. 147.03 R.C.

Notary Public

Notary ID Number:

My Commission Expires:

Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: STEPHEN J. BARON

QUESTION No. 34 Page 1 of 1

Please refer to Stephen Baron's testimony, page 27, lines 2-7. Confirm that the "long-standing penalty" to which Mr. Baron refers is Kentucky Power's FERC-approved transmission rate.

RESPONSE:

Confirmed.

Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: STEPHEN J. BARON

QUESTION No. 35 Page 1 of 1

Confirm that a change to Article 7.4 of the CTOA would require either a Section 206 complaint filed at the FERC or approval of a supermajority of the twenty-five transmission owners that are signatories to the CTOA.

- a. If confirmed, please explain the factual basis for Mr. Baron's conclusion that AEP would have a "much higher probability of success" in obtaining approval of the creation of a Kentucky Power standalone zone by a supermajority of the twenty-four other transmission owners or succeeding in a Section 206 complaint at FERC as compared to Liberty.
- b. If your answer is anything other than an unqualified confirmation, please explain: (i) the mechanism or process by which Mr. Baron believe Article 7.4 of the CTOA could be changed, and (ii) why Mr. Baron believes AEP would have a "much higher probability of success" in obtaining that change as compared to Liberty.

RESPONSE:

Confirmed. However, it should be noted that for most of the voting Transmission Owners, permitting Kentucky Power to form its own, standalone zone would be revenue neutral. Mr. Baron believes that the only signing parties that would be impacted are those in the AEP Zone.

- a. The basis for Mr. Baron's conclusion is the historical fact that AEP has been a member of PJM for many years and is knowledgeable with various PJM stakeholder and member processes, PJM staff and FERC proceedings involving PJM. It is reasonable to assume that Liberty does not have this experience.
- b. NA.

Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: STEPHEN J. BARON

QUESTION No. 36 Page 1 of 1

Please refer to Stephen Baron's testimony, page 13, lines 2-3. Please provide complete workpapers and back-up support for the assertion that over the years 2017-2022 an approximate \$66 million subsidy was assigned to Kentucky Power. Please provide a narrative explanation of methodology, explicit citations including docket and exhibit numbers for sources used and provide live workpaper spreadsheets to the extent available that calculate these amounts.

RESPONSE:

See Response to Question No. 33 and the attachments to that response. The calculation is shown in Mr. Baron's Excel Workbook "Figure 1 Figure 2 Table 1.xlsx" on TAB "OPCo + TCo \$ per mW" and shown in cell G74. The value is the sum of annual cost penalties for the years 2017 to 2022.

Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: STEPHEN J. BARON

QUESTION No. 37 Page 1 of 1

Please refer to Stephen Baron's testimony, page 15, lines 12-18. Please indicate the extent to which Mr. Baron has calculated expected costs to Kentucky Power related to any exit from PJM. Please provide any calculations of such costs based on any study Mr. Baron has conducted and provide back-up workpapers.

RESPONSE:

Mr. Baron has not calculated in expected costs of Kentucky Power exiting from PJM nor is Mr. Baron recommending or advocating that Kentucky Power exit PJM.

Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: STEPHEN J. BARON

QUESTION No. 38 Page 1 of 1

Please refer to Stephen Baron's testimony, page 19, line 8. Please provide any support for the \$12/CP MW basis identified in this line.

RESPONSE:

The AEP Transmission Agreement allocates the AEP LSE share of AEP zone costs to AEP Operating Companies on the basis of 12 CP. The cost per 12 CP MW of each OPCo would therefore be the same.

Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: STEPHEN J. BARON

QUESTION No. 39 Page 1 of 1

Please refer to Stephen Baron's testimony, page 19, lines 1-3. Please provide the workpapers, citations to data sources, and a methodological description of how the witness "normalized total revenue requirements charged to each Company by its 12CP MW."

RESPONSE:

Mr. Baron's analysis compares the allocation implied by the AEP Transmission Agreement to each operating company's actual transmission cost plus its Transco cost, adjusted for wholesale sales by each operating company. In order to present a comparison of these two cost bases, it is necessary to normalize the results to a \$/MW basis (this eliminates size differences among the operating companies). See also Response to Question No. 33.

Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants' Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: STEPHEN J. BARON

QUESTION No. 40 Page 1 of 1

Please refer to Stephen Baron's testimony, page 20, Figure 1. Please provide full back up and workpaper set including citations for sources as to revenue requirements and billing metrics (CP data) used to derive the results in the figure. Please provide full computations relied upon to chart each of the bars depicted in the graph with complete citation(s) to formula rate filing data and demand (CP) metrics. Please provide source data documents.

RESPONSE:

See Response to Question No. 33.

Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: STEPHEN J. BARON

QUESTION No. 41 Page 1 of 1

Please refer to Stephen Baron's testimony, page 20, lines 8-11, where Mr. Baron states, "Since 100% of the AEP LSE costs are allocated to the Operating Companies, this means that other Operating Companies are being allocated much lower costs under the Transmission Agreement than would be the case if they were charged their standalone revenue requirements." Please specifically identify which costs these Other Operating Companies would avoid under a "standalone" revenue requirement.

RESPONSE:

Mr. Baron has not performed the requested analysis. Rather, as explained in his testimony, the basis for his penalty calculation is a comparison of the Kentucky power share of the AEP LSE share of AEP zonal costs to the non-wholesale portion of KPCo's and the Kentucky Transco's standalone revenue requirements.

Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: STEPHEN J. BARON

QUESTION No. 42 Page 1 of 1

Please refer to Stephen Baron's testimony, page 22, Table 1. Please provide full workpaper support including citations for data and transmission revenue requirement information to demonstrate the derivation of all the figures in this table.

RESPONSE:

See Response to Question No. 33.

Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants'
Data Requests to Witnesses Kollen and Baron

WITNESS / RESPONDENT RESPONSIBLE: STEPHEN J. BARON

QUESTION No. 43 Page 1 of 1

Please refer to Stephen Baron's testimony, page 24, Figure 2. Please provide a full methodological description of how these plots were derived. Please provide full workpaper support including citations for formula rate filings, 12CP and 1CP data and source of data, and all computations relied upon to derive the plots in this chart.

RESPONSE:

See Response to Question No. 33. Specifically, refer to Excel Workbook "Figure 1 Figure 2 Table 1.xlsx," TAB "Affiliate Allocations."

AFFIDAVIT

STATE OF GEORGIA)
COUNTY OF FULTON)

LANE KOLLEN, being duly sworn, deposes and states: that the attached are his sworn responses and that the statements contained are true and correct to the best of his knowledge, information and belief.

Lane Kollen

Sworn to and subscribed before me on this

비발 day of March 2022.

Notary Public

AFFIDAVIT

STATE OF GEORGIA)
COUNTY OF FULTON	

STEPHEN J. BARON, being duly sworn, deposes and states: that the attached are his sworn responses and that the statements contained are true and correct to the best of his knowledge, information and belief.

Stephen V. Baron

Sworn to and subscribed before me on this 14 b day of March 2022.

Notary Public