

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,

DANIEL CAMERON
ATTORNEY GENERAL



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—and—

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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



Assistant Attorney General

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

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.

**Expert Testimony Appearances
of
Lane Kollen
As of February 2022**

Date	Case	Jurisdic.	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	WV	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 Bell	Affiliate transactions, cost allocations, merger.

**Expert Testimony Appearances
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As of February 2022**

Date	Case	Jurisdct.	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	CT	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	OH	Ohio Industrial Energy Consumers	Ohio Power Co.	Affiliate transactions, fuel.
* 3/93	EC92-21000 ER92-806-000	FERC	Louisiana Public Service Commission Staff	Gulf States Utilities /Entergy Corp.	Merger.
4/93	92-1464-EL-AIR	OH	Air Products Armo 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 (Surrebuttal)	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	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	River Bend phase-in plan, deregulated asset plan, capital structure, other revenue requirement issues.

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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	U-21485 (Supplemental 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.
12/95	U-21485 (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.

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Date	Case	Jurisdic.	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.
7/97	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	KY	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.

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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 (Allocated 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) (Surrebuttal)	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.

**Expert Testimony Appearances
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Date	Case	Jurisdct.	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	CT	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 Industrial 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	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Regulatory assets and liabilities, stranded costs, recovery mechanisms.
4/99	99-02-05	CT	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)	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
5/99	98-426 98-474 (Response to Amended Applications)	KY	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.

**Expert Testimony Appearances
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As of February 2022**

Date	Case	Jurisdic.	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.
7/99	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	KY	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 Rebuttal	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	Louisiana 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.

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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	OH	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 Intervenor	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.

**Expert Testimony Appearances
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Lane Kollen
As of February 2022**

Date	Case	Jurisdic.	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 Gulf 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 Louisiana, 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.
* 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 LLC, 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.

**Expert Testimony Appearances
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Lane Kollen
As of February 2022**

Date	Case	Jurisdic.	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 ER03-681-000, ER03-681-001 ER03-682-000, ER03-682-001, ER03-682-002 ER03-744-000, ER03-744-001 (Consolidated)	FERC	Louisiana Public Service Commission	Entergy Services, Inc., the Entergy Operating Companies, EWO Marketing, L.P, and Entergy Power, Inc.	Unit power purchases and sale agreements, contractual provisions, projected costs, levelized rates, and formula rates.
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.

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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 Industrial 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	KY	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 Healthcare 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	TX	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,

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Date	Case	Jurisdict.	Party	Utility	Subject
	Panel with Victoria Taylor		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	OH	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.

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Date	Case	Jurisdic.	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	Allocation 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.

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Date	Case	Jurisdct.	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.

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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	SWEPSCO	Fuel audit: SO2 allowance expense, variable O&M expense, off-system sales margin sharing.
11/10	U-23327 Rebuttal	LA	Louisiana Public Service Commission	SWEPSCO	Fuel audit: SO2 allowance expense, variable O&M expense, off-system sales margin sharing.
* 09/10	U-31351	LA	Louisiana Public Service Commission Staff	SWEPSCO and Valley Electric Membership Cooperative	Sale of Valley assets to SWEPSCO and dissolution of Valley.
10/10	10-1261-EL-UNC	OH	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.

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Date	Case	Jurisdct.	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	CO	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.
* 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	KY	Kentucky Industrial Utility Customers, Inc. and the Attorney 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	KY	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.

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04/15	ER2014-0370	MO	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	EL10-65	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Accounting for AFUDC Debt, related ADIT.
09/15	Direct, Rebuttal Complaint				
07/15	EL10-65	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback ADIT, Bandwidth Formula.
	Direct and Answering Consolidated Bandwidth Dockets				
09/15	14-1693-EL-RDR	OH	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	6680-CE-176	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.
01/16	Direct, Surrebuttal, Supplemental Rebuttal				
03/16	EL01-88	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	Remand				
04/16	Direct				
05/16	Answering				
06/16	Cross-Answering Rebuttal				
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	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.
	Panel Direct				
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.

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Date	Case	Jurisdic.	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	OH	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	OH	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	OH	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.

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03/17	2016-00370 2016-00371	KY	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	Attorney 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	OH	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	20170235-EI 20170236-EU	FL	Office of Public Counsel	Florida Power & Light Company	FP&L acquisition of City of Vero Beach municipal electric utility systems.
10/18	Supplemental Direct				

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Date	Case	Jurisdct.	Party	Utility	Subject
* 09/18	2017-370-E Direct	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.
10/18	2017-207, 305, 370-E Surrebuttal Supplemental Surrebuttal				
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	UD-18-17 Direct	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.
04/19	Surrebuttal and Cross-Answering				
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	TX	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.
X 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.

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* 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 liabilities, 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	PUR-2020-00015 Direct	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.
09/20	Surrebuttal				
07/20	2019-226-E Direct	SC	Office of Regulatory Staff	Dominion Energy South Carolina	Integrated Resource Plan.
09/20	Surrebuttal				
10/20	2020-00160	KY	Attorney 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	2020-125-E Direct	SC	Office of Regulatory Staff	Dominion Energy South Carolina	Summer 2 and 3 cancelled plant and transmission cost recovery; TCJA; regulatory assets.
12/20	Surrebuttal				
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	SC	Office of Regulatory Staff	Duke Energy Carolinas, LLC, Duke Energy Progress, LLC	Integrated Resource Plans.
04/21	2019-225-E Direct				
04/21	Surrebuttal				
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	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	Jurisdiction	Party	Utility	Subject
12/93	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	Nuclear plant prudence, 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	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 Co.	Cost-of-service, allocation of rate increase, and rate design.
8/94	EC94 13-000	Federal Energy Regulatory Commission	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	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 ER94-898-000	FERC	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	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	PA	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.

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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 (Allocated Stranded Cost Issues)	U-22092	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- 40-000 Answering Testimony)	EC-98-	FERC	Louisiana Public Service Commission	American Electric Power Co. & Central South West Corp.	Merger issues related to market power mitigation proposals.
5/99 (Response Testimony)	98-426	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.

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Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants'
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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.

ELECTRONIC JOINT APPLICATION OF AMERICAN ELECTRIC POWER CO. INC., KENTUCKY POWER CO. AND
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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.

ELECTRONIC JOINT APPLICATION OF AMERICAN ELECTRIC POWER CO. INC., KENTUCKY POWER CO. AND
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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

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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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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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WITNESS / RESPONDENT RESPONSIBLE:

LANE KOLLEN

QUESTION No. 7

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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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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.

ELECTRONIC JOINT APPLICATION OF AMERICAN ELECTRIC POWER CO. INC., KENTUCKY POWER CO. AND
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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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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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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.

RESPONSE:

- 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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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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QUESTION No. 13

Page 2 of 2

RESPONSE:

- 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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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:

 Response to JA Items 13, 14,15,16,17(a),21(c),24,29,30

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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:

 Response to JA Items 13, 14,15,16,17(a),21(c),24,29,30

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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:

 Response to JA Items 13, 14, 15, 16, 17(a), 21(c), 24, 29, 30

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

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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ELECTRONIC JOINT APPLICATION OF AMERICAN ELECTRIC POWER CO. INC., KENTUCKY POWER CO. AND
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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.

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.

ELECTRONIC JOINT APPLICATION OF AMERICAN ELECTRIC POWER CO. INC., KENTUCKY POWER CO. AND
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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. 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.

ELECTRONIC JOINT APPLICATION OF AMERICAN ELECTRIC POWER CO. INC., KENTUCKY POWER CO. AND
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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. 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.

ELECTRONIC JOINT APPLICATION OF AMERICAN ELECTRIC POWER CO. INC., KENTUCKY POWER CO. AND
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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.

RESPONSE:

- 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

ELECTRONIC JOINT APPLICATION OF AMERICAN ELECTRIC POWER CO. INC., KENTUCKY POWER CO. AND
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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.

ELECTRONIC JOINT APPLICATION OF AMERICAN ELECTRIC POWER CO. INC., KENTUCKY POWER CO. AND
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Case No. 2021-00481

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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.

RESPONSE:

- 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.

ELECTRONIC JOINT APPLICATION OF AMERICAN ELECTRIC POWER CO. INC., KENTUCKY POWER CO. AND
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WITNESS / RESPONDENT RESPONSIBLE:

LANE KOLLEN


QUESTION No. 24


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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

 Response to JA Items 13, 14,15,16,17(a),21(c),24,29,30

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2011/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights		
49	(352) Structures and Improvements	27,098,202	853,947
50	(353) Station Equipment	6,533,087	44,978
51	(354) Towers and Fixtures	155,066,146	4,804,257
52	(355) Poles and Fixtures	95,126,211	-10
53	(356) Overhead Conductors and Devices	50,653,948	5,963,478
54	(357) Underground Conduit	109,677,190	2,358,217
55	(358) Underground Conductors and Devices	11,590	
56	(359) Roads and Trails	106,066	
57	(359.1) Asset Retirement Costs for Transmission Plant		
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	444,272,440	14,024,867
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	6,203,465	511,519
61	(361) Structures and Improvements	4,285,460	86,093
62	(362) Station Equipment	62,753,053	3,779,202
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	162,675,021	6,429,623
65	(365) Overhead Conductors and Devices	146,588,101	8,014,633
66	(366) Underground Conduit	5,129,415	353,709
67	(367) Underground Conductors and Devices	8,268,185	439,645
68	(368) Line Transformers	104,751,440	5,237,067
69	(369) Services	44,136,318	2,784,332
70	(370) Meters	23,700,428	926,184
71	(371) Installations on Customer Premises	18,477,427	1,409,447
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	3,009,762	91,315
74	(374) Asset Retirement Costs for Distribution Plant		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	589,978,075	30,062,769
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	1,671,242	-146,511
87	(390) Structures and Improvements	20,059,724	3,939
88	(391) Office Furniture and Equipment	1,279,644	
89	(392) Transportation Equipment	3,836	10,932
90	(393) Stores Equipment	149,209	6,486
91	(394) Tools, Shop and Garage Equipment	2,683,266	267,406
92	(395) Laboratory Equipment	197,277	
93	(396) Power Operated Equipment	5,931	
94	(397) Communication Equipment	6,926,791	128,493
95	(398) Miscellaneous Equipment	1,004,365	31,638
96	SUBTOTAL (Enter Total of lines 86 thru 95)	33,981,285	302,383
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant	56,033	25,022
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	34,037,318	327,405
100	TOTAL (Accounts 101 and 106)	1,632,149,732	52,187,746
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 lines 100 thru 103)	1,632,149,732	52,187,746

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2011/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition 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 used to 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 changes 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 showing 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 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

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			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 Amortization Charges

Section A, Line 1, Column D represents amortization of franchises over the life of the franchise (\$531) and amortization of capitalized software development costs over a 5 year life (\$3,016,440)

Section A, Line 2, Column D represents amortization of Selective Catalytic Reduction catalyst equipment over a useful life range defined as:

SCR Catalyst Layer 1 (15 years) = (\$217,404)

SCR Catalyst Layer 2 (19 years) = (\$171,697)

SCR Catalyst Layer 3 (10 years) = (\$163,259)

TOTAL = \$(552,360)

Section A, Line 10, Column D represents amortization of Leasehold improvements over the term of the lease for the respective building

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights	27,952,149	1,310,322
49	(352) Structures and Improvements	6,572,015	24,324
50	(353) Station Equipment	158,379,009	11,975,706
51	(354) Towers and Fixtures	95,111,840	32,305
52	(355) Poles and Fixtures	55,616,949	15,013,450
53	(356) Overhead Conductors and Devices	112,771,806	7,983,240
54	(357) Underground Conduit	11,590	
55	(358) Underground Conductors and Devices	106,066	
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)	456,521,424	36,339,347
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	6,714,984	464,525
61	(361) Structures and Improvements	4,370,465	10,965
62	(362) Station Equipment	65,051,403	12,490,375
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	168,185,857	6,739,700
65	(365) Overhead Conductors and Devices	152,685,868	14,704,104
66	(366) Underground Conduit	5,472,298	325,991
67	(367) Underground Conductors and Devices	8,597,232	412,743
68	(368) Line Transformers	108,680,560	7,104,693
69	(369) Services	46,550,138	3,626,860
70	(370) Meters	24,160,936	2,223,928
71	(371) Installations on Customer Premises	18,691,050	1,560,073
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	3,043,605	192,837
74	(374) Asset Retirement Costs for Distribution Plant		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	612,204,396	49,856,794
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	20,061,747	1,336,708
88	(391) Office Furniture and Equipment	1,279,644	
89	(392) Transportation Equipment	14,768	
90	(393) Stores Equipment	155,695	4,200
91	(394) Tools, Shop and Garage Equipment	2,941,749	453,686
92	(395) Laboratory Equipment	141,764	
93	(396) Power Operated Equipment	5,931	
94	(397) Communication Equipment	6,905,515	163,407
95	(398) Miscellaneous Equipment	1,033,893	8,941
96	SUBTOTAL (Enter Total of lines 86 thru 95)	34,065,437	1,966,942
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant	81,055	
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	34,146,492	1,966,942
100	TOTAL (Accounts 101 and 106)	1,665,125,594	102,669,896
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 lines 100 thru 103)	1,665,125,594	102,669,896

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition 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 used to 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 changes 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 showing 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 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

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			2,809,211		2,809,211
2	Steam Production Plant	20,315,422		552,360		20,867,782
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant					
7	Transmission Plant	7,897,690				7,897,690
8	Distribution Plant	22,040,399				22,040,399
9	Regional Transmission and Market Operation					
10	General Plant	830,053		21,322		851,375
11	Common Plant-Electric					
12	TOTAL	51,083,564		3,382,893		54,466,457

B. Basis for Amortization Charges

Section A, Line 1, Column D represents amortization of franchises over the life of the franchise (\$521) and amortization of capitalized software development costs over a 5 year life (\$2,808,690)

Section A, Line 2, Column D represents amortization of Selective Catalytic Reduction catalyst equipment over a useful life range defined as:

SCR Catalyst Layer 1 (15 years) = (\$217,404)

SCR Catalyst Layer 2 (19 years) = (\$171,697)

SCR Catalyst Layer 3 (10 years) = (\$163,259)

TOTAL = \$(552,360)

Section A, Line 10, Column D represents amortization of Leasehold improvements over the term of the lease for the respective building

Name of Respondent Kentucky Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/23/2014	Year/Period of Report End of 2013/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights	29,262,471	702,311
49	(352) Structures and Improvements	6,596,339	46,524
50	(353) Station Equipment	169,157,602	6,383,701
51	(354) Towers and Fixtures	94,468,956	48,587
52	(355) Poles and Fixtures	70,056,522	4,692,815
53	(356) Overhead Conductors and Devices	120,461,944	2,082,173
54	(357) Underground Conduit	11,590	
55	(358) Underground Conductors and Devices	106,066	
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)	490,121,490	13,956,111
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	7,179,509	314,620
61	(361) Structures and Improvements	4,381,430	
62	(362) Station Equipment	76,399,914	8,356,320
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	173,978,664	7,565,035
65	(365) Overhead Conductors and Devices	164,605,796	17,809,128
66	(366) Underground Conduit	5,797,157	581,754
67	(367) Underground Conductors and Devices	8,915,361	962,674
68	(368) Line Transformers	113,943,852	6,160,924
69	(369) Services	49,819,404	4,416,304
70	(370) Meters	24,731,169	858,140
71	(371) Installations on Customer Premises	19,061,691	2,189,522
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	3,173,779	244,002
74	(374) Asset Retirement Costs for Distribution Plant		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	651,987,726	49,458,423
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	20,722,927	550,259
88	(391) Office Furniture and Equipment	1,279,644	403,689
89	(392) Transportation Equipment	14,768	
90	(393) Stores Equipment	159,895	4,653
91	(394) Tools, Shop and Garage Equipment	3,395,435	158,260
92	(395) Laboratory Equipment	141,764	
93	(396) Power Operated Equipment	5,931	
94	(397) Communication Equipment	6,855,599	849,587
95	(398) Miscellaneous Equipment	1,035,595	31,844
96	SUBTOTAL (Enter Total of lines 86 thru 95)	35,136,289	1,998,292
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant	81,055	
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	35,217,344	1,998,292
100	TOTAL (Accounts 101 and 106)	1,746,533,831	74,494,807
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 lines 100 thru 103)	1,746,533,831	74,494,807

Name of Respondent Kentucky Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/23/2014	Year/Period of Report End of 2013/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- 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).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes 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 changes 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 showing 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.
- 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

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			3,173,610		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
9	Regional Transmission and Market Operation					
10	General Plant	850,603		54,054		904,657
11	Common Plant-Electric					
12	TOTAL	53,720,815		3,684,790		57,405,605

B. Basis for Amortization Charges

Section A, Line 1, Column D represents amortization of franchises over the life of the franchise (\$487) and amortization of capitalized software development costs over a 5 year life (\$3,173,123)

Section A, Line 2, Column D represents amortization of Selective Catalytic Reduction catalyst equipment over a useful life range defined as:

SCR Catalyst Layer 1 (15 years) = (\$217,404)

SCR Catalyst Layer 2 (19 years) = (\$171,697)

SCR Catalyst Layer 3 (10 years) = (\$68,025)

Total = (\$457,126)

Section A, Line 10, Column D represents amortization of Leasehold improvements over the term of the lease for the respective building

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2014/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights		
49	(352) Structures and Improvements	29,964,782	5,172,236
50	(353) Station Equipment	6,708,785	
51	(354) Towers and Fixtures	180,356,654	9,872,996
52	(355) Poles and Fixtures	94,517,543	2,665,848
53	(356) Overhead Conductors and Devices	74,696,720	18,276,000
54	(357) Underground Conduit	122,537,908	14,626,030
55	(358) Underground Conductors and Devices	11,590	
56	(359) Roads and Trails	106,066	
57	(359.1) Asset Retirement Costs for Transmission Plant		
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	508,900,048	50,613,110
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	7,494,129	10,392
61	(361) Structures and Improvements	4,372,006	
62	(362) Station Equipment	83,664,562	7,518,901
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	180,551,332	7,465,679
65	(365) Overhead Conductors and Devices	179,538,721	14,923,709
66	(366) Underground Conduit	6,377,092	462,233
67	(367) Underground Conductors and Devices	9,812,956	559,669
68	(368) Line Transformers	119,012,918	6,025,717
69	(369) Services	53,900,362	2,267,932
70	(370) Meters	24,723,286	999,213
71	(371) Installations on Customer Premises	20,056,550	1,061,713
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	3,349,342	199,426
74	(374) Asset Retirement Costs for Distribution Plant		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	692,853,256	41,494,584
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	21,215,547	630,549
88	(391) Office Furniture and Equipment	1,683,333	
89	(392) Transportation Equipment	14,768	
90	(393) Stores Equipment	164,548	
91	(394) Tools, Shop and Garage Equipment	3,553,695	50,066
92	(395) Laboratory Equipment	141,764	
93	(396) Power Operated Equipment	5,931	
94	(397) Communication Equipment	7,318,955	778,212
95	(398) Miscellaneous Equipment	1,065,617	503,677
96	SUBTOTAL (Enter Total of lines 86 thru 95)	36,688,889	1,962,504
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant	81,055	
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	36,769,944	1,962,504
100	TOTAL (Accounts 101 and 106)	2,715,626,414	248,413,696
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 lines 100 thru 103)	2,715,626,414	248,413,696

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2014/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- 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).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes 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 changes 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 showing 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.
- 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

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			3,110,836		3,110,836
2	Steam Production Plant	55,973,370	487,270	389,102		56,849,742
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant					
7	Transmission Plant	8,944,092				8,944,092
8	Distribution Plant	24,860,701				24,860,701
9	Regional Transmission and Market Operation					
10	General Plant	878,073		87,832		965,905
11	Common Plant-Electric					
12	TOTAL	90,656,236	487,270	3,587,770		94,731,276

B. Basis for Amortization Charges

Section A, Line 1, Column D represents amortization of franchises over the life of the franchise (\$481) and amortization of capitalized software development costs over a 5 year life (\$3,110,355)

Section A, Line 2, Column D represents amortization of Selective Catalytic Reduction catalyst equipment over a useful life range defined as:

SCR Catalyst Layer 1 (15 years) = (\$217,405)

SCR Catalyst Layer 2 (19 years) = (\$171,697)

Total = (\$389,102)

Section A, Line 10, Column D represents amortization of Leasehold improvements over the term of the lease for the respective building

Name of Respondent Kentucky Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/02/2016	Year/Period of Report End of 2015/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights	35,137,018	682,400
49	(352) Structures and Improvements	6,708,785	783
50	(353) Station Equipment	189,876,317	5,575,604
51	(354) Towers and Fixtures	94,969,430	64,561
52	(355) Poles and Fixtures	97,069,718	3,341,482
53	(356) Overhead Conductors and Devices	134,922,102	2,327,688
54	(357) Underground Conduit	11,590	
55	(358) Underground Conductors and Devices	106,066	
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)	558,801,026	11,992,518
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	7,504,521	
61	(361) Structures and Improvements	4,372,006	11,053
62	(362) Station Equipment	90,957,784	2,546,900
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	187,008,388	7,689,855
65	(365) Overhead Conductors and Devices	192,263,552	17,035,107
66	(366) Underground Conduit	6,836,059	164,318
67	(367) Underground Conductors and Devices	10,272,856	559,640
68	(368) Line Transformers	123,697,804	5,550,168
69	(369) Services	55,866,593	2,378,083
70	(370) Meters	24,713,912	806,529
71	(371) Installations on Customer Premises	19,962,653	1,291,897
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	3,485,765	170,511
74	(374) Asset Retirement Costs for Distribution Plant		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	726,941,893	38,204,081
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	219,264
88	(391) Office Furniture and Equipment	1,683,333	
89	(392) Transportation Equipment	14,768	
90	(393) Stores Equipment	164,548	6,255
91	(394) Tools, Shop and Garage Equipment	3,603,761	372,092
92	(395) Laboratory Equipment	141,764	67,146
93	(396) Power Operated Equipment	5,931	
94	(397) Communication Equipment	8,008,138	1,070,856
95	(398) Miscellaneous Equipment	1,569,294	48,760
96	SUBTOTAL (Enter Total of lines 86 thru 95)	38,307,732	1,784,373
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant	81,055	
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	38,388,787	1,784,373
100	TOTAL (Accounts 101 and 106)	2,948,192,154	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		
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	2,948,192,154	99,698,492

Name of Respondent Kentucky Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/02/2016	Year/Period of Report End of 2015/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- 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).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes 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 changes 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 showing 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.
- 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

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			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					
10	General Plant	1,270,348		89,108		1,359,456
11	Common Plant-Electric					
12	TOTAL	82,090,907	344,928	4,204,635		86,640,470

B. Basis for Amortization Charges

Section A, Line 1, Column D represents amortization of franchises over the life of the franchise (\$400) and amortization of capitalized software development costs over a 5 year life (\$3,726,025).

Section A, Line 2, Column D represents amortization of Selective Catalytic Reduction catalyst equipment over a useful life range defined as:

SCR Catalyst Layer 1 (15 years) = (\$217,405)
SCR Catalyst Layer 2 (19 years) = (\$171,697)

Total = (\$389,102)

Section A, Line 10, Column D represents amortization of Leasehold improvements over the term of the lease for the respective building.

Name of Respondent 20170508-8005 FERC PDF (Unofficial) Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights	35,819,418	122,895
49	(352) Structures and Improvements	6,693,157	5,462
50	(353) Station Equipment	193,865,685	4,840,692
51	(354) Towers and Fixtures	94,977,683	1,794,161
52	(355) Poles and Fixtures	99,911,555	1,960,065
53	(356) Overhead Conductors and Devices	137,232,579	-627,982
54	(357) Underground Conduit	11,590	
55	(358) Underground Conductors and Devices	106,066	
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)	568,617,733	8,095,293
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	7,504,521	-8,356
61	(361) Structures and Improvements	4,383,059	123,616
62	(362) Station Equipment	93,231,192	3,510,739
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	193,361,786	8,375,178
65	(365) Overhead Conductors and Devices	207,103,408	13,166,771
66	(366) Underground Conduit	6,981,634	200,447
67	(367) Underground Conductors and Devices	10,758,838	358,688
68	(368) Line Transformers	126,209,866	5,148,392
69	(369) Services	57,957,235	2,169,013
70	(370) Meters	24,931,379	1,210,840
71	(371) Installations on Customer Premises	19,975,152	1,449,770
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	3,605,765	368,953
74	(374) Asset Retirement Costs for Distribution Plant		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	756,003,835	36,074,051
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	21,803,536	266,717
88	(391) Office Furniture and Equipment	1,683,333	140,904
89	(392) Transportation Equipment	14,768	
90	(393) Stores Equipment	170,803	23,825
91	(394) Tools, Shop and Garage Equipment	3,975,853	200,061
92	(395) Laboratory Equipment	208,910	52,543
93	(396) Power Operated Equipment	5,931	
94	(397) Communication Equipment	9,016,167	826,387
95	(398) Miscellaneous Equipment	1,618,054	6,642
96	SUBTOTAL (Enter Total of lines 86 thru 95)	40,022,086	1,517,079
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant	81,055	
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	40,103,141	1,517,079
100	TOTAL (Accounts 101 and 106)	2,486,893,979	133,354,312
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 lines 100 thru 103)	2,486,893,979	133,354,312

Name of Respondent 20170508-8005 FERC PDF (Unofficial) Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11 / 13 / 2017 / /	Year/Period of Report End of 2016/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition 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 used to 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 changes 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 showing 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 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

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			3,016,232		3,016,232
2	Steam Production Plant	35,182,500	227,059	-226,976		35,182,583
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant					
7	Transmission Plant	15,286,138				15,286,138
8	Distribution Plant	26,947,717				26,947,717
9	Regional Transmission and Market Operation					
10	General Plant	1,713,980		106,026		1,820,006
11	Common Plant-Electric					
12	TOTAL	79,130,335	227,059	2,895,282		82,252,676

B. Basis for Amortization Charges

Section A, Line 1, Column D represents amortization of franchises over the life of the franchise (\$346) and amortization of capitalized software development costs over a 5 year life (\$3,015,886).

Section A, Line 2, Column D represents amortization of Selective Catalytic Reduction catalyst equipment over a useful life range defined as:

SCR Catalyst Layer 1 (15 years) = \$126,819

SCR Catalyst Layer 2 (19 years) = \$100,157

Total = \$226,976

Section A, Line 10, Column D represents amortization of Leasehold improvements over the term of the lease for the respective building.

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights		
49	(352) Structures and Improvements	35,234,590	33,178
50	(353) Station Equipment	6,655,895	173,149
51	(354) Towers and Fixtures	197,107,335	4,514,426
52	(355) Poles and Fixtures	96,771,844	9,042
53	(356) Overhead Conductors and Devices	102,034,906	3,399,886
54	(357) Underground Conduit	136,780,394	1,269,982
55	(358) Underground Conductors and Devices	11,590	
56	(359) Roads and Trails	106,066	
57	(359.1) Asset Retirement Costs for Transmission Plant		
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	574,702,620	9,399,663
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	7,496,165	
61	(361) Structures and Improvements	4,492,645	159,094
62	(362) Station Equipment	96,472,693	9,358,864
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	200,051,477	7,386,126
65	(365) Overhead Conductors and Devices	217,777,641	12,122,404
66	(366) Underground Conduit	7,179,412	122,002
67	(367) Underground Conductors and Devices	11,046,886	367,308
68	(368) Line Transformers	129,887,148	5,524,833
69	(369) Services	59,716,180	2,074,302
70	(370) Meters	24,848,975	1,099,735
71	(371) Installations on Customer Premises	19,791,619	1,239,124
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	3,894,454	202,377
74	(374) Asset Retirement Costs for Distribution Plant		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	782,655,295	39,656,169
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	22,021,349	528,157
88	(391) Office Furniture and Equipment	1,824,237	217,656
89	(392) Transportation Equipment	14,768	
90	(393) Stores Equipment	194,628	42,801
91	(394) Tools, Shop and Garage Equipment	4,175,914	292,189
92	(395) Laboratory Equipment	261,453	
93	(396) Power Operated Equipment	5,931	
94	(397) Communication Equipment	9,771,342	515,614
95	(398) Miscellaneous Equipment	1,624,696	14,212
96	SUBTOTAL (Enter Total of lines 86 thru 95)	41,419,049	1,610,629
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant	81,055	
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	41,500,104	1,610,629
100	TOTAL (Accounts 101 and 106)	2,592,774,026	75,380,596
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 lines 100 thru 103)	2,592,774,026	75,380,596

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition 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 used to 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 changes 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 showing 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 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

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			4,340,895		4,340,895
2	Steam Production Plant	35,216,623	222,408			35,439,031
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant					
7	Transmission Plant	15,441,147				15,441,147
8	Distribution Plant	27,880,463				27,880,463
9	Regional Transmission and Market Operation					
10	General Plant	1,772,506		117,079		1,889,585
11	Common Plant-Electric					
12	TOTAL	80,310,739	222,408	4,457,974		84,991,121

B. Basis for Amortization Charges

Section A, Line 1, Column D represents amortization of franchises over the life of the franchise, amortization of capitalized software development costs over a 5 year life, and the amortization of costs associated with the Oracle strategic partnership over a 10 year life.

Section A, Line 10, Column D represents amortization of Leasehold improvements over the term of the lease for the respective building.

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights		645,460
49	(352) Structures and Improvements	35,267,768	815,386
50	(353) Station Equipment	6,772,350	11,797,342
51	(354) Towers and Fixtures	197,139,322	3,893,256
52	(355) Poles and Fixtures	96,682,175	9,865,921
53	(356) Overhead Conductors and Devices	105,128,670	1,965,698
54	(357) Underground Conduit	138,034,921	
55	(358) Underground Conductors and Devices	11,590	
56	(359) Roads and Trails	106,066	
57	(359.1) Asset Retirement Costs for Transmission Plant		
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	579,142,862	28,983,063
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights		245,859
61	(361) Structures and Improvements	7,476,905	589,567
62	(362) Station Equipment	4,622,140	8,092,174
63	(363) Storage Battery Equipment	104,761,931	
64	(364) Poles, Towers, and Fixtures		9,463,990
65	(365) Overhead Conductors and Devices	205,618,892	15,867,095
66	(366) Underground Conduit	227,758,466	59,651
67	(367) Underground Conductors and Devices	7,299,189	255,947
68	(368) Line Transformers	11,359,156	5,710,030
69	(369) Services	133,464,896	1,984,101
70	(370) Meters	61,377,790	668,698
71	(371) Installations on Customer Premises	24,859,762	1,115,048
72	(372) Leased Property on Customer Premises	19,505,285	
73	(373) Street Lighting and Signal Systems		202,446
74	(374) Asset Retirement Costs for Distribution Plant	4,025,084	
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	812,129,496	44,254,606
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	1,543,991	
87	(390) Structures and Improvements	22,360,306	1,156,347
88	(391) Office Furniture and Equipment	2,041,893	9,384
89	(392) Transportation Equipment	14,768	
90	(393) Stores Equipment	237,429	32,825
91	(394) Tools, Shop and Garage Equipment	4,468,103	831,018
92	(395) Laboratory Equipment	4,468,103	
93	(396) Power Operated Equipment	261,453	
94	(397) Communication Equipment	5,931	
95	(397) Communication Equipment	10,246,580	4,600,633
96	(398) Miscellaneous Equipment	1,637,742	163,140
96	SUBTOTAL (Enter Total of lines 86 thru 95)	42,818,196	6,793,347
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant	81,055	
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	42,899,251	6,793,347
100	TOTAL (Accounts 101 and 106)	2,647,851,696	108,316,370
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 lines 100 thru 103)	2,647,851,696	108,316,370

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition 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 used to 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 changes 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 showing 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 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

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			5,935,606		5,935,606
2	Steam Production Plant	36,567,749	222,408			36,790,157
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant					
7	Transmission Plant	15,835,158				15,835,158
8	Distribution Plant	28,993,519				28,993,519
9	Regional Transmission and Market Operation					
10	General Plant	2,205,123				2,205,123
11	Common Plant-Electric					
12	TOTAL	83,601,549	222,408	5,935,606		89,759,563

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 associated with the Oracle strategic partnership over a 10 year life.

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2019/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights		
49	(352) Structures and Improvements	35,913,228	787,287
50	(353) Station Equipment	6,928,518	1,756,661
51	(354) Towers and Fixtures	205,565,024	17,046,510
52	(355) Poles and Fixtures	100,225,640	117,714
53	(356) Overhead Conductors and Devices	114,611,524	20,521,347
54	(357) Underground Conduit	139,956,330	8,613,340
55	(358) Underground Conductors and Devices	11,590	315,401
56	(359) Roads and Trails	106,066	273,870
57	(359.1) Asset Retirement Costs for Transmission Plant		
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	603,317,920	49,432,130
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	7,722,764	139,557
61	(361) Structures and Improvements	5,211,109	1,540,780
62	(362) Station Equipment	111,487,301	15,917,346
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	212,857,750	11,656,391
65	(365) Overhead Conductors and Devices	240,818,344	21,749,287
66	(366) Underground Conduit	7,350,554	169,558
67	(367) Underground Conductors and Devices	11,585,613	171,365
68	(368) Line Transformers	136,901,058	6,946,660
69	(369) Services	62,980,038	3,091,692
70	(370) Meters	25,075,538	672,185
71	(371) Installations on Customer Premises	19,126,093	1,404,813
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	4,148,442	282,457
74	(374) Asset Retirement Costs for Distribution Plant		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	845,264,604	63,742,091
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	1,543,991	
87	(390) Structures and Improvements	23,367,410	1,947,904
88	(391) Office Furniture and Equipment	2,051,277	373,809
89	(392) Transportation Equipment	14,768	
90	(393) Stores Equipment	262,364	19,396
91	(394) Tools, Shop and Garage Equipment	5,299,121	334,508
92	(395) Laboratory Equipment	261,453	
93	(396) Power Operated Equipment	5,931	
94	(397) Communication Equipment	14,764,796	1,549,896
95	(398) Miscellaneous Equipment	1,800,882	3,982
96	SUBTOTAL (Enter Total of lines 86 thru 95)	49,371,993	4,229,495
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant	81,055	
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	49,453,048	4,229,495
100	TOTAL (Accounts 101 and 106)	2,729,124,548	161,184,430
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 lines 100 thru 103)	2,729,124,548	161,184,430

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2019/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition 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 used to 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 changes 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 showing 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 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

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			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. 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 associated with the Oracle strategic partnership over a 10 year life.

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights	36,908,060	1,559,073
49	(352) Structures and Improvements	8,653,351	2,406,334
50	(353) Station Equipment	221,988,036	11,749,610
51	(354) Towers and Fixtures	100,055,640	
52	(355) Poles and Fixtures	134,478,641	31,413,845
53	(356) Overhead Conductors and Devices	148,300,280	8,022,428
54	(357) Underground Conduit	326,991	196,307
55	(358) Underground Conductors and Devices	379,936	2,384
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)	651,090,935	55,349,981
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	7,862,321	241,928
61	(361) Structures and Improvements	6,696,372	420,119
62	(362) Station Equipment	125,845,520	5,922,994
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	222,420,528	26,731,883
65	(365) Overhead Conductors and Devices	259,189,660	21,858,192
66	(366) Underground Conduit	7,518,065	413,312
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	3,138,790
70	(370) Meters	25,290,319	294,597
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 Plant		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	896,690,844	68,428,958
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	1,543,991	185,408
87	(390) Structures and Improvements	25,052,945	1,991,824
88	(391) Office Furniture and Equipment	2,425,086	214,301
89	(392) Transportation Equipment	14,768	
90	(393) Stores Equipment	281,760	16,532
91	(394) Tools, Shop and Garage Equipment	5,633,629	779,734
92	(395) Laboratory Equipment	261,453	
93	(396) Power Operated Equipment	5,931	
94	(397) Communication Equipment	16,248,828	1,818,446
95	(398) Miscellaneous Equipment	1,804,864	67,354
96	SUBTOTAL (Enter Total of lines 86 thru 95)	53,273,255	5,073,599
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant	81,055	77,765
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	53,354,310	5,151,364
100	TOTAL (Accounts 101 and 106)	2,866,241,851	157,183,700
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 lines 100 thru 103)	2,866,241,851	157,183,700

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- 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).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes 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 changes 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 showing 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.
- 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

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			7,448,031		7,448,031
2	Steam Production Plant	34,413,459	283,687			34,697,146
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant					
7	Transmission Plant	18,117,448				18,117,448
8	Distribution Plant	32,682,142				32,682,142
9	Regional Transmission and Market Operation					
10	General Plant	2,534,606				2,534,606
11	Common Plant-Electric					
12	TOTAL	87,747,655	283,687	7,448,031		95,479,373

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 associated with the Oracle strategic partnership over a 10 year life.

Name of Respondent Louisville Gas and Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2011/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights		
49	(352) Structures and Improvements	9,354,461	
50	(353) Station Equipment	6,184,990	318,718
51	(354) Towers and Fixtures	121,334,837	7,378,683
52	(355) Poles and Fixtures	39,984,865	85,651
53	(356) Overhead Conductors and Devices	51,809,718	1,748,552
54	(357) Underground Conduit	46,557,043	850,942
55	(358) Underground Conductors and Devices	2,437,094	
56	(359) Roads and Trails	5,111,200	557,090
57	(359.1) Asset Retirement Costs for Transmission Plant	13,761	238,693
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	282,787,969	11,178,329
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	3,363,450	747,400
61	(361) Structures and Improvements	3,862,755	362,163
62	(362) Station Equipment	94,329,037	12,456,596
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	129,765,231	7,316,382
65	(365) Overhead Conductors and Devices	222,246,594	11,953,226
66	(366) Underground Conduit	68,835,840	705,716
67	(367) Underground Conductors and Devices	134,637,571	11,129,020
68	(368) Line Transformers	134,212,872	6,222,476
69	(369) Services	27,138,029	181,714
70	(370) Meters	37,274,312	401,679
71	(371) Installations on Customer Premises		
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	82,686,877	3,987,785
74	(374) Asset Retirement Costs for Distribution Plant	481,205	145,334
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	938,833,773	55,609,491
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		
87	(390) Structures and Improvements		
88	(391) Office Furniture and Equipment		
89	(392) Transportation Equipment	9,648,242	971,760
90	(393) Stores Equipment		
91	(394) Tools, Shop and Garage Equipment	4,318,905	419,440
92	(395) Laboratory Equipment		
93	(396) Power Operated Equipment	2,605,232	31,396
94	(397) Communication Equipment		
95	(398) Miscellaneous Equipment		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	16,572,379	1,422,596
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	16,572,379	1,422,596
100	TOTAL (Accounts 101 and 106)	3,457,338,138	312,610,949
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 lines 100 thru 103)	3,457,338,138	312,610,949

Name of Respondent Louisville Gas and Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2011/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- 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).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes 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 changes 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 showing 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.
- 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

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	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 Storage					
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 Operation					
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

B. Basis for Amortization Charges

ACCOUNT	RATE	PLANT BALANCE @ 12/31/2011	AMORTIZATION
330300	20%	18,699,664	2,673,000
330310	10%	44,348,601	3,101,759

			5,774,759 Column (d)
			=====

Name of Respondent Louisville Gas and Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/22/2013	Year/Period of Report End of 2012/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights		
49	(352) Structures and Improvements	9,354,461	1,529,771
50	(353) Station Equipment	6,456,555	90,781
51	(354) Towers and Fixtures	127,564,599	9,870,317
52	(355) Poles and Fixtures	40,070,495	1,185,842
53	(356) Overhead Conductors and Devices	53,282,212	750,528
54	(357) Underground Conduit	47,242,306	941,102
55	(358) Underground Conductors and Devices	2,437,094	8,406
56	(359) Roads and Trails	5,659,798	2,004,722
57	(359.1) Asset Retirement Costs for Transmission Plant	252,454	
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	292,319,974	16,381,469
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	4,110,850	1,733,228
61	(361) Structures and Improvements	4,257,660	1,890,430
62	(362) Station Equipment	106,268,031	11,411,157
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	135,482,459	13,927,930
65	(365) Overhead Conductors and Devices	234,012,662	18,846,199
66	(366) Underground Conduit	69,528,364	3,662,026
67	(367) Underground Conductors and Devices	145,471,541	8,998,902
68	(368) Line Transformers	140,346,230	3,184,679
69	(369) Services	27,268,198	1,920,027
70	(370) Meters	37,655,788	1,081,352
71	(371) Installations on Customer Premises		
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	82,697,089	5,332,099
74	(374) Asset Retirement Costs for Distribution Plant	626,539	11,255
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	987,725,411	71,999,284
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		
87	(390) Structures and Improvements		
88	(391) Office Furniture and Equipment		
89	(392) Transportation Equipment	8,791,599	405,499
90	(393) Stores Equipment		
91	(394) Tools, Shop and Garage Equipment	4,603,924	249,604
92	(395) Laboratory Equipment		
93	(396) Power Operated Equipment	2,554,352	45,161
94	(397) Communication Equipment		229,476
95	(398) Miscellaneous Equipment		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	15,949,875	929,740
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	15,949,875	929,740
100	TOTAL (Accounts 101 and 106)	3,732,085,368	183,423,567
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 lines 100 thru 103)	3,732,085,368	183,423,567

Name of Respondent Louisville Gas and Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/22/2013	Year/Period of Report End of 2012/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition 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 used to 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 changes 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 showing 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 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

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	Steam Production Plant	73,305,221	1,912,054			75,217,275
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	699,186	1,687			700,873
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	8,741,816	1,121			8,742,937
7	Transmission Plant	5,833,551	7,948			5,841,499
8	Distribution Plant	24,373,502	11,192			24,384,694
9	Regional Transmission and Market Operation					
10	General Plant	244,511				244,511
11	Common Plant-Electric	8,909,761	1,437	6,274,166		15,185,364
12	TOTAL	122,107,548	1,935,439	6,274,166		130,317,153

B. Basis for Amortization Charges

ACCOUNT	RATE	PLANT BALANCE @ 12/31/2012	AMORTIZATION
330300	20%	20,733,434	3,110,963
330310	10%	45,407,970	3,163,203
			----- 6,274,166 Column (d)

Name of Respondent 20140324-8002 FERC PDF (Unofficial) Louisville Gas and Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights		
49	(352) Structures and Improvements	10,884,232	
50	(353) Station Equipment	6,547,336	94,024
51	(354) Towers and Fixtures	134,315,901	7,947,238
52	(355) Poles and Fixtures	41,122,522	-51,414
53	(356) Overhead Conductors and Devices	53,885,087	6,888,230
54	(357) Underground Conduit	47,917,481	1,283,344
55	(358) Underground Conductors and Devices	2,278,628	
56	(359) Roads and Trails	7,425,136	
57	(359.1) Asset Retirement Costs for Transmission Plant	218,085	
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	304,594,408	16,161,422
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	4,123,724	
61	(361) Structures and Improvements	6,136,930	605,468
62	(362) Station Equipment	116,854,800	4,049,753
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	148,236,338	11,998,674
65	(365) Overhead Conductors and Devices	250,501,076	12,528,325
66	(366) Underground Conduit	73,020,958	1,742,267
67	(367) Underground Conductors and Devices	153,856,164	8,298,159
68	(368) Line Transformers	143,116,094	3,253,993
69	(369) Services	29,003,102	1,077,287
70	(370) Meters	38,614,288	769,150
71	(371) Installations on Customer Premises		
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	86,792,228	3,020,189
74	(374) Asset Retirement Costs for Distribution Plant	637,770	
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,050,893,472	47,343,265
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		
87	(390) Structures and Improvements		
88	(391) Office Furniture and Equipment		
89	(392) Transportation Equipment	8,569,173	116,363
90	(393) Stores Equipment		
91	(394) Tools, Shop and Garage Equipment	4,853,528	185,486
92	(395) Laboratory Equipment		
93	(396) Power Operated Equipment	2,454,910	
94	(397) Communication Equipment	229,476	1,532,101
95	(398) Miscellaneous Equipment		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	16,107,087	1,833,950
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	16,107,087	1,833,950
100	TOTAL (Accounts 101 and 106)	3,882,145,010	121,434,364
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 lines 100 thru 103)	3,882,145,010	121,434,364

Name of Respondent 20140324-8002 FERC PDF (Unofficial) Louisville Gas and Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- 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).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes 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 changes 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 showing 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.
- 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

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	Steam Production Plant	61,820,785				61,820,785
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	1,547,253				1,547,253
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	10,159,894				10,159,894
7	Transmission Plant	5,939,336				5,939,336
8	Distribution Plant	28,382,873				28,382,873
9	Regional Transmission and Market Operation					
10	General Plant	426,960				426,960
11	Common Plant-Electric	7,688,535		5,643,550		13,332,085
12	TOTAL	115,965,636		5,643,550		121,609,186

B. Basis for Amortization Charges

ACCOUNT	RATE	PLANT BALANCE @ 12/31/2013	AMORTIZATION
330300	14%	\$31,558,449	\$ 2,413,918
330310	10%	46,024,346	3,229,632

			\$ 5,643,550 Column (d)

Name of Respondent Louisville Gas and Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2014/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights		
49	(352) Structures and Improvements	10,884,232	265,159
50	(353) Station Equipment	6,602,296	122,044
51	(354) Towers and Fixtures	141,382,698	17,039,705
52	(355) Poles and Fixtures	40,986,482	497,424
53	(356) Overhead Conductors and Devices	60,618,598	7,440,319
54	(357) Underground Conduit	48,913,901	4,182,873
55	(358) Underground Conductors and Devices	2,278,628	
56	(359) Roads and Trails	7,425,136	
57	(359.1) Asset Retirement Costs for Transmission Plant	218,085	
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	319,310,056	29,547,524
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	4,123,724	
61	(361) Structures and Improvements	6,767,853	210,243
62	(362) Station Equipment	119,420,991	5,405,215
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	159,309,141	11,523,004
65	(365) Overhead Conductors and Devices	261,175,950	15,251,895
66	(366) Underground Conduit	74,750,126	7,831,813
67	(367) Underground Conductors and Devices	161,832,023	21,321,223
68	(368) Line Transformers	145,012,373	6,200,554
69	(369) Services	30,062,650	268,808
70	(370) Meters	39,275,602	1,853,487
71	(371) Installations on Customer Premises		
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	87,996,469	8,184,978
74	(374) Asset Retirement Costs for Distribution Plant	637,770	
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,090,364,672	78,051,220
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		
87	(390) Structures and Improvements		
88	(391) Office Furniture and Equipment		
89	(392) Transportation Equipment	8,644,935	950,610
90	(393) Stores Equipment		
91	(394) Tools, Shop and Garage Equipment	5,039,014	811,076
92	(395) Laboratory Equipment		3,288
93	(396) Power Operated Equipment	2,350,967	132,201
94	(397) Communication Equipment	1,761,577	1,408,301
95	(398) Miscellaneous Equipment		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	17,796,493	3,305,476
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	17,796,493	3,305,476
100	TOTAL (Accounts 101 and 106)	3,983,107,766	530,085,102
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 lines 100 thru 103)	3,983,107,766	530,085,102

Name of Respondent Louisville Gas and Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2014/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- 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).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes 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 changes 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 showing 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.
- 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

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	Steam Production Plant	63,171,274				63,171,274
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	2,084,480				2,084,480
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	10,198,464				10,198,464
7	Transmission Plant	6,429,067				6,429,067
8	Distribution Plant	29,802,765				29,802,765
9	Regional Transmission and Market Operation					
10	General Plant	631,358				631,358
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 Amortization Charges

ACCOUNT	RATE	PLANT BALANCE @ 12/31/2014	AMORTIZATION
330300	14%	\$ 40,243,929	\$ 3,467,266
330310	10%	45,812,290	3,174,802
			----- \$ 6,642,068 Column (d)

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights		
49	(352) Structures and Improvements	11,149,391	
50	(353) Station Equipment	6,759,924	5,606,355
51	(354) Towers and Fixtures	158,229,224	22,219,427
52	(355) Poles and Fixtures	41,356,638	2,603,548
53	(356) Overhead Conductors and Devices	67,806,821	5,368,654
54	(357) Underground Conduit	52,687,579	2,467,139
55	(358) Underground Conductors and Devices	2,278,628	
56	(359) Roads and Trails	7,425,136	
57	(359.1) Asset Retirement Costs for Transmission Plant	218,085	
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	347,911,426	38,265,123
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	4,123,724	
61	(361) Structures and Improvements	6,917,686	659,987
62	(362) Station Equipment	124,237,575	7,461,386
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	169,481,406	12,820,590
65	(365) Overhead Conductors and Devices	274,695,586	22,519,943
66	(366) Underground Conduit	82,578,818	848,557
67	(367) Underground Conductors and Devices	182,531,953	19,422,741
68	(368) Line Transformers	150,317,803	8,556,445
69	(369) Services	30,331,114	-62,785
70	(370) Meters	40,951,054	2,072,090
71	(371) Installations on Customer Premises		
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	94,690,901	3,972,349
74	(374) Asset Retirement Costs for Distribution Plant	626,913	
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,161,484,533	78,271,303
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		
87	(390) Structures and Improvements		
88	(391) Office Furniture and Equipment		
89	(392) Transportation Equipment	9,484,702	436,881
90	(393) Stores Equipment		
91	(394) Tools, Shop and Garage Equipment	5,850,090	644,896
92	(395) Laboratory Equipment	3,288	
93	(396) Power Operated Equipment	2,483,168	-47,403
94	(397) Communication Equipment	3,169,878	1,777,708
95	(398) Miscellaneous Equipment		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	20,991,126	2,812,082
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	20,991,126	2,812,082
100	TOTAL (Accounts 101 and 106)	4,496,245,322	865,685,502
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 lines 100 thru 103)	4,496,245,322	865,685,502

Name of Respondent 20160323-8001 FERC PDF (Unofficial) Louisville Gas and Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- 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).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes 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 changes 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 showing 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.
- 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

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	Steam Production Plant	59,620,614				59,620,614
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	2,521,865				2,521,865
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	12,015,064				12,015,064
7	Transmission Plant	7,018,552				7,018,552
8	Distribution Plant	31,797,816				31,797,816
9	Regional Transmission and Market Operation					
10	General Plant	856,655				856,655
11	Common Plant-Electric	8,373,267		7,464,986		15,838,253
12	TOTAL	122,203,833		7,464,986		129,668,819

B. Basis for Amortization Charges

ACCOUNT	RATE	PLANT BALANCE @ 12/31/2015	AMORTIZATION
330300	14%	\$ 50,228,459	\$ 4,304,705
330310	10%	45,350,035	3,160,281
			----- \$ 7,464,986 Column (d)

Name of Respondent Louisville Gas and Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights	11,147,834	
49	(352) Structures and Improvements	12,348,843	4,819,109
50	(353) Station Equipment	177,220,907	16,870,466
51	(354) Towers and Fixtures	43,937,509	9,566
52	(355) Poles and Fixtures	72,622,298	19,023,755
53	(356) Overhead Conductors and Devices	55,070,079	4,635,605
54	(357) Underground Conduit	2,278,628	
55	(358) Underground Conductors and Devices	7,425,136	
56	(359) Roads and Trails		
57	(359.1) Asset Retirement Costs for Transmission Plant	218,085	11,981
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	382,269,319	45,370,482
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	4,100,654	871,644
61	(361) Structures and Improvements	7,496,624	-637,949
62	(362) Station Equipment	130,844,530	1,866,580
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	180,739,747	15,500,849
65	(365) Overhead Conductors and Devices	294,631,651	19,921,055
66	(366) Underground Conduit	83,283,013	-3,797,445
67	(367) Underground Conductors and Devices	201,672,610	26,500,607
68	(368) Line Transformers	158,614,045	4,246,018
69	(369) Services	30,268,325	2,411,458
70	(370) Meters	42,966,428	1,796,523
71	(371) Installations on Customer Premises		
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	97,716,092	9,910,118
74	(374) Asset Retirement Costs for Distribution Plant	522,291	91,610
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,232,856,010	78,681,068
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		
87	(390) Structures and Improvements		
88	(391) Office Furniture and Equipment		
89	(392) Transportation Equipment	4,269,682	1,842,355
90	(393) Stores Equipment		
91	(394) Tools, Shop and Garage Equipment	6,352,112	130,976
92	(395) Laboratory Equipment		
93	(396) Power Operated Equipment	2,082,376	227,431
94	(397) Communication Equipment	4,947,586	1,430,348
95	(398) Miscellaneous Equipment		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	17,651,756	3,631,110
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	17,651,756	3,631,110
100	TOTAL (Accounts 101 and 106)	4,838,466,054	537,743,630
101	(102) Electric Plant Purchased (See Instr. 8)		
102	(Less) (102) Electric Plant Sold (See Instr. 8)		76,448
103	(103) Experimental Plant Unclassified		
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	4,838,466,054	537,667,182

Name of Respondent Louisville Gas and Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- 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).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes 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 changes 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 showing 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.
- 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

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	Steam Production Plant	61,204,140				61,204,140
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	2,921,674				2,921,674
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	13,777,108				13,777,108
7	Transmission Plant	7,885,007				7,885,007
8	Distribution Plant	33,427,903				33,427,903
9	Regional Transmission and Market Operation					
10	General Plant	1,078,951				1,078,951
11	Common Plant-Electric	7,175,494		7,975,011		15,150,505
12	TOTAL	127,470,277		7,975,011		135,445,288

B. Basis for Amortization Charges

ACCOUNT	RATE	PLANT BALANCE @ 12/31/2016	AMORTIZATION
330300	14%	\$ 54,053,331	\$ 4,825,904
330310	10%	45,350,035	3,149,107

			\$ 7,975,011 Column (d)

Name of Respondent Louisville Gas and Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights	11,144,162	
49	(352) Structures and Improvements	17,097,340	127,436
50	(353) Station Equipment	193,112,567	3,830,844
51	(354) Towers and Fixtures	43,757,248	-1,918
52	(355) Poles and Fixtures	91,256,422	4,285,242
53	(356) Overhead Conductors and Devices	59,326,539	606,746
54	(357) Underground Conduit	1,687,813	95,630
55	(358) Underground Conductors and Devices	7,365,472	6,594
56	(359) Roads and Trails		
57	(359.1) Asset Retirement Costs for Transmission Plant	208,300	
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	424,955,863	8,950,574
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	4,100,654	
61	(361) Structures and Improvements	6,833,646	91,614
62	(362) Station Equipment	131,778,750	9,446,991
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	194,802,997	10,056,903
65	(365) Overhead Conductors and Devices	312,278,916	16,453,844
66	(366) Underground Conduit	79,875,476	4,682,821
67	(367) Underground Conductors and Devices	226,911,351	28,888,045
68	(368) Line Transformers	162,525,780	6,237,630
69	(369) Services	32,540,620	2,764,815
70	(370) Meters	44,239,742	677,061
71	(371) Installations on Customer Premises		
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	104,202,592	6,594,331
74	(374) Asset Retirement Costs for Distribution Plant	441,293	43,497
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,300,531,817	85,937,552
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		
87	(390) Structures and Improvements		
88	(391) Office Furniture and Equipment		
89	(392) Transportation Equipment	6,035,677	197,314
90	(393) Stores Equipment		
91	(394) Tools, Shop and Garage Equipment	6,390,922	44,828
92	(395) Laboratory Equipment		
93	(396) Power Operated Equipment	2,309,807	110,497
94	(397) Communication Equipment	5,970,922	881,371
95	(398) Miscellaneous Equipment		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	20,707,328	1,234,010
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	20,707,328	1,234,010
100	TOTAL (Accounts 101 and 106)	5,260,462,783	201,850,492
101	(102) Electric Plant Purchased (See Instr. 8)		
102	(Less) (102) Electric Plant Sold (See Instr. 8)	76,448	
103	(103) Experimental Plant Unclassified		
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	5,260,386,335	201,850,492

Name of Respondent Louisville Gas and Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- 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).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes 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 changes 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 showing 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.
- 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

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	Steam Production Plant	66,302,126				66,302,126
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	3,375,647				3,375,647
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	14,742,488				14,742,488
7	Transmission Plant	8,810,214				8,810,214
8	Distribution Plant	35,780,968				35,780,968
9	Regional Transmission and Market Operation					
10	General Plant	1,146,304				1,146,304
11	Common Plant-Electric	6,303,240		10,224,814		16,528,054
12	TOTAL	136,460,987		10,224,814		146,685,801

B. Basis for Amortization Charges

ACCOUNT	RATE	PLANT BALANCE @ 12/31/2017	AMORTIZATION
330300	22%	\$ 56,989,993	\$ 6,615,184
330310	10%	56,702,715	3,609,630
			----- \$ 10,224,814 Column (d)

Name of Respondent Louisville Gas and Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights		
49	(352) Structures and Improvements	11,144,162	
50	(353) Station Equipment	17,126,017	205,876
51	(354) Towers and Fixtures	196,595,056	29,393,082
52	(355) Poles and Fixtures	43,846,469	3,434
53	(356) Overhead Conductors and Devices	95,073,398	3,732,652
54	(357) Underground Conduit	59,692,008	4,318,045
55	(358) Underground Conductors and Devices	1,783,443	-95,630
56	(359) Roads and Trails	7,372,066	280
57	(359.1) Asset Retirement Costs for Transmission Plant	197,171	
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	432,829,790	37,557,739
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	4,100,654	16,384
61	(361) Structures and Improvements	6,974,553	329,891
62	(362) Station Equipment	139,539,803	7,161,946
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	201,966,681	8,538,092
65	(365) Overhead Conductors and Devices	325,928,931	30,842,751
66	(366) Underground Conduit	84,150,165	7,907,393
67	(367) Underground Conductors and Devices	254,218,957	25,105,916
68	(368) Line Transformers	165,811,256	4,928,117
69	(369) Services	35,226,840	2,476,701
70	(370) Meters	41,755,549	1,049,649
71	(371) Installations on Customer Premises		
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	110,508,570	4,144,683
74	(374) Asset Retirement Costs for Distribution Plant	367,964	
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,370,549,923	92,501,523
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		
87	(390) Structures and Improvements		
88	(391) Office Furniture and Equipment		
89	(392) Transportation Equipment	6,068,369	1,121,294
90	(393) Stores Equipment		
91	(394) Tools, Shop and Garage Equipment	6,291,795	254,086
92	(395) Laboratory Equipment		
93	(396) Power Operated Equipment	1,999,075	229,431
94	(397) Communication Equipment	6,852,293	-52,802
95	(398) Miscellaneous Equipment		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	21,211,532	1,552,009
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	21,211,532	1,552,009
100	TOTAL (Accounts 101 and 106)	5,393,473,093	209,992,679
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 lines 100 thru 103)	5,393,473,093	209,992,679

Name of Respondent Louisville Gas and Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- 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).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes 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 changes 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 showing 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.
- 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

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	Steam Production Plant	69,957,520				69,957,520
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	3,867,204				3,867,204
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	15,754,078				15,754,078
7	Transmission Plant	9,585,295				9,585,295
8	Distribution Plant	38,468,916				38,468,916
9	Regional Transmission and Market Operation					
10	General Plant	1,145,955				1,145,955
11	Common Plant-Electric	6,221,834		12,362,879		18,584,713
12	TOTAL	145,000,802		12,362,879		157,363,681

B. Basis for Amortization Charges

ACCOUNT	RATE	PLANT BALANCE @ 12/31/2018	AMORTIZATION
330300	22%	\$ 58,099,258	\$ 8,433,961
330310	10%	56,973,272	3,928,918
			----- \$ 12,362,879 Column (d)

Name of Respondent		This Report Is:	Date of Report	Year/Period of Report
Louisville Gas and Electric Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	End of 2019/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)				
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	
47	3. TRANSMISSION PLANT			
48	(350) Land and Land Rights	11,144,162		
49	(352) Structures and Improvements	17,320,389		72,048
50	(353) Station Equipment	219,808,268		18,124,258
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 Devices	63,913,644		1,580,324
54	(357) Underground Conduit	1,804,059		138,680
55	(358) Underground Conductors and Devices	7,526,618		1,032,292
56	(359) Roads and Trails			
57	(359.1) Asset Retirement Costs for Transmission Plant	195,962		58,657
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	464,207,840		27,360,130
59	4. DISTRIBUTION PLANT			
60	(360) Land and Land Rights	4,117,038		24
61	(361) Structures and Improvements	7,203,108		5,748,801
62	(362) Station Equipment	145,776,729		16,725,564
63	(363) Storage Battery Equipment			
64	(364) Poles, Towers, and Fixtures	206,859,611		17,495,906
65	(365) Overhead Conductors and Devices	353,589,675		28,585,069
66	(366) Underground Conduit	91,893,739		-1,029,386
67	(367) Underground Conductors and Devices	277,208,555		35,502,945
68	(368) Line Transformers	170,432,499		5,652,652
69	(369) Services	37,632,709		1,924,008
70	(370) Meters	42,114,014		2,129,376
71	(371) Installations on Customer Premises			175,551
72	(372) Leased Property on Customer Premises			
73	(373) Street Lighting and Signal Systems	114,444,530		10,336,537
74	(374) Asset Retirement Costs for Distribution Plant	365,103		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,451,637,310		123,247,047
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			
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 Equipment	6,481,264		387,944
92	(395) Laboratory Equipment			
93	(396) Power Operated Equipment	2,228,506		300,143
94	(397) Communication Equipment	6,799,491		4,404
95	(398) Miscellaneous Equipment			
96	SUBTOTAL (Enter Total of lines 86 thru 95)	22,496,962		1,885,198
97	(399) Other Tangible Property			
98	(399.1) Asset Retirement Costs for General Plant			
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	22,496,962		1,885,198
100	TOTAL (Accounts 101 and 106)	5,540,333,725		576,407,366
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 lines 100 thru 103)	5,540,333,725		576,407,366

Name of Respondent Louisville Gas and Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2019/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- 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).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes 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 changes 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 showing 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.
- 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

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	Steam Production Plant	103,649,379				103,649,379
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	4,203,084				4,203,084
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	15,992,568				15,992,568
7	Transmission Plant	10,300,484				10,300,484
8	Distribution Plant	37,587,757				37,587,757
9	Regional Transmission and Market Operation					
10	General Plant	1,159,937				1,159,937
11	Common Plant-Electric	6,781,657		11,155,926		17,937,583
12	TOTAL	179,674,866		11,155,926		190,830,792

B. Basis for Amortization Charges

ACCOUNT	RATE	PLANT BALANCE @ 12/31/2019	AMORTIZATION
330300	22%	\$ 62,910,980	\$ 9,234,114
330310	10%	15,767,083	1,921,812
			----- \$ 11,155,926 Column (d)

Name of Respondent Louisville Gas and Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2020/Q4</u>
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights		
49	(352) Structures and Improvements	11,144,015	
50	(353) Station Equipment	17,389,664	325,639
51	(354) Towers and Fixtures	237,405,934	12,842,709
52	(355) Poles and Fixtures	45,139,197	982,267
53	(356) Overhead Conductors and Devices	103,367,236	10,554,276
54	(357) Underground Conduit	65,298,322	3,741,521
55	(358) Underground Conductors and Devices	1,941,042	
56	(359) Roads and Trails	8,498,391	
57	(359.1) Asset Retirement Costs for Transmission Plant	198,562	
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	490,382,363	28,446,412
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	4,117,062	
61	(361) Structures and Improvements	12,951,554	-208,166
62	(362) Station Equipment	161,754,057	19,813,834
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	220,564,312	21,871,734
65	(365) Overhead Conductors and Devices	378,188,769	16,329,482
66	(366) Underground Conduit	90,814,380	-1,412,883
67	(367) Underground Conductors and Devices	312,116,920	30,531,314
68	(368) Line Transformers	173,173,952	5,815,543
69	(369) Services	39,524,279	288,468
70	(370) Meters	43,658,090	1,564,031
71	(371) Installations on Customer Premises	175,551	7,842
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	124,772,637	8,029,931
74	(374) Asset Retirement Costs for Distribution Plant	177,237	
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,561,988,800	102,631,130
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		
87	(390) Structures and Improvements		
88	(391) Office Furniture and Equipment		
89	(392) Transportation Equipment	7,917,144	1,207,703
90	(393) Stores Equipment		
91	(394) Tools, Shop and Garage Equipment	6,795,977	537,794
92	(395) Laboratory Equipment		
93	(396) Power Operated Equipment	2,547,886	601,940
94	(397) Communication Equipment	6,803,895	2,640
95	(398) Miscellaneous Equipment		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	24,064,902	2,350,077
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	24,064,902	2,350,077
100	TOTAL (Accounts 101 and 106)	6,028,283,134	247,862,136
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 lines 100 thru 103)	6,028,283,134	247,862,136

Name of Respondent Louisville Gas and Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- 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).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes 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 changes 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 showing 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.
- 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

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	Steam Production Plant	128,246,585				128,246,585
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	4,145,461				4,145,461
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	16,055,036				16,055,036
7	Transmission Plant	10,858,944				10,858,944
8	Distribution Plant	38,815,195				38,815,195
9	Regional Transmission and Market Operation					
10	General Plant	1,167,357				1,167,357
11	Common Plant-Electric	6,818,512		10,818,795		17,637,307
12	TOTAL	206,107,090		10,818,795		216,925,885

B. Basis for Amortization Charges

ACCOUNT	RATE	PLANT BALANCE @ 12/31/2020	AMORTIZATION
130300	22%	\$ 66,789,866	9,703,607
130310	10%	15,497,727	1,083,954
130330	22%	580,854	24,987
130340	22%	145,214	6,247

			\$ 10,818,795 Column (d)

Name of Respondent Kentucky Utilities Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2011/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights		24,823
49	(352) Structures and Improvements	25,588,288	
50	(353) Station Equipment	16,310,678	1,943,583
51	(354) Towers and Fixtures	195,876,642	11,852,881
52	(355) Poles and Fixtures	94,916,439	518,825
53	(356) Overhead Conductors and Devices	137,558,272	11,844,477
54	(357) Underground Conduit	155,508,419	5,460,193
55	(358) Underground Conductors and Devices	448,760	
56	(359) Roads and Trails	1,168,559	-767
57	(359.1) Asset Retirement Costs for Transmission Plant	86,951	453,048
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	627,463,008	32,097,063
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	5,017,402	299,592
61	(361) Structures and Improvements	6,990,052	682,043
62	(362) Station Equipment	133,712,656	7,983,930
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	274,717,925	14,938,232
65	(365) Overhead Conductors and Devices	263,190,276	21,524,743
66	(366) Underground Conduit	2,152,975	-272,573
67	(367) Underground Conductors and Devices	133,856,108	7,382,494
68	(368) Line Transformers	277,910,211	8,539,187
69	(369) Services	83,391,401	5,750,150
70	(370) Meters	68,368,139	978,001
71	(371) Installations on Customer Premises	18,260,864	3,023
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	81,419,905	3,731,131
74	(374) Asset Retirement Costs for Distribution Plant	287,376	499,659
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,349,275,290	72,039,612
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	2,567,847	
87	(390) Structures and Improvements	39,639,759	8,063,171
88	(391) Office Furniture and Equipment	24,034,572	7,887,260
89	(392) Transportation Equipment	18,776,803	1,187,914
90	(393) Stores Equipment	777,672	46,282
91	(394) Tools, Shop and Garage Equipment	7,963,168	1,331,142
92	(395) Laboratory Equipment	3,160,383	
93	(396) Power Operated Equipment	1,104,976	176,849
94	(397) Communication Equipment	27,988,155	2,896,916
95	(398) Miscellaneous Equipment		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	126,013,335	21,589,534
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	126,013,335	21,589,534
100	TOTAL (Accounts 101 and 106)	5,420,246,925	945,705,607
101	(102) Electric Plant Purchased (See Instr. 8)		
102	(Less) (102) Electric Plant Sold (See Instr. 8)	-483,341	
103	(103) Experimental Plant Unclassified		
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	5,420,730,266	945,705,607

Name of Respondent Kentucky Utilities Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2011/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- 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).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes 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 changes 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 showing 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.
- 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

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			7,263,444		7,263,444
2	Steam Production Plant	108,903,892	3,018,382			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 Amortization Charges

ACCOUNT	RATE	PLANT BALANCE @ 12/31/2011	AMORTIZATION
130200	0 - 5% (1)	55,919	-
130300	20%	18,338,712	3,321,773
130310	10%	40,210,208	3,941,672
			----- 7,263,445 Column (d) =====

Notes:
(1) Amortization rates vary from 0 - 5%

Name of Respondent		This Report Is:		Date of Report	Year/Period of Report
Kentucky Utilities Company		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 03/22/2013	End of 2012/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)		
47	3. TRANSMISSION PLANT				
48	(350) Land and Land Rights				
49	(352) Structures and Improvements	25,613,111			3,992,613
50	(353) Station Equipment	18,240,601			504,493
51	(354) Towers and Fixtures	206,422,194			29,075,306
52	(355) Poles and Fixtures	95,353,356			-21,348,501
53	(356) Overhead Conductors and Devices	148,658,781			25,675,455
54	(357) Underground Conduit	160,446,879			-147,000
55	(358) Underground Conductors and Devices	448,760			
56	(359) Roads and Trails	1,161,549			
57	(359.1) Asset Retirement Costs for Transmission Plant	539,999			
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	656,885,230			37,752,366
59	4. DISTRIBUTION PLANT				
60	(360) Land and Land Rights	5,310,841			264,855
61	(361) Structures and Improvements	7,658,288			720,092
62	(362) Station Equipment	141,200,431			11,017,993
63	(363) Storage Battery Equipment				
64	(364) Poles, Towers, and Fixtures	287,791,623			21,698,884
65	(365) Overhead Conductors and Devices	276,286,079			20,068,214
66	(366) Underground Conduit	1,861,963			-89,955
67	(367) Underground Conductors and Devices	140,620,011			8,444,750
68	(368) Line Transformers	286,070,399			7,631,963
69	(369) Services	89,050,186			5,462,222
70	(370) Meters	70,049,355			2,113,111
71	(371) Installations on Customer Premises	18,253,214			5,206
72	(372) Leased Property on Customer Premises				
73	(373) Street Lighting and Signal Systems	81,534,876			5,089,973
74	(374) Asset Retirement Costs for Distribution Plant	787,035			143,245
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,406,474,301			82,570,553
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	2,567,847			128,325
87	(390) Structures and Improvements	47,543,243			1,565,474
88	(391) Office Furniture and Equipment	31,168,172			3,891,861
89	(392) Transportation Equipment	15,967,079			80,673
90	(393) Stores Equipment	551,794			64,181
91	(394) Tools, Shop and Garage Equipment	7,648,755			2,035,187
92	(395) Laboratory Equipment				
93	(396) Power Operated Equipment	1,174,226			236,821
94	(397) Communication Equipment	30,872,565			1,274,386
95	(398) Miscellaneous Equipment				
96	SUBTOTAL (Enter Total of lines 86 thru 95)	137,493,681			9,276,908
97	(399) Other Tangible Property				
98	(399.1) Asset Retirement Costs for General Plant				
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	137,493,681			9,276,908
100	TOTAL (Accounts 101 and 106)	6,442,212,300			366,695,647
101	(102) Electric Plant Purchased (See Instr. 8)				
102	(Less) (102) Electric Plant Sold (See Instr. 8)	-483,341			556,518
103	(103) Experimental Plant Unclassified				
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	6,442,695,641			366,139,129

Name of Respondent Kentucky Utilities Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/22/2013	Year/Period of Report End of 2012/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- 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).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes 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 changes 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 showing 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.
- 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

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			8,042,642		8,042,642
2	Steam Production Plant	113,296,991	3,210,741			116,507,732
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	221,587	1,107			222,694
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	17,610,289	622			17,610,911
7	Transmission Plant	12,180,446	15,797			12,196,243
8	Distribution Plant	35,505,105	29,506			35,534,611
9	Regional Transmission and Market Operation					
10	General Plant	6,854,006				6,854,006
11	Common Plant-Electric					
12	TOTAL	185,668,424	3,257,773	8,042,642		196,968,839

B. Basis for Amortization Charges

ACCOUNT	RATE	PLANT BALANCE @ 12/31/2012	AMORTIZATION
130200	0 - 5% (1)	55,919	-
130300	20%	19,221,285	4,014,979
130310	10%	41,053,566	4,027,663
			8,042,642 Column (d)

Notes:
(1) Amortization rates vary from 0 - 5%

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights		
49	(352) Structures and Improvements	29,605,724	1,801,302
50	(353) Station Equipment	18,703,992	3,642,537
51	(354) Towers and Fixtures	232,597,625	15,325,510
52	(355) Poles and Fixtures	73,644,583	2,759,617
53	(356) Overhead Conductors and Devices	173,853,366	13,194,801
54	(357) Underground Conduit	159,830,347	5,680,178
55	(358) Underground Conductors and Devices	448,760	
56	(359) Roads and Trails	1,161,309	
57	(359.1) Asset Retirement Costs for Transmission Plant	413,450	
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	690,259,156	42,403,945
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	5,575,696	2,346,036
61	(361) Structures and Improvements	8,345,949	735,302
62	(362) Station Equipment	150,975,716	7,508,511
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	307,989,984	16,147,783
65	(365) Overhead Conductors and Devices	290,323,780	17,941,621
66	(366) Underground Conduit	1,767,568	-8,004
67	(367) Underground Conductors and Devices	148,336,169	8,340,016
68	(368) Line Transformers	292,918,827	4,535,828
69	(369) Services	92,818,230	2,751,297
70	(370) Meters	72,082,585	1,096,601
71	(371) Installations on Customer Premises	18,243,600	
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	85,367,937	5,475,410
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	66,870,401
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	2,675,031	130,327
87	(390) Structures and Improvements	48,529,000	2,739,449
88	(391) Office Furniture and Equipment	34,287,073	4,159,693
89	(392) Transportation Equipment	15,935,330	52,139
90	(393) Stores Equipment	615,975	
91	(394) Tools, Shop and Garage Equipment	9,683,942	760,311
92	(395) Laboratory Equipment		
93	(396) Power Operated Equipment	1,411,047	
94	(397) Communication Equipment	30,021,075	3,032,798
95	(398) Miscellaneous Equipment		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	143,158,473	10,874,717
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	143,158,473	10,874,717
100	TOTAL (Accounts 101 and 106)	6,741,590,336	283,342,731
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 lines 100 thru 103)	6,741,590,336	283,342,731

Name of Respondent 20140324-8001 FERC PDF (Unofficial) Kentucky Utilities Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- 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).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes 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 changes 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 showing 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.
- 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

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			7,636,867		7,636,867
2	Steam Production Plant	95,504,790				95,504,790
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	1,072,970				1,072,970
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	21,414,231				21,414,231
7	Transmission Plant	12,724,964				12,724,964
8	Distribution Plant	38,798,388				38,798,388
9	Regional Transmission and Market Operation					
10	General Plant	8,604,470				8,604,470
11	Common Plant-Electric					
12	TOTAL	178,119,813		7,636,867		185,756,680

B. Basis for Amortization Charges

ACCOUNT	RATE	PLANT BALANCE @ 12/31/2013	AMORTIZATION
130200	19%	\$ 55,919	\$ 10,502
130300	15%	28,255,450	3,524,495
130310	10%	41,764,499	4,101,870

			\$7,636,867 Column (d)

Name of Respondent Kentucky Utilities Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2014/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)				
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	
47	3. TRANSMISSION PLANT			
48	(350) Land and Land Rights	31,407,026	291,572	
49	(352) Structures and Improvements	22,248,933	2,342,271	
50	(353) Station Equipment	245,799,913	18,962,037	
51	(354) Towers and Fixtures	74,998,434	1,657,851	
52	(355) Poles and Fixtures	186,652,848	15,236,552	
53	(356) Overhead Conductors and Devices	165,070,529	5,565,335	
54	(357) Underground Conduit	448,760		
55	(358) Underground Conductors and Devices	1,161,309		
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)	728,201,202	44,055,618	
59	4. DISTRIBUTION PLANT			
60	(360) Land and Land Rights	7,921,732		
61	(361) Structures and Improvements	9,061,981	835,849	
62	(362) Station Equipment	157,940,301	9,975,865	
63	(363) Storage Battery Equipment			
64	(364) Poles, Towers, and Fixtures	323,400,649	18,390,151	
65	(365) Overhead Conductors and Devices	306,047,866	23,516,291	
66	(366) Underground Conduit	1,755,962	203,445	
67	(367) Underground Conductors and Devices	156,452,623	14,066,297	
68	(368) Line Transformers	295,210,910	9,149,663	
69	(369) Services	94,594,257	417,054	
70	(370) Meters	73,059,872	2,030,619	
71	(371) Installations on Customer Premises	18,235,779	24,340	
72	(372) Leased Property on Customer Premises			
73	(373) Street Lighting and Signal Systems	90,344,074	8,739,089	
74	(374) Asset Retirement Costs for Distribution Plant	930,200		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,534,956,206	87,348,663	
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	2,805,358	9,641	
87	(390) Structures and Improvements	50,752,770	2,740,706	
88	(391) Office Furniture and Equipment	37,429,908	7,415,857	
89	(392) Transportation Equipment	15,987,469	2,017,586	
90	(393) Stores Equipment	615,975	289,857	
91	(394) Tools, Shop and Garage Equipment	10,444,253	573,902	
92	(395) Laboratory Equipment			
93	(396) Power Operated Equipment	1,411,047	826,341	
94	(397) Communication Equipment	33,053,873	11,770,571	
95	(398) Miscellaneous Equipment			
96	SUBTOTAL (Enter Total of lines 86 thru 95)	152,500,653	25,644,461	
97	(399) Other Tangible Property			
98	(399.1) Asset Retirement Costs for General Plant			
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	152,500,653	25,644,461	
100	TOTAL (Accounts 101 and 106)	6,969,668,524	866,115,281	
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 lines 100 thru 103)	6,969,668,524	866,115,281	

Name of Respondent Kentucky Utilities Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2014/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- 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).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes 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 changes 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 showing 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.
- 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

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			9,436,591		9,436,591
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				21,563,252
7	Transmission Plant	13,616,092				13,616,092
8	Distribution Plant	40,673,936				40,673,936
9	Regional Transmission and Market Operation					
10	General Plant	9,973,554				9,973,554
11	Common Plant-Electric					
12	TOTAL	187,157,353		9,436,591		196,593,944

B. Basis for Amortization Charges

ACCOUNT	RATE	PLANT BALANCE @ 12/31/2014	AMORTIZATION
130200	19%	\$ 55,919	\$ 10,502
130300	15%	40,138,710	5,307,206
130310	10%	41,592,245	4,118,883

			\$ 9,436,591 Column (d)

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights	31,698,598	90,667
49	(352) Structures and Improvements	24,580,511	1,022,887
50	(353) Station Equipment	262,460,425	10,735,219
51	(354) Towers and Fixtures	76,689,332	-223,860
52	(355) Poles and Fixtures	201,062,896	28,464,159
53	(356) Overhead Conductors and Devices	169,922,792	9,065,272
54	(357) Underground Conduit	448,760	
55	(358) Underground Conductors and Devices	1,161,309	11,994
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	49,166,338
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	7,842,857	
61	(361) Structures and Improvements	9,872,191	872,500
62	(362) Station Equipment	165,674,565	8,815,154
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	340,325,998	17,271,799
65	(365) Overhead Conductors and Devices	325,059,771	20,165,219
66	(366) Underground Conduit	1,959,407	91,114
67	(367) Underground Conductors and Devices	170,076,602	12,273,339
68	(368) Line Transformers	301,864,288	8,444,371
69	(369) Services	94,804,779	188,484
70	(370) Meters	74,754,582	2,927,987
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	6,912,824
74	(374) Asset Retirement Costs for Distribution Plant	911,173	
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,607,083,635	77,962,791
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	2,814,999	27
87	(390) Structures and Improvements	53,190,061	4,968,045
88	(391) Office Furniture and Equipment	43,434,589	12,778,834
89	(392) Transportation Equipment	16,483,480	155,316
90	(393) Stores Equipment	905,832	598,594
91	(394) Tools, Shop and Garage Equipment	11,018,155	1,137,144
92	(395) Laboratory Equipment		
93	(396) Power Operated Equipment	2,261,006	32,194
94	(397) Communication Equipment	44,824,444	6,978,080
95	(398) Miscellaneous Equipment		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	174,932,566	26,648,234
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	174,932,566	26,648,234
100	TOTAL (Accounts 101 and 106)	7,787,005,741	1,216,288,074
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 lines 100 thru 103)	7,787,005,741	1,216,288,074

Name of Respondent 20160323-8000 FERC PDF (Unofficial) Kentucky Utilities Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- 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).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes 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 changes 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 showing 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.
- 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

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			10,864,312		10,864,312
2	Steam Production Plant	111,958,479				111,958,479
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	1,125,889				1,125,889
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	27,816,799				27,816,799
7	Transmission Plant	14,413,824				14,413,824
8	Distribution Plant	42,422,663				42,422,663
9	Regional Transmission and Market Operation					
10	General Plant	11,533,606				11,533,606
11	Common Plant-Electric					
12	TOTAL	209,271,260		10,864,312		220,135,572

B. Basis for Amortization Charges

ACCOUNT	RATE	PLANT BALANCE @ 12/31/2015	AMORTIZATION
130200	19%	\$ 55,919	\$ 10,502
130300	15%	51,209,432	6,756,190
130310	10%	41,045,495	4,097,620

			\$ 10,864,312 Column (d)

Name of Respondent		This Report Is:	Date of Report	Year/Period of Report
Kentucky Utilities Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	End of 2016/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)				
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	
47	3. TRANSMISSION PLANT			
48	(350) Land and Land Rights	31,789,265	100,844	
49	(352) Structures and Improvements	25,507,691	3,709,634	
50	(353) Station Equipment	264,303,698	22,389,817	
51	(354) Towers and Fixtures	76,403,299	87,546	
52	(355) Poles and Fixtures	228,799,846	40,359,789	
53	(356) Overhead Conductors and Devices	178,542,714	8,019,151	
54	(357) Underground Conduit	448,760		
55	(358) Underground Conductors and Devices	1,173,303	1,730	
56	(359) Roads and Trails			
57	(359.1) Asset Retirement Costs for Transmission Plant	413,450	155,232	
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	807,382,026	74,823,743	
59	4. DISTRIBUTION PLANT			
60	(360) Land and Land Rights	7,842,857		
61	(361) Structures and Improvements	10,718,797	2,044,565	
62	(362) Station Equipment	173,228,757	15,490,419	
63	(363) Storage Battery Equipment			
64	(364) Poles, Towers, and Fixtures	354,797,240	23,245,319	
65	(365) Overhead Conductors and Devices	337,937,644	27,327,628	
66	(366) Underground Conduit	2,050,521	341,836	
67	(367) Underground Conductors and Devices	181,393,661	8,989,984	
68	(368) Line Transformers	308,054,000	8,069,191	
69	(369) Services	94,875,368	8,855,298	
70	(370) Meters	77,328,376	2,756,550	
71	(371) Installations on Customer Premises	17,054,091		
72	(372) Leased Property on Customer Premises			
73	(373) Street Lighting and Signal Systems	95,997,823	7,994,530	
74	(374) Asset Retirement Costs for Distribution Plant	907,696	339,492	
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,662,186,831	105,454,812	
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	2,810,082	620,035	
87	(390) Structures and Improvements	57,205,019	2,675,848	
88	(391) Office Furniture and Equipment	44,440,540	5,583,474	
89	(392) Transportation Equipment	5,576,344	1,854,340	
90	(393) Stores Equipment	1,504,426	-593,455	
91	(394) Tools, Shop and Garage Equipment	12,146,899	624,255	
92	(395) Laboratory Equipment			
93	(396) Power Operated Equipment	2,293,200	125,192	
94	(397) Communication Equipment	51,742,313	5,795,644	
95	(398) Miscellaneous Equipment			
96	SUBTOTAL (Enter Total of lines 86 thru 95)	177,718,823	16,685,333	
97	(399) Other Tangible Property			
98	(399.1) Asset Retirement Costs for General Plant			
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	177,718,823	16,685,333	
100	TOTAL (Accounts 101 and 106)	8,814,348,305	428,515,768	
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 lines 100 thru 103)	8,814,348,305	428,515,768	

Name of Respondent Kentucky Utilities Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- 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).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes 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 changes 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 showing 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.
- 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

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			11,964,819		11,964,819
2	Steam Production Plant	116,789,035				116,789,035
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	1,171,043				1,171,043
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	33,384,925				33,384,925
7	Transmission Plant	15,391,307				15,391,307
8	Distribution Plant	44,352,679				44,352,679
9	Regional Transmission and Market Operation					
10	General Plant	11,051,285				11,051,285
11	Common Plant-Electric					
12	TOTAL	222,140,274		11,964,819		234,105,093

B. Basis for Amortization Charges

ACCOUNT	RATE	PLANT BALANCE @ 12/31/2016	AMORTIZATION
130200	19%	\$ 55,919	\$ 10,502
130300	15%	57,120,556	7,874,395
130310	10%	41,045,494	4,079,922
			----- \$ 11,964,819 Column (d)

Name of Respondent Kentucky Utilities Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights		
49	(352) Structures and Improvements	31,890,109	
50	(353) Station Equipment	29,038,854	543,392
51	(354) Towers and Fixtures	284,703,271	8,793,545
52	(355) Poles and Fixtures	76,458,681	1,593,370
53	(356) Overhead Conductors and Devices	266,283,198	44,909,565
54	(357) Underground Conduit	184,408,083	5,721,129
55	(358) Underground Conductors and Devices	448,760	
56	(359) Roads and Trails	1,118,444	181,217
57	(359.1) Asset Retirement Costs for Transmission Plant	568,682	
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	874,918,082	61,742,218
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	7,728,975	9,400
61	(361) Structures and Improvements	12,752,991	1,807,106
62	(362) Station Equipment	187,778,407	12,834,658
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	376,412,777	14,537,061
65	(365) Overhead Conductors and Devices	355,489,781	22,237,748
66	(366) Underground Conduit	2,390,171	
67	(367) Underground Conductors and Devices	189,460,534	5,671,600
68	(368) Line Transformers	314,659,522	8,580,215
69	(369) Services	103,477,575	10,971,658
70	(370) Meters	79,256,935	1,620,861
71	(371) Installations on Customer Premises		6,164
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	116,439,694	5,239,367
74	(374) Asset Retirement Costs for Distribution Plant	693,404	33,437
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,746,540,766	83,549,275
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	3,430,117	99,551
87	(390) Structures and Improvements	59,203,904	3,959,517
88	(391) Office Furniture and Equipment	41,448,784	2,055,646
89	(392) Transportation Equipment	7,164,095	149,527
90	(393) Stores Equipment	910,971	
91	(394) Tools, Shop and Garage Equipment	12,666,874	910,806
92	(395) Laboratory Equipment		
93	(396) Power Operated Equipment	2,418,392	1,039,624
94	(397) Communication Equipment	55,633,856	1,222,225
95	(398) Miscellaneous Equipment		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	182,876,993	9,436,896
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	182,876,993	9,436,896
100	TOTAL (Accounts 101 and 106)	9,085,007,295	320,530,885
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 lines 100 thru 103)	9,085,007,295	320,530,885

Name of Respondent Kentucky Utilities Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- 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).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes 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 changes 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 showing 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.
- 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

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			15,572,213		15,572,213
2	Steam Production Plant	125,901,683				125,901,683
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	1,218,295				1,218,295
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	36,674,184				36,674,184
7	Transmission Plant	18,580,791				18,580,791
8	Distribution Plant	44,926,214				44,926,214
9	Regional Transmission and Market Operation					
10	General Plant	11,230,168				11,230,168
11	Common Plant-Electric			15,572,213		
12	TOTAL	238,531,335		15,572,213		254,103,548

B. Basis for Amortization Charges

ACCOUNT	RATE	PLANT BALANCE @ 12/31/2017	AMORTIZATION
130200	4%	\$ 55,919	\$ 6,266
130300	21%	63,093,996	10,561,805
130310	10%	55,494,364	5,004,142

			\$ 15,572,213 Column (d)

Name of Respondent Kentucky Utilities Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights		
49	(352) Structures and Improvements	31,890,109	24,445
50	(353) Station Equipment	29,506,792	3,173,660
51	(354) Towers and Fixtures	287,839,872	56,863,257
52	(355) Poles and Fixtures	78,033,094	
53	(356) Overhead Conductors and Devices	307,006,357	50,297,400
54	(357) Underground Conduit	188,110,717	13,419,352
55	(358) Underground Conductors and Devices	448,760	
56	(359) Roads and Trails	1,299,094	3,805
57	(359.1) Asset Retirement Costs for Transmission Plant	556,858	
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	924,691,653	123,781,919
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	7,723,996	415,654
61	(361) Structures and Improvements	14,411,933	32,899
62	(362) Station Equipment	198,035,492	28,934,657
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	389,091,937	19,135,888
65	(365) Overhead Conductors and Devices	369,561,367	33,158,467
66	(366) Underground Conduit	2,390,171	6,180
67	(367) Underground Conductors and Devices	194,252,351	8,105,781
68	(368) Line Transformers	313,646,675	7,348,323
69	(369) Services	114,368,256	8,484,535
70	(370) Meters	78,827,769	2,490,839
71	(371) Installations on Customer Premises	6,164	2,173
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	120,862,948	5,150,019
74	(374) Asset Retirement Costs for Distribution Plant	670,191	
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,803,849,250	113,265,415
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	3,397,712	34,850
87	(390) Structures and Improvements	63,009,328	5,663,133
88	(391) Office Furniture and Equipment	38,262,138	12,315,135
89	(392) Transportation Equipment	7,247,023	610,256
90	(393) Stores Equipment	910,971	
91	(394) Tools, Shop and Garage Equipment	13,303,566	715,184
92	(395) Laboratory Equipment		
93	(396) Power Operated Equipment	3,458,016	1,012,598
94	(397) Communication Equipment	56,854,164	8,833,493
95	(398) Miscellaneous Equipment		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	186,442,918	29,184,649
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	186,442,918	29,184,649
100	TOTAL (Accounts 101 and 106)	9,275,270,973	378,166,195
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 lines 100 thru 103)	9,275,270,973	378,166,195

Name of Respondent Kentucky Utilities Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition 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 used to 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 changes 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 showing 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 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

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			18,378,651		18,378,651
2	Steam Production Plant	133,650,214				133,650,214
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				40,235,427
7	Transmission Plant	22,169,714				22,169,714
8	Distribution Plant	45,382,821				45,382,821
9	Regional Transmission and Market Operation					
10	General Plant	12,152,256				12,152,256
11	Common Plant-Electric			18,378,651		18,378,651
12	TOTAL	254,858,841		18,378,651		273,237,492

B. Basis for Amortization Charges

ACCOUNT	RATE	PLANT BALANCE @ 12/31/2018	AMORTIZATION
130200	4%	\$ 55,919	\$ 2,030
130300	21%	63,001,891	12,792,438
130310	10%	55,840,282	5,584,183

			\$ 18,378,651 Column (d)

Name of Respondent Kentucky Utilities Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2019/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights	31,914,554	
49	(352) Structures and Improvements	32,646,136	1,155,207
50	(353) Station Equipment	340,074,984	21,002,732
51	(354) Towers and Fixtures	78,033,094	-31,724
52	(355) Poles and Fixtures	353,795,848	72,599,968
53	(356) Overhead Conductors and Devices	199,539,680	11,385,128
54	(357) Underground Conduit	448,760	228,809
55	(358) Underground Conductors and Devices	1,302,899	61,390
56	(359) Roads and Trails		
57	(359.1) Asset Retirement Costs for Transmission Plant	549,689	39,559
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	1,038,305,644	106,441,069
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	8,139,650	941,885
61	(361) Structures and Improvements	14,383,240	9,228,836
62	(362) Station Equipment	224,956,161	23,183,738
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	406,680,643	37,448,658
65	(365) Overhead Conductors and Devices	395,150,240	57,292,492
66	(366) Underground Conduit	2,394,631	47,662
67	(367) Underground Conductors and Devices	201,606,598	13,611,385
68	(368) Line Transformers	320,425,402	8,001,420
69	(369) Services	122,692,943	8,574,387
70	(370) Meters	77,180,389	2,564,864
71	(371) Installations on Customer Premises	6,164	153,070
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	123,988,612	4,246,615
74	(374) Asset Retirement Costs for Distribution Plant	656,250	71,169
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,898,260,923	165,366,181
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	3,432,562	253,922
87	(390) Structures and Improvements	68,085,250	11,212,279
88	(391) Office Furniture and Equipment	45,971,770	7,689,192
89	(392) Transportation Equipment	7,591,060	336,682
90	(393) Stores Equipment	890,310	
91	(394) Tools, Shop and Garage Equipment	13,940,407	1,292,292
92	(395) Laboratory Equipment		
93	(396) Power Operated Equipment	4,470,614	1,550,358
94	(397) Communication Equipment	65,657,704	2,659,864
95	(398) Miscellaneous Equipment		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	210,039,677	24,994,589
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	210,039,677	24,994,589
100	TOTAL (Accounts 101 and 106)	9,557,709,747	545,614,659
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 lines 100 thru 103)	9,557,709,747	545,614,659

Name of Respondent Kentucky Utilities Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2019/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- 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).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes 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 changes 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 showing 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.
- 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

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			17,183,580		17,183,580
2	Steam Production Plant	167,569,254				167,569,254
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	1,296,340				1,296,340
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	41,104,587				41,104,587
7	Transmission Plant	25,293,133				25,293,133
8	Distribution Plant	40,467,247				40,467,247
9	Regional Transmission and Market Operation					
10	General Plant	12,905,721				12,905,721
11	Common Plant-Electric			17,183,580		
12	TOTAL	288,636,282		17,183,580		305,819,862

B. Basis for Amortization Charges

ACCOUNT	RATE	PLANT BALANCE @ 12/31/2019	AMORTIZATION	
130200	4%	\$ 55,919	\$ 2,030	
130300	21%	67,553,381	14,213,065	
130310	10%	18,744,035	2,968,485	
			\$ 17,183,580	Column (d)

Name of Respondent Kentucky Utilities Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights		7,805
49	(352) Structures and Improvements	31,914,542	
50	(353) Station Equipment	33,701,345	-1,448,364
51	(354) Towers and Fixtures	357,459,012	24,263,931
52	(355) Poles and Fixtures	77,967,976	
53	(356) Overhead Conductors and Devices	425,161,956	92,296,114
54	(357) Underground Conduit	210,617,049	42,452,667
55	(358) Underground Conductors and Devices	677,569	4,310
56	(359) Roads and Trails	1,364,289	-28,627
57	(359.1) Asset Retirement Costs for Transmission Plant	254,318	
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	1,139,118,056	157,547,836
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	9,058,845	-75,688
61	(361) Structures and Improvements	23,585,471	1,081,843
62	(362) Station Equipment	247,209,432	22,045,471
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	441,841,505	21,866,602
65	(365) Overhead Conductors and Devices	443,558,155	29,962,479
66	(366) Underground Conduit	2,442,293	1,265,211
67	(367) Underground Conductors and Devices	214,734,845	13,090,748
68	(368) Line Transformers	324,875,399	7,685,349
69	(369) Services	131,131,122	276,914
70	(370) Meters	78,367,053	2,594,098
71	(371) Installations on Customer Premises	159,234	
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	128,091,316	13,608,477
74	(374) Asset Retirement Costs for Distribution Plant	511,961	
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	2,045,566,631	113,401,504
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	3,685,284	24,694
87	(390) Structures and Improvements	78,651,163	10,699,384
88	(391) Office Furniture and Equipment	47,313,874	7,594,128
89	(392) Transportation Equipment	7,846,559	852,920
90	(393) Stores Equipment	839,934	61,315
91	(394) Tools, Shop and Garage Equipment	15,014,148	786,445
92	(395) Laboratory Equipment		
93	(396) Power Operated Equipment	5,992,444	-38,859
94	(397) Communication Equipment	67,635,129	2,929,450
95	(398) Miscellaneous Equipment		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	226,978,535	22,909,477
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	226,978,535	22,909,477
100	TOTAL (Accounts 101 and 106)	9,850,431,316	678,563,584
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 lines 100 thru 103)	9,850,431,316	678,563,584

Name of Respondent Kentucky Utilities Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- 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).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes 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 changes 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 showing 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.
- 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

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			16,566,237		16,566,237
2	Steam Production Plant	193,743,993				193,743,993
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	1,296,833				1,296,833
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	41,790,200				41,790,200
7	Transmission Plant	28,307,635				28,307,635
8	Distribution Plant	38,584,751				38,584,751
9	Regional Transmission and Market Operation					
10	General Plant	13,262,889				13,262,889
11	Common Plant-Electric					
12	TOTAL	316,986,301		16,566,237		333,552,538

B. Basis for Amortization Charges

ACCOUNT	RATE	PLANT BALANCE @ 12/31/2020	AMORTIZATION
130200	4%	\$ 55,919	\$ 2,030
130300	21%	72,593,245	14,640,235
130310	10%	18,416,511	1,870,582
130330	21%	709,933	42,712
130340	21%	177,483	10,678
			\$ 16,566,237 Column (d)

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights	1,283,173	
49	(352) Structures and Improvements	918,576	6,032
50	(353) Station Equipment	16,035,695	47,181
51	(354) Towers and Fixtures		
52	(355) Poles and Fixtures	6,008,013	254,014
53	(356) Overhead Conductors and Devices	5,012,287	198,402
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	506,629
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	11,140,455	709
61	(361) Structures and Improvements	482,575	-2,665
62	(362) Station Equipment	48,780,125	191,748
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	42,734,400	2,137,459
65	(365) Overhead Conductors and Devices	81,028,872	2,940,667
66	(366) Underground Conduit	16,766,509	1,023,696
67	(367) Underground Conductors and Devices	46,874,503	1,443,467
68	(368) Line Transformers	60,666,552	2,583,755
69	(369) Services	12,529,986	1,048,655
70	(370) Meters	14,540,475	232,073
71	(371) Installations on Customer Premises	-3,571	9,493
72	(372) Leased Property on Customer Premises	9,647	
73	(373) Street Lighting and Signal Systems	7,785,060	278,120
74	(374) Asset Retirement Costs for Distribution Plant		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	343,335,588	11,887,177
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		
87	(390) Structures and Improvements	206,484	
88	(391) Office Furniture and Equipment	290,841	1,090,065
89	(392) Transportation Equipment	217,855	
90	(393) Stores Equipment		
91	(394) Tools, Shop and Garage Equipment	1,092,963	211,099
92	(395) Laboratory Equipment		
93	(396) Power Operated Equipment	12,045	
94	(397) Communication Equipment	2,091,589	365,477
95	(398) Miscellaneous Equipment		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	3,911,777	1,666,641
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	3,911,777	1,666,641
100	TOTAL (Accounts 101 and 106)	1,156,927,965	33,507,952
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 lines 100 thru 103)	1,156,927,965	33,507,952

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2011/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition 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 used to 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 changes 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 showing 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 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

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			871,556		871,556
2	Steam Production Plant	12,099,423				12,099,423
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	6,089,084				6,089,084
7	Transmission Plant	657,112				657,112
8	Distribution Plant	9,173,292				9,173,292
9	Regional Transmission and Market Operation					
10	General Plant	164,260		291,832		456,092
11	Common Plant-Electric	657,857		1,815,319		2,473,176
12	TOTAL	28,841,028		2,978,707		31,819,735

B. Basis for Amortization Charges

The rate used to compute amortization charges for intangible electric plant is primarily 20%. There are some software projects, such as the EDSIP and Customer Management System, that have a 10% rate. 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 of rates to the previous month-end balance of property capitalized in each primary plant account plus property in Account 106 - Completed Construction Not Classified.

In 1997, the Respondent adopted vintage year accounting for General Plant accounts in accordance with FERC Accounting Release No. 15.

Name of Respondent 20130416-8002 FERC PDF (Unofficial) Duke Energy Kentucky, Inc.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2012/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights		
49	(352) Structures and Improvements	1,283,173	
50	(353) Station Equipment	924,608	
51	(354) Towers and Fixtures	16,082,876	1,267,153
52	(355) Poles and Fixtures		6,980
53	(356) Overhead Conductors and Devices	6,192,501	402,242
54	(357) Underground Conduit	5,210,689	230,479
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)	29,693,847	1,906,854
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights		
61	(361) Structures and Improvements	11,141,042	155,753
62	(362) Station Equipment	423,648	
63	(363) Storage Battery Equipment	48,709,994	2,327,941
64	(364) Poles, Towers, and Fixtures		
65	(365) Overhead Conductors and Devices	44,600,885	2,438,779
66	(366) Underground Conduit	83,735,288	8,681,622
67	(366) Underground Conduit	17,789,830	-54,239
68	(367) Underground Conductors and Devices	48,039,558	2,574,330
69	(368) Line Transformers	63,670,373	923,836
70	(369) Services	13,548,975	-240,018
71	(370) Meters	14,312,044	454,260
72	(371) Installations on Customer Premises	7,502	52,610
73	(372) Leased Property on Customer Premises	9,647	
74	(373) Street Lighting and Signal Systems	7,986,083	71,039
75	(374) Asset Retirement Costs for Distribution Plant		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	353,974,869	17,385,913
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		
87	(390) Structures and Improvements	206,484	
88	(391) Office Furniture and Equipment	1,357,143	-486,338
89	(392) Transportation Equipment	208,481	
90	(393) Stores Equipment		
91	(394) Tools, Shop and Garage Equipment	1,172,861	246,820
92	(395) Laboratory Equipment		
93	(396) Power Operated Equipment	12,045	11,770
94	(397) Communication Equipment	2,457,066	7,338
95	(398) Miscellaneous Equipment		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	5,414,080	-220,410
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	5,414,080	-220,410
100	TOTAL (Accounts 101 and 106)	1,182,527,698	50,654,634
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 lines 100 thru 103)	1,182,527,698	50,654,634

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- 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).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes 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 changes 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 showing 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.
- 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

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			624,429		624,429
2	Steam Production Plant	12,216,910				12,216,910
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	6,231,497				6,231,497
7	Transmission Plant	769,564				769,564
8	Distribution Plant	9,570,712				9,570,712
9	Regional Transmission and Market Operation					
10	General Plant	167,306		310,202		477,508
11	Common Plant-Electric	731,773		1,648,177		2,379,950
12	TOTAL	29,687,762		2,582,808		32,270,570

B. Basis for Amortization Charges

The rate used to compute amortization charges for intangible electric plant is primarily 20%. There are some software projects, such as the ED Asset Management System and Customer Management System, that have a 10% rate. 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 of rates to the previous month-end balance of property capitalized in each primary plant account plus property in Account 106 - Completed Construction Not Classified.

In 1997, the Respondent adopted vintage year accounting for General Plant accounts in accordance with FERC Accounting Release No. 15.

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights		
49	(352) Structures and Improvements	1,279,916	
50	(353) Station Equipment	924,608	102,609
51	(354) Towers and Fixtures	17,350,029	393,791
52	(355) Poles and Fixtures	6,980	246,498
53	(356) Overhead Conductors and Devices	6,574,241	126,956
54	(357) Underground Conduit	5,441,168	136,702
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)	31,576,942	1,006,556
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	11,288,199	1,000,144
61	(361) Structures and Improvements	423,648	145,343
62	(362) Station Equipment	51,037,935	2,263,903
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	46,885,594	2,029,403
65	(365) Overhead Conductors and Devices	103,018,460	3,705,896
66	(366) Underground Conduit	17,735,154	1,305,382
67	(367) Underground Conductors and Devices	50,422,311	1,078,690
68	(368) Line Transformers	53,210,058	2,586,745
69	(369) Services	13,296,530	1,170,067
70	(370) Meters	14,332,015	201,443
71	(371) Installations on Customer Premises	60,501	40,852
72	(372) Leased Property on Customer Premises	9,647	
73	(373) Street Lighting and Signal Systems	8,033,536	216,554
74	(374) Asset Retirement Costs for Distribution Plant		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	369,753,588	15,744,422
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		
87	(390) Structures and Improvements	206,484	
88	(391) Office Furniture and Equipment	823,401	246,539
89	(392) Transportation Equipment	208,481	
90	(393) Stores Equipment		
91	(394) Tools, Shop and Garage Equipment	1,412,886	128,621
92	(395) Laboratory Equipment		
93	(396) Power Operated Equipment	23,815	
94	(397) Communication Equipment	2,464,404	22,989
95	(398) Miscellaneous Equipment		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	5,139,471	398,149
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	5,139,471	398,149
100	TOTAL (Accounts 101 and 106)	1,213,658,243	25,990,347
101	(102) Electric Plant Purchased (See Instr. 8)	7,724,030	
102	(Less) (102) Electric Plant Sold (See Instr. 8)		
103	(103) Experimental Plant Unclassified		
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	1,221,382,273	25,990,347

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- 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).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes 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 changes 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 showing 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.
- 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

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			711,937		711,937
2	Steam Production Plant	12,487,775				12,487,775
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	6,338,904				6,338,904
7	Transmission Plant	849,915				849,915
8	Distribution Plant	9,819,809				9,819,809
9	Regional Transmission and Market Operation					
10	General Plant	170,119		244,496		414,615
11	Common Plant-Electric	885,038		1,133,560		2,018,598
12	TOTAL	30,551,560		2,089,993		32,641,553

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 Construction Not Classified.

In 1997, the Respondent adopted vintage year accounting for General Plant accounts in accordance with FERC Accounting Release No. 15.

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights	1,279,916	
49	(352) Structures and Improvements	1,027,217	
50	(353) Station Equipment	29,216,456	6,928,083
51	(354) Towers and Fixtures	253,478	-253,478
52	(355) Poles and Fixtures	6,691,283	353,803
53	(356) Overhead Conductors and Devices	5,563,921	542,225
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)	44,032,271	7,570,633
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	12,288,343	338,189
61	(361) Structures and Improvements	568,991	722,451
62	(362) Station Equipment	52,945,495	5,500,159
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	48,619,579	2,193,414
65	(365) Overhead Conductors and Devices	104,019,016	7,918,899
66	(366) Underground Conduit	18,996,296	-862,013
67	(367) Underground Conductors and Devices	50,973,044	1,453,013
68	(368) Line Transformers	56,198,385	-1,347,117
69	(369) Services	14,456,364	2,315,042
70	(370) Meters	14,775,223	91,209
71	(371) Installations on Customer Premises	101,977	258,589
72	(372) Leased Property on Customer Premises	9,647	
73	(373) Street Lighting and Signal Systems	8,078,635	77,421
74	(374) Asset Retirement Costs for Distribution Plant		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	382,030,995	18,659,256
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		
87	(390) Structures and Improvements	206,484	
88	(391) Office Furniture and Equipment	1,065,511	159,386
89	(392) Transportation Equipment	208,481	
90	(393) Stores Equipment		
91	(394) Tools, Shop and Garage Equipment	1,374,819	39,967
92	(395) Laboratory Equipment		
93	(396) Power Operated Equipment	23,815	
94	(397) Communication Equipment	2,371,301	160,588
95	(398) Miscellaneous Equipment		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	5,250,411	359,941
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	5,250,411	359,941
100	TOTAL (Accounts 101 and 106)	1,244,554,470	58,284,150
101	(102) Electric Plant Purchased (See Instr. 8)		12,400,000
102	(Less) (102) Electric Plant Sold (See Instr. 8)		
103	(103) Experimental Plant Unclassified		
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	1,244,554,470	70,684,150

Name of Respondent 20150417-8021 FERC PDF (Unofficial) Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2015	Year/Period of Report End of 2014/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition 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 used to 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 changes 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 showing 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 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

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			1,140,285		1,140,285
2	Steam Production Plant	12,080,524				12,080,524
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	6,392,872				6,392,872
7	Transmission Plant	875,956				875,956
8	Distribution Plant	10,082,519				10,082,519
9	Regional Transmission and Market Operation					
10	General Plant	177,281		284,691		461,972
11	Common Plant-Electric	860,776		826,190		1,686,966
12	TOTAL	30,469,928		2,251,166		32,721,094

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.

In 1997, the Respondent adopted vintage year accounting for General Plant accounts in accordance with FERC Accounting Release No. 15.

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights		61,500
49	(352) Structures and Improvements	1,279,916	345,844
50	(353) Station Equipment	1,027,217	4,061,097
51	(354) Towers and Fixtures	36,134,433	
52	(355) Poles and Fixtures	6,924,002	386,118
53	(356) Overhead Conductors and Devices	5,649,804	80,628
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)	51,015,372	4,935,187
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	12,626,532	350,461
61	(361) Structures and Improvements	1,224,394	23,407
62	(362) Station Equipment	57,805,557	2,716,118
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	50,358,020	4,534,124
65	(365) Overhead Conductors and Devices	105,267,587	9,554,435
66	(366) Underground Conduit	18,116,884	630,297
67	(367) Underground Conductors and Devices	51,984,680	2,377,180
68	(368) Line Transformers	54,715,501	280,769
69	(369) Services	16,645,332	97,968
70	(370) Meters	15,037,578	571,856
71	(371) Installations on Customer Premises	360,566	-195,666
72	(372) Leased Property on Customer Premises	9,647	
73	(373) Street Lighting and Signal Systems	8,070,025	1,256,092
74	(374) Asset Retirement Costs for Distribution Plant		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	392,222,303	22,197,041
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		
87	(390) Structures and Improvements	206,484	-61,500
88	(391) Office Furniture and Equipment	1,224,897	81,902
89	(392) Transportation Equipment	208,481	
90	(393) Stores Equipment		
91	(394) Tools, Shop and Garage Equipment	1,414,786	135,408
92	(395) Laboratory Equipment		
93	(396) Power Operated Equipment	23,815	
94	(397) Communication Equipment	2,531,889	186,252
95	(398) Miscellaneous Equipment		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	5,610,352	342,062
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	5,610,352	342,062
100	TOTAL (Accounts 101 and 106)	1,284,609,199	153,814,887
101	(102) Electric Plant Purchased (See Instr. 8)	12,400,000	
102	(Less) (102) Electric Plant Sold (See Instr. 8)		
103	(103) Experimental Plant Unclassified		
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	1,297,009,199	153,814,887

Name of Respondent Duke Energy Kentucky, Inc.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- 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).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes 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 changes 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 showing 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.
- 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

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				1,101,671	1,101,671
2	Steam Production Plant	11,236,255				11,236,255
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	6,470,891				6,470,891
7	Transmission Plant	1,029,591				1,029,591
8	Distribution Plant	10,565,998				10,565,998
9	Regional Transmission and Market Operation					
10	General Plant	182,415			308,730	491,145
11	Common Plant-Electric	809,773			592,096	1,401,869
12	TOTAL	30,294,923			2,002,497	32,297,420

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.

In 1997, the Respondent adopted vintage year accounting for General Plant accounts in accordance with FERC Accounting Release No. 15.

Name of Respondent 20170505-8085 FERC PDF (Unofficial) Duke Energy Kentucky, Inc.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2017	Year/Period of Report End of 2016/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights	1,341,416	
49	(352) Structures and Improvements	1,465,876	14,537
50	(353) Station Equipment	39,881,283	134,884
51	(354) Towers and Fixtures		
52	(355) Poles and Fixtures	7,310,120	271,265
53	(356) Overhead Conductors and Devices	5,730,432	279,470
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)	55,729,127	700,156
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	12,976,993	293,616
61	(361) Structures and Improvements	1,094,080	376,153
62	(362) Station Equipment	59,907,383	2,508,637
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	54,876,718	1,833,615
65	(365) Overhead Conductors and Devices	116,258,985	5,618,320
66	(366) Underground Conduit	18,738,872	143,696
67	(367) Underground Conductors and Devices	54,384,777	4,130,803
68	(368) Line Transformers	54,324,230	3,378,776
69	(369) Services	16,748,162	1,391,412
70	(370) Meters	15,609,434	-1,728,847
71	(371) Installations on Customer Premises	164,900	285,826
72	(372) Leased Property on Customer Premises	9,647	
73	(373) Street Lighting and Signal Systems	9,475,009	865,353
74	(374) Asset Retirement Costs for Distribution Plant		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	414,569,190	19,097,360
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		
87	(390) Structures and Improvements	144,984	
88	(391) Office Furniture and Equipment	1,306,799	1,078,470
89	(392) Transportation Equipment	208,481	243,908
90	(393) Stores Equipment		
91	(394) Tools, Shop and Garage Equipment	1,550,194	489,557
92	(395) Laboratory Equipment		
93	(396) Power Operated Equipment	23,815	
94	(397) Communication Equipment	2,718,141	3,624,480
95	(398) Miscellaneous Equipment		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	5,952,414	5,436,415
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	5,952,414	5,436,415
100	TOTAL (Accounts 101 and 106)	1,547,703,761	60,804,906
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 lines 100 thru 103)	1,547,703,761	60,804,906

Name of Respondent 20170505-8085 FERC PDF (Unofficial) Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2017	Year/Period of Report End of 2016/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition 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 used to 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 changes 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 showing 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 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

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			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

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.

In 1997, the Respondent adopted vintage year accounting for General Plant accounts in accordance with FERC Accounting Release No. 15.

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/12/2018	Year/Period of Report End of 2017/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights		
49	(352) Structures and Improvements	1,341,416	1
50	(353) Station Equipment	1,480,413	
51	(354) Towers and Fixtures	39,099,925	1,410,028
52	(355) Poles and Fixtures		
53	(356) Overhead Conductors and Devices	7,565,364	879,590
54	(357) Underground Conduit	6,005,049	440,595
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)	55,492,167	2,730,214
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	13,270,609	-1,958,538
61	(361) Structures and Improvements	1,470,233	-17
62	(362) Station Equipment	62,170,635	3,312,695
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	56,105,079	5,264,179
65	(365) Overhead Conductors and Devices	118,728,541	8,445,425
66	(366) Underground Conduit	18,863,541	2,413,162
67	(367) Underground Conductors and Devices	58,304,069	-149,293
68	(368) Line Transformers	55,884,985	4,815,137
69	(369) Services	18,123,608	2,461,446
70	(370) Meters	13,321,806	10,925,691
71	(371) Installations on Customer Premises	409,942	180,460
72	(372) Leased Property on Customer Premises	9,647	
73	(373) Street Lighting and Signal Systems	9,973,113	-768,004
74	(374) Asset Retirement Costs for Distribution Plant		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	426,635,808	34,942,343
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		
87	(390) Structures and Improvements	144,984	
88	(391) Office Furniture and Equipment	2,385,269	368,914
89	(392) Transportation Equipment	419,779	
90	(393) Stores Equipment		
91	(394) Tools, Shop and Garage Equipment	2,027,306	327,835
92	(395) Laboratory Equipment		
93	(396) Power Operated Equipment	11,770	
94	(397) Communication Equipment	2,882,948	698,767
95	(398) Miscellaneous Equipment		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	7,872,056	1,395,516
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	7,872,056	1,395,516
100	TOTAL (Accounts 101 and 106)	1,541,514,048	125,469,843
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 lines 100 thru 103)	1,541,514,048	125,469,843

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/12/2018	Year/Period of Report End of 2017/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- 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).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes 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 changes 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 showing 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.
- 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

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			1,501,164		1,501,164
2	Steam Production Plant	12,564,231				12,564,231
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	6,292,582				6,292,582
7	Transmission Plant	1,098,117				1,098,117
8	Distribution Plant	11,321,446				11,321,446
9	Regional Transmission and Market Operation					
10	General Plant	211,999		498,818		710,817
11	Common Plant-Electric	762,378		401,963		1,164,341
12	TOTAL	32,250,753		2,401,945		34,652,698

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.

In 1997, the Respondent adopted vintage year accounting for General Plant accounts in accordance with FERC Accounting Release No. 15.

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/26/2019	Year/Period of Report End of 2018/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights		
49	(352) Structures and Improvements	1,338,867	
50	(353) Station Equipment	1,480,413	
51	(354) Towers and Fixtures	40,301,943	-13,206
52	(355) Poles and Fixtures	8,399,399	460,919
53	(356) Overhead Conductors and Devices	6,445,601	381,612
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)	57,966,223	829,325
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	11,301,311	2,687,371
61	(361) Structures and Improvements	1,414,494	5,712
62	(362) Station Equipment	64,792,299	12,252,425
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	61,126,863	3,059,661
65	(365) Overhead Conductors and Devices	125,859,079	4,997,994
66	(366) Underground Conduit	21,276,954	1,752,290
67	(367) Underground Conductors and Devices	57,977,852	5,600,205
68	(368) Line Transformers	59,990,177	3,556,314
69	(369) Services	20,562,505	483,551
70	(370) Meters	19,909,838	12,083,748
71	(371) Installations on Customer Premises	493,678	-116,368
72	(372) Leased Property on Customer Premises	9,647	
73	(373) Street Lighting and Signal Systems	8,969,633	206,795
74	(374) Asset Retirement Costs for Distribution Plant		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	453,684,330	46,569,698
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		
87	(390) Structures and Improvements	144,984	
88	(391) Office Furniture and Equipment	1,933,238	728,305
89	(392) Transportation Equipment	419,779	370,928
90	(393) Stores Equipment		
91	(394) Tools, Shop and Garage Equipment	2,353,537	63,620
92	(395) Laboratory Equipment		
93	(396) Power Operated Equipment	11,770	
94	(397) Communication Equipment	3,581,715	432,023
95	(398) Miscellaneous Equipment		-7,561
96	SUBTOTAL (Enter Total of lines 86 thru 95)	8,445,023	1,587,315
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	8,445,023	1,587,315
100	TOTAL (Accounts 101 and 106)	1,643,591,272	189,498,010
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 lines 100 thru 103)	1,643,591,272	189,498,010

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/26/2019	Year/Period of Report End of 2018/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- 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).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes 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 changes 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 showing 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.
- 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

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			2,130,625		2,130,625
2	Steam Production Plant	18,377,864				18,377,864
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	8,993,448				8,993,448
7	Transmission Plant	1,242,440				1,242,440
8	Distribution Plant	11,554,692				11,554,692
9	Regional Transmission and Market Operation					
10	General Plant	246,236		476,010		722,246
11	Common Plant-Electric	186,960		57,623		244,583
12	TOTAL	40,601,640		2,664,258		43,265,898

B. Basis for Amortization Charges

Notes for "Basis Amortization" Tab

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.

In 1997, the Respondent adopted vintage year accounting for General Plant accounts in accordance with FERC Accounting Release No. 15.

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2020	Year/Period of Report End of 2019/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights	1,338,867	
49	(352) Structures and Improvements	1,480,413	
50	(353) Station Equipment	39,980,285	5,188,589
51	(354) Towers and Fixtures		
52	(355) Poles and Fixtures	8,666,989	2,819,099
53	(356) Overhead Conductors and Devices	6,816,874	257,098
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)	58,283,428	8,264,786
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	13,988,682	602,381
61	(361) Structures and Improvements	1,418,769	
62	(362) Station Equipment	70,819,622	25,973,432
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	63,697,773	4,124,910
65	(365) Overhead Conductors and Devices	129,337,051	7,495,034
66	(366) Underground Conduit	22,947,112	7,131,465
67	(367) Underground Conductors and Devices	62,849,021	3,082,342
68	(368) Line Transformers	62,819,076	3,807,487
69	(369) Services	21,034,978	839,514
70	(370) Meters	25,940,070	2,302,079
71	(371) Installations on Customer Premises	332,783	149,524
72	(372) Leased Property on Customer Premises	9,647	
73	(373) Street Lighting and Signal Systems	9,166,541	318,737
74	(374) Asset Retirement Costs for Distribution Plant		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	484,361,125	55,826,905
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		
87	(390) Structures and Improvements	144,984	
88	(391) Office Furniture and Equipment	2,496,916	482,837
89	(392) Transportation Equipment	693,370	350,857
90	(393) Stores Equipment		
91	(394) Tools, Shop and Garage Equipment	2,417,157	222,210
92	(395) Laboratory Equipment		
93	(396) Power Operated Equipment	11,770	
94	(397) Communication Equipment	4,013,449	1,065,321
95	(398) Miscellaneous Equipment	-7,561	
96	SUBTOTAL (Enter Total of lines 86 thru 95)	9,770,085	2,121,225
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	9,770,085	2,121,225
100	TOTAL (Accounts 101 and 106)	1,769,143,870	186,918,993
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 lines 100 thru 103)	1,769,143,870	186,918,993

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2020	Year/Period of Report End of 2019/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- 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).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes 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 changes 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 showing 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.
- 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

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			2,319,309		2,319,309
2	Steam Production Plant	20,318,917				20,318,917
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	10,727,850				10,727,850
7	Transmission Plant	1,315,015				1,315,015
8	Distribution Plant	11,017,328				11,017,328
9	Regional Transmission and Market Operation					
10	General Plant	286,418		560,932		847,350
11	Common Plant-Electric	-29,711		-343,108		-372,819
12	TOTAL	43,635,817		2,537,133		46,172,950

B. Basis for Amortization Charges

Limited term electric depreciable plant base is \$14,357,215.94, which is the cost of capitalized software and general plant assets. This includes amortized assets which have been fully amortized but not yet retired. Intangible plant is amortized over 5 and 10 years.

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.

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2021	Year/Period of Report End of 2020/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights		
49	(352) Structures and Improvements	1,338,867	229,936
50	(353) Station Equipment	1,480,413	4,388,984
51	(354) Towers and Fixtures	43,921,238	16,112,965
52	(355) Poles and Fixtures		
53	(356) Overhead Conductors and Devices	11,658,043	8,501,412
54	(357) Underground Conduit	6,787,973	2,370,760
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)	65,186,534	31,604,057
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	14,591,063	2,485,743
61	(361) Structures and Improvements	1,420,206	
62	(362) Station Equipment	91,413,704	20,444,850
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	67,504,649	5,970,199
65	(365) Overhead Conductors and Devices	134,880,040	9,399,359
66	(366) Underground Conduit	30,116,966	11,059,339
67	(367) Underground Conductors and Devices	65,604,173	10,185,750
68	(368) Line Transformers	65,619,236	4,140,700
69	(369) Services	21,862,707	1,781,512
70	(370) Meters	28,247,002	615,802
71	(371) Installations on Customer Premises	445,836	139,342
72	(372) Leased Property on Customer Premises	9,647	
73	(373) Street Lighting and Signal Systems	8,557,930	655,251
74	(374) Asset Retirement Costs for Distribution Plant		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	530,273,159	66,877,847
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		
87	(390) Structures and Improvements	144,984	35,056
88	(391) Office Furniture and Equipment	2,165,258	1,420,661
89	(392) Transportation Equipment	1,238,901	288,636
90	(393) Stores Equipment		
91	(394) Tools, Shop and Garage Equipment	2,638,339	235,255
92	(395) Laboratory Equipment		
93	(396) Power Operated Equipment	11,770	
94	(397) Communication Equipment	5,079,059	3,788,193
95	(398) Miscellaneous Equipment	-7,561	
96	SUBTOTAL (Enter Total of lines 86 thru 95)	11,270,750	5,767,801
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	11,270,750	5,767,801
100	TOTAL (Accounts 101 and 106)	1,929,989,602	185,467,408
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 lines 100 thru 103)	1,929,989,602	185,467,408

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2021	Year/Period of Report End of 2020/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- 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).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes 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 changes 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 showing 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.
- 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

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		69,584
12	TOTAL	46,871,823		3,600,538		50,472,361

B. Basis for Amortization Charges

Limited term electric depreciable plant base is \$16,066,181, which is the cost of capitalized software and general plant assets. This includes amortized assets which have been fully amortized but not yet retired. Intangible plant is amortized over 3 - 10 years. General Plant is over 4 - 25 years.

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2011/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	1,239,747	1,375,018
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	1,239,747	1,375,018
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 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 Exps (Total 123 and 130)	1,239,747	1,375,018
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	795,830	813,905
135	(581) Load Dispatching	1,805	2,786
136	(582) Station Expenses	203,293	204,442
137	(583) Overhead Line Expenses	897,008	1,179,718
138	(584) Underground Line Expenses	143,640	133,929
139	(585) Street Lighting and Signal System Expenses	44,684	59,916
140	(586) Meter Expenses	865,238	902,996
141	(587) Customer Installations Expenses	146,018	135,198
142	(588) Miscellaneous Expenses	4,292,674	10,421,278
143	(589) Rents	2,055,375	1,656,188
144	TOTAL Operation (Enter Total of lines 134 thru 143)	9,445,565	15,510,356
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	47	2,480
147	(591) Maintenance of Structures	8,877	12,231
148	(592) Maintenance of Station Equipment	1,020,000	552,890
149	(593) Maintenance of Overhead Lines	33,447,181	22,872,188
150	(594) Maintenance of Underground Lines	69,503	114,108
151	(595) Maintenance of Line Transformers	120,471	108,834
152	(596) Maintenance of Street Lighting and Signal Systems	62,231	51,481
153	(597) Maintenance of Meters	56,182	71,065
154	(598) Maintenance of Miscellaneous Distribution Plant	139,002	346,864
155	TOTAL Maintenance (Total of lines 146 thru 154)	34,923,494	24,132,141
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	44,369,059	39,642,497
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	324,870	334,139
160	(902) Meter Reading Expenses	691,558	666,740
161	(903) Customer Records and Collection Expenses	5,925,504	5,464,903
162	(904) Uncollectible Accounts	14,449	10,208
163	(905) Miscellaneous Customer Accounts Expenses	87,535	30,730
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	7,043,916	6,506,720

Name of Respondent Kentucky Power Company	This Report Is:		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2011/Q4
	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission		

SALES OF ELECTRICITY BY RATE SCHEDULES

- 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.
- 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 applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- 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 if 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.

Line 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	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	2,453	2	12,500	0.0981
5	Small General Service	15	1,544	2	7,500	0.1029
6	All Outdoor Lighting	26,895	5,241,141			0.1949
7	Subtotal Billed	2,408,980	232,425,651	141,860	16,981	0.0965
8	Unbilled Revenue	-66,959	-6,256,273			0.0934
9	Total Residential	2,342,021	226,169,378	141,860	16,509	0.0966
10						
11	442 Commercial Sales					
12	Small General Service	134,286	16,927,686	22,067	6,085	0.1261
13	Medium General Service	498,145	53,270,712	7,070	70,459	0.1069
14	Medium General Service TOD	4,366	414,823	80	54,575	0.0950
15	Large General Service	576,975	53,573,804	714	808,088	0.0929
16	Quantity Power	169,956	10,879,704	20	8,497,800	0.0640
17	All Outdoor Lighting	15,177	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	1,406,695	138,063,435	29,964	46,946	0.0981
21	Unbilled Revenue	-25,988	-2,546,029			0.0980
22	Total Commercial	1,380,707	135,517,406	29,964	46,079	0.0982
23						
24	442 Industrial Sales					
25	Small General Service	5,453	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	15,762,936	178	989,135	0.0895
28	Quantity Power	690,700	47,770,954	67	10,308,955	0.0692
29	Commercial & Industrial TOD	2,477,386	135,176,822	18	137,632,556	0.0546
30	All Outdoor Lighting	947	132,117			0.1395
31	Estimated Revenue	-117,663	-5,894,005	-1	117,663,000	0.0501
32	Subtotal Billed	3,262,324	196,730,484	1,406	2,320,287	0.0603
33	Unbilled Revenue	-12,433	-866,875			0.0697
34	Total Industrial	3,249,891	195,863,609	1,406	2,311,445	0.0603
35						
36						
37						
38						
39						
40						
41	TOTAL Billed	7,088,589	568,845,163	173,641	40,823	0.0802
42	Total Unbilled Rev.(See Instr. 6)	-105,426	-9,676,073	0	0	0.0918
43	TOTAL	6,983,163	559,169,090	173,641	40,216	0.0801

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	1,194,322	1,239,747
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	1,194,322	1,239,747
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 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 Exps (Total 123 and 130)	1,194,322	1,239,747
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	665,170	795,830
135	(581) Load Dispatching	2,293	1,805
136	(582) Station Expenses	179,855	203,293
137	(583) Overhead Line Expenses	187,323	897,008
138	(584) Underground Line Expenses	129,749	143,640
139	(585) Street Lighting and Signal System Expenses	100,429	44,684
140	(586) Meter Expenses	519,469	865,238
141	(587) Customer Installations Expenses	129,726	146,018
142	(588) Miscellaneous Expenses	5,407,980	4,292,674
143	(589) Rents	1,682,012	2,055,375
144	TOTAL Operation (Enter Total of lines 134 thru 143)	9,004,006	9,445,565
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	739	47
147	(591) Maintenance of Structures	24,153	8,877
148	(592) Maintenance of Station Equipment	517,533	1,020,000
149	(593) Maintenance of Overhead Lines	30,483,135	33,447,181
150	(594) Maintenance of Underground Lines	92,158	69,503
151	(595) Maintenance of Line Transformers	68,385	120,471
152	(596) Maintenance of Street Lighting and Signal Systems	43,716	62,231
153	(597) Maintenance of Meters	53,792	56,182
154	(598) Maintenance of Miscellaneous Distribution Plant	85,508	139,002
155	TOTAL Maintenance (Total of lines 146 thru 154)	31,369,119	34,923,494
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	40,373,125	44,369,059
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	272,442	324,870
160	(902) Meter Reading Expenses	453,028	691,558
161	(903) Customer Records and Collection Expenses	5,331,906	5,925,504
162	(904) Uncollectible Accounts	152,616	14,449
163	(905) Miscellaneous Customer Accounts Expenses	16,264	87,535
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	6,226,256	7,043,916

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/11/2013	Year/Period of Report End of 2012/Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

- 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.
- 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 applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- 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 if 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.

Line 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	440 Residential Sales					
2	Residential Service	2,197,557	200,713,978	140,824	15,605	0.0913
3	Res Service Load Management	2,515	200,766	100	25,150	0.0798
4	Residential Service TOD	43	3,715	3	14,333	0.0864
5	Small General Service	15	1,817	2	7,500	0.1211
6	All Outdoor Lighting	26,797	5,010,876			0.1870
7	Subtotal Billed	2,226,927	205,931,152	140,929	15,802	0.0925
8	Unbilled Revenue	13,800	-132,247			-0.0096
9	Total Residential	2,240,727	205,798,905	140,929	15,900	0.0918
10						
11	442 Commercial Sales					
12	Small General Service	128,823	15,790,067	22,292	5,779	0.1226
13	Medium General Service	473,288	48,346,041	6,942	68,177	0.1021
14	Medium General Service TOD	4,015	360,465	79	50,823	0.0898
15	Large General Service	549,481	48,690,306	711	772,828	0.0886
16	Quantity Power	171,687	10,364,349	21	8,175,571	0.0604
17	All Outdoor Lighting	15,320	2,250,797			0.1469
18	Mark West HC	4,415	367,687	13	339,615	0.0833
19	Estimated Revenue	495	36,596	1	495,000	0.0739
20	Subtotal Billed	1,347,524	126,206,308	30,059	44,829	0.0937
21	Unbilled Revenue	2,129	-489,092			-0.2297
22	Total Commercial	1,349,653	125,717,216	30,059	44,900	0.0931
23						
24	442 Industrial Sales					
25	Small General Service	5,192	598,435	777	6,682	0.1153
26	Medium General Service	28,124	2,842,209	346	81,283	0.1011
27	Large General Service	158,479	13,558,445	166	954,693	0.0856
28	Quantity Power	571,034	39,378,033	63	9,064,032	0.0690
29	Commercial & Industrial TOD	2,172,053	107,395,388	16	135,753,313	0.0494
30	All Outdoor Lighting	928	123,674			0.1333
31	Estimated Revenue	133,820	5,273,380			0.0394
32	Subtotal Billed	3,069,630	169,169,564	1,368	2,243,882	0.0551
33	Unbilled Revenue	-9,878	-1,194,610			0.1209
34	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	0	0	-0.3004
43	TOTAL	6,660,656	501,036,751	172,757	38,555	0.0752

Name of Respondent Kentucky Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/23/2014	Year/Period of Report End of 2013/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	985,648	1,194,322
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	985,648	1,194,322
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 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 Exprns (Total 123 and 130)	985,648	1,194,322
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	707,004	665,170
135	(581) Load Dispatching	3,131	2,293
136	(582) Station Expenses	163,715	179,855
137	(583) Overhead Line Expenses	577,534	187,323
138	(584) Underground Line Expenses	131,141	129,749
139	(585) Street Lighting and Signal System Expenses	118,881	100,429
140	(586) Meter Expenses	686,805	519,469
141	(587) Customer Installations Expenses	161,182	129,726
142	(588) Miscellaneous Expenses	4,021,874	5,407,980
143	(589) Rents	1,595,988	1,682,012
144	TOTAL Operation (Enter Total of lines 134 thru 143)	8,167,255	9,004,006
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	1,589	739
147	(591) Maintenance of Structures	32,058	24,153
148	(592) Maintenance of Station Equipment	768,334	517,533
149	(593) Maintenance of Overhead Lines	29,761,661	30,483,135
150	(594) Maintenance of Underground Lines	231,685	92,158
151	(595) Maintenance of Line Transformers	56,587	68,385
152	(596) Maintenance of Street Lighting and Signal Systems	59,381	43,716
153	(597) Maintenance of Meters	60,536	53,792
154	(598) Maintenance of Miscellaneous Distribution Plant	121,720	85,508
155	TOTAL Maintenance (Total of lines 146 thru 154)	31,093,551	31,369,119
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	39,260,806	40,373,125
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	285,400	272,442
160	(902) Meter Reading Expenses	483,691	453,028
161	(903) Customer Records and Collection Expenses	4,998,511	5,331,906
162	(904) Uncollectible Accounts	-54,515	152,616
163	(905) Miscellaneous Customer Accounts Expenses	20,469	16,264
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	5,733,556	6,226,256

Name of Respondent Kentucky Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/23/2014	Year/Period of Report End of 2013/Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

- 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.
- 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 applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- 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 if 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.

Line 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	440 Residential Sales					
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
21	Subtotal Billed	1,355,155	128,723,496	30,265	44,776	0.0950
22	Unbilled Revenue	-9,688	-412,220			0.0425
23	Total Commercial	1,345,467	128,311,276	30,265	44,456	0.0954
24						
25	442 Industrial Sales					
26	Small General Service	5,216	596,181	745	7,001	0.1143
27	Medium General Service	27,562	2,805,930	359	76,774	0.1018
28	Large General Service	148,421	12,811,578	153	970,072	0.0863
29	Quantity Power	494,287	33,506,802	51	9,691,902	0.0678
30	Commercial & Industrial Power	2,198,842	115,360,581	16	137,427,625	0.0525
31	All Outdoor Lighting	923	123,513			0.1338
32	Estimated Revenue	5,431	1,522,904			0.2804
33	Subtotal Billed	2,880,682	166,727,489	1,324	2,175,742	0.0579
34	Unbilled Revenue	-11,020	-282,539			0.0256
35	Total Industrial	2,869,662	166,444,950	1,324	2,167,418	0.0580
36						
37						
38						
39						
40						
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	0	0	0.0323
43	TOTAL	6,537,521	512,201,281	172,138	37,978	0.0783

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	1,263,004	985,648
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	1,263,004	985,648
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 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 Exps (Total 123 and 130)	1,263,004	985,648
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	605,349	707,004
135	(581) Load Dispatching	3,108	3,131
136	(582) Station Expenses	181,103	163,715
137	(583) Overhead Line Expenses	1,191,000	577,534
138	(584) Underground Line Expenses	107,731	131,141
139	(585) Street Lighting and Signal System Expenses	158,486	118,881
140	(586) Meter Expenses	781,773	686,805
141	(587) Customer Installations Expenses	192,660	161,182
142	(588) Miscellaneous Expenses	3,764,860	4,021,874
143	(589) Rents	1,719,024	1,595,988
144	TOTAL Operation (Enter Total of lines 134 thru 143)	8,705,094	8,167,255
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	1,791	1,589
147	(591) Maintenance of Structures	20,906	32,058
148	(592) Maintenance of Station Equipment	648,411	768,334
149	(593) Maintenance of Overhead Lines	35,149,543	29,761,661
150	(594) Maintenance of Underground Lines	101,646	231,685
151	(595) Maintenance of Line Transformers	61,842	56,587
152	(596) Maintenance of Street Lighting and Signal Systems	58,723	59,381
153	(597) Maintenance of Meters	107,091	60,536
154	(598) Maintenance of Miscellaneous Distribution Plant	193,759	121,720
155	TOTAL Maintenance (Total of lines 146 thru 154)	36,343,712	31,093,551
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	45,048,806	39,260,806
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	287,039	285,400
160	(902) Meter Reading Expenses	600,684	483,691
161	(903) Customer Records and Collection Expenses	5,299,254	4,998,511
162	(904) Uncollectible Accounts	-11,198	-54,515
163	(905) Miscellaneous Customer Accounts Expenses	25,042	20,469
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	6,200,821	5,733,556

Name of Respondent Kentucky Power Company	This Report Is:		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2014/Q4
	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission		

SALES OF ELECTRICITY BY RATE SCHEDULES

- 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.
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- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line 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	440 Residential Sales					
2	Residential Service	2,334,194	231,867,112	138,856	16,810	0.0993
3	Res Service Load Management	2,538	222,442	94	27,000	0.0876
4	Residential Service TOD	46	4,280	3	15,333	0.0930
5	Small General Service	60	6,592	5	12,000	0.1099
6	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
15	Large General Service	542,991	56,460,869	707	768,021	0.1040
16	Quantity Power	178,752	12,088,293	24	7,448,000	0.0676
17	All Outdoor Lighting	15,315	2,539,384			0.1658
18	Mark West HC	3,883	359,220	11	353,000	0.0925
19	Estimated Revenue	245	25,275			0.1032
20	Subtotal Billed	1,365,606	148,136,010	30,387	44,940	0.1085
21	Unbilled Revenue	-4,831	-44,404			0.0092
22	Total Commercial	1,360,775	148,091,606	30,387	44,781	0.1088
23						
24	442 Industrial Sales					
25	Small General Service	5,124	653,907	736	6,962	0.1276
26	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
35						
36						
37						
38						
39						
40						
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	0	0	0.0248
43	TOTAL	6,531,904	556,434,077	171,011	38,196	0.0852

Name of Respondent Kentucky Power Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/02/2016	Year/Period of Report End of 2015/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
113	3. REGIONAL MARKET EXPENSES			
114	Operation			
115	(575.1) Operation Supervision			
116	(575.2) Day-Ahead and Real-Time Market Facilitation			
117	(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			
121	(575.7) Market Facilitation, Monitoring and Compliance Services	1,015,045	1,263,004	
122	(575.8) Rents			
123	Total Operation (Lines 115 thru 122)	1,015,045	1,263,004	
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 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 Exps (Total 123 and 130)	1,015,045	1,263,004	
132	4. DISTRIBUTION EXPENSES			
133	Operation			
134	(580) Operation Supervision and Engineering	642,645	605,349	
135	(581) Load Dispatching	3,544	3,108	
136	(582) Station Expenses	184,894	181,103	
137	(583) Overhead Line Expenses	397,866	1,191,000	
138	(584) Underground Line Expenses	101,171	107,731	
139	(585) Street Lighting and Signal System Expenses	190,231	158,486	
140	(586) Meter Expenses	811,607	781,773	
141	(587) Customer Installations Expenses	149,576	192,660	
142	(588) Miscellaneous Expenses	4,685,951	3,764,860	
143	(589) Rents	1,514,941	1,719,024	
144	TOTAL Operation (Enter Total of lines 134 thru 143)	8,682,426	8,705,094	
145	Maintenance			
146	(590) Maintenance Supervision and Engineering	702	1,791	
147	(591) Maintenance of Structures	9,088	20,906	
148	(592) Maintenance of Station Equipment	540,532	648,411	
149	(593) Maintenance of Overhead Lines	37,695,498	35,149,543	
150	(594) Maintenance of Underground Lines	112,365	101,646	
151	(595) Maintenance of Line Transformers	71,015	61,842	
152	(596) Maintenance of Street Lighting and Signal Systems	63,729	58,723	
153	(597) Maintenance of Meters	115,431	107,091	
154	(598) Maintenance of Miscellaneous Distribution Plant	79,935	193,759	
155	TOTAL Maintenance (Total of lines 146 thru 154)	38,688,295	36,343,712	
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	47,370,721	45,048,806	
157	5. CUSTOMER ACCOUNTS EXPENSES			
158	Operation			
159	(901) Supervision	236,292	287,039	
160	(902) Meter Reading Expenses	539,951	600,684	
161	(903) Customer Records and Collection Expenses	5,081,975	5,299,254	
162	(904) Uncollectible Accounts	249,840	-11,198	
163	(905) Miscellaneous Customer Accounts Expenses	22,828	25,042	
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	6,130,886	6,200,821	

Name of Respondent Kentucky Power Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/02/2016	Year/Period of Report End of 2015/Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

- 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.
- 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 applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- 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 if 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.

Line 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	440 Residential Sales					
2	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
5	Small General Service	47	5,628	6	7,833	0.1197
6	Revenue Refund		10,426,656			
7	Kentucky Rider		259,945			
8	All Outdoor Lighting	26,383	5,434,080			0.2060
9	Subtotal Billed	2,229,510	230,447,025	137,944	16,162	0.1034
10	Unbilled Revenue	-37,384	-2,508,709			0.0671
11	Total Residential	2,192,126	227,938,316	137,944	15,891	0.1040
12						
13	442 Commercial Sales					
14	Small General Service	135,330	18,331,049	22,851	5,922	0.1355
15	Medium General Service	461,371	51,833,235	6,745	68,402	0.1123
16	Medium General Service TOD	3,633	356,928	76	47,803	0.0982
17	Large General Service	492,510	47,198,377	680	724,279	0.0958
18	Industrial General Service	177,671	11,105,004	24	7,402,958	0.0625
19	All Outdoor Lighting	15,188	2,477,744			0.1631
20	Public Schools	47,993	4,973,996	72	666,569	0.1036
21	Kentucky Rider		-769,336			
22	Mark West HC	2,283	207,551	10	228,300	0.0909
23	Revenue Refund		6,502,780			
24	Estimated Revenue	-116	-12,532			0.1080
25	Subtotal Billed	1,335,863	142,204,796	30,458	43,859	0.1065
26	Unbilled Revenue	-13,145	-809,153			0.0616
27	Total Commercial	1,322,718	141,395,643	30,458	43,428	0.1069
28						
29	442 Industrial Sales					
30	Industrial General Service	2,542,276	136,301,307	63	40,353,587	0.0536
31	Small General Service	4,898	625,358	729	6,719	0.1277
32	Medium General Service	25,366	2,812,774	332	76,404	0.1109
33	Large General Service	125,170	12,150,384	134	934,104	0.0971
34	Revenue Refund		14,132,710			
35	Kentucky Rider		-105,562			
36	All Outdoor Lighting	895	132,607			0.1482
37	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	0	0	0.0600
43	TOTAL	6,218,801	537,055,812	170,020	36,577	0.0864

Name of Respondent 20170508-8005 FERC PDF (Unofficial) Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.			
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	996,718	1,015,045
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	996,718	1,015,045
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 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 Exps (Total 123 and 130)	996,718	1,015,045
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	555,751	642,645
135	(581) Load Dispatching	3,134	3,544
136	(582) Station Expenses	238,129	184,894
137	(583) Overhead Line Expenses	1,121,334	397,866
138	(584) Underground Line Expenses	115,357	101,171
139	(585) Street Lighting and Signal System Expenses	181,462	190,231
140	(586) Meter Expenses	910,321	811,607
141	(587) Customer Installations Expenses	157,706	149,576
142	(588) Miscellaneous Expenses	4,180,377	4,685,951
143	(589) Rents	1,684,554	1,514,941
144	TOTAL Operation (Enter Total of lines 134 thru 143)	9,148,125	8,682,426
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	2,472	702
147	(591) Maintenance of Structures	29,653	9,088
148	(592) Maintenance of Station Equipment	475,219	540,532
149	(593) Maintenance of Overhead Lines	39,508,115	37,695,498
150	(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	63,729
153	(597) Maintenance of Meters	78,484	115,431
154	(598) Maintenance of Miscellaneous Distribution Plant	60,914	79,935
155	TOTAL Maintenance (Total of lines 146 thru 154)	40,340,905	38,688,295
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	49,489,030	47,370,721
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	206,587	236,292
160	(902) Meter Reading Expenses	386,804	539,951
161	(903) Customer Records and Collection Expenses	5,227,697	5,081,975
162	(904) Uncollectible Accounts	-131,730	249,840
163	(905) Miscellaneous Customer Accounts Expenses	17,864	22,828
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	5,707,222	6,130,886

SALES OF ELECTRICITY BY RATE SCHEDULES

1. 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. 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 applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. 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 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line 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	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
5	Small General Service	21	2,992	3	7,000	0.1425
6	Kentucky Rider		267,770			
7	All Outdoor Lighting	26,194	6,118,801			0.2336
8	Subtotal Billed	2,098,312	249,776,264	137,013	15,315	0.1190
9	Unbilled Revenue	30,218	4,283,634			0.1418
10	Total Residential	2,128,530	254,059,898	137,013	15,535	0.1194
11						
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
16	Large General Service	411,273	45,601,398	557	738,372	0.1109
17	Industrial General Service	177,710	13,133,410	21	8,462,381	0.0739
18	All Outdoor Lighting	15,170	2,791,160			0.1840
19	Public Schools	114,056	13,203,898	163	699,730	0.1158
20	Kentucky Rider		135,264			
21	Mark West HC	2,026	221,298	10	202,600	0.1092
22	Estimated Revenue	-210	-20,642			0.0983
23	Subtotal Billed	1,301,722	154,474,321	30,293	42,971	0.1187
24	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
30	Medium General Service	21,757	2,804,573	302	72,043	0.1289
31	Large General Service	112,054	12,459,985	120	933,783	0.1112
32	Church Service	57,918	3,439,866			0.0594
33	Kentucky Rider		91,397			
34	All Outdoor Lighting	850	142,989			0.1682
35	Estimated Revenue	6,036	427,495			0.0708
36	Subtotal Billed	2,398,065	159,470,094	1,191	2,013,489	0.0665
37	Unbilled Revenue	10,129	763,854			0.0754
38	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

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	1,179,892	996,718
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	1,179,892	996,718
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 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)	1,179,892	996,718
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	835,610	555,751
135	(581) Load Dispatching	947	3,134
136	(582) Station Expenses	159,946	238,129
137	(583) Overhead Line Expenses	439,031	1,121,334
138	(584) Underground Line Expenses	103,451	115,357
139	(585) Street Lighting and Signal System Expenses	166,526	181,462
140	(586) Meter Expenses	1,058,210	910,321
141	(587) Customer Installations Expenses	120,930	157,706
142	(588) Miscellaneous Expenses	3,736,609	4,180,377
143	(589) Rents	1,498,279	1,684,554
144	TOTAL Operation (Enter Total of lines 134 thru 143)	8,119,539	9,148,125
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	4,019	2,472
147	(591) Maintenance of Structures	14,658	29,653
148	(592) Maintenance of Station Equipment	498,193	475,219
149	(593) Maintenance of Overhead Lines	40,093,211	39,508,115
150	(594) Maintenance of Underground Lines	73,580	94,505
151	(595) Maintenance of Line Transformers	41,392	50,399
152	(596) Maintenance of Street Lighting and Signal Systems	9,201	41,144
153	(597) Maintenance of Meters	76,094	78,484
154	(598) Maintenance of Miscellaneous Distribution Plant	62,927	60,914
155	TOTAL Maintenance (Total of lines 146 thru 154)	40,873,275	40,340,905
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	48,992,814	49,489,030
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	154,377	206,587
160	(902) Meter Reading Expenses	389,782	386,804
161	(903) Customer Records and Collection Expenses	5,319,350	5,227,697
162	(904) Uncollectible Accounts	36,559	-131,730
163	(905) Miscellaneous Customer Accounts Expenses	20,074	17,864
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	5,920,142	5,707,222

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

- 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.
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- 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.

Line 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	440 Residential Sales					
2	Residential Service	1,881,580	224,373,803	135,304	13,906	0.1192
3	Residential Service - Employee	8,804	981,823	495	17,786	0.1115
4	Res Service Load Mgmt TOD	1,684	180,875	85	19,812	0.1074
5	Residential Service TOD	89	9,753	5	17,800	0.1096
6	Small General Service	5	611	1	5,000	0.1222
7	Kentucky Rider		-103,793			
8	All Outdoor Lighting	25,925	5,971,168			0.2303
9	Subtotal Billed	1,918,087	231,414,240	135,890	14,115	0.1206
10	Unbilled Revenue	14,717	738,782			0.0502
11	Total Residential	1,932,804	232,153,022	135,890	14,223	0.1201
12						
13	442 Commercial Sales					
14	Small General Service	128,597	20,832,914	23,006	5,590	0.1620
15	Medium General Service	418,266	55,952,251	6,387	65,487	0.1338
16	Medium General Service TOD	3,477	422,560	77	45,156	0.1215
17	Large General Service	387,236	43,896,196	543	713,142	0.1134
18	Industrial General Service	174,574	13,301,036	23	7,590,174	0.0762
19	All Outdoor Lighting	15,074	2,792,055			0.1852
20	Public Schools	108,225	12,842,807	164	659,909	0.1187
21	Kentucky Rider		-69,489			
22	Mark West HC	1,999	223,220	10	199,900	0.1117
23	Estimated Revenue	-35	-4,366			0.1247
24	Subtotal Billed	1,237,413	150,189,184	30,210	40,960	0.1214
25	Unbilled Revenue	6,470	251,463			0.0389
26	Total Commercial	1,243,883	150,440,647	30,210	41,175	0.1209
27						
28	442 Industrial Sales					
29	Industrial General Service	395,764	33,467,538	37	10,696,324	0.0846
30	Gen Service TOD-PA	1,669,214	96,443,893	9	185,468,222	0.0578
31	Small General Service	4,168	651,098	710	5,870	0.1562
32	Medium General Service	19,686	2,564,618	273	72,110	0.1303
33	Medium General Service TOD	24	1,807	1	24,000	0.0753
34	Large General Service	111,399	12,840,284	121	920,653	0.1153
35	Church Service	214,872	12,442,411	3	71,624,000	0.0579
36	Kentucky Rider		-25,321			
37	All Outdoor Lighting	819	139,083			0.1698
38	Estimated Revenue	-15,979	-928,078			0.0581
39	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

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	1,156,405	1,179,892
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	1,156,405	1,179,892
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 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 Exps (Total 123 and 130)	1,156,405	1,179,892
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	1,054,364	835,610
135	(581) Load Dispatching	1,174	947
136	(582) Station Expenses	184,604	159,946
137	(583) Overhead Line Expenses	737,448	439,031
138	(584) Underground Line Expenses	101,611	103,451
139	(585) Street Lighting and Signal System Expenses	143,662	166,526
140	(586) Meter Expenses	1,166,911	1,058,210
141	(587) Customer Installations Expenses	122,301	120,930
142	(588) Miscellaneous Expenses	4,354,822	3,736,609
143	(589) Rents	1,570,816	1,498,279
144	TOTAL Operation (Enter Total of lines 134 thru 143)	9,437,713	8,119,539
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	2,770	4,019
147	(591) Maintenance of Structures	7,509	14,658
148	(592) Maintenance of Station Equipment	426,705	498,193
149	(593) Maintenance of Overhead Lines	33,511,571	40,093,211
150	(594) Maintenance of Underground Lines	86,721	73,580
151	(595) Maintenance of Line Transformers	23,290	41,392
152	(596) Maintenance of Street Lighting and Signal Systems	60,047	9,201
153	(597) Maintenance of Meters	43,492	76,094
154	(598) Maintenance of Miscellaneous Distribution Plant	89,500	62,927
155	TOTAL Maintenance (Total of lines 146 thru 154)	34,251,605	40,873,275
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	43,689,318	48,992,814
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	120,192	154,377
160	(902) Meter Reading Expenses	482,553	389,782
161	(903) Customer Records and Collection Expenses	4,983,337	5,319,350
162	(904) Uncollectible Accounts	74,893	36,559
163	(905) Miscellaneous Customer Accounts Expenses	21,177	20,074
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	5,682,152	5,920,142

Name of Respondent Kentucky Power Company	This Report Is:		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2018/Q4</u>
	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission		

SALES OF ELECTRICITY BY RATE SCHEDULES

1. 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. 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 applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. 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 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line 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	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			
8	All Outdoor Lighting	25,672	5,888,725			0.2294
9	Subtotal Billed	2,168,129	261,357,968	134,959	16,065	0.1205
10	Unbilled Revenue	-9,590	-184,078			0.0192
11	Total Residential	2,158,539	261,173,890	134,959	15,994	0.1210
12						
13	442 Commercial Sales					
14	Small General Service	138,083	22,918,854	21,931	6,296	0.1660
15	Medium General Service	441,060	58,410,176	6,357	69,382	0.1324
16	Medium General Service TOD	3,888	475,670	85	45,741	0.1223
17	Large General Service	396,088	44,269,629	537	737,594	0.1118
18	Gen Service TOD-PA	3,645	706,990	1,056	3,452	0.1940
19	Industrial General Service	176,195	13,750,230	23	7,660,652	0.0780
20	All Outdoor Lighting	14,886	2,766,613			0.1859
21	Public Schools	110,973	13,603,869	159	697,943	0.1226
22	Kentucky Rider		614,364			
23	Mark West HC	2,004	222,404	10	200,400	0.1110
24	Estimated Revenue	111	13,791			0.1242
25	Subtotal Billed	1,286,933	157,752,590	30,158	42,673	0.1226
26	Unbilled Revenue	-6,698	-128,223			0.0191
27	Total Commercial	1,280,235	157,624,367	30,158	42,451	0.1231
28						
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
40	Subtotal Billed	2,400,467	159,618,824	1,149	2,089,179	0.0665
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	0	0	0.0028
43	TOTAL	5,847,628	580,657,928	166,603	35,099	0.0993

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2019/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	1,085,315	1,156,405
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	1,085,315	1,156,405
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 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 Exprns (Total 123 and 130)	1,085,315	1,156,405
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	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	1,108,253	737,448
138	(584) Underground Line Expenses	123,717	101,611
139	(585) Street Lighting and Signal System Expenses	83,942	143,662
140	(586) Meter Expenses	1,235,139	1,166,911
141	(587) Customer Installations Expenses	140,127	122,301
142	(588) Miscellaneous Expenses	4,891,502	4,354,822
143	(589) Rents	1,351,992	1,570,816
144	TOTAL Operation (Enter Total of lines 134 thru 143)	10,174,087	9,437,713
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	3,909	2,770
147	(591) Maintenance of Structures	65,045	7,509
148	(592) Maintenance of Station Equipment	590,534	426,705
149	(593) Maintenance of Overhead Lines	32,409,184	33,511,571
150	(594) Maintenance of Underground Lines	64,244	86,721
151	(595) Maintenance of Line Transformers	71,848	23,290
152	(596) Maintenance of Street Lighting and Signal Systems	61,865	60,047
153	(597) Maintenance of Meters	45,055	43,492
154	(598) Maintenance of Miscellaneous Distribution Plant	57,031	89,500
155	TOTAL Maintenance (Total of lines 146 thru 154)	33,368,715	34,251,605
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	43,542,802	43,689,318
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	109,895	120,192
160	(902) Meter Reading Expenses	469,942	482,553
161	(903) Customer Records and Collection Expenses	5,429,725	4,983,337
162	(904) Uncollectible Accounts	297,918	74,893
163	(905) Miscellaneous Customer Accounts Expenses	28,897	21,177
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	6,336,377	5,682,152

Name of Respondent Kentucky Power Company	This Report Is:		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2019/Q4
	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission		

SALES OF ELECTRICITY BY RATE SCHEDULES

- 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.
- 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 applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- 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 if 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.

Line 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	440 Residential Sales					
2	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
4	Res Service Load Mgmt TOD	1,696	187,540	82	20,683	0.1106
5	Residential Service TOD	105	11,713	5	21,000	0.1116
6	Flood Walls	20	2,723	2	10,000	0.1362
7	Kentucky Rider		-648,048			
8	All Outdoor Lighting	25,506	5,867,579			0.2300
9	Subtotal Billed	2,030,982	244,301,423	133,978	15,159	0.1203
10	Unbilled Revenue	20,387	2,121,070			0.1040
11	Total Residential	2,051,369	246,422,493	133,978	15,311	0.1201
12						
13	442 Commercial Sales					
14	Flood Walls	549,607	77,021,003	27,659	19,871	0.1401
15	Small General Service	6,662	803,519	463	14,389	0.1206
16	Medium General Service TOD					
17	Large General Service	383,341	42,153,366	523	732,966	0.1100
18	Gen Service TOD-PA	8,109	1,232,837	1,132	7,163	0.1520
19	Industrial General Service	170,041	13,198,303	24	7,085,042	0.0776
20	All Outdoor Lighting	14,800	2,752,356			0.1860
21	Public Schools	107,278	13,112,097	157	683,299	0.1222
22	Kentucky Rider		-322,000			
23	Mark West HC	1,850	202,105	9	205,556	0.1092
24	Estimated Revenue	83	10,457			0.1260
25	Subtotal Billed	1,241,771	150,164,043	29,967	41,438	0.1209
26	Unbilled Revenue	8,869	914,871			0.1032
27	Total Commercial	1,250,640	151,078,914	29,967	41,734	0.1208
28						
29	442 Industrial Sales					
30	Industrial General Service	340,897	33,327,866	40	8,522,425	0.0978
31	Gen Service TOD-PA	1,655,559	90,846,117	62	26,702,565	0.0549
32	Small General Service	20,569	2,901,426	961	21,404	0.1411
33	Medium General Service					
34	Medium General Service TOD					
35	Large General Service	104,092	12,461,969	120	867,433	0.1197
36	Church Service	185,059	11,065,179	4	46,264,750	0.0598
37	Kentucky Rider		-393,513			
38	All Outdoor Lighting	790	136,153			0.1723
39	Estimated Revenue	6,351	384,896			0.0606
40	Subtotal Billed	2,313,317	150,730,093	1,187	1,948,877	0.0652
41	TOTAL Billed	5,596,405	547,160,437	165,461	33,823	0.0978
42	Total Unbilled Rev.(See Instr. 6)	35,365	3,592,356	0	0	0.1016
43	TOTAL	5,631,770	550,752,793	165,461	34,037	0.0978

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	963,763	1,085,315
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	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 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	1,085,315
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	758,510	1,013,963
135	(581) Load Dispatching	312	8,523
136	(582) Station Expenses	222,575	216,929
137	(583) Overhead Line Expenses	692,064	1,108,253
138	(584) Underground Line Expenses	151,144	123,717
139	(585) Street Lighting and Signal System Expenses	83,521	83,942
140	(586) Meter Expenses	1,379,775	1,235,139
141	(587) Customer Installations Expenses	201,141	140,127
142	(588) Miscellaneous Expenses	4,770,802	4,891,502
143	(589) Rents	1,386,488	1,351,992
144	TOTAL Operation (Enter Total of lines 134 thru 143)	9,646,332	10,174,087
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	3,036	3,909
147	(591) Maintenance of Structures	111,506	65,045
148	(592) Maintenance of Station Equipment	337,490	590,534
149	(593) Maintenance of Overhead Lines	32,329,792	32,409,184
150	(594) Maintenance of Underground Lines	78,228	64,244
151	(595) Maintenance of Line Transformers	45,466	71,848
152	(596) Maintenance of Street Lighting and Signal Systems	57,121	61,865
153	(597) Maintenance of Meters	34,857	45,055
154	(598) Maintenance of Miscellaneous Distribution Plant	41,156	57,031
155	TOTAL Maintenance (Total of lines 146 thru 154)	33,038,652	33,368,715
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	42,684,984	43,542,802
157	5. CUSTOMER ACCOUNTS EXPENSES		
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 Expenses	25,348	28,897
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	5,550,696	6,336,377

Name of Respondent Kentucky Power Company	This Report Is:		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission		

SALES OF ELECTRICITY BY RATE SCHEDULES

- 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.
- 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 applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- 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 if 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.

Line 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	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
15	Large General Service	427,633	47,810,904	641	667,134	0.1118
16	Municipal Water Works	1,873	200,202	9	208,111	0.1069
17	Industrial General Service	159,707	11,956,862	24	6,654,458	0.0749
18	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			
21	Estimated Revenue	-194	-24,248			0.1250
22	Subtotal Billed	1,133,897	136,641,970	30,041	37,745	0.1205
23	Unbilled Revenue	18,840	2,721,578			0.1445
24	Total Commercial	1,152,737	139,363,548	30,041	38,372	0.1209
25						
26	442 Industrial Sales					
27	Industrial General Service	1,701,517	99,302,875	43	39,570,163	0.0584
28	Gen Service	25,781	3,538,688	971	26,551	0.1373
29	Large General Service TOD	2,265	203,305	2	1,132,500	0.0898
30	Large General Service	76,844	9,099,252	99	776,202	0.1184
31	Contract Service - IP	156,819	9,622,309	5	31,363,800	0.0614
32	Kentucky Rider		1,147,492			
33	All Outdoor Lighting	769	131,545			0.1711
34	Estimated Revenue	-6,427	-383,204			0.0596
35	Subtotal Billed	1,957,568	122,662,262	1,120	1,747,829	0.0627
36	Unbilled Revenue	6,117	391,918			0.0641
37	Total Industrial	1,963,685	123,054,180	1,120	1,753,290	0.0627
38						
39	444 Public Street Lighting					
40	General Service	1,233	229,415	262	4,706	0.1861
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 Louisville Gas and Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2011/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	755,046	1,097,996
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	755,046	1,097,996
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 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 Exps (Total 123 and 130)	755,046	1,097,996
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	2,351,917	1,536,677
135	(581) Load Dispatching	544,332	459,846
136	(582) Station Expenses	1,049,757	964,810
137	(583) Overhead Line Expenses	4,294,787	4,117,195
138	(584) Underground Line Expenses	552,530	666,178
139	(585) Street Lighting and Signal System Expenses	-546	29,321
140	(586) Meter Expenses	6,323,918	6,752,176
141	(587) Customer Installations Expenses	-191,076	-207,245
142	(588) Miscellaneous Expenses	2,998,976	2,905,882
143	(589) Rents	13,434	12,980
144	TOTAL Operation (Enter Total of lines 134 thru 143)	17,938,029	17,237,820
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	290,834	8,407
147	(591) Maintenance of Structures	793,590	718,180
148	(592) Maintenance of Station Equipment	755,932	1,021,695
149	(593) Maintenance of Overhead Lines	19,797,678	11,785,213
150	(594) Maintenance of Underground Lines	1,786,761	1,835,053
151	(595) Maintenance of Line Transformers	234,742	167,572
152	(596) Maintenance of Street Lighting and Signal Systems	456,189	419,180
153	(597) Maintenance of Meters		
154	(598) Maintenance of Miscellaneous Distribution Plant	429,094	270,562
155	TOTAL Maintenance (Total of lines 146 thru 154)	24,544,820	16,225,862
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	42,482,849	33,463,682
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	996,226	945,780
160	(902) Meter Reading Expenses	2,146,609	2,028,527
161	(903) Customer Records and Collection Expenses	5,174,872	5,367,031
162	(904) Uncollectible Accounts	3,578,080	4,474,644
163	(905) Miscellaneous Customer Accounts Expenses	445,330	368,105
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	12,341,117	13,184,087

Name of Respondent Louisville Gas and Electric Company	This Report Is:		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2011/Q4
	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission		

SALES OF ELECTRICITY BY RATE SCHEDULES

- 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.
- 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 applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- 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 if 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.

Line 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)	4,310,696	369,914,708	350,400	12,302	0.0858
3	Volunteer Fire Department (VFD)	381	30,001	1	381,000	0.0787
4	General Service (GS)	297	31,053	234	1,269	0.1046
5	Power Service (PS)	452	29,913	1	452,000	0.0662
6	Commercial Time-of-Day (CTOD)	188	87,576	1	188,000	0.4658
7	Lighting Service (LS)	5,631	1,095,600	6,316	892	0.1946
8	Duplicate Customers			-9,119		
9						
10	Reclassifications and Adjustments	-194	-110,893			0.5716
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38	Subtotal	4,317,451	371,077,958	347,834	12,412	0.0859
39	Unbilled	-57,329	-4,814,703			0.0840
40	Total	4,260,122	366,263,255	347,834	12,248	0.0860
41	TOTAL Billed	11,783,098	914,114,268	394,063	29,902	0.0776
42	Total Unbilled Rev.(See Instr. 6)	-142,044	-10,872,462	0	0	0.0765
43	TOTAL	11,641,054	903,241,806	394,063	29,541	0.0776

Name of Respondent Louisville Gas and Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/22/2013	Year/Period of Report End of <u>2012/Q4</u>
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	751,704	755,046
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	751,704	755,046
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 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 Exps (Total 123 and 130)	751,704	755,046
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	1,995,747	2,351,917
135	(581) Load Dispatching	730,593	544,332
136	(582) Station Expenses	1,146,675	1,049,757
137	(583) Overhead Line Expenses	5,014,132	4,294,787
138	(584) Underground Line Expenses	462,346	552,530
139	(585) Street Lighting and Signal System Expenses		-546
140	(586) Meter Expenses	6,537,575	6,323,918
141	(587) Customer Installations Expenses	-169,586	-191,076
142	(588) Miscellaneous Expenses	2,949,181	2,998,976
143	(589) Rents	11,976	13,434
144	TOTAL Operation (Enter Total of lines 134 thru 143)	18,678,639	17,938,029
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	133,671	290,834
147	(591) Maintenance of Structures	802,175	793,590
148	(592) Maintenance of Station Equipment	1,024,774	755,932
149	(593) Maintenance of Overhead Lines	19,426,628	19,797,678
150	(594) Maintenance of Underground Lines	1,517,247	1,786,761
151	(595) Maintenance of Line Transformers	199,109	234,742
152	(596) Maintenance of Street Lighting and Signal Systems	233,603	456,189
153	(597) Maintenance of Meters		
154	(598) Maintenance of Miscellaneous Distribution Plant	386,984	429,094
155	TOTAL Maintenance (Total of lines 146 thru 154)	23,724,191	24,544,820
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	42,402,830	42,482,849
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	958,035	996,226
160	(902) Meter Reading Expenses	2,181,581	2,146,609
161	(903) Customer Records and Collection Expenses	5,576,359	5,174,872
162	(904) Uncollectible Accounts	1,415,587	3,578,080
163	(905) Miscellaneous Customer Accounts Expenses	361,692	445,330
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	10,493,254	12,341,117

Name of Respondent Louisville Gas and Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/22/2013	Year/Period of Report End of 2012/Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

- 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.
- 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 applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- 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 if 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.

Line 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
5	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
8	Low Emission Vehicle (LEV)	41	2,927	2	20,500	0.0714
9	Duplicate Customers			-11,859		
10						
11	Reclassifications and Adjustments		-49,802			
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37	Subtotal	4,245,081	376,533,466	346,445	12,253	0.0887
38	Unbilled	14,130	6,626,395			0.4690
39	Total	4,259,211	383,159,861	346,445	12,294	0.0900
40						
41	TOTAL Billed	11,768,092	939,475,134	393,438	29,911	0.0798
42	Total Unbilled Rev.(See Instr. 6)	69,637	17,663,918	0	0	0.2537
43	TOTAL	11,837,729	957,139,052	393,438	30,088	0.0809

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.			
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	-291,297	751,704
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	-291,297	751,704
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 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)	-291,297	751,704
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	1,775,521	1,995,747
135	(581) Load Dispatching	754,507	730,593
136	(582) Station Expenses	1,202,910	1,146,675
137	(583) Overhead Line Expenses	4,812,185	5,014,132
138	(584) Underground Line Expenses	516,787	462,346
139	(585) Street Lighting and Signal System Expenses		
140	(586) Meter Expenses	6,360,835	6,537,575
141	(587) Customer Installations Expenses	-183,095	-169,586
142	(588) Miscellaneous Expenses	3,340,086	2,949,181
143	(589) Rents	16,708	11,976
144	TOTAL Operation (Enter Total of lines 134 thru 143)	18,596,444	18,678,639
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	75,828	133,671
147	(591) Maintenance of Structures	751,679	802,175
148	(592) Maintenance of Station Equipment	991,783	1,024,774
149	(593) Maintenance of Overhead Lines	22,008,878	19,426,628
150	(594) Maintenance of Underground Lines	1,756,547	1,517,247
151	(595) Maintenance of Line Transformers	187,301	199,109
152	(596) Maintenance of Street Lighting and Signal Systems	318,493	233,603
153	(597) Maintenance of Meters		
154	(598) Maintenance of Miscellaneous Distribution Plant	388,656	386,984
155	TOTAL Maintenance (Total of lines 146 thru 154)	26,479,165	23,724,191
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	45,075,609	42,402,830
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	1,081,490	958,035
160	(902) Meter Reading Expenses	2,264,977	2,181,581
161	(903) Customer Records and Collection Expenses	5,377,613	5,576,359
162	(904) Uncollectible Accounts	1,426,633	1,415,587
163	(905) Miscellaneous Customer Accounts Expenses	167,827	361,692
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	10,318,540	10,493,254

SALES OF ELECTRICITY BY RATE SCHEDULES

1. 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. 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 applicable revenue account subheading.
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4. 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 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line 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)	4,142,328	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
5	Power Service (PS)					
6	Lighting Service (LS)	2,483	591,019	3,620	686	0.2380
7	Restricted Lighting Service (RLS)	2,825	533,605	2,893	976	0.1889
8	Low Emission Vehicle (LEV)	109	9,918	6	18,167	0.0910
9	Duplicate Customers			-12,487		
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11	Reclassifications and Adjustments		-26,040			
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37	Subtotal	4,148,287	401,937,052	348,047	11,919	0.0969
38	Unbilled	15,762	4,024,603			0.2553
39	Total	4,164,049	405,961,655	348,047	11,964	0.0975
40						
41	TOTAL Billed	11,682,233	1,000,738,288	395,312	29,552	0.0857
42	Total Unbilled Rev.(See Instr. 6)	16,742	1,003,242	0	0	0.0599
43	TOTAL	11,698,975	1,001,741,530	395,312	29,594	0.0856

Name of Respondent Louisville Gas and Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2014/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	-286,591	-291,297
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	-286,591	-291,297
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 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 Exps (Total 123 and 130)	-286,591	-291,297
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	1,936,840	1,775,521
135	(581) Load Dispatching	779,844	754,507
136	(582) Station Expenses	1,319,675	1,202,910
137	(583) Overhead Line Expenses	6,671,394	4,812,185
138	(584) Underground Line Expenses	391,082	516,787
139	(585) Street Lighting and Signal System Expenses		
140	(586) Meter Expenses	6,424,055	6,360,835
141	(587) Customer Installations Expenses	-125,549	-183,095
142	(588) Miscellaneous Expenses	3,464,167	3,340,086
143	(589) Rents	9,916	16,708
144	TOTAL Operation (Enter Total of lines 134 thru 143)	20,871,424	18,596,444
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	168,619	75,828
147	(591) Maintenance of Structures	-2,401	751,679
148	(592) Maintenance of Station Equipment	895,074	991,783
149	(593) Maintenance of Overhead Lines	24,896,772	22,008,878
150	(594) Maintenance of Underground Lines	1,717,452	1,756,547
151	(595) Maintenance of Line Transformers	157,309	187,301
152	(596) Maintenance of Street Lighting and Signal Systems	308,874	318,493
153	(597) Maintenance of Meters		
154	(598) Maintenance of Miscellaneous Distribution Plant	1,228,435	388,656
155	TOTAL Maintenance (Total of lines 146 thru 154)	29,370,134	26,479,165
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	50,241,558	45,075,609
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	1,083,275	1,081,490
160	(902) Meter Reading Expenses	2,378,891	2,264,977
161	(903) Customer Records and Collection Expenses	5,552,011	5,377,613
162	(904) Uncollectible Accounts	3,877,005	1,426,633
163	(905) Miscellaneous Customer Accounts Expenses	25,257	167,827
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	12,916,439	10,318,540

Name of Respondent Louisville Gas and Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2014/Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

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- 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.

Line 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
8	Duplicate Customers			-5,048		
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10	Reclassifications and Adjustments		-67,363			
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36	Subtotal	4,178,640	422,385,391	350,588	11,919	0.1011
37	Unbilled	-21,314	-3,322,310			0.1559
38	Total	4,157,326	419,063,081	350,588	11,868	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	-2,768,297	0	0	0.1348
43	TOTAL	11,817,164	1,042,402,501	398,042	29,688	0.0882

Name of Respondent 20160323-8001 FERC PDF (Unofficial) Louisville Gas and Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	-272,709	-286,591
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	-272,709	-286,591
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 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)	-272,709	-286,591
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	1,580,294	1,936,840
135	(581) Load Dispatching	745,703	779,844
136	(582) Station Expenses	1,534,124	1,319,675
137	(583) Overhead Line Expenses	5,512,561	6,671,394
138	(584) Underground Line Expenses	683,338	391,082
139	(585) Street Lighting and Signal System Expenses		
140	(586) Meter Expenses	6,397,771	6,424,055
141	(587) Customer Installations Expenses	-183,127	-125,549
142	(588) Miscellaneous Expenses	4,034,065	3,464,167
143	(589) Rents	20,070	9,916
144	TOTAL Operation (Enter Total of lines 134 thru 143)	20,324,799	20,871,424
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	70,302	168,619
147	(591) Maintenance of Structures	2,286	-2,401
148	(592) Maintenance of Station Equipment	1,084,361	895,074
149	(593) Maintenance of Overhead Lines	23,934,983	24,896,772
150	(594) Maintenance of Underground Lines	1,212,304	1,717,452
151	(595) Maintenance of Line Transformers	199,399	157,309
152	(596) Maintenance of Street Lighting and Signal Systems	403,750	308,874
153	(597) Maintenance of Meters		
154	(598) Maintenance of Miscellaneous Distribution Plant	752,563	1,228,435
155	TOTAL Maintenance (Total of lines 146 thru 154)	27,659,948	29,370,134
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	47,984,747	50,241,558
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	1,215,815	1,083,275
160	(902) Meter Reading Expenses	2,392,784	2,378,891
161	(903) Customer Records and Collection Expenses	5,886,201	5,552,011
162	(904) Uncollectible Accounts	2,164,601	3,877,005
163	(905) Miscellaneous Customer Accounts Expenses	-699	25,257
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	11,658,702	12,916,439

Name of Respondent 20160323-8001 FERC PDF (Unofficial) Louisville Gas and Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

- 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.
- 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 applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- 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 if 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.

Line 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)	4,118,394	429,072,409	356,621	11,548	0.1042
3	Volunteer Fire Department (VFD)	374	35,183	2	187,000	0.0941
4	General Service (GS)	169	22,832	503	336	0.1351
5	Lighting Service (LS)	2,838	704,797	3,888	730	0.2483
6	Restricted Lighting Service (RLS)	2,378	489,228	2,317	1,026	0.2057
7	Low Emission Vehicle (LEV)	217	21,358	9	24,111	0.0984
8	Residential Time of Day (RTOD)	185	17,575	13	14,231	0.0950
9	Duplicate Customers			-9,934		
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11	Reclassifications and Adjustments		-12,493			
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36	Subtotal	4,124,555	430,350,889	353,419	11,670	0.1043
37	Unbilled	-43,931	-4,402,591			0.1002
38	Total	4,080,624	425,948,298	353,419	11,546	0.1044
39						
40						
41	TOTAL Billed	11,819,090	1,077,009,557	401,371	29,447	0.0911
42	Total Unbilled Rev.(See Instr. 6)	-52,061	-243,092	0	0	0.0047
43	TOTAL	11,767,029	1,076,766,465	401,371	29,317	0.0915

Name of Respondent Louisville Gas and Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	-257,187	-272,709
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	-257,187	-272,709
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 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 Exps (Total 123 and 130)	-257,187	-272,709
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	1,469,807	1,580,294
135	(581) Load Dispatching	687,246	745,703
136	(582) Station Expenses	1,948,015	1,534,124
137	(583) Overhead Line Expenses	5,588,737	5,512,561
138	(584) Underground Line Expenses	457,354	683,338
139	(585) Street Lighting and Signal System Expenses		
140	(586) Meter Expenses	6,675,900	6,397,771
141	(587) Customer Installations Expenses	-136,418	-183,127
142	(588) Miscellaneous Expenses	4,748,413	4,034,065
143	(589) Rents	12,204	20,070
144	TOTAL Operation (Enter Total of lines 134 thru 143)	21,451,258	20,324,799
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	10,072	70,302
147	(591) Maintenance of Structures	696	2,286
148	(592) Maintenance of Station Equipment	1,130,593	1,084,361
149	(593) Maintenance of Overhead Lines	21,330,734	23,934,983
150	(594) Maintenance of Underground Lines	1,294,339	1,212,304
151	(595) Maintenance of Line Transformers	157,116	199,399
152	(596) Maintenance of Street Lighting and Signal Systems	418,544	403,750
153	(597) Maintenance of Meters		
154	(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
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	46,381,531	47,984,747
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	1,131,655	1,215,815
160	(902) Meter Reading Expenses	2,380,302	2,392,784
161	(903) Customer Records and Collection Expenses	6,664,816	5,886,201
162	(904) Uncollectible Accounts	1,760,288	2,164,601
163	(905) Miscellaneous Customer Accounts Expenses	7,998	-699
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	11,945,059	11,658,702

Name of Respondent Louisville Gas and Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

- 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.
- 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 applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- 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 if 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.

Line 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)	4,183,902	437,434,271	359,602	11,635	0.1046
3	Volunteer Fire Department (VFD)	357	33,801	4	89,250	0.0947
4	General Service (GS)	296	41,359	460	643	0.1397
5	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		
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10	Reclassifications and Adjustments		-17,244			
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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						
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	0	0	-0.1761
43	TOTAL	11,947,052	1,088,094,158	404,744	29,518	0.0911

Name of Respondent Louisville Gas and Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	-123,555	-257,187
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	-123,555	-257,187
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 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 Exprns (Total 123 and 130)	-123,555	-257,187
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	1,712,305	1,469,807
135	(581) Load Dispatching	638,892	687,246
136	(582) Station Expenses	1,887,389	1,948,015
137	(583) Overhead Line Expenses	5,498,580	5,588,737
138	(584) Underground Line Expenses	464,917	457,354
139	(585) Street Lighting and Signal System Expenses		
140	(586) Meter Expenses	6,363,705	6,675,900
141	(587) Customer Installations Expenses	-26,361	-136,418
142	(588) Miscellaneous Expenses	5,037,045	4,748,413
143	(589) Rents	24,987	12,204
144	TOTAL Operation (Enter Total of lines 134 thru 143)	21,601,459	21,451,258
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	71,359	10,072
147	(591) Maintenance of Structures	7,951	696
148	(592) Maintenance of Station Equipment	1,028,738	1,130,593
149	(593) Maintenance of Overhead Lines	20,139,853	21,330,734
150	(594) Maintenance of Underground Lines	1,171,348	1,294,339
151	(595) Maintenance of Line Transformers	160,778	157,116
152	(596) Maintenance of Street Lighting and Signal Systems	411,185	418,544
153	(597) Maintenance of Meters		
154	(598) Maintenance of Miscellaneous Distribution Plant	616,090	588,179
155	TOTAL Maintenance (Total of lines 146 thru 154)	23,607,302	24,930,273
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	45,208,761	46,381,531
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	1,229,704	1,131,655
160	(902) Meter Reading Expenses	2,410,404	2,380,302
161	(903) Customer Records and Collection Expenses	7,045,154	6,664,816
162	(904) Uncollectible Accounts	2,017,199	1,760,288
163	(905) Miscellaneous Customer Accounts Expenses	3,309	7,998
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	12,705,770	11,945,059

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SALES OF ELECTRICITY BY RATE SCHEDULES

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- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line 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)	3,982,032	429,555,141	362,799	10,976	0.1079
3	Residential Time-of-Day (RTOD)	484	48,179	38	12,737	0.0995
4	Volunteer Fire Department (VFD)	340	32,884	2	170,000	0.0967
5	General Service (GS)	420	62,337	442	950	0.1484
6	Power Service (PS)	9	5,915	3	3,000	0.6572
7	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		
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11	Reclassifications and Adjustments		-50,135			
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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

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

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Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	10,086	-123,555
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	10,086	-123,555
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 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)	10,086	-123,555
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	2,422,065	1,712,305
135	(581) Load Dispatching	309,019	638,892
136	(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 Expenses		
140	(586) Meter Expenses	6,838,040	6,363,705
141	(587) Customer Installations Expenses	415	-26,361
142	(588) Miscellaneous Expenses	5,851,440	5,037,045
143	(589) Rents	31,007	24,987
144	TOTAL Operation (Enter Total of lines 134 thru 143)	27,034,391	21,601,459
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	40,477	71,359
147	(591) Maintenance of Structures	2,982	7,951
148	(592) Maintenance of Station Equipment	1,051,753	1,028,738
149	(593) Maintenance of Overhead Lines	23,133,568	20,139,853
150	(594) Maintenance of Underground Lines	1,426,055	1,171,348
151	(595) Maintenance of Line Transformers	158,096	160,778
152	(596) Maintenance of Street Lighting and Signal Systems	419,554	411,185
153	(597) Maintenance of Meters		
154	(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 155)	53,903,887	45,208,761
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	1,291,735	1,229,704
160	(902) Meter Reading Expenses	2,634,152	2,410,404
161	(903) Customer Records and Collection Expenses	7,076,488	7,045,154
162	(904) Uncollectible Accounts	3,118,591	2,017,199
163	(905) Miscellaneous Customer Accounts Expenses	6,069	3,309
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	14,127,035	12,705,770

Name of Respondent Louisville Gas and Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

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Line 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	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	0.0799
5	Volunteer Fire Department Service	112	11,013	1	112,000	0.0983
6	General Service	790	105,027	405	1,951	0.1329
7	Power Service	67	15,370	3	22,333	0.2294
8	Lighting Service	3,010	789,542	4,138	727	0.2623
9	Restricted Lighting Service	2,072	441,469	2,067	1,002	0.2131
10	Duplicate Customers			-8,973		
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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 Louisville Gas and Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2019/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	7,075	10,086
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	7,075	10,086
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 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 Exps (Total 123 and 130)	7,075	10,086
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	2,159,838	2,422,065
135	(581) Load Dispatching	213,647	309,019
136	(582) Station Expenses	2,135,796	2,179,630
137	(583) Overhead Line Expenses	5,033,431	8,985,655
138	(584) Underground Line Expenses	5,964,633	417,120
139	(585) Street Lighting and Signal System Expenses		
140	(586) Meter Expenses	7,311,721	6,838,040
141	(587) Customer Installations Expenses	123	415
142	(588) Miscellaneous Expenses	7,226,912	5,851,440
143	(589) Rents	18,717	31,007
144	TOTAL Operation (Enter Total of lines 134 thru 143)	30,064,818	27,034,391
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	41,203	40,477
147	(591) Maintenance of Structures	16,332	2,982
148	(592) Maintenance of Station Equipment	1,194,720	1,051,753
149	(593) Maintenance of Overhead Lines	20,167,446	23,133,568
150	(594) Maintenance of Underground Lines	1,212,049	1,426,055
151	(595) Maintenance of Line Transformers	191,045	158,096
152	(596) Maintenance of Street Lighting and Signal Systems	447,900	419,554
153	(597) Maintenance of Meters		
154	(598) Maintenance of Miscellaneous Distribution Plant	734,385	637,011
155	TOTAL Maintenance (Total of lines 146 thru 154)	24,005,080	26,869,496
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	54,069,898	53,903,887
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	1,355,651	1,291,735
160	(902) Meter Reading Expenses	3,357,161	2,634,152
161	(903) Customer Records and Collection Expenses	7,096,363	7,076,488
162	(904) Uncollectible Accounts	2,037,340	3,118,591
163	(905) Miscellaneous Customer Accounts Expenses	7,877	6,069
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	13,854,392	14,127,035

Name of Respondent Louisville Gas and Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2019/Q4</u>
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SALES OF ELECTRICITY BY RATE SCHEDULES

- 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.
- 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 applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- 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 if 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.

Line 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	4,254,145	457,574,098	368,212	11,554	0.1076
3	Residential Time-of-Day En Svc	1,277	125,472	95	13,442	0.0983
4	Residential Time-of-Day Dem Svc	7	1,029	1	7,000	0.1470
5	General Service	47	7,700	382	123	0.1638
6	Lighting Service	3,073	849,345	4,214	729	0.2764
7	Restricted Lighting Service	1,959	427,053	1,982	988	0.2180
8	Duplicate Customers			-8,976		
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10	Reclassifications and Adjustments	-42	-15,010			0.3574
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38	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	0	0	-0.0920
43	TOTAL	11,655,309	1,119,646,165	415,853	28,027	0.0961

Name of Respondent Louisville Gas and Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
113	3. REGIONAL MARKET EXPENSES				
114	Operation				
115	(575.1) Operation Supervision				
116	(575.2) Day-Ahead and Real-Time Market Facilitation				
117	(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				
121	(575.7) Market Facilitation, Monitoring and Compliance Services	1,865	7,075		
122	(575.8) Rents				
123	Total Operation (Lines 115 thru 122)	1,865	7,075		
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 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 Exps (Total 123 and 130)	1,865	7,075		
132	4. DISTRIBUTION EXPENSES				
133	Operation				
134	(580) Operation Supervision and Engineering	1,796,267	2,159,838		
135	(581) Load Dispatching	238,533	213,647		
136	(582) Station Expenses	2,392,080	2,135,796		
137	(583) Overhead Line Expenses	5,038,177	5,033,431		
138	(584) Underground Line Expenses	6,609,330	5,964,633		
139	(585) Street Lighting and Signal System Expenses				
140	(586) Meter Expenses	5,456,200	7,311,721		
141	(587) Customer Installations Expenses		123		
142	(588) Miscellaneous Expenses	6,158,084	7,226,912		
143	(589) Rents	49,063	18,717		
144	TOTAL Operation (Enter Total of lines 134 thru 143)	27,737,734	30,064,818		
145	Maintenance				
146	(590) Maintenance Supervision and Engineering	17,531	41,203		
147	(591) Maintenance of Structures	5,157	16,332		
148	(592) Maintenance of Station Equipment	1,118,296	1,194,720		
149	(593) Maintenance of Overhead Lines	17,166,199	20,167,446		
150	(594) Maintenance of Underground Lines	1,508,490	1,212,049		
151	(595) Maintenance of Line Transformers	116,316	191,045		
152	(596) Maintenance of Street Lighting and Signal Systems	411,090	447,900		
153	(597) Maintenance of Meters				
154	(598) Maintenance of Miscellaneous Distribution Plant	611,701	734,385		
155	TOTAL Maintenance (Total of lines 146 thru 154)	20,954,780	24,005,080		
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	48,692,514	54,069,898		
157	5. CUSTOMER ACCOUNTS EXPENSES				
158	Operation				
159	(901) Supervision	1,369,466	1,355,651		
160	(902) Meter Reading Expenses	3,571,856	3,357,161		
161	(903) Customer Records and Collection Expenses	7,371,067	7,096,363		
162	(904) Uncollectible Accounts	2,725,415	2,037,340		
163	(905) Miscellaneous Customer Accounts Expenses	2,512	7,877		
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	15,040,316	13,854,392		

Name of Respondent Louisville Gas and Electric Company	This Report Is:		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2020/Q4</u>
	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission		

SALES OF ELECTRICITY BY RATE SCHEDULES

- 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.
- 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 applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- 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 if 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.

Line 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	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
4	Residential Time-of-Day Dem Svc	51	5,680	3	17,000	0.1114
5	General Service	38	7,129	373	102	0.1876
6	Lighting Service	3,064	899,414	4,348	705	0.2935
7	Restricted Lighting Service	1,844	410,896	1,906	967	0.2228
8	Duplicate Customers			-8,951		
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10	Reclassifications and Adjustments	142	12,087			0.0851
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38	Subtotal	4,092,083	460,785,454	371,300	11,021	0.1126
39	Unbilled	30,390	4,654,225			0.1531
40	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	0	0	-0.0271
43	TOTAL	11,008,049	1,093,999,652	421,842	26,095	0.0994

Name of Respondent Kentucky Utilities Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2011/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	1,412,238	1,883,682
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	1,412,238	1,883,682
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 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 Exps (Total 123 and 130)	1,412,238	1,883,682
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	1,495,447	1,679,744
135	(581) Load Dispatching	693,609	793,223
136	(582) Station Expenses	1,386,015	1,211,630
137	(583) Overhead Line Expenses	3,418,007	3,134,659
138	(584) Underground Line Expenses	265,333	275,541
139	(585) Street Lighting and Signal System Expenses	22,470	
140	(586) Meter Expenses	7,538,232	7,565,943
141	(587) Customer Installations Expenses	-79,639	-84,261
142	(588) Miscellaneous Expenses	5,124,964	5,079,901
143	(589) Rents	13,269	15,262
144	TOTAL Operation (Enter Total of lines 134 thru 143)	19,877,707	19,671,642
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	69,784	122,617
147	(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
150	(594) Maintenance of Underground Lines	479,392	651,909
151	(595) Maintenance of Line Transformers	127,331	84,192
152	(596) Maintenance of Street Lighting and Signal Systems		
153	(597) Maintenance of Meters		
154	(598) Maintenance of Miscellaneous Distribution Plant	-1,103,830	-130,430
155	TOTAL Maintenance (Total of lines 146 thru 154)	26,467,320	26,301,537
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	46,345,027	45,973,179
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	2,722,056	2,527,610
160	(902) Meter Reading Expenses	4,836,309	4,513,214
161	(903) Customer Records and Collection Expenses	14,012,026	14,571,794
162	(904) Uncollectible Accounts	5,911,868	7,067,022
163	(905) Miscellaneous Customer Accounts Expenses	753,506	514,885
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	28,235,765	29,194,525

Name of Respondent Kentucky Utilities Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2011/Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

- 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.
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- 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.

Line 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 - Ky	6,261,723	495,010,844	419,050	14,943	0.0791
3	General Service - Ky	657	65,882	978	672	0.1003
4	Volunteer Fire Department - Ky	105	8,347	7	15,000	0.0795
5	Outdoor Lighting - Ky	23,734	4,173,553	41,766	568	0.1758
6	Residential Service - Tn	104	5,191	5	20,800	0.0499
7	Outdoor Lighting - Tn	2	219	3	667	0.1095
8	Residential Service - Va	415,158	32,641,634	24,595	16,880	0.0786
9	General Service - Va	38	4,516	221	172	0.1188
10	Outdoor Lighting - Va	3,431	696,864	4,588	748	0.2031
11	Duplicate Customers			-45,170		
12						
13	Reclassifications and Adjustments	342	17,355			0.0507
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38	Subtotal	6,705,294	532,624,405	446,043	15,033	0.0794
39	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	1,387,893,406	540,839	35,987	0.0713
42	Total Unbilled Rev.(See Instr. 6)	-206,883	-7,055,149	0	0	0.0341
43	TOTAL	19,256,438	1,380,838,257	540,839	35,605	0.0717

Name of Respondent Kentucky Utilities Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/22/2013	Year/Period of Report End of 2012/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	1,343,428	1,412,238
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	1,343,428	1,412,238
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 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 Exps (Total 123 and 130)	1,343,428	1,412,238
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	1,793,303	1,495,447
135	(581) Load Dispatching	928,597	693,609
136	(582) Station Expenses	1,707,302	1,386,015
137	(583) Overhead Line Expenses	3,771,523	3,418,007
138	(584) Underground Line Expenses	218,685	265,333
139	(585) Street Lighting and Signal System Expenses		22,470
140	(586) Meter Expenses	7,748,825	7,538,232
141	(587) Customer Installations Expenses	-75,461	-79,639
142	(588) Miscellaneous Expenses	5,201,796	5,124,964
143	(589) Rents	12,128	13,269
144	TOTAL Operation (Enter Total of lines 134 thru 143)	21,306,698	19,877,707
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	105,336	69,784
147	(591) Maintenance of Structures		
148	(592) Maintenance of Station Equipment	887,910	666,810
149	(593) Maintenance of Overhead Lines	32,888,068	26,227,833
150	(594) Maintenance of Underground Lines	547,732	479,392
151	(595) Maintenance of Line Transformers	210,050	127,331
152	(596) Maintenance of Street Lighting and Signal Systems		
153	(597) Maintenance of Meters		
154	(598) Maintenance of Miscellaneous Distribution Plant	92,204	-1,103,830
155	TOTAL Maintenance (Total of lines 146 thru 154)	34,731,300	26,467,320
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	56,037,998	46,345,027
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	2,640,940	2,722,056
160	(902) Meter Reading Expenses	4,977,964	4,836,309
161	(903) Customer Records and Collection Expenses	15,345,284	14,012,026
162	(904) Uncollectible Accounts	4,694,519	5,911,868
163	(905) Miscellaneous Customer Accounts Expenses	643,909	753,506
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	28,302,616	28,235,765

Name of Respondent Kentucky Utilities Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/22/2013	Year/Period of Report End of <u>2012/Q4</u>
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SALES OF ELECTRICITY BY RATE SCHEDULES

- 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.
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Line 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 - Ky	5,912,151	481,249,413	418,349	14,132	0.0814
3	General Service - Ky	267	30,156	1,402	190	0.1129
4	Volunteer Fire Department - Ky	104	8,351	7	14,857	0.0803
5	Low Emission Vehicle - Ky	11	785	2	5,500	0.0714
6	Private Outdoor Lighting - Ky	6,321	1,195,907	9,119	693	0.1892
7	Street Lighting - Ky	17,152	3,039,518	31,042	553	0.1772
8	Traffic Energy Service - Ky	4	346	2	2,000	0.0865
9	Residential Service - Tn	103	6,611	4	25,750	0.0642
10	Private Outdoor Lighting - Tn	2	278	4	500	0.1390
11	Residential Service - Va	376,427	34,152,510	24,055	15,649	0.0907
12	General Service - Va	37	4,925	225	164	0.1331
13	Private Outdoor Lighting - Va	3,353	748,218	4,412	760	0.2231
14	Street Lighting - Va	2	304	3	667	0.1520
15	Duplicate Customers			-46,491		
16						
17	Reclassifications and Adjustments		-14,319			
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38	Subtotal	6,315,934	520,423,003	442,135	14,285	0.0824
39	Unbilled	-8,038	2,668,319			-0.3320
40	Total	6,307,896	523,091,322	442,135	14,267	0.0829
41	TOTAL Billed	19,060,069	1,372,290,284	538,461	35,397	0.0720
42	Total Unbilled Rev.(See Instr. 6)	9,407	7,164,355	0	0	0.7616
43	TOTAL	19,069,476	1,379,454,639	538,461	35,415	0.0723

Name of Respondent 20140324-8001 FERC PDF (Unofficial) Kentucky Utilities Company	This Report Is: <input checked="" type="checkbox"/> Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	-160,278	1,343,428
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	-160,278	1,343,428
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 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)	-160,278	1,343,428
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	1,505,817	1,793,303
135	(581) Load Dispatching	996,486	928,597
136	(582) Station Expenses	1,769,089	1,707,302
137	(583) Overhead Line Expenses	4,481,497	3,771,523
138	(584) Underground Line Expenses	12,895	218,685
139	(585) Street Lighting and Signal System Expenses	159	
140	(586) Meter Expenses	7,789,095	7,748,825
141	(587) Customer Installations Expenses	-71,787	-75,461
142	(588) Miscellaneous Expenses	4,213,551	5,201,796
143	(589) Rents	12,169	12,128
144	TOTAL Operation (Enter Total of lines 134 thru 143)	20,708,971	21,306,698
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	27,790	105,336
147	(591) Maintenance of Structures		
148	(592) Maintenance of Station Equipment	921,674	887,910
149	(593) Maintenance of Overhead Lines	32,904,334	32,888,068
150	(594) Maintenance of Underground Lines	526,617	547,732
151	(595) Maintenance of Line Transformers	93,656	210,050
152	(596) Maintenance of Street Lighting and Signal Systems	40	
153	(597) Maintenance of Meters		
154	(598) Maintenance of Miscellaneous Distribution Plant	53,913	92,204
155	TOTAL Maintenance (Total of lines 146 thru 154)	34,528,024	34,731,300
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	55,236,995	56,037,998
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	3,127,294	2,640,940
160	(902) Meter Reading Expenses	4,972,870	4,977,964
161	(903) Customer Records and Collection Expenses	15,676,713	15,345,284
162	(904) Uncollectible Accounts	2,705,111	4,694,519
163	(905) Miscellaneous Customer Accounts Expenses	466,836	643,909
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	26,948,824	28,302,616

SALES OF ELECTRICITY BY RATE SCHEDULES

1. 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. 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 applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. 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 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line 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 - 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
5	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		
16						
17	Reclassifications and Adjustments		-17,895			
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38	Subtotal	6,538,161	577,504,460	444,368	14,713	0.0883
39	Unbilled	59,283	13,808,966			0.2329
40	Total	6,597,444	591,313,426	444,368	14,847	0.0896
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	0	0.2984
43	TOTAL	19,389,816	1,487,723,181	540,882	35,849	0.0767

Name of Respondent Kentucky Utilities Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2014/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	-176,057	-160,278
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	-176,057	-160,278
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 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)	-176,057	-160,278
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	1,609,144	1,505,817
135	(581) Load Dispatching	835,866	996,486
136	(582) Station Expenses	1,962,059	1,769,089
137	(583) Overhead Line Expenses	7,378,286	4,481,497
138	(584) Underground Line Expenses		12,895
139	(585) Street Lighting and Signal System Expenses		159
140	(586) Meter Expenses	7,824,415	7,789,095
141	(587) Customer Installations Expenses	-40,961	-71,787
142	(588) Miscellaneous Expenses	4,466,548	4,213,551
143	(589) Rents	8,499	12,169
144	TOTAL Operation (Enter Total of lines 134 thru 143)	24,043,856	20,708,971
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	116,607	27,790
147	(591) Maintenance of Structures		
148	(592) Maintenance of Station Equipment	1,153,139	921,674
149	(593) Maintenance of Overhead Lines	32,899,959	32,904,334
150	(594) Maintenance of Underground Lines	584,424	526,617
151	(595) Maintenance of Line Transformers	112,250	93,656
152	(596) Maintenance of Street Lighting and Signal Systems	331	40
153	(597) Maintenance of Meters		
154	(598) Maintenance of Miscellaneous Distribution Plant	571,699	53,913
155	TOTAL Maintenance (Total of lines 146 thru 154)	35,438,409	34,528,024
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	59,482,265	55,236,995
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	3,463,059	3,127,294
160	(902) Meter Reading Expenses	5,019,304	4,972,870
161	(903) Customer Records and Collection Expenses	16,703,361	15,676,713
162	(904) Uncollectible Accounts	8,005,373	2,705,111
163	(905) Miscellaneous Customer Accounts Expenses	132,257	466,836
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	33,323,354	26,948,824

Name of Respondent Kentucky Utilities Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2014/Q4</u>
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SALES OF ELECTRICITY BY RATE SCHEDULES

- 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.
- 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 applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- 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 if 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.

Line 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 - 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
8	Traffic Energy Service - KY	2	183	3	667	0.0915
9	Residential Service - TN	102	7,354	4	25,500	0.0721
10	Private Outdoor Lighting - TN	2	311	3	667	0.1555
11	Residential Service - VA	407,871	39,181,860	23,691	17,216	0.0961
12	General Service - VA	-108	-9,447	201	-537	0.0875
13	Private Outdoor Lighting - VA	3,109	774,822	4,178	744	0.2492
14	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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38	Subtotal	6,823,016	639,374,027	445,877	15,302	0.0937
39	Unbilled	-82,203	-8,312,005			0.1011
40	Total	6,740,813	631,062,022	445,877	15,118	0.0936
41	TOTAL Billed	19,739,794	1,591,741,298	542,227	36,405	0.0806
42	Total Unbilled Rev.(See Instr. 6)	-15,146	-6,714,992	0	0	0.4434
43	TOTAL	19,724,648	1,585,026,306	542,227	36,377	0.0804

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	-308,163	-176,057
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	-308,163	-176,057
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 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 Exprns (Total 123 and 130)	-308,163	-176,057
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	1,384,841	1,609,144
135	(581) Load Dispatching	527,155	835,866
136	(582) Station Expenses	1,966,108	1,962,059
137	(583) Overhead Line Expenses	5,497,286	7,378,286
138	(584) Underground Line Expenses	880	
139	(585) Street Lighting and Signal System Expenses	1,239	
140	(586) Meter Expenses	7,817,019	7,824,415
141	(587) Customer Installations Expenses	-52,906	-40,961
142	(588) Miscellaneous Expenses	4,774,845	4,466,548
143	(589) Rents	9,167	8,499
144	TOTAL Operation (Enter Total of lines 134 thru 143)	21,925,634	24,043,856
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	150,869	116,607
147	(591) Maintenance of Structures		
148	(592) Maintenance of Station Equipment	979,896	1,153,139
149	(593) Maintenance of Overhead Lines	31,913,312	32,899,959
150	(594) Maintenance of Underground Lines	436,207	584,424
151	(595) Maintenance of Line Transformers	92,466	112,250
152	(596) Maintenance of Street Lighting and Signal Systems	436	331
153	(597) Maintenance of Meters		
154	(598) Maintenance of Miscellaneous Distribution Plant	125,239	571,699
155	TOTAL Maintenance (Total of lines 146 thru 154)	33,698,425	35,438,409
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	55,624,059	59,482,265
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	3,900,537	3,463,059
160	(902) Meter Reading Expenses	5,007,040	5,019,304
161	(903) Customer Records and Collection Expenses	17,412,429	16,703,361
162	(904) Uncollectible Accounts	4,797,655	8,005,373
163	(905) Miscellaneous Customer Accounts Expenses	3,389	132,257
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	31,121,050	33,323,354

Name of Respondent 20160323-8000 FERC PDF (Unofficial) Kentucky Utilities Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

- 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.
- 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 applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- 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 if 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.

Line 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 - 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
5	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
7	Street Lighting - KY	16,377	3,415,765	31,105	527	0.2086
8	Traffic Energy Service - KY	2	188	2	1,000	0.0940
9	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
14	Private Outdoor Lighting - VA	3,019	764,827	4,577	660	0.2533
15	Street Lighting - VA	1	219	5	200	0.2190
16	Duplicate Customers			-45,780		
17						
18	Reclassifications and Adjustments	-50	-24,562			0.4912
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38	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	0	0	0.1124
43	TOTAL	19,046,395	1,561,425,504	544,307	34,922	0.0820

Name of Respondent Kentucky Utilities Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	-337,277	-308,163
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	-337,277	-308,163
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 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)	-337,277	-308,163
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	1,561,787	1,384,841
135	(581) Load Dispatching	461,444	527,155
136	(582) Station Expenses	2,014,653	1,966,108
137	(583) Overhead Line Expenses	5,753,589	5,497,286
138	(584) Underground Line Expenses		880
139	(585) Street Lighting and Signal System Expenses		1,239
140	(586) Meter Expenses	7,765,196	7,817,019
141	(587) Customer Installations Expenses	-57,504	-52,906
142	(588) Miscellaneous Expenses	5,838,341	4,774,845
143	(589) Rents	7,098	9,167
144	TOTAL Operation (Enter Total of lines 134 thru 143)	23,344,604	21,925,634
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	17,443	150,869
147	(591) Maintenance of Structures		
148	(592) Maintenance of Station Equipment	1,154,455	979,896
149	(593) Maintenance of Overhead Lines	31,266,342	31,913,312
150	(594) Maintenance of Underground Lines	486,391	436,207
151	(595) Maintenance of Line Transformers	97,356	92,466
152	(596) Maintenance of Street Lighting and Signal Systems		436
153	(597) Maintenance of Meters		
154	(598) Maintenance of Miscellaneous Distribution Plant	397,957	125,239
155	TOTAL Maintenance (Total of lines 146 thru 154)	33,419,944	33,698,425
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	56,764,548	55,624,059
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	3,564,859	3,900,537
160	(902) Meter Reading Expenses	5,391,861	5,007,040
161	(903) Customer Records and Collection Expenses	18,432,371	17,412,429
162	(904) Uncollectible Accounts	4,232,737	4,797,655
163	(905) Miscellaneous Customer Accounts Expenses	8,511	3,389
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	31,630,339	31,121,050

Name of Respondent Kentucky Utilities Company	This Report Is:		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission		

SALES OF ELECTRICITY BY RATE SCHEDULES

- 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.
- 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 applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- 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 if 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.

Line 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 - KY	5,917,614	584,338,837	424,517	13,940	0.0987
3	General Service - KY	432	55,124	1,742	248	0.1276
4	Volunteer Fire Department - KY	117	11,386	8	14,625	0.0973
5	Lighting Service - KY	20,789	4,738,456	37,088	561	0.2279
6	Restricted Lighting Service - KY	3,078	546,846	3,872	795	0.1777
7	Residential Time-of-Day - E - KY	179	16,224	14	12,786	0.0906
8	Residential Service - TN	83	6,038	4	20,750	0.0727
9	Lighting Service - TN	1	159	2	500	0.1590
10	Restricted Lighting Service - TN	1	114	1	1,000	0.1140
11	Residential Service - VA	357,683	35,601,477	23,510	15,214	0.0995
12	General Service - VA	41	6,483	218	188	0.1581
13	Private Outdoor Lighting - VA	2,937	793,579	4,609	637	0.2702
14	Street Lighting - VA	-1	-264	4	-250	0.2640
15	Duplicate Customers			-45,744		
16						
17	Reclassifications and Adjustments		-17,817			
18						
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38	Subtotal	6,302,954	626,096,642	449,845	14,011	0.0993
39	Unbilled	113,699	7,714,840			0.0679
40	Total	6,416,653	633,811,482	449,845	14,264	0.0988
41	TOTAL Billed	18,690,375	1,578,528,873	547,069	34,165	0.0845
42	Total Unbilled Rev.(See Instr. 6)	190,989	7,064,146	0	0	0.0370
43	TOTAL	18,881,364	1,585,593,019	547,069	34,514	0.0840

Name of Respondent Kentucky Utilities Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	-159,769	-337,277
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	-159,769	-337,277
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 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)	-159,769	-337,277
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	1,641,557	1,561,787
135	(581) Load Dispatching	457,295	461,444
136	(582) Station Expenses	1,964,344	2,014,653
137	(583) Overhead Line Expenses	6,246,106	5,753,589
138	(584) Underground Line Expenses		
139	(585) Street Lighting and Signal System Expenses		
140	(586) Meter Expenses	7,718,805	7,765,196
141	(587) Customer Installations Expenses	-14,998	-57,504
142	(588) Miscellaneous Expenses	6,530,278	5,838,341
143	(589) Rents		7,098
144	TOTAL Operation (Enter Total of lines 134 thru 143)	24,543,387	23,344,604
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	67,018	17,443
147	(591) Maintenance of Structures		
148	(592) Maintenance of Station Equipment	1,079,285	1,154,455
149	(593) Maintenance of Overhead Lines	29,614,376	31,266,342
150	(594) Maintenance of Underground Lines	377,308	486,391
151	(595) Maintenance of Line Transformers	142,954	97,356
152	(596) Maintenance of Street Lighting and Signal Systems		
153	(597) Maintenance of Meters		
154	(598) Maintenance of Miscellaneous Distribution Plant	338,013	397,957
155	TOTAL Maintenance (Total of lines 146 thru 154)	31,618,954	33,419,944
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	56,162,341	56,764,548
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	3,797,259	3,564,859
160	(902) Meter Reading Expenses	5,120,136	5,391,861
161	(903) Customer Records and Collection Expenses	19,507,799	18,432,371
162	(904) Uncollectible Accounts	4,226,101	4,232,737
163	(905) Miscellaneous Customer Accounts Expenses	2,764	8,511
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	32,654,059	31,630,339

Name of Respondent Kentucky Utilities Company	This Report Is:		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission		

SALES OF ELECTRICITY BY RATE SCHEDULES

- 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.
- 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 applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- 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 if 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.

Line 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 - KY	5,620,621	569,182,316	427,815	13,138	0.1013
3	Residential Time-of-Day - E - KY	291	28,519	27	10,778	0.0980
4	Volunteer Fire Department - KY	116	11,513	8	14,500	0.0993
5	General Service - KY	961	124,010	1,648	583	0.1290
6	Lighting Service - KY	20,599	4,704,988	37,280	553	0.2284
7	Restricted Lighting Service - KY	2,935	527,128	3,661	802	0.1796
8	Residential Service - TN	77	5,556	3	25,667	0.0722
9	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			
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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	0	0	0.2849
43	TOTAL	18,228,738	1,583,701,437	550,636	33,105	0.0869

Name of Respondent Kentucky Utilities Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	6,047	-159,769
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	6,047	-159,769
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 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)	6,047	-159,769
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	1,783,809	1,641,557
135	(581) Load Dispatching	409,376	457,295
136	(582) Station Expenses	1,859,647	1,964,344
137	(583) Overhead Line Expenses	6,908,833	6,246,106
138	(584) Underground Line Expenses		
139	(585) Street Lighting and Signal System Expenses		
140	(586) Meter Expenses	8,090,382	7,718,805
141	(587) Customer Installations Expenses	205	-14,998
142	(588) Miscellaneous Expenses	7,524,520	6,530,278
143	(589) Rents		
144	TOTAL Operation (Enter Total of lines 134 thru 143)	26,576,772	24,543,387
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	24,737	67,018
147	(591) Maintenance of Structures		
148	(592) Maintenance of Station Equipment	1,324,752	1,079,285
149	(593) Maintenance of Overhead Lines	32,328,267	29,614,376
150	(594) Maintenance of Underground Lines	416,218	377,308
151	(595) Maintenance of Line Transformers	152,392	142,954
152	(596) Maintenance of Street Lighting and Signal Systems		
153	(597) Maintenance of Meters		
154	(598) Maintenance of Miscellaneous Distribution Plant	384,692	338,013
155	TOTAL Maintenance (Total of lines 146 thru 154)	34,631,058	31,618,954
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	61,207,830	56,162,341
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	4,040,832	3,797,259
160	(902) Meter Reading Expenses	5,473,575	5,120,136
161	(903) Customer Records and Collection Expenses	20,022,150	19,507,799
162	(904) Uncollectible Accounts	5,185,953	4,226,101
163	(905) Miscellaneous Customer Accounts Expenses	27,996	2,764
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	34,750,506	32,654,059

Name of Respondent Kentucky Utilities Company	This Report Is:		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission		

SALES OF ELECTRICITY BY RATE SCHEDULES

1. 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. 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 applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. 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 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line 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 - 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
7	Lighting Service - KY	20,575	4,626,235	36,715	560	0.2248
8	Restricted Lighting Service - KY	2,762	485,223	3,329	830	0.1757
9	Residential Service - TN	93	6,666	2	46,500	0.0717
10	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
15	Duplicate Customers			-44,338		
16						
17	Reclassifications and Adjustments		8,229			
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38	Subtotal	6,814,307	674,410,570	454,944	14,978	0.0990
39	Unbilled	-118,416	-22,871,555			0.1931
40	Total	6,695,891	651,539,015	454,944	14,718	0.0973
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	0	0	0.2593
43	TOTAL	19,124,695	1,588,577,179	552,923	34,588	0.0831

Name of Respondent Kentucky Utilities Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2019/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	3,176	6,047
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	3,176	6,047
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 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 Exprns (Total 123 and 130)	3,176	6,047
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	1,808,670	1,783,809
135	(581) Load Dispatching	381,642	409,376
136	(582) Station Expenses	1,973,953	1,859,647
137	(583) Overhead Line Expenses	6,105,689	6,908,833
138	(584) Underground Line Expenses	1,544,118	
139	(585) Street Lighting and Signal System Expenses		
140	(586) Meter Expenses	9,097,316	8,090,382
141	(587) Customer Installations Expenses		205
142	(588) Miscellaneous Expenses	8,254,059	7,524,520
143	(589) Rents		
144	TOTAL Operation (Enter Total of lines 134 thru 143)	29,165,447	26,576,772
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	9,007	24,737
147	(591) Maintenance of Structures		
148	(592) Maintenance of Station Equipment	2,146,875	1,324,752
149	(593) Maintenance of Overhead Lines	31,601,128	32,328,267
150	(594) Maintenance of Underground Lines	426,817	416,218
151	(595) Maintenance of Line Transformers	73,929	152,392
152	(596) Maintenance of Street Lighting and Signal Systems	143	
153	(597) Maintenance of Meters		
154	(598) Maintenance of Miscellaneous Distribution Plant	423,571	384,692
155	TOTAL Maintenance (Total of lines 146 thru 154)	34,681,470	34,631,058
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	63,846,917	61,207,830
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	4,010,326	4,040,832
160	(902) Meter Reading Expenses	7,775,574	5,473,575
161	(903) Customer Records and Collection Expenses	20,644,218	20,022,150
162	(904) Uncollectible Accounts	3,843,545	5,185,953
163	(905) Miscellaneous Customer Accounts Expenses	-21,536	27,996
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	36,252,127	34,750,506

Name of Respondent Kentucky Utilities Company	This Report Is:		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2019/Q4
	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission		

SALES OF ELECTRICITY BY RATE SCHEDULES

- 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.
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- 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.

Line 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 - KY	6,082,122	612,026,647	432,873	14,051	0.1006
3	Residential Time-of-Day - E - KY	999	95,200	76	13,145	0.0953
4	Residential Time-of-Day - D - KY	124	9,608	2	62,000	0.0775
5	Volunteer Fire Dept Service - KY	24	2,467	2	12,000	0.1028
6	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
13	Private Outdoor Lighting - VA	2,746	781,096	4,439	619	0.2844
14	Street Lighting Service - VA	5	1,301	2	2,500	0.2602
15	Duplicate Customers			-44,458		
16						
17	Reclassifications and Adjustments	6	-5,677			-0.9462
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38	Subtotal	6,452,141	654,527,592	457,516	14,103	0.1014
39	Unbilled	-28,660	2,656,382			-0.0927
40	Total	6,423,481	657,183,974	457,516	14,040	0.1023
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

Name of Respondent Kentucky Utilities Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	1,938	3,176
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	1,938	3,176
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 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)	1,938	3,176
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	1,887,931	1,808,670
135	(581) Load Dispatching	447,091	381,642
136	(582) Station Expenses	1,975,139	1,973,953
137	(583) Overhead Line Expenses	6,722,511	6,105,689
138	(584) Underground Line Expenses	1,643,448	1,544,118
139	(585) Street Lighting and Signal System Expenses		
140	(586) Meter Expenses	9,363,123	9,097,316
141	(587) Customer Installations Expenses		
142	(588) Miscellaneous Expenses	7,301,409	8,254,059
143	(589) Rents		
144	TOTAL Operation (Enter Total of lines 134 thru 143)	29,340,652	29,165,447
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	13,118	9,007
147	(591) Maintenance of Structures		
148	(592) Maintenance of Station Equipment	1,517,872	2,146,875
149	(593) Maintenance of Overhead Lines	29,520,742	31,601,128
150	(594) Maintenance of Underground Lines	358,461	426,817
151	(595) Maintenance of Line Transformers	6,051	73,929
152	(596) Maintenance of Street Lighting and Signal Systems		143
153	(597) Maintenance of Meters		
154	(598) Maintenance of Miscellaneous Distribution Plant	375,527	423,571
155	TOTAL Maintenance (Total of lines 146 thru 154)	31,791,771	34,681,470
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	61,132,423	63,846,917
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	3,996,528	4,010,326
160	(902) Meter Reading Expenses	9,507,306	7,775,574
161	(903) Customer Records and Collection Expenses	20,945,409	20,644,218
162	(904) Uncollectible Accounts	4,300,702	3,843,545
163	(905) Miscellaneous Customer Accounts Expenses	664	-21,536
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	38,750,609	36,252,127

Name of Respondent Kentucky Utilities Company	This Report Is:		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission		

SALES OF ELECTRICITY BY RATE SCHEDULES

- 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.
- 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 applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- 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 if 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.

Line 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 - 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 Lighting - VA	2,697	818,943	4,453	606	0.3036
11	Street Lighting Service - VA	78	21,108	1	78,000	0.2706
12	Duplicate Customers			-44,538		
13						
14	Reclassifications and Adjustments	49	2,572			0.0525
15						
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38	Subtotal	6,199,009	659,203,706	461,707	13,426	0.1063
39	Unbilled	108,224	12,404,555			0.1146
40	Total	6,307,233	671,608,261	461,707	13,661	0.1065
41	TOTAL Billed	17,386,266	1,593,038,142	560,922	30,996	0.0916
42	Total Unbilled Rev.(See Instr. 6)	79,452	15,131,654	0	0	0.1905
43	TOTAL	17,465,718	1,608,169,796	560,922	31,136	0.0921

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2011/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	908,830	937,155
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	908,830	937,155
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 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 Exprns (Total 123 and 130)	908,830	937,155
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	6,612	
135	(581) Load Dispatching	476,768	638,351
136	(582) Station Expenses	179,599	188,606
137	(583) Overhead Line Expenses	165,064	252,740
138	(584) Underground Line Expenses	401,233	374,421
139	(585) Street Lighting and Signal System Expenses		
140	(586) Meter Expenses	405,197	279,853
141	(587) Customer Installations Expenses	1,028,382	883,118
142	(588) Miscellaneous Expenses	1,569,929	912,956
143	(589) Rents	206,220	494,928
144	TOTAL Operation (Enter Total of lines 134 thru 143)	4,439,004	4,024,973
145	Maintenance		
146	(590) Maintenance Supervision and Engineering		
147	(591) Maintenance of Structures	49,055	220,745
148	(592) Maintenance of Station Equipment	358,112	349,791
149	(593) Maintenance of Overhead Lines	4,049,889	3,598,002
150	(594) Maintenance of Underground Lines	207,162	267,438
151	(595) Maintenance of Line Transformers	-24,075	-64,114
152	(596) Maintenance of Street Lighting and Signal Systems	146,457	134,879
153	(597) Maintenance of Meters	193,986	235,559
154	(598) Maintenance of Miscellaneous Distribution Plant		-27,755
155	TOTAL Maintenance (Total of lines 146 thru 154)	4,980,586	4,714,545
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	9,419,590	8,739,518
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	402	805
160	(902) Meter Reading Expenses	967,928	988,901
161	(903) Customer Records and Collection Expenses	5,385,435	5,309,327
162	(904) Uncollectible Accounts	2,539,854	2,760,671
163	(905) Miscellaneous Customer Accounts Expenses		
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	8,893,619	9,059,704

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2011/Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

- 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.
- 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 applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- 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 if 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.

Line 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	(440) RESIDENTIAL OR					
2	DOMESTIC SALES					
3						
4						
5	RESIDENTIAL SERVICE					
6	SHEET 30 (1)	1,501,224	125,397,554	120,423	12,466	0.0835
7	SHEET 32 (2)					
8	SHEET 40 (3)					
9	SHEET 41 (4)					
10						
11	OUTDOOR LIGHTING SERVICE					
12	SHEET 65 (5)	809	123,243			0.1523
13	SHEET 67 (6)	88	17,643			0.2005
14						
15	UNBILLED REVENUE	-7,750	-121,000			0.0156
16						
17	TOTAL (440) RESIDENTIAL	1,494,371	125,417,440	120,423	12,409	0.0839
18						
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40						
41	TOTAL Billed	4,038,289	312,447,492	135,574	29,787	0.0774
42	Total Unbilled Rev.(See Instr. 6)	-15,612	15,000	0	0	-0.0010
43	TOTAL	4,022,677	312,462,492	135,574	29,671	0.0777

Name of Respondent Duke Energy Kentucky, Inc.		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2012/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
113	3. REGIONAL MARKET EXPENSES				
114	Operation				
115	(575.1) Operation Supervision				
116	(575.2) Day-Ahead and Real-Time Market Facilitation				
117	(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				
121	(575.7) Market Facilitation, Monitoring and Compliance Services	1,339,759		908,830	
122	(575.8) Rents				
123	Total Operation (Lines 115 thru 122)	1,339,759		908,830	
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 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 Exprns (Total 123 and 130)	1,339,759		908,830	
132	4. DISTRIBUTION EXPENSES				
133	Operation				
134	(580) Operation Supervision and Engineering			6,612	
135	(581) Load Dispatching	579,396		476,768	
136	(582) Station Expenses	178,798		179,599	
137	(583) Overhead Line Expenses	330,177		165,064	
138	(584) Underground Line Expenses	327,769		401,233	
139	(585) Street Lighting and Signal System Expenses				
140	(586) Meter Expenses	401,763		405,197	
141	(587) Customer Installations Expenses	1,106,447		1,028,382	
142	(588) Miscellaneous Expenses	1,084,699		1,569,929	
143	(589) Rents			206,220	
144	TOTAL Operation (Enter Total of lines 134 thru 143)	4,009,049		4,439,004	
145	Maintenance				
146	(590) Maintenance Supervision and Engineering				
147	(591) Maintenance of Structures	47,727		49,055	
148	(592) Maintenance of Station Equipment	299,410		358,112	
149	(593) Maintenance of Overhead Lines	5,039,680		4,049,889	
150	(594) Maintenance of Underground Lines	252,329		207,162	
151	(595) Maintenance of Line Transformers	50,724		-24,075	
152	(596) Maintenance of Street Lighting and Signal Systems	222,678		146,457	
153	(597) Maintenance of Meters	172,920		193,986	
154	(598) Maintenance of Miscellaneous Distribution Plant				
155	TOTAL Maintenance (Total of lines 146 thru 154)	6,085,468		4,980,586	
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	10,094,517		9,419,590	
157	5. CUSTOMER ACCOUNTS EXPENSES				
158	Operation				
159	(901) Supervision			402	
160	(902) Meter Reading Expenses	955,148		967,928	
161	(903) Customer Records and Collection Expenses	4,617,171		5,385,435	
162	(904) Uncollectible Accounts	1,623,077		2,539,854	
163	(905) Miscellaneous Customer Accounts Expenses	30			
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	7,195,426		8,893,619	

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2012/Q4</u>
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SALES OF ELECTRICITY BY RATE SCHEDULES

- 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.
- 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 applicable revenue account subheading.
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- 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 if 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.

Line 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	(440) RESIDENTIAL OR					
2	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						
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41	TOTAL Billed	3,980,505	321,342,179	136,377	29,188	0.0807
42	Total Unbilled Rev.(See Instr. 6)	18,182	2,009,000	0	0	0.1105
43	TOTAL	3,998,687	323,351,179	136,377	29,321	0.0809

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
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		
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 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 Exprns (Total 123 and 130)	1,580,293	1,339,759
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	16,296	
135	(581) Load Dispatching	596,885	579,396
136	(582) Station Expenses	217,018	178,798
137	(583) Overhead Line Expenses	333,417	330,177
138	(584) Underground Line Expenses	343,439	327,769
139	(585) Street Lighting and Signal System Expenses		
140	(586) Meter Expenses	392,431	401,763
141	(587) Customer Installations Expenses	1,157,423	1,106,447
142	(588) Miscellaneous Expenses	1,435,151	1,084,699
143	(589) Rents		
144	TOTAL Operation (Enter Total of lines 134 thru 143)	4,492,060	4,009,049
145	Maintenance		
146	(590) Maintenance Supervision and Engineering		
147	(591) Maintenance of Structures	29,318	47,727
148	(592) Maintenance of Station Equipment	292,006	299,410
149	(593) Maintenance of Overhead Lines	4,460,304	5,039,680
150	(594) Maintenance of Underground Lines	359,010	252,329
151	(595) Maintenance of Line Transformers	63,817	50,724
152	(596) Maintenance of Street Lighting and Signal Systems	396,591	222,678
153	(597) Maintenance of Meters	179,513	172,920
154	(598) Maintenance of Miscellaneous Distribution Plant		
155	TOTAL Maintenance (Total of lines 146 thru 154)	5,780,559	6,085,468
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	10,272,619	10,094,517
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	185	
160	(902) Meter Reading Expenses	906,305	955,148
161	(903) Customer Records and Collection Expenses	4,260,297	4,617,171
162	(904) Uncollectible Accounts	1,328,084	1,623,077
163	(905) Miscellaneous Customer Accounts Expenses	158	30
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	6,495,029	7,195,426

SALES OF ELECTRICITY BY RATE SCHEDULES

1. 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. 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 applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. 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 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line 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	(440) RESIDENTIAL OR					
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			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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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	0	0	0.6441
43	TOTAL	4,032,604	323,594,958	137,115	29,410	0.0802

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	1,598,163	1,580,293
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	1,598,163	1,580,293
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 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 Exprns (Total 123 and 130)	1,598,163	1,580,293
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	152,126	16,296
135	(581) Load Dispatching	399,106	596,885
136	(582) Station Expenses	179,532	217,018
137	(583) Overhead Line Expenses	256,911	333,417
138	(584) Underground Line Expenses	343,318	343,439
139	(585) Street Lighting and Signal System Expenses	28	
140	(586) Meter Expenses	365,137	392,431
141	(587) Customer Installations Expenses	1,295,965	1,157,423
142	(588) Miscellaneous Expenses	2,091,716	1,435,151
143	(589) Rents	1,713	
144	TOTAL Operation (Enter Total of lines 134 thru 143)	5,085,552	4,492,060
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	1,994	
147	(591) Maintenance of Structures	21,461	29,318
148	(592) Maintenance of Station Equipment	407,101	292,006
149	(593) Maintenance of Overhead Lines	4,893,204	4,460,304
150	(594) Maintenance of Underground Lines	455,648	359,010
151	(595) Maintenance of Line Transformers	46,032	63,817
152	(596) Maintenance of Street Lighting and Signal Systems	444,799	396,591
153	(597) Maintenance of Meters	313,584	179,513
154	(598) Maintenance of Miscellaneous Distribution Plant	6	
155	TOTAL Maintenance (Total of lines 146 thru 154)	6,583,829	5,780,559
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	11,669,381	10,272,619
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	132,438	185
160	(902) Meter Reading Expenses	629,704	906,305
161	(903) Customer Records and Collection Expenses	4,689,485	4,260,297
162	(904) Uncollectible Accounts	1,193,055	1,328,084
163	(905) Miscellaneous Customer Accounts Expenses	542	158
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	6,645,224	6,495,029

Name of Respondent 20150417-8021 FERC PDF (Unofficial) Duke Energy Kentucky, Inc.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2015	Year/Period of Report End of 2014/Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

- 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.
- 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 applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- 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 if 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.

Line 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	(440) RESIDENTIAL OR					
2	DOMESTIC SALES					
3						
4						
5	RESIDENTIAL SERVICE					
6	SHEET 30 (1)	1,478,924	133,872,109	122,287	12,094	0.0905
7	SHEET 32 (2)					
8	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						
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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	0	0	0.0532
43	TOTAL	4,062,378	338,981,059	137,869	29,465	0.0834

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	1,707,710	1,598,163
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	1,707,710	1,598,163
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 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 Exprns (Total 123 and 130)	1,707,710	1,598,163
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	116,441	152,126
135	(581) Load Dispatching	408,671	399,106
136	(582) Station Expenses	242,979	179,532
137	(583) Overhead Line Expenses	411,742	256,911
138	(584) Underground Line Expenses	402,279	343,318
139	(585) Street Lighting and Signal System Expenses		28
140	(586) Meter Expenses	259,486	365,137
141	(587) Customer Installations Expenses	1,233,268	1,295,965
142	(588) Miscellaneous Expenses	1,861,461	2,091,716
143	(589) Rents	32,837	1,713
144	TOTAL Operation (Enter Total of lines 134 thru 143)	4,969,164	5,085,552
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	1,473	1,994
147	(591) Maintenance of Structures	24,691	21,461
148	(592) Maintenance of Station Equipment	369,292	407,101
149	(593) Maintenance of Overhead Lines	5,950,958	4,893,204
150	(594) Maintenance of Underground Lines	328,761	455,648
151	(595) Maintenance of Line Transformers	37,047	46,032
152	(596) Maintenance of Street Lighting and Signal Systems	376,424	444,799
153	(597) Maintenance of Meters	390,567	313,584
154	(598) Maintenance of Miscellaneous Distribution Plant	81	6
155	TOTAL Maintenance (Total of lines 146 thru 154)	7,479,294	6,583,829
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	12,448,458	11,669,381
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	239,717	132,438
160	(902) Meter Reading Expenses	930,040	629,704
161	(903) Customer Records and Collection Expenses	4,664,976	4,689,485
162	(904) Uncollectible Accounts	762,801	1,193,055
163	(905) Miscellaneous Customer Accounts Expenses	1,083	542
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	6,598,617	6,645,224

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2016	Year/Period of Report End of 2015/Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

- 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.
- 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 applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- 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 if 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.

Line 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	(440) RESIDENTIAL OR					
2	DOMESTIC SALES					
3						
4						
5	RESIDENTIAL SERVICE					
6	SHEET 30 (1)	1,445,074	124,886,340	122,962	11,752	0.0864
7	SHEET 32 (2)					
8	SHEET 40 (3)					
9	SHEET 41 (4)					
10						
11	OUTDOOR LIGHTING SERVICE					
12	SHEET 65 (5)	733	111,827			0.1526
13	SHEET 67 (6)	80	15,863			0.1983
14						
15	UNBILLED REVENUE	-12,571	-1,202,000			0.0956
16						
17	TOTAL (440) RESIDENTIAL	1,433,316	123,812,030	122,962	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	0	0	0.1552
43	TOTAL	4,033,290	312,148,053	138,605	29,099	0.0774

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	1,731,904	1,707,710
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	1,731,904	1,707,710
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 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)	1,731,904	1,707,710
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	73,050	116,441
135	(581) Load Dispatching	415,043	408,671
136	(582) Station Expenses	180,635	242,979
137	(583) Overhead Line Expenses	457,035	411,742
138	(584) Underground Line Expenses	384,842	402,279
139	(585) Street Lighting and Signal System Expenses		
140	(586) Meter Expenses	423,752	259,486
141	(587) Customer Installations Expenses	1,078,774	1,233,268
142	(588) Miscellaneous Expenses	2,469,103	1,861,461
143	(589) Rents	116,699	32,837
144	TOTAL Operation (Enter Total of lines 134 thru 143)	5,598,933	4,969,164
145	Maintenance		
146	(590) Maintenance Supervision and Engineering		1,473
147	(591) Maintenance of Structures	13,547	24,691
148	(592) Maintenance of Station Equipment	470,448	369,292
149	(593) Maintenance of Overhead Lines	5,716,388	5,950,958
150	(594) Maintenance of Underground Lines	291,514	328,761
151	(595) Maintenance of Line Transformers	32,259	37,047
152	(596) Maintenance of Street Lighting and Signal Systems	471,621	376,424
153	(597) Maintenance of Meters	334,178	390,567
154	(598) Maintenance of Miscellaneous Distribution Plant		81
155	TOTAL Maintenance (Total of lines 146 thru 154)	7,329,955	7,479,294
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	12,928,888	12,448,458
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	246,056	239,717
160	(902) Meter Reading Expenses	844,643	930,040
161	(903) Customer Records and Collection Expenses	4,810,532	4,664,976
162	(904) Uncollectible Accounts	316,593	762,801
163	(905) Miscellaneous Customer Accounts Expenses	455	1,083
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	6,218,279	6,598,617

Name of Respondent 20170505-8085 FERC PDF (Unofficial) Duke Energy Kentucky, Inc.	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/13/2017	Year/Period of Report End of 2016/Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

- 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 data for Sales for Resale which is reported on Pages 310-311.
- 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 applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- 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 if 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.

Line 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	(440) RESIDENTIAL OR					
2	DOMESTIC SALES					
3						
4						
5	RESIDENTIAL SERVICE					
6	SHEET 30 (1)	1,450,871	128,459,238	124,307	11,672	0.0885
7	SHEET 32 (2)					
8	SHEET 40 (3)					
9	SHEET 41 (4)					
10						
11	OUTDOOR LIGHTING SERVICE					
12	SHEET 65 (5)	730	111,661			0.1530
13	SHEET 67 (6)	80	15,899			0.1987
14						
15	UNBILLED REVENUE	21,313	1,899,749			0.0891
16						
17	TOTAL (440) RESIDENTIAL	1,472,994	130,486,547	124,307	11,850	0.0886
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41	TOTAL Billed	4,065,161	320,841,828	140,014	29,034	0.0789
42	Total Unbilled Rev.(See Instr. 6)	34,038	2,926,115	0	0	0.0860
43	TOTAL	4,099,199	323,767,943	140,014	29,277	0.0790

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/12/2018	Year/Period of Report End of 2017/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	1,870,407	1,731,904
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	1,870,407	1,731,904
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 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 Exprns (Total 123 and 130)	1,870,407	1,731,904
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	45,381	73,050
135	(581) Load Dispatching	415,686	415,043
136	(582) Station Expenses	187,322	180,635
137	(583) Overhead Line Expenses	171,769	457,035
138	(584) Underground Line Expenses	405,387	384,842
139	(585) Street Lighting and Signal System Expenses		
140	(586) Meter Expenses	837,430	423,762
141	(587) Customer Installations Expenses	623,309	1,078,774
142	(588) Miscellaneous Expenses	2,431,263	2,469,103
143	(589) Rents	-28,173	116,699
144	TOTAL Operation (Enter Total of lines 134 thru 143)	5,089,374	5,598,933
145	Maintenance		
146	(590) Maintenance Supervision and Engineering		
147	(591) Maintenance of Structures	4,020	13,547
148	(592) Maintenance of Station Equipment	314,089	470,448
149	(593) Maintenance of Overhead Lines	10,909,894	5,716,388
150	(594) Maintenance of Underground Lines	621,980	291,514
151	(595) Maintenance of Line Transformers	457,602	32,259
152	(596) Maintenance of Street Lighting and Signal Systems	458,640	471,621
153	(597) Maintenance of Meters	334,384	334,178
154	(598) Maintenance of Miscellaneous Distribution Plant		
155	TOTAL Maintenance (Total of lines 146 thru 154)	13,100,609	7,329,955
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	18,189,983	12,928,888
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	271,798	246,056
160	(902) Meter Reading Expenses	903,386	844,643
161	(903) Customer Records and Collection Expenses	4,302,161	4,810,532
162	(904) Uncollectible Accounts	-35,509	316,593
163	(905) Miscellaneous Customer Accounts Expenses	451	455
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	5,442,287	6,218,279

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is:		Date of Report (Mo, Da, Yr) 04/12/2018	Year/Period of Report End of <u>2017/Q4</u>
	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission		

SALES OF ELECTRICITY BY RATE SCHEDULES

- 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 data for Sales for Resale which is reported on Pages 310-311.
- 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 applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- 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 if 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.

Line 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	(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						
15	UNBILLED REVENUE	11,455	1,424,487			0.1244
16						
17	TOTAL (440) RESIDENTIAL	1,406,689	121,488,425	125,796	11,182	0.0864
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41	TOTAL Billed	3,939,177	298,584,930	141,274	27,883	0.0758
42	Total Unbilled Rev.(See Instr. 6)	18,313	2,340,596	0	0	0.1278
43	TOTAL	3,957,490	300,925,526	141,274	28,013	0.0760

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/26/2019	Year/Period of Report End of 2018/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	1,689,716	1,870,407
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	1,689,716	1,870,407
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 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 Exprns (Total 123 and 130)	1,689,716	1,870,407
132	4. DISTRIBUTION EXPENSES		
133	Operation		
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
138	(584) Underground Line Expenses	318,756	405,387
139	(585) Street Lighting and Signal System Expenses		
140	(586) Meter Expenses	625,332	837,430
141	(587) Customer Installations Expenses	961,447	623,309
142	(588) Miscellaneous Expenses	2,539,530	2,431,263
143	(589) Rents	-21,469	-28,173
144	TOTAL Operation (Enter Total of lines 134 thru 143)	5,139,327	5,089,374
145	Maintenance		
146	(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
150	(594) Maintenance of Underground Lines	268,976	621,980
151	(595) Maintenance of Line Transformers	231,011	457,602
152	(596) Maintenance of Street Lighting and Signal Systems	352,595	458,640
153	(597) Maintenance of Meters	306,149	334,384
154	(598) Maintenance of Miscellaneous Distribution Plant	6,587	
155	TOTAL Maintenance (Total of lines 146 thru 154)	9,359,082	13,100,609
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	14,498,409	18,189,983
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	271,402	271,798
160	(902) Meter Reading Expenses	534,343	903,386
161	(903) Customer Records and Collection Expenses	4,195,665	4,302,181
162	(904) Uncollectible Accounts	-7,252	-35,509
163	(905) Miscellaneous Customer Accounts Expenses	381	451
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	4,994,539	5,442,287

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/26/2019	Year/Period of Report End of 2018/Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. 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. 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 applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. 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 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line 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	(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	0.0918
7	SHEET 32 (2)					
8	SHEET 40 (3)					
9	SHEET 41 (4)					
10						
11	OUTDOOR LIGHTING SERVICE					
12	SHEET 65 (5)		12			
13	SHEET 67 (6)		19			
14						
15	UNBILLED REVENUE	-16,370	-1,049,553			0.0641
16						
17	TOTAL (440) RESIDENTIAL	1,547,286	142,431,021	126,987	12,185	0.0921
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40						
41	TOTAL Billed	4,157,605	349,227,316	142,393	29,198	0.0840
42	Total Unbilled Rev.(See Instr. 6)	-23,998	-506,239	0	0	0.0211
43	TOTAL	4,133,607	348,721,077	142,393	29,030	0.0844

Name of Respondent		This Report Is:		Date of Report	Year/Period of Report
Duke Energy Kentucky, Inc.		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/17/2020	End of 2019/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
113	3. REGIONAL MARKET EXPENSES				
114	Operation				
115	(575.1) Operation Supervision				
116	(575.2) Day-Ahead and Real-Time Market Facilitation				
117	(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				
121	(575.7) Market Facilitation, Monitoring and Compliance Services	1,849,880	1,689,716		
122	(575.8) Rents				
123	Total Operation (Lines 115 thru 122)	1,849,880	1,689,716		
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 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 Exps (Total 123 and 130)	1,849,880	1,689,716		
132	4. DISTRIBUTION EXPENSES				
133	Operation				
134	(580) Operation Supervision and Engineering	71,393	116,063		
135	(581) Load Dispatching	368,929	345,581		
136	(582) Station Expenses	32,629	61,654		
137	(583) Overhead Line Expenses	161,521	192,433		
138	(584) Underground Line Expenses	256,704	318,756		
139	(585) Street Lighting and Signal System Expenses				
140	(586) Meter Expenses	453,025	625,332		
141	(587) Customer Installations Expenses	762,081	961,447		
142	(588) Miscellaneous Expenses	2,833,904	2,539,530		
143	(589) Rents	21,190	-21,469		
144	TOTAL Operation (Enter Total of lines 134 thru 143)	4,961,376	5,139,327		
145	Maintenance				
146	(590) Maintenance Supervision and Engineering	102,534	84,317		
147	(591) Maintenance of Structures	585	8,247		
148	(592) Maintenance of Station Equipment	368,536	302,347		
149	(593) Maintenance of Overhead Lines	9,463,186	7,798,853		
150	(594) Maintenance of Underground Lines	180,861	268,976		
151	(595) Maintenance of Line Transformers	52,757	231,011		
152	(596) Maintenance of Street Lighting and Signal Systems	223,518	352,595		
153	(597) Maintenance of Meters	304,957	306,149		
154	(598) Maintenance of Miscellaneous Distribution Plant	18,667	6,587		
155	TOTAL Maintenance (Total of lines 146 thru 154)	10,715,601	9,359,082		
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	15,676,977	14,498,409		
157	5. CUSTOMER ACCOUNTS EXPENSES				
158	Operation				
159	(901) Supervision	57,937	271,402		
160	(902) Meter Reading Expenses	506,967	534,343		
161	(903) Customer Records and Collection Expenses	3,929,528	4,195,665		
162	(904) Uncollectible Accounts	-14,059	-7,252		
163	(905) Miscellaneous Customer Accounts Expenses	1,039	381		
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	4,481,412	4,994,539		

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2020	Year/Period of Report End of <u>2019/Q4</u>
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SALES OF ELECTRICITY BY RATE SCHEDULES

- 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.
- 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 applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- 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 if 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.

Line 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	(440) RESIDENTIAL OR					
2	DOMESTIC SALES					
3						
4						
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
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41	TOTAL Billed	4,080,492	354,730,097	143,431	28,449	0.0869
42	Total Unbilled Rev.(See Instr. 6)	-9,497	-259,920	0	0	0.0274
43	TOTAL	4,070,995	354,470,177	143,431	28,383	0.0871

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2021	Year/Period of Report End of 2020/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	1,722,632	1,849,880
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	1,722,632	1,849,880
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 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)	1,722,632	1,849,880
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	54,356	71,393
135	(581) Load Dispatching	369,057	368,929
136	(582) Station Expenses	52,188	32,629
137	(583) Overhead Line Expenses	341,290	161,521
138	(584) Underground Line Expenses	263,049	256,704
139	(585) Street Lighting and Signal System Expenses		
140	(586) Meter Expenses	387,665	453,025
141	(587) Customer Installations Expenses	696,923	762,081
142	(588) Miscellaneous Expenses	1,646,815	2,833,904
143	(589) Rents	21,115	21,190
144	TOTAL Operation (Enter Total of lines 134 thru 143)	3,832,458	4,961,376
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	85,450	102,534
147	(591) Maintenance of Structures		585
148	(592) Maintenance of Station Equipment	248,871	368,536
149	(593) Maintenance of Overhead Lines	6,666,053	9,463,186
150	(594) Maintenance of Underground Lines	238,188	180,861
151	(595) Maintenance of Line Transformers	39,218	52,757
152	(596) Maintenance of Street Lighting and Signal Systems	251,312	223,518
153	(597) Maintenance of Meters	364,008	304,957
154	(598) Maintenance of Miscellaneous Distribution Plant	7,382	18,667
155	TOTAL Maintenance (Total of lines 146 thru 154)	7,900,482	10,715,601
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	11,732,940	15,676,977
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	58,024	57,937
160	(902) Meter Reading Expenses	377,786	506,967
161	(903) Customer Records and Collection Expenses	3,861,468	3,929,528
162	(904) Uncollectible Accounts	27,913	-14,059
163	(905) Miscellaneous Customer Accounts Expenses	267	1,039
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	4,325,458	4,481,412

Name of Respondent Duke Energy Kentucky, Inc.	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/15/2021	Year/Period of Report End of 2020/Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

- 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.
- 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 applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- 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 if 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.

Line 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	(440) RESIDENTIAL OR					
2	DOMESTIC SALES					
3						
4						
5	RESIDENTIAL SERVICE					
6	SHEET 30 (1)	1,477,914	135,800,359	130,434	11,331	0.0919
7	SHEET 32 (2)					
8	SHEET 40 (3)					
9	SHEET 41 (4)					
10						
11	OUTDOOR LIGHTING SERVICE					
12	SHEET 65 (5)					
13	SHEET 67 (6)					
14						
15	UNBILLED REVENUE	10,289	874,272			0.0850
16						
17	TOTAL (440) RESIDENTIAL	1,488,203	136,674,631	130,434	11,410	0.0918
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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	0	0	-0.0282
43	TOTAL	3,850,451	332,239,617	145,957	26,381	0.0863

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	4,868,577	4,546,288
5	(501) Fuel	72,861,049	96,775,110
6	(502) Steam Expenses	4,383,455	5,575,379
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	7,092	5,604
10	(506) Miscellaneous Steam Power Expenses	6,500,281	9,066,767
11	(507) Rents		1
12	(509) Allowances	70,641	210,380
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	88,691,095	116,179,529
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	1,745,110	2,070,813
16	(511) Maintenance of Structures	2,374,875	1,425,776
17	(512) Maintenance of Boiler Plant	11,179,888	12,039,926
18	(513) Maintenance of Electric Plant	3,300,396	4,506,489
19	(514) Maintenance of Miscellaneous Steam Plant	1,548,477	1,569,575
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	20,148,746	21,612,579
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	108,839,841	137,792,108
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering		
25	(518) Fuel		
26	(519) Coolants and Water		
27	(520) Steam Expenses		
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		
30	(523) Electric Expenses		
31	(524) Miscellaneous Nuclear Power Expenses		
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)		
34	Maintenance		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)		
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering		
45	(536) Water for Power		
46	(537) Hydraulic Expenses		
47	(538) Electric Expenses		
48	(539) Miscellaneous Hydraulic Power Generation Expenses		
49	(540) Rents		
50	TOTAL Operation (Enter Total of Lines 44 thru 49)		
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering		
54	(542) Maintenance of Structures		
55	(543) Maintenance of Reservoirs, Dams, and Waterways		
56	(544) Maintenance of Electric Plant		
57	(545) Maintenance of Miscellaneous Hydraulic Plant		
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)		
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)		

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering		
63	(547) Fuel		
64	(548) Generation Expenses		
65	(549) Miscellaneous Other Power Generation Expenses		
66	(550) Rents		
67	TOTAL Operation (Enter Total of lines 62 thru 66)		
68	Maintenance		
69	(551) Maintenance Supervision and Engineering		
70	(552) Maintenance of Structures		
71	(553) Maintenance of Generating and Electric Plant		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant		
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)		
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)		
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	115,327,338	136,664,091
77	(556) System Control and Load Dispatching	393,703	571,100
78	(557) Other Expenses	520,289	698,059
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	116,241,330	137,933,250
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	225,081,171	275,725,358
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	2,438,642	3,129,207
84			
85	(561.1) Load Dispatch-Reliability		
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	334,283	396,938
87	(561.3) Load Dispatch-Transmission Service and Scheduling		
88	(561.4) Scheduling, System Control and Dispatch Services	1,042,127	1,151,718
89	(561.5) Reliability, Planning and Standards Development	91,614	103,815
90	(561.6) Transmission Service Studies		
91	(561.7) Generation Interconnection Studies		
92	(561.8) Reliability, Planning and Standards Development Services	312,761	317,484
93	(562) Station Expenses	192,674	223,580
94	(563) Overhead Lines Expenses	40,035	18,313
95	(564) Underground Lines Expenses	1	
96	(565) Transmission of Electricity by Others	50,414,808	41,885,396
97	(566) Miscellaneous Transmission Expenses	-17,316,318	-1,763,300
98	(567) Rents	26,654	305
99	TOTAL Operation (Enter Total of lines 83 thru 98)	37,577,281	45,463,456
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	3,918	71,496
102	(569) Maintenance of Structures	3,298	8,872
103	(569.1) Maintenance of Computer Hardware	4,586	6,377
104	(569.2) Maintenance of Computer Software	263,536	348,041
105	(569.3) Maintenance of Communication Equipment	832	7,929
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	467,561	481,292
108	(571) Maintenance of Overhead Lines	4,986,971	5,960,124
109	(572) Maintenance of Underground Lines	405	122
110	(573) Maintenance of Miscellaneous Transmission Plant	37,990	103,965
111	TOTAL Maintenance (Total of lines 101 thru 110)	5,769,097	6,988,218
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	43,346,378	52,451,674

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(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		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	963,763	1,085,315
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	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 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 Exprns (Total 123 and 130)	963,763	1,085,315
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	758,510	1,013,963
135	(581) Load Dispatching	312	8,523
136	(582) Station Expenses	222,575	216,929
137	(583) Overhead Line Expenses	692,064	1,108,253
138	(584) Underground Line Expenses	151,144	123,717
139	(585) Street Lighting and Signal System Expenses	83,521	83,942
140	(586) Meter Expenses	1,379,775	1,235,139
141	(587) Customer Installations Expenses	201,141	140,127
142	(588) Miscellaneous Expenses	4,770,802	4,891,502
143	(589) Rents	1,386,488	1,351,992
144	TOTAL Operation (Enter Total of lines 134 thru 143)	9,646,332	10,174,087
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	3,036	3,909
147	(591) Maintenance of Structures	111,506	65,045
148	(592) Maintenance of Station Equipment	337,490	590,534
149	(593) Maintenance of Overhead Lines	32,329,792	32,409,184
150	(594) Maintenance of Underground Lines	78,228	64,244
151	(595) Maintenance of Line Transformers	45,466	71,848
152	(596) Maintenance of Street Lighting and Signal Systems	57,121	61,865
153	(597) Maintenance of Meters	34,857	45,055
154	(598) Maintenance of Miscellaneous Distribution Plant	41,156	57,031
155	TOTAL Maintenance (Total of lines 146 thru 154)	33,038,652	33,368,715
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	42,684,984	43,542,802
157	5. CUSTOMER ACCOUNTS EXPENSES		
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 Expenses	25,348	28,897
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	5,550,696	6,336,377

Name of Respondent Kentucky Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision	-99,023	63,903
168	(908) Customer Assistance Expenses	1,260,559	410,312
169	(909) Informational and Instructional Expenses	162,565	68,396
170	(910) Miscellaneous Customer Service and Informational Expenses	41,622	122,992
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	1,365,723	665,603
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision	143	660
175	(912) Demonstrating and Selling Expenses	92,500	46,263
176	(913) Advertising Expenses	7,555	1,736
177	(916) Miscellaneous Sales Expenses		
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	100,198	48,659
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	10,872,764	10,503,956
182	(921) Office Supplies and Expenses	609,578	802,618
183	(Less) (922) Administrative Expenses Transferred-Credit	1,016,796	1,120,399
184	(923) Outside Services Employed	1,923,757	2,180,180
185	(924) Property Insurance	913,035	834,323
186	(925) Injuries and Damages	1,464,253	1,585,690
187	(926) Employee Pensions and Benefits	1,212,658	1,535,399
188	(927) Franchise Requirements	127,744	124,523
189	(928) Regulatory Commission Expenses	2,589,800	955,966
190	(929) (Less) Duplicate Charges-Cr.		
191	(930.1) General Advertising Expenses	65,774	225,386
192	(930.2) Miscellaneous General Expenses	556,376	420,266
193	(931) Rents	259,106	193,429
194	TOTAL Operation (Enter Total of lines 181 thru 193)	19,578,049	18,241,337
195	Maintenance		
196	(935) Maintenance of General Plant	2,938,693	2,652,705
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	22,516,742	20,894,042
198	TOTAL Elec Op and Maint Exps (Total 80,112,131,156,164,171,178,197)	341,609,655	400,749,830

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
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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) CASE NO. 99-149
COMPANY, INC. AND CENTRAL AND SOUTH WEST)
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. See 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.”³

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.⁴ 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. See Joint Applicants’ Response to Commission Staff’s Information Request (requested at the informal conference of April 22, 1999), Item 4 at 61.

⁴ See 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.

Environmental Surcharge Litigation. 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 Commonwealth of Kentucky ex rel. Chandler v. Kentucky Public Service Commission, 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.”⁹

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 See, e.g., 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 CENergy Corp. for Approval of the Acquisition of Control of The Union Light, Heat & Power Company by CENergy 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 non-related 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:

1. 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.

3. 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

RECEIVED

MAY 24 1999

PUBLIC SERVICE
COMMISSION

IN THE MATTER OF:

JOINT APPLICATION OF KENTUCKY POWER COMPANY)
AMERICAN 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 notwithstanding 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.

7. 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 filings 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.
3. 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.

- C 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 itemized in a 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.
- L. 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.
- R. 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.
- T. 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

By:

Mark R. Overstreet counsel for
Central and South West Corporation
Kentucky Power Company

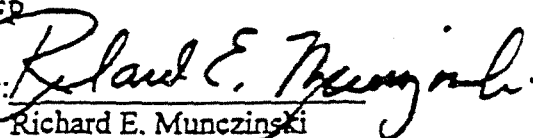
By:

Mark R. Overstreet
Sites and Harbison

Mark R. Overstreet counsel for
Kentucky Power Company

AEP

By:




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

Attorney General


By: 

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

Kentucky Industrial Utility Customers, *INC.*

By: 
David F. Boehm
Boehm, Kurtz, & Lowry

Kentucky Electric Steel, Inc.

By: 
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)
<u>RATE</u> <u>YEAR</u>	<u>NET</u> <u>MERGER SAVINGS</u>	<u>CUSTOMER BILL</u> <u>REDUCTION @ 55%</u>	<u>SHAREHOLDER</u> <u>NET SAVINGS @ 45%</u>
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
	<u>51,571</u>	<u>28,365</u>	<u>23,206</u>

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

**AEP/CSW MERGER
EXAMPLE OF BASE RATE CASE TREATMENT
BASED ON YEAR 3 (\$000)**

CREDIT PER RIDER CONTINUES		(3,184)
<u>INCLUDED IN TEST YEAR:</u>		
GROSS MERGER SAVINGS		(7,252)
CHANGE IN CONTROL AMORTIZATION	328	
OTHER CTA AMORTIZATION	1,178	
TOTAL CTA/CIC AMORTIZATION	<u>1,506</u>	
NET MERGER SAVINGS IN TEST YEAR		(5,756)
<u>ADD BACK TO TEST YEAR COST OF SERVICE:</u>		
CUSTOMER SHARE	3,184	
SHAREHOLDER PORTION	<u>2,572</u>	
		<u>5,756</u>
NET BASE RATE REDUCTION		<u>0</u>
KENTUCKY CUSTOMER RATE REDUCTION		<u><u>(3,184)</u></u>

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

RATE YEAR	<u>Add Back to Test Year Cost of Service</u>	
	<u>CUSTOMER NET SAVINGS</u>	<u>SHAREHOLDER NET SAVINGS</u>
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
	<hr/> <hr/> 28,365	<hr/> <hr/> 23,206

AEP/CSW MERGER
AMORTIZATION OF ESTIMATED
COSTS TO ACHIEVE*

<u>RATE</u> <u>YEAR</u>	<u>AMOUNT</u>
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	<u><u>12,044,015</u></u> **

* Includes change in control payments.

**May not add due to roundings.

AEP/KENTUCKY POWER SERVICE QUALITY

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.

AEP/KENTUCKY POWER SERVICE QUALITY

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.

AEP/KENTUCKY POWER SERVICE QUALITY

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.

AEP/KENTUCKY POWER SERVICE QUALITY

Attachment C
Page 4 of 6

AEP RELIABILITY MEASURES

- 1) 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:

$$\text{SAIFI} = \frac{\text{Number of customers interrupted}}{\text{Number of customers served}}$$

2. Customer Average Interruption Duration Index (CAIDI) is defined as the number of customer hours of interruption divided by the number of customers interrupted. It is calculated by the equation:

$$\text{CAIDI} = \frac{\text{Sum of all customer hours of interruption}}{\text{Number of customers interrupted}}$$

AEP/KENTUCKY POWER SERVICE QUALITY

Attachment 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:

$$\text{Average Speed of Answer (seconds)} = \frac{\text{Time for all calls between call answer and CSR/IVR connection}}{\text{Total number of calls made to the Call Center}}$$

- 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:

$$\text{Abandonment Rate (percent)} = \frac{\{\text{Total number of callers who hang up}\}}{\{\text{Total number of calls made to the Call Center}\}} \times 100$$

- 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:

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

AEP/KENTUCKY POWER SERVICE QUALITY

Attachment C
Page 6 of 6

AEP/Kentucky Power Reliability Performance (includes all storms)

<u>Year</u>	<u>SAIFI</u>	<u>CAIDI</u>
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)) CASE NO. 99-149
REGARDING A PROPOSED MERGER))

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. 98-624. 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-

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.

7. 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.

By the Commission

EXHIBIT 1

STIPULATION AND
SETTLEMENT AGREEMENT

AMERICAN ELECTRIC POWER

CANCELING

ORIGINALSHEET 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., C.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:

$$\text{Net Merger Savings Credit} = \text{M.S.F.} + \text{B.A.F.}$$

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 to be <u>Distributed</u>	Merger Savings Factor <u>(M.S.F.)</u>
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.
- 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.
- 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.

DATE OF ISSUE _____

DATE EFFECTIVE _____

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

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.

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

ELECTRONIC JOINT APPLICATION OF AMERICAN ELECTRIC POWER CO. INC., KENTUCKY POWER CO. AND
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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. 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.

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

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

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

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.

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

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

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

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

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

QUESTION No. 31

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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*

ELECTRONIC JOINT APPLICATION OF AMERICAN ELECTRIC POWER CO. INC., KENTUCKY POWER CO. AND
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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.

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

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.

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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:
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 OATT 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)

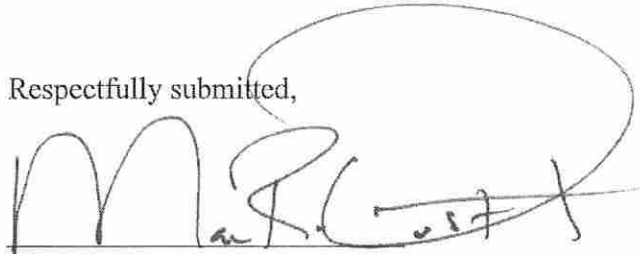
Notice Of Filing Of Supporting Calculations For Allocating
PJM Interconnection LLC Costs Using 12-Coincident-Peak Methodology

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 ($880.259 \text{ MW} \div 15,814.848 \text{ MW} = 5.566 \text{ percent}$).

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,

A handwritten signature in black ink, appearing to read 'Mark R. Overstreet', with a large, loopy flourish extending upwards and to the right.

Mark R. Overstreet
Katie M. Glass
STITES & HARBISON PLLC
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Frankfort, Kentucky 40602-0634
Telephone: (502) 223-3477
Facsimile: (502) 779-8349
moverstreet@stites.com
kglass@stites.com

Load	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

2019 12 CP	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	7/9/2020 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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Notice Of Filing Of Supporting Calculations For Allocating
PJM Interconnection LLC Costs Using 12-Coincident-Peak Methodology

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 ($985.883 \text{ MW} \div 17,186.476 \text{ MW} = 5.736 \text{ percent}$).

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.¹ 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).

Load	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

2019 12 CP	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

KIUC 1_25 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 ICP 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:

Electronic Application Of Kentucky Power Company)
For (1) A General Adjustment Of Its Rates For)
Electric Service; (2) Approval Of Tariffs And Riders;)
(3) Approval Of Accounting Practices To Establish)
Regulatory Assets And Liabilities; (4) Approval Of A)
Certificate Of Public Convenience And Necessity,)
And (5) All Other Required Approvals And Relief)

Case No. 2020-00174

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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IV. CONCLUSION	10

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

I. INTRODUCTION

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)

1 represents AEP in various industry organizations.

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

5 **Q. PLEASE BRIEFLY DESCRIBE YOUR EDUCATIONAL AND**
6 **PROFESSIONAL BACKGROUND**

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

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

20 In 1996, I joined AEPSC as a Rate Consultant I in the Regulatory Services
21 department. In 2001, I was promoted to Senior Regulatory Consultant. My
22 responsibilities included preparation of class cost-of-service studies and rate design for
23 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**
11 **COMMISSIONS?**

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.
16 43992, before the Corporation Commission of Oklahoma in Cause No. 201700267, and
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 **Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?**

2 A. The purpose of my rebuttal testimony is as follows:

- 3 • 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.
- 6 • I demonstrate that Kentucky Power’s participation in the AEP Transmission
7 Agreement benefits Kentucky Power’s customers; and
- 8 • 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
15 allocation of revenues and expenses among the AEP member transmission companies.
16 It provides for the equitable sharing among the members of the costs incurred by the
17 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

1 system stretches from the southeastern shores of Lake Michigan through northern
2 Indiana and Ohio to the mountains of Kentucky, Tennessee, Virginia, and West
3 Virginia. AEP pioneered extra-high-voltage (“EHV”) transmission as a means of
4 achieving the advantages of large-scale system integration and the ability to move
5 power to widely separated load areas via high voltage and EHV transmission.

6 **Q. WHAT BENEFITS DOES KENTUCKY POWER GET FROM THE**
7 **TRANSMISSION AGREEMENT?**

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.

18 **Q. WHY DOES PJM ALLOCATE COSTS USING 1CP?**

19 A. PJM has used a simplified approach in terms of allocating transmission costs based on
20 the single highest hourly demand on the system. One reasoning is that the system
21 overall is designed to accommodate this maximum peak, and so 1CP is selected to
22 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?**

16 A. AEP companies are geographically diverse. Some of the AEP companies tend to be
17 summer-peaking, while others are winter-peaking, including Kentucky Power. If AEP
18 used the 1CP method, individual AEP companies would be subject to more volatile
19 swings in expenses. Their cost would fluctuate significantly depending on whether the
20 1CP occurred in the summer or the winter. The 12CP method results in more stable
21 cost sharing among the AEP companies than other alternatives.

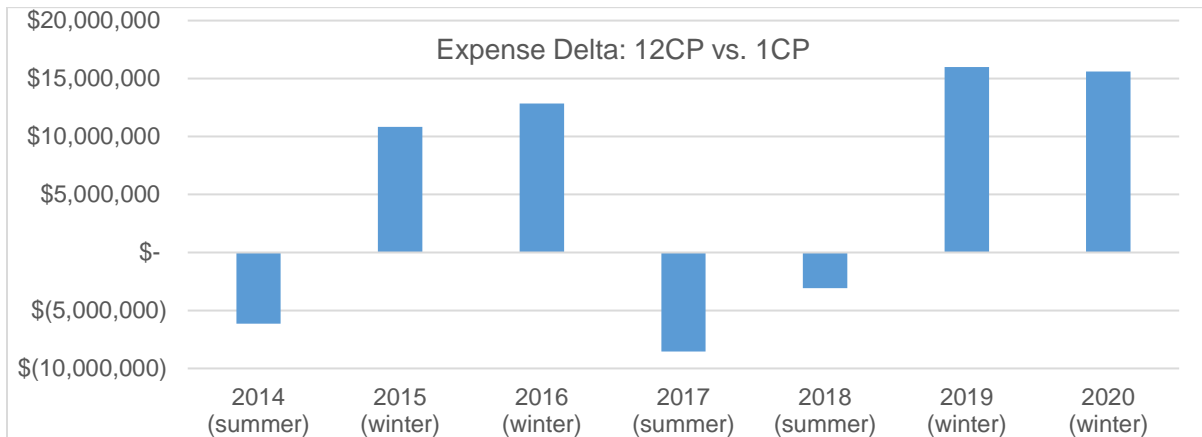
22 **Q. YOU MENTIONED EARLIER THAT THE 12CP ALLOCATION BENEFITS**
23 **KENTUCKY POWER. HAVE YOU PERFORMED AN ANALYSIS THAT**

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.

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?**

3 A. Yes. To identify the values shown in Figure KDP-1, the annual amounts were first
 4 split between the cost responsibility of the affiliates, which are the AEP operating
 5 companies (~85%), and the non-affiliates which are munis and co-ops that are within
 6 the AEP zone but are not served by any AEP operating company as their load serving
 7 entity (~15%). The Kentucky Power portion of the affiliates responsibility was then
 8 determined using the Kentucky Power allocator on a 1CP and 12CP basis and the
 9 differences or “deltas” were shown in Figure KDP-1. Subsequent to the original filing,
 10 it was discovered that incorrect non-affiliate portions were used in the subsequent steps
 11 instead of the correct affiliate values. Figure KDP-1 above has been corrected and
 12 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 *For purposes of developing rates for service under the PJM Tariff, transmission rate*
18 *Zones smaller than those shown in Attachment J to the PJM Tariff, or subzones of those*
19 *Zones, shall not be permitted within the current boundaries of the PJM Region;*
20 *provided, however, that additional Zones may be established if the current boundaries*
21 *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. CONCLUSION

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
Kelly D. Pearce

STATE OF OHIO

)

) Case No. 2020-00174

COUNTY OF FRANKLIN

)

Subscribed and sworn to before me, a Notary Public in and before said County and State, by Kelly D. Pearce, this 12th day of November 2020.



Paul D. Flory
Attorney At Law
Notary Public, State of Ohio
My commission has no expiration date
Sec. 147.09 R.C.

[Signature]
Notary Public

Notary ID Number: NA

My Commission Expires: Never

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:

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.

ELECTRONIC JOINT APPLICATION OF AMERICAN ELECTRIC POWER CO. INC., KENTUCKY POWER CO. AND
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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.

ELECTRONIC JOINT APPLICATION OF AMERICAN ELECTRIC POWER CO. INC., KENTUCKY POWER CO. AND
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Case No. 2021-00481

Joint Responses of the Attorney General and KIUC to Joint Applicants'
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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.

ELECTRONIC JOINT APPLICATION OF AMERICAN ELECTRIC POWER CO. INC., KENTUCKY POWER CO. AND
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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:
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.

ELECTRONIC JOINT APPLICATION OF AMERICAN ELECTRIC POWER CO. INC., KENTUCKY POWER CO. AND
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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:
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.

ELECTRONIC JOINT APPLICATION OF AMERICAN ELECTRIC POWER CO. INC., KENTUCKY POWER CO. AND
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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:
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.

ELECTRONIC JOINT APPLICATION OF AMERICAN ELECTRIC POWER CO. INC., KENTUCKY POWER CO. AND
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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:
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.

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:
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.

ELECTRONIC JOINT APPLICATION OF AMERICAN ELECTRIC POWER CO. INC., KENTUCKY POWER CO. AND
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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:

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.

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

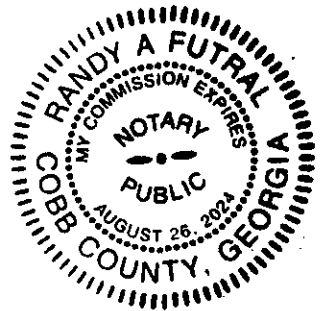


Lane Kollen

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



Notary Public

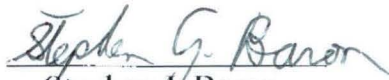


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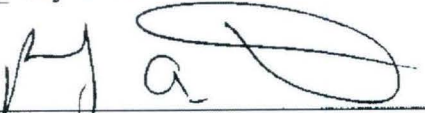
STATE OF GEORGIA)

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 J. Baron

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



Notary Public

