LKE Allocation Rule Percentages

Assignment Method	Allocation Rule	Allocation Rule Description	Date Last Calculated	Target Company Percentages																	
				0100-0	0100-1	0100-2	0100-3	0110-0	0110-1	0110-2	0110-3	0004-0	0004-1	0004-2	0004-3	0020-0	0020-1	0020-2	0020-3	0020-4	Total
BOOK ENTERPRISE VALUE RATIO	ALL-034	DIRECT BOOK ENTERPRISE VALUE LG&E/KU/LKC	May-25	44.00				56.00				0.00									100.00
BOOK ENTERPRISE VALUE RATIO	ALL-J34-D041	DIRECT PA/KY SPLIT BY BOOK ENTERPRISE VALUE THEN INDIRECT TO KY BY BOOK ENTERPRISE VALUE LG&E/KU/LKC SOURCE SERV	May-25	44.00				56.00				0.00									100.00
CONTRACT RATIO	ALL-001	CONTRACT RATIO - LG&E, KU (coal)	May-25	42.00				58.00													100.00
CONTRACT RATIO	ALL-001-EX	CONTRACT RATIO - LG&E, KU (coal) - (FERCs 500-514 TARGET ACCOUNTS ONLY)	May-25	62.00				38.00													100.00
DEPARTMENTAL CHARGE RATIO	ALL-067	DEPT CHARGE RATIO: ENERGY SUPPLY LOAD FORECAST BY NO OF CUSTOMERS (LGE EL,GAS and KU) SOURCE SERV	May-25	25.00	20.00			55.00													100.00
DEPARTMENTAL CHARGE RATIO	ALL-J04-D004	DEPT CHARGE RATIO: DIRECT TO PA/KY BY RATES/RISK/FINANCE ADMIN HRS, THEN DIRECT TO KY BY NO OF CUSTOMERS AND OPERATING SEGMENTS (SOURCE SERV)	May-25	32.00				35.00								33.00					100.00
DEPARTMENTAL CHARGE RATIO	ALL-J06-D002	DEPT CHARGE RATIO: DIRECT TO PA/KY/RI BY NO OF EMPL PER ED TEAM THEN BY NO OF CUSTOMERS-COMMERCIAL, THEN DIRECT TO KY BY NO OF CUSTOMERS-COMMERCIAL (LG&E & KU) SOURCE SERV	May-25	37.00				63.00													100.00
DEPARTMENTAL CHARGE RATIO	ALL-J09-D028	DEPT CHARGE RATIO: DIRECT PA/KY SPLIT BY 25% # OF EMPLOYEE/75% # OF CUSTOMERS THEN DIRECT TO KY (LGE/KU/LKS) 25% # OF EMPLOYEE/75% # OF CUSTOMERS, THEN INDIRECT TO LKS EACH COMPANY'S RATIO OF LKS LABOR HOURS TO TOTAL LKS LABOR HOURS (LG&E/KU/LKC) SOURCE SERV	May-25	46.00				54.00													100.00
DEPARTMENTAL CHARGE RATIO	ALL-J94-D001	DIRECT TO EASTPOINT SQUARE FOOTAGE (PA/KY) THEN DIRECT TO LKS BY # OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV	May-25	28.00				27.00				0.00				45.00					100.00
DEPARTMENTAL CHARGE RATIO	ALL-K17-D044	DEPT CHARGE RATIO: DIRECT PA/KY SPLIT BY COMPOSITE OF EIM INSURANCE PREMIUMS THEN DIRECT TO KY BY COMPOSITE OF EIM HISTORICAL EXCESS LIABILITY INSURANCE PREMIUMS THEN INDIRECT TO KY BY REVENUE RATIO- LG&E & KU SOURCE SERV	May-25	46.00				54.00				0.00									100.00
DEPARTMENTAL CHARGE RATIO	ALL-K23-D044	DEPT CHARGE RATIO: DIRECT PA/KY SPLIT BY COMPOSITE OF EIM INSURANCE PREMIUMS THEN DIRECT TO KY BY COMPOSITE OF EIM HISTORICAL D&O PREMIUMS THEN INDIRECT TO KY BY MULTI-FACTOR INDIRECT COST ALLOCATION - LG&E, KU & LKC SOURCE SERV	May-25	47.00				53.00				0.00									100.00
DEPARTMENTAL CHARGE RATIO	ALL-K48-D044	DIRECT PA/KY SPLIT BY COMPOSITE OF EIM INSURANCE PREMIUMS THEN DIRECT TO KY BY COMPOSITE OF EIM HISTORICAL PROPERTY INSURANCE PREMIUMS THEN DIRECT TO KY BY STATEMENT OF VALUES-LG&E & KU SOURCE SERV	May-25	41.00				59.00													100.00
FACILITIES RATIO	ALL-041	FACILITIES RATIO - LGE CENTER	May-25	49.00				51.00				0.00									100.00
FACILITIES RATIO	ALL-042	FACILITIES RATIO - KU GENERAL OFFICE	May-25	38.00				62.00				0.00									100.00
FACILITIES RATIO	ALL-043	FACILITIES RATIO - BOC	May-25	49.00				51.00													100.00
FACILITIES RATIO	ALL-045	FACILITIES RATIO - MORGANFIELD	May-25	43.00				57.00													100.00
FACILITIES RATIO	ALL-046	FACILITIES RATIO - SIMPSONVILLE	Jun-25	39.00				61.00													100.00
FACILITIES RATIO	ALL-047	FACILITIES RATIO - PINEVILLE	May-25	41.00				59.00													100.00
FACILITIES RATIO	ALL-079	FACILITIES RATIO- KEVIL	May-25	0.00				100.00													100.00
FACILITIES RATIO	CAP-041	FACILITIES RATIO - LG&E CENTER	May-25	49.00				51.00													100.00
GENERATION RATIO	ALL-027	GENERATION RATIO - LG&E & KU	May-25	40.00				60.00													100.00
GENERATION RATIO	ALL-027-EX	GENERATION RATIO - LG&E & KU - (FERCs 500-514 TARGET ACCOUNTS ONLY)	May-25	59.00				41.00													100.00
INSURANCE POLICIES RATIO	ALL-J51-D001	INSURANCE POLICIES RATIO	Jun-25	52.00				48.00													100.00
MULTI – FACTOR INDIRECT COST ALLOCATION	ALL-J23-D024	DIRECT PA/KY SPLIT BY # OF LICENSES FOR CREDIT SERVICES THEN INDIRECT TO KY BY MULTI-FACTOR INDIRECT COST ALLOCATION - LG&E, KU & LKC SOURCE SERV	May-25	47.00				53.00				0.00									100.00
MULTI – FACTOR INDIRECT COST ALLOCATION	ALL-J23-D033	DIRECT PA/KY SPLIT BY # OF PPL SEGMENTS (3) THEN INDIRECT TO KY BY MULTI-FACTOR INDIRECT COST ALLOCATION - LG&E, KU & LKC SOURCE SERV	May-25	47.00				53.00				0.00									100.00
MULTI – FACTOR INDIRECT COST ALLOCATION	ALL-J23-D050	DIRECT PA/KY SPLIT BY # OF PPL BUSINESS UNITS USING SNL, THEN INDIRECT TO KY BY MULTI-FACTOR INDIRECT COST ALLOCATION - LG&E, KU & LKC SOURCE SERV	May-25	47.00				53.00				0.00									100.00
MULTI – FACTOR INDIRECT COST ALLOCATION	ALL-J23-D051	DIRECT PA/KY SPLIT BY # OF PPL INTERFACES, THEN INDIRECT TO KY BY MULTI-FACTOR INDIRECT COST ALLOCATION - LG&E, KU & LKC SOURCE SERV	May-25	47.00				53.00				0.00									100.00
MULTI – FACTOR INDIRECT COST ALLOCATION	ALL-J99-I001	MULTI-FACTOR INDIRECT COST ALLOCATION	May-25	47.00				53.00													100.00
NUMBER OF CUSTOMERS RATIO	ALL-004	NUMBER OF CUSTOMERS RATIO - TOTAL	May-25	45.00				55.00													100.00
NUMBER OF CUSTOMERS RATIO	ALL-006	NUMBER OF CUSTOMERS RATIO - COMMERCIAL	May-25	37.00				63.00													100.00
NUMBER OF CUSTOMERS RATIO	ALL-068	DIRECT TO # OF CUSTOMERS LG&E ELEC and GAS SOURCE SERV.	May-25	57.00	43.00																100.00
NUMBER OF CUSTOMERS RATIO	ALL-069	NUMBER OF CUSTOMERS RATIO - LGE EL, GAS, AND KU - SOURCE SERV	May-25	25.00	20.00			55.00													100.00
NUMBER OF CUSTOMERS RATIO	ALL-070	NUMBER OF CUSTOMERS RATIO - ELECTRIC ONLY	May-25	43.00				57.00													100.00
NUMBER OF CUSTOMERS RATIO	ALL-071	NUMBER OF CUSTOMERS RATIO - ELECTRIC ONLY EXCLUDING ODP	May-25	44.00				56.00													100.00
NUMBER OF CUSTOMERS RATIO	ALL-J04-D001	NUMBER OF CUSTOMERS RATIO (JOINT PA/KY/RI)	May-25	25.00	20.00			55.00													100.00
NUMBER OF CUSTOMERS RATIO	ALL-J04-D002	NUMBER OF CUSTOMERS RATIO (JOINT KY/RI)	May-25	25.00	20.00			55.00													100.00
NUMBER OF CUSTOMERS RATIO	ALL-J04-D003	NUMBER OF CUSTOMERS RATIO (JOINT KY/PA/RI)	May-25	8.00	6.00			18.00								34.00	9.00	16.00	3.00	6.00	100.00
NUMBER OF CUSTOMERS RATIO	ALL-J04-D005	DIRECT TO PA/KY/RI BY NO OF CUSTOMERS (D,T,G) THEN DIRECT TO KY BY NO OF CUSTOMERS RATIO-LGE EL,GAS,KU - SOURCE SERV	May-25	8.00	6.00			18.00								34.00	9.00	16.00	3.00	6.00	100.00
NUMBER OF CUSTOMERS RATIO	ALL-J04-D006	DEPT CHARGE RATIO: DIRECT TO PA/KY ECON DEV & NATL ACCTS BY ADMIN HRS, THEN DIRECT TO KY BY NO OF CUSTOMERS	May-25	15.00				18.00								34.00	33.00				100.00
NUMBER OF CUSTOMERS RATIO	ALL-J04-D007	DIRECT TO PAID/KY/RI (D,T,G) BY NO OF CUSTOMERS THEN DIRECT TO KY BY NO OF CUSTOMERS RATIO-LGE EL,GAS,KU - SOURCE SERV	May-25	9.00	7.00			19.00								38.00	17.00	4.00	6.00		100.00
NUMBER OF CUSTOMERS RATIO	ALL-J06-D001	NUMBER OF CUSTOMERS RATIO - COMMERCIAL (JOINT PA/KY/RI)	May-25	37.00				63.00													100.00
NUMBER OF CUSTOMERS RATIO	CAP-023-2019	NUMBER OF CUSTOMERS RATIO - TOTAL SOURCE SERV	May-25	45.00				55.00													100.00
NUMBER OF CUSTOMERS RATIO	CAP-031-2017	NUMBER OF CUSTOMERS RATIO - ELECTRIC ONLY	May-25	43.00				57.00													100.00
NUMBER OF CUSTOMERS RATIO	CAP-032-2016	NUMBER OF CUSTOMERS RATIO - ELECTRIC ONLY EXCLUDING ODP	May-25	44.00				56.00													100.00
NUMBER OF CUSTOMERS RATIO	CAP-069	NUMBER OF CUSTOMERS RATIO - LGE EL, GAS, AND KU - SOURCE SERV	May-25	25.00	20.00			55.00													100.00
NUMBER OF EMPLOYEES RATIO	ALL-009	NUMBER OF EMPLOYEES RATIO - LG&E, KU & LKC	May-25	51.00				49.00													100.00
NUMBER OF EMPLOYEES RATIO	ALL-010-2016	NUMBER OF EMPLOYEE RATIO - LG&E CENTER	May-25	45.00				54.00				1.00									100.00
NUMBER OF EMPLOYEES RATIO	ALL-011-2016	NUMBER OF EMPLOYEES RATIO - BOC (LEASE ONLY)	May-25	58.00				41.00				1.00									100.00
NUMBER OF EMPLOYEES RATIO	ALL-013-2016	NUMBER OF EMPLOYEES RATIO - KU GENERAL OFFICE (LEASE ONLY)	May-25	30.00				69.00				1.00									100.00
NUMBER OF EMPLOYEES RATIO	ALL-078	NUMBER OF EMPLOYEES RATIO - LKE BY LKS, LGE, AND KU	May-25	34.00				27.00								39.00					100.00
NUMBER OF EMPLOYEES RATIO	ALL-J09-D029	DIRECT PA/KY SPLIT BY # OF PPL SEGMENTS (3) THEN INDIRECT TO KY BY NUMBER OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV	May-25	44.00				56.00													100.00
NUMBER OF EMPLOYEES RATIO	ALL-J09-D031	DIRECT PA/KY SPLIT BY COMPOSITE OF ALL INSURANCE POLICY ALLOCATIONS THEN INDIRECT TO KY BY NUMBER OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV	May-25	44.00				56.00													100.00
NUMBER OF EMPLOYEES RATIO	ALL-J09-D032	DIRECT PA/KY SPLIT BY # OF LAWYERS THEN INDIRECT TO KY BY NUMBER OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV	May-25	44.00				56.00													100.00
NUMBER OF EMPLOYEES RATIO	ALL-J09-D040	DIRECT PA/KY SPLIT BY # OF EMPLOYEES THEN DIRECT TO KY (LGE/KU/LKS) NUMBER OF EMPLOYEES, THEN INDIRECT TO LKS BY EACH COMPANY'S RATIO OF LKS LABOR HOURS TO TOTAL LKS LABOR HOURS (LG&E/KU/LKC) SOURCE SERV	May-25	51.00				49.00				0.00									100.00
NUMBER OF EMPLOYEES RATIO	ALL-J09-D041	DIRECT TO PA/KY BY # OF EMPLOYEES THEN DIRECT TO KY (LGE/KU/LKS) BY # OF EMPLOYEES, THEN INDIRECT TO LKS BY EACH COMPANY'S RATIO OF LKS LABOR HOURS TO TOTAL LKS LABOR HOURS (LG&E/KU/LKC) SOURCE SERV	May-25	26.00				24.00								50.00					100.00
NUMBER OF EMPLOYEES RATIO	ALL-J94-D002	DIRECT PA/KY SPLIT BY EASTPOINT SQ FOOTAGE THEN DIRECT TO LKS BY # OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV	May-25	51.00				49.00													100.00
NUMBER OF EMPLOYEES RATIO	CAP-012-2018	NUMBER OF EMPLOYEES RATIO - LG&E CENTER SOURCE SERV	May-25	48.00				52.00													100.00
NUMBER OF EMPLOYEES RATIO	CAP-013-2017	NUMBER OF EMPLOYEES RATIO - BOC SOURCE SERV	May-25	59.00				41.00													100.00
NUMBER OF EMPLOYEES RATIO	CAP-013-2025	NUMBER OF EMPLOYEES RATIO - BOC SOURCE SERV	May-25	49.00				51.00													100.00
NUMBER OF EMPLOYEES RATIO	CAP-015-2023	NUMBER OF EMPLOYEES RATIO - KU GENERAL OFFICE SOURCE SERV	May-25	37.00				63.00													100.00
NUMBER OF EMPLOYEES RATIO	CAP-015-2025	NUMBER OF EMPLOYEES RATIO - KU GENERAL OFFICE SOURCE SERV	May-25	38.00				62.00													100.00
NUMBER OF EMPLOYEES RATIO	CAP-016-2025	NUMBER OF EMPLOYEES RATIO - PINEVILLE SOURCE SERV	May-25	31.00				69.00													100.00
NUMBER OF EMPLOYEES RATIO	CAP-017-2025	NUMBER OF EMPLOYEES RATIO - MORGANFIELD SOURCE SERV	May-25	35.00				65.00													100.00
NUMBER OF EMPLOYEES RATIO	CAP-024-2020	NUMBER OF EMPLOYEES RATIO - LG&E, KU & LKC SOURCE SERV	May-25	51.00				49.00													100.00
NUMBER OF EMPLOYEES RATIO	CAP-027-2025	NUMBER OF EMPLOYEES RATIO - SIMPSONVILLE SOURCE SERV	Jun-25	40.00				60.00													100.00
NUMBER OF EMPLOYEES RATIO	CAP-079-2024	NUMBER OF EMPLOYEES RATIO - KEVIL SOURCE SERV	May-25	4.00				96.00													100.00
NUMBER OF EMPLOYEES RATIO	CAP-079-2025	NUMBER OF EMPLOYEES RATIO - KEVIL SOURCE SERV	May-25	14.00				86.00													100.00
NUMBER OF EMPLOYEES RATIO	CAP-024-U046-19	DIRECT TO LGE&E, KU, & LKS BY NUMBER OF IPAD USERS THEN INDIRECT TO LKS BY NUMBER OF EMPLOYEES RATIO - LG&E, KU & LKC SOURCE SERV	May-25	63.00				37.00													100.00
NUMBER OF ITEMS PROCESSED RATIO	ALL-024	NUMBER OF ITEMS PROCESSED RATIO-LKS AP	May-25	53.00				47.00													100.00
NUMBER OF ITEMS PROCESSED RATIO	ALL-024-D002	NUMBER OF ITEMS PROCESSED RATIO-SUNDRY BILLING	May-25	45.00				55.00													100.00
NUMBER OF ITEMS PROCESSED RATIO	ALL-024-D003	NUMBER OF ITEMS PROCESSED RATIO-LKS CASH REMITTANCE	May-25	47.00				53.00													100.00
NUMBER OF ITEMS PROCESSED RATIO	ALL-J24-D001	NUMBER OF ITEMS PROCESSED RATIO-PPL AP	May-25	53.00				47.00				0.00									100.00
NUMBER OF ITEMS PROCESSED RATIO	ALL-J24-D003	DIRECT PA/KY SPLIT BY NO OF REMITTANCE ITEMS PROCESSED THEN DIRECT TO KY BY NO OF REMITTANCE ITEMS PROCESSED (LG&E/KU) SOURCE SERV	May-25	47.00				53.00													100.00
NUMBER OF ITEMS PROCESSED RATIO	ALL-K24-D003	NUMBER OF ITEMS PROCESSED RATIO-REMITTANCE PROCESSING (FROM PA, 100% KY)	May-25	36.00				64.00													100.00
NUMBER OF ITEMS PROCESSED RATIO	CAP-124	NO OF ITEMS PROCESSED RATIO-LKS AP (SOURCE SERV)	May-25	53.00				47.00													100.00
NUMBER OF ITEMS PROCESSED RATIO	CAP-K01-D001	DIRECT TO KY (LKS) BY NO OF REMITTANCES PROCESSED THEN DIRECT TO LGE/KU BY NO OF REIMITTANCES PROCESSED SOURCE SERV	May-25	46.00				54.00													100.00
NUMBER OF ITEMS PROCESSED RATIO	CAP-K01-D001-25	DIRECT TO KY (LKS) BY NO OF REMITTANCES PROCESSED THEN DIRECT TO LGE/KU BY NO OF REIMITTANCES PROCESSED SOURCE SERV	May-25	47.00				53.00													100.00
NUMBER OF METERS RATIO	ALL-026	NUMBER OF METERS RATIO	May-25	57.00				43.00													100.00
NUMBER OF METERS RATIO	ALL-049	NUMBER OF METERS RATIO - AOC	May-25	32.00	25.00			41.00	2.00												100.00
NUMBER OF METERS RATIO	CAP-038-2021	METER PORTION OF THE AMI PROJECT	May-25	32.00	25.00			41.00	2.00												100.00
NUMBER OF METERS RATIO	CAP-039-2021	NUMBER OF METERS RATIO - AOC	May-25	57.00				43.00													100.00
NUMBER OF NETWORK USERS RATIO	ALL-J09-N	DIRECT TO # OF NETWORK USERS (PA/KY) THEN DIRECT TO KY NETWORK USERS (LG&E/KU/LKS) THEN INDIRECT TO LKS BY NUMBER OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV	May-25	27.00				24.00				0.00				39.00	10.00				100.00
NUMBER OF NETWORK USERS RATIO	ALL-J09-N003	DIRECT TO # OF NETWORK USERS (PA/RIH/KY) THEN DIRECT TO KY NETWORK USERS (LG&E/KU/LKS) THEN INDIRECT TO LKS BY NUMBER OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV	May-25	21.00				18.00				0.00				29.00	8.00	24.00			100.00
NUMBER OF NETWORK USERS RATIO	ALL-J09-N004	DIRECT TO # OF NETWORK USERS (PA/RINECO/KY) THEN DIRECT TO KY NETWORK USERS (LG&E/KU/LKS) THEN INDIRECT TO LKS BY NUMBER OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV.	May-25	21.00				18.00				0.00				29.00	8.00	16.00	3.00	5.00	100.00
NUMBER OF NETWORK USERS RATIO	ALL-J09-N005	DIRECT TO # OF NETWORK USERS (RINECO/KY) THEN DIRECT TO KY NETWORK USERS (LG&E/KU/LKS) THEN INDIRECT TO LKS BY NUMBER OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV	May-25	33.00				29.00				0.00				24.00	5.00	9.00			100.00
NUMBER OF NETWORK USERS RATIO	ALL-J09-N006	DIRECT TO # OF GAS NETWORK USERS (RI/KY).	May-25	37.00												63.00					100.00
NUMBER OF NETWORK USERS RATIO	ALL-K09-N	NETWORK USERS RATIO	May-25	54.00				46.00				0.00									100.00
NUMBER OF NETWORK USERS RATIO	CAP-J24-N-25	DIRECT TO # OF NETWORK USERS (PA/KY) THEN DIRECT TO KY NETWORK USERS (LG&E/KU/LKS) THEN INDIRECT TO LKS BY NUMBER OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV	May-25	27.00				24.00								49.00					100.00
NUMBER OF NETWORK USERS RATIO	CAP-J24-N003-25	DIRECT TO # OF NETWORK USERS (PA/RIH/KY) THEN DIRECT TO KY NETWORK USERS (LG&E/KU/LKS) THEN INDIRECT TO LKS BY NUMBER OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV	May-25	21.00				18.00								37.00	24.00				100.00
NUMBER OF NETWORK USERS RATIO	CAP-K24-N-19	NETWORK USERS RATIO	May-25	53.00				47.00													100.00
NUMBER OF NETWORK USERS RATIO	CAP-K24-N-23	NETWORK USERS RATIO	May-25	52.00				48.00													100.00
NUMBER OF NETWORK USERS RATIO	CAP-K24-N-24	NETWORK USERS RATIO	May-25	53.00				47.00													100.00
NUMBER OF NETWORK USERS RATIO	CAP-K24-N-25	NETWORK USERS RATIO	May-25	54.00				46.00													100.00
NUMBER OF OPERATING SEGMENTS RATIO	ALL-050	NUMBER OF OPERATING SEGMENTS RATIO	May-25	50.00				50.00													100.00
NUMBER OF OPERATING SEGMENTS RATIO	ALL-J50-D001	DIRECT PA/RI/KY SPLIT BY # OF OPERATING SEGMENTS THEN DIRECT TO KY BY # OF OPERATING SEGMENTS SOURCE SERV	May-25	50.00				50.00													100.00
NUMBER OF OPERATING SEGMENTS RATIO	ALL-J50-D002	DIRECT PA/KY SPLIT BY NO OF KEY SOX CONTROLS THEN DIRECT TO KY BY NO OF OPERATING SEGMENTS (LG&E/KU) SOURCE SERV	May-25	50.00				50.00													100.00
NUMBER OF OPERATING SEGMENTS RATIO	ALL-J50-D050	DIRECT TO # OF OPERATING UNITS (PA/RI/KY) THEN DIRECT TO KY OPERATING UNITS (LG&E/KU) SOURCE SERV.	May-25	17.00				17.00								26.00	7.00	21.00	4.00	8.00	100.00
NUMBER OF PLAN PARTICIPANTS RATIO	ALL-J91-D001	PLAN PARTICIPANTS RATIO	May-25	55.00				43.00				2.00									100.00
OWNERSHIP PERCENTAGES	CAP-001	BROWN 5 - OWNERSHIP % SOURCE KUTL	May-25	53.00				47.00													100.00
OWNERSHIP PERCENTAGES	CAP-002	BROWN 6 - OWNERSHIP % SOURCE KUTL	May-25	38.00				62.00													100.00
OWNERSHIP PERCENTAGES	CAP-003	BROWN 7 - OWNERSHIP % SOURCE KUTL	May-25	38.00				62.00													100.00
OWNERSHIP PERCENTAGES	CAP-004	PADDYS RUN 13 - OWNERSHIP % SOURCE LUTL	May-25	53.00				47.00													100.00
OWNERSHIP PERCENTAGES	CAP-005	TRIMBLE COUNTY 2 - OWNERSHIP % SOURCE LUTL	May-25	19.00				81.00													100.00
OWNERSHIP PERCENTAGES	CAP-006	TRIMBLE COUNTY 5 - OWNERSHIP % SOURCE LUTL	May-25	29.00				71.00													100.00
OWNERSHIP PERCENTAGES	CAP-007	TRIMBLE COUNTY 6 - OWNERSHIP % SOURCE LUTL	May-25	29.00				71.00													100.00
OWNERSHIP PERCENTAGES	CAP-008	TRIMBLE COUNTY 7 - OWNERSHIP % SOURCE LUTL	May-25	37.00				63.00													100.00
OWNERSHIP PERCENTAGES	CAP-009	TRIMBLE COUNTY 8 - OWNERSHIP % SOURCE LUTL	May-25	37.00				63.00													100.00
OWNERSHIP PERCENTAGES	CAP-010	TRIMBLE COUNTY 9 - OWNERSHIP % SOURCE LUTL	May-25	37.00				63.00													100.00
OWNERSHIP PERCENTAGES	CAP-011	TRIMBLE COUNTY 10 - OWNERSHIP % SOURCE LUTL	May-25	37.00				63.00													100.00
OWNERSHIP PERCENTAGES	CAP-018	TC1 AND TC2 JOINT USE - OWNERSHIP % SOURCE LUTL	May-25	52.00				48.00													100.00
OWNERSHIP PERCENTAGES	CAP-019	CANE RUN 7 CCGT - OWNERSHIP % SOURCE LUTL	May-25	22.00				78.00													100.00
OWNERSHIP PERCENTAGES	CAP-026	BROWN SOLAR FACILITY - OWNERSHIP % SOURCE KUTL	May-25	39.00				61.00													100.00
OWNERSHIP PERCENTAGES	CAP-029-2016	TRIMBLE COUNTY 5, 6, 7, 8, 9, 10 - OWNERSHIP % SOURCE LUTL	May-25	34.00				66.00													100.00

Case No. 2025-00113
Attachment to Response to PSC-2 Question No. 75
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Garrett

LKE Allocation Rule Percentages

Assignment Method	Allocation Rule	Allocation Rule Description	Date Last Calculated	Target Company Percentages																
				0100-0	0100-1	0100-2	0100-3	0110-0	0110-1	0110-2	0110-3	0004-0	0004-1	0004-2	0004-3	0020-0	0020-1	0020-2	0020-3	0020-4	Total
OWNERSHIP PERCENTAGES	CAP-033	SIMPSONVILLE OWNERSHIP % - LG&E, KU & LKC	May-25	16.00	25.00			36.00	23.00												100.00
OWNERSHIP PERCENTAGES	CAP-034	SIMPSONVILLE INFRASTRUCTURE AND SOLAR ARRAYS #1-S OWNERSHIP % - LG&E & KU	May-25	44.00				56.00													100.00
OWNERSHIP PERCENTAGES	CAP-036	SOUTH OPS ENGINEERING CENTER INFRASTRUCTURE - SOURCE SERV	May-25	43.00				57.00													100.00
OWNERSHIP PERCENTAGES	CAP-037	SIMPSONVILLE DCC INFRASTRUCTURE - SOURCE SERV	May-25	42.00				58.00													100.00
OWNERSHIP PERCENTAGES	CAP-040	R&D CANE RUN 7 CCGT OWNERSHIP % SOURCE KUTL	May-25	22.00				78.00													100.00
OWNERSHIP PERCENTAGES	CAP-050	MILL CREEK 5 - OWNERSHIP % SOURCE LUTL	May-25	31.00				69.00													100.00
OWNERSHIP PERCENTAGES	CAP-051	2023 CPCN SOLAR - OWNERSHIP % SOURCE KUTL	May-25	37.00				63.00													100.00
OWNERSHIP PERCENTAGES	CAP-080	BR WIND TURBINE OWNERSHIP % SOURCE SERV	May-25	36.00				64.00													100.00
PLAN ASSETS RATIO	ALL-I37-D041	DIRECT PA/KY SPLIT BY PENSION PLAN ASSETS THEN DIRECT TO KY (LGE/KU/LKS) PENSION PLAN ASSETS, THEN INDIRECT TO LKS BY NUMBER OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV	May-25	51.00				49.00				0.00									100.00
RATE BASE RATIO	ALL-J92-D001	RATE BASE RATIO	May-25	44.00				56.00													100.00
RATE BASE RATIO	ALL-J92-D002	RATE BASE RATIO (TRANSMISSION)	May-25	23.00				77.00													100.00
RATE BASE RATIO	ALL-J92-D003	RATE BASE RATIO (GAS)	May-25	100.00																	100.00
REVENUE RATIO	ALL-017	REVENUE RATIO - LG&E & KU	May-25	46.00				54.00													100.00
REVENUE RATIO	ALL-076	REVENUE RATIO (RATE CASE EXPENSES ONLY)	May-25	35.00	11.00			54.00													100.00
REVENUE RATIO	ALL-077	REVENUE RATIO (RATE CASE EXPENSES-ELECTRIC ONLY)	May-25	39.00				61.00													100.00
REVENUE RATIO	ALL-I17-D017	DIRECT PA/RI/KY SPLIT BY REVENUE RATIO THEN DIRECT TO KY BY REVENUE RATIO - LG&E & KU SOURCE SERV	May-25	46.00				54.00													100.00
SQUARE FOOTAGE RATIO	CAP-J94-D001	DIRECT TO EASTPOINT SQUARE FOOTAGE (PA/KY) THEN DIRECT TO LKS BY # OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV	May-25	28.00				27.00				0.00				45.00					100.00
SQUARE FOOTAGE RATIO	CAP-J94-D002	DIRECT PA/KY SPLIT BY EASTPOINT SQ FOOTAGE THEN DIRECT TO LKS BY # OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV	May-25	51.00				49.00				0.00									100.00
STATEMENT OF VALUES RATIO	ALL-K94-D001	STATEMENT OF VALUES RATIO	May-25	41.00				59.00													100.00
TOTAL ASSETS RATIO	ALL-018	TOTAL ASSETS RATIO - LG&E & KU	May-25	45.00				55.00													100.00
TOTAL ASSETS RATIO	ALL-019	TOTAL ASSETS RATIO - LG&E, KU & LKC	May-25	43.00				54.00				3.00									100.00
TOTAL ASSETS RATIO	ALL-020	TOTAL UTILITY PLANT ASSETS RATIO - LG&E & KU	May-25	44.00				56.00				0.00									100.00
TOTAL ASSETS RATIO	ALL-021	TOTAL UTILITY ELECTRIC PLANT ASSETS RATIO - LGE & KU	May-25	37.00				63.00													100.00
TOTAL ASSETS RATIO	ALL-021-EX	TOTAL UTILITY ELECTRIC PLANT ASSETS RATIO - LGE & KU - (FERC 500-514 TARGET ACCOUNTS ONLY)	May-25	54.00				46.00													100.00
TOTAL ASSETS RATIO	ALL-073	TOTAL ELECTRIC/GAS DISTRIBUTION ASSETS RATIO - LG&E & KU	May-25	34.00	21.00			45.00													100.00
TOTAL ASSETS RATIO	ALL-074	TOTAL ELECTRIC DISTRIBUTION ASSETS RATIO - LG&E & KU	May-25	43.00				57.00													100.00
TOTAL ASSETS RATIO	ALL-J19-D019	DIRECT PA/KY SPLIT BY % OF NET ASSETS THEN INDIRECT TO KY BY TOTAL ASSETS RATIO - LG&E, KU & LKC SOURCE SERV	May-25	43.00				54.00				3.00									100.00
TOTAL ASSETS RATIO	ALL-J20-D020	TOTAL ASSETS (T,D,G ONLY)	May-25	44.00				56.00													100.00
TOTAL ASSETS RATIO	ALL-J20-D021	DIRECT PA/RI/KY SPLIT BY TOTAL UTILITY PLANT ASSETS THEN DIRECT TO KY BY TOTAL UTILITY PLANT ASSETS RATIO - LG&E & KU SOURCE SERV	May-25	44.00				56.00													100.00
TOTAL ASSETS RATIO	ALL-J21-D021	DIRECT PA/KY SPLIT BY LOB THEN INDIRECT TO KY BY TOTAL UTILITY ELECTRIC PLANT ASSETS RATIO - LG&E & KU SOURCE SERV	May-25	37.00				63.00													100.00
TOTAL SPEND RATIO	ALL-J93-D001	DIRECT PA/RI/KY SPLIT BY TOTAL SPEND RATIO THEN DIRECT TO KY BY TOTAL SPEND RATIO (LG&E/KU/LKC) SOURCE SERV	May-25	42.00				58.00				0.00									100.00
TOTAL UTILITY PLANT ASSETS RATIO	ALL-080	TOTAL UTILITY PLANT ASSETS - DISTRIBUTION, TRANSMISSION - LGE AND KU	May-25	29.00	9.00			37.00	25.00												100.00
TOTAL UTILITY PLANT ASSETS RATIO	ALL-081	TOTAL UTILITY PLANT ASSETS - DISTRIBUTION, TRANSMISSION, AND GAS - LGE AND KU	May-25	23.00	7.00	20.00		30.00	20.00												100.00
TOTAL UTILITY PLANT ASSETS RATIO	ALL-082	TOTAL UTILITY PLANT ASSETS RATIO - TRANSMISSION - LG&E & KU SOURCE SERV	May-25	23.00				77.00				0.00									100.00
TOTAL UTILITY PLANT ASSETS RATIO	ALL-083	TOTAL UTILITY PLANT ASSETS RATIO-GENERATION - LG&E & KU SOURCE SERV	May-25	39.00				61.00													100.00
TOTAL UTILITY PLANT ASSETS RATIO	ALL-J21-D029	DIRECT PA/RI/KY SPLIT BY TOTAL UTILITY PLANT ASSETS-TRANSMISSION, THEN DIRECT TO KY BY TOTAL UTILITY PLANT ASSETS RATIO-TRANSMISSION - LG&E & KU SOURCE SERV	May-25	23.00				77.00				0.00									100.00
TOTAL UTILITY PLANT ASSETS RATIO	CAP-030-2021	TOTAL UTILITY GENERATION PLANT ASSETS RATIO - TOTAL SOURCE SERV	May-25	40.00				60.00													100.00
TOTAL UTILITY PLANT ASSETS RATIO	CAP-030-2025	TOTAL UTILITY GENERATION PLANT ASSETS RATIO - TOTAL SOURCE SERV	May-25	39.00				61.00													100.00
TRANSMISSION RATIO	ALL-029	TRANSMISSION RATIO	Jun-25	35.00				65.00													100.00
TRANSMISSION RATIO	CAP-025-2023	2023 TRANSMISSION RATIO (TCA) SOURCE SERV	Jun-25	26.00				74.00													100.00
TRANSMISSION RATIO	CAP-025-2024	2024 TRANSMISSION RATIO (TCA) SOURCE SERV	Jun-25	24.00				76.00													100.00
TRANSMISSION RATIO	CAP-025-2025	2025 TRANSMISSION RATIO (TCA) SOURCE SERV	Jun-25	23.00				77.00													100.00

LKE Allocation Rule Percentages

Legend:
D = Electric Distribution
T = Electric Transmission
G = Gas
KU - Kentucky Utilities Company
LGE - Louisville Gas & Electric
ODP - Old Dominion Power
LKC - LG&E and KU Capital
EU - PPL Electric Utilities
RI - Rhode Island

			Target Company Reference Number Definitions																
Assignment Method	Allocation Rule	Allocation Rule Description	0100-0	0100-1	0100-2	0100-3	0110-0	0110-1	0110-2	0110-3	0004-0	0004-1	0004-2	0004-3	0020-0	0020-1	0020-2	0020-3	0020-4
BOOK ENTERPRISE VALUE RATIO	ALL-034	DIRECT BOOK ENTERPRISE VALUE LG&E/KU/LKC	LGE				KU				LKC								
BOOK ENTERPRISE VALUE RATIO	ALL-034-D041	DIRECT PA/KY SPLIT BY BOOK ENTERPRISE VALUE THEN INDIRECT TO KY BY BOOK ENTERPRISE VALUE LG&E/KU/LKC SOURCE SERV	LGE				KU				LKC								
CONTRACT RATIO	ALL-001	CONTRACT RATIO - LG&E, KU (coal)	LGE				KU												
CONTRACT RATIO	ALL-001-EX	CONTRACT RATIO - LG&E, KU (coal) - (FERCs 500-514 TARGET ACCOUNTS ONLY)	LGE				KU												
DEPARTMENTAL CHARGE RATIO	ALL-067	DEPT CHARGE RATIO: ENERGY SUPPLY LOAD FORECAST BY NO OF CUSTOMERS (LGE EL,GAS and KU) SOURCE SERV	LGE-D	LGE-G			KU-D												
DEPARTMENTAL CHARGE RATIO	ALL-J04-D004	DEPT CHARGE RATIO: DIRECT TO PA/KY BY RATES/RISK/FINANCE ADMIN HRS, THEN DIRECT TO KY BY NO OF CUSTOMERS AND OPERATING SEGMENTS (SOURCE SERV)	LGE				KU								EU				
DEPARTMENTAL CHARGE RATIO	ALL-J06-D002	DEPT CHARGE RATIO: DIRECT TO PA/KY/RI BY NO OF EMPL PER ED TEAM THEN BY NO OF CUSTOMERS-COMMERCIAL, THEN DIRECT TO KY BY NO OF CUSTOMERS-COMMERCIAL (LG&E & KU) SOURCE SERV	LGE				KU												
DEPARTMENTAL CHARGE RATIO	ALL-J09-D028	DEPT CHARGE RATIO: DIRECT PA/KY SPLIT BY 25% # OF EMPLOYEE/75% # OF CUSTOMERS THEN DIRECT TO KY (LGE/KU/LKS) 25% # OF EMPLOYEE/75% # OF CUSTOMERS, THEN INDIRECT TO LKS EACH COMPANY'S RATIO OF LKS LABOR HOURS TO TOTAL LKS LABOR HOURS (LG&E/KU/LKC) SOURCE SERV	LGE				KU												
DEPARTMENTAL CHARGE RATIO	ALL-J94-D001	DIRECT TO EASTPOINT SQUARE FOOTAGE (PA/KY) THEN DIRECT TO LKS BY # OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV	LGE				KU				LKC				EU				
DEPARTMENTAL CHARGE RATIO	ALL-K17-D044	DEPT CHARGE RATIO: DIRECT PA/KY SPLIT BY COMPOSITE OF EIM INSURANCE PREMIUMS THEN DIRECT TO KY BY COMPOSITE OF EIM HISTORICAL EXCESS LIABILITY INSURANCE PREMIUMS THEN INDIRECT TO KY BY REVENUE RATIO- LG&E & KU SOURCE SERV	LGE				KU				LKC								
DEPARTMENTAL CHARGE RATIO	ALL-K23-D044	DEPT CHARGE RATIO: DIRECT PA/KY SPLIT BY COMPOSITE OF EIM INSURANCE PREMIUMS THEN DIRECT TO KY BY COMPOSITE OF EIM HISTORICAL D&O PREMIUMS THEN INDIRECT TO KY BY MULTI-FACTOR INDIRECT COST ALLOCATION - LG&E, KU & LKC SOURCE SERV	LGE				KU				LKC								
DEPARTMENTAL CHARGE RATIO	ALL-K48-D044	DIRECT PA/KY SPLIT BY COMPOSITE OF EIM INSURANCE PREMIUMS THEN DIRECT TO KY BY COMPOSITE OF EIM HISTORICAL PROPERTY INSURANCE PREMIUMS THEN DIRECT TO KY BY STATEMENT OF VALUES-LG&E & KU SOURCE SERV	LGE				KU												
FACILITIES RATIO	ALL-041	FACILITIES RATIO - LGE CENTER	LGE				KU				LKC								
FACILITIES RATIO	ALL-042	FACILITIES RATIO - KU GENERAL OFFICE	LGE				KU				LKC								
FACILITIES RATIO	ALL-043	FACILITIES RATIO - BOC	LGE				KU												
FACILITIES RATIO	ALL-045	FACILITIES RATIO - MORGANFIELD	LGE				KU												
FACILITIES RATIO	ALL-046	FACILITIES RATIO - SIMPSONVILLE	LGE				KU												
FACILITIES RATIO	ALL-047	FACILITIES RATIO - PINEVILLE	LGE				KU												
FACILITIES RATIO	ALL-079	FACILITIES RATIO- KEVIL	LGE				KU												
FACILITIES RATIO	CAP-041	FACILITIES RATIO - LG&E CENTER	LGE				KU												
GENERATION RATIO	ALL-027	GENERATION RATIO - LG&E & KU	LGE				KU												
GENERATION RATIO	ALL-027-EX	GENERATION RATIO - LG&E & KU - (FERCs 500-514 TARGET ACCOUNTS ONLY)	LGE				KU												
INSURANCE POLICIES RATIO	ALL-J51-D001	INSURANCE POLICIES RATIO	LGE				KU												
MULTI – FACTOR INDIRECT COST ALLOCATION	ALL-J23-D024	DIRECT PA/KY SPLIT BY # OF LICENSES FOR CREDIT SERVICES THEN INDIRECT TO KY BY MULTI-FACTOR INDIRECT COST ALLOCATION - LG&E, KU & LKC SOURCE SERV	LGE				KU				LKC								
MULTI – FACTOR INDIRECT COST ALLOCATION	ALL-J23-D033	DIRECT PA/KY SPLIT BY # OF PPL SEGMENTS (3) THEN INDIRECT TO KY BY MULTI-FACTOR INDIRECT COST ALLOCATION - LG&E, KU & LKC SOURCE SERV	LGE				KU				LKC								
MULTI – FACTOR INDIRECT COST ALLOCATION	ALL-J23-D050	DIRECT PA/KY SPLIT BY # OF PPL BUSINESS UNITS USING SNL, THEN INDIRECT TO KY BY MULTI-FACTOR INDIRECT COST ALLOCATION - LG&E, KU & LKC SOURCE SERV	LGE				KU				LKC								
MULTI – FACTOR INDIRECT COST ALLOCATION	ALL-J23-D051	DIRECT PA/KY SPLIT BY # OF PPL INTERFACES, THEN INDIRECT TO KY BY MULTI-FACTOR INDIRECT COST ALLOCATION - LG&E, KU & LKC SOURCE SERV	LGE				KU				LKC								
MULTI – FACTOR INDIRECT COST ALLOCATION	ALL-J99-I001	MULTI-FACTOR INDIRECT COST ALLOCATION	LGE				KU												
NUMBER OF CUSTOMERS RATIO	ALL-004	NUMBER OF CUSTOMERS RATIO - TOTAL	LGE				KU												
NUMBER OF CUSTOMERS RATIO	ALL-006	NUMBER OF CUSTOMERS RATIO - COMMERCIAL	LGE				KU												
NUMBER OF CUSTOMERS RATIO	ALL-068	DIRECT TO # OF CUSTOMERS LG&E ELEC and GAS SOURCE SERV.	LGE-D	LGE-G															
NUMBER OF CUSTOMERS RATIO	ALL-069	NUMBER OF CUSTOMERS RATIO - LGE EL, GAS, AND KU - SOURCE SERV	LGE-D	LGE-G			KU-D												
NUMBER OF CUSTOMERS RATIO	ALL-070	NUMBER OF CUSTOMERS RATIO - ELECTRIC ONLY	LGE				KU												
NUMBER OF CUSTOMERS RATIO	ALL-071	NUMBER OF CUSTOMERS RATIO - ELECTRIC ONLY EXCLUDING ODP	LGE				KU												
NUMBER OF CUSTOMERS RATIO	ALL-J04-D001	NUMBER OF CUSTOMERS RATIO (JOINT PA/KY/RI)	LGE-D	LGE-G			KU-D												
NUMBER OF CUSTOMERS RATIO	ALL-J04-D002	NUMBER OF CUSTOMERS RATIO (JOINT KY/RI)	LGE-D	LGE-G			KU-D												
NUMBER OF CUSTOMERS RATIO	ALL-J04-D003	NUMBER OF CUSTOMERS RATIO (JOINT KY/PA/RI)	LGE-D	LGE-G			KU-D								EU-D	EU-T	RI-D	RI-T	RI-G
NUMBER OF CUSTOMERS RATIO	ALL-J04-D005	DIRECT TO PA/KY/RI BY NO OF CUSTOMERS (D,T,G) THEN DIRECT TO KY BY NO OF CUSTOMERS RATIO-LGE EL,GAS,KU - SOURCE SERV	LGE-D	LGE-G			KU-D								EU-D	EU-T	RI-D	RI-T	RI-G
NUMBER OF CUSTOMERS RATIO	ALL-J04-D006	DEPT CHARGE RATIO: DIRECT TO PA/KY ECON DEV & NATL ACCTS BY ADMIN HRS, THEN DIRECT TO KY BY NO OF CUSTOMERS	LGE				KU								PPLS Econ Devel	PPLS Natl Accts			
NUMBER OF CUSTOMERS RATIO	ALL-J04-D007	DIRECT TO PA(D)/KY/RI (D,T,G) BY NO OF CUSTOMERS THEN DIRECT TO KY BY NO OF CUSTOMERS RATIO-LGE EL,GAS,KU - SOURCE SERV	LGE-D	LGE-G			KU-D								EU-D	RI-D	RI-T	RI-G	
NUMBER OF CUSTOMERS RATIO	ALL-J06-D001	NUMBER OF CUSTOMERS RATIO - COMMERCIAL (JOINT PA/KY/RI)	LGE				KU												
NUMBER OF CUSTOMERS RATIO	CAP-023-2019	NUMBER OF CUSTOMERS RATIO - TOTAL SOURCE SERV	LGE				KU												
NUMBER OF CUSTOMERS RATIO	CAP-031-2017	NUMBER OF CUSTOMERS RATIO - ELECTRIC ONLY	LGE				KU												
NUMBER OF CUSTOMERS RATIO	CAP-032-2016	NUMBER OF CUSTOMERS RATIO - ELECTRIC ONLY EXCLUDING ODP	LGE				KU												
NUMBER OF CUSTOMERS RATIO	CAP-069	NUMBER OF CUSTOMERS RATIO - LGE EL, GAS, AND KU - SOURCE SERV	LGE-D	LGE-G			KU												
NUMBER OF EMPLOYEES RATIO	ALL-009	NUMBER OF EMPLOYEES RATIO - LG&E, KU & LKC	LGE				KU												
NUMBER OF EMPLOYEES RATIO	ALL-010-2016	NUMBER OF EMPLOYEE RATIO - LG&E CENTER	LGE				KU				LKC								
NUMBER OF EMPLOYEES RATIO	ALL-011-2016	NUMBER OF EMPLOYEES RATIO - BOC (LEASE ONLY)	LGE				KU				LKC								
NUMBER OF EMPLOYEES RATIO	ALL-013-2016	NUMBER OF EMPLOYEES RATIO - KU GENERAL OFFICE (LEASE ONLY)	LGE				KU				LKC								
NUMBER OF EMPLOYEES RATIO	ALL-078	NUMBER OF EMPLOYEES RATIO - LKE BY LKS, LGE, AND KU	LGE				KU								LKS				
NUMBER OF EMPLOYEES RATIO	ALL-J09-D029	DIRECT PA/KY SPLIT BY # OF PPL SEGMENTS (3) THEN INDIRECT TO KY BY NUMBER OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV	LGE				KU												
NUMBER OF EMPLOYEES RATIO	ALL-J09-D031	DIRECT PA/KY SPLIT BY COMPOSITE OF ALL INSURANCE POLICY ALLOCATIONS THEN INDIRECT TO KY BY NUMBER OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV	LGE				KU												
NUMBER OF EMPLOYEES RATIO	ALL-J09-D032	DIRECT PA/KY SPLIT BY # OF LAWYERS THEN INDIRECT TO KY BY NUMBER OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV	LGE				KU												
NUMBER OF EMPLOYEES RATIO	ALL-J09-D040	DIRECT PA/KY SPLIT BY # OF EMPLOYEES THEN DIRECT TO KY (LGE/KU/LKS) NUMBER OF EMPLOYEES, THEN INDIRECT TO LKS BY EACH COMPANY'S RATIO OF LKS LABOR HOURS TO TOTAL LKS LABOR HOURS (LG&E/KU/LKC) SOURCE SERV	LGE				KU				LKC								
NUMBER OF EMPLOYEES RATIO	ALL-J09-D041	DIRECT TO PA/KY BY # OF EMPLOYEES THEN DIRECT TO KY (LGE/KU/LKS) BY # OF EMPLOYEES, THEN INDIRECT TO LKS BY EACH COMPANY'S RATIO OF LKS LABOR HOURS TO TOTAL LKS LABOR HOURS (LG&E/KU/LKC) SOURCE SERV	LGE				KU								EU				
NUMBER OF EMPLOYEES RATIO	ALL-J94-D002	DIRECT PA/KY SPLIT BY EASTPOINT SQ FOOTAGE THEN DIRECT TO LKS BY # OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV	LGE				KU												
NUMBER OF EMPLOYEES RATIO	CAP-012-2018	NUMBER OF EMPLOYEES RATIO - LG&E CENTER SOURCE SERV	LGE				KU												
NUMBER OF EMPLOYEES RATIO	CAP-013-2017	NUMBER OF EMPLOYEES RATIO - BOC SOURCE SERV	LGE				KU												
NUMBER OF EMPLOYEES RATIO	CAP-013-2025	NUMBER OF EMPLOYEES RATIO - BOC SOURCE SERV	LGE				KU												
NUMBER OF EMPLOYEES RATIO	CAP-015-2023	NUMBER OF EMPLOYEES RATIO - KU GENERAL OFFICE SOURCE SERV	LGE				KU												
NUMBER OF EMPLOYEES RATIO	CAP-015-2025	NUMBER OF EMPLOYEES RATIO - KU GENERAL OFFICE SOURCE SERV	LGE				KU												
NUMBER OF EMPLOYEES RATIO	CAP-016-2025	NUMBER OF EMPLOYEES RATIO - PINEVILLE SOURCE SERV	LGE				KU												
NUMBER OF EMPLOYEES RATIO	CAP-017-2025	NUMBER OF EMPLOYEES RATIO - MORGANFIELD SOURCE SERV	LGE				KU												
NUMBER OF EMPLOYEES RATIO	CAP-024-2020	NUMBER OF EMPLOYEES RATIO - LG&E, KU & LKC SOURCE SERV	LGE				KU												
NUMBER OF EMPLOYEES RATIO	CAP-027-2025	NUMBER OF EMPLOYEES RATIO - SIMPSONVILLE SOURCE SERV	LGE				KU												
NUMBER OF EMPLOYEES RATIO	CAP-079-2024	NUMBER OF EMPLOYEES RATIO - KEVIL SOURCE SERV	LGE				KU												
NUMBER OF EMPLOYEES RATIO	CAP-079-2025	NUMBER OF EMPLOYEES RATIO - KEVIL SOURCE SERV	LGE				KU												
NUMBER OF EMPLOYEES RATIO	CAP-024-U046-19	DIRECT TO LGE&E, KU, & LKS BY NUMBER OF IPAD USERS THEN INDIRECT TO LKS BY NUMBER OF EMPLOYEES RATIO - LG&E, KU & LKC SOURCE SERV	LGE				KU												
NUMBER OF ITEMS PROCESSED RATIO	ALL-024	NUMBER OF ITEMS PROCESSED RATIO-LKS AP	LGE				KU												
NUMBER OF ITEMS PROCESSED RATIO	ALL-024-D002	NUMBER OF ITEMS PROCESSED RATIO-SUNDRY BILLING	LGE				KU												
NUMBER OF ITEMS PROCESSED RATIO	ALL-024-D003	NUMBER OF ITEMS PROCESSED RATIO-LKS CASH REMITTANCE	LGE				KU												
NUMBER OF ITEMS PROCESSED RATIO	ALL-J24-D001	NUMBER OF ITEMS PROCESSED RATIO-PPL AP	LGE				KU				LKC								
NUMBER OF ITEMS PROCESSED RATIO	ALL-J24-D003	DIRECT PA/KY SPLIT BY NO OF REMITTANCE ITEMS PROCESSED THEN DIRECT TO KY BY NO OF REMITTANCE ITEMS PROCESSED (LG&E/KU) SOURCE SERV	LGE				KU												
NUMBER OF ITEMS PROCESSED RATIO	ALL-K24-D003	NUMBER OF ITEMS PROCESSED RATIO-REMITTANCE PROCESSING (FROM PA, 100% KY)	LGE				KU												
NUMBER OF ITEMS PROCESSED RATIO	CAP-124	NO OF ITEMS PROCESSED RATIO-LKS AP (SOURCE SERV)	LGE				KU												
NUMBER OF ITEMS PROCESSED RATIO	CAP-K01-D001	DIRECT TO KY (LKS) BY NO OF REMITTANCES PROCESSED THEN DIRECT TO LGE/KU BY NO OF REIMITTANCES PROCESSED SOURCE SERV	LGE				KU												
NUMBER OF ITEMS PROCESSED RATIO	CAP-K01-D001-25	DIRECT TO KY (LKS) BY NO OF REMITTANCES PROCESSED THEN DIRECT TO LGE/KU BY NO OF REIMITTANCES PROCESSED SOURCE SERV	LGE				KU												
NUMBER OF METERS RATIO	ALL-026	NUMBER OF METERS RATIO	LGE				KU												
NUMBER OF METERS RATIO	ALL-049	NUMBER OF METERS RATIO - AOC	LGE-D	LGE-G			KU	ODP											
NUMBER OF METERS RATIO	CAP-038-2021	METER PORTION OF THE AMI PROJECT	LGE-D	LGE-G			KU	ODP											
NUMBER OF METERS RATIO	CAP-039-2021	NUMBER OF METERS RATIO - AOC	LGE				KU												
NUMBER OF NETWORK USERS RATIO	ALL-J09-N	DIRECT TO # OF NETWORK USERS (PA/KY) THEN DIRECT TO KY NETWORK USERS (LG&E/KU/LKS) THEN INDIRECT TO LKS BY NUMBER OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV	LGE-D				KU-D				LKC				EU-D	EU-T			
NUMBER OF NETWORK USERS RATIO	ALL-J09-N003	DIRECT TO # OF NETWORK USERS (PA/RIH/KY) THEN DIRECT TO KY NETWORK USERS (LG&E/KU/LKS) THEN INDIRECT TO LKS BY NUMBER OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV	LGE-D				KU-D				LKC				EU-D	EU-T	RI-D		
NUMBER OF NETWORK USERS RATIO	ALL-J09-N004	DIRECT TO # OF NETWORK USERS (PA/RINECO/KY) THEN DIRECT TO KY NETWORK USERS (LG&E/KU/LKS) THEN INDIRECT TO LKS BY NUMBER OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV.	LGE-D				KU-D				LKC				EU-D	EU-T	RI-D	RI-T	RI-G
NUMBER OF NETWORK USERS RATIO	ALL-J09-N005	DIRECT TO # OF NETWORK USERS (RINECO/KY) THEN DIRECT TO KY NETWORK USERS (LG&E/KU/LKS) THEN INDIRECT TO LKS BY NUMBER OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV	LGE-D				KU-D				LKC						RI-D	RI-T	RI-G
NUMBER OF NETWORK USERS RATIO	ALL-J09-N006	DIRECT TO # OF GAS NETWORK USERS (RI/KY).	LGE-G														RI-G		
NUMBER OF NETWORK USERS RATIO	ALL-K09-N	NETWORK USERS RATIO	LGE				KU				LKC								
NUMBER OF NETWORK USERS RATIO	CAP-J24-N-25	DIRECT TO # OF NETWORK USERS (PA/KY) THEN DIRECT TO KY NETWORK USERS (LG&E/KU/LKS) THEN INDIRECT TO LKS BY NUMBER OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV	LGE				KU								EU				
NUMBER OF NETWORK USERS RATIO	CAP-J24-N003-25	DIRECT TO # OF NETWORK USERS (PA/RIH/KY) THEN DIRECT TO KY NETWORK USERS (LG&E/KU/LKS) THEN INDIRECT TO LKS BY NUMBER OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV	LGE-D				KU-D								EU-D	RI-D			
NUMBER OF NETWORK USERS RATIO	CAP-K24-N-19	NETWORK USERS RATIO	LGE				KU												
NUMBER OF NETWORK USERS RATIO	CAP-K24-N-23	NETWORK USERS RATIO	LGE				KU												
NUMBER OF NETWORK USERS RATIO	CAP-K24-N-24	NETWORK USERS RATIO	LGE				KU												
NUMBER OF NETWORK USERS RATIO	CAP-K24-N-25	NETWORK USERS RATIO	LGE				KU												
NUMBER OF OPERATING SEGMENTS RATIO	ALL-050	NUMBER OF OPERATING SEGMENTS RATIO	LGE				KU												
NUMBER OF OPERATING SEGMENTS RATIO	ALL-J50-D001	DIRECT PA/RI/KY SPLIT BY # OF OPERATING SEGMENTS THEN DIRECT TO KY BY # OF OPERATING SEGMENTS SOURCE SERV	LGE				KU												
NUMBER OF OPERATING SEGMENTS RATIO	ALL-J50-D002	DIRECT PA/KY SPLIT BY NO OF KEY SOX CONTROLS THEN DIRECT TO KY BY NO OF OPERATING SEGMENTS (LG&E/KU) SOURCE SERV	LGE				KU												
NUMBER OF OPERATING SEGMENTS RATIO	ALL-J50-D050	DIRECT TO # OF OPERATING UNITS (PA/RI/KY) THEN DIRECT TO KY OPERATING UNITS (LG&E/KU) SOURCE SERV.	LGE-D				KU-D								EU-D	EU-T	RI-D	RI-T	RI-G
NUMBER OF PLAN PARTICIPANTS RATIO	ALL-J91-D001	PLAN PARTICIPANTS RATIO	LGE				KU				LKC								
OWNERSHIP PERCENTAGES	CAP-001	BROWN 5 - OWNERSHIP % SOURCE KUTL	LGE				KU												
OWNERSHIP PERCENTAGES	CAP-002	BROWN 6 - OWNERSHIP % SOURCE KUTL	LGE				KU												
OWNERSHIP PERCENTAGES	CAP-003	BROWN 7 - OWNERSHIP % SOURCE KUTL	LGE				KU												
OWNERSHIP PERCENTAGES	CAP-004	PADDYS RUN 13 - OWNERSHIP % SOURCE LUTL	LGE				KU												
OWNERSHIP PERCENTAGES	CAP-005	TRIMBLE COUNTY 2 - OWNERSHIP % SOURCE LUTL	LGE				KU												
OWNERSHIP PERCENTAGES	CAP-006	TRIMBLE COUNTY 5 - OWNERSHIP % SOURCE LUTL	LGE				KU												
OWNERSHIP PERCENTAGES	CAP-007	TRIMBLE COUNTY 6 - OWNERSHIP % SOURCE LUTL	LGE				KU												
OWNERSHIP PERCENTAGES	CAP-008	TRIMBLE COUNTY 7 - OWNERSHIP % SOURCE LUTL	LGE				KU												
OWNERSHIP PERCENTAGES	CAP-009	TRIMBLE COUNTY 8 - OWNERSHIP % SOURCE LUTL	LGE				KU												
OWNERSHIP PERCENTAGES	CAP-010	TRIMBLE COUNTY 9 - OWNERSHIP % SOURCE LUTL	LGE				KU												
OWNERSHIP PERCENTAGES	CAP-011	TRIMBLE COUNTY 10 - OWNERSHIP % SOURCE LUTL	LGE				KU												
OWNERSHIP PERCENTAGES	CAP-018	TC1 AND TC2 JOINT USE - OWNERSHIP % SOURCE LUTL	LGE				KU												
OWNERSHIP PERCENTAGES	CAP-019	CANE RUN 7 CCGT - OWNERSHIP % SOURCE LUTL	LGE				KU												
OWNERSHIP PERCENTAGES	CAP-026	BROWN SOLAR FACILITY - OWNERSHIP % SOURCE KUTL	LGE				KU												
OWNERSHIP PERCENTAGES	CAP-029-2016	TRIMBLE COUNTY 5, 6, 7, 8, 9, 10 - OWNERSHIP % SOURCE LUTL	LGE				KU												

LKE Allocation Rule Percentages

Legend:	D = Electric Distribution
	T = Electric Transmission
	G = Gas
	KU - Kentucky Utilities Company
	LGE - Louisville Gas & Electric
	ODP - Old Dominion Power
	LKC - LG&E and KU Capital
	EU - PPL Electric Utilities
	RI - Rhode Island

			Target Company Reference Number Definitions																		
Assignment Method	Allocation Rule	Allocation Rule Description	0100-0	0100-1	0100-2	0100-3	0110-0	0110-1	0110-2	0110-3	0004-0	0004-1	0004-2	0004-3	0020-0	0020-1	0020-2	0020-3	0020-4
OWNERSHIP PERCENTAGES	CAP-033	SIMPSONVILLE OWNERSHIP % - LG&E, KU & LKC	LGE-T	LGE-IT			KU-T	KU-IT											
OWNERSHIP PERCENTAGES	CAP-034	SIMPSONVILLE INFRASTRUCTURE AND SOLAR ARRAYS #1-S OWNERSHIP % - LG&E & KU	LGE				KU												
OWNERSHIP PERCENTAGES	CAP-036	SOUTH OPS ENGINEERING CENTER INFRASTRUCTURE - SOURCE SERV	LGE				KU												
OWNERSHIP PERCENTAGES	CAP-037	SIMPSONVILLE DCC INFRASTRUCTURE - SOURCE SERV	LGE				KU												
OWNERSHIP PERCENTAGES	CAP-040	R&D CANE RUN 7 CCGT OWNERSHIP % SOURCE KUTL	LGE				KU												
OWNERSHIP PERCENTAGES	CAP-050	MILL CREEK 5 - OWNERSHIP % SOURCE LUTL	LGE				KU												
OWNERSHIP PERCENTAGES	CAP-051	2023 CPCN SOLAR - OWNERSHIP % SOURCE KUTL	LGE				KU												
OWNERSHIP PERCENTAGES	CAP-080	BR WIND TURBINE OWNERSHIP % SOURCE SERV	LGE				KU												
PLAN ASSETS RATIO	ALL-I17-D041	DIRECT PA/KY SPLIT BY PENSION PLAN ASSETS THEN DIRECT TO KY (LGE/KU/LKS) PENSION PLAN ASSETS, THEN INDIRECT TO LKS BY NUMBER OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV	LGE				KU				LKC								
RATE BASE RATIO	ALL-J92-D001	RATE BASE RATIO	LGE				KU												
RATE BASE RATIO	ALL-J92-D002	RATE BASE RATIO (TRANSMISSION)	LGE				KU												
RATE BASE RATIO	ALL-J92-D003	RATE BASE RATIO (GAS)	LGE-G																
REVENUE RATIO	ALL-017	REVENUE RATIO - LG&E & KU	LGE				KU												
REVENUE RATIO	ALL-076	REVENUE RATIO (RATE CASE EXPENSES ONLY)	LGE-D	LGE-G			KU-D												
REVENUE RATIO	ALL-077	REVENUE RATIO (RATE CASE EXPENSES-ELECTRIC ONLY)	LGE				KU												
REVENUE RATIO	ALL-I17-D017	DIRECT PA/RI/KY SPLIT BY REVENUE RATIO THEN DIRECT TO KY BY REVENUE RATIO - LG&E & KU SOURCE SERV	LGE				KU												
SQUARE FOOTAGE RATIO	CAP-J94-D001	DIRECT TO EASTPOINT SQUARE FOOTAGE (PA/KY) THEN DIRECT TO LKS BY # OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV	LGE				KU					LKC			EU				
SQUARE FOOTAGE RATIO	CAP-J94-D002	DIRECT PA/KY SPLIT BY EASTPOINT SQ FOOTAGE THEN DIRECT TO LKS BY # OF EMPLOYEES (LG&E/KU/LKC) SOURCE SERV	LGE				KU					LKC							
STATEMENT OF VALUES RATIO	ALL-K94-D001	STATEMENT OF VALUES RATIO	LGE				KU												
TOTAL ASSETS RATIO	ALL-018	TOTAL ASSETS RATIO - LG&E & KU	LGE				KU												
TOTAL ASSETS RATIO	ALL-019	TOTAL ASSETS RATIO - LG&E, KU & LKC	LGE				KU				LKC								
TOTAL ASSETS RATIO	ALL-020	TOTAL UTILITY PLANT ASSETS RATIO - LG&E & KU	LGE				KU				LKC								
TOTAL ASSETS RATIO	ALL-021	TOTAL UTILITY ELECTRIC PLANT ASSETS RATIO - LGE & KU	LGE				KU												
TOTAL ASSETS RATIO	ALL-021-EX	TOTAL UTILITY ELECTRIC PLANT ASSETS RATIO - LGE & KU - (FERC 500-514 TARGET ACCOUNTS ONLY)	LGE				KU												
TOTAL ASSETS RATIO	ALL-073	TOTAL ELECTRIC/GAS DISTRIBUTION ASSETS RATIO - LG&E & KU	LGE-D	LGE-G			KU-D												
TOTAL ASSETS RATIO	ALL-074	TOTAL ELECTRIC DISTRIBUTION ASSETS RATIO - LG&E & KU	LGE-D				KU-D												
TOTAL ASSETS RATIO	ALL-J19-D019	DIRECT PA/KY SPLIT BY % OF NET ASSETS THEN INDIRECT TO KY BY TOTAL ASSETS RATIO - LG&E, KU & LKC SOURCE SERV	LGE				KU				LKC								
TOTAL ASSETS RATIO	ALL-J20-D020	TOTAL ASSETS (T,D,G ONLY)	LGE				KU												
TOTAL ASSETS RATIO	ALL-J20-D021	DIRECT PA/RI/KY SPLIT BY TOTAL UTILITY PLANT ASSETS THEN DIRECT TO KY BY TOTAL UTILITY PLANT ASSETS RATIO - LG&E & KU SOURCE SERV	LGE				KU												
TOTAL ASSETS RATIO	ALL-J21-D021	DIRECT PA/KY SPLIT BY LOB THEN INDIRECT TO KY BY TOTAL UTILITY ELECTRIC PLANT ASSETS RATIO - LG&E & KU SOURCE SERV	LGE				KU												
TOTAL SPEND RATIO	ALL-J93-D001	DIRECT PA/RI/KY SPLIT BY TOTAL SPEND RATIO THEN DIRECT TO KY BY TOTAL SPEND RATIO (LG&E/KU/LKC) SOURCE SERV	LGE				KU				LKC								
TOTAL UTILITY PLANT ASSETS RATIO	ALL-080	TOTAL UTILITY PLANT ASSETS - DISTRIBUTION, TRANSMISSION - LGE AND KU	LGE-D	LGE-T			KU-D	KU-T											
TOTAL UTILITY PLANT ASSETS RATIO	ALL-081	TOTAL UTILITY PLANT ASSETS - DISTRIBUTION, TRANSMISSION, AND GAS - LGE AND KU	LGE-D	LGE-T	LGE-G		KU-D	KU-T											
TOTAL UTILITY PLANT ASSETS RATIO	ALL-082	TOTAL UTILITY PLANT ASSETS RATIO - TRANSMISSION - LG&E & KU SOURCE SERV	LGE				KU				LKC								
TOTAL UTILITY PLANT ASSETS RATIO	ALL-083	TOTAL UTILITY PLANT ASSETS RATIO-GENERATION - LG&E & KU SOURCE SERV	LGE				KU												
TOTAL UTILITY PLANT ASSETS RATIO	ALL-J21-D029	DIRECT PA/RI/KY SPLIT BY TOTAL UTILITY PLANT ASSETS-TRANSMISSION, THEN DIRECT TO KY BY TOTAL UTILITY PLANT ASSETS RATIO-TRANSMISSION - LG&E & KU SOURCE SERV	LGE				KU				LKC								
TOTAL UTILITY PLANT ASSETS RATIO	CAP-030-2021	TOTAL UTILITY GENERATION PLANT ASSETS RATIO - TOTAL SOURCE SERV	LGE				KU												
TOTAL UTILITY PLANT ASSETS RATIO	CAP-030-2025	TOTAL UTILITY GENERATION PLANT ASSETS RATIO - TOTAL SOURCE SERV	LGE				KU												
TRANSMISSION RATIO	ALL-029	TRANSMISSION RATIO	LGE				KU												
TRANSMISSION RATIO	CAP-025-2023	2023 TRANSMISSION RATIO (TCA) SOURCE SERV	LGE				KU												
TRANSMISSION RATIO	CAP-025-2024	2024 TRANSMISSION RATIO (TCA) SOURCE SERV	LGE				KU												
TRANSMISSION RATIO	CAP-025-2025	2025 TRANSMISSION RATIO (TCA) SOURCE SERV	LGE				KU												

PPL Service Allocation Rates - IT Only				6600	0590	0601	0705	0899	0982	1540	0140	7500	7503	7504	7505	
As of Date	Type	Basis	Cust Seg Desc	Kentucky %	EU-D (T) %	EU-T %	EU-D (CS) %	Distribution %	EU-D (TD&I) %	Strat Dev %	PPL Services %	RI Holdings %	RI Distribution %	RI Gas %	RI Transmission %	Total %
1/1/2025	Cust Segment	Assets	0001 - Elec Assets (PA and KY)	45.60%	0.00%	19.10%	0.00%	35.30%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.0000
1/1/2025	Cust Segment	Assets	0002 - Elec Assets (PA KY RI)	40.02%	0.00%	16.76%	0.00%	30.98%	0.00%	0.00%	0.00%	0.00%	8.00%	0.00%	4.24%	1.0000
1/1/2025	Cust Segment	Assets	0005 - Elec Assets (RI and KY)	76.58%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	15.31%	0.00%	8.11%	1.0000
1/1/2025	Cust Segment	Assets	0008 - Gas Assets (RI and KY)	41.81%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	58.19%	0.00%	1.0000
1/1/2025	Cust Segment	Assets	4171 - Total Assets (PA and KY)	48.38%	0.00%	18.12%	0.00%	33.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.0000
1/1/2025	Cust Segment	Assets	4173 - Total Assets (PA, KY, RI)	40.20%	0.00%	15.06%	0.00%	27.84%	0.00%	0.00%	0.00%	0.00%	7.19%	5.90%	3.81%	1.0000
1/1/2025	Cust Segment	Assets	4223 - Total Assets (RI and KY)	70.41%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	12.59%	10.33%	6.67%	1.0000
1/1/2025	Cust Segment	Assets	4236 - Electric Assets (T) - PA, KY, RI	23.20%	0.00%	61.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	15.51%	1.0000
1/1/2025	Cust Segment	Customers	4168 - # Of Customers Electric and Gas (PA and KY)	42.43%	0.00%	12.26%	0.00%	45.31%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.0000
1/1/2025	Cust Segment	Customers	4170 - # Of Customers (PA, KY, RI)	32.13%	0.00%	9.28%	0.00%	34.31%	0.00%	0.00%	0.00%	0.00%	15.36%	5.71%	3.21%	1.0000
1/1/2025	Cust Segment	Customers	4184 - # Of Customers Gas (KY and RI)	54.60%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	45.40%	0.00%	1.0000
1/1/2025	Cust Segment	Customers	4186 - # Of Customers Electric (PA and KY)	41.68%	0.00%	12.42%	0.00%	45.90%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.0000
1/1/2025	Cust Segment	Customers	4187 - # Of Customers Electric (PA, KY, RI)	34.44%	0.00%	10.26%	0.00%	37.92%	0.00%	0.00%	0.00%	0.00%	14.38%	0.00%	3.00%	1.0000
1/1/2025	Cust Segment	Customers	4188 - # Of Customers Electric (KY and RI)	66.46%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	27.75%	0.00%	5.79%	1.0000
1/1/2025	Cust Segment	Customers	4189 - # Of Customers Electric and Gas (KY and RI)	56.96%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	27.23%	10.12%	5.69%	1.0000
1/1/2025	Cust Segment	Customers	4203 - Elect Custs PA KY-CS	41.68%	0.00%	0.00%	58.32%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.0000
1/1/2025	Cust Segment	Customers	4204 - All Custs PA KY-CS	42.43%	0.00%	0.00%	57.57%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.0000
1/1/2025	Cust Segment	Customers	4205 - Electric Cust PA KY RI-CS	34.44%	0.00%	0.00%	48.18%	0.00%	0.00%	0.00%	0.00%	0.00%	14.38%	0.00%	3.00%	1.0000
1/1/2025	Cust Segment	Customers	4206 - All Cust PA KY RI-CS	32.13%	0.00%	0.00%	43.59%	0.00%	0.00%	0.00%	0.00%	0.00%	15.36%	5.71%	3.21%	1.0000
1/1/2025	Cust Segment	Customers	4209 - Gas Custs RI KY-CS	54.60%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	45.40%	0.00%	1.0000
1/1/2025	Cust Segment	Customers	4210 - Electric Cust RI KY-CS	66.46%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	27.75%	0.00%	5.79%	1.0000
1/1/2025	Cust Segment	Customers	4211 - All Custs RI KY-CS	56.96%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	27.23%	10.12%	5.69%	1.0000
1/1/2025	Cust Segment	Customers	4228 - Electric Cust PA KY RI-D	34.44%	0.00%	0.00%	0.00%	48.18%	0.00%	0.00%	0.00%	0.00%	17.38%	0.00%	0.00%	1.0000
1/1/2025	Cust Segment	Customers	4229 - All Cust PA KY RI-D+G	32.13%	0.00%	9.28%	0.00%	34.31%	0.00%	0.00%	0.00%	0.00%	15.36%	5.71%	3.21%	1.0000
1/1/2025	Cust Segment	Employees	Employees-All	35.94%	0.00%	0.43%	0.00%	21.16%	0.00%	0.00%	22.58%	0.00%	9.92%	9.27%	0.70%	1.0000
1/1/2025	Cust Segment	Employees	Executive Services	17.31%	0.00%	0.08%	0.00%	7.62%	0.00%	0.00%	65.37%	0.00%	4.80%	4.61%	0.21%	1.0000
1/1/2025	Cust Segment	Indirect	4176 - Three Factor (PA, KY, RI) - send through Indirect	49.00%	0.00%	8.00%	0.00%	23.00%	0.00%	0.00%	0.00%	0.00%	12.00%	5.00%	3.00%	1.0000
1/1/2025	Cust Segment	Network Users	4165 - Network Users (PA and KY)	51.24%	1.03%	10.80%	7.70%	29.23%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.0000
1/1/2025	Cust Segment	Network Users	4167 - Network Users (PA, KY, RI)	39.14%	0.79%	8.25%	5.88%	22.33%	0.00%	0.00%	0.00%	0.00%	11.76%	10.86%	0.99%	1.0000
1/1/2025	Cust Segment	Network Users	4185 - Network Users (KY and RI)	62.36%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	18.76%	17.31%	1.57%	1.0000
1/1/2025	Cust Segment	Network Users	4233 - Network Users (PA KY RI D)	29.29%	0.00%	0.00%	0.00%	46.00%	0.00%	0.00%	0.00%	0.00%	24.71%	0.00%	0.00%	1.0000
1/1/2025	Cust Segment	Network Users	4234 - Network Users (PA KY RI T)	19.01%	0.00%	73.24%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7.75%	1.0000
1/1/2025	Cust Segment	Operating Segments	All	33.34%	0.00%	7.10%	0.00%	26.23%	0.00%	0.00%	0.00%	0.00%	21.08%	7.84%	4.41%	1.0000
1/1/2025	Cust Segment	Operating Segments	Distribution	33.34%	0.00%	0.00%	0.00%	33.33%	0.00%	0.00%	0.00%	0.00%	33.33%	0.00%	0.00%	1.0000
1/1/2025	Cust Segment	Operating Segments	Transmission	33.34%	0.00%	33.33%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	33.33%	1.0000

PPL Service Allocation Rates - Non-IT

As of date	Allocation_Lookup	BU Name	BU Number	Allocation_Rate
1/1/2025	Book Enterprise Value(BEV)	Kentucky	60600	41.65%
1/1/2025	Book Enterprise Value(BEV)	Electric Utilities - Distribution	20401	31.59%
1/1/2025	Book Enterprise Value(BEV)	Electric Utilities - Transmission	25100	8.55%
1/1/2025	Book Enterprise Value(BEV)	Rhode Island Energy Transmission	75200	2.41%
1/1/2025	Book Enterprise Value(BEV)	Rhode Island Energy Distribution	75300	11.52%
1/1/2025	Book Enterprise Value(BEV)	Rhode Island Energy Gas	75400	4.28%
1/1/2025	Operating Segments-All	Kentucky	60600	33.34%
1/1/2025	Operating Segments-All	Electric Utilities - Distribution	20401	26.23%
1/1/2025	Operating Segments-All	Electric Utilities - Transmission	25100	7.10%
1/1/2025	Operating Segments-All	Rhode Island Energy Transmission	75200	4.41%
1/1/2025	Operating Segments-All	Rhode Island Energy Distribution	75300	21.08%
1/1/2025	Operating Segments-All	Rhode Island Energy Gas	75400	7.84%
1/1/2025	Employees-All	Kentucky	60600	35.94%
1/1/2025	Employees-All	Electric Utilities - Distribution	20401	21.16%
1/1/2025	Employees-All	Electric Utilities - Transmission	25100	0.43%
1/1/2025	Employees-All	Rhode Island Energy Transmission	75200	0.70%
1/1/2025	Employees-All	Rhode Island Energy Distribution	75300	9.92%
1/1/2025	Employees-All	Rhode Island Energy Gas	75400	9.27%
1/1/2025	Employees-All	PPL Services	15000	22.58%
1/1/2025	Employees-BU-All	Kentucky	60600	28.28%
1/1/2025	Employees-BU-All	Electric Utilities - Distribution	20401	37.62%
1/1/2025	Employees-BU-All	Electric Utilities - Transmission	25100	0.00%
1/1/2025	Employees-BU-All	Rhode Island Energy Transmission	75200	0.67%
1/1/2025	Employees-BU-All	Rhode Island Energy Distribution	75300	16.84%
1/1/2025	Employees-BU-All	Rhode Island Energy Gas	75400	16.17%
1/1/2025	Employees-BU-All	PPL Services	15000	0.42%
1/1/2025	Employees - KY RI Gas Only	Kentucky	60600	34.98%
1/1/2025	Employees - KY RI Gas Only	Rhode Island Energy Gas	75400	65.02%
1/1/2025	PensionPlan Assets-All	Kentucky	60600	33.59%
1/1/2025	PensionPlan Assets-All	Electric Utilities - Distribution	20401	26.75%
1/1/2025	PensionPlan Assets-All	Electric Utilities - Transmission	25100	7.24%
1/1/2025	PensionPlan Assets-All	Rhode Island Energy Transmission	75200	0.65%
1/1/2025	PensionPlan Assets-All	Rhode Island Energy Distribution	75300	9.13%
1/1/2025	PensionPlan Assets-All	Rhode Island Energy Gas	75400	8.53%
1/1/2025	PensionPlan Assets-All	PPL Services	15000	14.11%
1/1/2025	Pension Plan Assets-PA & KY	Kentucky	60600	41.13%
1/1/2025	Pension Plan Assets-PA & KY	Electric Utilities - Distribution	20401	32.74%
1/1/2025	Pension Plan Assets-PA & KY	Electric Utilities - Transmission	25100	8.86%
1/1/2025	Pension Plan Assets-PA & KY	PPL Services	15000	17.27%
1/1/2025	Plan Participants-All	Kentucky	60600	34.37%
1/1/2025	Plan Participants-All	Electric Utilities - Distribution	20401	26.25%
1/1/2025	Plan Participants-All	Electric Utilities - Transmission	25100	7.11%
1/1/2025	Plan Participants-All	Rhode Island Energy Transmission	75200	0.61%
1/1/2025	Plan Participants-All	Rhode Island Energy Distribution	75300	8.64%
1/1/2025	Plan Participants-All	Rhode Island Energy Gas	75400	8.07%
1/1/2025	Plan Participants-All	PPL Services	15000	14.95%
1/1/2025	Plan Participants-PA & KY	Kentucky	60600	41.57%
1/1/2025	Plan Participants-PA & KY	Electric Utilities - Distribution	20401	31.75%
1/1/2025	Plan Participants-PA & KY	Electric Utilities - Transmission	25100	8.60%
1/1/2025	Plan Participants-PA & KY	PPL Services	15000	18.08%
1/1/2025	Stock-Based Comp	Kentucky	60600	24.54%
1/1/2025	Stock-Based Comp	Electric Utilities - Distribution	20401	7.30%
1/1/2025	Stock-Based Comp	Electric Utilities - Transmission	25100	0.33%
1/1/2025	Stock-Based Comp	Rhode Island Energy Transmission	75200	0.50%
1/1/2025	Stock-Based Comp	Rhode Island Energy Distribution	75300	5.80%
1/1/2025	Stock-Based Comp	Rhode Island Energy Gas	75400	5.47%

PPL Service Allocation Rates - Non-IT

As of date	Allocation_Lookup	BU Name	BU Number	Allocation_Rate
1/1/2025	Stock-Based Comp	PPL Services	15000	56.06%
1/1/2025	SOX Controls	Kentucky	60600	29.00%
1/1/2025	SOX Controls	Electric Utilities - Distribution	20401	16.17%
1/1/2025	SOX Controls	Electric Utilities - Transmission	25100	4.83%
1/1/2025	SOX Controls	Rhode Island Energy Transmission	75200	2.78%
1/1/2025	SOX Controls	Rhode Island Energy Distribution	75300	13.29%
1/1/2025	SOX Controls	Rhode Island Energy Gas	75400	4.94%
1/1/2025	SOX Controls	PPL Services	15000	28.99%
1/1/2025	Executive Services	Kentucky	60600	17.31%
1/1/2025	Executive Services	Electric Utilities - Distribution	20401	7.62%
1/1/2025	Executive Services	Electric Utilities - Transmission	25100	0.08%
1/1/2025	Executive Services	Rhode Island Energy Transmission	75200	0.21%
1/1/2025	Executive Services	Rhode Island Energy Distribution	75300	4.80%
1/1/2025	Executive Services	Rhode Island Energy Gas	75400	4.61%
1/1/2025	Executive Services	PPL Services	15000	65.37%
1/1/2025	Network Users-All	Kentucky	60600	39.14%
1/1/2025	Network Users-All	Electric Utilities - Distribution	20401	28.99%
1/1/2025	Network Users-All	Electric Utilities - Transmission	25100	8.25%
1/1/2025	Network Users-All	Rhode Island Energy Transmission	75200	0.99%
1/1/2025	Network Users-All	Rhode Island Energy Distribution	75300	11.77%
1/1/2025	Network Users-All	Rhode Island Energy Gas	75400	10.86%
1/1/2025	Meters-All	Kentucky	60600	37.64%
1/1/2025	Meters-All	Electric Utilities - Distribution	20401	40.85%
1/1/2025	Meters-All	Rhode Island Energy Distribution	75300	21.51%
1/1/2025	Meters-Electric	Kentucky	60600	34.08%
1/1/2025	Meters-Electric	Electric Utilities - Distribution	20401	49.15%
1/1/2025	Meters-Electric	Rhode Island Energy Distribution	75300	16.77%
1/1/2025	Meters-Gas	Kentucky	60600	55.16%
1/1/2025	Meters-Gas	Rhode Island Energy Gas	75400	44.84%
1/1/2025	Customers-All	Kentucky	60600	32.13%
1/1/2025	Customers-All	Electric Utilities - Distribution	20401	34.31%
1/1/2025	Customers-All	Electric Utilities - Transmission	25100	9.28%
1/1/2025	Customers-All	Rhode Island Energy Transmission	75200	3.21%
1/1/2025	Customers-All	Rhode Island Energy Distribution	75300	15.36%
1/1/2025	Customers-All	Rhode Island Energy Gas	75400	5.71%
1/1/2025	Customers-Electric	Kentucky	60600	34.44%
1/1/2025	Customers-Electric	Electric Utilities - Distribution	20401	37.92%
1/1/2025	Customers-Electric	Electric Utilities - Transmission	25100	10.26%
1/1/2025	Customers-Electric	Rhode Island Energy Transmission	75200	3.00%
1/1/2025	Customers-Electric	Rhode Island Energy Distribution	75300	14.38%
1/1/2025	Customers-Gas	Kentucky	60600	54.60%
1/1/2025	Customers-Gas	Rhode Island Energy Gas	75400	45.40%
1/1/2025	Customers-Combo(KY)	Kentucky	60600	100.00%
1/1/2025	Customer PA & KY Elec Only	Kentucky	60600	33.38%
1/1/2025	Customer PA & KY Elec Only	Electric Utilities - Distribution	20401	52.43%
1/1/2025	Customer PA & KY Elec Only	Electric Utilities - Transmission	25100	14.19%
1/1/2025	Total Assets-PP&E-PA, KY & RI incl Generation	Kentucky	60600	39.98%
1/1/2025	Total Assets-PP&E-PA, KY & RI incl Generation	Electric Utilities - Distribution	20401	29.31%
1/1/2025	Total Assets-PP&E-PA, KY & RI incl Generation	Electric Utilities - Transmission	25100	14.23%
1/1/2025	Total Assets-PP&E-PA, KY & RI incl Generation	Rhode Island Energy Transmission	75200	3.72%
1/1/2025	Total Assets-PP&E-PA, KY & RI incl Generation	Rhode Island Energy Distribution	75300	6.92%
1/1/2025	Total Assets-PP&E-PA, KY & RI incl Generation	Rhode Island Energy Gas	75400	5.84%
1/1/2025	Total Assets-PP&E-PA, KY & RI excl Generation	Kentucky	60600	32.73%
1/1/2025	Total Assets-PP&E-PA, KY & RI excl Generation	Electric Utilities - Distribution	20401	32.85%
1/1/2025	Total Assets-PP&E-PA, KY & RI excl Generation	Electric Utilities - Transmission	25100	15.95%
1/1/2025	Total Assets-PP&E-PA, KY & RI excl Generation	Rhode Island Energy Transmission	75200	4.17%

PPL Service Allocation Rates - Non-IT

As of date	Allocation_Lookup	BU Name	BU Number	Allocation_Rate
1/1/2025	Total Assets-PP&E-PA, KY & RI excl Generation	Rhode Island Energy Distribution	75300	7.76%
1/1/2025	Total Assets-PP&E-PA, KY & RI excl Generation	Rhode Island Energy Gas	75400	6.54%
1/1/2025	Rate Base-All	Kentucky	60600	46.78%
1/1/2025	Rate Base-All	Electric Utilities - Distribution	20401	17.11%
1/1/2025	Rate Base-All	Electric Utilities - Transmission	25100	21.77%
1/1/2025	Rate Base-All	Rhode Island Energy Transmission	75200	3.56%
1/1/2025	Rate Base-All	Rhode Island Energy Distribution	75300	4.75%
1/1/2025	Rate Base-All	Rhode Island Energy Gas	75400	6.03%
1/1/2025	Rate Base-Distr Only	Kentucky	60600	51.10%
1/1/2025	Rate Base-Distr Only	Electric Utilities - Distribution	20401	38.28%
1/1/2025	Rate Base-Distr Only	Rhode Island Energy Distribution	75300	10.62%
1/1/2025	Rate Base-Trans Only	Kentucky	60600	20.43%
1/1/2025	Rate Base-Trans Only	Electric Utilities - Transmission	25100	68.38%
1/1/2025	Rate Base-Trans Only	Rhode Island Energy Transmission	75200	11.19%
1/1/2025	Rate Base-Gas Only	Kentucky	60600	44.48%
1/1/2025	Rate Base-Gas Only	Rhode Island Energy Gas	75400	55.52%
1/1/2025	Rate Base-Gen Only	Kentucky	60600	100.00%
1/1/2025	Total Spend-All	Kentucky	60600	37.77%
1/1/2025	Total Spend-All	Electric Utilities - Distribution	20401	28.45%
1/1/2025	Total Spend-All	Electric Utilities - Transmission	25100	7.70%
1/1/2025	Total Spend-All	Rhode Island Energy Transmission	75200	2.09%
1/1/2025	Total Spend-All	Rhode Island Energy Distribution	75300	10.02%
1/1/2025	Total Spend-All	Rhode Island Energy Gas	75400	3.72%
1/1/2025	Total Spend-All	PPL Services	15000	10.24%
1/1/2025	Total Revenue - Corp	Kentucky	60600	41.54%
1/1/2025	Total Revenue - Corp	Electric Utilities - Distribution	20401	28.48%
1/1/2025	Total Revenue - Corp	Electric Utilities - Transmission	25100	7.71%
1/1/2025	Total Revenue - Corp	Rhode Island Energy Transmission	75200	2.94%
1/1/2025	Total Revenue - Corp	Rhode Island Energy Distribution	75300	14.09%
1/1/2025	Total Revenue - Corp	Rhode Island Energy Gas	75400	5.24%
6/30/2025	Items Processed-Remittance	Kentucky	60600	33.34%
6/30/2025	Items Processed-Remittance	Electric Utilities - Distribution	20401	66.66%